

# **CITY OF KODIAK**

**Kodiak, Alaska**

## **ANNUAL OPERATING BUDGET**



**FISCAL YEAR**

**JULY 1, 2008 – JUNE 30, 2009**



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# CITY OF KODIAK, ALASKA

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ANNUAL ADOPTED BUDGET  
FISCAL YEAR ENDING JUNE 30, 2009

AS SUBMITTED BY

Linda Freed  
CITY MANAGER

May 8, 2008

AND ADOPTED BY THE CITY COUNCIL

June 26, 2008

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## CITY COUNCIL

---

Carolyn L. Floyd

**MAYOR**

---

Charles E. Davidson  
Terry J. Haines  
Jack L. Maker  
Josephina F. Rosales  
Gabriel T. Saravia  
Thomas D. Walters

**COUNCILMEMBERS**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Kodiak  
Alaska**

For the Fiscal Year Beginning

**July 1, 2007**

*Charles S. Cox*

President

*Jeffrey R. Emery*

Executive Director

## TABLE OF CONTENTS

<b>BUDGET MESSAGE.....</b>	<b>1</b>
Mission Statement.....	1
Major Policy Issues.....	1
The Budget in Brief.....	2
Tax Rate and Financial Analysis.....	3
Acknowledgment.....	4
Budget Document Organization.....	4
Conclusion.....	4
Maps .....	5
Organizational Chart.....	7
City of Kodiak Fact Sheet.....	9
History and Economic Conditions.....	10
<b>BUDGET CALENDAR.....</b>	<b>15</b>
The Budget Process.....	16
Budget Amendments.....	17
Basis of Accounting.....	17
<b>CITY OF KODIAK GOALS.....</b>	<b>19</b>
Mission Statement.....	19
Purpose.....	19
Background.....	19
Planning Process.....	19
Government Organization and Services.....	19
Short Term Goals and Objectives.....	20
Long Term Goals and Objectives.....	21
Purpose, Vision, Goals, & Functions .....	22
Accomplishments for fiscal year 2008.....	23
<b>FINANCIAL SUMMARIES.....</b>	<b>25</b>
Fund Structure.....	25
Fiscal Policies.....	25
Budget Summary .....	30
Summary of Operating Position.....	34
<b>GENERAL FUND.....</b>	<b>37</b>
Summary of Revenues and Expenditures.....	38
General Fund Revenue Detail.....	42
Revenue Sources.....	42
Use of Fund Balance.....	48
Debt Service .....	50
General Fund Detail By Department.....	52
Legislative/Legal - City Council.....	52
Legislative/Legal - Legal Services.....	54
Executive - Administration.....	56
Executive - Emergency Preparedness.....	58
City Clerk .....	60
Finance.....	64
Police .....	70
Fire.....	88
Public Works.....	90
Engineering.....	100
Parks and Recreation.....	102

## TABLE OF CONTENTS

Library.....	114
Downtown Revitalization.....	116
Non-Departmental - Administration.....	118
Non-Departmental - Contributions.....	120
Non-Departmental - Transfers.....	122
<b>SPECIAL REVENUE FUND.....</b>	<b>125</b>
Summary of Revenue and Expenditures.....	126
Special Revenue Fund Detail By Department.....	130
Tourism Development Fund.....	130
Kodiak Fisheries Development Association (KFDA) .....	132
New Library .....	134
City Enhancement Fund.....	136
<b>CAPITAL PROJECT FUNDS.....</b>	<b>139</b>
Program Description.....	140
Summary By Fund.....	142
Capital Project Fund Detail By Department.....	144
General Capital Projects Fund.....	144
Street Improvement Fund.....	152
Public Safety Building .....	158
Water Improvement Fund.....	162
Sewer Improvement Fund.....	168
Cargo Development Fund.....	174
Harbor and Port Improvement Fund.....	180
Parks and Recreation Improvement Fund.....	188
Trident Basin Improvement Fund.....	194
<b>ENTERPRISE FUNDS.....</b>	<b>197</b>
Summary of Revenue and Expenditures.....	198
Debt Service .....	202
Enterprise Fund Detail By Department.....	206
Cargo Terminal Fund.....	206
Boat Harbor Fund.....	220
Boat Yard/Vessel Lift .....	228
Electric Utility Fund.....	232
Water Utility Fund.....	236
Sewer Utility Fund.....	244
Trident Basin Airport Fund.....	252
<b>INTERNAL SERVICE FUND.....</b>	<b>257</b>
Internal Service Fund Detail By Department.....	258
Insurance Fund.....	258
PERS Obligation Fund.....	260
<b>APPENDIX.....</b>	<b>263</b>
Personnel Summary.....	263
Class Titles and Pay Ranges .....	264
Salary Schedule.....	266
Employee Fact Sheet.....	268
Government Organization and Services.....	270
Miscellaneous Statistical Data.....	271
City of Kodiak Ordinance Number 1238.....	272
<b>BUDGET GLOSSARY.....</b>	<b>277</b>

**BUDGET MESSAGE**  
City of Kodiak  
Fiscal Year 2009  
BUDGET LETTER OF TRANSMITTAL

September 12, 2008

The Residents of the City of Kodiak  
Kodiak, Alaska 99615

Residents,

Transmitted here is the fiscal year 2009 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 2009, 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, 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 2008 budget, with no major changes. The overall goal to provide quality service to the public in a fiscally responsible manner was incorporated in all budget decisions. State Public Employees Retirement System (PERS) Relief funding received from the State for fiscal year 2008 is in the amount of \$1,033,806 and is an increase from last year. Funding for PERS employer relief for fiscal year 2008 rates was provided by Senate Bill (SB) 53 (Capital Budget - Section 55) passed during the 2007 legislative session. The legislation provided a set amount of funding intended to effectively reduce the PERS Employer Effective Rate to be no less than 14.48 percent and no greater than 22 percent for fiscal year 2008. In fiscal year 2009 Senate Bill (SB) 125, the PERS "Cost Share" bill will go into effect. The intent of this bill is to convert the PERS to a cost-sharing plan and provide for one integrated system of accounting for all employers. The bill established one uniform effective rate of 22% for PERS employers, rather than separate contribution rates for each employer (AS 39.35.255). The City of Kodiak had taken a proactive approach to the unfunded PERS liability issue and set up an Internal Service Fund to reserve funds to offset this potential liability. With the implementation of Senate Bill 125, this fund will be eliminated in fiscal year 2009. The other remaining substantial State revenue is the Raw Fish Tax Sharing.

The major policy issues addressed in fiscal year 2009 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 is 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 2009 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 increased beginning in fiscal year 2008. Overall, the fiscal year 2009 budget (excluding capital projects) is higher than the fiscal year 2008 budget primarily due to a transfer from the Enhancement Fund to the General Capital Project Fund. The total Full Time Equivalent (FTEs) have been increased by 1.00 in the Parks and Recreation Department. Overall salaries decreased by \$61,180 citywide. Benefits increased by \$11,013. There are more projects budgeted due primarily to the City's policy of meeting infrastructure needs of citizens, with \$13,710,000 of project funding coming from State and Federal revenue sources. The fiscal year 2009 budget uses \$359,255 less of fund balance than in fiscal year 2008 citywide. The largest increase was in the Enhancement Fund which transferred funds to the Public Safety Building Project. 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 2009 have not significantly changed since fiscal year 2008.

2. Maintenance of an Enhancement Fund for Tax Stabilization

The other major goal 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 2009 the Council decided to use \$4,010,000 of the Enhancement Fund fund balance to add funding to the Public Safety Building Project with a total project budget of \$18,800,000 to replace the police station. The General Fund fund balance was estimated to be over eight million at the end of fiscal year 2008. The fund balance for the Enhancement Fund was estimated to be over five million at the end of fiscal year 2008.

<b>Estimated Fund Balance</b>	<b>General Fund</b>	<b>Enhancement Fund</b>
FY 2008 Year End	\$8,276,003	\$5,341,610
FY 2009 Year End	\$8,726,064	\$1,624,610

**The Budget in Brief**

Revenues for all funds total \$55,024,164 in the fiscal year 2009 budget; this is a decrease of \$5,735,356 (9%) in comparison to the previous year's budget. Most of the decreases are in budgeted revenues related to capital projects, and the general fund respectively. In fiscal year 2009 the largest decrease is the Street Improvement Capital Fund in the amount of \$1,045,421, the General Capital Fund in the amount of \$867,768, and the Sewer Improvement Fund in the amount of \$550,000. The General Fund decrease can be attributed to a reduction in the use of fund balance. The Special Revenue Funds increased due to the Enhancement Fund use of fund balance in the amount of \$3,717,000. Within the enterprise funds the revenues are greater due to the much needed rate increases in water and sewer and the boat harbor as well as transfers to Capital Projects.

Summary of Original Adopted Budgeted Revenues (Four Year Analysis)

<b>Fund</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
General	\$ 14,455,404	\$ 13,872,150	\$ 13,884,470	\$ 13,437,024
Special Revenue	1,931,000	1,616,000	120,000	4,185,500
Capital Projects	19,501,142	23,248,076	34,679,400	24,167,120
Enterprise	9,341,184	12,800,060	10,110,130	11,236,990
Internal Service	1,264,062	1,575,970	1,965,520	1,997,530
<b>Total</b>	<b>\$ 46,492,792</b>	<b>\$ 53,112,256</b>	<b>\$ 60,759,520</b>	<b>\$ 55,024,164</b>



## 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 2009 is \$326,314,738, 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 \$8,500,000 in revenues for fiscal year 2009.

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 fiscal years 2008 and 2009 the General Fund balance was not used extensively and the Enhancement Fund was used. In the fiscal year 2009 budget the General Fund will return \$450,061 to the fund balance. This will leave an estimated balance in the General Fund at the end of fiscal year 2009 of over 8 million while reducing the Enhancement Fund to 1.6 million.

The main component of the budget is the General Fund. The adopted General Fund budget is \$13,437,024 or 24% of the total budget. Of this, \$1,006,000 is for transfers to other funds leaving expenditures in the General Fund of \$12,431,024. The City of Kodiak sold a General Obligation Bond in the amount of \$8,000,000 in fiscal year 2008 to fund the Public Safety Building Project. Debt service payments will be part of the Police Department budgeted expense. This construction is in response to a goal to ensure a safe community.

General Fund revenues are budgeted at \$9,148,500 (68%) from taxes, \$1,379,100 (11%) from intergovernmental sources, \$1,215,965 (9%) from charges for services, \$100,000 (1%) from interest earnings, \$690,920 (5%) from interfund charges, \$-450,061 (-3%) from appropriations from fund balance, \$1,006,000 (7%) from transfers into the fund, and \$346,600 (2%) from other revenues.

Special Revenue Funds are \$4,185,500 or 8% of the total City of Kodiak budget. The Special Revenue Funds increased by \$4,065,500 from fiscal year 2008. This increase was due to transfers from the Enhancement Fund in fiscal year 2009 that did not occur in fiscal year 2008. A \$4,000,000 transfer to the Public Safety Building Project will come from the Enhancement Fund. The City levies a 5% transient room tax. This tax is expected to generate \$120,000 and is accounted for in the Tourism Fund.

Capital Projects are \$24,167,120 or 44% of the total City of Kodiak budget. The major decrease in this fund is the results of the completion of the Selief Lane, the Natalia Lane/Alder Lane, and the Maple Street/Aleutian Homes Phase III Projects in the Street Improvement Capital Fund, the reduction of the funding allocated to the Museum project in the General Capital Project Fund, and the Safety Inspections & Demolition of Dams Project in the Water Improvement Fund. For a full

list of all of our current capital projects please turn to the Capital Projects Section of the budget. In fiscal year 2009, the City does not have non-routine capital expenditures

Enterprise Funds are \$11,236,990 or 20% of the total City of Kodiak budget. Debt service payments are part of the Enterprise Funds. Debt service payments increased in fiscal year 2009 with the sale of two revenue bonds relating to Harbor Projects in the amount of \$6,000,000. The City currently has one general obligation bond in the amount of \$8,000,000.

The Internal Service fund is \$1,997,530 or 4% of the total City of Kodiak budget. This is relatively the same as fiscal year 2008. The City has a health care fund and participates in the Political Subdivision policy through the State of Alaska, Aetna.

### **Acknowledgment**

We want to express our appreciation to all of the City of Kodiak staff for their continuous 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 a budget, 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 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, 2007.

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. We will be submitting it again for fiscal year 2009.

### **Conclusion**

This budget is the culmination of many months of effort to determine what levels of service the citizens of Kodiak desire, as well as the necessity of balancing 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.

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 2009 budget.

Respectfully Submitted,

  
Linda L. Freed, City Manager

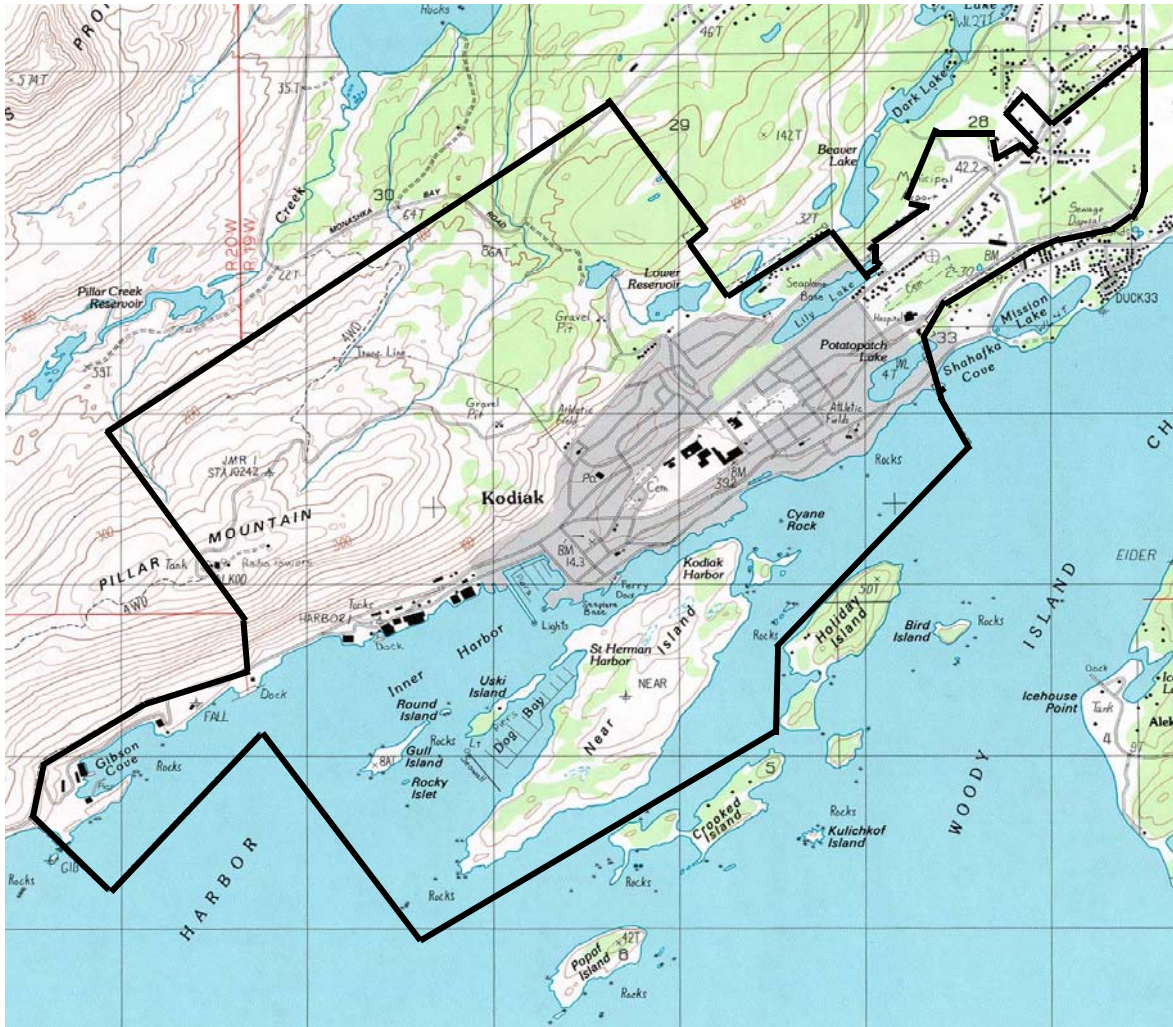
  
Finance Director  
Mary C. Munk

# ALASKA - KODIAK ISLAND - CITY OF KODIAK



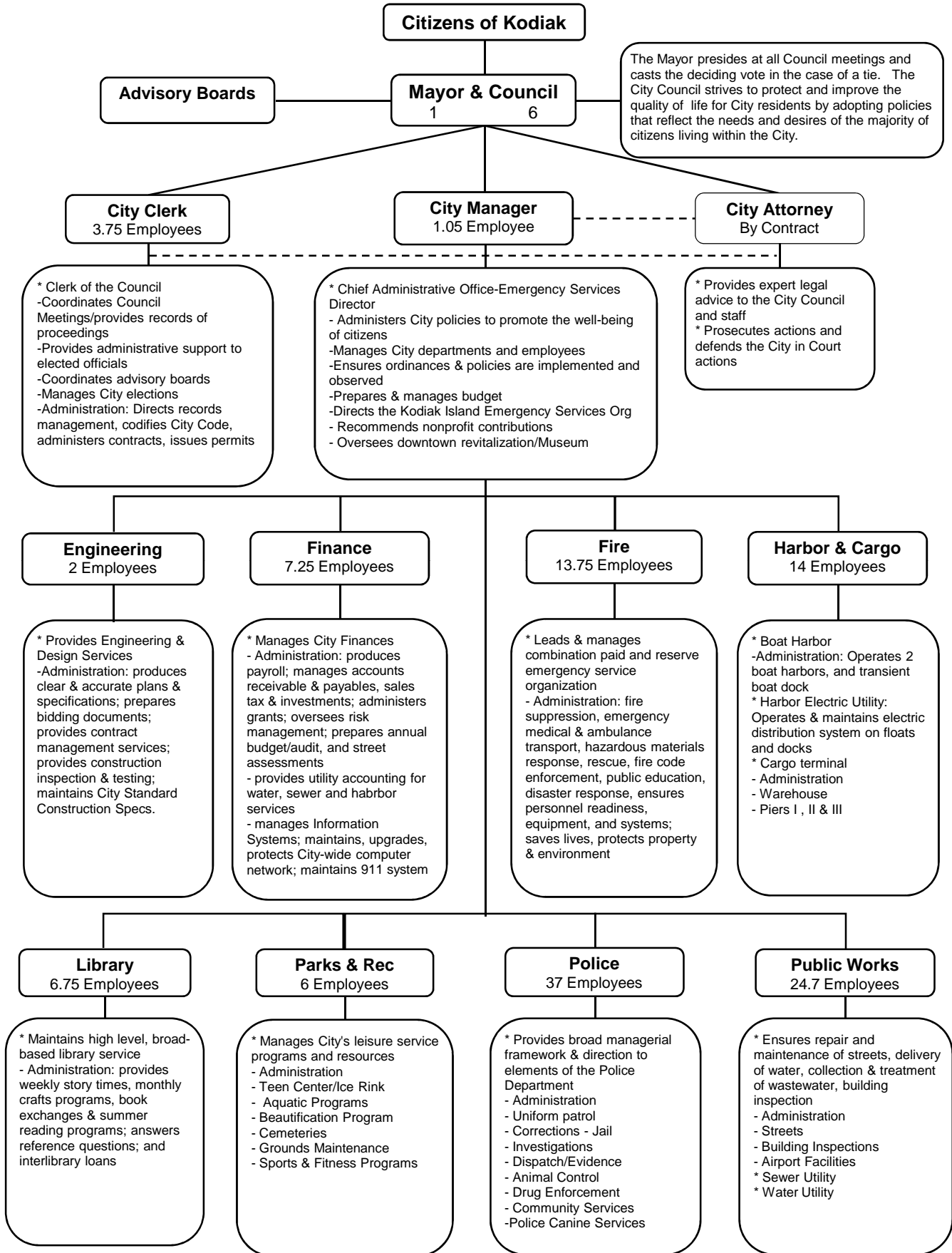
**CITY OF KODIAK**

# CITY OF KODIAK - CITY LIMITS



City - 6.2 square miles

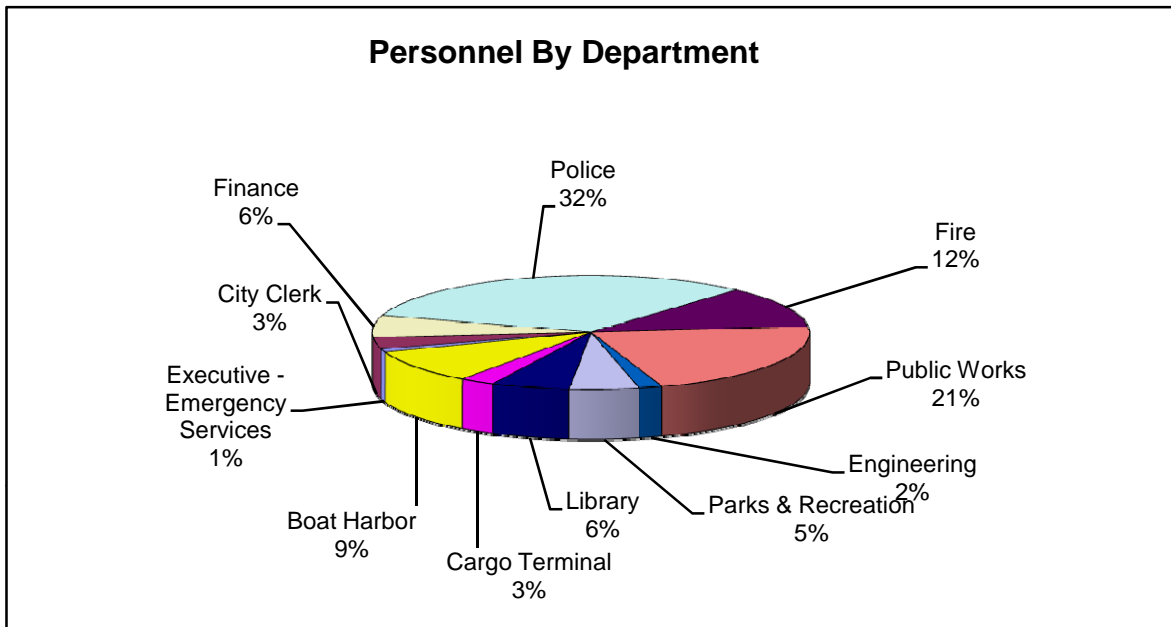
**CITY OF KODIAK  
ORGANIZATIONAL CHART**



# City of Kodiak

Fiscal Year 2009

## PERSONNEL SUMMARY



Department	FTE
Executive - Emergency Services	1.05
City Clerk	3.75
Finance	7.25
Police	37.00
Fire	13.75
Public Works	24.70
Engineering	2.00
Parks & Recreation	6.00
Library	6.75
Cargo Terminal	3.00
Boat Harbor	11.00
Total	116.25

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 a 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
Rome Kamai	Fire	rkamai@city.kodiak.ak.us	907-486-8040
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
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
Terry J. Haines	Council Member	council@city.kodiak.ak.us	907.486.4759
Jack L. Maker	Council Member	council@city.kodiak.ak.us	907.486.0353
Josephina F. Rosales	Council Member	council@city.kodiak.ak.us	907.486.6585
Gabriel T. Saravia	Council Member	council@city.kodiak.ak.us	907.486.3212
Thomas D. Walters	Council Member	council@city.kodiak.ak.us	907.486.6485

### ADVISORY BOARDS

Building Code Board of Appeals (as needed)

Parks & Recreation Advisory Board

Personnel Board (inactive)

Port & Harbor Advisory Board

Public Safety Advisory Board (inactive)

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

Kodiak Public Library Association (an independent organization supporting 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 in size 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 run to the Kenai Peninsula, a two-hour run 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 America, 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 2007 the total population of Kodiak region was 13,568 with a population of 5,689 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. 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 2007 ex-vessel value of all fish coming into Kodiak was \$134.4 million, and volume in 2007 was 319.1 million pounds.

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. 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.

## **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%. 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 spent \$6.7

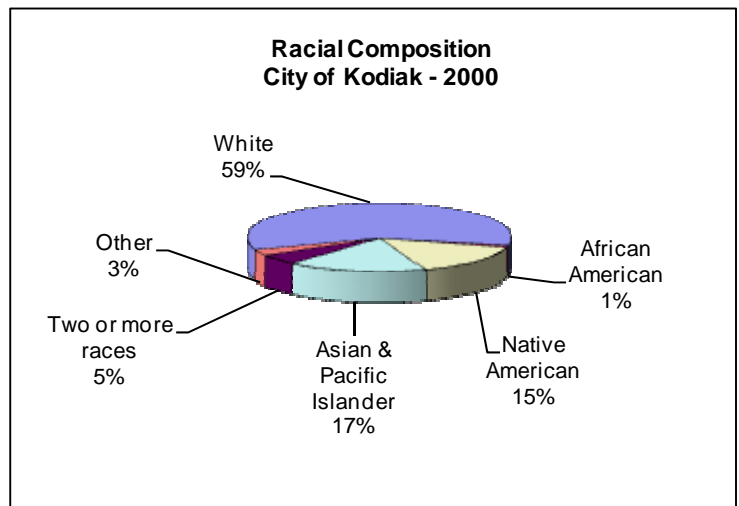
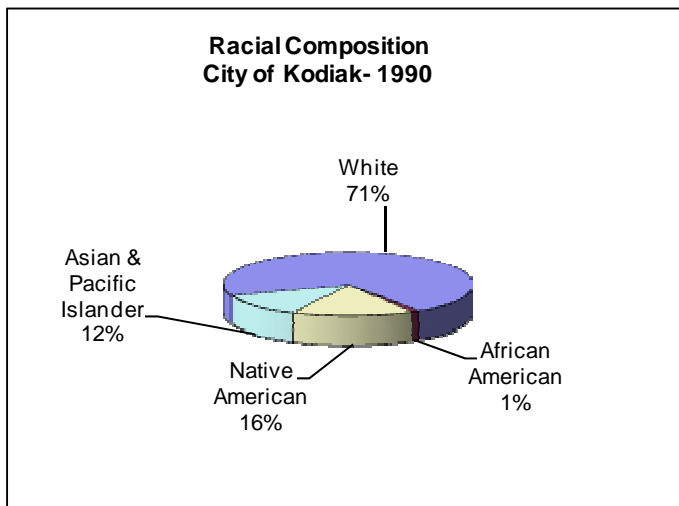
million in the direct purchase of goods and services in the Kodiak Island Borough, which was distributed among 82 businesses. AADC and its launch customers also spend an estimated \$1.9 million on travel and contract workers on site, and its spending creates an additional 72 jobs in the Kodiak economy.

## POPULATION

According to Alaska Department of Labor, the 2007 estimated population of the City of Kodiak is 5,689. The City of Kodiak is the eighth largest city in Alaska, in terms of population. It ranks behind Anchorage, Fairbanks, Juneau, Sitka, Ketchikan, Kenai, and Wasilla 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

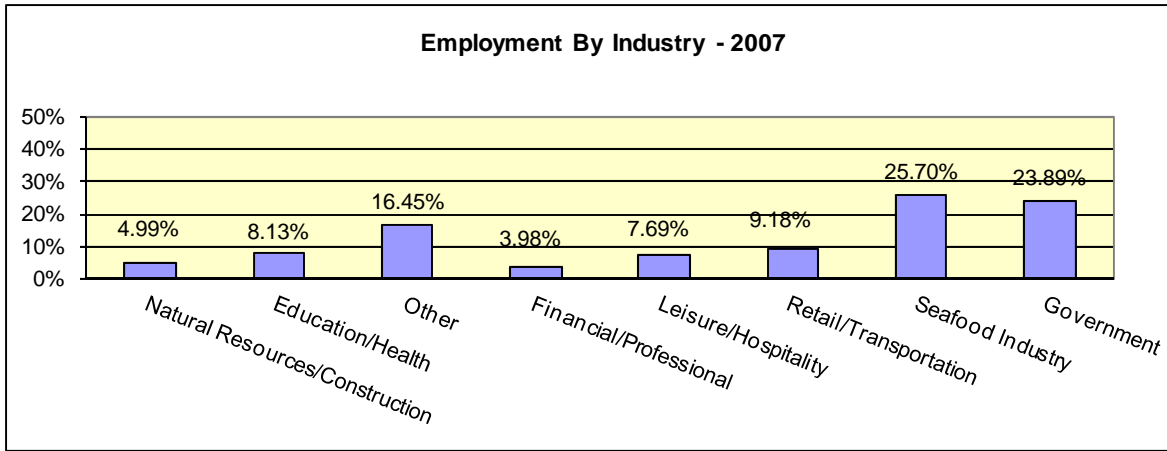


## LABOR FORCE

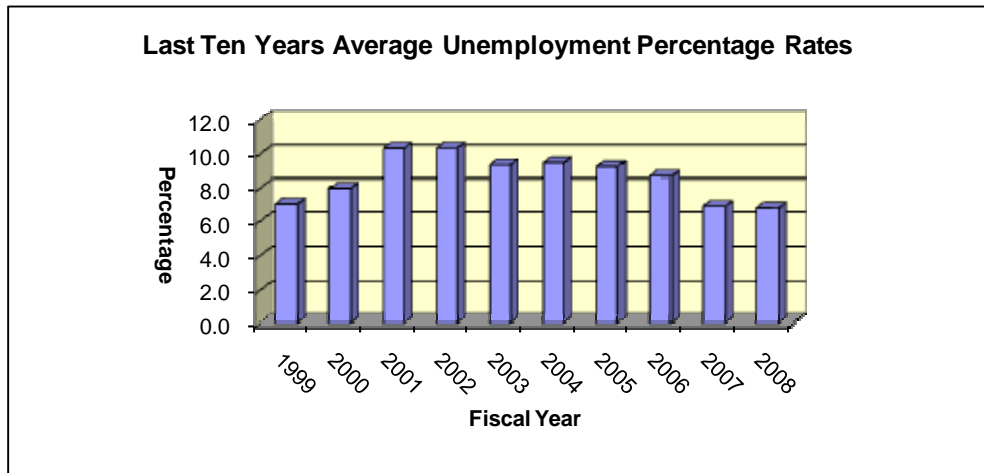
In 2007, the state estimated the Kodiak region's average monthly employment to be 5,745, excluding fish harvesting and Coast Guard. This figure more accurately depicts the number of full and part-time jobs as opposed to the number of actual workers.

The Seafood Industry (includes fish harvesting and seafood processing) is the dominant industry, in terms of employment with 25.70% of the total. The U.S. Coast Guard and other government entities is the next largest employment sector, with 23.89%. Retail trade, transportation, and utilities account for about 9.10%, education and health 8.13%, leisure and hospitality 7.69%, natural resources and construction 4.99%, financial information, professional and business 3.98%, and other services 16.45%.

The following chart shows the distribution of the workforce in 2007.



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 13.5%. The average annual unemployment rate for Kodiak in fiscal year 2008 was 6.8%.



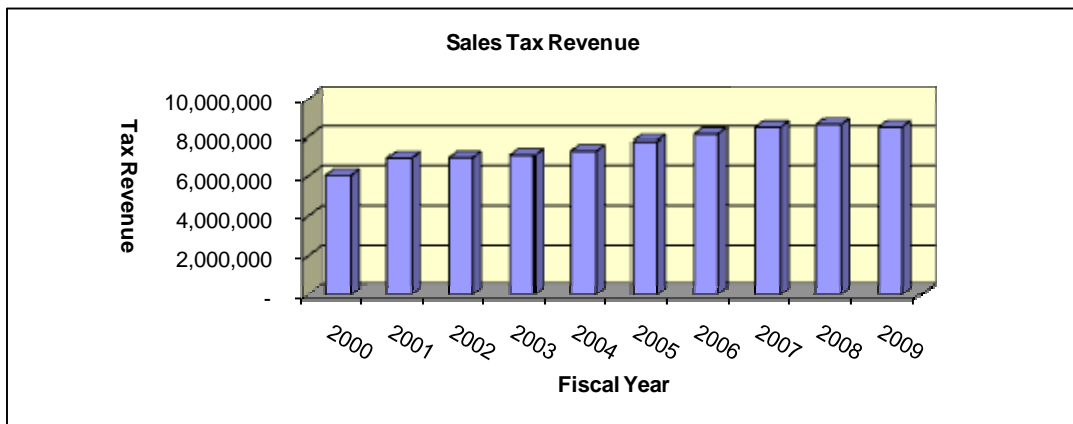
## INCOME

In 2006, the Alaska Department of Labor reported the annual average monthly wage for workers in the Kodiak region was \$2,926. Total payroll in 2006 was \$194.9 million. In 2006 Kodiak's annual average wage was \$35,112 compared to a statewide average of \$41,340.

## RETAIL SALES

Total retail sales within the city have increased more than 79% since 1994. 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 \$8.8 million in 2008. 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 2009**

The following activity is outlined as essential for the orderly formulation of the fiscal year 2009  
City of Kodiak Budget for the period July 1, 2008 – June 30, 2009.

DATE	ITEM	BY
February 27, 2008	Distribution of budget worksheets to aid departments in submitting their request.	Finance Director
February 15, 2008	Meeting of City Manager & Department Heads to distribute budget packets and provide overview of information in packets.	Manager & Department Heads
March 28, 2008	Final day for departmental budget requests to be returned to Manager (via Finance Department)	Department Heads
April 1-4, 2008	Revenue Forecast (all funds)	Finance Director
April 7 - April 18	City Manger reviews departmental budget with respective Department Heads.	Manager & Department Heads
May 2, 2008	Distribute Manger's Budget to City Council	Manager
May 8, 2008	First reading of budget ordinance	Clerk
May 10, 2008	City Council and Manger budget work sessions.	Manager & City Council
June 16, 2008	Advertisement for overall City Council Agenda including Budget	Clerk
June 26, 2008	Second reading and public hearing of budget ordinance; adoption of budget	Clerk
July 1, 2008	Budget Implementation	Finance Director
September 24, 2008	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 requests. The guidelines encompass any salary adjustments for employees, the use of fund balance, increases in utility and harbor rates, 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 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 related to professional services, travel, 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 has been improvement 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 by June 1, causing tax revenue projections to be estimated prior to knowing the actual amounts of the assessment role. Sales tax revenues are collected on a quarterly basis, causing a lag time in annual projections. 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 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 for submittal to the Government Finance Officers Association for consideration for the award of a Distinguished Budget Presentation Award 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 typically 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 in recognition or when the effects of transactions or events should be recognized.

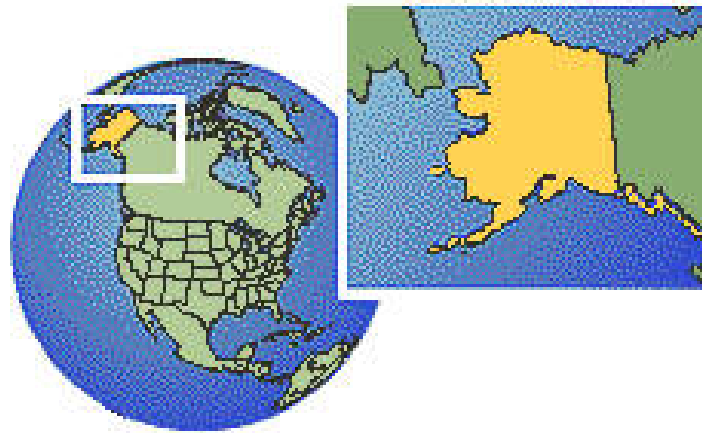
The City of Kodiak uses the same basis for budgeting as accounting. The annual financial statement shows the status of the City’s finances on the basis of “Generally Accepted Accounting Principles” (GAAP). In all cases this conforms to the way the City prepares its budget.

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 2009, 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 City of Kodiak must balance providing service expenditures with 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 2008, in preparation for fiscal year 2009 and beyond, the City Council held planning work sessions in the winter of 2007 and the spring of 2008. 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 2009 budget. The planning process is expected to continue with a fall fiscal year 2009 planning workshop scheduled for January 2009.

## **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 of this document.

## City Manager's Responsibilities of Eight Functional Areas

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

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 2009 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 2008 budget, the fiscal year 2009 budget is a maintenance budget with no changes to the 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 program 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 review services delivered and any fees associated with them. Each department also reviews staffing needs and all vacant positions are evaluated carefully before hiring. The total full time equivalents (FTEs) in fiscal year 2009 were increased by

1.00 FTEs from fiscal year 2008. 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/complete construction of the following Capital improvement projects.
  1. New Police Station – including dispatch, jail, and Emergency Operations Center (EOC). (Cost estimate - \$18,800,000)
  2. 600 Ton Marine Lift and Boat Yard - partially secured funding (Cost estimate – \$16,500,000)
  3. Continued implementation of comprehensive sewer and water system improvements – including the Aleutian Homes Phase II – (Cost estimate - \$3,260,200), and the downtown Phase II – (Cost estimate - \$850,000).
  4. St. Herman Inner Harbor – Replacement of M and P Floats - (Cost estimate – \$9,600,000).
  5. New Ferry Terminal – funding for this project has been secured by the Alaska State Department of Transportation (Cost estimate - \$7,500,000).
  6. Secondary Water Treatment Facility. (Cost estimate - \$9,000,000)
  7. New Fire Hall and Emergency Operations Center (EOC) =- Cost estimate - \$15,000,000)
  8. New Library Building – (Cost estimate - \$8,000,000)
  9. Baronof Park Improvements – (Cost estimate - \$5,000,000)
  
2. Ensure structural balance in all areas of City Operations.
  1. Develop expenditure habits based on estimated revenues.
  2. Minimize disruption to community services.
  3. Minimize the disruption of workforce.
  4. Create long-term financial and programmatic stability.
  5. Focus on impacts of budget decisions and use of fund balances to maintain program levels.
  6. A priority on employee safety to reduce expenses related to accidents.
  7. Review department and capital projects budgets for corrections on a quarterly basis.
  8. 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.

<b>VISION</b> →	<b>GOALS</b> →	<b>FUNCTIONS</b>
The City of Kodiak is a Rural Community Acclaimed for our:	<b>Goal</b> Attract and retain a prosperous business community	Improvement in Harbor Facilities to enhance largest industry in City
Thriving Economic Climate	<b>Goal</b> 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	<b>Goal</b> Develop and continuously improve systems to assure high quality services to customers	Fees and infrastructure are reviewed to ensure quality services to all residents
Quality City Services	<b>Goal</b> Ensure a Safe Community	Construction of new Public Safety Building Maintain Fire and Ambulance Services
Investment in Children, Families and Community	<b>Goal</b> Be a Catalyst for the positive development of children, families and the community	Maintenance of Parks & Recreation Facilities and Programs Maintain Library
Appreciation for Diversity	<b>Goal</b> Optimize workforce effectiveness through training, technology, equipment and facilities	Capital outlays maintained to ensure equipment needs are met. Annual training maintained
Community Pride	<b>Goal</b> Ensure an attractive and well maintained City	Annual Capital Projects are completed to maintain City's assets
Community Support	<b>Goal</b> Provide and maintain first rate infrastructure and community facilities	Maintaining City facilities is a responsibility of all City staff, at all levels
	<b>Goal</b> Provide City contributions to Local non-profits	1% of General Fund Revenues distributed to non-profits
	<b>Goal</b> 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.

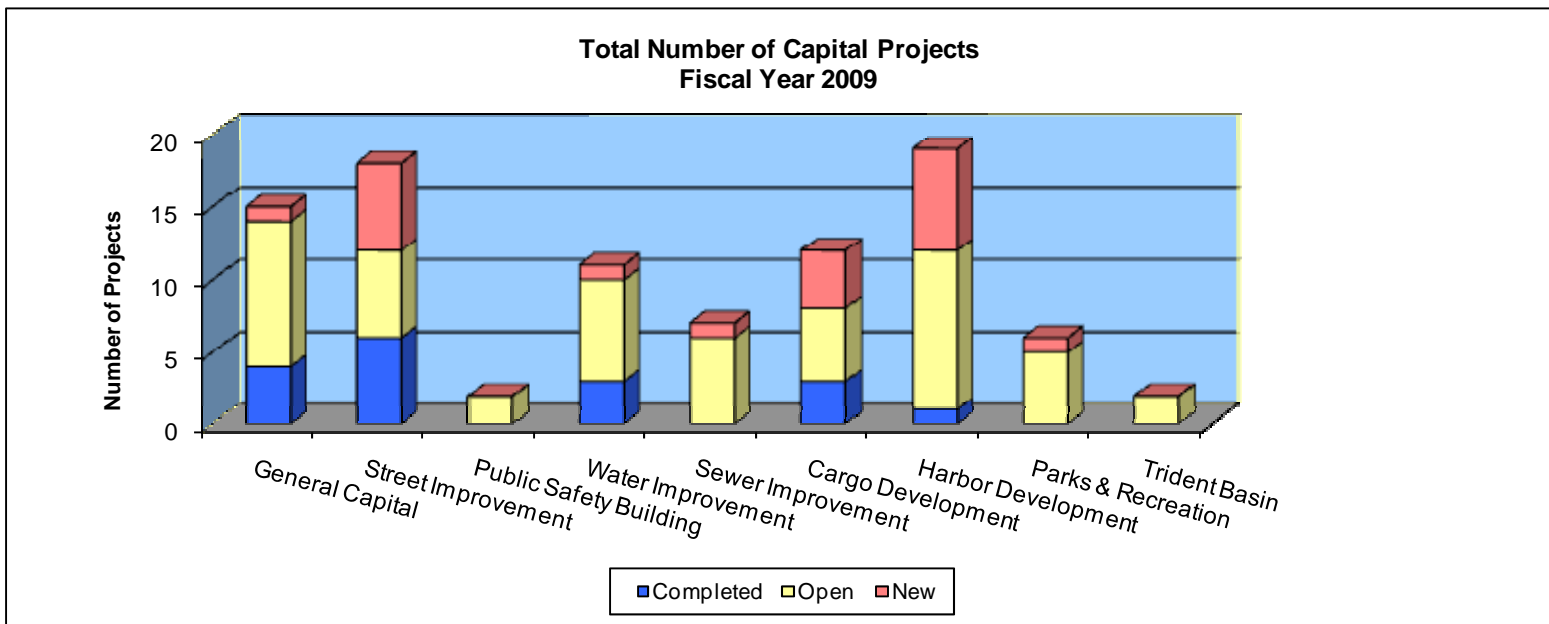
Individual performance measures are located in the detailed sections of each fund.

### **Accomplishments and Goals Met for fiscal year 2008**

1. The fiscal year 2008 budget returned funds to the General Fund Fund Balance.
2. The Mill Rate of 2.0 remained the same in fiscal year 2008.
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 2008 budget had no reductions of services, and all services were maintained at consistent levels.
7. Completed the implementation of a new Employee Health Insurance provider resulting in significant reductions in costs.
8. Completed the purchase of a new ambulance with a project budget of \$200,000 – total expensed \$175,000.
9. Completed the purchase of a new HAZMAT Vehicle to transport HAZMAT equipment and personnel with a budget of \$182,768 – total expensed \$182,768.
10. Completed work on Selief Lane Paving – Replacement of water and sewer utilities with a project budget of \$1,589,928 – total expended \$1,564,926.
11. Completed work on Natalia/Alder Lane – Replacement of water and sewer utilities, reconstruct and pavement with a project budget of \$2,837,153 – total expended to date is \$2,849,815.
12. Completed work on the Safety Inspection & Demolition of Dams Project to 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 with a budget of \$740,000 – total expensed to date is \$740,840.
13. Completed work on Downtown Water & Sewer Replacement – Phase I (“Y” Intersection) project to replace the asbestos concrete water and sewer mains from the intersection of Marine Way and Rezanof of the Thorsheim intersection of Mill Bay Road with a budget of \$3,902,981 – total expensed \$3,425,714.
14. Construction in Progress on the Police Station – Replacement of the Police Station Building with a budget of \$18,800,000. Total expensed to date is \$1,897,810.
15. Construction in Progress on the St. Herman Inner Harbor M & P Floats project with a budgeted amount of \$9,600,000 – total expensed to date is \$7,961,480.

- 16. Construction in Progress on the Boat Yard Vessel Lift project with a budgeted amount of \$13,500,000 – total expensed to date is \$989,272.
- 17. Completed the Trident Basin Float Plane Improvements with a budget of \$4,870,584 – total expensed \$4,863,959.
- 18. Implemented the fourth year of the Boat Harbor fee increase.
- 19. Implemented the third year of the Water & Sewer fee increases.

**Table of Completed, Open & New Projects  
Fiscal Year 2009**



Graph of Completed and Open Capital Projects is shown above: The fiscal year 2009 budget shows seventeen projects being completed with the addition of twenty one new projects. The biggest concentration of new projects is in Cargo and Harbor followed by the replacement of the Police Station. This is based on a need to replace and upgrade aging system infrastructure and add new services to enhance the harbor facilities.

## 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**

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 2009. One is the 600-ton marine lift for the boat harbor. This is an economic development project being expensed from the Harbor and Port Improvement Capital Fund. The second is the Police Station project being expensed from the Public Safety Building Capital Project Fund.

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 official bond statement.

Whenever possible the City will utilize special assessments, revenue or other self-supporting bonds instead of General Obligation Bonds. The City currently has one general obligation debt. This general obligation bond is for the construction of the Public Safety Building. This bond has been approved by the voters of the City of Kodiak, and has 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, a Boat Yard Vessel Lift Bond in fiscal year 2008 in the amount of 4,000,000 and a M & P Float Replacement Bond in fiscal year 2008 in the amount of \$2,000,000.

## **Revenue Policies**

The City will work to maintain a diversified and stable revenue structure to shelter it from short term 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.

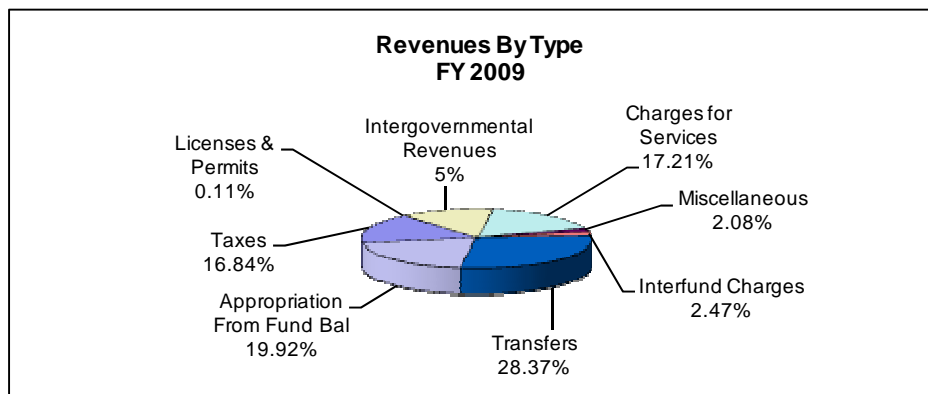
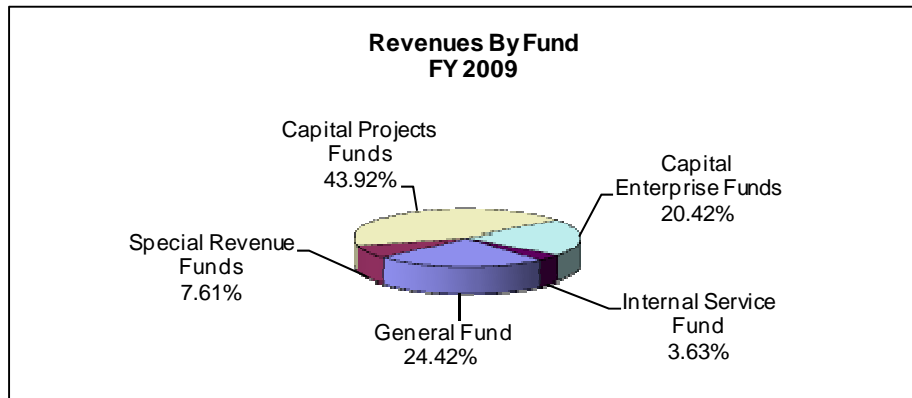
The City will identify the cash flow needs for all new projects and determine which financing method best meets the cash flow needs of the project.

### **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."

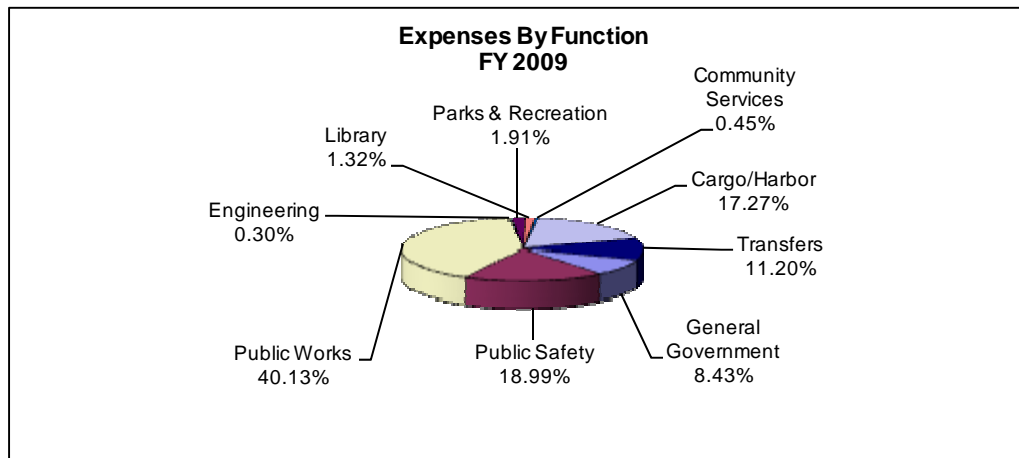
### Budgeted Revenues - Summary By Fund Fiscal Year 2009

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2009 Budget Total	FY 2008 Budget Total
<b>Revenues</b>							
Taxes	\$ 9,148,500	\$ 120,000	\$ -	\$ -	\$ -	\$ 9,268,500	\$ 8,966,500
Licenses & Permits	59,500	-	-	-	-	59,500	38,000
Intergovernmental Revenue:	1,379,100	15,000	5,760,000	-	-	7,154,100	7,931,230
Charges for Services	1,215,965	-	-	8,254,100	-	9,470,065	8,763,620
Miscellaneous	387,100	357,750	-	334,000	65,000	1,143,850	831,370
Interfund Charges	690,920	-	-	72,540	598,000	1,361,460	1,445,070
Transfers	1,006,000	10,000	14,280,560	312,000	-	15,608,560	4,707,500
Appropriation From Fund Bal	(450,061)	3,682,750	4,126,560	2,264,350	1,334,530	10,958,129	28,076,230
<b>Total Revenues</b>	<b>\$ 13,437,024</b>	<b>\$ 4,185,500</b>	<b>\$ 24,167,120</b>	<b>\$ 11,236,990</b>	<b>1,997,530</b>	<b>\$ 55,024,164</b>	<b>60,759,520</b>



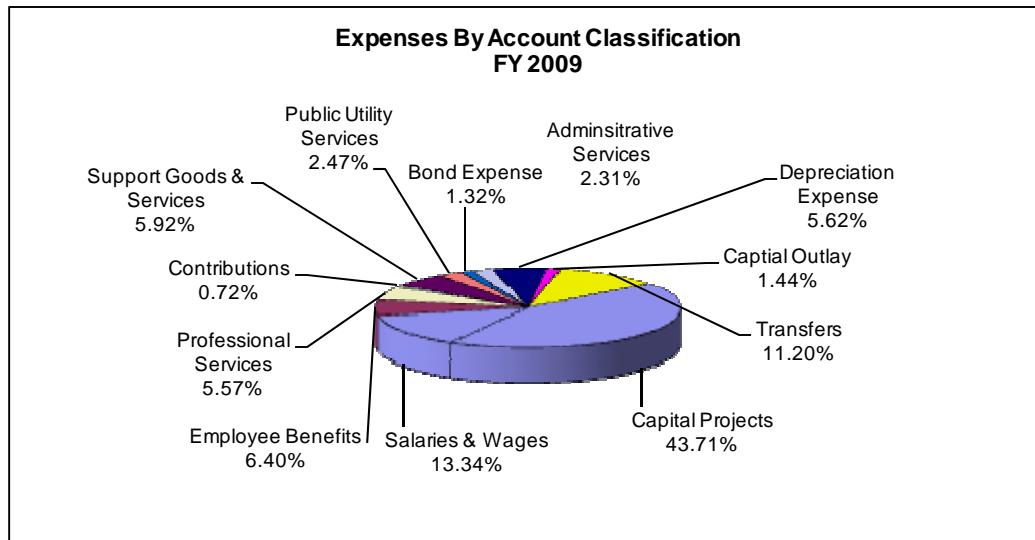
## Budgeted Expenses - Summary By Function Fiscal Year 2009

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2009 Budget Total	FY 2008 Budget Total
<b>Expenditures</b>							
General Government	\$ 2,580,154	\$ -	\$ 60,000	\$ -	\$ 1,997,530	\$ 4,637,684	\$ 4,118,320
Public Safety	5,948,628	-	4,500,000	-	-	10,448,628	14,583,120
Public Works	1,871,340	-	14,560,660	5,651,490	-	22,083,490	15,031,010
Engineering	164,660	-	-	-	-	164,660	223,460
Parks & Recreation	1,011,272	-	40,000	-	-	1,051,272	1,203,130
Library	704,070	20,000	-	-	-	724,070	702,730
Community Services	126,900	122,500	-	-	-	249,400	773,400
Cargo/Harbor	-	33,000	4,890,000	4,580,400	-	9,503,400	20,304,390
Transfers	1,030,000	4,010,000	116,460	1,005,100	-	6,161,560	3,819,960
<b>Total Expenditures</b>	<b>\$ 13,437,024</b>	<b>\$ 4,185,500</b>	<b>\$ 24,167,120</b>	<b>\$ 11,236,990</b>	<b>\$ 1,997,530</b>	<b>\$ 55,024,164</b>	<b>\$ 60,759,520</b>



**Budgeted Expenses - Summary By Account Classification  
Fiscal Year 2009**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Capital Projects Funds</b>	<b>Enterprise Funds</b>	<b>Internal Service Fund</b>	<b>FY 2009 Budget Total</b>	<b>FY 2008 Budget Total</b>
<b>Expenditures</b>							
Salaries & Wages	\$ 5,607,840	\$ -	\$ -	\$ 1,730,200	\$ -	\$ 7,338,040	\$ 7,399,420
Employee Benefits	2,618,555	-	-	900,460	-	3,519,015	3,522,240
Professional Services	654,290	25,000	-	386,000	1,997,530	3,062,820	3,182,320
Contributions	266,500	91,000	-	37,500	-	395,000	371,600
Support Goods & Services	1,791,825	28,000	-	1,437,250	-	3,257,075	3,081,310
Public Utility Services	497,750	-	-	859,800	-	1,357,550	1,327,250
Bond Expense	382,500	-	-	345,520	-	728,020	-
Administrative Services	28,500	31,500	-	1,211,460	-	1,271,460	915,110
Depreciation Expense	-	-	-	3,092,200	-	3,092,200	3,092,200
Capital Outlay	559,264	-	-	231,500	-	790,764	656,210
Transfers	1,030,000	4,010,000	116,460	1,005,100	-	6,161,560	3,819,960
Capital Projects	-	-	24,050,660	-	-	24,050,660	33,391,900
<b>Total Expenditures</b>	<b>\$ 13,437,024</b>	<b>\$ 4,185,500</b>	<b>\$ 24,167,120</b>	<b>\$ 11,236,990</b>	<b>\$ 1,997,530</b>	<b>\$ 55,024,164</b>	<b>\$ 60,759,520</b>



**SUMMARY ALL FUNDS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>Revenues</b>					
Taxes	\$ 8,929,891	\$ 9,223,253	\$ 8,967,500	\$ 9,499,488	\$ 9,268,500
Licenses and Permits	43,064	51,535	38,000	102,748	59,500
Intergovernmental Sources	4,953,467	6,602,777	26,573,899	2,118,158	15,104,100
Charges for Services	8,175,304	9,038,419	8,818,120	1,219,404	9,470,065
Fines and Forfeitures	55,934	29,452	41,500	55,229	32,000
Interest	936,706	1,781,085	506,000	266,180	476,750
Rents	343,314	368,933	359,570	97,030	342,800
Miscellaneous	114,778	161,821	1,459,300	1,200,028	467,300
Interfund Charges	2,558,375	2,449,927	1,455,070	760,430	1,371,460
<b>Total Revenues</b>	<b>\$ 26,110,833</b>	<b>\$ 29,707,201</b>	<b>\$ 48,218,959</b>	<b>\$ 15,318,695</b>	<b>\$ 36,592,475</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 6,062,005	\$ 6,328,413	\$ 7,399,420	\$ 6,721,323	\$ 7,338,040
Employee Benefits	4,516,839	4,954,352	3,508,002	4,564,870	3,519,015
Professional Services	843,376	947,632	1,325,800	1,016,063	1,060,290
Contributions	345,597	319,550	371,600	334,169	395,000
Support Goods and Services	4,541,835	4,627,108	5,231,080	4,848,768	5,305,155
Bond Expense	148,173	92,023	165,092	522,714	742,770
Depreciation Expense	3,117,290	3,124,304	3,092,200	3,610,911	3,207,220
Administrative Charges	732,288	1,107,062	1,206,340	1,160,863	1,141,690
Capital Outlays	9,839,545	12,945,569	36,518,299	14,429,273	24,841,424
<b>Total Expenditures</b>	<b>\$ 30,146,948</b>	<b>\$ 34,446,013</b>	<b>\$ 58,817,833</b>	<b>\$ 37,208,954</b>	<b>\$ 47,550,604</b>
<b>Excess of Revenues over Expenditures</b>	<b>(4,036,115)</b>	<b>(4,738,812)</b>	<b>(10,598,874)</b>	<b>(21,890,259)</b>	<b>(10,958,129)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	4,887,057	11,957,182	5,271,705	27,563,753	7,473,560
Transfers Out	(2,577,057)	(10,798,578)	(5,271,705)	(19,328,131)	(7,473,560)
<b>Net Other Financing Sources (Uses)</b>	<b>\$ 2,310,000</b>	<b>\$ 1,158,604</b>	<b>\$ -</b>	<b>\$ 8,235,622</b>	<b>\$ -</b>
<b>Net Change in Fund</b>	<b>\$ (1,726,115)</b>	<b>\$ (3,580,208)</b>	<b>\$ (10,598,874)</b>	<b>\$ (13,654,636)</b>	<b>\$ (10,958,129)</b>
<b>Total Revenues</b>	<b>32,724,005</b>	<b>45,244,592</b>	<b>64,089,538</b>	<b>56,537,085</b>	<b>55,024,164</b>
<b>Total Expenses</b>	<b>32,724,005</b>	<b>45,244,592</b>	<b>64,089,538</b>	<b>56,537,085</b>	<b>55,024,164</b>

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 budget overall amounts.

## Summary of Operating Position

### Statement of Revenues, Expenditures, and Changes in Fund Balance / Net Assets Operating Budget - Year Ending June 30, 2009

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Budget FY 2009 Total	Estimated FY 2008 Total
<b>Revenues</b>							
Taxes	\$9,148,500	\$ 120,000	\$ -	\$ -	\$ -	\$ 9,268,500	\$ 9,645,929
Licenses and Permits	59,500	-	-	-	-	59,500	102,748
Intergovernmental Sources	1,379,100	15,000	5,760,000	-	-	7,154,100	8,076,087
Charges for Services	1,215,965	-	-	8,254,100	-	9,470,065	1,229,862
Fines and Forfeitures	32,000	-	-	-	-	32,000	55,229
Interest	100,000	161,750	-	160,000	55,000	476,750	1,383,411
Rents	105,800	95,000	-	142,000	-	342,800	221,946
Miscellaneous	149,300	101,000	-	32,000	10,000	292,300	1,922,929
Interfund Charges	690,920	-	-	72,540	598,000	1,361,460	1,842,318
Total Revenues	<u>12,881,085</u>	<u>492,750</u>	<u>5,760,000</u>	<u>8,660,640</u>	<u>663,000</u>	<u>28,457,475</u>	<u>24,480,458</u>
<b>Expenditures</b>							
Salaries and Wages	5,607,840	-	-	1,730,200	-	7,338,040	5,035,782
Employee Benefits	2,618,555	-	-	900,460	-	3,519,015	3,365,486
Professional Services	654,290	25,000	-	386,000	-	1,065,290	578,841
Contributions	266,500	91,000	-	37,500	-	395,000	318,564
Support Goods and Services	2,289,575	28,000	-	2,300,550	685,530	5,303,655	2,771,786
Bond Expense	382,500	-	-	345,520	-	728,020	168,021
Depreciation Expense	-	-	-	3,092,200	-	3,092,200	30,750
Administrative Charges	28,500	31,500	-	1,207,960	-	1,267,960	208,127
Capital Outlays	559,264	-	24,050,660	231,500	-	24,841,424	14,390,872
Total Expenditures	<u>12,407,024</u>	<u>175,500</u>	<u>24,050,660</u>	<u>10,231,890</u>	<u>685,530</u>	<u>47,550,604</u>	<u>26,868,229</u>
Excess of Revenues over Expenditures	474,061	317,250	(18,290,660)	(1,571,250)	(22,530)	(19,093,129)	(2,387,771)
<b>Other Financing Sources (Uses)</b>							
Transfers In	1,006,000	10,000	14,470,560	362,000	-	15,848,560	27,513,753
Transfers Out	(1,030,000)	(4,010,000)	(116,460)	(1,005,100)	(1,312,000)	(7,473,560)	(13,036,594)
Net Other Financing Sources (Uses)	<u>(24,000)</u>	<u>(4,000,000)</u>	<u>14,354,100</u>	<u>(643,100)</u>	<u>(1,312,000)</u>	<u>8,375,000</u>	<u>14,477,160</u>
Net Change in Fund	450,061	(3,682,750)	(3,936,560)	(2,214,350)	(1,334,530)	(10,718,129)	12,089,389
Balance at Beginning of Year (6/30/08)	<u>8,276,003</u>	<u>5,472,241</u>	<u>23,650,572</u>	<u>4,508,094</u>	<u>958,663</u>	<u>42,865,574</u>	<u>30,776,185</u>
Balance at End of Year (6/30/09)	<u>8,726,064</u>	<u>1,789,491</u>	<u>19,714,012</u>	<u>2,293,744</u>	<u>(375,867)</u>	<u>32,147,445</u>	<u>42,865,574</u>
Budgeted Revenues	13,437,024	4,185,500	24,167,120	11,236,990	1,997,530	55,024,164	39,904,823
Budgeted Expenses	13,437,024	4,185,500	24,167,120	11,236,990	1,997,530	55,024,164	39,904,823

The General Fund is estimated to increase slightly as the fund balance is being replaced in fiscal year 2009 in the amount of \$450,061. 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 \$1,030,000 are being transferred to the General Capital Project Fund.

The Special Revenue Fund is estimated to decrease. The Enhancement Fund is the largest fund in the Special Revenue funds. There is a transfer from the Enhancement Fund in the amount of



\$4,000,000 to the Public Safety Building Capital Fund and \$10,000 to the Special Revenue Fund, New Library Fund.

The Capital Project Fund will decrease in fiscal year 2009 due to the use of fund balance in the Capital Project Funds. The Street Improvement Fund will use \$1,851,560 of fund balance, the Public Safety Building will use \$(315,000), the Water Improvement Fund will use \$30,000, the Sewer Improvement Fund will use \$50,000, the Cargo Fund will use \$650,000, the Harbor Fund will use \$1,240,000, and the Parks & Recreation Fund will return \$10,000.

The Enterprise Fund is estimated to decrease as the fund balance is being used in fiscal year 2009. 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 \$2,214,350.

The Internal Service Fund is estimated to decrease in the amount of \$1,334,530 due to a change in the Public Employee Retirement Fund (PERS). Based on the Alaska State Law which will eliminate this fund and distribute the balances to the respective funds for which the funds were originally taken.

Overall the ending fund balance for fiscal year 2009 is projected to be \$10,718,129 or 32.35% lower than fiscal year 2008. Overall all funds have decreasing fund balances except the General Fund Balance that will increase by \$450,061.

The City of Kodiak will end fiscal year 2009 with a healthy fund balances in all funds and will continue to maintain adequate reserves for the future.



## **GENERAL FUND**

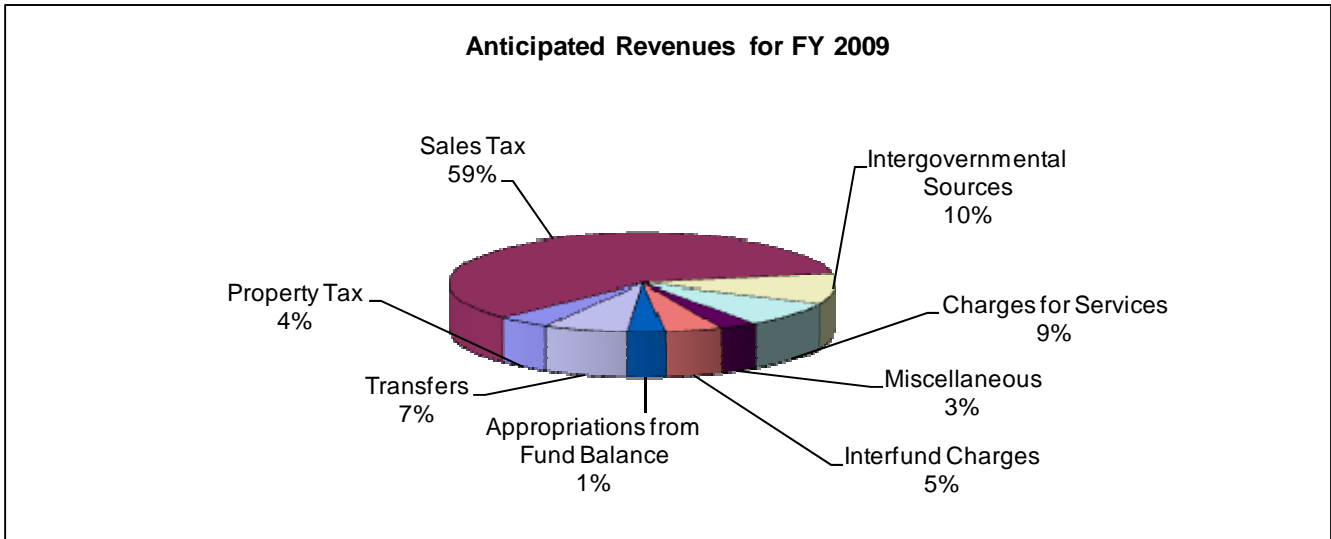
The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. Principal sources of revenue are sales taxes, property taxes, charges for services and intergovernmental revenue. 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 2006	Actual FY 2007	Budget FY 2008	Estimated FY 2008	Budget FY 2009
<b>REVENUES</b>					
Taxes	\$ 8,796,109	\$ 9,121,896	\$ 8,848,500	\$ 9,499,488	\$ 9,148,500
Licenses and Permits	43,064	51,535	38,000	102,748	59,500
Intergovernmental Sources	1,073,878	1,400,167	1,347,248	2,118,158	1,379,100
Charges for Services	1,204,865	1,304,628	1,241,420	1,219,404	1,215,965
Fines and Forfeitures	55,934	29,452	41,500	55,229	32,000
Interest	98,819	217,721	130,000	266,180	100,000
Rents and Royalties	147,924	128,906	134,930	97,030	105,800
Miscellaneous	61,058	59,772	753,300	1,200,028	149,300
Interfund Charges	605,160	609,740	760,430	760,430	690,920
<b>TOTAL REVENUES</b>	<b>\$ 12,086,812</b>	<b>\$ 12,923,817</b>	<b>\$ 13,295,328</b>	<b>\$ 15,318,695</b>	<b>\$ 12,881,085</b>
<b>EXPENDITURES</b>					
General Government	\$ 1,611,053	\$ 1,561,565	\$ 1,816,940	\$ 1,647,023	\$ 1,717,504
Public Safety	5,464,527	5,804,693	5,975,642	6,099,991	6,419,678
Public Works	1,658,523	2,032,305	1,727,330	1,719,085	1,871,340
Engineering	212,914	158,092	223,460	163,292	164,660
Public Recreation	1,596,863	1,655,035	1,714,028	1,694,448	1,715,342
Library	491,578	461,949	485,500	484,547	475,500
Community Services	37,768	41,111	44,500	44,500	43,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,073,226</b>	<b>\$ 11,714,750</b>	<b>\$ 11,987,400</b>	<b>\$ 11,852,886</b>	<b>\$ 12,407,024</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	\$ 270,099	\$ 924,796	\$ 1,287,500	\$ 9,587,128	\$ 1,006,000
Transfer Out	(1,966,958)	(1,433,470)	(2,514,205)	(10,350,205)	(1,030,000)
Net Other Financing Sources (Uses)	<b>\$ (1,696,859)</b>	<b>\$ (508,674)</b>	<b>\$ (1,226,705)</b>	<b>\$ (763,077)</b>	<b>\$ (24,000)</b>
Net Change in Fund	<b>\$ (683,273)</b>	<b>\$ 700,393</b>	<b>\$ 81,223</b>	<b>\$ 2,702,732</b>	<b>\$ 450,061</b>
Total Revenues	\$ 13,040,184	\$ 13,148,220	\$ 14,501,605	\$ 22,203,091	\$ 13,437,024
Total Expenses	\$ 13,040,184	\$ 13,148,220	\$ 14,501,605	\$ 22,203,091	\$ 13,437,024

**GENERAL FUND  
FY 2009 REVENUES & OTHER FINANCING SOURCES (USES)**



The following applies to the graph above:

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

**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.

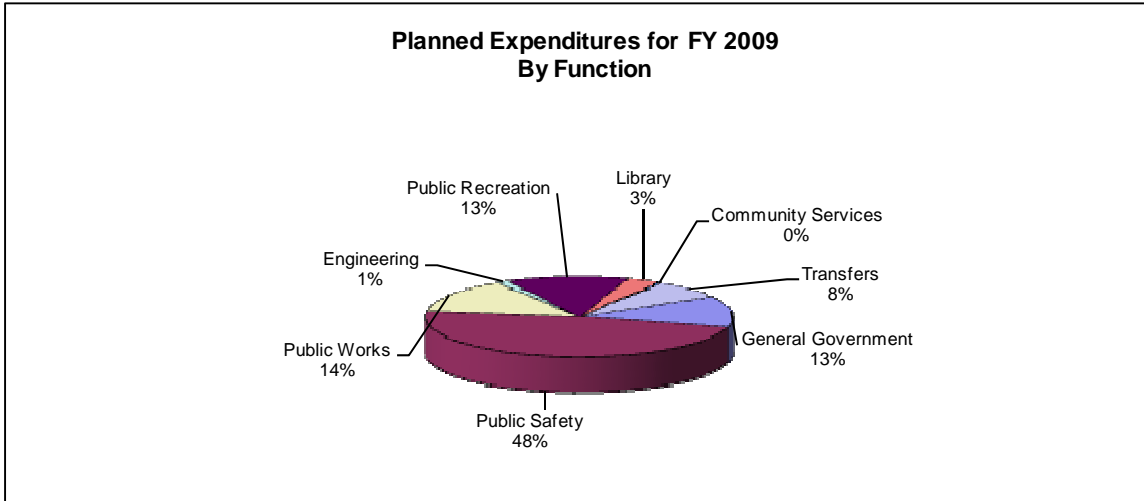
**Miscellaneous** – Includes fines and forfeitures, interest, rents and royalties, judgments, restitutions, asset sales, and other revenues.

**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 2009 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.

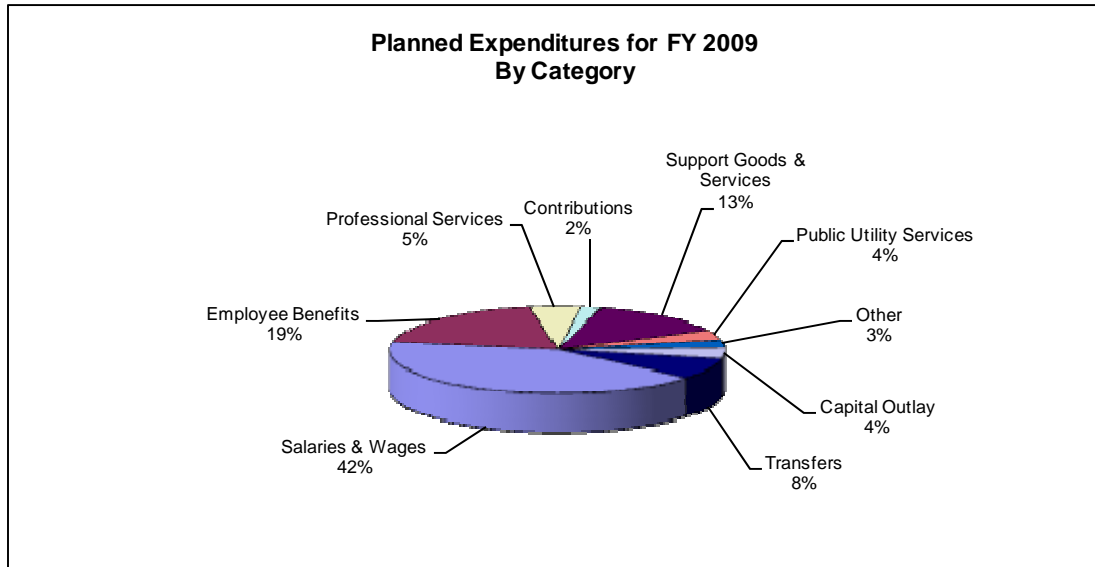
**Public Recreation** – Includes the administration, museum, teen center, aquatics, ice rink, and the beautification program.

**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 2009 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  
Fiscal Year 2009**

REVENUES	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Estimated	FY 2009 Budget
<b>Taxes</b>					
Property Taxes	\$ 632,495	\$ 632,102	\$ 630,000	\$ 620,662	\$ 630,000
PILOT From KIHA	2,247	-	3,500	3,497	3,500
Sales Tax	8,136,785	8,465,804	8,200,000	8,850,942	8,500,000
Penalty And Interest	24,583	23,991	15,000	24,387	15,000
<b>Total Taxes</b>	\$ 8,796,109	\$ 9,121,896	\$ 8,848,500	\$ 9,499,488	\$ 9,148,500
<b>Licenses &amp; Permits</b>					
Taxi Cab Permits	\$ 5,485	\$ 4,475	\$ 5,000	\$ 5,631	\$ 5,000
Building Permits	17,303	28,572	18,000	79,945	40,000
Electrical Permits	3,269	3,134	3,000	2,731	3,000
Plumbing Permits	2,094	1,995	1,500	3,075	1,500
Animal Licenses	14,410	13,055	10,000	11,066	10,000
Other Licenses	503	303	500	300	-
<b>Total Licenses &amp; Permits</b>	\$ 43,064	\$ 51,535	\$ 38,000	\$ 102,748	\$ 59,500
<b>Intergovernmental Revenue</b>					
PERS State Revenues	\$ 227,478	\$ 203,176	\$ -	\$ 806,160	\$ -
Municipal Energy Assistance	-	240,365	354,000	353,911	414,000
Raw Fish Tax Sharing	655,636	760,099	824,000	823,097	800,000
Shared Fisheries Business Tax	56,788	68,674	65,000	62,581	63,000
Fuel Tax Sharing	5,576	6,728	11,730	6,955	7,000
Alcohol Beverage Sharing	20,700	12,700	20,000	28,300	30,000
Utility Revenue Sharing	36,388	78,089	38,100	-	38,100
Grants	71,311	30,335	34,418	37,154	27,000
<b>Total Intergovernmental Revenue</b>	\$ 1,073,878	\$ 1,400,167	\$ 1,347,248	\$ 2,118,158	\$ 1,379,100
<b>Services Charges</b>					
Police - Boarding of Prisoners	\$ 554,580	\$ 609,236	\$ 605,340	\$ 607,360	\$ 605,340
State Trooper Comm. Contract	87,459	136,771	80,000	129,174	80,000
Police - Other Police Services	9,911	29,111	44,500	15,492	35,000
Police - Canine program	-	8,616	-	-	-
Police Protective Custody	1,098	2,100	2,500	450	1,000
KIB Garbage Billing Fee	44,022	44,591	42,500	44,957	42,500
KIB - Borough Animal Control	60,000	72,380	72,380	72,380	84,125
KIB 911 Services	56,962	58,000	95,000	65,000	64,000
KIB - Borough Building Inspect.	156,505	133,826	130,000	110,469	130,000
Fire - Ambulance Service	68,197	56,265	30,000	31,965	40,000
Fire Miscellaneous	1,355	500	1,500	-	500
School Crossing Guard Services	9,400	7,775	12,000	7,680	12,000
Parks - School Lifeguard Services	5,828	10,088	5,000	7,074	7,500
Parks - Swimming Pool	16,172	13,006	13,000	12,459	13,000
Parks - Adult Sports	18,818	13,922	15,000	14,709	15,000
Parks - Youth Program	53,727	47,979	36,000	51,156	36,000
Parks - Special Events	3,244	8,053	3,000	1,330	2,000
Parks - Ice Rink	-	3,795	5,000	2,205	3,000
Parks - Teen Center	2,008	4,487	3,000	2,600	3,000
Parks - Racquetball	2,711	2,539	2,500	1,859	2,000
Parks - Snack Bar	6,341	2,912	3,000	3,240	3,000
Parks - Cemetery Charges	14,775	10,775	10,000	11,250	10,000



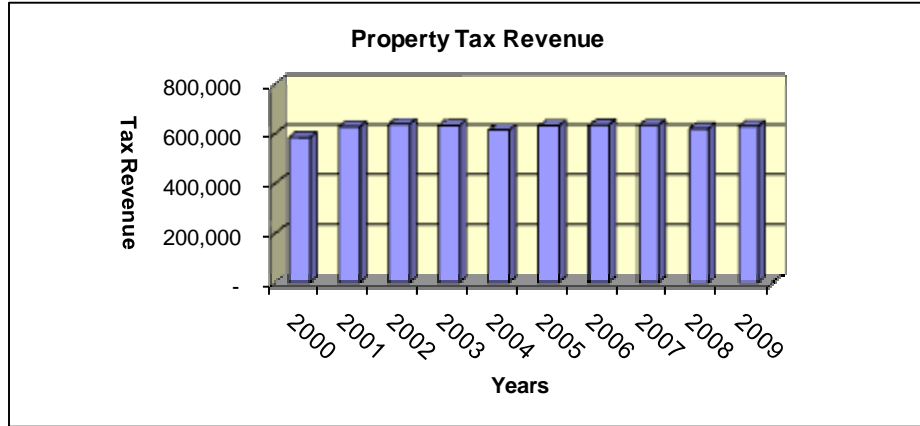
## General Fund Revenues – Continued

	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Estimated	FY 2009 Budget
Library - Borough Library Contribution	4,000	3,000	3,000	3,000	3,000
Library - Fines	7,858	6,861	8,000	6,340	7,000
Library - Lost Books	2,448	1,975	2,000	1,871	2,000
Library - Copier	7,731	5,688	6,000	5,473	6,000
Library - Fax Machine	1,297	1,054	1,000	1,077	1,000
Library - Other	605	835	1,000	862	1,000
Public Works - Services	1,767	1,353	2,000	1,545	1,800
Mun. Airport Fees/Charges	5,822	6,934	7,000	6,178	5,000
NSF Check Returns	225	200	200	250	200
<b>Total Services Charges</b>	<b>\$ 1,204,865</b>	<b>\$ 1,304,628</b>	<b>\$ 1,241,420</b>	<b>\$ 1,219,404</b>	<b>\$ 1,215,965</b>
<b>Fines &amp; Forfeitures</b>					
Fines and Forfeits	\$ 53,253	\$ 27,022	\$ 40,000	\$ 16,261	\$ 20,000
EMT Services	2,681	2,430	1,500	38,968	12,000
<b>Total Fines &amp; Forfeitures</b>	<b>\$ 55,934</b>	<b>\$ 29,452</b>	<b>\$ 41,500</b>	<b>\$ 55,229</b>	<b>\$ 32,000</b>
<b>Interest</b>					
Interest on Investments	\$ 93,292	\$ 212,667	\$ 130,000	\$ 193,482	\$ 100,000
Unrealized Gain/Loss on Investments	5,526	5,054	-	72,699	-
<b>Total Interest</b>	<b>\$ 98,819</b>	<b>\$ 217,721</b>	<b>\$ 130,000</b>	<b>\$ 266,180</b>	<b>\$ 100,000</b>
<b>Rents &amp; Royalties</b>					
Rentals From Others	\$ 147,924	\$ 128,906	\$ 134,930	\$ 97,030	\$ 105,800
<b>Total Rents &amp; Royalties</b>	<b>\$ 147,924</b>	<b>\$ 128,906</b>	<b>\$ 134,930</b>	<b>\$ 97,030</b>	<b>\$ 105,800</b>
<b>Miscellaneous Revenues</b>					
Restitution - Police Dept	\$ 918	\$ 115	\$ 500	\$ -	\$ 500
Sales of Fixed Assets	18,000	6,897	5,500	13,150	5,500
Soda Vending Machine	318	142	300	-	300
Other Revenues	41,822	52,618	747,000	1,186,878	143,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 61,058</b>	<b>\$ 59,772</b>	<b>\$ 753,300</b>	<b>\$ 1,200,028</b>	<b>\$ 149,300</b>
<b>Interfund Charges</b>					
Cargo Terminal Services	\$ 95,520	\$ 73,260	\$ 99,390	\$ 99,390	\$ 85,830
Boat Harbor Services	95,520	73,260	99,390	99,390	85,830
Water Services	149,950	73,260	99,400	99,400	85,820
Sewer Services	149,950	73,260	99,400	99,400	85,820
Trident Basin - Sea Planes	24,220	73,260	99,390	99,390	85,830
Tourism Development Service	30,000	30,000	32,000	32,000	30,500
Public Works Services	-	124,190	142,720	142,720	165,400
Capital Projects - Engineering Inspection	60,000	89,250	88,740	88,740	65,890
<b>Total Interfund Charges</b>	<b>\$ 605,160</b>	<b>\$ 609,740</b>	<b>\$ 760,430</b>	<b>\$ 760,430</b>	<b>\$ 690,920</b>
<b>Appropriation From Fund Balance</b>					
Appropriation From Fund Balance	\$ -	\$ -	\$ (81,223)	\$ -	\$ (450,061)
<b>Total Appropriation from Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (81,223)</b>	<b>\$ -</b>	<b>\$ (450,061)</b>
<b>Operating Transfers</b>					
Transfers from Other Funds	\$ 270,099	\$ 924,796	\$ 1,287,500	\$ 9,587,128	\$ 1,006,000
<b>Total Operating Transfers</b>	<b>\$ 270,099</b>	<b>\$ 924,796</b>	<b>\$ 1,287,500</b>	<b>\$ 9,587,128</b>	<b>\$ 1,006,000</b>
<b>Total Revenue</b>	<b>\$ 12,356,911</b>	<b>\$ 13,848,613</b>	<b>\$ 14,501,605</b>	<b>\$ 24,905,824</b>	<b>\$ 13,437,024</b>

## Revenue Sources

### TAXES:

**Property Taxes:** (KCC 3.04.010) The net assessed valuation of real property located within the City is estimated to be \$326,314,738 in fiscal year 2009. 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 2009 is \$630,000. The actual taxes collected for fiscal year 2008 were \$620,662.

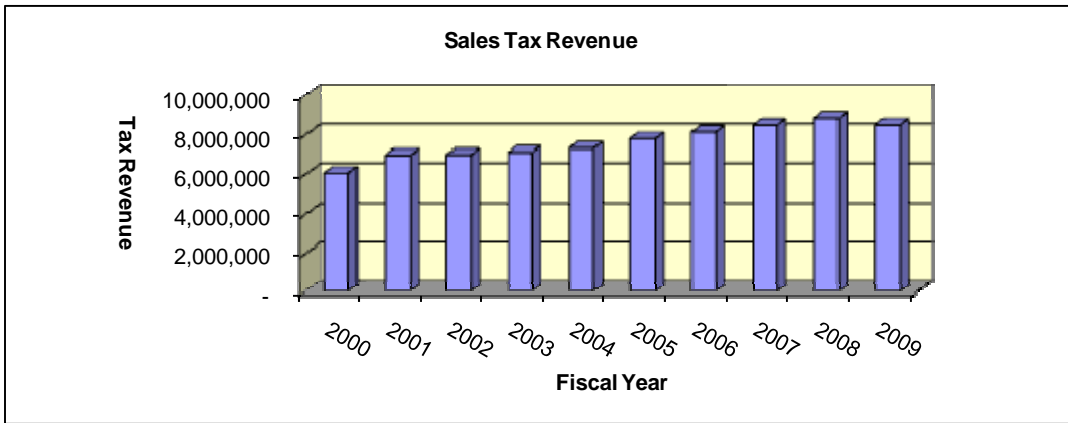


**Sales Tax:** (KCC 3.08.010) The City of Kodiak levies a six percent (6%) sales tax on all sales, rentals and services made within the City. Sales tax is collected in the General Fund and then transferred to the following funds based on the City of Kodiak's Code. Sales tax revenues are allocated as 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>
<b>Total</b>	<u>6.00%</u>	<u>\$ 1,000,000</u>

Budgeted revenues from sales tax for fiscal year 2009 is \$8,500,000. The estimated sales tax collected for fiscal year 2008 was \$8,850,942. 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.

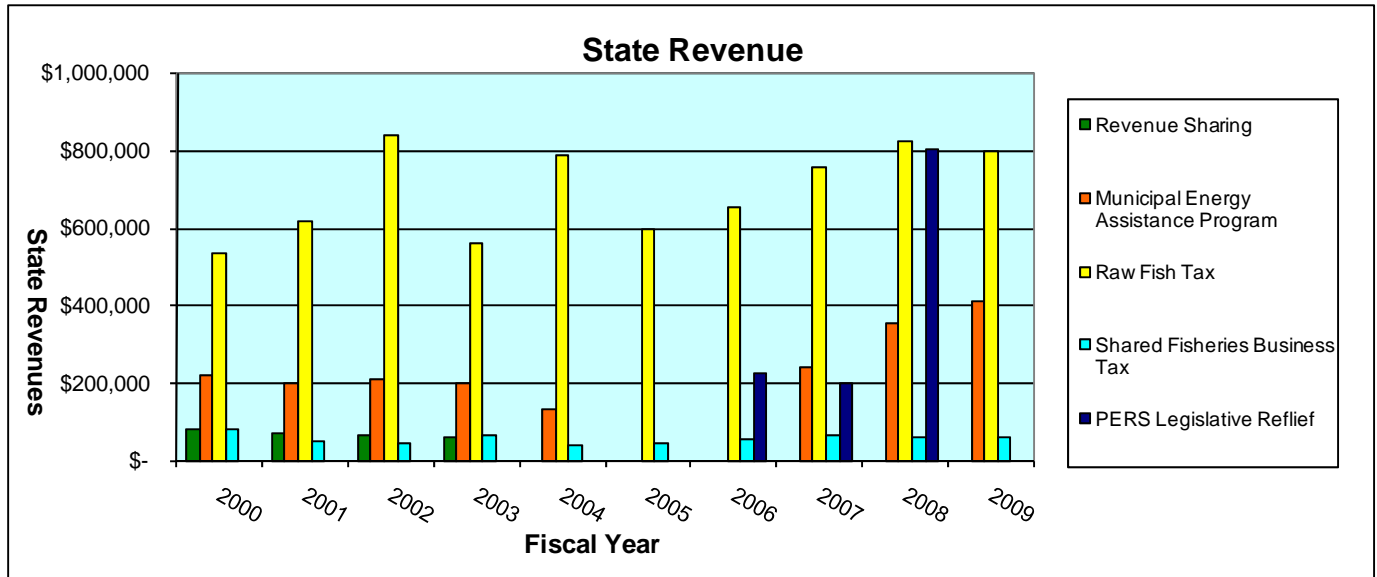
**Penalty and Interest on Delinquent Taxes:** (KCC 3.08.170) Penalty on sales tax is levied at five percent (5%) per month up to a total of twenty percent (20%) and interest at fifteen percent (15%) per annum. The estimate for fiscal year 2009 is \$15,000. The estimated penalty and interest collected in fiscal year 2008 was \$24,387.



**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 2008 generated approximately \$79,945 in building permits and \$11,066 in animal licenses. For fiscal year 2009 the estimated revenue for building permits is \$40,000 and \$10,000 for animal licenses. The total fiscal year 2008 budgeted amount for licenses and permits is \$38,000. Fiscal year 2009 estimated total for licenses and permits is \$59,500. The increase in fiscal year 2008 was primarily due to an increase in construction, which is not anticipated in fiscal year 2009.

**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 2008 generated \$806,160 in state revenue sharing. The estimate for the fiscal year 2009 is \$0 in state revenue sharing. In fiscal year 2008 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 2008 generated \$353,911 in Municipal Energy Assistance Program. The estimate for the fiscal year 2009 is \$414,000.

**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 2008 generated \$823,097 of raw fish tax sharing. The estimate for fiscal year 2009 is \$800,000. 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 2008 generated \$62,581 for shared fisheries business tax. The estimate for fiscal year 2009 is \$63,000. 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 2008 generated \$28,300 for alcohol beverage sharing. Expected revenue from this source for fiscal year 2009 is \$30,000.

**Utility Revenue Sharing:** This revenue is from the State for electric and telephone cooperative tax sharing. Fiscal year 2008 generated \$0.00 for utility revenue sharing. The estimated amount for fiscal year 2009 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 2008 generated \$607,360 for boarding of prisoners. This revenue is estimated to be \$607,360 for fiscal year 2009 with no increase in 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 2008 generated \$31,965 for ambulance services. Revenues expected from this source for fiscal year 2009 are \$40,000.

**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 2008 generated \$107,882 for parks and recreation services. Projected income from this source for fiscal year 2009 is \$94,500.

**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 \$3,000. Fiscal year 2008 generated \$18,623 from library services. Fiscal year 2009 is estimated to generate \$20,000.

#### **MISCELLANEOUS REVENUES:**

**Fines and Forfeitures:** Revenues from violations are expected to generate \$32,000 for fiscal year 2009. Fiscal year 2008 generated \$55,229 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 \$22,095,000 held in investments. The interest revenue is estimated at \$100,000 for fiscal year 2009. Fiscal year 2008 generated \$266,180 for interest earned on investments.

**Rents and Royalties:** Revenue is generated by rental agreements with various entities. The estimated amount for fiscal year 2009 is \$105,800. Fiscal year 2008 generated \$97,030 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 2008 generated \$59,826 for miscellaneous revenues. The estimated amount for fiscal year 2009 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 2008 generated \$609,740 for interfund charges. The estimated amount for fiscal year 2009 is \$690,920.

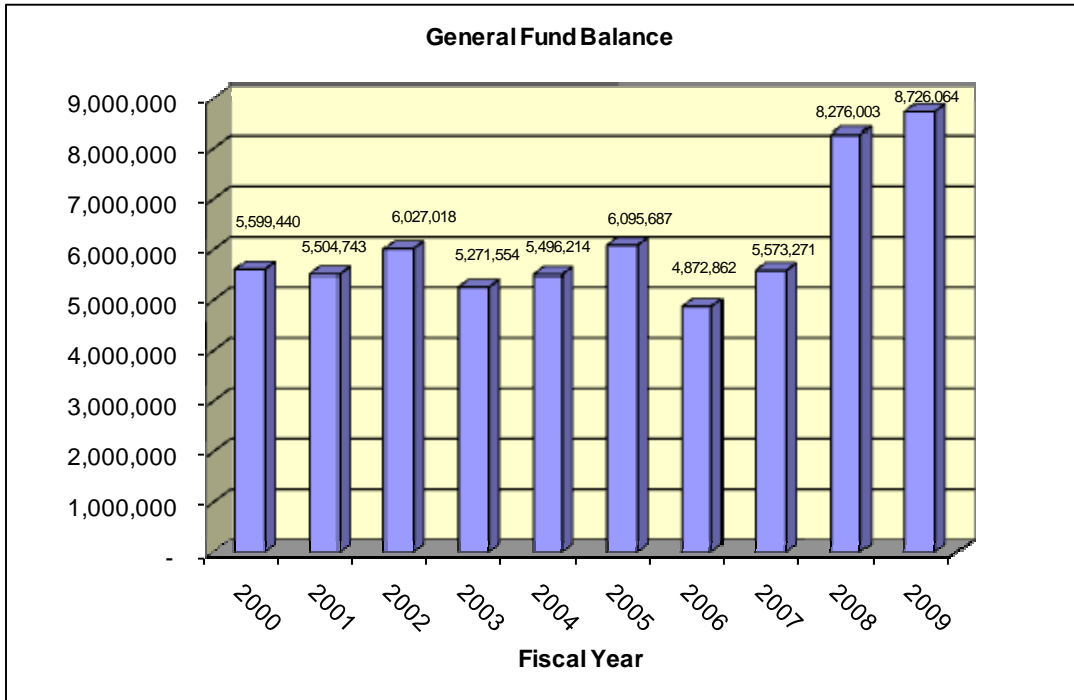
#### **OTHER FINANCING SOURCES (USES)**

**Appropriation from Fund Balance:** This is the use of the General Fund fund balance to be used for the current year expenditures. Fiscal year 2009 is estimated to replace \$(450,061).

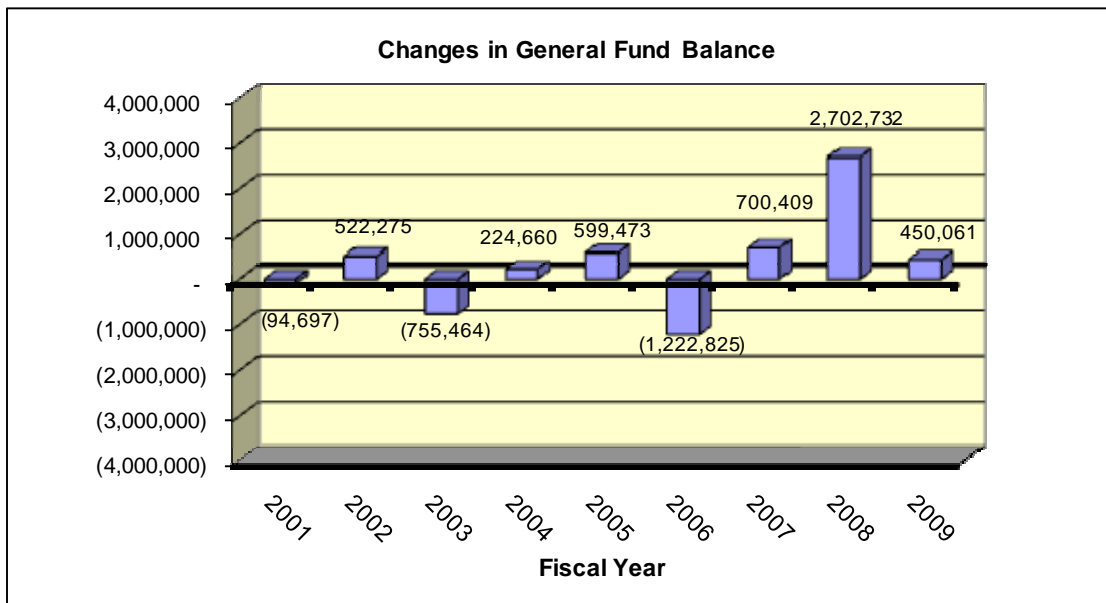
**Transfer:** Transfers are revenues from other funds. Fiscal year 2008 had transfers in the amount of \$9,587,128. The fiscal year 2009 budget is estimated to receive \$1,006,000. This transfer to the General Fund is primarily from completed projects and closed funds. There was a \$8,000,000 transfer in fiscal year 2008 to the Public Safety Building Capital Project.

**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 return of \$50,061 fund balance in fiscal year 2009. In fiscal year 2008 the return of fund balance was \$(2,702,732), which was more than the budgeted amount of \$(81,223). 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."

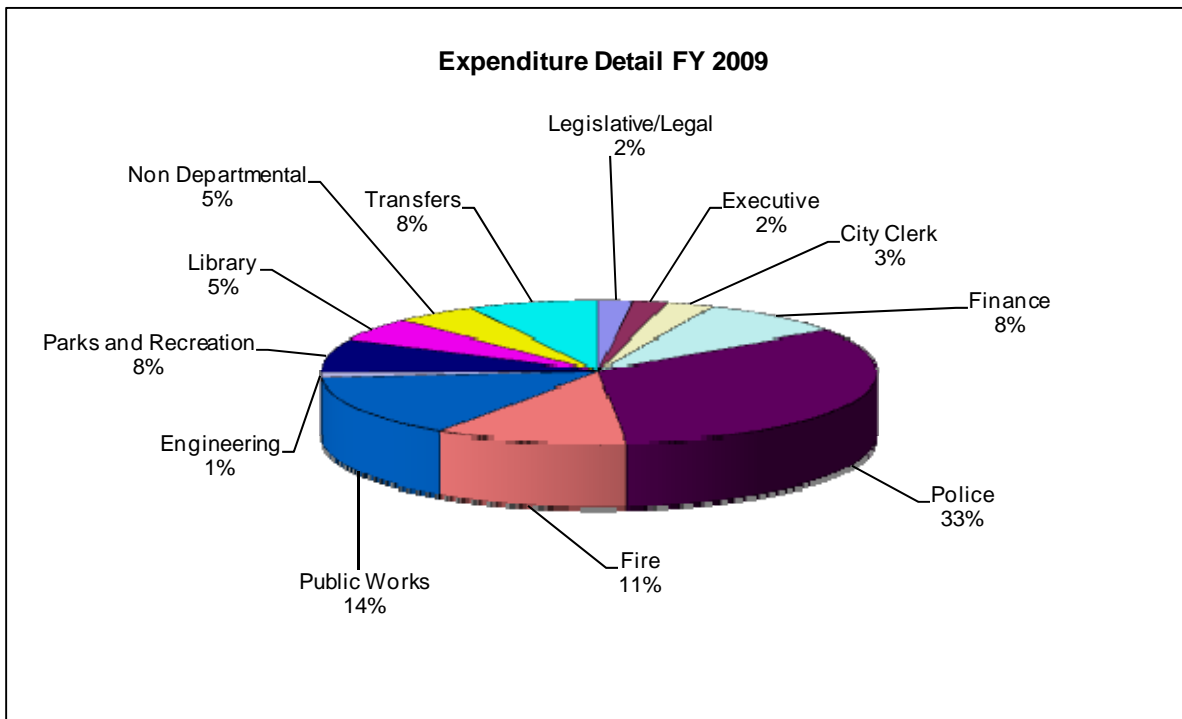


The use of fund balance is based on the City Council's decision to use the General Fund fund balance to off-set declining State revenues, however, historically the City uses less fund balance than the amount budgeted each year.



### General Fund Expenditures by Department

	Actual FY 2006	Actual FY 2007	Budget FY 2008	Actual FY 2008	Budget FY 2009
<b>Expenditures</b>					
Legislative/Legal	\$ 328,421	\$ 290,163	\$ 335,110	\$ 278,163	\$ 269,704
Executive	205,218	216,861	343,830	280,885	270,335
City Clerk	269,371	294,604	344,040	334,261	377,955
Finance	978,189	1,036,518	1,093,820	1,032,944	1,143,660
Police	3,730,609	3,925,483	3,989,342	4,153,083	4,440,248
Fire	1,457,027	1,496,987	1,563,040	1,562,938	1,508,380
Public Works	1,658,523	2,032,305	1,727,330	1,719,085	1,871,340
Engineering	212,914	158,092	223,460	163,292	164,660
Parks and Recreation	946,439	986,890	1,008,130	988,566	1,011,272
Library	650,424	668,145	705,898	705,883	704,070
Non Departmental	636,091	608,702	653,400	633,787	645,400
Transfers	1,966,958	1,433,470	2,514,205	10,350,205	1,030,000
<b>Total Expenditures</b>	<b>\$ 13,040,184</b>	<b>\$ 13,148,220</b>	<b>\$ 14,501,605</b>	<b>\$ 22,203,091</b>	<b>\$ 13,437,024</b>



**General Fund**  
**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 tax revenue 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. The voters of Kodiak approved the general obligation ballot question on October 3, 2006 by a margin of 602 in favor and 237 opposed to construct a new Public Safety building. After much debate on the site location, the City selected a site for the new facility, and the City expects the facility to be completed in fiscal year 2010. The City's current public safety building, which includes the jail and regional dispatch center, is over 60 years old and in a seriously deteriorated state. The City is having difficulty maintaining the facility and service to the public is suffering.

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 three Revenue Bonds and one General Obligation Bond.

**General Obligation Bonds, 2008 Series One**

Alaska Municipal Bond Bank Authority  
City of Kodiak Pubic Safety Bond  
2008 Series One

The 2008 Series One Bond is in the amount of \$8,000,000. The principal is due in annual installments, from the date of issuance, of \$135,000 to \$480,000, through 2038, with interest of 4.00% through 5.20%.

The Alaska Municipal Bond Bank Authority General Obligation Bonds, Series 2008 One issued as fully registered bonds under a book-entry system, registered in the name of CEDE & Co. as nominee of the Depository Trust Company, which will serve as depository of the 2008 Series One Bonds. Individual purchases of the 2008 Series One Bonds was made in principal amounts of \$5,000, or integral multiples thereof within a single maturity, and will be in book-entry form only. The 2008 Series One Bonds are subject to optional and mandatory redemption.

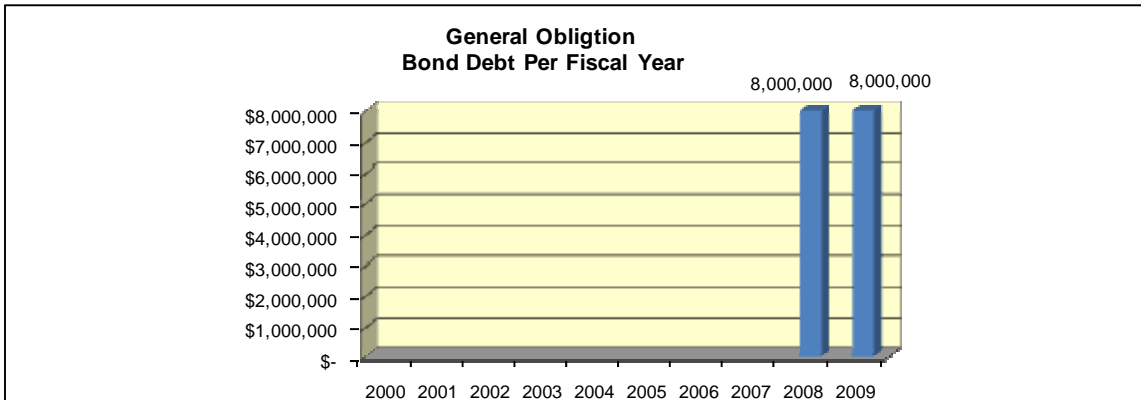
The 2008 Series One bond was offered when, as and if issued subject to the approving legal opinion of Wohlforth, Johnson, & Brecht, Cartledge & Brooking, P.C. of Anchorage, Alaska, Bond Counsel, and certain other conditions.



**2008 Series One - Public Safety Building**  
**\$8,000,000**

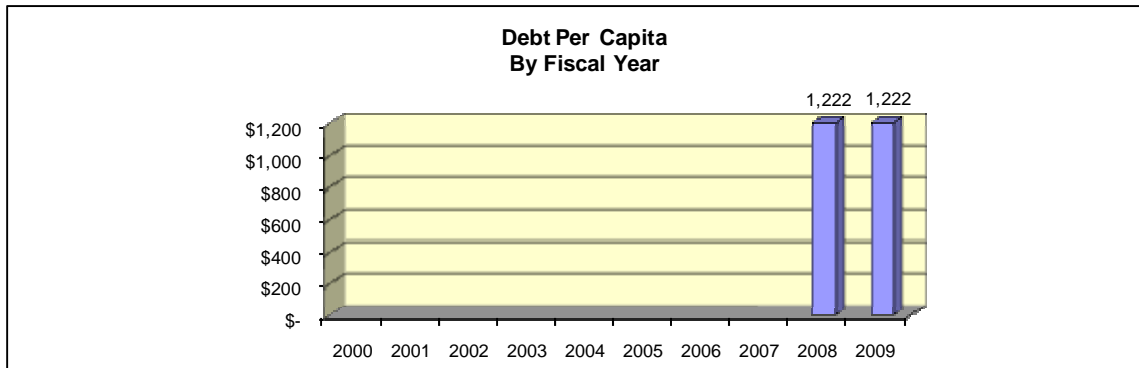
Fiscal Year	Interest Rate	Principal	Interest	Total
2009-2016	5.00%	\$ 1,305,000	\$ 2,913,907	\$ 4,218,907
2017-2019	4.00%	610,000	956,920	\$ 1,566,920
2020-2021	4.25%	420,000	596,968	\$ 1,016,968
2022	4.38%	220,000	284,990	\$ 504,990
2023	4.50%	230,000	275,365	\$ 505,365
2024	4.70%	240,000	265,015	\$ 505,015
2025	4.80%	255,000	253,735	\$ 508,735
2026	4.90%	265,000	241,495	\$ 506,495
2027-2029	5.00%	880,000	642,780	\$ 1,522,780
2030-2033	5.10%	1,390,000	636,296	\$ 2,026,296
2034-2039	5.20%	2,185,000	352,040	\$ 2,537,040
		<u>\$8,000,000</u>	<u>\$7,419,510</u>	<u>\$15,419,510</u>

	<u>Bonds Payable 7/1/2007</u>	<u>FY 2008 Requirements</u>		<u>Bonds Payable 7/1/2008</u>
		<u>Additions</u>	<u>Reductions</u>	
Public Safety Building - 2008 Series One	\$ -	\$ 8,000,000	\$ -	\$ 8,000,000
Total Revenue Bonds	\$ -	\$ 8,000,000	\$ -	\$ 8,000,000



At the end of fiscal year 2008 the City had one general obligation bond in the amount of \$8,000,000.

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.



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

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**PROGRAM DESCRIPTION**

The City Council is a body of six individuals elected at-large 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.

Assume a leadership role in regional issues of primary importance to the City of Kodiak.

**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.
- Maintain services to customers.
- City Council involvement in Fisheries issues and State Wide issues.

**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**

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**EXPENDITURES**

Department 100 - Legislative  
Sub-department 105 - Legislative

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 21,425	\$ 21,281	\$ 21,450	\$ 21,527	\$ 21,450
Employee Benefits	8,322	6,502	2,760	8,139	2,760
Professional Services	166,440	148,524	165,700	105,307	63,200
Community Promotions	49,027	22,938	36,000	27,224	36,000
Support Goods & Services	61,928	67,352	81,200	77,064	91,250
Capital Outlay	45	1,215	3,000	-	25,044
 Total Expenditures	 \$ 307,187	 \$ 267,812	 \$ 310,110	 \$ 239,261	 \$ 239,704

**ELECTED OFFICIALS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Mayor	1	1	1	1
Council Members	6	6	6	6
Total	7	7	7	7

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Council Meetings	13	15	12	12
Work Sessions	16	15	15	15
Ordinances Effected	13	16	18	16
Resolutions Adopted	33	37	32	37
Adopt Revised Records Retention Schedule	Yes	Yes	6/28/2007	Yes

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

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**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**

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**EXPENDITURES**

Department 100 - Legislative  
Sub-department 106 - Legal

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Professional Services	\$ 21,234	\$ 22,351	\$ 25,000	\$ 38,902	\$ 30,000
Transportation	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 21,234</b>	<b>\$ 22,351</b>	<b>\$ 25,000</b>	<b>\$ 38,902</b>	<b>\$ 30,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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 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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 103,219	\$ 105,929	\$ 124,580	\$ 114,018	\$ 126,300
Employee Benefits	60,620	65,093	49,670	59,487	52,390
Professional Services	350	496	500	-	5,000
Contributions	600	600	600	600	600
Support Goods & Services	9,226	8,995	10,700	9,983	10,500
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 174,015</b>	<b>\$ 181,113</b>	<b>\$ 186,050</b>	<b>\$ 184,088</b>	<b>\$ 194,790</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
City Manager	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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	6	6
Number of Staff Meetings	12	12	12	12
Number of Staff Turn Over	12	10	15	15
Number of FTEs	112.25	110.95	115.25	116.25

**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 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 2009 to ensure compatibility and long-range sustainability of the system with the City's new communication system.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Warning sirens are assessed annually and maintained as needed. In 2008 there was a comprehensive siren evaluation on all sirens. Ensured through exercises and reviews a well-planned, comprehensive, citywide approach to solving community safety issues in relation to disaster situations.



**GENERAL FUND  
EXECUTIVE - EMERGENCY PREPAREDNESS**

**EXPENDITURES**

Department 110 - Executive  
Sub-department 110 - Emergency Preparedness

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 1,300	\$ 3,446	\$ 3,970	\$ 26,001	\$ 4,090
Employee Benefits	1,470	2,031	1,840	13,539	1,985
Professional Services	14,260	2,121	100,000	11,800	20,000
Support Goods & Services	14,173	28,150	49,970	42,952	49,470
Capital Outlay	-	-	2,000	2,505	-
<b>Total Expenditures</b>	<b>\$ 31,203</b>	<b>\$ 35,748</b>	<b>\$ 157,780</b>	<b>\$ 96,797</b>	<b>\$ 75,545</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Information Systems Administrator	0	0.05	0.05	0.05
<b>Total</b>	<b>0</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
ESO/LEPC Meetings *	2	4	4	4
ESC Meetings **	2	4	4	4
EOP Revisions/Updates ***	8	2	2	2
Training Programs	4	4	8	6
Exercise Programs	1	6	8	8
Emergency Events	1 - Volcano 2 - Slide & Flood		2	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 initiated 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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Estimated	FY 2009 Budget
Salaries & Wages	\$ 137,709	\$ 151,621	\$ 134,190	\$ 119,482	\$ 137,700
Employee Benefits	95,894	102,375	56,740	81,061	55,890
Professional Services	4,057	2,585	1,000	-	1,000
Support Goods & Services	29,140	32,255	35,260	30,101	36,570
Capital Outlay	2,571	5,768	6,500	2,693	5,320
<b>Total Expenditures</b>	<b>\$ 269,371</b>	<b>\$ 294,604</b>	<b>\$ 233,690</b>	<b>\$ 233,338</b>	<b>\$ 236,480</b>

**PERSONNEL**

Number of Employees

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimated	FY 2009 Budget
City Clerk	1	1	0.8	0.8
Deputy Clerk	1	1	0.5	0.5
Administrative Assistant	1	1	0.9	0.9
<b>Total</b>	<b>3</b>	<b>3</b>	<b>2.2</b>	<b>2.2</b>

**PERFORMANCE INDICATORS**

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimated	FY 2009 Budget
<b>Council Meetings</b>				
97% of minutes approved by Council/no corrections	100%	100%	100%	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%
<b>Elections</b>				
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**

- Continue administration of a City-wide 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.
- Maintain a records management website.
- Expand the electronic records program to other City departments.
- Develop and maintain a forms management program.
- Develop and maintain a vital records program.
- Contract a professional consultant to conduct a records management audit.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Sub-department dedicated to records management was initiated. In-house records audits were completed by the Records manger for all City departments. More than 13,000 records that had met the retention requirements as authorized by the City Council were destroyed as required by the retention schedule.

**GENERAL FUND  
CITY CLERK – RECORDS MANAGEMENT**

**EXPENDITURES**

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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ -	\$ -	\$ 71,470	\$ 60,113	\$ 79,360
Employee Benefits	-	-	27,140	28,759	39,350
Professional Services	-	-	3,000	3,519	6,000
Support Goods & Services	-	-	8,740	8,532	14,845
Capital Outlay	-	-	-	-	1,920
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,350</b>	<b>\$ 100,923</b>	<b>\$ 141,475</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
City Clerk	0	0	0.2	0.2
Deputy Clerk	0	0	0.5	0.5
Administrative Assistant, Part-time	0	0	0.1	0.1
Administrative Assistant, Full-time	0	0	0.75	0.75
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1.55</b>	<b>1.55</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Implement records retention schedule	0.75	98%	100%	100%
Provide staff awareness/training to new hires	0.75	75%	75%	75%
Implement compliance controls	0.75	90%	95%	95%
Meeting of City-wide records management committee bi-annually	1	100%	100%	100%
Destroy eligible records	N/A	79%	87%	95%
Publish records management newsletter and distribute to all City employees at least quarterly	N/A	50%	100%	100%

**GENERAL FUND  
FINANCE - ADMINISTRATION**

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**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 and well-trained work force.
- Achieve the highest rate of return on invested funds while limiting risk and complying with City Code.
- 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 2008 from the Government Finance Officers Association (GFOA) and received a Certificate of Achievement for Excellence in Financial Reporting for the City's Fiscal year 2007 Comprehensive Annual Financial Report. Rewrote the Sales Tax application and implemented it for fiscal year 2009. 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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 323,655	\$ 298,346	\$ 354,140	\$ 310,420	\$ 360,560
Employee Benefits	204,874	222,438	163,450	211,869	169,640
Professional Services	38,778	36,280	38,000	35,723	44,000
Support Goods & Services	32,015	29,559	32,700	29,445	30,100
Capital Outlay	-	3,291	4,000	3,361	-
<b>Total Expenditures</b>	<b>\$ 599,322</b>	<b>\$ 589,914</b>	<b>\$ 592,290</b>	<b>\$ 590,818</b>	<b>\$ 604,300</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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	0	0
Accounting Technician/Sales Tax	1	1	1	1
Accounting Technician/Accounts Payable	1	1	1	1
<b>Total</b>	<b>5.75</b>	<b>5</b>	<b>5</b>	<b>5</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Sales Tax Delinquent for Period	\$ 53,000	\$ 52,805		
Active			\$ 32,403	\$ 30,000
Inactive			\$ 46,022	\$ 40,000
Annual revenues as a percentage of projected revenues within 5%	96%	93%	90%	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%	95%	100%
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

**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 bill 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 the employee in this division have been allocated to water and sewer funds. 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 completed so consistent billing can be ensured.



**GENERAL FUND  
FINANCE - UTILITY ACCOUNTING**

**EXPENDITURES**

Department 130 - Finance  
Sub-department 130 - Utility

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 37,416	\$ 13,152	\$ 19,830	\$ 10,936	\$ 13,410
Employee Benefits	32,632	13,316	8,640	9,998	4,200
Support Goods & Services	31,928	37,040	49,800	37,222	49,200
Capital Outlay	-	873	-	-	1,500
<b>Total Expenditures</b>	<b>\$ 101,976</b>	<b>\$ 64,381</b>	<b>\$ 78,270</b>	<b>\$ 58,157</b>	<b>\$ 68,310</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Accounting Technician/Cashier-Utilities	1	0.3	0.3	0.3
<b>Total</b>	<b>1</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Percentage of bills mailed within 1 day of target date within 95%	95%	99%	99%	99%
Total Utility Revenue Billed	\$ 3,956,273	\$ 4,244,873	\$ 4,698,157	\$ 4,700,000
Percentage of bills billed correctly within 99%	99%	99%	99%	99%
Number of Auto Pay accounts	1043	1202	1265	1275

**GENERAL FUND  
FINANCE –INFORMATION SYSTEMS**

---

**PROGRAM DESCRIPTION**

The Information Systems division 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 division 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 division 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.

**GENERAL FUND  
FINANCE – INFORMATION SYSTEMS**

**EXPENDITURES**

Department 130 - Finance  
Sub-department 135 - Information Systems

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 91,113	\$ 122,644	\$ 141,120	\$ 140,006	\$ 146,030
Employee Benefits	66,544	92,291	50,130	101,230	73,880
Professional Services	79,536	76,498	160,000	83,098	136,140
Support Goods & Services	26,024	30,958	40,100	34,669	47,300
Capital Outlay	13,674	59,832	31,910	24,966	67,700
<b>Total Expenditures</b>	<b>\$ 276,891</b>	<b>\$ 382,223</b>	<b>\$ 423,260</b>	<b>\$ 383,970</b>	<b>\$ 471,050</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Information Systems Administrator	1	1.95	1.95	1.95
Accounting Technician/Information Systems	0.75	0	0	0
<b>Total</b>	<b>1.75</b>	<b>1.95</b>	<b>1.95</b>	<b>1.95</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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	95%	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%	80%	95%	95%	95%

**GENERAL FUND  
POLICE- ADMINISTRATION**

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**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 of 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**

In fiscal year 2009 one lieutenant was added to the department.

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.

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**

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**EXPENDITURES**

Department 140 - Police  
Sub-department 100 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 214,228	\$ 204,903	\$ 227,110	\$ 188,919	\$ 337,060
Employee Benefits	128,720	148,203	102,310	140,798	153,120
Professional Services	2,446	2,000	3,000	3,736	3,000
Support Goods & Services	12,912	13,293	15,500	14,998	17,000
Public Utility Services	3,126	5,877	5,000	3,101	4,000
Capital Outlay	409	3,674	1,350	1,341	14,700
Interest Expense on Bond	-	-	-	168,021	382,500
<b>Total Expenditures</b>	<b>\$ 361,841</b>	<b>\$ 377,950</b>	<b>\$ 354,270</b>	<b>\$ 520,914</b>	<b>\$ 911,380</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Chief of Police	1	1	1	1
Deputy Chief of Police/Lieutenant	1	1	1	2
Administrative Assistant	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Professional Staff Development	17	17	40	28
Depart Staff Meetings	8	12	7	12
Community Based Programs	7	7	7	7

**GENERAL FUND  
POLICE – UNIFORM PATROL**

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**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**

In fiscal year 2009 personnel was decreased by on sergeants.

The Uniform Patrol Division has reduced DWI's and Traffic Accidents with use of extra enforcement efforts and educational campaigns.

**GENERAL FUND  
POLICE – UNIFORM PATROL**

**EXPENDITURES**

Department 140 - Police  
Sub-department 141 - Uniformed Patrol

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 783,174	\$ 823,341	\$ 823,630	\$ 745,330	\$ 743,850
Employee Benefits	586,048	643,142	442,040	533,038	391,880
Professional Services	3,490	20,000	20,000	6,393	6,000
Support Goods & Services	96,808	134,300	56,600	55,319	51,700
Administrative Services	3,518	499	1,000	1,480	1,000
Capital Outlay	106,664	53,380	12,900	13,980	14,430
<b>Total Expenditures</b>	<b>\$ 1,579,702</b>	<b>\$ 1,674,662</b>	<b>\$ 1,356,170</b>	<b>\$ 1,355,540</b>	<b>\$ 1,208,860</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Sergeants/Detectives	4	4	4	3
Police Officers/Detectives	9	9	8	8
Community Services Officer	1	0	0	0
<b>Total</b>	<b>14</b>	<b>13</b>	<b>12</b>	<b>11</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Complaints Investigated	7796	8195	8376	7716
DUI Arrests	78	57	51	69
Motor Vehicle Collisions Reports	180	86	67	124

DUI = Driving While Under the Influence

**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.
- Ensure policies are sound, current and consistently and fairly enforced.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

In fiscal year 2009 personnel was increased by on sergeants.

Designed and implemented two Jail Records Coordinators who inventoried all Jail Records dating back several decades.

Participated in the development of action plan to bring Jail Records into conformity with the City of Kodiak policies on records.

Participated in the development and design of new Kodiak Jail.



**GENERAL FUND  
POLICE - CORRECTIONS**

**EXPENDITURES**

Department 140 - Police  
Sub-department 142 - Corrections

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 198,401	\$ 238,258	\$ 278,830	\$ 234,895	\$ 304,370
Employee Benefits	207,192	216,441	128,012	160,540	139,450
Professional Services	77,166	69,954	70,000	80,087	70,000
Support Goods & Services	16,137	21,179	27,900	14,617	29,800
Public Utility Services	53,746	35,000	45,000	59,648	60,000
Capital Outlay	6,091	1,287	2,410	2,125	3,000
<b>Total Expenditures</b>	<b>\$ 558,733</b>	<b>\$ 582,119</b>	<b>\$ 552,152</b>	<b>\$ 551,912</b>	<b>\$ 606,620</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Corrections Sergeant	1	0	0	1
Corrections Corporal	0	1	1	1
Corrections Officers	5	5	5	4
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Bookings/Admissions	1,000	959	850	917
Man Days Served	4,160	3,774	4,555	3,688
Meals Served	10,300	10,490	11,835	10,285

**GENERAL FUND  
POLICE- INVESTIGATIONS**

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**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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 130,035	\$ 136,039	\$ 149,140	\$ 131,130	\$ 151,000
Employee Benefits	93,475	102,831	75,340	95,215	79,950
Professional Services	3,034	5,641	10,000	5,045	11,100
Support Goods & Services	10,861	11,354	13,100	10,567	12,000
Capital Outlay	4,724	2,176	1,100	5,923	4,550
<b>Total Expenditures</b>	<b>\$ 242,129</b>	<b>\$ 258,041</b>	<b>\$ 248,680</b>	<b>\$ 247,880</b>	<b>\$ 258,600</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Sergeant/Detective	1	1	1	1
Police Officer/Detective	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Investigations Conducted	264	200	147	217
Adult Sexual Assault Investigations	6	11	11	7
Death Investigations	3	8	7	3
Agency Assist	13	6	7	10
Crimes Involving Fraud	16	41	17	16
Patrol Assists	96	54	45	76
Child Sexual Assaults	15	8	4	11
DEU Assists	24	26	19	22
Defendants Charged		8	26	26
Computer Forensic Exams/ Inv.		5	3	5

DEU - Drug Enforcement Unit

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

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**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**

In fiscal year 2009 the part time department assistant was moved to Police Administration.

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

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**EXPENDITURES**

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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 372,077	\$ 338,746	\$ 497,730	\$ 427,237	\$ 491,520
Employee Benefits	243,673	240,177	235,980	285,339	210,940
Professional Services	10,512	10,000	10,000	12,227	10,000
Support Goods & Services	67,310	50,311	55,460	74,086	63,660
Capital Outlay	3,535	3,313	13,800	14,005	26,500
<b>Total Expenditures</b>	<b>\$ 697,107</b>	<b>\$ 642,547</b>	<b>\$ 812,970</b>	<b>\$ 812,893</b>	<b>\$ 802,620</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Communications Sergeant	1	1	1	1
Communications Officers	7	7	9	9
Department Assistant	0	0	0.75	0
<b>Total</b>	<b>8</b>	<b>8</b>	<b>10.75</b>	<b>10</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Total Telephone Calls Received	32,525	30,295	24,583	30,059
Total 911 Calls Received	3,058	2,644	3,340	2,433
911 Calls Received & Services Dispatched	910	1,017	1,257	1,021
Lobby Visits (Walk Ins)	10,319	10,455	8,120	7,220
Service Calls Received/Dispatched	6,720	8,353	8,376	7,279
Service Call for Alaska State Troopers	2,309	2,321	2,517	2,413

**GENERAL FUND  
POLICE- ANIMAL CONTROL**

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**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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 57,115	\$ 38,970	\$ 42,960	\$ 42,853	\$ 43,700
Employee Benefits	22,872	27,620	29,140	34,733	26,150
Professional Services	64,934	75,200	75,200	70,026	96,200
Support Goods & Services	3,090	3,400	3,300	3,237	2,200
Capital Outlay	-	2,430	550	117	12,000
<b>Total Expenditures</b>	<b>\$ 148,011</b>	<b>\$ 147,620</b>	<b>\$ 151,150</b>	<b>\$ 150,967</b>	<b>\$ 180,250</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Animal Control Officer	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>Animal Control Officer</b>				
Calls for Service - Officer Initiated	766	1,188	803	795
Animals Impounded - Officer	223	348	203	222
Citations Issued	33	43	26	30
<b>Animal Shelter Statistics</b>				
Animals Reclaimed by Owner	270	224	267	269
Animals Adopted	216	197	298	257
Animals Euthanized	68	50	53	61
Animal Licenses Issued	360	144	297	329

**GENERAL FUND  
POLICE –DRUG ENFORCEMENT**

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**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.

Began tracking assists given to General Investigations and Patrol.



**GENERAL FUND  
POLICE-DRUG ENFORCEMENT**

**EXPENDITURES**

Department 140 - Police  
Sub-department 146 - Drug Enforcement

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 70,975	\$ 72,943	\$ 82,910	\$ 79,541	\$ 68,220
Employee Benefits	45,480	54,148	36,160	55,641	30,300
Professional Services	2,331	3,218	3,350	2,105	2,000
Support Goods & Services	6,547	6,173	16,450	2,237	18,650
Public Utility Services	1,086	894	1,500	888	1,500
Capital Outlay	16,667	-	4,500	4,441	2,000
<b>Total Expenditures</b>	<b>\$ 143,086</b>	<b>\$ 137,376</b>	<b>\$ 144,870</b>	<b>\$ 144,853</b>	<b>\$ 122,670</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Sergeant/Detective	0	0	0	0
Police Officers/Detectives	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Investigations Conducted	180	167	135	146
Cases Referred to Prosecution	16	12	7	9
Persons Arrested	12	7	6	6
Crime Stoppers Reports Received	88	60	67	92
GIU Assists			16	15
Agency Assists			15	15

GIU - General Investigation Unit

**GENERAL FUND**  
**POLICE – COMMUNITY SERVICES**

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**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**

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**EXPENDITURES**

Department 140 - Police  
Sub-department 147 - Community Services

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ -	\$ 51,844	\$ 55,890	\$ 58,508	\$ 55,860
Employee Benefits	-	24,172	23,160	36,839	22,620
Professional Services	-	440	500	-	-
Support Goods & Services	-	1,213	89,800	87,499	88,000
Capital Outlay	-	27,499	96,600	83,101	65,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 105,168</b>	<b>\$ 265,950</b>	<b>\$ 265,947</b>	<b>\$ 231,480</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Communications Services Officer	0	1	1	1
<b>Total</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Calls of Service		1367	1184	1275
Animal Related Service Calls		66	133	99
Citations Issued		267	384	325
Vehicles Impounded		69	85	77
Vehicles Work Orders Processed		312	406	359

**GENERAL FUND**  
**POLICE – POLICE CANINE SERVICES**

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**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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ -	\$ -	\$ 58,310	\$ 52,268	\$ 69,900
Employee Benefits	-	-	33,720	43,742	36,368
Professional Services	-	-	1,000	529	1,000
Support Goods & Services	-	-	9,500	5,043	9,000
Capital Outlay	-	-	600	596	1,500
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,130</b>	<b>\$ 102,178</b>	<b>\$ 117,768</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Police Officer/Detective	0	0	1	1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Police Canine Deployment (all)		25	144	35
Scent Detection Investigations		28	159	41
Apprehensions/Tracks/Searches		3	7	5
Canine Team Training (hours)		126.5	144.5	136
Public Appearances		24	29	27

Note: The Police Canine Team became operational in November 2006 - fiscal year 2007

**GENERAL FUND**  
**FIRE ADMINISTRATION / OPERATIONS**

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**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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 789,379	\$ 798,529	\$ 913,530	\$ 827,710	\$ 874,050
Employee Benefits	541,183	575,580	441,710	546,954	404,230
Professional Services	3,371	3,068	5,000	3,952	18,000
Support Goods & Services	72,172	66,655	117,500	123,538	122,500
Public Utility Services	32,866	24,997	25,000	21,715	35,000
Administrative Services	10,801	9,143	16,000	10,049	12,000
Capital Outlay	7,255	19,015	44,300	29,020	42,600
<b>Total Expenditures</b>	<b>\$ 1,457,027</b>	<b>\$ 1,496,987</b>	<b>\$ 1,563,040</b>	<b>\$ 1,562,938</b>	<b>\$ 1,508,380</b>

**PERSONNEL  
Number of Employees**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	0
Fire Lieutenant	3	3	3	3
Firefighter/EMT III	4	4	5	5
Firefighter/EMT II	3	3	2	4
Firefighter/EMT I	0	0	0	0
Department Assistant (PT)	0.5	0.5	0.75	0.75
<b>Total</b>	<b>12.5</b>	<b>12.5</b>	<b>12.75</b>	<b>13.75</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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**

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**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 of the 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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 78,077	\$ 41,090	\$ 48,750	\$ 40,833	\$ 49,950
Employee Benefits	55,174	33,664	21,060	34,924	22,560
Professional Services	-	5,825	-	-	-
Support Goods & Services	6,856	7,295	10,200	6,619	9,700
Capital Outlay	6,377	528	4,500	2,112	3,000
<b>Total Expenditures</b>	<b>\$ 146,484</b>	<b>\$ 88,402</b>	<b>\$ 84,510</b>	<b>\$ 84,488</b>	<b>\$ 85,210</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Public Works Director	1	0.5	0.5	0.5
<b>Total</b>	<b>1</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Total Public Works Employees	23	24	24	24

**GENERAL FUND  
PUBLIC WORKS - STREETS**

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**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**

Purchase of one 12-14 yard dump truck and one 1 Ton 4x4 salter flatbed are scheduled in fiscal year 2009.

**GENERAL FUND  
PUBLIC WORKS - STREETS**

**EXPENDITURES**

Department 160 - Public Works  
Sub-department 162 - Streets

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 184,425	\$ 328,043	\$ 355,060	\$ 299,504	\$ 365,430
Employee Benefits	178,076	223,061	153,690	217,335	148,950
Professional Services	13,190	5,000	8,000	1,975	3,000
Support Goods & Services	244,271	360,499	382,500	360,956	395,000
Public Utility Service	240,723	180,000	200,000	220,514	220,000
Capital Outlay	115,253	245,999	30,000	28,676	140,000
<b>Total Expenditures</b>	<b>\$ 975,938</b>	<b>\$ 1,342,602</b>	<b>\$ 1,129,250</b>	<b>\$ 1,128,962</b>	<b>\$ 1,272,380</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Public Works Supervisor	1	1	1	1
Equipment Operator	1	0	1	1
Public Works Maintenance Worker	2	3	3	3
Utility Worker	1	1	0	0
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Lane Miles of Street Maintained	46.8	46.8	46.8	46.8
Amount of Drainage System Cleaned	25%	25%	25%	25%
Time Spent on Snow Removal (man hours)	2,827	5,883	5,558	2,500
Time Spent on Street Cleaning (man hours)	1,156	8,501	1,116	1,100
Snow Removed within 24 Hours	Yes	Yes	Yes	Yes
Respond to road complaints within 24 hours	40	40	40	40

**GENERAL FUND  
PUBLIC WORKS - GARAGE**

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**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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 114,025	\$ 121,017	\$ 122,900	\$ 105,842	\$ 104,250
Employee Benefits	73,717	79,043	57,750	78,870	59,880
Professional Services	-	-	1,000	1,758	1,500
Support Goods & Services	20,694	26,225	21,500	25,181	27,000
Public Utility Service	31,326	25,999	30,000	31,720	30,000
Capital Outlay	17,484	85,682	20,000	9,478	7,500
<b>Total Expenditures</b>	<b>\$ 257,246</b>	<b>\$ 337,966</b>	<b>\$ 253,150</b>	<b>\$ 252,849</b>	<b>\$ 230,130</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Shop Supervisor	1	1	1	1
Automotive Mechanic	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Preventative Maintenance Checks	107	113	113	120
Equipment Repairs	445	168	232	200
Equipment Modifications/Refurbishment	38	8	18	5

**GENERAL FUND  
PUBLIC WORKS - BUILDING INSPECTIONS**

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**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**

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**EXPENDITURES**

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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 116,066	\$ 117,181	\$ 138,920	\$ 125,820	\$ 142,580
Employee Benefits	82,326	92,169	68,100	92,222	73,840
Professional Services	3,609	899	5,500	751	3,500
Support Goods & Services	6,082	9,744	11,950	6,373	11,250
Capital Outlay	22,331	1,088	1,500	-	15,000
<b>Total Expenditures</b>	<b>\$ 230,414</b>	<b>\$ 221,081</b>	<b>\$ 225,970</b>	<b>\$ 225,166</b>	<b>\$ 246,170</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Building Official	1	1	1	1
Assistant Building Official	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Plan Reviews Completed	65	52	48	45
Building Permits Issued	224	190	182	170
Electrical Permits Issued	138	156	135	130
Plumbing Permits Issued	103	81	73	70
Number of Inspection Trips	957	798	761	750

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

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**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 2009. Design for placement of obstruction lighting, fence placement and tree removal is still waiting for finalizing property encroachment agreements. Work may begin in spring of 2009.



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

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**EXPENDITURES**

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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Professional Services	\$ 13,941	\$ 12,657	\$ 5,000	\$ 280	\$ 5,000
Support Goods & services	16,854	19,409	19,200	15,027	22,200
Public Utility Services	190	188	250	195	250
Administrative Services	17,456	10,000	10,000	12,118	10,000
<b>Total Expenditures</b>	<b>\$ 48,441</b>	<b>\$ 42,254</b>	<b>\$ 34,450</b>	<b>\$ 27,621</b>	<b>\$ 37,450</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Maintenance Effort (man/equipment hours)	338	284	163	280

**GENERAL FUND  
ENGINEERING - ADMINISTRATION**

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**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 2009 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 FY 08 and 09.

Significant accomplishments were made in FY2008. The updating the Standard Specifications edition was not completed. However, some minor progress was made. The department needs a significant block of time to complete this project. The department continues to document procedures and assisted Public Works with databases to record utility information. Linking electronic copies of drawings to the departments drawing file database was essentially completed. This feature is used almost on a daily basis by Engineering and Public Works. The annual sidewalk, curb and gutter project for FY 2008 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 small amount of work remaining on the Rezanof Drive Sanitary Sewer and Water Main Reconstruction project was completed in FY08. The Trident Basin Improvements project was functionally completed in FY08 and was placed into service. The work was completed under budget, so we were able to expand the scope and fence the designated airport property. The Aleutian Homes Water and Sewer Upgrade Phase II project successfully bid and construction started. FY08 and completion is expected in FY09. This is a follow-up to the Phase I project completed in FY07 and will replace the water, sanitary sewer and storm drains' widen the sidewalks; and the repave the street. The M&P Float Replacement project to completely replace the aging M and P Floats in St. Herman Harbor was nearly completed with final completion expected in August of 2008. The Boat Yard and Marine Lift project designs were completed and bids were received for the lift vehicle and the uplands work. Assembly of the lift vehicle began in FY08 and completion and delivery is anticipated in FY09. The uplands work will begin in FY09 with completion scheduled for FY10. Design work on the Police Station and Jail building continued in FY08. The site was selected and purchased. The project is expected to go to bid for construction in FY09. Design work continued on Aleutian Homes Phases III and IV. Phase IV is expected to bid in FY09 and Phase III in FY10. Design of the UV Water Treatment Facility proceeded during FY08 with construction bidding scheduled for FY09. The Rezanof Water Upgrade project began construction in FY08, but the work was not completed as scheduled. The contractor was released and the work re-advertised for bid in late FY08.

**GENERAL FUND  
ENGINEERING - ADMINISTRATION**

**EXPENDITURES**

Department 165 - Engineering  
Sub-department 100 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 167,439	\$ 117,923	\$ 140,310	\$ 125,783	\$ 141,680
Employee Benefits	110,416	80,725	59,150	79,066	61,780
Professional Services	4,502	15,846	45,000	8,061	25,000
Support Goods & Services	16,319	10,585	23,000	26,857	22,300
Capital Outlay	6,738	3,035	11,000	2,768	8,000
Allocated Expenses	(92,500)	(70,022)	(55,000)	(79,243)	(94,100)
<b>Total Expenditures</b>	<b>\$ 212,914</b>	<b>\$ 158,092</b>	<b>\$ 223,460</b>	<b>\$ 163,292</b>	<b>\$ 164,660</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
City Engineer	1	1	1	1
Civil Engineer	1	0	0	0
Administrative Secretary	1	1	1	1
<b>Total</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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%	90%	100%
Projects completed within budget	100%	100%	100%	100%

**GENERAL FUND  
PARKS AND RECREATION - ADMINISTRATION**

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**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**

In the fiscal year 2009 budget one additional parks maintenance worker was added.

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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 249,208	\$ 259,025	\$ 282,330	\$ 271,196	\$ 287,240
Employee Benefits	128,244	126,641	92,950	129,511	118,950
Professional Services	26,259	29,036	29,800	21,248	28,000
Support Goods & Services	67,565	78,100	93,000	80,517	83,000
Public Utility Services	12,787	3,601	5,000	3,761	5,000
Capital Outlay	21,503	20,311	15,500	12,250	16,500
<b>Total Expenditure</b>	<b>\$ 505,566</b>	<b>\$ 516,714</b>	<b>\$ 518,580</b>	<b>\$ 518,484</b>	<b>\$ 538,690</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Parks & Recreation Director	1	1	1	1
Recreation Supervisor	1	1	1	1
Parks & Recreation Specialist	1	0	0	0
Parks Maintenance Worker	0	1	1	2
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
City League Basketball Teams	22	21	24	25
City League Basketball Games	220	210	240	250
City League Volleyball Teams	15	14	14	15
City League Volleyball Games	157	183	121	150
Crab Festival Events	9	7	8	8
Triathlon Participants	47	40	43	45

**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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Contributions	\$ 50,000	\$ 50,000	\$ 57,000	\$ 57,000	\$ 60,000
Support Goods & Services	-	-	-	-	-
Public Utility Services	6,752	10,000	11,000	10,988	15,000
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 56,752</b>	<b>\$ 60,000</b>	<b>\$ 68,000</b>	<b>\$ 67,988</b>	<b>\$ 75,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Number of Visitors Annually	3,000	4,000	5,333	4,111
Number of Historical Artifacts	778	1,038	1,384	1,067
Number of Archives (Photos, Maps, Etc.)	24,250	24,250	24,250	24,250
Cost Per Unit of Participation	\$ 20.90	\$ 15.67	\$ 12.75	\$ 18.24

**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**

In the fiscal year 2009 budget Teen Center staff's time was allocated to other departments within the Parks & Recreation departments.



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

**EXPENDITURES**

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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 111,060	\$ 107,448	\$ 125,770	\$ 125,592	\$ 78,230
Employee Benefits	75,660	83,017	60,510	69,857	34,320
Support Goods & Services	7,666	7,954	11,000	5,075	11,000
Public Utility Services	28,151	21,370	22,000	21,787	22,000
Administrative Services	4,938	2,212	5,000	3,389	5,000
Capital Outlay	-	8,095	10,000	8,528	-
<b>Total Expenditures</b>	<b>\$ 227,475</b>	<b>\$ 230,096</b>	<b>\$ 234,280</b>	<b>\$ 234,228</b>	<b>\$ 150,550</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Recreation Supervisor	1	1	1	0.5
Department Assistant	1	1	1	0.5
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Senior Dribblers Teams	13	4	13	14
Senior Dribblers Games	80	27	77	80
Boy 7 & 8 Basketball Teams	6	2	7	8
Boy 7 & 8 Basketball Games/Practices	60	20	21	24
Boy Dribblers Teams	16	5	16	16
Boy Dribblers Teams	112	37	98	98
Girl 7 & 8 Basketball Games	8	3	5	6
Girl 7 & 8 Basketball Games/Practices	112	37	21	18
Girl Dribblers Teams	17	6	16	16
Girl Dribblers Games	135	45	116	98
Spring Soccer Teams	27	9	36	40
Spring Soccer Games/Practices	432	144	216	240
Summer Soccer Teams	14	5	13	14
Summer Soccer Games/Practices	154	51	74	112
Total Teen Center Attendance	16,283	5,428	29,829	30,000
Monthly Teen Center Attendance	1,357	452	2,486	2,500
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 nonstructural 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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 66,518	\$ 67,500	\$ 62,500	\$ 51,468	\$ 68,420
Employee Benefits	12,283	15,478	8,700	6,648	22,422
Professional Services	1,050	1,500	2,500	1,655	2,500
Support Goods & Services	2,110	4,000	5,000	2,940	5,000
<b>Total Expenditure</b>	<b>\$ 81,961</b>	<b>\$ 88,478</b>	<b>\$ 78,700</b>	<b>\$ 62,711</b>	<b>\$ 98,342</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Recreation Supervisor	0	0	0	0.5
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.5</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Number of Individuals Participating				
Morning Lap	271	841	922	950
Noon Lap Swim	284	1,255	1,479	1,500
Afternoon Swim	543	1,062	296	300
Evening Lap	136	482	333	300
Aerobics	110	1,137	1,377	1,400
Evening Swim	1,419	3,765	2,913	3,000
Masters Swim Fit	30	54	77	100
Youth Lessons	360	9,320	417	450
Lifeguard Class	26	52	58	50
Volleyball	134	40	26	50
Basketball	96	534	3,832	3,900
Soccer	161	954	1,836	1,050
<b>Totals</b>	<b>3,569</b>	<b>19,402</b>	<b>13,288</b>	<b>13,500</b>

**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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 16,585	\$ 13,999	\$ 21,000	\$ 19,402	\$ 45,350
Employee Benefits	2,857	4,237	2,570	2,432	13,340
Professional Services	-	2,499	4,500	5,500	4,500
Support Goods & Services	13,650	16,900	19,500	14,360	19,500
Public Utility Services	31,576	39,999	40,000	49,554	45,000
Capital Outlay	-	-	5,000	-	5,000
<b>Total Expenditures</b>	<b>\$ 64,668</b>	<b>\$ 77,634</b>	<b>\$ 92,570</b>	<b>\$ 91,248</b>	<b>\$ 132,690</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0.5
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.5</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Number of Individuals Participating				
Peak Total Attendance	10,000	10,000	10,305	10,800
Public Skate—Morning			186	200
Public Skate—Noon			1,109	1,150
Public Skate—Evening			2,926	3,000
Rental Sessions			828	850
Broomball			365	400
Youth Hockey > 10			627	650
Youth Hockey > 15			312	350
Coed Hockey			649	700
Novice Hockey			575	600
Morning Hockey			413	450
Women's Hockey			296	300
Men's Hockey > 16			573	600
Participants for Clinics			430	450
(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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Professional Services	\$ 8,838	\$ 10,000	\$ 12,000	\$ 10,185	\$ 12,000
Support Goods & Services	1,179	3,968	4,000	3,722	4,000
<b>Total Expenditures</b>	<b>\$ 10,017</b>	<b>\$ 13,968</b>	<b>\$ 16,000</b>	<b>\$ 13,906</b>	<b>\$ 16,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Flower Baskets	130	130	144	144
Winter Lights				
Trees in Downtown Shopping Areas	16	16	16	16
Snowflakes on Light Poles	27	27	28	28

**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, 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 large print and foreign language collection 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 attendance will increase over the previous year by at least 100 attendees.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There were no significant budget changes in fiscal year 2008. Accomplishments during the year included the following:

- A presentation by children's author Mindy Dwyer made possible through cooperation with the Kodiak Reading Council.
- A presentation by author Dana Stabenow made possible through cooperation with the Kodiak Public Library Association.
- Two library events presented in cooperation with the Kodiak Whalefest celebration.
- Organization of a planning committee for the 2009 Annual Alaska Library Association Conference to be held in Kodiak.
- Award of a "Netlender Grant" for the library's interlibrary loan service.
- Monthly film programs for both adults and children.
- Public computer usage of over 51,000 one hour sessions annually.



**GENERAL FUND  
LIBRARY - ADMINISTRATION/OPERATIONS**

**EXPENDITURES**

Department 180 - Library  
Sub-department 100 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 330,774	\$ 347,435	\$ 397,930	\$ 358,692	\$ 390,380
Employee Benefits	191,812	200,502	165,050	207,700	167,410
Professional Services	11,645	9,200	18,750	13,281	12,150
Support Goods & Services	35,427	39,579	40,080	37,304	42,630
Public Utility Services	25,625	15,999	20,000	24,677	30,000
Capital Outlay	55,141	55,430	64,088	64,228	61,500
<b>Total Expenditures</b>	<b>\$ 650,424</b>	<b>\$ 668,145</b>	<b>\$ 705,898</b>	<b>\$ 705,883</b>	<b>\$ 704,070</b>

**PERSONNEL  
Number of Employees**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Library Director	1	1	1	1
Senior Library Assistant	4	4	3	3
Senior Library Assistant/Non-Supervisor	0	0	0.75	0.75
Department Assistant	1	1	1	1
Part Time Library Clerk	1	0.75	1	1
<b>Total</b>	<b>7</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Total Circulation	95,427	95,743	95,667	95,800
Library Cards Issued	762	933	940	950
Program Attendance	2,065	1,908	2,002	2,200
Materials Purchased	2,839	3,742	3,345	3,800
Materials Withdraw	2,111	3,750	3,334	3,800
Library Visitors	149,757	149,702	149,572	149,800

**GENERAL FUND  
DOWNTOWN REVITALIZATION**

---

**PROGRAM DESCRIPTION**

The downtown revitalization program consists of several components addressing decriminalization of disorderly behaviors, improved lighting, and 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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Professional Services	\$ 11,209	\$ 11,932	\$ 13,500	\$ 13,855	\$ 12,000
Support Goods & Services	740	950	1,000	1,525	1,000
Public Utility Services	25,819	28,229	30,000	29,119	30,000
<b>Total Expenditures</b>	<b>\$ 37,768</b>	<b>\$ 41,111</b>	<b>\$ 44,500</b>	<b>\$ 44,500</b>	<b>\$ 43,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Professional Services	\$ 19,199	\$ 19,283	\$ 23,000	\$ 17,972	\$ 22,500
Contributions	33,000	33,000	43,000	43,000	43,000
Support Goods & Services	433,219	409,581	418,500	407,634	394,500
Administrative Services	6,160	85	1,000	15,940	500
Capital Outlay	-	-	-	-	15,000
<b>Total Expenditures</b>	<b>\$ 491,578</b>	<b>\$ 461,949</b>	<b>\$ 485,500</b>	<b>\$ 484,547</b>	<b>\$ 475,500</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 supplements 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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Contributions	\$ 87,945	\$ 89,335	\$ 99,400	\$ 89,380	\$ 102,900
School Crossing Guard Program	18,800	16,307	24,000	15,360	24,000
<b>Total Expenditures</b>	<b>\$ 106,745</b>	<b>\$ 105,642</b>	<b>\$ 123,400</b>	<b>\$ 104,740</b>	<b>\$ 126,900</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Number of Non-profits assisted	16	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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Operating Transfers	\$ 1,966,958	\$ 1,433,470	\$ 2,514,205	\$10,350,205	\$ 1,030,000
Total Expenditures	\$ 1,966,958	\$ 1,433,470	\$ 2,514,205	\$10,350,205	\$ 1,030,000

**PERSONNEL**  
Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
Total	0	0	0	0

Note: In Fiscal year 2008 \$8,000,000 was transfers to Capital Project Fund for New Public Safety Building after General Obligation Bond Sale.



## 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 funds 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.
- **Kodiak Fisheries Development Association (KFDA)**  
This fund accounts for the activities of the KFDA created jointly by the City of Kodiak and the Kodiak Island Borough under the Federal Bearing Sea Aleutian Island Crab Rationalization program.
- **New Library**  
This fund accounts for the development of a new City owned public library.
- **City Enhancement**  
This fund provides financial stability of the City government. This fund is held in trust for the benefit of the residents of the City of Kodiak.

## Special Revenues

### Summary of Revenues & Expenditures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Estimated	FY 2009 Budget
<b>REVENUES</b>					
Grants	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Hotel & Motel Tax	133,008	101,177	119,000	146,197	120,000
Interest on Investments	107,441	322,657	161,000	432,741	161,750
Rents	39,450	39,450	95,000	107,055	95,000
Other	26,000	50,686	683,000	708,235	101,000
<b>TOTAL REVENUES</b>	<b>\$ 305,899</b>	<b>\$ 513,971</b>	<b>\$ 1,058,000</b>	<b>\$ 1,394,228</b>	<b>\$ 492,750</b>
<b>EXPENSES</b>					
Professional Services	\$ -	\$ -	\$ 34,000	\$ 17,303	\$ 25,000
Support Goods & Services	-	-	-	26,124	28,000
Contributions	86,000	86,000	86,000	86,000	91,000
Administrative Charges	30,000	30,000	34,000	32,600	31,500
<b>TOTAL EXPENSES</b>	<b>\$ 116,000</b>	<b>\$ 116,000</b>	<b>\$ 154,000</b>	<b>\$ 162,027</b>	<b>\$ 175,500</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	\$ 299,736	\$ -	\$ 350,205	\$ 350,205	\$ 10,000
Transfer Out	(139,099)	(1,628,027)	-	(198,889)	(4,010,000)
Net other Financing Sources (Uses)	<b>\$ 160,637</b>	<b>\$ (1,628,027)</b>	<b>\$ 350,205</b>	<b>\$ 151,316</b>	<b>\$ (4,000,000)</b>
Net Change in Fund	<b>\$ 350,536</b>	<b>\$ (1,230,056)</b>	<b>\$ 1,254,205</b>	<b>\$ 1,383,517</b>	<b>\$ (3,682,750)</b>

#### Revenues:

Overall the revenues for fiscal year 2009 are lower than the fiscal year 2008. In fiscal year 2008 the City of Kodiak had more land sales than are anticipated in fiscal year 2009. Interest rates have been projected at a lower rate in fiscal year 2009 than in fiscal year 2008.

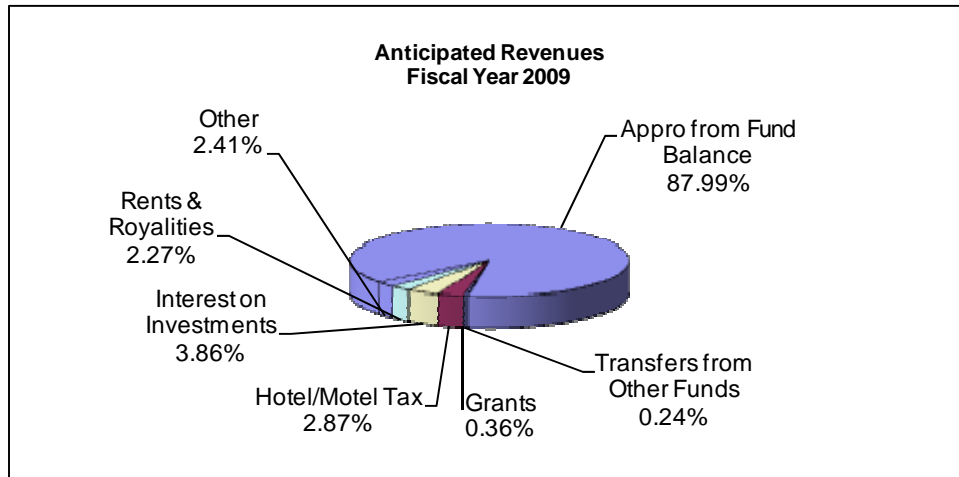
#### Expenses:

Overall the expenses for fiscal year 2009 are higher than in fiscal year 2008. There were operating transfers from the Enhancement Fund to the Public Safety Building Fund in the amount of \$4,000,000 and to the New Library Fund in the amount of \$10,000 as compared to no transfers in 2008.

## SPECIAL REVENUE FUNDS

### Revenues Sources, Other Financing Sources (Uses) and Special Revenue Fund Estimates Fiscal Year 2009

The overall revenue budget for Special Revenue Funds is \$4,185,500.



**GRANTS:** Grant revenues are from a State Grant for the New Library Fund. This fund has been initiated to track funds for the construction of a new public library.

**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 2008 generated \$103,835 from hotel and motel tax. The estimated amount for fiscal year 2009 is \$120,000. It is anticipated that the tourism trade will slowly improve as the tourism industry in Kodiak continues to grow. The revenue is estimated based on trends and historical data.

**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 2009 is \$161,750. 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 and land sold by the City of Kodiak. The estimated amount for fiscal year 2009 is \$95,000.

**OTHER:** Other revenue is revenue from donations in the New Library Fund and Land Sales in the Enhancement Fund. In fiscal year 2009 the new Library Fund is projected to generate \$8,000 and the Enhancement Fund \$93,000.

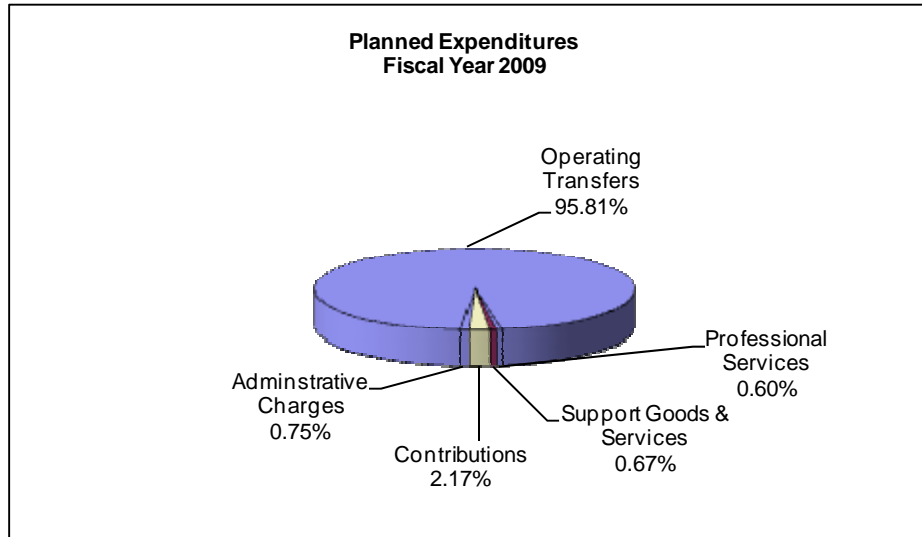
**APPROPRIATION FROM FUND BALANCE:** Change in Fund. Includes the monies appropriated to each fund. The majority of the use of fund balance in fiscal year 2009 is in the Enhancement Fund where fund balance is being used in the amount of \$3,717,000. The total estimated amount for fiscal year 2009 is \$3,682,750.

**TRANSFERS FROM OTHER FUNDS:** Other Financing Sources (Uses). Transfers are revenues from other funding sources. The total estimated amount for fiscal year 2009 is \$10,000. The Enhancement Fund is transferring \$10,000 the New Library Fund.

## SPECIAL REVENUE FUNDS

### Planned Expenditures and Other Financing Sources (Uses) for Fiscal Year 2009

The overall expenditure budget for Special Revenue Funds is \$4,185,500



**PROFESSIONAL SERVICES:** Includes charges for services in the New Library Fund and the Kodiak Fisheries Development Association. The total amount projected for fiscal year 2009 is \$25,000.

**SUPPORT GOODS & SERVICES:** Includes charges in the New Library Fund and the Kodiak Fisheries Development Association. The total amount projected for fiscal year 2009 is \$28,000.

**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 2009 is \$91,000. This is a \$5,000 increase over the fiscal year 2008 amount.

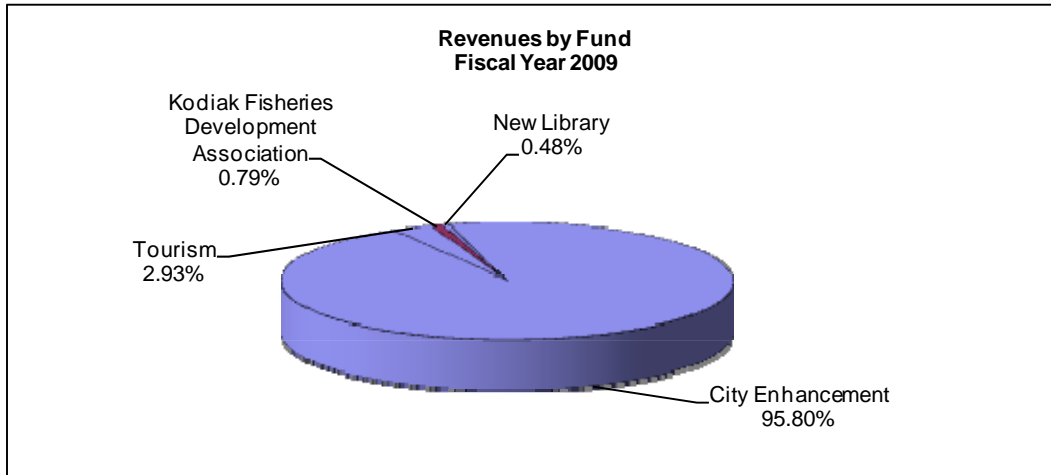
**INTERFUND CHARGES:** Includes charges for administrative services, public works services, and parks and recreation beautification services within the Tourism Department. The estimated amount for fiscal year 2009 is \$31,500. The actual amount for fiscal year 2008 was \$34,000.

**OPERATING TRANSFERS:** Other Financing Sources (Uses). Transfers are expenditures to other funding sources. There was a transfer from the Enhancement Fund to the Police Station Capital Project fund in the amount of \$4,000,000 and a transfer to the New Library Fund in the amount of \$10,000 in 2009 and in 2008 there were no transfers.

**SUMMARY BY FUND  
SUMMARY OF REVENUES  
BUDGET - FISCAL YEAR 2009**

	FY 2009 Tourism Program	FY 2009 KFDA Fund	FY 2009 New Library	FY 2009 City Enhancement	FY 2009 Total
<b>REVENUES</b>					
Grants	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
Hotel & Motel Tax	120,000	-	-	-	\$ 120,000
Interest on Investments	1,500	200	50	160,000	\$ 161,750
Rents & Royalties	-	55,000	-	40,000	\$ 95,000
Other	-	-	8,000	93,000	\$ 101,000
Borrow - Agreements	-	-	-	-	\$ -
Appropriation from Fund Balance	1,000	(22,200)	(13,050)	3,717,000	\$ 3,682,750
Transfer from Other Funds	-	-	10,000	-	\$ 10,000
<b>TOTAL REVENUES</b>	<b>\$ 122,500</b>	<b>\$ 33,000</b>	<b>\$ 20,000</b>	<b>\$ 4,010,000</b>	<b>\$ 4,185,500</b>

See Chart Below



**SUMMARY OF EXPENSES**

**BUDGET - FISCAL YEAR 2009**

	FY 2009 Tourism Program	FY 2009 KFDA Fund	FY 2009 New Library	FY 2009 City Enhancement	FY 2009 Total
<b>EXPENSES</b>					
Professional Services	\$ -	\$ 8,000	\$ 17,000	\$ -	\$ 25,000
Support Goods & Services	-	25,000	3,000	-	28,000
Contributions	91,000	-	-	-	91,000
Administrative Charges	31,500	-	-	-	31,500
Operating Transfers	-	-	-	4,010,000	4,010,000
<b>TOTAL EXPENSES</b>	<b>\$ 122,500</b>	<b>\$ 33,000</b>	<b>\$ 20,000</b>	<b>\$ 4,010,000</b>	<b>\$ 4,185,500</b>

**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**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>Taxes</b>					
Hotel & Motel Tax	\$ 133,008	\$ 101,177	\$ 119,000	\$ 146,197	\$ 120,000
Penalty & Interest	774	180	-	244	-
<b>Total Taxes</b>	<b>\$ 133,782</b>	<b>\$ 101,357</b>	<b>\$ 119,000</b>	<b>\$ 146,441</b>	<b>\$ 120,000</b>
<b>Interest</b>					
Interest on Investments	\$ 1,092	\$ 1,897	\$ 1,000	\$ 2,356	\$ 1,500
<b>Total Interest</b>	<b>\$ 1,092</b>	<b>\$ 1,897</b>	<b>\$ 1,000</b>	<b>\$ 2,356</b>	<b>\$ 1,500</b>
<b>Appropriation from Fund Balance</b>					
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,000
<b>Total Appropriation from Fund Bal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>Total Revenues</b>	<b>\$ 134,873</b>	<b>\$ 103,254</b>	<b>\$ 120,000</b>	<b>\$ 148,797</b>	<b>\$ 122,500</b>



**SPECIAL REVENUE FUND  
TOURISM DEVELOPMENT FUND**

---

**EXPENDITURES**

Department 251 - Tourism Fund  
Sub-department 100 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Contributions	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 91,000
Administrative Charges	30,000	30,000	34,000	32,600	31,500
<b>Total Expenditures</b>	<b>\$ 116,000</b>	<b>\$ 116,000</b>	<b>\$ 120,000</b>	<b>\$ 118,600</b>	<b>\$ 122,500</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Authorized Personnel	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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  
KODIAK FISHERIES DEVELOPMENT ASSOCIATION FUND**

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**PROGRAM DESCRIPTION**

This fund was established to account of the activities of the KFDA created jointly by the City of Kodiak and the Kodiak Island Borough under the Federal Bearing Sea Aleutian Island Crab Rationalization Program.

**GOALS**

To maximize the revenue that accrues to the KFDA.

**OBJECTIVES**

- To continue to lease available Processor Quota Shares.
- To continue to lease out Individual Processor Quotas to local processing corporations.
- To consider reimbursement of earned funds back into the community fishing industry.

**SIGNIFICANT BUDGET CHANGES**

New fund in fiscal year 2008

**KODIAK FISHERIES DEVELOPMENT ASSOCIATION FUND REVENUE SUMMARY**

<b>REVENUES</b>	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Interest					
Interest on Investments	\$ -	\$ -	\$ -	\$ 838	\$ 200
Total Interest	\$ -	\$ -	\$ -	\$ 838	\$ 200
Rents					
Rental from Others	\$ -	\$ -	\$ 55,000	\$ 67,605	\$ 55,000
Total Rents	\$ -	\$ -	\$ 55,000	\$ 67,605	\$ 55,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ (21,000)	\$ -	\$ (22,200)
Total Appropriation from Fund Bal	\$ -	\$ -	\$ (21,000)	\$ -	\$ (22,200)
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 68,443</b>	<b>\$ 33,000</b>

**SPECIAL REVENUE FUND  
KODIAK FISHERIES DEVELOPMENT ASSOCIATION FUND**

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**EXPENDITURES**

Department 254 - Kodiak Fisheries Development Association (KFDA)  
Sub-department 100 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Professional Services	\$ -	\$ -	\$ 34,000	\$ 17,303	\$ 8,000
Support Goods & Services	-	-	-	26,124	25,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 43,427</b>	<b>\$ 33,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Percent of Individual Processor Quotas Leased			100%	100%

**SPECIAL REVENUE FUND  
NEW LIBRARY FUND**

---

**PROGRAM DESCRIPTION**

This fund was established to support the development of a new City/Community library.

**GOALS**

To construct a new library within the next five years.

**OBJECTIVES**

- With the Kodiak Public Library Association, initiate a capital campaign to fund a new public library.
- To select a site for and begin design of a new public library.

**SIGNIFICANT BUDGET CHANGES**

New fund in fiscal year 2009

**NEW LIBRARY FUND REVENUE SUMMARY**

**REVENUES**

	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Estimated	FY 2009 Budget
Grants					
State Grants	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Total Grants	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Interest					
Interest on Investments	\$ -	\$ -	\$ -	\$ 11	\$ 50
Total Interest	\$ -	\$ -	\$ -	\$ 11	\$ 50
Other Revenue					
Other Revenue	\$ -	\$ -	\$ -	\$ 570	\$ 8,000
Total Other Revenue	\$ -	\$ -	\$ -	\$ 570	\$ 8,000
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (13,050)
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (13,050)
Total Appropriation from Fund Bal					
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total Transfers					
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 581</b>	<b>\$ 20,000</b>

**SPECIAL REVENUE FUND  
NEW LIBRARY FUND**

---

**EXPENDITURES**

Department 255 - New Library Fund  
Sub-department 100 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 17,000
Support Goods & Services	-	-	-	-	3,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Funds received from Grants				15,000
Funds received from Donations			600	8,000

**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 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 are inflation proofed with earnings of the fund.

**SIGNIFICANT BUDGET CHANGES**

No significant budget changes.

**ENHANCEMENT FUND REVENUE SUMMARY**

**REVENUES**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Interest					
Interest on Investments	\$ 106,349	\$ 320,760	\$ 160,000	\$ 429,535	\$ 160,000
Total Interest	\$ 106,349	\$ 320,760	\$ 160,000	\$ 429,535	\$ 160,000
Rents & Royalties					
Gibson Cove Cannery Rental	\$ 39,450	\$ 39,450	\$ 40,000	\$ 39,450	\$ 40,000
Total Rents & Royalties	\$ 39,450	\$ 39,450	\$ 40,000	\$ 39,450	\$ 40,000
Other Revenue					
Other Revenue	\$ 26,000	\$ 50,686	\$ 683,000	\$ 707,665	\$ 93,000
Total Other Revenue	\$ 26,000	\$ 50,686	\$ 683,000	\$ 707,665	\$ 93,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ (1,233,205)	\$ -	\$ 3,717,000
Total Appropriation from Fund Bal	\$ -	\$ -	\$ (1,233,205)	\$ -	\$ 3,717,000
Transfers					
Transfers From Other Funds	\$ 299,736	\$ -	\$ 350,205	\$ 350,205	\$ -
Total Transfers	\$ 299,736	\$ -	\$ 350,205	\$ 350,205	\$ -
<b>Total Revenues</b>	<b>\$ 471,535</b>	<b>\$ 410,896</b>	<b>\$ -</b>	<b>\$ 1,526,855</b>	<b>\$ 4,010,000</b>

**SPECIAL REVENUE FUND  
CITY ENHANCEMENT FUND**

**EXPENDITURES**

Department 299 - Enhancement Fund  
Sub-department 100 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Operating Transfers	\$ 139,099	\$ 1,628,027	\$ -	\$ 198,889	\$ 4,010,000
<b>Total Expenditures</b>	<b>\$ 139,099</b>	<b>\$ 1,628,027</b>	<b>\$ -</b>	<b>\$ 198,889</b>	<b>\$ 4,010,000</b>

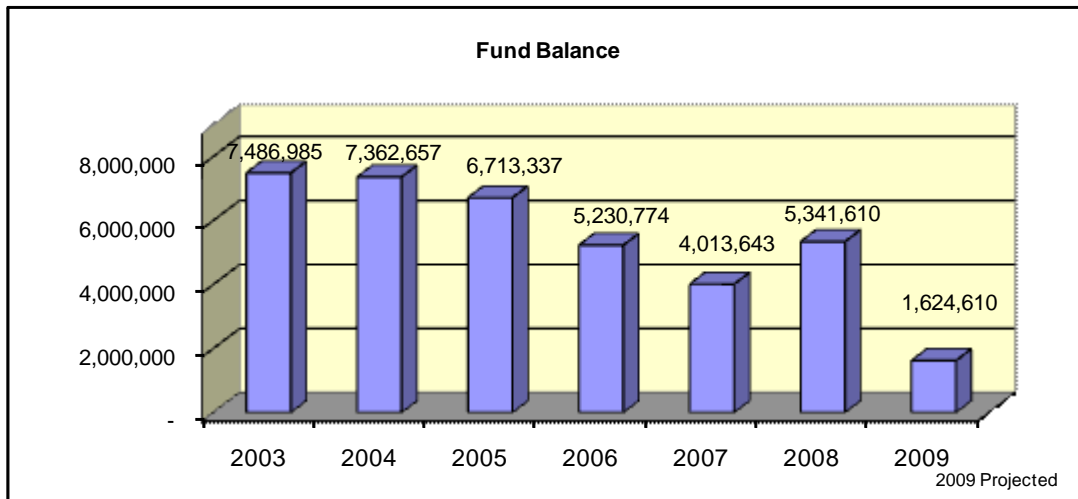
**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Interest Earnings	\$ 106,349	\$ 320,760	\$ 429,535	\$ 160,000







## 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, contract jail, regional dispatch and emergency operational center.
- **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**

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### **PROGRAM DESCRIPTION**

The City Capital Project Funds account for construction projects, capital improvements to facilities and utilities, and performance of feasibility studies not accounted for in other funds. Financing is provided from various funds within the City, as well as State of Alaska and Federal 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**

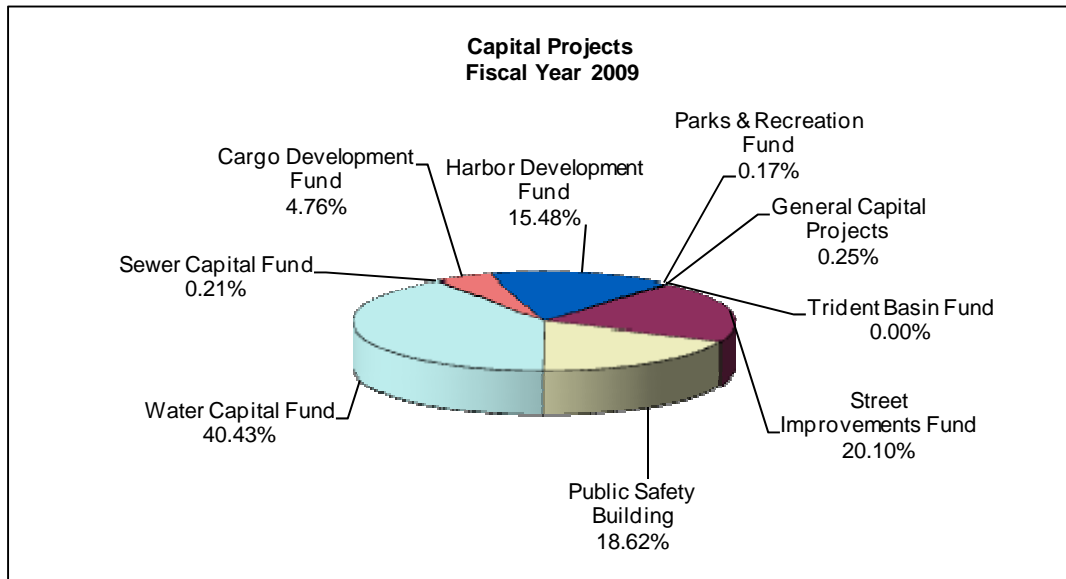
No significant budget changes.



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

	<b>FY-2008 Budget</b>	<b>Completed Projects</b>	<b>FY-2009 Additions</b>	<b>FY-2009 Budget</b>
<b>Revenues:</b>				
Fund 300 General Capital Projects	\$ 5,147,510	\$ 927,768	\$ 60,000	\$ 4,279,742
Fund 301 Street Improvements Fund	8,222,113	5,902,081	4,856,660	7,176,692
Fund 303 Public Safety Building	14,800,000	500,000	4,500,000	18,800,000
Fund 305 Water Capital Fund	10,100,000	1,210,000	9,770,460	18,660,460
Fund 306 Sewer Capital Fund	5,135,981	600,000	50,000	4,585,981
Fund 307 Cargo Development Fund	390,000	370,000	1,150,000	1,170,000
Fund 308 Harbor Development Fund	23,760,000	50,000	3,740,000	27,450,000
Fund 309 Parks & Recreation Fund	582,500	12,500	40,000	610,000
Fund 310 Trident Basin Improvements	5,110,584	-	-	5,110,584
<b>Total Revenues:</b>	<b>\$73,248,688</b>	<b>\$ 9,572,349</b>	<b>\$24,167,120</b>	<b>\$87,843,459</b>

<b>Expenses:</b>				
Fund 300 General Capital Projects	\$ 5,147,510	\$ 927,768	\$ 60,000	\$ 4,279,742
Fund 301 Street Improvements Fund	8,222,113	5,902,081	4,856,660	7,176,692
Fund 303 Public Safety Building	14,800,000	500,000	4,500,000	18,800,000
Fund 305 Water Capital Fund	10,100,000	1,210,000	9,770,460	18,660,460
Fund 306 Sewer Capital Fund	5,135,981	600,000	50,000	4,585,981
Fund 307 Cargo Development Fund	390,000	370,000	1,150,000	1,170,000
Fund 308 Harbor Development Fund	23,760,000	50,000	3,740,000	27,450,000
Fund 309 Parks & Recreation Fund	582,500	12,500	40,000	610,000
Fund 310 Trident Basin Improvements	5,110,584	-	-	5,110,584
<b>Total Expenses:</b>	<b>\$73,248,688</b>	<b>\$ 9,572,349</b>	<b>\$24,167,120</b>	<b>\$87,843,459</b>



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

<b>Previous Years Activity</b>	<b>FY-2009 Balance</b>	<b>FY-2010 Budget</b>	<b>FY-2011 Budget</b>	<b>FY-2012 Budget</b>	<b>FY-2013 Budget</b>
\$ 3,529,647	\$ 425,750	\$ 241,533	\$ 69,009	\$ -	\$ (6,901)
2,320,032	4,856,660	-	346,028	-	-
-	12,289,285	1,038,331	2,207,410	2,077,710	1,187,263
8,890,000	3,294,313	3,349,976	2,157,485	871,417	-
4,535,981	50,000	-	-	-	-
20,000	999,115	150,885	-	-	-
21,410,000	4,821,772	1,215,576	2,652	-	-
570,000	13,414	14,411	11,046	1,129	-
4,905,345	205,239	-	-	-	-
<b>\$46,181,005</b>	<b>\$26,955,549</b>	<b>\$ 6,010,712</b>	<b>\$4,793,630</b>	<b>\$2,950,256</b>	<b>\$1,180,362</b>
\$ 2,418,924	\$ 988,508	\$ 660,080	\$ 195,245	\$ 8,492	\$ 8,492
453,073	4,073,428	2,171,145	479,045	-	-
-	1,897,773	1,973,284	6,021,928	5,668,100	3,238,915
1,088,226	5,828,236	6,170,202	3,973,796	1,600,000	-
3,541,429	821,204	206,681	16,667	-	-
10,179	809,821	350,000	-	-	-
9,350,289	13,506,051	4,583,661	10,000	-	-
286,681	151,406	93,186	71,425	7,301	-
4,863,959	246,625	-	-	-	-
<b>\$22,012,760</b>	<b>\$28,323,052</b>	<b>\$16,208,240</b>	<b>#####</b>	<b>\$7,283,894</b>	<b>\$3,247,407</b>

**300.300 General Capital Projects Fund**

	<b>FY-2008 LTD Budget</b>	<b>Completed Projects</b>	<b>FY-2009 Additions</b>	<b>FY-2009 LTD Budget</b>
<b>Revenues</b>				
Interest on Investments	\$ -	\$ -	\$ -	\$ -
State Grants	2,745,723	727,768	-	2,017,955
Federal Grants	348,664	-	-	348,664
Appropriation from Fund Balance	-	-	-	-
<b>Total Revenues</b>	<b>\$ 3,094,387</b>	<b>\$ 727,768</b>	<b>\$ -</b>	<b>\$ 2,366,619</b>
<b>Operating Transfers In:</b>				
100 General Fund	\$ 1,688,123	\$ 200,000	\$ 30,000	\$ 1,518,123
252 Land Development	115,000	-	-	115,000
302 Building Improvement Fund	250,000	-	-	250,000
305 Water Improvement Fund	-	-	30,000	30,000
<b>Total Operating Transfer In</b>	<b>\$ 2,053,123</b>	<b>\$ 200,000</b>	<b>\$ 60,000</b>	<b>\$ 1,913,123</b>
<b>Total Revenues</b>	<b>\$ 5,147,510</b>	<b>\$ 927,768</b>	<b>\$ 60,000</b>	<b>\$ 4,279,742</b>

**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	1,689,742	-	-	1,689,742
409 4009 Compr Records Management Proj	250,000	-	-	250,000
413 4013 Museum Building	375,000	125,000	-	250,000
414 4014 Municipal Airport Improvements	700,000	-	-	700,000
415 4015 KFD Deferred Maintenance	1,050,000	-	-	1,050,000
416 4016 Ambulance FY 07	200,000	200,000	-	-
417 4017 HAZMAT Response Vehicle	182,768	182,768	-	-
418 4018 Siren Alert Warning System	25,000	-	-	25,000
419 4019 Museum Building - Phase II	560,000	420,000	-	140,000
420 4020 Roof & Building Evaluations	-	-	60,000	60,000
<b>Total Expense</b>	<b>\$ 5,147,510</b>	<b>\$ 927,768</b>	<b>\$ 60,000</b>	<b>\$ 4,279,742</b>

**300 General Capital Projects Fund**

	<b>Previous Years Activity</b>	<b>FY-2009 Budget</b>	<b>FY-2010 Budget</b>	<b>FY-2011 Budget</b>	<b>FY-2012 Budget</b>	<b>FY-2013 Budget</b>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	1,327,860	365,750	241,533	69,009	-	(6,901)
	348,664	-	-	-	-	-
	-	-	-	-	-	-
<b>\$</b>	<b>1,676,524</b>	<b>\$ 365,750</b>	<b>\$ 241,533</b>	<b>\$ 69,009</b>	<b>\$ -</b>	<b>\$ (6,901)</b>
\$	1,488,123	\$ 30,000	\$ -	\$ -	\$ -	\$ -
	115,000	-	-	-	-	-
	250,000	-	-	-	-	-
	-	30,000	-	-	-	-
<b>\$</b>	<b>1,853,123</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$</b>	<b>3,529,647</b>	<b>\$ 425,750</b>	<b>\$ 241,533</b>	<b>\$ 69,009</b>	<b>\$ -</b>	<b>\$ (6,901)</b>
\$	36,111	\$ 1,778	\$ 1,778	\$ 1,778	\$ 1,778	\$ 1,778
	36,428	6,714	6,714	6,714	6,714	6,714
	1,686,523	3,219	-	-	-	-
	227,934	11,033	5,517	5,517	-	-
	181,307	45,795	22,898	-	-	-
	27,151	201,855	336,425	134,570	-	-
	209,671	630,247	210,082	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	13,800	11,200	-	-	-	-
	-	46,667	46,667	46,667	-	-
	-	30,000	30,000	-	-	-
<b>\$</b>	<b>2,418,924</b>	<b>\$ 988,508</b>	<b>\$ 660,080</b>	<b>\$ 195,245</b>	<b>\$ 8,492</b>	<b>\$ 8,492</b>

**City of Kodiak  
General Capital Projects Fund - 300  
Fiscal Years 2009 through 2013**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 20,000	\$ 16,602	\$ 3,398	\$ 680	\$ 680	\$ 680	\$ 680	\$ 680
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	25,000	19,509	5,491	1,098	1,098	1,098	1,098	1,098
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 45,000</b>	<b>\$ 36,111</b>	<b>\$ 8,889</b>	<b>\$ 1,778</b>	<b>\$ 1,778</b>	<b>\$ 1,778</b>	<b>\$ 1,778</b>	<b>\$ 1,778</b>

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.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 5,000	\$ 3,042	\$ 1,959	\$ 392	\$ 392	\$ 392	\$ 392	\$ 392
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	65,000	33,386	31,614	6,323	6,323	6,323	6,323	6,323
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 70,000</b>	<b>\$ 36,428</b>	<b>\$ 33,572</b>	<b>\$ 6,714</b>	<b>\$ 6,714</b>	<b>\$ 6,714</b>	<b>\$ 6,714</b>	<b>\$ 6,714</b>

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 2009 through 2013**

**Project Title:** *Communications Study Upgrade* **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.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 136,000	\$ 135,880	\$ 120	\$ 120	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	1,553,742	1,550,643	3,099	3,099	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$1,689,742</b>	<b>\$ 1,686,523</b>	<b>\$ 3,219</b>	<b>\$ 3,219</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 maintain a records management system for the City.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 250,000	\$ 227,934	\$ 22,066	\$ 11,033	\$ 5,517	\$ 5,517	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 250,000</b>	<b>\$ 227,934</b>	<b>\$ 22,066</b>	<b>\$ 11,033</b>	<b>\$ 5,517</b>	<b>\$ 5,517</b>	<b>\$ -</b>	<b>\$ -</b>

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 2009 through 2013**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 2,000	\$ 1,337	\$ 663	\$ 442	\$ 221	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	65,000	58,976	6,024	4,016	2,008	-	-	-
Construction	183,000	120,994	62,006	41,338	20,669	-	-	-
<b>Totals</b>	<b>\$ 250,000</b>	<b>\$ 181,307</b>	<b>\$ 68,693</b>	<b>\$ 45,795</b>	<b>\$ 22,898</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 safety at the municipal airport by installing lighting, fencing and design a new access road.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 5,000	\$ 1,515	\$ 3,485	\$ 1,046	\$ 1,743	\$ 697	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	395,000	25,636	369,364	\$ 110,809	184,682	73,873	-	-
Construction	300,000	-	300,000	\$ 90,000	150,000	60,000	-	-
<b>Totals</b>	<b>\$ 700,000</b>	<b>\$ 27,151</b>	<b>\$ 672,849</b>	<b>\$ 201,855</b>	<b>\$ 336,425</b>	<b>\$ 134,570</b>	<b>\$ -</b>	<b>\$ -</b>

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 2009 through 2013**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 50,000	\$ 688	\$ 49,312	\$ 36,984	\$ 12,328	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	1,000,000	208,984	791,016	593,262	197,754	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$1,050,000</b>	<b>\$ 209,671</b>	<b>\$ 840,329</b>	<b>\$ 630,247</b>	<b>\$ 210,082</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: General Fund  
Operating Budget Effect: Lower heating costs due to a more efficient furnace. An estimated 20% savings in costs.

**Project Title:** *Siren Alert Warning System* **Project Number:** 4018  
**Project Description:** *Develop a functional specification to upgrade and replace the existing Siren Alert Warning System (SAWS)*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	25,000	13,800	11,200	11,200	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 25,000</b>	<b>\$ 13,800</b>	<b>\$ 11,200</b>	<b>\$ 11,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: State Homeland Security Grant  
Operating Budget Effect: The new system should have a lower maintenance cost.

**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2009 through 2013**

**Project Title:** *Museum Building - Phase II* **Project Number:** 4019  
**Project Description:** *Fire/Life upgrades to the Baranov Museum. Replaces the electrical system and sprinkler system.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	140,000	-	140,000	46,667	46,667	46,667	-	-
<b>Totals</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ 46,667</b>	<b>\$ 46,667</b>	<b>\$ 46,667</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: General Fund  
Operating Budget Effect: Project will extend the life of the building.

**Project Title:** *Roof & Building Evaluations* **Project Number:** 4020  
**Project Description:** *An engineering evaluation of the roofs in various Public Works buildings, the Library and the Fire Hall.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 60,000	\$ -	\$ 60,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: General Fund and Water Improvement Fund  
Operating Budget Effect: When work is implemented it will reduce operating costs in these buildings.



**301.320 Street Improvement Fund**

	<b>FY-2008 Budget</b>	<b>Completed Projects</b>	<b>FY-2009 Additions</b>	<b>FY-2009 Budget</b>
<b>Revenues</b>				
Interest on Investment	\$ 120,000	\$ -	\$ -	\$ 120,000
State Grants	448,300	448,300	-	-
Federal Grants	433,700	433,700	-	-
Appropriation from Fund Balance	4,743,304	3,233,272	1,851,560	3,361,592
<b>Total Revenues</b>	<b>\$ 5,745,304</b>	<b>\$ 4,115,272</b>	<b>\$ 1,851,560</b>	<b>\$ 3,481,592</b>
<b>Operating Transfers In:</b>				
100 General Fund	\$ 1,193,500	\$ 503,500	\$ 450,000	\$ 1,140,000
305 Water Capital Fund	315,400	315,400	-	-
306 Sewer Capital Fund	240,400	240,400	-	-
550 Water Utility Fund	-	-	750,000	750,000
570 Sewer Utility Fund	-	-	1,000,000	1,000,000
550 Water Utility Fund	333,500	333,500	805,100	805,100
570 Sewer Utility Fund	394,009	394,009	-	-
<b>Total Operating Transfer In</b>	<b>\$ 2,476,809</b>	<b>\$ 1,786,809</b>	<b>\$ 3,005,100</b>	<b>\$ 3,695,100</b>
<b>Total Revenues</b>	<b>\$ 8,222,113</b>	<b>\$ 5,902,081</b>	<b>\$ 4,856,660</b>	<b>\$ 7,176,692</b>
<b>Projects</b>				
502 5002 Selief Lane Paving	\$ 1,589,928	\$ 1,589,928	\$ -	-
503 5003 Annual Sidewalk/Curb	420,032	-	60,000	480,032
504 5004 Natalia Lane/Alder Lane	2,837,153	2,837,153	-	-
519 5019 Maple Street/Aleutian Homes Phase III	1,200,000	1,200,000	3,260,200	3,260,200
522 5022 Mill Bay Overlay	1,900,000	-	650,000	2,550,000
523 5023 Gibson Cove Strip Paving	-	-	800,000	800,000
198 5098 Transfer to Water Improve. Fund (305)	-	-	80,460	80,460
198 5098 Transfer to General Fund (100)	10,000	10,000	6,000	6,000
198 5098 Transfer to General Fund (100)	65,000	65,000	-	-
198 5098 Transfer to Water Improve. Fund (305)	200,000	200,000	-	-
<b>Total</b>	<b>\$ 8,222,113</b>	<b>\$ 5,902,081</b>	<b>\$ 4,856,660</b>	<b>\$ 7,176,692</b>

**301 Street Improvement Fund**

	<b>Previous Years Activity</b>	<b>FY-2009 Budget</b>	<b>FY-2010 Budget</b>	<b>FY-2011 Budget</b>	<b>FY-2012 Budget</b>	<b>FY-2013 Budget</b>
\$	120,000	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-
	-	-	-	-	-	-
	1,510,032	1,851,560	-	131,920	-	-
<b>\$</b>	<b>1,630,032</b>	<b>\$1,851,560</b>	<b>\$ -</b>	<b>\$ 131,920</b>	<b>\$ -</b>	<b>\$ -</b>
\$	690,000	\$ 450,000	\$ -	\$ 32,062	\$ -	\$ -
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	750,000	-	53,436	-	-
	-	1,000,000	-	71,248	-	-
	-	805,100	-	57,362	-	-
	-	-	-	-	-	-
<b>\$</b>	<b>690,000</b>	<b>\$3,005,100</b>	<b>\$ -</b>	<b>\$ 214,108</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$</b>	<b>2,320,032</b>	<b>\$4,856,660</b>	<b>\$ -</b>	<b>\$ 346,028</b>	<b>\$ -</b>	<b>\$ -</b>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	386,155	93,877	-	-	-	-
	-	-	-	-	-	-
	66,566	798,409	1,916,181	479,045	-	-
	353	2,294,682	254,965	-	-	-
	-	800,000	-	-	-	-
	-	80,460	-	-	-	-
	-	6,000	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>\$</b>	<b>453,073</b>	<b>\$4,073,428</b>	<b>\$2,171,145</b>	<b>\$ 479,045</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Kodiak**  
**Street Improvement Fund - 301**  
**Fiscal Years 2009 through 2013**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 36,500	\$ 23,180	\$ 13,320	\$ 13,320	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	70,000	35,000	35,000	35,000	-	-	-	-
Construction	373,532	327,975	45,557	45,557	-	-	-	-
<b>Totals</b>	<b>\$ 480,032</b>	<b>\$ 386,155</b>	<b>\$ 93,877</b>	<b>\$ 93,877</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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:** *Maple Street/Aleutian Homes Phase III* **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.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 163,000	\$ 58,430	\$ 104,570	\$ 26,143	\$ 62,742	\$ 15,686	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	135,840	8,136	127,704	31,926	76,622	19,156	-	-
Construction	2,961,360	-	2,961,360	740,340	1,776,816	444,204	-	-
<b>Totals</b>	<b>\$3,260,200</b>	<b>\$ 66,566</b>	<b>\$3,193,634</b>	<b>\$ 798,409</b>	<b>\$ 1,916,181</b>	<b>\$ 479,045</b>	<b>\$ -</b>	<b>\$ -</b>

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 2009 through 2013**

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

**Project Number:** 5022

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 25,000	\$ 353	\$ 24,647	\$ 22,182	\$ 2,465	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	2,525,000		2,525,000	2,272,500	252,500	-	-	-
<b>Totals</b>	<b>\$ 2,550,000</b>	<b>\$ 353</b>	<b>\$ 2,549,647</b>	<b>\$ 2,294,682</b>	<b>\$ 254,965</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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:** *Gibson Cove Strip Paving*  
**Project Description:** *Grade and pave Gibson Cove Road, improving access to the fishmeal plant and reduce maintenance costs*

**Project Number:** 5023

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	800,000		800,000	800,000	-	-	-	-
<b>Totals</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

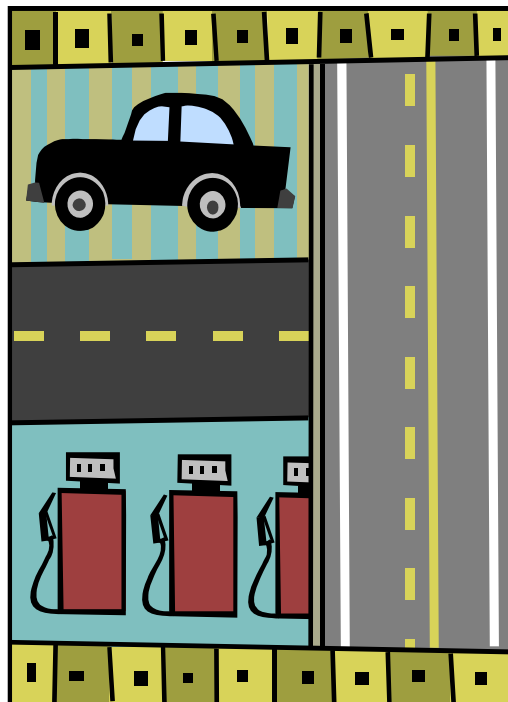
Cost Beyond 5-years: None  
Source of Funding: Appropriation from Fund Balance  
Operating Budget Effect: Help offset future road maintenance due to improved road conditions.

**City of Kodiak**  
**Street Improvement Fund - 301**  
**Fiscal Years 2009 through 2013**

**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	Prior Years	Project	FY	FY	FY	FY	FY
	Total Cost	Expenditures	Balance	2009	2010	2011	2012	2013
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	86,460		86,460	86,460	-	-	-	-
<b>Totals</b>	<b>\$ 86,460</b>	<b>\$ -</b>	<b>\$ 86,460</b>	<b>\$ 86,460</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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



**303.335 Public Safety Building**

	<b>FY-2008 Budget</b>	<b>Completed Projects</b>	<b>FY-2009 Additions</b>	<b>FY-2009 Budget</b>
<b>Revenues</b>				
State Grants	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000
Federal Grants	-	-	-	-
Proceeds from 2007 General Obligation				
Bond Sale	8,000,000	-	-	8,000,000
Appropriation from Fund Balance	315,000	315,000	315,000	315,000
<b>Total Revenues</b>	<b>\$ 11,315,000</b>	<b>\$ 315,000</b>	<b>\$ 315,000</b>	<b>\$ 11,315,000</b>
<b>Operating Transfers In:</b>				
100 General Fund	\$ -	\$ -	\$ -	\$ -
299 Enhancement Fund	3,300,000	-	4,000,000	7,300,000
300 General Capital	185,000	185,000	185,000	185,000
<b>Total</b>	<b>\$ 3,485,000</b>	<b>\$ 185,000</b>	<b>\$ 4,185,000</b>	<b>\$ 7,485,000</b>
<b>Total Revenues</b>	<b>\$ 14,800,000</b>	<b>\$ 500,000</b>	<b>\$ 4,500,000</b>	<b>\$ 18,800,000</b>
<b>Projects</b>				
650 6500 Police Station Engineering/Design	\$ 2,300,000	\$ 500,000	\$ -	\$ 1,800,000
651 6501 Police Station Construction	12,500,000	-	4,500,000	17,000,000
<b>Total Expense</b>	<b>\$ 14,800,000</b>	<b>\$ 500,000</b>	<b>\$ 4,500,000</b>	<b>\$ 18,800,000</b>

**303 Public Safety Building**

Previous Years Activity	FY-2009 Budget	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget	FY-2013 Budget
\$ 804,285	256,343	782,289	736,325	420,757	-
-	-	-	-	-	-
8,000,000	-	-	-	-	-
-	315,000	-	-	-	-
<u>\$ 8,804,285</u>	<u>\$ 571,343</u>	<u>\$ 782,289</u>	<u>\$ 736,325</u>	<u>\$ 420,757</u>	<u>\$ -</u>
3,300,000	466,988	1,425,121	1,341,385	766,506	-
185,000	-	-	-	-	-
<u>\$ 3,485,000</u>	<u>\$ 466,988</u>	<u>\$ 1,425,121</u>	<u>\$ 1,341,385</u>	<u>\$ 766,506</u>	<u>\$ -</u>
<u>\$ 12,289,285</u>	<u>\$ 1,038,331</u>	<u>\$ 2,207,410</u>	<u>\$ 2,077,710</u>	<u>\$ 1,187,263</u>	<u>\$ -</u>
\$ 1,092,346	\$ 353,827	\$ 353,827	\$ -	\$ -	\$ -
805,427	1,619,457	5,668,100	5,668,100	3,238,915	-
<u>\$ 1,897,773</u>	<u>\$ 1,973,284</u>	<u>\$ 6,021,928</u>	<u>\$ 5,668,100</u>	<u>\$ 3,238,915</u>	<u>\$ -</u>

**City of Kodiak  
General Capital Projects Fund - 303  
Fiscal Years 2009 through 2013**

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

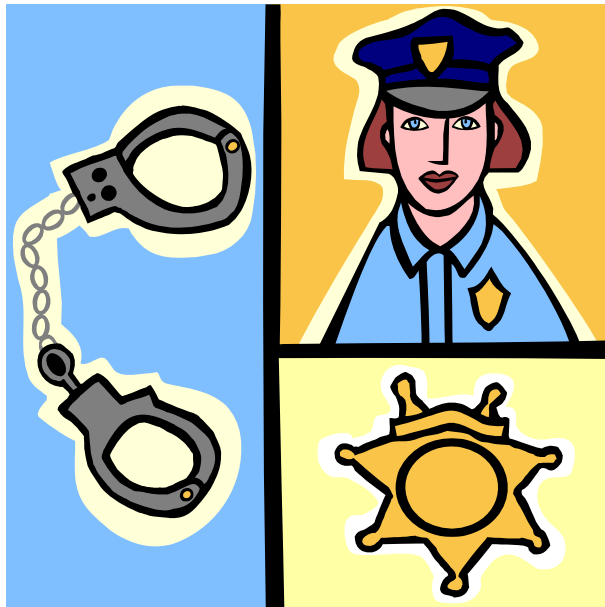
<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 10,000	\$ 7,936	\$ 2,064	\$ 1,032	\$ 1,032	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	1,790,000	1,084,410	705,590	352,795	352,795	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 1,800,000</b>	<b>\$ 1,092,346</b>	<b>\$ 707,654</b>	<b>\$ 353,827</b>	<b>\$ 353,827</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 50,000	\$ 4,659	\$ 45,341	\$ 4,534	\$ 15,869	\$ 15,869	\$ 9,068	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	16,950,000	800,768	16,149,232	1,614,923	5,652,231	5,652,231	3,229,846	-
<b>Totals</b>	<b>\$17,000,000</b>	<b>\$ 805,427</b>	<b>\$ 16,194,573</b>	<b>\$ 1,619,457</b>	<b>\$ 5,668,100</b>	<b>\$ 5,668,100</b>	<b>\$ 3,238,915</b>	<b>\$ -</b>

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



**305.340 Water Improvement Fund**

	<b>FY-2008 Budget</b>	<b>Completed Projects</b>	<b>FY-2009 Additions</b>	<b>FY-2009 Budget</b>
<b>Revenues</b>				
Interest on Investments	\$ -	\$ -	\$ -	\$ -
State Grants	1,481,000	-	3,260,000	4,741,000
Water Utility Sales (10%)	237,000	60,000	-	177,000
Appropriation from Fund Balance	2,707,140	1,150,000	30,000	1,587,140
<b>Total Revenues</b>	<b>\$ 4,425,140</b>	<b>\$ 1,210,000</b>	<b>\$ 3,290,000</b>	<b>\$ 6,505,140</b>
<b>Operating Transfers In:</b>				
301 Street Improvement Fund	\$ 950,000	\$ -	\$ 80,460	\$ 1,030,460
306 Sewer Capital Fund - 306	200,000	-	-	200,000
550 Alaska Drinking Water Loan	1,991,930	-	6,100,000	8,091,930
570 Alaska Clean Water Loan	1,241,930	-	100,000	1,341,930
550 Water Utility Fund	1,091,000	-	100,000	1,191,000
570 Sewer Utility Fund	200,000	-	100,000	300,000
<b>Total Operating Transfer In</b>	<b>\$ 5,674,860</b>	<b>\$ -</b>	<b>\$ 6,480,460</b>	<b>\$ 12,155,320</b>
<b>Total Revenues</b>	<b>\$ 10,100,000</b>	<b>\$ 1,210,000</b>	<b>\$ 9,770,460</b>	<b>\$ 18,660,460</b>
<b>Projects</b>				
711 7011 Safety Inspections & Demolition of Dams	\$ 740,000	\$ 740,000	\$ -	\$ -
716 7016 Aleutian Homes Water & Sewer Replacement Project Phase II Willow Street	3,960,000	-	-	3,960,000
717 7017 Periodic Dam Safety Inspections	70,000	70,000	-	-
718 7018 Upgrade Water Main Armstrong - Rez UV Pre/Final Design Secondary Water	880,000	-	-	880,000
720 7020 Treatment Facility Phase II Downtown Comprehensive	800,000	-	-	800,000
721 7021 Water, Sewer, & Storm Drain Aleutian Homes Water & Sewer	850,000	-	-	850,000
722 7022 Replacement Project: Phase IV	2,400,000	-	1,740,460	4,140,460
723 7023 UV Water Treatment Facility Construction	-	-	8,000,000	8,000,000
198 7098 Transfer to 300 - Project 4020	-	-	30,000	30,000
198 7098 Transfer to 308 - Harbor Fund	400,000	400,000	-	-
<b>Total Expense</b>	<b>\$ 10,100,000</b>	<b>\$ 1,210,000</b>	<b>\$ 9,770,460</b>	<b>\$ 18,660,460</b>



**305 Water Improvement Fund**

<b>Previous Years Activity</b>	<b>FY-2009 Budget</b>	<b>FY-2010 Budget</b>	<b>FY-2011 Budget</b>	<b>FY-2012 Budget</b>	<b>FY-2013 Budget</b>
\$ 1,481,000	\$ 1,081,254	\$ 1,144,696	\$ 737,218	\$ 296,832	\$ -
177,000	-	-	-	-	-
1,557,140	30,000	-	-	2,732	-
<b>\$ 3,215,140</b>	<b>\$ 1,111,254</b>	<b>\$ 1,144,696</b>	<b>\$ 737,218</b>	<b>\$ 299,563</b>	<b>\$ -</b>
\$ 950,000	\$ 26,686	\$ 28,252	\$ 18,195	\$ 7,326	\$ -
200,000	-	-	-	-	-
1,991,930	2,023,206	2,141,915	1,379,458	555,422	-
1,241,930					
1,091,000	100,000	-	-	-	-
200,000	33,167	35,113	22,614	9,105	-
<b>\$ 5,674,860</b>	<b>\$ 2,183,059</b>	<b>\$ 2,205,281</b>	<b>\$ 1,420,267</b>	<b>\$ 571,853</b>	<b>\$ -</b>
<b>\$ 8,890,000</b>	<b>\$ 3,294,313</b>	<b>\$ 3,349,976</b>	<b>\$ 2,157,485</b>	<b>\$ 871,417</b>	<b>\$ -</b>

\$ - \$ - \$ - \$ - \$ - \$ -

779,980	2,385,015	795,005	-	-	-
-	-	-	-	-	-
88,198	633,441	158,360	-	-	-
146,360	326,820	163,410	163,410	-	-
2,467	635,650	211,883	-	-	-
71,221	1,017,310	2,441,543	610,386	-	-
-	800,000	2,400,000	3,200,000	1,600,000	-
-	30,000	-	-	-	-
-	-	-	-	-	-
<b>\$ 1,088,226</b>	<b>\$ 5,828,236</b>	<b>\$ 6,170,202</b>	<b>\$ 3,973,796</b>	<b>\$ 1,600,000</b>	<b>\$ -</b>

**City of Kodiak**  
**Water Improvement Fund - 305**  
**Fiscal Years 2009 through 2013**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 50,000	\$ 11,132	\$ 38,868	\$ 29,151	\$ 9,717	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	150,000	16,522	133,478	100,108	33,369	-	-	-
Construction	3,760,000	752,326	3,007,674	2,255,756	751,919	-	-	-
<b>Totals</b>	<b>\$3,960,000</b>	<b>\$ 779,980</b>	<b>\$3,180,020</b>	<b>\$ 2,385,015</b>	<b>\$ 795,005</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 15,000	\$ 12,075	\$ 2,925	\$ 2,340	\$ 585	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	95,000	76,119	18,881	15,105	3,776	-	-	-
Construction	770,000	5	769,995	615,996	153,999	-	-	-
<b>Totals</b>	<b>\$ 880,000</b>	<b>\$ 88,198</b>	<b>\$ 791,802</b>	<b>\$ 633,441</b>	<b>\$ 158,360</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 2009 through 2013**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 10,000	\$ 1,855	\$ 8,145	\$ 4,073	\$ 2,036	\$ 2,036	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	790,000	144,505	645,495	322,747	161,374	161,374	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 800,000</b>	<b>\$ 146,360</b>	<b>\$ 653,640</b>	<b>\$ 326,820</b>	<b>\$ 163,410</b>	<b>\$ 163,410</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 15,000	\$ 2,467	\$ 12,533	\$ 9,400	\$ 3,133	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	835,000	-	835,000	626,250	208,750	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 850,000</b>	<b>\$ 2,467</b>	<b>\$ 847,533</b>	<b>\$ 635,650</b>	<b>\$ 211,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 2009 through 2013**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 25,000	\$ 1,762	\$ 23,238	\$ 5,810	\$ 13,943	\$ 3,486	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	750,000	69,459	680,541	170,135	408,325	102,081	-	-
Construction	3,365,460	-	3,365,460	841,365	2,019,276	504,819	-	-
<b>Totals</b>	<b>\$4,140,460</b>	<b>\$ 71,221</b>	<b>\$4,069,239</b>	<b>\$ 1,017,310</b>	<b>\$2,441,543</b>	<b>\$ 610,386</b>	<b>\$ -</b>	<b>\$ -</b>

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:** *UV Water Treatment Facility Construction*      **Project Number:** 7023  
**Project Description:** *Construct a Ultraviolet Light drinking water disinfection facility; purchase UV disinfection units and build the building to house the units.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 45,000	\$ -	\$ 45,000	\$ 4,500	\$ 13,500	\$ 18,000	\$ 9,000	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	500,000	-	500,000	50,000	150,000	200,000	100,000	-
Construction	7,455,000	-	7,455,000	745,500	2,236,500	2,982,000	1,491,000	-
<b>Totals</b>	<b>\$8,000,000</b>	<b>\$ -</b>	<b>\$8,000,000</b>	<b>\$ 800,000</b>	<b>\$2,400,000</b>	<b>\$ 3,200,000</b>	<b>\$ 1,600,000</b>	<b>\$ -</b>

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

**City of Kodiak**  
**Water Improvement Fund - 305**  
**Fiscal Years 2009 through 2013**

**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 2009	FY 2010	FY 2011	FY 2012	FY 2013
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	30,000	-	30,000	30,000	-	-	-	-
<b>Totals</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: Appropriation from Fund Balance  
Operating Budget Effect: None

**306.350 Sewer Improvement Fund**

	<b>FY-2008 Budget</b>	<b>Completed Projects</b>	<b>FY-2009 Additions</b>	<b>FY-2009 Budget</b>
<b>Revenues</b>				
Interest on Investment	\$ -	\$ -	\$ -	-
State Grants	-	-	-	-
Sewer Utility Sales (10%)	26,000	-	-	26,000
Appropriation from Fund Balance	1,185,000	600,000	50,000	635,000
<b>Total Revenues</b>	<b>\$ 1,211,000</b>	<b>\$ 600,000</b>	<b>\$ 50,000</b>	<b>\$ 661,000</b>
<b>Operating Transfers In:</b>				
301 Street Improvement Fund	\$ 143,416	\$ -	\$ -	\$ 143,416
305 Water improvement Fund 305	680,000	-	-	680,000
550 Water Utility Fund 550	1,480,000	-	-	1,480,000
570 Sewer Utility Fund - 570	1,621,565	-	-	1,621,565
<b>Total Operating Transfer In</b>	<b>\$ 3,924,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,924,981</b>
<b>Total Revenues</b>	<b>\$ 5,135,981</b>	<b>\$ 600,000</b>	<b>\$ 50,000</b>	<b>\$ 4,585,981</b>
<b>Projects</b>				
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
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
762 7511 I & I Data Management	-	-	50,000	50,000
198 7598 Transfer to 305 Water Fund	200,000	200,000	-	-
198 7598 Transfer to 308 Harbor Fund	400,000	400,000	-	-
<b>Total Expense</b>	<b>\$ 5,135,981</b>	<b>\$ 600,000</b>	<b>\$ 50,000</b>	<b>\$ 4,585,981</b>

**306 Sewer Improvement Fund**

Previous Years Activity	FY-2009 Budget	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget	FY-2013 Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
26,000	-	-	-	-	-
585,000	50,000	-	-	-	-
<b>\$ 611,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
\$ 143,416	\$ -	\$ -	\$ -	\$ -	\$ -
680,000	-	-	-	-	-
1,480,000	-	-	-	-	-
1,621,565	-	-	-	-	-
<b>\$ 3,924,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 4,535,981</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
\$ 3,425,714	\$ 477,267	\$ -	\$ -	\$ -	\$ -
76,154	90,423	90,423	-	-	-
1,079	19,936	4,984	-	-	-
-	120,000	30,000	-	-	-
38,482	96,911	64,607	-	-	-
-	16,667	16,667	16,667	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ 3,541,429</b>	<b>\$ 821,204</b>	<b>\$ 206,681</b>	<b>\$ 16,667</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Kodiak**  
**Sewer Improvement Fund - 306**  
**Fiscal Years 2009 through 2013**

**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.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 35,000	\$ 31,519	\$ 3,481	\$ 3,481	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	425,000	422,260	2,740	2,740	-	-	-	-
Construction	3,442,981	2,971,934	471,047	471,047	-	-	-	-
<b>Totals</b>	<b>\$3,902,981</b>	<b>\$ 3,425,714</b>	<b>\$ 477,267</b>	<b>\$ 477,267</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 1,000	\$ 273	\$ 727	\$ 364	\$ 364	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	256,000	75,881	180,119	90,059	90,059	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 257,000</b>	<b>\$ 76,154</b>	<b>\$ 180,846</b>	<b>\$ 90,423</b>	<b>\$ 90,423</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 2009 through 2013**

**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.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	26,000	1,079	24,921	19,936	4,984	-	-	-
<b>Totals</b>	<b>\$ 26,000</b>	<b>\$ 1,079</b>	<b>\$ 24,921</b>	<b>\$ 19,936</b>	<b>\$ 4,984</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	150,000	-	150,000	120,000	30,000	-	-	-
<b>Totals</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 120,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 2009 through 2013**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 200,000	\$ 38,482	\$ 161,518	\$ 96,911	\$ 64,607	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 200,000</b>	<b>\$ 38,482</b>	<b>\$ 161,518</b>	<b>\$ 96,911</b>	<b>\$ 64,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Project Title:** *I & I Data Management* **Project Number:** 7511  
**Project Description:** *Acquire the assistance of a consultant to help organize and evaluate the current data we have collected on our inflow and infiltration of water into the sanitary sewer system.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 50,000	\$ -	\$ 50,000	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: Appropriation from Fund Balance  
Operating Budget Effect: When implemented should decrease operating costs.



**307.360 Cargo Development Fund**

	<b>FY-2008 Budget</b>	<b>Completed Projects</b>	<b>FY-2009 Additions</b>	<b>FY-2009 Budget</b>
<b>Revenues</b>				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	-	-	500,000	500,000
Federal Grants	-	-	-	-
Appropriation from Fund Balance	100,000	100,000	650,000	650,000
<b>Total Revenues</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 1,150,000</b>	<b>\$ 1,150,000</b>
<b>Operating Transfers In:</b>				
100 General Fund	\$ 55,000	\$ 55,000	\$ -	\$ -
500 Cargo Fund	220,000	200,000	-	20,000
510 Harbor Fund	15,000	15,000	-	-
<b>Total Operating Transfer In</b>	<b>\$ 290,000</b>	<b>\$ 270,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>Total Revenues</b>	<b>\$ 390,000</b>	<b>\$ 370,000</b>	<b>\$ 1,150,000</b>	<b>\$ 1,170,000</b>

<b>Projects</b>				
804 8004 Pier II Pavement Repairs	\$ 115,000	\$ 115,000	\$ -	\$ -
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
812 8012 Pier III Fender Timber	-	-	360,000	360,000
813 8013 Inspection/Design Pier III	-	-	250,000	250,000
814 8014 Warehouse Window Replacement	-	-	40,000	40,000
815 8015 Cruise Ship Facility Planning	-	-	500,000	500,000
<b>Total Expense</b>	<b>\$ 390,000</b>	<b>\$ 370,000</b>	<b>\$ 1,150,000</b>	<b>\$ 1,170,000</b>

**307 Cargo Development Fund**

	<b>Previous Years Activity</b>	<b>FY-2009 Budget</b>	<b>FY-2010 Budget</b>	<b>FY-2011 Budget</b>	<b>FY-2012 Budget</b>	<b>FY-2013 Budget</b>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	-	349,115	150,885	-	-	-
	-	-	-	-	-	-
	-	650,000	-	-	-	-
<hr/>						
\$	-	\$ 999,115	\$ 150,885	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	20,000	-	-	-	-	-
	-	-	-	-	-	-
<hr/>						
\$	20,000	\$ -	\$ -	\$ -	\$ -	\$ -
<hr/>						
\$	20,000	\$ 999,115	\$ 150,885	\$ -	\$ -	\$ -
<hr/>						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	10,179	9,821	-	-	-	-
	-	180,000	180,000	-	-	-
	-	250,000	-	-	-	-
	-	40,000	-	-	-	-
	-	330,000	170,000	-	-	-
<hr/>						
\$	10,179	\$ 809,821	\$ 350,000	\$ -	\$ -	\$ -
<hr/>						

**City of Kodiak**  
**Cargo Development Fund - 307**  
**Fiscal Years 2009 through 2013**

**Project Title:** *Overhead Door* **Project Number:** 8011  
**Project Description:** *Replacing 25 year old doors with code complaint doors.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	20,000	10,179	9,821	9,821	-	-	-	-
<b>Totals</b>	<b>\$ 20,000</b>	<b>\$ 10,179</b>	<b>\$ 9,821</b>	<b>\$ 9,821</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: Harbor Fund  
Operating Budget Effect: Project will extend the life of the building

**Project Title:** *Pier III Fender Timber* **Project Number:** 8012  
**Project Description:** *Replace the wooden section of fenders at Pier III.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	360,000	-	360,000	180,000	180,000	-	-	-
<b>Totals</b>	<b>\$ 360,000</b>	<b>\$ -</b>	<b>\$ 360,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: Cargo Fund  
Operating Budget Effect: Project will extend the life of the pier

**City of Kodiak  
Cargo Development Fund - 307  
Fiscal Years 2009 through 2013**

**Project Title:** *Inspection/Design Pier III* **Project Number:** 8013  
**Project Description:** *Routine inspection of Pier III, conducted every 5 years.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 125,000	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	125,000	-	125,000	125,000	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: Cargo Fund  
Operating Budget Effect: Depending upon outcome of inspection, repairs might be necessary.

**Project Title:** *Warehouse Window Replacement* **Project Number:** 8014  
**Project Description:** *Replace old windows with more energy efficient glazing.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	40,000	-	40,000	40,000	-	-	-	-
<b>Totals</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: Cargo Fund  
Operating Budget Effect: Should reduce energy costs due to improved windows.

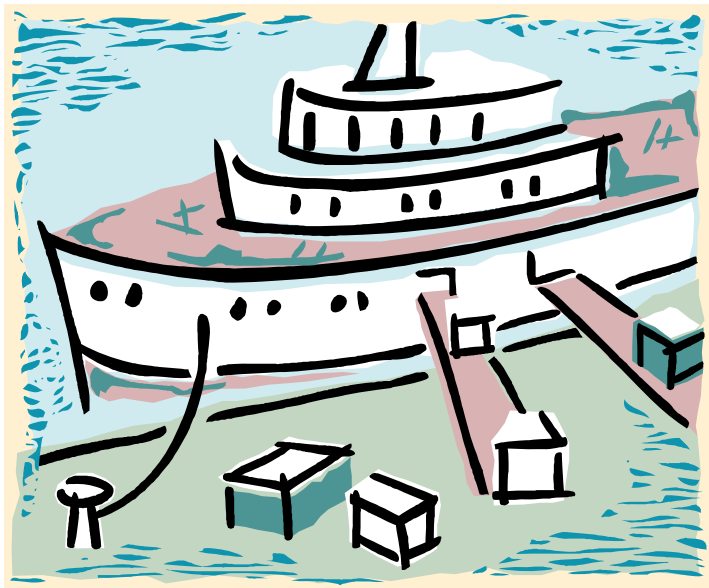
**City of Kodiak**  
**Cargo Development Fund - 307**  
**Fiscal Years 2009 through 2013**

**Project Title:** *Cruise Ship Facility Planning* **Project Number:** 8015  
**Project Description:** *Development of a comprehensive plan for the long-term development for Pier II for visiting cruise ships and fishing vessels.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Professional Services	\$ 500,000	\$ -	\$ 500,000	\$ 330,000	\$ 170,000	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 330,000</b>	<b>\$ 170,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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





**308.370 Harbor and Port Improvement Fund**

	<b>FY-2008 Budget</b>	<b>Completed Projects</b>	<b>FY-2009 Additions</b>	<b>FY-2009 Budget</b>
<b>Revenues</b>				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	6,608,500	-	2,000,000	8,608,500
State Loan Program	-	-	-	-
Federal Grants	2,300,000	-	-	2,300,000
Proceeds from Revenue Bond Sales	6,000,000	-	-	6,000,000
Appropriation from Fund Balance	6,061,500	-	1,240,000	7,301,500
<b>Total Revenues</b>	<b>\$ 20,970,000</b>	<b>\$ -</b>	<b>\$ 3,240,000</b>	<b>\$ 24,210,000</b>
<b>Operating Transfers In:</b>				
100 General Fund	\$ 990,000	\$ 50,000	\$ 500,000	\$ 1,440,000
305 Water Improvement Fund	400,000	-	-	400,000
306 Sewer Improvement Fund	400,000	-	-	400,000
570 Alaska Clean Water Loan	1,000,000	-	-	1,000,000
<b>Total Operating Transfer In</b>	<b>\$ 2,790,000</b>	<b>\$ 50,000</b>	<b>\$ 500,000</b>	<b>\$ 3,240,000</b>
<b>Total Revenues</b>	<b>\$ 23,760,000</b>	<b>\$ 50,000</b>	<b>\$ 3,740,000</b>	<b>\$ 27,450,000</b>
<b>Projects</b>				
839 8509 St. Herman Harbor - M & P Floats	\$ 9,600,000	\$ -	\$ -	\$ 9,600,000
844 8514 Boat Yard - Lift	13,500,000	-	3,000,000	16,500,000
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	-	170,000	200,000
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	-	345,000	745,000
851 8521 Channel Transient Float/Bull Rails	-	-	25,000	25,000
852 8522 Ferry Dock/Fender & Bull Rails	-	-	55,000	55,000
853 8523 Oscar's Dock/Fender Pilling Replace	-	-	45,000	45,000
854 8524 Water Front/Harbor Planning	-	-	100,000	100,000
<b>Total Expense</b>	<b>\$ 23,760,000</b>	<b>\$ 50,000</b>	<b>\$ 3,740,000</b>	<b>\$ 27,450,000</b>

**308 Harbor and Port Improvement Fund**

Previous Years Activity	FY-2009 Budget	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget	FY-2013 Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6,608,500	1,492,405	506,490	1,105	-	-
-	-	-	-	-	-
-	1,716,266	582,463	1,271	-	-
6,000,000	-	-	-	-	-
6,061,500	1,240,000	-	-	-	-
<b>\$ 18,670,000</b>	<b>\$ 4,448,671</b>	<b>\$ 1,088,953</b>	<b>\$ 2,376</b>	<b>\$ -</b>	<b>\$ -</b>
-	-	-	-	-	-
\$ 940,000	\$ 373,101	\$ 126,622	\$ 276	\$ -	\$ -
400,000	-	-	-	-	-
400,000	-	-	-	-	-
1,000,000	-	-	-	-	-
<b>\$ 2,740,000</b>	<b>\$ 373,101</b>	<b>\$ 126,622</b>	<b>\$ 276</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 21,410,000</b>	<b>\$ 4,821,772</b>	<b>\$ 1,215,576</b>	<b>\$ 2,652</b>	<b>\$ -</b>	<b>\$ -</b>
\$ 7,961,407	\$ 1,392,804	\$ 245,789	\$ -	\$ -	\$ -
989,249	11,633,063	3,877,688	-	-	-
-	10,000	-	-	-	-
14,734	67,633	67,633	-	-	-
53	99,974	99,974	-	-	-
-	-	-	-	-	-
-	10,000	10,000	-	-	-
384,845	180,078	180,078	-	-	-
-	12,500	12,500	-	-	-
-	27,500	27,500	-	-	-
-	22,500	22,500	-	-	-
-	50,000	40,000	10,000	-	-
<b>\$ 9,350,289</b>	<b>\$ 13,506,051</b>	<b>\$ 4,583,661</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2009 through 2013**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 25,000	\$ 19,769	\$ 5,231	\$ 4,446	\$ 785	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	8,575,000	7,941,638	633,362	538,358	95,004	-	-	-
Construction	1,000,000	-	1,000,000	850,000	150,000	-	-	-
<b>Totals</b>	<b>\$ 9,600,000</b>	<b>\$ 7,961,407</b>	<b>\$ 1,638,593</b>	<b>\$ 1,392,804</b>	<b>\$ 245,789</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Project Title:** *Bpat Yard - Lift* **Project Number:** 8514  
**Project Description:** *This project is for the purchase of a 600 ton marine lift for the boat harbor.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 50,000	\$ 47,935	\$ 2,065	\$ 1,549	\$ 516	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	9,300,000	267,100	9,032,900	6,774,675	2,258,225	-	-	-
Engineering/Inspection	1,000,000	674,215	325,785	244,339	81,446	-	-	-
Construction	6,150,000	-	6,150,000	4,612,500	1,537,500	-	-	-
<b>Totals</b>	<b>\$ 16,500,000</b>	<b>\$ 989,249</b>	<b>\$ 15,510,751</b>	<b>\$ 11,633,063</b>	<b>\$ 3,877,688</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 2009 through 2013**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	10,000	-	10,000	10,000	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: General Fund, Harbor Fund  
Operating Budget Effect: Should reduce future costs.

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 5,000	\$ 933	\$ 4,067	\$ 2,033	\$ 2,033	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	125,000	-	125,000	62,500	62,500	-	-	-
Construction	20,000	13,801	6,199	3,099	3,099	-	-	-
<b>Totals</b>	<b>\$ 150,000</b>	<b>\$ 14,734</b>	<b>\$ 135,266</b>	<b>\$ 67,633</b>	<b>\$ 67,633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 2009 through 2013**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 10,000	\$ 53	\$ 9,947	\$ 4,974	\$ 4,974	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	25,000	-	25,000	12,500	\$ 12,500	-	-	-
Construction	165,000	-	165,000	82,500	\$ 82,500	-	-	-
<b>Totals</b>	<b>\$ 200,000</b>	<b>\$ 53</b>	<b>\$ 199,947</b>	<b>\$ 99,974</b>	<b>\$ 99,974</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**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.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	20,000	-	20,000	10,000	10,000	-	-	-
<b>Totals</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2009 through 2013**

**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.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ 10,000	\$ 2,005	\$ 7,995	\$ 3,998	\$ 3,998	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	735,000	382,840	352,160	176,080	176,080	-	-	-
<b>Totals</b>	<b>\$ 745,000</b>	<b>\$ 384,845</b>	<b>\$ 360,155</b>	<b>\$ 180,078</b>	<b>\$ 180,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Project Title:** *Channel Transient Float/Bull Rails* **Project Number:** 8521  
**Project Description:** *Replace bull rails at the channel transient floats.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	25,000	-	25,000	12,500	12,500	-	-	-
<b>Totals</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: Appropriation of Fund Balance  
Operating Budget Effect: Should extend life of the floats.

**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2009 through 2013**

**Project Title:** *Ferry Dock/Fender & Bull Rails* **Project Number:** 8522  
**Project Description:** *Replace bull rails at the Ferry Dock*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	55,000	-	55,000	27,500	27,500	-	-	-
<b>Totals</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Project Title:** *Oscar's Dock/Fender Piling Replace* **Project Number:** 8523  
**Project Description:** *Replace broken fender piles at Oscar's Dock*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	45,000	-	45,000	22,500	22,500	-	-	-
<b>Totals</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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



**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2009 through 2013**

**Project Title:** *Water Front/Harbor Planning* **Project Number:** 8524  
**Project Description:** *The City of Kodiak will evaluate city-owned waterfront properties and facilities in order to develop a long-range plan for future development and improvements.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Professional Services	\$ 100,000	\$ -	\$ 100,000	\$ 50,000	\$ 40,000	\$ 10,000	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>	<b>\$ 40,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>

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

**309.380 Parks & Recreation Improvement Fund**

	<b>FY-2008 Budget</b>	<b>Completed Projects</b>	<b>FY-2009 Additions</b>	<b>FY-2009 Budget</b>
<b>Revenues</b>				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	\$ 140,000	\$ -	\$ -	140,000
Federal Grants	-	-	-	-
Appropriation from Fund Balance	289,129	12,500	(10,000)	266,629
<b>Total Revenues</b>	<b>\$ 429,129</b>	<b>\$ 12,500</b>	<b>\$ (10,000)</b>	<b>\$ 406,629</b>
<b>Operating Transfers In:</b>				
100 General Fund	\$ 153,371	\$ -	\$ 50,000	\$ 203,371
<b>Total Operating Transfer In</b>	<b>\$ 153,371</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 203,371</b>
<b>Total Revenues</b>	<b>\$ 582,500</b>	<b>\$ 12,500</b>	<b>\$ 40,000</b>	<b>\$ 610,000</b>
<b>Projects</b>				
901 9001 Baranof Field & Track Playground Improvements -Larch &	\$ 350,000	\$ -	\$ -	\$ 350,000
904 9004 Spruce Streets	35,000	-	-	35,000
907 9007 Storage Building - Baranof Park	35,000	-	40,000	75,000
908 9008 Selief Lane Playground	90,000	-	-	90,000
912 9012 Baranof Baseball Field Improvements	60,000	-	-	60,000
198 9098 Transfer to General Fund	12,500	12,500	-	-
<b>Total Expense</b>	<b>\$ 582,500</b>	<b>\$ 12,500</b>	<b>\$ 40,000</b>	<b>\$ 610,000</b>

**309 Parks & Recreation Improvement Fund**

	<b>Previous Years Activity</b>	<b>FY-2009 Budget</b>	<b>FY-2010 Budget</b>	<b>FY-2011 Budget</b>	<b>FY-2012 Budget</b>	<b>FY-2013 Budget</b>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	140,000	-	-	-	-	-
	-	-	-	-	-	-
	276,629	(10,000)	-	-	-	-
<b>\$</b>	<b>416,629</b>	<b>\$ (10,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$</b>	<b>153,371</b>	<b>\$ 23,414</b>	<b>\$ 14,411</b>	<b>\$ 11,046</b>	<b>\$ 1,129</b>	<b>\$ -</b>
<b>\$</b>	<b>153,371</b>	<b>\$ 23,414</b>	<b>\$ 14,411</b>	<b>\$ 11,046</b>	<b>\$ 1,129</b>	<b>\$ -</b>
<b>\$</b>	<b>570,000</b>	<b>\$ 13,414</b>	<b>\$ 14,411</b>	<b>\$ 11,046</b>	<b>\$ 1,129</b>	<b>\$ -</b>
	147,581	101,210	50,605	50,605	-	-
	5,791	7,302	7,302	7,302	7,301	-
	31,478	21,761	21,761	-	-	-
	82,386	7,614	-	-	-	-
	19,445	13,518	13,518	13,518	-	-
	-	-	-	-	-	-
<b>\$</b>	<b>286,681</b>	<b>\$ 151,406</b>	<b>\$ 93,186</b>	<b>\$ 71,425</b>	<b>\$ 7,301</b>	<b>\$ -</b>

**City of Kodiak**  
**Parks and Recreation Improvement Fund - 309**  
**Fiscal Years 2009 through 2013**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	10,000	9,720	280	140	70	70	-	-
Engineering/Inspection	340,000	137,861	202,139	101,070	50,535	50,535	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 350,000</b>	<b>\$ 147,581</b>	<b>\$ 202,419</b>	<b>\$ 101,210</b>	<b>\$ 50,605</b>	<b>\$ 50,605</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	35,000	5,791	29,209	7,302	7,302	7,302	7,302	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 35,000</b>	<b>\$ 5,791</b>	<b>\$ 29,209</b>	<b>\$ 7,302</b>	<b>\$ 7,302</b>	<b>\$ 7,302</b>	<b>\$ 7,302</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: General Fund, Use of Fund Balance  
Operating Budget Effect: Should extend life of facilities

**City of Kodiak**  
**Parks and Recreation Improvement Fund - 309**  
**Fiscal Years 2009 through 2013**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	75,000	31,478	43,522	21,761	21,761	-	-	-
<b>Totals</b>	<b>\$ 75,000</b>	<b>\$ 31,478</b>	<b>\$ 43,522</b>	<b>\$ 21,761</b>	<b>\$ 21,761</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: General Fund, Use of Fund Balance  
Operating Budget Effect: Should reduce operating costs and preserve equipment.

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	90,000	82,386	7,614	7,614	-	-	-	-
<b>Totals</b>	<b>\$ 90,000</b>	<b>\$ 82,386</b>	<b>\$ 7,614</b>	<b>\$ 7,614</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: None  
Source of Funding: General Fund, Use of Fund Balance  
Operating Budget Effect: Should extend life of facility

**City of Kodiak**  
**Parks and Recreation Improvement Fund - 309**  
**Fiscal Years 2009 through 2013**

**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.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	60,000	19,445	40,555	13,518	13,518	13,518	-	-
<b>Totals</b>	<b>\$ 60,000</b>	<b>\$ 19,445</b>	<b>\$ 40,555</b>	<b>\$ 13,518</b>	<b>\$ 13,518</b>	<b>\$ 13,518</b>	<b>\$ -</b>	<b>\$ -</b>

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



**310.390 Trident Basin Improvement Fund**

	<b>FY-2008 Budget</b>	<b>Completed Projects</b>	<b>FY-2009 Additions</b>	<b>FY-2009 Budget</b>
<b>Revenues</b>				
State Grants	\$ 492,804	\$ -	\$ -	\$ 492,804
Alaska Department of Transportation	9,390	-	-	9,390
Federal Grants	4,443,000	-	-	4,443,000
Appropriation from Fund Balance	4,500	-	-	4,500
<b>Total Revenues</b>	<b>\$ 4,949,694</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,949,694</b>
<b>Operating Transfers In:</b>				
100 General Fund	\$ 140,890	\$ -	\$ -	\$ 140,890
301 Street Improvement Fund	20,000	-	-	20,000
<b>Total Operating Transfer In</b>	<b>\$ 160,890</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,890</b>
<b>Total Revenues</b>	<b>\$ 5,110,584</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,110,584</b>
<b>Projects</b>				
950 9500 Trident Basin Improvements	\$ 5,110,584	\$ -	\$ -	\$ 5,110,584
<b>Total Expense</b>	<b>\$ 5,110,584</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,110,584</b>



**310 Trident Basin Improvement Fund**

<b>Previous Years Activity</b>	<b>FY-2009 Budget</b>	<b>FY-2010 Budget</b>	<b>FY-2011 Budget</b>	<b>FY-2012 Budget</b>	<b>FY-2013 Budget</b>
\$ 479,565	\$ 13,239	\$ -	\$ -	\$ -	\$ -
9,390	-	-	-	-	-
4,251,000	192,000	-	-	-	-
4,500	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 4,744,455	\$ 205,239	\$ -	\$ -	\$ -	\$ -
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\$ 140,890	\$ -	\$ -	\$ -	\$ -	\$ -
20,000	-	-	-	-	-
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\$ 160,890	\$ -	\$ -	\$ -	\$ -	\$ -
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\$ 4,905,345	\$ 205,239	\$ -	\$ -	\$ -	\$ -
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\$ 4,863,959	\$ 246,625	\$ -	\$ -	\$ -	\$ -
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 4,863,959	\$ 246,625	\$ -	\$ -	\$ -	\$ -
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**City of Kodiak**  
**Trident Basin Improvement Fund**  
**Fiscal Years 2009 through 2013**

**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 2009	FY 2010	FY 2011	FY 2012	FY 2013
Professional Services	\$ 13,000	\$ 12,608	\$ 392	\$ 392	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	655,000	650,317	4,683	4,683	-	-	-	-
Construction	4,202,584	4,201,034	1,550	1,550	-	-	-	-
<b>Totals</b>	<b>\$4,870,584</b>	<b>\$ 4,863,959</b>	<b>\$ 6,625</b>	<b>\$ 6,625</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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.
- **Boat Yard/ Vessel Lift Fund**  
This fund accounts for all activity for the Boat Yard / Vessel Lift Facility which is City owned and operated.
- **Harbor Electric Fund**  
This fund accounts for the use of electrical power for the Boat Harbor, which is City owned and operated and includes two harbors.
- **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.

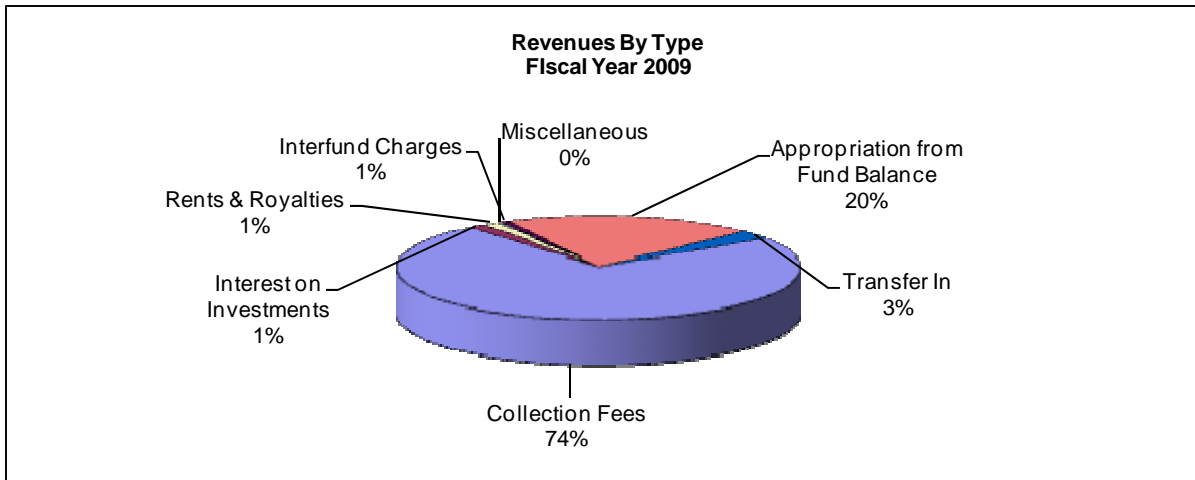
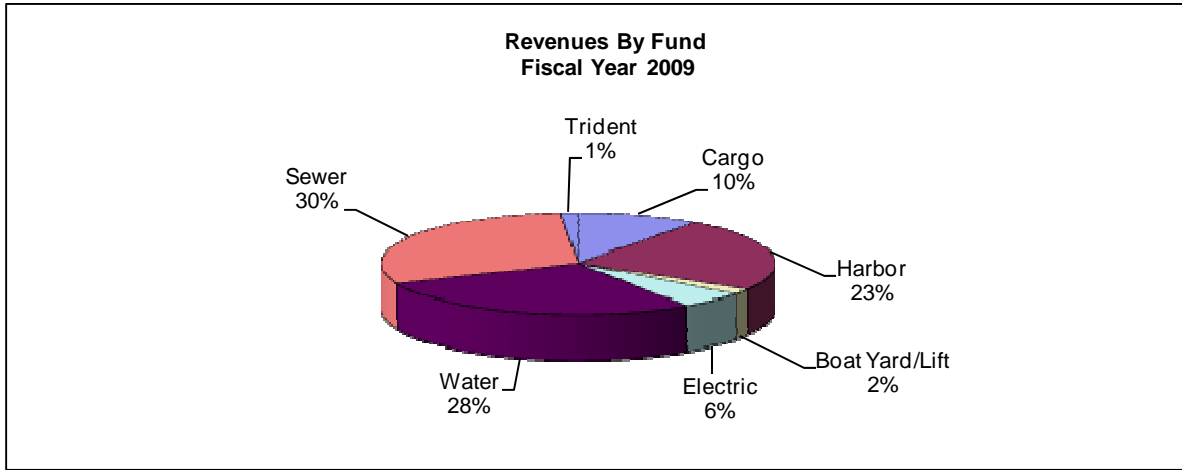
**Enterprise Funds**

**Summary of Revenues and Expenses**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 6,970,439	\$ 7,733,791	\$ 7,576,700	\$ 8,322,378	\$ 8,254,100
Interest on Investments	233,863	392,201	160,000	404,565	160,000
Rents & Royalties	155,939	200,577	129,640	202,208	142,000
Miscellaneous	26,620	51,363	23,000	48,278	32,000
Interfund Charges	136,222	144,003	71,640	299,286	72,540
<b>TOTAL REVENUES</b>	<b>\$ 7,523,082</b>	<b>\$ 8,521,932</b>	<b>\$ 7,960,980</b>	<b>\$ 9,276,716</b>	<b>\$ 8,660,640</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 1,389,106	\$ 1,457,782	\$ 1,758,160	\$ 1,509,942	\$ 1,730,200
Employee Benefits	924,106	1,135,755	910,530	1,085,191	900,460
Professional Services	237,995	345,579	432,000	297,576	381,000
Contributions	20,225	21,370	164,600	15,605	37,500
Support Goods & Services	1,396,748	1,363,307	1,268,400	1,303,662	1,442,250
Public Utility Services	724,345	747,881	849,400	883,865	859,800
Bond Expenses	1,221,198	1,227,971	1,841,352	1,325,800	1,501,520
Depreciation Expense	2,044,265	1,988,356	1,653,060	1,800,010	2,065,970
Administrative Services	658,533	1,055,123	932,220	1,170,545	1,081,690
Capital Outlay	61,275	135,884	166,000	42,362	231,500
<b>TOTAL EXPENSES</b>	<b>\$ 8,677,796</b>	<b>\$ 9,479,008</b>	<b>\$ 9,975,722</b>	<b>\$ 9,434,557</b>	<b>\$10,231,890</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	\$ 40,000	\$ 116,580	\$ 50,000	\$ 50,000	\$ 312,000
Transfer Out	-	(2,941,000)	(270,000)	(2,291,537)	(1,005,100)
<b>Net other Financing Sources (Uses)</b>	<b>\$ 40,000</b>	<b>\$ (2,824,420)</b>	<b>\$ (220,000)</b>	<b>\$ (2,241,537)</b>	<b>\$ (693,100)</b>
<b>Net Change in Fund</b>	<b>\$ (1,114,714)</b>	<b>\$ (3,781,496)</b>	<b>\$ (2,234,742)</b>	<b>\$ (2,399,378)</b>	<b>\$ (2,264,350)</b>

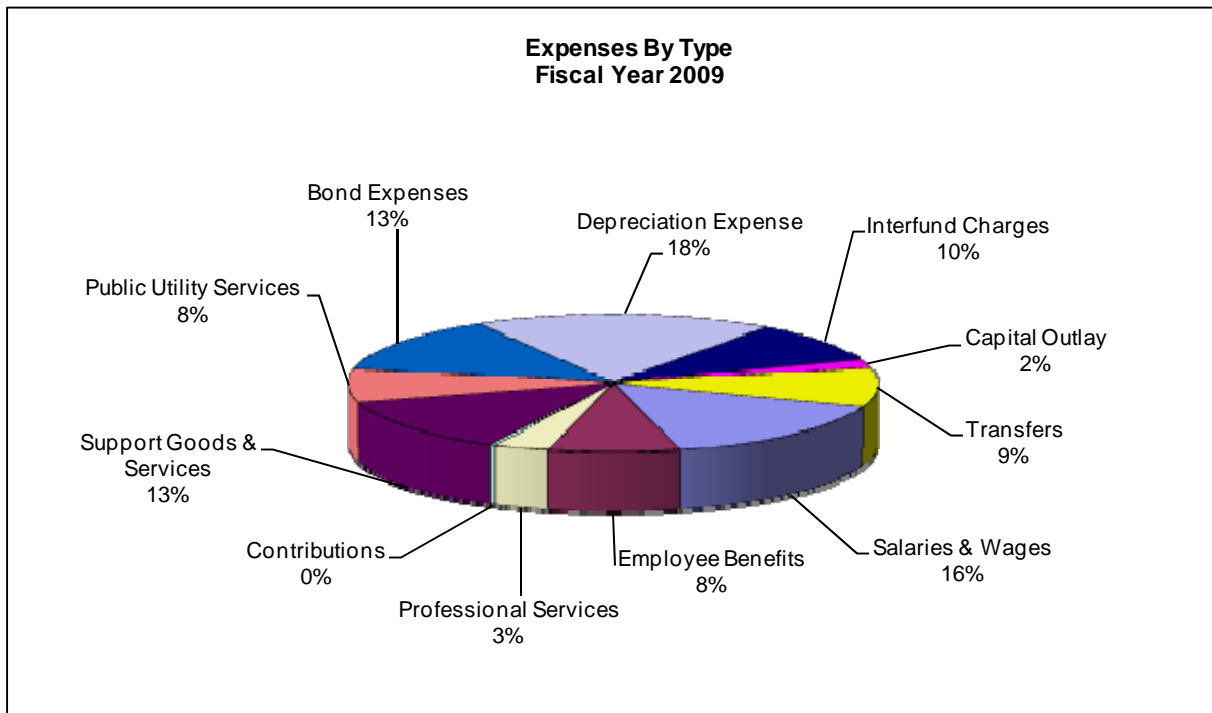
**ENTERPRISE FUNDS**  
**SUMMARY OF REVENUES & OTHER FINANCING SOURCES (USES)**  
**BUDGET - FISCAL YEAR 2009**

	FY 2009 Cargo	FY 2009 Harbor	FY 2009 Boat Yard	FY 2009 Electric	FY 2009 Water	FY 2009 Sewer	FY 2009 Trident	FY 2009 Total
<b>REVENUES</b>								
Collection Fees	\$ 972,000	\$ 1,944,000	\$ -	\$ 692,000	\$ 2,254,500	\$ 2,379,100	\$ 12,500	\$ 8,254,100
Interest on Investments	7,000	61,000	-	1,000	40,000	50,000	1,000	160,000
Rents & Royalties	108,000	15,000	-	-	-	-	19,000	142,000
Miscellaneous	-	12,000	-	-	20,000	-	-	32,000
Interfund Charges	-	72,540	-	-	-	-	-	72,540
Appropriation from Fund Balance	22,580	409,100	194,500	(82,320)	721,000	878,670	120,820	2,264,350
Transfers from Other Funds	30,000	120,000	-	2,000	70,000	90,000	-	312,000
<b>TOTAL REVENUES</b>	<b>\$ 1,139,580</b>	<b>\$ 2,633,640</b>	<b>\$ 194,500</b>	<b>\$ 612,680</b>	<b>\$ 3,105,500</b>	<b>\$ 3,397,770</b>	<b>\$ 153,320</b>	<b>\$ 11,236,990</b>



**ENTERPRISE FUNDS**  
**SUMMARY OF EXPENSES & OTHER FINANCING SOURCES (USES)**  
**BUDGET - FISCAL YEAR 2009**

	<b>FY 2009</b>	<b>FY 2009</b>	<b>FY 2009</b>	<b>FY 2009</b>	<b>FY 2009</b>	<b>FY 2009</b>	<b>FY 2009</b>	<b>FY 2009</b>
	<b>Cargo</b>	<b>Harbor</b>	<b>Boat Yard</b>	<b>Electric</b>	<b>Water</b>	<b>Sewer</b>	<b>Trident</b>	<b>Total</b>
<b>EXPENSES</b>								
Salaries & Wages	\$ 157,700	\$ 633,600	\$ -	\$ 32,000	\$ 340,540	\$ 566,360	\$ -	\$ 1,730,200
Employee Benefits	82,650	340,630	-	5,900	178,270	293,010	-	900,460
Professional Services	5,000	62,000	-	2,000	66,000	246,000	-	381,000
Contributions	-	37,500	-	-	-	-	-	37,500
Support Goods & Services	104,000	284,500	-	562,500	205,350	260,900	25,000	1,442,250
Public Utility Services	23,000	136,000	-	-	421,000	270,000	9,800	859,800
Bond Expenses	-	97,750	194,500	-	8,270	1,201,000	-	1,501,520
Depreciation Expense	541,490	866,960	-	7,280	475,470	59,750	115,020	2,065,970
Administrative Charges	225,740	153,200	-	-	349,500	349,750	3,500	1,081,690
Capital Outlay	-	21,500	-	3,000	156,000	51,000	-	231,500
Transfers	-	-	-	-	905,100	100,000	-	1,005,100
<b>TOTAL EXPENSES</b>	<b>\$ 1,139,580</b>	<b>\$ 2,633,640</b>	<b>\$ 194,500</b>	<b>\$ 612,680</b>	<b>\$ 3,105,500</b>	<b>\$ 3,397,770</b>	<b>\$ 153,320</b>	<b>\$ 11,236,990</b>





## **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. Additionally the City has completed a Harbor 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, Sewer and Harbor 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 passed 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 three Revenue Bonds and one General Obligation Bond.

#### **Harbor Revenue Bonds**

Alaska Municipal Bond Bank Authority  
City of Kodiak Water Revenue Bond  
2007 Series Five

The 2007 Series Five Bond is in the amount of \$6,000,000. The principal is due in annual installments, from the date of issuance, of \$30,000 to \$295,000, through 2037, with interest of 4.00% through 6.00%.

The Alaska Municipal Bond Bank Authority General Obligation Bonds, Series 2007 Five issued as fully registered bonds under a book-entry system, registered in the name of CEDE & Co. as nominee of the Depository Trust Company, which will serve as depository of the 2007 Series Five Bonds. Individual purchases of the 2007 Series Five Bonds were made in principal amounts of \$5,000, or integral multiples thereof within a single maturity, and will be in book-entry form only. The 2007 Series Five Bonds are subject to optional and mandatory redemption.

The 2007 Series Five bonds were offered when, as and if issued subject to the approving legal opinion of Wohlforth, Johnson, & Brecht, Cartledge & Brooking, P.C. of Anchorage, Alaska, Bond Counsel, and certain other conditions.

This Harbor Revenue Bond has been split into two separate Harbor projects. The M & P Float Replacement Project has bond proceeds of \$2,000,000 and the Boat Yard/Lift Project has bond proceeds of \$4,000,000. Details of the bonds are listed on the next page.



**2007 Series Five - M & P Floats  
\$2,000,000**

Fiscal Year	Interest Rate	Principal	Interest	Total
2009			\$ 97,621	\$ 97,621
2010-2019	6.00%	400,000	868,213	\$ 1,268,213
2020	4.00%	55,000	72,521	\$ 127,521
2021	4.13%	55,000	70,287	\$ 125,287
2022	4.25%	60,000	67,878	\$ 127,878
2023	4.30%	60,000	65,313	\$ 125,313
2024	4.40%	65,000	62,593	\$ 127,593
2025-2027	4.50%	210,000	169,763	\$ 379,763
2028-2030	4.63%	240,000	138,950	\$ 378,950
2031-2038	4.75%	855,000	172,306	\$ 1,027,306
		\$ 2,000,000	\$ 1,785,443	\$ 3,785,443

	<b>Bonds Payable 7/1/2007</b>	<b>FY 2008 Requirements</b>		<b>Bonds Payable 7/1/2008</b>
		<b>Additions</b>	<b>Reductions</b>	
M & P Floats - Series 2007 Five	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Total Revenue Bonds	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000

**2007 Series Five - Boat Yard/Lift  
\$4,000,000**

Fiscal Year	Interest Rate	Principal	Interest	Total
2009			\$ 194,330	\$ 194,330
2010-2019	6.00%	675,000	1,756,850	\$ 2,431,850
2020	4.00%	90,000	152,030	\$ 242,030
2021	4.13%	95,000	148,271	\$ 243,271
2022	4.25%	100,000	144,186	\$ 244,186
2023	4.30%	105,000	139,804	\$ 244,804
2024	4.40%	110,000	135,126	\$ 245,126
2025-2027	4.50%	360,000	374,269	\$ 734,269
2028-2030	4.63%	465,000	320,497	\$ 785,497
2031-2038	4.75%	2,000,000	403,988	\$ 2,403,988
		\$ 4,000,000	\$ 3,769,350	\$ 7,769,350

	<b>Bonds Payable 7/1/2007</b>	<b>FY 2008 Requirements</b>		<b>Bonds Payable 7/1/2008</b>
		<b>Additions</b>	<b>Reductions</b>	
Boat Yard/Lift - Series 2007 Five	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
Total Revenue Bonds	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000

**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%.

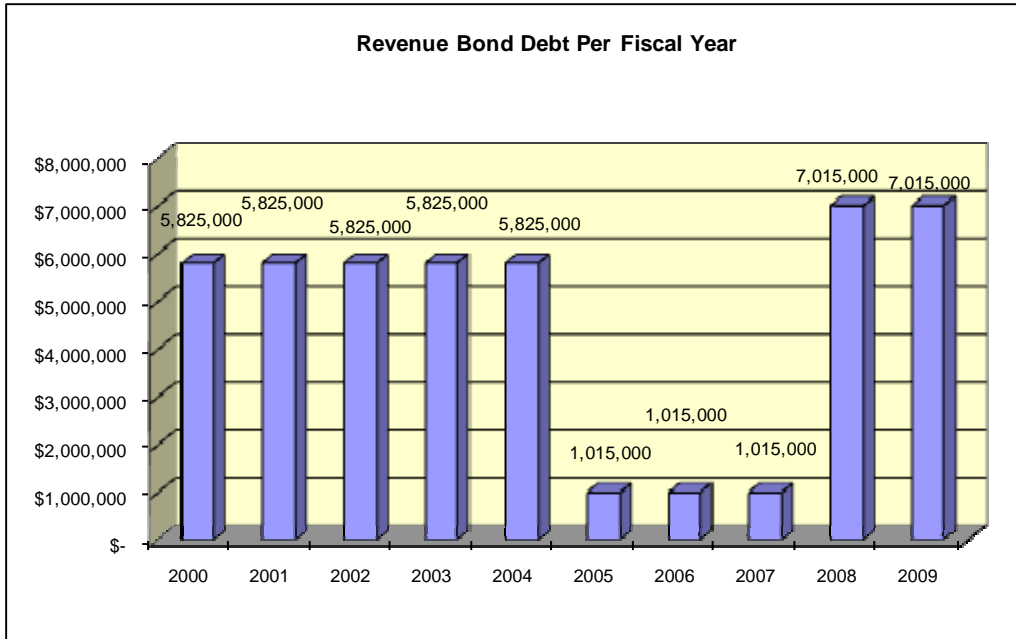
The Alaska Municipal Bond Bank Authority Revenue Bonds, 2003 Series C were issued as fully registered bonds under a book-entry system, registered in the name of CEDE & Co. as nominee of the Depository Trust Company, New York, New York, the securities depository of the 2003 Series C Bonds. Individual 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.

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

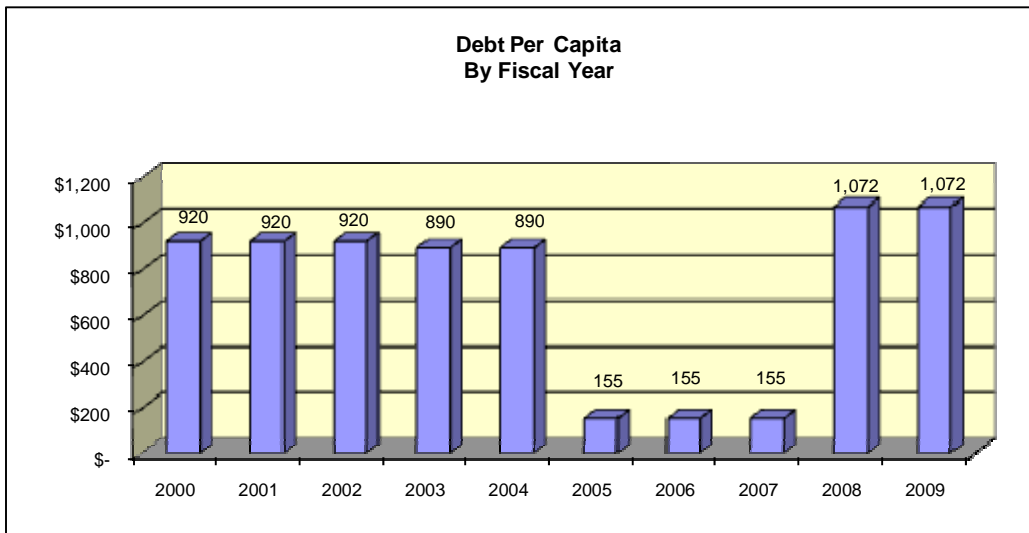
Fiscal Year	Interest Rate	Principal	Interest	Total
2009	3.00%	\$ 215,000	\$ 3,225	\$ 218,225
		\$ 215,000	\$ 3,225	\$ 218,225

	<b>Bonds Payable</b>	<b>FY 2008 Requirements</b>		<b>Bonds Payable</b>
	<b>7/1/2007</b>	<b>Additions</b>	<b>Reductions</b>	<b>7/1/2008</b>
Water Fund - 2003 C	\$ 420,000	\$ -	\$ 205,000	\$ 215,000
Total Revenue Bonds	\$ 420,000	\$ -	\$ 205,000	\$ 215,000



At the end of fiscal year 2008 the City had three revenue bonds in the amount of \$7,015,000.

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.



**CARGO TERMINAL FUND**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 937,998	\$ 962,977	\$ 932,000	\$ 1,015,287	\$ 972,000
Interest on Investments	13,079	50,445	7,000	70,763	7,000
Rents & Royalties	131,816	177,236	105,000	170,044	108,000
Miscellaneous	-	-	-	1,600	-
Interfund Charges	6,909	6,963	-	22,992	-
<b>TOTAL REVENUES</b>	<b>\$ 1,089,802</b>	<b>\$ 1,197,620</b>	<b>\$ 1,044,000</b>	<b>\$ 1,280,686</b>	<b>\$ 1,087,000</b>

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 152,702	\$ 135,656	\$ 150,290	\$ 145,121	\$ 157,700
Employee Benefits	97,257	114,088	79,530	103,978	82,650
Professional Services	1,674	3,285	10,000	305	5,000
Contributions	-	-	139,000	-	-
Support Goods & Services	110,685	84,406	19,000	82,392	104,000
Public Utility Services	17,499	16,062	-	19,931	23,000
Bond Expenses	-	-	541,490	-	-
Depreciation Expense	541,481	542,851	237,120	307,902	541,490
Administrative Charges	200,520	230,590	30,000	237,120	225,740
Capital Outlay	19,630	9,784	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 1,141,448</b>	<b>\$ 1,136,722</b>	<b>\$ 1,206,430</b>	<b>\$ 896,750</b>	<b>\$ 1,139,580</b>

**OTHER FINANCING SOURCES (USES)**

Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Transfer Out	-	-	(220,000)	(220,000)	-
<b>Net other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (220,000)</b>	<b>\$ (220,000)</b>	<b>\$ 30,000</b>
 <b>Net Change in Fund</b>	 <b>\$ (51,646)</b>	 <b>\$ 60,898</b>	 <b>\$ (382,430)</b>	 <b>\$ 163,936</b>	 <b>\$ (22,580)</b>

**CARGO TERMINAL FUND**

**CARGO TERMINAL FUND REVENUE**

**REVENUES**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Intergovernmental					
PERS	\$ 6,909	\$ 6,963	\$ -	\$ 22,992	\$ -
Total PERS	\$ 6,909	\$ 6,963	\$ -	\$ 22,992	\$ -
Service Charges					
Dockage Pier III	\$ 112,890	\$ 108,697	\$ 115,000	\$ 131,510	\$ 120,000
Cruise Ship Revenue	34,477	44,814	35,000	52,130	70,000
CSX Pier III Lease	281,485	282,088	282,000	282,088	282,000
CSX Warf/Handling	509,146	527,378	500,000	549,559	500,000
Total Services Charges	\$ 937,998	\$ 962,977	\$ 932,000	\$ 1,015,287	\$ 972,000
Interest					
Interest on Investments	\$ 13,079	\$ 50,445	\$ 7,000	\$ 70,763	\$ 7,000
Total Interest	\$ 13,079	\$ 50,445	\$ 7,000	\$ 70,763	\$ 7,000
Rents & Royalties					
Warehouse Rental	\$ 117,508	\$ 167,167	\$ 95,000	\$ 159,724	\$ 98,000
Van Storage Rental	14,308	10,069	10,000	10,321	10,000
Total Rents & Royalties	\$ 131,816	\$ 177,236	\$ 105,000	\$ 170,044	\$ 108,000
Miscellaneous Revenues					
Soda Vending Machines	\$ -	\$ -	\$ -	\$ 1,600	\$ -
Total Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 1,600	\$ -
Appropriation from Fund Bal					
Appropriation from Fund Bal	\$ -	\$ -	\$ 382,430	\$ -	\$ 22,580
Total Approp from Fund Bal	\$ -	\$ -	\$ 382,430	\$ -	\$ 22,580
Operating Transfers					
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ 30,000
<b>TOTAL REVENUES</b>	<b>\$ 1,089,802</b>	<b>\$ 1,197,620</b>	<b>\$ 1,426,430</b>	<b>\$ 1,280,686</b>	<b>\$ 1,139,580</b>

## **CARGO TERMINAL FUND ADMINISTRATION**

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### **PROGRAM DESCRIPTION**

Operate three multi-purpose deep-draft facilities of commercial vessel. Primary users are Horizon Lines of Alaska with twice-weekly service at Pier III, about 20 port call by various cruise lines at Pier II, 200 call by the Alaska Marine Highway System at Pier I & II, and calls by NOAA's home-ported research vessel, the R/V Oscar Dyson at Pier II. Additionally, local fishing vessels and a wide variety of other vessels including processors, tugs and research ships use the facilities. Administrative responsibilities include billing and collections, budgeting and records management, port development and planning. The Harbormaster negotiates and administers lease agreement with major tenants and implements the port tariff. The Harbor Department provide security and monitor deep draft vessels' dockings and departures as well as scheduling fishing vessels. The Harbor Department also 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.

**CARGO TERMINAL FUND  
ADMINISTRATION**

**EXPENDITURES**

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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 152,702	\$ 135,656	\$ 150,290	\$ 145,121	\$ 157,700
Employee Benefits	97,257	114,088	79,530	103,978	82,650
Professional Services	1,674	3,285	10,000	305	5,000
Support Goods & Services	60,449	51,347	78,000	55,226	53,000
Bond Expense	-	-	-	-	-
Capital Outlay	7,425	-	25,000	-	-
<b>Total Expenditures</b>	<b>\$ 319,507</b>	<b>\$ 304,376</b>	<b>\$ 342,820</b>	<b>\$ 304,630</b>	<b>\$ 298,350</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Senior Harbor Officer	2	1	1	1
Harbor Officer	0	1	1	1
Administrative Assistant (3 days/month to Electric)	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**PERFORMANCE INDICATORS**

Leases and Agreements

Pier II:

Maintain Warehouses/Terminal Operation Contracts

Maintain Kodiak Oil Sales, Inc. Lease

Maintain Van Parcel Storage Leases

Pier III:

Maintain Reception Facilities Marine Debris and Used Oil Collection

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**

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### **PROGRAM DESCRIPTION**

The Pier II warehouse is leased to Horizon Lines for administrative offices, freight, and warehousing and teamster operations. The Harbor Department monitors lease agreements with tenants Horizon Lines and NOAA. 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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Support Goods & Services	\$ 14,987	\$ 8,640	\$ 15,000	\$ 7,377	\$ 11,000
Capital Outlay	12,205	6,175	-	-	-
<b>Total Expenditures</b>	<b>\$ 27,192</b>	<b>\$ 14,815</b>	<b>\$ 15,000</b>	<b>\$ 7,377</b>	<b>\$ 11,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Warehouse Lease Agreements	\$ 117,508	\$ 95,000	\$ 159,724	\$ 98,000

**CARGO TERMINAL FUND  
PIER II**

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**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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Support Goods & Services	\$ 28,572	\$ 23,938	\$ 31,000	\$ 19,648	\$ 27,000
Public Utility Services	16,174	14,392	16,000	18,606	21,000
Capital Outlay	-	3,609	5,000	-	-
Depreciation Expense	541,481	542,851	541,490	307,902	541,490
<b>Total Expenditures</b>	<b>\$ 586,227</b>	<b>\$ 584,790</b>	<b>\$ 593,490</b>	<b>\$ 346,157</b>	<b>\$ 589,490</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Kodiak Oil Sales & Petro Marine Agreements	\$ 9,532	\$ 3,177	\$ 4,236	\$ 5,000
Van Yard (Storage) Rentals	\$ 14,308	\$ 10,000	\$ 10,321	\$ 10,000
Fishing Vessels/ # of Dockings (EST)	900	900	900	900

**CARGO TERMINAL FUND  
PIER III**

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**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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Support Goods & Services	\$ 6,677	\$ 481	\$ 15,000	\$ 141	\$ 13,000
Public Utility Services	1,325	1,670	3,000	1,325	2,000
<b>Total Expenditures</b>	<b>\$ 8,002</b>	<b>\$ 2,151</b>	<b>\$ 18,000</b>	<b>\$ 1,466</b>	<b>\$ 15,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Horizon Lines Container Ships	100	100	100	100
Tugs & Barges	25	8	11	-
Other Deep Draft Vessels	6	2	3	3
Wharfage	\$ 509,146	\$ 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**

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**EXPENDITURES**

Department 500 - Cargo Terminal Fund  
Sub-department 195 - Interfund Charges

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Administrative Charges	\$ 200,520	\$ 230,590	\$ 237,120	\$ 237,120	\$ 225,740
<b>Total Expenditures</b>	<b>\$ 200,520</b>	<b>\$ 230,590</b>	<b>\$ 237,120</b>	<b>\$ 237,120</b>	<b>\$ 225,740</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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**

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**EXPENDITURES**

Department 500 - Cargo Terminal Fund

Sub-department 198 - Transfers

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Operating Transfers	\$ -	\$ -	\$ 220,000	\$ 220,000	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ -</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**BOAT HARBOR FUND**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 1,518,430	\$ 1,784,688	\$ 1,804,000	\$ 1,885,616	\$ 1,944,000
Interest on Investments	108,223	186,498	61,000	217,179	61,000
Rents & Royalties	14,160	14,302	15,600	14,302	15,000
Miscellaneous	2,657	14,962	3,000	16,434	12,000
Interfund Charges	95,553	101,437	71,640	164,281	72,540
<b>TOTAL REVENUES</b>	<b>\$ 1,739,024</b>	<b>\$ 2,101,887</b>	<b>\$ 1,955,240</b>	<b>\$ 2,297,812</b>	<b>\$ 2,104,540</b>

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 513,029	\$ 528,094	\$ 634,390	\$ 545,823	\$ 633,600
Employee Benefits	349,266	433,314	335,150	399,233	340,630
Professional Services	63,618	52,999	65,000	69,419	62,000
Contributions	20,225	21,370	25,600	15,605	37,500
Support Goods & Services	591,709	295,387	295,500	262,245	284,500
Public Utility Services	128,672	129,000	136,000	134,961	136,000
Bond Expenses	-	-	23,592	31,067	97,750
Depreciation Expense	842,194	839,963	866,960	835,722	866,960
Administrative Charges	120,520	133,950	165,480	165,480	153,200
Capital Outlay	10,695	62,700	56,500	21,890	21,500
<b>TOTAL EXPENSES</b>	<b>\$ 2,639,928</b>	<b>\$ 2,496,777</b>	<b>\$ 2,604,172</b>	<b>\$ 2,481,445</b>	<b>\$ 2,633,640</b>

**OTHER FINANCING SOURCES (USES)**

Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Transfer Out	-	-	(50,000)	(2,071,537)	-
<b>Net other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (50,000)</b>	<b>\$ (2,071,537)</b>	<b>\$ 120,000</b>
<b>Net Change in Fund</b>	<b>\$ (900,904)</b>	<b>\$ (394,890)</b>	<b>\$ (698,932)</b>	<b>\$ (2,255,170)</b>	<b>\$ (409,100)</b>

**BOAT HARBOR FUND**

**BOAT HARBOR FUND REVENUE**

**REVENUES**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Intergovernmental					
PERS	\$ 25,553	\$ 31,437	\$ -	\$ 92,641	\$ -
Total PERS	\$ 25,553	\$ 31,437	\$ -	\$ 92,641	\$ -
Service Charges					
Dockage	\$ 36,392	\$ 47,556	\$ 48,000	\$ 41,258	\$ 30,000
Exclusive Moorage	859,289	993,717	1,100,000	1,073,341	1,200,000
Transient Moorage	324,098	372,404	350,000	427,061	375,000
Harbormaster Services	15,154	34,359	27,000	24,003	25,000
Gridiron Fees	23,577	24,220	23,000	20,064	23,000
Pier/Dock Fees	124,756	157,743	120,000	158,045	150,000
Used Oil Fees	20,275	32,484	20,000	25,428	25,000
Waiting List Fee	2,350	2,275	2,000	2,350	2,000
Trailer Parking Fees	14,475	16,524	15,000	17,062	15,000
Bulk Oil Sales/Charges	66,031	66,925	65,000	59,816	65,000
Gear Storage	9,962	17,192	14,000	17,269	14,000
Launch Ramp Permits	22,071	19,240	20,000	19,793	20,000
Fines & Forfeits	-	50	-	125	-
Total Services Charges	\$ 1,518,430	\$ 1,784,688	\$ 1,804,000	\$ 1,885,616	\$ 1,944,000
Interest					
Interest on Investments	\$ 93,875	\$ 175,528	\$ 50,000	\$ 209,273	\$ 50,000
Interest on Accounts	14,349	10,971	11,000	7,906	11,000
Total Interest	\$ 108,223	\$ 186,498	\$ 61,000	\$ 217,179	\$ 61,000
Rents & Royalties					
Office Rental	\$ 14,160	\$ 14,302	\$ 15,600	\$ 14,302	\$ 15,000
Total Rents & Royalties	\$ 14,160	\$ 14,302	\$ 15,600	\$ 14,302	\$ 15,000
Miscellaneous Revenues					
Sale of Junk/Salvage	\$ 1,563	\$ 2,513	\$ 2,000	\$ 2,150	\$ 2,000
Soda Vending Machine	-	60	-	296	-
Other Revenues	1,094	12,389	1,000	13,988	10,000
Total Miscellaneous Revenues	\$ 2,657	\$ 14,962	\$ 3,000	\$ 16,434	\$ 12,000
Interfund Charges					
Harbormaster Services to Cargo	\$ 70,000	\$ 70,000	\$ 71,640	\$ 71,640	\$ 72,540
Total Interfund Charges	\$ 70,000	\$ 70,000	\$ 71,640	\$ 71,640	\$ 72,540
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 698,932	\$ -	\$ 409,100
Total Approp from Fund Balance	\$ -	\$ -	\$ 698,932	\$ -	\$ 409,100
Operating Transfers					
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ 120,000
<b>TOTAL REVENUES</b>	<b>\$ 1,739,024</b>	<b>\$ 2,101,887</b>	<b>\$ 2,654,172</b>	<b>\$ 2,297,812</b>	<b>\$ 2,633,640</b>

## **BOAT HARBOR FUND ADMINISTRATION**

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### **PROGRAM DESCRIPTION**

The Harbor Department operates two large boat harbors, ferry dock, fisherman's terminal, and transient boat dock. All facilities operate 24/7. Moorage, dock scheduling, emergency pumping, VHF radio communication and used oil collection are a few of the many services provided. The Harbor 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/Vessel Lift.
- Replace channel transient floats.
- Work with the Alaska Marine Highway System to develop a new site for a ferry dock.

### **SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Developed a plan to fund, build and operate a Boat Yard/Vessel Lift capable of lifting vessels up to 180 feet and 600 tons. Contracts were recently awarded and work is scheduled to be complete by November 2009.

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**

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**EXPENDITURES**

Department 510 - Harbor Fund  
Sub-department 100 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 513,029	\$ 528,094	\$ 634,390	\$ 545,823	\$ 633,600
Employee Benefits	349,266	433,314	335,150	399,233	340,630
Professional Services	63,618	52,999	65,000	69,419	62,000
Contributions	20,225	21,370	25,600	15,605	37,500
Support Goods & Services	591,709	295,387	295,500	262,245	284,500
Public Utility Services	128,672	129,000	136,000	134,961	136,000
Capital Outlay	10,695	62,700	56,500	21,890	21,500
Bond Expense	-	-	23,592	31,067	97,750
Depreciation Expense	842,194	839,963	866,960	835,722	866,960
<b>Total Expenditures</b>	<b>\$ 2,519,408</b>	<b>\$ 2,362,827</b>	<b>\$ 2,438,692</b>	<b>\$ 2,315,965</b>	<b>\$ 2,480,440</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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**

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**EXPENDITURES**

Department 510 - Harbor Fund  
Sub-department 195 - Interfund Charges

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Administrative Charges	\$ 120,520	\$ 133,950	\$ 165,480	\$ 165,480	\$ 153,200
<b>Total Expenditures</b>	<b>\$ 120,520</b>	<b>\$ 133,950</b>	<b>\$ 165,480</b>	<b>\$ 165,480</b>	<b>\$ 153,200</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 2009.



**BOAT HARBOR FUND  
TRANSFERS**

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**EXPENDITURES**

Department 510 - Harbor Fund  
Sub-department 198 - Transfers

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Operating Transfers	\$ -	\$ -	\$ 50,000	\$ 2,071,537	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 2,071,537</b>	<b>\$ -</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**BOAT YARD/VESSEL LIFT FUND**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Investments	-	-	-	-	-
Rents & Royalties	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Professional Services	-	-	-	-	-
Contributions	-	-	-	-	-
Support Goods & Services	-	-	-	-	-
Public Utility Services	-	-	-	-	-
Bond Expenses	-	-	50,000	63,166	194,500
Depreciation Expense	-	-	-	-	-
Administrative Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 63,166</b>	<b>\$ 194,500</b>

<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
 Net Change in Fund	 <b>\$ -</b>	 <b>\$ -</b>	 <b>\$ -</b>	 <b>\$ (13,166)</b>	 <b>\$ (194,500)</b>

**BOAT YARD/ VESSEL LIFT REVENUE FUND**

**REVENUES**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Services Charges					
Non-Meter Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Charge (Recurring)	-	-	-	-	-
Connect/Disconnect Fees	-	-	-	-	-
Energy Charge	-	-	-	-	-
Record Fee	-	-	-	-	-
Utility Services	-	-	-	-	-
<b>Total Services Charges</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Interest					
Interest on Investments	\$ -	\$ -	\$ -	\$ 61,740	\$ -
Interest on Accounts	-	-	-	-	-
<b>Total Interest</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,740</b>	<b>\$ -</b>
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 194,500
<b>Total Approp from Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 194,500</b>
Operating Transfers					
Transfer from Other Funds	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
<b>Total Operating Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 111,740</b>	<b>\$ 194,500</b>

**BOAT YARD/VESSEL LIFT FUND  
ADMINISTRATION**

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**PROGRAM DESCRIPTION**

The Harbor Department is responsible for administration, operation and maintenance of the soon-to-be constructed boat yard and boat lift in St. Herman Harbor. A contract for the lift machine was awarded to Travelift Inc who expects to deliver a 600-ton machine in May 2009. Pacific Pile and Marine will construct the lifting pier and develop the uplands per plans prepared by PND Engineers. The boatyard and boat lift are expected to be operational by November 2009.

**GOALS**

To operate and maintain the boat yard and boat lift as effectively and efficiently as possible. The City anticipates contracting with Puglia Engineering to operate the lift and to offer various marine services. The contract will be negotiated in FY2009.

**OBJECTIVES**

- o To develop, then oversee the operation of the boat yard and vessel lift as efficiently and professionally as possible.

**SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS**

This was a new fund in fiscal year 2008.

**BOAT YARD/LIFT FUND  
ADMINISTRATION**

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**EXPENDITURES**

Department 512 - Boat Yard/ Vessel Lift  
Sub-department 100 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Support Goods & Services	-	-	-	-	-
Bond Expense	-	-	50,000	63,166	194,500
Depreciation Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 63,166</b>	<b>\$ 194,500</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Revenue over Operating Expenses	\$ -	\$ -	\$ -	\$ 48,574

**ELECTRIC UTILITY FUND**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 547,840	\$ 678,776	\$ 543,000	\$ 654,148	\$ 692,000
Interest on Investments	4,436	9,836	1,000	12,875	1,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Charges	1,390	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 553,666</b>	<b>\$ 688,612</b>	<b>\$ 544,000</b>	<b>\$ 667,023</b>	<b>\$ 693,000</b>

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 28,981	\$ 31,180	\$ 32,000	\$ 32,853	\$ 32,000
Employee Benefits	12,189	10,861	11,100	12,091	5,900
Professional Services	(12,000)	-	5,000	-	2,000
Contributions	-	-	-	-	-
Support Goods & Services	451,555	583,513	467,000	594,983	562,500
Public Utility Services	-	-	-	-	-
Bond Expenses	-	-	-	-	-
Depreciation Expense	7,279	8,638	7,280	8,639	7,280
Administrative Charges	-	-	-	-	-
Capital Outlay	-	5,931	5,000	-	3,000
<b>TOTAL EXPENSES</b>	<b>\$ 488,004</b>	<b>\$ 640,123</b>	<b>\$ 527,380</b>	<b>\$ 648,565</b>	<b>\$ 612,680</b>

<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ 2,000
 Net Change in Fund	 \$ 65,662	 \$ 48,489	 \$ 16,620	 \$ 18,458	 \$ 82,320

**ELECTRIC UTILITY FUND**

**ELECTRIC FUND REVENUE**

**REVENUES**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Intergovernmental					
PERS	\$ 1,390	\$ -	\$ -	\$ -	\$ -
Total PERS	\$ 1,390	\$ -	\$ -	\$ -	\$ -
Services Charges					
Non-Meter Charges	\$ 16,635	\$ 13,800	\$ 10,000	\$ 16,622	\$ 12,000
Customer Charge (Recurring)	116,021	114,684	108,000	110,145	115,000
Connect/Disconnect Fees	5,790	5,280	6,000	6,950	6,000
Energy Charge	406,406	536,585	410,000	515,862	550,000
Record Fee	620	685	1,000	870	1,000
Utility Services	2,368	7,743	8,000	3,700	8,000
Total Services Charges	\$ 547,840	\$ 678,776	\$ 543,000	\$ 654,148	\$ 692,000
Interest					
Interest on Investments	\$ 4,436	\$ 9,836	\$ 1,000	\$ 12,875	\$ 1,000
Interest on Accounts	-	-	-	-	-
Total Interest	\$ 4,436	\$ 9,836	\$ 1,000	\$ 12,875	\$ 1,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ (16,620)	\$ -	\$ (82,320)
Total Approp from Fund Balance	\$ -	\$ -	\$ (16,620)	\$ -	\$ (82,320)
Operating Transfers					
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ 2,000
<b>TOTAL REVENUE</b>	<b>\$ 553,666</b>	<b>\$ 688,612</b>	<b>\$ 527,380</b>	<b>\$ 667,023</b>	<b>\$ 612,680</b>

**ELECTRIC UTILITY FUND  
ADMINISTRATION**

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**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 efficiently 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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 28,981	\$ 31,180	\$ 32,000	\$ 32,853	\$ 32,000
Employee Benefits	12,189	10,861	11,100	12,091	5,900
Professional Services	(12,000)	-	5,000	-	2,000
Support Goods & Services	451,555	583,513	467,000	594,983	562,500
Capital Outlay	-	5,931	5,000	-	3,000
Depreciation Expense	7,279	8,638	7,280	8,639	7,280
<b>Total Expenditures</b>	<b>\$ 488,004</b>	<b>\$ 640,123</b>	<b>\$ 527,380</b>	<b>\$ 648,565</b>	<b>\$ 612,680</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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
<b>Total</b>	<b>0.02</b>	<b>0.02</b>	<b>0.02</b>	<b>0.02</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Revenue over Expenses	\$ 48,489	\$ 16,620	\$ 18,458	\$ 80,320

**WATER UTILITY FUND**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 2,073,579	\$ 2,085,391	\$ 1,909,600	\$ 2,255,245	\$ 2,254,500
Interest on Investments	108,003	142,898	40,000	118,359	40,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	23,636	34,663	20,000	21,443	20,000
Interfund Charges	14,700	15,611	-	40,788	-
<b>TOTAL REVENUES</b>	<b>\$ 2,219,918</b>	<b>\$ 2,278,563</b>	<b>\$ 1,969,600</b>	<b>\$ 2,435,835</b>	<b>\$ 2,314,500</b>

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 301,433	\$ 333,401	\$ 380,700	\$ 305,274	\$ 340,540
Employee Benefits	202,791	246,815	198,300	227,848	178,270
Professional Services	24,243	43,797	52,000	42,819	66,000
Contributions	-	-	-	-	-
Support Goods & Services	59,730	173,209	204,100	138,275	205,350
Public Utility Services	362,522	373,599	433,600	437,986	421,000
Bond Expenses	19,503	15,003	25,270	17,618	8,270
Depreciation Expense	493,891	489,134	475,470	486,766	475,470
Administrative Charges	355,793	312,705	309,460	357,490	349,500
Capital Outlay	24,487	33,534	33,000	12,264	156,000
<b>TOTAL EXPENSES</b>	<b>\$ 1,844,393</b>	<b>\$ 2,021,197</b>	<b>\$ 2,111,900</b>	<b>\$ 2,026,340</b>	<b>\$ 2,200,400</b>

<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Transfer Out	-	(2,571,000)	-	-	(905,100)
Net other Financing Sources (Uses)	\$ -	\$ (2,571,000)	\$ -	\$ -	\$ (835,100)
 Net Change in Fund	 \$ 375,526	 \$ (2,313,634)	 \$ (142,300)	 \$ 409,495	 \$ (721,000)

**WATER UTILITY FUND**

**WATER UTILITY FUND REVENUE**

**REVENUES**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Intergovernmental					
PERS	\$ 14,700	\$ 15,611	\$ -	\$ 40,788	\$ -
Total PERS	<u>\$ 14,700</u>	<u>\$ 15,611</u>	<u>\$ -</u>	<u>\$ 40,788</u>	<u>\$ -</u>
Service Charges					
Water Sales Metered	\$ 847,447	\$ 858,289	\$ 737,000	\$ 955,245	\$ 965,000
Water Sales City	741,240	745,931	742,000	783,389	784,000
Water Sales Borough	466,466	474,045	424,000	509,347	500,000
Water Sales Hookups	18,425	7,127	6,600	7,263	5,500
Total Services Charges	<u>\$2,073,579</u>	<u>\$2,085,391</u>	<u>\$1,909,600</u>	<u>\$2,255,245</u>	<u>\$2,254,500</u>
Interest					
Interest on Investments	\$ 108,003	\$ 142,898	\$ 40,000	\$ 118,359	\$ 40,000
Total Interest	<u>\$ 108,003</u>	<u>\$ 142,898</u>	<u>\$ 40,000</u>	<u>\$ 118,359</u>	<u>\$ 40,000</u>
Miscellaneous Revenues					
Other Revenues	\$ 23,636	\$ 34,663	\$ 20,000	\$ 21,443	\$ 20,000
Total Miscellaneous Revenues	<u>\$ 23,636</u>	<u>\$ 34,663</u>	<u>\$ 20,000</u>	<u>\$ 21,443</u>	<u>\$ 20,000</u>
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 142,300	\$ -	\$ 721,000
Total Approp from Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,300</u>	<u>\$ -</u>	<u>\$ 721,000</u>
Operating Transfers					
Transfers from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Total Operating Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,000</u>
<b>Total Revenue</b>	<u><u>\$2,219,918</u></u>	<u><u>\$2,278,563</u></u>	<u><u>\$2,111,900</u></u>	<u><u>\$2,435,835</u></u>	<u><u>\$3,105,500</u></u>

**WATER UTILITY FUND  
ADMINISTRATION**

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**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**

- Continue to meet necessary requirements to avoid construction of a water filtration plant.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Wages were allocated for the Public Works Director and Account Technician/Cashier-Utilities to water and sewer funds. In July 2007 we awarded the pre-design – final design for the Ultraviolet (UV) secondary water treatment facility. Pre-Design of UV Facility was completed in February 2008. Pre-design of the UV treatment equipment is in progress and should go out to bid by October 2008 with final design completed in June 2009.

**WATER UTILITY FUND  
ADMINISTRATION**

**EXPENDITURES**

Department 550 - Water Utility Fund  
Sub-department 360 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 301,433	\$ 333,401	\$ 380,700	\$ 305,274	\$ 340,540
Employee Benefits	202,791	246,815	198,300	227,848	178,270
Professional Services	24,243	40,003	40,000	39,777	46,000
Support Goods & Services	(4,023)	110,560	113,500	72,825	114,750
Public Utility Services	361,782	352,599	412,600	416,493	400,000
Capital Outlay	4,809	15,000	18,000	2,501	64,000
Depreciation Expense	493,891	489,134	475,470	486,766	475,470
Bond Expense	19,503	15,003	25,270	17,618	8,270
Administrative Charges	280,818	260,685	243,230	291,260	289,750
<b>Total Expenditures</b>	<b>\$ 1,685,247</b>	<b>\$ 1,863,200</b>	<b>\$ 1,907,070</b>	<b>\$ 1,860,362</b>	<b>\$ 1,917,050</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Equipment Operator	3	2	1	1
Heavy Equipment Mechanic	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
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6.6</b>	<b>6.85</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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 regulatory requirements and meet goals set by the Council.
- Maintain continuous operation of potable water disinfections system.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

Wages were allocated for the Public Works Director and Account Technician/Cashier-Utilities to water and sewer funds. In July 2007 we awarded the pre-design – final design for the Ultraviolet (UV) secondary water treatment facility. Pre-Design of UV Facility was completed in February 2008. Pre-design of the UV treatment equipment is in progress and should go out to bid by October 2008 with final design completed in June 2009.

**WATER UTILITY FUND  
WATER TREATMENT**

**EXPENDITURES**

Department 550 - Water Utility Fund  
Sub-department 365 - Water Treatment

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Professional Services	\$ -	\$ 3,794	\$ 12,000	\$ 3,042	\$ 20,000
Support Goods & Services	63,753	62,649	90,600	65,450	90,600
Public Utility Services	740	21,000	21,000	21,493	21,000
Capital Outlay	19,679	18,534	15,000	9,763	92,000
Depreciation Expense	-	-	-	-	-
Bond Expense	-	-	-	-	-
Administrative Charges	74,975	52,020	66,230	66,230	59,750
<b>Total Expenditures</b>	<b>\$ 159,146</b>	<b>\$ 157,997</b>	<b>\$ 204,830</b>	<b>\$ 165,978</b>	<b>\$ 283,350</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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	19 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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Operating Transfers	\$ -	\$ 2,571,000	\$ -	\$ -	\$ 905,100
Total Expenditures	<u>\$ -</u>	<u>\$ 2,571,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 905,100</u>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**SEWER UTILITY FUND**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 1,882,763	\$ 2,213,233	\$ 2,379,100	\$ 2,501,625	\$ 2,379,100
Interest on Investments	-	-	50,000	(12,006)	50,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	326	1,738	-	8,801	-
Interfund Charges	17,671	19,992	-	71,226	-
<b>TOTAL REVENUES</b>	<b>\$ 1,900,760</b>	<b>\$ 2,234,963</b>	<b>\$ 2,429,100</b>	<b>\$ 2,569,646</b>	<b>\$ 2,429,100</b>

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 392,961	\$ 429,451	\$ 560,780	\$ 480,872	\$ 566,360
Employee Benefits	262,604	330,677	286,450	342,041	293,010
Professional Services	160,460	245,498	300,000	185,033	246,000
Contributions	-	-	-	-	-
Support Goods & Services	183,069	208,013	259,800	208,192	260,900
Public Utility Services	215,652	220,699	270,000	284,596	270,000
Bond Expenses	1,201,695	1,212,968	1,201,000	1,213,949	1,201,000
Depreciation Expense	128,670	77,020	66,230	130,230	59,750
Administrative Charges	237,045	271,758	291,230	272,231	349,750
Capital Outlay	6,463	23,935	71,500	8,207	51,000
<b>TOTAL EXPENSES</b>	<b>\$ 2,788,619</b>	<b>\$ 3,020,019</b>	<b>\$ 3,306,990</b>	<b>\$ 3,125,353</b>	<b>\$ 3,297,770</b>

<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Transfer Out	-	(370,000)	-	-	(100,000)
Net other Financing Sources (Uses)	<b>\$ -</b>	<b>\$ (370,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (10,000)</b>
 Net Change in Fund	<b>\$ (887,859)</b>	<b>\$ (1,155,056)</b>	<b>\$ (877,890)</b>	<b>\$ (555,707)</b>	<b>\$ (878,670)</b>

**SEWER UTILITY FUND**

**SEWER UTILITY FUND REVENUE**

**REVENUES**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Intergovernmental					
PERS	\$ 17,671	\$ 19,992	\$ -	\$ 71,226	\$ -
Total PERS	\$ 17,671	\$ 19,992	\$ -	\$ 71,226	\$ -
Service Charges					
Sewer Services City	\$ 1,202,817	\$ 1,427,524	\$ 1,584,000	\$ 1,599,194	\$ 1,584,000
Sewer Services Borough	608,789	731,159	740,000	837,840	740,000
Sewer Services Hookups	9,456	800	5,500	5,878	5,500
Septic Truck Discharge	42,423	38,148	31,000	42,322	31,000
Lab Testing Fee	19,279	15,603	18,600	16,390	18,600
Total Services Charges	\$ 1,882,763	\$ 2,213,233	\$ 2,379,100	\$ 2,501,625	\$ 2,379,100
Interest					
Interest on Investments	\$ -	\$ -	\$ 50,000	\$ (12,006)	\$ 50,000
Total Interest	\$ -	\$ -	\$ 50,000	\$ (12,006)	\$ 50,000
Miscellaneous Revenues					
Other Revenues	\$ 326	\$ 1,738	\$ -	\$ 8,801	\$ -
Total Miscellaneous Revenues	\$ 326	\$ 1,738	\$ -	\$ 8,801	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 877,890	\$ -	\$ 878,670
Total Approp from Fund Balance	\$ -	\$ -	\$ 877,890	\$ -	\$ 878,670
Operating Transfers					
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ 90,000
<b>Total Revenue</b>	<b>\$ 1,900,760</b>	<b>\$ 2,234,963</b>	<b>\$ 3,306,990</b>	<b>\$ 2,569,646</b>	<b>\$ 3,397,770</b>

**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.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes. A portion of the Mill Bay Lift Station upgrade is complete.

**SEWER UTILITY FUND  
ADMINISTRATION**

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**EXPENDITURES**

Department 570 - Sewer Utility Fund  
Sub-department 380 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 56,559	\$ 66,756	\$ 70,520	\$ 68,904	\$ 72,810
Employee Benefits	39,097	50,372	36,510	50,662	39,040
Professional Services	17,474	20,003	20,000	31,975	36,000
Support Goods & Services	27,492	39,148	54,600	38,813	52,700
Capital Outlay	(90,741)	1,436	13,000	3,584	5,000
Administrative Charges	202,526	242,599	246,230	246,088	304,750
<b>Total Expenditures</b>	<b>\$ 252,407</b>	<b>\$ 420,314</b>	<b>\$ 440,860</b>	<b>\$ 440,026</b>	<b>\$ 510,300</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Equipment Operator	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Amount of Lines Cleaned	25%	20%	20%	20%
Problem Areas Eliminated	6	4	4	3
Number of Infiltration and Inflow location eliminated			10	10

**SEWER UTILITY FUND  
WASTEWATER TREATMENT PLANT**

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**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 with Federal and State standards.

**OBJECTIVES**

- 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 and is in the process of being evaluated.

**SEWER UTILITY FUND  
WASTEWATER TREATMENT PLANT**

**EXPENDITURES**

Department 570 - Sewer Utility Fund  
Sub-department 385 - Wastewater Treatment Plant

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Salaries & Wages	\$ 336,402	\$ 362,695	\$ 490,260	\$ 411,968	\$ 493,550
Employee Benefits	223,507	280,305	249,940	291,379	253,970
Professional Services	142,986	225,495	280,000	153,058	210,000
Support Goods & Services	155,577	168,865	205,200	169,379	208,200
Public Utility Services	215,652	220,699	270,000	284,596	270,000
Capital Outlay	97,204	22,499	58,500	4,623	46,000
Depreciation Expense	1,201,695	1,212,968	1,201,000	1,213,949	1,201,000
Administrative Charges	34,519	29,159	45,000	26,143	45,000
Bond Expense	128,670	77,020	66,230	130,230	59,750
<b>Total Expenditures</b>	<b>\$ 2,536,212</b>	<b>\$ 2,599,705</b>	<b>\$ 2,866,130</b>	<b>\$ 2,685,327</b>	<b>\$ 2,787,470</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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
<b>Total</b>	<b>7</b>	<b>6</b>	<b>7.6</b>	<b>8.35</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
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%	43 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

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Operating Transfers	\$ -	\$ 370,000	\$ -	\$ -	\$ 100,000
Total Expenditures	\$ -	\$ 370,000	\$ -	\$ -	\$ 100,000

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
Total	0	0	0	0

**TRIDENT BASIN AIRPORT FUND**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 9,828	\$ 8,726	\$ 9,000	\$ 10,458	\$ 12,500
Interest on Investments	121	2,524	1,000	(2,605)	1,000
Rents & Royalties	9,963	9,039	9,040	17,861	19,000
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 19,912</b>	<b>\$ 20,288</b>	<b>\$ 19,040</b>	<b>\$ 25,714</b>	<b>\$ 32,500</b>

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Budget</b>	<b>FY 2009 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Professional Services	-	-	-	-	-
Contributions	-	-	-	-	-
Support Goods & Services	-	18,778	23,000	17,574	25,000
Public Utility Services	-	8,521	9,800	6,390	9,800
Bond Expenses	-	-	-	-	-
Depreciation Expense	30,750	30,750	-	30,750	115,020
Administrative Charges	(255,346)	106,120	136,050	138,224	3,500
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ (224,596)</b>	<b>\$ 164,169</b>	<b>\$ 168,850</b>	<b>\$ 192,938</b>	<b>\$ 153,320</b>

<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	\$ 40,000	\$ 116,580	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	<b>\$ 40,000</b>	<b>\$ 116,580</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
 Net Change in Fund	 <b>\$ 284,508</b>	 <b>\$ (27,301)</b>	 <b>\$ (149,810)</b>	 <b>\$ (167,224)</b>	 <b>\$ (120,820)</b>

**TRIDENT BASIN AIRPORT**

**TRIDENT BASIN AIRPORT FUND**

**REVENUES**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Services Charges					
Seaplane Moorage	\$ 9,828	\$ 8,726	\$ 9,000	\$ 10,458	\$ 12,500
Total Services Charges	\$ 9,828	\$ 8,726	\$ 9,000	\$ 10,458	\$ 12,500
Interest					
Interest on Investments	\$ 121	\$ 2,524	\$ 1,000	\$ (2,605)	\$ 1,000
Total Interest	\$ 121	\$ 2,524	\$ 1,000	\$ (2,605)	\$ 1,000
Rents & Royalties					
Rentals	\$ 9,963	\$ 9,039	\$ 9,040	\$ 17,861	\$ 19,000
Total Rents & Royalties	\$ 9,963	\$ 9,039	\$ 9,040	\$ 17,861	\$ 19,000
Operating Transfers					
Transfer from General Fund	\$ 40,000	\$ 116,580	\$ -	\$ -	\$ -
Total Operating Transfers	\$ 40,000	\$ 116,580	\$ -	\$ -	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 149,810	\$ -	\$ 120,820
Total Approp from Fund Balance	\$ -	\$ -	\$ 149,810	\$ -	\$ 120,820
<b>TOTAL REVENUES</b>	<b>\$ 59,912</b>	<b>\$ 136,868</b>	<b>\$ 168,850</b>	<b>\$ 25,714</b>	<b>\$ 153,320</b>

**TRIDENT BASIN AIRPORT FUND  
ADMINISTRATION**

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**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 Trident Basin Float Plane Facility.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant changes. A \$4,000,000 grant from Federal Aviation Administration (FAA) was utilized to replace B and C Floats, the relocation of A Float with some refurbishment, addition to concrete haul out ramp A Float finger and access road to the haul out ramp. In addition the airport property perimeter was fenced in.

**TRIDENT BASIN AIRPORT FUND  
ADMINISTRATION**

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**EXPENDITURES**

Department 580 - Trident Basin Airport  
Sub-department 100 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Support Goods & Services	\$ 38	\$ 18,778	\$ 23,000	\$ 17,574	\$ 25,000
Public Utility Services	4,999	8,521	9,800	6,390	9,800
Depreciation Expense	30,750	30,750	-	30,750	115,020
Administrative Charges	(255,346)	106,120	136,050	138,224	3,500
<b>Total Expenditures</b>	<b>\$ (219,559)</b>	<b>\$ 164,169</b>	<b>\$ 168,850</b>	<b>\$ 192,938</b>	<b>\$ 153,320</b>

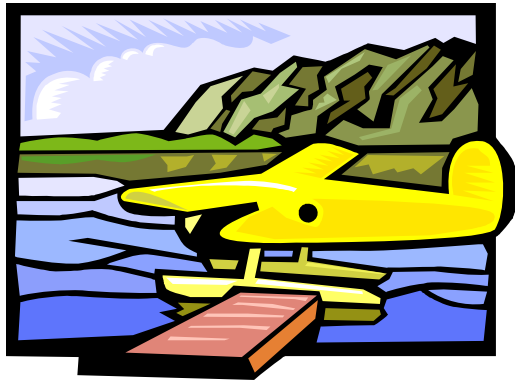
**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PERFORMANCE INDICATORS**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Respond within 24 hours to all facility complaints	n/a	5	4	5
Maintenance effort (# of man hours)	n/a	72	97	60



## 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.

- **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  
INSURANCE**

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**PROGRAM DESCRIPTION**

The Finance Department 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.

**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**

- o Develop procedures for analyzing risk to determine the most practical and least costly method of handling risk.
- o Develop risk identification procedures.
- o 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.
- o 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.

**INSURANCE FUND REVENUE SUMMARY**

REVENUES

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Interest					
Interest on Investments	\$ 36,204	\$ 69,769	\$ 30,000	\$ 31,637	\$ 30,000
Total Interest	\$ 36,204	\$ 69,769	\$ 30,000	\$ 31,637	\$ 30,000
Interfund Charges					
Insurance Refund	\$ 130,935	\$ 362,183	\$ 10,000	\$ 14,666	\$ 10,000
Charges to General Fund	359,661	333,800	336,000	336,000	317,000
Charges to Trident Basin Fund	15,000	18,200	15,000	15,000	18,000
Charges to Cargo Fund	85,310	67,050	66,000	66,000	65,000
Charges to Harbor Fund	152,330	154,650	141,000	141,000	149,000
Charges to Water Utility Fund	13,360	13,060	12,000	12,000	9,000
Charges to Sewer Fund	48,870	42,700	43,000	43,000	40,000
Total Interfund Charges	\$ 805,466	\$ 991,643	\$ 623,000	\$ 627,666	\$ 608,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 1,312,520	\$ -	\$ 47,530
Total Approp from Fund Balance	\$ -	\$ -	\$ 1,312,520	\$ -	\$ 47,530
Total Revenue	\$ 841,670	\$ 1,061,412	\$ 1,965,520	\$ 659,302	\$ 685,530



**INTERNAL SERVICE FUND  
INSURANCE**

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**EXPENDITURES**

Department 780 - Insurance Fund  
Sub-department 100 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Support Goods & Services	\$ 595,911	\$ 586,792	\$ 758,520	\$ 585,721	\$ 678,530
Contingencies	-	-	7,000	-	7,000
Transfer to General Fund	-	-	1,200,000	1,200,000	-
<b>Total Expenditures</b>	<b>\$ 595,911</b>	<b>\$ 586,792</b>	<b>\$ 1,965,520</b>	<b>\$ 1,785,721</b>	<b>\$ 685,530</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**INTERNAL SERVICE FUND  
PERS OBLIGATION FUND**

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**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**

Based on State of Alaska Senate Bill 125 this fund will be eliminated in fiscal year 2009.

**PERS OBLIGATION FUND**

REVENUES

	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Estimated	FY 2009 Budget
Interest					
Interest on Investments	\$ 16,616	\$ 60,531	\$ 25,000	\$ 44,385	\$ 25,000
Total Interest	\$ 16,616	\$ 60,531	\$ 25,000	\$ 44,385	\$ 25,000
Interfund Charges					
PERS Obligation General Fund	\$ 609,734	\$ 270,400	\$ -	\$ -	\$ -
PERS Obligation Cargo	7,998	7,855	-	-	-
PERS Obligation Harbor	31,624	35,180	-	-	-
PERS Obligation Water	18,412	17,684	-	-	-
PERS Obligation Sewer	22,893	22,581	-	-	-
Total Interfund Charges	\$ 690,660	\$ 353,700	\$ -	\$ -	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ (25,000)	\$ -	\$ 1,287,000
Total Approp from Fund Balance	\$ -	\$ -	\$ (25,000)	\$ -	\$ 1,287,000
Total Revenue	\$ 707,276	\$ 414,231	\$ -	\$ 44,385	\$ 1,312,000

**INTERNAL SERVICE FUND  
PERS OBLIGATION FUND**

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**EXPENDITURES**

Department 790 - PERS Obligation  
Sub-department 100 - Administration

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
PERS Obligation General Funds	\$ 262,242	\$ 703,290	\$ -	\$ -	\$ -
PERS Obligation Enterprise Funds	80,926	(349,590)	-	-	-
Transfers Out	-	-	-	-	1,312,000
<b>Total Expenditures</b>	<b>\$ 343,168</b>	<b>\$ 353,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,312,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Authorized Personnel	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## APPENDIX

### Comparison of Authorized Permanent Personnel

Department	FTEs				
	2005 Approved	2006 Approved	2007 Approved	2008 Approved	2009 Approved
<b>General Fund</b>					
Executive	1.00	1.00	1.00	1.00	1.00
Emergency Preparedness			0.05	0.05	0.05
City Clerk	3.00	3.00	3.00	3.75	3.75
Finance	8.50	8.50	7.25	7.25	7.25
Police	36.00	35.00	35.00	37.00	37.00
Fire	12.75	12.75	12.75	13.75	13.75
Public Works	10.00	10.00	9.50	9.50	9.50
Engineering	3.00	3.00	2.00	2.00	2.00
Parks & Recreation	5.00	5.00	5.00	5.00	6.00
Library	7.00	7.00	6.75	6.75	6.75
Sub Total	86.25	85.25	82.30	86.05	87.05
<b>Enterprise Funds</b>					
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	6.85	6.85	6.85
Sewer Utility	8.00	7.00	7.80	8.35	8.35
Sub Total	28.00	27.00	28.65	29.20	29.20
Total All Funds	114.25	112.25	110.95	115.25	116.25

FTE: Full Time Equivalent

There have not been significant changes in personnel generally 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 2009 there has been an increase of 1.00 FTE in the Parks & Recreation Department.

**CITY OF KODIAK**  
**CLASS TITLES AND PAY RANGES**  
Effective July 2003

<b>Positions Title</b>	<b>Salary Grade</b>
<b><u>Executive/Administrative Support</u></b>	
City Manager	Contract/36
Administrative Supervisor (all)	20
Administrative Assistant (all)	16
Department Assistant (all)	12
<b><u>City Clerk's Department</u></b>	
City Clerk	Contract/29
Deputy Clerk	20
<b><u>Engineering Department</u></b>	
City Engineer	30
Civil Engineer	26
Senior Engineer Technician/Inspector	23
(or) Senior Engineer Technician	21
Engineering Technician	19
<b><u>Finance Department</u></b>	
Finance Director	33
Senior Accountant	26
Information Systems Administrator	26
General Accountant	24
Accounting Technician/Sales Tax	18
Accounting Technician	16
<b><u>Fire Department</u></b>	
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
<b><u>Harbor Department</u></b>	
Harbormaster	32
Deputy Harbormaster	27
Port Harbor Maintenance Mechanic	19
Senior Harbor Officer	18
Harbor Officer	15
Harbor Dispatch	15

<b>Positions Title</b>	<b>Salary Grade</b>
<b><u>Library Department</u></b>	
Library Director	29
Senior Library Assistant/Supervisor (or) Non-Supervisor	20 19
Library Clerk	10
<b><u>Parks &amp; Recreation Department</u></b>	
Parks & Recreation Director	29
Program Manager	20
Recreation Supervisor/Park Supervisor	18
Parks Maintenance Worker	15
<b><u>Police Department</u></b>	
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
<b><u>Public Works Department</u></b>	
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**

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



**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	11.98	12.28	12.59	12.90	13.22	13.56	13.89	14.24	14.60	14.96	15.26	15.57	15.88	16.20	16.52
16	12.52	12.83	13.15	13.48	13.82	14.16	14.52	14.88	15.25	15.63	15.95	16.27	16.59	16.92	17.26
17	13.09	13.42	13.75	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.67	17.01	17.35	17.69	18.05
18	13.69	14.03	14.38	14.74	15.11	15.49	15.88	16.27	16.68	17.10	17.44	17.79	18.14	18.51	18.88
19	14.32	14.68	15.05	15.42	15.81	16.21	16.61	17.03	17.45	17.89	18.25	18.61	18.98	19.36	19.75
20	14.99	15.36	15.75	16.14	16.54	16.96	17.38	17.82	18.26	18.72	19.09	19.47	19.86	20.26	20.67
21	15.69	16.08	16.49	16.90	17.32	17.75	18.20	18.65	19.12	19.60	19.99	20.39	20.80	21.21	21.64
22	16.44	16.85	17.27	17.70	18.14	18.60	19.06	19.54	20.03	20.53	20.94	21.36	21.78	22.22	22.66
23	17.22	17.65	18.09	18.54	19.01	19.48	19.97	20.48	20.98	21.51	21.94	22.37	22.82	23.28	23.74
24	18.04	18.49	18.96	19.43	19.92	20.45	20.92	21.45	21.98	22.53	22.98	23.44	23.91	24.39	24.88
25	18.89	19.37	19.85	20.35	20.85	21.38	21.91	22.46	23.02	23.59	24.07	24.55	25.04	25.54	26.05

**CITY OF KODIAK  
EMPLOYEE FACT SHEET  
Fiscal Year 2009**

**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 - \$451.99, Employee with spouse - \$1,033.47, Employee with child/children - \$866.08, Family rate - \$1,447.32.

**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 (3<sup>rd</sup> Monday), Martin Luther King Jr. Day  
February (3<sup>rd</sup> Monday), President's Day  
March (last Monday), Seward's Day  
May (last Monday), Memorial Day  
July 4, Independence Day  
September (1<sup>st</sup> Monday), Labor Day  
October 18, Alaska Day

November 11, Veterans Day  
November (4<sup>th</sup> 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 also manages a sick leave bank on behalf of employees.

**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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009 (estimated)</u>
<b>Taxes</b>					
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	6,088	5,937	5,689		
Population of the Kodiak Island Borough	13,466	13,638	13,506		
Total Number of Municipal Employees	114.25	112.25	110.95	115.25	116.25
<b>Building Permits</b>					
Number of Building Permits Issued	203	224	208	207	200
Value of Permits Issued	\$ 4,858,319	\$ 3,310,598	\$ 3,902,318	\$ 26,182,488	* \$ 4,023,745
<b>Port &amp; Harbor Services</b>					
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	
<b>Moorage Rates Per Feet</b>					
Vessel length 0-40 feet	\$ 23.00	\$ 25.00	\$ 27.00	\$ 28.00	\$ 29.00
Vessel length 41-60 feet	\$ 30.00	\$ 33.00	\$ 35.00	\$ 38.00	\$ 40.00
Vessel length 61-80 feet	\$ 32.00	\$ 38.00	\$ 50.00	\$ 55.00	\$ 60.00
Vessel length 81-100 feet	\$ 34.00	\$ 42.00	\$ 55.00	\$ 65.00	\$ 70.00
Vessel length 101-120 feet	\$ 35.00	\$ 45.00	\$ 60.00	\$ 70.00	\$ 80.00
Vessel length 121-150 feet	\$ 36.00	\$ 55.00	\$ 65.00	\$ 77.00	\$ 87.00
Vessel length 151 feet & over	\$ 37.00	\$ 60.00	\$ 73.00	\$ 88.00	\$ 98.00
<b>Public Works Services</b>					
Number of Treatment Plants	1	1	1	1	1
Number of Employees	24.00	23.00	24.15	24.70	24.70
Monthly Water Rates - Single Family	\$ 25.30	\$ 25.30	\$ 25.30	\$ 26.82	\$ 28.43
Monthly Sewer Rate - Single Family	\$ 32.20	\$ 32.20	\$ 38.02	\$ 42.93	\$ 48.39
<b>Airport Services</b>					
Municipal Airport	1	1	1	1	1
Float Plane Facility	1	1	1	1	1
<b>Parks &amp; Recreation Services</b>					
Number of Parks	5	5	5	5	5
Number of Employees	6.00	5.00	5.00	5.00	6.00
<b>Fire Protection</b>					
Number of Fire Stations	1	1	1	1	1
Number of Employees	12.75	12.75	12.75	12.75	13.75
Ambulance Service/EMS	Yes	Yes	Yes	Yes	Yes
<b>Police Protection</b>					
City Jail	1	1	1	1	1
Number of Employees	36.00	35.00	35.00	37.75	37.00
<b>Library Services</b>					
Number of Libraries	1	1	1	1	1
Number of Employees	7.00	7.00	6.75	6.75	6.75

\* For 2008 there was an additional \$21 million in value of permits issued due to the Kodiak Island Borough construction of a new pool facility, addition to the hospital, and seismic and asbestos removal at the middle school and high school.

**CITY OF KODIAK  
ORDINANCE NUMBER 1238**

**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 2008 AND ENDING ON THE THIRTIETH DAY OF JUNE 2009**

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 2008 and ending on the thirtieth day of June 2009.
- 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 2008 and ending on the thirtieth day of June 2009 to defray expenses and liabilities of the City during the fiscal year.

**GENERAL FUND**

	<b>Anticipated Revenues</b>
Taxes	\$ 9,148,500
Licenses & Permits	59,500
Intergovernmental Revenues	1,379,100
Service Charges	1,215,965
Fines & Forfeitures	32,000
Interest	100,000
Rents & Royalties	105,800
Miscellaneous	149,300
Interfund Charges	690,920
Appropriation from Fund Balance	-450,061
Operating Transfers In	1,006,000
<b>Total Anticipated Revenues</b>	<b>\$13,437,024</b>

	<b>Planned Expenditures</b>
Legislative	\$ 239,704
Legal	30,000
Executive-Administration	194,790
Executive-Emergency Preparedness	75,545
City Clerk-Administration	236,480

**FY09 Budget Summary  
General Fund Expenditures Continued**

City Clerk-Records Management	141,475
Finance	1,143,660
Police	4,440,248
Fire	1,508,380
Public Works	1,871,340
Engineering	164,660
Parks & Recreation	1,011,272
Library	704,070
Non-Departmental	1,675,400
<b>Total Planned Expenditures</b>	<b>\$13,437,024</b>

**SPECIAL REVENUE FUND**

	<b>Anticipated Revenues</b>
Tourism Fund	\$ 122,500
Kodiak Fisheries Development Association	33,000
New Library	20,000
City Enhancement Fund	4,010,000
<b>Total Anticipated Revenues</b>	<b>\$4,185,500</b>

	<b>Planned Expenditures</b>
Tourism Fund	\$ 122,500
Kodiak Fisheries Development Association	33,000
New Library	20,000
City Enhancement Fund	4,010,000
<b>Total Planned Expenditures</b>	<b>\$4,185,500</b>

**CAPITAL PROJECTS FUND**

	<b>Anticipated Revenues</b>
General Capital	\$ 60,000
Street Improvements	4,856,660
Public Safety Building Fund	4,500,000
Water Capital Fund	9,770,460
Sewer Capital Fund	50,000
Cargo Development Fund	1,150,000

**FY09 Budget Summary  
Capital Projects Fund Continued**

Harbor Development Fund	3,740,000
Parks & Recreation Fund	40,000
Trident Basin Fund	0
<b>Total Anticipated Revenues</b>	<b>\$24,167,120</b>

	<b>Planned Expenditures</b>
General Capital	\$ 60,000
Street Improvements	4,856,660
Public Safety Building Fund	4,500,000
Water Capital Fund	9,770,460
Sewer Capital Fund	50,000
Cargo Development Fund	1,150,000
Harbor Development Fund	3,740,000
Parks & Recreation Fund	40,000
Trident Basin Fund	0
<b>Total Planned Expenditures</b>	<b>\$24,167,120</b>

**ENTERPRISE FUNDS**

	<b>Anticipated Revenues</b>
Cargo Fund	\$ 1,139,580
Harbor Fund	2,633,640
Boat Yard Lift	194,500
Harbor Electric Fund	612,680
Water Utility Fund	3,105,500
Sewer Utility Fund	3,397,770
Trident Basin Fund	153,320
<b>Total Anticipated Revenues</b>	<b>\$11,236,990</b>

	<b>Planned Expenditures</b>
Cargo Fund	\$ 1,139,580
Harbor Fund	2,633,640
Boat Yard Lift	194,500
Harbor Electric Fund	612,680
Water Utility Fund	3,105,500



**FY09 Budget Summary  
Enterprise Fund Expenditures Continued**

Sewer Utility Fund	3,397,770
Trident Basin Fund	153,320
<b>Total Planned Expenditures</b>	<b>\$11,236,990</b>

**INTERNAL SERVICE FUNDS**

	<b>Anticipated Revenues</b>
Self Insurance Fund	\$ 685,530
PERS Obligations	1,312,000
<b>Total Anticipated Revenues</b>	<b>\$ 1,997,530</b>

	<b>Planned Expenditures</b>
Self Insurance Fund	\$ 685,530
PERS Obligations	1,312,000
<b>Total Planned Expenditures</b>	<b>\$ 1,997,530</b>

<b>Grand Total Anticipated Revenues</b>	<b>\$55,024,164</b>
<b>Grand Total Planned Expenditures</b>	<b>\$55,024,164</b>

**Section 3.** All unexpended appropriation balances, with the exception of capital project fund appropriations, shall lapse to the appropriate fund as of June 30, 2009.

**Section 4.** This ordinance shall go into effect July 1, 2008.

CITY OF KODIAK

  
MAYOR

ATTEST:

  
CITY CLERK

First Reading: May 8, 2008  
Second Reading: June 26, 2008  
Effective Date: July 1, 2008





## 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.

**Unfunded Liability** – Excess of the actuarial accrued liability over the actuarial value of assets.

**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.