

CITY OF KODIAK

Kodiak, Alaska

ANNUAL OPERATING BUDGET



Photo by Barb Volpe

FISCAL YEAR

JULY 1, 2009 – JUNE 30, 2010

CITY OF KODIAK, ALASKA

ANNUAL ADOPTED BUDGET
FISCAL YEAR ENDING JUNE 30, 2010

AS SUBMITTED BY

Aimée Kniazowski
CITY MANAGER

May 14, 2009

AND ADOPTED BY THE CITY COUNCIL

June 25, 2009

CITY COUNCIL

Carolyn L. Floyd

MAYOR

Charles E. Davidson
Terry J. Haines
Josephina F. Rosales
Gabriel T. Saravia
Paul B. Smith
Thomas D. Walters

COUNCILMEMBERS



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Kodiak

Alaska

For the Fiscal Year Beginning

July 1, 2008

President

Executive Director

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BUDGET MESSAGE
City of Kodiak
Fiscal Year 2010
BUDGET LETTER OF TRANSMITTAL

September 12, 2009

The Residents of the City of Kodiak
Kodiak, Alaska 99615

Residents,

Transmitted here is the fiscal year 2010 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 2010, 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 2009 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 2009 was calculated by taking the total fiscal year 2009 gross payroll for PERS (both the defined benefit and the defined contribution wages) and multiplying that total by 13.22%. Funding for PERS employer relief for fiscal year 2009 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 2009.

In fiscal year 2010 Senate Bill (SB) 125, the PERS "Cost Share" bill went 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 was closed with all reserves returning to the respective funds. .

The other remaining substantial State revenue is the Raw Fish Tax Sharing. In fiscal year 2009 Raw Fish Tax Sharing revenues received were \$946,635 and it is anticipated to remain approximately the same in fiscal year 2010 with payment expected in the first quarter of the fiscal year.

The major policy issues addressed in fiscal year 2010 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 2010 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 five years. The sewer rates were increased beginning in fiscal year 2007 and the water rates increased beginning in fiscal year 2008. Rate increases are reflected in these funds in the fiscal year 2010 budget.

The total Full Time Equivalent (FTEs) for fiscal year 2010 are 118.65, an increase of 2.40; in the Boat Harbor (.40 FTEs) and the Boat Yard/Lift (2.0 FTEs). The Boat Yard/Lift is a new fund that will go into operation in the fall of 2009 and has new staff. Overall salaries increased by \$396,555 citywide. Benefits increased by \$1,440,734 as a result of PERS adjustments and increased health insurance premiums. The City participates in the Political Subdivision policy through the State of Alaska, Aetna Health Insurance plan.

Overall, the fiscal year 2010 budget (excluding capital projects) is lower than the fiscal year 2009 budget primarily due to no transfers from the Enhancement Fund to the Capital Project Fund. There are fewer new projects with most of the projects being ongoing from last year. The fiscal year 2010 budget uses \$6,248,735 less of fund balance than in fiscal year 2009 citywide. The largest decrease was in the Enhancement Fund which transferred funds to the Public Safety Building Project in fiscal year 2009 and not in 2010. 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 2010 have not significantly changed since fiscal year 2009.

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-protected annually. In fiscal year 2010 the Council decided not to use Enhancement Fund fund balance resulting in an increase in fund balance of \$513,500. The General Fund fund balance was estimated to be over seven million at the end of fiscal year 2009. The fund balance for the Enhancement Fund was estimated to be over four million at the end of fiscal year 2009.

Estimated Fund Balance	General Fund	Enhancement Fund
FY 2009 Year End	\$7,404,029	\$3,557,469
FY 2010 Year End	\$7,749,065	\$4,070,969

The Budget in Brief

Revenues for all funds total \$30,482,743 in the fiscal year 2010 budget; this is a decrease of \$24,541,421 (45%) in comparison to the previous year’s budget. Most of the decreases are in budgeted revenues related to capital projects, and the enhancement fund respectively. In fiscal year 2010 the largest decrease in capital projects was in the Water Improvement Fund and the Street Improvement Fund for the Aleutian Homes Projects in the amount of \$13,928,120. The remaining decreases in capital projects were in the construction of the Public Safety Building, the Boat Yard/Lift and miscellaneous projects in the amount of \$7,682,896. In fiscal year 2009 there was a transfer from the Enhancement Fund in the amount of \$4,000,000 for the Public Safety Building Project and in fiscal year 2010 there were no transfers. The General Fund increase can be attributed to a decrease in the use of fund balance. 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. The Internal Services Funds are lower due to the change in the PERS regulations.

Summary of Original Adopted Budgeted Revenues (Four Year Analysis)

Fund	FY 2007	FY 2008	FY 2009	FY 2010
General	\$ 13,872,150	\$ 13,884,470	\$ 13,437,024	\$ 14,789,659
Special Revenue	1,616,000	120,000	4,185,500	157,000
Capital Projects	23,248,076	34,679,400	24,167,120	2,556,104
Enterprise	12,800,060	10,110,130	11,236,990	12,294,450
Internal Service	1,575,970	1,965,520	1,997,530	685,530
Total	\$ 53,112,256	\$ 60,759,520	\$ 55,024,164	\$ 30,482,743

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 2010 is \$332,648,365, which is expected to generate approximately \$650,000 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 \$8,700,000 in revenues for fiscal year 2010.

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 most 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 2009 and 2010 the General Fund balance was not used extensively and the Enhancement Fund was use in fiscal year 2009 and will not be used in fiscal year

2010. In the fiscal year 2010 budget the General Fund will return \$45,036 to the fund balance. This will leave an estimated balance in the General Fund at the end of fiscal year 2010 of over 7 million and 4 million in the Enhancement Fund.

The main component of the budget is the General Fund. The adopted General Fund budget is \$14,789,659 or 49% of the total budget. Of this, \$1,020,000 is for transfers to other funds leaving expenditures in the General Fund of \$13,769,659. The City currently has one general obligation bond in the amount of \$8,000,000.

General Fund revenues are budgeted at \$9,377,500 (63%) from taxes, \$2,357,440 (16%) from intergovernmental sources, \$1,185,665 (8%) from charges for services, \$190,000 (1%) from interest earnings, \$678,820 (5%) from interfold charges, \$(45,036) (0%) from appropriations from fund balance, \$531,870 (4%) from transfers into the fund, and \$511,400 (3%) from other revenues.

Special Revenue Funds are \$157,000 or 1% of the total City of Kodiak budget. The Special Revenue Funds decreased by \$4,028,500 from fiscal year 2009. This decrease was due to transfers from the Enhancement Fund in fiscal year 2009 that did not occur in fiscal year 2010. A \$4,000,000 transfer to the Public Safety Building Project came from the Enhancement Fund in fiscal year 2009. 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 \$2,556,104 or 8% of the total City of Kodiak budget. The major decrease in this fund is the results of less transfers and grant revenue received in fiscal year 2010. Many projects are ongoing from fiscal year 2009 with fewer newer projects added in fiscal year 2010. For a full list of all of our current capital projects please turn to the Capital Projects Section of the budget. In fiscal year 2010, the City does not have non-routine capital expenditures

Enterprise Funds are \$12,294,450 or 40% of the total City of Kodiak budget. Cargo and Harbor enterprise funds are \$6,113,310 or 50% of the total Enterprise Funds. Water and Sewer are \$6,081,140 or 49% of total Enterprise Funds. The E-911 Enterprise Fund in the amount of \$100,000 is 1% of total Enterprise Funds. Debt service payments are part of the Enterprise Funds. Debt service payments increased in fiscal year 2010 with the sale of one revenue bonds relating to Harbor Projects in the amount of \$1,000,000. The City of Kodiak sold a Revenue Bond in the amount of \$1,000,000 in fiscal year 2009 to fund the Boat Yard/Lift capital project. Debt service payments will be part of the Boat Yard/Lift budgeted expense. This construction is in response to a goal to operate and maintain a Boat Yard/Lift facility within the City of Kodiak.

The Internal Service fund is \$685,530 or 2% of the total City of Kodiak budget. This has decreased from fiscal year 2009 due to the changes in the PERS regulations.

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 2009. 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, 2008.

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 2010.

Conclusion

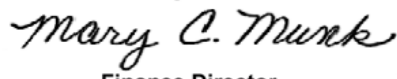
This budget is the culmination of many months of effort to determine what levels of service the citizens of Kodiak desire, as well as the necessity of balancing those needs with the public's willingness to pay. Even a city that watches expenditures as closely as they are watched by the City of Kodiak 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 2010 budget.

Respectfully Submitted,


City Manager
Aimée Kniazowski

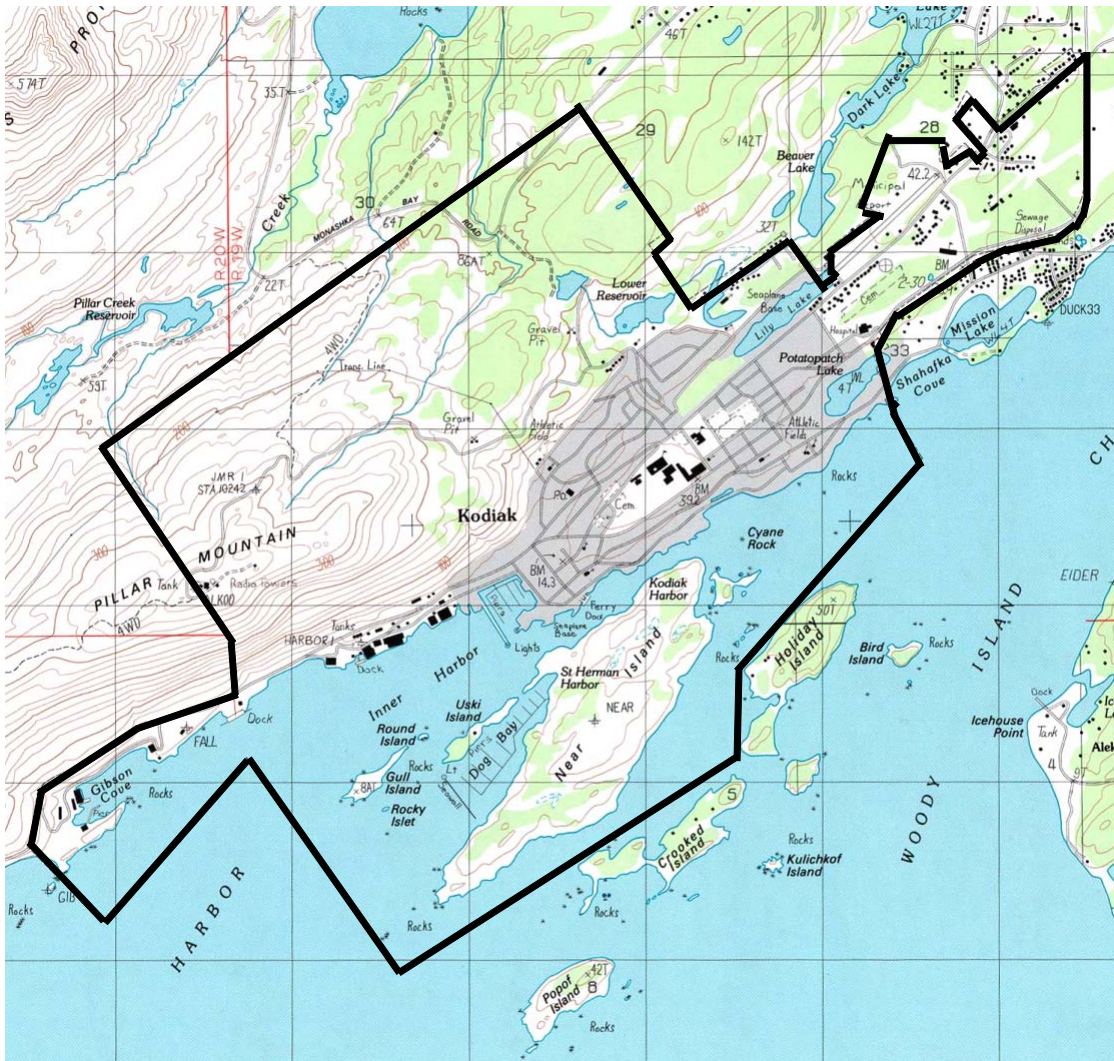

Finance Director
Mary C. Munk

ALASKA - KODIAK ISLAND - CITY OF KODIAK



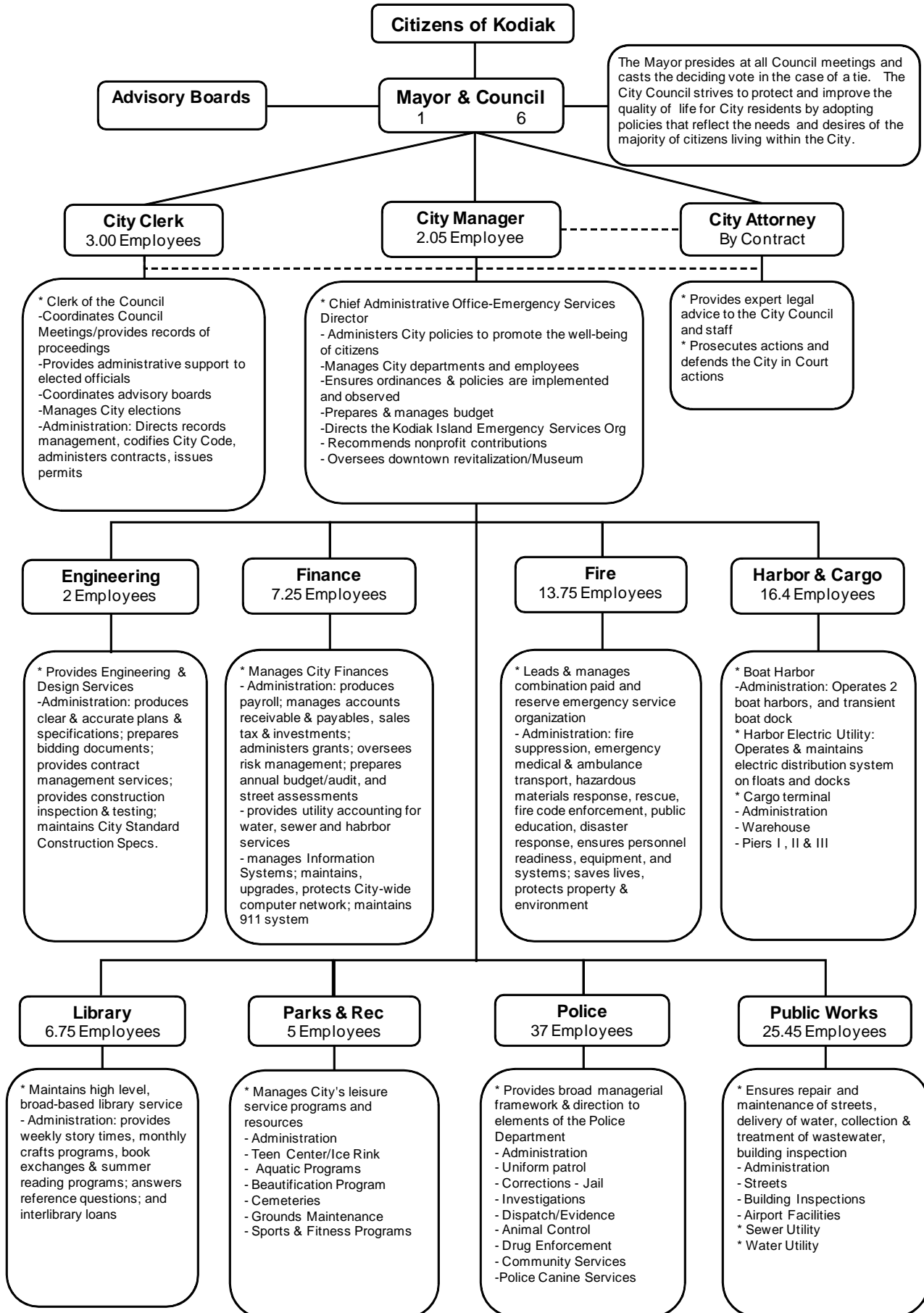
CITY OF KODIAK

CITY OF KODIAK - CITY LIMITS

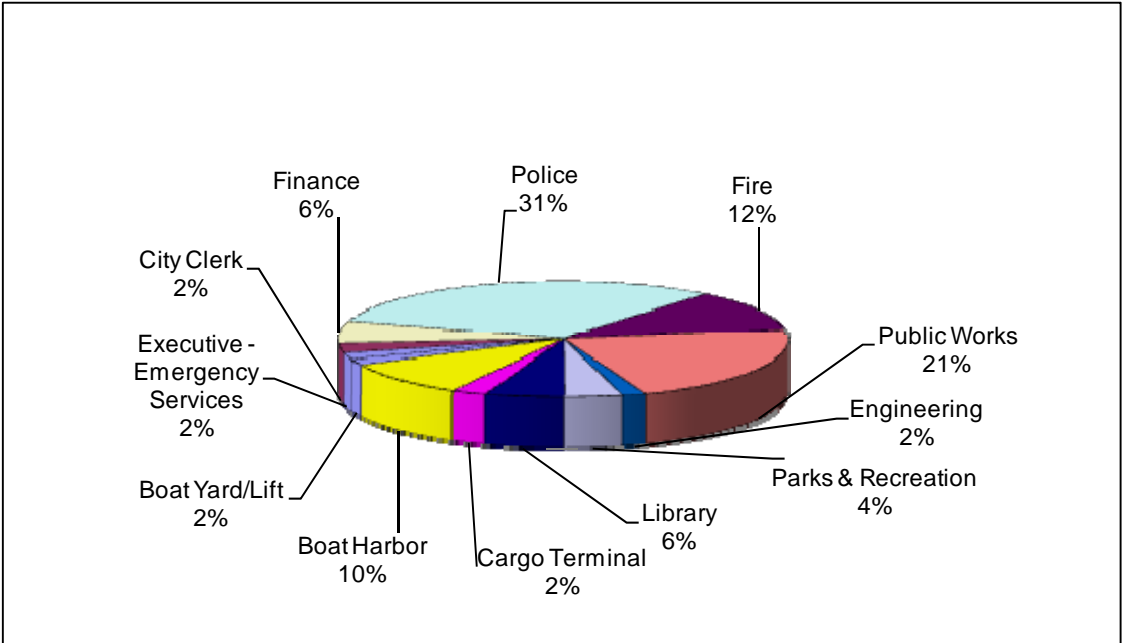


City - 6.2 square miles

**CITY OF KODIAK
ORGANIZATIONAL CHART**



City of Kodiak
Fiscal Year 2010
PERSONNEL SUMMARY



Department	FTE
Executive - Emergency Services	2.05
City Clerk	3.00
Finance	7.25
Police	37.00
Fire	13.75
Public Works	25.45
Engineering	2.00
Parks & Recreation	5.00
Library	6.75
Cargo Terminal	3.00
Boat Harbor	11.40
Boat Yard/Lift	2.00
Total	118.65

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
Aimee Kniaziowski	City Manager	akniaziowski@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
Paul B. Smith	Council Member	council@city.kodiak.ak.us	90-7-486-0925
Terry J. Haines	Council Member	council@city.kodiak.ak.us	907-486-4759
Charles E. Davidson	Council Member	council@city.kodiak.ak.us	907-486-3896
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 ground fish 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 2008 ex-vessel value of all fish coming into Kodiak was \$149.1 million, and volume in 2008 was 296.6 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 ground fish 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 ground fish 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 2008 it was approximately \$26 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

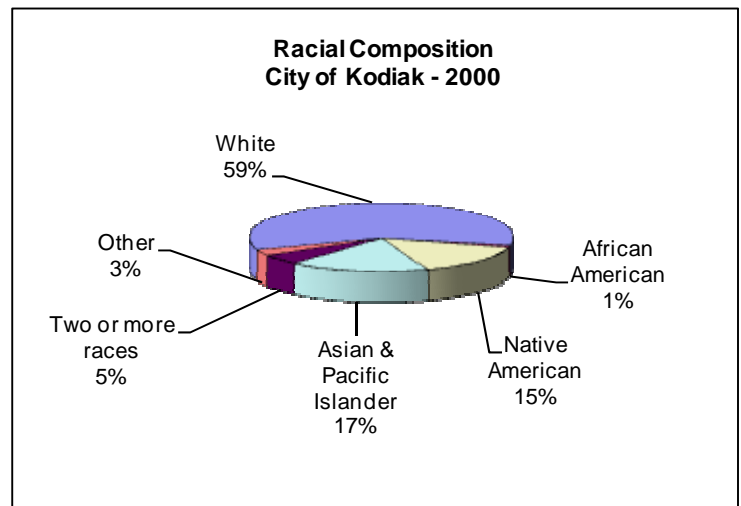
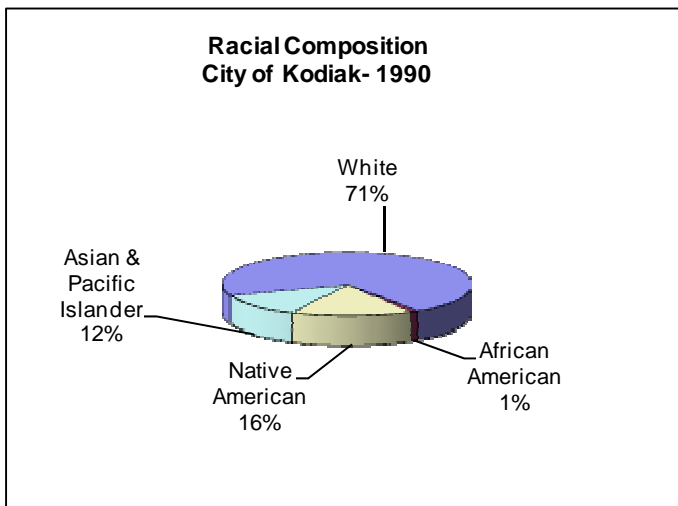
million in the direct purchase of goods and services in the Kodiak Island Borough, which was distributed among 82 businesses. AADC and its launch customers also spend an estimated \$1.9 million on travel and contract workers on site, and its spending creates an additional 72 jobs in the Kodiak economy.

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 33.5 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

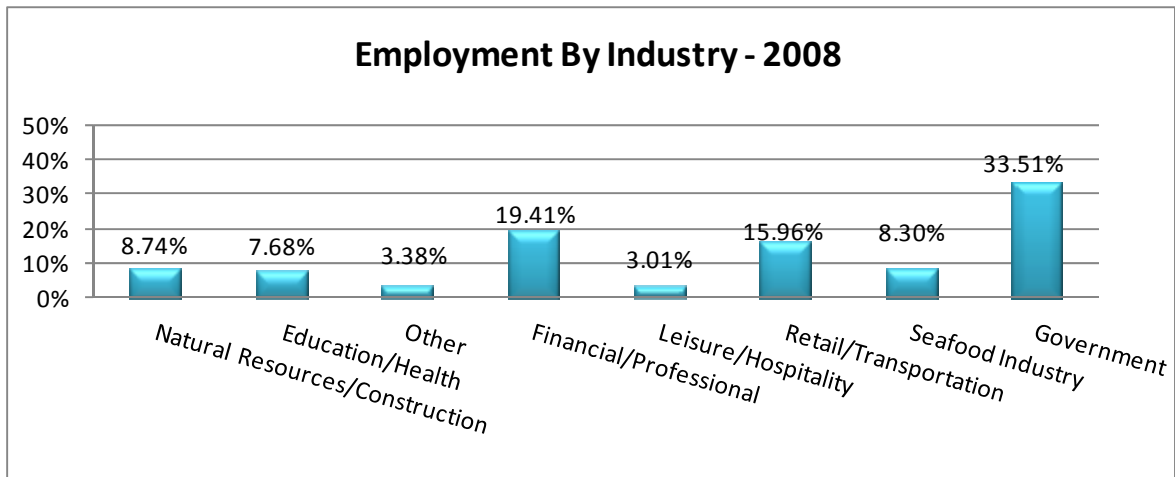


LABOR FORCE

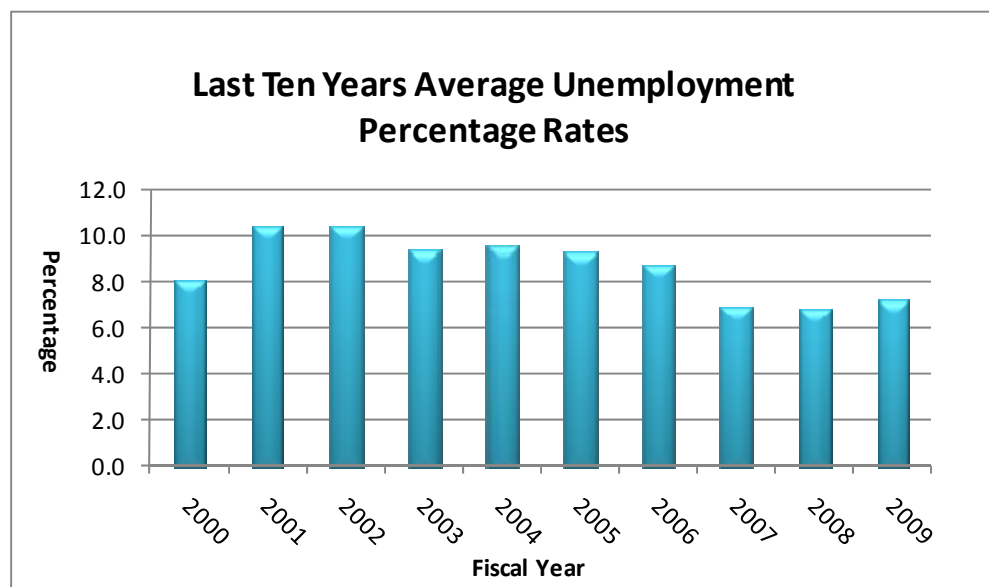
In 2008, the state estimated the Kodiak region's average monthly employment to be 4,577 excluding fish harvesting and Coast Guard. This figure more accurately depicts the number of full and part-time jobs as opposed to the number of actual workers.

The U.S. Coast Guard and other government entities is the dominant industry, in terms of employment with 35% of the total. The seafood industry (includes fish harvesting and seafood processing) is the next largest employment sector, with 27%. Retail trade/transportation /utilities accounted for about 11%, education/health 7%, financial/information/professional and business 6%, leisure and hospitality 6%, natural resources/construction 4% and other services 3%.

The following chart shows the distribution of the workforce in 2008.



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 6.8% to as high as 10.4%. The average annual unemployment rate for Kodiak in fiscal year 2009 was 7.2%.



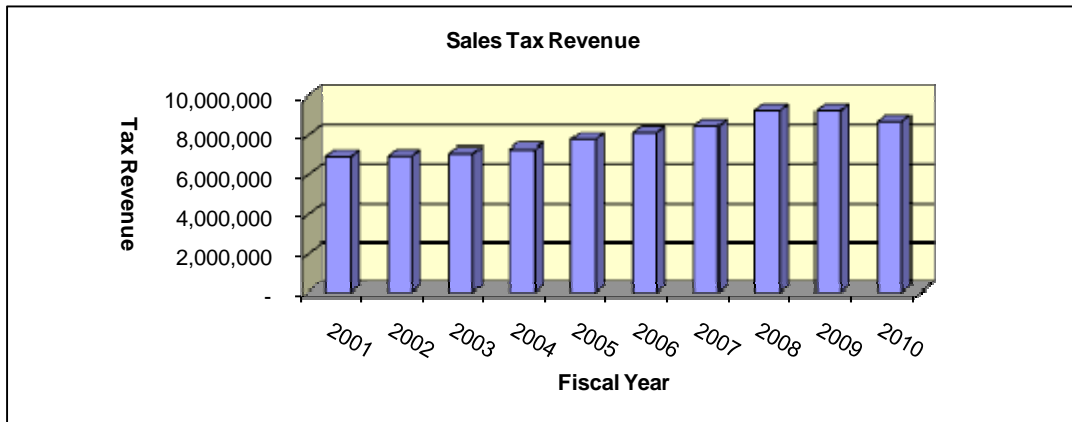
INCOME

In 2007, the Alaska Department of Labor reported the annual average monthly wage for workers in the Kodiak region was \$3,060. Total payroll in 2007 was \$206.2 million. In 2006 Kodiak's annual average wage was \$36,717 compared to a statewide average of \$43,524.

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 \$6.9 million in 2000 to \$9.3 million in 2009. 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 2010

The following activity is outlined as essential for the orderly formulation of the fiscal year 2010
City of Kodiak Budget for the period July 1, 2009 – June 30, 2010.

DATE	ITEM	BY
March 4, 2009	Meeting of City Manager & Department Heads to distribute budget packets and provide overview of information in packets.	Manager & Department Heads
April 1, 2009	Final day for departmental budget requests to be returned to Manager (via Finance Department)	Department Heads
April 1-10, 2009	Revenue Forecast (all funds)	Finance Director
April 6 - 17, 2009	City Manger reviews departmental budget with respective Department Heads.	Manager & Department Heads
April 23, 2009	Distribute Manger's Budget to City Council	Manager
May 9, 2009	City Council and Manger budget work sessions.	Manager & City Council
May 14, 2009	First reading of budget ordinance	Clerk
June 12, 2009	Advertisement for overall City Council Agenda including Budget	Clerk
June 25, 2009	Second reading and public hearing of budget ordinance; adoption of budget	Clerk
July 1, 2009	Budget Implementation	Finance Director
September 22, 2009	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.

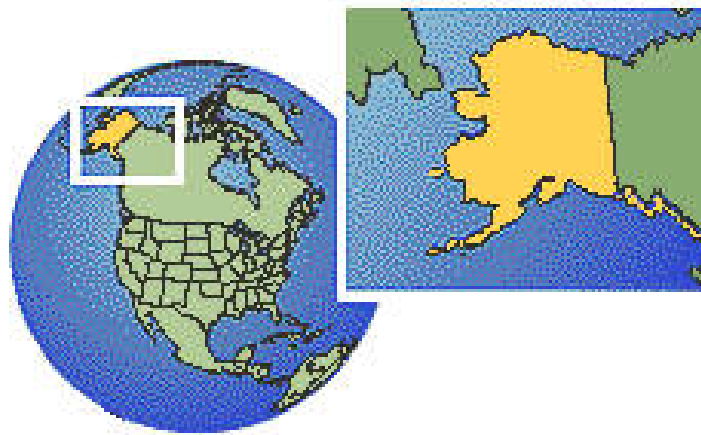
The City of Kodiak uses the same basis for budgeting as accounting. The annual financial statement shows the status of the City’s finances on the basis of “Generally Accepted Accounting Principles” (GAAP). In all cases this conforms to the way the City prepares its budget.

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 2010, 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 2009, in preparation for fiscal year 2010 and beyond, the City Council held planning work sessions in the winter of 2008 and the spring of 2009. 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 2010 budget. The planning process is expected to continue with a fall fiscal year 2010 planning workshop scheduled for January 2010.

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 2010 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 2009 budget, the fiscal year 2010 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 2010 were increased by 2.40 FTEs from fiscal year 2009. With the addition of the new Boat Yard Lift two employees

will be hired for this enterprise fund. 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. UV Water Treatment Facility Construction – The federal Enhanced Surface Water Treatment Rule requires all unfiltered surface water drinking supplies, such as the City of Kodiak's, to use a minimum of two disinfectant methods: (Cost estimate - \$3,800,000).
 2. New Jail Portion of the Police Building – Jail and Operations of Jail: (Cost estimate - \$5,800,000).
 3. Emergency Operations Response Center Construction – The community does not have a functional Emergency Operations/Response Center. The importance of and need for such a facility has become even more apparent as the community addresses homeland security issues, in addition to natural disaster response. (Cost estimate - \$1,350,000).
 4. Continued implementation of comprehensive sewer and water system improvements – including the Aleutian Homes Phase IV – (Cost estimate - \$720,000).
 5. New Public Library Construction – The City Public Library serves the entire Kodiak region and beyond, and has outgrown its current building, a building that has also reached the end of its useful life. A local citizen's group, the Kodiak Public Library Association, has committed to raising private funds to support the construction of a new library for the community. (Cost estimate - \$5,000,000).
 6. Baranof Park Improvements – This project will replace the aging track, field drainage, and the bleacher area in Baranof Park. The track is the only regulation track located in the Kodiak region and in need of replacement. (Cost estimate – \$3,000,000).
 7. Mission Road Safety Improvements – Mission Road is a primary City collector consisting of two lane paved surface with on shoulders, very limited drainage, and sight distance problems in numerous locations. Portions of the existing water and sewer utilities under the road date from the 1950s and need replacement. Because of the location, Mission Road has a significant amount of pedestrian traffic, and the lack of pedestrian facilities means most pedestrians walk in the driving lanes of the road. (Cost estimate - \$15,000,000).
 8. Leite Addition Subdivision Road Improvement – The Leite Addition Subdivision is one of the oldest residential neighborhoods in Kodiak. While most of the water and sewer lines in the area have been replaced, there are still some sections of utilities that need to be replaced. In addition, the subdivision is still served by gravel road that are poorly drained with no sidewalks. (Cost estimate - \$6,000,000).
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.

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

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

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

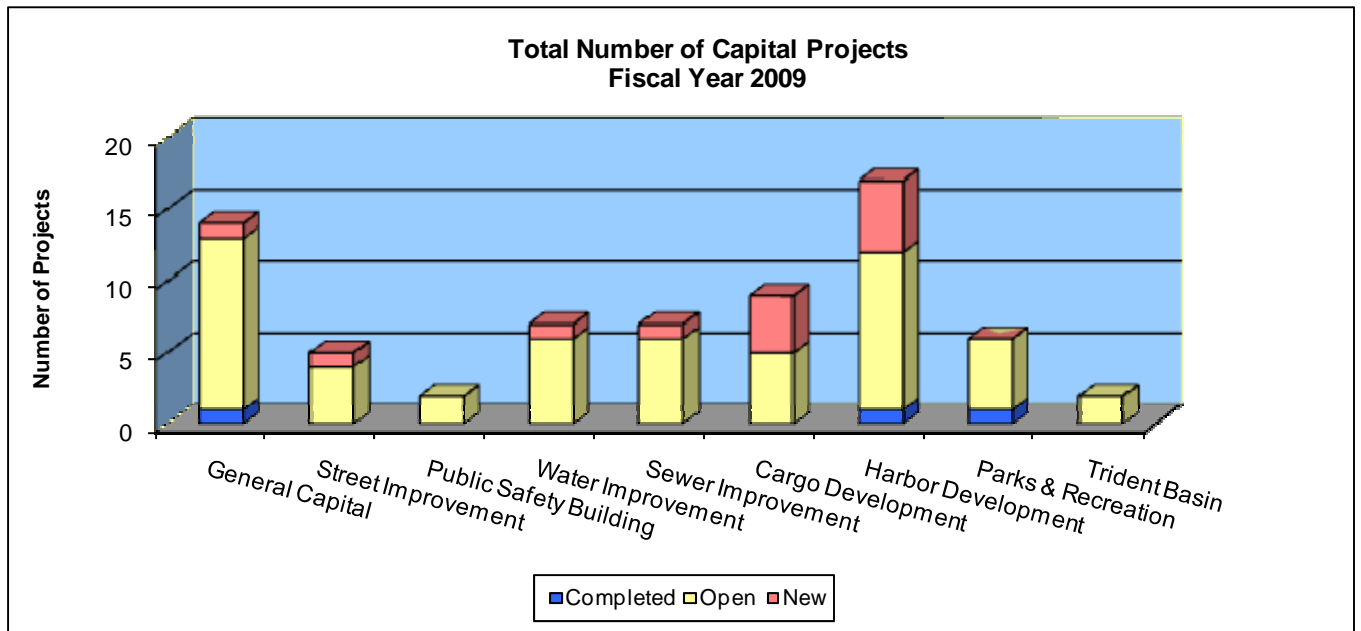
Individual performance measures are located in the detailed sections of each fund.

Accomplishments and Goals Met for fiscal year 2009

1. The fiscal year 2009 budget returned funds to the General Fund Fund Balance.
2. The Mill Rate of 2.0 remained the same in fiscal year 2009.
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 2009 budget had no reductions of services, and all services were maintained at consistent levels.
7. Completed the Communication Study Upgrade project with a project budget of \$1,689,742 – total expensed \$1,686,523.
8. Completed the St. Herman Harbor M & P Float Replacement project with a budget of \$9,820,000 – total expensed \$9,918,950.
9. Completed work on the Selief Lane Playground project with a project budget of \$90,000 – total expensed \$88,719.
10. Construction in Progress on the Police Station – Replacement of the Police Station Building with a budget of \$19,000,000. Total expensed to date is \$1,994,793.
11. Construction in Progress on the Boat Yard Vessel Lift project with a budgeted amount of \$18,700,000 – total expensed to date is \$10,520,134.
12. Implemented the fifth year of the Boat Harbor fee increase.
13. Implemented the fourth year of the Water & Sewer fee increases.

Table of Completed, Open & New Projects Fiscal Year 2010

Graph of Completed and Open Capital Projects is shown above: The fiscal year 2010 budget shows three projects being completed with the addition of twelve 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 2010. 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 General Obligation Bond in fiscal year 2008 in the amount of \$8,000,000 for construction of a replacement Public Safety Building. A Boat Yard Vessel Lift Bond in fiscal year 2008 in the amount of 4,000,000 and in fiscal year 2009 in the amount of \$1,000,000 and an 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 Principles (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.

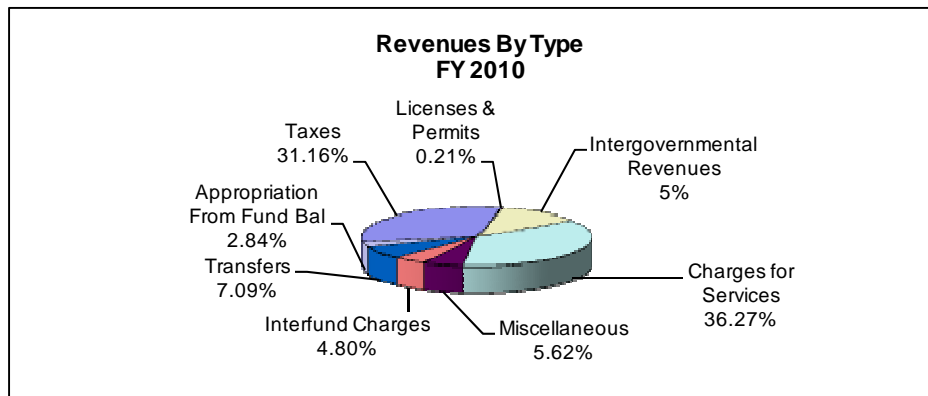
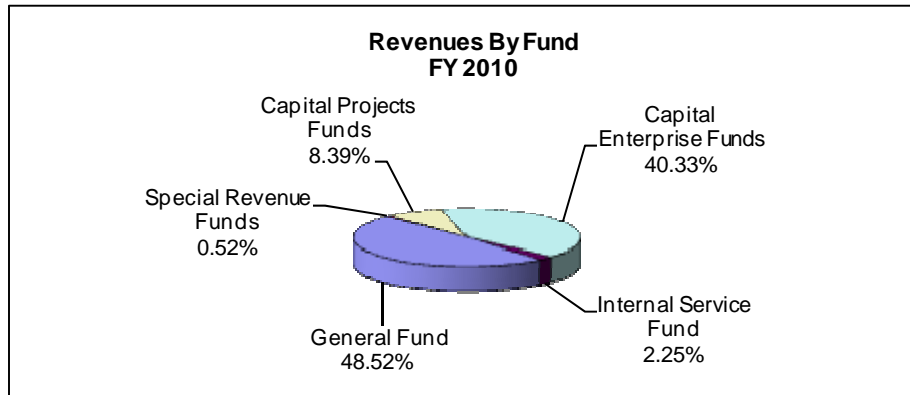
The City will identify the cash flow needs for all new projects and determine which financing method best meets the cash flow needs of the project.

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."

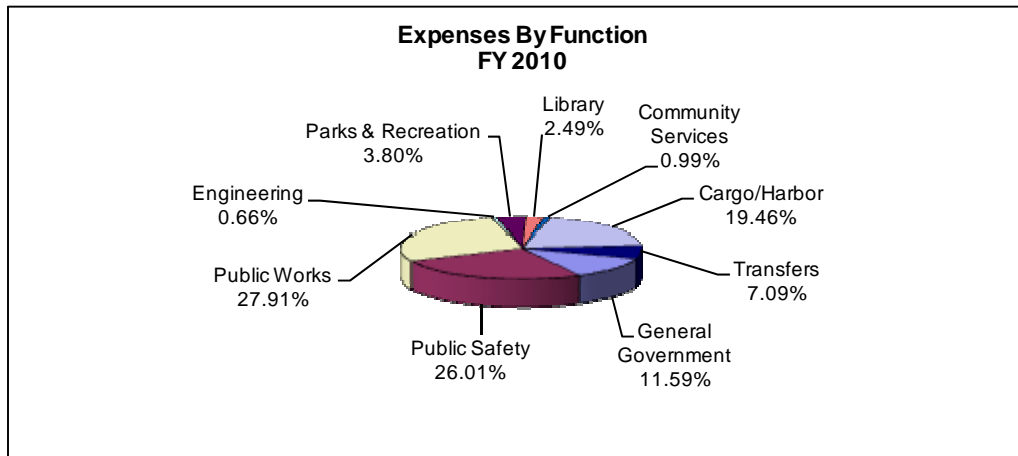
Budgeted Revenues - Summary By Fund Fiscal Year 2010

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2010 Budget Total	FY 2009 Budget Total
Revenues							
Taxes	\$ 9,377,500	\$ 120,000	\$ -	\$ -	\$ -	\$ 9,497,500	\$ 9,268,500
Licenses & Permits	65,500	-	-	-	-	65,500	59,500
Intergovernmental Revenues	2,357,440	-	1,057,104	244,280	-	3,658,824	7,154,100
Charges for Services	1,187,665	-	-	9,867,240	-	11,054,905	9,470,065
Miscellaneous	635,900	571,250	-	465,510	40,000	1,712,660	1,143,850
Interfund Charges	678,820	-	-	97,140	687,890	1,463,850	1,361,460
Transfers	531,870	-	1,415,000	215,800	-	2,162,670	15,608,560
Appropriation From Fund Bal	(45,036)	(534,250)	84,000	1,404,480	(42,360)	866,834	10,958,129
Total Revenues	\$ 14,789,659	\$ 157,000	\$ 2,556,104	\$ 12,294,450	685,530	\$ 30,482,743	55,024,164



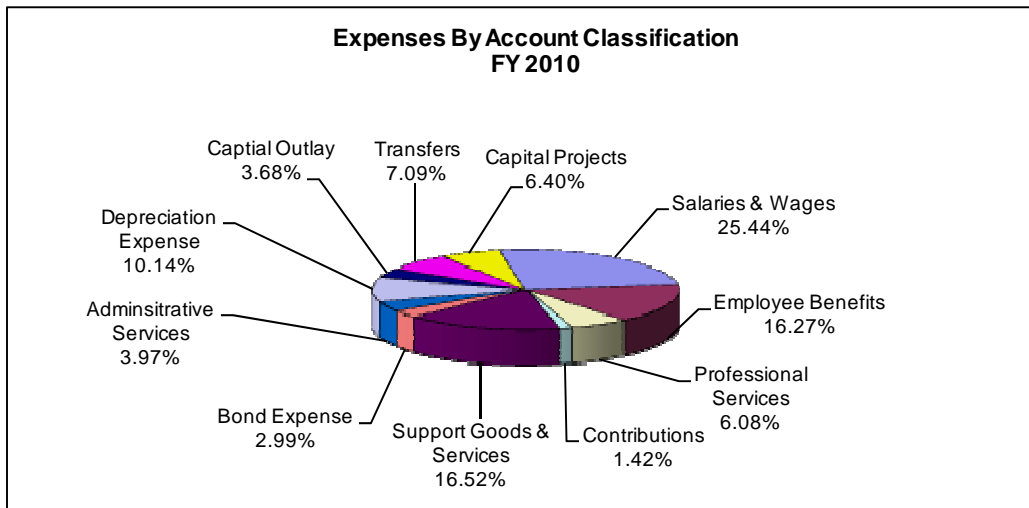
**Budgeted Expenses - Summary By Function
Fiscal Year 2010**

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2010 Budget Total	FY 2009 Budget Total
Expenditures							
General Government	\$ 2,738,870	\$ -	\$ 107,104	\$ -	\$ 685,530	\$ 3,531,504	\$ 4,637,684
Public Safety	6,855,363	-	1,000,000	74,130	-	7,929,493	10,448,628
Public Works	1,977,370	-	745,000	5,784,140	-	8,506,510	22,083,490
Engineering	202,360	-	-	-	-	202,360	164,660
Parks & Recreation	1,057,246	-	100,000	-	-	1,157,246	1,051,272
Library	759,150	1,000	-	-	-	760,150	724,070
Community Services	179,300	122,500	-	-	-	301,800	249,400
Cargo/Harbor	-	33,500	-	5,897,510	-	5,931,010	9,503,400
Transfers	1,020,000	-	604,000	538,670	-	2,162,670	6,161,560
Total Expenditures	\$ 14,789,659	\$ 157,000	\$ 2,556,104	\$ 12,294,450	\$ 685,530	\$ 30,482,743	\$ 55,024,164



**Budgeted Expenses - Summary By Account Classification
Fiscal Year 2010**

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2010 Budget Total	FY 2009 Budget Total
Expenditures							
Salaries & Wages	\$ 5,760,675	\$ -	\$ -	\$ 1,993,000	\$ -	\$ 7,753,675	\$ 7,338,040
Employee Benefits	3,638,599	-	-	1,321,150	-	4,959,749	3,519,015
Professional Services	694,870	9,000	-	463,500	685,530	1,852,900	3,062,820
Contributions	275,900	116,500	-	40,000	-	432,400	395,000
Support Goods & Services	2,443,125	-	-	2,591,870	-	5,034,995	4,614,625
Bond Expense	535,740	-	-	375,600	-	911,340	728,020
Administrative Services	32,800	31,500	-	1,145,460	-	1,209,760	1,271,460
Depreciation Expense	-	-	-	3,092,200	-	3,092,200	3,092,200
Capital Outlay	387,950	-	-	733,000	-	1,120,950	790,764
Transfers	1,020,000	-	604,000	538,670	-	2,162,670	6,161,560
Capital Projects	-	-	1,952,104	-	-	1,952,104	24,050,660
Total Expenditures	\$ 14,789,659	\$ 157,000	\$ 2,556,104	\$ 12,294,450	\$ 685,530	\$ 30,482,743	\$ 55,024,164



SUMMARY ALL FUNDS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Revenues					
Taxes	\$ 9,223,253	\$ 9,534,747	\$ 9,268,500	\$ 10,128,932	\$ 9,497,500
Licenses and Permits	51,535	102,748	59,500	76,679	65,500
Intergovernmental Sources	6,602,777	2,130,783	15,104,100	13,420,012	3,658,824
Charges for Services	9,038,419	1,219,404	9,470,065	10,180,653	11,054,905
Fines and Forfeitures	29,452	55,229	32,000	20,122	39,100
Interest	1,781,085	283,602	476,750	933,676	615,160
Rents	368,933	97,030	342,800	486,361	419,600
Miscellaneous	161,821	1,200,191	467,300	1,554,391	638,800
Interfund Charges	2,449,927	760,430	1,371,460	16,103,069	1,463,850
Total Revenues	<u>\$ 29,707,201</u>	<u>\$ 15,384,164</u>	<u>\$ 36,592,475</u>	<u>\$ 52,903,895</u>	<u>\$ 27,453,239</u>
Expenditures					
Salaries and Wages	\$ 6,328,413	\$ 6,545,727	\$ 7,338,040	\$ 6,791,012	\$ 7,753,675
Employee Benefits	4,954,352	4,415,057	3,519,015	3,248,162	4,959,749
Professional Services	947,632	876,318	1,060,290	971,873	1,167,370
Contributions	319,550	334,169	395,000	359,256	432,400
Support Goods and Services	4,627,108	4,933,875	5,305,155	4,740,849	5,720,525
Bond Expense	92,023	204,105	742,770	563,911	911,340
Depreciation Expense	3,124,304	3,347,055	3,207,220	1,671,463	3,092,200
Administrative Charges	1,107,062	1,329,005	1,141,690	1,275,779	1,209,760
Capital Outlays	12,945,569	14,433,330	24,841,424	29,452,585	3,073,054
Total Expenditures	<u>\$ 34,446,013</u>	<u>\$ 36,418,641</u>	<u>\$ 47,550,604</u>	<u>\$ 49,074,889</u>	<u>\$ 28,320,073</u>
Excess of Revenues over Expenditures	(4,738,812)	(21,034,476)	(10,958,129)	3,829,005	(866,834)
Other Financing Sources (Uses)					
Transfers In	11,957,182	27,515,266	7,473,560	14,691,920	2,162,670
Transfers Out	(10,798,578)	(19,269,027)	(7,473,560)	(14,601,920)	(2,162,670)
Net Other Financing Sources (Uses)	<u>\$ 1,158,604</u>	<u>\$ 8,246,239</u>	<u>\$ -</u>	<u>\$ 90,000</u>	<u>\$ -</u>
Net Change in Fund	\$ (3,580,208)	\$ (12,788,237)	\$ (10,958,129)	\$ 3,919,005	\$ (866,834)
Total Revenues	45,244,592	55,687,667	55,024,164	63,676,810	30,482,743
Total Expenses	45,244,592	55,687,667	55,024,164	63,676,810	30,482,743

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. The City of Kodiak has a relatively stable economy and revenues are projected based on historical trends over the last five years and any rate increases approved for the projected year. For example, sales tax is the major revenue source in the General Fund and increases approximately 5% every year. The charges for services in the Enterprise Funds vary due to approved rate increase spread over five year time periods. Interest earnings in all funds have decreased based on the market.

Summary of Operating Position

Statement of Revenues, Expenditures, and Changes in Fund Balance / Net Assets Operating Budget - Year Ending June 30, 2010

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Budget FY 2010 Total	Estimated FY 2009 Total
Revenues							
Taxes	\$9,377,500	\$ 120,000	\$ -	\$ -	\$ -	\$ 9,497,500	\$ 10,128,932
Licenses and Permits	65,500	-	-	-	-	65,500	76,679
Intergovernmental Sources	2,357,440	-	1,057,104	244,280	-	3,658,824	13,420,012
Charges for Services	1,187,665	-	-	9,867,240	-	11,054,905	10,180,653
Fines and Forfeitures	39,100	-	-	-	-	39,100	20,122
Interest	190,000	181,750	-	213,410	30,000	615,160	933,676
Rents	103,000	96,500	-	220,100	-	419,600	486,361
Miscellaneous	303,800	293,000	-	32,000	10,000	638,800	1,554,391
Interfund Charges	678,820	-	-	97,140	687,890	1,463,850	16,103,069
Total Revenues	<u>14,302,825</u>	<u>691,250</u>	<u>1,057,104</u>	<u>10,674,170</u>	<u>727,890</u>	<u>27,453,239</u>	<u>52,903,895</u>
Expenditures							
Salaries and Wages	5,760,675	-	-	1,993,000	-	7,753,675	6,791,012
Employee Benefits	3,638,599	-	-	1,321,150	-	4,959,749	3,248,162
Professional Services	694,870	9,000	-	463,500	-	1,167,370	971,873
Contributions	275,900	116,500	-	40,000	-	432,400	359,256
Support Goods and Services	2,443,125	-	-	2,591,870	685,530	5,720,525	4,740,849
Bond Expense	535,740	-	-	375,600	-	911,340	563,911
Depreciation Expense	-	-	-	3,092,200	-	3,092,200	1,671,463
Administrative Charges	32,800	31,500	-	1,145,460	-	1,209,760	1,275,779
Capital Outlays	387,950	-	1,952,104	733,000	-	3,073,054	29,452,585
Total Expenditures	<u>13,769,659</u>	<u>157,000</u>	<u>1,952,104</u>	<u>11,755,780</u>	<u>685,530</u>	<u>28,320,073</u>	<u>49,074,889</u>
Excess of Revenues over Expenditures	533,166	534,250	(895,000)	(1,081,610)	42,360	(866,834)	3,829,005
Other Financing Sources (Uses)							
Transfers In	531,870	-	1,415,000	215,800	-	2,162,670	14,691,920
Transfers Out	(1,020,000)	-	(604,000)	(538,670)	-	(2,162,670)	(14,601,920)
Net Other Financing Sources (Uses)	<u>(488,130)</u>	<u>-</u>	<u>811,000</u>	<u>(322,870)</u>	<u>-</u>	<u>-</u>	<u>90,000</u>
Net Change in Fund	45,036	534,250	(84,000)	(1,404,480)	42,360	(866,834)	3,919,005
Balance at Beginning of Year (6/30/09)	7,704,029	3,735,916	17,262,879	81,700,704	325,544	110,729,073	106,810,068
Balance at End of Year (6/30/10)	<u>7,749,065</u>	<u>4,270,166</u>	<u>17,178,879</u>	<u>80,296,224</u>	<u>367,904</u>	<u>109,862,239</u>	<u>110,729,073</u>
Percentage Change	0.58%	14.30%	-0.49%	-1.72%	13.01%	-0.78%	3.67%
Budgeted Revenues	14,789,659	157,000	2,556,104	12,294,450	685,530	30,482,743	63,676,810
Budgeted Expenses	14,789,659	157,000	2,556,104	12,294,450	685,530	30,482,743	63,676,810

The General Fund is estimated to increase slightly as the fund balance is being replaced in fiscal year 2009 in the amount of \$45,036. 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 \$1,020,000 are being transferred to the General Capital Project Fund.

The Special Revenue Fund is estimated to increase. The Enhancement Fund is the largest fund in the Special Revenue funds. There is are no transfers from the Enhancement Fund in fiscal year 2010 resulting in an overall increase of \$534,250 in fund balance.

The Capital Project Fund will decrease in fiscal year 2010 due to the use of fund balance in the Capital Project Funds. The General Capital Project fund will use \$530,000, the Street Improvement Fund will return \$186,000 of fund balance, the Public Safety Building will not use any, the Water Improvement Fund will use \$40,000, the Sewer Improvement Fund will use \$150,000, the Cargo Fund will not use fund balance, the Harbor Fund will return \$500,000, and the Parks & Recreation Fund will return \$50,000.

The Enterprise Fund is estimated to decrease as the fund balance is being used in fiscal year 2010. 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. Fiscal year 2009 was the last year of increased fees. A utility rate study project was completed and rates were increased in the Water and Sewer Funds starting in fiscal year 2007 and will end in fiscal year 2011. A new rate study will commence in fiscal year 2010 to review the status of the rates. The total use of fund balance for the enterprise funds is in the amount of \$1,404,480.

The Internal Service Fund is estimated to increase in the amount of \$42,360 due to an insurance costs.

Overall the ending fund balance for fiscal year 2010 is projected to be \$3,919,005 higher 3.67% higher than fiscal year 2009. Overall all funds have increasing fund balances except the Capital Project funds, and the Enterprise funds.

The City of Kodiak will end fiscal year 2010 with a healthy fund balances in all funds and will continue to maintain adequate reserves for the future.



GENERAL FUND

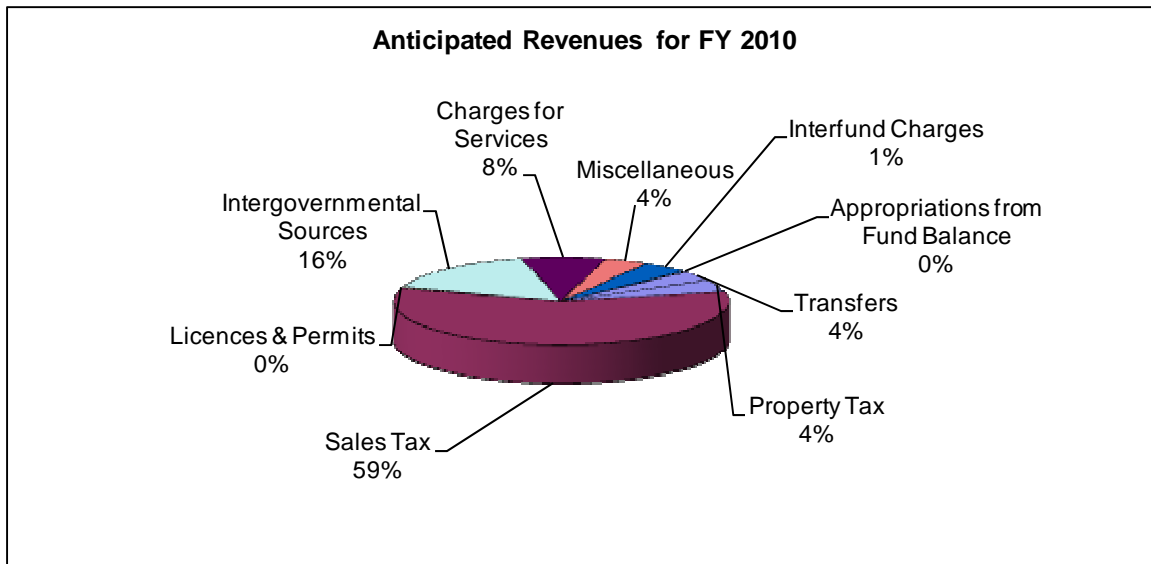
The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. Principal sources of revenue are sales taxes, property taxes, charges for services and intergovernmental revenue. 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 2007	Actual FY 2008	Budget FY 2009	Estimated FY 2009	Budget FY 2010
REVENUES					
Taxes	\$ 9,121,897	\$ 9,534,747	\$ 9,148,500	\$ 9,960,566	\$ 9,377,500
Licenses and Permits	51,534	102,748	59,500	76,679	65,500
Intergovernmental Sources	1,400,166	2,130,783	2,264,830	2,162,940	2,357,440
Charges for Services	1,296,012	1,219,405	1,230,965	1,232,892	1,187,665
Fines and Forfeitures	29,452	55,229	32,000	20,122	39,100
Interest	217,721	243,363	100,000	234,671	190,000
Rents and Royalties	128,906	97,030	155,800	173,089	103,000
Miscellaneous	59,772	1,200,191	669,300	762,277	303,800
Interfund Charges	609,740	760,430	690,920	690,920	678,820
TOTAL REVENUES	\$ 12,915,200	\$ 15,343,926	\$ 14,351,815	\$ 15,314,155	\$ 14,302,825
EXPENDITURES					
General Government	\$ 1,561,565	\$ 1,643,229	\$ 1,819,734	\$ 1,613,713	\$ 1,816,950
Public Safety	5,804,693	6,083,520	7,094,228	6,590,235	7,380,883
Public Works	2,032,305	1,715,395	2,004,330	1,900,484	1,977,370
Engineering	158,092	162,559	185,490	128,245	202,360
Public Recreation	1,655,035	1,691,288	1,846,172	1,682,629	1,816,396
Library	461,949	484,548	475,500	474,614	531,700
Community Services	41,111	44,499	43,000	38,793	44,000
TOTAL EXPENDITURES	\$ 11,714,750	\$ 11,825,038	\$ 13,468,454	\$ 12,428,713	\$ 13,769,659
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 924,796	\$ 1,427,284	\$ 1,506,000	\$ 1,626,843	\$ 531,870
Transfer Out	(1,433,470)	(10,350,205)	(5,118,470)	(5,118,473)	(1,020,000)
Net Other Financing Sources (Uses)	\$ (508,674)	\$ (8,922,921)	\$ (3,612,470)	\$ (3,491,630)	\$ (488,130)
Net Change in Fund	\$ 691,776	\$ (5,404,033)	\$ (2,729,109)	\$ (606,188)	\$ 45,036
Total Revenues	\$ 13,148,220	\$ 22,175,243	\$ 18,586,924	\$ 17,547,186	\$ 14,789,659
Total Expenses	\$ 13,148,220	\$ 22,175,243	\$ 18,586,924	\$ 17,547,186	\$ 14,789,659

**GENERAL FUND
FY 2010 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.

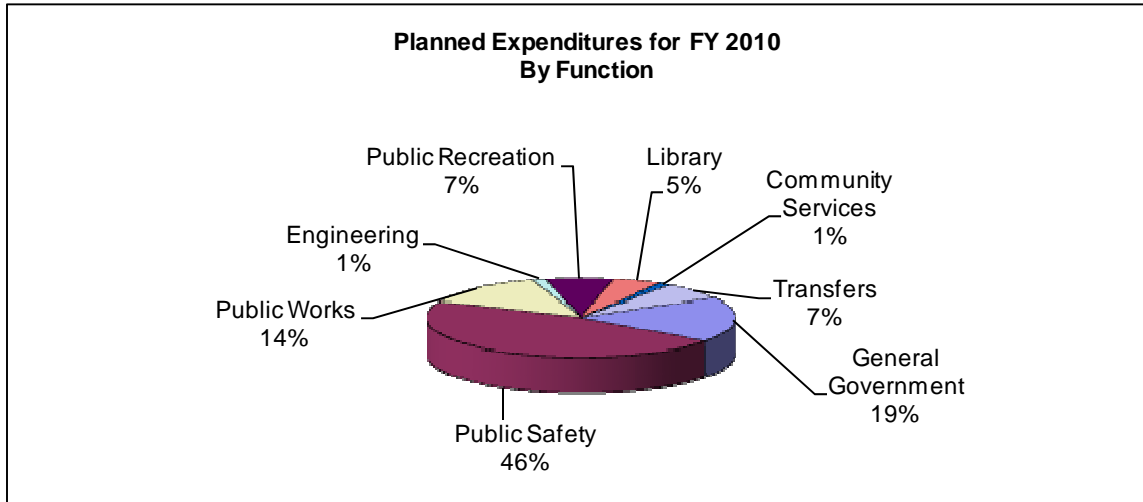
Miscellaneous – Includes fines and forfeitures, interest, rents and royalties, judgments, restitutions, asset sales, and other revenues.

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 2010 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.

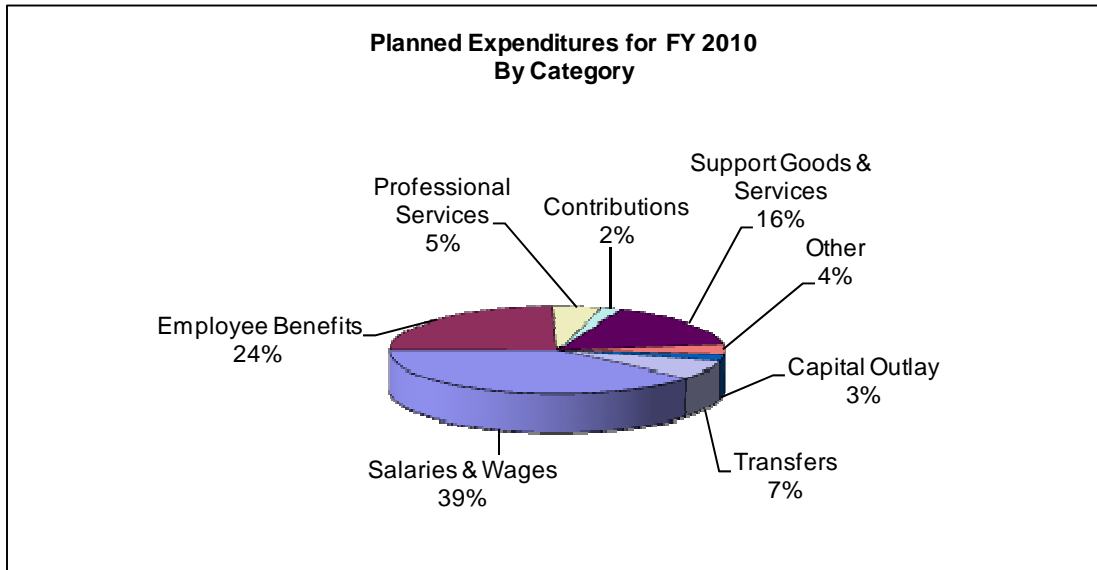
Public Recreation – Includes the administration, museum, teen center, aquatics, ice rink, and the beautification program.

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 2010

REVENUES	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Taxes					
Property Taxes	\$ 632,102	\$ 655,943	\$ 630,000	\$ 651,699	\$ 650,000
PILOT From KIHA	-	3,497	3,500	-	3,500
Sales Tax	8,465,804	8,850,746	8,500,000	9,277,301	8,700,000
Penalty And Interest	23,991	24,561	15,000	31,565	24,000
Total Taxes	\$ 9,121,897	\$ 9,534,747	\$ 9,148,500	\$ 9,960,566	\$ 9,377,500
Licenses & Permits					
Taxi Cab Permits	\$ 4,475	\$ 5,631	\$ 5,000	\$ 4,685	\$ 5,000
Building Permits	28,572	79,945	40,000	51,327	45,000
Electrical Permits	3,134	2,731	3,000	4,595	3,500
Plumbing Permits	1,995	3,075	1,500	3,667	2,000
Animal Licenses	13,055	11,066	10,000	11,695	10,000
Other Licenses	303	300	-	710	-
Total Licenses & Permits	\$ 51,534	\$ 102,748	\$ 59,500	\$ 76,679	\$ 65,500
Intergovernmental Revenue					
PERS State Revenues	\$ 203,176	\$ 353,911	\$ 751,230	\$ 640,340	\$ 760,460
Municipal Energy Assistance	240,365	778,085	390,000	389,286	385,000
Raw Fish Tax Sharing	760,099	823,097	950,000	946,635	950,000
Shared Fisheries Business Tax	68,674	62,581	63,000	70,855	63,000
Fuel Tax Sharing	6,728	6,955	14,000	6,634	14,000
Alcohol Beverage Sharing	12,700	28,300	30,000	31,600	31,000
Utility Revenue Sharing	78,089	40,700	38,100	39,963	38,100
Grants	30,335	37,154	28,500	37,627	115,880
Total Intergovernmental Revenue	\$ 1,400,166	\$ 2,130,783	\$ 2,264,830	\$ 2,162,940	\$ 2,357,440
Services Charges					
Police - Boarding of Prisoners	\$ 609,236	\$ 607,360	\$ 605,340	\$ 607,135	\$ 605,340
State Trooper Comm. Contract	136,771	129,174	80,000	128,877	120,000
Police - Other Police Services	29,111	15,492	35,000	37,462	20,000
Police Protective Custody	2,100	450	1,000	600	1,000
KIB Garbage Billing Fee	44,591	44,957	42,500	45,400	42,500
KIB - Borough Animal Control	72,380	72,380	84,125	84,125	84,125
KIB 911 Services	58,000	65,000	64,000	64,000	-
KIB - Borough Building Inspect.	133,826	110,469	130,000	76,285	130,000
Fire - Ambulance Service	56,265	31,965	40,000	44,070	35,000
Fire Miscellaneous	500	-	500	2,000	1,000
School Crossing Guard Services	7,775	7,680	12,000	8,060	12,000
Parks - School Lifeguard Services	10,088	7,074	7,500	7,918	7,500
Parks - Swimming Pool	13,006	12,459	28,000	15,995	20,000
Parks - Adult Sports	13,923	14,709	15,000	18,945	16,000
Parks - Youth Program	47,979	51,156	36,000	44,464	40,000
Parks - Special Events	8,053	1,330	2,000	175	2,000
Parks - Ice Rink	3,795	2,205	3,000	-	3,000
Parks - Teen Center	4,487	2,600	3,000	3,984	3,000
Parks - Racquetball	2,539	1,859	2,000	3,148	2,000
Parks - Snack Bar	2,912	3,240	3,000	3,659	3,000
Parks - Cemetery Charges	10,775	11,250	10,000	7,825	10,000

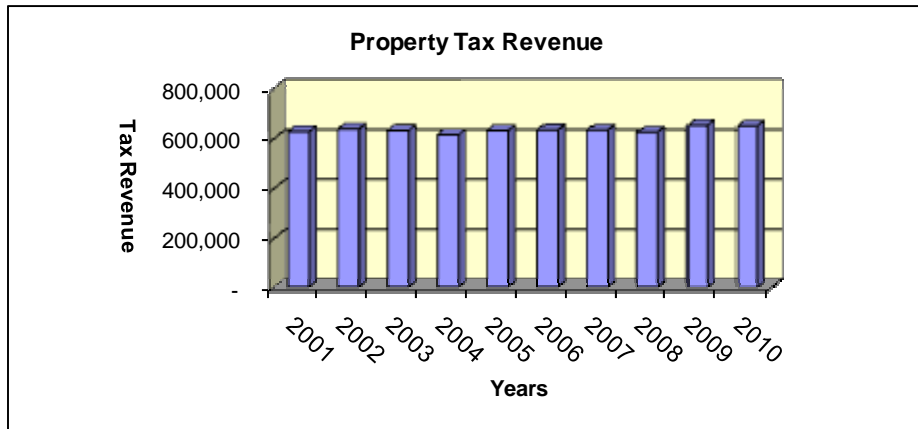
General Fund Revenues – Continued

	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010
	Actual	Actual	Budget	Estimated	Budget
Library - Borough Library Contribution	3,000	3,000	3,000	3,000	3,000
Library - Fines	6,861	6,340	7,000	6,347	7,000
Library - Lost Books	1,975	1,871	2,000	1,964	2,000
Library - Copier	5,688	5,473	6,000	5,372	6,000
Library - Fax Machine	1,054	1,077	1,000	1,128	1,000
Library - Other	835	862	1,000	1,130	1,000
Public Works - Services	1,353	1,545	1,800	2,911	3,000
Mun. Airport Fees/Charges	6,934	6,178	5,000	6,714	7,000
NSF Check Returns	200	250	200	200	200
Total Services Charges	\$ 1,296,012	\$ 1,219,405	\$ 1,230,965	\$ 1,232,892	\$ 1,187,665
Fines & Forfeitures					
Fines and Forfeits	\$ 22,585	\$ 16,261	\$ 20,000	\$ 19,852	\$ 38,600
EMT Services	6,867	38,968	12,000	270	500
Total Fines & Forfeitures	\$ 29,452	\$ 55,229	\$ 32,000	\$ 20,122	\$ 39,100
Interest					
Interest on Investments	\$ 212,667	\$ 202,932	\$ 100,000	\$ 235,803	\$ 190,000
Unrealized Gain/Loss on Investments	5,054	40,431	-	(1,132)	-
Total Interest	\$ 217,721	\$ 243,363	\$ 100,000	\$ 234,671	\$ 190,000
Rents & Royalties					
Rentals From Others	\$ 128,906	\$ 97,030	\$ 155,800	\$ 173,089	\$ 103,000
Total Rents & Royalties	\$ 128,906	\$ 97,030	\$ 155,800	\$ 173,089	\$ 103,000
Miscellaneous Revenues					
Restitution - Police Dept	\$ 115	\$ -	\$ 500	\$ -	\$ 500
Sales of Fixed Assets	6,897	13,150	5,500	1,541	3,000
Soda Vending Machine	142	-	300	-	300
Other Revenues	52,618	1,187,041	663,000	760,736	300,000
Total Miscellaneous Revenues	\$ 59,772	\$ 1,200,191	\$ 669,300	\$ 762,277	\$ 303,800
Interfund Charges					
Cargo Terminal Services	\$ 73,260	\$ 99,390	\$ 85,830	\$ 85,830	\$ 79,420
Boat Harbor Services	73,260	99,390	85,830	85,830	79,420
Water Services	73,260	99,400	85,820	85,820	79,420
Sewer Services	73,260	99,400	85,820	85,820	79,420
Trident Basin - Sea Planes	73,260	99,390	85,830	85,830	79,420
Tourism Development Service	30,000	32,000	30,500	30,500	30,500
Public Works Services	124,190	142,720	165,400	165,400	170,260
Capital Projects - Engineering Inspection	89,250	88,740	65,890	65,890	80,960
Total Interfund Charges	\$ 609,740	\$ 760,430	\$ 690,920	\$ 690,920	\$ 678,820
Appropriation From Fund Balance					
Appropriation From Fund Balance	\$ -	\$ -	\$ 2,729,109	\$ -	\$ (45,036)
Total Appropriation from Fund Balance	\$ -	\$ -	\$ 2,729,109	\$ -	\$ (45,036)
Operating Transfers					
Transfers from Other Funds	\$ 924,796	\$ 1,427,284	\$ 1,506,000	\$ 1,626,843	\$ 531,870
Total Operating Transfers	\$ 924,796	\$ 1,427,284	\$ 1,506,000	\$ 1,626,843	\$ 531,870
Total Revenue	\$ 13,839,996	\$ 16,771,210	\$ 18,586,924	\$ 16,940,998	\$ 14,789,659

Revenue Sources

TAXES:

Property Taxes: (KCC 3.04.010) The net assessed valuation of real property located within the City is estimated to be \$332,648,365 in fiscal year 2010. 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 2010 is \$650,000. The actual taxes collected for fiscal year 2009 were \$651,699.

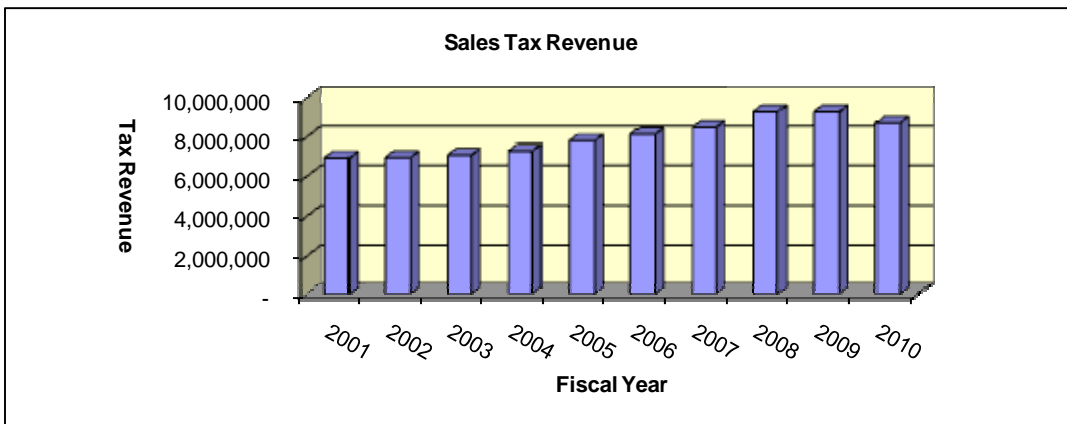


Sales Tax: (KCC 3.08.010) The City of Kodiak levies a six percent (6%) sales tax on all sales, rentals and services made within the City. Sales tax is collected in the General Fund and then transferred to the following funds based on the City of Kodiak's Code. Sales tax revenues are allocated as follows:

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

Budgeted revenues from sales tax for fiscal year 2010 is \$8,700,000. The estimated sales tax collected for fiscal year 2009 was \$9,277,301. 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.

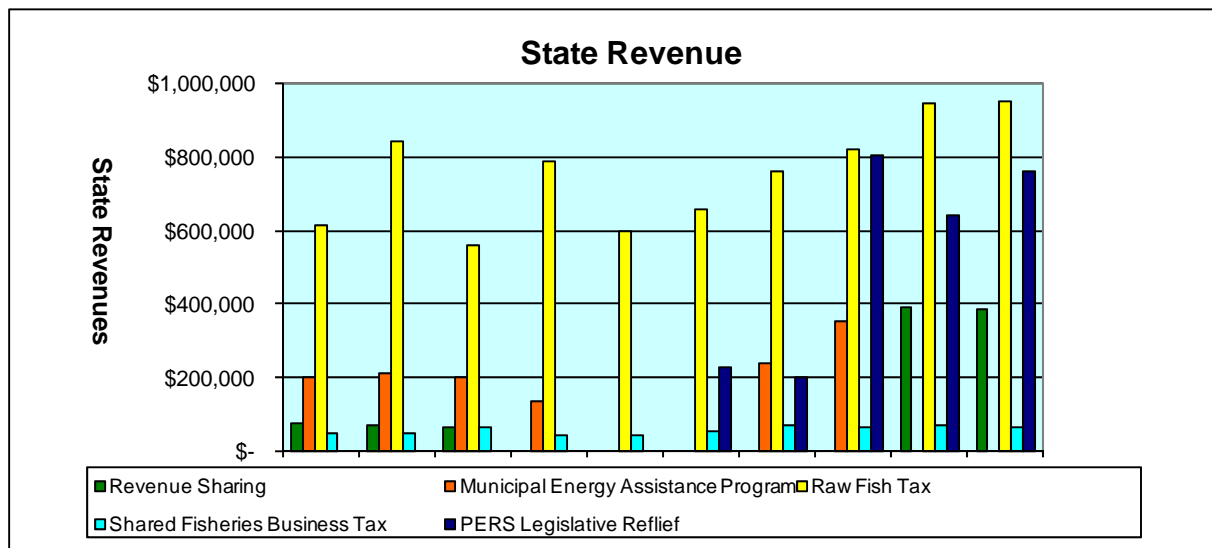
Penalty and Interest on Delinquent Taxes: (KCC 3.08.170) Penalty on sales tax is levied at five percent (5%) per month up to a total of twenty percent (20%) and interest at fifteen percent (15%) per annum. The estimate for fiscal year 2010 is \$24,000. The estimated penalty and interest collected in fiscal year 2009 was \$31,565.



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 2009 generated approximately \$51,327 in building permits and \$11,695 in animal licenses. For fiscal year 2010 the estimated revenue for building permits is \$45,000 and \$10,000 for animal licenses. The total fiscal year 2009 budgeted amount for licenses and permits is \$59,500. Fiscal year 2010 estimated total for licenses and permits is \$65,500. The increase in fiscal year 2010 was primarily due to an increase in construction, which is not anticipated in fiscal year 2010.

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 2009 generated \$640,340 in the Public Employee Retirement System (PERS). The estimate for fiscal year 2010 is \$760,460.

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 2009 generated \$389,286 in Municipal Energy Assistance Program. The estimate for the fiscal year 2010 is \$385,000.00.

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 2009 generated \$946,635 of raw fish tax sharing. The estimate for fiscal year 2010 is \$950,000. 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 2009 generated \$70,855 for shared fisheries business tax. The estimate for fiscal year 2010 is \$63,000. This estimate is based on historical data.

Fuel Tax Sharing: Certain fuel tax revenues are shared semi-annually with those incorporated municipalities in which they were collected. Fiscal year 2009 generated \$6,634 for fuel tax sharing. Expected revenue from this source for fiscal year 2010 is \$14,000.

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 2009 generated \$31,600 for alcohol beverage sharing. Expected revenue from this source for fiscal year 2010 is \$31,000.

Utility Revenue Sharing: This revenue is from the State for electric and telephone cooperative tax sharing. Fiscal year 2009 generated \$39,963 for utility revenue sharing. The estimated amount for fiscal year 2010 is \$38,100.

Grants: This revenue is from State, Federal or Local agencies. Fiscal year 2009 generated \$37,627 for grant revenue. The estimated amount for fiscal year 2010 is \$115,880.

CHARGES FOR SERVICES:

Boarding of Prisoners: The State has an agreement with the City to board prisoners at the City Jail. Fiscal year 2009 generated \$607,135 for boarding of prisoners. This revenue is estimated to be \$607,360 for fiscal year 2010.

Police: These revenues are from services generated from the Police department. Fiscal year 2009 generated \$166,939 for police services. This revenue is estimated to be \$141,000 for fiscal year 2010.

Kodiak Island Borough Revenue: The City performs services for the Kodiak Island Borough and charging fees for these services. Fiscal year 2009 generated \$269,810 for police services. This revenue is estimated to be \$256,625 for fiscal year 2010.

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 2009 generated \$44,070 for ambulance services. Revenues expected from this source for fiscal year 2010 are \$35,000.

Fire Miscellaneous: The City provides miscellaneous fire services for a fee. Fiscal year 2009 generated \$2,000 for ambulance services. Revenues expected from this source for fiscal year 2010 are \$1,000.

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.

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 2009 generated \$106,113 for parks and recreation services. Projected income from this source for fiscal year 2010 is \$106,500.

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 2009 generated \$18,941 from library services. Fiscal year 2010 is estimated to generate \$20,000.

MISCELLANEOUS REVENUES:

Fines and Forfeitures: Revenues from violations are expected to generate \$39,100 for fiscal year 2010. Fiscal year 2009 generated \$20,122 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 interest revenue is estimated at \$190,000 for fiscal year 2010. Fiscal year 2009 generated \$234,671 for interest earned on investments.

Rents and Royalties: Revenue is generated by rental agreements with various entities. The estimated amount for fiscal year 2010 is \$173,089. Fiscal year 2009 generated \$103,000 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 2009 generated \$762,277 for miscellaneous revenues. The estimated amount for fiscal year 2010 is \$303,800.

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 2009 generated \$690,920 for interfund charges. The estimated amount for fiscal year 2010 is \$678,820.

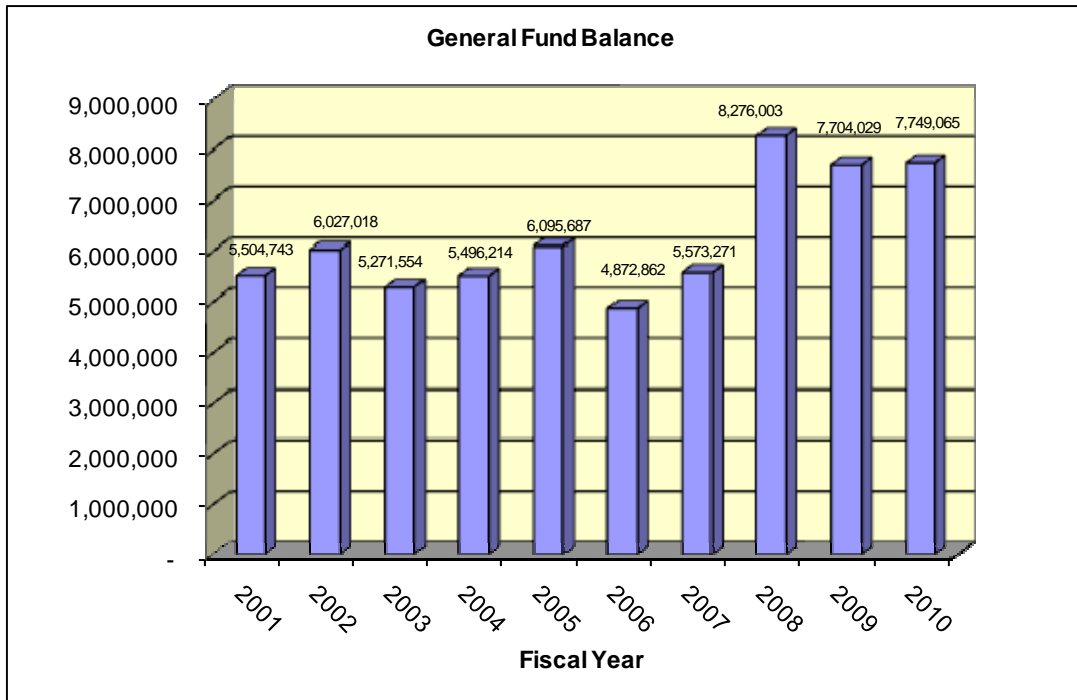
OTHER FINANCING SOURCES (USES)

Appropriation from Fund Balance: This is the use of the General Fund fund balance to be used for the current year expenditures. Fiscal year 2010 is estimated to replace \$(45,036).

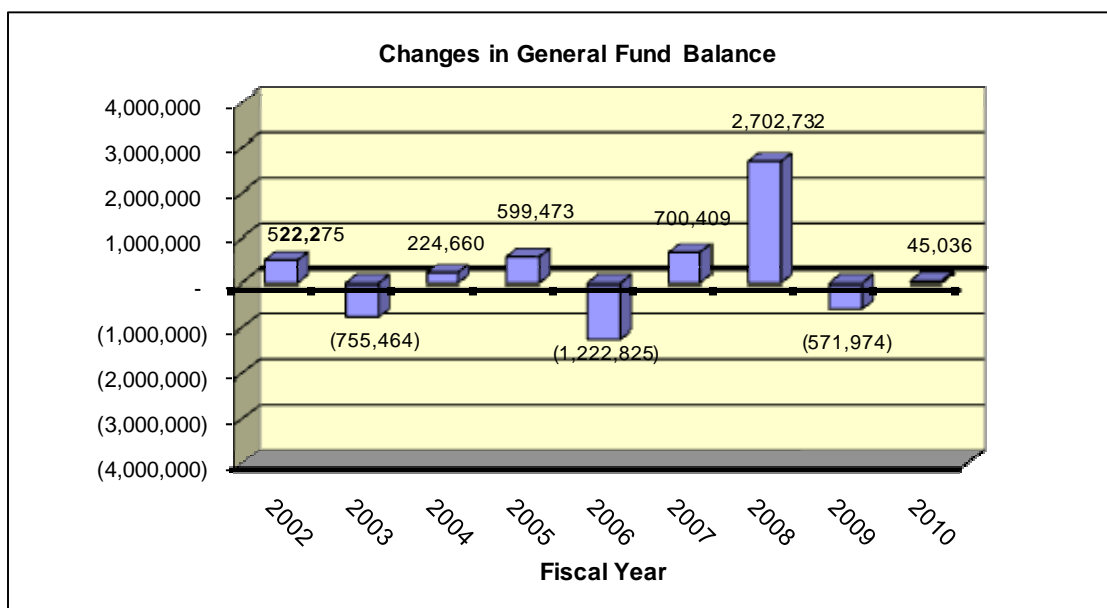
Transfer: Transfers are revenues from other funds. Fiscal year 2009 had transfers in the amount of \$1,626,843. The fiscal year 2010 budget is estimated to receive \$531,870. This transfer to the General Fund is primarily from completed projects and closed funds.

APPROPRIATIONS FROM FUND BALANCE:

Appropriations From Fund Balance: It is the goal of the City to maintain a General Fund balance of over 2 million dollars. The City has budgeted the return of \$45,036 fund balance in fiscal year 2010. In fiscal year 2009 the return of fund balance was \$606,188 which was more than the budgeted amount of \$450,061. 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."

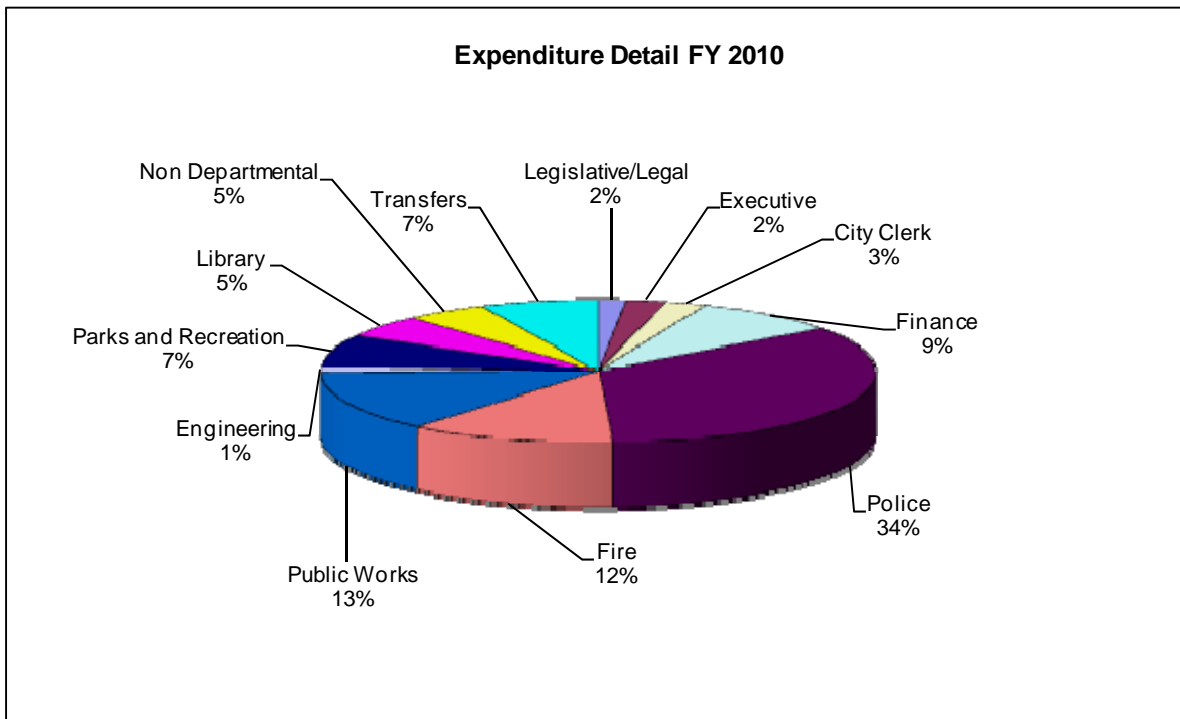


The use of fund balance is based on the City Council's decision to use the General Fund fund balance to off-set declining State revenues, however, historically the City uses less fund balance than the amount budgeted each year.



General Fund Expenditures by Department

	Actual FY 2007	Actual FY 2008	Budget FY 2009	Actual FY 2009	Budget FY 2010
Expenditures					
Legislative/Legal	\$ 290,163	\$ 278,071	\$ 269,704	\$ 227,240	\$ 244,910
Executive	216,861	280,226	358,325	324,281	339,430
City Clerk	294,604	333,282	322,175	286,258	355,150
Finance	1,036,518	1,030,102	1,250,180	1,099,883	1,266,680
Police	3,925,483	4,141,809	4,931,828	4,533,353	5,064,173
Fire	1,496,987	1,558,519	1,654,850	1,632,848	1,791,190
Public Works	2,032,305	1,715,395	2,004,330	1,900,484	1,977,370
Engineering	158,092	162,559	185,490	128,245	202,360
Parks and Recreation	986,890	987,069	1,104,322	986,913	1,057,246
Library	668,145	704,219	741,850	695,716	759,150
Non Departmental	608,702	633,787	645,400	613,492	712,000
Transfers	1,433,470	10,350,205	5,118,470	5,118,473	1,020,000
Total Expenditures	\$ 13,148,220	\$ 22,175,243	\$ 18,586,924	\$ 17,547,186	\$ 14,789,659



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%.

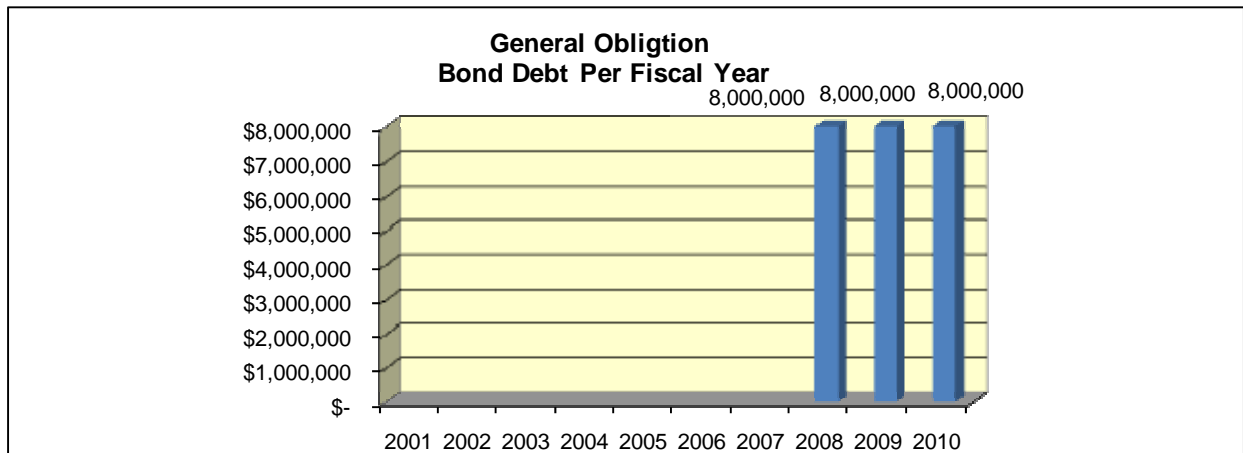
The Alaska Municipal Bond Bank Authority General Obligation Bonds, Series 2008 One issued as fully registered bonds under a book-entry system, registered in the name of CEDE & Co. as nominee of the Depository Trust Company, which will serve as depository of the 2008 Series One Bonds. Individual purchases 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

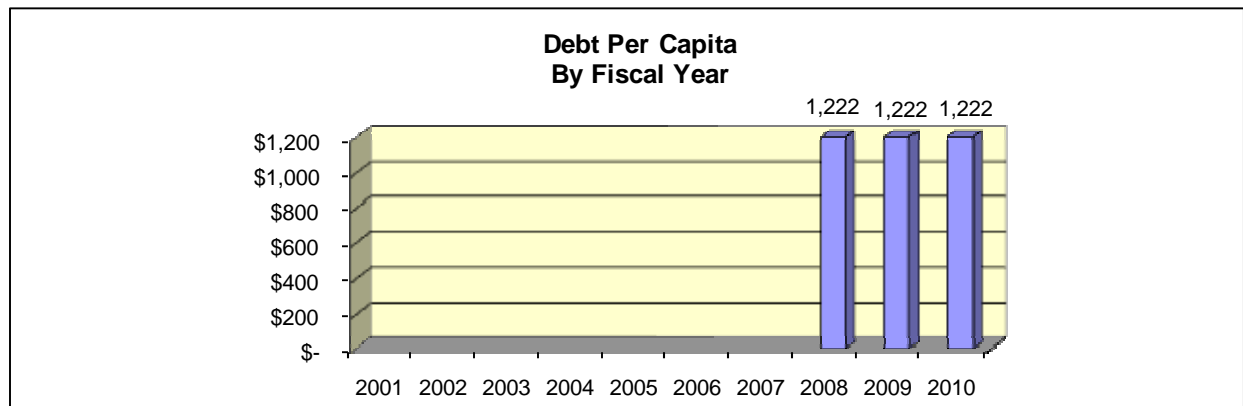
Fiscal Year	Interest Rate	Principal	Interest	Total
2009-2016	5.00%	\$ 1,305,000	\$ 2,913,907	\$ 4,218,907
2017-2019	4.00%	610,000	956,920	\$ 1,566,920
2020-2021	4.25%	420,000	596,968	\$ 1,016,968
2022	4.38%	220,000	284,990	\$ 504,990
2023	4.50%	230,000	275,365	\$ 505,365
2024	4.70%	240,000	265,015	\$ 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
		\$8,000,000	\$7,419,510	\$15,419,510

	Bonds Payable 7/1/2009	FY 2010 Requirements Additions	Reductions	Bonds Payable 7/1/2010
Public Safety Building - 2008 Series One	\$ 7,865,000	\$ -	\$ 145,000	\$ 7,720,000
Total Revenue Bonds	\$ 7,865,000	\$ -	\$ 145,000	\$ 7,720,000



At the end of fiscal year 2009 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**

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**

EXPENDITURES

Department 100 - Legislative
Sub-department 105 - Legislative

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 21,281	\$ 21,527	\$ 21,450	\$ 21,124	\$ 21,450
Employee Benefits	6,502	8,045	2,760	6,534	2,760
Professional Services	148,524	105,307	63,200	56,516	60,000
Community Promotions	22,938	27,225	36,000	23,168	36,000
Support Goods & Services	67,352	77,065	91,250	67,460	94,200
Capital Outlay	1,215	-	25,044	22,495	500
Total Expenditures	\$ 267,812	\$ 239,169	\$ 239,704	\$ 197,296	\$ 214,910

ELECTED OFFICIALS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Mayor	1	1	1	1
Council Members	6	6	6	6
Total	7	7	7	7

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Council Meetings	15	12	14	13
Work Sessions	15	15	17	15
Ordinances Effected	16	18	19	17
Resolutions Adopted	37	32	34	35
Adopt Revised Records Retention Schedule	Yes	6/28/2007	Yes	Yes

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

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

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

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

EXPENDITURES

Department 100 - Legislative
Sub-department 106 - Legal

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Professional Services	\$ 22,351	\$ 38,902	\$ 30,000	\$ 29,944	\$ 30,000
Transportation	-	-	-	-	-
Total Expenditures	\$ 22,351	\$ 38,902	\$ 30,000	\$ 29,944	\$ 30,000

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**GENERAL FUND
EXECUTIVE - ADMINISTRATION**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

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

**GENERAL FUND
EXECUTIVE - ADMINISTRATION**

EXPENDITURES

Department 110 - Executive
Sub-department 100 - Administration

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 105,929	\$ 114,018	\$ 170,310	\$ 171,061	\$ 161,700
Employee Benefits	65,093	58,828	95,770	87,879	95,830
Professional Services	496	-	5,000	11,083	5,000
Contributions	600	600	600	600	600
Support Goods & Services	8,995	9,983	10,500	9,238	10,500
Capital Outlay	-	-	-	-	1,000
Total Expenditures	\$ 181,113	\$ 183,429	\$ 282,180	\$ 279,861	\$ 274,630

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
City Manager	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Fund Balances in line with Council Goals	Yes	Yes	Yes	Yes
Successful Completion of Capital Projects	Yes	Yes	Yes	Yes
Successful Management of Grants	Yes	Yes	Yes	Yes
Number of Employee Advisory Board Meetings	6	6	6	6
Number of Staff Meetings	12	12	12	12
Number of Staff Turn Over	15	15	15	15
Number of FTEs	110.7	115.25	116.25	118.65

**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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 3,446	\$ 26,001	\$ 4,090	\$ 3,749	\$ -
Employee Benefits	2,031	13,539	2,585	2,012	-
Professional Services	2,121	11,800	20,000	4,060	20,000
Support Goods & Services	28,150	42,952	49,470	34,599	44,800
Capital Outlay	-	2,505	-	-	-
Total Expenditures	\$ 35,748	\$ 96,797	\$ 76,145	\$ 44,420	\$ 64,800

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Information Systems Administrator	0.05	0.05	0.05	0
Total	0.05	0.05	0.05	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
ESO/LEPC Meetings *	4	4	4	4
ESC Meetings **	4	4	4	4
EOP Revisions/Updates ***	2	2	2	2
Training Programs	4	8	6	6
Exercise Programs	6	8	8	8
Emergency Events	2 - Slide & Flood	2	0	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; 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.
- Reformat and recodify the City Code.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

A sub-department was initiated for records management.

The full-time Administrative Assistant position returned to the City Manager's Office. As a result, the duties associated with the position were assigned to the records program Administrative Assistant. That position was increased to full-time status and is no longer dedicated exclusively to records management.

**GENERAL FUND
CITY CLERK - ADMINISTRATION**

EXPENDITURES

Department 120 - City Clerk
Sub-department 100 - Administration

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 151,621	\$ 119,482	\$ 98,030	\$ 95,605	\$ 117,440
Employee Benefits	102,375	80,080	54,010	58,359	63,730
Professional Services	2,585	-	1,000	-	17,000
Support Goods & Services	32,255	30,101	36,570	32,002	38,500
Capital Outlay	5,768	2,694	8,320	6,200	1,000
Total Expenditures	\$ 294,604	\$ 232,357	\$ 197,930	\$ 192,166	\$ 237,670

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
City Clerk	1	0.8	0.8	0.8
Deputy Clerk	1	0.5	0.5	0.5
Administrative Assistant	1	0.9	0.9	0.5
Total	3	2.2	2.2	1.8

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Council Meetings				
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%
Elections				
Petitions packets provided to 100% of eligible candidates	100%	100%	100%	100%
Ballot eligibility determined	100%	100%	100%	100%
Pamphlet created and mailed to registered voter households	100%	100%	100%	100%

**GENERAL FUND
CITY CLERK – RECORDS MANAGEMENT**

PROGRAM DESCRIPTION

The City Clerk, assisted by the Deputy Clerk and Administrative Assistant, administers the city-wide 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

The full-time Administrative Assistant position returned to the City Manager's Office. As a result, the duties associated with the position were assigned to the records program Administrative Assistant. That position was increased to full-time status and is no longer dedicated exclusively to records management, which has decreased the amount of time devoted to assisting City departments with records management issues. More than 3,350 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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ -	\$ 60,114	\$ 74,430	\$ 65,565	\$ 63,540
Employee Benefits	-	28,760	27,050	20,130	32,740
Professional Services	-	3,519	6,000	-	6,000
Support Goods & Services	-	8,532	14,845	7,042	13,700
Capital Outlay	-	-	1,920	1,354	1,500
Total Expenditures	\$ -	\$ 100,925	\$ 124,245	\$ 94,092	\$ 117,480

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
City Clerk	0	0.2	0.2	0.2
Deputy Clerk	0	0.5	0.5	0.5
Administrative Assistant, Part-time	0	0.1	0.1	0
Administrative Assistant, Full-time	0	0.75	0.75	0.5
Total	0	1.55	1.55	1.2

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Implement records retention schedule	0%	100%	100%	100%
Provide staff awareness/training to new hires	0%	75%	75%	100%
Implement compliance controls	0%	95%	75%	80%
Meeting of City-wide records management committee bi-annually	0%	100%	100%	100%
Destroy eligible records housed in the records center	0%	87%	100%	100%
Publish records management newsletter and distribute to all City employees at least semi-annually	0%	100%	100%	100%

**GENERAL FUND
FINANCE - ADMINISTRATION**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

- Generate and collect revenues to fund City operations.
- Rapid and accurate processing of financial transactions.
- Completion of Budget Document and Annual Financial reports within time constraints.
- Prudent management of State and Federal Grant Awards.
- Maintain stable 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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 298,346	\$ 310,420	\$ 360,560	\$ 325,193	\$ 349,000
Employee Benefits	222,438	209,989	222,940	209,675	232,370
Professional Services	36,280	35,723	48,000	47,917	50,800
Support Goods & Services	29,559	29,446	33,600	32,797	32,100
Capital Outlay	3,291	3,361	-	-	3,000
Total Expenditures	\$ 589,914	\$ 588,939	\$ 665,100	\$ 615,581	\$ 667,270

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Finance Director	1	1	1	1
Senior Accountant	1	1	1	1
General Accountant	1	1	1	1
Accounting Technician/Ambulance Billing	0	0	0	0
Accounting Technician/Sales Tax	1	1	1	1
Accounting Technician/Accounts Payable	1	1	1	1
Total	5	5	5	5

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Sales Tax Delinquent for Period	\$ 52,805			
Active		\$ 32,403	\$ 53,642	\$ 30,000
Inactive		\$ 46,022	\$ 47,396	\$ 40,000
Annual revenues as a percentage of projected revenues within 5%	93%	90%	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%	95%	100%	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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 13,152	\$ 10,936	\$ 13,410	\$ 11,839	\$ 12,310
Employee Benefits	13,316	9,813	11,420	9,297	9,280
Support Goods & Services	37,040	37,222	51,200	37,827	50,800
Capital Outlay	873	-	1,500	1,305	1,500
Total Expenditures	\$ 64,381	\$ 57,971	\$ 77,530	\$ 60,268	\$ 73,890

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Accounting Technician/Cashier-Utilities	0.3	0.3	0.3	0.3
Total	0.3	0.3	0.3	0.3

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Percentage of bills mailed within 1 day of target date within 95%	99%	99%	99%	99%
Total Utility Revenue Billed	\$ 4,244,873	\$ 4,698,157	\$ 5,040,777	\$ 5,000,000
Percentage of bills billed correctly within 99%	99%	99%	99%	99%
Number of Auto Pay accounts	1202	1265	1272	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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 122,644	\$ 140,006	\$ 146,030	\$ 133,705	\$ 148,750
Employee Benefits	92,291	100,453	95,380	92,848	98,850
Professional Services	76,498	83,098	151,140	126,649	147,320
Support Goods & Services	30,958	34,669	47,300	37,549	43,800
Capital Outlay	59,832	24,966	67,700	33,283	86,800
Total Expenditures	\$ 382,223	\$ 383,192	\$ 507,550	\$ 424,034	\$ 525,520

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Information Systems Administrator	1.95	1.95	1.95	1.95
Accounting Technician/Information Systems	0	0	0	0
Total	1.95	1.95	1.95	1.95

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Network Users Supported	112	112	112	112
Network Workstations	102	102	102	102
Network Printers	16	16	16	16
Network Servers	17	17	17	17
Network Devices (other)	16	16	16	16
Internet connections maintained 95% of the time	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%	95%	95%	95%	95%

**GENERAL FUND
POLICE- ADMINISTRATION**

PROGRAM DESCRIPTION

The principal mission of the Police Department is to protect the life and property of the citizens of the City of Kodiak. The Chief of Police facilitates this mission by delegating duties and responsibilities to functional units within in the Police Department. These units 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

To accomplish the mission of the Police Department using all efficient and effective resources.

OBJECTIVES

- Enhance our ability to protect the life and property of the citizens of the City of Kodiak by using competent and highly trained professionals.
- Promote and grow competent professionals with integrity through high ethical standards, accountability, continuous training and staff development for all individuals at all organizational levels.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Construction of the new 24,000 square foot Kodiak Police Station has begun. When completed, this facility will house all police functions to include a regional dispatch and public safety answering point, Emergency Operations Center, and a new 22-bed local jail. Construction is projected to be completed by March 2010.

Awarded \$36,000 US Department of Justice, Recovery Act Grant, to purchase an interactive Law Enforcement Simulator that will present officers with complex interactive scenarios that improve and enhance their knowledge, skills and their abilities as they respond to rapidly evolving situations, which will both legally and ethically apply lethal and non-lethal force.

Awarded \$9,600 Department of Homeland Security & Emergency Management Grant, to purchase mechanical breaching equipment and ballistic shields that will enhance police operations.

Awarded \$7,300 Alaska Highway Safety Office Grant to purchase traffic safety equipment intended to augment police department traffic control efforts at routine and emergency incidents.

Completed a comprehensive survey of all Tsunami Sirens, comprising the Kodiak Siren Alert Warning System (SAWS). This was a collaborative effort between the City and the Kodiak Island Borough to evaluate, and replace (if necessary) tsunami warning sirens located within the City and in the Kodiak Island Borough. This survey was funded by a grant from the Department of Homeland Security & Emergency Management.

**GENERAL FUND
POLICE- ADMINISTRATION**

EXPENDITURES

Department 140 - Police
Sub-department 100 - Administration

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 204,903	\$ 188,920	\$ 337,060	\$ 319,392	\$ 344,380
Employee Benefits	148,203	139,142	199,940	185,878	198,550
Professional Services	2,000	3,736	3,000	12,616	4,000
Support Goods & Services	13,293	14,999	17,000	17,626	19,075
Public Utility Services	5,877	3,101	4,000	3,126	4,000
Capital Outlay	3,674	1,341	14,700	12,436	3,000
Interest Expense on Bond	-	168,021	512,500	512,227	535,740
Total Expenditures	\$ 377,950	\$ 519,260	\$ 1,088,200	\$ 1,063,301	\$ 1,108,745

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Chief of Police	1	1	1	1
Deputy Chief of Police/Lieutenant	1	1	2	2
Administrative Assistant	1	1	1	1
Total	3	3	4	4

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Professional Staff Development	17	40	46	28
Depart Staff Meetings	12	7	6	12
Community Based Programs	7	7	7	7

**GENERAL FUND
POLICE – UNIFORM PATROL**

PROGRAM DESCRIPTION

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

GOALS

To accomplish the mission of the Police Department using all efficient and effective resources

OBJECTIVES

- Reduce unnecessary use of overtime through efficient scheduling practices.
- Achieve organizational efficiency through effective resource allocation.
- Empower staff to engage in active problem solving at their level.
- Identify ineffective Respond to 90% of citizen requested non-emergency calls for service within seven minutes or less.
- Arrive on the scene of an emergency call for service within three minutes or less at least 75% of the time.
- Utilize department Records Management System (RMS) to measure response time and to evaluate other statistical data to gauge progress and achievement of goals and objectives.
- Emphasize traffic enforcement directed at reckless or unsafe driving behavior.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**GENERAL FUND
POLICE – UNIFORM PATROL**

EXPENDITURES

Department 140 - Police
Sub-department 141 - Uniformed Patrol

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 823,341	\$ 745,330	\$ 775,850	\$ 702,225	\$ 779,840
Employee Benefits	643,142	529,008	496,480	480,931	525,620
Professional Services	20,000	6,393	6,000	5,152	6,000
Support Goods & Services	134,300	55,320	63,700	37,012	57,575
Administrative Services	499	1,480	1,000	253	1,000
Capital Outlay	53,380	13,980	14,430	11,869	1,350
Total Expenditures	\$ 1,674,662	\$ 1,351,511	\$ 1,357,460	\$ 1,237,443	\$ 1,371,385

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Sergeants/Detectives	4	4	3	3
Police Officers/Detectives	9	8	8	8
Community Services Officer	0	0	0	0
Total	13	12	11	11

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Complaints Investigated	8195	8376	8839	7716
DUI Arrests	57	51	44	69
Motor Vehicle Collisions Reports	86	67	89	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 jail has one of the larger contract jails in the State. 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 Kodiak Jail services 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.

GOALS

To detain non-criminal and criminal defendants charged with violating Municipal Ordinances, and State or Federal law until their arraignment or trial in a manner that meets all State and Federal requirements for safety and detention.

OBJECTIVES

- Detain all prisoners in a safe environment where they are provided with those amenities required by State and Federal law.
- Accurately record the admission and release of prisoners from the Kodiak Jail.
- Timely response to prisoner grievances.
- Promote and grow competent professionals with integrity through high ethical standards, accountability, continuous training and staff development.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**GENERAL FUND
POLICE - CORRECTIONS**

EXPENDITURES

Department 140 - Police
Sub-department 142 - Corrections

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 238,258	\$ 234,896	\$ 304,370	\$ 254,789	\$ 308,430
Employee Benefits	216,441	159,066	181,750	165,817	194,420
Professional Services	69,954	80,087	70,000	77,863	70,000
Support Goods & Services	21,179	14,618	29,800	11,095	17,865
Public Utility Services	35,000	59,648	60,000	53,720	60,000
Capital Outlay	1,287	2,125	3,000	3,216	1,500
Total Expenditures	\$ 582,119	\$ 550,440	\$ 648,920	\$ 566,499	\$ 652,215

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Corrections Sergeant	0	0	1	1
Corrections Corporal	1	1	1	1
Corrections Officers	5	5	4	4
Total	6	6	6	6

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Bookings/Admissions	959	850	917	917
Man Days Served	3,774	4,555	3,688	3,688
Meals Served	10,490	11,835	10,285	10,285

**GENERAL FUND
POLICE- INVESTIGATIONS**

PROGRAM DESCRIPTION

The principal responsibility of the General Investigations Unit (GIU) of the Kodiak Police Department is to support the Patrol Unit with the accomplishment of the police department mission. This is accomplished in two significant ways: (1) Providing technical or advanced investigative assistance to on-going investigations; or (2) Assuming on-going Patrol cases that require significantly more time, effort, or resources than Patrol Officers can provide. By default the GIU assumes responsibility for all major crimes such as unattended deaths, sexual assaults against adults and children, robberies, kidnappings, child exploitation, and felony white-collar crimes such as fraud, theft, or embezzlement. Collateral responsibilities include providing support to the Drug Enforcement Unit (DEU), and conducting internal affairs investigations and employment-based background as assigned.

GOALS

To accomplish the mission of the Police Department using all efficient and effective use of Unit resources.

OBJECTIVES

- Collaborate with Patrol Supervisors and Officers on criminal investigations and provide technical or advanced investigative assistance as requested.
- Investigate crimes that fall under the purview of the GIU.
- Collaborate with State, Federal and other 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

Established a formal relationship with the Alaska Internet Crimes against Children (ICAC) Task Force which includes investigate support, training and financial support of investigations involving internet crimes against children, e.g. child pornography, child exploitation, etc..

**GENERAL FUND
POLICE – INVESTIGATIONS**

EXPENDITURES

Department 140 - Police
Sub-department 143 - Investigations

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 136,039	\$ 131,130	\$ 161,000	\$ 148,764	\$ 162,000
Employee Benefits	102,831	94,331	101,220	105,720	108,430
Professional Services	5,641	5,045	11,100	2,042	10,300
Support Goods & Services	11,354	10,566	12,000	6,670	12,100
Capital Outlay	2,176	5,923	4,550	3,440	-
Total Expenditures	\$ 258,041	\$ 246,995	\$ 289,870	\$ 266,636	\$ 292,830

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Sergeant/Detective	1	1	1	1
Police Officer/Detective	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Investigations Conducted	200	147	125	188
Adult Sexual Assault Investigations	11	14	5	10
Death Investigations	8	5	4	6
Agency Assist	6	7	7	7
Fraud & Theft type crimes	41	17	15	24
Patrol Assists	54	45	23	41
Child Sexual Assaults	8	4	5	6
Drug Enforcement Unit Assits	26	19	9	18
Child Pornography Crimes	8	6	7	7
Computer Forensic Exams	5	3	3	4
Defendants Charged		26	19	25
CVSA Examinations		6	16	11

GENERAL FUND
POLICE – POLICE DISPATCH/EVIDENCE

PROGRAM DESCRIPTION

The Unit provides 24-hour telephone, Enhanced 911 and dispatch services for the City of Kodiak Police Department and the Kodiak Fire Department. This Unit is also tasked with managing all records relating to department's property and evidence room.

The Kodiak Police Department (KPD) Dispatch Center has evolved into a default regional dispatch center providing many if not all of the same services to the following additional entities: The Woman's Bay and Bayside Fire Stations, Village Public Safety Officer Posts throughout the greater Kodiak area, the United States Coast Guard Military Police and Fire Departments, as well as a host of other State and Federal public safety entities. The KPD Dispatch Center also provides call taking and dispatch services for the Department of Public Safety Division of Alaska State Troopers on a contractual basis.

GOALS

To process emergency calls for service in a prompt, efficient manner, ensuring that appropriate resources and equipment are dispatched to routine and non-routine requests for services. To review and revise dispatch standard operating procedures and training. Work with the City Clerk's office to develop a comprehensive records management system that meets Local, State, and Federal requirements and industry standards. Consistent with this goal, develop and implement a plan that enables this unit to begin Laser Fiche archiving of all police department records within this fiscal year.

OBJECTIVES

- To process 90% of all emergency calls for service within 90 seconds.
- To redeploy current staff to address concerns of inadequate staffing on two of three work shifts.
- To revise the dispatch standard operating procedures and to revise dispatch officer training program.
- Participate in the City of Kodiak's comprehensive records management project and to develop and implement procedural changes regarding the collection, maintenance, archiving and disposal of department records.
- Track the work product of the division by the tally of total calls processed through the dispatch center.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

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

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 338,746	\$ 427,237	\$ 439,100	\$ 409,714	\$ 486,630
Employee Benefits	240,177	283,426	270,580	255,681	321,340
Professional Services	10,000	12,227	10,000	17,519	10,000
Support Goods & Services	50,311	74,086	63,660	55,722	64,280
Capital Outlay	3,313	14,005	26,500	27,202	-
Total Expenditures	\$ 642,547	\$ 810,981	\$ 809,840	\$ 765,839	\$ 882,250

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Communications Sergeant	1	1	1	1
Communications Officers	7	9	9	9
Department Assistant	0	0.75	0	0
Total	8	10.75	10	10

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Total Telephone Calls Received	30,059	24,683	30,059	26,520
Total 911 Calls Received	3,340	4,137	2,433	3,374
911 Calls Received & Services Dispatched	1,257	1,777	1,021	1,350
Lobby Visits (Walk Ins)	8,220	7,338	7,220	8,638
Service Calls Received/Dispatched	7,376	9,661	7,279	9,797
Service Calls for Alaska State Troopers	2,517	1,957	2,413	2,265

**GENERAL FUND
POLICE- ANIMAL CONTROL**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**GENERAL FUND
POLICE - ANIMAL CONTROL**

EXPENDITURES

Department 140 - Police
Sub-department 145 - Animal Control

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 38,970	\$ 42,853	\$ 43,700	\$ 40,200	\$ 45,250
Employee Benefits	27,620	34,504	32,700	31,657	34,740
Professional Services	75,200	70,026	96,200	92,520	101,200
Support Goods & Services	3,400	3,237	2,200	1,482	1,500
Capital Outlay	2,430	117	12,000	4,351	-
Total Expenditures	\$ 147,620	\$ 150,737	\$ 186,800	\$ 170,210	\$ 182,690

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Animal Control Officer	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Animal Control Officer				
Calls for Service - Officer Initiated	1,188	795	795	929
Animals Impounded - Officer	348	215	222	255
Citations Issued	43	36	30	35
Animal Shelter Statistics				
Animals Reclaimed by Owner	224	171	269	221
Animals Adopted	197	139	257	211
Animals Euthanized	50	-	61	57
Animal Licenses Issued	144	570	329	338

**GENERAL FUND
POLICE –DRUG ENFORCEMENT**

PROGRAM DESCRIPTION

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

GOALS

The principal goal of this Unit is to reduce the availability of drugs in the City of Kodiak through investigation and interdiction.

OBJECTIVES

- 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.
- To collaborate with other local, State, and Federal law enforcement agencies on investigations in which the Department has a mutual interest.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**GENERAL FUND
POLICE-DRUG ENFORCEMENT**

EXPENDITURES

Department 140 - Police
Sub-department 146 - Drug Enforcement

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 72,943	\$ 79,540	\$ 68,220	\$ 58,249	\$ 70,290
Employee Benefits	54,148	55,279	39,740	39,757	42,880
Professional Services	3,218	2,105	2,000	215	2,100
Support Goods & Services	6,173	2,237	18,650	9,994	15,200
Public Utility Services	894	888	1,500	802	1,500
Capital Outlay	-	4,441	2,000	1,293	5,600
Total Expenditures	\$ 137,376	\$ 144,490	\$ 132,110	\$ 110,309	\$ 137,570

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Sergeant/Detective	0	0	0	0
Police Officers/Detectives	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Investigations Conducted	167	96	146	133
Cases Referred to Prosecution	12	11	9	10
Persons Arrested	7	4	6	6
Crime Stoppers Reports Received	60	70	92	66
GIU Assists		11	15	14

GIU - General Investigation Unit

GENERAL FUND
POLICE – COMMUNITY SERVICES

PROGRAM DESCRIPTION

The principle duty of the Community Services Officer is to support the law enforcement mission by performing a variety of non-criminal enforcement duties which include, but are not limited to animal control, parking and litter enforcement. The Community Service Officer also performs a number of administrative tasks, such as serving as the department fleet manager, coordinating non-fleet related maintenance, purchasing and fulfilling minor supply requests.

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**GENERAL FUND
POLICE – COMMUNITY SERVICES**

EXPENDITURES

Department 140 - Police
Sub-department 147 - Community Services

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 51,844	\$ 58,508	\$ 55,860	\$ 29,276	\$ 48,260
Employee Benefits	24,172	36,548	32,000	24,340	41,720
Professional Services	440	-	-	-	-
Support Goods & Services	1,213	87,499	132,000	110,670	123,700
Capital Outlay	27,499	83,101	65,000	55,178	83,000
Total Expenditures	\$ 105,168	\$ 265,656	\$ 284,860	\$ 219,464	\$ 296,680

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Communications Services Officer	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Calls of Service	1367	1184	1275	1275
Animal Related Service Calls	66	133	25	75
Citations Issued	267	384	384	345
Vehicles Impounded	69	85	68	74
Vehicles Work Orders Processed	312	406	131	283

GENERAL FUND
POLICE – POLICE CANINE SERVICES

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**GENERAL FUND
POLICE – POLICE CANINE SERVICES**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ -	\$ 52,269	\$ 76,900	\$ 73,692	\$ 78,410
Employee Benefits	-	43,302	45,368	51,467	50,398
Professional Services	-	529	1,000	1,340	1,500
Support Goods & Services	-	5,043	9,000	7,153	9,500
Capital Outlay	-	596	1,500	-	-
Total Expenditures	\$ -	\$ 101,739	\$ 133,768	\$ 133,652	\$ 139,808

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Police Officer/Detective	0	1	1	1
Total	0	1	1	1

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Police Canine Deployment (all)	25	144	35	67
Scent Detection Investigations	28	159	35	71
Apprehensions/Tracks/Searches	3	7	5	6
Canine Team Training (hours)	126.5	144.5	136	141.5
Public Appearances	24	29	27	27

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

**GENERAL FUND
FIRE ADMINISTRATION / OPERATIONS**

PROGRAM DESCRIPTION

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

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

Ensured a well-maintained, cross-trained emergency response force capable of resolving emergencies and disasters with a positive result. Participated in emergency disaster training playing a lead role in the exercises. Provided fair and consistent enforcement of all Fire Codes. Maintained all emergency response equipment, facilities, and apparatus in the highest state of readiness.

**GENERAL FUND
FIRE ADMINISTRATION / OPERATIONS**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 798,529	\$ 827,711	\$ 889,050	\$ 864,932	\$ 931,495
Employee Benefits	575,580	542,535	535,700	575,875	599,895
Professional Services	3,068	3,952	18,000	17,463	18,000
Support Goods & Services	66,655	123,537	122,500	102,341	126,500
Public Utility Services	24,997	21,715	35,000	24,555	25,000
Administrative Services	9,143	10,049	12,000	14,530	16,300
Capital Outlay	19,015	29,020	42,600	33,152	74,000
Total Expenditures	\$ 1,496,987	\$ 1,558,519	\$ 1,654,850	\$ 1,632,848	\$ 1,791,190

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	0	0
Fire Lieutenant	3	3	3	3
Firefighter/EMT III	4	5	5	5
Firefighter/EMT II	3	2	4	4
Firefighter/EMT I	0	0	0	0
Department Assistant (PT)	0.5	0.75	0.75	0.75
Total	12.5	12.75	13.75	13.75

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Fire Response within 5 Minutes	90%	90%	90%	90%
EMS Response within 5 Minutes	90%	90%	90%	90%
Hazmat and Rescue Response within 5 Minutes	90%	90%	90%	90%

**GENERAL FUND
PUBLIC WORKS–ADMINISTRATION**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

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

**GENERAL FUND
PUBLIC WORKS – ADMINISTRATION**

EXPENDITURES

Department 160 - Public Works
Sub-department 100 - Administration

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 41,090	\$ 40,834	\$ 49,950	\$ 46,338	\$ 52,480
Employee Benefits	33,664	34,405	29,980	34,918	31,540
Professional Services	5,825	-	-	-	-
Support Goods & Services	7,295	6,619	9,700	6,595	10,200
Capital Outlay	528	2,112	3,000	25	-
Total Expenditures	\$ 88,402	\$ 83,970	\$ 92,630	\$ 87,875	\$ 94,220

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Public Works Director	0.5	0.5	0.5	0.5
Total	0.5	0.5	0.5	0.5

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Total Public Works Employees	24	24	24	24

**GENERAL FUND
PUBLIC WORKS - STREETS**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Purchase of one ½ Ton Pickup is scheduled in fiscal year 2010.

**GENERAL FUND
PUBLIC WORKS - STREETS**

EXPENDITURES

Department 160 - Public Works
Sub-department 162 - Streets

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 328,043	\$ 299,504	\$ 367,190	\$ 329,296	\$ 369,810
Employee Benefits	223,061	215,732	190,230	227,213	227,810
Professional Services	5,000	1,975	3,000	18,710	7,000
Support Goods & Services	360,499	360,957	395,000	358,760	451,500
Public Utility Service	180,000	220,514	223,000	196,236	220,000
Capital Outlay	245,999	28,676	140,000	139,498	33,500
Total Expenditures	\$ 1,342,602	\$ 1,127,358	\$ 1,318,420	\$ 1,269,713	\$ 1,309,620

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Public Works Supervisor	1	1	1	1
Equipment Operator	0	1	1	1
Public Works Maintenance Worker	3	3	3	3
Utility Worker	1	0	0	0
Total	5	5	5	5

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
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)	5,883	5,558	5,900	5,000
Time Spent on Street Cleaning (man hours)	8,501	1,116	1,498	1,100
Snow Removed within 24 Hours	Yes	Yes	Yes	Yes
Respond to road complaints within 24 hours	40	40	8	15

**GENERAL FUND
PUBLIC WORKS - GARAGE**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

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

**GENERAL FUND
PUBLIC WORKS - GARAGE**

EXPENDITURES

Department 160 - Public Works
Sub-department 163 - Garage

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 121,017	\$ 105,843	\$ 105,080	\$ 98,444	\$ 112,330
Employee Benefits	79,043	78,037	80,660	74,043	85,900
Professional Services	-	1,758	1,500	1,563	1,500
Support Goods & Services	26,225	25,181	27,000	21,252	27,000
Public Utility Service	25,999	31,720	30,000	32,898	37,750
Capital Outlay	85,682	9,478	37,500	43,323	12,000
Total Expenditures	\$ 337,966	\$ 252,017	\$ 281,740	\$ 271,523	\$ 276,480

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Shop Supervisor	1	1	1	1
Automotive Mechanic	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Preventative Maintenance Checks	113	113	132	125
Equipment Repairs	168	232	230	225
Equipment Modifications/Refurbishment	8	18	28	10

**GENERAL FUND
PUBLIC WORKS - BUILDING INSPECTIONS**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

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

**GENERAL FUND
PUBLIC WORKS - BUILDING INSPECTIONS**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 117,181	\$ 125,820	\$ 142,580	\$ 128,249	\$ 144,340
Employee Benefits	92,169	91,486	94,760	90,365	98,010
Professional Services	899	751	10,500	16,216	5,500
Support Goods & Services	9,744	6,373	11,250	10,055	11,250
Capital Outlay	1,088	-	15,000	-	-
				4,017	
Total Expenditures	\$ 221,081	\$ 224,430	\$ 274,090	\$ 248,902	\$ 259,100

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Building Official	1	1	1	1
Assistant Building Official	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Plan Reviews Completed	52	48	50	55
Building Permits Issued	190	182	197	190
Electrical Permits Issued	156	135	136	135
Plumbing Permits Issued	81	73	97	90
Number of Inspection Trips	798	761	894	950

GENERAL FUND
PUBLIC WORKS – MUNICIPAL AIRPORT/LILY LAKE

PROGRAM DESCRIPTION

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

GOALS

Provide safe and useable facilities for aircraft users.

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. Through a capital project grant award for \$700,000, improvements will be made to the airport in fiscal year 2010. 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 2010.

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

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Professional Services	\$ 12,657	\$ 280	\$ 5,000	\$ 8	\$ 5,000
Support Goods & services	19,409	15,027	22,200	18,069	22,700
Public Utility Services	188	195	250	186	250
Administrative Services	10,000	12,118	10,000	4,207	10,000
Total Expenditures	\$ 42,254	\$ 27,620	\$ 37,450	\$ 22,470	\$ 37,950

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Maintenance Effort (man/equipment hours)	284	163	141	200

**GENERAL FUND
ENGINEERING - ADMINISTRATION**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

- 2000 Edition of the Standard Construction Specifications and Standard Details is the most recent edition. The objective is to publish a 2011 edition. (Note: This has been a goal for a number of years and it is work that still needs to be done. The department is optimistic this can be accomplished by the end of FY2011).
- 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 FY2009 and FY2010.

Significant accomplishments were made in FY2009. 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 completed. This feature is used almost on a daily basis by Engineering and Public Works. The annual sidewalk, curb and gutter project for FY2009 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 Aleutian Homes Water and Sewer Upgrade Phase IV project was successfully bid and construction started in FY09. Completion is expected in FY10. This is a follow-up on Phase II project completed in FY09 and will replace the water, sanitary sewer and storm drains, widen the sidewalks; and repave the street. The Boat Yard and Marine Lift project continued construction in FY09. The lift vehicle was delivered and assembled in the Boat Yard in FY09. Load testing and final acceptance is planned for FY10. The uplands work was well toward completion in FY09 and will be in service in FY10. The Police Station and Jail building was bid and construction began in FY09. The building is scheduled for completion in late FY10. Design work continued on Aleutian Homes Phases III and is expected to bid in FY10. Preliminary design of the UV Water Treatment Facility was completed. In FY10 the UV generators will be purchased and the final design completed.

**GENERAL FUND
ENGINEERING - ADMINISTRATION**

EXPENDITURES

Department 165 - Engineering
Sub-department 100 - Administration

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 117,923	\$ 125,786	\$ 141,680	\$ 129,223	\$ 143,660
Employee Benefits	80,725	78,331	82,610	76,129	77,900
Professional Services	15,846	8,061	25,000	11,222	25,000
Support Goods & Services	10,585	26,857	22,300	18,792	22,800
Capital Outlay	3,035	2,767	8,000	-	8,000
Allocated Expenses	(70,022)	(79,243)	(94,100)	(107,121)	(75,000)
Total Expenditures	\$ 158,092	\$ 162,559	\$ 185,490	\$ 128,245	\$ 202,360

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
City Engineer	1	1	1	1
Civil Engineer	0	0	0	0
Administrative Secretary	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Standard Construction Specifications and Standard Details Edition	2000	2000	2000	2000
General Public & Staff suggestions recorded within 24 hours	Yes	Yes	Yes	Yes
Checklist to owners or operators of project scope for all potentially affected underground and surface utilities and structures.	Yes	Yes	Yes	Yes
Projects completed in compliance with specifications	100%	100%	100%	100%
Projects completed on schedule	100%	90%	100%	100%
Projects completed within budget	100%	100%	100%	100%

**GENERAL FUND
PARKS AND RECREATION - ADMINISTRATION**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

- Intergovernmental
 - Work with the Kodiak Island Borough and the Kodiak Island Borough School District to bring the new swimming pool on line and effectively operate it to benefit as much of the community as possible.
 - Work with the Kodiak Island Borough to provide more grass-covered, well drained sport fields—in particular the fields at Woody Way, Dark Lake and East Elementary.
- Design and Construction
 - Design and build a retaining wall for the bleacher area in Baranof Park— to enlarge the bleacher platform, elevate the bleachers for improved visibility, eliminate gravel sloughing onto the track, stop erosion of asphalt behind the bleachers and separate spectators from the playing area. An enlarged bleacher platform would allow spectators to walk on a level surface in front and behind the bleachers and would more than double the spectator-seating capacity.
 - Install new playground equipment in Larch Street Minipark.
 - Begin construction of a shed-roof addition to the Baranof Park container-storage building that includes an asphalt or concrete floor, outside fuel tank and perimeter fence.
 - Begin installation of fencing on the southeast side of the city cemetery and design and begin construction of an access road on the lower northwest side. Also install bollards and chain to restrict vehicle access and install signage explaining cemetery rules.
 - Winterize the racquetball side of the Teen Center attic. This involves building boxes over the recessed racquetball light fixtures, blowing in nine-inches of loose-fill insulation and sealing the attic door.
 - Fix the left-field swale in the Baranof Park baseball field so that the drop between the left-field foul line and the manhole is half as steep.
- Maintain all City parks in an attractive and useable condition.
- Programs
 - City League Basketball: Arrange a clinic for officials and attempt to get more officials certified.
 - Crab Festival Pillar Mountain Race: Work with KEA to cosponsor the race and use it to educate the public about the benefit of wind turbines and the need to conserve electricity.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

In the fiscal year 2009 budget, Selief Lane Playground was completely retrofitted with new playground equipment. At Baranof Park a new breed of annual ryegrass was used to successfully reestablish the turf in the middle of the football season and a new scoreboard was installed at the baseball field. In the cemetery, after a winter storm blew down seven large trees, the trees were removed, including the stumps, and the disrupted ground was filled, groomed and seeded.

**GENERAL FUND
PARKS AND RECREATION - ADMINISTRATION**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 259,025	\$ 271,196	\$ 307,240	\$ 270,501	\$ 247,820
Employee Benefits	126,641	128,381	163,880	137,228	126,790
Professional Services	29,036	21,248	28,000	23,818	25,000
Support Goods & Services	78,100	80,474	83,000	84,964	83,000
Public Utility Services	3,601	3,761	5,000	3,820	5,000
Capital Outlay	20,311	12,250	16,500	18,141	6,000
Total Expenditure	\$ 516,714	\$ 517,310	\$ 603,620	\$ 538,472	\$ 493,610

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Parks & Recreation Director	1	1	1	1
Recreation Supervisor	1	1	0.5	1.5
Parks & Recreation Specialist	0	0	0.5	0
Parks Maintenance Worker	1	1	1	0
Total	3	3	3	2.5

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
City League Basketball Teams	21	24	29	25
City League Basketball Games	210	240	290	250
Crab Festival Events	7	8	8	8
Triathlon Participants	40	43	52	50

**GENERAL FUND
PARKS AND RECREATION - ADMINISTRATION**

In addition all facets of the department's operation, i.e., cemetery burials, sport leagues, facility operations and maintenance procedures, were successfully managed.



The Baranof Park a new breed of annual ryegrass was used to successfully reestablish the turf in the middle of the football season.



**GENERAL FUND
PARKS AND RECREATION - ADMINISTRATION**

A windstorm on December 26, 2008 blew seven large trees over in the city cemetery. The trees, branches and stumps were removed, and the disrupted areas were filled, groomed and seeded.



The park maintenance crew installed a new scoreboard at Baranof Park baseball field.

**GENERAL FUND
PARKS AND RECREATION - MUSEUM**

PROGRAM DESCRIPTION

The Kodiak Historical Society is responsible for the overall operation of the Baranov Museum, which is located in the Erskine House on Marine Way. The museum is open to the public year-round for a total of 1200 hours. 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

The Kodiak Historical Society is responsible for the overall operation of the Baranov Museum, which is located in the Erskine House on Marine Way. The museum is open to the public year-round for a total of 1200 hours. 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.

OBJECTIVES

- Facilitate ongoing preservation work on the museum building including interior (electrical & lighting systems, fire suppression system) and exterior (window restoration, siding repair and painting) work. Maintain and expand programs and services to provide meaningful educational opportunities to the Kodiak community.
- Increase admissions and membership revenue by effectively promoting the museum's programs and services.
- Continue to present temporary exhibits that make use of the variety of historical objects documents and photographs in the collections; secure exhibits on loan from other museums or arts organizations.
- Develop a long-range conservation program for the collections.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Improvements and preservation work to the Baranov Museum building in FY2009 include the installation of a new fire suppression system, new electrical and lighting systems, and window restoration. In addition to City support, major funding for the preservation work has come through federal grant programs (Save America's Treasures, National Scenic By-ways), the Rasmuson Foundation, and many individual donors. In FY2009, the City of Kodiak invested \$50,000 through Project 4013 – Museum Phase I, and \$90,000 through Project 4019 – Museum Phase II.

**GENERAL FUND
PARKS AND RECREATION - MUSEUM**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Contributions	\$ 50,000	\$ 57,000	\$ 60,000	\$ 60,000	\$ 60,000
Support Goods & Services	-	-	5,000	49	-
Public Utility Services	10,000	10,988	15,000	14,012	15,000
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 60,000	\$ 67,988	\$ 80,000	\$ 74,061	\$ 75,000

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Number of Visitors Annually	400	5,333	7,900	8,500
Number of Historical Artifacts	1,038	1,384	1,089	1,120
Number of Archives (Photos, Maps, Etc.)	24,250	24,250	26,000	27,000
Cost Per Unit of Participation	\$ 15.67	\$ 12.75	\$ 9.37	\$ 8.82

GENERAL FUND
PARKS AND RECREATION - MUSEUM



The February 2007 photo on the left shows part of the old wiring system on the second floor, installed by volunteers in the 1960s. The photo on the right (July 2009) shows the same area with new wiring concealed between the walls. Note also the new lighting fixture, emergency light, and fire alarm pull station.

**GENERAL FUND
PARKS AND RECREATION - MUSEUM**



Historic mill work specialist Don Corwin restored window units on the building and fabricated custom-wooden storm windows.

**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 and youth recreational activities, operate the racquetball courts for the general public, serve as a community center and serve as the information center for the department.

TEEN CENTER OBJECTIVES

- Auditorium:
 - Post facility rules and develop procedures and standards for consistent supervision.
 - Pool Tables: Keep well maintained; and promote use by holding tournaments and lessons.
 - Ping Pong Tables: Purchase two new tables and promote use by holding tournaments and lessons.
 - Indoor Basketball: Promote use by purchasing basketballs and creating a system to manage the balls so that they are returned.
 - Video X-Box and Games: Purchase a new X-Box and manage its use so that it cannot be stolen.
 - Teen Dances: Hold Back-to-School, Halloween, Christmas, Joe Floyd and Valentine's Day dances in addition to dances sponsored by community groups. These dances should be well-promoted and well run, with clear rules that are enforced.
- Office:
 - Department Revenue: manage all revenue so that it is accurately counted and turned into City Hall within two work days of collection. Ensure the collection of all fees by comparing the schedule of events with fees received.
 - Activity Registrations: Collect, tabulate and track registration forms and fees and accurately. Be able to account for all fees and all information on registration forms.
 - Attendance Information: Accurately tabulate daily attendance.
 - Provide information to the public in a courteous and manner. If information desired is not available take the caller's name and contact information so that someone can get back to them.
 - Telephone Answering Machine: Utilize the telephone answering machine to provide current information regarding events, holidays or schedule disruptions.
- Racquetball Courts:
 - Promote the sport of racquetball with innovative ideas and effort: to include tournaments, creation of a database, mailings, clinics, cooperation with high school P.E. classes, etc.
 - Keep the courts and lobby neat, well maintained and clean.
- Kitchen: Keep kitchen clean and equipment and appliances in good working order.
- Flag and Flagpole: Practice flag etiquette and abide by half-staff directives from the governor's office.
- Cleaning: Set up and monitor custodial service. Ensure building is well cleaned before major public events.
- Facility Inspection: Monitor building to ensure that it is clean and well maintained.
- Community Use: Refine facility-use form to provide more complete pertinent information.

YOUTH SPORT OBJECTIVES

- Sport Leagues:
 - Ensure team-selection process is managed by the league director, as opposed to the coaches, so that the teams are as evenly matched as possible. Strive to recruit, educate and develop referees so that they get better week by week and game by game.
 - Be innovative in adjusting schedules and venues when disrupted by weather or other circumstances.

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

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 107,448	\$ 125,592	\$ 88,230	\$ 71,288	\$ 94,870
Employee Benefits	83,017	69,530	39,680	32,810	51,210
Support Goods & Services	7,954	5,074	11,000	-	12,400
Public Utility Services	21,370	21,787	22,000	18,012	17,000
Administrative Services	2,212	3,389	5,000	19,092	5,000
Capital Outlay	8,095	8,528	-	4,612	4,000
Total Expenditures	\$ 230,096	\$ 233,900	\$ 165,910	\$ 145,814	\$ 184,480

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Recreation Supervisor	1	1	0.5	1
Department Assistant	1	1	0	0
park maintenance Worker	0	0	0.5	0
Total	2	2	1	1

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Senior Dribblers Teams	14	13	11	11
Senior Dribblers Games	80	77	72	73
Boy 7 & 8 Basketball Teams	8	7	8	8
Boy 7 & 8 Basketball Games/Practices	72	63	72	72
Boy Dribblers Teams	15	16	13	16
Boy Dribblers Games	216	237	216	264
Girl 7 & 8 Basketball Games	6	5	6	6
Girl 7 & 8 Basketball Games/Practices	54	55	54	574
Girl Dribblers Teams	19	16	16	16
Girl Dribblers Games	317	264	264	264
Spring Soccer Teams	41	36	38	40
Spring Soccer Games/Practices	494	432	461	480
Summer Soccer Teams	22	15	14	13
Summer Soccer Games/Practices	150	137	117	103
Total Teen Center Attendance	31,111	29,829	32,920	31,000
Monthly Teen Center Attendance	2,593	2,486	2,745	2,583
Racquetball Tournaments	2	2	1	2

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

In FY 2009 the Teen Center auditorium ceiling was weatherized so that 16 recessed incandescent light fixtures were sealed by building a foam box over them and 29 recessed fluorescent fixtures were sealed by removing and replacing them with surface-mount energy-efficient fixtures. Forced air heat ducts were sealed and insulated and nine-inches of loose-fill insulation was blown into the attic to double the R-value. Also in FY 2009, the old, buried fuel tank was replaced with a new, above-ground tank, and the auditorium, lobby, stairway and racquetball lobby received a new coat of paint.



The Teen Center auditorium had heat leakage through 29 recessed fluorescent lights and 16 recessed incandescent lights. The photo on the right shows the insulation after the fixture was removed. The dirt on the insulation was filtered from the air passing through it. In February and March 2008 the Teen Center averaged 14.32 gallons of fuel oil per day. During the same time period in 2009, after the auditorium weatherization project was complete, the Teen Center used 11.29 gallons per day—21% less.

GENERAL FUND
PARKS AND RECREATION - TEEN CENTER



A new fuel tank was installed in FY-2009. It is only 500 gallons—half the size of the original buried tank—to reflect the attempt to make the Teen Center building more heat efficient. Bollards to protect the tank were leftover pieces from the Baranof Park scoreboard posts.

**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 and 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.

AQUATIC OBJECTIVES

- Intergovernmental: Work with the Kodiak Island Borough and the Kodiak Island Borough School District to bring the new swimming pool on line and effectively operate it to benefit as much of the community as possible.
 - Facilitate purchasing of new equipment
 - Work with school maintenance staff to design a key system for the building
 - Develop and advertise grand opening ceremony
- Represent the Borough, City and School District as the agency in charge of the overall use and operation of the swimming pool.
- Monitor and operate pool chemical equipment, water temperature and air handling units.
- Telephone Answering Machine: Utilize the telephone answering machine to provide current information regarding schedule information (Noon Lap), holidays or schedule disruptions; and respond to messages promptly.
- Provide cleaning of the natatorium area and work with school custodial staff to ensure cleaning of other areas.
- Plan, organize, and implement an aquatics program for all ages on a year-round basis.
- Coordinate entire use by all community and school groups.
- Recruit, hire, train and supervise a staff of part-time employees.
- Use of the high school gym:
 - Organize and direct a City League Volleyball program.
 - Monitor the indoor soccer program and other Parks and Recreation use of the high school gym.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

In FY 2010 the Kodiak Island Borough completed construction of a new swimming pool. It is anticipated that this new pool, described as the best in Alaska, will become a top recreation facility and will demand an emphasis of attention from the parks and recreation department.

**GENERAL FUND
PARKS AND RECREATION - AQUATICS**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 67,500	\$ 51,467	\$ 68,420	\$ 72,999	\$ 103,740
Employee Benefits	15,478	6,652	26,302	23,547	48,846
Professional Services	1,500	1,655	2,500	1,075	2,500
Support Goods & Services	4,000	2,940	5,000	3,187	5,000
Total Expenditure	\$ 88,478	\$ 62,714	\$ 102,222	\$ 100,808	\$ 160,086

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Recreation Supervisor	0	0	0.5	1
Total	0	0	0.5	1

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Number of Individuals Participating				
Morning Lap	841	922	1,275	1,656
Noon Lap Swim	1,255	1,479	1,528	1,528
Afternoon Swim	1,062	296	79	103
Evening Lap	482	333	357	428
Aerobics	1,137	1,377	1,069	1,283
Evening Swim	3,765	2,913	3,633	4,723
Masters Swim Fit	54	77	488	634
Youth Lessons	9,320	417	1,450	3,770
Lifeguard Class	52	58	2	3
Volleyball	40	26	433	433
City League Volleyball Teams	14	14	11	14
City League Volleyball Games	183	121	160	150
Basketball	534	3,832	2,978	3,000
Soccer	954	1,836	2,000	2,000
Totals	19,496	13,566	15,463	19,728

**GENERAL FUND
PARKS AND RECREATION - AQUATICS**



**GENERAL FUND
PARKS AND RECREATION - AQUATICS**

The photo on the left is the old pool on July 24, 2009, its last day of use. The photo on the right is the new pool. The new pool features a stand-alone design with easy access from the parking lot to the pool locker rooms, abundant natural light and deck space, good ventilation, a wading pool for toddlers, a bleacher area separated from the main deck, equipment storage directly off the main deck, optimum acoustics and well insulated energy-efficient walls and ceiling.

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

PROGRAM DESCRIPTION

This funding represents the operational and maintenance costs for the City's ice rink facility. This open-aired facility has been open since December 2003. The rink opens annually in mid-November and closes the end of March. It features a refrigeration system and a Zamboni ice resurfacers that help to ensure reliable, quality ice. The ice skating schedule includes free skating times for public skating, hockey and broomball. There are also figure skating and hockey clinics held during Christmas and spring breaks. A youth hockey league runs from mid February through March. And a Learn-to-Skate program is held in two five-week sessions beginning in early January. When not in use for ice skating, the facility is a covered multipurpose play-court area used for tennis, basketball, roller hockey, soccer and community events.

GOALS

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

ICE RINK OBJECTIVES

- Encourage community use of the facility.
 - Facilitate purchasing of new equipment.
 - Work with school officials to promote school use.
 - Encourage, develop and advertise clinics, workshops and special events.
- Support the development of community skating programs, including freestyle, figure and hockey skating lessons for all ages.
- Monitor and operate the refrigeration system through physical examination of the system's vital signs and operating levels and recording of all readings into a logbook each time readings are taken.
- Perform daily maintenance of the Zamboni and the ice sheet.
 - Keep Zamboni clean, propane tanks full, blades sharp and maintain proper fluid levels.
 - Determine the proper operating temperature and thickness of the ice sheet.
- Exercise safety practices in dealing with R22, the Zamboni, the edging machine and other chemicals and equipment.
- Coordinate use by all community and school groups.
- Recruit, hire, train and supervise a staff of part-time employees.
 - Training to include first aid, CPR and blood borne pathogens.
- Maintain an inventory of maintenance tools, machinery parts, manuals and reports.
- Install a new gate panel on the Zamboni building side of the rink to allow the Zamboni gates to remain closed, except when needed to get the Zamboni on the ice.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

In FY-2010, KEA installed three wind turbines on Pillar Mountain that each produces 1.5 megawatts of power. In March of 2009, the ice rink used 37,000 KWH the whole month; this is the amount of power generated by one wind turbine turning for 24 hours. The new wind turbines will reduce the amount of diesel fuel used to run the ice rink refrigeration system.

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

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 13,999	\$ 19,402	\$ 45,350	\$ 43,759	\$ 45,960
Employee Benefits	4,237	2,433	17,220	13,782	18,110
Professional Services	2,499	5,500	4,500	2,720	4,500
Support Goods & Services	16,900	14,361	19,500	17,098	19,500
Public Utility Services	39,999	49,554	45,000	38,275	40,000
Capital Outlay	-	-	5,000	-	-
Total Expenditures	\$ 77,634	\$ 91,250	\$ 136,570	\$ 115,635	\$ 128,070

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0.5	0.5
Total	0	0	0.5	0.5

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Number of Individuals Participating				
Peak Total Attendance		10,305	12,175	13,000
Public Skate—Morning		186	2,000	2,000
Public Skate—Noon		1,109	4,000	4,000
Public Skate—Evening		2,926	6,175	6,500
Rental Sessions		828	850	850
Broomball		365	973	1,100
Youth Hockey > 10		627	293	300
Youth Hockey > 15		312	314	320
Coed Hockey		-	1,740	1,800
Novice Hockey		649	1,051	1,200
Morning Hockey		575	451	600
Women's Hockey		413	97	110
Men's Hockey > 16		296	824	900
Participants for Clinics		573	1,256	1,300
Total		430	480	500
		19,594	32,679	34,480

GENERAL FUND
PARKS AND RECREATION – ICE RINK



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

Maintenance of the ice sheet is an important part of the ice rink operation. The ice has to be put down in layers, painted white, lined and then resurfaced often. It also must be kept at about one-inch thickness for optimum energy efficiency.

**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, A/C Parking Lot, the Russian Well, "Y" Intersection Island and the Teen Center. This program also maintains holiday lighting within the downtown area.

GOALS

To provide a beautification program to improve the visual effect of downtown Kodiak, and to supply the necessary resources, through the purchase of supplies and contractual agreements, for some landscaping services.

BEAUTIFICATION OBJECTIVES

- Contract with a local nursery to plant and start flower baskets.
- Maintain flower baskets with:
 - Daily watering.
 - Weekly deadheading.
 - Biweekly fertilization.
- Contract with local vendor to provide landscape services at St. Paul Plaza, A/C Parking Lot, the Russian Well, "Y" Intersection Island and the Teen Center.
- Request electricity from Kodiak Electrical Association to power the annual winter-lights program.
- Purchase, install and maintain winter lights on light poles and Mall trees and use LED lights and timers for minimal electrical use.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

In FY-2008, in order to reduce electrical use for the winter-lights program, instead of incandescent lights, the City switched to LED lights. In FY-2007 each snowflake used about 500 watts and each tree about 750 watts. With LED lights, snowflakes use about 65 watts and Mall trees about 240 watts. If lights run about 16 hours each day for three months and are operational two thirds of the time (the wind and rain knock them off about a third of the time), the LED lights use about 5,374 KWHs—about one-fifth of incandescent lights.

In FY-2010, KEA installed three wind turbines on Pillar Mountain that each produces 1.5 megawatts of power. This will further reduce the amount of diesel fuel used to run the winter lights program.

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

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Professional Services	\$ 10,000	\$ 10,185	\$ 12,000	\$ 9,514	\$ 12,000
Support Goods & Services	3,968	3,722	4,000	2,609	4,000
Total Expenditures	\$ 13,968	\$ 13,907	\$ 16,000	\$ 12,123	\$ 16,000

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Flower Baskets	130	121	120	120
Winter Lights				
Trees in Downtown Shopping Areas	16	16	16	16
Snowflakes on Light Poles	27	28	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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 347,435	\$ 358,692	\$ 385,550	\$ 356,307	\$ 391,490
Employee Benefits	200,502	206,036	210,020	201,145	218,930
Professional Services	9,200	13,281	12,150	14,520	12,150
Support Goods & Services	39,579	37,305	42,630	41,699	45,880
Public Utility Services	15,999	24,677	30,000	28,572	30,000
Capital Outlay	55,430	64,228	61,500	53,474	60,700
Total Expenditures	\$ 668,145	\$ 704,219	\$ 741,850	\$ 695,716	\$ 759,150

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Library Director	1	1	1	1
Senior Library Assistant	4	3	3	3
Senior Library Assistant/Non-Supervisor	0	0.75	0.75	0.75
Department Assistant	1	1	1	1
Part Time Library Clerk	0.75	1	1	1
Total	6.75	6.75	6.75	6.75

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Total Circulation	95,743	95,667	96,615	95,800
Library Cards Issued	933	940	481	950
Program Attendance	1,908	2,002	2,978	2,200
Materials Purchased	3,742	3,345	3,517	3,800
Materials Withdraw	3,750	3,334	3,800	3,800
Library Visitors	149,702	149,572	149,320	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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Professional Services	\$ 11,932	\$ 13,855	\$ 12,000	\$ 10,435	\$ 13,000
Support Goods & Services	950	1,525	1,000	177	1,000
Public Utility Services	28,229	29,119	30,000	28,181	30,000
Total Expenditures	\$ 41,111	\$ 44,499	\$ 43,000	\$ 38,793	\$ 44,000

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

**GENERAL FUND
NON DEPARTMENTAL - ADMINISTRATION**

PROGRAM DESCRIPTION

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

GOALS

None

OBJECTIVES

None

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes

**GENERAL FUND
NON DEPARTMENTAL - ADMINISTRATION**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Professional Services	\$ 19,283	\$ 17,973	\$ 22,500	\$ 15,002	\$ 22,500
Contributions	33,000	43,000	43,000	43,000	43,000
Support Goods & Services	409,581	407,635	394,500	399,629	465,700
Administrative Services	85	15,940	500	84	500
Capital Outlay	-	-	15,000	16,899	-
Total Expenditures	\$ 461,949	\$ 484,548	\$ 475,500	\$ 474,614	\$ 531,700

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

**GENERAL FUND
NON-DEPARTMENTAL CONTRIBUTIONS**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

- To fund programs that 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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Contributions	\$ 89,335	\$ 89,380	\$ 102,900	\$ 83,965	\$ 112,300
School Crossing Guard Program	16,307	15,360	24,000	16,120	24,000
Total Expenditures	\$ 105,642	\$ 104,740	\$ 126,900	\$ 100,085	\$ 136,300

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Operating Transfers	\$ 1,433,470	\$10,350,205	\$ 5,118,470	\$ 5,118,473	\$ 1,020,000
Total Expenditures	<u>\$ 1,433,470</u>	<u>\$10,350,205</u>	<u>\$ 5,118,470</u>	<u>\$ 5,118,473</u>	<u>\$ 1,020,000</u>

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



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 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
REVENUES					
Grants	\$ -	\$ -	\$ 15,000	\$ -	\$ -
Hotel & Motel Tax	101,117	146,385	120,000	168,267	120,000
Interest on Investments	322,658	308,352	162,550	269,006	181,750
Rents	39,450	107,055	95,000	86,181	95,500
Other	50,686	708,235	621,000	759,154	94,000
TOTAL REVENUES	\$ 513,911	\$ 1,270,027	\$ 1,013,550	\$ 1,282,609	\$ 491,250
EXPENSES					
Professional Services	\$ -	\$ 17,303	\$ 48,000	\$ 27,257	\$ 9,000
Support Goods & Services	-	26,125	28,000	22,298	25,000
Contributions	86,000	86,000	100,000	99,577	91,000
Administrative Charges	30,000	32,600	31,500	31,100	31,500
TOTAL EXPENSES	\$ 116,000	\$ 162,028	\$ 207,500	\$ 180,232	\$ 156,500
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ 350,205	\$ 1,378,470	\$ 1,378,473	\$ -
Transfer Out	(1,628,027)	(139,784)	(4,010,000)	(4,152,190)	-
Net other Financing Sources (Uses)	\$ (1,628,027)	\$ 210,421	\$ (2,631,530)	\$ (2,773,717)	\$ -
Net Change in Fund	\$ (1,230,116)	\$ 1,318,420	\$ (1,825,480)	\$ (1,671,340)	\$ 334,750

Revenues:

Overall the revenues for fiscal year 2010 are lower than the fiscal year 2009. In fiscal year 2009 the City of Kodiak had more land sales than are anticipated in fiscal year 2010. Interest rates have been projected at a lower rate in fiscal year 2010 than in fiscal year 2009.

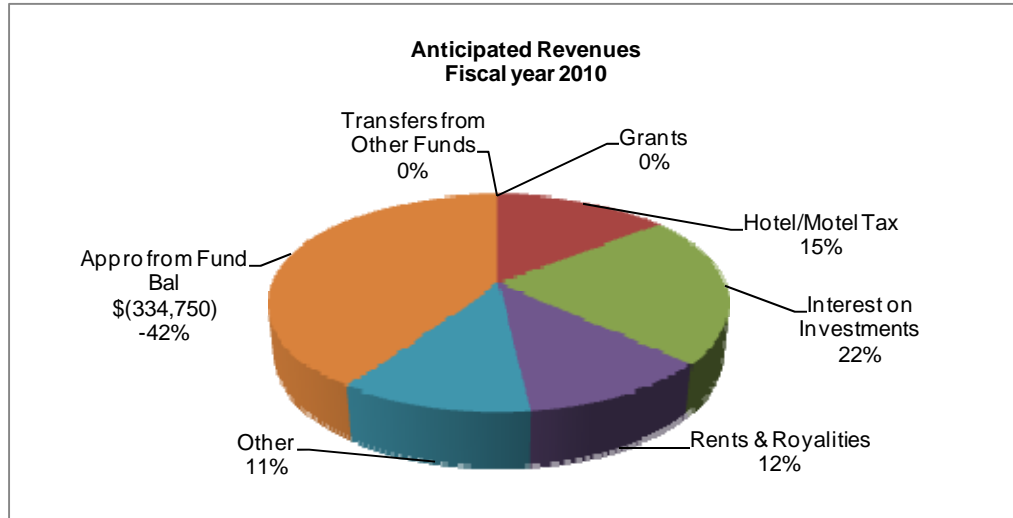
Expenses:

Overall the expenses for fiscal year 2010 are lower than in fiscal year 2009. 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 2010.

SPECIAL REVENUE FUNDS

Revenues Sources, Other Financing Sources (Uses) and Special Revenue Fund Estimates Fiscal Year 2010

The overall revenue budget for Special Revenue Funds is \$491,250.



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 2009 generated \$168,267 from hotel and motel tax. The estimated amount for fiscal year 2010 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 2010 is \$269,006. 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 2010 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 2010 the new Library Fund is projected to generate \$1,000 and the Enhancement Fund \$93,000.

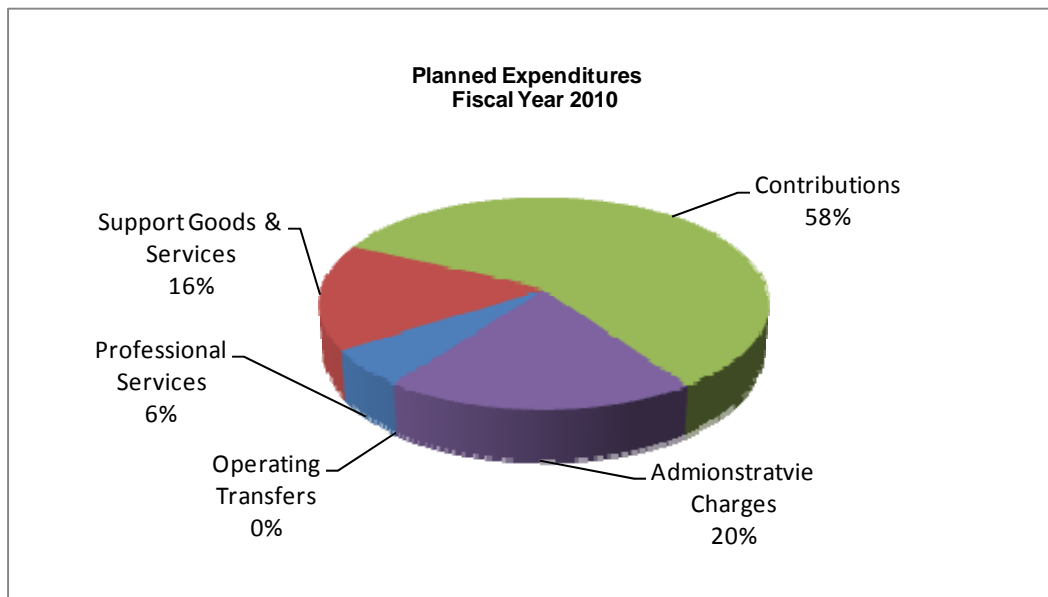
APPROPRIATION FROM FUND BALANCE: Change in Fund. Includes the monies appropriated to each fund. The majority of the use of fund balance in fiscal year 2010 is in the Enhancement Fund where fund balance is being returned in the amount of \$313,500. The total estimated amount for fiscal year 2010 is \$334,750.

TRANSFERS FROM OTHER FUNDS: Other Financing Sources (Uses). Transfers are revenues from other funding sources. The total estimated amount for fiscal year 2010 is \$0.00.

SPECIAL REVENUE FUNDS

Planned Expenditures and Other Financing Sources (Uses) for Fiscal Year 2010

The overall expenditure budget for Special Revenue Funds is \$156,500



PROFESSIONAL SERVICES: Includes charges for services in the New Library Fund and the Kodiak Fisheries Development Association. The total amount projected for fiscal year 2010 is \$9,000.

SUPPORT GOODS & SERVICES: Includes charges in the New Library Fund and the Kodiak Fisheries Development Association. The total amount projected for fiscal year 2010 is \$25,000.

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 2010 is \$91,000. This is a \$9,000 decrease over the fiscal year 2009 amount.

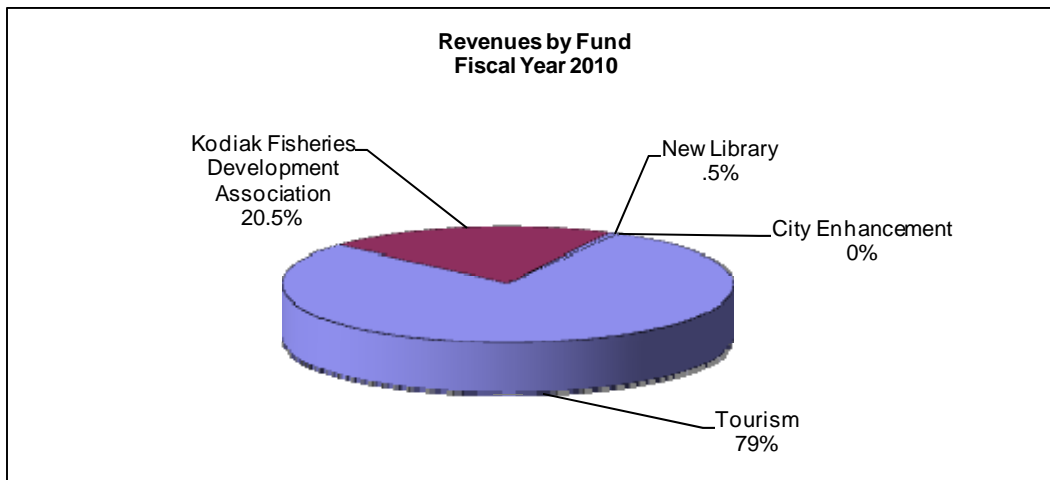
ADMINISTRATIVE CHARGES: Includes charges for administrative services, public works services, and parks and recreation beautification services within the Tourism Department. The estimated amount for fiscal year 2010 is \$31,500. The actual amount for fiscal year 2009 was \$31,100.

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 2010 there were no transfers.

**SUMMARY BY FUND
SUMMARY OF REVENUES
BUDGET - FISCAL YEAR 2010**

	FY 2010 Tourism Program	FY 2010 KFDA Fund	FY 2009 New Library	FY 2010 City Enhancement	FY 2010 Total
REVENUES					
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel & Motel Tax	120,000	-	-	-	\$ 120,000
Interest on Investments	1,500	200	50	180,000	\$ 181,750
Rents & Royalties	-	55,000	-	40,500	\$ 95,500
Other	-	-	1,000	93,000	\$ 94,000
Borrow - Agreements	-	-	-	-	\$ -
Appropriation from Fund Balance	1,000	(22,200)	(50)	(313,500)	\$ (334,750)
Transfer from Other Funds	-	-	-	-	\$ -
TOTAL REVENUES	\$ 122,500	\$ 33,000	\$ 1,000	\$ -	\$ 156,500

See Chart Below



SUMMARY OF EXPENSES

BUDGET - FISCAL YEAR 2010

	FY 2010 Tourism Program	FY 2010 KFDA Fund	FY 2009 New Library	FY 2010 City Enhancement	FY 2010 Total
EXPENSES					
Professional Services	\$ -	\$ 8,000	\$ 1,000	\$ -	\$ 9,000
Support Goods & Services	-	25,000	-	-	25,000
Contributions	91,000	-	-	-	91,000
Administrative Charges	31,500	-	-	-	31,500
Operating Transfers	-	-	-	-	-
TOTAL EXPENSES	\$ 122,500	\$ 33,000	\$ 1,000	\$ -	\$ 156,500

**SPECIAL REVENUE FUND
TOURISM DEVELOPMENT FUND**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES

No significant budget changes.

TOURISM FUND REVENUE SUMMARY

REVENUES

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Taxes					
Hotel & Motel Tax	\$ 101,117	\$ 146,385	\$ 120,000	\$ 168,267	\$ 120,000
Penalty & Interest	177	255	-	99	-
Total Taxes	\$ 101,294	\$ 146,640	\$ 120,000	\$ 168,366	\$ 120,000
Interest					
Interest on Investments	\$ 1,898	\$ 2,535	\$ 1,500	\$ 2,049	\$ 1,500
Total Interest	\$ 1,898	\$ 2,535	\$ 1,500	\$ 2,049	\$ 1,500
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 10,000	\$ -	\$ 1,000
Total Appropriation from Fund Bal	\$ -	\$ -	\$ 10,000	\$ -	\$ 1,000
Total Revenues	\$ 103,192	\$ 149,175	\$ 131,500	\$ 170,415	\$ 122,500

**SPECIAL REVENUE FUND
TOURISM DEVELOPMENT FUND**

EXPENDITURES

Department 251 - Tourism Fund
Sub-department 100 - Administration

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Contributions	\$ 86,000	\$ 86,000	\$ 100,000	\$ 99,577	\$ 91,000
Administrative Charges	30,000	32,600	31,500	31,100	31,500
Total Expenditures	\$ 116,000	\$ 118,600	\$ 131,500	\$ 130,677	\$ 122,500

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Conventions/Meetings/Events	10	10	10	10
Number of Visitor Inquiries	8,330	2,777	3,702	4,936
Number of Visitors at Visitor Center	4,200	1,400	1,867	2,489
Number of Cruise Ships Visits	8	9	18	18

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

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
REVENUES**

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Interest					
Interest on Investments	\$ -	\$ 912	\$ 1,000	\$ 336	\$ 200
Total Interest	\$ -	\$ 912	\$ 1,000	\$ 336	\$ 200
Rents					
Rental from Others	\$ -	\$ 67,605	\$ 55,000	\$ 45,811	\$ 55,000
Total Rents	\$ -	\$ 67,605	\$ 55,000	\$ 45,811	\$ 55,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (22,200)
Total Appropriation from Fund Bal	\$ -	\$ -	\$ -	\$ -	\$ (22,200)
Total Revenues	\$ -	\$ 68,517	\$ 56,000	\$ 46,146	\$ 33,000

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

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Professional Services	\$ -	\$ 17,303	\$ 31,000	\$ 25,743	\$ 8,000
Support Goods & Services	-	26,125	25,000	22,298	25,000
Total Expenditures	\$ -	\$ 43,428	\$ 56,000	\$ 48,040	\$ 33,000

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Percent of Individual Process Quotas Leased		100%	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 LIBRARY FUND REVENUE SUMMARY
REVENUES**

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Grants					
State Grants	\$ -	\$ -	\$ 15,000	\$ -	\$ -
Total Grants	\$ -	\$ -	\$ 15,000	\$ -	\$ -
Interest					
Interest on Investments	\$ -	\$ 11	\$ 50	\$ 1,032	\$ 50
Total Interest	\$ -	\$ 11	\$ 50	\$ 1,032	\$ 50
Other Revenue					
Other Revenue	\$ -	\$ 570	\$ 8,000	\$ -	\$ 1,000
Total Other Revenue	\$ -	\$ 570	\$ 8,000	\$ -	\$ 1,000
Appropriation from Fund Balance	\$ -	\$ -	\$ (13,050)	\$ -	\$ (50)
Appropriation from Fund Balance	\$ -	\$ -	\$ (13,050)	\$ -	\$ (50)
Total Appropriation from Fund Bal					
Transfers	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Transfers From Other Funds	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Total Transfers					
Total Revenues	\$ -	\$ 581	\$ 20,000	\$ 11,032	\$ 1,000

New fund in fiscal year 2009

**SPECIAL REVENUE FUND
NEW LIBRARY FUND**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Professional Services	\$ -	\$ -	\$ 17,000	\$ 1,515	\$ 1,000
Support Goods & Services	-	-	3,000	-	-
Total Expenditures	\$ -	\$ -	\$ 20,000	\$ 1,515	\$ 1,000

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Funds received from Grants		-	-	-
Funds received from Donations		600	-	-

**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**

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Interest					
Interest on Investments	\$ 320,760	\$ 304,894	\$ 160,000	\$ 265,590	\$ 180,000
Total Interest	\$ 320,760	\$ 304,894	\$ 160,000	\$ 265,590	\$ 180,000
Rents & Royalties					
Gibson Cove Cannery Rental	\$ 39,450	\$ 39,450	\$ 40,000	\$ 40,371	\$ 40,500
Total Rents & Royalties	\$ 39,450	\$ 39,450	\$ 40,000	\$ 40,371	\$ 40,500
Other Revenue					
Other Revenue	\$ 50,686	\$ 707,665	\$ 613,000	\$ 759,154	\$ 93,000
Total Other Revenue	\$ 50,686	\$ 707,665	\$ 613,000	\$ 759,154	\$ 93,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 1,828,530	\$ -	\$ (313,500)
Total Appropriation from Fund Bal	\$ -	\$ -	\$ 1,828,530	\$ -	\$ (313,500)
Transfers					
Transfers From Other Funds	\$ -	\$ 350,205	\$ 1,368,470	\$ 1,368,473	\$ -
Total Transfers	\$ -	\$ 350,205	\$ 1,368,470	\$ 1,368,473	\$ -
Total Revenues	\$ 410,896	\$ 1,402,214	\$ 4,010,000	\$ 2,433,587	\$ -

**SPECIAL REVENUE FUND
CITY ENHANCEMENT FUND**

EXPENDITURES

Department 299 - Enhancement Fund
Sub-department 100 - Administration

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Operating Transfers	\$ 1,628,027	\$ 139,784	\$ 4,010,000	\$ 4,152,190	\$ -
Total Expenditures	\$ 1,628,027	\$ 139,784	\$ 4,010,000	\$ 4,152,190	\$ -

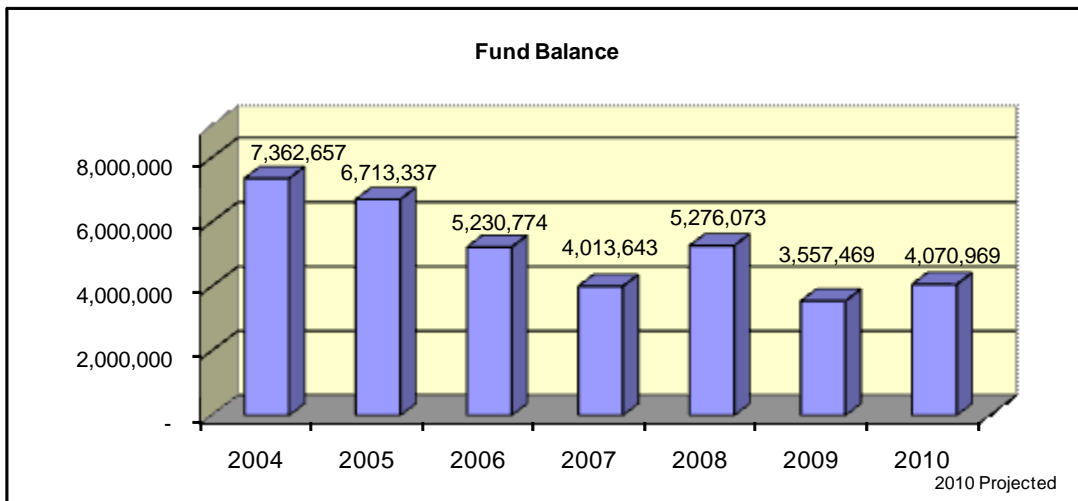
PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Interest Earnings	\$ 320,760	\$ 160,000	\$ 265,590	\$ 180,000





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

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

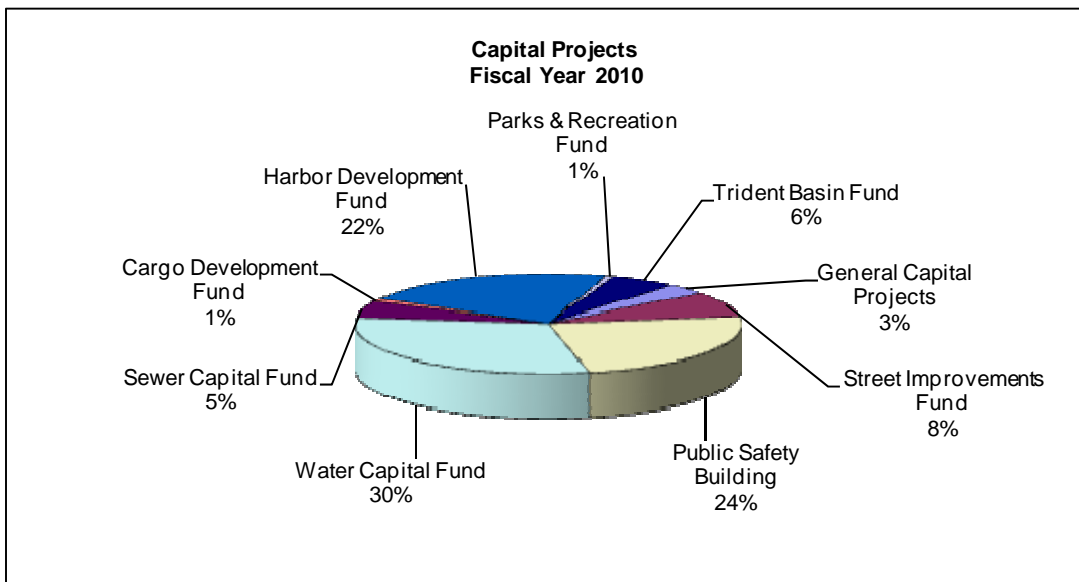
No significant budget changes.



Capital Projects
Summary of Budgeted Revenues and Expenses by Fund

	FY-2009 Budget	Completed Projects	FY-2010 Additions	FY-2010 Budget
Revenues:				
Fund 300 General Capital Projects	\$ 4,801,055	\$ 2,189,742	\$ 607,104	\$ 3,218,417
Fund 301 Street Improvements Fund	7,176,692	-	289,000	7,465,692
Fund 303 Public Safety Building	21,000,000	-	1,000,000	22,000,000
Fund 305 Water Capital Fund	19,405,460	1,210,000	9,770,460	27,965,920
Fund 306 Sewer Capital Fund	4,655,981	-	150,000	4,805,981
Fund 307 Cargo Development Fund	920,000	-	-	920,000
Fund 308 Harbor Development Fund	29,870,000	9,842,000	-	20,028,000
Fund 309 Parks & Recreation Fund	582,500	12,500	40,000	610,000
Fund 310 Trident Basin Improvements	5,110,584	-	-	5,110,584
Total Revenues:	\$ 93,522,272	\$ 13,254,242	\$ 11,856,564	\$ 92,124,594

Expenses:				
Fund 300 General Capital Projects	\$ 4,801,055	\$ 2,189,742	\$ 607,104	\$ 3,218,417
Fund 301 Street Improvements Fund	7,176,692	-	289,000	7,465,692
Fund 303 Public Safety Building	21,000,000	-	1,000,000	22,000,000
Fund 305 Water Capital Fund	19,405,460	1,210,000	9,770,460	27,965,920
Fund 306 Sewer Capital Fund	4,655,981	-	150,000	4,805,981
Fund 307 Cargo Development Fund	920,000	-	-	920,000
Fund 308 Harbor Development Fund	29,870,000	9,842,000	-	20,028,000
Fund 309 Parks & Recreation Fund	582,500	12,500	40,000	610,000
Fund 310 Trident Basin Improvements	5,110,584	-	-	5,110,584
Total Expenses:	\$ 93,522,272	\$ 13,254,242	\$ 11,856,564	\$ 92,124,594



Capital Projects
Summary of Budgeted Revenues and Expenses by Fund

FY 2009 LTD Activity	FY-2009 Balance	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget
\$ 2,045,000	\$ 1,173,417	\$ 415,025	\$ 97,508	\$ 97,508	\$ 563,377	\$ -
6,240,692	1,225,000	1,225,000	-	-	-	-
19,636,811	2,363,189	2,238,121	125,068	-	-	-
18,195,460	9,770,460	8,140,460	1,630,000	-	-	-
4,655,981	150,000	150,000	-	-	-	-
670,000	250,000	198,992	51,008	-	-	-
20,028,000	-	-	-	-	-	-
508,094	100,000	100,000	-	-	-	-
4,611,854	499,000	499,000	-	-	-	-
\$76,591,892	\$15,531,066	\$12,966,598	\$1,903,584	\$97,508	\$563,377	\$-
\$ 1,058,179	\$ 2,160,238	\$ 1,233,658	\$ 639,432	\$ 245,011	\$ 21,069	\$ 21,069
2,827,307	4,638,385	2,229,989	1,934,989	473,408	-	-
9,669,185	12,330,815	11,678,227	652,588	-	-	-
6,248,320	13,567,140	2,851,598	5,127,770	3,965,912	1,621,861	-
3,743,355	1,062,626	854,857	191,101	16,667	-	-
37,791	882,209	702,209	180,000	-	-	-
13,110,222	6,917,778	4,943,787	1,973,990	-	-	-
255,704	352,390	211,510	87,098	52,353	1,429	-
4,974,593	135,991	135,991	-	-	-	-
\$41,924,656	\$42,047,572	\$24,841,826	\$10,786,968	\$4,753,351	\$1,644,359	\$21,069

300.300 General Capital Projects Fund

	FY-2009 LTD Budget	Completed Projects	FY-2010 Additions	FY-2010 LTD Budget
Revenues				
Interest on Investments	\$ -	\$ -	\$ -	\$ -
State Grants	2,019,268	1,292,955	57,104	783,417
Federal Grants	348,664	98,664	-	250,000
Appropriation from Fund Balance	-	-	530,000	530,000
Total Revenues	\$ 2,367,932	\$ 1,391,619	\$ 587,104	\$ 1,563,417
Operating Transfers In:				
100 General Fund	\$ 2,038,123	\$ 598,123	\$ 20,000	\$ 1,460,000
252 Land Development	115,000	-	-	115,000
302 Building Improvement Fund	250,000	200,000	-	50,000
305 Water Improvement Fund	30,000	-	-	30,000
Total Operating Transfer In	\$ 2,433,123	\$ 798,123	\$ 20,000	\$ 1,655,000
Total Revenues	\$ 4,801,055	\$ 2,189,742	\$ 607,104	\$ 3,218,417

Projects						
401	4001	Near Island Land Development	\$ 65,000	\$ -	\$ 20,000	\$ 85,000
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 - Phase I	250,000	-	-	250,000
414	4014	Municipal Airport Improvements	700,000	-	-	700,000
415	4015	KFD Deferred Maintenance	1,050,000	500,000	-	550,000
418	4018	Siren Alert Warning System	25,000	-	9,609	34,609
419	4019	Museum Building - Phase II	140,000	-	-	140,000
420	4020	Roof & Building Evaluations	510,000	-	-	510,000
421	4021	Home Land Security - EOC Materials	1,313	-	-	1,313
422	4022	Selief Land Draining & Investigations	50,000	-	-	50,000
423	4023	Hazmat Techician Course	-	-	47,495	47,495
424	4024	Paint Exterior of Library	-	-	30,000	30,000
198	4098	Transfer to General Fund	-	-	500,000	500,000
Total Expense			\$ 4,801,055	\$ 2,189,742	\$ 607,104	\$ 3,218,417

300 General Capital Projects Fund

	FY - 2009 LTD Activity	FY-2009 Balance	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	230,000	553,417	166,025	49,808	49,808	287,777	-
	250,000	-	-	-	-	-	-
	-	530,000	159,000	47,700	47,700	275,600	-
\$	480,000	\$ 1,083,417	\$ 325,025	\$ 97,508	\$ 97,508	\$ 563,377	\$ -
\$	1,420,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -
	115,000	-	-	-	-	-	-
	-	50,000	50,000	-	-	-	-
	30,000	-	-	-	-	-	-
\$	1,565,000	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -
\$	2,045,000	\$ 1,173,417	\$ 415,025	\$ 97,508	\$ 97,508	\$ 563,377	\$ -
\$	36,541	\$ 48,459	\$ 9,692	\$ 9,692	\$ 9,692	\$ 9,692	\$ 9,692
	43,570	26,430	5,286	5,286	5,286	5,286	5,286
	-	-	-	-	-	-	-
	238,237	11,763	2,353	2,353	2,353	2,353	2,353
	231,307	18,693	3,739	3,739	3,739	3,739	3,739
	28,176	671,824	223,941	223,941	223,942	-	-
	228,776	321,224	160,612	160,612	-	-	-
	22,200	12,409	12,409	-	-	-	-
	105,678	34,322	34,322	-	-	-	-
	122,380	387,620	193,810	193,810	-	-	-
	1,313	-	-	-	-	-	-
	-	50,000	25,000	25,000	-	-	-
	-	47,495	47,495	-	-	-	-
	-	30,000	15,000	15,000	-	-	-
	-	500,000	500,000	-	-	-	-
\$	1,058,179	\$ 2,160,238	\$ 1,233,658	\$ 639,432	\$ 245,011	\$ 21,069	\$ 21,069

**City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2010 through 2014**

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 20,000	\$ 17,032	\$ 2,968	\$ 594	\$ 594	\$ 594	\$ 594	\$ 594
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	65,000	19,509	45,491	9,098	9,098	9,098	9,098	9,098
Construction	-	-	-	-	-	-	-	-
Totals	\$ 85,000	\$ 36,541	\$ 48,459	\$ 9,692	\$ 9,692	\$ 9,692	\$ 9,692	\$ 9,692

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

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 10,000	\$ 9,384	\$ 616	\$ 123	\$ 123	\$ 123	\$ 123	\$ 123
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	60,000	34,186	25,814	5,163	5,163	5,163	5,163	5,163
Construction	-	-	-	-	-	-	-	-
Totals	\$ 70,000	\$ 43,570	\$ 26,430	\$ 5,286	\$ 5,286	\$ 5,286	\$ 5,286	\$ 5,286

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 2010 through 2014**

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 250,000	\$ 238,237	\$ 11,763	\$ 2,353	\$ 2,353	\$ 2,353	\$ 2,353	\$ 2,353
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 250,000	\$ 238,237	\$ 11,763	\$ 2,353	\$ 2,353	\$ 2,353	\$ 2,353	\$ 2,353

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.

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 2,000	\$ 1,337	\$ 663	\$ 133	\$ 133	\$ 133	\$ 133	\$ 133
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	63,000	58,976	4,024	805	805	805	805	805
Construction	185,000	170,994	14,006	2,801	2,801	2,801	2,801	2,801
Totals	\$ 250,000	\$ 231,307	\$ 18,693	\$ 3,739	\$ 3,739	\$ 3,739	\$ 3,739	\$ 3,739

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

**City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2010 through 2014**

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 6,700	\$ 2,135	\$ 4,565	\$ 1,522	\$ 1,522	\$ 1,523	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	693,300	25,636	667,259	222,419	222,419	222,419	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 700,000	\$ 27,771	\$ 671,824	\$ 223,941	\$ 223,941	\$ 223,942	\$ -	\$ -

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.

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 1,200	\$ 827	\$ 373	\$ 187	\$ 187	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	548,800	227,949	320,851	160,426	160,426	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 550,000	\$ 228,776	\$ 321,224	\$ 160,612	\$ 160,612	\$ -	\$ -	\$ -

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.

**City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2010 through 2014**

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)*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	34,609	22,200	12,409	12,409	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 34,609	\$ 22,200	\$ 12,409	\$ 12,409	\$ -	\$ -	\$ -	\$ -

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

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 4,500	\$ 2,086	\$ 2,414	\$ 2,414	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	17,000	13,369	3,631	3,631	-	-	-	-
Construction	118,500	90,223	28,277	28,277	-	-	-	-
Totals	\$ 140,000	\$ 105,678	\$ 34,322	\$ 34,322	\$ -	\$ -	\$ -	\$ -

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

**City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2010 through 2014**

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 510,000	\$ 122,380	\$ 387,620	\$ 193,810	\$ 193,810	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 510,000	\$ 122,380	\$ 387,620	\$ 193,810	\$ 193,810	\$ -	\$ -	\$ -

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.

Project Title: *Home Land Sec. EOC Mater* **Project Number:** 4021
Project Description: Enhance emergency response through utilization of NIMS/ICS materials

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	1,313	1,313	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 1,313	\$ 1,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: 2006 State Homeland Security Project Reallocation
Operating Budget Effect: None

**City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2010 through 2014**

Project Title: *Selief Lane Drain/ Invest* **Project Number:** 4022
Project Description: *Investigate options to improve drainage during extreme water events.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 50,000	\$ -	\$ 50,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 50,000	\$ -	\$ 50,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: Not evaluated
Source of Funding: General Fund
Operating Budget Effect: None

Project Title: *Hazmat Technician Course* **Project Number:** 4023
Project Description: *Hazmat Technician Course to train Kodiak Fire Department and others in the community.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 47,495	\$ -	\$ 47,495	\$ 47,495	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 47,495	\$ -	\$ 47,495	\$ 47,495	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: DNVA HMEP Grant
Operating Budget Effect: Special Merit Increases if implemented.

**City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2010 through 2014**

Project Title: *Paint Library* **Project Number:** 4024
Project Description: *This project will extend the life of the building*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 30,000	\$ -	\$ 30,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 30,000	\$ -	\$ 30,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund
Operating Budget Effect: Reduction of outside repairs on the building

Project Title: *Transfers* **Project Number:** 4098
Project Description: This project keeps track of transfers to other projects or funds.

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -

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



301.320 Street Improvement Fund

	FY-2009 Budget	Completed Projects	FY-2010 Additions	FY-2010 Budget
Revenues				
Interest on Investment	\$ 120,000	\$ -	\$ -	\$ 120,000
State Grants	-	-	-	-
Federal Grants	-	-	-	-
Appropriation from Fund Balance	3,361,592	-	(186,000)	3,175,592
Total Revenues	\$ 3,481,592	\$ -	\$ (186,000)	\$ 3,295,592
Operating Transfers In:				
100 General Fund	\$ 1,140,000	\$ -	\$ 450,000	\$ 1,590,000
305 Water Capital Fund	-	-	-	-
306 Sewer Capital Fund	-	-	-	-
550 Alaska Drinking Water Loan	750,000	-	-	750,000
570 Alaska Clean Water Loan	1,000,000	-	-	1,000,000
550 Water Utility Fund	805,100	-	15,000	820,100
570 Sewer Utility Fund	-	-	10,000	10,000
Total Operating Transfer In	\$ 3,695,100	\$ -	\$ 475,000	\$ 4,170,100
Total Revenues	\$ 7,176,692	\$ -	\$ 289,000	\$ 7,465,692
Projects				
503 5003 Annual Sidewalk/Curb	480,032	-	85,000	565,032
519 5019 Maple Street/Aleutian Homes Phase III	3,260,200	-	-	3,260,200
522 5022 Mill Bay Road & Spot Patch	2,550,000	-	100,000	2,650,000
523 5023 Gibson Cove Strip Paving	800,000	-	-	800,000
198 5098 Transfers	86,460	-	104,000	190,460
Total Expense	\$ 7,176,692	\$ -	\$ 289,000	\$ 7,465,692

301 Street Improvement Fund

	FY - 2009 LTD Activity	FY 2009 Balance	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget
\$	120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	3,175,592	-	-	-	-	-	-
\$	3,295,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	1,140,000	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	750,000	750,000	-	-	-	-
	1,000,000	-	-	-	-	-	-
	805,100	15,000	15,000	-	-	-	-
	-	10,000	10,000	-	-	-	-
\$	2,945,100	\$ 1,225,000	\$ 1,225,000	\$ -	\$ -	\$ -	\$ -
\$	6,240,692	\$ 1,225,000	\$ 1,225,000	\$ -	\$ -	\$ -	\$ -
	428,223	136,809	136,809	-	-	-	-
	111,385	3,148,815	787,204	1,889,289	472,322	-	-
	2,200,963	449,037	402,251	45,700	1,086	-	-
	276	799,725	799,725	-	-	-	-
	86,460	104,000	104,000	-	-	-	-
\$	2,827,307	\$ 4,638,385	\$ 2,229,989	\$ 1,934,989	\$ 473,408	\$ -	\$ -

**City of Kodiak
Street Improvement Fund - 301
Fiscal Years 2010 through 2014**

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 26,500	\$ 26,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	40,000	40,000	-	-	-	-	-	-
Construction	498,532	361,723	136,809	136,809	-	-	-	-
Totals	\$ 565,032	\$ 428,223	\$ 136,809	\$ 136,809	\$ -	\$ -	\$ -	\$ -

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 70,000	\$ 60,071	\$ 9,929	\$ 2,482	\$ 5,957	\$ 1,489	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	110,000	51,314	58,686	14,671	35,211	8,803	-	-
Construction	3,080,200	-	3,080,200	770,050	1,848,120	462,030	-	-
Totals	\$3,260,200	\$ 111,385	\$3,148,815	\$ 787,204	\$ 1,889,289	\$ 472,322	\$ -	\$ -

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 2010 through 2014**

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

Project Number: 5022

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 5,000	\$ 3,474	\$ 1,526	\$ 1,373	\$ 153	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	8,000	5,105	2,895	724	1,086	1,086	-	-
Construction	2,637,000	2,192,384	444,616	400,154	44,462	-	-	-
Totals	\$2,650,000	\$ 2,200,963	\$ 449,037	\$ 402,251	\$ 45,700	\$ 1,086	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 500	\$ 276	\$ 225	\$ 225	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	799,500	-	799,500	799,500	-	-	-	-
Totals	\$ 800,000	\$ 276	\$ 799,725	\$ 799,725	\$ -	\$ -	\$ -	\$ -

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

City of Kodiak
Street Improvement Fund - 301
Fiscal Years 2010 through 2014

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	2010	2011	2012	2013	2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	190,460	86,460	104,000	104,000	-	-	-	-
Totals	\$ 190,460	\$ 86,460	\$ 104,000	\$ 104,000	\$ -	\$ -	\$ -	\$ -

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



303.335 Police Station

	FY-2009 Budget	Completed Projects	FY-2010 Additions	FY-2010 Budget
Revenues				
State Grants	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000
State EOC Grants	-	-	1,000,000	1,000,000
Proceeds from 2007 General Obligation				
Bond Sale	8,000,000	-	-	8,000,000
Appropriation from Fund Balance	315,000	-	-	315,000
Total Revenues	\$ 11,315,000	\$ -	\$ 1,000,000	\$ 12,315,000
Operating Transfers In:				
100 General Fund	\$ 2,385,000	\$ -	\$ -	\$ 2,385,000
299 Enhancement Fund	7,300,000	-	-	7,300,000
Total	\$ 9,685,000	\$ -	\$ -	\$ 9,685,000
Total Revenues	\$ 21,000,000	\$ -	\$ 1,000,000	\$ 22,000,000

Projects				
650 6500 Police Station Engineering/Design	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
651 6501 Police Station Construction	19,000,000	-	(300,000)	18,700,000
652 6502 Police Station Construction - EOC	-	-	1,300,000	1,300,000
Total Expense	\$ 21,000,000	\$ -	\$ 1,000,000	\$ 22,000,000

303 Public Safety Building

FY - 2009 LTD Activity	FY-2009 Balance	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget
\$ 1,636,811	1,363,189	1,291,044	72,145	-	-	-
-	1,000,000	947,077	52,923	-	-	-
8,000,000	-	-	-	-	-	-
315,000	-	-	-	-	-	-
\$ 9,951,811	\$ 2,363,189	\$ 2,238,121	\$ 125,068	\$ -	\$ -	\$ -
\$ 2,385,000						
7,300,000	-	-	-	-	-	-
\$ 9,685,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 19,636,811	\$ 2,363,189	\$ 2,238,121	\$ 125,068	\$ -	\$ -	\$ -
\$ 1,994,823	\$ 5,177	\$ 2,588	\$ 2,588	\$ -	\$ -	\$ -
7,674,362	11,025,638	11,025,638	-	-	-	-
-	1,300,000	650,000	650,000	-	-	-
\$ 9,669,185	\$ 12,330,815	\$ 11,678,227	\$ 652,588	\$ -	\$ -	\$ -

**City of Kodiak
General Capital Projects Fund - 303
Fiscal Years 2010 through 2014**

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 20,000	\$ 15,657	\$ 4,343	\$ 2,172	\$ 2,172	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	1,980,000	1,979,167	833	417	417	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 2,000,000	\$ 1,994,823	\$ 5,177	\$ 2,588	\$ 2,588	\$ -	\$ -	\$ -

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: *Public Safety Building Construction* **Project Number:** 6501
Project Description: *Construct a new police station.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 35,000	\$ 22,042	\$ 12,958	\$ 12,958	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	18,665,000	7,652,320	11,012,680	11,012,680	-	-	-	-
Totals	\$18,700,000	\$ 7,674,362	\$ 11,025,638	\$ 11,025,638	\$ -	\$ -	\$ -	\$ -

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.

**City of Kodiak
General Capital Projects Fund - 303
Fiscal Years 2010 through 2014**

Project Title: *Police Station/ Emergency Operations Center*

Project Number: 6502

Project Description: *Construct regional Emergency Operations Center to support emergency management response and coordination.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 100	\$ -	\$ 100	\$ 50	\$ 50	\$ -	\$ -	\$ -
Advertising		-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	1,299,900	-	1,299,900	649,950	649,950	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 1,300,000	\$ -	\$ 1,300,000	\$ 650,000	\$ 650,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: None

Source of Funding: FEMA Grant and General Fund dollars

Operating Budget Effect: Increase in costs to support the new center.

305.340 Water Improvement Fund

	FY-2009 Budget	Completed Projects	FY-2010 Additions	FY-2010 Budget
Revenues				
Interest on Investments	\$ -	\$ -	\$ -	\$ -
State Grants	6,045,000	-	3,260,000	9,305,000
Water Utility Sales (10%)	177,000	60,000	-	117,000
Appropriation from Fund Balance	1,019,140	1,150,000	30,000	(100,860)
Total Revenues	\$ 7,241,140	\$ 1,210,000	\$ 3,290,000	\$ 9,321,140
Operating Transfers In:				
301 Street Improvement Fund	\$ 1,030,460	\$ -	\$ 80,460	\$ 1,110,920
306 Sewer Capital Fund - 306	200,000	-	-	200,000
550 Alaska Drinking Water Loan	8,741,930	-	6,100,000	14,841,930
570 Alaska Clean Water Loan	1,991,930	-	100,000	2,091,930
550 Water Utility Fund	100,000	-	100,000	200,000
570 Sewer Utility Fund	100,000	-	100,000	200,000
Total Operating Transfer In	\$ 12,164,320	\$ -	\$ 6,480,460	\$ 18,644,780
Total Revenues	\$ 19,405,460	\$ 1,210,000	\$ 9,770,460	\$ 27,965,920

Projects				
716 7016 Aleutian Homes Water & Sewer Replacement Project Phase II Willow Street	\$ 3,960,000	\$ -	\$ -	\$ 3,960,000
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	4,885,460	-	-	4,885,460
723 7023 UV Water Treatment Facility Construction	8,000,000	-	-	8,000,000
724 7024 Utility Rate Study	-	-	40,000	40,000
725 7025 Perodic Dan Safety Inspections	-	-	40,000	40,000
726 7026 Aleutian Homes Water & Sewer Replacement Project: Phase V	-	-	260,000	260,000
727 7027 Preparation/Application for 2008 EPA	-	-	70,000	70,000
198 7098 Transfer to 300 - Project 4020	30,000	-	-	30,000
Total Expense	\$ 19,405,460	\$ -	\$ 410,000	\$ 19,815,460

305 Water Improvement Fund

FY - 2009 LTD Activity	FY-2009 Balance	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget
\$ -	\$ -					
6,045,000	3,260,000	1,630,000	1,630,000	-	-	-
117,000	-	-	-	-	-	-
(130,860)	30,000	30,000	-	-	-	-
\$ 6,031,140	\$ 3,290,000	\$ 1,660,000	\$ 1,630,000	\$ -	\$ -	\$ -
\$ 1,030,460	\$ 80,460	\$ 80,460	\$ -	\$ -	\$ -	\$ -
200,000	-	-	-	-	-	-
8,741,930	6,100,000	6,100,000	-	-	-	-
1,991,930	100,000	100,000	-	-	-	-
100,000	100,000	100,000	-	-	-	-
100,000	100,000	100,000	-	-	-	-
\$ 12,164,320	\$ 6,480,460	\$ 6,480,460	\$ -	\$ -	\$ -	\$ -
\$ 18,195,460	\$ 9,770,460	\$ 8,140,460	\$ 1,630,000	\$ -	\$ -	\$ -
\$ 3,473,033	\$ 486,967	\$ 365,225	\$ 121,742	\$ -	\$ -	\$ -
871,121	8,879	7,103	1,776	-	-	-
192,893	607,107	303,554	151,777	151,777	-	-
297,871	552,129	414,097	138,032	-	-	-
1,382,707	3,502,753	875,688	2,101,652	525,413	-	-
695	7,999,305	799,931	2,399,792	3,199,722	1,599,861	-
-	40,000	10,000	24,000	6,000	-	-
-	40,000	4,000	12,000	16,000	8,000	-
-	260,000	65,000	156,000	39,000	-	-
-	70,000	7,000	21,000	28,000	14,000	-
30,000	-	-	-	-	-	-
\$ 6,248,320	\$ 13,567,140	\$ 2,851,598	\$ 5,127,770	\$ 3,965,912	\$ 1,621,861	\$ -

**City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2010 through 2014**

Project Title: *Aleutian Homes Water & Sewer Replacement Project
Phase II Willow Street* **Project Number:** 7016

Project Description: *Replace 50 year old water & sewer mains along with storm drainage.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 25,000	\$ 21,032	\$ 3,968	\$ 2,976	\$ 992	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	300,000	216,313	83,687	62,765	20,922	-	-	-
Construction	3,635,000	3,235,688	399,312	299,484	99,828	-	-	-
Totals	\$3,960,000	\$ 3,473,033	\$ 486,967	\$ 365,225	\$ 121,742	\$ -	\$ -	\$ -

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 290,000	\$ 286,497	\$ 3,503	\$ 2,802	\$ 701	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	137,000	133,003	3,997	3,197	799	-	-	-
Construction	453,000	451,621	1,379	1,104	276	-	-	-
Totals	\$ 880,000	\$ 871,121	\$ 8,879	\$ 7,103	\$ 1,776	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Water Utility Sales & Use of Fund Balance

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2010 through 2014

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 4,000	\$ 2,561	\$ 1,439	\$ 720	\$ 360	\$ 360	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	796,000	190,332	605,668	302,834	151,417	151,417	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 800,000	\$ 192,893	\$ 607,107	\$ 303,554	\$ 151,777	\$ 151,777	\$ -	\$ -

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 10,000	\$ 7,119	\$ 2,881	\$ 2,160	\$ 720	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	320,000	290,751	29,249	21,937	7,312	-	-	-
Engineering/Inspection	520,000	-	520,000	390,000	130,000	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 850,000	\$ 297,871	\$ 552,129	\$ 414,097	\$ 138,032	\$ -	\$ -	\$ -

Cost Beyond 5-years: None

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2010 through 2014

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 35,000	\$ 21,198	\$ 13,802	\$ 3,451	\$ 8,281	\$ 2,070	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	200,000	153,548	46,452	11,613	27,871	6,968	-	-
Construction	4,650,460	1,207,961	3,442,499	860,625	2,065,499	516,375	-	-
Totals	\$4,885,460	\$ 1,382,707	\$3,502,753	\$ 875,688	\$2,101,652	\$ 525,413	\$ -	\$ -

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 new er 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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 1,250	\$ 695	\$ 555	\$ 56	\$ 167	\$ 222	\$ 111	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	7,998,750	-	7,998,750	799,875	2,399,625	3,199,500	1,599,750	-
Totals	\$8,000,000	\$ 695	\$7,999,305	\$ 799,931	\$2,399,792	\$ 3,199,722	\$ 1,599,861	\$ -

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2010 through 2014

Project Title: *Utility Rate Study* **Project Number:** 7024
Project Description: *Evaluate the next 5 years of proposed rates from the Rate Study completed on FY2006 and make any recommendations changed to the next 5 year rate plan before adoption by the City Council.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 40,000	\$ -	\$ 40,000	\$ 10,000	\$ 24,000	\$ 6,000	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 40,000	\$ -	\$ 40,000	\$ 10,000	\$ 24,000	\$ 6,000	\$ -	\$ -

Cost Beyond 5-years: Not evaluated
Source of Funding: Water and Sewer Fund
Operating Budget Effect: Improve Fund Balance

Project Title: *Periodic Dam Study* **Project Number:** 7025
Project Description: *Required inspection of Monashka, Pillar Creek and Upper Reservoirs. Every 3 years all hazard class 1 and 2 dams must be inspected by an engineer approved by the State Dam Safety division.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 40,000	\$ -	\$ 40,000	\$ 4,000	\$ 12,000	\$ 16,000	\$ 8,000	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 40,000	\$ -	\$ 40,000	\$ 4,000	\$ 12,000	\$ 16,000	\$ 8,000	\$ -

Cost Beyond 5-years: Continuous
Source of Funding: Water Fund

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2010 through 2014

Project Title: *Aleutian Homes Phase V* **Project Number:** 7026
Project Description: *This is a survey and design of Aleutian Homes Water and Sewer Replacement PH V Thorsheim Street to Oak to Maple Street, it includes new water and sewer mains with new service connections to the edge of the ROW. New drainage, curb, gutter and sidewalks and street pavement.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 1,000	\$ -	\$ 1,000	\$ 250	\$ 600	\$ 150	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	259,000	-	259,000	64,750	155,400	38,850	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 260,000	\$ -	\$ 260,000	\$ 65,000	\$ 156,000	\$ 39,000	\$ -	\$ -

Cost Beyond 5-years: Not evaluated
Source of Funding: General, Water and Sewer Fund
Operating Budget Effect: Reduce maintenance for deteriorated sewer and water services as well as reduce street maintenance by replacing deteriorated asphalt.

Project Title: *2008 EPA MSGP Appl* **Project Number:** 7027
Project Description: *The City of Kodiak needs coverage for their industrial storm water discharges from the Public Works Vehicle Maintenance shop and the Wastewater Treatment Plant. This permit requires the City prepare a Storm Water Pollution Prevention Plan and submit this to the EPA.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 70,000	\$ -	\$ 70,000	\$ 7,000	\$ 21,000	\$ 28,000	\$ 14,000	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 70,000	\$ -	\$ 70,000	\$ 7,000	\$ 21,000	\$ 28,000	\$ 14,000	\$ -

Cost Beyond 5-years: Not evaluated

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2010 through 2014

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 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	30,000	30,000	-	-	-	-	-	-
Totals	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

306.350 Sewer Improvement Fund

	FY-2009 Budget	Completed Projects	FY-2010 Additions	FY-2010 Budget
Revenues				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	-	-	-	-
Sewer Utility Sales (10%)	26,000	-	-	26,000
Appropriation from Fund Balance	705,000	-	150,000	855,000
Total Revenues	\$ 731,000	\$ -	\$ 150,000	\$ 881,000
Operating Transfers In:				
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
Total Operating Transfer In	\$ 3,924,981	\$ -	\$ -	\$ 3,924,981
Total Revenues	\$ 4,655,981	\$ -	\$ 150,000	\$ 4,805,981
Projects				
750 7500 Downtown Water & Sewer Replacement project Phase I ("Y" Intersection)	\$ 3,902,981	\$ -	\$ -	\$ 3,902,981
753 7503 Mill Bay Lift Stations Upgrade	257,000	-	-	257,000
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	270,000	-	-	270,000
762 7511 I & I Data Management	50,000	-	-	50,000
763 7512 Aeration Basin Air Control Sys			150,000	150,000
Total Expense	\$ 4,655,981	\$ -	\$ 150,000	\$ 4,805,981

306 Sewer Improvement Fund

	FY - 2009 LTD Activity	FY-2009 Balance	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	26,000	-	-	-	-	-	-
	705,000	150,000	150,000	-	-	-	-
\$	731,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -
\$	143,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	680,000	-	-	-	-	-	-
	1,480,000	-	-	-	-	-	-
	1,621,565	-	-	-	-	-	-
\$	3,924,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	4,655,981	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -

\$	3,450,475	\$ 452,506	\$ 452,506	\$ -	\$ -	\$ -	\$ -
	76,154	180,846	90,423	90,423	-	-	-
	1,079	24,921	19,936	4,984	-	-	-
	270	149,730	121,130	28,600	-	-	-
	215,377	54,623	34,195	20,428	-	-	-
	-	50,000	16,667	16,667	16,667	-	-
		150,000	120,000	30,000	-	-	-
\$	3,743,355	\$ 1,062,626	\$ 854,857	\$191,101	\$ 16,667	\$ -	\$ -

City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2010 through 2014

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 90,000	\$ 71,707	\$ 18,293	\$ 18,293	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	240,000	209,786	30,214	30,214	-	-	-	-
Construction	3,572,981	3,168,982	403,999	403,999	-	-	-	-
Totals	\$3,902,981	\$ 3,450,475	\$ 452,506	\$ 452,506	\$ -	\$ -	\$ -	\$ -

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

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 4,000	\$ 273	\$ 3,727	\$ 1,864	\$ 1,864	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	253,000	75,881	177,119	88,559	88,559	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 257,000	\$ 76,154	\$ 180,846	\$ 90,423	\$ 90,423	\$ -	\$ -	\$ -

Cost Beyond 5-years: None

City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2010 through 2014

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	26,000	1,079	24,921	19,936	4,984	-	-	-
Totals	\$ 26,000	\$ 1,079	\$ 24,921	\$ 19,936	\$ 4,984	\$ -	\$ -	\$ -

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

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 7,000	\$ 270	\$ 6,730	\$ 6,730	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	143,000	-	143,000	114,400	28,600	-	-	-
Totals	\$ 150,000	\$ 270	\$ 149,730	\$ 121,130	\$ 28,600	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Use of Fund Balance

City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2010 through 2014

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 255,000	\$ 207,484	\$ 47,516	\$ 28,510	\$ 19,006	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	15,000	7,893	7,107	5,685	1,421	-	-	-
Totals	\$ 270,000	\$ 215,377	\$ 54,623	\$ 34,195	\$ 20,428	\$ -	\$ -	\$ -

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 50,000	\$ -	\$ 50,000	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 50,000	\$ -	\$ 50,000	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	\$ -

Cost Beyond 5-years: None

City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2010 through 2014

Project Title: *Aeration Control* **Project Number:** 7512
Project Description: *This project will install additional controls and valves in order to improve control of air quantities introduce in the aeration basin treatment process.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	150,000	-	150,000	120,000	30,000	-	-	-
Totals	\$ 150,000	\$ -	\$ 150,000	\$ 120,000	\$ 30,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: Not evaluated
Source of Funding: Sewer Fund
Operating Budget Effect: We will see a reduction in energy used for the aeration basin blow er system.

307.360 Cargo Development Fund

	FY-200 Budget	Completed Projects	FY-2010 Additions	FY-2010 Budget
Revenues				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	250,000	-	-	250,000
Appropriation from Fund Balance	650,000	-	-	650,000
Total Revenues	\$ 900,000	\$ -	\$ -	\$ 900,000
Operating Transfers In:				
100 General Fund	\$ -	\$ -	\$ -	\$ -
500 Cargo Fund	20,000	-	-	20,000
510 Harbor Fund	-	-	-	-
Total Operating Transfer In	\$ 20,000	\$ -	\$ -	\$ 20,000
Total Revenues	\$ 920,000	\$ -	\$ -	\$ 920,000
Projects				
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	250,000	-	-	250,000
Total Expense	\$ 920,000	\$ -	\$ -	\$ 920,000

307 Cargo Development Fund

	FY - 2009 LTD Activity	FY-2009 Balance	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	250,000	198,992	51,008	-	-	-
	650,000	-	-	-	-	-	-
\$	650,000	\$ 250,000	\$ 198,992	\$ 51,008	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	20,000	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	670,000	\$ 250,000	\$ 198,992	\$ 51,008	\$ -	\$ -	\$ -
\$	16,224	\$ 3,776	\$ 3,776	\$ -	\$ -	\$ -	\$ -
	-	360,000	180,000	180,000	-	-	-
	21,567	228,433	228,433	-	-	-	-
	-	40,000	40,000	-	-	-	-
	-	250,000	250,000	-	-	-	-
\$	37,791	\$ 882,209	\$ 702,209	\$ 180,000	\$ -	\$ -	\$ -

**City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2010 through 2014**

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	20,000	16,224	3,776	3,776	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 20,000	\$ 16,224	\$ 3,776	\$ 3,776	\$ -	\$ -	\$ -	\$ -

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	360,000	-	360,000	180,000	180,000	-	-	-
Totals	\$ 360,000	\$ -	\$ 360,000	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Cargo Fund

**City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2010 through 2014**

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 10,000	\$ 145	\$ 9,855	\$ 9,855	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	240,000	21,422	218,578	218,578	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 250,000	\$ 21,567	\$ 228,433	\$ 228,433	\$ -	\$ -	\$ -	\$ -

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	40,000	-	40,000	40,000	-	-	-	-
Totals	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -

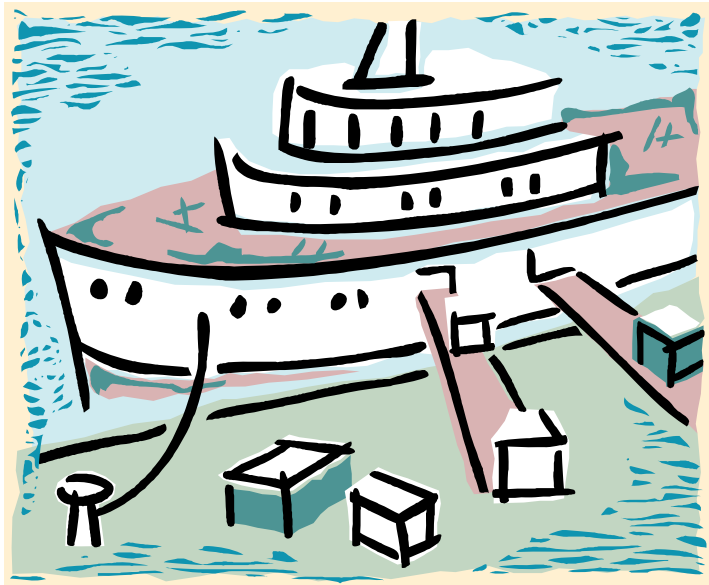
Cost Beyond 5-years: None
Source of Funding: Cargo Fund

City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2010 through 2014

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 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	250,000	-	250,000	250,000	-	-	-	-
Totals	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -

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

	FY-2009 Budget	Completed Projects	FY-2010 Additions	FY-2010 Budget
Revenues				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	8,608,500	4,608,500	-	4,000,000
Federal Grants	2,300,000	-	-	2,300,000
Proceeds from Revenue Bond Sales	7,000,000	2,000,000	-	5,000,000
Appropriation from Fund Balance	7,301,500	2,663,500	(500,000)	4,138,000
Total Revenues	\$ 25,210,000	\$ 9,272,000	\$ (500,000)	\$ 15,438,000
Operating Transfers In:				
100 General Fund	\$ 1,440,000	\$ 350,000	\$ 500,000	\$ 1,590,000
305 Water Improvement Fund	400,000	-	-	400,000
306 Sewer Improvement Fund	400,000	-	-	400,000
510 Transfer from Boat Harbor	1,420,000	220,000	-	1,200,000
570 Alaska Clean Water Loan	1,000,000	-	-	1,000,000
Total Operating Transfer In	\$ 4,660,000	\$ 570,000	\$ 500,000	\$ 4,590,000
Total Revenues	\$ 29,870,000	\$ 9,842,000	\$ -	\$ 20,028,000

Projects				
839 8509 St. Herman Harbor - M & P Floats	\$ 9,820,000	\$ 9,820,000	\$ -	\$ -
844 8514 Boat Yard - Lift	18,700,000	-	-	18,700,000
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	200,000	-	-	200,000
849 8519 SPH Ladders	20,000	-	-	20,000
850 8520 SHH Repairs	745,000	-	-	745,000
851 8521 Channel Transient Float/Bull Rails	25,000	-	-	25,000
852 8522 Ferry Dock/Fender & Bull Rails	55,000	22,000	-	33,000
853 8523 Oscar's Dock/Fender Pilling Replace	45,000	-	-	45,000
854 8524 Water Front/Harbor Planning	100,000	-	-	100,000
Total Expense	\$ 29,870,000	\$ 9,842,000	\$ -	\$ 20,028,000

308 Harbor and Port Improvement Fund

	FY - 2009 LTD Activity	FY-2009 Balance	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4,000,000	-	-	-	-	-	-
	2,300,000	-	-	-	-	-	-
	5,000,000	-	-	-	-	-	-
	4,638,000	(500,000)	(500,000)	-	-	-	-
\$	15,938,000	\$ (500,000)	\$ (500,000)	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
\$	1,090,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
	400,000	-	-	-	-	-	-
	400,000	-	-	-	-	-	-
	1,200,000	-	-	-	-	-	-
	1,000,000	-	-	-	-	-	-
\$	4,090,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
\$	20,028,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<hr/>							
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	12,667,202	\$ 6,032,798	4,524,598	1,508,199	-	-	-
	-	10,000	10,000	-	-	-	-
	14,794	\$ 135,206	67,603	67,603	-	-	-
	53	\$ 199,947	4,323	195,624	-	-	-
	9,791	\$ 10,209	5,105	5,105	-	-	-
	384,845	\$ 360,155	180,078	180,078	-	-	-
	-	\$ 25,000	12,500	12,500	-	-	-
	23,237	\$ 9,763	4,882	4,882	-	-	-
	9,435	\$ 35,565	35,565	-	-	-	-
	866	\$ 99,134	99,134	-	-	-	-
\$	13,110,222	\$ 6,917,778	\$ 4,943,787	\$ 1,973,990	\$ -	\$ -	\$ -

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2010 through 2014

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 120,000	\$ 68,061	\$ 51,939	\$ 38,955	\$ 12,985	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	8,000,000	5,482,800	2,517,200	1,887,900	629,300	-	-	-
Engineering/Inspection	2,500,000	898,680	1,601,320	1,200,990	400,330	-	-	-
Construction	8,080,000	6,217,662	1,862,338	1,396,754	465,585	-	-	-
Totals	\$ 18,700,000	\$ 12,667,202	\$ 6,032,798	\$ 4,524,598	\$ 1,508,199	\$ -	\$ -	\$ -

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.

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	10,000	-	10,000	10,000	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -

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

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2010 through 2014

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 2,500	\$ 993	\$ 1,507	\$ 754	\$ 754	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	127,500	-	127,500	63,750	63,750	-	-	-
Construction	20,000	13,801	6,199	3,099	3,099	-	-	-
Totals	\$ 150,000	\$ 14,794	\$ 135,206	\$ 67,603	\$ 67,603	\$ -	\$ -	\$ -

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

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 2,500	\$ 53	\$ 2,447	\$ 1,224	\$ 1,224	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	\$ -	-	-	-
Construction	197,500	-	197,500	3,099	\$ 194,401	-	-	-
Totals	\$ 200,000	\$ 53	\$ 199,947	\$ 4,323	\$ 195,624	\$ -	\$ -	\$ -

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

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2010 through 2014

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	20,000	9,791	10,209	5,105	5,105	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 20,000	\$ 9,791	\$ 10,209	\$ 5,105	\$ 5,105	\$ -	\$ -	\$ -

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

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 4,500	\$ 1,998	\$ 2,502	\$ 1,251	\$ 1,251	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	740,500	382,847	357,653	178,827	178,827	-	-	-
Totals	\$ 745,000	\$ 384,845	\$ 360,155	\$ 180,078	\$ 180,078	\$ -	\$ -	\$ -

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

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2010 through 2014

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	25,000	-	25,000	12,500	12,500	-	-	-
Totals	\$ 25,000	\$ -	\$ 25,000	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -

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

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	33,000	23,237	9,763	4,882	4,882	-	-	-
Totals	\$ 33,000	\$ 23,237	\$ 9,763	\$ 4,882	\$ 4,882	\$ -	\$ -	\$ -

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

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2010 through 2014

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	45,000	9,435	35,565	35,565	-	-	-	-
Totals	\$ 45,000	\$ 9,435	\$ 35,565	\$ 35,565	\$ -	\$ -	\$ -	\$ -

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

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 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 100,000	\$ 866	\$ 99,134	\$ 99,134	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 100,000	\$ 866	\$ 99,134	\$ 99,134	\$ -	\$ -	\$ -	\$ -

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

	FY-2009 Budget	Completed Projects	FY-2010 Additions	FY-2010 Budget
Revenues				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	\$ 140,000	\$ 40,000	\$ -	100,000
Appropriation from Fund Balance	266,629	10,000	50,000	306,629
Total Revenues	\$ 406,629	\$ 50,000	\$ 50,000	\$ 406,629
Operating Transfers In:				
100 General Fund	\$ 203,371	\$ 51,906	\$ 50,000	\$ 201,465
Total Operating Transfer In	\$ 203,371	\$ 51,906	\$ 50,000	\$ 201,465
Total Revenues	\$ 610,000	\$ 101,906	\$ 100,000	\$ 608,094
Projects				
901 9001 Baranof Track & Field Engineering	\$ 350,000	\$ -	\$ -	\$ 350,000
904 9004 Playground Improvements -Larch & Spruce Streets	35,000	-	20,000	55,000
907 9007 Storage Building - Baranof Park	75,000	-	-	75,000
908 9008 Selief Lane Playground	90,000	90,000	-	-
912 9012 Baranof Baseball Field Improvements	60,000	11,906	-	48,094
913 9013 Major Park Maintenance	-	-	30,000	30,000
914 9014 Building Improvement (Weatherization)	-	-	50,000	50,000
198 9098 Transfer to General Fund	-	-	-	-
Total Expense	\$ 610,000	\$ 101,906	\$ 100,000	\$ 608,094

309 Parks & Recreation Improvement Fund

	FY - 2009 LTD Activity	FY-2009 Balance	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	100,000	-	-	-	-	-	-
	256,629	50,000	50,000	-	-	-	-
\$	356,629	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
\$	151,465	50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
\$	151,465	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
\$	508,094	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
\$	149,186	\$ 200,814	\$ 100,407	\$ 50,203	\$ 50,203	\$ -	\$ -
	25,077	29,923	25,637	1,429	1,429	1,429	-
	35,280	39,720	19,860	19,860	-	-	-
	-	-	-	-	-	-	-
	45,930	2,164	721	721	721	-	-
	231	29,769	14,885	14,885	-	-	-
	-	50,000	50,000	-	-	-	-
	-	-	-	-	-	-	-
\$	255,704	\$ 352,390	\$ 211,510	\$ 87,098	\$ 52,353	\$ 1,429	\$ -

City of Kodiak
Parks and Recreation Improvement Fund - 309
Fiscal Years 2010 through 2014

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	100,000	9,720	90,280	45,140	22,570	22,570	-	-
Engineering/Inspection	250,000	139,466	110,534	55,267	27,633	27,633	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 350,000	\$ 149,186	\$ 200,814	\$ 100,407	\$ 50,203	\$ 50,203	\$ -	\$ -

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	25,000	19,286	5,714	1,429	1,429	1,429	1,429	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	30,000	5,791	24,209	24,209	-	-	-	-
Totals	\$ 55,000	\$ 25,077	\$ 29,923	\$ 25,637	\$ 1,429	\$ 1,429	\$ 1,429	\$ -

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 2010 through 2014

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	75,000	35,280	39,720	19,860	19,860	-	-	-
Totals	\$ 75,000	\$ 35,280	\$ 39,720	\$ 19,860	\$ 19,860	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	48,094	45,930	2,164	721	721	721	-	-
Totals	\$ 48,094	\$ 45,930	\$ 2,164	\$ 721	\$ 721	\$ 721	\$ -	\$ -

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

City of Kodiak
Parks and Recreation Improvement Fund - 309
Fiscal Years 2010 through 2014

Project Title: *Major Park Maintenance* **Project Number:** 9013
Project Description: *Maintenance for Park Facilities*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	30,000	231	29,769	14,885	14,885	-	-	-
Totals	\$ 30,000	\$ 231	\$ 29,769	\$ 14,885	\$ 14,885	\$ -	\$ -	\$ -

Cost Beyond 5-years:
Source of Funding: Use of Fund Balance
Operating Budget Effect: Reduce Operating Expenses

Project Title: *Building Improve (Weather)* **Project Number:** 9014
Project Description: *Improve parks & Recreation Buildings for Weatherization*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	50,000	-	50,000	50,000	-	-	-	-
Totals	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years:
Source of Funding: Use of Fund Balance
Operating Budget Effect: Reduce Operating Expenses



310.390 Trident Basin Improvement Fund

	FY-2009 Budget	Completed Projects	FY-2010 Additions	FY-2010 Budget
Revenues				
State Grants	\$ 492,804	\$ -	\$ -	\$ 492,804
State Grants - Alaska DOT	9,390	-	-	9,390
Federal Grants	4,443,000	-	-	4,443,000
Appropriation from Fund Balance	4,500	-	-	4,500
Total Revenues	\$ 4,949,694	\$ -	\$ -	\$ 4,949,694
Operating Transfers In:				
100 General Fund	\$ 140,890	\$ -	\$ -	\$ 140,890
301 Street Improvement Fund	20,000	-	-	20,000
Total Operating Transfer In	\$ 160,890	\$ -	\$ -	\$ 160,890
Total Revenues	\$ 5,110,584	\$ -	\$ -	\$ 5,110,584
Projects				
950 9500 Trident Basin Improvements	\$ 5,110,584	\$ -	\$ -	\$ 5,110,584
Total Expense	\$ 5,110,584	\$ -	\$ -	\$ 5,110,584

310 Trident Basin Improvement Fund

FY - 2009 LTD Activity	FY-2009 Balance	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget
\$ -	\$ 492,804	\$ 492,804	\$ -	\$ -	\$ -	\$ -
9,390	-	-	-	-	-	-
4,436,804	6,196	6,196	-	-	-	-
4,500	-	-	-	-	-	-
\$ 4,450,694	\$ 499,000	\$ 499,000	\$ -	\$ -	\$ -	\$ -
\$ 140,890	-	-	-	-	-	-
20,000	-	-	-	-	-	-
\$ 160,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 4,611,584	\$ 499,000	\$ 499,000	\$ -	\$ -	\$ -	\$ -
\$ 4,974,593	\$ 135,991	\$ 135,991	\$ -	\$ -	\$ -	\$ -
\$ 4,974,593	\$ 135,991	\$ 135,991	\$ -	\$ -	\$ -	\$ -

**City of Kodiak
Trident Basin Improvement Fund
Fiscal Years 2010 through 2014**

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 2010	FY 2011	FY 2012	FY 2013	FY 2014
Professional Services	\$ 20,584	\$ 15,025	\$ 5,559	\$ 5,559	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	690,000	661,399	28,601	28,601	-	-	-	-
Construction	4,400,000	4,298,169	101,832	101,832	-	-	-	-
Totals	\$5,110,584	\$ 4,974,593	\$ 135,991	\$ 135,991	\$ -	\$ -	\$ -	\$ -

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.
- **E-911 Services Fund**
Accounts for funds collected from phone charges and pays for a 911 emergency system.

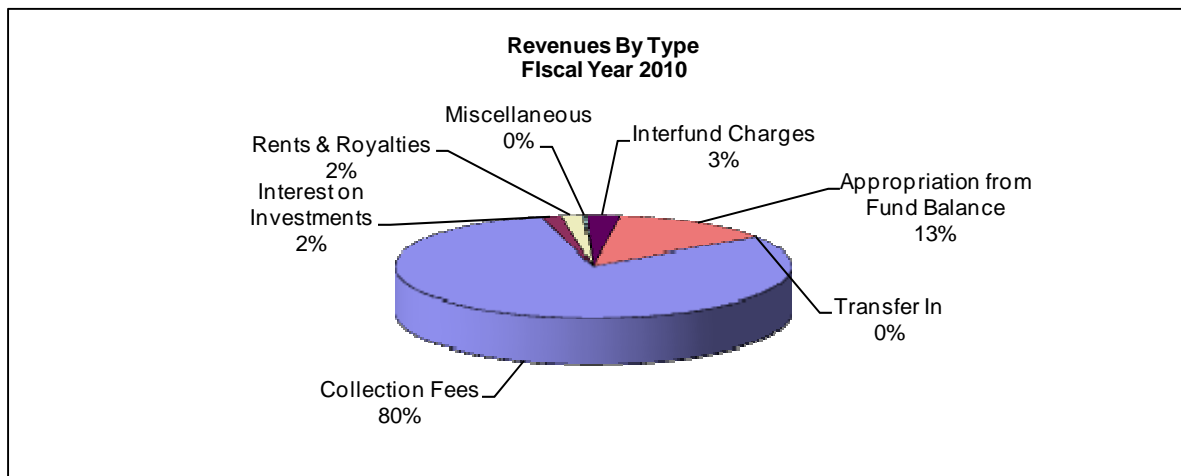
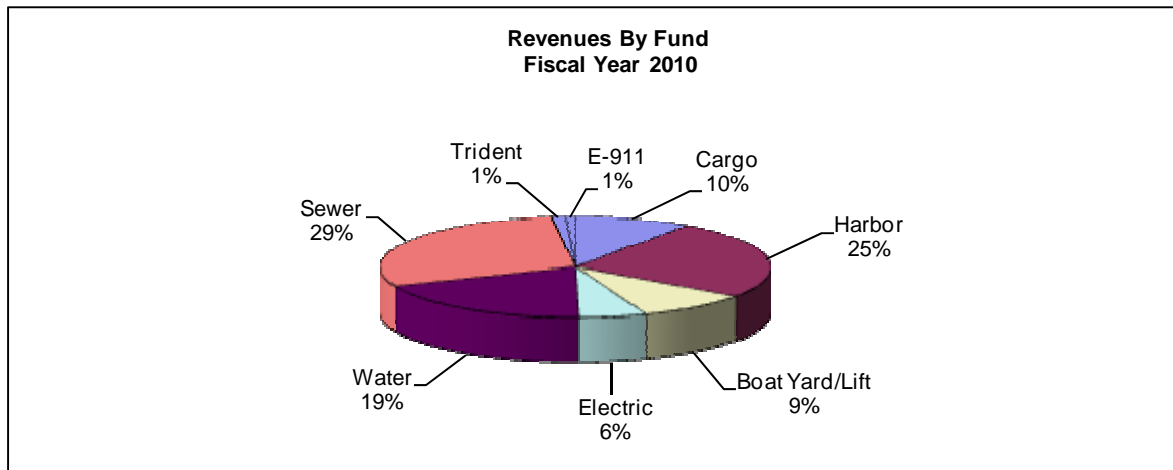
Enterprise Funds

Summary of Revenues and Expenses

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
REVENUES					
Collection Fees	\$ 7,733,795	\$ 8,350,665	\$ 8,342,100	\$ 8,947,761	\$ 9,772,240
Interest on Investments	392,202	398,998	224,500	218,131	208,410
Rents & Royalties	200,677	210,292	142,000	227,091	220,100
Miscellaneous	51,346	48,278	32,000	32,961	27,000
Interfund Charges	144,003	291,358	316,008	271,148	346,420
TOTAL REVENUES	\$ 8,522,022	\$ 9,299,589	\$ 9,056,608	\$ 9,697,091	\$ 10,574,170
EXPENSES					
Salaries & Wages	\$ 1,457,781	\$ 1,509,945	\$ 1,774,490	\$ 1,622,655	\$ 1,988,900
Employee Benefits	1,135,756	1,077,383	1,099,638	1,087,038	1,318,500
Professional Services	345,591	297,476	386,000	311,788	433,500
Contributions	21,370	15,605	141,500	31,309	40,000
Support Goods & Services	1,363,296	1,258,830	1,360,250	1,280,666	1,641,940
Public Utility Services	747,881	892,481	847,000	751,913	899,250
Bond Expenses	1,227,971	1,223,890	2,043,010	1,244,031	1,551,600
Depreciation Expense	1,988,356	2,238,975	1,645,000	490,900	1,958,870
Administrative Services	1,027,763	1,170,545	970,970	1,188,408	1,116,090
Capital Outlay	135,884	42,361	266,500	38,991	733,000
TOTAL EXPENSES	\$ 9,451,649	\$ 9,727,491	\$ 10,534,358	\$ 8,047,699	\$ 11,681,650
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 116,580	\$ 50,000	\$ 312,000	\$ 302,044	\$ -
Transfer Out	(2,941,000)	(2,291,537)	(2,425,100)	(2,434,100)	(512,800)
Net other Financing Sources (Uses)	\$ (2,824,420)	\$ (2,241,537)	\$ (2,113,100)	\$ (2,132,056)	\$ (512,800)
Net Change in Fund	\$ (3,754,047)	\$ (2,669,439)	\$ (3,590,850)	\$ (482,663)	\$ (1,620,280)

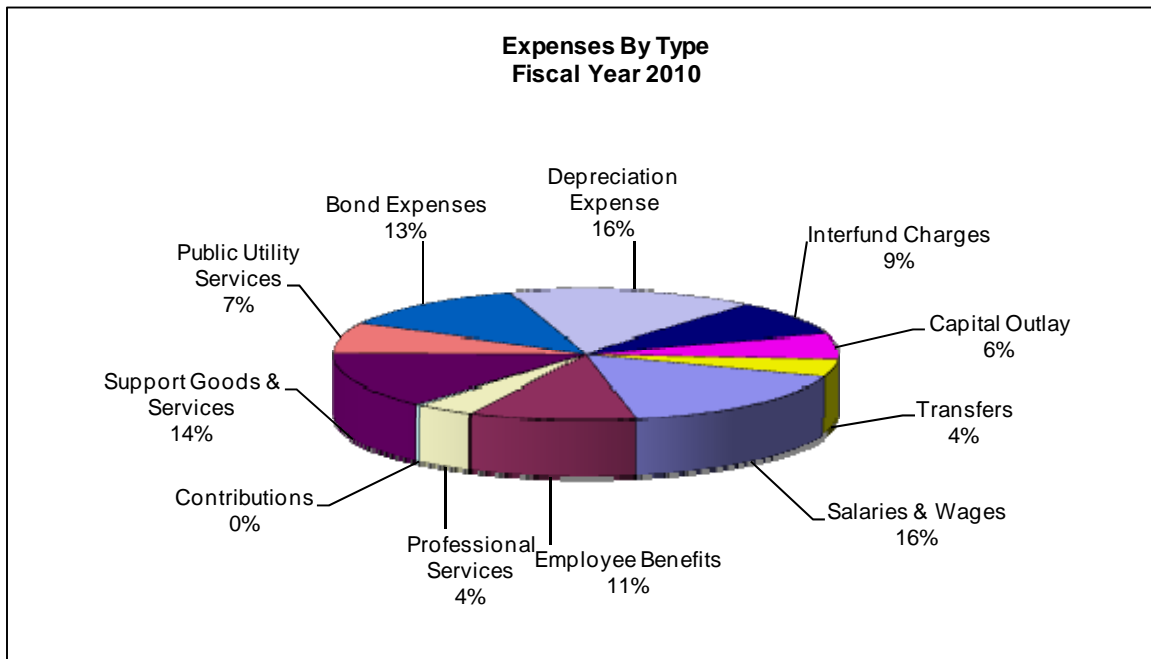
**ENTERPRISE FUNDS
SUMMARY OF REVENUES & OTHER FINANCING SOURCES (USES)
BUDGET - FISCAL YEAR 2010**

	FY 2010 Cargo	FY 2010 Harbor	FY 2010 Boat Yard	FY 2010 Electric	FY 2010 Water	FY 2010 Sewer	FY 2010 Trident	FY 2010 E-911	FY 2010 Total
REVENUES									
Collection Fees	\$ 1,090,000	\$ 1,985,000	\$ 879,740	\$ 723,000	\$ 2,389,400	\$ 2,674,100	\$ 31,000	\$ 95,000	\$ 9,772,240
Interest on Investments	7,000	61,000	48,410	1,000	40,000	50,000	1,000	5,000	208,410
Rents & Royalties	185,600	15,500	-	-	-	-	19,000	-	220,100
Miscellaneous	-	7,000	-	-	20,000	-	-	-	27,000
Interfund Charges	22,400	188,960	5,000	-	51,240	78,820	-	-	346,420
Appropriation from Fund Bal	(117,750)	842,870	215,800	(47,220)	(153,360)	779,880	100,060	-	1,620,280
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 1,187,250	\$ 3,100,330	\$ 1,148,950	\$ 676,780	\$ 2,347,280	\$ 3,582,800	\$ 151,060	\$ 100,000	\$ 12,194,450



**ENTERPRISE FUNDS
SUMMARY OF EXPENSES & OTHER FINANCING SOURCES (USES)
BUDGET - FISCAL YEAR 2010**

	FY 2010 Cargo	FY 2010 Harbor	FY 2010 Boat Yard	FY 2010 Electric	FY 2010 Water	FY 2010 Sewer	FY 2010 Trident	FY 2010 E-911	FY 2010 Total
EXPENSES									
Salaries & Wages	\$ 167,070	\$ 688,880	\$ 165,870	\$ 32,000	\$ 360,920	\$ 574,160	\$ -	\$ 4,100	\$ 1,993,000
Employee Benefits	113,360	438,720	104,330	6,000	252,410	403,680	-	2,650	1,321,150
Professional Services	5,000	59,500	55,000	2,000	66,000	246,000	-	25,000	458,500
Contributions	-	40,000	-	-	-	-	-	-	40,000
Support Goods & Services	103,150	293,600	155,000	587,500	226,470	271,220	5,000	42,380	1,684,320
Public Utility Services	23,000	136,000	29,250	-	421,000	270,000	20,000	-	899,250
Bond Expenses	-	96,830	245,500	-	8,270	1,201,000	-	-	1,551,600
Depreciation Expense	541,490	866,960	-	7,280	475,470	57,870	9,800	-	1,958,870
Administrative Charges	234,180	152,040	15,000	-	315,740	282,870	116,260	-	1,116,090
Capital Outlay	-	112,000	379,000	42,000	62,000	138,000	-	-	733,000
Transfers	-	215,800	-	-	159,000	138,000	-	25,870	538,670
TOTAL EXPENSES	\$ 1,187,250	\$ 3,100,330	\$ 1,148,950	\$ 676,780	\$ 2,347,280	\$ 3,582,800	\$ 151,060	\$ 100,000	\$ 12,294,450





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			\$ 121,213	\$ 121,213
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	\$ 1,809,035	\$ 3,809,035

	Bonds Payable 7/1/2009	FY 2010 Requirements		Bonds Payable 7/1/2010
		Additions	Reductions	
M & P Floats - Series 2007 Five	\$ 2,000,000	\$ -	\$ 30,000	\$ 1,970,000
Total Revenue Bonds	\$ 2,000,000	\$ -	\$ 30,000	\$ 1,970,000

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

Fiscal Year	Interest Rate	Principal	Interest	Total
2009			\$ 241,293	\$ 241,293
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	\$ 3,816,313	\$ 7,816,313

	Bonds Payable 7/1/2009	FY 2010 Requirements		Bonds Payable 7/1/2010
		Additions	Reductions	
Boat Yard/Lift - Series 2007 Five	\$ 4,000,000	\$ -	\$ 60,000	\$ 3,940,000
Total Revenue Bonds	\$ 4,000,000	\$ -	\$ 60,000	\$ 3,940,000

Harbor Revenue Bonds

Alaska Municipal Bond Bank Authority
 City of Kodiak Water Revenue Bond
 2009 Series One

The 2009 Series One Bond is in the amount of \$1,000,000. The principal is due in annual installments, from the date of issuance, of \$15,000 to \$65,000, through 2037, with interest of 3.00% through 5.875%.

The Alaska Municipal Bond Bank Authority General Obligation Bonds, Series 2009 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 2009 Series One Bonds. Individual purchases of the 2009 Series One 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 2009 Series One Bonds are subject to optional and mandatory redemption.

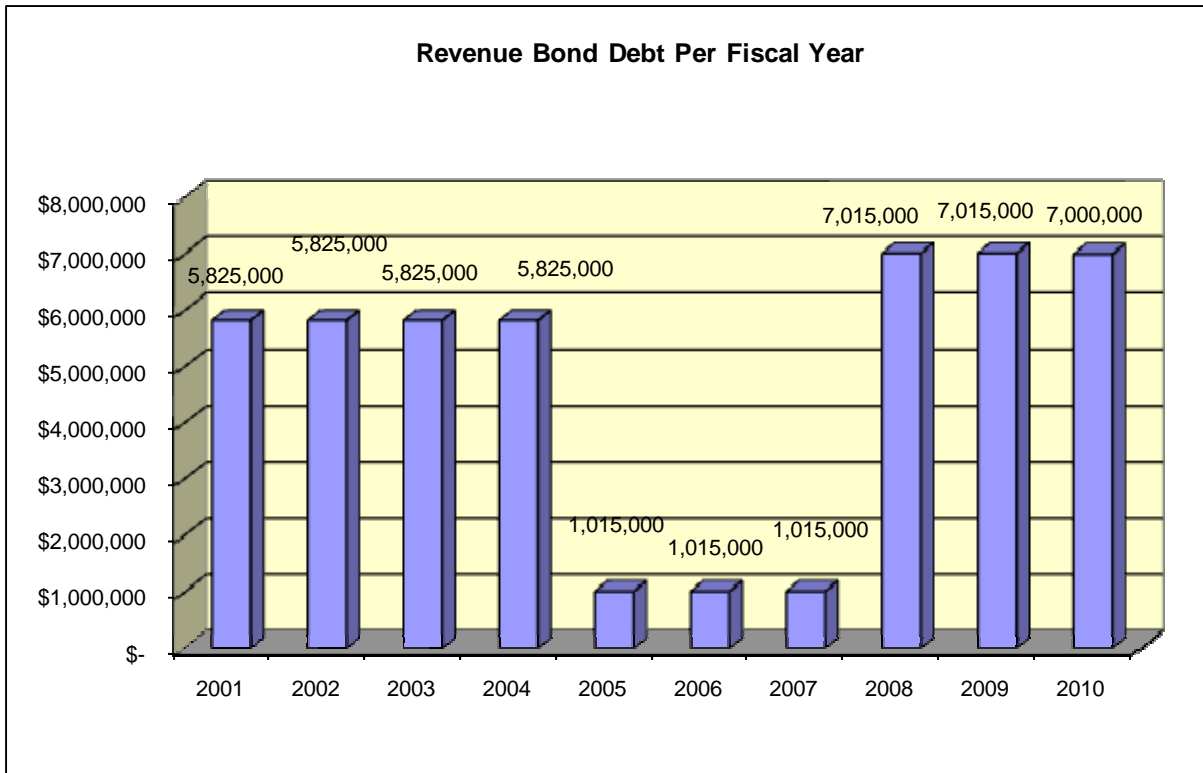
The 2009 Series One bonds were offered when, as and if issued subject to the approving legal opinion of Wohlforth, Johnson, & Brecht, Cartledge & Brooking, P.C. of Anchorage, Alaska, Bond Counsel, and certain other conditions.

This Harbor Revenue Bond will be used to construct the Boat Yard/Lift Project. Details of the bonds are listed on the next page.

2009 Series One - Boat Yard/Lift \$1,000,000

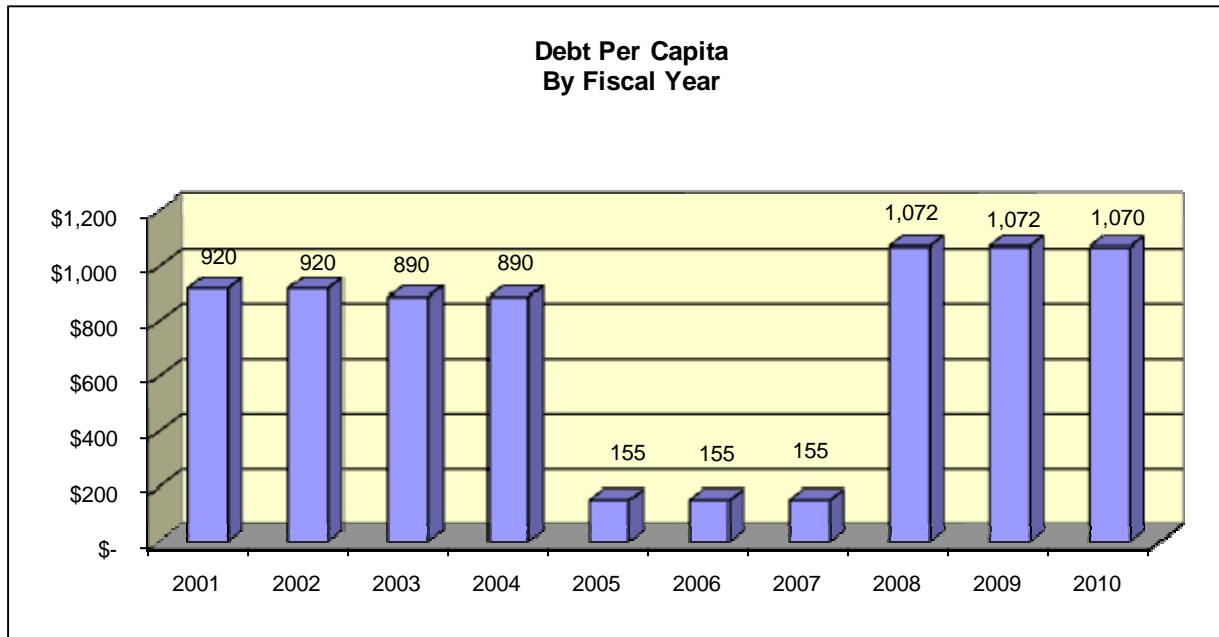
Fiscal Year	Interest Rate	Principal	Interest	Total
2009			\$ 5,901	\$ 5,901
2010-2012	3.00%	50,000	157,238	\$ 207,238
2013-2015	4.00%	60,000	151,238	\$ 211,238
2016-2023	5.00%	200,000	356,700	\$ 556,700
2024-2025	5.20%	60,000	75,275	\$ 135,275
2026	5.38%	35,000	35,122	\$ 70,122
2072-2029	5.50%	115,000	93,331	\$ 208,331
2030	5.63%	40,000	26,731	\$ 66,731
2031-2034	5.75%	195,000	81,006	\$ 276,006
2035-2037	5.88%	245,000	29,816	\$ 274,816
		\$ 1,000,000	\$ 1,012,358	\$ 2,012,358

	Bonds Payable	FY 2010 Requirements		Bonds Payable
	<u>7/1/2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>7/1/2010</u>
Boat Yard/Lift - Series 2009 One	\$ 1,000,000	\$ -	\$ 15,000	\$ 985,000
Total Revenue Bonds	\$ 1,000,000	\$ -	\$ 15,000	\$ 985,000



At the end of fiscal year 2009 the City had three revenue bonds in the amount of \$7,000,000.

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.



CARGO TERMINAL FUND

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
REVENUES					
Collection Fees	\$ 962,977	\$ 1,015,287	\$ 992,000	\$ 1,096,062	\$ 1,090,000
Interest on Investments	50,444	75,945	14,000	45,589	7,000
Rents & Royalties	177,336	178,129	108,000	193,474	185,600
Miscellaneous	-	1,600	-	-	-
Interfund Charges	6,963	22,191	20,815	18,508	22,400
TOTAL REVENUES	\$ 1,197,720	\$ 1,293,152	\$ 1,134,815	\$ 1,353,633	\$ 1,305,000

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
EXPENSES					
Salaries & Wages	\$ 135,656	\$ 145,121	\$ 164,070	\$ 137,346	\$ 167,070
Employee Benefits	114,088	103,191	97,095	100,113	113,360
Professional Services	3,285	305	5,000	-	5,000
Contributions	-	-	104,000	-	-
Support Goods & Services	84,406	82,393	23,000	79,976	103,150
Public Utility Services	16,062	19,931	-	17,914	23,000
Bond Expenses	-	-	541,490	-	-
Depreciation Expense	542,851	703,094	225,740	446,966	541,490
Administrative Charges	203,590	237,120	-	225,740	234,180
Capital Outlay	9,784	-	-	10,078	-
TOTAL EXPENSES	\$ 1,109,722	\$ 1,291,155	\$ 1,160,395	\$ 1,018,134	\$ 1,187,250

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ 30,000	\$ 29,531	\$ -
Transfer Out	-	(220,000)	-	-	-
Net other Financing Sources (Uses)	\$ -	\$ (220,000)	\$ 30,000	\$ 29,531	\$ -
Net Change in Fund	\$ 87,998	\$ (218,003)	\$ 4,420	\$ 365,030	\$ 117,750

CARGO TERMINAL FUND

CARGO TERMINAL FUND REVENUE

REVENUES

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Intergovernmental					
PERS	\$ 6,963	\$ 22,191	\$ 20,815	\$ 18,508	\$ 22,400
Total PERS	\$ 6,963	\$ 22,191	\$ 20,815	\$ 18,508	\$ 22,400
Service Charges					
Dockage Pier III	\$ 108,697	\$ 131,510	\$ 120,000	\$ 138,153	\$ 120,000
Cruise Ship Revenue	44,814	52,130	90,000	138,270	120,000
CSX Pier III Lease	282,088	282,088	282,000	305,595	300,000
CSX Warf/Handling	527,378	549,559	500,000	514,043	550,000
Total Services Charges	\$ 962,977	\$ 1,015,287	\$ 992,000	\$ 1,096,062	\$ 1,090,000
Interest					
Interest on Investments	\$ 50,444	\$ 75,945	\$ 14,000	\$ 45,589	\$ 7,000
Total Interest	\$ 50,444	\$ 75,945	\$ 14,000	\$ 45,589	\$ 7,000
Rents & Royalties					
Warehouse Rental	\$ 167,167	\$ 167,808	\$ 98,000	\$ 186,422	\$ 175,000
Van Storage Rental	10,169	10,321	10,000	7,052	10,600
Total Rents & Royalties	\$ 177,336	\$ 178,129	\$ 108,000	\$ 193,474	\$ 185,600
Miscellaneous Revenues					
Soda Vending Machines	\$ -	\$ 1,600	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ -	\$ 1,600	\$ -	\$ -	\$ -
Appropriation from Fund Bal					
Appropriation from Fund Bal	\$ -	\$ -	\$ (4,420)	\$ -	\$ (117,750)
Total Approp from Fund Bal	\$ -	\$ -	\$ (4,420)	\$ -	\$ (117,750)
Operating Transfers					
Transfers	\$ -	\$ -	\$ 30,000	\$ 29,531	\$ -
Total Operating Transfers	\$ -	\$ -	\$ 30,000	\$ 29,531	\$ -
TOTAL REVENUES	\$ 1,197,720	\$ 1,293,152	\$ 1,160,395	\$ 1,383,164	\$ 1,187,250

CARGO TERMINAL FUND ADMINISTRATION

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 135,656	\$ 145,121	\$ 164,070	\$ 137,346	\$ 167,070
Employee Benefits	114,088	103,191	97,095	100,113	113,360
Professional Services	3,285	305	5,000	-	5,000
Support Goods & Services	51,347	55,227	53,000	57,012	49,550
Bond Expense	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 304,376	\$ 303,844	\$ 319,165	\$ 294,471	\$ 334,980

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Senior Harbor Officer	1	1	1	1
Harbor Officer	1	1	1	1
Administrative Assistant (3 days/month to Electric)	1	1	1	1
Total	3	3	3	3

PERFORMANCE INDICATORS

Leases and Agreements

Pier II:

Maintain Warehouses/Terminal Operation Contracts

Maintain Kodiak Oil Sales, Inc. Lease

Maintain Van Parcel Storage Leases

Maintain Reception Facilities Marine Debris and Used Oil Collection

Pier III:

Maintain Preferential Use Agreement

Maintain State of Alaska Tideland Lease

Maintain Tariff #12

Maintain National Oceanic and Atmosphere Administration (NOAA)

Warehouse Lease

Maintain Petrol Marine Lease

CARGO TERMINAL FUND WAREHOUSE

PROGRAM DESCRIPTION

The Pier II warehouse is leased to Horizon Lines for administrative offices, freight, and warehousing and teamster operations. 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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Support Goods & Services	\$ 8,640	\$ 7,377	\$ 11,000	\$ 851	\$ 10,100
Capital Outlay	6,175	-	-	10,078	-
Total Expenditures	\$ 14,815	\$ 7,377	\$ 11,000	\$ 10,930	\$ 10,100

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Warehouse Lease Agreements	\$ 167,808	\$ 98,000	\$ 186,422	\$ 175,000

**CARGO TERMINAL FUND
PIER II**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
PIER II**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Support Goods & Services	\$ 23,938	\$ 19,648	\$ 27,000	\$ 22,079	\$ 30,500
Public Utility Services	14,392	18,606	21,000	16,944	21,000
Capital Outlay	3,609	-	-	-	-
Depreciation Expense	542,851	703,094	541,490	446,966	541,490
Total Expenditures	\$ 584,790	\$ 741,348	\$ 589,490	\$ 485,990	\$ 592,990

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Kodiak Oil Sales & Petro Marine Agreements	\$ -	\$ -	\$ 5,000	\$ 5,000
Van Yard (Storage) Rentals	\$ 10,321	\$ 10,000	\$ 10,000	\$ 10,000
Fishing Vessels/ # of Dockings (EST)	900	900	900	900

**CARGO TERMINAL FUND
PIER III**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
PIER III**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Support Goods & Services	\$ 481	\$ 141	\$ 13,000	\$ 34	\$ 13,000
Public Utility Services	1,670	1,325	2,000	970	2,000
Total Expenditures	\$ 2,151	\$ 1,466	\$ 15,000	\$ 1,004	\$ 15,000

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Horizon Lines Container Ships	100	100	100	100
Tugs & Barges	-	-	-	-
Other Deep Draft Vessels	-	-	3	3
Wharfage	\$ 320,000	\$ 380,000	\$ 500,000	\$ 500,000

**CARGO TERMINAL FUND
INTERFUND CHARGES**

PROGRAM DESCRIPTION

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

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
INTERFUND CHARGES**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Administrative Charges	\$ 203,590	\$ 237,120	\$ 225,740	\$ 225,740	\$ 234,180
Total Expenditures	\$ 203,590	\$ 237,120	\$ 225,740	\$ 225,740	\$ 234,180

PERSONNEL
Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

**CARGO TERMINAL FUND
TRANSFERS**

PROGRAM DESCRIPTION

The department accounts for transfers between funds.

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
TRANSFERS**

EXPENDITURES

Department 500 - Cargo Terminal Fund
Sub-department 198 - Transfers

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Operating Transfers	\$ -	\$ 220,000	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 220,000	\$ -	\$ -	\$ -

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

BOAT HARBOR FUND

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
REVENUES					
Collection Fees	\$ 1,784,689	\$ 1,885,615	\$ 2,004,000	\$ 2,091,814	\$ 1,985,000
Interest on Investments	186,499	198,186	61,000	99,432	61,000
Rents & Royalties	14,302	14,302	15,000	15,000	15,500
Miscellaneous	14,962	16,434	12,000	13,882	7,000
Interfund Charges	101,437	161,055	161,563	148,591	188,960
TOTAL REVENUES	\$ 2,101,889	\$ 2,275,592	\$ 2,253,563	\$ 2,368,719	\$ 2,257,460

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
EXPENSES					
Salaries & Wages	\$ 528,093	\$ 545,823	\$ 652,940	\$ 587,195	\$ 688,880
Employee Benefits	433,315	396,051	410,313	394,121	438,720
Professional Services	53,000	69,419	62,000	57,792	59,500
Contributions	21,370	15,605	37,500	31,309	40,000
Support Goods & Services	295,388	262,244	284,500	293,540	293,600
Public Utility Services	129,000	134,962	136,000	138,974	136,000
Bond Expenses	-	-	97,750	24,405	96,830
Depreciation Expense	839,963	835,722	866,960	(586,976)	866,960
Administrative Charges	133,590	165,480	153,200	153,200	152,040
Capital Outlay	62,700	21,890	21,500	7,415	112,000
TOTAL EXPENSES	\$ 2,496,419	\$ 2,447,196	\$ 2,722,663	\$ 1,100,975	\$ 2,884,530

OTHER FINANCING SOURCES (USES)

Transfers In	\$ -	\$ -	\$ 120,000	\$ 114,421	\$ -
Transfer Out	-	(2,071,537)	(1,420,000)	(1,420,000)	(215,800)
Net other Financing Sources (Uses)	\$ -	\$ (2,071,537)	\$ (1,300,000)	\$ (1,305,579)	\$ (215,800)
Net Change in Fund	\$ (394,530)	\$ (2,243,141)	\$ (1,769,100)	\$ (37,835)	\$ (842,870)

BOAT HARBOR FUND

BOAT HARBOR FUND REVENUE

REVENUES

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Intergovernmental					
PERS	\$ 31,437	\$ 89,415	\$ 89,023	\$ 76,051	\$ 91,820
Total PERS	\$ 31,437	\$ 89,415	\$ 89,023	\$ 76,051	\$ 91,820
Service Charges					
Dockage	\$ 47,556	\$ 41,258	\$ 45,000	\$ 64,842	\$ 42,000
Exclusive Moorage	993,717	1,073,341	1,230,000	1,273,903	1,225,000
Transient Moorage	372,404	427,061	390,000	425,910	400,000
Harbormaster Services	34,359	24,003	25,000	7,517	10,000
Gridiron Fees	24,220	20,064	23,000	21,852	20,000
Pier/Dock Fees	157,743	158,045	150,000	156,855	150,000
Used Oil Fees	32,484	25,428	25,000	14,257	20,000
Waiting List Fee	2,275	2,350	2,000	2,650	2,000
Trailer Parking Fees	16,524	17,062	15,000	22,050	17,000
Bulk Oil Sales/Charges	66,925	59,816	65,000	61,315	60,000
Gear Storage	17,192	17,269	14,000	21,045	19,000
Launch Ramp Permits	19,240	19,793	20,000	19,618	20,000
Fines & Forfeits	50	125	-	-	-
Total Services Charges	\$ 1,784,689	\$ 1,885,615	\$ 2,004,000	\$ 2,091,814	\$ 1,985,000
Interest					
Interest on Investments	\$ 175,528	\$ 190,280	\$ 50,000	\$ 89,920	\$ 50,000
Interest on Accounts	10,971	7,906	11,000	9,512	11,000
Total Interest	\$ 186,499	\$ 198,186	\$ 61,000	\$ 99,432	\$ 61,000
Rents & Royalties					
Office Rental	\$ 14,302	\$ 14,302	\$ 15,000	\$ 15,000	\$ 15,500
Total Rents & Royalties	\$ 14,302	\$ 14,302	\$ 15,000	\$ 15,000	\$ 15,500
Miscellaneous Revenues					
Sale of Junk/Salvage	\$ 2,513	\$ 2,150	\$ 2,000	\$ 100	\$ 2,000
Soda Vending Machine	60	296	-	246	-
Other Revenues	12,389	13,988	10,000	13,536	5,000
Total Miscellaneous Revenues	\$ 14,962	\$ 16,434	\$ 12,000	\$ 13,882	\$ 7,000
Interfund Charges					
Harbormaster Services to Cargo	\$ 70,000	\$ 71,640	\$ 72,540	\$ 72,540	\$ 97,140
Total Interfund Charges	\$ 70,000	\$ 71,640	\$ 72,540	\$ 72,540	\$ 97,140
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 1,769,100	\$ -	\$ 842,870
Total Approp from Fund Balance	\$ -	\$ -	\$ 1,769,100	\$ -	\$ 842,870
Operating Transfers					
Transfer from Other Funds	\$ -	\$ -	\$ 120,000	\$ 114,421	\$ -
Total Operating Transfers	\$ -	\$ -	\$ 120,000	\$ 114,421	\$ -
TOTAL REVENUES	\$ 2,101,889	\$ 2,275,592	\$ 4,142,663	\$ 2,483,140	\$ 3,100,330

BOAT HARBOR FUND ADMINISTRATION

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

- Complete the construction of the Boat Yard Lift by September 30, 2009.
- Replace channel transient floats.
- Work with the Alaska Marine Highway System to develop a new site for a ferry dock.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No Significant Changes

**BOAT HARBOR FUND
ADMINISTRATION**

EXPENDITURES

Department 510 - Harbor Fund
Sub-department 100 - Administration

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 528,093	\$ 545,823	\$ 652,940	\$ 587,195	\$ 688,880
Employee Benefits	433,315	396,051	410,313	394,121	438,720
Professional Services	53,000	69,419	62,000	57,792	59,500
Contributions	21,370	15,605	37,500	31,309	40,000
Support Goods & Services	295,388	262,244	284,500	293,540	293,600
Public Utility Services	129,000	134,962	136,000	138,974	136,000
Capital Outlay	62,700	21,890	21,500	7,415	112,000
Bond Expense	-	-	97,750	24,405	96,830
Depreciation Expense	839,963	835,722	866,960	(586,976)	866,960
Total Expenditures	\$ 2,362,829	\$ 2,281,716	\$ 2,569,463	\$ 947,775	\$ 2,732,490

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Harbormaster	1	1	1	1
Deputy Harbormaster (2 days/month to Electric)	1	1	1	1
Senior Harbor Officer	4	3	3	3
Harbor Officer	1	2	2	2
Port & Harbor Maintenance Mechanic	2	2	2	2
Administrative Secretary	2	2	2	2
Total	11	11	11	11

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Vehicle, Boat and Foot Patrol Hours	6,996	5,832	7,000	7,000
Citizen Assists	490	430	600	600
Number of Owner Accounts	1,543	1,314	1,400	1,400
Number of Registered Vessels	1,593	1,331	1,600	1,600
Used Oil Collected (Gallons)	7,735	6,245	10,000	10,000

**BOAT HARBOR FUND
INTERFUND CHARGES**

PROGRAM DESCRIPTION

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

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**BOAT HARBOR FUND
INTERFUND CHARGES**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Administrative Charges	\$ 133,590	\$ 165,480	\$ 153,200	\$ 153,200	\$ 152,040
Total Expenditures	\$ 133,590	\$ 165,480	\$ 153,200	\$ 153,200	\$ 152,040

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

**BOAT HARBOR FUND
TRANSFERS**

PROGRAM DESCRIPTION

The department accounts for the interfund transfers to the Building Improvement Fund.

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

There are no transfers being made for Harbor related project in fiscal year 2009.

**BOAT HARBOR FUND
TRANSFERS**

EXPENDITURES

Department 510 - Harbor Fund
Sub-department 198 - Transfers

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Operating Transfers	\$ -	\$ 2,071,537	\$ 1,420,000	\$ 1,420,000	\$ 215,800
Total Expenditures	\$ -	\$ 2,071,537	\$ 1,420,000	\$ 1,420,000	\$ 215,800

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

BOAT YARD/VESSEL LIFT FUND

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
REVENUES					
Collection Fees	\$ -	\$ -	\$ -	\$ -	\$ 879,740
Interest on Investments	-	-	56,000	7,671	48,410
Rents & Royalties	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	5,000
TOTAL REVENUES	\$ -	\$ -	\$ 56,000	\$ 7,671	\$ 933,150

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Budget	FY 2010 Budget
EXPENSES					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 165,870
Employee Benefits	-	-	-	-	104,330
Professional Services	-	-	5,000	16,184	55,000
Contributions	-	-	-	-	-
Support Goods & Services	-	-	16,000	1,518	155,000
Public Utility Services	-	-	-	-	29,250
Bond Expenses	-	-	194,500	-	245,500
Depreciation Expense	-	-	-	-	-
Administrative Charges	-	-	-	-	15,000
Capital Outlay	-	-	35,000	17,302	379,000
TOTAL EXPENSES	\$ -	\$ -	\$ 250,500	\$ 35,004	\$ 1,148,950

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Transfer Out	-	(4,000,000)	(1,000,000)	(1,000,000)	-
Net other Financing Sources (Uses)	\$ -	\$ (3,950,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -
Net Change in Fund	\$ -	\$ (3,950,000)	\$ (1,194,500)	\$ (1,027,333)	\$ (215,800)

**BOAT YARD/ VESSEL LIFT FUND
BOAT YARD/ VESSEL LIFT REVENUE**

REVENUES

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Services Charges					
Haul/Launch/Block	\$ -	\$ -	\$ -	\$ -	\$ 444,750
Pressure Wash	-	-	-	-	21,250
Yard Services	-	-	-	-	66,680
Container Storage	-	-	-	-	18,000
Lay Days	-	-	-	-	195,100
Electricity					60,000
vendor Fees					52,500
WEnvironmental Surcharge	-	-	-	-	21,460
Total Services Charges	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 879,740</u>
Interest					
Interest on Investments	\$ -	\$ -	\$ 56,000	\$ 7,671	\$ 48,410
Interest on Accounts	-	-	-	-	-
Total Interest	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,000</u>	<u>\$ 7,671</u>	<u>\$ 48,410</u>
Miscellaneous					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Total Interest	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 1,194,500	\$ -	\$ 215,800
Total Approp from Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,194,500</u>	<u>\$ -</u>	<u>\$ 215,800</u>
Operating Transfers					
Transfer from Other Funds	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Total Operating Transfers	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUE	<u><u>\$ -</u></u>	<u><u>\$ 50,000</u></u>	<u><u>\$ 1,250,500</u></u>	<u><u>\$ 7,671</u></u>	<u><u>\$ 1,148,950</u></u>

BOAT YARD/VESSEL LIFT FUND ADMINISTRATION

PROGRAM DESCRIPTION

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

GOALS

To operate and maintain the boat yard and boat lift as effectively and efficiently as possible. A contract Travelift operator was hired. City staff will operate the yard.

OBJECTIVES

- 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**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 165,870
Employee Benefits	-	-	-	-	104,330
Professional Services	-	-	5,000	16,184	55,000
Support Goods & Services	-	-	16,000	1,518	155,000
Public Utility Services	-	-	-	-	29,250
Bond Expenses	-	-	194,500	-	245,500
Depreciation Expense	-	-	-	-	-
Administrative Charges	-	-	-	-	15,000
Capital Outlay	-	-	35,000	17,302	379,000
Transfer out	-	-	-	-	-
TOTAL EXPENSES	\$ -	\$ -	\$ 250,500	\$ 35,004	\$ 1,148,950

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Number of Boats Serviced	0	0	0	20

ELECTRIC UTILITY FUND

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
REVENUES					
Collection Fees	\$ 678,777	\$ 682,471	\$ 697,000	\$ 707,154	\$ 723,000
Interest on Investments	9,836	13,713	2,500	7,850	1,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	-
TOTAL REVENUES	\$ 688,613	\$ 696,184	\$ 699,500	\$ 715,004	\$ 724,000

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
EXPENSES					
Salaries & Wages	\$ 31,180	\$ 32,853	\$ 32,000	\$ 33,840	\$ 32,000
Employee Benefits	10,861	12,095	5,900	12,792	6,000
Professional Services	-	-	2,000	-	2,000
Contributions	-	-	-	-	-
Support Goods & Services	583,513	594,983	562,500	555,858	587,500
Public Utility Services	-	-	-	-	-
Bond Expenses	-	-	-	-	-
Depreciation Expense	8,638	8,639	7,280	8,638	7,280
Administrative Charges	-	-	-	-	-
Capital Outlay	5,931	-	3,000	-	42,000
TOTAL EXPENSES	\$ 640,123	\$ 648,570	\$ 612,680	\$ 611,128	\$ 676,780

OTHER FINANCING SOURCES (USES)

Transfers In	\$ -	\$ -	\$ 2,000	\$ 1,832	\$ -
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ -	\$ -	\$ 2,000	\$ 1,832	\$ -
 Net Change in Fund	\$ 48,490	\$ 47,614	\$ 88,820	\$ 105,708	\$ 47,220

ELECTRIC UTILITY FUND

ELECTRIC FUND REVENUE

REVENUES

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Intergovernmental					
PERS	\$ -	\$ -	\$ -	\$ -	\$ -
Total PERS	\$ -	\$ -	\$ -	\$ -	\$ -
Services Charges					
Non-Meter Charges	\$ 13,800	\$ 16,622	\$ 17,000	\$ 22,029	\$ 17,000
Customer Charge (Recurring)	114,684	110,145	115,000	122,077	115,000
Connect/Disconnect Fees	5,280	6,950	6,000	7,800	7,000
Energy Charge	536,585	544,184	550,000	549,492	575,000
Record Fee	685	870	1,000	780	1,000
Utility Services	7,743	3,700	8,000	4,976	8,000
Total Services Charges	\$ 678,777	\$ 682,471	\$ 697,000	\$ 707,154	\$ 723,000
Interest					
Interest on Investments	\$ 9,836	\$ 13,713	\$ 2,500	\$ 7,850	\$ 1,000
Interest on Accounts	-	-	-	-	-
Total Interest	\$ 9,836	\$ 13,713	\$ 2,500	\$ 7,850	\$ 1,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ (88,820)	\$ -	\$ (47,220)
Total Approp from Fund Balance	\$ -	\$ -	\$ (88,820)	\$ -	\$ (47,220)
Operating Transfers					
Transfer from Other Funds	\$ -	\$ -	\$ 2,000	\$ 1,832	\$ -
Total Operating Transfers	\$ -	\$ -	\$ 2,000	\$ 1,832	\$ -
TOTAL REVENUE	\$ 688,613	\$ 696,184	\$ 612,680	\$ 716,836	\$ 676,780

**ELECTRIC UTILITY FUND
ADMINISTRATION**

PROGRAM DESCRIPTION

This fund is responsible for administration, operations and maintenance of the City's electrical service at the City Harbor Facilities.

GOALS

To operate and maintain the electric distribution system on the floats and docks as effectively and efficiently as possible.

OBJECTIVES

- To operate the public utility in a manner that will provide power to customers as cost 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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 31,180	\$ 32,853	\$ 32,000	\$ 33,840	\$ 32,000
Employee Benefits	10,861	12,095	5,900	12,792	6,000
Professional Services	-	-	2,000	-	2,000
Support Goods & Services	583,513	594,983	562,500	555,858	587,500
Capital Outlay	5,931	-	3,000	-	42,000
Depreciation Expense	8,638	8,639	7,280	8,638	7,280
Total Expenditures	\$ 640,123	\$ 648,570	\$ 612,680	\$ 611,128	\$ 676,780

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Deputy Harbormaster (2 day/month)	0.01	0.01	0.01	0.01
Administrative Supervisor (3 day/month)	0.01	0.01	0.01	0.01
Total	0.02	0.02	0.02	0.02

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Revenue over Expenses	\$ 48,490	\$ 47,614	\$ 105,708	\$ -

WATER UTILITY FUND

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
REVENUES					
Collection Fees	\$ 2,085,392	\$ 2,255,231	\$ 2,254,500	\$ 2,219,485	\$ 2,389,400
Interest on Investments	142,898	127,069	40,000	56,776	40,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	34,646	21,443	20,000	18,604	20,000
Interfund Charges	15,611	39,367	56,550	42,547	51,240
TOTAL REVENUES	\$ 2,278,547	\$ 2,443,110	\$ 2,371,050	\$ 2,337,412	\$ 2,500,640

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
EXPENSES					
Salaries & Wages	\$ 333,401	\$ 305,273	\$ 348,700	\$ 338,100	\$ 360,920
Employee Benefits	246,815	226,454	226,660	231,883	252,410
Professional Services	43,797	42,719	66,000	45,903	66,000
Contributions	-	-	-	-	-
Support Goods & Services	173,209	111,465	205,350	140,603	226,470
Public Utility Services	373,599	437,987	421,000	341,255	421,000
Bond Expenses	15,003	9,941	8,270	4,153	8,270
Depreciation Expense	489,134	554,900	475,470	556,613	475,470
Administrative Charges	312,705	357,490	349,500	337,646	315,740
Capital Outlay	33,534	12,264	156,000	-	62,000
TOTAL EXPENSES	\$ 2,021,197	\$ 2,058,493	\$ 2,256,950	\$ 1,996,156	\$ 2,188,280

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ 70,000	\$ 69,286	\$ -
Transfer Out	(2,571,000)	-	(905,100)	(364,100)	(159,000)
Net other Financing Sources (Uses)	\$ (2,571,000)	\$ -	\$ (835,100)	\$ (294,814)	\$ (159,000)
Net Change in Fund	\$ (2,313,650)	\$ 384,617	\$ (721,000)	\$ 46,442	\$ 153,360

WATER UTILITY FUND

WATER UTILITY FUND REVENUE

REVENUES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Intergovernmental					
PERS	\$ 15,611	\$ 39,367	\$ 56,550	\$ 42,547	\$ 51,240
Total PERS	\$ 15,611	\$ 39,367	\$ 56,550	\$ 42,547	\$ 51,240
Service Charges					
Water Sales Metered	\$ 858,289	\$ 955,245	\$ 965,000	\$ 852,077	\$ 1,022,900
Water Sales City	745,931	783,376	784,000	824,011	831,000
Water Sales Borough	474,045	509,347	500,000	542,146	530,000
Water Sales Hookups	7,127	7,263	5,500	1,251	5,500
Total Services Charges	\$ 2,085,392	\$ 2,255,231	\$ 2,254,500	\$ 2,219,485	\$ 2,389,400
Interest					
Interest on Investments	\$ 142,898	\$ 127,069	\$ 40,000	\$ 56,776	\$ 40,000
Total Interest	\$ 142,898	\$ 127,069	\$ 40,000	\$ 56,776	\$ 40,000
Miscellaneous Revenues					
Other Revenues	\$ 34,646	\$ 21,443	\$ 20,000	\$ 18,604	\$ 20,000
Total Miscellaneous Revenues	\$ 34,646	\$ 21,443	\$ 20,000	\$ 18,604	\$ 20,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 721,000	\$ -	\$ (153,360)
Total Approp from Fund Balance	\$ -	\$ -	\$ 721,000	\$ -	\$ (153,360)
Operating Transfers					
Transfers from Other Funds	\$ -	\$ -	\$ 70,000	\$ 69,286	\$ -
Total Operating Transfers	\$ -	\$ -	\$ 70,000	\$ 69,286	\$ -
Total Revenue	\$ 2,278,547	\$ 2,443,110	\$ 3,162,050	\$ 2,406,698	\$ 2,347,280

**WATER UTILITY FUND
ADMINISTRATION**

PROGRAM DESCRIPTION

The water operations fund is responsible for the delivery of high quality potable water to the citizens, businesses and industries of the City and surrounding area. The department operates and maintains the reservoirs, dams, pump stations and distribution systems. The department operates and installs new water hookups, reads meters and performs minor system improvements.

GOALS

To supply adequate water to the City of Kodiak with minimal interference of services in compliance with all Federal, State, and City ordinances and laws.

OBJECTIVES

- 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. The RFP for pre-purchase should go out to bid by October 2009. Final design should be completed by July 2010.

**WATER UTILITY FUND
ADMINISTRATION**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 333,401	\$ 305,273	\$ 348,700	\$ 338,100	\$ 360,920
Employee Benefits	246,815	226,454	226,660	231,883	252,410
Professional Services	40,003	39,677	46,000	39,766	46,000
Support Goods & Services	110,560	46,015	114,750	55,419	127,870
Public Utility Services	352,599	416,494	400,000	323,185	400,000
Capital Outlay	15,000	2,501	64,000	-	47,000
Depreciation Expense	489,134	554,900	475,470	556,613	475,470
Bond Expense	15,003	9,941	8,270	4,153	8,270
Administrative Charges	260,685	291,260	289,750	277,896	257,870
Total Expenditures	\$ 1,863,200	\$ 1,892,515	\$ 1,973,600	\$ 1,827,014	\$ 1,975,810

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
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
Total	6	6	6.6	6.85

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
All Regulations Meet	Yes	Yes	Yes	Yes
Respond to all after hours emergency call outs and alarms within 30 minutes			15 times	15 estimated
Leak detection program number of located leaks and repairs			14.00	10.00 255

**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. The RFP for purchase of the UV equipment should be out to the public by October 2009 with final design completed by July 2010.

**WATER UTILITY FUND
WATER TREATMENT**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Professional Services	\$ 3,794	\$ 3,042	\$ 20,000	\$ 6,137	\$ 20,000
Support Goods & Services	62,649	65,450	90,600	85,184	98,600
Public Utility Services	21,000	21,493	21,000	18,071	21,000
Capital Outlay	18,534	9,763	92,000	-	15,000
Depreciation Expense	-	-	-	-	-
Bond Expense	-	-	-	-	-
Administrative Charges	52,020	66,230	59,750	59,750	57,870
Total Expenditures	\$ 157,997	\$ 165,978	\$ 283,350	\$ 169,142	\$ 212,470

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
All regulations met	n/a	n/a	100%	100%
Respond to all water quality complaints within 1 hour during regular working hours and within 24 hours on non-regular hours	n/a	n/a	100%	100%
Respond to all after hours emergency call outs and alarms within 30 minutes	n/a	n/a	8 times	20 times

**WATER UTILITY FUND
TRANSFERS**

PROGRAM DESCRIPTION

The department accounts for the interfund transfers to the Street Improvement Fund and the Water Capital Improvement Fund.

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**WATER UTILITY FUND
TRANSFERS**

EXPENDITURES

Department 550 - Water Utility Fund
Sub-department 198 - Transfers

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Operating Transfers	\$ 2,571,000	\$ -	\$ 905,100	\$ 364,100	\$ 159,000
Total Expenditures	<u>\$ 2,571,000</u>	<u>\$ -</u>	<u>\$ 905,100</u>	<u>\$ 364,100</u>	<u>\$ 159,000</u>

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SEWER UTILITY FUND

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
REVENUES					
Collection Fees	\$ 2,213,234	\$ 2,501,603	\$ 2,382,100	\$ 2,821,292	\$ 2,674,100
Interest on Investments	-	(12,995)	50,000	459	50,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	1,738	8,801	-	475	-
Interfund Charges	19,992	68,745	77,080	61,502	78,820
TOTAL REVENUES	\$ 2,234,964	\$ 2,566,154	\$ 2,509,180	\$ 2,883,728	\$ 2,802,920

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
EXPENSES					
Salaries & Wages	\$ 429,451	\$ 480,872	\$ 576,780	\$ 526,173	\$ 574,160
Employee Benefits	330,677	339,592	359,670	348,129	403,680
Professional Services	245,498	185,033	246,000	191,909	246,000
Contributions	-	-	-	-	-
Support Goods & Services	208,013	205,176	263,900	204,896	271,220
Public Utility Services	220,699	284,596	270,000	235,756	270,000
Bond Expenses	1,212,968	1,213,949	1,201,000	1,215,472	1,201,000
Depreciation Expense	77,020	130,230	59,750	59,750	57,870
Administrative Charges	271,758	272,231	349,750	353,362	282,870
Capital Outlay	23,935	8,207	51,000	4,196	138,000
TOTAL EXPENSES	\$ 3,020,019	\$ 3,119,886	\$ 3,377,850	\$ 3,139,644	\$ 3,444,800

OTHER FINANCING SOURCES (USES)

Transfers In	\$ -	\$ -	\$ 90,000	\$ 86,974	\$ -
Transfer Out	(370,000)	-	(100,000)	(650,000)	(138,000)
Net other Financing Sources (Uses)	\$ (370,000)	\$ -	\$ (10,000)	\$ (563,026)	\$ (138,000)
Net Change in Fund	\$ (1,155,055)	\$ (553,732)	\$ (878,670)	\$ (818,941)	\$ (779,880)

SEWER UTILITY FUND

SEWER UTILITY FUND REVENUE

REVENUES

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Intergovernmental					
PERS	\$ 19,992	\$ 68,745	\$ 77,080	\$ 61,502	\$ 78,820
Total PERS	\$ 19,992	\$ 68,745	\$ 77,080	\$ 61,502	\$ 78,820
Service Charges					
Sewer Services City	\$ 1,427,524	\$ 1,599,173	\$ 1,584,000	\$ 1,793,086	\$ 1,785,000
Sewer Services Borough	731,159	837,840	740,000	948,607	834,000
Sewer Services Hookups	800	5,878	5,500	-	5,500
Septic Truck Discharge	38,148	42,322	34,000	58,433	31,000
Lab Testing Fee	15,603	16,390	18,600	21,167	18,600
Total Services Charges	\$ 2,213,234	\$ 2,501,603	\$ 2,382,100	\$ 2,821,292	\$ 2,674,100
Interest					
Interest on Investments	\$ -	\$ (12,995)	\$ 50,000	\$ 459	\$ 50,000
Total Interest	\$ -	\$ (12,995)	\$ 50,000	\$ 459	\$ 50,000
Miscellaneous Revenues					
Other Revenues	\$ 1,738	\$ 8,801	\$ -	\$ 475	\$ -
Total Miscellaneous Revenues	\$ 1,738	\$ 8,801	\$ -	\$ 475	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 878,670	\$ -	\$ 779,880
Total Approp from Fund Balance	\$ -	\$ -	\$ 878,670	\$ -	\$ 779,880
Operating Transfers					
Transfers	\$ -	\$ -	\$ 90,000	\$ 86,974	\$ -
Total Operating Transfers	\$ -	\$ -	\$ 90,000	\$ 86,974	\$ -
Total Revenue	\$ 2,234,964	\$ 2,566,154	\$ 3,477,850	\$ 2,970,702	\$ 3,582,800

**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**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 66,756	\$ 68,904	\$ 72,810	\$ 66,909	\$ 73,980
Employee Benefits	50,372	50,196	39,040	47,698	51,450
Professional Services	20,003	31,975	36,000	37,156	36,000
Support Goods & Services	39,148	35,798	55,700	46,335	58,200
Capital Outlay	1,436	3,584	5,000	-	5,000
Administrative Charges	242,599	246,088	304,750	330,236	257,870
Total Expenditures	\$ 420,314	\$ 436,545	\$ 513,300	\$ 528,334	\$ 482,500

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2009 Actual	FY 2009 Estimated	FY 2010 Budget
Equipment Operator	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2009 Actual	FY 2009 Estimated	FY 2010 Budget
Amount of Lines Cleaned	25%	20%	20%	20%
Problem Areas Eliminated	6	4	3	5
Number of Infiltration and Inflow location eliminated		10%	6	10
Respond to all after hours emergency call outs and alarms with 30 minutes			8 times	8 times

**SEWER UTILITY FUND
WASTEWATER TREATMENT PLANT**

PROGRAM DESCRIPTION

Water and Wastewater Treatment is responsible for the treatment and discharge of sanitary sewage. The maintenance and operation of twenty sewage lift stations, a Supervisory Control and Data Acquisition Software System (SCADA) system and the laboratory. Personnel in this division also provide the maintenance and operations of both the Water Treatment and Wastewater Treatment plants.

GOALS

To provide water and wastewater treatment with 100% compliance 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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ 362,695	\$ 411,968	\$ 503,970	\$ 459,264	\$ 500,180
Employee Benefits	280,305	289,396	320,630	300,431	352,230
Professional Services	225,495	153,058	210,000	154,753	210,000
Support Goods & Services	168,865	169,378	208,200	158,561	213,020
Public Utility Services	220,699	284,596	270,000	235,756	270,000
Capital Outlay	22,499	4,623	46,000	4,196	133,000
Depreciation Expense	1,212,968	1,213,949	1,201,000	1,215,472	1,201,000
Administrative Charges	29,159	26,143	45,000	23,126	25,000
Bond Expense	77,020	130,230	59,750	59,750	57,870
Total Expenditures	\$ 2,599,705	\$ 2,683,341	\$ 2,864,550	\$ 2,611,309	\$ 2,962,300

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2009 Actual	FY 2009 Estimated	FY 2010 Budget
Public Works Director	0	0	0.25	0.25
Account Technician/Cashier	0	0	0.35	0.35
Administrative Assistant	0	0	0	0.75
Treatment Plant Operators	6	5	6	6
Treatment Plant Supervisor	1	1	1	1
Total	7	6	7.6	8.35

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2009 Actual	FY 2009 Estimated	FY 2010 Budget
Treatment standards met	yes	yes	yes	yes
Discharge effluent limits met	yes	yes	yes	yes
Complete Corrosion Control Study	completed			
Infiltration and Inflow Study	completed			
Respond to all after hours emergency call outs within 30 minutes	100%	43 times	23 times	25 times

**SEWER UTILITY FUND
TRANSFERS**

PROGRAM DESCRIPTION

The department accounts for the interfund transfers to the Water Capital Fund.

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS

No significant budget changes.

**SEWER UTILITY FUND
TRANSFERS**

EXPENDITURES

Department 570 - Sewer Utility Fund
Sub-department 198 - Transfers

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Operating Transfers	\$ 370,000	\$ -	\$ 100,000	\$ 650,000	\$ 138,000
Total Expenditures	<u>\$ 370,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 650,000</u>	<u>\$ 138,000</u>

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2009 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

TRIDENT BASIN AIRPORT FUND

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
REVENUES					
Collection Fees	\$ 8,726	\$ 10,458	\$ 12,500	\$ 11,954	\$ 31,000
Interest on Investments	2,525	(2,920)	1,000	353	1,000
Rents & Royalties	9,039	17,861	19,000	18,617	19,000
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	-
TOTAL REVENUES	\$ 20,290	\$ 25,399	\$ 32,500	\$ 30,924	\$ 51,000

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Budget	FY 2010 Budget
EXPENSES					
Salaries & Wages	\$ -	\$ 3	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Professional Services	11	-	-	-	-
Contributions	-	-	-	-	-
Support Goods & Services	18,767	2,569	5,000	4,274	5,000
Public Utility Services	8,521	15,005	20,000	18,014	20,000
Bond Expenses	-	-	-	-	-
Depreciation Expense	30,750	6,390	9,800	5,909	9,800
Administrative Charges	106,120	138,224	118,520	118,460	116,260
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 164,169	\$ 162,191	\$ 153,320	\$ 146,657	\$ 151,060

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 116,580	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ 116,580	\$ -	\$ -	\$ -	\$ -
Net Change in Fund	\$ (27,299)	\$ (136,792)	\$ (120,820)	\$ (115,733)	\$ (100,060)

TRIDENT BASIN AIRPORT

TRIDENT BASIN AIRPORT FUND

REVENUES

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Services Charges					
Seaplane Moorage	\$ 8,726	\$ 10,458	\$ 12,500	\$ 11,954	\$ 31,000
Total Services Charges	\$ 8,726	\$ 10,458	\$ 12,500	\$ 11,954	\$ 31,000
Interest					
Interest on Investments	\$ 2,525	\$ (2,920)	\$ 1,000	\$ 353	\$ 1,000
Total Interest	\$ 2,525	\$ (2,920)	\$ 1,000	\$ 353	\$ 1,000
Rents & Royalties					
Rentals	\$ 9,039	\$ 17,861	\$ 19,000	\$ 18,617	\$ 19,000
Total Rents & Royalties	\$ 9,039	\$ 17,861	\$ 19,000	\$ 18,617	\$ 19,000
Operating Transfers					
Transfer from General Fund	\$ 116,580	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ 116,580	\$ -	\$ -	\$ -	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 120,820	\$ -	\$ 100,060
Total Approp from Fund Balance	\$ -	\$ -	\$ 120,820	\$ -	\$ 100,060
TOTAL REVENUES	\$ 136,870	\$ 25,399	\$ 153,320	\$ 30,924	\$ 151,060

**TRIDENT BASIN AIRPORT FUND
ADMINISTRATION**

PROGRAM DESCRIPTION

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

GOALS

Provide safe and useable facilities for aircraft users.

OBJECTIVES

- To provide maintenance and repair activities for Trident Basin Float Plane Facility.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant changes. The rebuilding of Trident Basin Float Plane Facility is complete and the users have reported it is performing very well.

**TRIDENT BASIN AIRPORT FUND
ADMINISTRATION**

EXPENDITURES

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

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Professional Services	\$ 11	\$ 2,569	\$ 5,000	\$ 4,274	\$ 5,000
Support Goods & Services	18,767	15,005	20,000	18,014	20,000
Public Utility Services	8,521	6,390	9,800	5,909	9,800
Administrative Charges	1,040	5,674	3,500	3,440	3,500
Depreciation Expense	30,750	30,750	-	30,750	-
Administrative Charges	105,080	132,550	115,020	115,020	112,760
Total Expenditures	\$ 164,169	\$ 192,938	\$ 153,320	\$ 177,407	\$ 151,060

PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Respond within 24 hours to all facility complaints	n/a	5	0	5
Maintenance effort (# of man hours)	n/a	72	70	60

EMERGENCY-911 SERVICES FUND

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
REVENUES					
Collection Fees	\$ -	\$ -	\$ -	\$ -	\$ 95,000
Interest on Investments	-	-	-	-	5,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 100,000

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Budget	FY 2010 Budget
EXPENSES					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 4,100
Employee Benefits	-	-	-	-	2,650
Professional Services	-	-	-	-	25,000
Contributions	-	-	-	-	-
Support Goods & Services	-	-	-	-	42,380
Public Utility Services	-	-	-	-	-
Bond Expenses	-	-	-	-	-
Depreciation Expense	-	-	-	-	-
Administrative Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 74,130

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-	(25,870)
Net other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ (25,870)
Net Change in Fund	\$ -	\$ -	\$ -	\$ -	\$ -

EMERGENCY-911 SERVICES FUND

EMERGENCY - 911SERVICES REVENUE

REVENUES

	FY 2007 Actual	FY 2008 Estimated	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Services Charges					
Customer Charges	\$ -	\$ -	\$ -	\$ -	\$ 95,000
Total Services Charges	\$ -	\$ -	\$ -	\$ -	\$ 95,000
Interest					
Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Total Interest	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Rents & Royalties					
Rentals	\$ -	\$ -	\$ -	\$ -	\$ -
Total Rents & Royalties	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers					
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Approp from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 100,000

**EMERGENCY 911 SERVICES FUND
ADMINISTRATION**

PROGRAM DESCRIPTION

This department accounts for all maintenance and repair of the Emergency 911 Services. Funds are collected from phone charges to pay for services.

The Unit provides 24-hour telephone, Enhanced 911 and dispatch services for the City of Kodiak Police Department and the Kodiak Fire Department. This Unit is also tasked with managing all records relating to department's property and evidence room.

GOALS

To process emergency calls for service in a prompt, efficient manner, ensuring that appropriate resources and equipment are dispatched to routine and non-routine requests for services.

OBJECTIVES

- To process 90% of all emergency calls for service within 90 seconds.
- Track the work product of the division by the tally of total calls processed through the dispatch center.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

This is a new fund as the Kodiak Island Borough has provided these collections in the past.

**EMERGENCY 911 SERVICES FUND
ADMINISTRATION**

EXPENDITURES

Department 585 - Emergency - 911 Services
Sub-department 100 - Administration

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 4,100
Employee Benefits	-	-	-	-	2,650
Professional Services	-	-	-	-	25,000
Support Goods & Services					42,380
Capital Outlays					-
Transfers	-	-	-	-	25,870
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 100,000

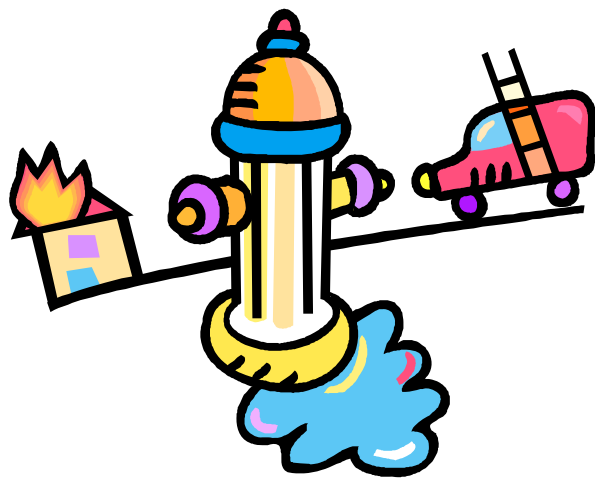
PERSONNEL

Number of Employees

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Budget
Total Phone Lines Charges Received	-	-	-	-
Total Phone Lines Paid @ \$.18	2,645	2,812	3,883	3,113
Total Phone Line Fees Paid	\$ 476.10	\$ 506.16	\$ 698.94	\$ 560.34



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.

**INTERNAL SERVICE FUND
INSURANCE**

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**

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Interest					
Interest on Investments	\$ 69,769	\$ 33,932	\$ 30,000	\$ 14,708	\$ 30,000
Total Interest	\$ 69,769	\$ 33,932	\$ 30,000	\$ 14,708	\$ 30,000
Interfund Charges					
Insurance Refund	\$ 362,183	\$ 14,666	\$ 10,000	\$ (25)	\$ 10,000
Charges to General Fund	333,800	336,000	317,000	317,000	388,700
Charges to Trident Basin Fund	18,200	15,000	18,000	18,000	18,500
Charges to Cargo Fund	67,050	66,000	65,000	65,000	64,150
Charges to Harbor Fund	154,650	141,000	149,000	149,000	158,100
Charges to Water Utility Fund	13,060	12,000	9,000	9,000	13,820
Charges to Sewer Fund	42,700	43,000	40,000	40,000	44,620
Total Interfund Charges	\$ 991,643	\$ 627,666	\$ 608,000	\$ 597,975	\$ 697,890
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 547,530	\$ -	\$ (43,360)
Total Approp from Fund Balance	\$ -	\$ -	\$ 547,530	\$ -	\$ (43,360)
Total Revenue	\$ 1,061,412	\$ 661,598	\$ 1,185,530	\$ 612,683	\$ 684,530

**INTERNAL SERVICE FUND
INSURANCE**

EXPENDITURES

Department 780 - Insurance Fund
Sub-department 100 - Administration

	FY 2007 Actual	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimated	FY 2010 Budget
Support Goods & Services	\$ 586,792	\$ 598,587	\$ 678,530	\$ 596,880	\$ 678,530
Contingencies	-	-	7,000	-	7,000
Transfer to General Fund	-	1,200,000	500,000	500,000	-
Total Expenditures	\$ 586,792	\$ 1,798,587	\$ 1,185,530	\$ 1,096,880	\$ 685,530

PERSONNEL

Number of Employees

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimated	FY 2009 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0



APPENDIX

Comparison of Authorized Permanent Personnel

Department	FTEs				
	2006 Approved	2007 Approved	2008 Approved	2009 Approved	2010 Approved
General Fund					
Executive	1.00	1.00	1.00	1.00	2.00
City Clerk	3.00	3.00	3.75	3.75	3.00
Finance	8.50	7.25	7.25	7.25	7.25
Police	35.00	35.00	37.00	37.00	37.00
Fire	12.75	12.75	13.75	13.75	13.75
Public Works	10.00	9.50	9.50	9.50	9.50
Engineering	3.00	2.00	2.00	2.00	2.00
Parks & Recreation	5.00	5.00	5.00	6.00	5.00
Library	7.00	6.75	6.75	6.75	6.75
Sub Total	85.25	82.25	86.00	87.00	86.25
Enterprise Funds					
Cargo Terminal	3.00	3.00	3.00	3.00	3.00
Boat Harbor	11.00	11.00	11.00	11.00	11.40
Boat Yard Lift	0.00	0.00	0.00	0.00	2.00
Water Utility	6.00	6.85	6.85	6.85	6.60
Sewer Utility	7.00	7.80	8.35	8.35	9.35
Emergency Preparedness		0.05	0.05	0.05	0.05
Sub Total	27.00	28.70	29.25	29.25	32.40
Total All Funds	112.25	110.95	115.25	116.25	118.65

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 2010 there has been an increase of 2.4 FTEs. The main increase is due to the addition of a new Enterprise Fund – Boat yard Lift with 2 new FTEs.

CITY OF KODIAK
CLASS TITLES AND PAY RANGES
Effective July 2003

Positions Title	Salary Grade
<u>Executive/Administrative Support</u>	
City Manager	Contract/36
Administrative Supervisor (all)	20
Administrative Assistant (all)	16
Department Assistant (all)	12
<u>City Clerk's Department</u>	
City Clerk	Contract/29
Deputy Clerk	20
<u>Engineering Department</u>	
City Engineer	30
Civil Engineer	26
Senior Engineer Technician/Inspector	23
(or) Senior Engineer Technician	21
Engineering Technician	19
<u>Finance Department</u>	
Finance Director	33
Senior Accountant	26
Information Systems Administrator	26
General Accountant	24
Accounting Technician/Sales Tax	18
Accounting Technician	16
<u>Fire Department</u>	
Fire Chief	32
Deputy Fire Chief	28
Fire Lieutenant	24
Firefighter - EMT III	20
Firefighter - EMT II	19
Firefighter - EMT I (Trainee position subject to PR&R 415)	18
<u>Harbor Department</u>	
Harbormaster	32
Deputy Harbormaster	27
Port Harbor Maintenance Mechanic	19
Senior Harbor Officer	18
Harbor Officer	15
Harbor Dispatch	15

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

Salary Schedule

Hourly Rates

Advancement Steps

Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
T	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 2010**

SOCIAL SECURITY

Social Security – 6.2% of gross wages
Medicare – 1.45% of gross wages
Wage base – Social Security - \$106,800 - Medicare – No Limit

PERS (STATE RETIREMENT) CONTRIBUTIONS

Percentage of gross wages up to Social Security Wage Base (not subject to Federal tax)
All employee (except temporary hires) - 6.75%, Police & Fire – 7.5%.
Employer – 22.0%

INSURANCE – MEDICAL, DENTAL, AND VISION – Aetna

City pays these monthly premiums for employees and dependents (except temporary hires):
Single - \$528.83, Employee with spouse - \$1,209.16, Employee with child/children - \$1,013.31 Family
rate - \$1,693.36.

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 \$16,500 per year, can be deferred from federal income tax.

PAY RANGES – Rate, Day, and Place of Pay

See Schedules on previous pages. Employees are paid every other Friday except on holidays, which will be paid on the closest regular workday. The Department Head will distribute the checks. Hourly rate is the current rate noted on the employee's change of status form.

MERIT STEP INCREASE – Personnel Rules & Regulations (PR&R) Chapter 4: 406,407, & 420

After a probationary period of satisfactory performance from six months to one year, a probationary step increase will be given. The employee is eligible, if performance is satisfactory, for additional merit step increases up to Step 5, at six month intervals; for subsequent increases up to Step 12, at annual intervals; and for the last three increases, to Step 15, at two-year intervals. Effective date of approved probationary and regular merit increase shall be the actual date of the change (except temporary hires).

HOLIDAYS –PR&R Chapter 12:

January 1, New Years Day
January (3rd Monday), Martin Luther King Jr. Day
February (3rd Monday), President's Day
March (last Monday), Seward's Day

May (last Monday), Memorial Day
 July 4, Independence Day
 September (1st Monday), Labor Day
 October 18, Alaska Day
 November 11, Veterans Day
 November (4th Thursday), Thanksgiving Day
 December 25, Christmas
 Employee's Birthday

Platoon system employees will be paid 10.6 hours for each holiday – PR&P 1604

ANNUAL LEAVE - PR&R Chapter 10:

Employees (except temporary hires) accrue leave hours per pay period. Employees working less than 40 hours per week accrue annual leave based on actual hours worked.

Months Worked	Hours Per Pay Period	Hours - Fire (Platoon System
1 - 24	4.62	6.14
25 – 60	6.47	8.59
61 – 120	7.39	9.84
Over 120	8.31	11.04

SICK LEAVE – PR&R Chapter 11:

Employees (except temporary hires) accrue sick leave at the rate of 3.7 hours per pay period. Employees working less than 40 hours per week accrue sick leave based on actual hours worked. Fire Department Employees accrued sick leave at the rate of 4.9 hours per pay period. The City 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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u> <u>(estimated)</u>
Taxes					
Real property	2.00 mills	2.00 mills	2.00 mills	2.00 mills	2.00 mills
Personal Property	none	none	none	none	none
Sales Tax	6%	6%	6%	6%	6%
Transient Room Tax	5%	5%	5%	5%	5%
Population of City	5,937	5,689	5,689	5,689	5,689
Population of the Kodiak Island Borough	13,638	13,506	13,506	13,506	13,506
Total Number of Municipal Employees	112.25	110.95	115.25	116.25	118.65
Sales Tax Collected	\$ 813,678	\$ 8,465,804	\$ 8,850,746	\$ 9,277,394	\$ 8,700,000
Assessed Property Values	\$ 316,258,532	\$ 320,256,932	\$ 321,396,532	\$ 326,314,738	\$ 332,648,365
Number of Building Permits	224	208	207	210	200
Port & Harbor Services					
Number of Harbors	2	2	2	2	2
Pier I - Ferry Dock	1	1	1	1	1
Pier II - City Dock	1	1	1	1	1
Pier III Container Terminal	1	1	1	1	1
Number of Employees	14.00	14.00	14.00		
Moorage Rates Per Feet					
Vessel length 0-40 feet	\$ 25.00	\$ 27.00	\$ 28.00	\$ 29.00	\$ 29.00
Vessel length 41-60 feet	\$ 33.00	\$ 35.00	\$ 38.00	\$ 40.00	\$ 40.00
Vessel length 61-80 feet	\$ 38.00	\$ 50.00	\$ 55.00	\$ 60.00	\$ 60.00
Vessel length 81-100 feet	\$ 42.00	\$ 55.00	\$ 65.00	\$ 70.00	\$ 70.00
Vessel length 101-120 feet	\$ 45.00	\$ 60.00	\$ 70.00	\$ 80.00	\$ 80.00
Vessel length 121-150 feet	\$ 55.00	\$ 65.00	\$ 77.00	\$ 87.00	\$ 87.00
Vessel length 151 feet & over	\$ 60.00	\$ 73.00	\$ 88.00	\$ 98.00	\$ 98.00
Public Works Services					
Number of Treatment Plants	1	1	1	1	1
Number of Employees	23.00	24.15	24.70	24.70	25.45
Monthly Water Rates - Single Family	\$ 25.30	\$ 25.30	\$ 26.82	\$ 28.43	\$ 30.13
Monthly Sewer Rate - Single Family	\$ 32.20	\$ 38.02	\$ 42.93	\$ 48.39	\$ 54.55
Airport Services					
Municipal Airport	1	1	1	1	1
Float Plane Facility	1	1	1	1	1
Parks & Recreation Services					
Number of Parks	5	5	5	5	5
Number of Employees	5.00	5.00	5.00	6.00	5.00
Fire Protection					
Number of Fire Stations	1	1	1	1	1
Number of Employees	12.75	12.75	12.75	13.75	13.75
Ambulance Service/EMS	Yes	Yes	Yes	Yes	Yes
Police Protection					
City Jail	1	1	1	1	1
Number of Employees	35.00	35.00	37.75	37.00	37.00
Library Services					
Number of Libraries	1	1	1	1	1

Kodiak Resident Snapshot (2008)			
Working Age Residents		Wages	
Residents age 16+	4,577	Total wages	\$82,048,298
Resident Worker Characteristics		Resident Workers by Sector	
Total	3,171	Private	2,767
Male	1,643	State government	116
Female	1,523	Local government	288
Age 45+	1,434	Quarterly Number of Resident Workers	
Age 50+	1,048	Peak (3rd) quarter workers	2,899
		Percent working all 4 quarters	74.20%
Unemployment		Construction/AGIA Occupation Experience	
UI Claimants	1,001	Some construction	269
		At least 1 year construction	141
New Hires		At least 2 years construction	76
New hires	1,088	Worked in an AGIA occupation (Alaska Gasline Inducement Act)	1,732

Workers by Industry			
	Number employed	Age 45+	Age 50+
Natural Resources and Mining	19	8	5
Construction	113	42	22
Manufacturing	1,141	625	468
Trade, Transportation and Utilities	583	177	126
Information	27	9	8
Financial Activities	105	41	29
Professional and Business Services	163	91	62
Educational and Health Services	280	130	99
Leisure and Hospitality	247	69	51
State Government	116	58	46
Local Government	288	154	109
Other	89	30	23
Unknown	0	0	0

2000 Census	
Median Age	33.5
Average Family Size	3.6
Average Household Size	3.1
Per Capita Income	\$21,522
Median Family Income	\$60,484
Median Household Income	\$55,142

**CITY OF KODIAK
ORDINANCE NUMBER 1257**

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 2009 AND ENDING ON THE THIRTIETH DAY OF JUNE 2010

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 2009 and ending on the thirtieth day of June 2010.

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 2009 and ending on the thirtieth day of June 2010 to defray expenses and liabilities of the City during the fiscal year.

**FY2010 Budget Summary
GENERAL FUND**

	Anticipated Revenues	
Taxes	\$ 9,377,500	
Licenses & Permits	65,500	
Intergovernmental Revenues	2,357,440	
Service Charges	1,187,665	
Fines & Forfeitures	39,100	
Interest	190,000	
Rents & Royalties	103,000	
Miscellaneous	303,800	
Interfund Charges	678,820	
Appropriation from Fund Balance	-45,036	
Operating Transfers In	531,870	
Total Anticipated Revenues	\$ 14,789,659	
		Planned Expenditures
Legislative		\$ 214,910
Legal		30,000
Executive-Administration		274,630
Executive-Emergency Preparedness		64,800
City Clerk-Administration		237,670
City Clerk-Records Management		117,480
Finance		1,266,680
Police		5,064,173
Fire		1,791,190
Public Works		1,977,370
Engineering		202,360
Parks & Recreation		1,057,246
Library		759,150
Non-Departmental		1,732,000
Total Planned Expenditures		\$ 14,789,659

SPECIAL REVENUE FUND

	Anticipated Revenues
Tourism Fund	\$ 122,500
Kodiak Fisheries Development Association	33,500
New Library	1,000
City Enhancement Fund	0
Total Anticipated Revenues	\$ 157,000

	Planned Expenditures
Tourism Fund	\$ 122,500
Kodiak Fisheries Development Association	33,500
New Library	1,000
City Enhancement Fund	0
Total Planned Expenditures	\$ 157,000

CAPITAL PROJECTS FUND

	Anticipated Revenues
General Capital	\$ 607,104
Street Improvements	289,000
Public Safety Building Fund	1,000,000
Water Capital Fund	410,000
Sewer Capital Fund	150,000
Cargo Development Fund	0
Harbor Development Fund	0
Parks & Recreation Fund	100,000
Trident Basin Fund	0
Total Anticipated Revenues	\$ 2,556,104

CAPITAL PROJECTS FUND (continued)

	Planned Expenditures
General Capital	\$ 607,104
Street Improvements	289,000
Public Safety Building Fund	1,000,000
Water Capital Fund	410,000
Sewer Capital Fund	150,000
Cargo Development Fund	0
Harbor Development Fund	0
Parks & Recreation Fund	100,000
Trident Basin Fund	0
Total Planned Expenditures	\$ 2,556,104

ENTERPRISE FUNDS

	Anticipated Revenues
Cargo Fund	\$ 1,187,250
Harbor Fund	3,100,330
Boat Yard Lift	1,148,950
Harbor Electric Fund	676,780
Water Utility Fund	2,347,280
Sewer Utility Fund	3,582,800
Trident Basin Fund	151,060
E-911 Services	100,000
Total Anticipated Revenues	\$ 12,294,450

ENTERPRISE FUNDS (continued)

	Planned Expenditures
Cargo Fund	\$ 1,187,250
Harbor Fund	3,100,330
Boat Yard Lift	1,148,950
Harbor Electric Fund	676,780
Water Utility Fund	2,347,280
Sewer Utility Fund	3,582,800
Trident Basin Fund	151,060
E-911 Services	100,000
Total Planned Expenditures	\$ 12,294,450

INTERNAL SERVICE FUNDS

	Anticipated Revenues
Self Insurance Fund	\$ 685,530
Total Anticipated Revenues	\$ 685,530

	Planned Expenditures
Self Insurance Fund	\$ 685,530
Total Planned Expenditures	\$ 685,530

Grand Total Anticipated Revenues	\$ 30,482,743
Grand Total Planned Expenditures	\$ 30,482,743

Section 3: All unexpended appropriation balances, with the exception of capital project fund appropriations, shall lapse to the appropriate fund as of June 30, 2010.

Section 4: This ordinance shall go into effect July 1, 2009.

CITY OF KODIAK



 MAYOR

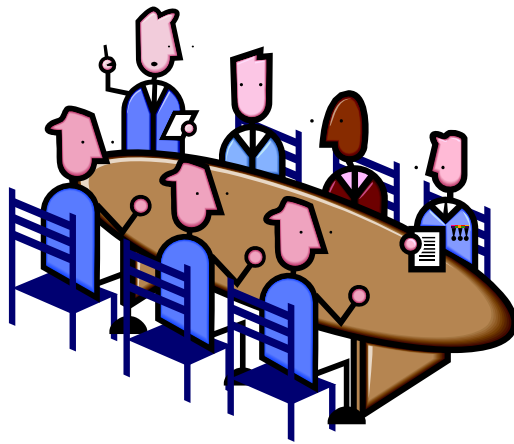
ATTEST:



 CITY CLERK



First Reading: May 14, 2009
 Second Reading: June 25, 2009
 Effective Date: August 1, 2009



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.