

# **CITY OF KODIAK**

**Kodiak, Alaska**

## **ANNUAL OPERATING BUDGET**



New Police Station (Photo by USKH, Anchorage)

**FISCAL YEAR**

**JULY 1, 2010 – JUNE 30, 2011**



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# CITY OF KODIAK, ALASKA

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ANNUAL ADOPTED BUDGET  
FISCAL YEAR ENDING JUNE 30, 2011

AS SUBMITTED BY

Aimée Kniazowski  
CITY MANAGER

May 13, 2010

AND ADOPTED BY THE CITY COUNCIL

May 27, 2010

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## CITY COUNCIL

---

Carolyn L. Floyd

**MAYOR**

---

Terry J. Haines  
Josephina F. Rosales  
Gabriel T. Saravia  
Paul B. Smith  
Thomas D. Walters  
John B. Widdon

**COUNCILMEMBERS**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Kodiak**

**Alaska**

For the Fiscal Year Beginning

**July 1, 2009**

President

Executive Director

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**BUDGET MESSAGE**  
City of Kodiak  
Fiscal Year 2011  
BUDGET LETTER OF TRANSMITTAL

August 18, 2010

Mayor Floyd and City Council Members  
The Residents of the City of Kodiak  
Kodiak, Alaska 99615

Residents,

This is the fiscal year 2011 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 the goals and objectives for fiscal year 2011, 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 such as, conservative revenue estimates based on a static local economic outlook, controlling operational costs wherever possible, and continuation of the same level of services to the community. 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 much the same as those addressed in the fiscal year 2010 budget. The City Council adopted budget goals specific to the 2011 fiscal year to ensure fiscal accountability and quality services to the community. These goals were incorporated in all budget decisions.

State Public Employees Retirement System (PERS) Relief funding received from the State for fiscal year 2010 was calculated by taking the total fiscal year 2010 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 2010 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 2010.

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). This year the PERS employer contribution rate is 22%. The PERS actuaries have determined that our rate should be 43.09% but the State has capped the rate at 22%.

The City receives annual funding through the state Raw Fish Tax Sharing. In fiscal year 2010 Raw Fish Tax Sharing revenues received were \$1,046,010, up slightly from fiscal year 2009. We anticipate this revenue to remain at the fiscal year 2010 level with payment expected in the first quarter of the fiscal year.

The major local policy issues are summarized in the fiscal year 2011 Council budget goals and the City's long-term goals and are reflected in the fiscal year 2011 budget. The overall goal has been to develop a balanced budget, maintain existing levels of service, and continued maintenance of the Enhancement Fund for tax stabilization. The City of Kodiak's goals are to have a healthy economy, a healthy environment, and ensure 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 2011 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 2011 budget. Fiscal year 2011 is the last year of increases. A new rate study is underway to evaluate the next five years.

The total Full Time Equivalent (FTEs) for fiscal year 2011 are 125.65, an increase of 7.00. This increase reflects 4.00 additional FTEs in the Police Department. This change reflects an operational requirement for more corrections staff to operate the existing 16 bed jail while the new jail is under construction, and the additional staff will be needed to operate the new 22 bed jail once it is complete in November 2010. The State of Alaska Department of Corrections increased the City's contract by \$300,000 to offset this personnel increase. The additional 3.00 FTE increase is due to a change in recording FTEs. Permanent part time employees were included in the calculations of total FTEs in the fiscal year 2011 budget, but had not been calculated in past FTE budget totals. This change reflects a .50 increase in the Police Department, a 2.25 increase in the Parks & Recreation Department, and a .25 increase in the Library Department. There was no unfunded increase in FTEs for fiscal year 2011.

Overall salaries increased by \$270,085 citywide (3.45%). Benefits decreased by \$77,080 as a result of PERS On-Behalf decrease. Health Insurance premiums remained stable with a small increase. The City participates in the Political Subdivision policy through the State of Alaska, Aetna Health Insurance plan.

Overall, the fiscal year 2011 budget (excluding capital projects) is higher than the fiscal year 2010 budget primarily due to increased transfers from the Enhancement Fund to the Capital Project Fund, and the Harbor Fund to the Boat Yard Fund. There are fewer new projects with most of the projects being ongoing from last year. The City also received an additional \$2,100,000 from the State of Alaska to finish the Public Safety Building Project. The fiscal year 2011 budget uses \$3,319,677 more of fund balance than in fiscal year 2010 citywide. The largest increase was in the Harbor Fund which transferred more funds to the Boat Yard Fund in fiscal year 2011 than in 2010. The Boat Yard Project was completed in fiscal year 2010 and is a new enterprise fund for the City. 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 budgetary and operational priorities for fiscal year 2011 have not significantly changed since fiscal year 2010.

#### Maintenance of an Enhancement Fund for Tax Stabilization

The other major goal is the maintenance of the Enhancement Fund for the City of Kodiak. This fund was created from a combination of growth in sales tax collections, an accounting principle



change and conservative spending, culminating in a large unreserved fund balance in the General Fund that was transferred to the Enhancement Fund in 1997. The funds are held perpetually in trust for the benefit of present and future generations of Kodiak residents in order to stabilize local taxes. The funds are available for appropriation only by a super majority vote of the City Council and are inflation-proofed annually. In fiscal year 2011 the Council approved the use of \$110,000 of the Enhancement Fund fund balance resulting in an additional contribution in fund balance of \$130,500 as compared to \$513,500 in fiscal year 2010. The General Fund is using \$1,440,324 of fund balance in fiscal year 2011. The General Fund fund balance was estimated to be over eight million at the end of fiscal year 2010. The fund balance for the Enhancement Fund was estimated to be over four million at the end of fiscal year 2010.

| <b>Estimated Fund Balance</b> | <b>General Fund</b> | <b>Enhancement Fund</b> |
|-------------------------------|---------------------|-------------------------|
| FY 2010 Year End              | \$8,329,698         | \$4,137,928             |
| FY 2011 Year End              | \$6,889,374         | \$4,268,428             |

### **The Budget in Brief**

Revenues for all funds total \$34,797,494 in the fiscal year 2011 budget; this is an increase of \$4,496,751 (15%) in comparison to the previous year's budget. Most of the increases are in budgeted revenues related to capital projects, and the use of fund balance. In fiscal year 2011 the largest increase in capital projects was in the Public Safety Building Project in the amount of \$2,100,000 and the Street Improvement Capital Project Fund in the amount \$1,071,000. The General Fund increase is due to an increase in the use of fund balance. The Special Revenue Fund increased due to a transfer from the Enhancement Fund to the General Capital Project Fund for a Salary and Compensation Study. Within the enterprise funds the revenues are greater due to the much needed rate increases in water and sewer rates as well as transfers to Capital Projects. The Internal Service Funds are higher due to the increases in insurance premiums. The budget reflects a conservative premium increase.

### **Summary of Original Adopted Budgeted Revenues (Four Year Analysis)**

| <b>Fund</b>      | <b>FY 2008</b>       | <b>FY 2009</b>       | <b>FY 2010</b>       | <b>FY 2011</b>       | <b>% Change<br/>2011/2010</b> | <b>\$ Change<br/>2011/2010</b> |
|------------------|----------------------|----------------------|----------------------|----------------------|-------------------------------|--------------------------------|
| General          | \$ 13,884,470        | \$ 13,437,024        | \$ 14,789,659        | \$ 15,924,277        | 8%                            | \$ 1,134,618                   |
| Special Revenue  | 120,000              | 4,185,500            | 157,000              | 266,000              | 69%                           | 109,000                        |
| Capital Projects | 34,679,400           | 24,167,120           | 2,556,104            | 4,389,640            | 72%                           | 1,833,536                      |
| Enterprise       | 10,110,130           | 11,236,990           | 12,294,450           | 13,679,727           | 11%                           | 1,385,277                      |
| Internal Service | 1,965,520            | 1,997,530            | 685,530              | 719,850              | 5%                            | 34,320                         |
| <b>Total</b>     | <b>\$ 60,759,520</b> | <b>\$ 55,024,164</b> | <b>\$ 30,482,743</b> | <b>\$ 34,979,494</b> | <b>15%</b>                    | <b>\$ 4,496,751</b>            |

### **Tax Rate and Financial Analysis**

This budget maintains the mill rate for the General Fund of the City at a 2.00 mill levy on property and is collected for the City by the Kodiak Island Borough. The assessed value for property in the City of Kodiak for fiscal year 2011 is \$387,543,505 which is expected to generate approximately \$690,000 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 2011.

| <b>Tax</b>         | <b>City of Kodiak</b> | <b>Kodiak Island Borough</b> | <b>State of Alaska</b> |
|--------------------|-----------------------|------------------------------|------------------------|
| 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 actual sales tax revenue for fiscal year 2009 was \$9,277,394 and the estimated for fiscal year 2010 is \$8,804,944. This is a projected decrease of \$472,450 due to fewer large capital projects in the Kodiak area and the possibility a return to revenue levels from FY07 or 08. Kodiak's economy has remained relatively stable despite the economic downturn felt throughout the country.

The fund balance of the General Fund of the City of Kodiak has been relatively stable since 1998. In the fiscal year 2011 budget the General Fund will use \$1,440,324 of the fund balance. The Enhancement Fund will use \$110,000 of fund balance. An estimated balance in the General Fund at the end of fiscal year 2011 will be over six million and four million in the Enhancement Fund.

The main component of the budget is the General Fund. The adopted General Fund budget is \$15,924,277 or 46% of the total budget. Of this, \$1,300,000 is for transfers to other funds leaving expenditures in the General Fund of \$14,624,277. The City currently has one general obligation bond in the amount of \$8,000,000. 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 Fund revenues are budgeted at \$9,417,500 (59%) from taxes, \$2,037,530 (13%) from intergovernmental sources, \$1,483,665 (9%) from charges for services, \$120,000 (1%) from interest earnings, \$662,618 (4%) from interfold charges, \$1,440,324 (9%) from appropriations from fund balance, \$31,640 (less than 1%) from transfers into the fund, and \$731,000 (4%) from other revenues.

Special Revenue Funds are \$266,000 or 1% of the total City of Kodiak budget. The Special Revenue Funds increased by \$109,000 from fiscal year 2010. This increase was due to transfers from the Enhancement Fund in fiscal year 2011 that did not occur in fiscal year 2010. A \$100,000 transfer to the General Capital Projects Fund came from the Enhancement Fund in fiscal year 2011. 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 \$4,389,640 or 13% of the total City of Kodiak budget. The major increase in this fund is the results of grant revenues received in fiscal year 2011 in the amount of \$2,100,000 for the completion of the jail in the Public Safety Building Project. Many projects are ongoing from fiscal year 2010 with fewer new projects added in fiscal year 2011. For a full list of all of our current capital projects please turn to the Capital Projects Section of the budget. In fiscal year 2011, the City does have non-routine capital expenditures. They include the Public Safety Building, the New Library Building, the UV Water Treatment Facility Construction, the Boatyard Lift Construction and the Trident Basin Airport Improvements.

Enterprise Funds are \$13,679,727 or 39% of the total City of Kodiak budget. Cargo and Harbor enterprise funds are \$7,022,353 or 51% of the total Enterprise Funds. Water and Sewer are \$6,282,024 or 46% of total Enterprise Funds. The E-911 Enterprise Fund in the amount of \$375,350 is 3% or total Enterprise Funds. Debt service payments are part of the Enterprise Funds. Debt service payments will be part of the Boat Harbor Fund and the Boat Yard/Lift Fund budgeted expense.

The Internal Service fund is \$719,850 or 2% of the total City of Kodiak budget. This has an increased from fiscal year 2010 due to increases in insurance premiums.

## **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 budget goals and 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 2011. 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, 2009.

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 2011.

## **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 2011 budget.

Respectfully Submitted,



**City Manager**  
Aimée Kniazowski

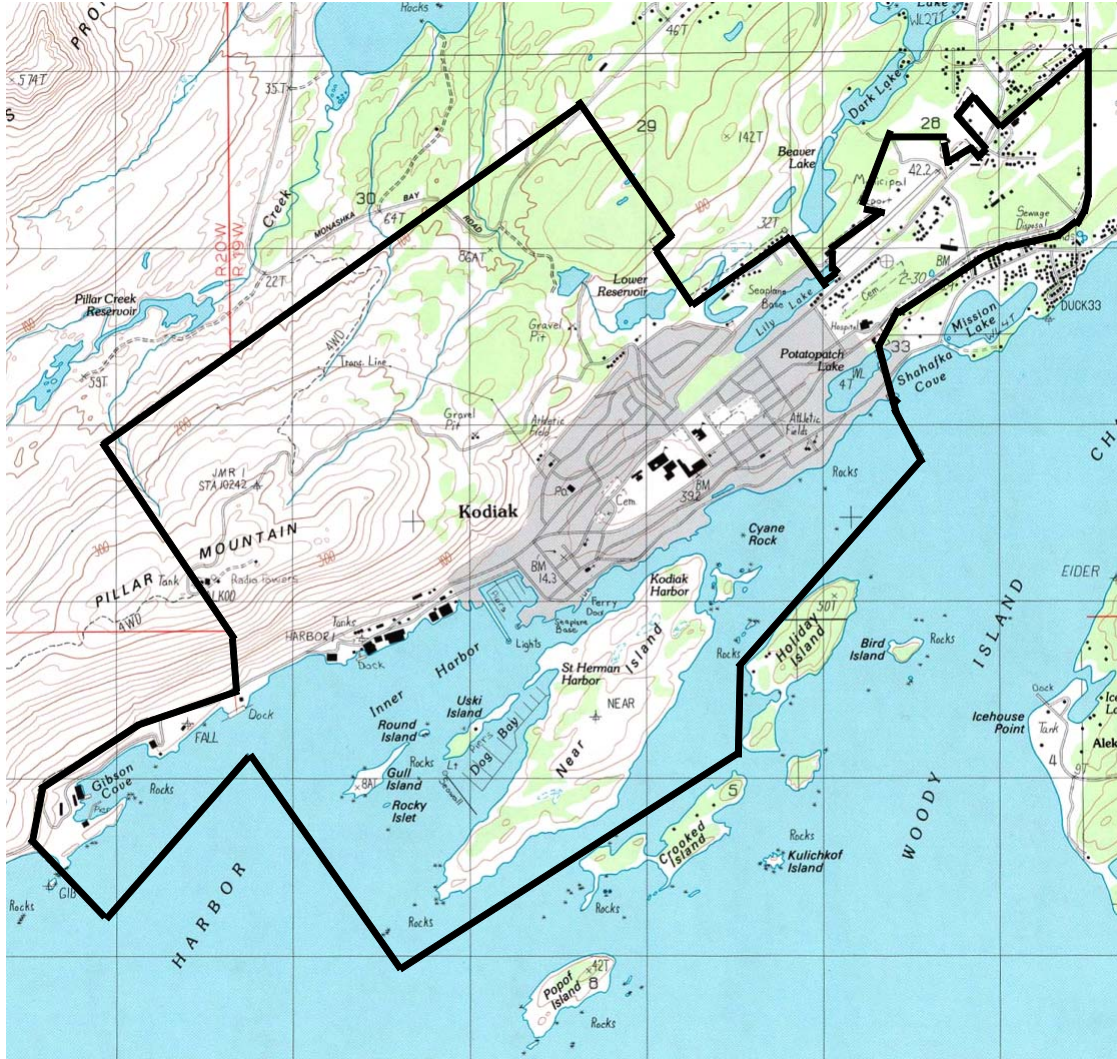


**Finance Director**  
Mary C. Munk



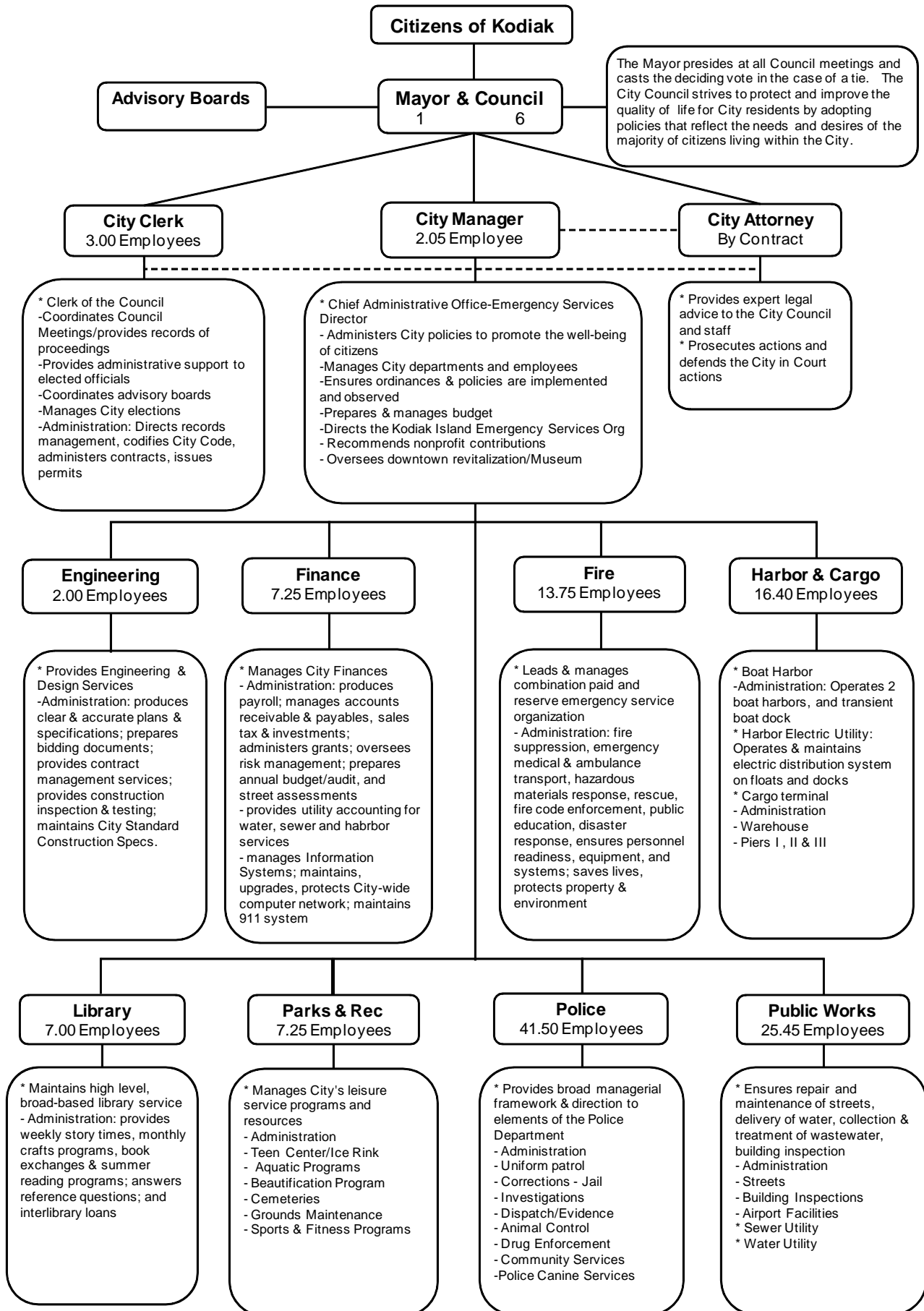
**Kodiak Island, Alaska**

# CITY OF KODIAK - CITY LIMITS



City - 6.2 square miles

**CITY OF KODIAK  
ORGANIZATIONAL CHART**

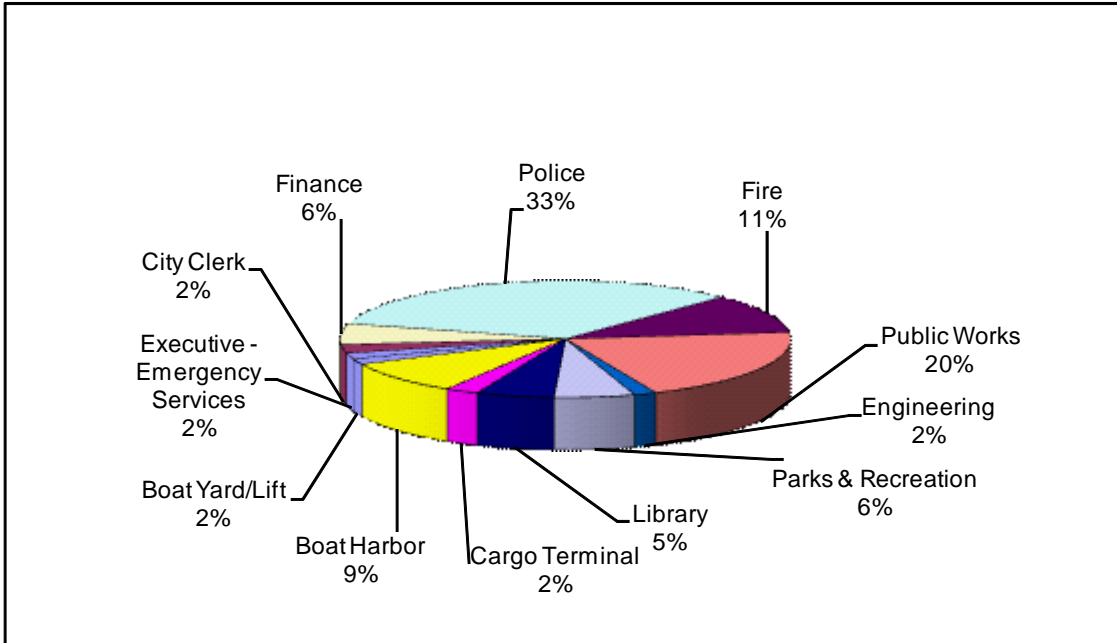




# City of Kodiak

Fiscal Year 2011

## PERSONNEL SUMMARY



| Department                     | FTE           |
|--------------------------------|---------------|
| Executive - Emergency Services | 2.05          |
| City Clerk                     | 3.00          |
| Finance                        | 7.25          |
| Police                         | 41.50         |
| Fire                           | 13.75         |
| Public Works                   | 25.45         |
| Engineering                    | 2.00          |
| Parks & Recreation             | 7.25          |
| Library                        | 7.00          |
| Cargo Terminal                 | 3.00          |
| Boat Harbor                    | 11.40         |
| Boat Yard/Lift                 | 2.00          |
| <b>Total</b>                   | <b>125.65</b> |

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 |
| Vacant            | Engineering        |                                | 907-486-8065 |

### ELECTED OFFICIALS

| NAME                 | OFFICE         | E-Mail                    | PHONE        |
|----------------------|----------------|---------------------------|--------------|
| Carolyn L. Floyd     | Mayor          | mayor@city.kodiak.ak.us   | 907-486-5142 |
| John B. Whiddon      | Council Member | council@city.kodiak.ak.us | 907-486-8575 |
| Terry J. Haines      | Council Member | council@city.kodiak.ak.us | 907-486-4759 |
| John B. Whiddon      | Council Member | council@city.kodiak.ak.us | 907-486-8575 |
| 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.

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 2009 it was approximately \$32 million for the Kodiak region.

## **AEROSPACE INDUSTRY**

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

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

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

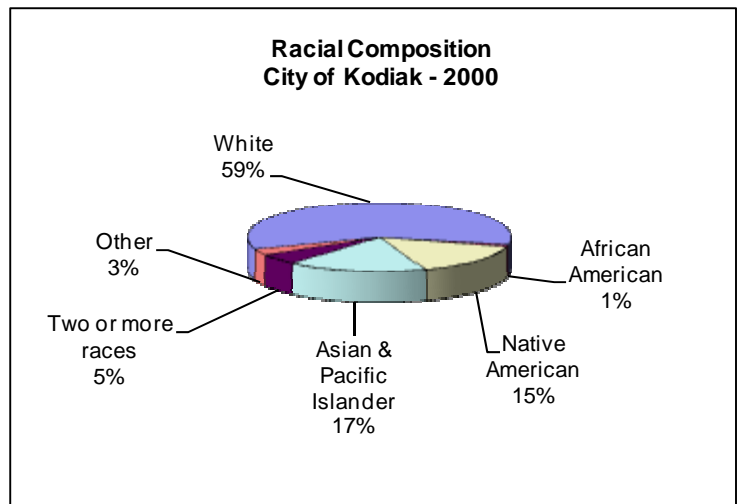
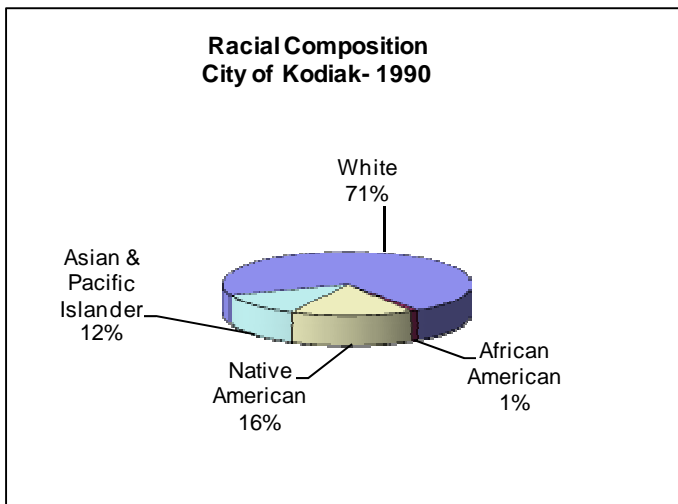
million on travel and contract workers on site, and its spending creates an additional 72 jobs in the Kodiak economy.

## POPULATION

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

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

### Comparison of Ethnic Diversity U S Census Bureau, Census 2000

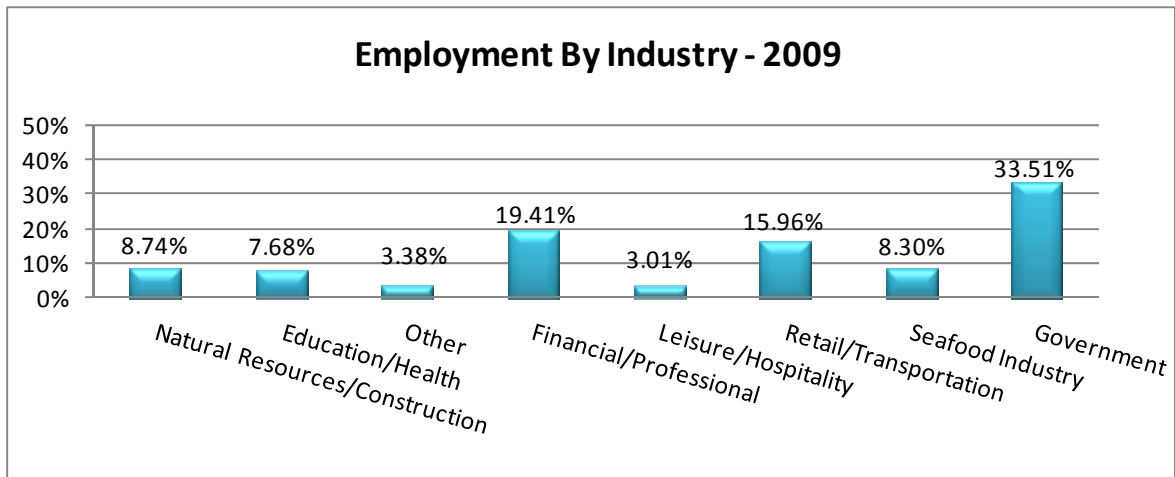


## LABOR FORCE

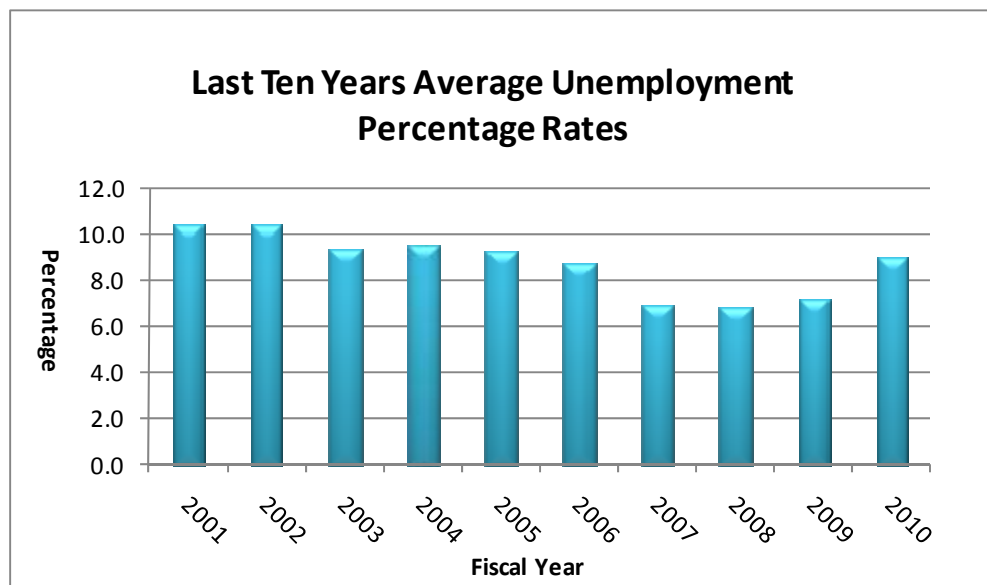
In 2009, the state estimated the Kodiak region's average monthly employment to be 6,127 excluding fish harvesting and Coast Guard. This figure more accurately depicts the number of full and part-time jobs as opposed to the number of actual workers.

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 2009.



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

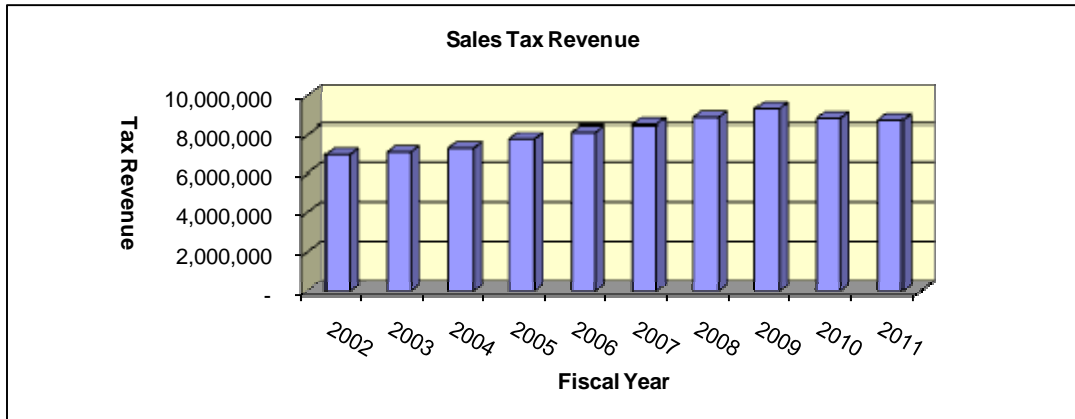
In 2008, the Alaska Department of Labor reported the annual average monthly wage for workers in the Kodiak region was \$3,111. Total payroll in 2008 was \$216.6 million. In 2008 Kodiak's annual average wage was \$37,332 compared to a statewide average of \$45,348.

## 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 2011**

The following activity is outlined as essential for the orderly formulation of the fiscal year 2011  
City of Kodiak Budget for the period July 1, 2010 – June 30, 2011.

| DATE              | ITEM  | BY  |
|-------------------|---|---|
| January 12, 2010  | City Council Presentation<br>FY 2011 Revenue Projections, Goals & Budget Calendar   | City Manager &<br>City Council                          |
| February, 2010    | Review City Council Goals and prepare changes   | City Manager &<br>Finance Director                      |
| February 25, 2010 | City Council adopts Goals by Resolution   | City Manager &<br>City Council                          |
| March 1, 2010     | Meeting of City Manager & Department Heads to distribute<br>budget packets and provide overview of information in<br>packets. | City Manager &<br>Department Heads                      |
| March 31, 2010    | Final day for departmental budget requests to be returned to<br>Manager (via Finance Department)                              | Department Heads  |
| April 1-16, 2010  | City Manger & Finance Director reviews departmental budget<br>with respective Department Heads.                               | City Manager/<br>Finance Director &<br>Department Heads |
| April 23, 2010    | Distribute Manger's Budget to City Council  | City Manager  |
| May 11, 2010      | City Council and Manger budget work sessions.<br>Departmental Budget Presentation to City Council                             | City Manager/<br>Department Heads<br>& City Council     |
| May 13, 2010      | First reading of budget ordinance   | Clerk   |
| May 17, 2010      | Advertisement for overall City Council Agenda including<br>Budget   | Clerk   |
| May 27, 2010      | Second reading and public hearing of budget ordinance;<br>adoption of budget  | Clerk   |
| July 1, 2010      | Budget Implementation   | Finance Director  |
| August 24, 2010   | 90 day Submittal to Distinguished Budget Presentation<br>Awards Program - Government Finance Officers Association             | Finance Director  |

## **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 and presentations given by each Department Head to the City Council. 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 May. 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.

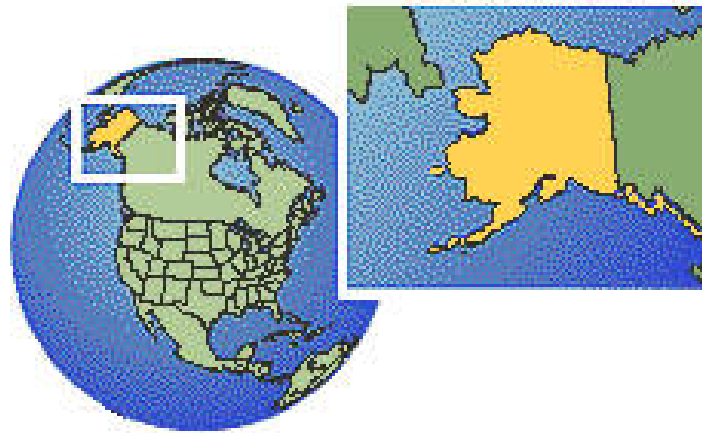
The City of Kodiak uses the same basis for budgeting as accounting. The annual financial statement shows the status of the City’s finances on the basis of “Generally Accepted Accounting Principles” (GAAP). In all cases this conforms to the way the City prepares its budget.

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 2011, 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. The City Council adopted a resolution for budget goals for fiscal year 2011.

## **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 2010, in preparation for fiscal year 2011 and beyond, the City Council held planning work sessions in the winter of 2009 and the spring of 2010. 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 2011 budget. The planning process is expected to continue with a fall fiscal year 2011 planning workshop scheduled for January 2011.

## **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.

## **City Council Budget Goals for Fiscal Year 2011 Adopted by the City Council Resolution Number - 2010-03**

Given the financial environment, the fiscal year 2011 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 2010 budget, the fiscal year 2011 budget is a maintenance budget with no changes to the services provided. The City Council passed Resolution Number 2010-03 approving the City Council's Budget Goals for fiscal year 2011.

Specifically, the following are to be established:

### **Personnel Goals:**

1. There will be no increase in the number of employee full-time equivalents (FTEs) currently at 118.65 if revenues remain consistent with fiscal year 2010 and there are no changes in operational needs.
2. An analysis of the need, use, costs and hiring process of the City's use of temporary employees will be completed in fiscal year 2011.
3. Administrative steps will be taken to centralize human resource functions to ensure uniform application of policies and to limit liability.
4. Selected sections of the Personnel Rules and Regulations will be reviewed and presented to the City Council for amendments or updates.

### **General Fund:**

1. The General Fund will be budgeted without a deficit. The City Council may appropriate additional funds for Capital Projects.

### **Enterprise Funds:**

1. The Boat Yard/Boat Lift will reach a breakeven point by the fifth full year of operation in fiscal year 2015, including adequate revenues to meet debt payments. The business plan and marketing campaign for services will continue to be developed and refined to capture maximum revenues.

2. The E-911 Fund will become fully operational in fiscal year 2011 once the Kodiak Island Borough completes transfer of extraterritorial authority to the City. The City will work to update and expand revenues as allowed under E-911 legislation to adequately support operations and maintenance.
3. Major enterprise funds will develop long-term plans to include maintenance and repairs, needed facility replacement or expansion, and a schedule for rate reviews.
4. Continue maintenance and improvement of Harbor facilities to support and enhance fisheries and support sector services and activities.
5. Enterprise fund rate studies will be completed every five years and presented to the City Council.

**Operating Expenses:**

1. General Fund operating (non-personnel) expenses for fiscal year 2011 will be at a level consistent with fiscal year 2010. Any required increases will be justified to the Manager and presented by department heads to the City Council during budget presentations.
2. City management will continue to examine ways to reduce or hold the line on expenditures without significant impact to level and quality of services provided to residents.

**Community Support:**

1. The total amount available to fund nonprofit requests will continue to follow the City Council's established level of funding, which is based on one percent of General Fund revenues.

**Capital:**

1. The City Manager will develop a formal multiyear capital improvement plan to identify and assist staff, City Council, and the community in prioritizing capital projects and major maintenance projects.

**Revenues:**

1. Charges for fees and services will be reviewed and updated annually to ensure quality service delivery and adequate revenues.

**Debt Service:**

1. The City will not incur new debt without appropriate analysis to:
  - a. Show impacts on rates or taxpayers, or
  - b. Ensure proposed capital assets are eligible for debt reimbursement programs, or
  - c. Determine the debt is mandated by the State or Federal government, or
  - d. Address life-safety issues.

**Quality of Life:**

1. Provide adequate recreational facilities and programs to community residents through Parks and Recreation and the Library.

**Economic Development:**

1. Utilize available local and State resources to maintain a healthy and sustainable economic environment for the City of Kodiak.

In addition to the resolution, the City of Kodiak has long term goals and objectives.

**Long Term Goals and Objectives**

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. All expenses will be reviewed for cost saving measures. All services will be reviewed for efficiency, purpose and need.
7. Ensure structural balance in all areas of City Operations.
  - Develop expenditure habits based on estimated revenues.
  - Minimize disruption to community services.
  - Minimize the disruption of workforce.
  - Create long-term financial and programmatic stability.
  - Focus on impacts of budget decisions and use of fund balances to maintain program levels.
  - A priority on employee safety to reduce expenses related to accidents.
  - Review department and capital projects budgets for corrections on a quarterly basis.
  - Maintain the economy, environment, and the community to create a balance and sustainable atmosphere for the City of Kodiak.

### **Departmental Goals Supporting City Council Goals**

#### **General Government:**

##### Administration Department:

- There was no department increase in the number of full-time equivalent employees meeting the Council's goal for number of city personnel.
- Support a continuing source of funding for Revenue Sharing, Fish Tax Revenue Sharing and other State aid to City programs.
- Provide information on City's long-term goals and annual budget initiatives to employees to guide them in reaching department budget objectives.
- Ensure positioning of the City as a leader in municipal governance by employing a trained and effective work force.
- Lobby to obtain federal and state funding for needed infrastructure projects and programs.
- Make Kodiak an increasingly attractive place to live, work and play by encouraging high quality and diversified development.
- Seek funding for construction of a new library for Kodiak.
- Develop a balanced budget for fiscal year 2011.
- Complete a Classification and Compensation Study.
- An analysis of the need, use, costs and hiring process of the City's use of temporary employees will be completed in fiscal year 2011.

- Administrative steps will be taken to centralize human resource functions to ensure uniform application of policies and to limit liability.
- Selected sections of the Personnel Rules and Regulations will be reviewed and presented to the City Council for amendments or updates.

City Clerk Department:

- There was no department increase in the number of full-time equivalent employees meeting the Council's goal for number of city personnel.
- Continue on the improvement to records management program.
- Provide timely services to the City Council and the residents of the City of Kodiak.

Finance Department:

- There was no department increase in the number of full-time equivalent employees meeting the Council's goal for number of city personnel.
- There is an overall reduction of 2% in total expenses.
- An upgraded financial system application will be implemented in FY 2011 to ensure a more efficient system to keep the City of Kodiak accountable to the residents it serves.
- Enhance and expand the City of Kodiak's website to improve access to the public and to facilitate communications with the City over the internet.
- Continue to improve and refine long-range financial planning process.
- Remain proactive in maintaining sale tax revenue in the event the Kodiak Island Borough moves to enact a sales tax.
- Utilize local business preference in purchasing goods and services where possible.

**Public Safety:**

Police Department:

- Personnel Goal: With the exception of having to add up to four additional Correctional Officer positions to fully staff the new Kodiak Jail, scheduled to open by January 2011, the Police Department has not increased Full Time Employees. In the case of the Corrections Officers, the Police Department received a one-time special appropriation from the Alaska Legislature in the amount of \$300,000 to help offset our costs for adding additional staffing. Also, the State of Alaska has agreed to increase the City's annual Jail Contract amount by up to \$186,000 when the new jail is operational. The State of Alaska is also in the process of reviewing all contract jail facilities and contracts with the intent of identifying and fully funding contract jail costs in the 15 communities that operate contract jails.
- Work with the Kodiak Island Borough to transfer powers to the City for E-911 Services. The department will continue to work toward the Enhanced 9-1-1 Fund becoming fully operational in FY 2011 once the Borough completes transfer of extraterritorial authority to the City. Until that occurs, we are taking steps to prolong the functionality of the existing Enhanced 9-1-1.
- Continue to improve services to the public by operation of the new Police Station and promptly responding to calls and by providing public safety services.
- In every other police sub-department, personnel are consistent with FY 2010.
- Operating Expenses:
  - Overall the Police Department has met the Council's budgetary goals for FY2011 with a few notable exceptions.
  - Moving and occupying the new Kodiak Police Station and simultaneously operating the old police station to house Kodiak Jail has resulted in operational increases principally in the area of public utilities. Oil, electricity and telephone costs have increased because of this. However, we anticipate that those costs will stabilize once the old police station is closed. Additionally, the police department is still responsible for maintaining the downtown Police Sub-Station

and the old Barn. Both have costs to maintain, even though both facilities are currently under utilized in the current police mission.

- The new Kodiak Police Station is arguably the most advanced and modern building in all of Kodiak. The building was designed with proprietary environmental and life-safety systems. The City does not employ anyone with the technical expertise of training to maintain many of these systems. Consequently, in order to protect our investment in these systems as well as to maintain maximum efficiency of these systems in the new police station, maintenance contracts with a third party vendor were required. These costs were appreciated in the FY 2011 budget.
- The new Kodiak Police Station is significantly larger than the old. In anticipation of the move to the new Kodiak Police Station a janitorial RFP was issued for daily cleaning of the new police station. Costs for cleaning the new police station were significantly higher than the current cleaning contract. This additional expense was appreciated in the FY 2011 budget.

#### Fire Department:

- There was no department increase in the number of full-time equivalent employees meeting the Council's goal for number of city personnel.
- Continue employee emergency management training and preparedness planning to ensure continuity and efficient recovery in the event of a disaster.
- Capital Outlays have a negative variance in FY 2011 due to \$45,000 of a diesel smoke exhaust grant in FY 2010
- Operational line items have a negative variance in FY 2011 due to \$36,000 for a training grant in FY 2010

#### Public Works:

- There was no department increase in the number of full-time equivalent employees meeting the Council's goal for number of city personnel.
- Ensure that the public facilities owned by the City are well maintained and improved so that they are available now and in the future.
- Ensure water and sewer systems meet community and environmental requirements.
- The Public Works Department met the City Council Goals for maintaining the same number of full time employees as in FY 2010.
- The General Fund Sub-Departments generally met the Council Goal of providing the same level of service as in the FY 2010 budget. The budget increased in the Professional Service account lines in both the Building Department and Municipal Airport.
- The Building Department increase is for commercial building plan reviews. This cost increases is recovered as part of the building permit fees. The Municipal Airport increase is to complete the updating of the Airport codes and rewriting of rental and lease agreements.
- In the Street department we have a substantial increase in capital outlay for the replacement of a grader and asphalt patching system. These are replacements for existing equipment.
- In the Water Fund the overall budget met the Councils goals by keeping operational functions within 1% of FY 2010
- In the Sewer Fund operational needs met the Council goal with the exception of Bio-Solid disposal. We separated this from the Professional Service line and created a separate account line for disposal. This line was increased 25% over FY 10 to meet new disposal cost increase in the landfill.



### **Parks & Recreation:**

- There was no department increase in the number of full-time equivalent employees meeting the Council's goal for number of city personnel. Several part time employees were converted to regular part time status.
- Promote the use of sports facilities in the City to promote recreational activities within the City limits.
- Continue to encourage and promote cultural and recreation programs, events, and activities to improve the quality of life of the City's residents and visitors through the use of City facilities such as parks and museums.

### **Library:**

- There was no department increase in the number of full-time equivalent employees meeting the Council's goal for number of city personnel. A long term quarter time employee classified as temporary was converted to regular part time status.
- The total operating FY 2011 budget for the department decreased by \$8,050 in comparison to the FY 2010 department budget meeting the Council goal of expenses being at a level consistent with FY 2010. Savings were realized through the retirement of a long term senior library supervisor at the final step of the salary grade.
- The library department meets the Council's goal of providing adequate recreational facilities and programs by providing to the community a borrowing collection of books, videos, DVDs, CDs, audio books, and AV equipment. Programs offered by the library include story times in both English and Spanish, craft sessions, book discussion groups, movie presentations, school tours, library orientation sessions, and a summer reading program. Services offered by the library include public Internet computers, reference assistance, and interlibrary loan.

### **Community Services:**

#### **Non-Departmental - Contributions**

- The annual contribution is established by calculating 1% of the total general fund revenues not including use of fund balance. Contributions are based on four categories; Youth Recreation, Adult Recreation, Emergency Support and Emergency Preparedness.
- The School Crossing Program is a shared program with the KIB sharing 50% of costs.
- By Council policy, the expenditures are adopted by resolution annually to establish the amounts and participants that receive these contributions.

#### **Tourism Department**

- Continue to support implementation and operation of the Kodiak Visitor and Convention Center.
- Complete capital projects related to tourism traffic.

### **Cargo/Harbor Services:**

- There was no department increase in the number of full-time equivalent employees meeting the Council's goal for number of city personnel.
- Tariff dockage rates for cruise ships should be reviewed and adjusted by FY 2012.
- Implement permit parking for the potential to raise significant revenue for the City.
- Ensure that proper maintenance is budgeted for the Kodiak's port and harbor facilities as they are the cornerstone of Kodiak's infrastructure. Without homeport facilities, the fleet could not operate and Kodiak's economy would suffer significantly.
- Ensure that all Harbor Electric cost of power continues to be passed on to harbor customers without mark up.
- Implement the newly constructed boatyard as a long-term economic development project creating jobs for the marine trades: welders, machinists, mechanics, painters, suppliers, etc.

- The goal of the boatyard is to reduce Kodiak dollars lost for boat maintenance in other communities.
- Continue maintenance and improvement of harbor facilities to support and enhance fisheries and support sector services and activities.
- Work on rate study and present to the City Council.

**City Council 2010 Prioritized State Capital Improvement Program List  
Adopted by the City Council  
Resolution Number – 2010-02**

1. A resolution of the Council of the City of Kodiak adopting a 2010 prioritized State Capital Improvement Program List.

**1. New Community Contract Jail Completion Funding Request: \$2,100,000**

The State of Alaska has contracted with the City of Kodiak for many years for the operation of the regional community jail in a City-owned building. The building in which the contract jail is located is the oldest (65 years old) operational law enforcement/correctional facility in the State of Alaska. After many years of working to replace the police station and contract jail, construction of a new facility began in March 2009. The City is unable to fund the jail portion of the facility and still faces a \$2.1 million shortfall. Timing is critical because substantial completion of the project is expected in March 2010, and transition to the new facility is scheduled for July 2010. Without the additional funding, the City will lose the option to keep the construction contract open for completion of the jail and be forced to rebid when funding has been obtained. The estimated completion cost of the facility is \$23.7 million. The City of Kodiak has contributed \$17.7 million to the project and was awarded a \$1 million federal grant. To date the State has contributed \$3 million to the cost of constructing this much needed facility. In order to complete construction of the jail portion of the new Kodiak police station, the City of Kodiak requires State of Alaska financial support in the amount of \$2.1 million.

**2. New Public Library Design Funding Request: \$500,000**

The Kodiak Public Library, which serves the entire Kodiak region and beyond, has outgrown its current building, a building that has also reached the end of its useful life. The current estimated cost of a new public library is approximately \$15 million. A local citizen's group, the Kodiak Public Library Association, has committed to raising private funds to assist the City in efforts to build a new library for the Kodiak community. The City is in the process of completing an application to the Rasmussen Foundation for inclusion of this project in their pre-development program. The City of Kodiak is requesting State funding support of \$500,000 to complete a feasibility study and preliminary design work for a new public library facility.

**3. Baranof Park Improvements Funding Request: \$3,250,000**

This project will replace the aging track, field drainage, and bleacher area in Baranof Park. Improvements to the track include replacement of the existing six-lane synthetic surface track (the only regulation track in the Kodiak region) with an eight-lane synthetic surface track to allow for regional meets. Infield improvements will include a synthetic surface for multipurpose use and a "D" zone for field events. In addition, a synthetic surface is planned for the second multi-purpose field located in the Park. Baranof Park is a regional recreational facility that serves not only City residents, but the entire region. The Park serves

as an important educational facility for both the Kodiak Middle School and the Kodiak High School, neither of which have any other outdoor educational facilities. Improvements to Baranof Park are estimated to cost \$6.5 million, with at least half the cost of these improvements attributed to Kodiak Island Borough School District

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.

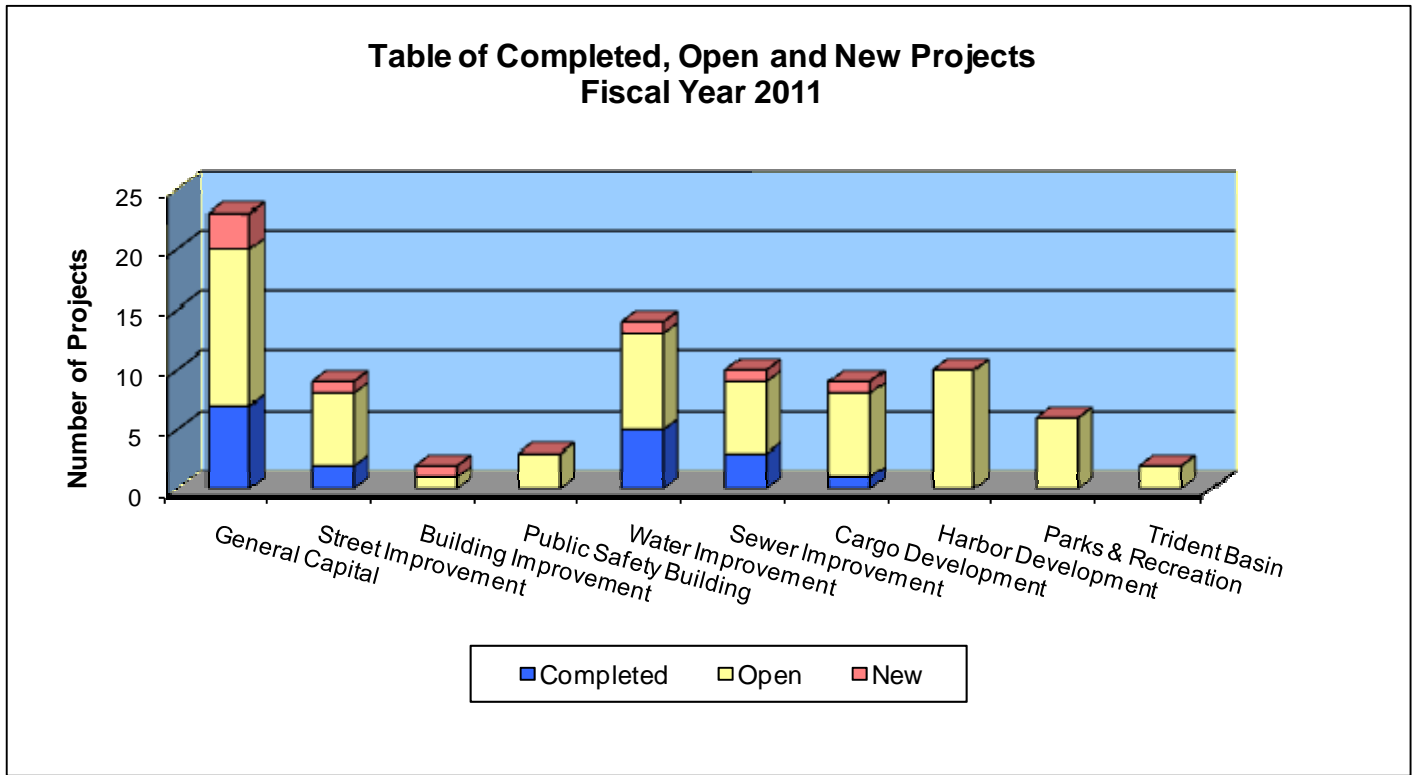
Individual performance measures are located in the detailed sections of each fund.

### **Accomplishments and Goals Met for fiscal year 2010.**

1. The fiscal year 2010 budget returned funds to the General Fund Fund Balance.
2. The Mill Rate of 2.0 remained the same in fiscal year 2010.
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 2010 budget had no reductions of services, and all services were maintained at consistent levels.
7. Completed work on the Aleutian Homes Water & Sewer Replacement Project Phase II Willow Street with a project budget of \$3,385,000 – total expensed \$3,595,066.
8. Completed work on the Upgrade Water Main Armstrong & Rezanof with a budget of \$880,000 – total expensed \$871,398.
9. Completed work on the Boat Yard Lift Project with a project budget of \$18,700,000 – total expensed \$17,616,000.
10. Construction in Progress on the Police Station – Replacement of the Police Station Building with a budget of \$22,000,000. Total expensed to date is \$20,583,734.
11. Implemented the fifth year of the Water & Sewer fee increases.

### Table of Completed, Open & New Projects Fiscal Year 2011

Graph of Completed, Open and New Capital Projects is shown below: The fiscal year 2011 budget shows eighteen projects being completed with the addition of eight new projects. The largest concentration of new projects is in General Capital for the upgrades to the E-911 system and the financial software system and then Street Improvements for paving repairs.



## 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 in which planned funds available equal planned expenditures. 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.

In fiscal year 2011, the City does have non-routine capital expenditures. They include the Public Safety Building, the new Library Building, the UV Water Treatment Facility Construction, the Boatyard Lift Construction and the Trident basin Airport Improvements.

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.

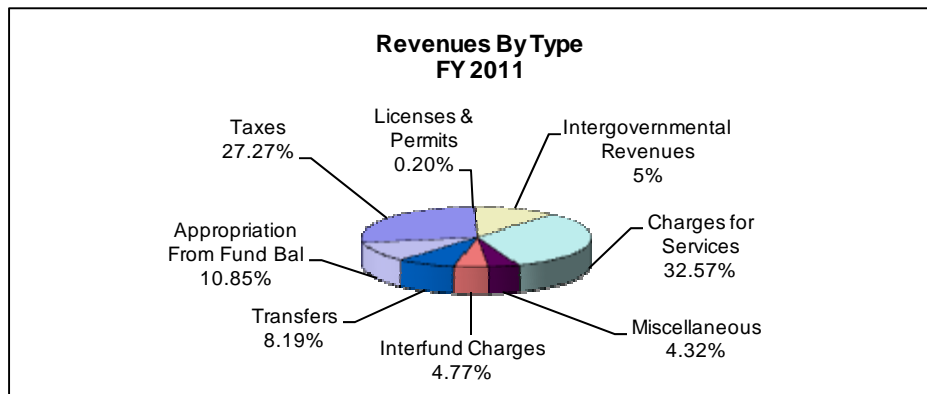
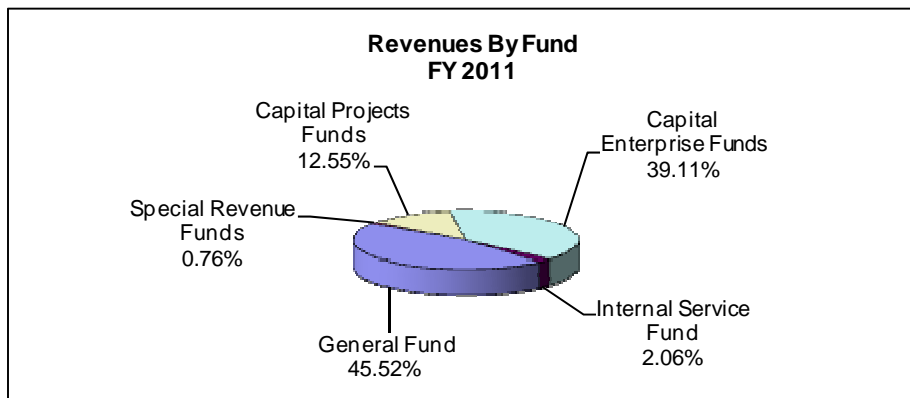
The City will identify the cash flow needs for all new projects and determine which financing method best meets the cash flow needs of the project.

### **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."

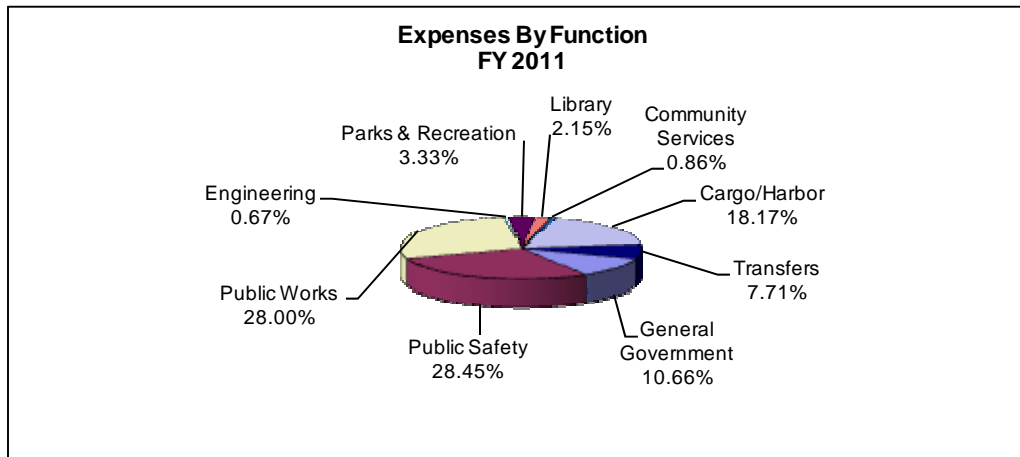
**Budgeted Revenues - Summary by Fund  
Fiscal Year 2011**

|                             | <b>General Fund</b>  | <b>Special Revenue Funds</b> | <b>Capital Projects Funds</b> | <b>Enterprise Funds</b> | <b>Internal Service Fund</b> | <b>FY 2011 Budget Total</b> | <b>FY 2010 Budget Total</b> |
|-----------------------------|----------------------|------------------------------|-------------------------------|-------------------------|------------------------------|-----------------------------|-----------------------------|
| <b>Revenues</b>             |                      |                              |                               |                         |                              |                             |                             |
| Taxes                       | \$ 9,417,500         | \$ 120,000                   | \$ -                          | \$ -                    | \$ -                         | \$ 9,537,500                | \$ 9,497,500                |
| Licenses & Permits          | 68,500               | -                            | -                             | -                       | -                            | 68,500                      | 65,500                      |
| Intergovernmental Revenues  | 2,037,530            | -                            | 2,100,000                     | -                       | -                            | 4,137,530                   | 3,658,824                   |
| Charges for Services        | 1,483,665            | -                            | -                             | 9,908,600               | -                            | 11,392,265                  | 11,054,905                  |
| Miscellaneous               | 782,500              | 297,200                      | 1,000                         | 412,000                 | 20,000                       | 1,512,700                   | 1,712,660                   |
| Interfund Charges           | 662,618              | -                            | -                             | 306,718                 | 699,850                      | 1,669,186                   | 1,463,850                   |
| Transfers                   | 31,640               | -                            | 2,047,640                     | 786,407                 | -                            | 2,865,687                   | 2,162,670                   |
| Appropriation From Fund Bal | 1,440,324            | (151,200)                    | 241,000                       | 2,266,002               | -                            | 3,796,126                   | 866,834                     |
| <b>Total Revenues</b>       | <b>\$ 15,924,277</b> | <b>\$ 266,000</b>            | <b>\$ 4,389,640</b>           | <b>\$ 13,679,727</b>    | <b>719,850</b>               | <b>\$ 34,979,494</b>        | <b>30,482,743</b>           |



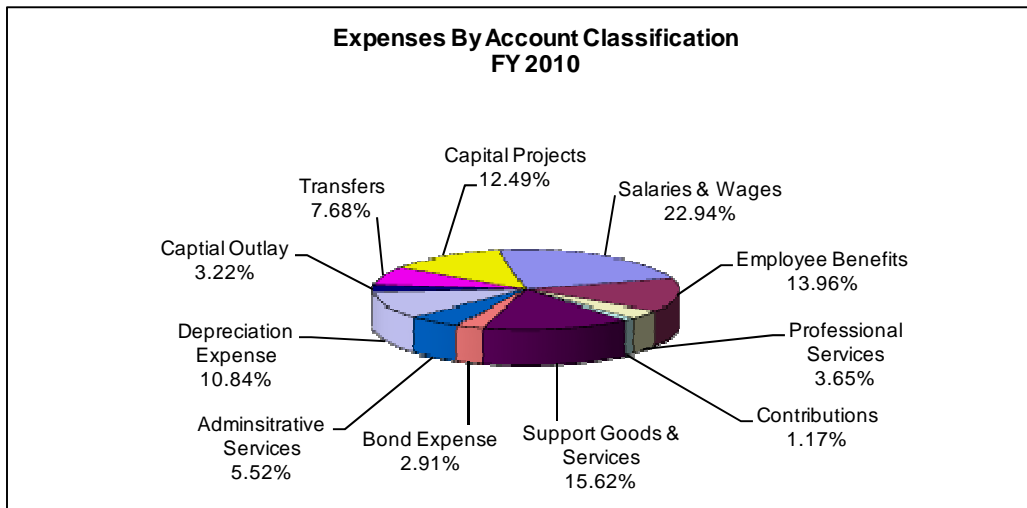
**Budgeted Expenses - Summary by Function  
Fiscal Year 2011**

|                           | <b>General<br/>Fund</b> | <b>Special<br/>Revenue<br/>Funds</b> | <b>Capital<br/>Projects<br/>Funds</b> | <b>Enterprise<br/>Funds</b> | <b>Internal<br/>Service<br/>Fund</b> | <b>FY 2011<br/>Budget<br/>Total</b> | <b>FY 2010<br/>Budget<br/>Total</b> |
|---------------------------|-------------------------|--------------------------------------|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| <b>Expenditures</b>       |                         |                                      |                                       |                             |                                      |                                     |                                     |
| General Government        | \$ 2,313,165            | \$ -                                 | \$ 696,000                            | \$ -                        | \$ 719,850                           | \$ 3,729,015                        | \$ 3,531,504                        |
| Public Safety             | 7,673,102               | -                                    | 2,202,640                             | 74,710                      | -                                    | 9,950,452                           | 7,929,493                           |
| Public Works              | 2,348,390               | -                                    | 1,390,000                             | 6,057,024                   | -                                    | 9,795,414                           | 8,506,510                           |
| Engineering               | 235,510                 | -                                    | -                                     | -                           | -                                    | 235,510                             | 202,360                             |
| Parks & Recreation        | 1,126,210               | -                                    | 40,000                                | -                           | -                                    | 1,166,210                           | 1,157,246                           |
| Library                   | 751,100                 | -                                    | -                                     | -                           | -                                    | 751,100                             | 760,150                             |
| Community Services        | 176,800                 | 122,500                              | -                                     | -                           | -                                    | 299,300                             | 301,800                             |
| Cargo/Harbor              | -                       | 33,500                               | 30,000                                | 6,291,866                   | -                                    | 6,355,366                           | 5,931,010                           |
| Transfers                 | 1,300,000               | 110,000                              | 31,000                                | 1,256,127                   | -                                    | 2,697,127                           | 2,162,670                           |
| <b>Total Expenditures</b> | <b>\$ 15,924,277</b>    | <b>\$ 266,000</b>                    | <b>\$ 4,389,640</b>                   | <b>\$ 13,679,727</b>        | <b>\$ 719,850</b>                    | <b>\$ 34,979,494</b>                | <b>\$ 30,482,743</b>                |



**Budgeted Expenses - Summary by Account Classification  
Fiscal Year 2011**

|                           | <b>General<br/>Fund</b> | <b>Special<br/>Revenue<br/>Funds</b> | <b>Capital<br/>Projects<br/>Funds</b> | <b>Enterprise<br/>Funds</b> | <b>Internal<br/>Service<br/>Fund</b> | <b>FY 2011<br/>Budget<br/>Total</b> | <b>FY 2010<br/>Budget<br/>Total</b> |
|---------------------------|-------------------------|--------------------------------------|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| <b>Expenditures</b>       |                         |                                      |                                       |                             |                                      |                                     |                                     |
| Salaries & Wages          | \$ 6,032,340            | \$ -                                 | \$ -                                  | \$ 1,991,420                | \$ -                                 | \$ 8,023,760                        | \$ 7,753,675                        |
| Employee Benefits         | 3,647,999               | -                                    | -                                     | 1,234,670                   | -                                    | 4,882,669                           | 4,959,749                           |
| Professional Services     | 1,005,151               | 8,000                                | -                                     | 263,500                     | -                                    | 1,276,651                           | 1,852,900                           |
| Contributions             | 284,400                 | 91,000                               | -                                     | 35,000                      | -                                    | 410,400                             | 432,400                             |
| Support Goods & Services  | 1,974,179               | 25,500                               | -                                     | 2,754,460                   | 709,850                              | 5,463,989                           | 5,034,995                           |
| Bond Expense              | 528,490                 | -                                    | -                                     | 490,800                     | -                                    | 1,019,290                           | 911,340                             |
| Administrative Services   | 518,300                 | 31,500                               | -                                     | 1,369,360                   | 10,000                               | 1,929,160                           | 1,209,760                           |
| Depreciation Expense      | -                       | -                                    | -                                     | 3,790,590                   | -                                    | 3,790,590                           | 3,092,200                           |
| Capital Outlay            | 633,418                 | -                                    | -                                     | 493,800                     | -                                    | 1,127,218                           | 1,120,950                           |
| Transfers                 | 1,300,000               | 110,000                              | 21,000                                | 1,256,127                   | -                                    | 2,687,127                           | 2,162,670                           |
| Capital Projects          | -                       | -                                    | 4,368,640                             | -                           | -                                    | 4,368,640                           | 1,952,104                           |
| <b>Total Expenditures</b> | <b>\$ 15,924,277</b>    | <b>\$ 266,000</b>                    | <b>\$ 4,389,640</b>                   | <b>\$ 13,679,727</b>        | <b>\$ 719,850</b>                    | <b>\$ 34,979,494</b>                | <b>\$ 30,482,743</b>                |



**SUMMARY ALL FUNDS**

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>                             |                           |                           |                           |                              |                           |
| Taxes                                       | \$ 9,681,132              | \$ 10,129,024             | \$ 9,497,500              | \$ 9,637,078                 | \$ 9,537,500              |
| Licenses and Permits                        | 102,748                   | 76,679                    | 65,500                    | 70,489                       | 68,500                    |
| Intergovernmental Sources                   | 2,130,783                 | 2,162,940                 | 2,656,239                 | 1,835,890                    | 2,037,530                 |
| Charges for Services                        | 9,570,070                 | 10,182,214                | 11,095,108                | 11,580,269                   | 11,391,915                |
| Fines and Forfeitures                       | 55,229                    | 20,122                    | 252,510                   | 23,514                       | 39,100                    |
| Interest                                    | 1,024,876                 | 733,286                   | 401,700                   | 290,685                      | 366,700                   |
| Rents                                       | 414,377                   | 486,361                   | 418,600                   | 486,311                      | 473,100                   |
| Miscellaneous                               | 1,956,135                 | 1,570,295                 | 1,383,028                 | 1,430,958                    | 632,800                   |
| Interfund Charges                           | 1,679,454                 | 1,560,044                 | 1,718,130                 | 1,560,220                    | 1,745,456                 |
| Capital Projects                            | 7,043,664                 | 11,257,822                | 2,491,609                 | 3,694,651                    | 2,101,000                 |
| <b>Total Revenues</b>                       | <b>\$ 33,658,468</b>      | <b>\$ 38,178,787</b>      | <b>\$ 29,979,924</b>      | <b>\$ 30,610,065</b>         | <b>\$ 28,393,601</b>      |
| <b>Expenditures</b>                         |                           |                           |                           |                              |                           |
| Salaries and Wages                          | \$ 6,545,733              | \$ 6,791,016              | \$ 7,768,045              | \$ 6,919,005                 | \$ 8,023,760              |
| Employee Benefits                           | 4,415,052                 | 4,402,078                 | 4,968,045                 | 4,062,461                    | 4,882,669                 |
| Professional Services                       | 876,319                   | 969,507                   | 1,230,370                 | 1,098,624                    | 1,276,651                 |
| Contributions                               | 334,170                   | 280,460                   | 337,400                   | 272,525                      | 344,900                   |
| Support Goods and Services                  | 4,912,673                 | 4,806,381                 | 5,987,578                 | 4,887,592                    | 6,024,989                 |
| Bond Expense                                | 308,192                   | 559,759                   | 911,340                   | 771,934                      | 1,019,290                 |
| Depreciation Expense                        | 3,379,655                 | 3,372,819                 | 3,123,700                 | 3,615,598                    | 3,822,090                 |
| Administrative Charges                      | 1,213,521                 | 1,256,537                 | 1,181,760                 | 1,332,190                    | 1,402,160                 |
| Capital Outlays                             | 358,576                   | 531,142                   | 1,151,934                 | 670,902                      | 1,127,218                 |
| Capital Projects                            | 14,074,753                | 28,931,521                | 4,595,741                 | 23,790,745                   | 4,368,640                 |
| <b>Total Expenditures</b>                   | <b>\$ 36,418,644</b>      | <b>\$ 51,901,220</b>      | <b>\$ 31,255,913</b>      | <b>\$ 47,421,576</b>         | <b>\$ 32,292,367</b>      |
| <b>Excess of Revenues over Expenditures</b> | <b>(2,760,176)</b>        | <b>(13,722,432)</b>       | <b>(1,275,989)</b>        | <b>(16,811,511)</b>          | <b>(3,898,766)</b>        |
| <b>Other Financing Sources (Uses)</b>       |                           |                           |                           |                              |                           |
| Transfers In                                | 27,515,265                | 14,681,920                | 4,255,802                 | 6,603,085                    | 2,789,767                 |
| Transfers Out                               | (20,671,240)              | (13,321,223)              | (4,205,802)               | (7,052,804)                  | (2,687,127)               |
| <b>Net Other Financing Sources (Uses)</b>   | <b>\$ 6,844,025</b>       | <b>\$ 1,360,697</b>       | <b>\$ 50,000</b>          | <b>\$ (449,719)</b>          | <b>\$ 102,640</b>         |
| <b>Net Change in Fund</b>                   | <b>\$ 4,083,849</b>       | <b>\$ (12,361,735)</b>    | <b>\$ (1,225,989)</b>     | <b>\$ (17,261,230)</b>       | <b>\$ (3,796,126)</b>     |
| <b>Total Revenues</b>                       | <b>57,089,884</b>         | <b>65,222,443</b>         | <b>35,461,715</b>         | <b>54,474,380</b>            | <b>34,979,494</b>         |
| <b>Total Expenses</b>                       | <b>57,089,884</b>         | <b>65,222,443</b>         | <b>35,461,715</b>         | <b>54,474,380</b>            | <b>34,979,494</b>         |

The City of Kodiak's revenues and expenses have been relatively stable over the years. The number and scope of capital projects is the main factor that increases or decreases the budget overall amounts. 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 relatively stable from year to year. There were higher sales tax revenues in fiscal year 2009 due to a large number of construction projects in the City as well as the Borough. The Sales Tax is projected slightly lower for fiscal year 2011 due to the overall down turn in the economy throughout the country. 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, 2011

|  | General<br>Fund       | Special<br>Revenue<br>Funds | Capital<br>Projects<br>Funds | Enterprise<br>Funds  | Internal<br>Service<br>Fund | Budget<br>FY 2011<br>Total |
|--|-----------------------|-----------------------------|------------------------------|----------------------|-----------------------------|----------------------------|
| <b>Revenues</b>                        |                       |                             |                              |                      |                             |                            |
| Taxes                                  | \$ 9,417,500          | \$ 120,000                  | \$ -                         | \$ -                 | \$ -                        | \$ 9,537,500               |
| Licenses and Permits                   | 68,500                | -                           | -                            | -                    | -                           | 68,500                     |
| Intergovernmental Sources              | 2,037,530             | -                           | -                            | -                    | -                           | 2,037,530                  |
| Charges for Services                   | 1,483,665             | -                           | -                            | 9,908,600            | -                           | 11,392,265                 |
| Fines and Forfeitures                  | 39,100                | -                           | -                            | -                    | -                           | 39,100                     |
| Interest                               | 120,000               | 101,700                     | -                            | 125,000              | 20,000                      | 366,700                    |
| Rents                                  | 119,600               | 95,500                      | -                            | 258,000              | -                           | 473,100                    |
| Miscellaneous                          | 503,800               | 100,000                     | -                            | 29,000               | -                           | 632,800                    |
| Interfund Charges                      | 662,618               | -                           | -                            | 306,718              | 699,850                     | 1,669,186                  |
| Capital Projects                       | -                     | -                           | 2,101,000                    | -                    | -                           | 2,101,000                  |
| Total Revenues                         | <u>\$ 14,452,313</u>  | <u>\$ 417,200</u>           | <u>\$ 2,101,000</u>          | <u>\$ 10,627,318</u> | <u>\$ 719,850</u>           | <u>\$ 28,317,681</u>       |
| <b>Expenditures</b>                    |                       |                             |                              |                      |                             |                            |
| Salaries and Wages                     | \$ 6,032,340          | \$ -                        | \$ -                         | \$ 1,991,420         | \$ -                        | \$ 8,023,760               |
| Employee Benefits                      | 3,647,999             | -                           | -                            | 1,234,670            | -                           | 4,882,669                  |
| Professional Services                  | 1,005,151             | 8,000                       | -                            | 263,500              | -                           | 1,276,651                  |
| Contributions                          | 284,400               | 25,500                      | -                            | 35,000               | -                           | 344,900                    |
| Support Goods and Services             | 2,459,679             | 91,000                      | -                            | 2,754,460            | 719,850                     | 6,024,989                  |
| Bond Expense                           | 528,490               | -                           | -                            | 490,800              | -                           | 1,019,290                  |
| Depreciation Expense                   | -                     | 31,500                      | -                            | 3,790,590            | -                           | 3,822,090                  |
| Administrative Charges                 | 32,800                | -                           | -                            | 1,369,360            | -                           | 1,402,160                  |
| Capital Outlays                        | 633,418               | -                           | -                            | 493,800              | -                           | 1,127,218                  |
| Capital Projects                       | -                     | -                           | 4,368,640                    | -                    | -                           | 4,368,640                  |
| Total Expenditures                     | <u>\$ 14,624,277</u>  | <u>\$ 156,000</u>           | <u>\$ 4,368,640</u>          | <u>\$ 12,423,600</u> | <u>\$ 719,850</u>           | <u>\$ 32,292,367</u>       |
| Excess of Revenues over Expenditures   | (171,964)             | 261,200                     | (2,267,640)                  | (1,796,282)          | -                           | (3,974,686)                |
| <b>Other Financing Sources (Uses)</b>  |                       |                             |                              |                      |                             |                            |
| Transfers In                           | 31,640                | -                           | 2,047,640                    | 786,407              | -                           | 2,865,687                  |
| Transfers Out                          | (1,300,000)           | (110,000)                   | (21,000)                     | (1,256,127)          | -                           | (2,687,127)                |
| Net Other Financing Sources (Uses)     | <u>\$ (1,268,360)</u> | <u>(110,000)</u>            | <u>2,026,640</u>             | <u>(469,720)</u>     | <u>-</u>                    | <u>178,560</u>             |
| Net Change in Fund                     | \$ (1,440,324)        | \$ 151,200                  | \$ (241,000)                 | \$ (2,266,002)       | \$ -                        | \$ (3,796,126)             |
| Balance at Beginning of Year (6/30/10) | 8,329,698             | 4,331,438                   | 1,553,559                    | 77,105,774           | 480,908                     | 91,801,378                 |
| Balance at End of Year (6/30/11)       | <u>\$ 6,889,374</u>   | <u>\$4,482,638</u>          | <u>\$ 1,312,559</u>          | <u>\$ 74,839,772</u> | <u>\$ 480,908</u>           | <u>\$ 88,005,252</u>       |
| Budget Percentage Change               | -17.29%               | 3.49%                       | -15.51%                      | -2.94%               | 0.00%                       | -4.14%                     |
| Budgeted Revenues                      | 15,924,277            | 266,000                     | 4,389,640                    | 13,679,727           | 719,850                     | 34,979,494                 |
| Budgeted Expenses                      | 15,924,277            | 266,000                     | 4,389,640                    | 13,679,727           | 719,850                     | 34,979,494                 |

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

|  | General<br>Fund       | Special<br>Revenue<br>Funds | Capital<br>Projects<br>Funds | Enterprise<br>Funds  | Internal<br>Service<br>Fund | Actual<br>FY 2010<br>Total |
|--|-----------------------|-----------------------------|------------------------------|----------------------|-----------------------------|----------------------------|
| <b>Revenues</b>                        |                       |                             |                              |                      |                             |                            |
| Taxes                                  | \$ 9,491,078          | \$ 146,000                  | \$ -                         | \$ -                 | \$ -                        | \$ 9,637,078               |
| Licenses and Permits                   | \$ 70,489             | \$ -                        | \$ -                         | \$ -                 | \$ -                        | \$ 70,489                  |
| Intergovernmental Sources              | \$ 1,835,890          | \$ -                        | \$ -                         | \$ -                 | \$ -                        | \$ 1,835,890               |
| Charges for Services                   | \$ 1,194,379          | \$ -                        | \$ -                         | \$ 10,385,890        | \$ -                        | \$ 11,580,269              |
| Fines and Forfeitures                  | \$ 23,514             | \$ -                        | \$ -                         | \$ -                 | \$ -                        | \$ 23,514                  |
| Interest                               | \$ 31,162             | \$ 202,841                  | \$ -                         | \$ 54,305            | \$ 2,377                    | \$ 290,685                 |
| Rents                                  | \$ 157,686            | \$ 84,661                   | \$ -                         | \$ 243,964           | \$ -                        | \$ 486,311                 |
| Miscellaneous                          | \$ 1,066,216          | \$ 309,529                  | \$ -                         | \$ 55,213            | \$ -                        | \$ 1,430,958               |
| Interfund Charges                      | \$ 678,820            | \$ -                        | \$ -                         | \$ 180,929           | \$ 700,471                  | \$ 1,560,220               |
| Capital Projects                       | -                     | -                           | 3,694,651                    | -                    | -                           | 3,694,651                  |
| Total Revenues                         | <u>\$ 14,549,234</u>  | <u>\$ 743,031</u>           | <u>\$ 3,694,651</u>          | <u>\$ 10,920,301</u> | <u>\$ 702,848</u>           | <u>\$ 30,610,065</u>       |
| <b>Expenditures</b>                    |                       |                             |                              |                      |                             |                            |
| Salaries and Wages                     | \$ 5,213,894          | \$ -                        | \$ -                         | \$ 1,705,111         | \$ -                        | \$ 6,919,005               |
| Employee Benefits                      | \$ 3,009,576          | \$ -                        | \$ -                         | \$ 1,052,885         | \$ -                        | \$ 4,062,461               |
| Professional Services                  | \$ 647,547            | \$ 25,147                   | \$ -                         | \$ 425,930           | \$ -                        | \$ 1,098,624               |
| Contributions                          | \$ 232,636            | \$ 18,217                   | \$ -                         | \$ 21,672            | \$ -                        | \$ 272,525                 |
| Support Goods and Services             | \$ 2,169,868          | \$ 91,000                   | \$ -                         | \$ 2,079,240         | \$ 547,484                  | \$ 4,887,592               |
| Bond Expense                           | \$ 530,740            | \$ -                        | \$ -                         | \$ 241,194           | \$ -                        | \$ 771,934                 |
| Depreciation Expense                   | \$ -                  | \$ 31,100                   | \$ -                         | \$ 3,584,498         | \$ -                        | \$ 3,615,598               |
| Administrative Charges                 | \$ 32,800             | \$ -                        | \$ -                         | \$ 1,299,390         | \$ -                        | \$ 1,332,190               |
| Capital Outlays                        | \$ 299,642            | \$ -                        | \$ -                         | \$ 371,260           | \$ -                        | \$ 670,902                 |
| Capital Projects                       | -                     | -                           | 23,790,745                   | -                    | -                           | 23,790,745                 |
| Total Expenditures                     | <u>\$ 12,136,703</u>  | <u>\$ 165,464</u>           | <u>\$ 23,790,745</u>         | <u>\$ 10,781,180</u> | <u>\$ 547,484</u>           | <u>\$ 47,421,576</u>       |
| Excess of Revenues over Expenditures   | 2,412,531             | 577,567                     | (20,096,094)                 | (1,796,282)          | 155,364                     | (16,811,511)               |
| <b>Other Financing Sources (Uses)</b>  |                       |                             |                              |                      |                             |                            |
| Transfers In                           | 531,870               | 28,054                      | 5,752,361                    | 290,800              | -                           | 6,603,085                  |
| Transfers Out                          | (2,318,826)           | -                           | (1,365,587)                  | (3,368,391)          | -                           | (7,052,804)                |
| Net Other Financing Sources (Uses)     | <u>\$ (1,786,956)</u> | <u>28,054</u>               | <u>4,386,774</u>             | <u>(3,077,591)</u>   | <u>-</u>                    | <u>(449,719)</u>           |
| Net Change in Fund                     | \$ 625,575            | \$ 605,621                  | \$ (15,709,320)              | \$ (4,873,873)       | \$ 155,364                  | \$ (17,261,230)            |
| Balance at Beginning of Year (6/30/09) | 7,704,123             | 3,725,817                   | 17,262,879                   | 80,044,244           | 325,544                     | 109,062,608                |
| Balance at End of Year (6/30/10)       | <u>\$ 8,329,698</u>   | <u>\$ 4,331,438</u>         | <u>\$ 1,553,559</u>          | <u>\$ 75,170,371</u> | <u>\$ 480,908</u>           | <u>\$ 91,801,378</u>       |
| Current Year Percentage Change         | 8.12%                 | 16.25%                      | -91.00%                      | -6.09%               | 47.72%                      | -15.83%                    |
| Budgeted Revenues                      | 14,455,529            | 165,464                     | 25,156,332                   | 16,084,974           | 547,484                     | 54,474,380                 |
| Budgeted Expenses                      | 14,455,529            | 165,464                     | 25,156,332                   | 14,149,571           | 547,484                     | 54,474,380                 |

Fund Balances are 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."

The General Fund is estimated to decrease as the fund balance is being used in fiscal year 2011 in the amount of \$1,440,324. 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 \$1,300,000 are being transferred to the General Capital Project Fund in the amount of \$300,000, the Street Improvement Project Fund in the amount of \$450,000, the Harbor Project Fund in the amount of \$500,000 and the Parks and Recreation Project Fund in the amount of \$50,000. The fund balance for fiscal year 2011 is projected to be 117.29% lower than last year. In fiscal year 2010 the fund balance increased by \$626,575 due to an unusually mild winter resulting in less use of City resources in all areas and better than expected tax revenues.

The Special Revenue Fund is estimated to increase. The Enhancement Fund is the largest fund in the Special Revenue funds. There are two transfers from the Enhancement Fund in fiscal year 2011 in the amount of \$110,000. With this transfer the fund will still have an overall increase of \$151,200 in fund balance. In fiscal year 2010 there were no transfers from the Enhancement Fund resulting in a higher increase in fund balances.

The Capital Project Fund will decrease in fiscal year 2011 due to the use of fund balance in the Capital Project Funds. The Street Improvement Project fund will use \$621,000 the Water Improvement Fund will use \$100,000 of fund balance, the Cargo Improvement Fund will use \$30,000, the Harbor Improvement Fund will return \$500,000, and the Parks & Recreation Fund will return \$10,000. The large decrease in fiscal year 2010 is due to the completion of the Public Safety Building and the Boatyard Lift Projects.

The Enterprise Fund is estimated to decrease as the fund balance is being used in fiscal year 2011. 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 2011 to review the status of the rates. The total use of fund balance for the enterprise funds is in the amount of \$2,266,002. The Cargo Fund will return \$(170,488), the harbor Fund will use \$1,663,891, the Electric Fund will return \$(28,295), the Water Fund will return \$(36,560), the Sewer Fund will use \$497,890, the Trident Basin Fund will use \$64,524, and the E-911 Fund will use \$275,000. The largest use of fund balance will be in the Harbor Fund due to a transfer to the Boatyard Lift Fund for first year operational expenses. In fiscal year 2010 there were large transfers to two harbor projects; the replacement of the M & P Floats, the completion of the Boatyard Lift project.

The Internal Service Fund is projected to no fund balance in fiscal year 2011 where the fund used \$155,364 in fiscal year 2010.

Overall the ending fund balance for fiscal year 2011 is projected to be \$3,796,126 lower or 4.16% lower than fiscal year 2010.

The City of Kodiak will end fiscal year 2011 with a healthy fund balances in all funds and will continue to maintain adequate reserves for the future.



## **GENERAL FUND**

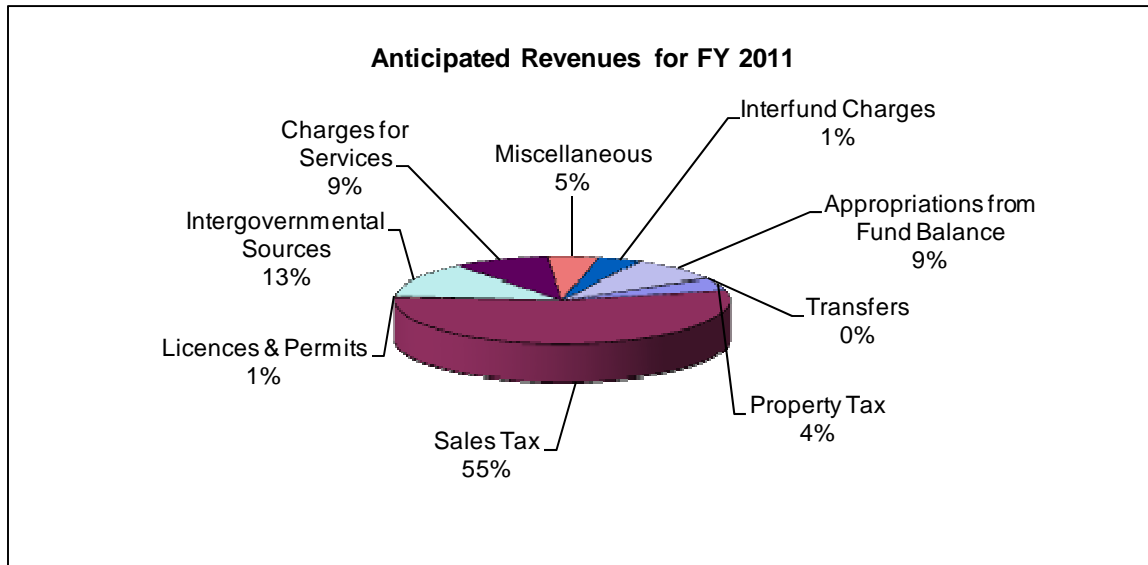
The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. Principal sources of revenue are sales taxes, property taxes, charges for services and intergovernmental revenue. 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<br>FY 2008    | Actual<br>FY 2009     | Budget<br>FY 2010     | Estimated<br>FY 2010  | Budget<br>FY 2011     |
|---------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>REVENUES</b>                       |                      |                       |                       |                       |                       |
| Taxes                                 | \$ 9,534,747         | \$ 9,960,658          | \$ 9,377,500          | \$ 9,491,078          | \$ 9,417,500          |
| Licenses and Permits                  | 102,748              | 76,679                | 65,500                | 70,489                | 68,500                |
| Intergovernmental Sources             | 2,130,783            | 2,162,940             | 2,656,239             | 1,835,890             | 2,037,530             |
| Charges for Services                  | 1,219,405            | 1,232,893             | 1,227,868             | 1,194,379             | 1,483,665             |
| Fines and Forfeitures                 | 55,229               | 20,122                | 39,100                | 23,514                | 39,100                |
| Interest                              | 283,603              | 234,671               | 190,000               | 31,162                | 120,000               |
| Rents and Royalties                   | 97,030               | 173,089               | 103,000               | 157,686               | 119,600               |
| Miscellaneous                         | 1,200,191            | 762,277               | 1,058,028             | 1,066,216             | 503,800               |
| Interfund Charges                     | 760,430              | 690,920               | 678,820               | 678,820               | 662,618               |
| <b>TOTAL REVENUES</b>                 | <b>\$ 15,384,166</b> | <b>\$ 15,314,249</b>  | <b>\$ 15,396,055</b>  | <b>\$ 14,549,232</b>  | <b>\$ 14,452,313</b>  |
| <b>EXPENDITURES</b>                   |                      |                       |                       |                       |                       |
| General Government                    | \$ 2,023,037         | \$ 1,988,247          | \$ 2,335,550          | \$ 2,007,151          | \$ 2,313,165          |
| Public Safety                         | 6,083,520            | 6,590,236             | 7,455,886             | 6,490,768             | 7,673,102             |
| Public Works                          | 1,715,395            | 1,900,488             | 1,993,870             | 1,670,444             | 2,348,390             |
| Engineering                           | 162,559              | 128,245               | 202,360               | 141,310               | 235,510               |
| Public Recreation                     | 987,069              | 986,911               | 1,057,246             | 1,016,490             | 1,126,210             |
| Library                               | 704,219              | 695,715               | 759,150               | 669,522               | 751,100               |
| Community Services                    | 104,740              | 100,085               | 136,300               | 106,189               | 176,800               |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 11,780,539</b> | <b>\$ 12,389,927</b>  | <b>\$ 13,940,362</b>  | <b>\$ 12,101,874</b>  | <b>\$ 14,624,277</b>  |
| <b>OTHER FINANCING SOURCES (USES)</b> |                      |                       |                       |                       |                       |
| Transfers In                          | \$ 9,528,023         | \$ 1,626,843          | \$ 531,870            | \$ 531,870            | \$ 31,640             |
| Transfer Out                          | (10,350,205)         | (5,118,473)           | (2,188,132)           | (2,318,826)           | (1,300,000)           |
| Net Other Financing Sources (Uses)    | <b>\$ (822,182)</b>  | <b>\$ (3,491,630)</b> | <b>\$ (1,656,262)</b> | <b>\$ (1,786,956)</b> | <b>\$ (1,268,360)</b> |
| Net Change in Fund                    | <b>\$ 2,781,445</b>  | <b>\$ (567,308)</b>   | <b>\$ (200,569)</b>   | <b>\$ 660,402</b>     | <b>\$ (1,440,324)</b> |
| Total Revenues                        | \$ 22,130,744        | \$ 17,508,400         | \$ 16,128,494         | \$ 14,420,699         | \$ 15,924,277         |
| Total Expenses                        | \$ 22,130,744        | \$ 17,508,400         | \$ 16,128,494         | \$ 14,420,699         | \$ 15,924,277         |

**GENERAL FUND  
FY 2011 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. Sales Tax revenues are projected based on historical trends and economic activity in the community. 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. These revenues are projected based on historical trends and number of permits issued.

**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. These revenues are projected based on historical trends, and contracts and agreements.

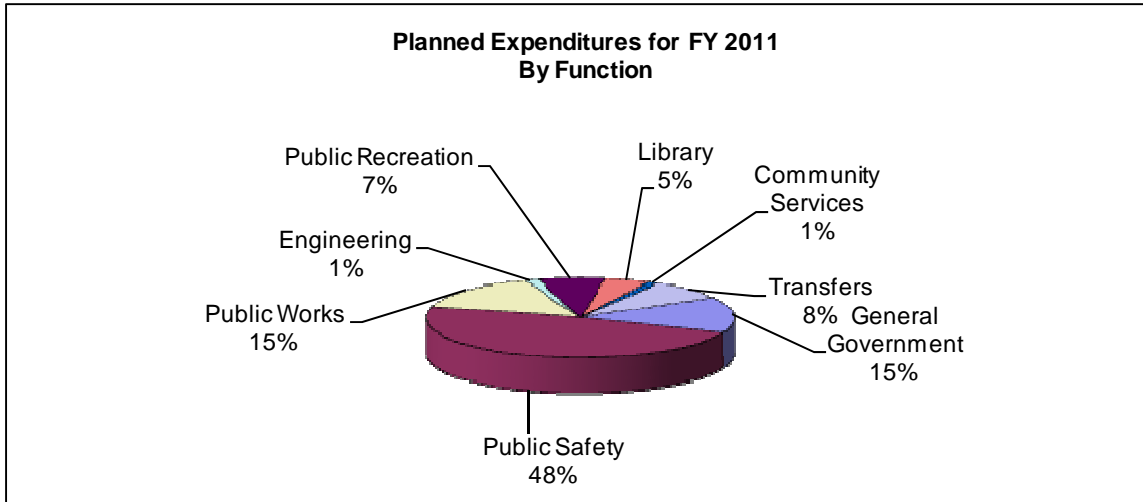
**Miscellaneous** – Includes fines and forfeitures, interest, rents and royalties, judgments, restitutions, asset sales, and other revenues. These revenues are projected based on budgeted salaries and benefits.

**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 2011 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.

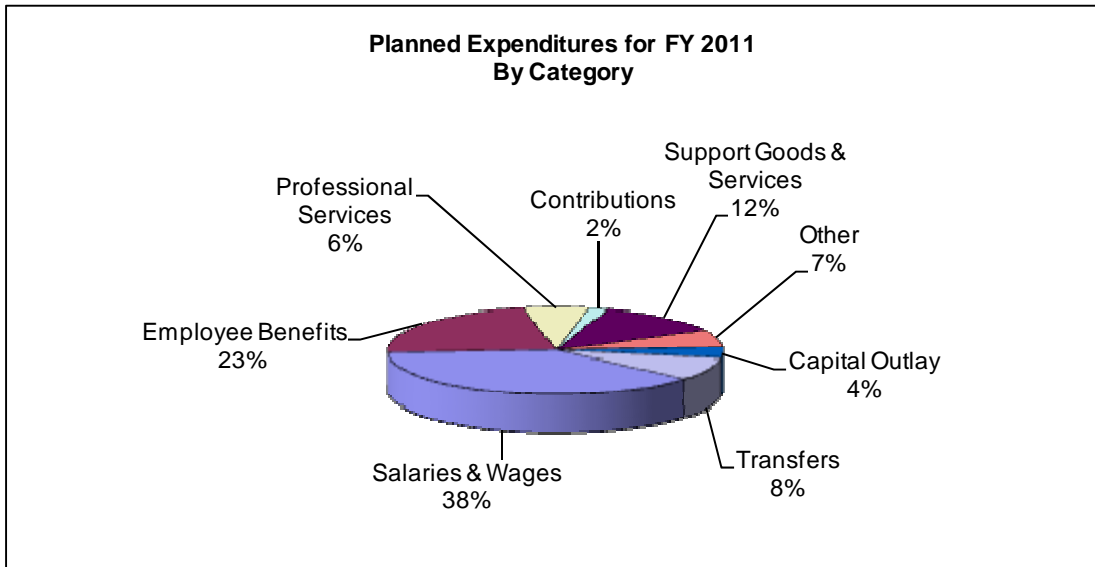
**Public Recreation** – Includes the administration, museum, teen center, aquatics, ice rink, and the beautification program.

**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 2011 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 2011

| REVENUES                               | FY 2008<br>Actual   | FY 2009<br>Actual   | FY 2010<br>Budget   | FY 2010<br>Estimated | FY 2011<br>Budget   |
|--|---------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Taxes</b>                           |                     |                     |                     |                      |                     |
| Property Taxes                         | \$ 655,943          | \$ 651,699          | \$ 650,000          | \$ 661,701           | \$ 690,000          |
| PILOT From KIHA                        | 3,497               | -                   | 3,500               | 4,298                | 3,500               |
| Sales Tax                              | 8,850,746           | 9,277,394           | 8,700,000           | 8,804,944            | 8,700,000           |
| Penalty And Interest                   | 24,561              | 31,565              | 24,000              | 20,135               | 24,000              |
| <b>Total Taxes</b>                     | <b>\$ 9,534,747</b> | <b>\$ 9,960,658</b> | <b>\$ 9,377,500</b> | <b>\$ 9,491,078</b>  | <b>\$ 9,417,500</b> |
| <b>Licenses &amp; Permits</b>          |                     |                     |                     |                      |                     |
| Taxi Cab Permits                       | \$ 5,631            | \$ 4,685            | \$ 5,000            | \$ 6,390             | \$ 6,000            |
| Building Permits                       | 79,945              | 51,327              | 45,000              | 45,850               | 45,000              |
| Electrical Permits                     | 2,731               | 4,595               | 3,500               | 5,632                | 4,500               |
| Plumbing Permits                       | 3,075               | 3,667               | 2,000               | 4,156                | 3,000               |
| Animal Licenses                        | 11,066              | 11,695              | 10,000              | 8,260                | 10,000              |
| Other Licenses                         | 300                 | 710                 | -                   | 200                  | -                   |
| <b>Total Licenses &amp; Permits</b>    | <b>\$ 102,748</b>   | <b>\$ 76,679</b>    | <b>\$ 65,500</b>    | <b>\$ 70,489</b>     | <b>\$ 68,500</b>    |
| <b>Intergovernmental Revenue</b>       |                     |                     |                     |                      |                     |
| PERS State Revenues                    | \$ 353,911          | \$ 640,340          | \$ 760,460          | \$ 263,915           | \$ 452,500          |
| Municipal Energy Assistance            | 778,085             | 389,286             | 400,759             | 400,759              | 400,000             |
| Raw Fish Tax Sharing                   | 823,097             | 946,635             | 1,046,010           | 1,046,010            | 1,000,000           |
| Shared Fisheries Business Tax          | 62,581              | 70,855              | 63,000              | 70,933               | 63,000              |
| Fuel Tax Sharing                       | 6,955               | 6,634               | 14,000              | 5,993                | 14,000              |
| Alcohol Beverage Sharing               | 28,300              | 31,600              | 31,000              | 15,400               | 31,000              |
| Utility Revenue Sharing                | 40,700              | 39,963              | 38,100              | -                    | 38,100              |
| Grants                                 | 37,154              | 37,627              | 302,910             | 32,880               | 38,930              |
| <b>Total Intergovernmental Revenue</b> | <b>\$ 2,130,783</b> | <b>\$ 2,162,940</b> | <b>\$ 2,656,239</b> | <b>\$ 1,835,890</b>  | <b>\$ 2,037,530</b> |
| <b>Services Charges</b>                |                     |                     |                     |                      |                     |
| Police - Boarding of Prisoners         | \$ 607,360          | \$ 607,135          | \$ 605,340          | \$ 605,335           | \$ 905,340          |
| State Trooper Comm. Contract           | 129,174             | 128,877             | 120,000             | 98,438               | 120,000             |
| Police - Other Police Services         | 15,492              | 37,462              | 60,203              | 3,913                | 20,000              |
| Police Protective Custody              | 450                 | 600                 | 1,000               | 150                  | 1,000               |
| KIB Garbage Billing Fee                | 44,957              | 45,400              | 42,500              | 45,467               | -                   |
| KIB - Borough Animal Control           | 72,380              | 84,125              | 84,125              | 84,125               | 84,125              |
| KIB 911 Services                       | 65,000              | 64,000              | -                   | -                    | -                   |
| KIB - Borough Building Inspect.        | 110,469             | 76,285              | 130,000             | 143,281              | 130,000             |
| Fire - Ambulance Service               | 31,965              | 44,070              | 35,000              | 52,923               | 45,000              |
| Fire Miscellaneous                     | -                   | 2,000               | 1,000               | 155                  | 1,000               |
| School Crossing Guard Services         | 7,680               | 8,060               | 12,000              | 9,060                | 12,000              |
| Parks - School Lifeguard Services      | 7,074               | 7,918               | 7,500               | 6,373                | 7,500               |
| Parks - Swimming Pool                  | 12,459              | 15,995              | 20,000              | 39,229               | 50,000              |
| Parks - Adult Sports                   | 14,709              | 18,945              | 16,000              | 20,244               | 16,000              |
| Parks - Youth Program                  | 51,156              | 44,464              | 40,000              | 37,853               | 40,000              |
| Parks - Special Events                 | 1,330               | 175                 | 2,000               | 255                  | 2,000               |
| Parks - Ice Rink                       | 2,205               | -                   | 3,000               | -                    | 3,000               |
| Parks - Teen Center                    | 2,600               | 3,984               | 3,000               | 5,072                | 3,000               |
| Parks - Racquetball                    | 1,859               | 3,148               | 2,000               | 3,208                | 2,000               |
| Parks - Snack Bar                      | 3,240               | 3,659               | 3,000               | 3,988                | 3,000               |
| Parks - Cemetery Charges               | 11,250              | 7,825               | 10,000              | 7,450                | 10,000              |

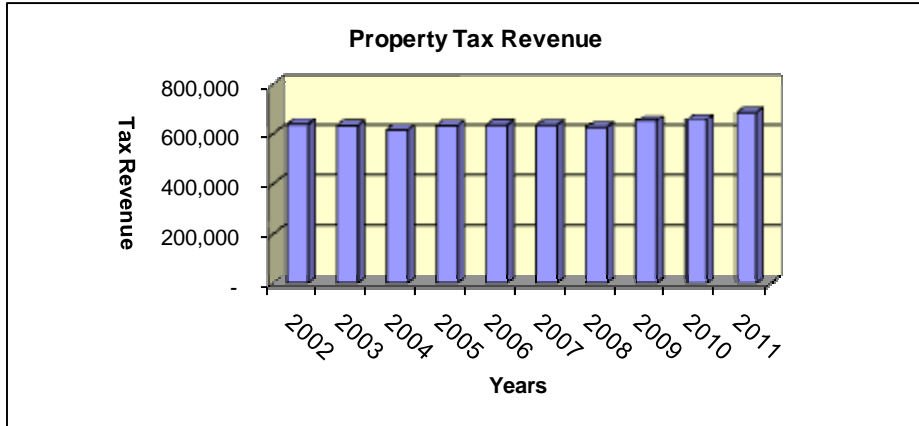
**General Fund Revenues – Continued**

|  | <b>FY 2008</b>      | <b>FY 2009</b>      | <b>FY 2010</b>      | <b>FY 2010</b>      | <b>FY 2011</b>      |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | <b>Actual</b>       | <b>Actual</b>       | <b>Budget</b>       | <b>Estimated</b>    | <b>Budget</b>       |
| Library - Borough Library Contribution       | 3,000               | 3,000               | 3,000               | 3,000               | 3,000               |
| Library - Fines                              | 6,340               | 6,347               | 7,000               | 5,667               | 7,000               |
| Library - Lost Books                         | 1,871               | 1,964               | 2,000               | 2,114               | 2,000               |
| Library - Copier                             | 5,473               | 5,372               | 6,000               | 5,641               | 6,000               |
| Library - Fax Machine                        | 1,077               | 1,128               | 1,000               | 1,013               | 1,000               |
| Library - Other                              | 862                 | 1,130               | 1,000               | 1,145               | 1,000               |
| Public Works - Services                      | 1,545               | 2,911               | 3,000               | 1,804               | 1,500               |
| Mun. Airport Fees/Charges                    | 6,178               | 6,714               | 7,000               | 7,076               | 7,000               |
| NSF Check Returns                            | 250                 | 200                 | 200                 | 400                 | 200                 |
| <b>Total Services Charges</b>                | <b>\$ 1,219,405</b> | <b>\$ 1,232,893</b> | <b>\$ 1,227,868</b> | <b>\$ 1,194,379</b> | <b>\$ 1,483,665</b> |
| <b>Fines &amp; Forfeitures</b>               |                     |                     |                     |                     |                     |
| Fines and Forfeits                           | \$ 16,261           | \$ 19,852           | \$ 38,600           | \$ 23,454           | \$ 38,600           |
| EMT Services                                 | 38,968              | 270                 | 500                 | 60                  | 500                 |
| <b>Total Fines &amp; Forfeitures</b>         | <b>\$ 55,229</b>    | <b>\$ 20,122</b>    | <b>\$ 39,100</b>    | <b>\$ 23,514</b>    | <b>\$ 39,100</b>    |
| <b>Interest</b>                              |                     |                     |                     |                     |                     |
| Interest on Investments                      | \$ 202,932          | \$ 134,065          | \$ 190,000          | \$ 50,025           | \$ 100,000          |
| Unrealized Gain/Loss on Investments          | 80,671              | 100,606             | -                   | (18,863)            | 20,000              |
| <b>Total Interest</b>                        | <b>\$ 283,603</b>   | <b>\$ 234,671</b>   | <b>\$ 190,000</b>   | <b>\$ 31,162</b>    | <b>\$ 120,000</b>   |
| <b>Rents &amp; Royalties</b>                 |                     |                     |                     |                     |                     |
| Rentals From Others                          | \$ 97,030           | \$ 173,089          | \$ 103,000          | \$ 157,686          | \$ 119,600          |
| <b>Total Rents &amp; Royalties</b>           | <b>\$ 97,030</b>    | <b>\$ 173,089</b>   | <b>\$ 103,000</b>   | <b>\$ 157,686</b>   | <b>\$ 119,600</b>   |
| <b>Miscellaneous Revenues</b>                |                     |                     |                     |                     |                     |
| Restitution - Police Dept                    | \$ -                | \$ -                | \$ 500              | \$ -                | \$ 500              |
| Sales of Fixed Assets                        | 13,150              | 1,541               | 3,000               | -                   | 3,000               |
| Soda Vending Machine                         | -                   | -                   | 300                 | -                   | 300                 |
| Other Revenues                               | 1,187,041           | 760,736             | 1,054,228           | 1,066,216           | 500,000             |
| <b>Total Miscellaneous Revenues</b>          | <b>\$ 1,200,191</b> | <b>\$ 762,277</b>   | <b>\$ 1,058,028</b> | <b>\$ 1,066,216</b> | <b>\$ 503,800</b>   |
| <b>Interfund Charges</b>                     |                     |                     |                     |                     |                     |
| Cargo Terminal Services                      | \$ 99,390           | \$ 85,830           | \$ 79,420           | \$ 79,420           | \$ 20,780           |
| Boat Harbor Services                         | 99,390              | 85,830              | 79,420              | 79,420              | 69,620              |
| Boat Yard                                    | -                   | -                   | -                   | -                   | 24,500              |
| Electric                                     | -                   | -                   | -                   | -                   | 13,070              |
| Water Services                               | 99,400              | 85,820              | 79,420              | 79,420              | 71,080              |
| Sewer Services                               | 99,400              | 85,820              | 79,420              | 79,420              | 71,080              |
| Trident Basin - Sea Planes                   | 99,390              | 85,830              | 79,420              | 79,420              | 14,220              |
| Tourism Development Service                  | 32,000              | 30,500              | 30,500              | 30,500              | 30,500              |
| Public Works Services                        | 142,720             | 165,400             | 170,260             | 170,260             | 216,218             |
| Capital Projects - Engineering Inspection    | 88,740              | 65,890              | 80,960              | 80,960              | 131,550             |
| <b>Total Interfund Charges</b>               | <b>\$ 760,430</b>   | <b>\$ 690,920</b>   | <b>\$ 678,820</b>   | <b>\$ 678,820</b>   | <b>\$ 662,618</b>   |
| <b>Appropriation From Fund Balance</b>       |                     |                     |                     |                     |                     |
| Appropriation From Fund Balance              | \$ -                | \$ -                | \$ 244,569          | \$ -                | \$ 1,440,324        |
| <b>Total Appropriation from Fund Balance</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 244,569</b>   | <b>\$ -</b>         | <b>\$ 1,440,324</b> |
| <b>Operating Transfers</b>                   |                     |                     |                     |                     |                     |
| Transfers from Other Funds                   | \$ 9,528,023        | \$ 1,626,843        | \$ 531,870          | \$ 531,870          | \$ 31,640           |
| <b>Total Operating Transfers</b>             | <b>\$ 9,528,023</b> | <b>\$ 1,626,843</b> | <b>\$ 531,870</b>   | <b>\$ 531,870</b>   | <b>\$ 31,640</b>    |
| <b>Total Revenue</b>                         | <b>\$24,912,189</b> | <b>\$16,941,092</b> | <b>\$16,172,494</b> | <b>\$15,081,102</b> | <b>\$15,924,277</b> |

## Revenue Sources

### TAXES:

**Property Taxes:** (KCC 3.04.010) The net assessed valuation of real property located within the City is estimated to be \$387,543,505 in fiscal year 2011. 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 2011 is \$690,000. The actual taxes collected for fiscal year 2010 were \$661,701.



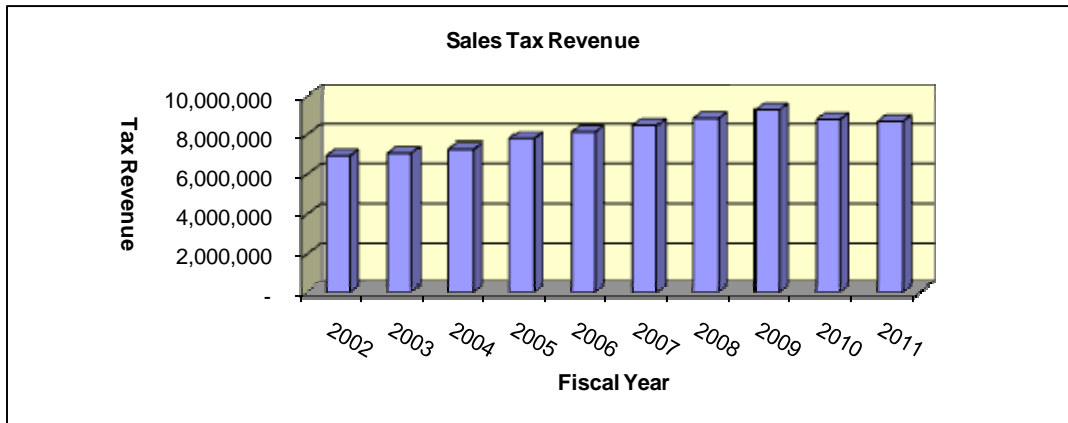
**Sales Tax:** (KCC 3.08.010) The City of Kodiak levies a six percent (6%) sales tax on all sales, rentals and services made within the City. Sales tax is collected in the General Fund and then transferred to the following funds based on the City of Kodiak's Code. Sales tax revenues are allocated as 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   | <u>0.50%</u>      | <u>500,000</u>          |
| <b>Total</b>            | <u>6.00%</u>      | <u>\$ 1,000,000</u>     |

The budgeted revenues from sales tax for fiscal year 2011 are \$8,700,000. The estimated sales tax collected for fiscal year 2010 was \$8,804,944. 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.

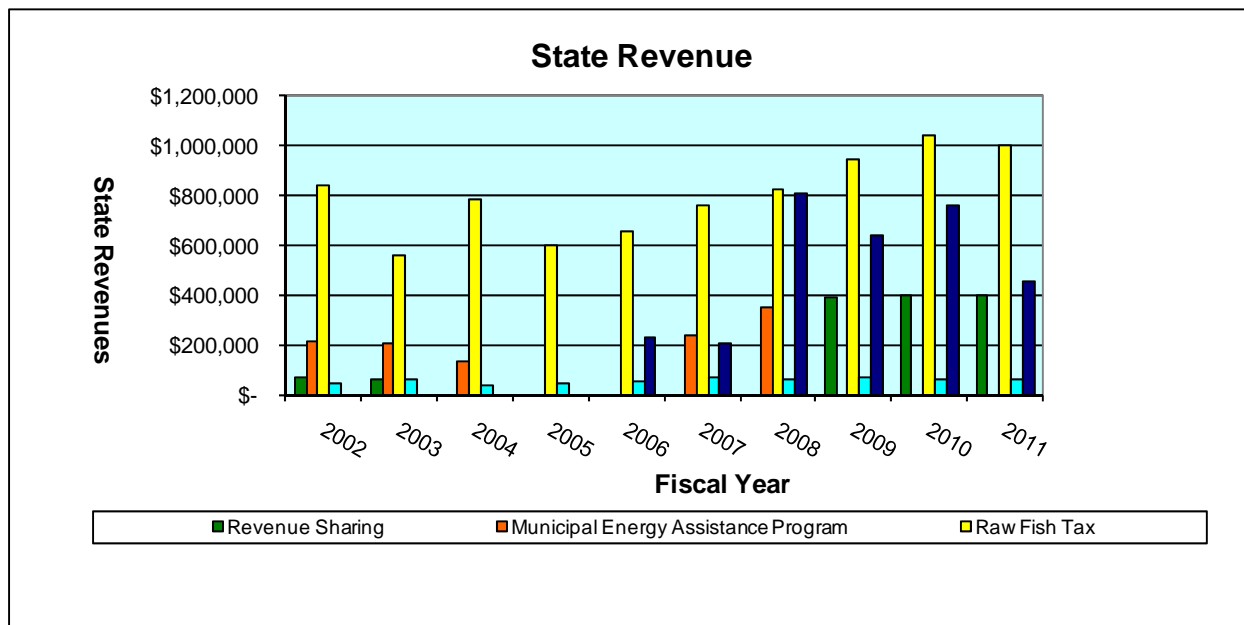
**Penalty and Interest on Delinquent Taxes:** (KCC 3.08.170) Penalty on sales tax is levied at five percent (5%) per month up to a total of twenty percent (20%) and interest at fifteen percent (15%) per annum. The estimate for fiscal year 2011 is \$24,000. The estimated penalty and interest collected in fiscal year 2010 was \$20,135.





**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 2010 generated approximately \$45,850 in building permits and \$8,260 in animal licenses. For fiscal year 2011 the estimated revenue for building permits is \$45,000 and \$10,000 for animal licenses. The total fiscal year 2010 budgeted amount for licenses and permits is \$65,500. Fiscal year 2011 estimated total for licenses and permits is \$68,500. The increase in fiscal year 2010 was primarily due to an increase in construction, which is anticipated in fiscal year 2011 to remain approximately the same.



**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 2010 generated \$263,915 in the Public Employee Retirement System (PERS) on behalf payments. The estimate for fiscal year 2011 is \$452,500.

**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 2010 generated \$400,759 in Municipal Energy Assistance Program. The estimate for the fiscal year 2011 is \$400,000.

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

There are two types of fishery taxes. The first is the fisheries business tax (AS 43.75) it levies a tax on businesses and persons who process or export fisheries resources from Alaska. The tax is based on the value paid to commercial fishers. The rate of the tax is based on the processing activity of the business. Fiscal year 2010 generated \$1,046,010 of raw fish tax sharing. The estimate for fiscal year 2011 is \$1,000,000. 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 2010 generated \$70,933 for shared fisheries business tax. The estimate for fiscal year 2011 is \$63,000. This estimate is based on historical data.

**Fuel Tax Sharing:** Certain fuel tax revenue share shared semi-annually with those incorporated municipalities in which they were collected. Fiscal year 2010 generated \$5,993 for fuel tax sharing. Expected revenue from this source for fiscal year 2011 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 2010 generated \$15,400 for alcohol beverage sharing. Expected revenue from this source for fiscal year 2011 is \$31,000.

**Utility Revenue Sharing:** This revenue is from the State for electric and telephone cooperative tax sharing. Fiscal year 2010 generated \$0.00 for utility revenue sharing. The estimated amount for fiscal year 2011 is \$38,100.

**Grants:** This revenue is from State, Federal or Local agencies. Fiscal year 2010 generated \$32,880 for grant revenue. The estimated amount for fiscal year 2011 is \$38,930.

## **CHARGES FOR SERVICES:**

**Boarding of Prisoners:** The State has an agreement with the City to board prisoners at the City Jail. Fiscal year 2010 generated \$605,335 for boarding of prisoners. This revenue is estimated to be \$905,340 for fiscal year 2011. This is an increase of \$300,000 over the fiscal year 2010 budget due to the opening of the new police facility with increased beds. There were four new positions added to the police department to service the new facility operations.

**Police:** These revenues are from services generated from the Police department. Fiscal year 2010 generated \$102,501 for police services. This revenue is estimated to be \$141,000 for fiscal year 2011.

**Kodiak Island Borough Revenue:** The City performs services for the Kodiak Island Borough and charging fees for these services. Fiscal year 2010 generated \$272,873 for services. This revenue is estimated to be \$214,125 for fiscal year 2011. This is a decrease from the fiscal year 2010 budget by \$42,500 for garbage billing services that the City is longer performing for the Borough.

**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 2010 generated \$52,923 for ambulance services. Revenues expected from this source for fiscal year 2011 are \$45,000.

**Fire Miscellaneous:** The City provides miscellaneous fire services for a fee. Fiscal year 2010 generated \$155 for ambulance services. Revenues expected from this source for fiscal year 2011 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 2010 generated \$116,940 for parks and recreation services. Projected income from this source for fiscal year 2011 is \$129,000. This is an increase of \$30,000 from the fiscal year 2010 budget due to the opening of the new swimming pool which resulted in higher community attendance.

**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 2010 generated \$18,580 from library services. Fiscal year 2011 is estimated to generate \$20,000.

#### **MISCELLANEOUS REVENUES:**

**Fines and Forfeitures:** Revenues from violations are expected to generate \$39,100 for fiscal year 2011. Fiscal year 2010 generated \$23,514 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 \$120,000 for fiscal year 2011. Fiscal year 2010 generated \$31,162 for interest earned on investments.

**Rents and Royalties:** Revenue is generated by rental agreements with various entities. The estimated amount for fiscal year 2011 is \$119,600. Fiscal year 2010 generated \$157,686 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 2010 generated \$1,066,216 for miscellaneous revenues. The estimated amount for fiscal year 2011 is \$503,800. In fiscal year 2010 the City received an Exxon Oil Spill settlement in the amount of \$754,228 which will not occur in fiscal year 2011.

#### **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 2010 generated \$678,820 for interfund charges. The estimated amount for fiscal year 2011 is \$662,618.

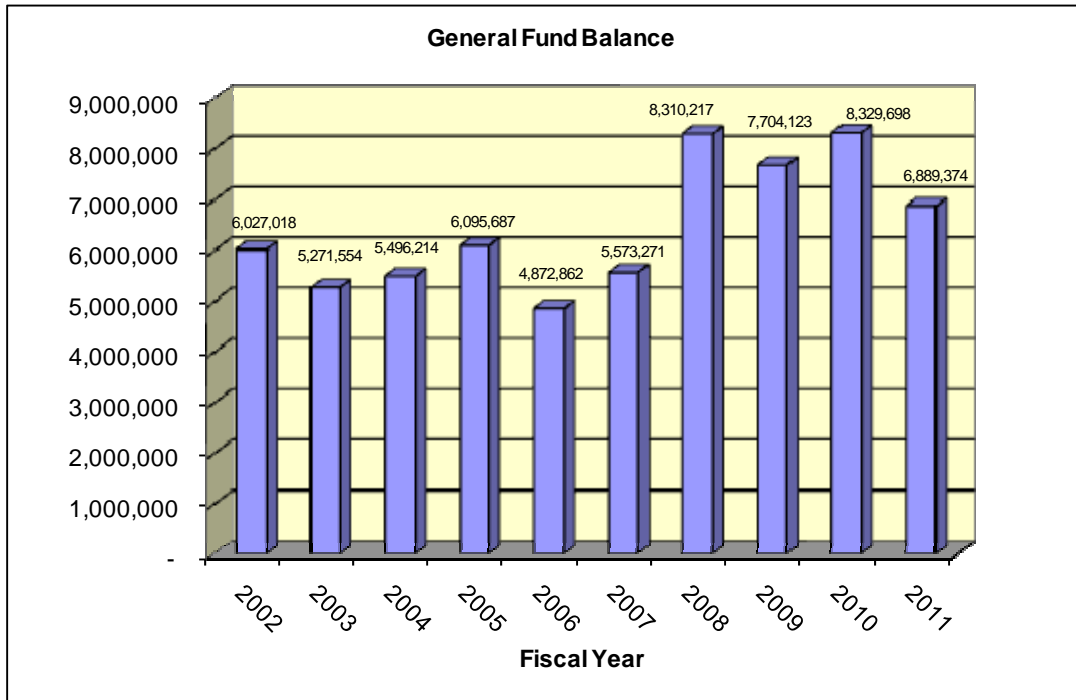
#### **OTHER FINANCING SOURCES (USES)**

**Appropriation from Fund Balance:** This is the use of the General Fund fund balance to be used for the current year expenditures. Fiscal year 2011 is estimated to replace \$1,440,324.

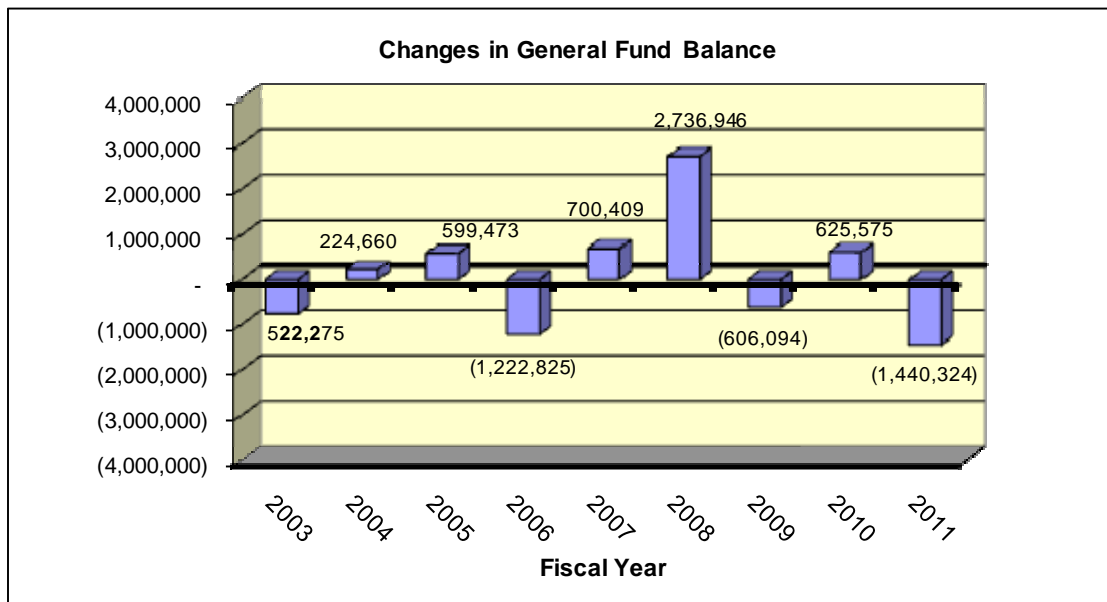
**Transfer:** Transfers are revenues from other funds. Fiscal year 2010 had transfers in the amount of \$531,870. The fiscal year 2011 budget is estimated to receive \$31,640. This transfer to the General Fund is from the Street Capital Project Fund to off-set the street assessment billing in the amount of \$6,000 and from the E-911 Fund to off-set Emergency Preparedness expenses in the amount of \$25,640.

**APPROPRIATIONS FROM FUND BALANCE:**

**Appropriations From Fund Balance:** It is the goal of the City to maintain a General Fund balance of over 2 million dollars. The City has budgeted the use of \$1,440,324 fund balance in fiscal year 2011. In fiscal year 2010 the use of fund balance was \$(625,675). 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."

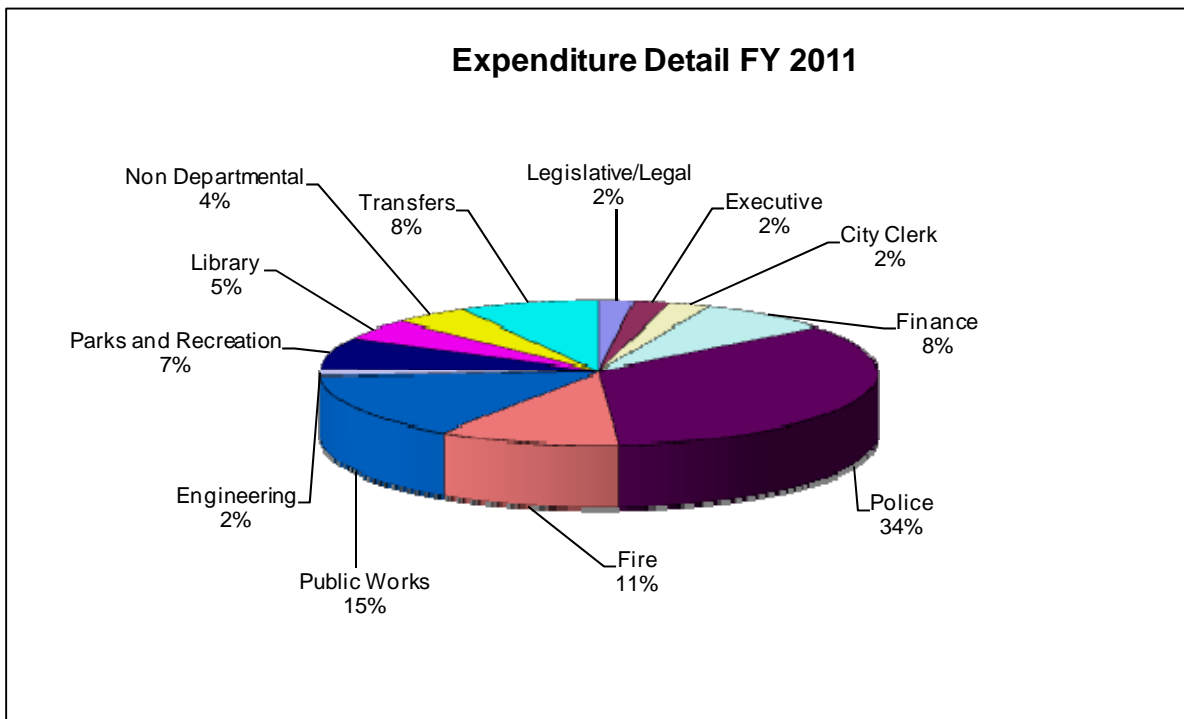


The use of fund balance is based on the City Council's decision to use the General Fund fund balance to off-set declining State revenues, however, historically the City uses less fund balance than the amount budgeted each year.



### General Fund Expenditures by Department

|                           | Actual<br>FY 2008    | Actual<br>FY 2009    | Budget<br>FY 2010    | Actual<br>FY 2010    | Budget<br>FY 2011    |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Expenditures</b>       |                      |                      |                      |                      |                      |
| Legislative/Legal         | \$ 278,071           | \$ 227,241           | \$ 347,710           | \$ 258,191           | \$ 332,720           |
| Executive                 | 280,226              | 324,283              | 350,430              | 278,158              | 332,370              |
| City Clerk                | 333,282              | 286,258              | 360,650              | 298,809              | 386,065              |
| Finance                   | 1,030,102            | 1,099,886            | 1,270,580            | 1,088,234            | 1,234,050            |
| Police                    | 4,141,809            | 4,533,353            | 5,139,176            | 4,516,077            | 5,485,103            |
| Fire                      | 1,558,519            | 1,632,849            | 1,791,190            | 1,532,921            | 1,687,199            |
| Public Works              | 1,715,395            | 1,900,488            | 1,993,870            | 1,670,444            | 2,348,390            |
| Engineering               | 162,559              | 128,245              | 202,360              | 141,310              | 235,510              |
| Parks and Recreation      | 987,069              | 986,911              | 1,057,246            | 1,016,490            | 1,126,210            |
| Library                   | 704,219              | 695,715              | 759,150              | 669,522              | 751,100              |
| Non Departmental          | 633,787              | 613,491              | 712,000              | 666,547              | 705,560              |
| Transfers                 | 10,350,205           | 5,118,473            | 2,188,132            | 2,318,826            | 1,300,000            |
| <b>Total Expenditures</b> | <b>\$ 22,175,243</b> | <b>\$ 17,547,193</b> | <b>\$ 16,172,494</b> | <b>\$ 14,455,529</b> | <b>\$ 15,924,277</b> |



**General Fund**  
**DEBT SERVICE**

**Debt Administration**

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

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

Decisions regarding the use of debt are based upon a number of factors including, but not limited to, the long-term needs of the City and the amount of resources available to repay the debt. The City conservatively projects the tax revenue that will be utilized to pay the debt. The City has a Capital Improvement Program and each year the Council updates the program to maintain the list of needed capital improvement priorities. The voters of Kodiak approved the general obligation ballot question on October 3, 2006 by a margin of 602 in favor and 237 opposed to construct a new Public Safety building. After much debate on the site location, the City selected a site for the new facility, and the City expects the facility to be completed in fiscal year 2011. 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.

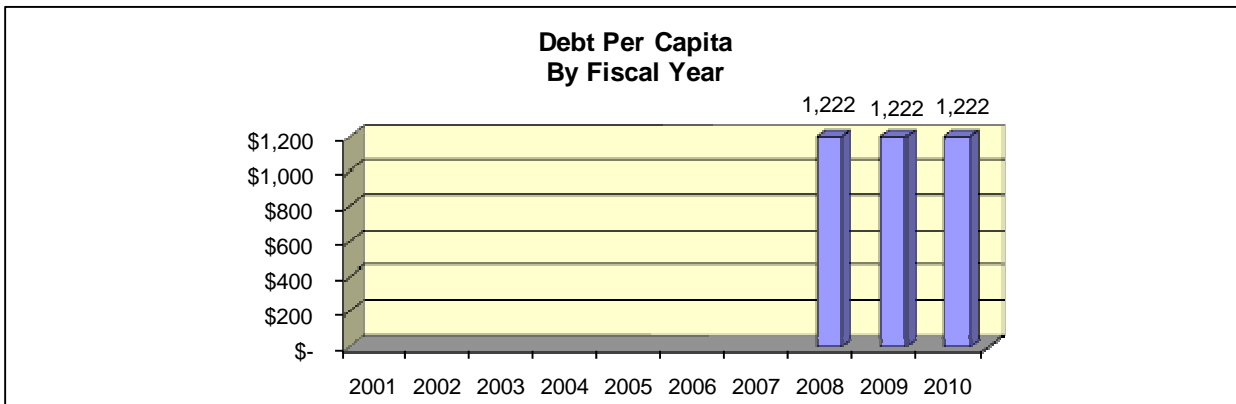
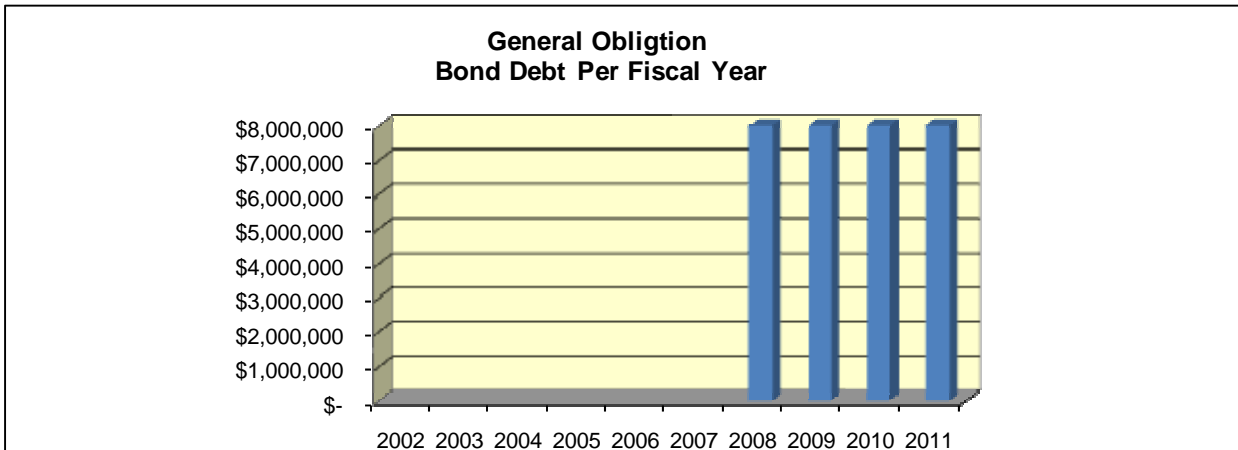
**2008 Series One - Public Safety Building**  
**\$8,000,000**

| 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        |
|             |               | <b>\$8,000,000</b> | <b>\$7,419,510</b> | <b>\$15,419,510</b> |

|  | <b>Bonds Payable</b> | <b>FY 2011 Requirements</b> |                   | <b>Bonds Payable</b> |
|--|----------------------|-----------------------------|-------------------|----------------------|
|  | <b>7/1/2010</b>      | <b>Additions</b>            | <b>Reductions</b> | <b>7/1/2011</b>      |
| Public Safety Building - 2008 Series One | \$ 7,720,000         | \$ -                        | \$ 150,000        | \$ 7,570,000         |
| Total Revenue Bonds                      | \$ 7,720,000         | \$ -                        | \$ 150,000        | \$ 7,570,000         |

At the end of fiscal year 2010 the City had one general obligation bond in the amount of \$8,000,000.

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



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

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**PROGRAM DESCRIPTION**

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

**GOALS**

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

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

**OBJECTIVES**

- Appoint and remove, as necessary, the City Manager, City Clerk, and City Attorney.
- Ensure funding levels that reflect the priorities of City residents.
- Monitor policy implementation by examining outcome statistics and financial records.
- Maintain services to customers.
- City Council involvement in Fisheries issues and State Wide issues.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.



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

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**EXPENDITURES**

Department 100 - Legislative  
Sub-department 105 - Legislative

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 21,527                 | \$ 21,124                 | \$ 21,450                 | \$ 21,225                    | \$ 21,450                 |
| Employee Benefits         | 8,045                     | 6,534                     | 4,560                     | 5,142                        | 2,760                     |
| Professional Services     | 105,307                   | 56,516                    | 60,000                    | 58,553                       | 60,000                    |
| Community Promotions      | 27,225                    | 23,168                    | 37,000                    | 22,247                       | 38,000                    |
| Support Goods & Services  | 77,065                    | 67,460                    | 144,200                   | 64,454                       | 130,010                   |
| Capital Outlay            | -                         | 22,495                    | 500                       | -                            | 500                       |
| <b>Total Expenditures</b> | <b>\$ 239,169</b>         | <b>\$ 197,297</b>         | <b>\$ 267,710</b>         | <b>\$ 171,621</b>            | <b>\$ 252,720</b>         |

**ELECTED OFFICIALS**

|                 | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-----------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Mayor           | 1                         | 1                         | 1                            | 1                         |
| Council Members | 6                         | 6                         | 6                            | 6                         |
| <b>Total</b>    | <b>7</b>                  | <b>7</b>                  | <b>7</b>                     | <b>7</b>                  |

**PERFORMANCE INDICATORS**

|  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| Council Meetings                         | 15                        | 12                        | 17                           | 15                        |
| Work Sessions                            | 15                        | 15                        | 17                           | 15                        |
| Ordinances Effected                      | 16                        | 18                        | 15                           | 17                        |
| Resolutions Adopted                      | 37                        | 32                        | 32                           | 33                        |
| Adopt Revised Records Retention Schedule | Yes                       | 6/28/2007                 | Yes                          | Yes                       |

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

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**PROGRAM DESCRIPTION**

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

**GOALS**

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

**OBJECTIVES**

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

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budgetary changes since 2010, but the City has instituted legal review of leases and code sections as well as other City documents. The City has also required additional legal advice regarding issues related to a citizen's ballot initiative in support of collective bargaining for City employees. All legal issues have been resolved to the satisfaction of the City of Kodiak. The City of Kodiak has maintained a positive image as a good place to do business.

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

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**EXPENDITURES**

Department 100 - Legislative  
Sub-department 106 - Legal

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 38,902                 | \$ 29,944                 | \$ 80,000                 | \$ 86,571                    | \$ 80,000                 |
| Transportation            | -                         | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 38,902</b>          | <b>\$ 29,944</b>          | <b>\$ 80,000</b>          | <b>\$ 86,571</b>             | <b>\$ 80,000</b>          |

**PERSONNEL**

Number of Employees

|                      | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Authorized Personnel | 0                         | 0                         | 0                            | 0                         |
| Total                | 0                         | 0                         | 0                            | 0                         |

**GENERAL FUND  
EXECUTIVE - ADMINISTRATION**

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**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 provide optimum services with a stable workforce, while still maintaining a deficit-free budget and healthy fund balance.
- Administer the City's Personnel Rules and Regulations.
- Consider recommendations from the Employee Advisory Board (EAB).
- Provide management oversight to City's departments and operations.
- Provide management and oversight for city Capital Projects.
- Oversees the 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. Administration ensured cooperative action and positive communications between departments and the community and improved employee communications and outreach. Successfully recommended amendments to the City's Personnel Rules and Regulations pertaining to leave, overtime pay, and the review of reclassification of positions to ensure standard application and to improve compliance with changing personnel rules and regulations. The City Manager assisted departments in defining and identifying fiscal year capital improvement projects needs and resources. The Public Safety Building Project and Harbor Improvement projects were completed and were successful in receiving state grant funds necessary to begin construction of the community jail. The City was accepted into the Foraker Pre-Development Program who will provide assistance and expertise in project planning and pre-design for a new public library facility for Kodiak. Continued work to maintain quality standards for compensation, training, and the work environment. Will undertake a full employee classification and compensation study in fiscal year 2011 and propose any required adjustment to the current pay and classification plans. The City Manager ensured the availability of resources through the application and administration of state and federal grants.

**GENERAL FUND  
EXECUTIVE - ADMINISTRATION**

**EXPENDITURES**

Department 110 - Executive  
Sub-department 100 - Administration

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 114,018                | \$ 171,062                | \$ 161,700                | \$ 144,633                   | \$ 161,110                |
| Employee Benefits         | 58,828                    | 87,880                    | 95,830                    | 77,821                       | 87,860                    |
| Professional Services     | -                         | 11,083                    | 6,000                     | 5,455                        | 5,500                     |
| Contributions             | 600                       | 600                       | 600                       | 1,200                        | 600                       |
| Support Goods & Services  | 9,983                     | 9,238                     | 10,500                    | 11,876                       | 11,500                    |
| Capital Outlay            | -                         | -                         | 1,000                     | 736                          | -                         |
| <b>Total Expenditures</b> | <b>\$ 183,429</b>         | <b>\$ 279,863</b>         | <b>\$ 275,630</b>         | <b>\$ 241,721</b>            | <b>\$ 266,570</b>         |

**PERSONNEL**

Number of Employees

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| City Manager             | 1                         | 1                         | 1                            | 1                         |
| Administrative Assistant | 0                         | 0                         | 1                            | 1                         |
| <b>Total</b>             | <b>1</b>                  | <b>1</b>                  | <b>2</b>                     | <b>2</b>                  |

**PERFORMANCE INDICATORS**

|  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| Fund Balances in line with Council Goals   | Yes                       | Yes                       | Yes                          | Yes                       |
| Successful Completion of Capital Projects  | Yes                       | Yes                       | Yes                          | Yes                       |
| Successful Management of Grants            | Yes                       | Yes                       | Yes                          | Yes                       |
| Number of Employee Advisory Board Meetings | 6                         | 6                         | 6                            | 6                         |
| Number of Staff Meetings                   | 12                        | 12                        | 12                           | 12                        |
| Number of Staff Turn Over                  | 15                        | 15                        | 15                           | 15                        |
| Number of FTEs                             | 115.25                    | 116.25                    | 118.65                       | 125.65                    |

**GENERAL FUND**  
**EXECUTIVE - EMERGENCY PREPAREDNESS**

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**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 in fiscal year 2010 to ensure compatibility and long-range sustainability of the system with the City's new communication system and identify upgrades needed.

**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. The City participated in the nationwide meetings for the H1N1 flu status and updates. The City provided Incident Command Systems training to the City and the Borough staff to ensure all Incident Management Team members were current in the Incident Command Systems sections 100 and 200. The City participated in the flood disaster experienced in the borough in fiscal year 2010.

**GENERAL FUND  
EXECUTIVE - EMERGENCY PREPAREDNESS**

**EXPENDITURES**

Department 110 - Executive  
Sub-department 110 - Emergency Preparedness

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 26,001                 | \$ 3,749                  | \$ -                      | \$ -                         | \$ -                      |
| Employee Benefits         | 13,539                    | 2,012                     | -                         | -                            | -                         |
| Professional Services     | 11,800                    | 4,060                     | 20,000                    | 1,920                        | 21,000                    |
| Support Goods & Services  | 42,952                    | 34,599                    | 54,800                    | 33,755                       | 44,800                    |
| Capital Outlay            | 2,505                     | -                         | -                         | 762                          | -                         |
| <b>Total Expenditures</b> | <b>\$ 96,797</b>          | <b>\$ 44,420</b>          | <b>\$ 74,800</b>          | <b>\$ 36,437</b>             | <b>\$ 65,800</b>          |

**PERSONNEL**

Number of Employees

|                                   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Information Systems Administrator | 0.05                      | 0.05                      | 0.05                         | 0.05                      |
| <b>Total</b>                      | <b>0.05</b>               | <b>0.05</b>               | <b>0.05</b>                  | <b>0.05</b>               |

**PERFORMANCE INDICATORS**

|  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| ESO/LEPC Meetings *                    | 4                         | 6                         | 6                            | 4                         |
| ESC Meetings **                        | 4                         | 4                         | 4                            | 4                         |
| EOP Revisions/Updates ***              | 2                         | 2                         | 2                            | 2                         |
| Training Programs                      | 4                         | 9                         | 9                            | 6                         |
| Exercise Programs                      | 6                         | 8                         | 8                            | 8                         |
| Emergency Events                       | 2 - Slide & Flood         | 7                         | 7                            | 0                         |
| Tsunami Siren Tests                    | 52                        | 52                        | 52                           | 52                        |
| Incident Management Team/Working Group |                           | 10                        | 10                           | 10                        |

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

\*\* ESC Emergency Services Council

**GENERAL FUND  
CITY CLERK - ADMINISTRATION**

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**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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 119,482                | \$ 95,605                 | \$ 117,440                | \$ 94,435                    | \$ 133,180                |
| Employee Benefits         | 80,080                    | 58,360                    | 63,730                    | 52,592                       | 61,755                    |
| Professional Services     | -                         | -                         | 17,000                    | -                            | 2,000                     |
| Support Goods & Services  | 30,101                    | 32,002                    | 44,000                    | 32,439                       | 40,500                    |
| Capital Outlay            | 2,694                     | 6,200                     | 1,000                     | 471                          | 500                       |
| <b>Total Expenditures</b> | <b>\$ 232,357</b>         | <b>\$ 192,167</b>         | <b>\$ 243,170</b>         | <b>\$ 179,937</b>            | <b>\$ 237,935</b>         |

**PERSONNEL**

Number of Employees

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| City Clerk               | 0.8                       | 0.8                       | 0.8                          | 0.8                       |
| Deputy Clerk             | 0.5                       | 0.5                       | 0.5                          | 0.5                       |
| Administrative Assistant | 0.9                       | 0.9                       | 0.5                          | 0.5                       |
| <b>Total</b>             | <b>2.2</b>                | <b>2.2</b>                | <b>1.8</b>                   | <b>1.8</b>                |

**PERFORMANCE INDICATORS**

|  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Council Meetings</b>  |                           |                           |                              |                           |
| 97% of minutes approved by Council/no corrections                      | 100%                      | 100%                      | 100%                         | 100%                      |
| Post agendas 5 days before meeting                                     | 100%                      | 100%                      | 100%                         | 100%                      |
| Post agenda packet to Internet 3 days before meeting                   | 100%                      | 100%                      | 100%                         | 100%                      |
| Legislative actions posted to the Internet within 24 hours of adoption | 100%                      | 100%                      | 100%                         | 100%                      |
| <b>Elections</b>   |                           |                           |                              |                           |
| Petitions packets provided to 100% of eligible candidates              | 100%                      | 100%                      | 100%                         | 100%                      |
| Ballot eligibility determined  | 100%                      | 100%                      | 100%                         | 100%                      |
| Pamphlet created and mailed to registered voter households             | 100%                      | 100%                      | 100%                         | 100%                      |

**GENERAL FUND  
CITY CLERK – RECORDS MANAGEMENT**

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**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 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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 60,114                 | \$ 65,565                 | \$ 63,540                 | \$ 82,146                    | \$ 70,910                 |
| Employee Benefits         | 28,760                    | 20,130                    | 32,740                    | 30,679                       | 32,090                    |
| Professional Services     | 3,519                     | -                         | 6,000                     | 240                          | 31,000                    |
| Support Goods & Services  | 8,532                     | 7,042                     | 13,700                    | 4,962                        | 13,630                    |
| Capital Outlay            | -                         | 1,354                     | 1,500                     | 845                          | 500                       |
| <b>Total Expenditures</b> | <b>\$ 100,925</b>         | <b>\$ 94,091</b>          | <b>\$ 117,480</b>         | <b>\$ 118,873</b>            | <b>\$ 148,130</b>         |

**PERSONNEL**

Number of Employees

|                                     | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| City Clerk                          | 0.2                       | 0.2                       | 0.2                          | 0.2                       |
| Deputy Clerk                        | 0.5                       | 0.5                       | 0.5                          | 0.5                       |
| Administrative Assistant, Part-time | 0.1                       | 0.1                       | 0                            | 0                         |
| Administrative Assistant, Full-time | 0.75                      | 0.75                      | 0.5                          | 0.5                       |
| <b>Total</b>                        | <b>1.55</b>               | <b>1.55</b>               | <b>1.2</b>                   | <b>1.2</b>                |

**PERFORMANCE INDICATORS**

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| 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**

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**PROGRAM DESCRIPTION**

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

**GOALS**

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

**OBJECTIVES**

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

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes. Completed audit with no management comments. Received the Distinguished Budget Presentation Award for fiscal year 2010 from the Government Finance Officers Association (GFOA) and received a Certificate of Achievement for Excellence in Financial Reporting for the City's Fiscal year 2009 Comprehensive Annual Financial Report. Rewrote the Sales Tax application and implemented it for fiscal year 2010. Held weekly staff meetings to review policies and procedures and improve the quality of service delivered to the department's customers.

**GENERAL FUND  
FINANCE - ADMINISTRATION**

**EXPENDITURES**

Department 130 - Finance  
Sub-department 100 - Administration

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 310,420                | \$ 325,192                | \$ 349,000                | \$ 312,079                   | \$ 357,550                |
| Employee Benefits         | 209,989                   | 209,676                   | 232,370                   | 192,019                      | 218,730                   |
| Professional Services     | 35,723                    | 47,917                    | 50,800                    | 46,271                       | 50,800                    |
| Support Goods & Services  | 29,446                    | 32,797                    | 32,100                    | 30,118                       | 31,600                    |
| Capital Outlay            | 3,361                     | -                         | 6,900                     | 6,742                        | 1,500                     |
| <b>Total Expenditures</b> | <b>\$ 588,939</b>         | <b>\$ 615,582</b>         | <b>\$ 671,170</b>         | <b>\$ 587,228</b>            | <b>\$ 660,180</b>         |

**PERSONNEL**

Number of Employees

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| Finance Director                        | 1                         | 1                         | 1                            | 1                         |
| Senior Accountant                       | 1                         | 1                         | 1                            | 1                         |
| General Accountant                      | 1                         | 1                         | 1                            | 1                         |
| Accounting Technician/Ambulance Billing | 0                         | 0                         | 0                            | 0                         |
| Accounting Technician/Sales Tax         | 1                         | 1                         | 1                            | 1                         |
| Accounting Technician/Accounts Payable  | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>                            | <b>5</b>                  | <b>5</b>                  | <b>5</b>                     | <b>5</b>                  |

**PERFORMANCE INDICATORS**

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| Sales Tax Delinquent for Period   | \$ 52,805                 |                           |                              |                           |
| Active  |                           | \$ 32,403                 | \$ 108,230                   | \$ 90,000                 |
| Inactive  |                           | \$ 46,022                 | \$ 12,081                    | \$ 10,000                 |
| 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 and sewer services within the City of Kodiak. This includes all record keeping, invoicing, billing, collection, and customer service.

**GOALS**

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

**OBJECTIVES**

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

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Portion of salary and benefits of the employee in this division have been allocated to water and sewer funds. Utility billing process was consolidated within this department to streamline and improve the quality of information being processed. Customers have a single point of contact with an employee who is aware of the "big picture" of the accounts instead of doing only parts of the billing process. Cross training was completed so consistent billing can be ensured.

**GENERAL FUND  
FINANCE - UTILITY ACCOUNTING**

**EXPENDITURES**

Department 130 - Finance  
Sub-department 130 - Utility

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 10,936                 | \$ 11,839                 | \$ 12,310                 | \$ 10,121                    | \$ 13,010                 |
| Employee Benefits         | 9,813                     | 9,298                     | 9,280                     | 10,187                       | 9,260                     |
| Support Goods & Services  | 37,222                    | 37,828                    | 50,800                    | 37,808                       | 50,800                    |
| Capital Outlay            | -                         | 1,305                     | 1,500                     | 1,120                        | -                         |
| <b>Total Expenditures</b> | <b>\$ 57,971</b>          | <b>\$ 60,270</b>          | <b>\$ 73,890</b>          | <b>\$ 59,236</b>             | <b>\$ 73,070</b>          |

**PERSONNEL**

Number of Employees

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| Accounting Technician/Cashier-Utilities | 0.3                       | 0.3                       | 0.3                          | 0.3                       |
| <b>Total</b>                            | <b>0.3</b>                | <b>0.3</b>                | <b>0.3</b>                   | <b>0.3</b>                |

**PERFORMANCE INDICATORS**

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| Percentage of bills mailed within 1 day of target date within 95% | 99%                       | 99%                       | 99%                          | 99%                       |
| Total Utility Revenue Billed                                      | \$ 4,756,834              | \$ 5,040,776              | \$ 5,616,362                 | \$ 5,547,750              |
| 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**

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**PROGRAM DESCRIPTION**

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

**GOALS**

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

**OBJECTIVES**

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

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

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



**GENERAL FUND  
FINANCE – INFORMATION SYSTEMS**

**EXPENDITURES**

Department 130 - Finance  
Sub-department 135 - Information Systems

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 140,006                | \$ 133,705                | \$ 148,750                | \$ 137,528                   | \$ 151,700                |
| Employee Benefits         | 100,453                   | 92,848                    | 98,850                    | 88,652                       | 96,320                    |
| Professional Services     | 83,098                    | 126,649                   | 147,320                   | 115,294                      | 181,180                   |
| Support Goods & Services  | 34,669                    | 37,549                    | 43,800                    | 29,543                       | 43,800                    |
| Capital Outlay            | 24,966                    | 33,283                    | 86,800                    | 70,753                       | 27,800                    |
| <b>Total Expenditures</b> | <b>\$ 383,192</b>         | <b>\$ 424,034</b>         | <b>\$ 525,520</b>         | <b>\$ 441,769</b>            | <b>\$ 500,800</b>         |

**PERSONNEL**

Number of Employees

|                                   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Information Systems Administrator | 1.95                      | 1.95                      | 1.95                         | 1.95                      |
| <b>Total</b>                      | <b>1.95</b>               | <b>1.95</b>               | <b>1.95</b>                  | <b>1.95</b>               |

**PERFORMANCE INDICATORS**

|  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| Network Users Supported  | 112                       | 112                       | 112                          | 112                       |
| Network Workstations   | 102                       | 102                       | 102                          | 102                       |
| Network Printers   | 16                        | 16                        | 16                           | 16                        |
| Network Servers  | 17                        | 17                        | 17                           | 17                        |
| Network Devices (other)  | 16                        | 16                        | 16                           | 16                        |
| Internet connections maintained 95% of the time                    | 95%                       | 95%                       | 95%                          | 95%                       |
| Web site updated with current information                          | Yes                       | Yes                       | Yes                          | Yes                       |
| 911 System Online Greater Than 99%                                 | Yes                       | Yes                       | Yes                          | Yes                       |
| Percentage of priority 1 calls resolved within 24 hours within 80% | 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**

The goal is to accomplish the mission of the police department by suing all resources effectively and efficiently.

**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**

In fiscal year 2010 the construction of the new 24,000 square foot Kodiak Police Station was completed. Since completion this facility houses all police functions to include a regional dispatch and public safety answering point. Emergency Operations Center and a new 22 bed local jail. Construction has begun on the jail portion of the facility, with completion expected to be early November 2010.

The City was awarded a \$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 abilities as they respond to rapidly evolving situations and legally and ethically apply lethal and non-lethal force.

**GENERAL FUND  
POLICE- ADMINISTRATION**

**EXPENDITURES**

Department 140 - Police  
Sub-department 100 - Administration

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 188,920                | \$ 319,393                | \$ 344,380                | \$ 323,582                   | \$ 339,060                |
| Employee Benefits         | 139,142                   | 185,878                   | 198,550                   | 177,064                      | 213,870                   |
| Professional Services     | 3,736                     | 12,616                    | 7,000                     | 20,705                       | 121,821                   |
| Support Goods & Services  | 14,999                    | 17,626                    | 19,075                    | 16,642                       | 16,000                    |
| Public Utility Services   | 3,101                     | 3,126                     | 4,000                     | 2,417                        | 4,000                     |
| Capital Outlay            | 1,341                     | 12,436                    | 3,000                     | 2,254                        | 22,500                    |
| Interest Expense on Bond  | 168,021                   | 512,227                   | 535,740                   | 530,740                      | 528,490                   |
| <b>Total Expenditures</b> | <b>\$ 519,260</b>         | <b>\$ 1,063,302</b>       | <b>\$ 1,111,745</b>       | <b>\$ 1,073,404</b>          | <b>\$ 1,245,741</b>       |

**PERSONNEL**

Number of Employees

|                                   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Chief of Police                   | 1                         | 1                         | 1                            | 1                         |
| Deputy Chief of Police/Lieutenant | 1                         | 2                         | 2                            | 2                         |
| Administrative Assistant          | 1                         | 1                         | 1                            | 1.5                       |
| <b>Total</b>                      | <b>3</b>                  | <b>4</b>                  | <b>4</b>                     | <b>4.5</b>                |

**PERFORMANCE INDICATORS**

|                                | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Staff Development | 40                        | 46                        | 28                           | 30                        |
| Depart Staff Meetings          | 7                         | 6                         | 12                           | 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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 745,330                | \$ 702,224                | \$ 779,840                | \$ 650,258                   | \$ 765,560                |
| Employee Benefits         | 529,008                   | 480,930                   | 525,620                   | 392,831                      | 485,402                   |
| Professional Services     | 6,393                     | 5,152                     | 6,000                     | 7,854                        | 6,000                     |
| Support Goods & Services  | 55,320                    | 37,012                    | 57,575                    | 64,062                       | 56,500                    |
| Administrative Services   | 1,480                     | 253                       | 1,000                     | 465                          | 1,000                     |
| Capital Outlay            | 13,980                    | 11,869                    | 1,350                     | 275                          | 7,129                     |
| <b>Total Expenditures</b> | <b>\$ 1,351,511</b>       | <b>\$ 1,237,440</b>       | <b>\$ 1,371,385</b>       | <b>\$ 1,115,745</b>          | <b>\$ 1,321,591</b>       |

**PERSONNEL**

Number of Employees

|                            | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Sergeants/Detectives       | 4                         | 4                         | 3                            | 3                         |
| Police Officers/Detectives | 9                         | 8                         | 8                            | 8                         |
| Community Services Officer | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b>               | <b>13</b>                 | <b>12</b>                 | <b>11</b>                    | <b>11</b>                 |

**PERFORMANCE INDICATORS**

|                                  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Complaints Investigated          | 8376                      | 8839                      | 7716                         | 8470                      |
| DUI Arrests                      | 51                        | 44                        | 69                           | 51                        |
| Motor Vehicle Collisions Reports | 67                        | 89                        | 124                          | 81                        |

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 twenty two beds, Kodiak jail has one of the larger contract jails in the State. 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**

There was an addition of a Cross-match Live-scan Fingerprinting Computer to the Correctional Facility. This unit will facilitate accurate and timely reporting of fingerprint information to the statewide database. This unit was purchased with grant monies at no initial cost to the City, other than an annual maintenance agreement.

There was an addition of up to four Corrections Officers. These additions will sustain operations in the new larger correctional facility and maintain staffing levels of two per shift.

The completion and enactment of a transitional plan for relocating assets and resources to the new Kodiak Police Station Jail was developed. This will include a restricting of the operational plans of the jail, as the physical structure will be difference and inclusive of new modern equipment.

**GENERAL FUND  
POLICE - CORRECTIONS**

---

**EXPENDITURES**

Department 140 - Police  
Sub-department 142 - Corrections

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 234,896                | \$ 254,790                | \$ 308,430                | \$ 272,562                   | \$ 489,000                |
| Employee Benefits         | 159,066                   | 165,817                   | 194,420                   | 159,629                      | 352,920                   |
| Professional Services     | 80,087                    | 77,863                    | 70,000                    | 77,212                       | 93,000                    |
| Support Goods & Services  | 14,618                    | 11,095                    | 23,068                    | 18,716                       | 19,290                    |
| Public Utility Services   | 59,648                    | 53,720                    | 60,000                    | 64,139                       | 60,000                    |
| Capital Outlay            | 2,125                     | 3,216                     | 30,800                    | 4,573                        | -                         |
| <b>Total Expenditures</b> | <b>\$ 550,440</b>         | <b>\$ 566,501</b>         | <b>\$ 686,718</b>         | <b>\$ 596,831</b>            | <b>\$ 1,014,210</b>       |

**PERSONNEL**

Number of Employees

|                      | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Corrections Sergeant | 0                         | 0                         | 1                            | 1                         |
| Corrections Corporal | 1                         | 1                         | 1                            | 1                         |
| Corrections Officers | 5                         | 5                         | 4                            | 8                         |
| <b>Total</b>         | <b>6</b>                  | <b>6</b>                  | <b>6</b>                     | <b>10</b>                 |

**PERFORMANCE INDICATORS**

|                     | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Bookings/Admissions | 850                       | 784                       | 917                          | 864                       |
| Man Days Served     | 4,555                     | 4,367                     | 3,688                        | 4,232                     |
| Meals Served        | 11,835                    | 11,533                    | 10,285                       | 11,286                    |

**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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 131,130                | \$ 148,765                | \$ 162,000                | \$ 149,660                   | \$ 162,910                |
| Employee Benefits         | 94,331                    | 105,720                   | 108,430                   | 95,090                       | 103,254                   |
| Professional Services     | 5,045                     | 2,042                     | 10,300                    | 2,061                        | 10,000                    |
| Support Goods & Services  | 10,566                    | 6,670                     | 12,100                    | 9,450                        | 10,000                    |
| Capital Outlay            | 5,923                     | 3,440                     | 8,000                     | 7,939                        | 500                       |
| <b>Total Expenditures</b> | <b>\$ 246,995</b>         | <b>\$ 266,637</b>         | <b>\$ 300,830</b>         | <b>\$ 264,200</b>            | <b>\$ 286,664</b>         |

**PERSONNEL**

Number of Employees

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Sergeant/Detective       | 1                         | 1                         | 1                            | 1                         |
| Police Officer/Detective | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>             | <b>2</b>                  | <b>2</b>                  | <b>2</b>                     | <b>2</b>                  |

**PERFORMANCE INDICATORS**

|                                     | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Investigations Conducted            | 147                       | 125                       | 188                          | 153                       |
| Adult Sexual Assault Investigations | 14                        | 5                         | 10                           | 10                        |
| Death Investigations                | 5                         | 4                         | 6                            | 5                         |
| Agency Assist                       | 7                         | 7                         | 7                            | 7                         |
| Fraud & Theft type crimes           | 17                        | 15                        | 24                           | 19                        |
| Patrol Assists                      | 45                        | 23                        | 41                           | 37                        |
| Child Sexual Assaults               | 4                         | 5                         | 6                            | 5                         |
| Drug Enforcement Unit Assits        | 19                        | 9                         | 18                           | 15                        |
| Child Pornography Crimes            | 6                         | 7                         | 7                            | 7                         |
| Computer Forensic Exams             | 3                         | 3                         | 4                            | 3                         |
| Defendants Charged                  | 26                        | 19                        | 25                           | 23                        |
| CVSA Examinantions                  | 6                         | 16                        | 11                           | 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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 427,237                | \$ 409,714                | \$ 486,630                | \$ 421,818                   | \$ 493,910                |
| Employee Benefits         | 283,426                   | 255,681                   | 321,340                   | 257,718                      | 317,850                   |
| Professional Services     | 12,227                    | 17,519                    | 10,000                    | 14,221                       | 5,000                     |
| Support Goods & Services  | 74,086                    | 55,723                    | 78,280                    | 76,316                       | 65,829                    |
| Public Utilities          | -                         | -                         | -                         | -                            | 1,500                     |
| Capital Outlay            | 14,005                    | 27,202                    | -                         | 2,462                        | 12,200                    |
| <b>Total Expenditures</b> | <b>\$ 810,981</b>         | <b>\$ 765,839</b>         | <b>\$ 896,250</b>         | <b>\$ 772,535</b>            | <b>\$ 896,289</b>         |

**PERSONNEL**

Number of Employees

|                         | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Communications Sergeant | 1                         | 1                         | 1                            | 1                         |
| Communications Officers | 7                         | 9                         | 9                            | 9                         |
| Department Assistant    | 0                         | 0.75                      | 0                            | 0                         |
| <b>Total</b>            | <b>8</b>                  | <b>10.75</b>              | <b>10</b>                    | <b>10</b>                 |

**PERFORMANCE INDICATORS**

|  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| Total Telephone Calls Received           | 30,059                    | 24,683                    | 30,059                       | 26,250                    |
| 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)                  | 8,120                     | 7,388                     | 7,220                        | 8,638                     |
| Service Calls Received/Dispatched        | 8,376                     | 9,661                     | 7,279                        | 8,797                     |
| 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**

The Primary Animal Control Officer was on maternity leave from April 21, 2010 until August 23, 2010.

**GENERAL FUND  
POLICE - ANIMAL CONTROL**

**EXPENDITURES**

Department 140 - Police  
Sub-department 145 - Animal Control

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 42,853                 | \$ 40,200                 | \$ 45,250                 | \$ 32,801                    | \$ 46,370                 |
| Employee Benefits         | 34,504                    | 31,657                    | 34,740                    | 27,764                       | 34,320                    |
| Professional Services     | 70,026                    | 92,520                    | 101,200                   | 96,087                       | 105,200                   |
| Support Goods & Services  | 3,237                     | 1,482                     | 1,500                     | 1,243                        | 1,500                     |
| Capital Outlay            | 117                       | 4,351                     | -                         | -                            | 3,300                     |
| <b>Total Expenditures</b> | <b>\$ 150,737</b>         | <b>\$ 170,210</b>         | <b>\$ 182,690</b>         | <b>\$ 157,895</b>            | <b>\$ 190,690</b>         |

**PERSONNEL**

Number of Employees

|                        | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Animal Control Officer | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>           | <b>1</b>                  | <b>1</b>                  | <b>1</b>                     | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|                                       | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Animal Control Officer</b>         |                           |                           |                              |                           |
| Calls for Service - Officer Initiated | 803                       | 795                       | 795                          | 929                       |
| Animals Impounded - Officer           | 203                       | 215                       | 222                          | 255                       |
| Citations Issued                      | 26                        | 36                        | 30                           | 35                        |
| <b>Animal Shelter Statistics</b>      |                           |                           |                              |                           |
| Animals Reclaimed by Owner            | 267                       | 171                       | 269                          | 221                       |
| Animals Adopted                       | 298                       | 139                       | 257                          | 211                       |
| Animals Euthanized                    | 53                        | -                         | 61                           | 57                        |
| Animal Licenses Issued                | 297                       | 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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 79,540                 | \$ 58,248                 | \$ 70,290                 | \$ 60,246                    | \$ 71,820                 |
| Employee Benefits         | 55,279                    | 39,758                    | 42,880                    | 36,878                       | 40,430                    |
| Professional Services     | 2,105                     | 215                       | 2,100                     | 1,137                        | 2,500                     |
| Support Goods & Services  | 2,237                     | 9,994                     | 20,800                    | 15,513                       | 14,000                    |
| Public Utility Services   | 888                       | 802                       | 1,500                     | 524                          | -                         |
| Capital Outlay            | 4,441                     | 1,293                     | -                         | 149                          | -                         |
| <b>Total Expenditures</b> | <b>\$ 144,490</b>         | <b>\$ 110,310</b>         | <b>\$ 137,570</b>         | <b>\$ 114,448</b>            | <b>\$ 128,750</b>         |

**PERSONNEL**

Number of Employees

|                            | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Sergeant/Detective         | 0                         | 0                         | 0                            | 0                         |
| Police Officers/Detectives | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>               | <b>1</b>                  | <b>1</b>                  | <b>1</b>                     | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|                                 | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Investigations Conducted        | 135                       | 96                        | 146                          | 133                       |
| Cases Referred to Prosecution   | 7                         | 11                        | 9                            | 10                        |
| Persons Arrested                | 6                         | 4                         | 6                            | 6                         |
| Crime Stoppers Reports Received | 67                        | 70                        | 92                           | 66                        |
| GIU Assists                     | 16                        | 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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 58,508                 | \$ 29,276                 | \$ 53,760                 | \$ 45,947                    | \$ 51,750                 |
| Employee Benefits         | 36,548                    | 24,339                    | 41,720                    | 37,444                       | 42,880                    |
| Professional Services     | -                         | -                         | -                         | 5                            | -                         |
| Support Goods & Services  | 87,499                    | 110,670                   | 133,700                   | 127,745                      | 121,000                   |
| Capital Outlay            | 83,101                    | 55,178                    | 83,000                    | 73,799                       | 47,020                    |
| <b>Total Expenditures</b> | <b>\$ 265,656</b>         | <b>\$ 219,463</b>         | <b>\$ 312,180</b>         | <b>\$ 284,939</b>            | <b>\$ 262,650</b>         |

**PERSONNEL**

Number of Employees

|                                 | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Communications Services Officer | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>                    | <b>1</b>                  | <b>1</b>                  | <b>1</b>                     | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|                                | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Calls of Service               | 1184                      | 1219                      | 1275                         | 1257                      |
| Animal Related Service Calls   | 133                       | 25                        | 99                           | 75                        |
| Citations Issued               | 384                       | 384                       | 325                          | 345                       |
| Vehicles Impounded             | 86                        | 68                        | 77                           | 74                        |
| Vehicles Work Orders Processed | 406                       | 131                       | 359                          | 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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 52,269                 | \$ 73,693                 | \$ 78,410                 | \$ 78,327                    | \$ 79,780                 |
| Employee Benefits         | 43,302                    | 51,466                    | 50,398                    | 48,252                       | 47,738                    |
| Professional Services     | 529                       | 1,340                     | 1,500                     | 267                          | 1,500                     |
| Support Goods & Services  | 5,043                     | 7,152                     | 9,500                     | 9,235                        | 9,500                     |
| Capital Outlay            | 596                       | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 101,739</b>         | <b>\$ 133,651</b>         | <b>\$ 139,808</b>         | <b>\$ 136,081</b>            | <b>\$ 138,518</b>         |

**PERSONNEL**

Number of Employees

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Police Officer/Detective | 0                         | 1                         | 1                            | 1                         |
| <b>Total</b>             | <b>0</b>                  | <b>1</b>                  | <b>1</b>                     | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|                                | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Police Canine Deployment (all) | 144                       | 32                        | 35                           | 67                        |
| Scent Detection Investigations | 159                       | 27                        | 35                           | 71                        |
| Apprehensions/Tracks/Searches  | 7                         | 7                         | 5                            | 6                         |
| Canine Team Training (hours)   | 144.5                     | 153.5                     | 136                          | 141.5                     |
| Public Appearances             | 29                        | 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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 827,711                | \$ 864,933                | \$ 931,495                | \$ 869,344                   | \$ 908,300                |
| Employee Benefits         | 542,535                   | 575,876                   | 599,895                   | 496,250                      | 575,580                   |
| Professional Services     | 3,952                     | 17,463                    | 18,000                    | 17,993                       | 18,000                    |
| Support Goods & Services  | 123,537                   | 102,340                   | 126,500                   | 76,427                       | 111,800                   |
| Public Utility Services   | 21,715                    | 24,555                    | 25,000                    | 26,288                       | 25,000                    |
| Administrative Services   | 10,049                    | 14,530                    | 16,300                    | 18,324                       | 16,300                    |
| Capital Outlay            | 29,020                    | 33,152                    | 74,000                    | 28,295                       | 32,219                    |
| <b>Total Expenditures</b> | <b>\$ 1,558,519</b>       | <b>\$ 1,632,849</b>       | <b>\$ 1,791,190</b>       | <b>\$ 1,532,921</b>          | <b>\$ 1,687,199</b>       |

**PERSONNEL**

Number of Employees

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| 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                      |
| <b>Total</b>              | <b>12.5</b>               | <b>12.75</b>              | <b>13.75</b>                 | <b>13.75</b>              |

**PERFORMANCE INDICATORS**

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| Fire Response within 5 Minutes              | 90%                       | 90%                       | 90%                          | 90%                       |
| EMS Response within 5 Minutes               | 90%                       | 90%                       | 90%                          | 90%                       |
| Hazmat and Rescue Response within 5 Minutes | 90%                       | 90%                       | 90%                          | 90%                       |

**GENERAL FUND  
PUBLIC WORKS–ADMINISTRATION**

---

**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 IV Aleutian Homes Water and Sewer Replacement. Annual sidewalk, curb and storm drain repair and maintenance was completed timely.

**GENERAL FUND  
PUBLIC WORKS – ADMINISTRATION**

---

**EXPENDITURES**

Department 160 - Public Works  
Sub-department 100 - Administration

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 40,834                 | \$ 46,338                 | \$ 52,480                 | \$ 47,647                    | \$ 53,590                 |
| Employee Benefits         | 34,405                    | 34,918                    | 31,540                    | 29,472                       | 30,260                    |
| Professional Services     | -                         | -                         | -                         | 1,262                        | -                         |
| Support Goods & Services  | 6,619                     | 6,595                     | 12,700                    | 5,850                        | 12,700                    |
| Capital Outlay            | 2,112                     | 25                        | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 83,970</b>          | <b>\$ 87,876</b>          | <b>\$ 96,720</b>          | <b>\$ 84,232</b>             | <b>\$ 96,550</b>          |

**PERSONNEL**

Number of Employees

|                       | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Public Works Director | 0.5                       | 0.5                       | 0.5                          | 0.5                       |
| <b>Total</b>          | <b>0.5</b>                | <b>0.5</b>                | <b>0.5</b>                   | <b>0.5</b>                |

**PERFORMANCE INDICATORS**

|                              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| 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**

The purchase of one ½ Ton Pickup is scheduled in fiscal year 2011.  
The purchase of an Infrared Asphalt Patching system for street repairs was completed.  
The replacement of a 1990 grader with a new grader was completed.



**GENERAL FUND  
PUBLIC WORKS - STREETS**

**EXPENDITURES**

Department 160 - Public Works  
Sub-department 162 - Streets

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 299,504                | \$ 329,297                | \$ 369,810                | \$ 294,927                   | \$ 384,520                |
| Employee Benefits         | 215,732                   | 227,213                   | 227,810                   | 191,645                      | 205,340                   |
| Professional Services     | 1,975                     | 18,710                    | 17,000                    | 16,070                       | 17,000                    |
| Support Goods & Services  | 360,957                   | 358,762                   | 451,500                   | 384,775                      | 454,500                   |
| Public Utility Service    | 220,514                   | 196,236                   | 220,000                   | 189,419                      | 220,000                   |
| Capital Outlay            | 28,676                    | 139,498                   | 33,500                    | 29,582                       | 392,000                   |
| <b>Total Expenditures</b> | <b>\$ 1,127,358</b>       | <b>\$ 1,269,716</b>       | <b>\$ 1,319,620</b>       | <b>\$ 1,106,419</b>          | <b>\$ 1,673,360</b>       |

**PERSONNEL**

Number of Employees

|                                 | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Public Works Supervisor         | 1                         | 1                         | 1                            | 1                         |
| Equipment Operator              | 0                         | 1                         | 2                            | 2                         |
| Public Works Maintenance Worker | 3                         | 3                         | 2                            | 2                         |
| Utility Worker                  | 1                         | 0                         | 0                            | 0                         |
| <b>Total</b>                    | <b>5</b>                  | <b>5</b>                  | <b>5</b>                     | <b>5</b>                  |

**PERFORMANCE INDICATORS**

|  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| Lane Miles of Street Maintained            | 46.8                      | 46.8                      | 46.8                         | 46.8                      |
| Amount of Drainage System Cleaned          | 25%                       | 25%                       | 15%                          | 15%                       |
| Time Spent on Snow Removal (man hours)     | 5,883                     | 5,558                     | 3,127                        | 5,000                     |
| Time Spent on Street Cleaning (man hours)  | 8,501                     | 1,116                     | 1,102                        | 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**

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**PROGRAM DESCRIPTION**

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

**GOALS**

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

**OBJECTIVES**

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

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

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

**GENERAL FUND  
PUBLIC WORKS - GARAGE**

**EXPENDITURES**

Department 160 - Public Works  
Sub-department 163 - Garage

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 105,843                | \$ 98,444                 | \$ 112,330                | \$ 102,973                   | \$ 115,160                |
| Employee Benefits         | 78,037                    | 74,043                    | 85,900                    | 60,729                       | 70,300                    |
| Professional Services     | 1,758                     | 1,563                     | 1,500                     | 1,438                        | 1,500                     |
| Support Goods & Services  | 25,181                    | 21,252                    | 27,000                    | 18,251                       | 27,000                    |
| Public Utility Service    | 31,720                    | 32,898                    | 37,750                    | 19,947                       | 37,750                    |
| Capital Outlay            | 9,478                     | 43,323                    | 16,000                    | 10,569                       | 11,550                    |
| <b>Total Expenditures</b> | <b>\$ 252,017</b>         | <b>\$ 271,523</b>         | <b>\$ 280,480</b>         | <b>\$ 213,907</b>            | <b>\$ 263,260</b>         |

**PERSONNEL**

Number of Employees

|                     | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Shop Supervisor     | 1                         | 1                         | 1                            | 1                         |
| Automotive Mechanic | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>        | <b>2</b>                  | <b>2</b>                  | <b>2</b>                     | <b>2</b>                  |

**PERFORMANCE INDICATORS**

|                                       | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Preventative Maintenance Checks       | 113                       | 113                       | 80                           | 125                       |
| Equipment Repairs                     | 168                       | 232                       | 248                          | 225                       |
| Equipment Modifications/Refurbishment | 8                         | 18                        | 12                           | 10                        |

**GENERAL FUND  
PUBLIC WORKS - BUILDING INSPECTIONS**

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**PROGRAM DESCRIPTION**

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

**GOALS**

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

**OBJECTIVES**

- Complete residential plan reviews within seven working days.
- Complete commercial plan reviews within twenty working days.
- Increase the knowledge of personnel through continuing education.
- Conduct thorough and efficient inspections within 24 hours if requested.
- Stay current with new construction techniques and trends.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes. The completion of residential plan reviews within seven working days was met 100% of the time. The completion of commercial plan reviews within twenty working days was met 100% of the time.

**GENERAL FUND  
PUBLIC WORKS - BUILDING INSPECTIONS**

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**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 125,820                | \$ 128,249                | \$ 144,340                | \$ 130,630                   | \$ 146,140                |
| Employee Benefits         | 91,486                    | 90,366                    | 98,010                    | 86,497                       | 95,600                    |
| Professional Services     | 751                       | 16,216                    | 5,500                     | 1,525                        | 10,500                    |
| Support Goods & Services  | 6,373                     | 10,055                    | 11,250                    | 9,419                        | 12,070                    |
| Capital Outlay            | -                         | 4,017                     | -                         | -                            | 3,000                     |
| <b>Total Expenditures</b> | <b>\$ 224,430</b>         | <b>\$ 248,903</b>         | <b>\$ 259,100</b>         | <b>\$ 228,071</b>            | <b>\$ 267,310</b>         |

**PERSONNEL**

Number of Employees

|                             | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Building Official           | 1                         | 1                         | 1                            | 1                         |
| Assistant Building Official | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>                | <b>2</b>                  | <b>2</b>                  | <b>2</b>                     | <b>2</b>                  |

**PERFORMANCE INDICATORS**

|                            | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Plan Reviews Completed     | 52                        | 48                        | 66                           | 60                        |
| Building Permits Issued    | 190                       | 182                       | 208                          | 180                       |
| Electrical Permits Issued  | 156                       | 135                       | 180                          | 160                       |
| Plumbing Permits Issued    | 81                        | 73                        | 131                          | 120                       |
| Number of Inspection Trips | 798                       | 761                       | 1,072                        | 1,000                     |

**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 were 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.

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

**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 280                    | \$ 8                      | \$ 5,000                  | \$ 10,925                    | \$ 15,000                 |
| Support Goods & services  | 15,027                    | 18,069                    | 22,700                    | 17,937                       | 22,660                    |
| Public Utility Services   | 195                       | 186                       | 250                       | 203                          | 250                       |
| Administrative Services   | 12,118                    | 4,207                     | 10,000                    | 8,752                        | 10,000                    |
| <b>Total Expenditures</b> | <b>\$ 27,620</b>          | <b>\$ 22,470</b>          | <b>\$ 37,950</b>          | <b>\$ 37,817</b>             | <b>\$ 47,910</b>          |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| Maintenance Effort (man/equipment hours) | 284                       | 163                       | 147                          | 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.
- Use Engineering Consultants to perform department functions due to a vacant position in the Engineering position.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There is currently a vacant position in City Engineering position. The increase in professional services is due to the vacancy and the need to use additional consulting services for engineering issues in the City. Updating the Standard Specifications Edition was not completed in fiscal year 201 and will continue to be worked on. The department will continue to document procedures and assist public works with databases to record utility information. Electronic linking of copies of drawings to the department 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 fiscal year 2010 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 III project was successfully bid and construction started in fiscal year 2010. The Boatyard Lift project completed construction in fiscal year 2010. The lift vehicle was delivered and assembled in the Boatyard in fiscal year 2010. Load testing and final acceptance has been completed and the yard is operational. The Police Station and Jail project was bid and construction began in fiscal year 2010. The building is scheduled for completion in the fall of fiscal year 2011. Preliminary design of the UV Water Treatment Facility was completed with UV generators purchased and the final design completed.



**GENERAL FUND  
ENGINEERING - ADMINISTRATION**

**EXPENDITURES**

Department 165 - Engineering  
Sub-department 100 - Administration

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 125,786                | \$ 129,223                | \$ 143,660                | \$ 127,935                   | \$ 123,860                |
| Employee Benefits         | 78,331                    | 76,129                    | 77,900                    | 60,829                       | 80,850                    |
| Professional Services     | 8,061                     | 11,222                    | 25,000                    | 1,518                        | 75,000                    |
| Support Goods & Services  | 26,857                    | 18,792                    | 22,800                    | 18,839                       | 30,800                    |
| Capital Outlay            | 2,767                     | -                         | 8,000                     | -                            | -                         |
| Allocated Expenses        | (79,243)                  | (107,121)                 | (75,000)                  | (67,811)                     | (75,000)                  |
| <b>Total Expenditures</b> | <b>\$ 162,559</b>         | <b>\$ 128,245</b>         | <b>\$ 202,360</b>         | <b>\$ 141,310</b>            | <b>\$ 235,510</b>         |

**PERSONNEL**

Number of Employees

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| City Engineer            | 1                         | 1                         | 1                            | 1                         |
| Administrative Secretary | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>             | <b>2</b>                  | <b>2</b>                  | <b>2</b>                     | <b>2</b>                  |

**PERFORMANCE INDICATORS**

|  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| Standard Construction Specifications and Standard Details Edition  | 2000                      | 2000                      | 2000                         | 2000                      |
| General Public & Staff suggestions recorded within 24 hours  | Yes                       | Yes                       | Yes                          | Yes                       |
| Checklist to owners or operators of project scope for all potentially affected underground and surface utilities and structures. | Yes                       | Yes                       | Yes                          | Yes                       |
| Projects completed in compliance with specifications   | 100%                      | 100%                      | 100%                         | 100%                      |
| Projects completed on schedule   | 100%                      | 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**

At Baranof Park's Football field and track, a 200 foot long scrap tire retaining was installed. This wall not only elevated and greatly expanded the bleacher area but also serves to separate spectators from players, keep gravel from sloughing down onto the track, and stop the erosion of the asphalt surface on its north side. It also kept 1200 tires out of the landfill. In borough parks, the department replaced the outfield net that extends twenty to thirty feet above the East Elementary outfield fence and, in partnership with the borough and City Public Works, replaced the flat sand field at Woody Way with a crowned grass field. In addition, all facets of the department's operation, i.e. cemetery burials, sport leagues, facility operations and maintenance procedures, were successfully managed.

**GENERAL FUND  
PARKS AND RECREATION - ADMINISTRATION**

**EXPENDITURES**

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

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages         | \$ 271,196                | \$ 270,502                | \$ 247,820                | \$ 264,582                   | \$ 275,980                |
| Employee Benefits        | 128,381                   | 137,228                   | 126,790                   | 119,406                      | 113,890                   |
| Professional Services    | 21,248                    | 23,818                    | 25,000                    | 22,072                       | 25,000                    |
| Support Goods & Services | 80,474                    | 84,963                    | 83,000                    | 78,340                       | 83,000                    |
| Public Utility Services  | 3,761                     | 3,820                     | 5,000                     | 3,767                        | 5,000                     |
| Capital Outlay           | 12,250                    | 18,141                    | 6,000                     | 2,805                        | 9,000                     |
| <b>Total Expenditure</b> | <b>\$ 517,310</b>         | <b>\$ 538,472</b>         | <b>\$ 493,610</b>         | <b>\$ 490,972</b>            | <b>\$ 511,870</b>         |

**PERSONNEL**

Number of Employees

|                               | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| 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                            | 0.75                      |
| <b>Total</b>                  | <b>3</b>                  | <b>3</b>                  | <b>3</b>                     | <b>3.25</b>               |

**PERFORMANCE INDICATORS**

|                              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| City League Basketball Teams | 21                        | 24                        | 30                           | 30                        |
| City League Basketball Games | 210                       | 240                       | 300                          | 300                       |
| Crab Festival Events         | 7                         | 8                         | 10                           | 10                        |
| Triathlon Participants       | 40                        | 43                        | 54                           | 60                        |

**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 FY2010 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 FY2010, 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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Contributions             | \$ 57,000                 | \$ 60,000                 | \$ 60,000                 | \$ 60,000                    | \$ 60,000                 |
| Support Goods & Services  | -                         | 49                        | -                         | -                            | -                         |
| Public Utility Services   | 10,988                    | 14,012                    | 15,000                    | 10,619                       | 15,000                    |
| Capital Outlay            | -                         | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 67,988</b>          | <b>\$ 74,061</b>          | <b>\$ 75,000</b>          | <b>\$ 70,619</b>             | <b>\$ 75,000</b>          |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| 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                  | \$ 8.77                      | \$ 8.82                   |

**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.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

In fiscal year 2010 at the Teen Center, nine inches of loose fill insulation was added to the area above the racquetball court.

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

**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 125,592                | \$ 71,288                 | \$ 94,870                 | \$ 87,447                    | \$ 112,120                |
| Employee Benefits         | 69,530                    | 32,810                    | 51,210                    | 33,575                       | 48,430                    |
| Support Goods & Services  | 5,074                     | 18,012                    | 12,400                    | 12,012                       | 11,000                    |
| Public Utility Services   | 21,787                    | 19,092                    | 17,000                    | 18,352                       | 17,000                    |
| Administrative Services   | 3,389                     | 4,612                     | 5,000                     | 5,149                        | 5,000                     |
| Capital Outlay            | 8,528                     | -                         | 4,000                     | 3,815                        | 4,000                     |
| <b>Total Expenditures</b> | <b>\$ 233,900</b>         | <b>\$ 145,814</b>         | <b>\$ 184,480</b>         | <b>\$ 160,351</b>            | <b>\$ 197,550</b>         |

**PERSONNEL**

Number of Employees

|                         | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Recreation Supervisor   | 1                         | 1                         | 0.5                          | 2.5                       |
| Department Assistant    | 1                         | 1                         | 0                            | 0                         |
| Park Maintenance Worker | 0                         | 0                         | 0.5                          | 0                         |
| <b>Total</b>            | <b>2</b>                  | <b>2</b>                  | <b>1</b>                     | <b>2.5</b>                |

**PERFORMANCE INDICATORS**

|                                       | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Senior Dribblers Teams                | 13                        | 11                        | 11                           | 11                        |
| Senior Dribblers Games                | 77                        | 72                        | 73                           | 74                        |
| Boy 7 & 8 Basketball Teams            | 7                         | 8                         | 6                            | 8                         |
| Boy 7 & 8 Basketball Games/Practices  | 63                        | 72                        | 72                           | 96                        |
| Boy Dribblers Teams                   | 16                        | 13                        | 15                           | 15                        |
| Boy Dribblers Games                   | 237                       | 216                       | 201                          | 201                       |
| Girl 7 & 8 Basketball Games           | 5                         | 6                         | 6                            | 6                         |
| Girl 7 & 8 Basketball Games/Practices | 55                        | 54                        | 54                           | 72                        |
| Girl Dribblers Teams                  | 16                        | 16                        | 16                           | 10                        |
| Girl Dribblers Games                  | 264                       | 264                       | 264                          | 120                       |
| Spring Soccer Teams                   | 36                        | 38                        | 30                           | 30                        |
| Spring Soccer Games/Practices         | 432                       | 461                       | 352                          | 352                       |
| Summer Soccer Teams                   | 15                        | 14                        | 13                           | 13                        |
| Summer Soccer Games/Practices         | 137                       | 117                       | 88                           | 88                        |
| <b>Total Teen Center Attendance</b>   | <b>29,829</b>             | <b>32,920</b>             | <b>36,088</b>                | <b>36,088</b>             |
| <b>Monthly Teen Center Attendance</b> | <b>2,486</b>              | <b>2,745</b>              | <b>3,000</b>                 | <b>3,007</b>              |
| Racquetball Tournaments               | 2                         | 1                         | -                            | -                         |

**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 the fiscal year 2010 budget, the City, Borough, and School District joined together to bring a new 216,000 gallon swimming pool online with a huge response from the public. Since the opening, attendance more than doubled over the attendance in the old pool for the same time period.



**GENERAL FUND  
PARKS AND RECREATION - AQUATICS**

**EXPENDITURES**

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

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages         | \$ 51,467                 | \$ 72,999                 | \$ 103,740                | \$ 123,071                   | \$ 148,730                |
| Employee Benefits        | 6,652                     | 23,546                    | 48,846                    | 34,025                       | 44,610                    |
| Professional Services    | 1,655                     | 1,075                     | 2,500                     | 1,105                        | 2,500                     |
| Support Goods & Services | 2,940                     | 3,187                     | 5,000                     | (2,149)                      | 5,000                     |
| <b>Total Expenditure</b> | <b>\$ 62,714</b>          | <b>\$ 100,807</b>         | <b>\$ 160,086</b>         | <b>\$ 156,052</b>            | <b>\$ 200,840</b>         |

**PERSONNEL**

Number of Employees

|                       | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Recreation Supervisor | 0                         | 0                         | 0.5                          | 1                         |
| <b>Total</b>          | <b>0</b>                  | <b>0</b>                  | <b>0.5</b>                   | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|                                     | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Number of Individuals Participating |                           |                           |                              |                           |
| Morning Lap                         | 922                       | 1,275                     | 2,237                        | 2,500                     |
| Noon Lap Swim                       | 1,479                     | 1,528                     | 1,604                        | 1,600                     |
| Afternoon Swim                      | 296                       | 79                        | 2,065                        | 2,000                     |
| Evening Lap                         | 333                       | 357                       | 1,950                        | 2,000                     |
| Aerobics                            | 1,377                     | 1,069                     | 2,805                        | 2,500                     |
| Evening Swim                        | 2,913                     | 3,633                     | 10,503                       | 14,000                    |
| Masters Swim Fit                    | 77                        | 488                       | 29                           | -                         |
| Youth Lessons                       | 417                       | 1,450                     | 3,000                        | 4,000                     |
| Lifeguard Class                     | 58                        | 2                         | 1                            | 2                         |
| Volleyball                          | 26                        | 433                       | -                            | -                         |
| City League Volleyball Teams        | 14                        | 11                        | 10                           | 10                        |
| City League Volleyball Games        | 121                       | 160                       | 100                          | 100                       |
| Basketball                          | 3,832                     | 2,978                     | 1,500                        | 1,500                     |
| Soccer                              | 1,836                     | 2,000                     | 2,000                        | 2,000                     |
| <b>Totals</b>                       | <b>13,566</b>             | <b>15,463</b>             | <b>27,804</b>                | <b>32,212</b>             |

**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**

The Ice Rink continues to be a valuable recreational community asset. Not only is ice skating continuing to grow in popularity, but the use of the ice rink facility during the offseason is also continuing to grow. It is popular as a place for open basketball as well as a place for church and company picnics and special events like the annual Salmon Celebration and the annual Garden Club sale. A soccer camp, involving nearly a hundred players, was held in the Ice Rink for five straight days, while it rained each day and the fields were too wet for use.

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

**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 19,402                 | \$ 43,759                 | \$ 45,960                 | \$ 45,977                    | \$ 46,580                 |
| Employee Benefits         | 2,433                     | 13,782                    | 18,110                    | 13,104                       | 14,370                    |
| Professional Services     | 5,500                     | 2,720                     | 4,500                     | 2,455                        | 4,500                     |
| Support Goods & Services  | 14,361                    | 17,098                    | 19,500                    | 18,335                       | 19,500                    |
| Public Utility Services   | 49,554                    | 38,275                    | 40,000                    | 46,346                       | 40,000                    |
| Capital Outlay            | -                         | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 91,250</b>          | <b>\$ 115,634</b>         | <b>\$ 128,070</b>         | <b>\$ 126,216</b>            | <b>\$ 124,950</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0.5                          | 0.5                       |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0.5</b>                   | <b>0.5</b>                |

**PERFORMANCE INDICATORS**

|                                     | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Number of Individuals Participating |                           |                           |                              |                           |
| Peak Total Attendance               | 10,305                    |                           | 11,182                       | 13,000                    |
| Public Skate—Morning                | 186                       |                           | 138                          | 2,000                     |
| Public Skate—Noon                   | 1,109                     |                           | 969                          | 4,000                     |
| Public Skate—Evening                | 2,926                     |                           | 2,689                        | 6,500                     |
| Rental Sessions                     | 828                       |                           | 484                          | 850                       |
| Broomball                           | 365                       |                           | 605                          | 1,100                     |
| Stick & Puck                        |                           |                           | 489                          | -                         |
| Youth Hockey > 10                   | 627                       |                           | 226                          | 300                       |
| Youth Hockey > 15                   | 312                       |                           | 112                          | 320                       |
| Youth Hockey League                 |                           |                           | 1,843                        | 1,800                     |
| Coed Hockey                         | 649                       |                           | 790                          | 1,200                     |
| Novice Hockey                       | 575                       |                           | 494                          | 600                       |
| Morning Hockey                      | 413                       |                           | 76                           | 110                       |
| Women's Hockey                      | 296                       |                           | 670                          | 900                       |
| Men's Hockey > 16                   | 573                       |                           | 1,152                        | 1,300                     |
| Participants for Clinics            | 430                       |                           | 445                          | 500                       |

No figures available between December 2008 and end of season in April 2009

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

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**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 fiscal year 2010 the lighted snowflakes mounted on downtown light poles, were too old and worn out to maintain and had to be taken down. In fiscal year 2011 the City will attempt to purchase lights that are more durable and weather resistant.

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

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**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 10,185                 | \$ 9,514                  | \$ 12,000                 | \$ 10,150                    | \$ 12,000                 |
| Support Goods & Services  | 3,722                     | 2,609                     | 4,000                     | 2,130                        | 4,000                     |
| <b>Total Expenditures</b> | <b>\$ 13,907</b>          | <b>\$ 12,123</b>          | <b>\$ 16,000</b>          | <b>\$ 12,280</b>             | <b>\$ 16,000</b>          |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                                  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| 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**

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**PROGRAM DESCRIPTION**

The library is responsible for fulfilling the informational, recreational, educational and cultural resources to support the well-being of the Kodiak 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 and to diverse library programs that will improve the quality of life of community residents.

**OBJECTIVES**

- The Library automation system will be upgraded to its most current and improved version.
- Library programs will include story times, family game times, craft sessions, film presentations, book club discussion groups, and a summer reading program.
- Wireless Internet access will be instituted and offered as a library service.
- Library instructional presentations will be made to classes in both the public and private school systems and to community organizations.
- A downloadable audio book program will be instituted and offered as a library service.
- Components of the library collection will be evaluated for relocation within the library to make more efficient use of limited space and to make the collection more accessible for community residents.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There were no significant budget changes, but \$12,199 were moved from the Dues and Subscriptions Library Books & Materials and Machinery & Equipment line items to the Salaries and Benefits line items in order to accommodate a switch in hours of two library positions.

Accomplishments were as follows:

- Added family game time, book club, and Spanish language story time to regular library children's programming.
- Organized the Alaska Library Association Annual Conference here in Kodiak with over 200 librarians from across the State in attendance for four consecutive days.
- Two library events were presented in cooperation with the Whale-fest celebration.
- A \$1,000 grant for children's services from the Wal-Mart Corporation expanded the children's book collection and subsidized a series of children's pottery craft sessions presented by local potter Sue Baker.
- In cooperation with the Kodiak Public Library Association hosted two very successful "Love of Reading" read-aloud open houses at the library.
- Program attendance increased by almost 1,000 participants.

**GENERAL FUND  
LIBRARY - ADMINISTRATION/OPERATIONS**

**EXPENDITURES**

Department 180 - Library  
Sub-department 100 - Administration

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 358,692                | \$ 356,306                | \$ 396,860                | \$ 349,805                   | \$ 383,290                |
| Employee Benefits         | 206,036                   | 201,145                   | 225,426                   | 194,282                      | 221,330                   |
| Professional Services     | 13,281                    | 14,520                    | 12,150                    | 12,964                       | 12,150                    |
| Support Goods & Services  | 37,305                    | 41,698                    | 42,630                    | 36,634                       | 46,130                    |
| Public Utility Services   | 24,677                    | 28,572                    | 30,000                    | 24,140                       | 30,000                    |
| Capital Outlay            | 64,228                    | 53,474                    | 52,084                    | 51,697                       | 58,200                    |
| <b>Total Expenditures</b> | <b>\$ 704,219</b>         | <b>\$ 695,715</b>         | <b>\$ 759,150</b>         | <b>\$ 669,522</b>            | <b>\$ 751,100</b>         |

**PERSONNEL**

Number of Employees

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| Library Director                        | 1                         | 1                         | 1                            | 1                         |
| Senior Library Assistant                | 4                         | 3                         | 3                            | 4                         |
| Senior Library Assistant/Non-Supervisor | 0                         | 0.75                      | 0.75                         | 0                         |
| Department Assistant                    | 1                         | 1                         | 1                            | 0.75                      |
| Part Time Library Clerk                 | 0.75                      | 1                         | 1                            | 1.25                      |
| <b>Total</b>                            | <b>6.75</b>               | <b>6.75</b>               | <b>6.75</b>                  | <b>7</b>                  |

**PERFORMANCE INDICATORS**

|                      | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Total Circulation    | 95,743                    | 95,667                    | 96,601                       | 96,500                    |
| Library Cards Issued | 933                       | 940                       | 955                          | 900                       |
| Program Attendance   | 1,908                     | 2,002                     | 2,975                        | 3,000                     |
| Materials Purchased  | 3,742                     | 3,345                     | 4,344                        | 3,800                     |
| Materials Withdraw   | 3,750                     | 3,334                     | 2,988                        | 3,800                     |
| Library Visitors     | 149,702                   | 149,572                   | 149,300                      | 149,500                   |

**GENERAL FUND  
DOWNTOWN REVITALIZATION**

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**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**

The Kodiak City Council gave feedback on a presentation given by DOWL HKM, the company contracted by the city to produce the City of Kodiak-Downtown Water, Sewer and Storm Drain Master Plan. Downtown utilities were reconstructed between 1965 and 1967 by the Army Corps of Engineers, and are at or over their design life. To prevent the city from paying increasing maintenance costs or potential costly repairs, DOWL HKM was contracted to draw up a landscape master plan.

Upgrading downtown Kodiak’s underground utilities presented the opportunity to upgrade design features. The focused was on pedestrian corridors, landscaping and awnings at the mall, more trees, parking spaces and overall improvements to the downtown area. Most of the ideas were crafted from input given by the public during the open house meeting held in November 2009.



**GENERAL FUND  
DOWNTOWN REVITALIZATION**

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**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 13,855                 | \$ 10,435                 | \$ 13,000                 | \$ 5,781                     | \$ 13,000                 |
| Support Goods & Services  | 1,525                     | 177                       | 1,000                     | 894                          | 1,000                     |
| Public Utility Services   | 29,119                    | 28,181                    | 30,000                    | 28,155                       | 30,000                    |
| <b>Total Expenditures</b> | <b>\$ 44,499</b>          | <b>\$ 38,793</b>          | <b>\$ 44,000</b>          | <b>\$ 34,830</b>             | <b>\$ 44,000</b>          |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**GENERAL FUND  
NON DEPARTMENTAL - ADMINISTRATION**

---

**PROGRAM DESCRIPTION**

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

**GOALS**

None

**OBJECTIVES**

None

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There has been an increase of \$10,000 to the Kodiak Island Chamber of Commerce to the Economic Development Specialist to attend the North Pacific Fisheries Management Council to represent the City of Kodiak. The contract with the Chamber was expanded to encompass the new function.

**GENERAL FUND  
NON DEPARTMENTAL - ADMINISTRATION**

---

**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 17,973                 | \$ 15,002                 | \$ 22,500                 | \$ 8,438                     | \$ 22,500                 |
| Contributions             | 43,000                    | 43,000                    | 43,000                    | 43,000                       | 53,000                    |
| Support Goods & Services  | 407,635                   | 399,628                   | 465,700                   | 473,980                      | 452,760                   |
| Administrative Services   | 15,940                    | 84                        | 500                       | 110                          | 500                       |
| Capital Outlay            | -                         | 16,899                    | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 484,548</b>         | <b>\$ 474,613</b>         | <b>\$ 531,700</b>         | <b>\$ 525,528</b>            | <b>\$ 528,760</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**GENERAL FUND  
NON-DEPARTMENTAL CONTRIBUTIONS**

---

**PROGRAM DESCRIPTION**

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

**GOALS**

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

**OBJECTIVES**

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

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

The annual contribution is established by calculating 1% of the total general fund budgeted revenues not including appropriation from fund balance. There have been no new organizations funded in the fiscal year 2009 or 2010 budgets. Contributions were based on four categories in fiscal year 2010: Youth Recreation, Adult Recreation, Emergency Support and Emergency Preparedness.

**GENERAL FUND  
NON-DEPARTMENTAL CONTRIBUTIONS**

---

**EXPENDITURES**

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

|                               | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Contributions                 | \$ 89,380                 | \$ 100,085                | \$ 112,300                | \$ 88,069                    | \$ 108,800                |
| School Crossing Guard Program | 15,360                    |                           | 24,000                    | 18,120                       | 24,000                    |
| <b>Total Expenditures</b>     | <b>\$ 104,740</b>         | <b>\$ 100,085</b>         | <b>\$ 136,300</b>         | <b>\$ 106,189</b>            | <b>\$ 132,800</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                                | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Number of Non-profits assisted | 16                        | 16                        | 16                           | 16                        |

**GENERAL FUND  
NON-DEPARTMENTAL OPERATION TRANSFERS**

---

**PROGRAM DESCRIPTION**

This department accounts for the transfers between funds.

**GOALS**

None

**OBJECTIVES**

None

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes

**GENERAL FUND  
NON-DEPARTMENTAL OPERATION TRANSFERS**

---

**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Transfers       | \$10,350,205              | \$ 5,118,473              | \$ 2,188,132              | \$ 2,318,826                 | \$ 1,300,000              |
| <b>Total Expenditures</b> | <b>\$10,350,205</b>       | <b>\$ 5,118,473</b>       | <b>\$ 2,188,132</b>       | <b>\$ 2,318,826</b>          | <b>\$ 1,300,000</b>       |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |





## 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.
- **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 2008<br>Actual     | FY 2009<br>Actual     | FY 2010<br>Budget | FY 2010<br>Estimated | FY 2011<br>Budget   |
|---------------------------------------|-----------------------|-----------------------|-------------------|----------------------|---------------------|
| <b>REVENUES</b>                       |                       |                       |                   |                      |                     |
| Grants                                | \$ -                  | \$ -                  | \$ -              | \$ -                 | \$ -                |
| Hotel & Motel Tax                     | 146,385               | 168,366               | 120,000           | 146,000              | 120,000             |
| Interest on Investments               | 308,341               | 267,975               | 181,700           | 202,841              | 101,700             |
| Rents                                 | 107,055               | 86,181                | 95,500            | 84,661               | 95,500              |
| Other                                 | 707,665               | 759,154               | 293,000           | 309,529              | 100,000             |
| <b>TOTAL REVENUES</b>                 | <b>\$ 1,269,446</b>   | <b>\$ 1,281,676</b>   | <b>\$ 690,200</b> | <b>\$ 743,030</b>    | <b>\$ 417,200</b>   |
| <b>EXPENSES</b>                       |                       |                       |                   |                      |                     |
| Professional Services                 | \$ 17,303             | \$ 25,743             | \$ 8,000          | \$ 25,148            | \$ 8,000            |
| Support Goods & Services              | 26,124                | 22,298                | 25,500            | 18,215               | 25,500              |
| Contributions                         | 86,000                | 99,577                | 91,000            | 91,000               | 91,000              |
| Administrative Charges                | 32,600                | 31,100                | 31,500            | 31,100               | 31,500              |
| <b>TOTAL EXPENSES</b>                 | <b>\$ 162,027</b>     | <b>\$ 178,717</b>     | <b>\$ 156,000</b> | <b>\$ 165,463</b>    | <b>\$ 156,000</b>   |
| <b>OTHER FINANCING SOURCES (USES)</b> |                       |                       |                   |                      |                     |
| Transfers In                          | \$ 350,205            | \$ 1,368,473          | \$ -              | \$ 28,054            | \$ -                |
| Transfer Out                          | (1,541,998)           | (4,152,190)           | -                 | -                    | (110,000)           |
| Net other Financing Sources (Uses)    | <b>\$ (1,191,793)</b> | <b>\$ (2,783,717)</b> | <b>\$ -</b>       | <b>\$ 28,054</b>     | <b>\$ (110,000)</b> |
| Net Change in Fund                    | <b>\$ (84,374)</b>    | <b>\$ (1,680,759)</b> | <b>\$ 534,200</b> | <b>\$ 605,621</b>    | <b>\$ 151,200</b>   |

#### Revenues:

Overall the revenues for fiscal year 2011 are lower than the fiscal year 2010. In fiscal year 2010 the City of Kodiak had more land sales than are anticipated in fiscal year 2011. Interest rates have been projected at a lower rate in fiscal year 2011 than in fiscal year 2010. Revenues in the Special Revenue Funds are projected based on historical trends, economic activity in the community and contracts and leases.

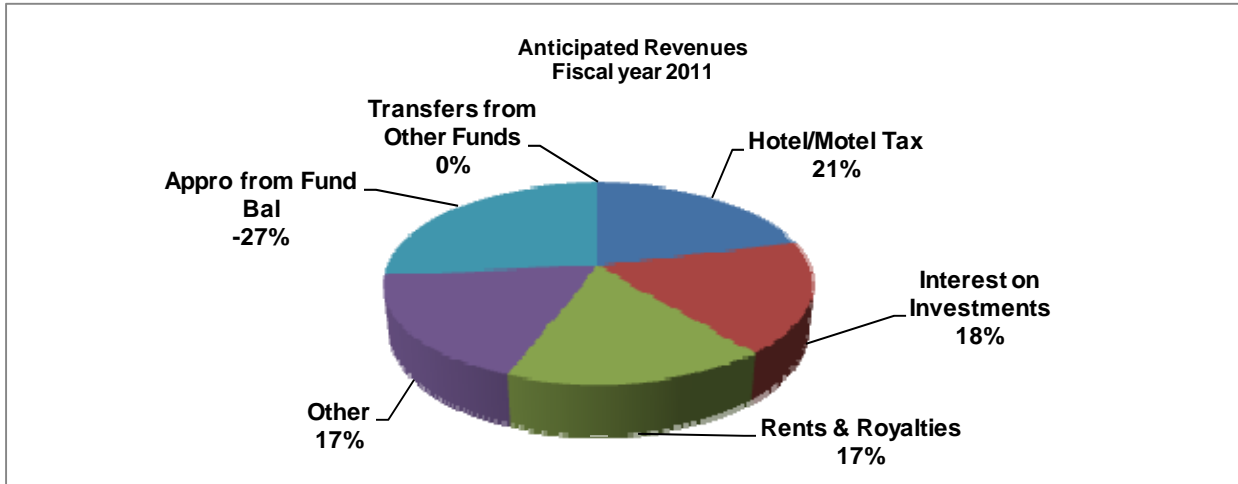
#### Expenses:

Overall the expenses for fiscal year 2011 are lower than in fiscal year 2010. There were operating transfers from the Enhancement Fund to the General Capital Projects Fund in the amount of \$100,000 for a Salary and Compensation Study and to the New Library Project in the amount of \$10,000 as compared to no transfers in 2010. The expenses for the Tourism Fund are based on the Sales Tax Code allocation method which allocates sales to from Transient Bed Tax to a Tourism activity.

## SPECIAL REVENUE FUNDS

### Revenues Sources, Other Financing Sources (Uses) and Special Revenue Fund Estimates Fiscal Year 2011

The overall revenue budget for Special Revenue Funds is \$266,000.



**HOTEL & MOTEL TAX:** (KCC3.08.010) In addition to a sales tax, a five percent (5%) tax is levied on all transient room rentals within the City. The receipts are allocated to the Tourism Fund to be appropriated and utilized for increased development of the tourism industry. Fiscal year 2010 generated \$146,000 from hotel and motel tax. The estimated amount for fiscal year 2011 is \$120,000. It is anticipated that the tourism trade will 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 2011 is \$101,700. This remains lower than previous years due to low interest rates and less funds invested.

**RENTS & ROYALTIES:** Includes rentals and the Gibson Cove Cannery lease agreement and land sold by the City of Kodiak. The estimated amount for fiscal year 2011 is \$95,500.

**OTHER:** Other revenue is revenue from Land Sales in the Enhancement Fund. In fiscal year 2011 the Enhancement Fund is projected to generate \$100,000.

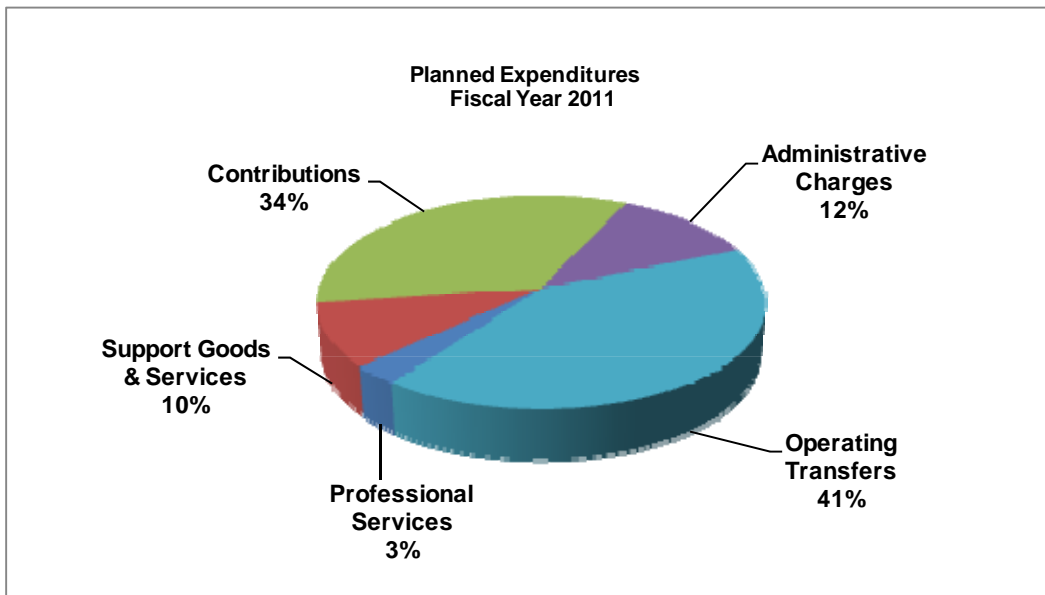
**APPROPRIATION FROM FUND BALANCE:** Change in Fund. Includes the monies appropriated to each fund. The majority of the use of fund balance in fiscal year 2011 is in the Enhancement Fund where fund balance is being returned in the amount of \$130,500, and \$21,700 returned in the Kodiak Fisheries Development Fund. The total estimated amount for fiscal year 2011 is \$151,200.

**TRANSFERS FROM OTHER FUNDS:** Other Financing Sources (Uses). Transfers are revenues from other funding sources. The total estimated amount for fiscal year 2011 is \$110,000 all of which are coming from the Enhancement Fund.

## SPECIAL REVENUE FUNDS

### Planned Expenditures and Other Financing Sources (Uses) for Fiscal Year 2011

The overall expenditure budget for Special Revenue Funds is \$266,000.



**PROFESSIONAL SERVICES:** Includes charges for services in the Kodiak Fisheries Development Association Fund. The total amount projected for fiscal year 2011 is \$8,000.

**SUPPORT GOODS & SERVICES:** Includes charges in the Kodiak Fisheries Development Association Fund. The total amount projected for fiscal year 2011 is \$25,000.

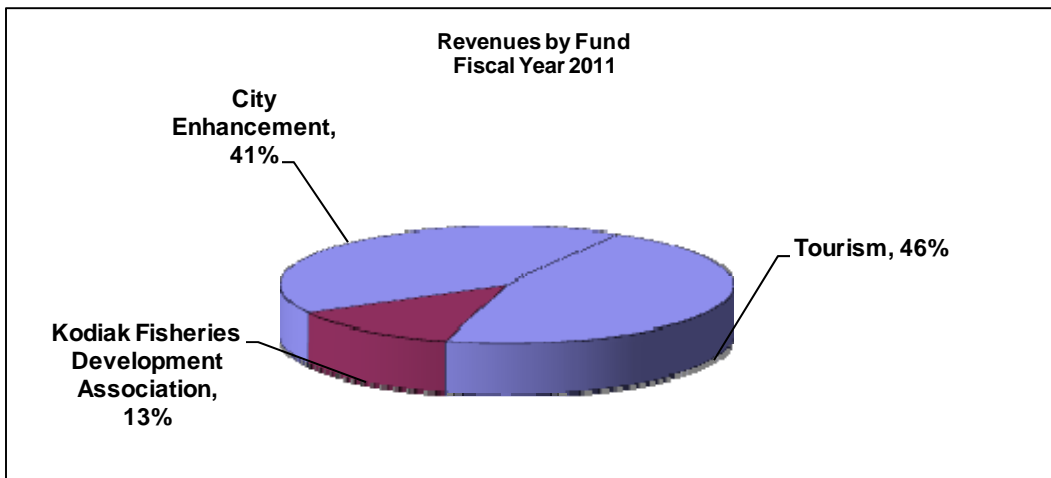
**CONTRIBUTIONS:** (KCC3.08.010) A portion of the receipts from the Hotel & Motel Tax is allocated to the Kodiak Island Convention and Visitors Center for the development of the tourism industry. The estimated amount for fiscal year 2011 is \$91,000.

**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 2011 is \$31,500. The actual amount for fiscal year 2010 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 General Capital Projects Fund in the amount of \$100,000 for a Salary and Compensation Study and to the New Library Project in the amount of \$10,000 as compared to no transfers in 2010.

**SUMMARY BY FUND  
SUMMARY OF REVENUES  
BUDGET - FISCAL YEAR 2011**

|                                 | FY 2011<br>Tourism<br>Program | FY 2011<br>KFDA<br>Fund | FY 2011<br>City<br>Enhancement | FY 2011<br>Total  |
|---------------------------------|-------------------------------|-------------------------|--------------------------------|-------------------|
| <b>REVENUES</b>                 |                               |                         |                                |                   |
| Hotel & Motel Tax               | 120,000                       | -                       | -                              | \$ 120,000        |
| Interest on Investments         | 1,500                         | 200                     | 100,000                        | \$ 101,700        |
| Rents & Royalties               | -                             | 55,000                  | 40,500                         | \$ 95,500         |
| Other                           | -                             | -                       | 100,000                        | \$ 100,000        |
| Appropriation from Fund Balance | 1,000                         | (21,700)                | (130,500)                      | \$ (151,200)      |
| Transfer from Other Funds       | -                             | -                       | -                              | \$ -              |
| <b>TOTAL REVENUES</b>           | <b>\$ 122,500</b>             | <b>\$ 33,500</b>        | <b>\$ 110,000</b>              | <b>\$ 266,000</b> |



**SUMMARY OF EXPENSES**

**BUDGET - FISCAL YEAR 2011**

|                          | FY 2011<br>Tourism<br>Program | FY 2011<br>KFDA<br>Fund | FY 2011<br>City<br>Enhancement | FY 2011<br>Total  |
|--------------------------|-------------------------------|-------------------------|--------------------------------|-------------------|
| <b>EXPENSES</b>          |                               |                         |                                |                   |
| Professional Services    | \$ -                          | \$ 8,000                | \$ -                           | \$ 8,000          |
| Support Goods & Services | -                             | 25,500                  | -                              | 25,500            |
| Contributions            | 91,000                        | -                       | -                              | 91,000            |
| Administrative Charges   | 31,500                        | -                       | -                              | 31,500            |
| Operating Transfers      | -                             | -                       | 110,000                        | 110,000           |
| <b>TOTAL EXPENSES</b>    | <b>\$ 122,500</b>             | <b>\$ 33,500</b>        | <b>\$ 110,000</b>              | <b>\$ 266,000</b> |

**SPECIAL REVENUE FUND  
TOURISM DEVELOPMENT FUND**

---

**PROGRAM DESCRIPTION**

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

**GOALS**

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

**OBJECTIVES**

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

**SIGNIFICANT BUDGET CHANGES**

No significant budget changes.

**TOURISM FUND REVENUE SUMMARY**

**REVENUES**

|                                   | FY 2008<br>Actual        | FY 2009<br>Actual        | FY 2010<br>Budget        | FY 2010<br>Estimated     | FY 2011<br>Budget        |
|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Taxes                             |                          |                          |                          |                          |                          |
| Hotel & Motel Tax                 | \$ 146,385               | \$ 168,366               | \$ 120,000               | \$ 146,000               | \$ 120,000               |
| Penalty & Interest                | 255                      | 99                       | -                        | 279                      | -                        |
| Total Taxes                       | <u>\$ 146,640</u>        | <u>\$ 168,465</u>        | <u>\$ 120,000</u>        | <u>\$ 146,279</u>        | <u>\$ 120,000</u>        |
| Interest                          |                          |                          |                          |                          |                          |
| Interest on Investments           | \$ 2,535                 | \$ 2,049                 | \$ 1,500                 | \$ 404                   | \$ 1,500                 |
| Total Interest                    | <u>\$ 2,535</u>          | <u>\$ 2,049</u>          | <u>\$ 1,500</u>          | <u>\$ 404</u>            | <u>\$ 1,500</u>          |
| Appropriation from Fund Balance   |                          |                          |                          |                          |                          |
| Appropriation from Fund Balance   | \$ -                     | \$ -                     | \$ 1,000                 | \$ -                     | \$ 1,000                 |
| Total Appropriation from Fund Bal | <u>\$ -</u>              | <u>\$ -</u>              | <u>\$ 1,000</u>          | <u>\$ -</u>              | <u>\$ 1,000</u>          |
| <b>Total Revenues</b>             | <u><u>\$ 149,175</u></u> | <u><u>\$ 170,514</u></u> | <u><u>\$ 122,500</u></u> | <u><u>\$ 146,682</u></u> | <u><u>\$ 122,500</u></u> |

**SPECIAL REVENUE FUND  
TOURISM DEVELOPMENT FUND**

---

**EXPENDITURES**

Department 251 - Tourism Fund  
Sub-department 100 - Administration

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Contributions             | \$ 86,000                 | \$ 99,577                 | \$ 91,000                 | \$ 91,000                    | \$ 91,000                 |
| Administrative Charges    | 32,600                    | 31,100                    | 31,500                    | 31,100                       | 31,500                    |
| <b>Total Expenditures</b> | <b>\$ 118,600</b>         | <b>\$ 130,677</b>         | <b>\$ 122,500</b>         | <b>\$ 122,100</b>            | <b>\$ 122,500</b>         |

**PERSONNEL**

Number of Employees

|                      | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Authorized Personnel | 0                         | 0                         | 0                            | 0                         |
| Total                | 0                         | 0                         | 0                            | 0                         |

**PERFORMANCE INDICATORS**

|                                      | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| 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 Bering 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**

No significant budget changes.

**KODIAK FISHERIES DEVELOPMENT ASSOCIATION FUND REVENUE SUMMARY  
REVENUES**

|                                   | FY 2008<br>Actual | FY 2009<br>Actual | FY 2010<br>Budget | FY 2010<br>Estimated | FY 2011<br>Budget |
|-----------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|
| Interest                          |                   |                   |                   |                      |                   |
| Interest on Investments           | \$ 912            | \$ 336            | \$ 200            | \$ 62                | \$ 200            |
| Total Interest                    | \$ 912            | \$ 336            | \$ 200            | \$ 62                | \$ 200            |
| Rents                             |                   |                   |                   |                      |                   |
| Rental from Others                | \$ 67,605         | \$ 45,811         | \$ 55,000         | \$ 44,159            | \$ 55,000         |
| Total Rents                       | \$ 67,605         | \$ 45,811         | \$ 55,000         | \$ 44,159            | \$ 55,000         |
| Appropriation from Fund Balance   |                   |                   |                   |                      |                   |
| Appropriation from Fund Balance   | \$ -              | \$ -              | \$ (21,700)       | \$ -                 | \$ (21,700)       |
| Total Appropriation from Fund Bal | \$ -              | \$ -              | \$ (21,700)       | \$ -                 | \$ (21,700)       |
| <b>Total Revenues</b>             | <b>\$ 68,517</b>  | <b>\$ 46,146</b>  | <b>\$ 33,500</b>  | <b>\$ 44,222</b>     | <b>\$ 33,500</b>  |



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

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**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 17,303                 | \$ 25,743                 | \$ 8,000                  | \$ 25,148                    | \$ 8,000                  |
| Support Goods & Services  | 26,124                    | 22,298                    | 25,500                    | 18,215                       | 25,500                    |
| <b>Total Expenditures</b> | <b>\$ 43,427</b>          | <b>\$ 48,040</b>          | <b>\$ 33,500</b>          | <b>\$ 43,363</b>             | <b>\$ 33,500</b>          |

**PERSONNEL**

Number of Employees

|                      | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Authorized Personnel | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b>         | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| Percent of Individual Process Quotas Leased |                           | 100%                      | 100%                         | 100%                      |

**SPECIAL REVENUE FUND  
CITY ENHANCEMENT FUND**

---

**PROGRAM DESCRIPTION**

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

**GOALS**

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

**OBJECTIVES**

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

**SIGNIFICANT BUDGET CHANGES**

No significant budget changes.

**ENHANCEMENT FUND REVENUE SUMMARY  
REVENUES**

|                                   | <b>FY 2008<br/>Actual</b>  | <b>FY 2009<br/>Actual</b>  | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-----------------------------------|----------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| Interest                          |                            |                            |                           |                              |                           |
| Interest on Investments           | \$ 304,894                 | \$ 265,590                 | \$ 180,000                | \$ 202,375                   | \$ 100,000                |
| Total Interest                    | <u>\$ 304,894</u>          | <u>\$ 265,590</u>          | <u>\$ 180,000</u>         | <u>\$ 202,375</u>            | <u>\$ 100,000</u>         |
| Rents & Royalties                 |                            |                            |                           |                              |                           |
| Gibson Cove Cannery Rental        | \$ 39,450                  | \$ 40,371                  | \$ 40,500                 | \$ 40,502                    | \$ 40,500                 |
| Total Rents & Royalties           | <u>\$ 39,450</u>           | <u>\$ 40,371</u>           | <u>\$ 40,500</u>          | <u>\$ 40,502</u>             | <u>\$ 40,500</u>          |
| Other Revenue                     |                            |                            |                           |                              |                           |
| Other Revenue                     | \$ 707,665                 | \$ 759,154                 | \$ 293,000                | \$ 309,529                   | \$ 100,000                |
| Total Other Revenue               | <u>\$ 707,665</u>          | <u>\$ 759,154</u>          | <u>\$ 293,000</u>         | <u>\$ 309,529</u>            | <u>\$ 100,000</u>         |
| Appropriation from Fund Balance   |                            |                            |                           |                              |                           |
| Appropriation from Fund Balance   | \$ -                       | \$ -                       | \$ (513,500)              | \$ -                         | \$ (130,500)              |
| Total Appropriation from Fund Bal | <u>\$ -</u>                | <u>\$ -</u>                | <u>\$ (513,500)</u>       | <u>\$ -</u>                  | <u>\$ (130,500)</u>       |
| Transfers                         |                            |                            |                           |                              |                           |
| Transfers From Other Funds        | \$ 350,205                 | \$ 1,368,473               | \$ -                      | \$ 28,054                    | \$ -                      |
| Total Transfers                   | <u>\$ 350,205</u>          | <u>\$ 1,368,473</u>        | <u>\$ -</u>               | <u>\$ 28,054</u>             | <u>\$ -</u>               |
| <b>Total Revenues</b>             | <u><u>\$ 1,402,214</u></u> | <u><u>\$ 2,433,587</u></u> | <u><u>\$ -</u></u>        | <u><u>\$ 580,459</u></u>     | <u><u>\$ 110,000</u></u>  |

**SPECIAL REVENUE FUND  
CITY ENHANCEMENT FUND**

**EXPENDITURES**

Department 299 - Enhancement Fund  
Sub-department 100 - Administration

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Transfers       | \$ 1,541,998              | \$ 4,152,190              | \$ -                      | \$ -                         | \$ 110,000                |
| <b>Total Expenditures</b> | <b>\$ 1,541,998</b>       | <b>\$ 4,152,190</b>       | <b>\$ -</b>               | <b>\$ -</b>                  | <b>\$ 110,000</b>         |

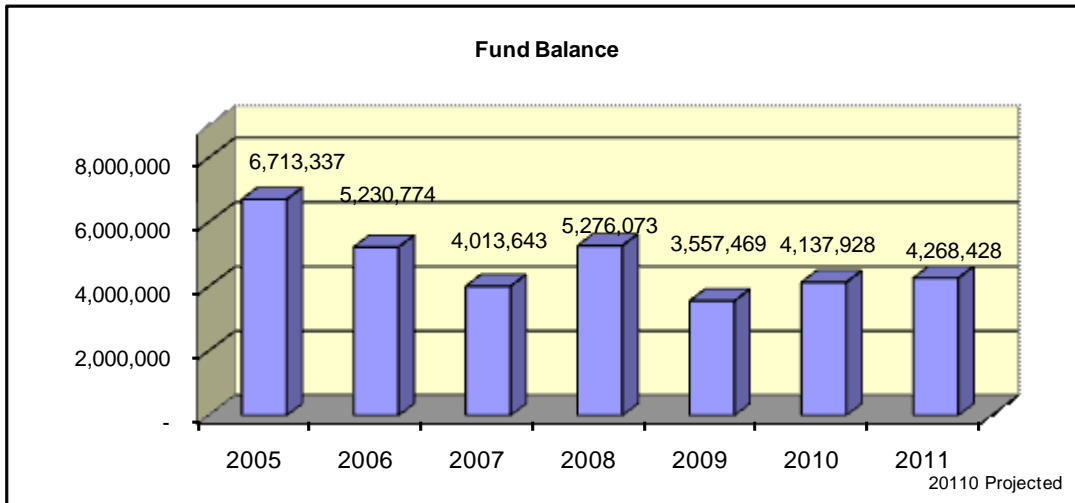
**PERSONNEL**

Number of Employees

|                      | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Authorized Personnel | 0                         | 0                         | 0                            | 0                         |
| Total                | 0                         | 0                         | 0                            | 0                         |

**PERFORMANCE INDICATORS**

|                   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Interest Earnings | \$ 304,894                | \$ 180,000                | \$ 202,375                   | \$ 100,000                |





## 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.
- **Building Improvement Fund - 302**  
This fund provides for new construction and repairs to City buildings.
- **Public Safety Building Fund – 303**  
This fund provides for the construction of a new public safety building to house the police station, contract jail, regional dispatch and emergency operational center.
- **Water Improvement Fund - 305**  
This fund provides for the new construction and major maintenance and improvements to the water collection, water treatment facility and delivery system.
- **Sewer Improvement Fund - 306**  
This fund provides for the new construction and the major maintenance and improvement of the sewer collection system and wastewater treatment plant.
- **Cargo Development Fund - 307**  
This fund provides for the new construction and improvement of cargo piers and port facilities.
- **Harbor and Port Improvement Fund - 308**  
This fund provides for the new construction and improvement of the floats, docks, and breakwater of harbor facilities.
- **Parks and Recreation Improvement Fund - 309**  
This fund provides for the new construction and improvement of City owned parks, trails and recreational facilities.
- **Trident Basin Improvement Fund - 310**  
This fund provides for the improvement of City owned Trident Basin Float Plane Facilities.

## **CAPITAL PROJECTS FUND**

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### **PROGRAM DESCRIPTION**

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

### **GOALS**

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

### **OBJECTIVES**

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

### **SIGNIFICANT BUDGET CHANGES**

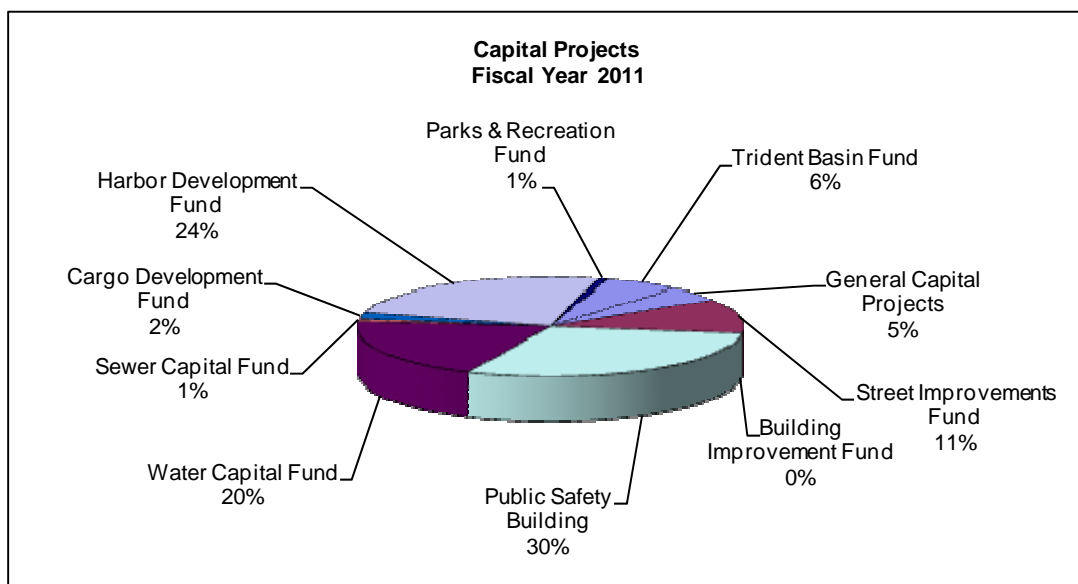
No significant budget changes. Details of project status is shown on the following pages.



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

|                                     | <b>FY-2010<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY-2011<br/>Additions</b> | <b>FY-2011<br/>Budget</b> |
|-------------------------------------|---------------------------|-------------------------------|------------------------------|---------------------------|
| <b>Revenues:</b>                    |                           |                               |                              |                           |
| Fund 300 General Capital Projects   | \$ 4,070,854              | \$ 806,354                    | \$ 695,000                   | \$ 3,969,500              |
| Fund 301 Street Improvements Fund   | 8,204,232                 | 104,280                       | 1,071,000                    | 9,170,952                 |
| Fund 302 Building Improvement Fund  | -                         | -                             | 11,000                       | 11,000                    |
| Fund 303 Public Safety Building     | 22,000,000                | -                             | 2,202,640                    | 24,202,640                |
| Fund 305 Water Capital Fund         | 20,705,460                | 5,030,000                     | 325,000                      | 16,000,460                |
| Fund 306 Sewer Capital Fund         | 4,805,981                 | 4,159,981                     | 15,000                       | 661,000                   |
| Fund 307 Cargo Development Fund     | 1,705,700                 | 20,000                        | 30,000                       | 1,715,700                 |
| Fund 308 Harbor Development Fund    | 20,028,000                | -                             | -                            | 20,028,000                |
| Fund 309 Parks & Recreation Fund    | 608,094                   | -                             | 40,000                       | 648,094                   |
| Fund 310 Trident Basin Improvements | 5,110,584                 | -                             | -                            | 5,110,584                 |
| <b>Total Revenues:</b>              | <b>\$ 87,238,905</b>      | <b>\$ 10,120,615</b>          | <b>\$ 4,389,640</b>          | <b>\$ 81,517,930</b>      |

|                                     |                      |                      |                     |                      |
|-------------------------------------|----------------------|----------------------|---------------------|----------------------|
| <b>Expenses:</b>                    |                      |                      |                     |                      |
| Fund 300 General Capital Projects   | \$ 4,070,854         | \$ 806,354           | \$ 695,000          | \$ 3,959,500         |
| Fund 301 Street Improvements Fund   | 8,204,232            | 104,280              | 1,071,000           | 9,170,952            |
| Fund 302 Building Improvement Fund  | -                    | -                    | 11,000              | 11,000               |
| Fund 303 Public Safety Building     | 22,000,000           | -                    | 2,202,640           | 24,202,640           |
| Fund 305 Water Capital Fund         | 20,705,460           | 5,030,000            | 325,000             | 16,000,460           |
| Fund 306 Sewer Capital Fund         | 4,805,981            | 4,159,981            | 15,000              | 661,000              |
| Fund 307 Cargo Development Fund     | 1,705,700            | 20,000               | 30,000              | 1,715,700            |
| Fund 308 Harbor Development Fund    | 20,028,000           | -                    | -                   | 20,028,000           |
| Fund 309 Parks & Recreation Fund    | 608,094              | -                    | 40,000              | 648,094              |
| Fund 310 Trident Basin Improvements | 5,110,584            | -                    | -                   | 5,110,584            |
| <b>Total Expenses:</b>              | <b>\$ 87,238,905</b> | <b>\$ 10,120,615</b> | <b>\$ 4,389,640</b> | <b>\$ 81,507,930</b> |





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

| <b>FY 2010<br/>LTD Activity</b> | <b>FY-2010<br/>Balance</b> | <b>FY-2011<br/>Budget</b> | <b>FY-2012<br/>Budget</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> |
|---------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ 3,244,791                    | \$ 714,709                 | \$ 142,942                | \$ 142,942                | \$ 142,942                | \$ 142,942                | \$ 142,942                |
| 8,099,952                       | 1,071,000                  | 1,071,000                 | -                         | -                         | -                         | -                         |
| -                               | 11,000                     | 11,000                    | -                         | -                         | -                         | -                         |
| 22,000,000                      | 2,202,640                  | 2,202,640                 | -                         | -                         | -                         | -                         |
| 15,675,460                      | 325,000                    | 325,000                   | -                         | -                         | -                         | -                         |
| 646,000                         | 15,000                     | 15,000                    | -                         | -                         | -                         | -                         |
| 735,700                         | 980,000                    | 630,000                   | 350,000                   | -                         | -                         | -                         |
| 20,028,000                      | 500,000                    | 500,000                   | -                         | -                         | -                         | -                         |
| 608,094                         | 40,000                     | 40,000                    | -                         | -                         | -                         | -                         |
| 5,110,584                       | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$76,148,581</b>             | <b>\$ 5,859,349</b>        | <b>\$ 4,937,582</b>       | <b>\$ 492,942</b>         | <b>\$ 142,942</b>         | <b>\$ 142,942</b>         | <b>\$ 142,942</b>         |
| <br>                            |                            |                           |                           |                           |                           |                           |
| \$ 1,002,825                    | \$ 2,957,856               | \$ 1,570,897              | \$ 1,142,704              | \$ 230,632                | \$ 6,812                  | \$ 6,812                  |
| 3,402,576                       | 5,768,376                  | 2,832,818                 | 2,365,672                 | 569,886                   | -                         | -                         |
| -                               | 11,000                     | 11,000                    | -                         | -                         | -                         | -                         |
| 20,583,734                      | 3,618,906                  | 3,618,906                 | -                         | -                         | -                         | -                         |
| 5,216,777                       | 10,783,683                 | 1,891,131                 | 3,360,148                 | 3,765,108                 | 1,767,296                 | -                         |
| 266,514                         | 394,486                    | 295,889                   | 81,930                    | 16,667                    | -                         | -                         |
| 126,721                         | 978,979                    | 557,958                   | 227,648                   | 193,373                   | -                         | -                         |
| 18,065,796                      | 1,962,204                  | 1,452,959                 | 509,245                   | -                         | -                         | -                         |
| 296,308                         | 351,786                    | 191,478                   | 78,394                    | 61,079                    | 10,876                    | 9,960                     |
| 5,110,584                       | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$54,071,835</b>             | <b>\$26,827,276</b>        | <b>\$12,423,036</b>       | <b>\$ 7,765,741</b>       | <b>\$ 4,836,745</b>       | <b>\$ 1,784,984</b>       | <b>\$ 16,772</b>          |

**300.300 General Capital Projects Fund**

|                                    | <b>FY-2010<br/>LTD Budget</b> | <b>Completed<br/>Projects</b> | <b>FY-2011<br/>Additions</b> | <b>FY-2011<br/>LTD Budget</b> |
|------------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                    |                               |                               |                              |                               |
| Interest on Investments            | \$ -                          | \$ -                          | \$ -                         | \$ -                          |
| State Grants                       | 830,854                       | 116,354                       | -                            | 714,500                       |
| Federal Grants                     | 300,000                       | -                             | -                            | 300,000                       |
| Appropriation from Fund Balance    | 80,000                        | -                             | -                            | 80,000                        |
| <b>Total Revenues</b>              | <b>\$ 1,210,854</b>           | <b>\$ 116,354</b>             | <b>\$ -</b>                  | <b>\$ 1,094,500</b>           |
| <b>Operating Transfers In:</b>     |                               |                               |                              |                               |
| 100 General Fund                   | \$ 2,715,000                  | \$ 690,000                    | \$ 300,000                   | \$ 2,325,000                  |
| 252 Land Development               | 115,000                       | -                             | -                            | 115,000                       |
| 299 Enhancement Fund               | -                             | -                             | 100,000                      | 100,000                       |
| 305 Water Improvement Fund         | 30,000                        | -                             | -                            | 30,000                        |
| 510 Harbor Fund                    | -                             | -                             | 20,000                       | 20,000                        |
| 585 E-911 Fund                     | -                             | -                             | 275,000                      | 275,000                       |
| <b>Total Operating Transfer In</b> | <b>\$ 2,860,000</b>           | <b>\$ 690,000</b>             | <b>\$ 695,000</b>            | <b>\$ 2,865,000</b>           |
| <b>Total Revenues</b>              | <b>\$ 4,070,854</b>           | <b>\$ 806,354</b>             | <b>\$ 695,000</b>            | <b>\$ 3,959,500</b>           |

|   |                     |                   |                   |                     |
|---|---------------------|-------------------|-------------------|---------------------|
| <b>Projects</b>                                     |                     |                   |                   |                     |
| 4001 Near Island Land Development                   | \$ 85,000           | \$ -              | \$ -              | \$ 85,000           |
| 4002 City Land Development                          | 70,000              | -                 | -                 | 70,000              |
| 4009 Compr Records Management Proj                  | 250,000             | -                 | -                 | 250,000             |
| 4013 Museum Building - Phase I                      | 250,000             | -                 | -                 | 250,000             |
| 4014 Municipal Airport Improvements                 | 700,000             | -                 | -                 | 700,000             |
| 4015 Fire Station Deferred Maintenance              | 550,000             | -                 | -                 | 550,000             |
| 4018 Siren Alert Warning System                     | 32,615              | 32,615            | -                 | -                   |
| 4019 Museum Building - Phase II                     | 140,000             | 140,000           | -                 | -                   |
| 4020 Roof & Building Evaluations                    | 1,225,000           | -                 | -                 | 1,225,000           |
| 4021 Home Land Security - EOC Materials             | 1,313               | 1,313             | -                 | -                   |
| 4022 Selief Lane Draining & Investigations          | 50,000              | 50,000            | -                 | -                   |
| 4023 Hazmat Technician Course                       | 46,309              | 46,309            | -                 | -                   |
| 4024 Paint Exterior of Library                      | 70,000              | -                 | -                 | 70,000              |
| 4025 Law Enforcement Training Simulator             | 36,117              | 36,117            | -                 | -                   |
| 4026 Energy Grant KIB/COK                           | 50,000              | -                 | -                 | 50,000              |
| 4027 Ak Shield Hazmat Exercise/Anchorage            | 14,500              | -                 | -                 | 14,500              |
| <b>4028 Financial Software Upgrade</b>              | -                   | -                 | <b>320,000</b>    | <b>320,000</b>      |
| <b>4029 E-911 Upgrade System</b>                    | -                   | -                 | <b>275,000</b>    | <b>275,000</b>      |
| <b>4030 Classification &amp; Compensation Study</b> | -                   | -                 | <b>100,000</b>    | <b>100,000</b>      |
| 4098 Transfer to General Fund                       | 500,000             | 500,000           | -                 | -                   |
| <b>Total Expense</b>                                | <b>\$ 4,070,854</b> | <b>\$ 806,354</b> | <b>\$ 695,000</b> | <b>\$ 3,959,500</b> |

**300 General Capital Projects Fund**

| <b>FY - 2010<br/>LTD Activity</b> | <b>FY-2010<br/>Balance</b> | <b>FY-2011<br/>Budget</b> | <b>FY-2012<br/>Budget</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> |
|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ -                              | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| 49,791                            | 664,709                    | 132,942                   | 132,942                   | 132,942                   | 132,942                   | 132,942                   |
| 250,000                           | 50,000                     | 10,000                    | 10,000                    | 10,000                    | 10,000                    | 10,000                    |
| 80,000                            | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$ 379,791</b>                 | <b>\$ 714,709</b>          | <b>\$ 142,942</b>         | <b>\$ 142,942</b>         | <b>\$ 142,942</b>         | <b>\$ 142,942</b>         | <b>\$ 142,942</b>         |
| <br>                              |                            |                           |                           |                           |                           |                           |
| \$ 2,325,000                      | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| 115,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
| 100,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
| 30,000                            | -                          | -                         | -                         | -                         | -                         | -                         |
| 20,000                            | -                          | -                         | -                         | -                         | -                         | -                         |
| 275,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$ 2,865,000</b>               | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <b>\$ 3,244,791</b>               | <b>\$ 714,709</b>          | <b>\$ 142,942</b>         | <b>\$ 142,942</b>         | <b>\$ 142,942</b>         | <b>\$ 142,942</b>         | <b>\$ 142,942</b>         |
| <br>                              |                            |                           |                           |                           |                           |                           |
| \$ 76,078                         | \$ 8,922                   | \$ 1,784                  | \$ 1,784                  | \$ 1,784                  | \$ 1,784                  | \$ 1,784                  |
| 44,863                            | 25,137                     | 5,027                     | 5,027                     | 5,027                     | 5,027                     | 5,027                     |
| 238,237                           | 11,763                     | 5,881                     | 5,881                     | -                         | -                         | -                         |
| 231,307                           | 18,693                     | 18,693                    | -                         | -                         | -                         | -                         |
| 29,724                            | 671,457                    | 223,819                   | 223,819                   | 223,820                   | -                         | -                         |
| 244,584                           | 305,416                    | 152,708                   | 152,708                   | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| 138,032                           | 1,086,968                  | 543,484                   | 543,484                   | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | 70,000                     | 70,000                    | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | 50,000                     | 50,000                    | -                         | -                         | -                         | -                         |
| -                                 | 14,500                     | 14,500                    | -                         | -                         | -                         | -                         |
| -                                 | <b>320,000</b>             | <b>160,000</b>            | <b>160,000</b>            | -                         | -                         | -                         |
| -                                 | <b>275,000</b>             | <b>275,000</b>            | -                         | -                         | -                         | -                         |
| -                                 | <b>100,000</b>             | <b>50,000</b>             | <b>50,000</b>             | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$ 1,002,825</b>               | <b>\$ 2,957,856</b>        | <b>\$ 1,570,897</b>       | <b>\$ 1,142,704</b>       | <b>\$ 230,632</b>         | <b>\$ 6,812</b>           | <b>\$ 6,812</b>           |

**City of Kodiak  
General Capital Projects Fund - 300  
Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>  | <b>FY 2012</b>  | <b>FY 2013</b>  | <b>FY 2014</b>  | <b>FY 2015</b>  |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Professional Services       | \$ 20,000                   | \$ 19,365                       | \$ 635                 | \$ 127          | \$ 127          | \$ 127          | \$ 127          | \$ 127          |
| Advertising                 | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Transportation              | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Supplies                    | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Machinery & Equipment       | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Engineering/Inspection      | 65,000                      | 56,713                          | 8,287                  | 1,657           | 1,657           | 1,657           | 1,657           | 1,657           |
| Construction                | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| <b>Totals</b>               | <b>\$ 85,000</b>            | <b>\$ 76,078</b>                | <b>\$ 8,922</b>        | <b>\$ 1,784</b> | <b>\$ 1,784</b> | <b>\$ 1,784</b> | <b>\$ 1,784</b> | <b>\$ 1,784</b> |

Cost Beyond 5-years: All available land should be sold w ithin five years  
Source of Funding: \$45,000 transfer from Land Development Fund, \$40,000 transfer from General Fund  
Operating Budget Effect: Funds from land sales w ill be recorded 1/2 to the General Fund & 1/2 to the Enhancement Fund

**Project Title:** *City Land Development* **Project Number:** 4002  
**Project Description:** *For disposal of City land other than at Near Island*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>  | <b>FY 2012</b>  | <b>FY 2013</b>  | <b>FY 2014</b>  | <b>FY 2015</b>  |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Professional Services       | \$ 15,000                   | \$ 10,677                       | \$ 4,323               | \$ 865          | \$ 865          | \$ 865          | \$ 865          | \$ 865          |
| Advertising                 | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Transportation              | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Supplies                    | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Machinery & Equipment       | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Engineering/Inspection      | 55,000                      | 34,186                          | 20,814                 | 4,163           | 4,163           | 4,163           | 4,163           | 4,163           |
| Construction                | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| <b>Totals</b>               | <b>\$ 70,000</b>            | <b>\$ 44,863</b>                | <b>\$ 25,137</b>       | <b>\$ 5,027</b> | <b>\$ 5,027</b> | <b>\$ 5,027</b> | <b>\$ 5,027</b> | <b>\$ 5,027</b> |

Cost Beyond 5-years: All available land should be sold w ithin five years  
Source of Funding: \$70,000 transfer from Land Development Fund  
Operating Budget Effect: Funds from land sales w ill be recorded 1/2 to the General Fund & 1/2 to the Enhancement Fund

**City of Kodiak  
General Capital Projects Fund - 300  
Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>  | <b>FY 2012</b>  | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|-----------------|----------------|----------------|----------------|
| Professional Services       | \$ 250,000                  | \$ 238,237                      | \$ 11,763              | \$ 5,881        | \$ 5,881        | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 250,000</b>           | <b>\$ 238,237</b>               | <b>\$ 11,763</b>       | <b>\$ 5,881</b> | <b>\$ 5,881</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$250,000 transfer from the General Fund  
Operating Budget Effect: Administration costs for implemented records management system will be approximately 1/2 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 Historic Baranov Museum Building.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ 2,000                    | \$ 1,337                        | \$ 663                 | \$ 663           | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Engineering/Inspection      | 63,000                      | 58,976                          | 4,024                  | 4,024            | -              | -              | -              | -              |
| Construction                | 185,000                     | 170,994                         | 14,006                 | 14,006           | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 250,000</b>           | <b>\$ 231,307</b>               | <b>\$ 18,693</b>       | <b>\$ 18,693</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project should be completed in Fiscal Year 2011  
Source of Funding: \$250,000 funded from Federal Grant  
Operating Budget Effect: Restoration of the historic building will reduce utility costs by 2%

**City of Kodiak  
General Capital Projects Fund - 300  
Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b>    | <b>FY 2013</b>    | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|-------------------|-------------------|----------------|----------------|
| Professional Services       | \$ 6,700                    | \$ 2,502                        | \$ 4,198               | \$ 1,399          | \$ 1,399          | \$ 1,399          | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| Engineering/Inspection      | 693,300                     | 27,222                          | 667,259                | 222,419           | 222,419           | 222,420           | -              | -              |
| Construction                | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| <b>Totals</b>               | <b>\$ 700,000</b>           | <b>\$ 29,724</b>                | <b>\$ 671,457</b>      | <b>\$ 223,819</b> | <b>\$ 223,819</b> | <b>\$ 223,820</b> | <b>\$ -</b>    | <b>\$ -</b>    |

**Cost Beyond 5-years:** Project will be completed within five years  
**Source of Funding:** \$700,000 funded from State Grant  
**Operating Budget Effect:** Upon completion of the project the new road will need to be maintained and electricity paid 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 new doors, grading and drainage plan.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b>    | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|-------------------|----------------|----------------|----------------|
| Professional Services       | \$ 1,200                    | \$ 827                          | \$ 373                 | \$ 187            | \$ 187            | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Machinery & Equipment       | 548,800                     | 243,757                         | 305,043                | 152,521           | 152,521           | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 550,000</b>           | <b>\$ 244,584</b>               | <b>\$ 305,416</b>      | <b>\$ 152,708</b> | <b>\$ 152,708</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**Cost Beyond 5-years:** Project will be completed within five years  
**Source of Funding:** \$500,000 transfer from the General Fund, \$50,000 Use of Fund Balance  
**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 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b>    | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|-------------------|----------------|----------------|----------------|
| Professional Services       | \$1,225,000                 | \$ 138,032                      | \$1,086,968            | \$ 543,484        | \$ 543,484        | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| <b>Totals</b>               | <b>\$1,225,000</b>          | <b>\$ 138,032</b>               | <b>\$1,086,968</b>     | <b>\$ 543,484</b> | <b>\$ 543,484</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**Cost Beyond 5-years:** Project will be completed within five years  
**Source of Funding:** \$1,195,000 transfer from the General Fund, \$30,000 transfer from the Water Capital Fund  
**Operating Budget Effect:** When work is implemented it will reduce operating costs in these buildings and extend the life of the facility.

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ 70,000                   | \$ -                            | \$ 70,000              | \$ 70,000        | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 70,000</b>            | <b>\$ -</b>                     | <b>\$ 70,000</b>       | <b>\$ 70,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**Cost Beyond 5-years:** Project will be completed within five years  
**Source of Funding:** \$40,000 transfer from the General Fund, \$30,000 Use of Fund Balance  
**Operating Budget Effect:** Reduction of outside repairs on the aging building

**City of Kodiak  
General Capital Projects Fund - 300  
Fiscal Years 2011 through 2015**

**Project Title:** *Energy Grant - City of Kodiak & Kodiak Island Borough*      **Project Number:** 4026  
**Project Description:** *This project will extend the life of the Kodiak Island Borough Building where the City Administrative offices are located.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Construction                | 50,000                      | -                               | 50,000                 | 50,000           | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 50,000</b>            | <b>\$ -</b>                     | <b>\$ 50,000</b>       | <b>\$ 50,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$50,000 from Federal Grant  
Operating Budget Effect: Reduction of outside repairs on the building and improve energy efficiency.

**Project Title:** *Alaska Shied Hazmat Exercise - Anchorage Alaska*      **Project Number:** 4027  
**Project Description:** *Hazmat training for the Fire Department*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ 14,500                   | \$ -                            | \$ 14,500              | \$ 14,500        | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 14,500</b>            | <b>\$ -</b>                     | <b>\$ 14,500</b>       | <b>\$ 14,500</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$14,500 Home Land Security Grant  
Operating Budget Effect: None



**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2011 through 2015**

**Project Title:** *Financial Software Upgrade to .NET* **Project Number:** 4028  
**Project Description:** *This project will upgrade the current system to a server based system*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b>    | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|-------------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -              | \$ -              | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Machinery & Equipment       | 320,000                     | -                               | 320,000                | 160,000           | 160,000           | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 320,000</b>           | <b>\$ -</b>                     | <b>\$ 320,000</b>      | <b>\$ 160,000</b> | <b>\$ 160,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**Cost Beyond 5-years:** Project will be completed within five years  
**Source of Funding:** \$300,000 transfer from the General Fund, \$20,000 transfer from the Harbor Fund  
**Operating Budget Effect:** Remove the usage of the AS400 technology and reduce operating costs

**Project Title:** *E-911 Upgrade* **Project Number:** 4029  
**Project Description:** *This project will replace and upgrade the existing 20 year old E-911 System*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -              | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Machinery & Equipment       | 275,000                     | -                               | 275,000                | 275,000           | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 275,000</b>           | <b>\$ -</b>                     | <b>\$ 275,000</b>      | <b>\$ 275,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**Cost Beyond 5-years:** Project will be completed within five years  
**Source of Funding:** \$275,000 transfer from the E-911 Enterprise Fund  
**Operating Budget Effect:** Reduce operating costs with more efficient system and more reliability.

**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2011 through 2015**

**Project Title:** *Classification & Compensation Study* **Project Number:** 4030  
**Project Description:** *This project is a result of the City Council directions to proceed with a study of classifications and compensation for employees*

| Expenditure Category   | Estimated<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance | FY<br>2011       | FY<br>2012       | FY<br>2013  | FY<br>2014  | FY<br>2015  |
|------------------------|-------------------------|-----------------------------|--------------------|------------------|------------------|-------------|-------------|-------------|
| Professional Services  | \$ 100,000              | \$ -                        | \$ 100,000         | \$ 50,000        | \$ 50,000        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                       | -                           | -                  | -                | -                | -           | -           | -           |
| Transportation         | -                       | -                           | -                  | -                | -                | -           | -           | -           |
| Supplies               | -                       | -                           | -                  | -                | -                | -           | -           | -           |
| Machinery & Equipment  | -                       | -                           | -                  | -                | -                | -           | -           | -           |
| Engineering/Inspection | -                       | -                           | -                  | -                | -                | -           | -           | -           |
| Construction           | -                       | -                           | -                  | -                | -                | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 100,000</b>       | <b>\$ -</b>                 | <b>\$ 100,000</b>  | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$100,000 transfer from the Enhancement Fund  
Operating Budget Effect: The results of this study will review all job descriptions, classifications and compensation to ensure affordable competitive salaries. Possible changes would be presented to the City Council in the fiscal year 2011 supplemental budget.



**301.320 Street Improvement Fund**

|  | <b>FY 2010<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY 2011<br/>Additions</b> | <b>FY 2011<br/>LTD Budget</b> |
|--|---------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                            |                           |                               |                              |                               |
| Interest on Investment                     | \$ 120,000                | \$ -                          | \$ -                         | \$ 120,000                    |
| State Grants                               | -                         | -                             | -                            | -                             |
| Federal Grants                             | -                         | -                             | -                            | -                             |
| Appropriation from Fund Balance            | 2,844,332                 | 280                           | 621,000                      | 3,465,052                     |
| <b>Total Revenues</b>                      | <b>\$ 2,964,332</b>       | <b>\$ 280</b>                 | <b>\$ 621,000</b>            | <b>\$ 3,585,052</b>           |
| <b>Operating Transfers In:</b>             |                           |                               |                              |                               |
| 100 General Fund                           | \$ 1,206,000              | \$ 6,000                      | \$ 450,000                   | \$ 1,650,000                  |
| 305 Water Capital Fund                     | 688,400                   | 98,000                        | -                            | 590,400                       |
| 306 Sewer Capital Fund                     | 690,400                   | -                             | -                            | 690,400                       |
| 510 Harbor Fund                            | 25,000                    | -                             | -                            | 25,000                        |
| 550 Alaska Drinking Water Loan             | 750,000                   | -                             | -                            | 750,000                       |
| 570 Alaska Clean Water Loan                | 1,000,000                 | -                             | -                            | 1,000,000                     |
| 550 Water Utility Fund                     | 845,100                   | -                             | -                            | 845,100                       |
| 570 Sewer Utility Fund                     | 35,000                    | -                             | -                            | 35,000                        |
| <b>Total Operating Transfer In</b>         | <b>\$ 5,239,900</b>       | <b>\$ 104,000</b>             | <b>\$ 450,000</b>            | <b>\$ 5,585,900</b>           |
| <b>Total Revenues</b>                      | <b>\$ 8,204,232</b>       | <b>\$ 104,280</b>             | <b>\$ 1,071,000</b>          | <b>\$ 9,170,952</b>           |
| <b>Projects</b>                            |                           |                               |                              |                               |
| 5003 Annual Sidewalk/Curb                  | \$ 565,032                | \$ -                          | \$ 75,000                    | \$ 640,032                    |
| 5019 Maple Street/Aleutian Homes Phase III | 3,985,200                 | -                             | 175,000                      | 4,160,200                     |
| 5022 Mill Bay Road & Spot Patching         | 3,449,720                 | -                             | -                            | 3,449,720                     |
| 5023 Gibson Cove Strip Paving              | 280                       | 280                           | -                            | -                             |
| 5024 SPCC Plan - Spill Prevention          | 100,000                   | -                             | -                            | 100,000                       |
| <b>5025 Pavement Repairs</b>               | <b>-</b>                  | <b>-</b>                      | <b>800,000</b>               | <b>800,000</b>                |
| 5098 Transfer to Fund 305 (7026)           | 78,000                    | 78,000                        | -                            | -                             |
| 5098 Transfer to Fund 305 (7027)           | 20,000                    | 20,000                        | -                            | -                             |
| 5098 Transfer to Gen Fund (100)            | 6,000                     | 6,000                         | 21,000                       | 21,000                        |
| <b>Total Expense</b>                       | <b>\$ 8,204,232</b>       | <b>\$ 104,280</b>             | <b>\$ 1,071,000</b>          | <b>\$ 9,170,952</b>           |

**301 Street Improvement Fund**

|           | <b>FY - 2010<br/>LTD Activity</b> | <b>FY 2010<br/>Balance</b> | <b>FY-2011<br/>Budget</b> | <b>FY-2012<br/>Budget</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> |
|-----------|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$        | 120,000                           | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|           | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|           | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|           | 2,844,052                         | 621,000                    | 621,000                   | -                         | -                         | -                         | -                         |
| <b>\$</b> | <b>2,964,052</b>                  | <b>\$ 621,000</b>          | <b>\$ 621,000</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <br>      |                                   |                            |                           |                           |                           |                           |                           |
| \$        | 1,200,000                         | \$ 450,000                 | \$ 450,000                | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|           | 590,400                           | -                          | -                         | -                         | -                         | -                         | -                         |
|           | 690,400                           | -                          | -                         | -                         | -                         | -                         | -                         |
|           | 25,000                            | -                          | -                         | -                         | -                         | -                         | -                         |
|           | 750,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
|           | 1,000,000                         | -                          | -                         | -                         | -                         | -                         | -                         |
|           | 845,100                           | -                          | -                         | -                         | -                         | -                         | -                         |
|           | 35,000                            | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$</b> | <b>5,135,900</b>                  | <b>\$ 450,000</b>          | <b>\$ 450,000</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <b>\$</b> | <b>8,099,952</b>                  | <b>\$ 1,071,000</b>        | <b>\$ 1,071,000</b>       | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <br>      |                                   |                            |                           |                           |                           |                           |                           |
| \$        | 453,163                           | \$ 186,869                 | \$ 186,869                | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|           | 360,957                           | 3,799,243                  | 949,811                   | 2,279,546                 | 569,886                   | -                         | -                         |
|           | 2,588,455                         | 861,265                    | 775,138                   | 86,126                    | -                         | -                         | -                         |
|           | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|           | -                                 | 100,000                    | 100,000                   | -                         | -                         | -                         | -                         |
|           | -                                 | 800,000                    | 800,000                   | -                         | -                         | -                         | -                         |
|           | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|           | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|           | -                                 | 21,000                     | 21,000                    | -                         | -                         | -                         | -                         |
| <b>\$</b> | <b>3,402,576</b>                  | <b>\$ 5,768,376</b>        | <b>\$ 2,832,818</b>       | <b>\$ 2,365,672</b>       | <b>\$ 569,886</b>         | <b>\$ -</b>               | <b>\$ -</b>               |

**City of Kodiak**  
**Street Improvement Fund - 301**  
**Fiscal Years 2011 through 2015**

**Project Title:** *Annual Sidewalk & Curb* **Project Number:** 5003  
**Project Description:** *This project replaces sections of curb, gutter or sidewalks that are a hazard or in need of replacement*

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance   | FY 2011           | FY 2012     | FY 2013     | FY 2014     | FY 2015     |
|------------------------|----------------------|--------------------------|-------------------|-------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 40,000            | \$ 35,299                | \$ 4,701          | \$ 4,701          | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Engineering/Inspection | 40,000               | 35,299                   | 4,701             | 4,701             | -           | -           | -           | -           |
| Construction           | 560,032              | 382,565                  | 177,467           | 177,467           | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 640,032</b>    | <b>\$ 453,163</b>        | <b>\$ 186,869</b> | <b>\$ 186,869</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project is annual and ongoing  
Source of Funding: \$265,000 transfer from the General Fund, \$230,032 Use of Fund Balance, \$120,000 Interest, \$15,000 transfer from Water Fund, and \$10,000 transfer from Sewer Fund  
Operating Budget Effect: Maintenance costs should be lower due to improved utilities, and few claims due to hazardous roads.

**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 2011           | FY 2012            | FY 2013           | FY 2014     | FY 2015     |
|------------------------|----------------------|--------------------------|--------------------|-------------------|--------------------|-------------------|-------------|-------------|
| Professional Services  | \$ 70,000            | \$ 66,471                | \$ 3,529           | \$ 882            | \$ 2,117           | \$ 529            | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                  | -                 | -                  | -                 | -           | -           |
| Transportation         | -                    | -                        | -                  | -                 | -                  | -                 | -           | -           |
| Supplies               | -                    | -                        | -                  | -                 | -                  | -                 | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                  | -                 | -                  | -                 | -           | -           |
| Engineering/Inspection | 110,000              | 75,410                   | 34,590             | 8,647             | 20,754             | 5,188             | -           | -           |
| Construction           | 3,980,200            | 219,076                  | 3,761,125          | 940,281           | 2,256,675          | 564,169           | -           | -           |
| <b>Totals</b>          | <b>\$4,160,200</b>   | <b>\$ 360,957</b>        | <b>\$3,799,243</b> | <b>\$ 949,811</b> | <b>\$2,279,546</b> | <b>\$ 569,886</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$750,000 Alaska Drinking Water Loan, \$1,000,000 Alaska Clean Water Loan, \$805,000 transfer from Water Fund, \$69,000 transfer from Sewer Capital Fund, \$235,000 transfer from General Fund, \$590,400 transfer from Water Capital Fund, \$89,300 Use of Fund Balance  
Operating Budget Effect: Maintenance costs should be lower due to improved utilities.

**City of Kodiak**  
**Street Improvement Fund - 301**  
**Fiscal Years 2011 through 2015**

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

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance   | FY 2011           | FY 2012          | FY 2013     | FY 2014     | FY 2015     |
|------------------------|----------------------|--------------------------|-------------------|-------------------|------------------|-------------|-------------|-------------|
| Professional Services  | \$ 5,000             | \$ 4,477                 | \$ 523            | \$ 471            | \$ 52            | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| Transportation         | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| Supplies               | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| Engineering/Inspection | 8,000                | 6,338                    | 1,663             | 1,496             | 166              | -           | -           | -           |
| Construction           | 3,436,720            | 2,577,641                | 859,079           | 773,171           | 85,908           | -           | -           | -           |
| <b>Totals</b>          | <b>\$3,449,720</b>   | <b>\$ 2,588,455</b>      | <b>\$ 861,265</b> | <b>\$ 775,138</b> | <b>\$ 86,126</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$900,000 transfer from the General Fund, \$2,549,720 Use of Fund Balance  
Operating Budget Effect: Help offset future road maintenance due to improved road conditions.

**Project Title:** *Spill Prevention Control and Counter Measure (SPCC)* **Project Number:** 5024  
**Project Description:** *This project is Environmental Protection Administration (EPA) mandated and will develop a plan*

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance   | FY 2011           | FY 2012     | FY 2013     | FY 2014     | FY 2015     |
|------------------------|----------------------|--------------------------|-------------------|-------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 100,000           | \$ -                     | \$ 100,000        | \$ 100,000        | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Construction           | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 100,000</b>    | <b>\$ -</b>              | <b>\$ 100,000</b> | <b>\$ 100,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$25,000 transfer from Harbor Fund, \$25,000 transfer from Water Fund, \$25,000 transfer from Sewer Fund, \$25,000 Use of Fund Balance  
Operating Budget Effect: This project will meet federal spill prevention requirements and address system inadequacies.

**City of Kodiak**  
**Street Improvement Fund - 301**  
**Fiscal Years 2011 through 2015**

**Project Title:** *Pavement Repairs* **Project Number:** 5025  
**Project Description:** *This project will overlay or remove and replace portions of failing asphalt on City streets or in City parking lots*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -              | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Construction                | 800,000                     | -                               | 800,000                | 800,000           | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 800,000</b>           | <b>\$ -</b>                     | <b>\$ 800,000</b>      | <b>\$ 800,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$179,000 transfer from the General Fund, \$621,000 use of Fund Balance  
Operating Budget Effect: Help offset future road maintenance due to improved road conditions.

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Construction                | 21,000                      | -                               | 21,000                 | 21,000           | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 21,000</b>            | <b>\$ -</b>                     | <b>\$ 21,000</b>       | <b>\$ 21,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$21,000 Use of Fund Balance  
Operating Budget Effect: None





**302.330 Building Improvement Fund**

|                                    | <b>FY 2010<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY 2011<br/>Additions</b> | <b>FY 2011<br/>LTD Budget</b> |
|------------------------------------|---------------------------|-------------------------------|------------------------------|-------------------------------|
| Revenues                           |                           |                               |                              |                               |
| Interest on Investment             | \$ -                      | \$ -                          | \$ 1,000                     | \$ 1,000                      |
| State Grants                       | -                         | -                             | -                            | -                             |
| Federal Grants                     | -                         | -                             | -                            | -                             |
| Appropriation from Fund Balance    | -                         | -                             | -                            | -                             |
| <b>Total Revenues</b>              | <b>\$ -</b>               | <b>\$ -</b>                   | <b>\$ 1,000</b>              | <b>\$ 1,000</b>               |
| Operating Transfers In:            |                           |                               |                              |                               |
| 100 General Fund                   | \$ -                      | \$ -                          | \$ -                         | \$ -                          |
| 299 Enhancement Fund               | -                         | -                             | 10,000                       | 10,000                        |
| <b>Total Operating Transfer In</b> | <b>\$ -</b>               | <b>\$ -</b>                   | <b>\$ 10,000</b>             | <b>\$ 10,000</b>              |
| <b>Total Revenues</b>              | <b>\$ -</b>               | <b>\$ -</b>                   | <b>\$ 11,000</b>             | <b>\$ 11,000</b>              |
| Projects                           |                           |                               |                              |                               |
| <b>6012 New Library</b>            | <b>\$ -</b>               | <b>\$ -</b>                   | <b>\$ 11,000</b>             | <b>\$ 11,000</b>              |
| <b>Total Expense</b>               | <b>\$ -</b>               | <b>\$ -</b>                   | <b>\$ 11,000</b>             | <b>\$ 11,000</b>              |

**302 Building Improvement Fund**

|       | <b>FY - 2010<br/>LTD Activity</b> | <b>FY 2010<br/>Balance</b> | <b>FY-2011<br/>Budget</b> | <b>FY-2012<br/>Budget</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> |
|-------|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$    | -                                 | \$ 1,000                   | \$ 1,000                  | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|       | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|       | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|       | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| <hr/> |                                   |                            |                           |                           |                           |                           |                           |
| \$    | -                                 | \$ 1,000                   | \$ 1,000                  | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|       |                                   |                            |                           |                           |                           |                           |                           |
|       |                                   |                            |                           |                           |                           |                           |                           |
|       |                                   |                            |                           |                           |                           |                           |                           |
| <hr/> |                                   |                            |                           |                           |                           |                           |                           |
| \$    | -                                 | \$ 10,000                  | \$ 10,000                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| <hr/> |                                   |                            |                           |                           |                           |                           |                           |
| \$    | -                                 | \$ 10,000                  | \$ 10,000                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| <hr/> |                                   |                            |                           |                           |                           |                           |                           |
| \$    | -                                 | \$ 11,000                  | \$ 11,000                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| <hr/> |                                   |                            |                           |                           |                           |                           |                           |
| \$    | -                                 | \$ 11,000                  | \$ 11,000                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| <hr/> |                                   |                            |                           |                           |                           |                           |                           |

**City of Kodiak**  
**Building Improvement Fund - 302**  
**Fiscal Years 2011 through 2015**

**Project Title:** *New Library* **Project Number:** 6012  
**Project Description:** *Non Routine - This project is for the construction of a new City Library*

| Expenditure Category   | Estimated<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance | FY<br>2011       | FY<br>2012  | FY<br>2013  | FY<br>2014  | FY<br>2015  |
|------------------------|-------------------------|-----------------------------|--------------------|------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 11,000               | \$ -                        | \$ 11,000          | \$ 11,000        | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| Transportation         | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| Supplies               | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| Machinery & Equipment  | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| Engineering/Inspection | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| Construction           | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 11,000</b>        | <b>\$ -</b>                 | <b>\$ 11,000</b>   | <b>\$ 11,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will not be completed within five years  
Source of Funding: \$10,000 transfer from the Enhancement Fund, \$1,000 Interest  
Operating Budget Effect: This project will improve the public library services.



**303.335 Public Safety Building**

|  | <b>FY-2010<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY-2011<br/>Additions</b> | <b>FY 2011<br/>LTD Budget</b> |
|--|---------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                        |                           |                               |                              |                               |
| State Grants                           | \$ 3,000,000              | \$ -                          | \$ 2,100,000                 | \$ 5,100,000                  |
| State EOC Grant                        | 1,000,000                 | -                             | -                            | 1,000,000                     |
| Appropriation from Fund Balance        | 315,000                   | -                             | -                            | 315,000                       |
| <b>Total Revenues</b>                  | <b>\$ 4,315,000</b>       | <b>\$ -</b>                   | <b>\$ 2,100,000</b>          | <b>\$ 6,415,000</b>           |
| <b>Operating Transfers In:</b>         |                           |                               |                              |                               |
| 100 General Fund                       | \$ 2,200,000              | \$ -                          | \$ -                         | \$ 2,200,000                  |
| 100 General Fund - Bond                | 8,000,000                 | -                             | 102,640                      | 8,102,640                     |
| 299 Enhancement Fund                   | 5,500,000                 | -                             | -                            | 5,500,000                     |
| 300 General Capital Fund               | 1,985,000                 | -                             | -                            | 1,985,000                     |
| <b>Total</b>                           | <b>\$ 17,685,000</b>      | <b>\$ -</b>                   | <b>\$ 102,640</b>            | <b>\$ 17,787,640</b>          |
| <b>Total Revenues</b>                  | <b>\$ 22,000,000</b>      | <b>\$ -</b>                   | <b>\$ 2,202,640</b>          | <b>\$ 24,202,640</b>          |
| <b>Projects</b>                        |                           |                               |                              |                               |
| 6500 Police Station Engineering/Design | \$ 2,000,000              | \$ -                          | \$ -                         | \$ 2,000,000                  |
| 6501 Police Station Construction       | 18,666,667                | -                             | 2,202,640                    | 20,869,307                    |
| 6502 Police Station Construction - EOC | 1,333,333                 | -                             | -                            | 1,333,333                     |
| <b>Total Expense</b>                   | <b>\$ 22,000,000</b>      | <b>\$ -</b>                   | <b>\$ 2,202,640</b>          | <b>\$ 24,202,640</b>          |

**303 Public Safety Building**

|           | <b>FY - 2010<br/>LTD Activity</b> | <b>FY-2010<br/>Balance</b> | <b>FY-2011<br/>Budget</b> | <b>FY-2012<br/>Budget</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> |
|-----------|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$        | 3,000,000                         | 2,100,000                  | 2,100,000                 | -                         | -                         | -                         | -                         |
|           | 1,000,000                         | -                          | -                         | -                         | -                         | -                         | -                         |
|           | 315,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$</b> | <b>4,315,000</b>                  | <b>\$ 2,100,000</b>        | <b>\$ 2,100,000</b>       | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <br>      |                                   |                            |                           |                           |                           |                           |                           |
| \$        | 2,200,000                         | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|           | 8,000,000                         | 102,640                    | 102,640                   | -                         | -                         | -                         | -                         |
|           | 5,500,000                         | -                          | -                         | -                         | -                         | -                         | -                         |
|           | 1,985,000                         | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$</b> | <b>17,685,000</b>                 | <b>\$ 102,640</b>          | <b>\$ 102,640</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <b>\$</b> | <b>22,000,000</b>                 | <b>\$ 2,202,640</b>        | <b>\$ 2,202,640</b>       | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <br>      |                                   |                            |                           |                           |                           |                           |                           |
| <br>      |                                   |                            |                           |                           |                           |                           |                           |
| \$        | 1,995,368                         | \$ 4,632                   | \$ 4,632                  | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|           | 17,255,033                        | 3,614,274                  | 3,614,274                 | -                         | -                         | -                         | -                         |
|           | 1,333,333                         | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$</b> | <b>20,583,734</b>                 | <b>\$ 3,618,906</b>        | <b>\$ 3,618,906</b>       | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |

**City of Kodiak  
General Capital Projects Fund - 303  
Fiscal Years 2011 through 2015**

**Project Title:** *Public Safety Building Construction* **Project Number:** 6500  
**Project Description:** *Non Routine - Engineering & design fees for the new Police Station.*

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance | FY 2011         | FY 2012     | FY 2013     | FY 2014     | FY 2015     |
|------------------------|----------------------|--------------------------|-----------------|-----------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 20,000            | \$ 15,934                | \$ 4,066        | \$ 4,066        | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -               | -               | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -               | -               | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -               | -               | -           | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -               | -               | -           | -           | -           | -           |
| Engineering/Inspection | 1,980,000            | 1,979,434                | 566             | 566             | -           | -           | -           | -           |
| Construction           | -                    | -                        | -               | -               | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 2,000,000</b>  | <b>\$ 1,995,368</b>      | <b>\$ 4,632</b> | <b>\$ 4,632</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$1,800,000 transfer from the General Capital Fund, \$200,000 transfer from the General Fund  
Operating Budget Effect: Increases in operating costs due to a much larger building and more beds has been budgeted.

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

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance     | FY 2011             | FY 2012     | FY 2013     | FY 2014     | FY 2015     |
|------------------------|----------------------|--------------------------|---------------------|---------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 50,000            | \$ 34,719                | \$ 15,281           | \$ 15,281           | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                   | -                   | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                   | -                   | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                   | -                   | -           | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                   | -                   | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                   | -                   | -           | -           | -           | -           |
| Construction           | 20,819,307           | 17,220,313               | 3,598,994           | 3,598,994           | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$20,869,307</b>  | <b>\$17,255,033</b>      | <b>\$ 3,614,274</b> | <b>\$ 3,614,274</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$4,100,000 State Grants, \$1,900,000 transfer from the General Fund, \$102,640 Interest, \$8,000,000 Bond Sale, \$5,500,000 transfer from the Enhancement Fund, \$266,667 Use of Fund Balance  
Operating Budget Effect: Increases in operating costs due to a much larger building and more beds has been budgeted.



**City of Kodiak**  
**General Capital Projects Fund - 303**  
**Fiscal Years 2011 through 2015**

**Project Title:** *Police Station/ Emergency Operations Center* **Project Number:** 6502  
**Project Description:** *Non Routine - Construct regional Emergency Operations Center to support emergency management response and coordination.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b> | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Engineering/Inspection      | 1,333,333                   | 1,333,333                       | -                      | -              | -              | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 1,333,333</b>         | <b>\$ 1,333,333</b>             | <b>\$ -</b>            | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$1,000,000 FEMA Grant and \$333,333 General Fund dollars  
Operating Budget Effect: Increases in operating costs due to a much larger building.

**305.340 Water Improvement Fund**

|                                    | <b>FY-2010<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY-2011<br/>Additions</b> | <b>FY 2011<br/>LTD Budget</b> |
|------------------------------------|---------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                    |                           |                               |                              |                               |
| Interest on Investments            | \$ -                      | \$ -                          | \$ -                         | \$ -                          |
| State Grants                       | 6,045,000                 | 1,481,000                     | -                            | 4,564,000                     |
| Water Utility Sales (10%)          | 177,000                   | 177,000                       | -                            | -                             |
| Appropriation from Fund Balance    | 1,196,140                 | 361,000                       | 100,000                      | 935,140                       |
| <b>Total Revenues</b>              | <b>\$ 7,418,140</b>       | <b>\$ 2,019,000</b>           | <b>\$ 100,000</b>            | <b>\$ 5,499,140</b>           |
| <b>Operating Transfers In:</b>     |                           |                               |                              |                               |
| 301 Street Improvement Fund        | \$ 1,128,460              | \$ 770,000                    | \$ -                         | \$ 358,460                    |
| 306 Sewer Capital Fund             | 200,000                   | -                             | -                            | 200,000                       |
| 550 Alaska Drinking Water Loan     | 8,503,930                 | 550,000                       | -                            | 7,953,930                     |
| 570 Alaska Clean Water Loan        | 1,891,930                 | 550,000                       | -                            | 1,341,930                     |
| 550 Water Utility Fund             | 1,335,000                 | 1,111,000                     | 225,000                      | 449,000                       |
| 570 Sewer Utility Fund             | 228,000                   | 30,000                        | -                            | 198,000                       |
| <b>Total Operating Transfer In</b> | <b>\$ 13,287,320</b>      | <b>\$ 3,011,000</b>           | <b>\$ 225,000</b>            | <b>\$ 10,501,320</b>          |
| <b>Total Revenues</b>              | <b>\$ 20,705,460</b>      | <b>\$ 5,030,000</b>           | <b>\$ 325,000</b>            | <b>\$ 16,000,460</b>          |

**Projects**

|  |                      |                     |                   |                      |
|--|----------------------|---------------------|-------------------|----------------------|
| 7016 Aleutian Homes Water & Sewer Replacement Project Phase II Willow Street | \$ 3,685,000         | \$ 3,685,000        | \$ -              | \$ -                 |
| 7018 Upgrade Water Main Armstrong - Rez                                      | 880,000              | 880,000             | -                 | -                    |
| 7020 UV Pre/Final Design Secondary Water Treatment Facility                  | 800,000              | -                   | 100,000           | 900,000              |
| 7021 Phase II Downtown Comprehensive Water, Sewer, & Storm Drain             | 850,000              | -                   | -                 | 850,000              |
| 7022 Aleutian Homes Water & Sewer Replacement Project: Phase IV              | 4,885,460            | -                   | -                 | 4,885,460            |
| 7023 UV Water Treatment Facility Construction                                | 8,800,000            | -                   | -                 | 8,800,000            |
| 7024 Utility Rate Study  | 40,000               | -                   | -                 | 40,000               |
| 7025 Periodic Dam Safety Inspections   | 40,000               | -                   | -                 | 40,000               |
| 7026 Aleutian Homes Water & Sewer  | 260,000              | -                   | -                 | 260,000              |
| 7027 Preparation/Application for 2008 EPA                                    | 70,000               | 70,000              | -                 | -                    |
| 7028 Piller Creek Spillway Repair  | 120,000              | 120,000             | -                 | -                    |
| <b>7029 Monashka Pump House Feasibility Study</b>                            | <b>-</b>             | <b>-</b>            | <b>225,000</b>    | <b>225,000</b>       |
| 7098 Transfer to 300 - Project 4020  | 275,000              | 275,000             | -                 | -                    |
| <b>Total Expense</b>   | <b>\$ 20,705,460</b> | <b>\$ 5,030,000</b> | <b>\$ 325,000</b> | <b>\$ 16,000,460</b> |

**305 Water Improvement Fund**

| <b>FY - 2010<br/>LTD Activity</b> | <b>FY-2010<br/>Balance</b> | <b>FY-2011<br/>Budget</b> | <b>FY-2012<br/>Budget</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> |
|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ -                              | \$ -                       |                           |                           |                           |                           |                           |
| 4,564,000                         | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| 835,140                           | 100,000                    | 100,000                   | -                         | -                         | -                         | -                         |
| <b>\$ 5,399,140</b>               | <b>\$ 100,000</b>          | <b>\$ 100,000</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| \$ 358,460                        | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| 200,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
| 7,953,930                         | -                          | -                         | -                         | -                         | -                         | -                         |
| 1,341,930                         | -                          | -                         | -                         | -                         | -                         | -                         |
| 224,000                           | 225,000                    | 225,000                   | -                         | -                         | -                         | -                         |
| 198,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$ 10,276,320</b>              | <b>\$ 225,000</b>          | <b>\$ 225,000</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <b>\$ 15,675,460</b>              | <b>\$ 325,000</b>          | <b>\$ 325,000</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <br>                              |                            |                           |                           |                           |                           |                           |
| \$ -                              | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| 455,629                           | 444,371                    | 222,185                   | 111,093                   | 111,093                   | -                         | -                         |
| 368,320                           | 481,680                    | 361,260                   | 120,420                   | -                         | -                         | -                         |
| 4,275,885                         | 609,575                    | 152,394                   | 365,745                   | 91,436                    | -                         | -                         |
| 3,518                             | 8,796,482                  | 879,648                   | 2,638,945                 | 3,518,593                 | 1,759,296                 | -                         |
| 12,399                            | 27,601                     | <b>6,900</b>              | <b>16,561</b>             | <b>4,140</b>              | -                         | -                         |
| -                                 | 40,000                     | <b>4,000</b>              | <b>12,000</b>             | <b>16,000</b>             | <b>8,000</b>              | -                         |
| 101,025                           | 158,975                    | <b>39,744</b>             | <b>95,385</b>             | <b>23,846</b>             | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | 225,000                    | 225,000                   | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$ 5,216,777</b>               | <b>\$ 10,783,683</b>       | <b>\$ 1,891,131</b>       | <b>\$ 3,360,148</b>       | <b>\$ 3,765,108</b>       | <b>\$ 1,767,296</b>       | <b>\$ -</b>               |

**City of Kodiak**  
**Water Improvement Fund - 305**  
**Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b>    | <b>FY 2013</b>    | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|-------------------|-------------------|----------------|----------------|
| Professional Services       | \$ 10,000                   | \$ 7,222                        | \$ 2,778               | \$ 1,389          | \$ 694            | \$ 694            | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| Engineering/Inspection      | 890,000                     | 448,407                         | 441,593                | 220,796           | 110,398           | 110,398           | -              | -              |
| Construction                | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| <b>Totals</b>               | <b>\$ 900,000</b>           | <b>\$ 455,629</b>               | <b>\$ 444,371</b>      | <b>\$ 222,185</b> | <b>\$ 111,093</b> | <b>\$ 111,093</b> | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$750,000 Alaska Drinking Water Loan, \$150,000 use of Fund Balance  
Operating Budget Effect: Design phase, no budget impact.

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b>    | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|-------------------|----------------|----------------|----------------|
| Professional Services       | \$ 10,000                   | \$ 7,403                        | \$ 2,597               | \$ 1,948          | \$ 649            | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Engineering/Inspection      | 840,000                     | 360,917                         | 479,083                | 359,312           | 119,771           | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 850,000</b>           | <b>\$ 368,320</b>               | <b>\$ 481,680</b>      | <b>\$ 361,260</b> | <b>\$ 120,420</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$341,930 Alaska Drinking Water Loan, \$341,930 Alaska Clean Water Loan, \$166,140 Use of Fund Balance  
Operating Budget Effect: Design phase, no budget impact.

**City of Kodiak**  
**Water Improvement Fund - 305**  
**Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b>    | <b>FY 2013</b>   | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|-------------------|------------------|----------------|----------------|
| Professional Services       | \$ 300,000                  | \$ 255,819                      | \$ 44,181              | \$ 11,045         | \$ 26,509         | \$ 6,627         | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -                 | -                | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -                 | -                | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -                 | -                | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -                 | -                | -              | -              |
| Engineering/Inspection      | 200,000                     | 193,282                         | 6,718                  | 1,680             | 4,031             | 1,008            | -              | -              |
| Construction                | 4,385,460                   | 3,826,785                       | 558,675                | 139,669           | 335,205           | 83,801           | -              | -              |
| <b>Totals</b>               | <b>\$4,885,460</b>          | <b>\$ 4,275,885</b>             | <b>\$ 609,575</b>      | <b>\$ 152,394</b> | <b>\$ 365,745</b> | <b>\$ 91,436</b> | <b>\$ -</b>    | <b>\$ -</b>    |

**Cost Beyond 5-years:** Project will be completed within five years  
**Source of Funding:** \$1,764,000 State Grant, \$579,000 Use of Fund Balance, \$1,000,000 Alaska Clean Water Loan, \$862,000 Alaska Drinking Water Loan, \$100,000 transfer from the Water Fund, \$100,000 transfer from the Sewer Fund, \$200,000 transfer from the Sewer Capital Fund, \$280,460 transfer from the Street Improvement Fund  
**Operating Budget Effect:** Should have little effect on the budget due to newer lines and therefore less maintenance.

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b>     | <b>FY 2013</b>      | <b>FY 2014</b>      | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|--------------------|---------------------|---------------------|----------------|
| Professional Services       | \$ 5,000                    | \$ 3,518                        | \$ 1,482               | \$ 148            | \$ 445             | \$ 593              | \$ 296              | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -                  | -                   | -                   | -              |
| Transportation              | -                           | -                               | -                      | -                 | -                  | -                   | -                   | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -                  | -                   | -                   | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -                  | -                   | -                   | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                 | -                  | -                   | -                   | -              |
| Construction                | 8,795,000                   | -                               | 8,795,000              | 879,500           | 2,638,500          | 3,518,000           | 1,759,000           | -              |
| <b>Totals</b>               | <b>\$8,800,000</b>          | <b>\$ 3,518</b>                 | <b>\$8,796,482</b>     | <b>\$ 879,648</b> | <b>\$2,638,945</b> | <b>\$ 3,518,593</b> | <b>\$ 1,759,296</b> | <b>\$ -</b>    |

**Cost Beyond 5-years:** Project will be completed within five years  
**Source of Funding:** \$2,800,000 State Grant, \$6,000,000 Alaska Drinking Water Loan  
**Operating Budget Effect:** Future water treatment costs will be increased due to the new UV treatment.

**City of Kodiak**  
**Water Improvement Fund - 305**  
**Fiscal Years 2011 through 2015**

**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 recommended changes to the next 5 year rate plan before adoption by the City Council.*

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance  | FY 2011         | FY 2012          | FY 2013         | FY 2014     | FY 2015     |
|------------------------|----------------------|--------------------------|------------------|-----------------|------------------|-----------------|-------------|-------------|
| Professional Services  | \$ 40,000            | \$ 12,399                | \$ 27,601        | \$ 6,900        | \$ 16,561        | \$ 4,140        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                | -               | -                | -               | -           | -           |
| Transportation         | -                    | -                        | -                | -               | -                | -               | -           | -           |
| Supplies               | -                    | -                        | -                | -               | -                | -               | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                | -               | -                | -               | -           | -           |
| Engineering/Inspection | -                    | -                        | -                | -               | -                | -               | -           | -           |
| Construction           | -                    | -                        | -                | -               | -                | -               | -           | -           |
| <b>Totals</b>          | <b>\$ 40,000</b>     | <b>\$ 12,399</b>         | <b>\$ 27,601</b> | <b>\$ 6,900</b> | <b>\$ 16,561</b> | <b>\$ 4,140</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Continuous  
Source of Funding: \$20,000 transfer from the Water Fund, \$20,000 transfer from the Sewer Fund  
Operating Budget Effect: Improve Fund Balance and secure funds for future projects

**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 2011         | FY 2012          | FY 2013          | FY 2014         | FY 2015     |
|------------------------|----------------------|--------------------------|------------------|-----------------|------------------|------------------|-----------------|-------------|
| Professional Services  | \$ 40,000            | \$ -                     | \$ 40,000        | \$ 4,000        | \$ 12,000        | \$ 16,000        | \$ 8,000        | \$ -        |
| Advertising            | -                    | -                        | -                | -               | -                | -                | -               | -           |
| Transportation         | -                    | -                        | -                | -               | -                | -                | -               | -           |
| Supplies               | -                    | -                        | -                | -               | -                | -                | -               | -           |
| Machinery & Equipment  | -                    | -                        | -                | -               | -                | -                | -               | -           |
| Engineering/Inspection | -                    | -                        | -                | -               | -                | -                | -               | -           |
| Construction           | -                    | -                        | -                | -               | -                | -                | -               | -           |
| <b>Totals</b>          | <b>\$ 40,000</b>     | <b>\$ -</b>              | <b>\$ 40,000</b> | <b>\$ 4,000</b> | <b>\$ 12,000</b> | <b>\$ 16,000</b> | <b>\$ 8,000</b> | <b>\$ -</b> |

Cost Beyond 5-years: Continuous  
Source of Funding: \$40,000 Use of Fund Balance  
Operating Budget Effect: This inspection is required every 3 years.

**City of Kodiak**  
**Water Improvement Fund - 305**  
**Fiscal Years 2011 through 2015**

**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 2011          | FY 2012          | FY 2013          | FY 2014     | FY 2015     |
|------------------------|----------------------|--------------------------|-------------------|------------------|------------------|------------------|-------------|-------------|
| Professional Services  | \$ 1,500             | \$ 1,007                 | \$ 493            | \$ 123           | \$ 296           | \$ 74            | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                | -                | -                | -           | -           |
| Transportation         | -                    | -                        | -                 | -                | -                | -                | -           | -           |
| Supplies               | -                    | -                        | -                 | -                | -                | -                | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                 | -                | -                | -                | -           | -           |
| Engineering/Inspection | 258,500              | 100,018                  | 158,482           | 39,621           | 95,089           | 23,772           | -           | -           |
| Construction           | -                    | -                        | -                 | -                | -                | -                | -           | -           |
| <b>Totals</b>          | <b>\$ 260,000</b>    | <b>\$ 101,025</b>        | <b>\$ 158,975</b> | <b>\$ 39,744</b> | <b>\$ 95,385</b> | <b>\$ 23,846</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$78,000 Transfer from Street Improvement Fund, \$104,000 transfer from the Water Fund, \$78,000 transfer from the 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:** *Monashka Pump House Feasibility Study* **Project Number:** 7029  
**Project Description:** *This project will assess building structure for seismic and life safety, and electrical system for upgrades.*

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance   | FY 2011          | FY 2012          | FY 2013          | FY 2014          | FY 2015     |
|------------------------|----------------------|--------------------------|-------------------|------------------|------------------|------------------|------------------|-------------|
| Professional Services  | \$ 225,000           | \$ -                     | \$ 225,000        | \$ 22,500        | \$ 67,500        | \$ 90,000        | \$ 45,000        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                | -                | -                | -                | -           |
| Transportation         | -                    | -                        | -                 | -                | -                | -                | -                | -           |
| Supplies               | -                    | -                        | -                 | -                | -                | -                | -                | -           |
| Machinery & Equipment  | -                    | -                        | -                 | -                | -                | -                | -                | -           |
| Engineering/Inspection | -                    | -                        | -                 | -                | -                | -                | -                | -           |
| Construction           | -                    | -                        | -                 | -                | -                | -                | -                | -           |
| <b>Totals</b>          | <b>\$ 225,000</b>    | <b>\$ -</b>              | <b>\$ 225,000</b> | <b>\$ 22,500</b> | <b>\$ 67,500</b> | <b>\$ 90,000</b> | <b>\$ 45,000</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$225,000 Transfer from the Water Fund  
Operating Budget Effect: Feasibility study with little impact on budget

**306.350 Sewer Improvement Fund**

|                                    | <b>FY-2010<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY-2011<br/>Additions</b> | <b>FY-2011<br/>LTD Budget</b> |
|------------------------------------|---------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                    |                           |                               |                              |                               |
| Interest on Investment             | \$ -                      | \$ -                          | \$ -                         | \$ -                          |
| State Grants                       | -                         | -                             | -                            | -                             |
| Sewer Utility Sales (10%)          | 26,000                    | -                             | -                            | 26,000                        |
| Appropriation from Fund Balance    | 1,305,000                 | 685,000                       | -                            | 620,000                       |
| <b>Total Revenues</b>              | <b>\$ 1,331,000</b>       | <b>\$ 685,000</b>             | <b>\$ -</b>                  | <b>\$ 646,000</b>             |
| <b>Operating Transfers In:</b>     |                           |                               |                              |                               |
| 301 Street Improvement Fund        | \$ 143,416                | \$ 143,416                    | \$ 15,000                    | \$ 15,000                     |
| 305 Water improvement Fund         | 230,000                   | 230,000                       | -                            | -                             |
| 550 Water Utility Fund             | 1,480,000                 | 1,480,000                     | -                            | -                             |
| 570 Sewer Utility Fund             | 1,621,565                 | 1,621,565                     | -                            | -                             |
| <b>Total Operating Transfer In</b> | <b>\$ 3,474,981</b>       | <b>\$ 3,474,981</b>           | <b>\$ 15,000</b>             | <b>\$ 15,000</b>              |
| <b>Total Revenues</b>              | <b>\$ 4,805,981</b>       | <b>\$ 4,159,981</b>           | <b>\$ 15,000</b>             | <b>\$ 661,000</b>             |

**Projects**

|  |                     |                     |                  |                   |
|--|---------------------|---------------------|------------------|-------------------|
| <b>Downtown Water &amp; Sewer</b>                      |                     |                     |                  |                   |
| 7500 Replacement project Phase I("Y" Intersection)     | \$ 3,452,981        | \$ 3,452,981        | \$ -             | \$ -              |
| 7503 Mill Bay Lift Stations Upgrade                    | 257,000             | 257,000             | -                | -                 |
| 7508 Lift Station Electrical Repairs (5)               | 26,000              | -                   | -                | 26,000            |
| 7509 Upgrade Lift Station #1                           | 150,000             | -                   | -                | 150,000           |
| 7510 Sludge Study                                      | 270,000             | -                   | -                | 270,000           |
| 7511 I & I Data Management                             | 50,000              | -                   | -                | 50,000            |
| 7512 Aeration Basin Air Control System                 | 150,000             | -                   | -                | 150,000           |
| <b>7513 Inflow &amp; Infiltration Repair Materials</b> | <b>-</b>            | <b>-</b>            | <b>15,000</b>    | <b>15,000</b>     |
| 7598 Transfers   | 450,000             | 450,000             | -                | -                 |
| <b>Total Expense</b>                                   | <b>\$ 4,805,981</b> | <b>\$ 4,159,981</b> | <b>\$ 15,000</b> | <b>\$ 661,000</b> |



**306 Sewer Improvement Fund**

|    | <b>FY - 2010<br/>LTD Activity</b> | <b>FY-2010<br/>Balance</b> | <b>FY-2011<br/>Budget</b> | <b>FY-2012<br/>Budget</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> |
|----|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|    | 26,000                            | -                          | -                         | -                         | -                         | -                         | -                         |
|    | 620,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
| \$ | 646,000                           | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | -                                 | \$ 15,000                  | \$ 15,000                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| \$ | -                                 | \$ 15,000                  | \$ 15,000                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 646,000                           | \$ 15,000                  | \$ 15,000                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |

|    |         |            |            |           |           |      |      |
|----|---------|------------|------------|-----------|-----------|------|------|
| \$ | -       | \$ -       | \$ -       | \$ -      | \$ -      | \$ - | \$ - |
|    | -       | -          | -          | -         | -         | -    | -    |
|    | 1,079   | 24,921     | 19,936     | 4,984     | -         | -    | -    |
|    | 270     | 149,730    | 121,130    | 28,600    | -         | -    | -    |
|    | 265,164 | 4,836      | 3,156      | 1,680     | -         | -    | -    |
|    | -       | 50,000     | 16,667     | 16,667    | 16,667    | -    | -    |
|    | -       | 150,000    | 120,000    | 30,000    | -         | -    | -    |
|    | -       | 15,000     | 15,000     | -         | -         | -    | -    |
|    | -       | -          | -          | -         | -         | -    | -    |
| \$ | 266,514 | \$ 394,486 | \$ 295,889 | \$ 81,930 | \$ 16,667 | \$ - | \$ - |

**City of Kodiak**  
**Sewer Improvement Fund - 306**  
**Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b>  | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|-----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -            | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -               | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -               | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -               | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -               | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -               | -              | -              | -              |
| Construction                | 26,000                      | 1,079                           | 24,921                 | 19,936           | 4,984           | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 26,000</b>            | <b>\$ 1,079</b>                 | <b>\$ 24,921</b>       | <b>\$ 19,936</b> | <b>\$ 4,984</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$26,000 Sewer Utility Fees  
Operating Budget Effect: Reduce operating cost.

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b>   | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|------------------|----------------|----------------|----------------|
| 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           | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 150,000</b>           | <b>\$ 270</b>                   | <b>\$ 149,730</b>      | <b>\$ 121,130</b> | <b>\$ 28,600</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$150,000 Use of Fund Balance  
Operating Budget Effect: Should decrease maintenance costs.

**City of Kodiak**  
**Sewer Improvement Fund - 306**  
**Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>  | <b>FY 2012</b>  | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|-----------------|----------------|----------------|----------------|
| Professional Services       | \$ 260,000                  | \$ 256,438                      | \$ 3,562               | \$ 2,137        | \$ 1,425        | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Construction                | 10,000                      | 8,727                           | 1,273                  | 1,019           | 255             | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 270,000</b>           | <b>\$ 265,164</b>               | <b>\$ 4,836</b>        | <b>\$ 3,156</b> | <b>\$ 1,680</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$270,000 Use of Fund Balance  
Operating Budget Effect: No budget effect.

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b>   | <b>FY 2013</b>   | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|------------------|----------------|----------------|
| Professional Services       | \$ 50,000                   | \$ -                            | \$ 50,000              | \$ 16,667        | \$ 16,667        | \$ 16,667        | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -                | -                | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -                | -                | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -                | -                | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -                | -                | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -                | -                | -              | -              |
| Construction                | -                           | -                               | -                      | -                | -                | -                | -              | -              |
| <b>Totals</b>               | <b>\$ 50,000</b>            | <b>\$ -</b>                     | <b>\$ 50,000</b>       | <b>\$ 16,667</b> | <b>\$ 16,667</b> | <b>\$ 16,667</b> | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$50,000 Use of Fund Balance  
Operating Budget Effect: When implemented should decrease operating costs.

**307.360 Cargo Development Fund**

|   | <b>FY-2010<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY-2011<br/>Additions</b> | <b>FY-2011<br/>LTD Budget</b> |
|---|---------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>   |                           |                               |                              |                               |
| Interest on Investment  | \$ -                      | \$ -                          | \$ -                         | \$ -                          |
| State Grants  | 950,000                   | -                             | -                            | 950,000                       |
| Appropriation from Fund Balance   | 735,700                   | -                             | 30,000                       | 765,700                       |
| <b>Total Revenues</b>   | <b>\$ 1,685,700</b>       | <b>\$ -</b>                   | <b>\$ 30,000</b>             | <b>\$ 1,715,700</b>           |
| <b>Operating Transfers In:</b>  |                           |                               |                              |                               |
| 100 General Fund  | \$ -                      | \$ -                          | \$ -                         | \$ -                          |
| 500 Cargo Fund  | 20,000                    | 20,000                        | -                            | -                             |
| 510 Harbor Fund   | -                         | -                             | -                            | -                             |
| <b>Total Operating Transfer In</b>  | <b>\$ 20,000</b>          | <b>\$ 20,000</b>              | <b>\$ -</b>                  | <b>\$ -</b>                   |
| <b>Total Revenues</b>   | <b>\$ 1,705,700</b>       | <b>\$ 20,000</b>              | <b>\$ 30,000</b>             | <b>\$ 1,715,700</b>           |
| <b>Projects</b>   |                           |                               |                              |                               |
| 8011 Overhead Door  | \$ 20,000                 | \$ 20,000                     | \$ -                         | \$ -                          |
| 8012 Pier III Fender Timber   | 360,000                   | -                             | -                            | 360,000                       |
| 8013 Inspection/Design Pier III   | 250,000                   | -                             | -                            | 250,000                       |
| 8014 Warehouse Window Replacement   | 40,000                    | -                             | -                            | 40,000                        |
| 8015 Cruise Ship Facility Planning  | 250,000                   | -                             | -                            | 250,000                       |
| 8016 Cruise Ship Dock (Pier II) and<br>Pedestrian Improvements Between<br>Downtown Kodiak | 700,000                   | -                             | -                            | 700,000                       |
| 8017 Inspection Pier II & Inner Harbor<br>Docks   | 85,700                    | -                             | -                            | 85,700                        |
| <b>8018 Security Improvements</b>   | <b>-</b>                  | <b>-</b>                      | <b>30,000</b>                | <b>30,000</b>                 |
| <b>Total Expense</b>  | <b>\$ 1,705,700</b>       | <b>\$ 20,000</b>              | <b>\$ 30,000</b>             | <b>\$ 1,715,700</b>           |

**307 Cargo Development Fund**

|    | <b>FY - 2010<br/>LTD Activity</b> | <b>FY-2010<br/>Balance</b> | <b>FY-2011<br/>Budget</b> | <b>FY-2012<br/>Budget</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> |
|----|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | -                                 | 950,000                    | 600,000                   | 350,000                   | -                         | -                         | -                         |
|    | 735,700                           | 30,000                     | 30,000                    | -                         | -                         | -                         | -                         |
| \$ | 735,700                           | \$ 980,000                 | \$ 630,000                | \$ 350,000                | \$ -                      | \$ -                      | \$ -                      |
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 735,700                           | \$ 980,000                 | \$ 630,000                | \$ 350,000                | \$ -                      | \$ -                      | \$ -                      |
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | 1,408                             | 358,592                    | 179,842                   | 178,750                   | -                         | -                         | -                         |
|    | 21,621                            | 228,379                    | 228,379                   | -                         | -                         | -                         | -                         |
|    | 3,613                             | 36,387                     | 36,387                    | -                         | -                         | -                         | -                         |
|    | 3,228                             | 246,772                    | 241,636                   | 5,137                     | -                         | -                         | -                         |
|    | 119,880                           | 580,120                    | 193,373                   | 193,373                   | 193,373                   | -                         | -                         |
|    | -                                 | 85,700                     | 56,562                    | 29,138                    | -                         | -                         | -                         |
|    | -                                 | 30,000                     | 30,000                    | -                         | -                         | -                         | -                         |
| \$ | 126,721                           | \$ 978,979                 | \$ 557,958                | \$ 227,648                | \$ 193,373                | \$ -                      | \$ -                      |

**City of Kodiak  
Cargo Development Fund - 307  
Fiscal Years 2011 through 2015**

**Project Title:** *Pier III Fender Timber*

**Project Number:** 8012

**Project Description:** *Replace the wooden section of fenders at Pier III.*

| <b>Expenditure Category</b> | <b>Estimated<br/>Total Cost</b> | <b>Prior Years<br/>Expenditures</b> | <b>Project<br/>Balance</b> | <b>FY<br/>2011</b> | <b>FY<br/>2012</b> | <b>FY<br/>2013</b> | <b>FY<br/>2014</b> | <b>FY<br/>2015</b> |
|-----------------------------|---------------------------------|-------------------------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Professional Services       | \$ 2,000                        | \$ 1,303                            | \$ 697                     | \$ 697             | \$ -               | \$ -               | \$ -               | \$ -               |
| Advertising                 | -                               | -                                   | -                          | -                  | -                  | -                  | -                  | -                  |
| Transportation              | -                               | -                                   | -                          | -                  | -                  | -                  | -                  | -                  |
| Supplies                    | -                               | -                                   | -                          | -                  | -                  | -                  | -                  | -                  |
| Machinery & Equipment       | -                               | -                                   | -                          | -                  | -                  | -                  | -                  | -                  |
| Engineering/Inspection      | 500                             | 105                                 | 395                        | 395                | -                  | -                  | -                  | -                  |
| Construction                | 357,500                         | -                                   | 357,500                    | 178,750            | 178,750            | -                  | -                  | -                  |
| <b>Totals</b>               | <b>\$ 360,000</b>               | <b>\$ 1,408</b>                     | <b>\$ 358,592</b>          | <b>\$ 179,842</b>  | <b>\$ 178,750</b>  | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        |

Cost Beyond 5-years: Project will be completed within five years

Source of Funding: \$360,000 Use of Fund Balance

Operating Budget Effect: Project will extend the life of the pier

**Project Title:** *Inspection/Design Pier III*

**Project Number:** 8013

**Project Description:** *Routine inspection of Pier III, conducted every 5 years.*

| <b>Expenditure Category</b> | <b>Estimated<br/>Total Cost</b> | <b>Prior Years<br/>Expenditures</b> | <b>Project<br/>Balance</b> | <b>FY<br/>2011</b> | <b>FY<br/>2012</b> | <b>FY<br/>2013</b> | <b>FY<br/>2014</b> | <b>FY<br/>2015</b> |
|-----------------------------|---------------------------------|-------------------------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Professional Services       | \$ 10,000                       | \$ 199                              | \$ 9,801                   | \$ 9,801           | \$ -               | \$ -               | \$ -               | \$ -               |
| Advertising                 | -                               | -                                   | -                          | -                  | -                  | -                  | -                  | -                  |
| Transportation              | -                               | -                                   | -                          | -                  | -                  | -                  | -                  | -                  |
| Supplies                    | -                               | -                                   | -                          | -                  | -                  | -                  | -                  | -                  |
| Machinery & Equipment       | -                               | -                                   | -                          | -                  | -                  | -                  | -                  | -                  |
| Engineering/Inspection      | 240,000                         | 21,422                              | 218,578                    | 218,578            | -                  | -                  | -                  | -                  |
| Construction                | -                               | -                                   | -                          | -                  | -                  | -                  | -                  | -                  |
| <b>Totals</b>               | <b>\$ 250,000</b>               | <b>\$ 21,621</b>                    | <b>\$ 228,379</b>          | <b>\$ 228,379</b>  | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        |

Cost Beyond 5-years: Project will be completed within five years

Source of Funding: \$250,000 Use of Fund Balance

Operating Budget Effect: Depending upon outcome of inspection, repairs might be necessary.

**City of Kodiak**  
**Cargo Development Fund - 307**  
**Fiscal Years 2011 through 2015**

**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 2011          | FY 2012     | FY 2013     | FY 2014     | FY 2015     |
|------------------------|----------------------|--------------------------|------------------|------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 500               | \$ 108                   | \$ 392           | \$ 392           | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Construction           | 39,500               | 3,505                    | 35,995           | 35,995           | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 40,000</b>     | <b>\$ 3,613</b>          | <b>\$ 36,387</b> | <b>\$ 36,387</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$40,000 Use of Fund Balance  
Operating Budget Effect: Should reduce energy costs due to improved windows.

**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 2011           | FY 2012         | FY 2013     | FY 2014     | FY 2015     |
|------------------------|----------------------|--------------------------|-------------------|-------------------|-----------------|-------------|-------------|-------------|
| Professional Services  | \$ 5,000             | \$ 3,127                 | \$ 1,873          | \$ 1,236          | \$ 637          | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                 | -               | -           | -           | -           |
| Transportation         | -                    | -                        | -                 | -                 | -               | -           | -           | -           |
| Supplies               | -                    | -                        | -                 | -                 | -               | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                 | -                 | -               | -           | -           | -           |
| Engineering/Inspection | 500                  | 101                      | 399               | 399               | -               | -           | -           | -           |
| Construction           | 244,500              | -                        | 244,500           | 240,000           | 4,500           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 250,000</b>    | <b>\$ 3,228</b>          | <b>\$ 246,772</b> | <b>\$ 241,636</b> | <b>\$ 5,137</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$250,000 State Grant  
Operating Budget Effect: Should have no effect on costs.

**City of Kodiak**  
**Cargo Development Fund - 307**  
**Fiscal Years 2011 through 2015**

**Project Title:** *Pedestrian Improvements Between Cruise Ship Dock/Downtown* **Project Number:** 8016  
**Project Description:** *This project will build a sidewalk between the Cruise Ship Dock and Downtown Kodiak.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b>    | <b>FY 2013</b>    | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|-------------------|-------------------|----------------|----------------|
| Professional Services       | \$ 500                      | \$ 40                           | \$ 460                 | \$ 153            | \$ 153            | \$ 153            | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -                 | -                 | -              | -              |
| Engineering/Inspection      | 200,000                     | 119,840                         | 80,160                 | 26,720            | 26,720            | 26,720            | -              | -              |
| Construction                | 499,500                     | -                               | 499,500                | 166,500           | 166,500           | 166,500           | -              | -              |
| <b>Totals</b>               | <b>\$ 700,000</b>           | <b>\$ 119,880</b>               | <b>\$ 580,120</b>      | <b>\$ 193,373</b> | <b>\$ 193,373</b> | <b>\$ 193,373</b> | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$700,000 State Grant  
Operating Budget Effect: Should increase cruise ship passengers

**Project Title:** *Inspection Pier II and Inner Harbor Docks* **Project Number:** 8017  
**Project Description:** *Required inspections for Pier II and Inner Harbor Docks*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b>   | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|----------------|----------------|----------------|
| Professional Services       | \$ 85,700                   | \$ -                            | \$ 85,700              | \$ 56,562        | \$ 29,138        | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 85,700</b>            | <b>\$ -</b>                     | <b>\$ 85,700</b>       | <b>\$ 56,562</b> | <b>\$ 29,138</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$85,700 Use of Fund Balance  
Operating Budget Effect: Should have no effect on costs.



**City of Kodiak**  
**Cargo Development Fund - 307**  
**Fiscal Years 2011 through 2015**

**Project Title:** *Security Improvements* **Project Number:** 8018  
**Project Description:** *This project will be used to purchase cameras and security equipment for the Harbor areas.*

| Expenditure Category   | Estimated<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance | FY<br>2011       | FY<br>2012  | FY<br>2013  | FY<br>2014  | FY<br>2015  |
|------------------------|-------------------------|-----------------------------|--------------------|------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ -                    | \$ -                        | \$ -               | \$ -             | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| Transportation         | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| Supplies               | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| Machinery & Equipment  | 30,000                  | -                           | 30,000             | 30,000           | -           | -           | -           | -           |
| Engineering/Inspection | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| Construction           | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 30,000</b>        | <b>\$ -</b>                 | <b>\$ 30,000</b>   | <b>\$ 30,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$30,000 Use of Fund Balance  
Operating Budget Effect: Should reduce costs related to security issues

**308.370 Harbor and Port Improvement Fund**

|   | <b>FY-2010<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY-2011<br/>Additions</b> | <b>FY 2011<br/>LTD Budget</b> |
|---|---------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                         |                           |                               |                              |                               |
| Interest on Investment                  | \$ -                      | \$ -                          | \$ -                         | \$ -                          |
| State Grants                            | 4,000,000                 | -                             | -                            | 4,000,000                     |
| Federal Grants                          | 2,300,000                 | -                             | -                            | 2,300,000                     |
| Appropriation from Fund Balance         | 3,818,000                 | -                             | (500,000)                    | 3,318,000                     |
| <b>Total Revenues</b>                   | <b>\$ 10,118,000</b>      | <b>\$ -</b>                   | <b>\$ (500,000)</b>          | <b>\$ 9,618,000</b>           |
| <b>Operating Transfers In:</b>          |                           |                               |                              |                               |
| 100 General Fund                        | \$ 1,980,000              | \$ -                          | \$ 500,000                   | \$ 2,480,000                  |
| 305 Water Improvement Fund              | 400,000                   | -                             | -                            | 400,000                       |
| 306 Sewer Improvement Fund              | 400,000                   | -                             | -                            | 400,000                       |
| 510 Transfer from Boat Harbor           | 1,200,000                 | -                             | -                            | 1,200,000                     |
| 512 Boat Yard/Lift - Bond               | 5,000,000                 | -                             | -                            | 5,000,000                     |
| 570 Alaska Clean Water Loan             | 930,000                   | -                             | -                            | 930,000                       |
| <b>Total Operating Transfer In</b>      | <b>\$ 9,910,000</b>       | <b>\$ -</b>                   | <b>\$ 500,000</b>            | <b>\$ 10,410,000</b>          |
| <b>Total Revenues</b>                   | <b>\$ 20,028,000</b>      | <b>\$ -</b>                   | <b>\$ -</b>                  | <b>\$ 20,028,000</b>          |
| <b>Projects</b>                         |                           |                               |                              |                               |
| 8514 Boat Yard - Lift                   | \$ 18,700,000             | \$ -                          | \$ -                         | \$ 18,700,000                 |
| 8515 Harbor Security Camera System      | 10,000                    | -                             | -                            | 10,000                        |
| 8516 Boat Launch SPH Floats             | 150,000                   | -                             | -                            | 150,000                       |
| 8517 Showers, Fisherman's Hall          | 200,000                   | -                             | -                            | 200,000                       |
| 8519 SPH Ladders                        | 20,000                    | -                             | -                            | 20,000                        |
| 8520 SHH Repairs                        | 745,000                   | -                             | -                            | 745,000                       |
| 8521 Channel Transient Float/Bull Rails | 25,000                    | -                             | -                            | 25,000                        |
| 8522 Ferry Dock/Fender & Bull Rails     | 33,000                    | -                             | -                            | 33,000                        |
| 8523 Oscar's Dock/Fender Piling Replace | 45,000                    | -                             | -                            | 45,000                        |
| 8524 Water Front/Harbor Planning        | 100,000                   | -                             | -                            | 100,000                       |
| <b>Total Expense</b>                    | <b>\$ 20,028,000</b>      | <b>\$ -</b>                   | <b>\$ -</b>                  | <b>\$ 20,028,000</b>          |

**308 Harbor and Port Improvement Fund**

| FY - 2010<br>LTD Activity | FY-2010<br>Balance  | FY-2011<br>Budget   | FY-2012<br>Budget | FY-2013<br>Budget | FY-2014<br>Budget | FY-2015<br>Budget |
|---------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| \$ -                      | \$ -                | \$ -                | \$ -              | \$ -              | \$ -              | \$ -              |
| 4,000,000                 | -                   | -                   | -                 | -                 | -                 | -                 |
| 2,300,000                 | -                   | -                   | -                 | -                 | -                 | -                 |
| 3,818,000                 | (500,000)           | (500,000)           | -                 | -                 | -                 | -                 |
| <b>\$ 10,118,000</b>      | <b>\$ (500,000)</b> | <b>\$ (500,000)</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |
| 1,980,000                 | 500,000             | \$ 500,000          |                   |                   |                   |                   |
| \$ 400,000                | \$ -                | \$ -                | \$ -              | \$ -              | \$ -              | \$ -              |
| 400,000                   | -                   | -                   | -                 | -                 | -                 | -                 |
| 1,200,000                 | -                   | -                   | -                 | -                 | -                 | -                 |
| 5,000,000                 | -                   | -                   | -                 | -                 | -                 | -                 |
| 930,000                   | -                   | -                   | -                 | -                 | -                 | -                 |
| <b>\$ 9,910,000</b>       | <b>\$ 500,000</b>   | <b>\$ 500,000</b>   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>\$ 20,028,000</b>      | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |

|                      |                     |                     |                   |             |             |             |
|----------------------|---------------------|---------------------|-------------------|-------------|-------------|-------------|
| \$ 17,610,549        | \$ 1,089,451        | \$ 1,089,451        | \$ -              | \$ -        | \$ -        | \$ -        |
| -                    | 10,000              | 10,000              | -                 | -           | -           | -           |
| 14,863               | 135,137             | 67,568              | 67,568            | -           | -           | -           |
| 53                   | 199,947             | 4,323               | 195,624           | -           | -           | -           |
| 9,791                | 10,209              | 5,105               | 5,105             | -           | -           | -           |
| 389,407              | 355,593             | 177,796             | 177,796           | -           | -           | -           |
| -                    | 25,000              | 12,500              | 12,500            | -           | -           | -           |
| 27,932               | 5,068               | 2,534               | 2,534             | -           | -           | -           |
| 9,435                | 35,565              | 35,565              | -                 | -           | -           | -           |
| 3,765                | 96,235              | 48,117              | 48,117            | -           | -           | -           |
| <b>\$ 18,065,796</b> | <b>\$ 1,962,204</b> | <b>\$ 1,452,959</b> | <b>\$ 509,245</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2011 through 2015**

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

| Expenditure Category   | Estimated<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance  | FY<br>2011          | FY<br>2012  | FY<br>2013  | FY<br>2014  | FY<br>2015  |
|------------------------|-------------------------|-----------------------------|---------------------|---------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 75,000               | \$ 74,736                   | \$ 264              | \$ 264              | \$ -        | \$ -        | -           | \$ -        |
| Advertising            | -                       | -                           | -                   | -                   | -           | -           | -           | -           |
| Transportation         | -                       | -                           | -                   | -                   | -           | -           | -           | -           |
| Supplies               | -                       | -                           | -                   | -                   | -           | -           | -           | -           |
| Machinery & Equipment  | 6,200,000               | 6,092,099                   | 107,901             | 107,901             | -           | -           | -           | -           |
| Engineering/Inspection | 1,500,000               | 1,090,133                   | 409,867             | 409,867             | -           | -           | -           | -           |
| Construction           | 10,925,000              | 10,353,581                  | 571,419             | 571,419             | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 18,700,000</b>    | <b>\$ 17,610,549</b>        | <b>\$ 1,089,451</b> | <b>\$ 1,089,451</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$1,700,000 transfer from the General Fund, \$4,000,000 State Grant, \$2,300,000 Federal Grant, \$400,000 transfer from the Water Fund, \$400,000 transfer from the Sewer Fund, \$930,000 Alaska Clean Water Loan, \$5,000,000 Sale of Revenue Bond, \$1,200,000 transfer from Harbor Fund, \$2,770,000 Use of Fund Balance  
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<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance | FY<br>2011       | FY<br>2012  | FY<br>2013  | FY<br>2014  | FY<br>2015  |
|------------------------|-------------------------|-----------------------------|--------------------|------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ -                    | \$ -                        | \$ -               | \$ -             | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| Transportation         | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| Supplies               | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| Machinery & Equipment  | 10,000                  | -                           | 10,000             | 10,000           | -           | -           | -           | -           |
| Engineering/Inspection | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| Construction           | -                       | -                           | -                  | -                | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 10,000</b>        | <b>\$ -</b>                 | <b>\$ 10,000</b>   | <b>\$ 10,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$10,000 Use of Fund Balance  
Operating Budget Effect: Should reduce future costs.

**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b>   | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|----------------|----------------|----------------|
| Professional Services       | \$ 2,500                    | \$ 1,062                        | \$ 1,438               | \$ 719           | \$ 719           | \$ -           | \$ -           | \$ -           |
| 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            | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 150,000</b>           | <b>\$ 14,863</b>                | <b>\$ 135,137</b>      | <b>\$ 67,568</b> | <b>\$ 67,568</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$150,000 transfer from the General Fund  
Operating Budget Effect: Reduced maintenance costs.

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>  | <b>FY 2012</b>    | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|-------------------|----------------|----------------|----------------|
| 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        | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 200,000</b>           | <b>\$ 53</b>                    | <b>\$ 199,947</b>      | <b>\$ 4,323</b> | <b>\$ 195,624</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within two years  
Source of Funding: \$30,000 transfer from the General Fund, \$170,000 Use of Fund Balance  
Operating Budget Effect: Should not effect future costs.

**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>  | <b>FY 2012</b>  | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|-----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -            | \$ -            | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Machinery & Equipment       | 20,000                      | 9,791                           | 10,209                 | 5,105           | 5,105           | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 20,000</b>            | <b>\$ 9,791</b>                 | <b>\$ 10,209</b>       | <b>\$ 5,105</b> | <b>\$ 5,105</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within two years  
Source of Funding: \$20,000 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.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b>    | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|-------------------|----------------|----------------|----------------|
| Professional Services       | \$ 4,500                    | \$ 2,005                        | \$ 2,495               | \$ 1,248          | \$ 1,248          | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Construction                | 740,500                     | 387,403                         | 353,097                | 176,549           | 176,549           | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 745,000</b>           | <b>\$ 389,407</b>               | <b>\$ 355,593</b>      | <b>\$ 177,796</b> | <b>\$ 177,796</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within two years  
Source of Funding: \$100,000 transfer from the General Fund, \$645,000 Use of Fund Balance  
Operating Budget Effect: Should help lower maintenance costs.

**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b>   | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -             | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Construction                | 25,000                      | -                               | 25,000                 | 12,500           | 12,500           | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 25,000</b>            | <b>\$ -</b>                     | <b>\$ 25,000</b>       | <b>\$ 12,500</b> | <b>\$ 12,500</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within two years  
Source of Funding: \$25,000 Use 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*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>  | <b>FY 2012</b>  | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|-----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -            | \$ -            | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Construction                | 33,000                      | 27,932                          | 5,068                  | 2,534           | 2,534           | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 33,000</b>            | <b>\$ 27,932</b>                | <b>\$ 5,068</b>        | <b>\$ 2,534</b> | <b>\$ 2,534</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within two years  
Source of Funding: \$33,000 Use of Fund Balance  
Operating Budget Effect: Should not effect future costs.

**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Construction                | 45,000                      | 9,435                           | 35,565                 | 35,565           | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 45,000</b>            | <b>\$ 9,435</b>                 | <b>\$ 35,565</b>       | <b>\$ 35,565</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$45,000 Use of 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.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b>   | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|----------------|----------------|----------------|
| Professional Services       | \$ 100,000                  | \$ 3,765                        | \$ 96,235              | \$ 48,117        | \$ 48,117        | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 100,000</b>           | <b>\$ 3,765</b>                 | <b>\$ 96,235</b>       | <b>\$ 48,117</b> | <b>\$ 48,117</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within two years  
Source of Funding: \$100,000 Use of Fund Balance  
Operating Budget Effect: Should not effect future costs.





**309.380 Parks & Recreation Improvement Fund**

|   | <b>FY-2010<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY-2011<br/>Additions</b> | <b>FY 2011<br/>LTD Budget</b> |
|---|---------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>   |                           |                               |                              |                               |
| Interest on Investment                                  | \$ -                      | \$ -                          | \$ -                         | \$ -                          |
| State Grants  | 100,000                   | -                             | -                            | 100,000                       |
| Appropriation from Fund Balance                         | 354,723                   | -                             | (10,000)                     | 344,723                       |
| <b>Total Revenues</b>                                   | <b>\$ 454,723</b>         | <b>\$ -</b>                   | <b>\$ (10,000)</b>           | <b>\$ 444,723</b>             |
| <b>Operating Transfers In:</b>                          |                           |                               |                              |                               |
| 100 General Fund  | 153,371                   | -                             | 50,000                       | 203,371                       |
| <b>Total Operating Transfer In</b>                      | <b>\$ 153,371</b>         | <b>\$ -</b>                   | <b>\$ 50,000</b>             | <b>\$ 203,371</b>             |
| <b>Total Revenues</b>                                   | <b>\$ 608,094</b>         | <b>\$ -</b>                   | <b>\$ 40,000</b>             | <b>\$ 648,094</b>             |
| <b>Projects</b>   |                           |                               |                              |                               |
| 9001 Baranof Track & Field Engineering                  | \$ 350,000                | \$ -                          | \$ -                         | \$ 350,000                    |
| 9004 Playground Improvements -Larch &<br>Spruce Streets | 55,000                    | -                             | -                            | 55,000                        |
| 9007 Storage Building - Baranof Park                    | 75,000                    | -                             | -                            | 75,000                        |
| 9012 Baranof Baseball Field Improvements                | 48,094                    | -                             | -                            | 48,094                        |
| 9013 Major Park Maintenance                             | 30,000                    | -                             | 40,000                       | 70,000                        |
| 9014 Building Improvement (Weatherization)              | 50,000                    | -                             | -                            | 50,000                        |
| <b>Total Expense</b>                                    | <b>\$ 608,094</b>         | <b>\$ -</b>                   | <b>\$ 40,000</b>             | <b>\$ 648,094</b>             |

**309 Parks & Recreation Improvement Fund**

|    | <b>FY - 2010<br/>LTD Activity</b> | <b>FY-2010<br/>Balance</b> | <b>FY-2011<br/>Budget</b> | <b>FY-2012<br/>Budget</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> |
|----|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | 100,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
|    | 354,723                           | (10,000)                   | (10,000)                  | -                         | -                         | -                         | -                         |
| \$ | 454,723                           | \$ (10,000)                | \$ (10,000)               | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 153,371                           | 50,000                     | \$ 50,000                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 153,371                           | \$ 50,000                  | \$ 50,000                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 608,094                           | \$ 40,000                  | \$ 40,000                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 149,186                           | \$ 200,814                 | \$ 100,407                | \$ 50,203                 | \$ 50,203                 | \$ -                      | \$ -                      |
|    | 26,336                            | 28,664                     | 25,916                    | 916                       | 916                       | 916                       | -                         |
|    | 41,286                            | 33,714                     | 16,857                    | 16,857                    | -                         | -                         | -                         |
|    | 47,178                            | 916                        | 458                       | 458                       | -                         | -                         | -                         |
|    | 20,202                            | 49,798                     | 9,960                     | 9,960                     | 9,960                     | 9,960                     | 9,960                     |
|    | 12,120                            | 37,880                     | 37,880                    | -                         | -                         | -                         | -                         |
| \$ | 296,308                           | \$ 351,786                 | \$ 191,478                | \$ 78,394                 | \$ 61,079                 | \$ 10,876                 | \$ 9,960                  |

**City of Kodiak  
Parks and Recreation Improvement Fund - 309  
Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>    | <b>FY 2012</b>   | <b>FY 2013</b>   | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|------------------|------------------|----------------|----------------|
| 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                | -                           | -                               | -                      | -                 | -                | -                | -              | -              |
| <b>Totals</b>               | <b>\$ 350,000</b>           | <b>\$ 149,186</b>               | <b>\$ 200,814</b>      | <b>\$ 100,407</b> | <b>\$ 50,203</b> | <b>\$ 50,203</b> | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$100,000 State Grant, \$50,000 transfer from the General Fund, \$200,000 Use of Fund Balance  
Operating Budget Effect: Should reduce maintenance costs.

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Machinery & Equipment       | 30,000                      | 26,336                          | 3,664                  | 916              | 916            | 916            | 916            | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Construction                | 25,000                      | -                               | 25,000                 | 25,000           | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 55,000</b>            | <b>\$ 26,336</b>                | <b>\$ 28,664</b>       | <b>\$ 25,916</b> | <b>\$ 916</b>  | <b>\$ 916</b>  | <b>\$ 916</b>  | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$13,371 transfer from the General Fund, \$41,629 Use of Fund Balance  
Operating Budget Effect: Should extend life of facilities

**City of Kodiak**  
**Parks and Recreation Improvement Fund - 309**  
**Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b>   | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -             | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Construction                | 75,000                      | 41,286                          | 33,714                 | 16,857           | 16,857           | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 75,000</b>            | <b>\$ 41,286</b>                | <b>\$ 33,714</b>       | <b>\$ 16,857</b> | <b>\$ 16,857</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within two years  
Source of Funding: \$40,000 transfer from the General Fund, \$35,000 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.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b> | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Construction                | 48,094                      | 47,178                          | 916                    | 458            | 458            | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 48,094</b>            | <b>\$ 47,178</b>                | <b>\$ 916</b>          | <b>\$ 458</b>  | <b>\$ 458</b>  | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within two years  
Source of Funding: \$48,094 transfer from the General Fund  
Operating Budget Effect: Should reduce future maintenance costs.

**City of Kodiak**  
**Parks and Recreation Improvement Fund - 309**  
**Fiscal Years 2011 through 2015**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>  | <b>FY 2012</b>  | <b>FY 2013</b>  | <b>FY 2014</b>  | <b>FY 2015</b>  |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            |
| Advertising                 | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Transportation              | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Supplies                    | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Machinery & Equipment       | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Engineering/Inspection      | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Construction                | 70,000                      | 20,202                          | 49,798                 | 9,960           | 9,960           | 9,960           | 9,960           | 9,960           |
| <b>Totals</b>               | <b>\$ 70,000</b>            | <b>\$ 20,202</b>                | <b>\$ 49,798</b>       | <b>\$ 9,960</b> | <b>\$ 9,960</b> | <b>\$ 9,960</b> | <b>\$ 9,960</b> | <b>\$ 9,960</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$30,000 Use of Fund Balance  
Operating Budget Effect: Reduce Operating Expenses. New bleaches will improve stability of system.

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2011</b>   | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Construction                | 50,000                      | 12,120                          | 37,880                 | 37,880           | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 50,000</b>            | <b>\$ 12,120</b>                | <b>\$ 37,880</b>       | <b>\$ 37,880</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$50,000 Use of Fund Balance  
Operating Budget Effect: Reduce Operating Expenses



**310.390 Trident Basin Improvement Fund**

|                                    | <b>FY-2010<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY-2011<br/>Additions</b> | <b>FY 2011<br/>LTD Budget</b> |
|------------------------------------|---------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                    |                           |                               |                              |                               |
| State Grants                       | \$ -                      | \$ -                          | \$ -                         | \$ -                          |
| State Grant - Alaska DOT           | 9,390                     | -                             | -                            | 9,390                         |
| Federal Grants                     | 4,544,172                 | -                             | -                            | 4,544,172                     |
| Appropriation from Fund Balance    | 7,000                     | -                             | -                            | 7,000                         |
| <b>Total Revenues</b>              | <b>\$ 4,560,562</b>       | <b>\$ -</b>                   | <b>\$ -</b>                  | <b>\$ 4,560,562</b>           |
| <b>Operating Transfers In:</b>     |                           |                               |                              |                               |
| 100 General Fund                   | \$ 530,022                | \$ -                          | \$ -                         | \$ 530,022                    |
| 301 Street Improvement Fund        | 20,000                    | -                             | -                            | 20,000                        |
| <b>Total Operating Transfer In</b> | <b>\$ 550,022</b>         | <b>\$ -</b>                   | <b>\$ -</b>                  | <b>\$ 550,022</b>             |
| <b>Total Revenues</b>              | <b>\$ 5,110,584</b>       | <b>\$ -</b>                   | <b>\$ -</b>                  | <b>\$ 5,110,584</b>           |
| <b>Projects</b>                    |                           |                               |                              |                               |
| 9500 Trident Basin Improvements    | \$ 5,110,584              | \$ -                          | \$ -                         | \$ 5,110,584                  |
| <b>Total Expense</b>               | <b>\$ 5,110,584</b>       | <b>\$ -</b>                   | <b>\$ -</b>                  | <b>\$ 5,110,584</b>           |



**310 Trident Basin Improvement Fund**

| <b>FY - 2010<br/>LTD Activity</b> | <b>FY-2010<br/>Balance</b> | <b>FY-2011<br/>Budget</b> | <b>FY-2012<br/>Budget</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> |
|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ -                              | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| 9,390                             | -                          | -                         | -                         | -                         | -                         | -                         |
| 4,436,804                         | 107,368                    | 107,368                   | -                         | -                         | -                         | -                         |
| 4,500                             | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$ 4,450,694</b>               | <b>\$ 107,368</b>          | <b>\$ 107,368</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| \$ 140,890                        | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| 20,000                            | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$ 160,890</b>                 | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <b>\$ 4,611,584</b>               | <b>\$ 107,368</b>          | <b>\$ 107,368</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <br>                              |                            |                           |                           |                           |                           |                           |
| \$ 4,974,593                      | \$ 135,991                 | \$ 135,991                | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| <b>\$ 4,974,593</b>               | <b>\$ 135,991</b>          | <b>\$ 135,991</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |

**City of Kodiak**  
**Trident Basin Improvement Fund**  
**Fiscal Years 2011 through 2015**

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

| Expenditure Category   | Estimated<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance | FY<br>2011        | FY<br>2012  | FY<br>2013  | FY<br>2014  | FY<br>2015  |
|------------------------|-------------------------|-----------------------------|--------------------|-------------------|-------------|-------------|-------------|-------------|
| 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           | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$5,110,584</b>      | <b>\$ 4,974,593</b>         | <b>\$ 135,991</b>  | <b>\$ 135,991</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$20,000 transfer from the Street Improvement Fund, \$530,022 transfer from the General Fund  
\$9,390 State Grant, \$4,544,172 Federal Grant, \$7,000 Use of Fund Balance  
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.
- **BoatYard/ 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.

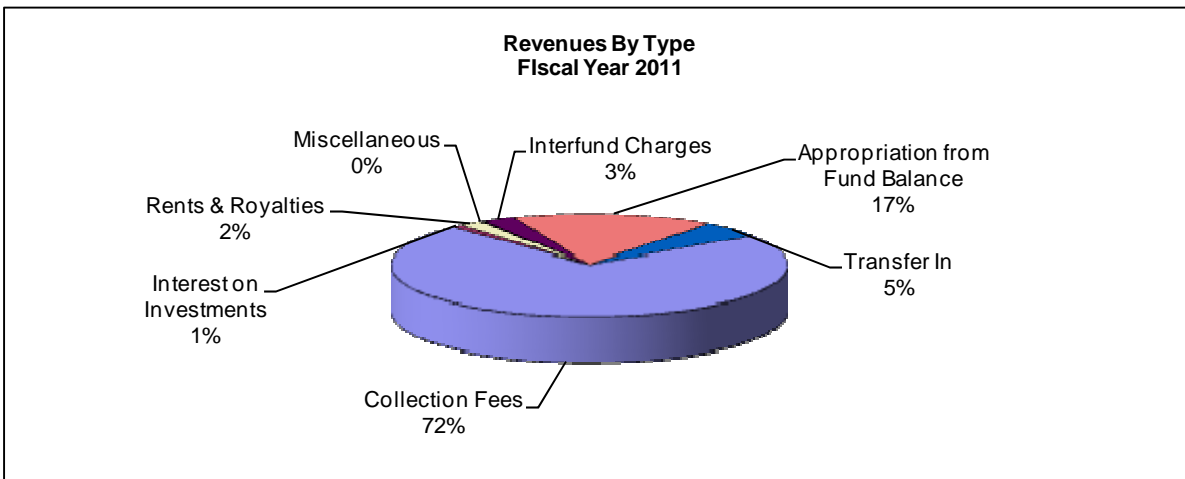
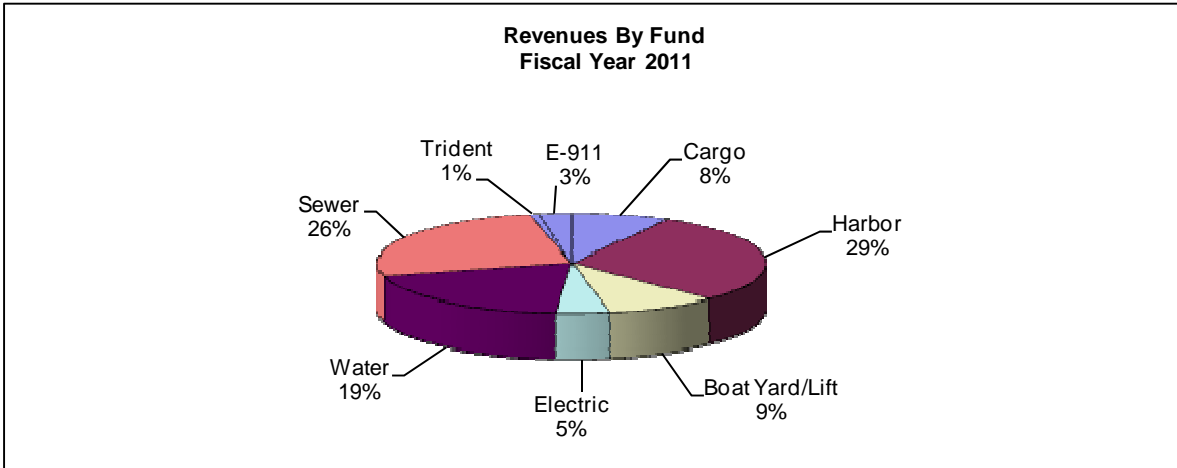
**Enterprise Funds**

**Summary of Revenues and Expenses**

|                                       | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>                       |                           |                           |                           |                              |                           |
| Collection Fees                       | \$ 8,350,665              | \$ 8,949,321              | \$ 9,867,240              | \$ 10,385,890                | \$ 9,908,250              |
| Interest on Investments               | 398,999                   | 218,131                   | 213,410                   | 54,305                       | 125,000                   |
| Rents & Royalties                     | 210,292                   | 227,091                   | 220,100                   | 243,964                      | 258,000                   |
| Miscellaneous                         | 48,279                    | 48,864                    | 32,000                    | 55,213                       | 29,000                    |
| Interfund Charges                     | 291,359                   | 271,148                   | 341,420                   | 180,929                      | 382,988                   |
| <b>TOTAL REVENUES</b>                 | <b>\$ 9,299,592</b>       | <b>\$ 9,714,553</b>       | <b>\$10,674,170</b>       | <b>\$ 10,920,300</b>         | <b>\$ 10,703,238</b>      |
| <b>EXPENSES</b>                       |                           |                           |                           |                              |                           |
| Salaries & Wages                      | \$ 1,509,942              | \$ 1,622,655              | \$ 1,996,500              | \$ 1,705,111                 | \$ 1,991,420              |
| Employee Benefits                     | 1,077,381                 | 1,087,038                 | 1,321,150                 | 1,052,885                    | 1,234,670                 |
| Professional Services                 | 300,045                   | 316,062                   | 463,500                   | 425,930                      | 263,500                   |
| Contributions                         | 15,605                    | 31,309                    | 35,000                    | 21,672                       | 35,000                    |
| Support Goods & Services              | 1,271,268                 | 1,294,405                 | 1,779,320                 | 1,356,773                    | 1,637,910                 |
| Public Utility Services               | 883,865                   | 739,809                   | 889,050                   | 722,467                      | 1,116,550                 |
| Bond Expenses                         | 140,171                   | 47,532                    | 375,600                   | 241,194                      | 490,800                   |
| Depreciation Expense                  | 3,347,055                 | 3,341,719                 | 3,092,200                 | 3,584,498                    | 3,790,590                 |
| Administrative Services               | 1,170,545                 | 1,232,851                 | 1,148,960                 | 1,299,390                    | 1,369,360                 |
| Capital Outlay                        | 42,362                    | 38,991                    | 733,000                   | 371,260                      | 493,800                   |
| <b>TOTAL EXPENSES</b>                 | <b>\$ 9,758,237</b>       | <b>\$ 9,752,371</b>       | <b>\$11,834,280</b>       | <b>\$10,781,180</b>          | <b>\$ 12,423,600</b>      |
| <b>OTHER FINANCING SOURCES (USES)</b> |                           |                           |                           |                              |                           |
| Transfers In                          | \$ 50,000                 | \$ 302,044                | \$ 290,800                | \$ 290,800                   | \$ 710,487                |
| Transfer Out                          | (6,291,537)               | (3,434,100)               | (688,670)                 | (3,368,391)                  | (1,256,127)               |
| Net other Financing Sources (Uses)    | <b>\$ (6,241,537)</b>     | <b>\$ (3,132,056)</b>     | <b>\$ (397,870)</b>       | <b>\$ (3,077,591)</b>        | <b>\$ (545,640)</b>       |
| Net Change in Fund                    | <b>\$ (6,700,182)</b>     | <b>\$ (3,169,874)</b>     | <b>\$ (1,557,980)</b>     | <b>\$ (2,938,470)</b>        | <b>\$ (2,266,002)</b>     |

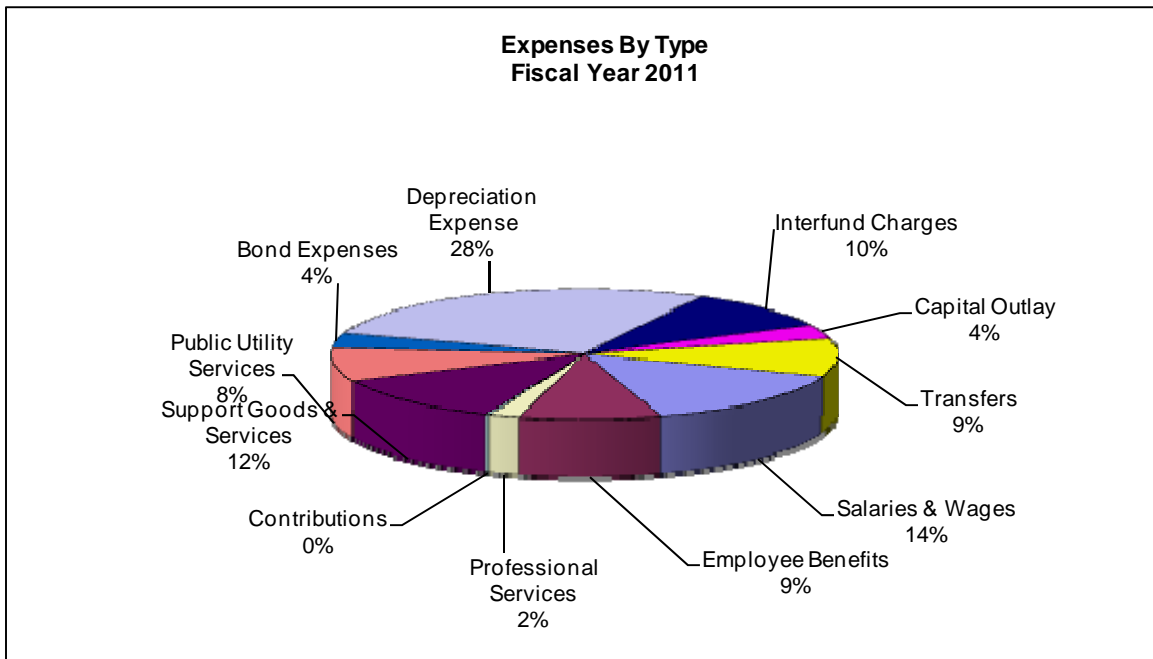
**ENTERPRISE FUNDS**  
**SUMMARY OF REVENUES & OTHER FINANCING SOURCES (USES)**  
**BUDGET - FISCAL YEAR 2011**

|                             | FY 2011<br>Cargo    | FY 2011<br>Harbor   | FY 2011<br>Boat Yard | FY 2011<br>Electric | FY 2011<br>Water    | FY 2011<br>Sewer    | FY 2011<br>Trident | FY 2011<br>E-911  | FY 2011<br>Total     |
|-----------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|--------------------|-------------------|----------------------|
| <b>REVENUES</b>             |                     |                     |                      |                     |                     |                     |                    |                   |                      |
| Collection Fees             | \$ 1,060,000        | \$ 2,017,000        | \$ 534,500           | \$ 643,000          | \$ 2,616,100        | \$ 2,931,650        | \$ 11,000          | \$ 95,350         | \$ 9,908,600         |
| Interest on Investments     | 7,000               | 31,000              | 10,000               | 1,000               | 30,000              | 40,000              | 1,000              | 5,000             | \$ 125,000           |
| Rents & Royalties           | 212,000             | 15,500              | -                    | -                   | -                   | -                   | 30,500             | -                 | \$ 258,000           |
| Miscellaneous               | -                   | 7,000               | 2,000                | -                   | 20,000              | -                   | -                  | -                 | \$ 29,000            |
| Interfund Charges           | 11,730              | 287,338             | 7,650                | -                   | 30,220              | 45,700              | -                  | -                 | \$ 382,638           |
| Appropriation from Fund Bal | (170,448)           | 1,663,891           | -                    | (28,295)            | (36,560)            | 497,890             | 64,524             | 275,000           | \$ 2,266,002         |
| Transfers from Other Funds  | -                   | -                   | 710,487              | -                   | -                   | -                   | -                  | -                 | \$ 710,487           |
| <b>TOTAL REVENUES</b>       | <b>\$ 1,120,282</b> | <b>\$ 4,021,729</b> | <b>\$ 1,264,637</b>  | <b>\$ 615,705</b>   | <b>\$ 2,659,760</b> | <b>\$ 3,515,240</b> | <b>\$ 107,024</b>  | <b>\$ 375,350</b> | <b>\$ 13,679,727</b> |



**ENTERPRISE FUNDS  
SUMMARY OF EXPENSES & OTHER FINANCING SOURCES (USES)  
BUDGET - FISCAL YEAR 2011**

|                          | FY 2011<br>Cargo    | FY 2011<br>Harbor   | FY 2011<br>Boat Yard | FY 2011<br>Electric | FY 2011<br>Water    | FY 2011<br>Sewer    | FY 2011<br>Trident | FY 2011<br>E-911  | FY 2011<br>Total     |
|--------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|--------------------|-------------------|----------------------|
| <b>EXPENSES</b>          |                     |                     |                      |                     |                     |                     |                    |                   |                      |
| Salaries & Wages         | \$ 162,280          | \$ 704,660          | \$ 146,550           | \$ -                | \$ 374,200          | \$ 599,550          | \$ -               | \$ 4,180          | \$ 1,991,420         |
| Employee Benefits        | 112,520             | 408,380             | 75,920               | -                   | 235,670             | 399,610             | -                  | 2,570             | 1,234,670            |
| Professional Services    | 5,000               | 59,500              | 55,000               | 2,000               | 56,000              | 56,000              | 5,000              | 25,000            | 263,500              |
| Contributions            | -                   | 35,000              | -                    | -                   | -                   | -                   | -                  | -                 | 35,000               |
| Support Goods & Services | 108,010             | 260,710             | 180,620              | 516,390             | 233,700             | 275,560             | 19,960             | 42,960            | 1,637,910            |
| Public Utility Services  | 25,000              | 136,000             | 24,250               | -                   | 431,500             | 490,000             | 9,800              | -                 | 1,116,550            |
| Bond Expenses            | -                   | 96,830              | 245,500              | -                   | 122,070             | 26,400              | -                  | -                 | 490,800              |
| Depreciation Expense     | 540,490             | 1,083,300           | 350,000              | 10,000              | 560,000             | 1,216,000           | 30,800             | -                 | 3,790,590            |
| Administrative Charges   | 166,982             | 177,562             | 156,797              | 82,315              | 372,120             | 372,120             | 41,464             | -                 | 1,369,360            |
| Capital Outlay           | -                   | 329,300             | 30,000               | 5,000               | 49,500              | 80,000              | -                  | -                 | 493,800              |
| Transfers                | -                   | 730,487             | -                    | -                   | 225,000             | -                   | -                  | 300,640           | 1,256,127            |
| <b>TOTAL EXPENSES</b>    | <b>\$ 1,120,282</b> | <b>\$ 4,021,729</b> | <b>\$ 1,264,637</b>  | <b>\$ 615,705</b>   | <b>\$ 2,659,760</b> | <b>\$ 3,515,240</b> | <b>\$ 107,024</b>  | <b>\$ 375,350</b> | <b>\$ 13,679,727</b> |



Revenues for the Enterprise Funds are based on historical trends, rate increases, customer usage, and the economic activity of the community. The main industry in Kodiak is commercial fishing. In addition to being quite diverse, Kodiak's fishing industry is also one of the oldest, dating back to the early 1800s. Kodiak is consistently one of the top three fishing ports in the United States. All of the City's Enterprise Funds are impacted by the fishing industry. The number of fishing vessels moored in the two harbors is considered in estimating harbor revenues. Historically the number of vessels moored in Kodiak stays consistent. Water and sewer revenues are impacted on the usage of water from the fishing processing industries located in the City of Kodiak. The new Boatyard Lift is a new enterprise fund with revenues being projected based on estimated usage of the new yard. It has been projected that vessels will prefer to stay in Kodiak rather than travel to boatyards on the mainland. A feasibility study was conducted prior to the construction of the boatyard.

Rate increases have been projected in the Water and Sewer Funds as approved by the City Council. No rate increases have been projected in the Harbor Funds. 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 2011 budget. Fiscal year 2011 is the last year of increases. A new rate study is underway to evaluate the next five years for the water and sewer funds. .

## **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.



**REVENUE BONDS**

**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 |

|                                 | <b>Bonds Payable<br/>7/1/2010</b> | <b>Fy 2011 Requirments</b> |                   | <b>Bonds Payable<br/>7/1/2011</b> |
|---------------------------------|-----------------------------------|----------------------------|-------------------|-----------------------------------|
|                                 |                                   | <b>Additions</b>           | <b>Reductions</b> |                                   |
| M & P Floats - Series 2007 Five | \$ 1,970,000                      | \$ -                       | \$ 35,000         | \$ 1,935,000                      |
| Total Revenue Bonds             | \$ 1,970,000                      | \$ -                       | \$ 35,000         | \$ 1,935,000                      |

**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 |

|                                   | <b>Bonds Payable<br/>7/1/2010</b> | <b>Fy 2011 Requirments</b> |                   | <b>Bonds Payable<br/>7/1/2011</b> |
|-----------------------------------|-----------------------------------|----------------------------|-------------------|-----------------------------------|
|                                   |                                   | <b>Additions</b>           | <b>Reductions</b> |                                   |
| Boat Yard/Lift - Series 2007 Five | \$ 2,970,000                      | \$ -                       | \$ 55,000         | \$ 2,915,000                      |
| Total Revenue Bonds               | \$ 2,970,000                      | \$ -                       | \$ 55,000         | \$ 2,915,000                      |

## 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.

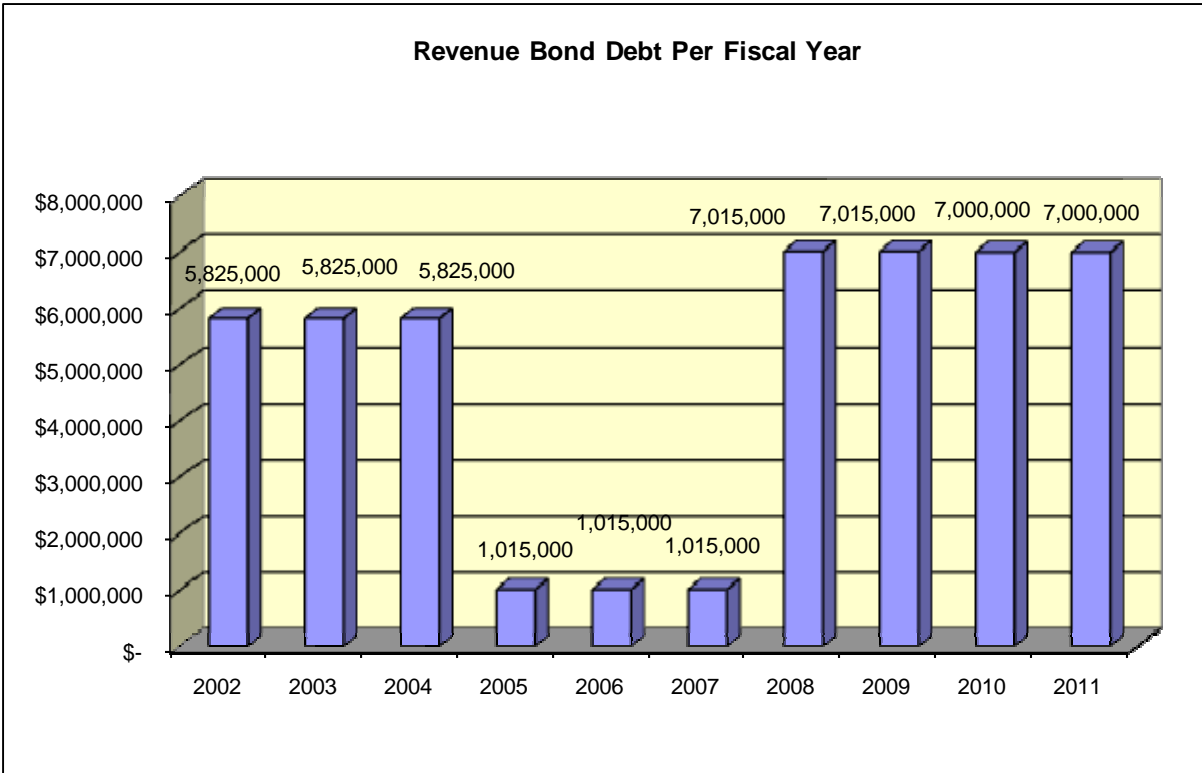
The 2009 Series One bonds were offered when, as and if issued subject to the approving legal opinion of Wohlforth, Johnson, & Brecht, Cartledge & Brooking, P.C. of Anchorage, Alaska, Bond Counsel, and certain other conditions.

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

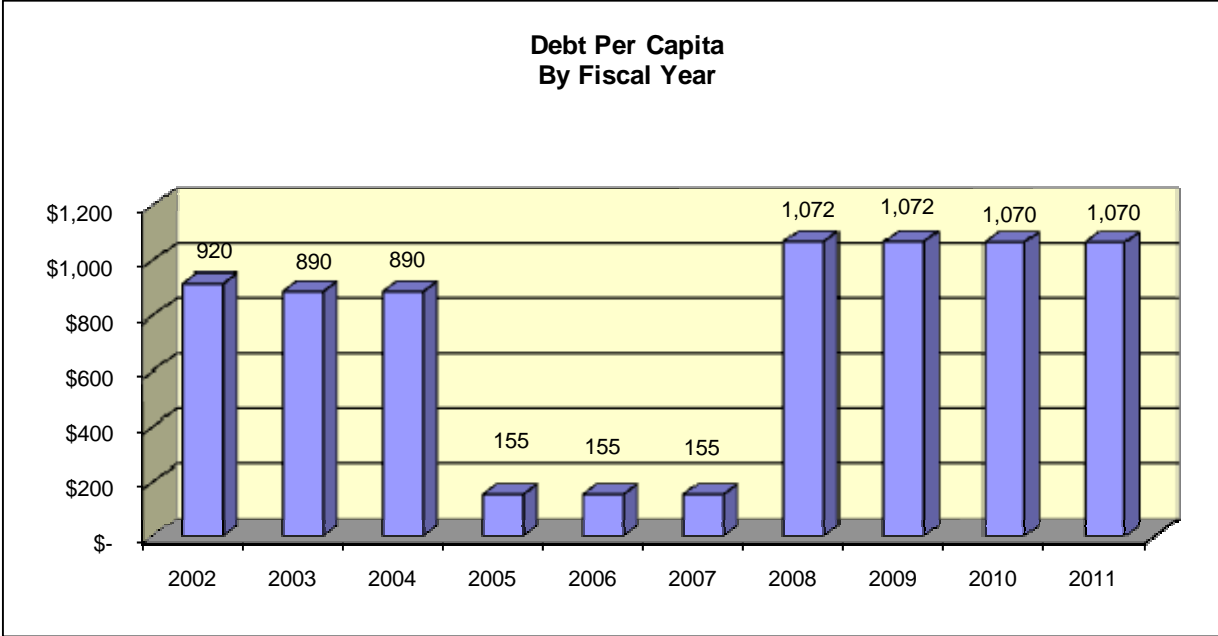
| Fiscal Year | Interest Rate | Principal    | Interest     | Total        |
|-------------|---------------|--------------|--------------|--------------|
| 2009        |               |              | \$ 5,901     | \$ 5,901     |
| 2010-2012   | 3.00%         | 50,000       | 157,238      | \$ 207,238   |
| 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 |

|                                  | <b>Bonds Payable</b> | <b>Fy 2011 Requirments</b> |                   | <b>Bonds Payable</b> |
|----------------------------------|----------------------|----------------------------|-------------------|----------------------|
|                                  | <b>7/1/2010</b>      | <b>Additions</b>           | <b>Reductions</b> | <b>7/1/2011</b>      |
| Boat Yard/Lift - Series 2009 One | \$ 985,000           | \$ -                       | \$ 20,000         | \$ 965,000           |
| Total Revenue Bonds              | \$ 985,000           | \$ -                       | \$ 20,000         | \$ 965,000           |



At the end of fiscal year 2010 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**

|                         | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ 1,015,287              | \$ 1,096,062              | \$ 1,090,000              | \$ 1,003,377                 | \$ 1,060,000              |
| Interest on Investments | 75,945                    | 45,589                    | 7,000                     | 10,204                       | 7,000                     |
| Rents & Royalties       | 178,129                   | 193,474                   | 185,600                   | 208,529                      | 212,000                   |
| Miscellaneous           | 1,600                     | -                         | -                         | -                            | -                         |
| Interfund Charges       | 22,191                    | 18,508                    | 22,400                    | 7,556                        | 11,730                    |
| <b>TOTAL REVENUES</b>   | <b>\$ 1,293,151</b>       | <b>\$ 1,353,633</b>       | <b>\$ 1,305,000</b>       | <b>\$ 1,229,664</b>          | <b>\$ 1,290,730</b>       |

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                              |                           |
| Salaries & Wages         | \$ 145,121                | \$ 137,346                | \$ 167,070                | \$ 135,217                   | \$ 162,280                |
| Employee Benefits        | 103,190                   | 100,113                   | 113,360                   | 90,055                       | 112,520                   |
| Professional Services    | 305                       | -                         | 5,000                     | 1,130                        | 5,000                     |
| Contributions            | -                         | -                         | -                         | -                            | -                         |
| Support Goods & Services | 82,392                    | 79,976                    | 103,150                   | 100,917                      | 108,010                   |
| Public Utility Services  | 19,931                    | 17,914                    | 23,000                    | 16,522                       | 25,000                    |
| Bond Expenses            | -                         | -                         | -                         | -                            | -                         |
| Depreciation Expense     | 703,094                   | 446,966                   | 541,490                   | 445,696                      | 540,490                   |
| Administrative Charges   | 237,120                   | 225,740                   | 234,180                   | 234,180                      | 166,982                   |
| Capital Outlay           | -                         | 10,078                    | -                         | -                            | -                         |
| <b>TOTAL EXPENSES</b>    | <b>\$ 1,291,154</b>       | <b>\$ 1,018,134</b>       | <b>\$ 1,187,250</b>       | <b>\$ 1,023,717</b>          | <b>\$ 1,120,282</b>       |

|                                       |                         |                       |                       |                       |                       |
|---------------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>OTHER FINANCING SOURCES (USES)</b> |                         |                       |                       |                       |                       |
| Transfers In                          | \$ -                    | \$ 29,531             | \$ -                  | \$ -                  | \$ -                  |
| Transfer Out                          | (220,000)               | -                     | -                     | -                     | -                     |
| Net other Financing Sources (Uses)    | <b>\$ (220,000)</b>     | <b>\$ 29,531</b>      | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           |
| <br>Net Change in Fund                | <br><b>\$ (218,002)</b> | <br><b>\$ 365,030</b> | <br><b>\$ 117,750</b> | <br><b>\$ 205,948</b> | <br><b>\$ 170,448</b> |

**CARGO TERMINAL FUND**

**CARGO TERMINAL FUND REVENUE**

**REVENUES**

|                              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Intergovernmental            |                           |                           |                           |                              |                           |
| PERS                         | \$ 22,191                 | \$ 18,508                 | \$ 22,400                 | \$ 7,556                     | \$ 11,730                 |
| Total PERS                   | \$ 22,191                 | \$ 18,508                 | \$ 22,400                 | \$ 7,556                     | \$ 11,730                 |
| Service Charges              |                           |                           |                           |                              |                           |
| Dockage Pier III             | \$ 131,510                | \$ 138,153                | \$ 120,000                | \$ 119,205                   | \$ 120,000                |
| Cruise Ship Revenue          | 52,130                    | 138,270                   | 120,000                   | 117,040                      | 120,000                   |
| CSX Pier III Lease           | 282,088                   | 305,595                   | 300,000                   | 282,088                      | 300,000                   |
| CSX Warf/Handling            | 549,559                   | 514,043                   | 550,000                   | 485,045                      | 520,000                   |
| Total Services Charges       | \$ 1,015,287              | \$ 1,096,062              | \$ 1,090,000              | \$ 1,003,377                 | \$ 1,060,000              |
| Interest                     |                           |                           |                           |                              |                           |
| Interest on Investments      | \$ 75,945                 | \$ 45,589                 | \$ 7,000                  | \$ 10,204                    | \$ 7,000                  |
| Total Interest               | \$ 75,945                 | \$ 45,589                 | \$ 7,000                  | \$ 10,204                    | \$ 7,000                  |
| Rents & Royalties            |                           |                           |                           |                              |                           |
| Warehouse Rental             | \$ 167,808                | \$ 186,422                | \$ 175,000                | \$ 196,804                   | \$ 200,000                |
| Van Storage Rental           | 10,321                    | 7,052                     | 10,600                    | 11,725                       | 12,000                    |
| Total Rents & Royalties      | \$ 178,129                | \$ 193,474                | \$ 185,600                | \$ 208,529                   | \$ 212,000                |
| Miscellaneous Revenues       |                           |                           |                           |                              |                           |
| Soda Vending Machines        | \$ 1,600                  | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Total Miscellaneous Revenues | \$ 1,600                  | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Appropriation from Fund Bal  |                           |                           |                           |                              |                           |
| Appropriation from Fund Bal  | \$ -                      | \$ -                      | \$ (117,750)              | \$ -                         | \$ (170,448)              |
| Total Approp from Fund Bal   | \$ -                      | \$ -                      | \$ (117,750)              | \$ -                         | \$ (170,448)              |
| Operating Transfers          |                           |                           |                           |                              |                           |
| Transfers                    | \$ -                      | \$ 29,531                 | \$ -                      | \$ -                         | \$ -                      |
| Total Operating Transfers    | \$ -                      | \$ 29,531                 | \$ -                      | \$ -                         | \$ -                      |
| <b>TOTAL REVENUES</b>        | <b>\$ 1,293,151</b>       | <b>\$ 1,383,164</b>       | <b>\$ 1,187,250</b>       | <b>\$ 1,229,664</b>          | <b>\$ 1,120,282</b>       |

## **CARGO TERMINAL FUND ADMINISTRATION**

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### **PROGRAM DESCRIPTION**

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

### **GOALS**

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

### **OBJECTIVES**

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

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

No significant budget changes.

**CARGO TERMINAL FUND  
ADMINISTRATION**

---

**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 145,121                | \$ 137,346                | \$ 167,070                | \$ 135,217                   | \$ 162,280                |
| Employee Benefits         | 103,190                   | 100,113                   | 113,360                   | 90,055                       | 112,520                   |
| Professional Services     | 305                       | -                         | 5,000                     | 1,130                        | 5,000                     |
| Support Goods & Services  | 55,226                    | 57,012                    | 49,550                    | 52,127                       | 58,780                    |
| Bond Expense              | -                         | -                         | -                         | -                            | -                         |
| Capital Outlay            | -                         | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 303,842</b>         | <b>\$ 294,471</b>         | <b>\$ 334,980</b>         | <b>\$ 278,529</b>            | <b>\$ 338,580</b>         |

**PERSONNEL**

Number of Employees

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| Senior Harbor Officer                               | 1                         | 1                         | 1                            | 1                         |
| Harbor Officer                                      | 1                         | 1                         | 1                            | 1                         |
| Administrative Assistant (3 days/month to Electric) | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>  | <b>3</b>                  | <b>3</b>                  | <b>3</b>                     | <b>3</b>                  |

**PERFORMANCE INDICATORS**

Leases and Agreements

Pier II:

Maintain Warehouses/Terminal Operation Contracts

Maintain Kodiak Oil Sales, Inc. Lease

Maintain Van Parcel Storage Leases

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**

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### **PROGRAM DESCRIPTION**

The Pier II warehouse is leased to Horizon Lines for administrative offices, freight, and warehousing and teamster operations. The Harbor Department monitors lease agreements with tenants Horizon Lines and NOAA. The City is responsible for repair and maintenance of the warehouse roof, exterior walls, foundation, plumbing, fire suppression system and boiler. The City's port maintenance shop is located in the northeast corner of the ground level of the warehouse and is not a part of the lease agreement.

### **GOALS**

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

### **OBJECTIVES**

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

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

No significant budget changes.



**CARGO TERMINAL FUND  
WAREHOUSE**

---

**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Support Goods & Services  | \$ 7,377                  | \$ 851                    | \$ 10,100                 | \$ 9,526                     | \$ 10,740                 |
| Capital Outlay            |                           | 10,078                    | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 7,377</b>           | <b>\$ 10,930</b>          | <b>\$ 10,100</b>          | <b>\$ 9,526</b>              | <b>\$ 10,740</b>          |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                            | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Warehouse Lease Agreements | \$ 186,422                | \$ 175,000                | \$ 196,804                   | \$ 200,000                |

**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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Support Goods & Services  | \$ 19,648                 | \$ 22,079                 | \$ 30,500                 | \$ 27,167                    | \$ 25,490                 |
| Public Utility Services   | 18,606                    | 16,944                    | 21,000                    | 15,737                       | 23,000                    |
| Capital Outlay            | -                         | -                         | -                         | -                            | -                         |
| Depreciation Expense      | 703,094                   | 446,966                   | 541,490                   | 445,696                      | 540,490                   |
| <b>Total Expenditures</b> | <b>\$ 741,349</b>         | <b>\$ 485,990</b>         | <b>\$ 592,990</b>         | <b>\$ 488,600</b>            | <b>\$ 588,980</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| Kodiak Oil Sales & Petro Marine Agreements | \$ -                      | \$ -                      | \$ 5,000                     | \$ 5,000                  |
| Van Yard (Storage) Rentals                 | \$ 7,052                  | \$ 10,600                 | \$ 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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Support Goods & Services  | \$ 141                    | \$ 34                     | \$ 13,000                 | \$ 12,096                    | \$ 13,000                 |
| Public Utility Services   | 1,325                     | 970                       | 2,000                     | 785                          | 2,000                     |
| <b>Total Expenditures</b> | <b>\$ 1,466</b>           | <b>\$ 1,004</b>           | <b>\$ 15,000</b>          | <b>\$ 12,881</b>             | <b>\$ 15,000</b>          |

**PERSONNEL**

Number of Employees

|                      | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Authorized Personnel | 0                         | 0                         | 0                            | 0                         |
| Total                | 0                         | 0                         | 0                            | 0                         |

**PERFORMANCE INDICATORS**

|                               | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| 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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Administrative Charges    | \$ 237,120                | \$ 225,740                | \$ 234,180                | \$ 234,180                   | \$ 166,982                |
| <b>Total Expenditures</b> | <b>\$ 237,120</b>         | <b>\$ 225,740</b>         | <b>\$ 234,180</b>         | <b>\$ 234,180</b>            | <b>\$ 166,982</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**CARGO TERMINAL FUND  
TRANSFERS**

---

**PROGRAM DESCRIPTION**

The department accounts for transfers between funds.

**GOALS**

None.

**OBJECTIVES**

None.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.



**CARGO TERMINAL FUND  
TRANSFERS**

---

**EXPENDITURES**

Department 500 - Cargo Terminal Fund

Sub-department 198 - Transfers

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Transfers       | \$ 220,000                | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| <b>Total Expenditures</b> | <b>\$ 220,000</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>                  | <b>\$ -</b>               |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**BOAT HARBOR FUND**

|                         | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ 1,885,615              | \$ 2,091,814              | \$ 1,985,000              | \$ 2,716,005                 | \$ 2,017,000              |
| Interest on Investments | 198,186                   | 99,432                    | 61,000                    | 5,374                        | 31,000                    |
| Rents & Royalties       | 14,302                    | 15,000                    | 15,500                    | 13,888                       | 15,500                    |
| Miscellaneous           | 16,434                    | 13,882                    | 7,000                     | 30,357                       | 7,000                     |
| Interfund Charges       | 161,055                   | 148,591                   | 188,960                   | 129,275                      | 287,338                   |
| <b>TOTAL REVENUES</b>   | <b>\$ 2,275,592</b>       | <b>\$ 2,368,719</b>       | <b>\$ 2,257,460</b>       | <b>\$ 2,894,899</b>          | <b>\$ 2,357,838</b>       |

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                              |                           |
| Salaries & Wages         | \$ 545,823                | \$ 587,195                | \$ 688,880                | \$ 610,723                   | \$ 704,660                |
| Employee Benefits        | 396,051                   | 394,121                   | 438,720                   | 355,927                      | 408,380                   |
| Professional Services    | 69,419                    | 57,792                    | 59,500                    | 72,951                       | 59,500                    |
| Contributions            | 15,605                    | 31,309                    | 35,000                    | 21,672                       | 35,000                    |
| Support Goods & Services | 262,245                   | 293,540                   | 298,600                   | 264,827                      | 260,710                   |
| Public Utility Services  | 134,961                   | 138,974                   | 136,000                   | 129,797                      | 136,000                   |
| Bond Expenses            | -                         | 24,405                    | 96,830                    | 64,181                       | 96,830                    |
| Depreciation Expense     | 835,722                   | 1,083,281                 | 866,960                   | 1,330,591                    | 1,083,300                 |
| Administrative Charges   | 165,480                   | 153,200                   | 152,040                   | 152,040                      | 177,562                   |
| Capital Outlay           | 21,890                    | 7,415                     | 112,000                   | 11,657                       | 329,300                   |
| <b>TOTAL EXPENSES</b>    | <b>\$ 2,447,196</b>       | <b>\$ 2,771,232</b>       | <b>\$ 2,884,530</b>       | <b>\$ 3,014,365</b>          | <b>\$ 3,291,242</b>       |

**OTHER FINANCING SOURCES (USES)**

|                                    |                           |                           |                         |                         |                           |
|------------------------------------|---------------------------|---------------------------|-------------------------|-------------------------|---------------------------|
| Transfers In                       | \$ -                      | \$ 114,421                | \$ -                    | \$ -                    | \$ -                      |
| Transfer Out                       | (2,071,537)               | (1,420,000)               | (315,800)               | (315,800)               | (730,487)                 |
| Net other Financing Sources (Uses) | <b>\$ (2,071,537)</b>     | <b>\$ (1,305,579)</b>     | <b>\$ (315,800)</b>     | <b>\$ (315,800)</b>     | <b>\$ (730,487)</b>       |
| <br>Net Change in Fund             | <br><b>\$ (2,243,141)</b> | <br><b>\$ (1,708,092)</b> | <br><b>\$ (942,870)</b> | <br><b>\$ (435,267)</b> | <br><b>\$ (1,663,891)</b> |

**BOAT HARBOR FUND**

**BOAT HARBOR FUND REVENUE**

**REVENUES**

|                                 | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Intergovernmental               |                           |                           |                           |                              |                           |
| PERS                            | \$ 89,415                 | \$ 76,051                 | \$ 91,820                 | \$ 32,135                    | \$ 53,600                 |
| Total PERS                      | \$ 89,415                 | \$ 76,051                 | \$ 91,820                 | \$ 32,135                    | \$ 53,600                 |
| Service Charges                 |                           |                           |                           |                              |                           |
| Dockage                         | \$ 41,258                 | \$ 64,842                 | \$ 42,000                 | \$ 61,572                    | \$ 50,000                 |
| Exclusive Moorage               | 1,073,341                 | 1,273,903                 | 1,225,000                 | 1,832,163                    | 1,225,000                 |
| Transient Moorage               | 427,061                   | 425,910                   | 400,000                   | 504,437                      | 425,000                   |
| Harbormaster Services           | 24,003                    | 7,517                     | 10,000                    | 4,595                        | 10,000                    |
| Gridiron Fees                   | 20,064                    | 21,852                    | 20,000                    | 16,567                       | 15,000                    |
| Pier/Dock Fees                  | 158,045                   | 156,855                   | 150,000                   | 151,761                      | 150,000                   |
| Used Oil Fees                   | 25,428                    | 14,257                    | 20,000                    | 25,710                       | 20,000                    |
| Waiting List Fee                | 2,350                     | 2,650                     | 2,000                     | 2,825                        | 2,000                     |
| Trailer Parking Fees            | 17,062                    | 22,050                    | 17,000                    | 22,830                       | 20,000                    |
| Bulk Oil Sales/Charges          | 59,816                    | 61,315                    | 60,000                    | 53,613                       | 60,000                    |
| Gear Storage                    | 17,269                    | 21,045                    | 19,000                    | 22,989                       | 20,000                    |
| Launch Ramp Permits             | 19,793                    | 19,618                    | 20,000                    | 16,943                       | 20,000                    |
| Fines & Forfeits                | 125                       | -                         | -                         | -                            | -                         |
| Total Services Charges          | \$ 1,885,615              | \$ 2,091,814              | \$ 1,985,000              | \$ 2,716,005                 | \$ 2,017,000              |
| Interest                        |                           |                           |                           |                              |                           |
| Interest on Investments         | \$ 190,280                | \$ 89,920                 | \$ 50,000                 | \$ 23,778                    | \$ 20,000                 |
| Interest on Accounts            | 7,906                     | 9,512                     | 11,000                    | (18,404)                     | 11,000                    |
| Total Interest                  | \$ 198,186                | \$ 99,432                 | \$ 61,000                 | \$ 5,374                     | \$ 31,000                 |
| Rents & Royalties               |                           |                           |                           |                              |                           |
| Office Rental                   | \$ 14,302                 | \$ 15,000                 | \$ 15,500                 | \$ 13,888                    | \$ 15,500                 |
| Total Rents & Royalties         | \$ 14,302                 | \$ 15,000                 | \$ 15,500                 | \$ 13,888                    | \$ 15,500                 |
| Miscellaneous Revenues          |                           |                           |                           |                              |                           |
| Sale of Junk/Salvage            | \$ 2,150                  | \$ 100                    | \$ 2,000                  | \$ -                         | \$ 2,000                  |
| Soda Vending Machine            | 296                       | 246                       | -                         | 248                          | -                         |
| Other Revenues                  | 13,988                    | 13,536                    | 5,000                     | 30,109                       | 5,000                     |
| Total Miscellaneous Revenues    | \$ 16,434                 | \$ 13,882                 | \$ 7,000                  | \$ 30,357                    | \$ 7,000                  |
| Interfund Charges               |                           |                           |                           |                              |                           |
| Harbormaster Services to Cargo  | \$ 71,640                 | \$ 72,540                 | \$ 97,140                 | \$ 97,140                    | \$ 233,738                |
| Total Interfund Charges         | \$ 71,640                 | \$ 72,540                 | \$ 97,140                 | \$ 97,140                    | \$ 233,738                |
| Appropriation from Fund Balance |                           |                           |                           |                              |                           |
| Appropriation from Fund Balance | \$ -                      | \$ -                      | \$ 942,870                | \$ -                         | \$ 1,663,891              |
| Total Approp from Fund Balance  | \$ -                      | \$ -                      | \$ 942,870                | \$ -                         | \$ 1,663,891              |
| Operating Transfers             |                           |                           |                           |                              |                           |
| Transfer from Other Funds       | \$ -                      | \$ 114,421                | \$ -                      | \$ -                         | \$ -                      |
| Total Operating Transfers       | \$ -                      | \$ 114,421                | \$ -                      | \$ -                         | \$ -                      |
| <b>TOTAL REVENUES</b>           | <b>\$ 2,275,592</b>       | <b>\$ 2,483,140</b>       | <b>\$ 3,200,330</b>       | <b>\$ 2,894,899</b>          | <b>\$ 4,021,729</b>       |

## **BOAT HARBOR FUND ADMINISTRATION**

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### **PROGRAM DESCRIPTION**

The Harbor Department operates two large boat harbors, ferry dock, fisherman's terminal, and transient boat dock. All facilities operate 24/7. Moorage, dock scheduling, emergency pumping, VHF radio communication and used oil collection are a few of the many services provided. The Harbor department also schedules use of all the port facilities, boat docks and gridirons, stages transient vessels, rents exclusive moorage, registers vessels. Routine foot, vessel and vehicle patrols enforce the City code in the waterways, docks, grids, parking lots and loading zones.

The Harbormaster is responsible for budget preparation, planning and implementing maintenance of harbor facilities. He plans and coordinates all port-related construction projects with the City Engineer. The Harbormaster oversees and recommends changes to fees and dockage rates.

### **GOALS**

To provide secure moorage and necessary services for one of the largest commercial fishing fleets in Alaska.

Monitor aging of the Harbor's accounts receivable in accordance with the City policy and to pursue appropriate procedures for collection; to market the Port of Kodiak as having premier harbor facilities to support the fishing industry; and to serve both pleasure and commercial fleets with an efficiently managed harbor operation.

### **OBJECTIVES**

- Ramp up use of the Boat Yard to at least 55 vessels per year.
- 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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 545,823                | \$ 587,195                | \$ 688,880                | \$ 610,723                   | \$ 704,660                |
| Employee Benefits         | 396,051                   | 394,121                   | 438,720                   | 355,927                      | 408,380                   |
| Professional Services     | 69,419                    | 57,792                    | 59,500                    | 72,951                       | 59,500                    |
| Contributions             | 15,605                    | 31,309                    | 35,000                    | 21,672                       | 35,000                    |
| Support Goods & Services  | 262,245                   | 293,540                   | 298,600                   | 264,827                      | 260,710                   |
| Public Utility Services   | 134,961                   | 138,974                   | 136,000                   | 129,797                      | 136,000                   |
| Capital Outlay            | 21,890                    | 7,415                     | 112,000                   | 11,657                       | 329,300                   |
| Bond Expense              | -                         | 24,405                    | 96,830                    | 64,181                       | 96,830                    |
| Depreciation Expense      | 835,722                   | 1,083,281                 | 866,960                   | 1,330,591                    | 1,083,300                 |
| <b>Total Expenditures</b> | <b>\$ 2,281,716</b>       | <b>\$ 2,618,032</b>       | <b>\$ 2,732,490</b>       | <b>\$ 2,862,325</b>          | <b>\$ 3,113,680</b>       |

**PERSONNEL**

Number of Employees

|  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| 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                         |
| Harbor Dispatcher                              | 0                         | 0                         | 0                            | 0.4                       |
| Administrative Secretary                       | 2                         | 2                         | 2                            | 2                         |
| <b>Total</b>                                   | <b>11</b>                 | <b>11</b>                 | <b>11</b>                    | <b>11.4</b>               |

**PERFORMANCE INDICATORS**

|                                     | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| 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                     |

**BOAT HARBOR FUND  
INTERFUND CHARGES**

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**PROGRAM DESCRIPTION**

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

**GOALS**

None.

**OBJECTIVES**

None.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**BOAT HARBOR FUND  
INTERFUND CHARGES**

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**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Administrative Charges    | \$ 165,480                | \$ 153,200                | \$ 152,040                | \$ 152,040                   | \$ 177,562                |
| <b>Total Expenditures</b> | <b>\$ 165,480</b>         | <b>\$ 153,200</b>         | <b>\$ 152,040</b>         | <b>\$ 152,040</b>            | <b>\$ 177,562</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**BOAT HARBOR FUND  
TRANSFERS**

---

**PROGRAM DESCRIPTION**

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

**GOALS**

None.

**OBJECTIVES**

None.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There are transfers being made for Harbor related project in fiscal year 2011. There is one transfer to the Boat Yard Lift Fund to off-set start up costs in the amount of \$710,487 and a \$20,000 transfer to the General Capital Project Fund for an upgrade to the Harbor Financial Software application.



**BOAT HARBOR FUND  
TRANSFERS**

---

**EXPENDITURES**

Department 510 - Harbor Fund  
Sub-department 198 - Transfers

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Transfers       | \$ 2,071,537              | \$ 1,420,000              | \$ 315,800                | \$ 315,800                   | \$ 730,487                |
| <b>Total Expenditures</b> | <b>\$ 2,071,537</b>       | <b>\$ 1,420,000</b>       | <b>\$ 315,800</b>         | <b>\$ 315,800</b>            | <b>\$ 730,487</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**BOATYARD/ VESSEL LIFT FUND**

|                         | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ -                      | \$ -                      | \$ 879,740                | \$ 316,559                   | \$ 534,500                |
| Interest on Investments | -                         | 7,671                     | 48,410                    | 21,571                       | 10,000                    |
| Rents & Royalties       | -                         | -                         | -                         | -                            | -                         |
| Miscellaneous           | -                         | -                         | 5,000                     | 2,069                        | 2,000                     |
| Interfund Charges       | -                         | -                         | -                         | 2,478                        | 7,650                     |
| <b>TOTAL REVENUES</b>   | <b>\$ -</b>               | <b>\$ 7,671</b>           | <b>\$ 933,150</b>         | <b>\$ 342,677</b>            | <b>\$ 554,150</b>         |

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                           |                           |
| Salaries & Wages         | \$ -                      | \$ -                      | \$ 165,870                | \$ 48,993                 | \$ 146,550                |
| Employee Benefits        | -                         | -                         | 104,330                   | 29,000                    | 75,920                    |
| Professional Services    | -                         | 16,184                    | 55,000                    | 27,477                    | 55,000                    |
| Contributions            | -                         | -                         | -                         | -                         | -                         |
| Support Goods & Services | -                         | 1,518                     | 230,000                   | 111,231                   | 180,620                   |
| Public Utility Services  | -                         | -                         | 29,250                    | 29,867                    | 24,250                    |
| Bond Expenses            | -                         | -                         | 245,500                   | 162,937                   | 245,500                   |
| Depreciation Expense     | -                         | -                         | -                         | 2,499                     | 350,000                   |
| Administrative Charges   | -                         | -                         | 15,000                    | 15,151                    | 156,797                   |
| Capital Outlay           | -                         | 17,302                    | 379,000                   | 256,422                   | 30,000                    |
| <b>TOTAL EXPENSES</b>    | <b>\$ -</b>               | <b>\$ 35,004</b>          | <b>\$ 1,223,950</b>       | <b>\$ 683,577</b>         | <b>\$ 1,264,637</b>       |

|                                       |                       |                       |                   |                       |                   |
|---------------------------------------|-----------------------|-----------------------|-------------------|-----------------------|-------------------|
| <b>OTHER FINANCING SOURCES (USES)</b> |                       |                       |                   |                       |                   |
| Transfers In                          | \$ 50,000             | \$ -                  | \$ 290,800        | \$ 290,800            | \$ 710,487        |
| Transfer Out                          | (4,000,000)           | (1,000,000)           | -                 | (1,042,960)           | -                 |
| Net other Financing Sources (Uses)    | <b>\$ (3,950,000)</b> | <b>\$ (1,000,000)</b> | <b>\$ 290,800</b> | <b>\$ (752,160)</b>   | <b>\$ 710,487</b> |
| Net Change in Fund                    | <b>\$ (3,950,000)</b> | <b>\$ (1,027,333)</b> | <b>\$ -</b>       | <b>\$ (1,093,060)</b> | <b>\$ -</b>       |

**BOATYARD/ VESSEL LIFT FUND  
BOATYARD/ VESSEL LIFT REVENUE**

**REVENUES**

|                                 | FY 2008<br>Actual | FY 2009<br>Actual | FY 2010<br>Budget   | FY 2010<br>Estimated | FY 2011<br>Budget   |
|---------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Intergovernmental               |                   |                   |                     |                      |                     |
| PERS                            | \$ -              | \$ -              | \$ -                | \$ 2,478             | \$ 7,650            |
| Total PERS                      | \$ -              | \$ -              | \$ -                | \$ 2,478             | \$ 7,650            |
| Services Charges                |                   |                   |                     |                      |                     |
| Haul/Launch/Block               | \$ -              | \$ -              | \$ 444,750          | \$ 145,353           | \$ 250,000          |
| Pressure Wash                   | -                 | -                 | 21,250              | 3,425                | 12,500              |
| Yard Services                   | -                 | -                 | 66,680              | 42,927               | 70,000              |
| Container Storage               | -                 | -                 | 18,000              | 198                  | 10,000              |
| Lay Days                        | -                 | -                 | 195,100             | 90,749               | 150,000             |
| Electricity                     |                   |                   | 60,000              | 20,664               | 25,000              |
| vendor Fees                     |                   |                   | 52,500              | 5,400                | 5,000               |
| WEnvironmental Surcharge        | -                 | -                 | 21,460              | 7,842                | 12,000              |
| Total Services Charges          | \$ -              | \$ -              | \$ 879,740          | \$ 316,559           | \$ 534,500          |
| Interest                        |                   |                   |                     |                      |                     |
| Interest on Investments         | \$ -              | \$ 7,671          | \$ 48,410           | \$ 20,492            | \$ 5,000            |
| Interest on Accounts            | -                 | -                 | -                   | 1,079                | 5,000               |
| Total Interest                  | \$ -              | \$ 7,671          | \$ 48,410           | \$ 21,571            | \$ 10,000           |
| Miscellaneous                   |                   |                   |                     |                      |                     |
| Miscellaneous                   | \$ -              | \$ -              | \$ 5,000            | \$ 2,069             | \$ 2,000            |
| Total Interest                  | \$ -              | \$ -              | \$ 5,000            | \$ 2,069             | \$ 2,000            |
| Appropriation from Fund Balance |                   |                   |                     |                      |                     |
| Appropriation from Fund Balance | \$ -              | \$ -              | \$ -                | \$ -                 | \$ -                |
| Total Approp from Fund Balance  | \$ -              | \$ -              | \$ -                | \$ -                 | \$ -                |
| Operating Transfers             |                   |                   |                     |                      |                     |
| Transfer from Other Funds       | \$ 50,000         | \$ -              | \$ 290,800          | \$ 290,800           | \$ 710,487          |
| Total Operating Transfers       | \$ 50,000         | \$ -              | \$ 290,800          | \$ 290,800           | \$ 710,487          |
| <b>TOTAL REVENUE</b>            | <b>\$ 50,000</b>  | <b>\$ 7,671</b>   | <b>\$ 1,223,950</b> | <b>\$ 633,477</b>    | <b>\$ 1,264,637</b> |

## BOATYARD/ VESSEL LIFT FUND ADMINISTRATION

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### PROGRAM DESCRIPTION

The Harbor Department is responsible for administration, operation and maintenance of the boatyard and boat lift in St. Herman Harbor. The Marine Travel Lift Inc 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 became operational in October 2009.

### GOALS

To operate and maintain the boatyard 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 boatyard and vessel lift as efficiently and professionally as possible.
- To ramp up boat lifts to at least 55 per year.

### SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS

Boatyard Lift went into operations in fiscal year 2010.



**BOATYARD/ VESSEL LIFT FUND  
ADMINISTRATION**

**EXPENDITURES**

Department 512 - Boatyard/ Vessel Lift  
Sub-department 100 - Administration

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages         | \$ -                      | \$ -                      | \$ 165,870                | \$ 48,993                    | \$ 146,550                |
| Employee Benefits        | -                         | -                         | 104,330                   | 29,000                       | 75,920                    |
| Professional Services    | -                         | 16,184                    | 55,000                    | 27,477                       | 55,000                    |
| Support Goods & Services | -                         | 1,518                     | 230,000                   | 111,231                      | 180,620                   |
| Public Utility Services  | -                         | -                         | 29,250                    | 29,867                       | 24,250                    |
| Bond Expenses            | -                         | -                         | 245,500                   | 162,937                      | 245,500                   |
| Depreciation Expense     | -                         | -                         | -                         | 2,499                        | 350,000                   |
| Administrative Charges   | -                         | -                         | 15,000                    | 15,151                       | -                         |
| Capital Outlay           | -                         | 17,302                    | 379,000                   | 256,422                      | 30,000                    |
| Transfer out             | -                         | -                         | -                         | -                            | -                         |
| <b>TOTAL EXPENSES</b>    | <b>\$ -</b>               | <b>\$ 35,004</b>          | <b>\$ 1,223,950</b>       | <b>\$ 683,577</b>            | <b>\$ 1,107,840</b>       |

**PERSONNEL**

Number of Employees

|                             | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Harbor Maintenance Mechanic | 0                         | 0                         | 0                            | 2                         |
| Total                       | 0                         | 0                         | 0                            | 2                         |

**PERFORMANCE INDICATORS**

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Number of Boats Serviced | 0                         | 0                         | 0                            | 55                        |

**BOATYARD/ VESSEL LIFT 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.

**BOATYARD/ VESSEL LIFT FUND  
INTERFUND CHARGES**

---

**EXPENDITURES**

Department 512 - Boatyard/ Vessel Lift  
Sub-department 195 - Interfund Charges

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Administrative Charges    | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ 156,797                |
| <b>Total Expenditures</b> | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>                  | <b>\$ 156,797</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**BOATYARD/ VESSEL LIFT FUND  
TRANSFERS**

---

**PROGRAM DESCRIPTION**

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

**GOALS**

None.

**OBJECTIVES**

None.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Transfers were made from the Boatyard Lift Fund to the Harbor Capital Project Fund from the proceeds of an Alaska Clean Water Fund Loan from the Department of Environmental Conservation in the amount of \$930,000 and the interest earnings from the revenue bond for the completion of the project.



**BOATYARD/ VESSEL LIFT FUND  
TRANSFERS**

---

**EXPENDITURES**

Department 512 - Boatyard/ Vessel Lift  
Sub-department 198 - Transfers

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Transfers       | \$ 4,000,000              | \$ 1,000,000              | \$ -                      | \$ 1,042,960                 | \$ -                      |
| <b>Total Expenditures</b> | <b>\$ 4,000,000</b>       | <b>\$ 1,000,000</b>       | <b>\$ -</b>               | <b>\$ 1,042,960</b>          | <b>\$ -</b>               |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**ELECTRIC UTILITY FUND**

|                         | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ 682,471                | \$ 708,714                | \$ 723,000                | \$ 654,987                   | \$ 643,000                |
| Interest on Investments | 13,714                    | 7,850                     | 1,000                     | 1,466                        | 1,000                     |
| Rents & Royalties       | -                         | -                         | -                         | -                            | -                         |
| Miscellaneous           | -                         | -                         | -                         | -                            | -                         |
| Interfund Charges       | -                         | -                         | -                         | -                            | -                         |
| <b>TOTAL REVENUES</b>   | <b>\$ 696,184</b>         | <b>\$ 716,564</b>         | <b>\$ 724,000</b>         | <b>\$ 656,454</b>            | <b>\$ 644,000</b>         |

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                              |                           |
| Salaries & Wages         | \$ 32,853                 | \$ 33,840                 | \$ 32,000                 | \$ 35,023                    | \$ -                      |
| Employee Benefits        | 12,094                    | 12,792                    | 6,000                     | 14,155                       | -                         |
| Professional Services    | -                         | -                         | 2,000                     | -                            | 2,000                     |
| Contributions            | -                         | -                         | -                         | -                            | -                         |
| Support Goods & Services | 594,983                   | 555,858                   | 587,500                   | 547,021                      | 516,390                   |
| Public Utility Services  | -                         | -                         | -                         | -                            | -                         |
| Bond Expenses            | -                         | -                         | -                         | -                            | -                         |
| Depreciation Expense     | 8,639                     | 8,638                     | 7,280                     | 8,638                        | 10,000                    |
| Administrative Charges   | -                         | -                         | -                         | -                            | 82,315                    |
| Capital Outlay           | -                         | -                         | 42,000                    | 21,850                       | 5,000                     |
| <b>TOTAL EXPENSES</b>    | <b>\$ 648,568</b>         | <b>\$ 611,128</b>         | <b>\$ 676,780</b>         | <b>\$ 626,686</b>            | <b>\$ 615,705</b>         |

|                                       |                  |                   |                  |                  |                  |
|---------------------------------------|------------------|-------------------|------------------|------------------|------------------|
| <b>OTHER FINANCING SOURCES (USES)</b> |                  |                   |                  |                  |                  |
| Transfers In                          | \$ -             | \$ 1,832          | \$ -             | \$ -             | \$ -             |
| Transfer Out                          | -                | -                 | -                | -                | -                |
| Net other Financing Sources (Uses)    | <b>\$ -</b>      | <b>\$ 1,832</b>   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |
| <br>Net Change in Fund                | <b>\$ 47,616</b> | <b>\$ 107,268</b> | <b>\$ 47,220</b> | <b>\$ 29,767</b> | <b>\$ 28,295</b> |

**ELECTRIC UTILITY FUND**

**ELECTRIC FUND REVENUE**

**REVENUES**

|                                 | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Intergovernmental               |                           |                           |                           |                              |                           |
| PERS                            | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Total PERS                      | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Services Charges                |                           |                           |                           |                              |                           |
| Non-Meter Charges               | \$ 16,622                 | \$ 23,589                 | \$ 17,000                 | \$ 19,855                    | \$ 17,000                 |
| Customer Charge (Recurring)     | 110,145                   | 122,077                   | 115,000                   | 113,088                      | 115,000                   |
| Connect/Disconnect Fees         | 6,950                     | 7,800                     | 7,000                     | 7,630                        | 7,000                     |
| Energy Charge                   | 544,184                   | 549,492                   | 575,000                   | 510,087                      | 500,000                   |
| Record Fee                      | 870                       | 780                       | 1,000                     | 540                          | 1,000                     |
| Utility Services                | 3,700                     | 4,976                     | 8,000                     | 3,786                        | 3,000                     |
| Total Services Charges          | \$ 682,471                | \$ 708,714                | \$ 723,000                | \$ 654,987                   | \$ 643,000                |
| Interest                        |                           |                           |                           |                              |                           |
| Interest on Investments         | \$ 13,714                 | \$ 7,850                  | \$ 1,000                  | \$ 1,466                     | \$ 1,000                  |
| Interest on Accounts            | -                         | -                         | -                         | -                            | -                         |
| Total Interest                  | \$ 13,714                 | \$ 7,850                  | \$ 1,000                  | \$ 1,466                     | \$ 1,000                  |
| Appropriation from Fund Balance |                           |                           |                           |                              |                           |
| Appropriation from Fund Balance | \$ -                      | \$ -                      | \$ (47,220)               | \$ -                         | \$ (28,295)               |
| Total Approp from Fund Balance  | \$ -                      | \$ -                      | \$ (47,220)               | \$ -                         | \$ (28,295)               |
| Operating Transfers             |                           |                           |                           |                              |                           |
| Transfer from Other Funds       | \$ -                      | \$ 1,832                  | \$ -                      | \$ -                         | \$ -                      |
| Total Operating Transfers       | \$ -                      | \$ 1,832                  | \$ -                      | \$ -                         | \$ -                      |
| <b>TOTAL REVENUE</b>            | <b>\$ 696,184</b>         | <b>\$ 718,396</b>         | <b>\$ 676,780</b>         | <b>\$ 656,454</b>            | <b>\$ 615,705</b>         |

**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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 32,853                 | \$ 33,840                 | \$ 32,000                 | \$ 35,023                    | \$ -                      |
| Employee Benefits         | 12,094                    | 12,792                    | 6,000                     | 14,155                       | -                         |
| Professional Services     | -                         | -                         | 2,000                     | -                            | 2,000                     |
| Support Goods & Services  | 594,983                   | 555,858                   | 587,500                   | 547,021                      | 516,390                   |
| Capital Outlay            | -                         | -                         | 42,000                    | 21,850                       | 5,000                     |
| Depreciation Expense      | 8,639                     | 8,638                     | 7,280                     | 8,638                        | 10,000                    |
| <b>Total Expenditures</b> | <b>\$ 648,568</b>         | <b>\$ 611,128</b>         | <b>\$ 676,780</b>         | <b>\$ 626,686</b>            | <b>\$ 533,390</b>         |

**PERSONNEL**

Number of Employees

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| Deputy Harbormaster (2 day/month)       | 0.01                      | 0.01                      | 0.01                         | 0                         |
| Administrative Supervisor (3 day/month) | 0.01                      | 0.01                      | 0.01                         | 0                         |
| <b>Total</b>                            | <b>0.02</b>               | <b>0.02</b>               | <b>0.02</b>                  | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                       | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Revenue over Expenses | \$ 47,616                 | \$ 107,268                | \$ 29,767                    | \$ 82,315                 |

**ELECTRIC UTILITY 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.

**ELECTRIC UTILITY FUND  
INTERFUND CHARGES**

---

**EXPENDITURES**

Department 515 - Electric Fund  
Sub-department 195 - Interfund Charges

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Administrative Charges    | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ 82,315                 |
| <b>Total Expenditures</b> | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>                  | <b>\$ 82,315</b>          |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**WATER UTILITY FUND**

|                         | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ 2,255,232              | \$ 2,219,485              | \$ 2,389,400              | \$ 2,435,563                 | \$ 2,616,100              |
| Interest on Investments | 127,069                   | 56,776                    | 40,000                    | 14,115                       | 30,000                    |
| Rents & Royalties       | -                         | -                         | -                         | -                            | -                         |
| Miscellaneous           | 21,443                    | 30,598                    | 20,000                    | 23,017                       | 20,000                    |
| Interfund Charges       | 39,367                    | 42,547                    | 51,240                    | 15,822                       | 30,220                    |
| <b>TOTAL REVENUES</b>   | <b>\$ 2,443,111</b>       | <b>\$ 2,349,406</b>       | <b>\$ 2,500,640</b>       | <b>\$ 2,488,517</b>          | <b>\$ 2,696,320</b>       |

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                              |                           |
| Salaries & Wages         | \$ 305,274                | \$ 338,100                | \$ 360,920                | \$ 323,753                   | \$ 374,200                |
| Employee Benefits        | 226,454                   | 231,883                   | 252,410                   | 205,490                      | 235,670                   |
| Professional Services    | 42,719                    | 45,903                    | 66,000                    | 52,056                       | 56,000                    |
| Contributions            | -                         | -                         | -                         | -                            | -                         |
| Support Goods & Services | 111,464                   | 140,603                   | 226,470                   | 109,667                      | 233,700                   |
| Public Utility Services  | 437,986                   | 341,255                   | 421,000                   | 308,723                      | 431,500                   |
| Interest/Bond Expenses   | 9,941                     | -                         | 8,270                     | -                            | 122,070                   |
| Depreciation Expense     | 554,900                   | 556,613                   | 475,470                   | 551,099                      | 560,000                   |
| Administrative Charges   | 357,490                   | 341,556                   | 315,740                   | 357,543                      | 372,120                   |
| Capital Outlay           | 12,264                    | -                         | 62,000                    | 36,425                       | 49,500                    |
| <b>TOTAL EXPENSES</b>    | <b>\$ 2,058,492</b>       | <b>\$ 1,995,913</b>       | <b>\$ 2,188,280</b>       | <b>\$ 1,944,756</b>          | <b>\$ 2,434,760</b>       |

**OTHER FINANCING SOURCES (USES)**

|   |                   |                     |                     |                       |                     |
|---|-------------------|---------------------|---------------------|-----------------------|---------------------|
| Transfers In                              | \$ -              | \$ 69,286           | \$ -                | \$ -                  | \$ -                |
| Transfer Out                              | -                 | (364,100)           | (184,000)           | (1,275,000)           | (225,000)           |
| <b>Net other Financing Sources (Uses)</b> | <b>\$ -</b>       | <b>\$ (294,814)</b> | <b>\$ (184,000)</b> | <b>\$ (1,275,000)</b> | <b>\$ (225,000)</b> |
| <b>Net Change in Fund</b>                 | <b>\$ 384,619</b> | <b>\$ 58,679</b>    | <b>\$ 128,360</b>   | <b>\$ (731,238)</b>   | <b>\$ 36,560</b>    |



**WATER UTILITY FUND**

**WATER UTILITY FUND REVENUE**

**REVENUES**

|                                 | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Estimated</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------|---------------------------|------------------------------|---------------------------|------------------------------|---------------------------|
| Intergovernmental               |                           |                              |                           |                              |                           |
| PERS                            | \$ 39,367                 | \$ 42,547                    | \$ 51,240                 | \$ 15,822                    | \$ 30,220                 |
| Total PERS                      | \$ 39,367                 | \$ 42,547                    | \$ 51,240                 | \$ 15,822                    | \$ 30,220                 |
| Service Charges                 |                           |                              |                           |                              |                           |
| Water Sales Metered             | \$ 955,245                | \$ 852,077                   | \$ 1,022,900              | \$ 971,256                   | \$ 1,108,100              |
| Water Sales City                | 783,376                   | 824,011                      | 831,000                   | 875,004                      | 908,720                   |
| Water Sales Borough             | 509,347                   | 542,146                      | 530,000                   | 571,768                      | 590,850                   |
| Water Sales Hookups             | 7,263                     | 1,251                        | 5,500                     | 17,535                       | 8,430                     |
| Total Services Charges          | \$ 2,255,232              | \$ 2,219,485                 | \$ 2,389,400              | \$ 2,435,563                 | \$ 2,616,100              |
| Interest                        |                           |                              |                           |                              |                           |
| Interest on Investments         | \$ 127,069                | \$ 56,776                    | \$ 40,000                 | \$ 14,115                    | \$ 30,000                 |
| Total Interest                  | \$ 127,069                | \$ 56,776                    | \$ 40,000                 | \$ 14,115                    | \$ 30,000                 |
| Miscellaneous Revenues          |                           |                              |                           |                              |                           |
| Other Revenues                  | \$ 21,443                 | \$ 30,598                    | \$ 20,000                 | \$ 23,017                    | \$ 20,000                 |
| Total Miscellaneous Revenues    | \$ 21,443                 | \$ 30,598                    | \$ 20,000                 | \$ 23,017                    | \$ 20,000                 |
| Appropriation from Fund Balance |                           |                              |                           |                              |                           |
| Appropriation from Fund Balance | \$ -                      | \$ -                         | \$ (128,360)              | \$ -                         | \$ (36,560)               |
| Total Approp from Fund Balance  | \$ -                      | \$ -                         | \$ (128,360)              | \$ -                         | \$ (36,560)               |
| Operating Transfers             |                           |                              |                           |                              |                           |
| Transfers from Other Funds      | \$ -                      | \$ 69,286                    | \$ -                      | \$ -                         | \$ -                      |
| Total Operating Transfers       | \$ -                      | \$ 69,286                    | \$ -                      | \$ -                         | \$ -                      |
| <b>Total Revenue</b>            | <b>\$ 2,443,111</b>       | <b>\$ 2,418,692</b>          | <b>\$ 2,372,280</b>       | <b>\$ 2,488,517</b>          | <b>\$ 2,659,760</b>       |

**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. UV Treatment units were purchased in February 2010 and final design should be completed by November 2010. The project should be awarded by February 2011 with construction beginning by May 2011.

**WATER UTILITY FUND  
ADMINISTRATION**

---

**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 305,274                | \$ 338,100                | \$ 360,920                | \$ 323,753                   | \$ 374,200                |
| Employee Benefits         | 226,454                   | 231,883                   | 252,410                   | 205,490                      | 235,670                   |
| Professional Services     | 39,677                    | 39,766                    | 46,000                    | 41,783                       | 46,000                    |
| Support Goods & Services  | 46,015                    | 55,419                    | 127,870                   | 53,086                       | 125,100                   |
| Public Utility Services   | 416,493                   | 323,185                   | 400,000                   | 291,689                      | 410,500                   |
| Capital Outlay            | 2,501                     | -                         | 47,000                    | 21,905                       | 44,500                    |
| Depreciation Expense      | 554,900                   | 556,613                   | 475,470                   | 551,099                      | 560,000                   |
| Interest/Bond Expense     | 9,941                     | -                         | 8,270                     | -                            | 122,070                   |
| Administrative Charges    | 291,260                   | 281,806                   | 257,870                   | 299,673                      | 311,060                   |
| <b>Total Expenditures</b> | <b>\$ 1,892,514</b>       | <b>\$ 1,826,771</b>       | <b>\$ 1,975,810</b>       | <b>\$ 1,788,478</b>          | <b>\$ 2,229,100</b>       |

**PERSONNEL**

Number of Employees

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| Equipment Operator                      | 3                         | 2                         | 1                            | 1                         |
| Heavy Equipment Mechanic                | 1                         | 1                         | 1                            | 1                         |
| Utility Worker                          | 0                         | 1                         | 1                            | 1                         |
| Public Works Maintenance Worker         | 2                         | 2                         | 3                            | 3                         |
| Public Works Director                   | 0                         | 0                         | 0.25                         | 0.25                      |
| Accounting Technician/Cashier-Utilities | 0                         | 0                         | 0.35                         | 0.35                      |
| <b>Total</b>                            | <b>6</b>                  | <b>6</b>                  | <b>6.6</b>                   | <b>6.6</b>                |

**PERFORMANCE INDICATORS**

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| All Regulations Meet  | Yes                       | Yes                       | Yes                          | Yes                       |
| Respond to all after hours<br>emergency call outs and alarms<br>within 30 minutes |                           |                           | 8 times                      | 10 estimated              |
| Leak detection program number of<br>located leaks and repairs                     |                           |                           | 19.00                        | 10.00                     |

**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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 3,042                  | \$ 6,137                  | \$ 20,000                 | \$ 10,272                    | \$ 10,000                 |
| Support Goods & Services  | 65,450                    | 85,184                    | 98,600                    | 56,581                       | 108,600                   |
| Public Utility Services   | 21,493                    | 18,071                    | 21,000                    | 17,034                       | 21,000                    |
| Capital Outlay            | 9,763                     | -                         | 15,000                    | 14,520                       | 5,000                     |
| Depreciation Expense      | -                         | -                         | -                         | -                            | -                         |
| Bond Expense              | -                         | -                         | -                         | -                            | -                         |
| Administrative Charges    | 66,230                    | 59,750                    | 57,870                    | 57,870                       | 61,060                    |
| <b>Total Expenditures</b> | <b>\$ 165,978</b>         | <b>\$ 169,142</b>         | <b>\$ 212,470</b>         | <b>\$ 156,278</b>            | <b>\$ 205,660</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| All regulations met   | n/a                       | n/a                       | 100%                         | 100%                      |
| Respond to all water quality complaints within<br>1 hour during regular working hours and<br>within 24 hours on non-regular hours | n/a                       | n/a                       | 100%                         | 100%                      |
| Respond to all after hours emergency<br>call outs and alarms within 30 minutes  | n/a                       | n/a                       | 7 times                      | 10 times                  |

**WATER UTILITY FUND  
TRANSFERS**

---

**PROGRAM DESCRIPTION**

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

**GOALS**

None.

**OBJECTIVES**

None.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**WATER UTILITY FUND  
TRANSFERS**

---

**EXPENDITURES**

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

|                     | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Transfers | \$ -                      | \$ 364,100                | \$ 184,000                | \$ 1,275,000                 | \$ 225,000                |
| Total Expenditures  | <u>\$ -</u>               | <u>\$ 364,100</u>         | <u>\$ 184,000</u>         | <u>\$ 1,275,000</u>          | <u>\$ 225,000</u>         |

**PERSONNEL**

Number of Employees

|       | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------|---------------------------|---------------------------|------------------------------|---------------------------|
| None  | 0                         | 0                         | 0                            | 0                         |
| Total | <u>0</u>                  | <u>0</u>                  | <u>0</u>                     | <u>0</u>                  |

**SEWER UTILITY FUND**

|                         | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ 2,501,603              | \$ 2,821,292              | \$ 2,674,100              | \$ 3,180,800                 | \$ 2,931,650              |
| Interest on Investments | (12,995)                  | 459                       | 50,000                    | 1,575                        | 40,000                    |
| Rents & Royalties       | -                         | -                         | -                         | -                            | -                         |
| Miscellaneous           | 8,801                     | 4,384                     | -                         | (230)                        | -                         |
| Interfund Charges       | 68,745                    | 61,502                    | 78,820                    | 25,798                       | 45,700                    |
| <b>TOTAL REVENUES</b>   | <b>\$ 2,566,155</b>       | <b>\$ 2,887,638</b>       | <b>\$ 2,802,920</b>       | <b>\$ 3,207,943</b>          | <b>\$ 3,017,350</b>       |

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                              |                           |
| Salaries & Wages         | \$ 480,872                | \$ 526,173                | \$ 577,660                | \$ 547,583                   | \$ 599,550                |
| Employee Benefits        | 339,593                   | 348,129                   | 403,680                   | 356,092                      | 399,610                   |
| Professional Services    | 185,033                   | 191,909                   | 246,000                   | 238,511                      | 56,000                    |
| Contributions            | -                         | -                         | -                         | -                            | -                         |
| Support Goods & Services | 205,177                   | 204,896                   | 271,220                   | 204,142                      | 275,560                   |
| Public Utility Services  | 284,596                   | 235,756                   | 270,000                   | 228,653                      | 490,000                   |
| Bond Expenses            | 130,230                   | 23,126                    | 25,000                    | 14,077                       | 26,400                    |
| Depreciation Expense     | 1,213,949                 | 1,215,472                 | 1,201,000                 | 1,215,226                    | 1,216,000                 |
| Administrative Charges   | 272,231                   | 393,895                   | 315,740                   | 424,612                      | 372,120                   |
| Capital Outlay           | 8,207                     | 4,196                     | 138,000                   | 44,906                       | 80,000                    |
| <b>TOTAL EXPENSES</b>    | <b>\$ 3,119,889</b>       | <b>\$ 3,143,553</b>       | <b>\$ 3,448,300</b>       | <b>\$ 3,273,801</b>          | <b>\$ 3,515,240</b>       |

|                                       |                  |                  |                  |                  |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>OTHER FINANCING SOURCES (USES)</b> |                  |                  |                  |                  |                  |
| Transfers In                          | \$ -             | \$ 86,974        | \$ -             | \$ -             | \$ -             |
| Transfer Out                          | -                | (650,000)        | (163,000)        | (708,761)        | -                |
| Net other Financing Sources (Uses)    | \$ -             | \$ (563,026)     | \$ (163,000)     | \$ (708,761)     | \$ -             |
| <br>Net Change in Fund                | <br>\$ (553,734) | <br>\$ (818,941) | <br>\$ (808,380) | <br>\$ (774,619) | <br>\$ (497,890) |



**SEWER UTILITY FUND**

**SEWER UTILITY FUND REVENUE**

**REVENUES**

|                                 | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Intergovernmental               |                           |                           |                           |                              |                           |
| PERS                            | \$ 68,745                 | \$ 61,502                 | \$ 78,820                 | \$ 25,798                    | \$ 45,700                 |
| Total PERS                      | \$ 68,745                 | \$ 61,502                 | \$ 78,820                 | \$ 25,798                    | \$ 45,700                 |
| Service Charges                 |                           |                           |                           |                              |                           |
| Sewer Services City             | \$ 1,599,173              | \$ 1,793,086              | \$ 1,785,000              | \$ 2,022,582                 | \$ 1,958,150              |
| Sewer Services Borough          | 837,840                   | 948,607                   | 834,000                   | 1,065,893                    | 914,900                   |
| Sewer Services Hookups          | 5,878                     | -                         | 5,500                     | 17,751                       | 6,000                     |
| Septic Truck Discharge          | 42,322                    | 58,433                    | 31,000                    | 54,852                       | 34,000                    |
| Lab Testing Fee                 | 16,390                    | 21,167                    | 18,600                    | 19,722                       | 18,600                    |
| Total Services Charges          | \$ 2,501,603              | \$ 2,821,292              | \$ 2,674,100              | \$ 3,180,800                 | \$ 2,931,650              |
| Interest                        |                           |                           |                           |                              |                           |
| Interest on Investments         | \$ (12,995)               | \$ 459                    | \$ 50,000                 | \$ 1,575                     | \$ 40,000                 |
| Total Interest                  | \$ (12,995)               | \$ 459                    | \$ 50,000                 | \$ 1,575                     | \$ 40,000                 |
| Miscellaneous Revenues          |                           |                           |                           |                              |                           |
| Other Revenues                  | \$ 8,801                  | \$ 4,384                  | \$ -                      | \$ (230)                     | \$ -                      |
| Total Miscellaneous Revenues    | \$ 8,801                  | \$ 4,384                  | \$ -                      | \$ (230)                     | \$ -                      |
| Appropriation from Fund Balance |                           |                           |                           |                              |                           |
| Appropriation from Fund Balance | \$ -                      | \$ -                      | \$ 808,380                | \$ -                         | \$ 497,890                |
| Total Approp from Fund Balance  | \$ -                      | \$ -                      | \$ 808,380                | \$ -                         | \$ 497,890                |
| Operating Transfers             |                           |                           |                           |                              |                           |
| Transfers                       | \$ -                      | \$ 86,974                 | \$ -                      | \$ -                         | \$ -                      |
| Total Operating Transfers       | \$ -                      | \$ 86,974                 | \$ -                      | \$ -                         | \$ -                      |
| <b>Total Revenue</b>            | <b>\$ 2,566,155</b>       | <b>\$ 2,974,612</b>       | <b>\$ 3,611,300</b>       | <b>\$ 3,207,943</b>          | <b>\$ 3,515,240</b>       |

**SEWER UTILITY FUND  
ADMINISTRATION**

---

**PROGRAM DESCRIPTION**

Sewer operations are responsible for maintaining the sanitary sewer system by routine cleaning, sewage operation and maintenance, and clearing of sewer stoppages. Sewer operations also install new sewer hookups and coordinates with engineering to determine line and manhole conditions for inflow and infiltration reduction.

**GOALS**

To maintain the sanitary sewer system in stable condition to minimize sewage backups and overflow.

**OBJECTIVES**

- To clean 20% of sewer mains annually.
- To eliminate chronic sewer line problems.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

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

**SEWER UTILITY FUND  
ADMINISTRATION**

---

**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 68,904                 | \$ 66,909                 | \$ 73,980                 | \$ 69,435                    | \$ 83,400                 |
| Employee Benefits         | 50,196                    | 47,698                    | 51,450                    | 44,653                       | 51,880                    |
| Professional Services     | 31,975                    | 37,156                    | 36,000                    | 39,414                       | 36,000                    |
| Support Goods & Services  | 35,798                    | 46,335                    | 58,200                    | 34,879                       | 58,200                    |
| Capital Outlay            | 3,584                     | -                         | 5,000                     | -                            | 5,000                     |
| Administrative Charges    | 246,088                   | 334,145                   | 257,870                   | 366,742                      | 311,060                   |
| <b>Total Expenditures</b> | <b>\$ 436,545</b>         | <b>\$ 532,244</b>         | <b>\$ 482,500</b>         | <b>\$ 555,123</b>            | <b>\$ 545,540</b>         |

**PERSONNEL**

Number of Employees

|                    | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Equipment Operator | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>       | <b>1</b>                  | <b>1</b>                  | <b>1</b>                     | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|   | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| Amount of Lines Cleaned   | 25%                       | 20%                       | 20%                          | 20%                       |
| Problem Areas Eliminated  | 6                         | 4                         | 3                            | 5                         |
| Number of Infiltration and Inflow location eliminated                     |                           | 10%                       | 2                            | 10                        |
| Respond to all after hours emergency call outs and alarms with 30 minutes |                           |                           | 20 times                     | 10 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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 411,968                | \$ 459,264                | \$ 503,680                | \$ 478,149                   | \$ 516,150                |
| Employee Benefits         | 289,397                   | 300,431                   | 352,230                   | 311,439                      | 347,730                   |
| Professional Services     | 153,058                   | 154,753                   | 210,000                   | 199,097                      | 20,000                    |
| Support Goods & Services  | 169,379                   | 158,561                   | 213,020                   | 169,263                      | 217,360                   |
| Public Utility Services   | 284,596                   | 235,756                   | 270,000                   | 228,653                      | 490,000                   |
| Capital Outlay            | 4,623                     | 4,196                     | 133,000                   | 44,906                       | 75,000                    |
| Depreciation Expense      | 1,213,949                 | 1,215,472                 | 1,201,000                 | 1,215,226                    | 1,216,000                 |
| Administrative Charges    | 26,143                    | 59,750                    | 57,870                    | 57,870                       | 61,060                    |
| Bond Expense              | 130,230                   | 23,126                    | 25,000                    | 14,077                       | 26,400                    |
| <b>Total Expenditures</b> | <b>\$ 2,683,344</b>       | <b>\$ 2,611,309</b>       | <b>\$ 2,965,800</b>       | <b>\$ 2,718,678</b>          | <b>\$ 2,969,700</b>       |

**PERSONNEL**

Number of Employees

|                            | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Public Works Director      | 0                         | 0                         | 0.25                         | 0.25                      |
| Account Technician/Cashier | 0                         | 0                         | 0.35                         | 0.35                      |
| Administrative Assistant   | 0                         | 0                         | 0                            | 0.75                      |
| Treatment Plant Operators  | 6                         | 5                         | 6                            | 6                         |
| Treatment Plant Supervisor | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>               | <b>7</b>                  | <b>6</b>                  | <b>7.6</b>                   | <b>8.35</b>               |

**PERFORMANCE INDICATORS**

|  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| 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                  | 11 times                     | 10 times                  |

**SEWER UTILITY FUND  
TRANSFERS**

---

**PROGRAM DESCRIPTION**

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

**GOALS**

None.

**OBJECTIVES**

None.

**SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS**

No significant budget changes.

**SEWER UTILITY FUND  
TRANSFERS**

---

**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Transfers       | \$ -                      | \$ 650,000                | \$ 163,000                | \$ 708,761                   | \$ -                      |
| <b>Total Expenditures</b> | <b>\$ -</b>               | <b>\$ 650,000</b>         | <b>\$ 163,000</b>         | <b>\$ 708,761</b>            | <b>\$ -</b>               |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**TRIDENT BASIN AIRPORT FUND**

|                         | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ 10,458                 | \$ 11,954                 | \$ 31,000                 | \$ 11,718                    | \$ 11,000                 |
| Interest on Investments | (2,920)                   | 353                       | 1,000                     | -                            | 1,000                     |
| Rents & Royalties       | 17,861                    | 18,617                    | 19,000                    | 21,548                       | 30,500                    |
| Miscellaneous           | -                         | -                         | -                         | -                            | -                         |
| Interfund Charges       | -                         | -                         | -                         | -                            | -                         |
| <b>TOTAL REVENUES</b>   | <b>\$ 25,399</b>          | <b>\$ 30,924</b>          | <b>\$ 51,000</b>          | <b>\$ 33,266</b>             | <b>\$ 42,500</b>          |

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                           |                           |
| Salaries & Wages         | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| Employee Benefits        | -                         | -                         | -                         | -                         | -                         |
| Professional Services    | 2,569                     | 4,274                     | 5,000                     | 2,256                     | 5,000                     |
| Contributions            | -                         | -                         | -                         | -                         | -                         |
| Support Goods & Services | 15,005                    | 18,014                    | 20,000                    | 18,969                    | 19,960                    |
| Public Utility Services  | 6,390                     | 5,909                     | 9,800                     | 8,906                     | 9,800                     |
| Bond Expenses            | -                         | -                         | -                         | -                         | -                         |
| Depreciation Expense     | 30,750                    | 30,750                    | -                         | 30,750                    | 30,800                    |
| Administrative Charges   | 138,224                   | 118,460                   | 116,260                   | 115,864                   | 41,464                    |
| Capital Outlay           | -                         | -                         | -                         | -                         | -                         |
| <b>TOTAL EXPENSES</b>    | <b>\$ 192,938</b>         | <b>\$ 177,407</b>         | <b>\$ 151,060</b>         | <b>\$ 176,745</b>         | <b>\$ 107,024</b>         |

|                                       |                  |                  |                  |                  |                 |
|---------------------------------------|------------------|------------------|------------------|------------------|-----------------|
| <b>OTHER FINANCING SOURCES (USES)</b> |                  |                  |                  |                  |                 |
| Transfers In                          | \$ -             | \$ -             | \$ -             | \$ -             | \$ -            |
| Transfer Out                          | -                | -                | -                | -                | -               |
| Net other Financing Sources (Uses)    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -            |
| <br>Net Change in Fund                | <br>\$ (167,539) | <br>\$ (146,483) | <br>\$ (100,060) | <br>\$ (143,479) | <br>\$ (64,524) |



**TRIDENT BASIN AIRPORT**

**TRIDENT BASIN AIRPORT FUND**

**REVENUES**

|                                 | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Services Charges                |                           |                           |                           |                              |                           |
| Seaplane Moorage                | \$ 10,458                 | \$ 11,954                 | \$ 31,000                 | \$ 11,718                    | \$ 11,000                 |
| Total Services Charges          | \$ 10,458                 | \$ 11,954                 | \$ 31,000                 | \$ 11,718                    | \$ 11,000                 |
| Interest                        |                           |                           |                           |                              |                           |
| Interest on Investments         | \$ (2,920)                | \$ 353                    | \$ 1,000                  | \$ -                         | \$ 1,000                  |
| Total Interest                  | \$ (2,920)                | \$ 353                    | \$ 1,000                  | \$ -                         | \$ 1,000                  |
| Rents & Royalties               |                           |                           |                           |                              |                           |
| Rentals                         | \$ 17,861                 | \$ 18,617                 | \$ 19,000                 | \$ 21,548                    | \$ 30,500                 |
| Total Rents & Royalties         | \$ 17,861                 | \$ 18,617                 | \$ 19,000                 | \$ 21,548                    | \$ 30,500                 |
| Operating Transfers             |                           |                           |                           |                              |                           |
| Transfer from General Fund      | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Total Operating Transfers       | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Appropriation from Fund Balance |                           |                           |                           |                              |                           |
| Appropriation from Fund Balance | \$ -                      | \$ -                      | \$ 100,060                | \$ -                         | \$ 64,524                 |
| Total Approp from Fund Balance  | \$ -                      | \$ -                      | \$ 100,060                | \$ -                         | \$ 64,524                 |
| <b>TOTAL REVENUES</b>           | <b>\$ 25,399</b>          | <b>\$ 30,924</b>          | <b>\$ 151,060</b>         | <b>\$ 33,266</b>             | <b>\$ 107,024</b>         |

**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**

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**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 2,569                  | \$ 4,274                  | \$ 5,000                  | \$ 2,256                     | \$ 5,000                  |
| Support Goods & Services  | 15,005                    | 18,014                    | 20,000                    | 18,969                       | 19,960                    |
| Public Utility Services   | 6,390                     | 5,909                     | 9,800                     | 8,906                        | 9,800                     |
| Administrative Charges    | 5,674                     | 3,440                     | 3,500                     | 3,104                        | 3,500                     |
| Depreciation Expense      | 30,750                    | 30,750                    | -                         | 30,750                       | 30,800                    |
| Administrative Charges    | 132,550                   | 115,020                   | 112,760                   | 112,760                      | 37,964                    |
| <b>Total Expenditures</b> | <b>\$ 192,938</b>         | <b>\$ 177,407</b>         | <b>\$ 151,060</b>         | <b>\$ 176,745</b>            | <b>\$ 107,024</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|  | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| Respond within 24 hours to all facility complaints | n/a                       | 5                         | 0                            | 2                         |
| Maintenance effort (# of man hours)                | n/a                       | 72                        | 74                           | 70                        |

**EMERGENCY-911 SERVICES FUND**

|                         | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ -                      | \$ -                      | \$ 95,000                 | \$ 66,881                    | \$ 95,000                 |
| Interest on Investments | -                         | -                         | 5,000                     | -                            | 5,000                     |
| Rents & Royalties       | -                         | -                         | -                         | -                            | -                         |
| Miscellaneous           | -                         | -                         | -                         | -                            | -                         |
| Interfund Charges       | -                         | -                         | -                         | -                            | 350                       |
| <b>TOTAL REVENUES</b>   | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ 100,000</b>         | <b>\$ 66,881</b>             | <b>\$ 100,350</b>         |

|                          | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2011<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                           |                           |
| Salaries & Wages         | \$ -                      | \$ -                      | \$ 4,100                  | \$ 3,818                  | \$ 4,180                  |
| Employee Benefits        | -                         | -                         | 2,650                     | 2,165                     | 2,570                     |
| Professional Services    | -                         | -                         | 25,000                    | 31,550                    | 25,000                    |
| Contributions            | -                         | -                         | -                         | -                         | -                         |
| Support Goods & Services | -                         | -                         | 42,380                    | -                         | 42,960                    |
| Public Utility Services  | -                         | -                         | -                         | -                         | -                         |
| Bond Expenses            | -                         | -                         | -                         | -                         | -                         |
| Depreciation Expense     | -                         | -                         | -                         | -                         | -                         |
| Administrative Charges   | -                         | -                         | -                         | -                         | -                         |
| Capital Outlay           | -                         | -                         | -                         | -                         | -                         |
| <b>TOTAL EXPENSES</b>    | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ 74,130</b>          | <b>\$ 37,533</b>          | <b>\$ 74,710</b>          |

|                                       |             |             |                    |                    |                     |
|---------------------------------------|-------------|-------------|--------------------|--------------------|---------------------|
| <b>OTHER FINANCING SOURCES (USES)</b> |             |             |                    |                    |                     |
| Transfers In                          | \$ -        | \$ -        | \$ -               | \$ -               | \$ -                |
| Transfer Out                          | -           | -           | (25,870)           | (25,870)           | (300,640)           |
| Net other Financing Sources (Uses)    | <b>\$ -</b> | <b>\$ -</b> | <b>\$ (25,870)</b> | <b>\$ (25,870)</b> | <b>\$ (300,640)</b> |
| <br>                                  |             |             |                    |                    |                     |
| Net Change in Fund                    | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>        | <b>\$ 3,478</b>    | <b>\$ (275,000)</b> |

**EMERGENCY - 911 SERVICES**

**EMERGENCY - 911 SERVICES REVENUE**

**REVENUES**

|                                 | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Estimated</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------|---------------------------|------------------------------|---------------------------|------------------------------|---------------------------|
| Intergovernmental               |                           |                              |                           |                              |                           |
| PERS                            | \$ -                      | \$ -                         | \$ -                      | \$ -                         | \$ 350                    |
| Total PERS                      | \$ -                      | \$ -                         | \$ -                      | \$ -                         | \$ 350                    |
| Services Charges                |                           |                              |                           |                              |                           |
| Customer Charges                | \$ -                      | \$ -                         | \$ 95,000                 | \$ 66,881                    | \$ 95,000                 |
| Total Services Charges          | \$ -                      | \$ -                         | \$ 95,000                 | \$ 66,881                    | \$ 95,000                 |
| Interest                        |                           |                              |                           |                              |                           |
| Interest on Investments         | \$ -                      | \$ -                         | \$ 5,000                  | \$ -                         | \$ 5,000                  |
| Total Interest                  | \$ -                      | \$ -                         | \$ 5,000                  | \$ -                         | \$ 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 | \$ -                      | \$ -                         | \$ -                      | \$ -                         | \$ 275,000                |
| Total Approp from Fund Balance  | \$ -                      | \$ -                         | \$ -                      | \$ -                         | \$ 275,000                |
| <b>TOTAL REVENUES</b>           | <b>\$ -</b>               | <b>\$ -</b>                  | <b>\$ 100,000</b>         | <b>\$ 66,881</b>             | <b>\$ 375,350</b>         |

## **EMERGENCY 911 SERVICES FUND ADMINISTRATION**

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### **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.

To replace existing aging system due to increases in failures.

### **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 in fiscal year 2010 as the Kodiak Island Borough has provided these collections in the past. This fund was set up in anticipation of the Kodiak Island Borough turning over authority to the City of Kodiak for E-911 Services. The City of Kodiak had to hire expert consultants to participate in the move of the aging system from the old police station to the new building.

Funds have been budgeted to replace the current E-911 system for the following reasons:

1. The existing E-911 system is well over 20 years old and no longer supported by the manufacturer.
2. The existing E-911 system is not compatible with current technology. There is no software or hardware solution to upgrade or improve the existing system.
3. The existing E-911 system is not forward compatible with federally mandated wireless location requirements.
4. Because of these conditions the E-911 system is experiencing errors at an alarmingly increasing rate.
5. Errors consist of 911 calls received with no descriptive information that 911 operators rely on to identify location and caller information.
6. ACS, the City's communications consultant and staff all believe that the existing E-911 system will not survive relocation to the new police station.

**EMERGENCY 911 SERVICES FUND  
ADMINISTRATION**

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**EXPENDITURES**

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

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ -                      | \$ -                      | \$ 4,100                  | \$ 3,818                     | \$ 4,180                  |
| Employee Benefits         | -                         | -                         | 2,650                     | 2,165                        | 2,570                     |
| Professional Services     | -                         | -                         | 25,000                    | 31,550                       | 25,000                    |
| Support Goods & Services  | -                         | -                         | 42,380                    | -                            | 42,960                    |
| Capital Outlays           | -                         | -                         | -                         | -                            | -                         |
| Transfers                 | -                         | -                         | 25,870                    | 25,870                       | 300,640                   |
| <b>Total Expenditures</b> | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ 100,000</b>         | <b>\$ 63,403</b>             | <b>\$ 375,350</b>         |

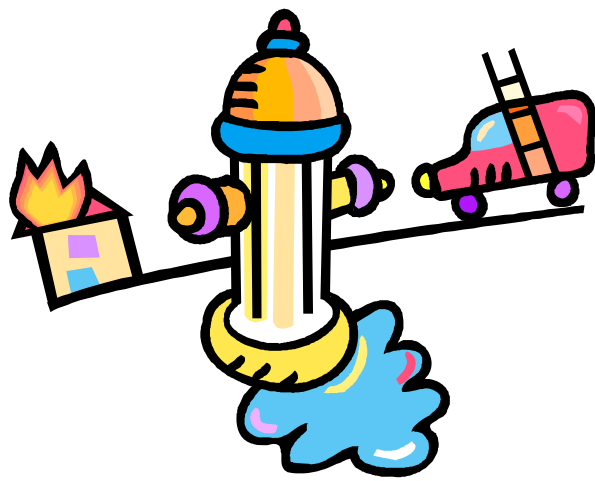
**PERSONNEL**

Number of Employees

|              | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                                    | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| 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

|                                 | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Interest                        |                           |                           |                           |                              |                           |
| Interest on Investments         | \$ 33,933                 | \$ 12,509                 | \$ 30,000                 | \$ 2,377                     | \$ 20,000                 |
| Total Interest                  | <u>\$ 33,933</u>          | <u>\$ 12,509</u>          | <u>\$ 30,000</u>          | <u>\$ 2,377</u>              | <u>\$ 20,000</u>          |
| Interfund Charges               |                           |                           |                           |                              |                           |
| Insurance Refund                | \$ 14,666                 | \$ (25)                   | \$ 10,000                 | \$ 12,581                    | \$ 23,090                 |
| Charges to General Fund         | 336,000                   | 317,000                   | 388,700                   | 388,700                      | 355,120                   |
| Charges to Trident Basin Fund   | 15,000                    | 18,000                    | 18,500                    | 18,500                       | 18,460                    |
| Charges to Cargo Fund           | 66,000                    | 65,000                    | 64,150                    | 64,150                       | 69,010                    |
| Charges to Harbor Fund          | 141,000                   | 149,000                   | 158,100                   | 158,100                      | 120,120                   |
| Charges to Boat Yard/Lift Fund  |                           |                           |                           | -                            | 47,120                    |
| Charges to Harbor Electric Fund |                           |                           |                           | -                            | 890                       |
| Charges to Water Utility Fund   | 12,000                    | 9,000                     | 13,820                    | 13,820                       | 20,000                    |
| Charges to Sewer Fund           | -                         | -                         | -                         | -                            | 45,460                    |
| Charges to E-911 Fund           | 43,000                    | 40,000                    | 44,620                    | 44,620                       | 580                       |
| Total Interfund Charges         | <u>\$ 627,666</u>         | <u>\$ 597,975</u>         | <u>\$ 697,890</u>         | <u>\$ 700,471</u>            | <u>\$ 699,850</u>         |
| Appropriation from Fund Balance |                           |                           |                           |                              |                           |
| Appropriation from Fund Balance | \$ -                      | \$ -                      | \$ (42,360)               | \$ -                         | \$ -                      |
| Total Approp from Fund Balance  | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ (42,360)</u>        | <u>\$ -</u>                  | <u>\$ -</u>               |
| Total Revenue                   | <u><u>\$ 661,598</u></u>  | <u><u>\$ 610,485</u></u>  | <u><u>\$ 685,530</u></u>  | <u><u>\$ 702,849</u></u>     | <u><u>\$ 719,850</u></u>  |

**INTERNAL SERVICE FUND  
INSURANCE**

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**EXPENDITURES**

Department 780 - Insurance Fund  
Sub-department 100 - Administration

|                           | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Actual</b> | <b>FY 2010<br/>Budget</b> | <b>FY 2010<br/>Estimated</b> | <b>FY 2011<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Support Goods & Services  | \$ 598,587                | \$ 609,890                | \$ 678,530                | \$ 547,484                   | \$ 709,850                |
| Contingencies             | -                         | -                         | 7,000                     | -                            | 10,000                    |
| Transfer to General Fund  | 1,200,000                 | 500,000                   | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 1,798,587</b>       | <b>\$ 1,109,890</b>       | <b>\$ 685,530</b>         | <b>\$ 547,484</b>            | <b>\$ 719,850</b>         |

**PERSONNEL**

Number of Employees

|                      | <b>FY 2007<br/>Actual</b> | <b>FY 2008<br/>Actual</b> | <b>FY 2009<br/>Estimated</b> | <b>FY 2010<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Authorized Personnel | 0                         | 0                         | 0                            | 0.05                      |
| Total                | 0                         | 0                         | 0                            | 0.05                      |



## APPENDIX

### City of Kodiak

2007 - 2011

#### PERSONNEL SUMMARY

##### Comparison of Authorized Permanent Personnel

| Department              | FTEs             |                  |                  |                  |                  |
|-------------------------|------------------|------------------|------------------|------------------|------------------|
|                         | 2007<br>Approved | 2008<br>Approved | 2009<br>Approved | 2010<br>Approved | 2011<br>Approved |
| <b>General Fund</b>     |                  |                  |                  |                  |                  |
| Executive               | 1.00             | 1.00             | 1.00             | 2.00             | 2.00             |
| City Clerk              | 3.00             | 3.75             | 3.75             | 3.00             | 3.00             |
| Finance                 | 7.25             | 7.25             | 7.25             | 7.25             | 7.25             |
| Police                  | 35.00            | 37.00            | 37.00            | 37.00            | 41.50            |
| Fire                    | 12.75            | 13.75            | 13.75            | 13.75            | 13.75            |
| Public Works            | 9.50             | 9.50             | 9.50             | 9.50             | 9.50             |
| Engineering             | 2.00             | 2.00             | 2.00             | 2.00             | 2.00             |
| Parks & Recreation      | 5.00             | 5.00             | 6.00             | 5.00             | 7.25             |
| Library                 | 6.75             | 6.75             | 6.75             | 6.75             | 7.00             |
| Sub Total               | 82.25            | 86.00            | 87.00            | 86.25            | 93.25            |
| <b>Enterprise Funds</b> |                  |                  |                  |                  |                  |
| Cargo Terminal          | 3.00             | 3.00             | 3.00             | 3.00             | 3.00             |
| Boat Harbor             | 11.00            | 11.00            | 11.00            | 11.40            | 11.40            |
| Boat Yard Lift          | 0.00             | 0.00             | 0.00             | 2.00             | 2.00             |
| Water Utility           | 6.85             | 6.85             | 6.85             | 6.60             | 6.60             |
| Sewer Utility           | 7.80             | 8.35             | 8.35             | 9.35             | 9.35             |
| Emergency Preparedness  | 0.05             | 0.05             | 0.05             | 0.05             | 0.05             |
| Sub Total               | 28.70            | 29.25            | 29.25            | 32.40            | 32.40            |
| Total All Funds         | 110.95           | 115.25           | 116.25           | 118.65           | 125.65           |

FTE: Full Time Equivalent

The total Full Time Equivalent (FTEs) for fiscal year 2011 are 125.65, an increase of 7.00. This increase is made up of an additional 4.00 FTEs in the Police Department due to the opening of the new Police Station Building with the jail still being operated in the old building until its completion in November 2010. Additional staff is required to operate both facilities. The State of Alaska Department of Corrections increased the contract amount to the City in the amount of \$300,000 to offset this personnel increase. The additional 3.00 FTE increase is due to a change in recording FTEs. In the fiscal year 2011 budget Permanent Part Time employees were included in the total FTEs where they were not included in the fiscal year 2010 total. This is a .50 increase in the Police Department, a 2.25 increase in the Parks & Recreation Department, and a .25 increase in the Library Department. There was no un-funded increase in FTEs for fiscal year 2011.

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

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

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

**Salary Schedule**  
**Hourly Rates**  
**Advancement Steps**

| <b>Grade</b> | <b>1</b> | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>7</b> | <b>8</b> | <b>9</b> | <b>10</b> | <b>11</b> | <b>12</b> | <b>13</b> | <b>14</b> | <b>15</b> |
|--------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>T</b>     | 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     |
| <b>3</b>     | 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     |
| <b>4</b>     | 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     |
| <b>5</b>     | 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     |
| <b>6</b>     | 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     |
| <b>7</b>     | 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     |
| <b>8</b>     | 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     |
| <b>9</b>     | 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     |
| <b>10</b>    | 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     |
| <b>11</b>    | 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     |
| <b>12</b>    | 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     |
| <b>13</b>    | 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     |
| <b>14</b>    | 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     |
| <b>15</b>    | 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     |
| <b>16</b>    | 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     |
| <b>17</b>    | 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     |
| <b>18</b>    | 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     |
| <b>19</b>    | 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     |
| <b>20</b>    | 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     |
| <b>21</b>    | 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     |
| <b>22</b>    | 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     |
| <b>23</b>    | 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     |
| <b>24</b>    | 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     |
| <b>25</b>    | 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     |
| <b>26</b>    | 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     |
| <b>27</b>    | 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     |
| <b>28</b>    | 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     |
| <b>29</b>    | 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     |
| <b>30</b>    | 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     |
| <b>31</b>    | 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     |
| <b>32</b>    | 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     |
| <b>33</b>    | 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     |
| <b>34</b>    | 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     |
| <b>35</b>    | 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     |
| <b>36</b>    | 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**

**Advancement Steps**

| <b>Grade</b> | <b>1</b> | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>7</b> | <b>8</b> | <b>9</b> | <b>10</b> | <b>11</b> | <b>12</b> | <b>13</b> | <b>14</b> | <b>15</b> |
|--------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>15</b>    | 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     |
| <b>16</b>    | 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     |
| <b>17</b>    | 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     |
| <b>18</b>    | 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     |
| <b>19</b>    | 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     |
| <b>20</b>    | 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     |
| <b>21</b>    | 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     |
| <b>22</b>    | 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     |
| <b>23</b>    | 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     |
| <b>24</b>    | 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     |
| <b>25</b>    | 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 2011**

**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 - \$564.79, Employee with spouse - \$1,291.38, Employee with child/children - \$1,082.22 Family  
rate - \$1,808.51.

**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 (3<sup>rd</sup> Monday), Martin Luther King Jr. Day  
February (3<sup>rd</sup> Monday), President's Day

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

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

**ANNUAL LEAVE - PR&R Chapter 10:**

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

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

**SICK LEAVE – PR&R Chapter 11:**

Employees (except temporary hires) accrue sick leave at the rate of 3.7 hours per pay period. Employees working less than 40 hours per week accrue sick leave based on actual hours worked. Fire Department Employees accrued sick leave at the rate of 4.9 hours per pay period. The City also manages a sick leave bank on behalf of employees.

**THE CITY OF KODIAK IS AN  
 EQUAL OPPORTUNITY EMPLOYER  
 WOMEN AND MINORITIES ARE ENCOURAGED TO APPLY**

**Each Department has an Employee Representative  
 On the Employee Advisory Board (EAB)**

## **GOVERNMENT ORGANIZATION AND SERVICES**

The City of Kodiak incorporated in December 1940, and adopted a Home Rule Charter on March 16, 1964. The City operates under a Council-Manager form of government with the City Council comprising of six Council Members and a Mayor. Council Members and the Mayor are elected at-large for terms of three years and two years, respectively.

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

Under the City Manager's general direction are eight functional areas, each of which is supervised by a department head. These areas include police, fire, cargo terminal and boat harbor, public works, engineering, parks and recreation, library and finance. An administrative function and certain non-departmental activities are supervised directly by the City Manager.

City services include police and fire protection, street maintenance, building inspection services, water and sewer services, library services, recreation, parks operations and maintenance, a boat harbor and a port facility. The City also supplies water and accepts discharge to the wastewater treatment facility for Service District #1 located in the Kodiak Island Borough.

The City Council appoints the City Clerk, the City Attorney, and the members of various advisory boards.

**Miscellaneous Statistical Data  
City of Kodiak**

|   | <u>2007</u>    | <u>2008</u>    | <u>2009</u>    | <u>2010</u>    | <u>2011</u><br><u>(estimated)</u> |
|---|----------------|----------------|----------------|----------------|-----------------------------------|
| <b>Taxes</b>                            |                |                |                |                |                                   |
| Real property                           | 2.00 mills     | 2.00 mills     | 2.00 mills     | 2.00 mills     | 2.00 mills                        |
| Personal Property                       | none           | none           | none           | none           | none                              |
| Sales Tax                               | 6%             | 6%             | 6%             | 6%             | 6%                                |
| Transient Room Tax                      | 5%             | 5%             | 5%             | 5%             | 5%                                |
| Population of City                      | 5,689          | 5,689          | 5,689          | 6,626          | 6,626                             |
| Population of the Kodiak Island Borough | 13,506         | 13,506         | 13,506         | 13,860         | 13,860                            |
| Total Number of Municipal Employees     | 110.95         | 115.25         | 116.25         | 118.65         | 125.65                            |
| Sales Tax Collected                     | \$ 8,465,804   | \$ 8,850,746   | \$ 9,277,394   | \$ 8,804,944   | \$ 8,700,000                      |
| Assessed Property Values                | \$ 320,256,932 | \$ 321,396,532 | \$ 326,314,738 | \$ 332,648,365 | \$ 387,543,505                    |
| Number of Building Permits              | 208            | 207            | 210            | 208            | 200                               |
| <b>Port &amp; Harbor Services</b>       |                |                |                |                |                                   |
| Number of Harbors                       | 2              | 2              | 2              | 2              | 2                                 |
| Pier I - Ferry Dock                     | 1              | 1              | 1              | 1              | 1                                 |
| Pier II - City Dock                     | 1              | 1              | 1              | 1              | 1                                 |
| Pier III Container Terminal             | 1              | 1              | 1              | 1              | 1                                 |
| Number of Employees                     | 14.00          | 14.00          | 14.00          | 16.40          | 16.40                             |
| <b>Moorage Rates Per Feet</b>           |                |                |                |                |                                   |
| Vessel length 0-40 feet                 | \$ 27.00       | \$ 28.00       | \$ 29.00       | \$ 29.00       | \$ 29.00                          |
| Vessel length 41-60 feet                | \$ 35.00       | \$ 38.00       | \$ 40.00       | \$ 40.00       | \$ 40.00                          |
| Vessel length 61-80 feet                | \$ 50.00       | \$ 55.00       | \$ 60.00       | \$ 60.00       | \$ 60.00                          |
| Vessel length 81-100 feet               | \$ 55.00       | \$ 65.00       | \$ 70.00       | \$ 70.00       | \$ 70.00                          |
| Vessel length 101-120 feet              | \$ 60.00       | \$ 70.00       | \$ 80.00       | \$ 80.00       | \$ 80.00                          |
| Vessel length 121-150 feet              | \$ 65.00       | \$ 77.00       | \$ 87.00       | \$ 87.00       | \$ 87.00                          |
| Vessel length 151 feet & over           | \$ 73.00       | \$ 88.00       | \$ 98.00       | \$ 98.00       | \$ 98.00                          |
| <b>Public Works Services</b>            |                |                |                |                |                                   |
| Number of Treatment Plants              | 1              | 1              | 1              | 1              | 1                                 |
| Number of Employees                     | 24.15          | 24.70          | 24.70          | 25.45          | 25.45                             |
| Monthly Water Rates - Single Family     | \$ 25.30       | \$ 26.82       | \$ 28.43       | \$ 30.13       | \$ 34.95                          |
| Monthly Sewer Rate - Single Family      | \$ 38.02       | \$ 42.93       | \$ 48.39       | \$ 54.55       | \$ 59.82                          |
| <b>Airport Services</b>                 |                |                |                |                |                                   |
| Municipal Airport                       | 1              | 1              | 1              | 1              | 1                                 |
| Float Plane Facility                    | 1              | 1              | 1              | 1              | 1                                 |
| <b>Parks &amp; Recreation Services</b>  |                |                |                |                |                                   |
| Number of Parks                         | 5              | 5              | 5              | 5              | 5                                 |
| Number of Employees                     | 5.00           | 5.00           | 6.00           | 5.00           | 7.25                              |
| <b>Fire Protection</b>                  |                |                |                |                |                                   |
| Number of Fire Stations                 | 1              | 1              | 1              | 1              | 1                                 |
| Number of Employees                     | 12.75          | 12.75          | 13.75          | 13.75          | 13.75                             |
| Ambulance Service/EMS                   | Yes            | Yes            | Yes            | Yes            | Yes                               |
| <b>Police Protection</b>                |                |                |                |                |                                   |
| City Jail                               | 1              | 1              | 1              | 1              | 1                                 |
| Number of Employees                     | 35.00          | 37.75          | 37.00          | 37.00          | 41.50                             |
| <b>Library Services</b>                 |                |                |                |                |                                   |
| Number of Libraries                     | 1              | 1              | 1              | 1              | 1                                 |
| Number of Employees                     | 6.75           | 6.75           | 6.75           | 6.75           | 7.00                              |

| <b>Kodiak Resident Snapshot (2009)</b> |      |  |              |
|--|------|--|--------------|
| <b>Working Age Residents</b>           |      | <b>Wages</b>   |              |
| Residents age 16+                      | 4703 | Total Wages  | \$84,354,539 |
| <b>Resident Worker Characteristics</b> |      | <b>Resident Workers by Sector</b>                          |              |
| Total                                  | 3195 | Private  | 2778         |
| Male                                   | 1657 | State Government   | 114          |
| Female                                 | 1535 | Local Government   | 303          |
| Age 45+                                | 1430 | <b>Quarterly Number of Resident Workers</b>                |              |
| Age 50+                                | 1052 | Peak 3 <sup>rd</sup> quarter workers                       | 2930         |
|  |      | Percent working all 4 quarters                             | 74.7%        |
| <b>Unemployment</b>                    |      | <b>Construction/AGIA Occupation Experience (2005-2009)</b> |              |
| Claimants                              | 1110 | Some construction  | 286          |
|  |      | At least 1 year construction                               | 137          |
| <b>New Hires</b>                       |      | At least 2 years construction                              | 82           |
| New Hires                              | 1040 | Worked in an AGIA occupation                               | 1810         |

| <b>Top Occupations</b>                                   | <b>Number Employed</b> | <b>Percent Female</b> | <b>Age 45+</b> | <b>Age 50+</b> |
|--|------------------------|-----------------------|----------------|----------------|
| Meat, Poultry, and Fish Cutters and Trimmers             | 997                    | 40.3%                 | 571            | 434            |
| Cashiers   | 76                     | 71.1%                 | 21             | 16             |
| Office Clerks, General AGIA                              | 71                     | 81.7%                 | 21             | 17             |
| Retail Salespersons                                      | 67                     | 68.7%                 | 22             | 18             |
| Sales & Related Workers, All Others                      | 62                     | 56.5%                 | 10             | 6              |
| Janitors and Cleaners, Except Maids and Housekeeping     | 59                     | 25.4%                 | 39             | 25             |
| Construction Laborers                                    | 48                     | 12.5%                 | 15             | 10             |
| Teacher Assistants                                       | 47                     | 87.2%                 | 24             | 16             |
| Maintenance and Repair Workers, General                  | 44                     | 0.0%                  | 26             | 17             |
| Bookkeeping, Accounting and Auditing Clerks              | 41                     | 80.5%                 | 25             | 15             |
| Food Preparation Workers                                 | 41                     | 73.2%                 | 12             | 9              |
| Combined Food Preparation and Serving Workers            | 39                     | 66.7%                 | 6              | 4              |
| Waiters and Waitresses                                   | 38                     | 94.7%                 | 3              | 2              |
| Food Preparation and Serving Related Workers, All Others | 38                     | 76.3%                 | 6              | 5              |
| Office and Administrative Support Workers, All Others    | 37                     | 62.2%                 | 10             | 8              |

| <b>2000 Census</b>      |          |
|-------------------------|----------|
| 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 1274**

**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 2010 AND ENDING ON THE THIRTIETH DAY OF JUNE 2011**

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 2010 and ending on the thirtieth day of June 2011.

**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 2010 and ending on the thirtieth day of June 2011 to defray expenses and liabilities of the City during the fiscal year.

**GENERAL FUND**

|                                   | Anticipated<br>Revenues |
|-----------------------------------|-------------------------|
| Taxes                             | \$ 9,417,500            |
| Licenses & Permits                | 68,500                  |
| Intergovernmental Revenues        | 2,037,530               |
| Charges for Services              | 1,483,665               |
| Fines & Forfeitures               | 39,100                  |
| Interest                          | 120,000                 |
| Rents & Royalties                 | 119,600                 |
| Miscellaneous                     | 503,800                 |
| Interfund Charges                 | 662,618                 |
| Appropriation from Fund Balance   | 1,440,324               |
| Operating Transfers In            | 31,640                  |
| <b>Total Anticipated Revenues</b> | <b>15,924,277</b>       |

|                                  | Planned<br>Expenditures |
|----------------------------------|-------------------------|
| Legislative                      | \$ 252,720              |
| Legal                            | 80,000                  |
| Executive-Administration         | 266,570                 |
| Executive-Emergency Preparedness | 65,800                  |
| City Clerk-Administration        | 237,935                 |
| City Clerk-Records Management    | 148,130                 |

**GENERAL FUND EXPENDITURES (continued)**

|                                   |                   |
|-----------------------------------|-------------------|
| Finance                           | 1,234,050         |
| Police                            | 5,485,103         |
| Fire                              | 1,687,199         |
| Public Works                      | 2,348,390         |
| Engineering                       | 235,510           |
| Parks & Recreation                | 1,126,210         |
| Library                           | 751,100           |
| Non-Departmental                  | 2,005,560         |
| <b>Total Planned Expenditures</b> | <b>15,924,277</b> |

**SPECIAL REVENUE FUND**

|  |                |
|--|----------------|
|  | Anticipated    |
|  | Revenues       |
| Tourism Fund                             | \$ 122,500     |
| Kodiak Fisheries Development Association | 33,500         |
| City Enhancement Fund                    | 110,000        |
| <b>Total Anticipated Revenues</b>        | <b>266,000</b> |

|  |                |
|--|----------------|
|  | Planned        |
|  | Expenditures   |
| Tourism Fund                             | \$ 122,500     |
| Kodiak Fisheries Development Association | 33,500         |
| City Enhancement Fund                    | 110,000        |
| <b>Total Planned Expenditures</b>        | <b>266,000</b> |

**CAPITAL PROJECTS FUND**

|                                   |                  |
|-----------------------------------|------------------|
|                                   | Anticipated      |
|                                   | Revenues         |
| General Capital                   | \$ 695,000       |
| Street Improvements               | 1,071,000        |
| Building Improvement Fund         | 11,000           |
| Public Safety Building Fund       | 2,202,640        |
| Water Capital Fund                | 325,000          |
| Sewer Capital Fund                | 15,000           |
| Cargo Development Fund            | 30,000           |
| Harbor Development Fund           | -                |
| Parks & Recreation Fund           | 40,000           |
| Trident Basin Fund                | -                |
| <b>Total Anticipated Revenues</b> | <b>4,389,640</b> |



**CAPITAL PROJECTS FUND (continued)**

|                                   | Planned<br>Expenditures |
|-----------------------------------|-------------------------|
| General Capital                   | \$ 695,000              |
| Street Improvements               | 1,071,000               |
| Building Improvement Fund         | 11,000                  |
| Public Safety Building Fund       | 2,202,640               |
| Water Capital Fund                | 325,000                 |
| Sewer Capital Fund                | 15,000                  |
| Cargo Development Fund            | 30,000                  |
| Harbor Development Fund           | -                       |
| Parks & Recreation Fund           | 40,000                  |
| Trident Basin Fund                | -                       |
| <b>Total Planned Expenditures</b> | <b>4,389,640</b>        |

**ENTERPRISE FUNDS**

|                                   | Anticipated<br>Revenues |
|-----------------------------------|-------------------------|
| Cargo Fund                        | \$ 1,120,282            |
| Harbor Fund                       | 4,021,729               |
| Boat Yard Lift                    | 1,264,637               |
| Harbor Electric Fund              | 615,705                 |
| Water Utility Fund                | 2,659,760               |
| Sewer Utility Fund                | 3,515,240               |
| Trident Basin Fund                | 107,024                 |
| E-911 Services                    | 375,350                 |
| <b>Total Anticipated Revenues</b> | <b>13,679,727</b>       |

|                                   | Planned<br>Expenditures |
|-----------------------------------|-------------------------|
| Cargo Fund                        | \$ 1,120,282            |
| Harbor Fund                       | 4,021,729               |
| Boat Yard Lift                    | 1,264,637               |
| Harbor Electric Fund              | 615,705                 |
| Water Utility Fund                | 2,659,760               |
| Sewer Utility Fund                | 3,515,240               |
| Trident Basin Fund                | 107,024                 |
| E-911 Services                    | 375,350                 |
| <b>Total Planned Expenditures</b> | <b>13,679,727</b>       |

**INTERNAL SERVICE FUNDS**

|   |                         |                         |
|---|-------------------------|-------------------------|
|   | Anticipated<br>Revenues |                         |
| Self Insurance Fund                     | \$ 719,850              |                         |
| <b>Total Anticipated Revenues</b>       | <b>719,850</b>          |                         |
|   |                         | Planned<br>Expenditures |
| Self Insurance Fund                     |                         | \$ 719,850              |
| <b>Total Planned Expenditures</b>       |                         | <b>719,850</b>          |
| <br>                                    |                         |                         |
| <b>Grand Total Anticipated Revenues</b> | <b>\$ 34,979,494</b>    |                         |
| <b>Grand Total Planned Expenditures</b> |                         | <b>\$ 34,979,494</b>    |

|                      |                   |
|----------------------|-------------------|
| <b>Non- Projects</b> | <b>30,589,854</b> |
| <b>Non- Projects</b> | <b>30,589,854</b> |
| <br>                 |                   |
| <b>Projects</b>      | <b>4,389,640</b>  |
| <b>Projects</b>      | <b>4,389,640</b>  |
| <br>                 |                   |
| <b>Total</b>         | <b>34,979,494</b> |
| <b>Total</b>         | <b>34,979,494</b> |

**Section 3:** All unexpended appropriation balances, with the exception of capital project fund appropriations, shall lapse to the appropriate fund as of June 30, 2011.

**Section 4:** This ordinance shall go into effect July 1, 2010.

CITY OF KODIAK

*Casalyne Floyd*  
\_\_\_\_\_  
MAYOR

ATTEST:

*Barbara Allen*  
\_\_\_\_\_  
DEPUTY CITY CLERK

First Reading: May 13, 2010  
Second Reading: May 27, 2010  
Effective Date: July 1, 2010



Ordinance No. 1274  
Page 4 of 4

## BUDGET GLOSSARY

**ABADE** – The Alaska Bureau of Alcohol and Drug Enforcement

**Accounting System** - The total methods and records established to identify, assemble, analyze, record, classify, and report information on the financial position and results of operations of a government or any of its funds, fund types, account groups, or organizational components.

**Accounts Payable** - A short-term liability account reflecting amounts on an open account owing to private persons or organizations for goods and services received by a government.

**Accounts Receivable** - An asset account reflecting amounts owing on an open account from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments.)

**Accrual Basis** - The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period of which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.

**Activity** - A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

**Adopted Budget** - Refers to the budget amounts as originally approved by the City Council at the beginning of the fiscal year. Also the budget document, which consolidates all beginning of the year operating appropriations and new capital project appropriations.

**Allocation** - A part of a lump-sum appropriation, which is designed for expenditure by specific organization units and/or for the special purposes, activities, or objects.

**Amended Budget** - Refers to the budget amounts as adjusted by Council approved supplements throughout the year.

**Annual Budget** - A budget developed and enacted to apply to a single fiscal year.

**Appropriation** - The legal authorization granted by the Council, which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.

**Assets** - A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

**Audit** - A systematic collection of the sufficient, competent evidential matter to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observations, inquiries, and confirmations with third parties.

**Available Fund Balance** - The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

**Balanced Budget** - A budget in which planned funds available equal planned expenditures.

**Basis of Accounting** - A term used to refer to when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

**Bond** - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

**Bond Ordinance** - An ordinance authorizing a bond issue.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**Budget Document** - The official written statement prepared by the City's staff to present a comprehensive financial program to the City Council.

**Budget Message** - A general discussion of the proposed budget presented in writing by the City Manager to the City Council. The budget message contains an explanation of the principal budget items, an outline of the City's experience during the past period, its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**Budget Process** - The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

**Budgetary Control** - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**CBRNE** – Chemical Biological Radiological Nuclear Emergency

**Capital Budget** - A plan of proposed capital outlays and the means of financing them.

**Capital Improvement Plan** - A plan that identifies: (1) all capital improvements which are proposed to be undertaken during a five year period; (2) The cost estimate of each improvement; (3) method of financing each improvement; and (4) the recommended time schedule for each project.

**Capital Improvement Program** - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**Capital Projects Funds** - Funds created to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Capital Outlay** - A type of expenditure which results in the acquisition and/or construction of a fixed asset.

**Capital Project** - A specific and identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program.

**Collateral** - Assets pledged to secure deposits, investments, or loans.

**Comprehensive Annual Financial Report (CAFR)** - The official annual report of a government. It

includes (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material, and detailed statistical sections.

**Contingency** - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

**Contractual Services** - Items of expenditure for services the City receives primarily from an outside company.

**Credit Risk** - The risk that a counter party to an investment transaction will not fulfill its obligations. Credit risk can be associated with the issuer of a security, with a financial institution holding deposits, or with parties holding securities or collateral. Credit risk exposure can be affected by a concentration of deposits or investments in any one-investment type or with any one-counter party.

**Current Year Objectives** - Specific, often measurable, things to be accomplished in the current fiscal year.

**Debt** - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

**Debt Service Fund** - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit** - The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

**Department** - The City Administration is divided into departments, while a department may refer to a single activity; it usually indicates a grouping of related activities.

**Depreciation** - In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately charged off as an expense.

**Division** - A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.

**EAB** – Employee Advisory Board

**ESWTR** – Enhanced Surface Water Treatment Rule

**Employee Benefits** - Contributions made by the City to designated funds to meet commitments or obligations for employee fringe benefits. Included is the City's share of costs for Social Security and the various pensions, medical, and life insurance plans.

**Encumbrances** - Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount to expenditures that will result if unperformed contracts in process are completed.

**Enterprise Fund** - A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case, the intent of the governing

body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Entitlement** - The amount of payment to which a State or Local government is entitled pursuant to an allocation formula contained in applicable statutes.

**Entity** - (1) The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and account entity is the individual fund and account group. (2) That combination of funds and account groups that constitutes the reporting entity for the financial reporting purposes.

**EPA/ADEC** - Environmental Protection Agency and the Alaska Department of Environmental Conservation.

**Expenditure** - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

**Expenses** - Outflows or other consumption of assets or occurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entities' on-going major or central operation.

**Fiduciary Fund Types** - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units, and/or other funds.

**Financial Resources** - Cash and other assets that in the normal course of operations, become cash.

**Fiscal Year** - The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operation. The City's fiscal year extends from July 1 through the following June 30.

**Fixed Assets** - Long-lived tangible assets obtained as a result of past transactions, events or circumstances. Fixed Assets include buildings, equipment, improvements other than buildings and land.

**FTE** – Full Time Equivalent

**Function** - A group of related activities aimed at accomplishing a major service for which a government is responsible.

**Fund** - An accounting entity with a separate set of self-balancing accounts, which comprise its assets, liabilities, fund balance, revenues, and expenditures.

**Fund Balance** - The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unrestricted fund balance."

**Fund Type** - Anyone of seven categories into which all funds are classified in government accounting. The seven types are: general, special revenue, debt services, capital projects, enterprises, internal service, and trust and agency.

**General Fund** - A fund used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds** - Bonds that are backed by full faith and credit of government; i.e., the government's general taxing power, to the repayment of the bonds it issues, then those bonds are

general obligations (GO) bonds. Sometimes, the term is also used to refer to bonds, which are to be repaid from taxes and other general revenues. A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with periodic interest paid at a specified interest percentage.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

**Governmental Fund Types** - Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds.

**Grants** - Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to Local governments from the State and Federal governments.

**Interfund Transfers** - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.

**Intergovernmental Revenues** - Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**Investment** - Securities held for the production of income in the form of interest or dividends. The term does not include fixed assets used in government operations.

**ISTEA** - Intermodal Surface Transportation Efficiency Act. A portion of Federal highway funds will be given to the State of Alaska to be used on local roads.

**Lapse** - As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time.

**LEPC** - Local Emergency Planning Committee.

**Levy** - To impose taxes, special assessments or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments or service charges imposed by a government.

**Liabilities** - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**Long Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**MARPOL** - Marine pollution.

**Measure** - An absolute indicator of the attainment of an objective. May be simply a determinable result, or may consist of statistical data.

**Measurement Focus** - The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported and (2) whether an operating

statement presents information on the flow of financial reoccurrences (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

**Mill** - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

**Millage Rate** - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

**Modified Accrual Basis of Accounting** - A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All Governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**NOAA** – National Oceanic and Atmospheric Administration.

**Non-departmental** - Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

**NPDES** - National Pollutant Discharge Elimination System.

**Obligations** - Amounts a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

**Operating Budget** - Plans of current expenditures and the proposed means of financing them. The annual operation budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. Law usually requires the use of annual operating budgets. Annual operating budgets are essential to sound financial management and should be adopted by every government.

**Operating Transfers** - All interfund transfers other than residual equity transfers.

**Ordinance** - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges universally require ordinance.

**Organizational Unit** - A responsibility center within a government.

**Other Financing Sources** - Governmental fund general long-term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

**PERS** - Public Employees Retirement System

**Performance Indicators** - Specific quantitative measures of work performed within a city department.

**Personal Services** - Items of expenditures in the Operating Budget for salaries and wages paid for services performed by city employees, including employee benefits cost, such as the city's contribution



for retirement, social security, and health and life insurance.

**PILOT** - Payment in lieu of taxes.

**PHAB** – Port and Harbor Advisory Board

**PPB** - Prevention policy board.

**Program** - An organized set of related work activities, which are directed toward a common purpose or goal and represent a well-defined expenditure of city resources.

**Program Budget** - A budget which structures budget choices and information in terms of programs and their related activities, (i.e. repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

**Program Goal** - A program goal is a general statement on the intended effect or purpose of the program's activities. It includes terms such as: To provide (a service), to supply (a given need), to control, reduce or eliminate (an occurrence), to maintain (standards), or to maximize (quality). A goal is not limited to a one-year time frame and should generally not change from year to year. A goal statement describes the essential reason for the program's existence.

**Program Objective** - Objectives are statements of the intended beneficial and/or tangible effects of a program's activities. They are measurable, and related to the proposed budget year. They are specific targets toward which a manager can plan, schedule work activities, and make staff assignments. Objectives should be quantifiable and are addressed in terms such as: to increase an activity, to maintain a service level, to reduce the incidence, or to eliminate a problem.

**Property Tax** - A tax levied on the assessed value of property.

**Proprietary Funds** - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the city include the enterprise funds.

**Purchase Order** - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

**RMS** – Records Management System

**R/V** - Research Vessel.

**Recommended Budget** - The budget proposed by the City Manager to the City Council for adoption.

**Replacement Cost** - The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

**Reserve for Working Capital** - A portion of the General Fund balance set aside to provide the necessary cash flow to fund the day-to-day operations of the city. This reserve is not available for appropriation.

**Residual Equity Transfers** – Non-recurring and non-routine transfers of equity between funds.

**Resolution** - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Retained Earnings** - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

**Revenue** - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers in are classified as "other financing sources."

**Revenue Bonds** - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

**Risk** - In the context of insurance, defined variously as uncertainty of loss, change of loss or variance of actual from expected results. Also, the subject matter of an insurance contract.

**Risk Management** - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

**Sales Tax** - A tax levied on the sales price or charge on all sales, rentals and services made within the city.

**Self-insurance** - The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

**Shared Revenues** - Revenues levied by one government are shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

**Single Audit** - An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of Federal assistance received) to have one audit performed to meet the needs of all Federal grantor agencies.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

**Tax Rate** - The level at which taxes are levied. For example, a sales tax may be proposed at 6% of sale.

**Tax Levy** - The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

**Transient Room Tax** - A tax levied on the rental of a room in a hotel, motel, bunkhouse or bed and breakfast establishment to a person or company for a period of less than 30 days.

**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.