

CITY OF KODIAK, ALASKA

Annual Operating Budget

July 1, 2011 – June 30, 2012

CITY OF KODIAK, ALASKA

ANNUAL ADOPTED BUDGET
FISCAL YEAR ENDING JUNE 30, 2012

AS SUBMITTED BY

Aimée Kniaziowski
CITY MANAGER

May 26, 2011

AND ADOPTED BY THE CITY COUNCIL

June 23, 2011

CITY COUNCIL

Carolyn Floyd

MAYOR

Pat Branson
Charles Davison
Josephina Rosales
Gabriel Saravia
Thomas Walters
John Widdon

COUNCILMEMBERS



GOVERNMENT FINANCE OFFICERS ASSOCIATION


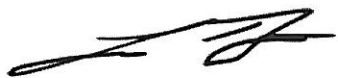
*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Kodiak
Alaska**

For the Fiscal Year Beginning

July 1, 2010



President

Executive Director

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BUDGET MESSAGE
City of Kodiak
Fiscal Year 2012
BUDGET LETTER OF TRANSMITTAL

August 18, 2012

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

Residents,

This is the fiscal year 2012 budget document for the City of Kodiak. This budget is provided in compliance with State Statues and the Charter of the City of Kodiak. This budget presents the goals and objectives for fiscal year 2012, 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 similar to those addressed in the fiscal year 2011 budget. The City Council adopted budget goals specific to the 2012 fiscal year to ensure fiscal accountability and quality services to the community. These goals were incorporated in all budget decisions.

Federal and state issues also influence the way the City's budget is developed. Regulatory changes, the ailing national economy, and changes in federal funding availability affected the City's budget, especially the capital budget. State policy issues and funding affected the City's operating and capital project budget.

The Public Employees Retirement System (PERS) rates are set in compliance with Senate Bill (SB) 125 (PDF), the PERS "cost-share" bill. In fiscal year 2008, the bill converted the PERS plan to a cost-share plan and provided for one integrated system of accounting for all employers. The bill established one uniform rate of 22 percent for PERS employers, rather than separate contribution rates for each employer. SB 125 amended AS 39.35.255.

- AS 39.35.255 "Contributions by employers" establishes the uniform contribution rate for PERS employers at 22 %, with the State contributing the difference between total PERS actuarial required contributions and the amount employers contribute at 22 % of payroll.

The Alaska Retirement Management Board approved the actuarially determined rate of 27.96% for fiscal year 2011, with an on-behalf rate of 5.96 % for each fiscal year 2011 employer payroll. On-behalf funding is applied with the processing of each employer payroll with payroll end dates between

July 1 and June 30. The actuarially determined rate of 33.49 % for fiscal year 2012, with an on-behalf rate of 11.49 % for each fiscal year 2012 employer payroll has been approved.

The City receives annual funding through the state Raw Fish Tax Sharing. In fiscal year 2011 Raw Fish Tax Sharing revenues received were \$740,229, down slightly from fiscal year 2010. We anticipate this revenue to be higher than the fiscal year 2011 level with payment expected in the first quarter of the fiscal year. The City received Community Revenue Sharing from the State in FY 2011 in the amount of \$428,304. The FY 2012 amount is budgeted at \$400,000.

The City purchases employee health insurance through the State of Alaska's Political Subdivision Health Insurance Program with Aetna. The City faced a substantial and unexpected increase in health insurance premiums of 39.9% for employees in fiscal year 2012. This unplanned increase forced the City to absorb a \$716,450 increase in employee benefit costs.

The major local policy issues are summarized in the fiscal year 2012 Council budget goals and the City's long-term goals and are reflected in the fiscal year 2012 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 2012 is a maintenance budget, as it sustains the same level of service as provided in previous years without an increase in General Fund taxes.

A complex water and sewer rate study is completed every five years for the City's utilities. The fees for these services were last increased effective July 1, 2007 with an annual increase adopted for the last five years. Fiscal year 2011 was the last year of increases. A new rate study is underway and will be presented to the City Council for approval and adoption into the fiscal year 2012 supplemental budget. These rate increases are necessary to maintain the City's facilities and to comply with federal mandates relating to water and sewer.

The total Full Time Equivalent (FTEs) for fiscal year 2012 are 124.15, a decrease of 1.5 FTEs from fiscal year 2011. This decrease reflects 1.50 less FTEs in the Parks & Recreation Department.

Overall salaries increased by \$55,160 citywide (1.0%). The City is in the process of completing an extensive compensation and classification study for all employee groups. The results of this study will be presented to the City Council in fiscal year 2012 and may impact the supplemental budget. Benefits increased by \$854,236 as a result of a 39.9% increase in health insurance costs. This is a 17% increase over last fiscal year 2011. This increase impacted the City's budget and measures are being taken to consider alternate options to reduce this cost in the future.

Overall, the fiscal year 2012 revenue budget less transfers and use of fund balance is lower than the fiscal year 2011 in the amount of \$1,618,765 primarily due to decreases in intergovernmental sources. The fiscal year 2012 budget is projected to use \$2,932,677 more in combined fund balance use citywide than the actual fiscal year 2011. The largest increase will be in the Capital Projects Funds using \$2,506,000 of fund balance to complete projects. 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 2012 have not significantly changed since fiscal year 2011.

Maintenance of an Enhancement Fund for Tax Stabilization

The other major goal is the maintenance of the Enhancement Fund for the City of Kodiak. This fund was created from a combination of growth in sales tax collections, an accounting principle change and conservative spending, culminating in a large unreserved fund balance in the General Fund that was transferred to the Enhancement Fund in 1997. The funds are held perpetually in trust for the benefit of present and future generations of Kodiak residents in order to stabilize local taxes. The funds are available for appropriation only by a super majority vote of the City Council and are inflation-protected annually. In fiscal year 2012 the Council approved the use of \$304,500 of the Enhancement Fund fund balance as compared to an additional contribution in fund balance of \$640,761 in fiscal year 2011. The General Fund is using \$1,638,770 of fund balance in fiscal year 2012. The General Fund fund balance was estimated to be over four million at the end of fiscal year 2011. The fund balance for the Enhancement Fund was estimated to be over four million at the end of fiscal year 2011.

Estimated Fund Balance	General Fund	Enhancement Fund
FY 2011 Year End	\$6,510,531	\$4,778,689
FY 2012 Year End	\$4,871,761	\$4,474,189

The Budget in Brief

Revenues for all funds total \$38,895,801 in the fiscal year 2012 budget; this is an increase of \$3,916,307 (11%) 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 2012 the largest increase in capital projects was in the Sewer Improvement Fund in the amount of \$1,310,000 and the Street Improvement Capital Project Fund in the amount \$1,795,000. 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 Building Improvement Fund for a New Library construction project. Within the enterprise funds the revenues are greater due to transfers to Capital Projects. The Internal Service Funds are higher due to a transfer to the General Fund.

Summary of Original Adopted Budgeted Revenues (Four Year Analysis)

Fund	FY 2009	FY 2010	FY 2011	FY 2012	% Change 2012/2011	\$ Change 2012/2011
General	\$ 13,437,024	\$ 14,789,659	\$ 15,924,277	\$ 16,971,628	7%	\$ 1,047,351
Special Revenue	4,185,500	157,000	266,000	702,910	164%	436,910
Capital Projects	24,167,120	2,556,104	4,389,640	5,230,230	19%	840,590
Enterprise	11,236,990	12,294,450	13,679,727	14,971,333	9%	1,291,606
Internal Service	1,997,530	685,530	719,850	1,019,700	42%	299,850
Total	\$ 55,024,164	\$ 30,482,743	\$ 34,979,494	\$ 38,895,801	11%	\$ 3,916,307

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 2012 is \$390,794,900 which is expected to generate approximately \$770,000 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 \$9,100,000 in revenues for fiscal year 2012.

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

The City of Kodiak lies within the Kodiak Island Borough and the chart above shows the total taxes levied by the City, Borough and the State. The City generates most of its tax revenue from sales tax. The actual sales tax revenue for fiscal year 2011 was \$9,631,344 and the estimated for fiscal year 2012 is \$9,100,000. Kodiak's economy has remained relatively stable despite the economic downturn felt throughout the country. A conservative approach will be taken for fiscal year 2012.

The fund balance of the General Fund of the City of Kodiak has been relatively stable since 1998. In the fiscal year 2012 budget the General Fund will use \$1,638,770 of the fund balance. The Enhancement Fund will use \$304,500 of fund balance. An estimated balance in the General Fund at the end of fiscal year 2012 will be over four million and four million in the Enhancement Fund. The City incorporates that the unrestricted fund balance in the General Fund be no less than two months of regular general fund operating expenditures. For fiscal year 2012 this would be estimated to be \$2,045,000.

The main component of the budget is the General Fund. The adopted General Fund budget is \$16,971,628 or 44% of the total budget. Of this, \$1,015,000 is for transfers to other funds leaving expenditures in the General Fund of \$15,956,628. 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. No additional debt is budgeted in fiscal year 2012.

General Fund revenues are budgeted at \$9,898,500 (58%) from taxes, \$2,043,140 (12%) from intergovernmental sources, \$1,391,540 (8%) from charges for services, \$790,378 (5%) from interfund charges, \$1,638,770 (10%) from appropriations from fund balance, \$400,000 (2%) from transfers into the fund, and \$809,300 (5%) from other revenues.

Special Revenue Funds are \$702,910 or 2% of the total City of Kodiak budget. The Special Revenue Funds increased by \$436,910 from fiscal year 2011. This increase was due to transfers from the Enhancement Fund in fiscal year 2012 that did not occur in fiscal year 2011. A \$500,000 transfer to the Building Improvement Capital Projects Fund came from the Enhancement Fund in fiscal year 2012. The City levies a 5% transient room tax. This tax is expected to generate \$142,260 and is accounted for in the Tourism Fund.

Capital Projects are \$5,230,230 or 13% of the total City of Kodiak budget. The major increase in this fund is the results of transfers in fiscal year 2012 in the amount of \$500,000 for the construction of the New Library Project. Many projects are ongoing from fiscal year 2011 with fewer new projects added in fiscal year 2012. For a full list of all of our current capital projects please turn to the Capital Projects Section of the budget. In fiscal year 2012, the City does have non-routine capital expenditures. They include the, the New Library Building, and the UV Water Treatment Facility Construction.

Enterprise Funds are \$14,971,333 or 38% of the total City of Kodiak budget. Cargo and Harbor enterprise funds are \$7,326,871 or 49% of the total Enterprise Funds. Water and Sewer are \$7,570,742 or 51% of total Enterprise Funds. The E-911 Enterprise Fund in the amount of \$73,720 is less than 1% 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 \$1,019,700 or 3% of the total City of Kodiak budget. This has an increased from fiscal year 2011 due to a transfer to the General Fund in the amount of \$400,000.

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, Advisory Boards, City Administration, Residents 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, 2010.

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 2012.

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, regulatory changes, insurance premiums and inflation. The City must also adjust to a reduction in reduced investment revenues as well as reduced funding availability. This requires that we continue to seek what funding is available and implement cost saving measures wherever and whenever possible.

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 2012 budget.

Respectfully Submitted,

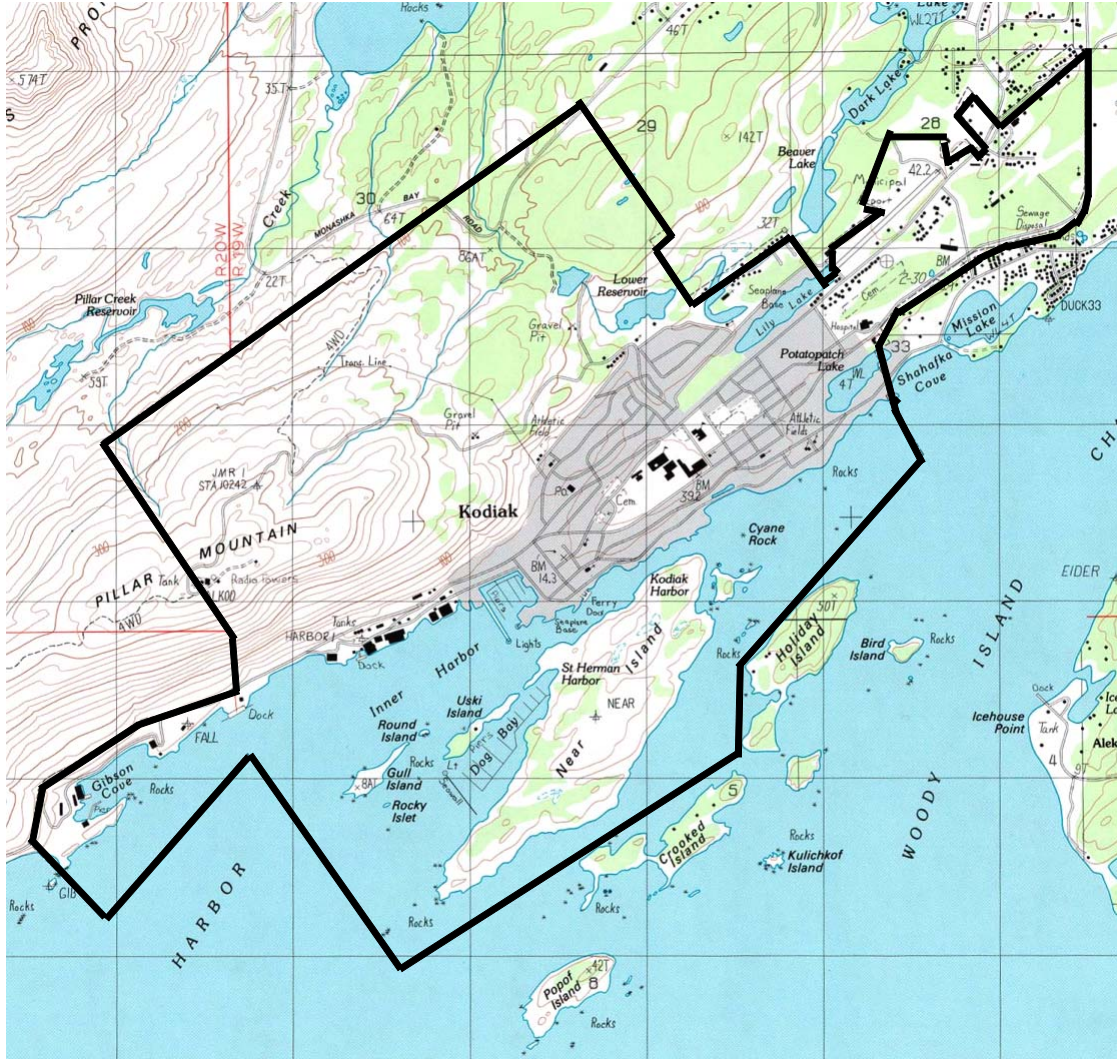

City Manager
Aimée Kniazowski


Finance Director
Mary C. Munk



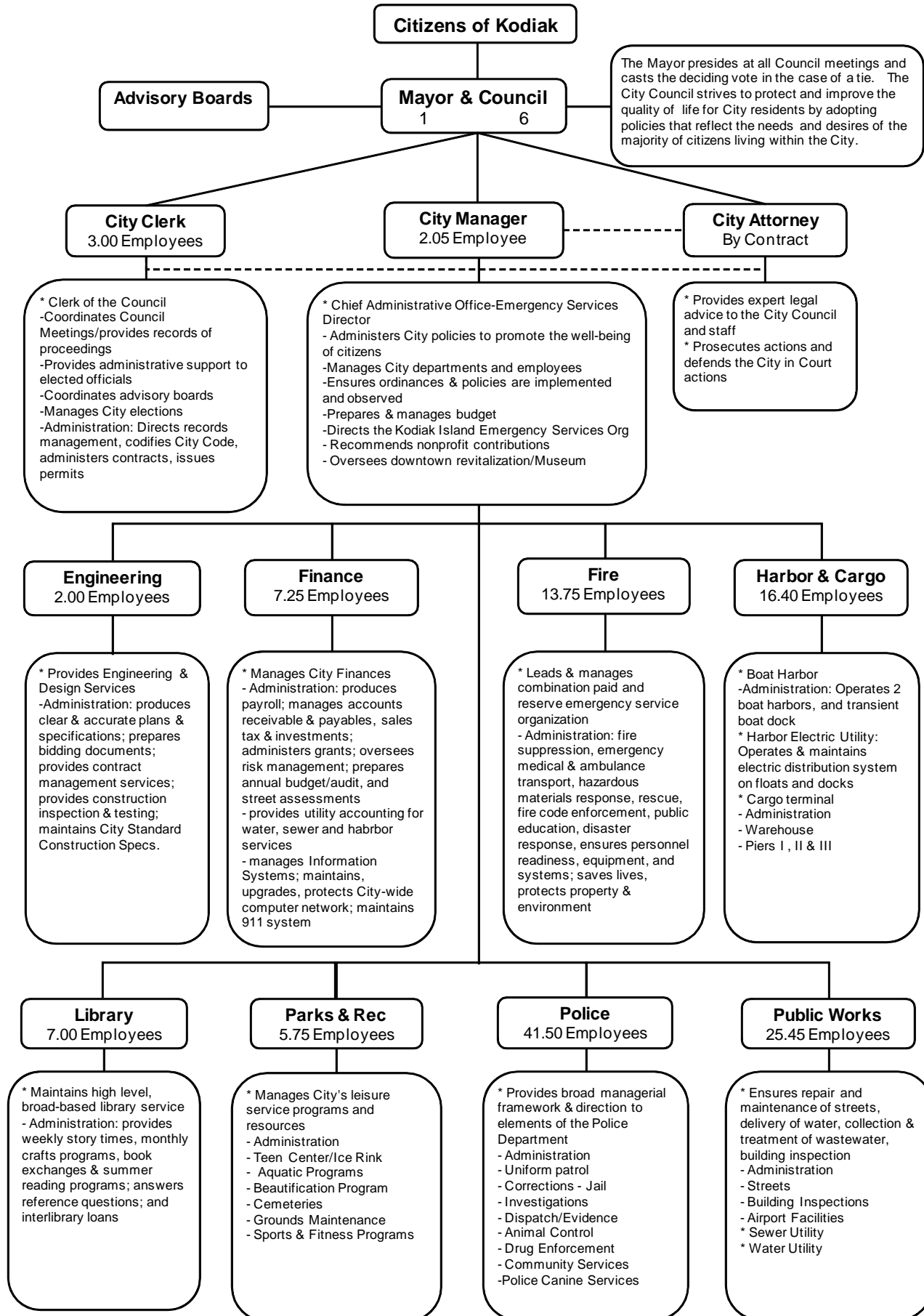
Kodiak Island, Alaska

CITY OF KODIAK - CITY LIMITS



City - 6.2 square miles

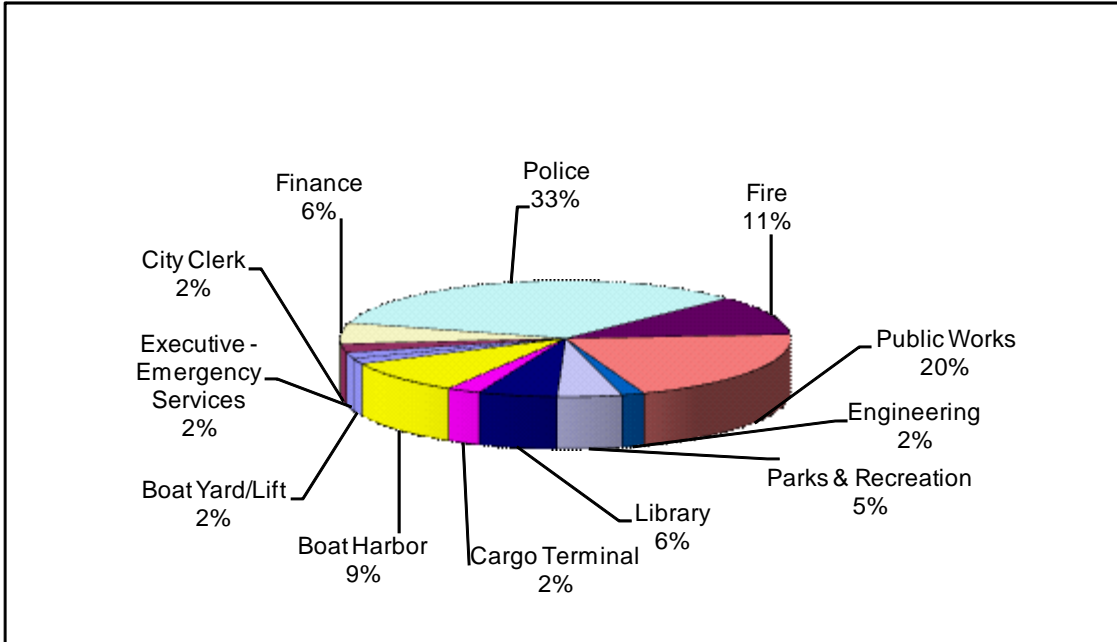
**CITY OF KODIAK
ORGANIZATIONAL CHART**



City of Kodiak

Fiscal Year 2012

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	5.75
Library	7.00
Cargo Terminal	3.00
Boat Harbor	11.40
Boat Yard/Lift	2.00
Total	124.15

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 Kniazowski	City Manager	akniazowski@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 Floyd	Mayor	mayor@city.kodiak.ak.us	907-486-5142
Pat Branson	Council Member	council@city.kodiak.ak.us	907-539-5720
Charles Davidson	Council Member	council@city.kodiak.ak.us	907-486-3896
John Whiddon	Council Member	council@city.kodiak.ak.us	907-486-8575
Josephina Rosales	Council Member	council@city.kodiak.ak.us	907-486-6585
Gabriel Saravia	Council Member	council@city.kodiak.ak.us	907-486-3212
Thomas 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 as needed

Port & Harbor Advisory Board

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 2009 ex-vessel value of all fish coming into Kodiak was \$115.5 million, and volume in 2009 was 293.9 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 recent years, the cruise ship industry has stopped at Kodiak with ships of up to 1,300 passengers embarking on the island to visit.

In 2006 the total yearly visitor spending was approximately \$9 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.

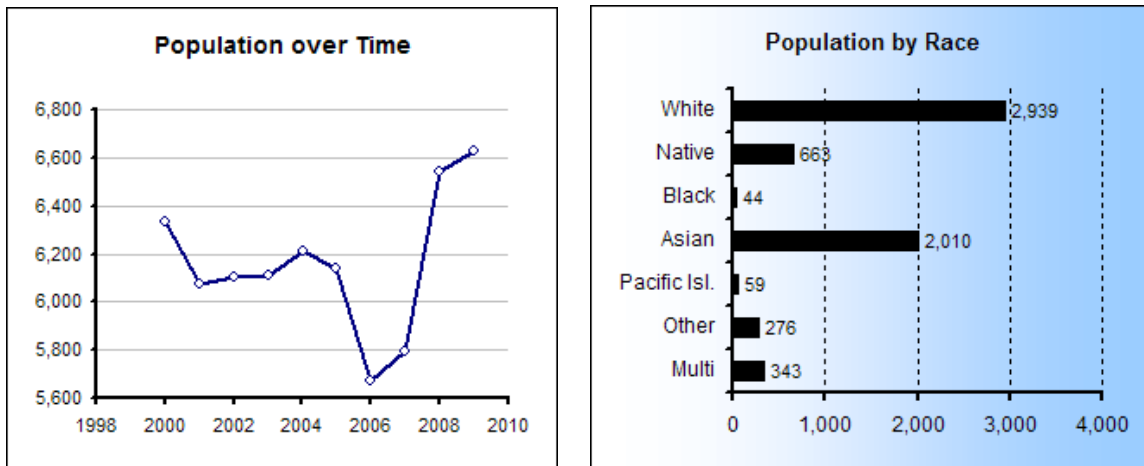
According to the independent research and consulting firms Information Insights, Inc. and Van Wyhe Rogers, LLC in 2005 AADC spending generated approximately \$24 million impact on the Kodiak economy - \$21.2 million from purchases and hospitality, and \$3.2 million in payroll. AADC spent \$6.7 million 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

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 estimated population for 2009 was 6,626, a gain of about 292 since the 2000 census. About 68% of the resident population over sixteen years old worked in 2009. Manufacturing was the main industry in 2009, employing 36% of the area's workers. More workers were employed as Meat, Poultry, and Fish Cutters and Trimmers than any other occupation.

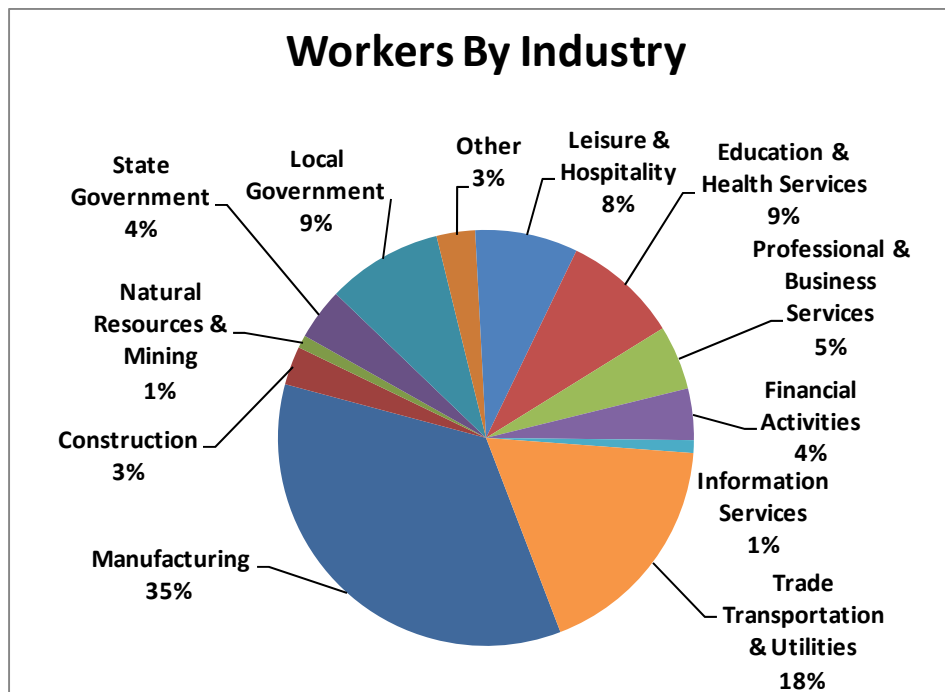
The median age in Kodiak is 31.6 years. Approximately 32.4% of the population is under 18 years of age, about 1% higher than Alaska overall. 53% of the population is male and 47% female. Approximately 18.7% of the adults, age 25 and older, hold at least a bachelor's degree, and 85.3% are estimated to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

City of Kodiak Population

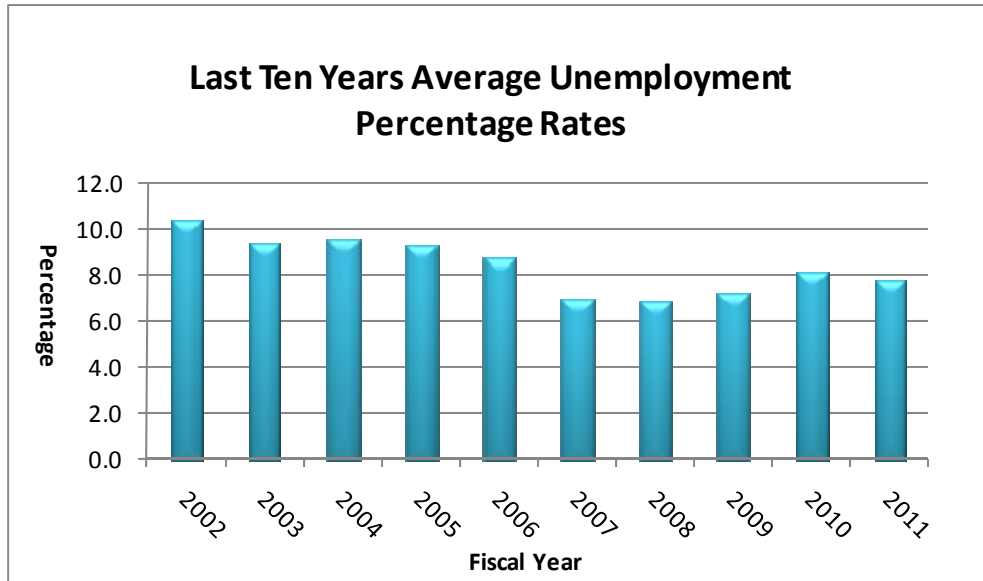


LABOR FORCE

In 2010, the state estimated the Kodiak region's average monthly employment to be 6,237 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.



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 2010 was 8.1%.



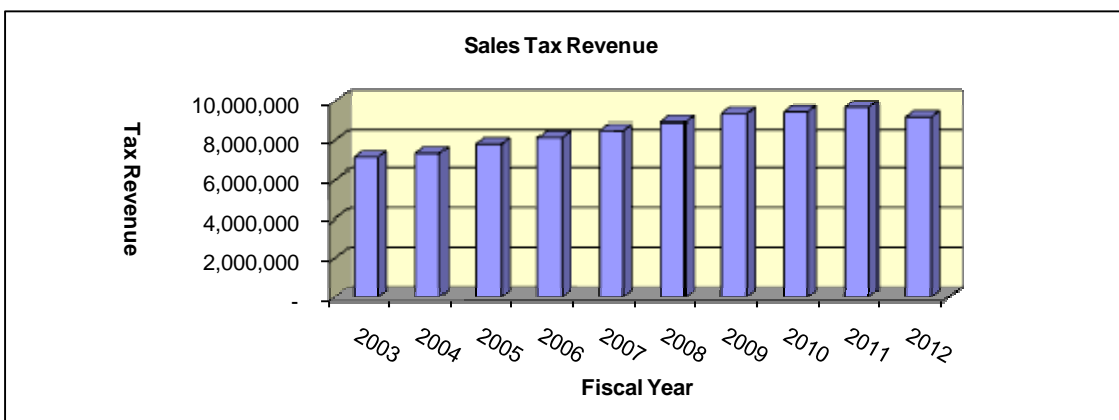
INCOME

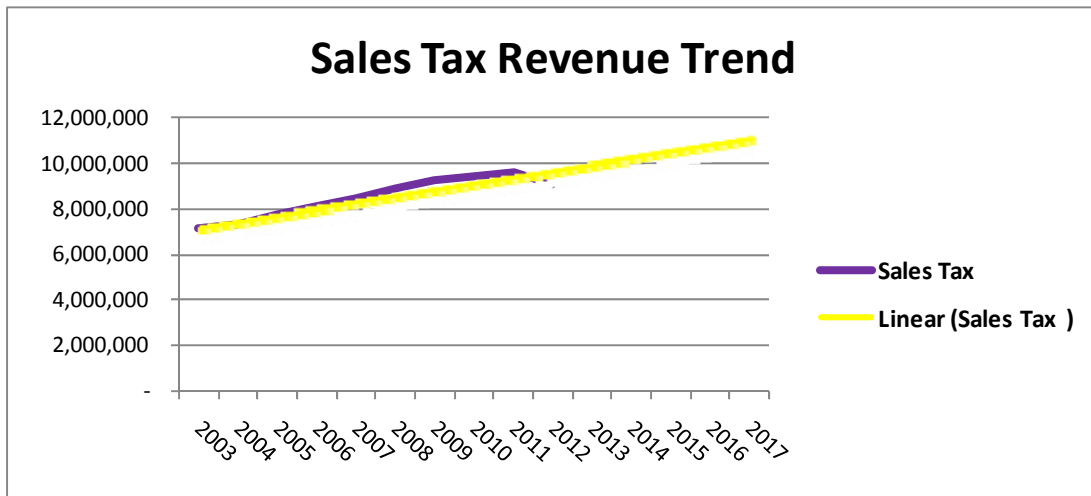
Total payroll in 2009 was \$84,354,539. In 2009 Kodiak's per capita income was \$21,522, median family income was \$60,484, and median household income was \$55,142.

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 \$9.4 million in 2011. 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.

What Kodiak has to offer to its residents in terms of location, services, growth, and stability is also recognized by others outside of Alaska. Kodiak received national recognition for its livability this year by Outdoor Life magazine which sums up what residents of Kodiak already know.

“The towns on this list are the dream places to live for outdoorsmen,” said John Taranto, Senior Editor of Outdoor Life. “They’re all outstanding places to hunt and fish, but they’re also truly livable places where you can raise a family and live comfortably.”

Outdoor Life’s 2011 “Top 20 Towns for Sportsmen”

1. Bend, Oregon
2. Pinedale, Wyoming
3. Rapid City, South Dakota
4. **Kodiak, Alaska**



BUDGET CALENDAR
City of Kodiak
Fiscal Year 2012

The following activity is outlined as essential for the orderly formulation of the fiscal year 2012
City of Kodiak Budget for the period July 1, 2011 – June 30, 2012.

FY 2012	ITEM	BY
January 11, 2011	City Council Presentation FY 2012 Revenue Projections, Goals & Budget Calendar	City Manager & City Council
January, 2011	Review City Council Goals and prepare suggested changes	City Manager & Finance Director
February 24, 2011	City Council adopts Goals by Resolution	City Manager & City Council
March 2, 2011	Meeting of City Manager & Department Heads to distribute budget packets and provide overview of information in packets.	City Manager & Department Heads
March 31, 2011	Final day for departmental budget requests to be returned to Manager (via Finance Department)	Department Heads
April 4-15, 2011	City Manger & Finance Director reviews departmental budget with respective Department Heads.	City Manager/ Finance Director & Department Heads
April 22, 2011	Distribute Manger's Budget to City Council	City Manager
May 7 or 14, 2011	City Council and Manger budget work sessions. Departmental Budget Presentation to City Council	City Manager/ Department Heads & City Council
May 26 2011	First reading of budget ordinance	City Manager/ Finance Director & City Council
June 14, 2011	Advertisement for overall City Council Agenda including Budget	Clerk
June 23, 2011	Second reading and public hearing of budget ordinance; adoption of budget	City Manager/ Finance Director & City Council
July 1, 2011	Budget Implementation	Finance Director
October 21, 2011 (extension granted)	90 day Submittal to Distinguished Budget Presentation 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. The Capital Improvement Plan (CIP) is reviewed and updated for the fiscal year budget. The CIP is a political and budgetary process, not a technical exercise. This exercise is to start the conversations and look at the big picture as well as the details of policy and funding and community direction. A review of all annual project proposals from all departments with links to the annual budget. Review replacement of equipment and facilities and determine the basis for inclusion of projects in the fiscal year budget. Fund sources are forecasted with the range of taxes to be used as well as other revenues to be allocated or anticipated. The City Council encourages community engagement to demonstrate the dilemma of desired and necessary project versus available fund. At this point the initial budget worksheets are developed based on the guidelines established by the 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 2012, 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 2012.

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 2011, in preparation for fiscal year 2012 and beyond, the City Council held planning work sessions in the winter of 2010 and the spring of 2011. 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 2012 budget. The planning process is expected to continue with a fall fiscal year 2012 planning workshop scheduled for January 2012.

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, as the chief administrative officer of the City, is responsible for the execution of all laws and ordinances of the City and management of the City's main functions and services. The City Manager is responsible for appointing and supervising the various department heads and other employees (except those appointed by the Council) who are responsible for City operations, annual budget preparation and oversight, organizational planning, and development and management of capital projects.

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, and Airports)

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

City Council Goals

A general set of long term goals has been adopted by the City Council that provides broad policy statements on budget and service levels to staff and the community. 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.

Long Term Goals

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.

Annual Budget Goals

With recommendations from senior management, the City Council also adopts annual budget goals which provide specific budgetary direction for the coming year. The City Manager then works with the City's various department heads to develop departmental budgets that support City Council's budget goals. With direction from the City Manager, department heads define goals and objectives consistent with Council goals and based on department responsibilities, available staff resources and funding, and the provision of quality services to the public.

City Council Budget Goals for Fiscal Year 2012 Adopted by the City Council Resolution Number – 2011-04

Given the financial environment, the fiscal year 2012 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 2011 budget, the fiscal year 2012 budget is a maintenance budget with no changes to the services provided. The City Council passed Resolution Number 2011-04 approving the City Council's Budget Goals for fiscal year 2012.

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 125.65, providing that revenues remain consistent with FY 2011, 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 2012.
3. Administrative steps will continue to 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 through appropriations from the fund balance when/if necessary. Council may appropriate additional funds for capital projects.

Enterprise Funds:

1. The Boat Yard/Boat Lift will reach a breakeven point (not including depreciation) by the fourth 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 major enterprise funds will develop long-term plans to include maintenance and repairs, needed facility replacement or expansion, and a schedule for rate reviews.
3. Maintenance and improvement of Harbor facilities will be continued to support and enhance fisheries and support sector services and activities.
4. 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 2012 will be at a level consistent with fiscal year 2011. Required increases will be justified to the Manager in writing and presented by department heads to the City Council during budget presentations.
2. Changes for Fees and Services will be reviewed and updated annually to ensure quality service delivery and adequate revenues.
3. City management will continue to examine ways to reduce or hold the line on expenditures without significant impact to the 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 work with Council to develop a formal multi-year capital improvement plan (CIP) that will identify, prioritize, and plan funding for capital and major maintenance projects. The capital budgets will then link to, and flow from, the multi-year capital improvement plan.

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 reflects critical 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.

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 stable 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 department heads to guide them in reaching 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 and maintenance of infrastructure.
- Seek funding for construction of a new library for Kodiak.
- Develop and implement vehicle and equipment replacement policies.

- Work with City Council to develop a five year Capital Improvement Plan that identifies project and infrastructure replacement priorities.
- Identify revenue enhancement options for City Council action.
- Develop a balanced budget for fiscal year 2012.
- Ensure cost of service studies and rates reflect the cost of providing services within each City enterprise fund.
- Complete a Classification and Compensation Study for all City positions.
- Complete an analysis of the need, use, costs and hiring process of the City's use of temporary employees in fiscal year 2012.
- 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 to improve the records management program.
- Provide timely services to the City Council and the residents of the City of Kodiak.
- Conduct elections.

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.
- An upgraded financial system application will be implemented in FY 2012 to ensure a more efficient system to keep the City of Kodiak accountable to the residents it serves.
- Revised Sales Tax policies and procedures have been implemented and will be followed in fiscal year 2012 to reduce delinquent sales tax payments.
- 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 in fiscal year 2011, the Police Department has not increased full-time equivalent employees.
- The Police Department, in collaboration with the City Information Systems Division strive to keep the current legacy 9-1-1 system operational, until such time the Kodiak Island Borough can develop a strategy to replace the legacy system. This becomes increasingly difficult each year as the legacy system has not been supported by the manufacturer. Replacement is imperative.
- The Police Department's fiscal year 2012 operating budget meets the City Council's budgetary goals.
- 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 2011.
- Operating Expenses:
 - Overall the Police Department has met the Council's budgetary goals for FY2012 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 2012 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 2012 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.
- The department's budget continues to support the Council's long term goal of providing essential government services such as ambulance transport services throughout the City of Kodiak, and the Kodiak road system to include Pasagshak, Chiniak, Antone Larson Bay, Narrow Cape, and Monashka Bay.
- The department's budget continues to support the Council's long term goal of providing essential government services such as fire, rescue, and hazardous materials response services to City of Kodiak. This type of service is also made available to the Kodiak area fire departments by Mutual Aid request.
- The department's budget continues to support the Council's long term goal of providing essential government services such as fire code inspection to the City of Kodiak. This type of service is also made available to the Kodiak Island Borough by memorandum of agreement.

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 Sub-Departments generally met the Council Goal of providing the same level of service as in the FY 2011 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 increase 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 Council's goals by keeping operational functions within 1% of FY 2011
- 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. There was a decrease of 1.5 full-time equivalent employees based on a reorganization of work flows.
- 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.
- Non-personnel expenses decreased by \$910 in FY2012 meeting the Council's goal of expenses being at a level consistent with FY2011.
- The library department meets the Council's goal of providing adequate recreational facilities and programs to community residents through a borrowing collection of physical and downloadable books, videos, DVDs, CDs, physical and downloadable audio books, AV equipment, and downloadable music. Programs offered by the library include story times, craft sessions, book discussion groups, movie presentations, school tours, library orientation sessions, family game times and a summer reading program. Services offered by the library include public Internet computers, wireless Internet access, 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.
- Although the School Crossing Guard Program has been inactive, it remains budgeted as a shared program with the Kodiak Island Borough sharing 50% of the costs.
- By Council policy, the community contributions 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 will be reviewed and adjusted by FY 2012.
- Implement permit parking for long term parking to reduce parking violations.
- 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 decline.

- Operate 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 to other communities.
- Continue maintenance and improvement of harbor facilities to support and enhance fisheries and support sector services.
- Study and present rate options to the City Manager and City Council.

City Council 2012 Prioritized State Capital Improvement Program List
Adopted by the City Council
Resolution Number – 2011-02

1. A resolution of the Council of the City of Kodiak adopting a 2012 prioritized State Capital Improvement Program List.

1. **UV Water Treatment Facility Construction: \$3,528,000**

The Federal Enhanced Surface Water Treatment Rule requires all unfiltered surface water drinking supplies, such as the City of Kodiak's, to use a minimum of two disinfectant methods. The City of Kodiak completed a feasibility study of the difference treatment methods available, and based on a number of factors, including our water quality and the Federal "disinfection by-products" rule, the City determined that UV disinfection is the most appropriate secondary water treatment option. This mandated project is anticipated to cost approximately \$9 million and is funded by local revenues and Federal and State grants and loans. The City of Kodiak completed engineering and purchased the UV reactors for this project at a combined cost of \$1,240,000. The project went out to bid in November 2010 with construction to be done in the spring of 2011. The City is requesting funding support for this project from the Alaska Department of Environmental Conservation's Municipal Matching Grant program.

2. **New Public Library: \$6,888,110**

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, and the City has been working to replace the facility since 2004. The City and a local citizen's group, the Kodiak Public Library Association, have been working closely with the Rasmuson Foundation and the Foraker Pre-Development Program on this project and recently completed the pre-design phase. The size of the new facility will meet the community and region's needs at approximately 17,000 square feet, and total project costs are estimated to be \$13,614,219. The City submitted its grant application to the State Department of Commerce, Community, and Economic Development for the States' library Construction and Major Expansion matching Grant Program. This project will be funded for up to \$6.8 million through the State's matching grant program, up to \$6.8 million through Federal and private grantors. The City of Kodiak is requesting State funding support of \$6,888,110 from the Alaska Department of Commerce, Community, and Economic Development's Construction and Major Expansion matching Grant Program with support from the State Legislature, to assist in construction of this important public facility.

3. **Phase I Baranof Park Improvements: \$2,000,000**

Baranof Park is 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 has outdoor educational facilities. This project requires the replacement of the aging track, replacement of two playing fields, necessary drainage improvements, fencing, and some utility improvements, with an estimated total cost of \$7 million.

At least half of the needs for this project are due to Kodiak Island Borough School District use of the facility. Preliminary engineering plans and bid specifications for this project were completed in 2007. Phase I of this project is estimated to cost \$2.9 million. Phase I includes removal of deteriorating synthetic surface track and infield area used for football, soccer, physical education classes, and other sports and replacement with a new synthetic surface infield better suited to multi-purpose use. The project will be funded with City of Kodiak funds and grants, but the City requires funding assistance to complete this phase of the project. The community is requesting funding support of \$2 million to assist with constructing Phase I of this important community and school district facility.

4. Pedestrian Improvements Pier II to Downtown: \$1,000,000

The City recently completed planning and initial design work for pedestrian improvements from Pier II to downtown Kodiak to better accommodate an increasing number of cruise ship passengers arriving annually and to improve pedestrian facilities for local residents and businesses that use this street year round. The project consists of construction of an eight-foot ADA accessible sidewalk along a portion of Shelikof Street, which links Pier II to downtown. Total project costs are estimated at \$1,800,000. The City received a \$700,000 State grant for construction in 2009. Additional construction costs are necessary to build the sidewalk and retain existing road width, including excavation, utility relocates, and parking modifications to direct pedestrian traffic out of this congested roadway. The City of Kodiak is requesting State funding assistance through the cruise ship excise tax for \$1,000,000 to complete the project.

5. Pathway Design from Pier II to Kodiak City Boundary at Deadman's Curve: \$384,000

The City of Kodiak, in conjunction with the Kodiak Island Borough and interested community members, is working to develop a continuous designated pathway system to compliment Kodiak's road system. This segment of the pathway will extend from Pier II, where cruise ships dock in Kodiak, to the City boundary and a well used scenic overlook and integrate with the pedestrian improvements already under development from Pier II to downtown Kodiak. This pathway will benefit bicyclists and pedestrians alike by significantly improving safety and access and benefit cruise ship passengers who want to view the Kodiak road system coastline from an inviting and scenic location. A planning level scoping document has already been completed for this project. Total project costs for this City phase of the pathway project is estimated at \$2.9 million, including \$384,000 in design and engineering costs and \$325,000 for environmental, permitting, and right-of-way acquisition. The City of Kodiak is requesting State funding assistance through the cruise ship excise tax for design and engineering costs for this pathway segment.

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.

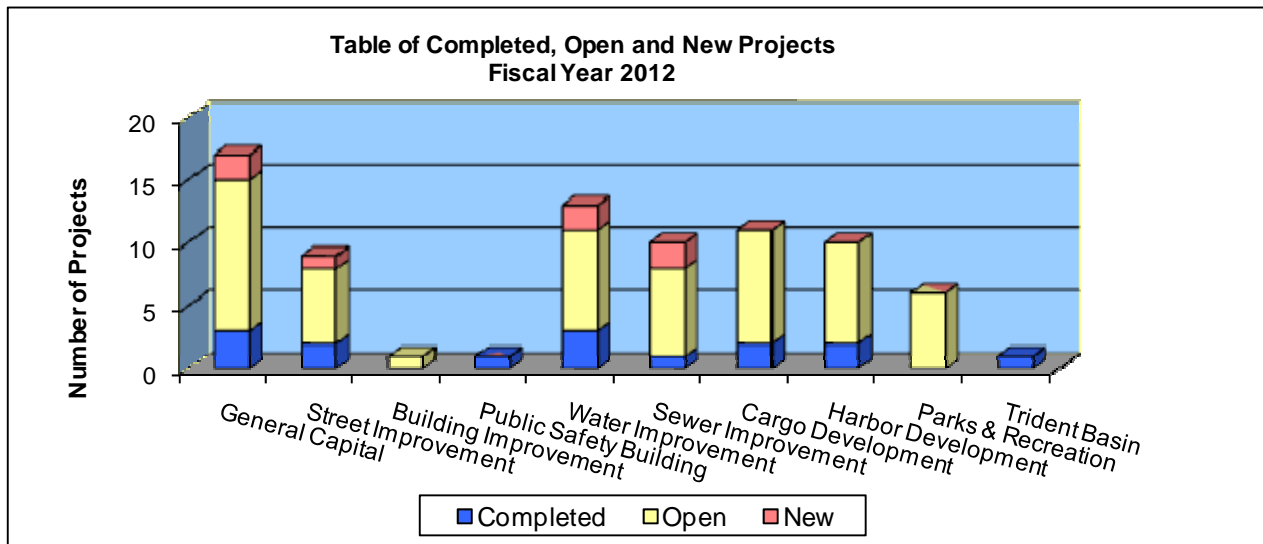
Accomplishments and Goals Met for fiscal year 2011.

1. The Mill Rate of 2.0 remained the same in fiscal year 2011.
2. The Sales Tax rate of 6% remained the same.
3. The Sales Tax Cap remained at \$750.00.
4. The Hotel & Motel tax rate of 5% remained the same.

5. The fiscal year 2011 budget had no reductions of services, and all services were maintained at consistent levels.
6. Completed work on the Municipal Airport Improvements with a project budget of \$700,000 – total expended \$669,522.
7. Completed work on the Roof and Building Evaluations with a budget of \$1,225,000 – total expended \$1,254,162.
8. Completed work on the Mill Bay Road and Spot Patching with a project budget of \$3,449,720 – total expended \$3,422,442
9. Completed work on the Police Station with a project budget of \$25,302,640 – total expenses \$25,249,259.
10. Completed work on the UV Pre/Final Design Secondary Water Treatment Facility with a project budget of \$900,000 – total expended \$873,151.
11. Completed work on the Aleutian Homes Water & Sewer Replacement Project: Phase IV with a project budget of \$4,885,460 – total expended \$4,409,121.
12. Completed work on the Periodic Dam Safety Inspections with a project budget of \$40,000 – total expended \$30,533.
13. Completed work on the Pier III Fender Timber with a project budget of \$360,000 – total expended \$359,358.
14. Completed work on the Boat Yard Lift with a project budget of \$18,700,000 – total expended \$17,615,905.
15. Completed work on the Ferry Dock/Fender & Bull Rails with a project budget of \$33,000 – total expended \$27,931.
16. Completed work on the Trident Basin Airport Improvements with a project budget of \$5,110,584 – total expended \$4,974,593.

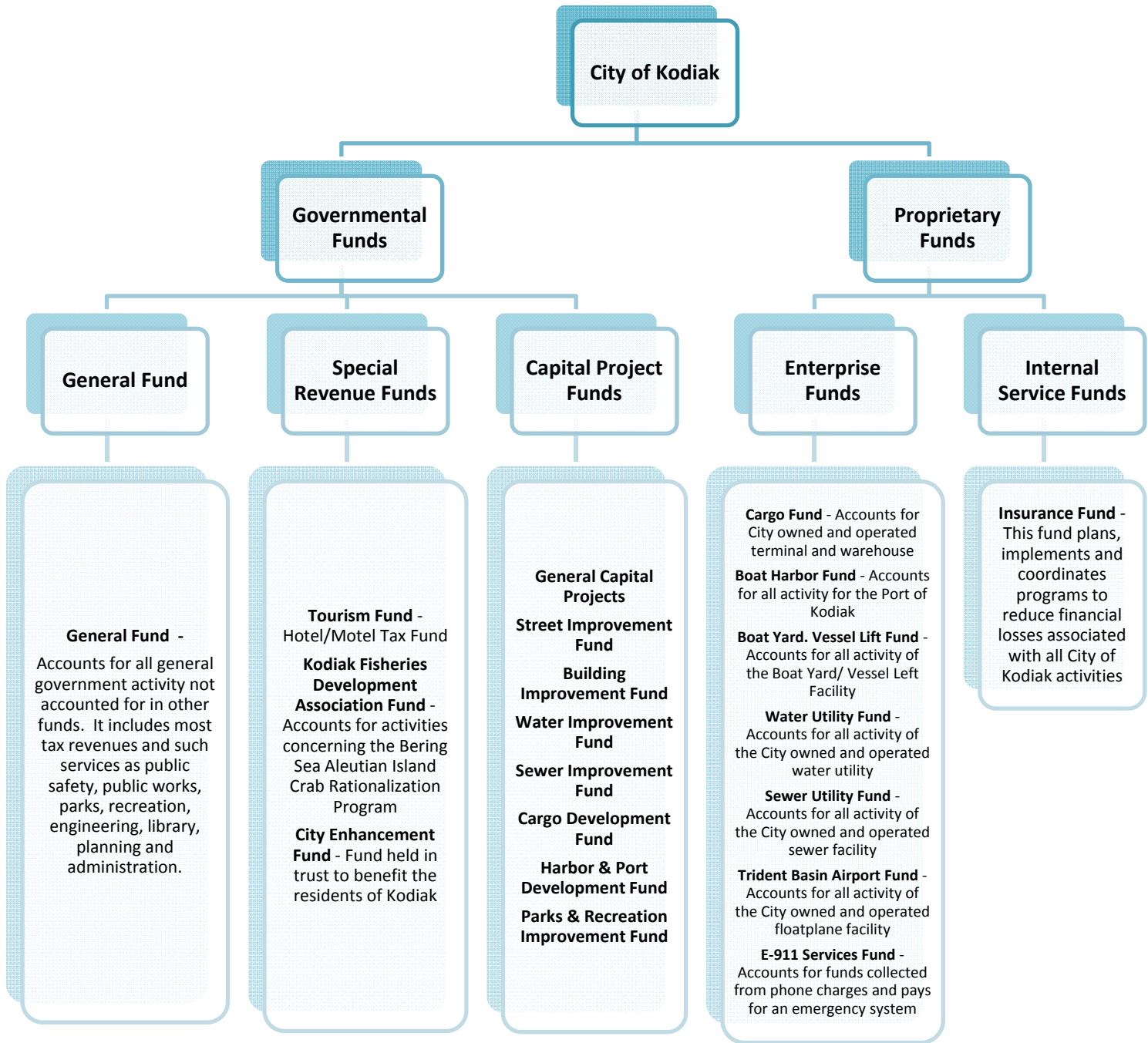
**Table of Completed, Open & New Projects
Fiscal Year 2012**

Graph of Completed, Open and New Capital Projects is shown below: The fiscal year 2012 budget shows fifteen projects being completed with the addition of seven new projects. The largest concentration of new projects is in General Capital for the purchase of a Fire Department Engine Replacement, then in the Water and Sewer Improvement capital Funds.



FINANCIAL SUMMARIES

Fund Structure



Major funds for the City of Kodiak include the General Fund. The General Fund is the City's primary operating fund. It accounts for all financial resources of the City, except those to be accounted for in another fund. Other major Funds included the Street Improvement Capital Project Fund. The Street Improvement Capital Fund accounts for new road construction, paving and major road maintenance. The Enterprise Funds that are major funds are the Cargo, Harbor, Boat Yard, Water and Sewer Funds. The Cargo Funds accounts for all activities of the cargo

pier, the Harbor Fund accounts for all activities of smaller crafts and all boat harbors within the City limits, the Water Fund accounts for all distribution of water services and the Sewer Fund accounts for the operation of the sewer distribution system. All other funds are non-major funds.

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.

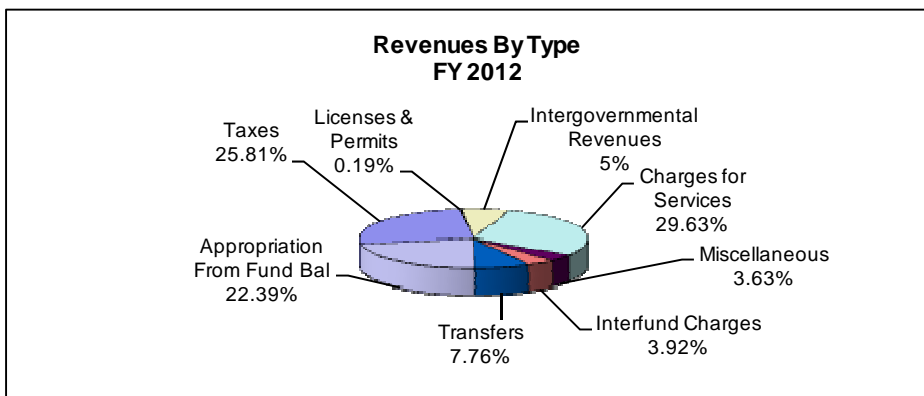
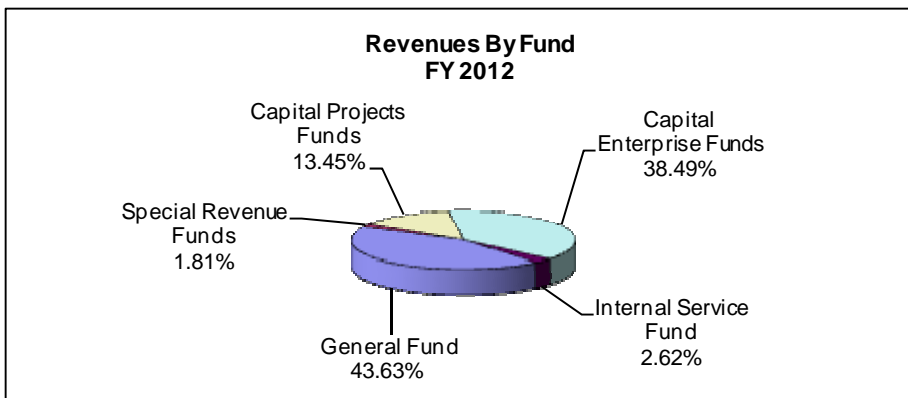
The City will identify the cash flow needs for all new projects and determine which financing method best meets the cash flow needs of the project.

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."

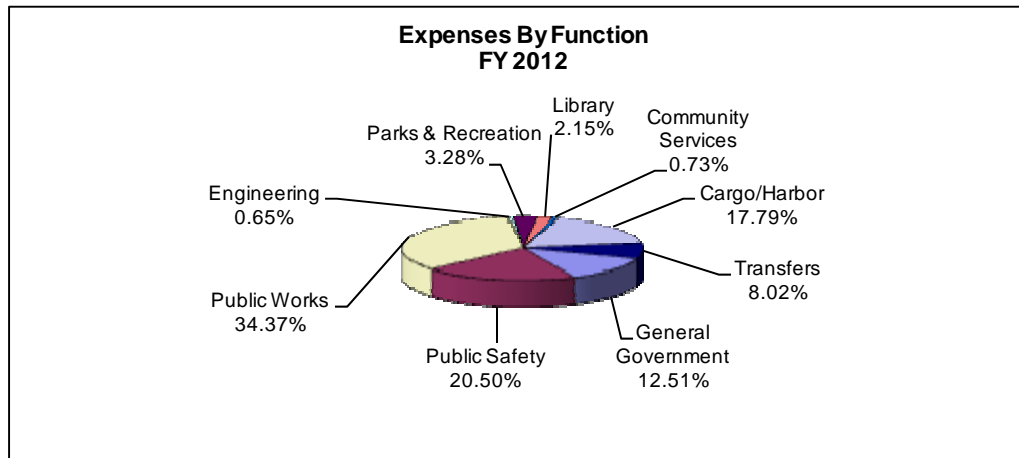
Budgeted Revenues - Summary by Fund Fiscal Year 2012

	FY 2012 Budget					FY 2012 Budget Total	FY 2011 Adopted Budget Total
	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund		
Revenues							
Taxes	\$ 9,898,500	\$ 142,260	\$ -	\$ -	\$ -	\$ 10,040,760	\$ 9,537,500
Licenses & Permits	75,000	\$ -	\$ -	\$ -	\$ -	75,000	68,500
Intergovernmental Revenues	2,043,140	\$ -	\$ 404,230	\$ 143,710	\$ -	2,591,080	4,137,530
Charges for Services	1,391,540	\$ -	\$ -	\$ 10,132,890	\$ -	11,524,430	11,392,265
Miscellaneous	734,300	\$ 256,150	\$ -	\$ 402,300	\$ 20,000	1,412,750	1,512,700
Interfund Charges	790,378	\$ -	\$ -	\$ 197,988	\$ 534,700	1,523,066	1,669,186
Transfers	400,000	\$ -	\$ 1,820,000	\$ 800,000	\$ -	3,020,000	2,865,687
Appropriation From Fund Bal	1,638,770	\$ 304,500	\$ 3,006,000	\$ 3,294,445	\$ 465,000	8,708,715	3,796,126
Total Revenues	\$ 16,971,628	\$ 702,910	\$ 5,230,230	\$ 14,971,333	1,019,700	\$ 38,895,801	34,979,494



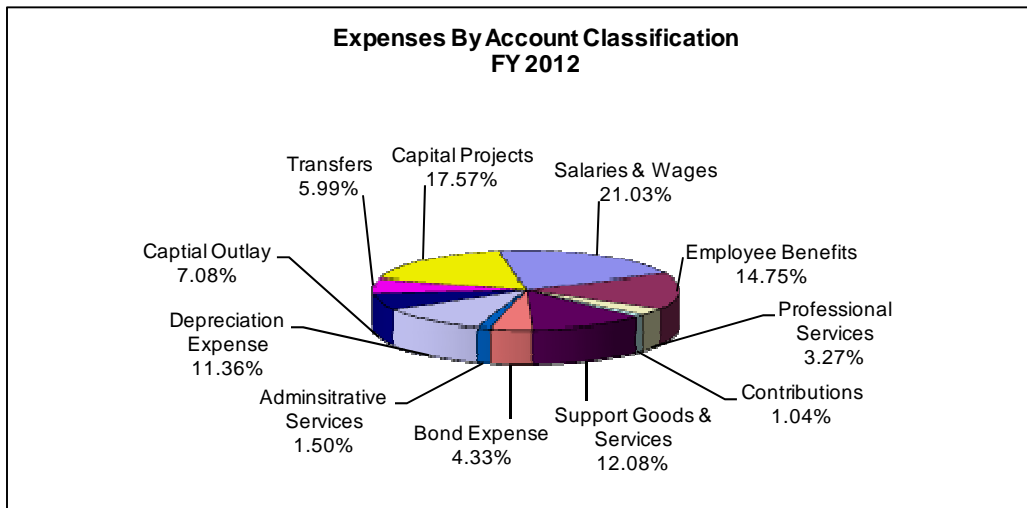
**Budgeted Expenses - Summary by Function
Fiscal Year 2012**

	FY 2012 Budget					FY 2012 Budget Total	FY 2011 Adopted Budget Total
	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund		
Expenditures							
General Government	\$ 2,928,340	\$ -	\$ 919,230	\$ -	\$ 1,019,700	\$ 4,867,270	\$ 3,729,015
Public Safety	7,900,405	-	-	73,720	-	7,974,125	9,950,452
Public Works	2,698,593	-	3,905,000	6,765,742	-	13,369,335	9,795,414
Engineering	252,620	-	-	-	-	252,620	235,510
Parks & Recreation	1,200,150	-	74,000	-	-	1,274,150	1,166,210
Library	834,320	-	-	-	-	834,320	751,100
Community Services	142,200	142,860	-	-	-	285,060	299,300
Cargo/Harbor	-	60,050	332,000	6,526,871	-	6,918,921	6,355,366
Transfers	1,015,000	500,000	-	1,605,000	-	3,120,000	2,697,127
Total Expenditures	\$16,971,628	\$ 702,910	\$ 5,230,230	\$14,971,333	\$ 1,019,700	\$38,895,801	\$34,979,494



**Budgeted Expenses - Summary by Account Classification
Fiscal Year 2012**

	FY 2012 Budget					FY 2012	FY 2011
	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Budget Total	Adopted Budget Total
Expenditures							
Salaries & Wages	\$ 6,173,610	\$ -	\$ -	\$ 2,004,710	\$ -	\$ 8,178,320	\$ 8,023,760
Employee Benefits	4,315,475	-	\$ -	\$ 1,423,430	\$ -	5,738,905	4,882,669
Professional Services	940,626	25,000	\$ -	\$ 306,500	\$ -	1,272,126	1,276,651
Contributions	279,800	106,000	\$ -	\$ 20,000	\$ -	405,800	410,400
Support Goods & Services	2,529,086	35,050	\$ -	\$ 1,542,927	\$ 589,700	4,696,763	5,463,989
Bond Expense	520,990	-	\$ -	\$ 1,161,800	\$ -	1,682,790	1,019,290
Administrative Services	36,000	36,860	\$ -	\$ 481,570	\$ 30,000	584,430	1,929,160
Depreciation Expense	-	-	\$ -	\$ 4,417,590	\$ -	4,417,590	3,790,590
Capital Outlay	1,161,041	-	\$ -	\$ 1,591,506	\$ -	2,752,547	1,127,218
Transfers	1,015,000	500,000	\$ -	\$ 416,300	\$ 400,000	2,331,300	2,687,127
Capital Projects	-	-	\$ 5,230,230	\$ 1,605,000	\$ -	6,835,230	4,368,640
Total Expenditures	\$ 16,971,628	\$ 702,910	\$ 5,230,230	\$ 14,971,333	\$ 1,019,700	\$ 38,895,801	\$ 34,979,494



SUMMARY ALL FUNDS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Revenues					
Taxes	\$10,129,025	\$10,224,835	\$9,537,500	\$ 10,575,594	\$10,040,760
Licenses and Permits	76,679	70,489	68,500	\$ 93,193	75,000
Intergovernmental Sources	12,856,024	4,480,617	4,316,780	\$ 5,709,300	2,591,080
Charges for Services	10,182,213	10,995,559	11,394,915	\$ 12,135,186	11,524,430
Fines and Forfeitures	20,122	23,514	39,100	\$ 6,156	20,500
Interest	991,213	330,108	470,340	\$ 318,063	235,650
Rents	486,361	486,311	473,100	\$ 542,262	508,500
Miscellaneous	1,580,270	1,443,539	912,500	\$ 632,760	648,100
Interfund Charges	1,857,911	2,014,525	1,573,116	\$ 1,918,178	1,523,066
Total Revenues	\$ 38,179,818	\$ 30,069,496	\$ 28,785,851	\$ 31,930,692	\$ 27,167,086
Expenditures					
Salaries and Wages	\$6,791,012	\$6,919,006	\$7,994,760	\$ 7,266,033	\$8,178,320
Employee Benefits	4,402,077	4,074,017	4,884,669	4,683,636	5,738,905
Professional Services	971,873	1,114,274	1,281,053	1,034,164	1,272,126
Contributions	357,738	345,307	425,400	343,930	405,800
Support Goods and Services	4,766,005	4,859,223	6,041,024	4,670,601	5,924,563
Bond Expense	559,758	859,126	1,019,290	914,796	1,002,560
Depreciation Expense	3,341,719	3,584,498	4,413,190	4,381,396	4,417,590
Administrative Charges	1,259,911	1,326,786	1,396,360	1,861,435	1,628,366
Capital Outlays	47,579,669	49,956,783	8,174,782	12,299,263	6,807,571
Total Expenditures	\$ 70,029,762	\$ 73,039,021	\$ 35,630,528	\$ 37,455,254	\$ 35,375,801
Excess of Revenues over Expenditures	(31,849,944)	(42,969,525)	(6,844,677)	(5,524,561)	(8,208,715)
Other Financing Sources (Uses)					
Transfers In	\$14,681,920	\$5,925,216	\$5,450,775	\$ 9,195,338	\$3,520,000
Transfers Out	\$ (13,204,763)	\$ (4,596,216)	\$ (5,450,775)	\$ (9,046,815)	\$ (3,520,000)
Net Other Financing Sources (Uses)	\$ 1,477,157	\$ 1,329,000	\$ -	\$ 148,523	\$ -
Net Change in Fund	\$ (30,372,787)	\$ (41,640,525)	\$ (6,844,677)	\$ (5,376,038)	\$ (8,208,715)
Total Revenues	83,234,525	77,635,237	41,081,303	46,502,068	38,895,801
Total Expenses	83,234,525	77,635,237	41,081,303	46,502,068	38,895,801

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 higher for fiscal year 2012 due to consistent increase historically. Statistical data tracked by the local Chamber of Commerce and the State of Alaska is reviewed to determine trends in the local economy. Charges for services in the Enterprise Funds vary due to approved rate increase spread over five year time periods. Rate studies are completed on a regular basis to assess the need for rate increases to sustain the funds and complete capital projects necessary to maintain the quality of life in Kodiak that the residents are use to. 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, 2012

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Budget FY 2012 Total
Revenues						
Taxes	\$ 9,898,500	\$ 142,260	\$ -	\$ -	\$ -	\$ 10,040,760
Licenses and Permits	75,000	-	-	-	-	75,000
Intergovernmental Sources	2,043,140	-	404,230	143,710	-	2,591,080
Charges for Services	1,391,540	-	-	10,132,890	-	11,524,430
Fines and Forfeitures	20,500	-	-	-	-	20,500
Interest	60,000	55,650	-	115,000	5,000	235,650
Rents	150,000	100,500	-	258,000	-	508,500
Miscellaneous	503,800	100,000	-	29,300	15,000	648,100
Interfund Charges	790,378	-	-	197,988	534,700	1,523,066
Total Revenues	<u>\$ 14,932,858</u>	<u>\$ 398,410</u>	<u>\$ 404,230</u>	<u>\$ 10,876,888</u>	<u>\$ 554,700</u>	<u>\$ 27,167,086</u>
Expenditures						
Salaries and Wages	\$ 6,173,610	\$ -	\$ -	\$ 2,004,710	\$ -	\$ 8,178,320
Employee Benefits	4,315,475	-	-	1,423,430	-	5,738,905
Professional Services	940,626	25,000	-	306,500	-	1,272,126
Contributions	279,800	106,000	-	20,000	-	405,800
Support Goods and Services	2,565,086	35,050	-	2,704,727	619,700	5,924,563
Bond Expense	520,990	-	-	481,570	-	1,002,560
Depreciation Expense	-	-	-	4,417,590	-	4,417,590
Administrative Charges	-	36,860	-	1,591,506	-	1,628,366
Capital Outlays	1,161,041	-	5,230,230	416,300	-	6,807,571
Total Expenditures	<u>\$ 15,956,628</u>	<u>\$ 202,910</u>	<u>\$ 5,230,230</u>	<u>\$ 13,366,333</u>	<u>\$ 619,700</u>	<u>\$ 35,375,801</u>
Excess of Revenues over Expenditures	(1,023,770)	195,500	(4,826,000)	(2,489,445)	(65,000)	(8,208,715)
Other Financing Sources (Uses)						
Transfers In	400,000	-	2,320,000	800,000	-	3,520,000
Transfers Out	(1,015,000)	(500,000)	-	(1,605,000)	(400,000)	(3,520,000)
Net Other Financing Sources (Uses)	<u>\$ (615,000)</u>	<u>(500,000)</u>	<u>2,320,000</u>	<u>(805,000)</u>	<u>(400,000)</u>	<u>-</u>
Net Change in Fund	\$ (1,638,770)	\$ (304,500)	\$(2,506,000)	\$ (3,294,445)	\$ (465,000)	\$ (8,208,715)
Balance at Beginning of Year (6/30/11)	<u>6,510,531</u>	<u>5,057,153</u>	<u>252,322</u>	<u>81,818,475</u>	<u>666,525</u>	<u>94,305,006</u>
Balance at End of Year (6/30/12)	<u>\$ 4,871,761</u>	<u>\$ 4,752,653</u>	<u>\$(2,253,678)</u>	<u>\$ 78,524,030</u>	<u>\$ 201,525</u>	<u>\$ 86,096,291</u>
Budget Percentage Change	-25.17%	-6.02%	-993.17%	-4.03%	-69.76%	-8.70%
Budgeted Revenues	16,971,628	702,910	5,230,230	14,971,333	1,019,700	38,895,801
Budgeted Expenses	16,971,628	702,910	5,230,230	14,971,333	1,019,700	38,895,801

**Statement of Revenues, Expenditures, and
Changes in Fund Balance / Net Assets
Actual - Year Ending June 30, 2011**

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Actual FY 2011 Total
Revenues						
Taxes	\$ 10,420,082	\$ 155,513	\$ -	\$ -	\$ -	\$ 10,575,594
Licenses and Permits	93,193	-	-	-	-	93,193
Intergovernmental Sources	1,749,491	-	3,825,694	134,114	-	5,709,300
Charges for Services	1,356,107	-	-	10,779,079	-	12,135,186
Fines and Forfeitures	6,156	-	-	-	-	6,156
Interest	24,500	201,110	18,988	70,283	3,181	318,063
Rents	125,476	136,736	-	280,051	-	542,262
Miscellaneous	272,223	-	285,949	74,549	39	632,760
Interfund Charges	662,622	-	344,968	233,738	676,850	1,918,178
Total Revenues	<u>\$ 14,709,850</u>	<u>\$ 493,358</u>	<u>\$ 4,475,600</u>	<u>\$ 11,571,814</u>	<u>\$ 680,070</u>	<u>\$ 31,930,692</u>
Expenditures						
Salaries and Wages	\$ 5,480,849	\$ -	\$ -	\$ 1,785,184	\$ -	\$ 7,266,033
Employee Benefits	3,463,215	-	-	1,220,421	-	4,683,636
Professional Services	812,982	9,802	-	211,380	-	1,034,164
Contributions	226,218	96,000	-	21,711	-	343,930
Support Goods and Services	1,721,232	43,885	-	2,429,530	475,955	4,670,601
Bond Expense	547,851	-	-	366,945	-	914,796
Depreciation Expense	34,559	-	-	4,346,837	-	4,381,396
Administrative Charges	333,557	31,100	-	1,496,777	-	1,861,435
Capital Outlays	528,490	-	11,741,500	29,273	-	12,299,263
Total Expenditures	<u>\$ 13,148,953</u>	<u>\$ 180,786</u>	<u>\$ 11,741,500</u>	<u>\$ 11,908,059</u>	<u>\$ 475,955</u>	<u>\$ 37,455,254</u>
Excess of Revenues over Expenditures	1,560,897	312,572	(7,265,901)	(336,245)	204,116	(5,524,561)
Other Financing Sources (Uses)						
Transfers In	96,288	574,224	7,567,496	\$ 957,330	-	\$ 9,195,338
Transfers Out	(3,999,224)	(174,648)	(326,843)	\$ (4,546,100)	-	(9,046,815)
Net Other Financing Sources (Uses)	<u>\$ (3,902,936)</u>	<u>\$ 399,576</u>	<u>\$ 7,240,653</u>	<u>\$ (3,588,770)</u>	<u>\$ -</u>	<u>\$ 148,523</u>
Net Change in Fund	\$ (2,342,039)	\$ 712,148	\$ (25,248)	\$ (3,925,014)	\$ 204,116	\$ (5,376,038)
Balance at Beginning of Year (6/30/10)	8,852,569	4,345,005	277,570	85,743,490	462,409	99,681,044
Balance at End of Year (6/30/11)	<u>\$ 6,510,531</u>	<u>\$ 5,057,153</u>	<u>\$ 252,322</u>	<u>\$ 81,818,475</u>	<u>\$ 666,525</u>	<u>\$ 94,305,006</u>
Current Year Percentage Change	-26.46%	16.39%	-9.10%	-4.58%	44.14%	-5.39%
Budgeted Revenues	17,148,177	355,435	12,068,343	16,454,158	475,955	46,502,068
Budgeted Expenses	17,148,177	355,435	12,068,343	16,454,158	475,955	46,502,068

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 2012 in the amount of \$1,638,770. Sales tax proceeds are allocated according to KCC (3.08) relating to sales tax in the amount of \$1,000,000. Planned transfers in the amount of \$2,320,000 are being transferred to the General Capital Project Fund in the amount of \$15,000, the Street Improvement Project Fund in the amount of \$1,255,000, the New Library Project Fund in the amount of \$500,000, the Harbor Capital 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 2012 is projected to be 8.70% lower than last year. In fiscal year 2011 the fund balance decreased by \$5,376,038 due to capital projects.

The Special Revenue Fund is estimated to decrease. The Enhancement Fund is the largest fund in the Special Revenue funds. There is one transfer from the Enhancement Fund in fiscal year 2012 in the amount of \$500,000. With this transfer the fund will still have a decrease of \$304,500 in fund balance. In fiscal year 2011 there were transfers from the Enhancement Fund resulting in a decrease in fund balances.

The Capital Project Fund will decrease in fiscal year 2012 due to the use of fund balance in the Capital Project Funds. The Street Improvement Project fund will use \$540,000, the Water Improvement Fund will use \$800,000 of fund balance, the Sewer Improvement Fund will use \$1,310,000 of fund balance, the Cargo Improvement Fund will use \$332,000, the Harbor Improvement Fund will return \$500,000, and the Parks & Recreation Fund will use \$24,000 of fund balance.

The Enterprise Fund is estimated to decrease as the fund balance is being used in fiscal year 2012. A utility rate study project was completed and rates were increased in the Water and Sewer Funds starting in fiscal year 2007 and ended in fiscal year 2011. A new rate study is underway and will be completed in fiscal year 2012 to review the status of the rates. The total use of fund balance for the enterprise funds is in the amount of \$3,294,445. The Cargo Fund will return \$(152,088), the Harbor Fund will use \$1,830,356, the Boat Yard Lift Fund will use \$7,812, the Electric Fund will return \$(16,087), the Water Fund will return \$242,301, the Sewer Fund will use \$1,069,680, the Trident Basin Fund will use \$306,311, and the E-911 Fund will use \$6,160. The largest use of fund balance will be in the Harbor Fund due to a transfer to the Boat Yard Lift Fund for start-up years of operational expenses. In fiscal year 2011 there was approximately the same use of fund balance for capital projects.

The Internal Service Fund is projected to return \$(65,000) of fund balance in fiscal year 2012 where the fund used \$204,116 in fiscal year 2011.

Overall the ending fund balance for fiscal year 2012 is projected to be \$8,208,715 lower or 8.70% lower than fiscal year 2011.

The City of Kodiak will end fiscal year 2012 with a healthy fund balances in all funds and will continue to maintain adequate reserves for the future.



GENERAL FUND

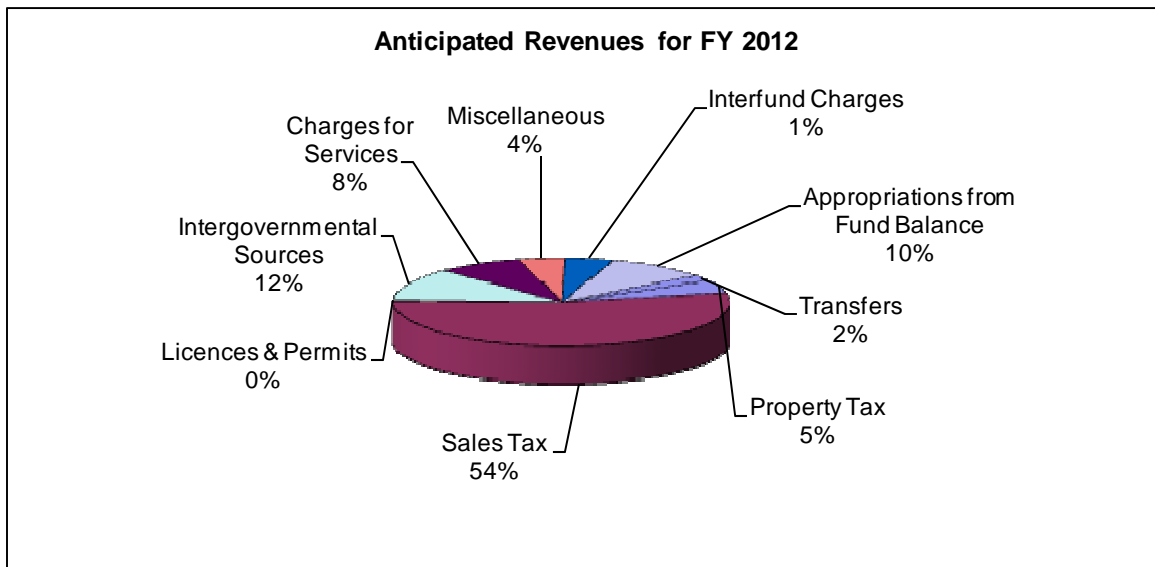
The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. Principal sources of revenue are sales taxes, property taxes, charges for services and intergovernmental revenue.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

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

GENERAL FUND
Summary of Revenues & Expenditures

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Budget FY 2012
REVENUES					
Taxes	\$ 9,960,658	\$ 10,070,690	\$ 9,417,500	\$ 10,420,082	\$ 9,898,500
Licenses and Permits	76,679	70,488	68,500	93,193	75,000
Intergovernmental Sources	2,162,940	1,888,934	2,067,530	1,749,491	2,043,140
Charges for Services	1,232,893	1,194,379	1,486,665	1,356,108	1,391,540
Fines and Forfeitures	20,122	23,514	39,100	6,156	20,500
Interest	234,671	31,162	120,000	24,500	60,000
Rents and Royalties	173,089	157,686	119,600	125,476	150,000
Miscellaneous	762,277	1,066,216	740,410	272,223	503,800
Interfund Charges	690,920	678,820	662,618	662,622	790,378
TOTAL REVENUES	\$ 15,314,249	\$ 15,181,888	\$ 14,721,923	\$ 14,709,851	\$ 14,932,858
EXPENDITURES					
General Government	\$ 1,988,242	\$ 2,007,937	\$ 2,336,967	\$ 2,081,090	\$ 2,379,730
Public Safety	6,590,235	6,525,827	7,713,102	7,322,872	8,405,015
Public Works	1,900,484	1,740,165	2,348,390	1,756,430	2,698,593
Engineering	128,245	141,433	235,510	87,208	252,620
Public Recreation	986,864	1,018,859	1,141,210	1,098,640	1,200,150
Library	695,716	671,228	751,600	679,345	834,320
Community Services	138,878	141,019	176,800	123,369	186,200
TOTAL EXPENDITURES	\$ 12,428,664	\$ 12,246,468	\$ 14,703,579	\$ 13,148,953	\$ 15,956,628
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 1,626,843	\$ 531,870	\$ 31,640	\$ 96,288	\$ 400,000
Transfer Out	(5,118,473)	(2,318,826)	(3,999,224)	(3,999,224)	(1,015,000)
Net Other Financing Sources (Uses)	\$ (3,491,630)	\$ (1,786,956)	\$ (3,967,584)	\$ (3,902,936)	\$ (615,000)
Net Change in Fund	\$ (606,045)	\$ 1,148,465	\$ (3,949,240)	\$ (2,342,038)	\$ (1,638,770)

**GENERAL FUND
FY 2012 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.

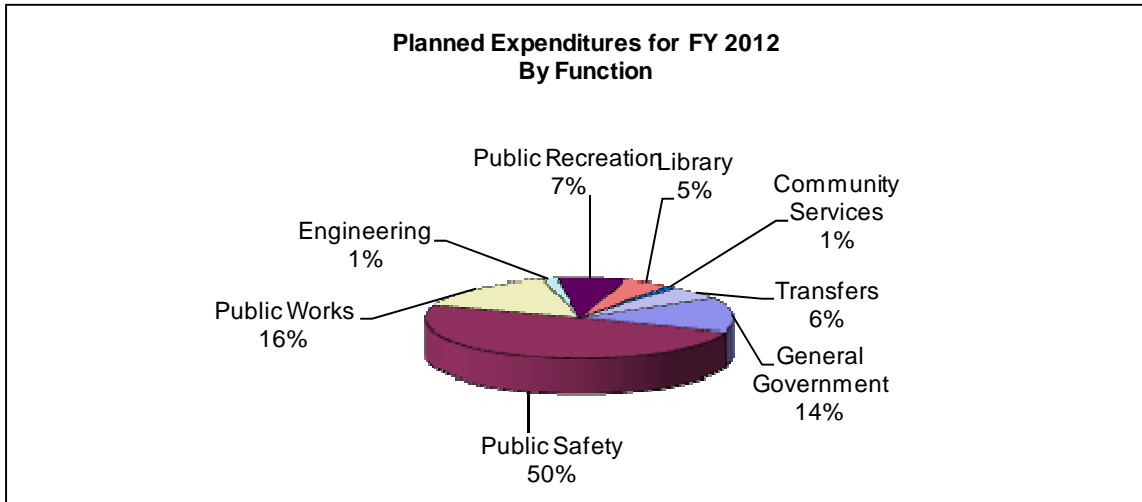
Miscellaneous – Includes fines and forfeitures, interest, rents and royalties, judgments, restitutions, asset sales, and other revenues. These revenues are projected based on budgeted salaries and benefits.

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 2012 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.

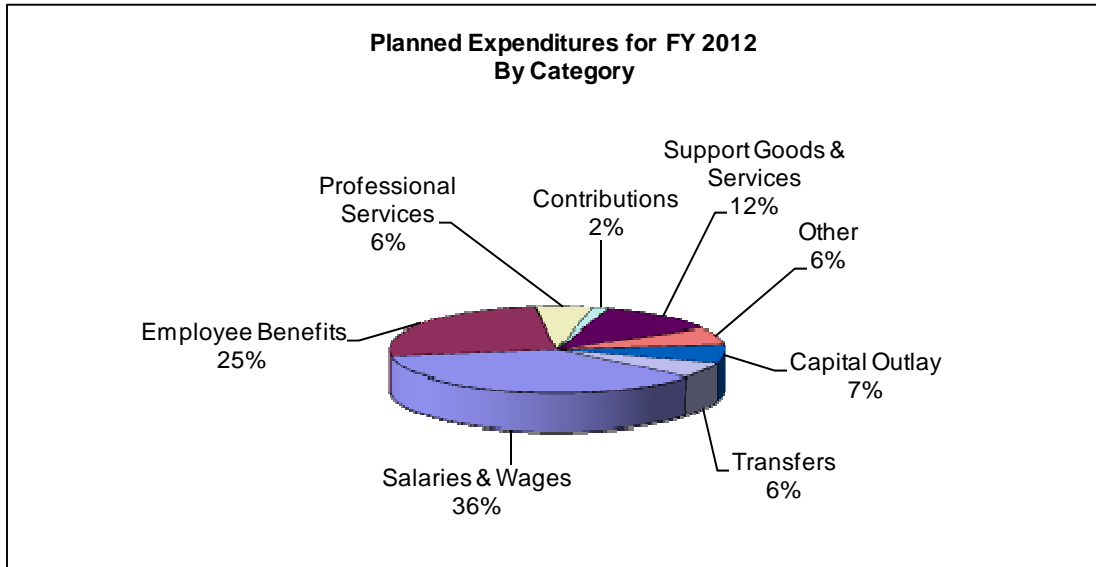
Public Recreation – Includes the administration, museum, teen center, aquatics, ice rink, and the beautification program.

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 2012 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 2012

REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Taxes					
Property Taxes	\$ 651,699	\$ 661,701	\$ 690,000	\$ 762,757	\$ 770,000
PILOT From KIHA	-	4,298	3,500	2,783	3,500
Sales Tax	9,277,394	9,379,409	8,700,000	9,631,344	9,100,000
Penalty And Interest	31,565	25,282	24,000	23,199	25,000
Total Taxes	\$ 9,960,658	\$ 10,070,690	\$ 9,417,500	\$ 10,420,082	\$ 9,898,500
Licenses & Permits					
Taxi Cab Permits	\$ 4,685	\$ 6,390	\$ 6,000	\$ 5,850	\$ 6,000
Building Permits	51,327	45,850	45,000	67,718	50,000
Electrical Permits	4,595	5,632	4,500	5,751	5,000
Plumbing Permits	3,667	4,156	3,000	2,534	4,000
Animal Licenses	11,695	8,260	10,000	9,990	10,000
Other Licenses	710	200	-	1,350	-
Total Licenses & Permits	\$ 76,679	\$ 70,488	\$ 68,500	\$ 93,193	\$ 75,000
Intergovernmental Revenue					
PERS State Revenues	\$ 640,340	\$ 269,592	\$ 452,500	\$ 407,269	\$ 427,540
Municipal Energy Assistance	389,286	400,759	430,000	428,304	430,000
Raw Fish Tax Sharing	946,635	1,046,010	1,000,000	740,229	1,000,000
Shared Fisheries Business Tax	70,855	70,933	63,000	87,810	70,000
Fuel Tax Sharing	6,634	5,993	14,000	6,215	6,500
Alcohol Beverage Sharing	31,600	22,500	31,000	16,200	31,000
Utility Revenue Sharing	39,963	39,944	38,100	41,908	38,100
Grants	37,627	33,203	38,930	21,556	40,000
Total Intergovernmental Revenue	\$ 2,162,940	\$ 1,888,934	\$ 2,067,530	\$ 1,749,491	\$ 2,043,140
Services Charges					
Police - Boarding of Prisoners	\$ 607,135	\$ 605,335	\$ 905,340	\$ 906,203	\$ 905,340
State Trooper Comm. Contract	128,877	98,438	120,000	78,750	120,000
Police - Other Police Services	37,462	3,913	20,000	11,324	20,000
Police Protective Custody	600	150	1,500	1,350	500
KIB Garbage Billing Fee	45,400	45,467	-	-	-
KIB - Borough Animal Control	84,125	84,125	84,125	84,125	-
KIB 911 Services	64,000	-	-	-	-
KIB - Borough Building Inspect.	76,285	143,281	130,000	94,806	140,000
Fire - Ambulance Service	44,070	52,923	45,000	23,925	40,000
Fire Miscellaneous	2,000	155	1,000	-	1,000
School Crossing Guard Services	8,060	9,060	12,000	-	12,000
Parks - School Lifeguard Services	7,918	6,373	7,500	8,412	7,500
Parks - Swimming Pool	15,995	39,229	50,000	44,878	40,000
Parks - Adult Sports	18,945	20,244	16,000	24,055	20,000
Parks - Youth Program	44,464	37,853	40,000	28,213	35,000
Parks - Special Events	175	255	2,000	2,040	1,000
Parks - Ice Rink	-	-	3,000	-	-
Parks - Teen Center	3,984	5,072	3,000	8,073	6,500
Parks - Racquetball	3,148	3,208	2,000	2,293	3,000
Parks - Snack Bar	3,659	3,988	3,000	3,337	3,000
Parks - Cemetery Charges	7,825	7,450	10,000	8,800	7,500

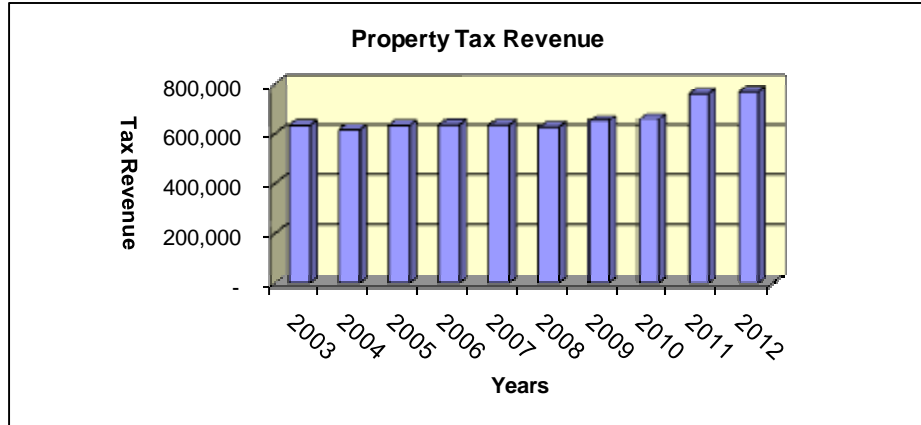
General Fund Revenues – Continued

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2010 Estimated	FY 2012 Budget
Library - Borough Library Contribution	3,000	3,000	3,000	3,000	3,000
Library - Fines	6,347	5,667	7,000	4,955	6,000
Library - Lost Books	1,964	2,114	2,000	1,858	2,000
Library - Copier	5,372	5,641	6,000	3,421	6,000
Library - Fax Machine	1,128	1,013	1,000	1,173	1,000
Library - Other	1,130	1,145	1,000	1,060	1,000
Public Works - Services	2,911	1,804	1,500	1,724	1,500
Mun. Airport Fees/Charges	6,714	7,076	9,500	8,257	8,500
NSF Check Returns	200	400	200	75	200
Total Services Charges	\$ 1,232,893	\$ 1,194,379	\$ 1,486,665	\$ 1,356,108	\$ 1,391,540
Fines & Forfeitures					
Fines and Forfeits	\$ 19,852	\$ 23,454	\$ 38,600	\$ 6,141	\$ 20,000
EMT Services	270	60	500	15	500
Total Fines & Forfeitures	\$ 20,122	\$ 23,514	\$ 39,100	\$ 6,156	\$ 20,500
Interest					
Interest on Investments	\$ 134,065	\$ 50,025	\$ 100,000	\$ 22,674	\$ 50,000
Unrealized Gain/Loss on Investments	100,606	(18,863)	20,000	1,826	10,000
Total Interest	\$ 234,671	\$ 31,162	\$ 120,000	\$ 24,500	\$ 60,000
Rents & Royalties					
Rentals From Others	\$ 173,089	\$ 157,686	\$ 119,600	\$ 125,476	\$ 150,000
Total Rents & Royalties	\$ 173,089	\$ 157,686	\$ 119,600	\$ 125,476	\$ 150,000
Miscellaneous Revenues					
Restitution - Police Dept	\$ -	\$ -	\$ 500	\$ 250	\$ 500
Sales of Fixed Assets	1,541	-	3,000	-	3,000
Soda Vending Machine	-	-	300	-	300
Other Revenues	760,736	1,066,216	736,610	271,973	500,000
Total Miscellaneous Revenues	\$ 762,277	\$ 1,066,216	\$ 740,410	\$ 272,223	\$ 503,800
Interfund Charges					
Cargo Terminal Services	\$ 85,830	\$ 79,420	\$ 20,780	\$ 20,780	\$ 34,940
Boat Harbor Services	85,830	79,420	69,620	69,620	87,350
Boat Yard	-	-	24,500	24,500	34,940
Electric	-	-	13,070	13,070	17,470
Water Services	85,820	79,420	71,080	71,080	87,360
Sewer Services	85,820	79,420	71,080	71,080	87,360
Trident Basin - Sea Planes	85,830	79,420	14,220	14,220	17,470
Tourism Development Service	30,500	30,500	30,500	30,500	36,860
Public Works Services	165,400	170,260	216,218	216,222	295,668
Capital Projects - Engineering Inspection	65,890	80,960	131,550	131,550	90,960
Total Interfund Charges	\$ 690,920	\$ 678,820	\$ 662,618	\$ 662,622	\$ 790,378
Appropriation From Fund Balance					
Appropriation From Fund Balance	\$ -	\$ -	\$ 3,949,240	\$ -	\$ 1,638,770
Total Appropriation from Fund Balance	\$ -	\$ -	\$ 3,949,240	\$ -	\$ 1,638,770
Operating Transfers					
Transfers from Other Funds	\$ 1,626,843	\$ 531,870	\$ 31,640	\$ 96,288	\$ 400,000
Total Operating Transfers	\$ 1,626,843	\$ 531,870	\$ 31,640	\$ 96,288	\$ 400,000
Total Revenue	\$ 16,941,092	\$ 15,713,758	\$ 18,702,803	\$ 14,806,139	\$ 16,971,628

Revenue Sources

TAXES:

Property Taxes: (KCC 3.04.010) The net assessed valuation of real property located within the City is estimated to be \$390,794,900 in fiscal year 2012. 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 2012 is \$770,000. The actual taxes collected for fiscal year 2011 were \$762,757.

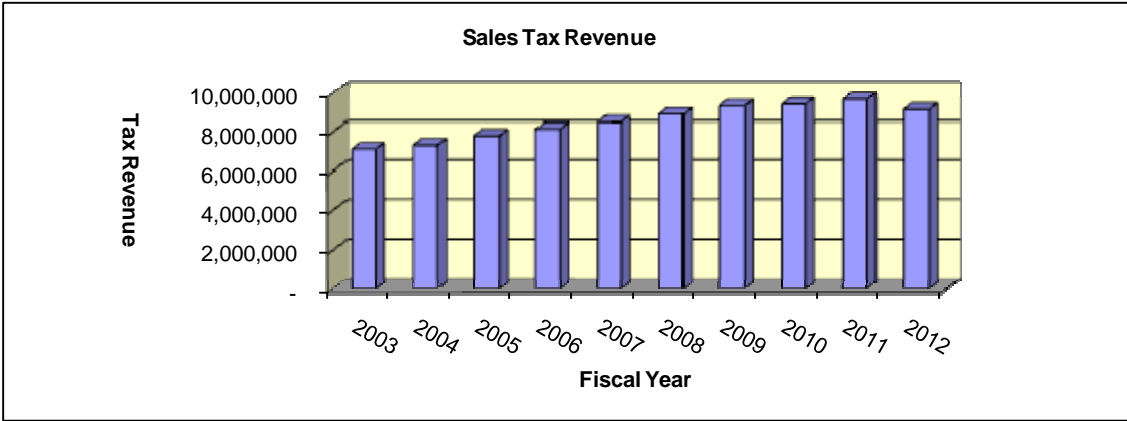
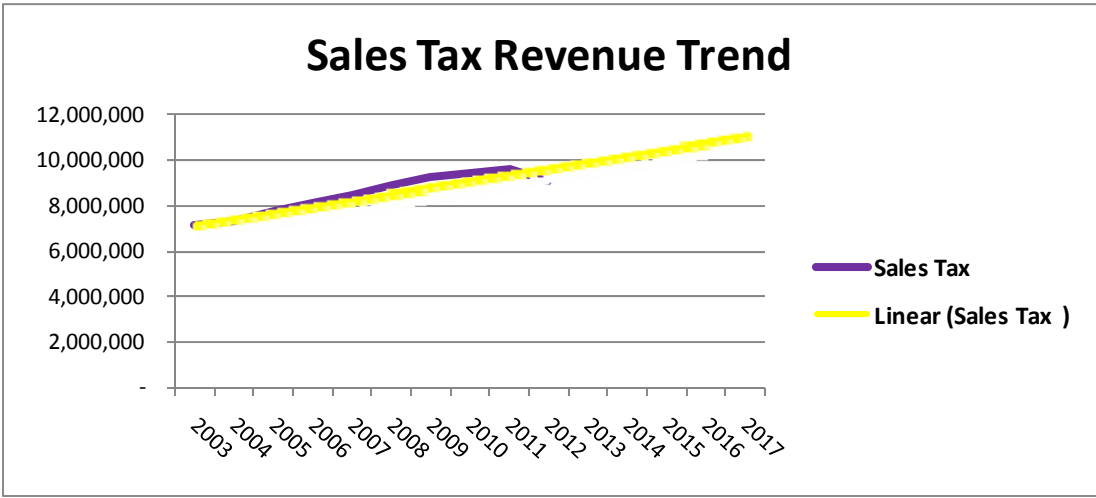


Sales Tax: (KCC 3.08.010) The City of Kodiak levies a six percent (6%) sales tax on all sales, rentals and services made within the City. Sales tax is collected in the General Fund and then transferred to the following funds based on the City of Kodiak's Code. Sales tax revenues are allocated as follows:

	<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>
Total	<u>6.00%</u>	<u>\$ 1,000,000</u>

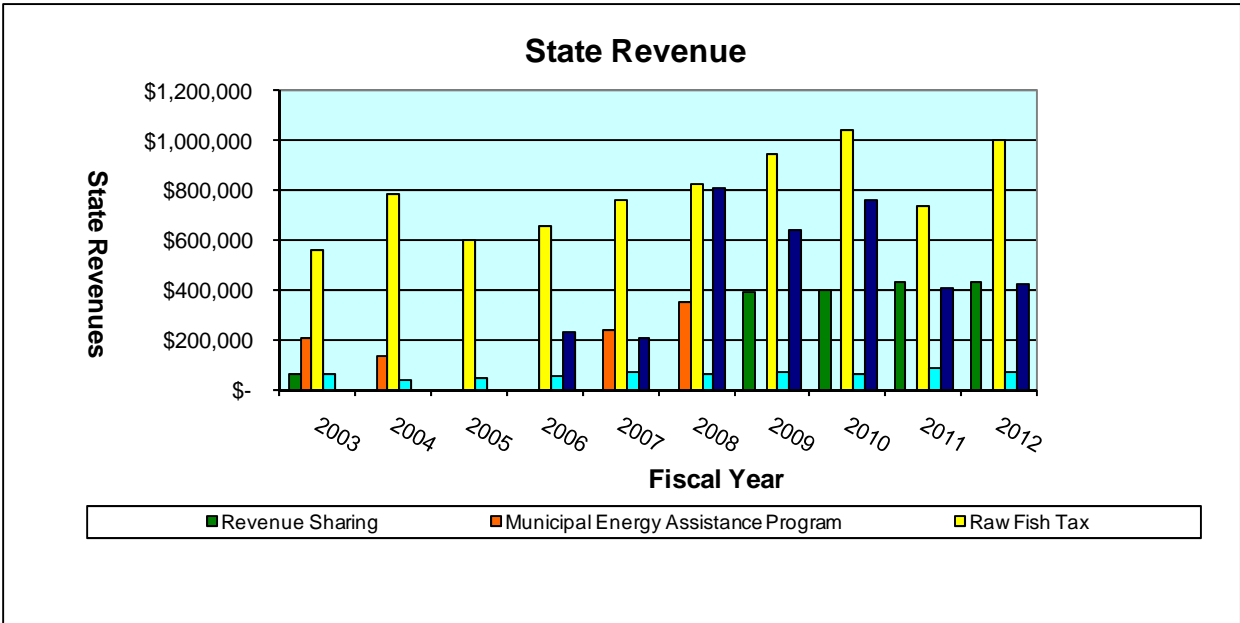
The budgeted revenues from sales tax for fiscal year 2012 are \$9,100,000. The estimated sales tax collected for fiscal year 2011 was \$9,631,344. Sales tax revenue is the City's largest tax revenue and has remained relatively stable over the past four years. The sales tax charts are on the following page. The Sales Tax Revenue Trend graph shows an average trend of 4% per fiscal year. The increase from fiscal year 2010 to 2011 was 3%. The fiscal year 2012 sales tax was estimated conservatively based on lower increases and economic conditions.

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 2012 is \$254,000. The estimated penalty and interest collected in fiscal year 2011 was \$23,199.



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 2011 generated approximately \$67,718 in building permits and \$9,990 in animal licenses. For fiscal year 2012 the estimated revenue for building permits is \$50,000 and \$10,000 for animal licenses. The total fiscal year 2012 budgeted amount for licenses and permits is \$75,500. Fiscal year 2011 estimated total for licenses and permits is \$93,193. The increase in fiscal year 2011 was primarily due to an increase in construction, which is anticipated in fiscal year 2012 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 2011 generated \$407,269 in the Public Employee Retirement System (PERS) on behalf payments. The estimate for fiscal year 2012 is \$427,540.

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 2011 generated \$428,304 in Municipal Energy Assistance Program. The estimate for the fiscal year 2012 is \$430,000.

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 2011 generated \$740,229 of raw fish tax sharing. The estimate for fiscal year 2012 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 2011 generated \$87,810 for shared fisheries business tax. The estimate for fiscal year 2012 is \$70,000. 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 2011 generated \$6,215 for fuel tax sharing. Expected revenue from this source for fiscal year 2012 is \$6,500.

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 2011 generated \$16,200 for alcohol beverage sharing. Expected revenue from this source for fiscal year 2012 is \$31,000.

Utility Revenue Sharing: This revenue is from the State for electric and telephone cooperative tax sharing. Fiscal year 2011 generated \$41,908 for utility revenue sharing. The estimated amount for fiscal year 2012 is \$38,100.

Grants: This revenue is from State, Federal or Local agencies. Fiscal year 2011 generated \$21,556 for grant revenue. The estimated amount for fiscal year 2012 is \$40,000.

CHARGES FOR SERVICES:

Boarding of Prisoners: The State has an agreement with the City to board prisoners at the City Jail. Fiscal year 2011 generated \$906,203 for boarding of prisoners. This revenue is estimated to be \$905,340 for fiscal year 2012.

Police: These revenues are from services generated from the Police Department. Fiscal year 2011 generated \$91,424 for police services. This revenue is estimated to be \$140,500 for fiscal year 2012.

Kodiak Island Borough Revenue: The City performs services for the Kodiak Island Borough and charging fees for these services. Fiscal year 2011 generated \$187,342.53 for services. This revenue is estimated to be \$159,500 for fiscal year 2012. This is a decrease from the fiscal year 2011 budget by \$84,125 for animal control 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 2011 generated \$23,925 for ambulance services. Revenues expected from this source for fiscal year 2012 are \$41,000.

Fire Miscellaneous: The City provides miscellaneous fire services for a fee. Fiscal year 2011 generated \$0 for ambulance services. Revenues expected from this source for fiscal year 2012 are \$1,000.

Parks and Recreation Services: The Parks and Recreation Department charges for the use of certain facilities and recreation programs. These include the racquetball court, swimming pool, and various activities at the Teen Center. Fiscal year 2011 generated \$121,688 for parks and recreation services. Projected income from this source for fiscal year 2012 is \$116,000.

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 2011 generated \$15,467 from library services. Fiscal year 2012 is estimated to generate \$19,000.

Public Works Services: The Public Works Department manages the Municipal Airport and collects fees from users of the airport. Fiscal year 2011 generated \$9,981 from services. Fiscal year 2012 is estimated to generate \$10,000.

MISCELLANEOUS REVENUES:

Fines and Forfeitures: Revenues from violations are expected to generate \$20,500 for fiscal year 2012. Fiscal year 2011 generated \$6,156 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 \$60,000 for fiscal year 2012. Fiscal year 2011 generated \$24,500 for interest earned on investments.

Rents and Royalties: Revenue is generated by rental agreements with various entities. The estimated amount for fiscal year 2012 is \$125,475. Fiscal year 2011 generated \$150,000 for rents and royalties.

Miscellaneous: This revenue source is made up of the sale of salvage, fixed assets, soda vending commission, towing service commission, restitution, and other revenues. Fiscal year 2011 generated \$272,222 for miscellaneous revenues. The estimated amount for fiscal year 2012 is \$503,800. In fiscal year 2010 the City received an Exxon Oil Spill settlement in the amount of \$236,610 which will not occur in fiscal year 2012.

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 2011 generated \$662,622 for interfund charges. The estimated amount for fiscal year 2012 is \$790,378.

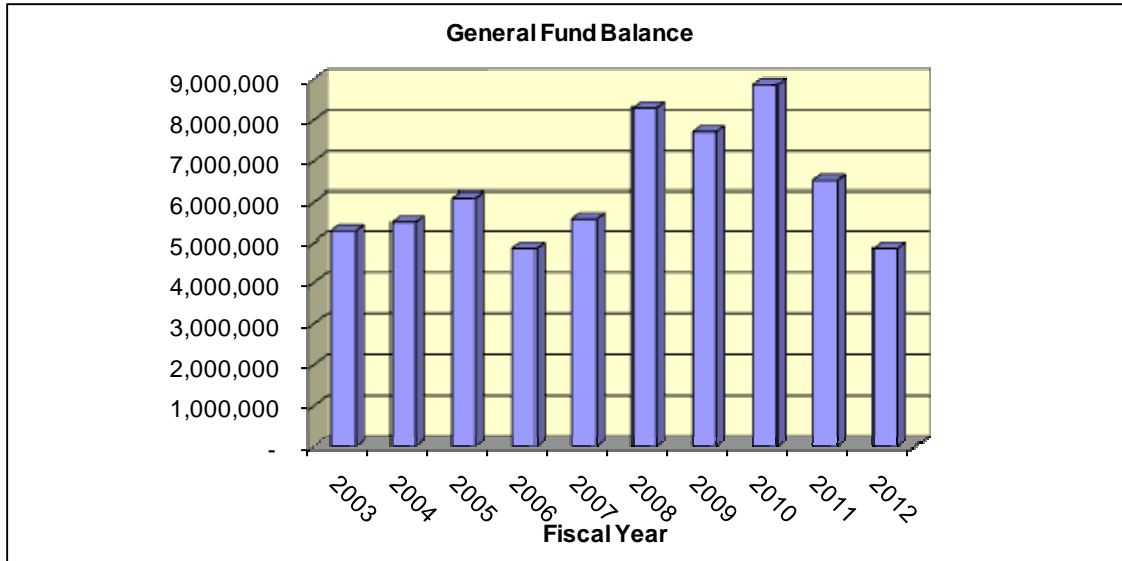
OTHER FINANCING SOURCES (USES)

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 use \$3,949,240 and fiscal year 2012 anticipates using \$1,638,770.

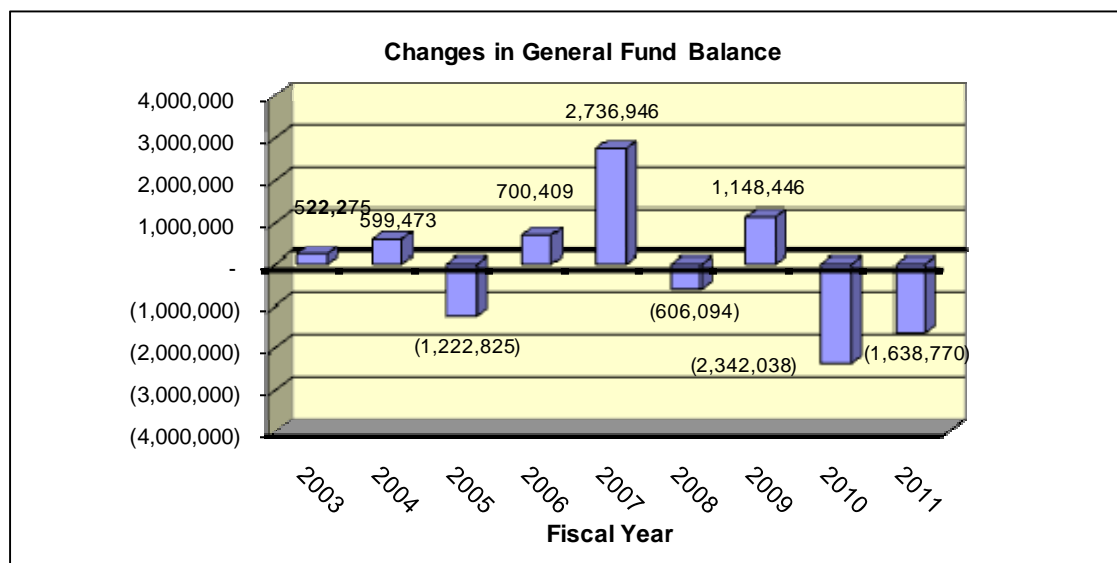
Transfer: Transfers are revenues from other funds. Fiscal year 2011 had transfers in the amount of \$96,288. The fiscal year 2012 budget is estimated to receive \$400,000. This transfer to the General Fund in fiscal year 2011 was from the Street Capital Project Fund to off-set the street assessment billing in the amount of \$6,000, the Enhancement Fund in the amount of \$64,648, and from the E-911 Fund to off-set Emergency Preparedness expenses in the amount of \$25,640. Additionally in fiscal year 2012 there is a transfer from the Insurance Fund to the General Fund in the amount of \$400,000.

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 \$1,638,770 fund balance in fiscal year 2012. In fiscal year 2011 the use of fund balance was \$2,342,038. The Fund Balance is made up of the assets of a fund less the liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unrestricted fund balance."

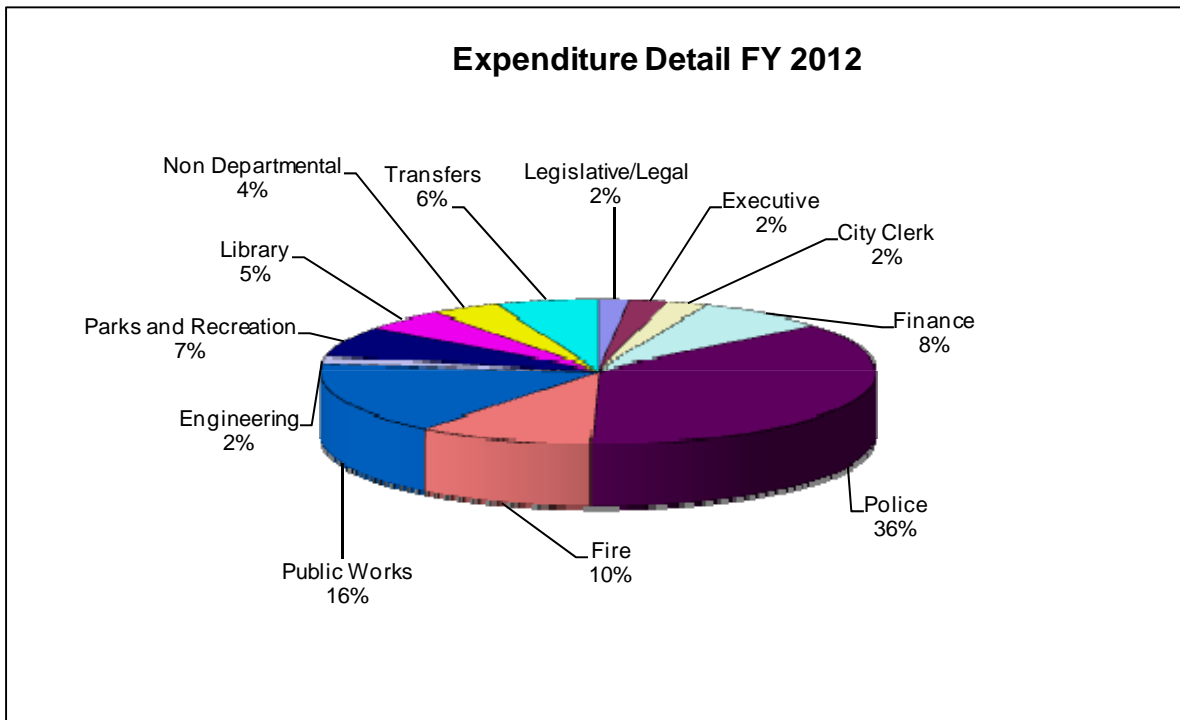


The use of fund balance is based on the City Council's decision to use the General Fund fund balance to off-set declining State revenues, however, historically the City uses less fund balance than the amount budgeted each year.



General Fund Expenditures by Department

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Budget FY 2012
Expenditures					
Legislative/Legal	\$ 227,239	\$ 258,206	\$ 332,720	\$ 245,354	\$ 315,640
Executive	324,281	278,326	342,370	300,689	372,100
City Clerk	286,258	298,809	380,867	302,550	405,050
Finance	1,099,884	1,093,700	1,258,550	1,184,395	1,304,050
Police	4,533,353	4,544,645	5,492,103	5,143,668	6,158,355
Fire	1,632,848	1,534,550	1,712,199	1,697,860	1,742,050
Public Works	1,900,484	1,740,165	2,348,390	1,756,430	2,698,593
Engineering	128,245	141,433	235,510	87,208	252,620
Parks and Recreation	986,864	1,018,859	1,141,210	1,098,640	1,200,150
Library	695,716	671,228	751,600	679,345	834,320
Non Departmental	613,492	666,547	708,060	652,813	673,700
Transfers	5,118,473	2,318,826	3,999,224	3,999,224	1,015,000
Total Expenditures	\$ 17,547,137	\$ 14,565,294	\$ 18,702,803	\$ 17,148,177	\$ 16,971,628



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.

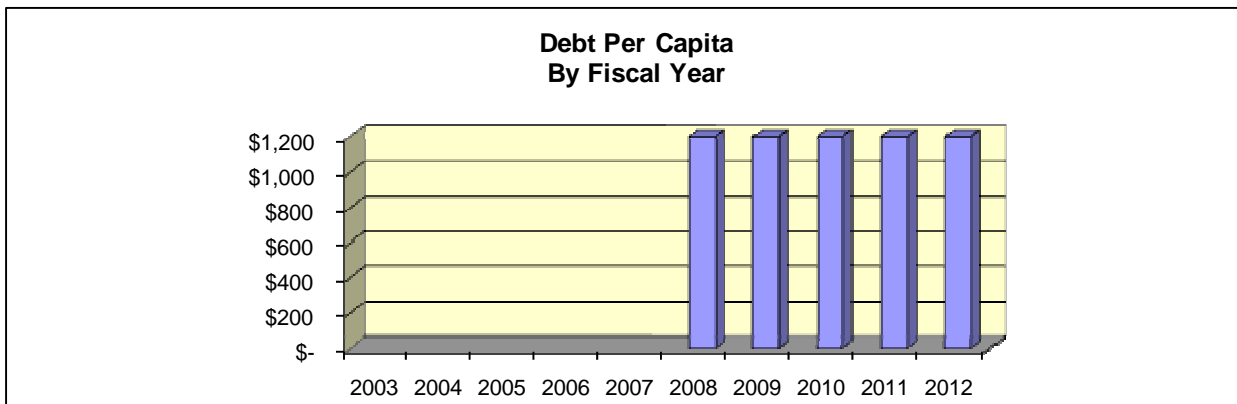
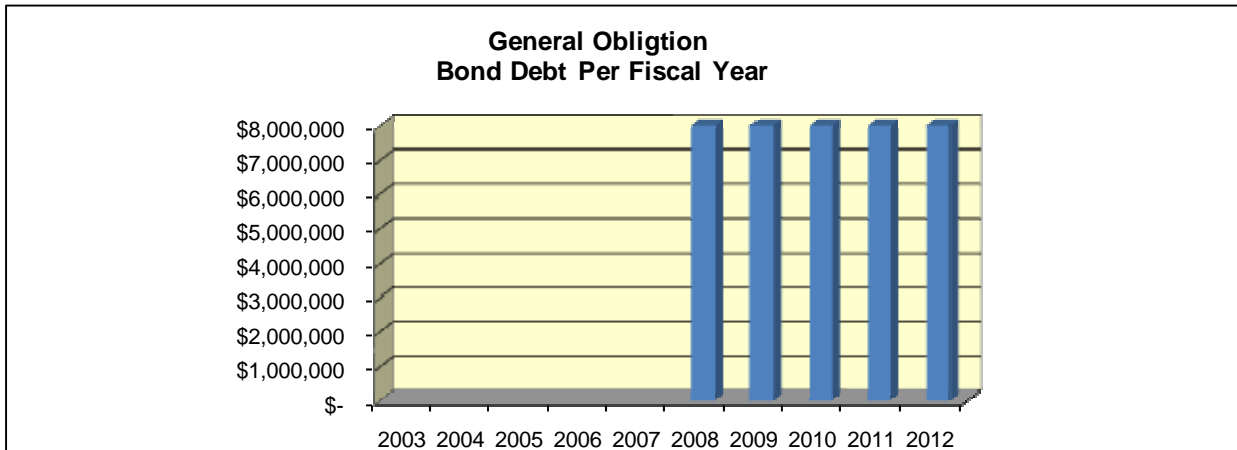
2008 Series One - Public Safety Building
\$8,000,000

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

	Bonds Payable	FY 2012 Requirements		Bonds Payable
	<u>7/1/2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>7/1/2012</u>
Public Safety Building - 2008 Series One	\$ 7,570,000	\$ -	\$ 155,000	\$ 7,415,000
Total Revenue Bonds	\$ 7,570,000	\$ -	\$ 155,000	\$ 7,415,000

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**

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**

EXPENDITURES

Department 100 - Legislative
Sub-department 105 - Legislative

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 21,124	\$ 21,225	\$ 21,450	\$ 21,225	\$ 21,450
Employee Benefits	6,533	5,156	2,760	5,550	2,760
Professional Services	56,516	58,553	60,000	56,333	60,000
Community Promotions	23,168	22,247	38,000	23,682	14,000
Support Goods & Services	67,460	64,454	130,010	93,070	136,150
Capital Outlay	22,495	-	500	-	1,280
Total Expenditures	\$ 197,295	\$ 171,635	\$ 252,720	\$ 199,859	\$ 235,640

ELECTED OFFICIALS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Mayor	1	1	1	1
Council Members	6	6	6	6
Total	7	7	7	7

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Council Meetings	12	17	17	17
Work Sessions	15	17	18	17
Ordinances Effectuated	18	15	12	12
Resolutions Adopted	32	32	30	30
Adopt Revised Records Retention Schedule	6/28/2007	Yes	No	Yes

GENERAL FUND
LEGISLATIVE/LEGAL - LEGAL SERVICE

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant 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**

EXPENDITURES

Department 100 - Legislative
Sub-department 106 - Legal

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Professional Services	\$ 29,944	\$ 86,571	\$ 80,000	\$ 45,495	\$ 80,000
Transportation	-	-	-	-	-
Total Expenditures	\$ 29,944	\$ 86,571	\$ 80,000	\$ 45,495	\$ 80,000

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**GENERAL FUND
EXECUTIVE - ADMINISTRATION**

PROGRAM DESCRIPTION

The City Manager is the chief administrative officer and head of the City government. The City Manager is responsible for the execution of city laws and the administration of the City. The City Manager is responsible to the City Council. The Manager currently serves as the City's Personnel Director and is responsible for managing the departments of the City and all the employees. The City Manager is required to serve as the Emergency Services Director for the City and Borough and is responsible for management of the local emergency services organization and training of its members for optimum response. The Manager is also responsible for preparing the annual budget, submitting it to the Council, and administering it after it is approved.

GOALS

To implement all laws and ordinances, to implement policies established by the City Council 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. Manage personnel. Oversee the local Emergency Services organization. Execute the annual budget and capital improvement program.

OBJECTIVES

- Administer government of the City of Kodiak and policies of City Council to provide residents with equal access to City services and 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 in keeping with state and federal personnel laws and best practices.
- 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.
- Actively administer local emergency response organization, ensure adequate training for responders, and provide all hazards outreach and education to the public.

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 which will provide assistance and expertise in feasibility assessment, project planning and pre-design for a new public library facility for Kodiak. Continued to work to maintain quality standards for compensation, training, and the work environment. Will begin a full employee classification and compensation study and propose any required adjustment to the current pay and classification plans. The City Manager worked with the Emergency Services Coordinator to identify training needs within the emergency services organization and to provide necessary local training for all responders. This training was also available to other organizations in the community and region. The City Manager ensured the availability of resources through the application and administration of state and federal grants.

**GENERAL FUND
EXECUTIVE - ADMINISTRATION**

EXPENDITURES

Department 110 - Executive
Sub-department 100 - Administration

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 171,061	\$ 144,633	\$ 161,110	\$ 152,390	\$ 165,440
Employee Benefits	87,879	77,989	87,860	86,080	102,560
Professional Services	11,083	5,455	5,500	953	25,500
Contributions	600	1,200	600	-	600
Support Goods & Services	9,238	11,876	21,500	17,439	21,500
Capital Outlay	-	736	-	-	-
Total Expenditures	\$ 279,861	\$ 241,889	\$ 276,570	\$ 256,862	\$ 315,600

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
City Manager	1	1	1	1
Administrative Assistant	0	1	1	1
Total	1	2	2	2

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Fund Balances in line with Council Goals	Yes	Yes	Yes	Yes
Successful Completion of Capital Projects	Yes	Yes	Yes	Yes
Successful Management of Grants	Yes	Yes	Yes	Yes
Number of Staff Meetings	12	12	12	20
Number of Staff Turn Over	15	15	15	12
Number of FTEs	116.25	118.65	125.65	124.15

**GENERAL FUND
EXECUTIVE - EMERGENCY PREPAREDNESS**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

- Education — Educate Kodiak area residents about potential hazards and proper course of action.
- Planning — Organize and conduct four quarterly meetings of the emergency services organization and implement the Emergency Operations Plan in accordance with State and Federal guidelines.
- Training — Participation by staff in emergency preparedness training.
- Exercise — Participate in exercises in accordance with State and Federal guidelines.
- Equipment Outlay - A comprehensive review of the E911 equipment 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 extensive National Incident Management System (NIMS) 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 training sections 100,200,300 and 400, and Responder Ready courses. 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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 3,749	\$ -	\$ -	\$ -	\$ -
Employee Benefits	2,012	-	-	-	-
Professional Services	4,060	1,920	21,000	7,910	21,000
Support Goods & Services	34,599	33,755	44,800	35,917	35,500
Capital Outlay	-	762	-	-	-
Total Expenditures	\$ 44,420	\$ 36,437	\$ 65,800	\$ 43,827	\$ 56,500

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Information Systems Administrator	0.05	0.05	0.05	0.05
Total	0.05	0.05	0.05	0.05

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
ESO/LEPC Meetings *	6	6	4	4
ESC Meetings **	4	4	4	4
EOP Revisions/Updates ***	2	2	1	2
Training Programs	9	9	6	10
Exercise Programs	8	8	8	10
Emergency Events	7	7	2	1
Tsunami Siren Tests	52	52	52	52
Incident Management Team/Working Group	10	10	10	10

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

** ESC Emergency Services Council

*** EOP Emergency Operations Planning

**GENERAL FUND
CITY CLERK - ADMINISTRATION**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

Kodiak City Code Title 5 was revised to include tour operators, in addition to taxicabs and limousines, and authority to approve and suspend permits was transferred from the City Council to the City Clerk.

The Clerk's Office experienced staff turnover. A new Deputy Clerk/Records Manger was hired and trained; a temporary Administrative Assistant was hired, followed by a fulltime Administrative Assistant.

**GENERAL FUND
CITY CLERK - ADMINISTRATION**

EXPENDITURES

Department 120 - City Clerk
Sub-department 100 - Administration

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 95,605	\$ 112,838	\$ 133,180	\$ 106,993	\$ 123,380
Employee Benefits	58,359	56,145	61,755	58,072	82,210
Professional Services	-	-	21,802	7,125	19,000
Support Goods & Services	32,002	32,439	40,500	35,752	46,000
Capital Outlay	6,200	471	500	500	600
Total Expenditures	\$ 192,166	\$ 201,893	\$ 257,737	\$ 208,442	\$ 271,190

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
City Clerk	0.8	0.8	0.8	0.8
Deputy Clerk	0.5	0.5	0.5	0.5
Administrative Assistant	0.9	0.5	0.5	0.5
Total	2.2	1.8	1.8	1.8

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Council Meetings				
97% of minutes approved by Council/no corrections	100%	100%	100%	100%
Post agendas 5 days before meeting	100%	100%	100%	100%
Post agenda packet to Internet 3 days before meeting	100%	100%	100%	100%
Legislative actions posted to the Internet within 24 hours of adoption	100%	100%	100%	100%
Elections				
Petitions packets provided to 100% of eligible candidates	100%	100%	100%	100%
Ballot eligibility determined	100%	100%	100%	100%
Pamphlet created and mailed to registered voter households	100%	100%	100%	100%

**GENERAL FUND
CITY CLERK – RECORDS MANAGEMENT**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

- Continue administration of a City-wide management program that includes a records management framework, employee training and awareness program, a records management committee, a corporate records inventory, a corporate records retention schedule, and compliance controls.
- Maintain a records management website.
- Expand the electronic records program to other City departments.
- Develop and maintain a vital records program.
- Contract a professional consultant to conduct a records management audit.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

More than 3,650 records that had met the retention requirements as authorized by the City Council were destroyed by the retention schedule. A new Deputy Clerk/Records manager and Administrative Assistant were hired; therefore, two-thirds of Records Management personnel are new to the program. Work on the vital records program began. Individual meetings were held with the Records Coordinator committee members to assess department needs.

**GENERAL FUND
CITY CLERK – RECORDS MANAGEMENT**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 65,565	\$ 63,743	\$ 70,910	\$ 57,093	\$ 65,150
Employee Benefits	20,130	27,126	32,090	22,506	48,710
Professional Services	-	240	6,000	387	6,000
Support Goods & Services	7,042	4,962	13,630	14,122	13,500
Capital Outlay	1,354	845	500	-	500
Total Expenditures	\$ 94,092	\$ 96,916	\$ 123,130	\$ 94,108	\$ 133,860

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
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	0	0
Administrative Assistant, Full-time	0.75	0.5	0.5	0.5
Total	1.55	1.2	1.2	1.2

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Implement records retention schedule	100%	100%	100%	100%
Provide staff awareness/training to new hires	75%	75%	100%	100%
Implement compliance controls	95%	75%	80%	90%
Meeting of City-wide records management committee bi-annually	100%	100%	100%	100%
Destroy eligible records housed in the records center	87%	100%	100%	100%
Relocate inactive files to Records Center			25%	100%
Develop and implement Vital Records Program			0%	50%

**GENERAL FUND
FINANCE - ADMINISTRATION**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. Completed audit with no management comments. Received the Distinguished Budget Presentation Award for fiscal year 2011 from the Government Finance Officers Association (GFOA) and received a Certificate of Achievement for Excellence in Financial Reporting for the City's Fiscal year 2010 Comprehensive Annual Financial Report. Held weekly staff meetings to review policies and procedures and improve the quality of service delivered to the department's customers. Began implementation of upgraded financial software system to newer version of New World Systems software.

**GENERAL FUND
FINANCE - ADMINISTRATION**

EXPENDITURES

Department 130 - Finance
Sub-department 100 - Administration

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 325,194	\$ 312,079	\$ 357,550	\$ 341,755	\$ 365,080
Employee Benefits	209,675	192,584	218,730	214,812	255,970
Professional Services	47,917	46,271	50,800	53,009	50,800
Support Goods & Services	32,797	30,118	48,100	35,281	46,650
Capital Outlay	-	6,742	1,500	1,400	5,100
Total Expenditures	\$ 615,582	\$ 587,793	\$ 676,680	\$ 646,256	\$ 723,600

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Finance Director	1	1	1	1
Senior Accountant	1	1	1	1
General Accountant	1	1	1	1
Accounting Technician/Ambulance Billing	0	0	0	0
Accounting Technician/Sales Tax	1	1	1	1
Accounting Technician/Accounts Payable	1	1	1	1
Total	5	5	5	5

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Sales Tax Delinquent for Period				
Active	\$ 32,403	\$ 108,230	\$ 90,806	\$ 30,806
Inactive	\$ 46,022	\$ 12,081	\$ 78,382	\$ 10,000
Annual revenues as a percentage of projected revenues within 5%	90%	90%	90%	90%
Grant Reports Submitted Timely	100%	100%	100%	100%
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%	95%	100%	100%	100%
Issuance of Monthly Financial Reports within 5 work days of the end of the month at least 95% of the time	95%	80%	90%	100%

**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. With the implementation of the upgraded utility software, auto credit card payments will no longer be an option for residents. Alternative options will consist of bank drafting or online payments using credit cards.

**GENERAL FUND
FINANCE - UTILITY ACCOUNTING**

EXPENDITURES

Department 130 - Finance
Sub-department 130 - Utility

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 11,839	\$ 10,121	\$ 13,010	\$ 11,541	\$ 13,600
Employee Benefits	9,297	10,226	9,260	12,634	14,240
Support Goods & Services	37,827	37,808	50,800	32,620	48,000
Capital Outlay	1,305	1,120	-	-	-
Total Expenditures	\$ 60,268	\$ 59,275	\$ 73,070	\$ 56,796	\$ 75,840

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Accounting Technician/Cashier-Utilities	0.3	0.3	0.3	0.3
Total	0.3	0.3	0.3	0.3

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Percentage of bills mailed within 1 day of target date within 95%	11 times	10 times	9 times	12 times
Total Utility Revenue Billed	\$ 5,040,776	\$ 5,616,362	\$ 6,403,621	\$ 5,747,100
Percentage of bills billed correctly within 99%	99%	99%	99%	99%
Number of Auto Pay accounts	1265	1272	1275	0

**GENERAL FUND
FINANCE –INFORMATION SYSTEMS**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

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

**GENERAL FUND
FINANCE – INFORMATION SYSTEMS**

EXPENDITURES

Department 130 - Finance
Sub-department 135 - Information Systems

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 133,705	\$ 137,528	\$ 151,700	\$ 130,017	\$ 138,280
Employee Benefits	92,848	88,816	96,320	82,676	102,300
Professional Services	126,649	119,993	181,180	179,141	157,930
Support Goods & Services	37,549	29,543	43,800	53,696	62,300
Capital Outlay	33,283	70,753	35,800	35,813	43,800
Total Expenditures	\$ 424,034	\$ 446,632	\$ 508,800	\$ 481,343	\$ 504,610

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Information Systems Administrator	1.95	1.95	1.95	1.95
Total	1.95	1.95	1.95	1.95

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Network Users Supported	112	112	145	145
Network Workstations	102	102	133	133
Network Printers	16	16	25	25
Network Servers - Proxy	17	17	17	17
Network Servers - Virtual			49	49
Network Devices (other)	16	16	23	23
Internet connections maintained 95% of the time	95%	95%	95%	95%
Web site updated with current information	95%	98%	98%	99%
911 System Online Greater Than 99%	100%	100%	100%	100%
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 promote a safe and secure community, enabling citizens to enjoy a life without fear of crime or victimization. The Chief of Police strives to accomplish this mission by delegating duties and responsibilities to functional units within in the Police Department, which are assigned specific tasks that contribute to the accomplishment of this mission. This division links internal production with external demand for services by creating an organizational order that supports department members, monitors activity and measures results.

GOAL

To accomplish the Police Departments Mission while strictly adhering to the City Council Budget Goals for Fiscal Year 2012.

OBJECTIVES

- Maintain consistent level of service delivery with existing authorized personnel.
- Maintain consistent level of non-personnel related operating costs to support accomplishment of the police mission.
- Reinforce community wide confidence in the integrity of our officers by continuing to promote high ethical standards and accountability at all organizational levels.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

- Completed construction and transitional move of police station and Kodiak Jail to new station located at 2160 Mill Bay Road.
- In collaboration with the native Village of Afognak - Indian Area Substance Abuse (IASA) Grant and Kodiak Crime Stoppers, INC. implemented a new on-line crime reporting service.
- Activated Crime Reports (Crime Mapping) Service, a near real time source for providing community members with up to date information about police activity.
- Secured Phase 2 participation with the Alaska Traffic and Criminal Records Software (TraCS) Project which involved the installation of seven mobile lap top computers, printers and scanners in seven KPD patrol cars. Estimated cost for each vehicle is \$7,000. TraCS is an initiative sponsored by Alaska Highway Safety Office. TraCS enhance local ability to make and file citations and motor vehicle collision reports.
- Received additional funding from the Bullet Proof Vest Partnership Program (BPVP) to reimburse the City for 50% of its cost to replace bullet resistant vests.
- Received additional State DHS & EM grants to purchase "all-hazards" type equipment in support of the police mission.

**GENERAL FUND
POLICE- ADMINISTRATION**

EXPENDITURES

Department 140 - Police
Sub-department 100 - Administration

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 319,392	\$ 323,582	\$ 339,060	\$ 335,568	\$ 346,500
Employee Benefits	185,878	177,408	213,870	228,110	238,420
Professional Services	12,616	20,705	121,821	87,699	88,045
Support Goods & Services	17,626	16,642	16,000	25,660	16,000
Public Utility Services	3,126	2,417	4,000	2,227	73,000
Capital Outlay	12,436	2,254	22,500	22,500	253,000
Interest Expense on Bond	512,227	530,740	528,490	528,490	520,990
Total Expenditures	\$ 1,063,301	\$ 1,073,748	\$ 1,245,741	\$ 1,230,254	\$ 1,535,955

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Chief of Police	1	1	1	1
Deputy Chief of Police/Lieutenant	2	2	2	2
Administrative Assistant	1	1	1.5	1.5
Total	4	4	4.5	4.5

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
UCR Part 1 Crimes Reported	227	219	128	213
UCR Part 2 Crimes Reported	1209	1088	751	1070

UCR = Unified Crime Report

GENERAL FUND
POLICE – UNIFORM PATROL

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

- Maintain organization effectiveness through efficient deployment of police resources.
- Promote community safety and livability by emphasizing proactive policing and problem solving.
- Mitigate reckless or unsafe driving behavior by emphasizing traffic enforcement.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Reassignment of one Police Officer position from this sub-department to the newly created School Resource Officer sub-department. Approved FTE in this sub-department is now ten (10).

**GENERAL FUND
POLICE – UNIFORM PATROL**

EXPENDITURES

Department 140 - Police
Sub-department 141 - Uniformed Patrol

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 702,225	\$ 650,258	\$ 765,560	\$ 720,323	\$ 754,820
Employee Benefits	480,931	393,584	487,402	475,061	529,715
Professional Services	5,152	7,854	6,000	9,922	6,000
Support Goods & Services	37,012	64,062	56,500	50,047	53,285
Administrative Services	253	465	1,000	382	500
Capital Outlay	11,869	275	7,129	7,294	4,280
Total Expenditures	\$ 1,237,443	\$ 1,116,499	\$ 1,323,591	\$ 1,263,029	\$ 1,348,600

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Sergeants/Detectives	4	3	3	3
Police Officers/Detectives	8	8	8	7
Community Services Officer	0	0	0	0
Total	12	11	11	10

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Calls for Service	8839	7716	8746	9000
Cases Forwarded to Prosecution	397	394	375	385
Impaired Driving Arrests made	44	69	46	55
Motor Vehicle Collision Reports	89	124	89	105
Alcohol Retailer Compliance Checks	593	584	705	750

**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. At 22-beds, Kodiak Jail is one of the largest contract jails in the State. Kodiak Jail serves the Kodiak Archipelago. Committing agencies represent State, Federal and Municipal law enforcement authorities disbursed throughout this region. Adult prisoners admitted to the Kodiak Jail are typically there for violations of Municipal Ordinance, State or Federal law, up to and including criminal immigration violations. Prisoners are held for a maximum of 30-days before they are either released or transported to a correctional facility on the mainland. The Kodiak Jail also accepts non-criminal protective custody detentions of individuals who are incapacitated by alcohol and who in the estimation of the admitting officer may be a danger to themselves if not taken into protective custody. The principal source of funding is the State of Alaska. However, the City also subsidizes the cost of operating the Kodiak Jail.

GOALS

To detain non-criminal and criminal defendants charged with violating Municipal Ordinances, and State or Federal law.

OBJECTIVES

- Promote and grow competent professionals with integrity through high ethical standards, accountability, continuous training and staff development.
- Detain all prisoners in a safe environment where they are provided with those amenities required by State and Federal law.
- Maintain accurate records of bookings, releases, transfer and events occurring within Kodiak Jail.
- Effectively manage all facets of the Special Services Contract with the Department of Public Safety.
- Promote positive change within prisoners by allowing participation, and interaction with community support groups such as Alcoholics Anonymous, Celebrate Recovery, etc.
- Maintain prisoner family engagement by allowing visitation with prisoners incarcerated at Kodiak Jail.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

- Completed transition from old jail to new February 2011.
- Hired and trained 3 new correctional officers in FY2011.

**GENERAL FUND
POLICE - CORRECTIONS**

EXPENDITURES

Department 140 - Police
Sub-department 142 - Corrections

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 254,789	\$ 272,562	\$ 489,000	\$ 439,890	\$ 513,980
Employee Benefits	165,817	159,939	352,920	303,903	431,630
Professional Services	77,863	77,212	93,000	86,210	94,733
Support Goods & Services	11,095	18,716	19,290	30,591	23,050
Public Utility Services	53,720	64,139	60,000	106,563	44,734
Capital Outlay	3,216	27,725	-	-	44,748
Total Expenditures	\$ 566,499	\$ 620,291	\$ 1,014,210	\$ 967,157	\$ 1,152,875

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Corrections Sergeant	0	1	1	1
Corrections Corporal	1	1	1	1
Corrections Officers	5	4	8	8
Total	6	6	10	10

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Jail Bookings (Criminal)	784	917	864	855
Man Days Served	4,367	3,688	4,232	4,095
Protective Custody Detention			74	74
Prisoners Transported/Court			729	729
Prisoners Transported/Other			402	402
Summons/Subpoenas Served			520	520
Visits/Family			759	759
Visits/Support Groups			40	40

**GENERAL FUND
POLICE- INVESTIGATIONS**

PROGRAM DESCRIPTION

The principal mission of the General Investigations Unit (GIU) is to support the police department's mission by providing technical or advanced investigative assistance to on-going investigations. This is accomplished by direct and in-direct support of the Patrol Unit, and by assuming responsibility for investigations that require significantly more time, effort, or resources than the Patrol Unit can provide. Examples include, but are not limited to, unattended deaths, sexual assaults of adults and children, robberies, child exploitation, and felony white-collar crime such as fraud, theft, or embezzlement.

GOAL

To accomplish the police mission by providing direct and in-direct support to the operational elements of the Police Department.

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 other State, Federal and Local law enforcement agencies, including the District Attorney's Office, on investigations in which the Department has a mutual interest.
- Provide basic, intermediate, and advanced investigative training to the Patrol Unit as directed.
- Assist the community through crime prevention training.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Reaffirmed membership within the Alaska Internet Crimes Against Children (ICAC) Task Force. Participation with ICAC allows the Police Department to receive investigative support, training and financial support with investigation involving internet crimes against children, e.g. child pornography, child exploitation, etc.

**GENERAL FUND
POLICE- INVESTIGATIONS**

EXPENDITURES

Department 140 - Police
Sub-department 143 - Investigations

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 148,764	\$ 149,660	\$ 162,910	\$ 158,907	\$ 159,830
Employee Benefits	105,720	95,264	103,254	92,458	110,720
Professional Services	2,042	2,061	10,000	4,014	10,500
Support Goods & Services	6,670	9,450	10,000	9,539	8,700
Capital Outlay	3,440	8,158	500	505	8,500
Total Expenditures	\$ 266,636	\$ 264,594	\$ 286,664	\$ 265,422	\$ 298,250

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Sergeant/Detective	1	1	1	1
Police Officer/Detective	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Investigations Conducted	125	188	158	155
Adult Sexual Assault Investigations	5	10	6	8
Death Investigations	4	6	4	5
Agency Assist	7	7	16	12
Fraud & Theft type crimes	15	24	13	18
Patrol Assists	23	41	41	40
Child Sexual Assaults	5	6	4	5
Drug Enforcement Unit Assist	9	18	36	30
Child Pornography Crimes	7	7	4	6
Computer Forensic Exams	3	4	7	5
Defendants Charged	19	25	14	22
CVSA (Truth Verification) Exams	16	11	3	10
Search Warrants Served			43	50
Cellular Telephone Exams			12	10

GENERAL FUND
POLICE – POLICE DISPATCH/EVIDENCE

PROGRAM DESCRIPTION

The principal mission of this unit is to provide 24-hour emergency and non-emergency telephone answering and dispatch services for all local, State and Federal public safety organizations operating within Kodiak Archipelago. Collateral unit responsibilities include, but are not limited to managing police records, processing bail, issuing permits, and overseeing Property and Evidence Room operations for the Kodiak Police Department.

GOALS

To process emergency and non-emergency calls for service in a prompt, efficient manner, ensuring that the appropriate resources are dispatched to all calls for service, and to support the police mission through the performance of all collateral unit responsibilities.

OBJECTIVES

- To process 90% of all emergency calls for service within 90 seconds.
- To evaluate deployment of current personnel to ensure that we are achieving maximum results.
- To review and revise all Standard Operating Procedures to ensure they meet operational needs.
- To review and revise all training standards contained with the Communication Officer Training Manual to ensure they meet operational requirements.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes

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

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 409,714	\$ 421,818	\$ 493,910	\$ 453,299	\$ 510,480
Employee Benefits	255,681	259,988	317,850	307,629	392,910
Professional Services	17,519	15,521	10,000	8,013	10,000
Support Goods & Services	55,722	76,316	65,829	50,316	69,534
Public Utilities	-	-	1,500	59,449	-
Capital Outlay	27,202	2,462	12,200	138	18,597
Total Expenditures	\$ 765,839	\$ 776,105	\$ 901,289	\$ 878,843	\$ 1,001,521

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Communications Sergeant	1	1	1	1
Communications Officers	9	9	9	9
Department Assistant	0.75	0	0	0
Total	10.75	10	10	10

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Non-emergency Calls Received	24,683	30,059	26,250	26,998
Emergency Calls Received	4,137	2,433	3,374	3,315
Walk-in Reports (Lobby Visits)	7,388	7,220	8,638	7,749
Service Calls Received/Dispatched	9,661	7,279	8,797	8,579

**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 employs humane methods to capture loose or stray animals. The Animal Control Officer also oversees the management of the City Animal Shelter which is operated under contract by the Humane Society of Kodiak.

GOALS

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

OBJECTIVES

- Regularly patrol the City of Kodiak to identify violations of codes and ordinances that pertain to animals.
- Increase community awareness of City 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 codes and ordinances.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

This position was vacant for approximately 5-months in FY2011. During this time period primary and collateral duty assignments were reassigned to other personnel on an “as needed basis.” Consequently, achievement of Unit goals and objectives was problematic.

**GENERAL FUND
POLICE - ANIMAL CONTROL**

EXPENDITURES

Department 140 - Police
Sub-department 145 - Animal Control

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 40,200	\$ 32,801	\$ 46,370	\$ 25,968	\$ 38,300
Employee Benefits	31,657	27,802	34,320	28,364	47,050
Professional Services	92,520	96,087	105,200	99,853	100,368
Support Goods & Services	1,482	1,243	1,500	908	5,370
Capital Outlay	4,351	-	3,300	2,871	20,316
Total Expenditures	\$ 170,210	\$ 157,933	\$ 190,690	\$ 157,964	\$ 211,404

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Animal Control Officer	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Animal Control Officer				
Calls for Service - Officer Initiated	795	795	734	765
Animals Impounded - Officer	215	222	253	238
Citations Issued	36	30	10	20
Animal Shelter Statistics				
Animals Reclaimed by Owner	171	269	171	109
Animals Adopted	139	257	305	197
Animals Euthanized	-	61	21	41
Animal Licenses Issued	570	329	433	381

**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, and sale of controlled substances in the City of Kodiak.

GOALS

To reduce the availability of drugs in the City of Kodiak through investigation and interdiction.

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

This position was vacant for the majority of FY2011, due to a staff shortage.

In January 2011, the Department, in collaboration with the native Village of Afognak - Indian Area Substance Abuse (IASA) Grant and Kodiak Crime Stoppers, INC. implemented a new on-line crime reporting service that is intended to enhance anonymous reporting of drug crimes.

**GENERAL FUND
POLICE-DRUG ENFORCEMENT**

EXPENDITURES

Department 140 - Police
Sub-department 146 - Drug Enforcement

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 58,249	\$ 60,246	\$ 71,820	\$ 32,733	\$ 58,820
Employee Benefits	39,757	36,948	40,430	26,852	52,270
Professional Services	215	1,137	2,500	1,190	1,500
Support Goods & Services	9,994	15,294	14,000	4,954	14,500
Public Utility Services	802	524	-	-	-
Capital Outlay	1,293	149	-	-	28,320
Total Expenditures	\$ 110,309	\$ 114,298	\$ 128,750	\$ 65,729	\$ 155,410

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Sergeant/Detective	0	0	0	0
Police Officers/Detectives	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Investigations Conducted	96	146	209	175
Cases Referred to Prosecution	11	9	4	12
Persons Arrested	4	6	2	10
Crime Stoppers Reports Received	70	92	93	125
GIU Assists	11	15	2	10

GIU - General Investigation Unit

**GENERAL FUND
POLICE – COMMUNITY SERVICES**

PROGRAM DESCRIPTION

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

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

This position was filled for only 6-months in FY2011.

**GENERAL FUND
POLICE – COMMUNITY SERVICES**

EXPENDITURES

Department 140 - Police
Sub-department 147 - Community Services

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 29,276	\$ 45,947	\$ 51,750	\$ 23,910	\$ 42,760
Employee Benefits	24,340	37,497	42,880	15,287	27,000
Professional Services	-	5	-	34	500
Support Goods & Services	110,670	127,745	121,000	101,926	121,000
Capital Outlay	55,178	73,799	47,020	39,166	-
Total Expenditures	\$ 219,464	\$ 284,993	\$ 262,650	\$ 180,323	\$ 191,260

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Communications Services Officer	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Calls of Service	1219	1275	433	1200
Animal Related Service Calls	25	99	171	75
Citations Issued	384	325	89	300
Vehicles Impounded	68	77	57	60
Vehicles Disposes of during Spring Clean Up	23	44	50	40
Vehicle Work Orders Completed	139	359	251	250

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

Canine Max entered service in 2006. Dual purpose canine's like Max have an expected service life between 5 and 7 years, depending on the overall health of the animal. In this case Max is healthy and capable of performing all of his duties, but he is rapidly approaching his retirement age. The department considers the canine program to be a valuable asset and desires to replace Max when he retires. This is projected to occur in FY2013.

**GENERAL FUND
POLICE – POLICE CANINE SERVICES**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 73,692	\$ 78,327	\$ 79,780	\$ 79,539	\$ 81,190
Employee Benefits	51,467	48,354	47,738	47,107	57,365
Professional Services	1,340	267	1,500	609	1,500
Support Goods & Services	7,153	9,235	9,500	7,691	9,530
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 133,652	\$ 136,183	\$ 138,518	\$ 134,946	\$ 149,585

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Police Officer/Detective	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
All Canine Deployments	32	35	39	36
Scent Detection Deployments	27	35	30	32
Apprehensions/Track/Searches (non-drug related)	7	5	11	9
Training Hours	153.5	136	197.5	170
Public Appearances	29	27	27	27

GENERAL FUND
POLICE – POLICE SCHOOL RESOURCES

PROGRAM DESCRIPTION

The School Resource Officer (SRO) is a key component to the departments overall community policing plans and crime prevention efforts within the City of Kodiak. The SRO program focuses on reducing crime in our schools and equally as important, fostering positive relationships with youth.

GOALS

To reduce crime on campus and foster positive relationships with youth.

OBJECTIVES

- Maintain a high visible profile at Kodiak High School, Kodiak Middle School, Main and East Elementary Schools.
- Respond rapidly and thoroughly investigate crimes occurring on any campus within with City.
- To instruct elementary school students in D.A.R.E. lessons emphasizing a decision-making model that develops, refines and empowers them to make positive decisions.
- Be an available resource to youth, and Kodiak Island Borough School District (KIBSD) staff on law enforcement procedures and the law.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

While this is a new sub-department, the SRO is not a new position. Prior to this fiscal year the SRO was organizationally placed in the Uniform Patrol Sub-Department. It was separated so that its mission and budget could be identified separately from Uniform Patrol.

**GENERAL FUND
POLICE – POLICE SCHOOL RESOURCES**

EXPENDITURES

Department 140 - Police
Sub-department 149 - School Resources

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 70,170
Employee Benefits	-	-	-	-	41,275
Professional Services	-	-	-	-	2,050
Support Goods & Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 113,495

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Police Officer/Detective	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
School Based Complaints	348	455	344	400
Investigations Completed	64	61	61	61
Investigated Forwarded to Prosecution	34	27	19	25
D.A.R.E Students Instructed	96	100	95	98
(D.A.R.E - Drug Abuse Resistance Education)				

GENERAL FUND
FIRE ADMINISTRATION / OPERATIONS

PROGRAM DESCRIPTION

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

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

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

**GENERAL FUND
FIRE ADMINISTRATION / OPERATIONS**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 864,932	\$ 869,344	\$ 908,300	\$ 873,412	\$ 916,990
Employee Benefits	575,875	497,403	575,580	568,234	648,960
Professional Services	17,463	17,993	22,100	23,551	22,100
Support Goods & Services	102,341	76,427	114,200	81,061	88,000
Public Utility Services	24,555	26,288	25,000	27,364	25,000
Administrative Services	14,530	18,799	16,300	24,851	20,000
Capital Outlay	33,152	28,295	50,719	99,388	21,000
Total Expenditures	\$ 1,632,848	\$ 1,534,550	\$ 1,712,199	\$ 1,697,860	\$ 1,742,050

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Fire Chief	1	1	1	1
Deputy Fire Chief	1	0	0	1
Fire Lieutenant	3	3	3	3
Firefighter/EMT III	5	5	5	6
Firefighter/EMT II	2	4	4	1
Firefighter/EMT I	0	0	0	1
Department Assistant (PT)	0.75	0.75	0.75	0.75
Total	12.75	13.75	13.75	13.75

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Fire Response within 5 Minutes	90%	90%	90%	90%
EMS Response within 5 Minutes	90%	90%	90%	90%
Hazmat and Rescue Response within 5 Minutes (EMS - Emergency Management System)	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 III Aleutian Homes Water & Sewer Replacement, Roof Replacement and Repair project and completion of the SPCC compliance project. The Annual sidewalk, curb and storm drain repair and maintenance was completed timely.

**GENERAL FUND
PUBLIC WORKS – ADMINISTRATION**

EXPENDITURES

Department 160 - Public Works
Sub-department 100 - Administration

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 46,338	\$ 47,647	\$ 53,590	\$ 52,468	\$ 54,790
Employee Benefits	34,918	29,583	30,260	33,740	35,250
Professional Services	-	1,262	-	166	1,000
Support Goods & Services	6,595	5,850	12,700	7,107	13,900
Capital Outlay	25	-	-	-	-
Total Expenditures	\$ 87,875	\$ 84,343	\$ 96,550	\$ 93,481	\$ 104,940

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Public Works Director	0.5	0.5	0.5	0.5
Total	0.5	0.5	0.5	0.5

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Total Public Works Employees	24	24	25	25

**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

Funds were carried over from fiscal year 2011 budget for the delivery of a Grader approved and purchased in February 2011. The replacement of a 1992 Grader was approved in July 2011 as well.

**GENERAL FUND
PUBLIC WORKS - STREETS**

EXPENDITURES

Department 160 - Public Works
Sub-department 162 - Streets

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 329,296	\$ 294,927	\$ 384,520	\$ 316,047	\$ 392,200
Employee Benefits	227,213	191,974	205,340	215,517	237,260
Professional Services	18,710	16,070	17,000	29,625	17,000
Support Goods & Services	358,760	384,775	454,500	346,603	473,688
Public Utility Service	196,236	243,419	220,000	191,278	220,000
Capital Outlay	139,498	29,582	392,000	45,531	631,000
Total Expenditures	\$ 1,269,713	\$ 1,160,747	\$ 1,673,360	\$ 1,144,600	\$ 1,971,148

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
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
Total	5	5	5	5

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Lane Miles of Street Maintained	46.8	46.8	46.8	46.8
Amount of Drainage System Cleaned	25%	15%	15%	15%
Time Spent on Snow Removal (man hours)	5,558	3,127	4,704	5,000
Time Spent on Street Cleaning (man hours)	1,116	1,102	1,576	1,100
Snow Removed within 24 Hours	Yes	Yes	Yes	Yes
Respond to road complaints within 24 hours	40	8	15	15

**GENERAL FUND
PUBLIC WORKS - GARAGE**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

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

**GENERAL FUND
PUBLIC WORKS - GARAGE**

EXPENDITURES

Department 160 - Public Works
Sub-department 163 - Garage

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 98,444	\$ 102,973	\$ 115,160	\$ 108,438	\$ 121,090
Employee Benefits	74,043	60,858	70,300	70,142	79,810
Professional Services	1,563	1,438	1,500	1,107	1,500
Support Goods & Services	21,252	18,251	27,000	20,563	37,000
Public Utility Service	32,898	34,947	37,750	19,871	37,750
Capital Outlay	43,323	10,569	11,550	12,494	20,000
Total Expenditures	\$ 271,523	\$ 229,036	\$ 263,260	\$ 232,613	\$ 297,150

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Shop Supervisor	1	1	1	1
Automotive Mechanic	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Preventative Maintenance Checks	113	80	71	125
Equipment Repairs	232	248	257	225
Equipment Modifications/Refurbishment	18	12	17	10

**GENERAL FUND
PUBLIC WORKS - BUILDING INSPECTIONS**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

- Complete residential plan reviews within seven working days.
- Complete commercial plan reviews within twenty working days.
- Increase the knowledge of personnel through continuing education.
- Conduct thorough and efficient inspections within 24 hours if requested.
- 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**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 128,249	\$ 130,630	\$ 146,140	\$ 140,921	\$ 147,070
Employee Benefits	90,365	86,649	95,600	94,984	114,610
Professional Services	16,216	1,525	10,500	7,164	10,500
Support Goods & Services	10,055	9,419	12,070	12,305	14,225
Capital Outlay	4,017	-	3,000	2,448	1,000
Total Expenditures	\$ 248,902	\$ 228,223	\$ 267,310	\$ 257,822	\$ 287,405

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Building Official	1	1	1	1
Assistant Building Official	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Plan Reviews Completed	48	66	67	60
Building Permits Issued	182	208	201	190
Electrical Permits Issued	135	180	138	140
Plumbing Permits Issued	73	131	92	100
Number of Inspection Trips	761	1,072	800	900

**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 completed at the airport in May 2011. This included perimeter fencing, an access gate with safety warning light and tree removal on City airport property for safety. The draft new airport code and leasing process were presented to City Council at the April 26 work session.

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

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Professional Services	\$ 8	\$ 10,925	\$ 15,000	\$ 3,882	\$ 15,000
Support Goods & services	18,069	17,937	22,660	18,460	12,700
Public Utility Services	186	203	250	136	250
Administrative Services	4,207	8,752	10,000	5,436	10,000
Total Expenditures	\$ 22,470	\$ 37,817	\$ 47,910	\$ 27,914	\$ 37,950

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Maintenance Effort (man/equipment hours)	163	147	92	125

**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

- Recruit and hire a City Engineer within fiscal year 2012.
- Replace the 2000 Edition of the Standard Construction Specifications and Standard Details with an updated edition within fiscal year 2012.
- 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 2011 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 Police Station and Jail project was bid and construction began in fiscal year 2010. The Police Station portion of the project was completed in August 2010. The Jail portion of the project is expected to be completed in the winter of fiscal year 2012. Preliminary design of the UV Water Treatment Facility was completed with UV generators purchased and the final design completed in fiscal year 2011, and construction will begin in the spring of fiscal year 2012.

**GENERAL FUND
ENGINEERING - ADMINISTRATION**

EXPENDITURES

Department 165 - Engineering
Sub-department 100 - Administration

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 129,223	\$ 127,935	\$ 123,860	\$ 44,601	\$ 125,570
Employee Benefits	76,129	60,952	80,850	30,279	96,250
Professional Services	11,222	1,518	75,000	26,147	75,000
Support Goods & Services	18,792	18,839	30,800	7,776	30,800
Capital Outlay	-	-	-	1,324	-
Allocated Expenses	(107,121)	(67,811)	(75,000)	(22,919)	(75,000)
Total Expenditures	\$ 128,245	\$ 141,433	\$ 235,510	\$ 87,208	\$ 252,620

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
City Engineer	1	1	1	1
Administrative Secretary	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Standard Construction Specifications and Standard Details Edition	2000	2000	2000	2000
General Public & Staff suggestions recorded within 24 hours	Yes	Yes	Yes	Yes
Checklist to owners or operators of project scope for all potentially affected underground and surface utilities and structures.	Yes	Yes	Yes	Yes
Projects completed in compliance with specifications	100%	100%	100%	100%
Projects completed on schedule	100%	90%	100%	100%
Projects completed within budget	100%	100%	100%	100%

**GENERAL FUND
PARKS AND RECREATION - ADMINISTRATION**

PROGRAM DESCRIPTION

This department is responsible for the direction, professional management and general administration of the City's leisure service programs and resources. Areas of concentration include management of cemeteries, swimming pool, ice rink, city parks, recreation programs, park maintenance and planning, capital improvements, and facility design, development and maintenance. Recreation programming and maintenance includes City facilities as well as Borough and School Facilities operated by the City under a joint-use agreement between the City, Borough and School District.

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 construct improvements to Baranof Park that include a new surface for the track and a synthetic surface for the football field.
 - 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 an ADA ramp for the bleacher area in Baranof Park.
 - Construct a warming track along the Baranof Field outfield fence.
 - Remove the 27-year-old A-Frame swing, volleyball courts, and exercise stations on the east side of East Addition Park and create a large grass area for more open space activities.
 - Finish the Baranof Park container-storage building to include an outside fuel tank, perimeter fence and possibly an asphalt floor.
 - Begin installation of fencing on the southeast side of the city cemetery and design and begin construction of an access road on the upper northwest side. Also install signage explaining cemetery rules.
 - Install energy efficient lights in the racquetball courts.
- Maintain all City parks in an attractive and useable condition.
- Aquatics
 - Work with Kingfishers, the youth competitive swim club, to allow for afternoon youth swim lessons throughout the year.
 - Provide more training for pool manager so that the pool manager is able to independently train lifeguards and more effectively manipulate the chlorine and pH levels in the pool.
- Ice Rink
 - Replace a worn out compressor motor and rebuild the old motor so that one is on standby.
 - Provide a clinic for hockey officials.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

In the fiscal year 2011 budget, a renovated Woody Way Field was brought on line and the Kodiak Football League played on a well-drained grass field, instead of a flat, sand field that was covered with water during heavy rains. The new swimming pool was successfully operated for its second year and hosted the Region Three Swim Meet. This was the first swim meet ever held in Kodiak and the single biggest swim event ever held in Kodiak. New playground equipment was installed at Larch Street Mini-Park and a drainage system was installed in the Baranof Park outfield. 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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 270,501	\$ 264,582	\$ 280,980	\$ 263,384	\$ 308,410
Employee Benefits	137,228	121,273	113,890	113,741	151,270
Professional Services	23,818	22,072	25,000	21,059	-
Support Goods & Services	84,964	78,340	83,000	89,808	83,000
Public Utility Services	3,820	3,767	5,000	3,491	2,500
Capital Outlay	18,141	2,805	9,000	8,813	5,000
Total Expenditure	\$ 538,472	\$ 492,839	\$ 516,870	\$ 500,297	\$ 550,180

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Parks & Recreation Director	1	1	1	1
Recreation Supervisor	1	0.5	1.5	1.5
Parks & Recreation Specialist	0	0.5	0	0
Parks Maintenance Worker	1	1	0.75	0.75
Total	3	3	3.25	3.25

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
City League Basketball Teams	21	30	30	30
City League Basketball Games	240	300	300	300
Crab Festival Events	8	10	10	10
Triathlon Participants	43	54	60	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 fiscal year 2011 included 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.

**GENERAL FUND
PARKS AND RECREATION - MUSEUM**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Contributions	\$ 60,000	\$ 60,000	\$ 70,000	\$ 70,000	\$ 70,000
Support Goods & Services	-	-	-	13,543	-
Public Utility Services	14,012	10,619	15,000	-	15,000
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 74,012	\$ 70,619	\$ 85,000	\$ 83,543	\$ 85,000

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Number of Visitors Annually	5,333	7,900	8,500	8,500
Number of Historical Artifacts	1,384	1,089	1,120	1,120
Number of Archives (Photos, Maps, Etc.)	24,250	26,000	27,000	27,000
Cost Per Unit of Participation	\$ 13.88	\$ 8.94	\$ 10.00	\$ 9.83

**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.
 - Monitor keys checked out to the public: ensure the eligibility of recipients and return of all keys.
 - 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 2011 the Teen Center manager successfully maintained Teen Center operations with a staff of temporary part-time employees. These are employees that work an average of less than 20 hours per week and do not receive city personnel benefits that would include health insurance, annual leave, city leave and holiday pay. They are also typically much lower on the pay scale than regular employees. This use of temporary employees at the Teen Center benefits tax payers by reducing the cost of the operation. This reduced cost allows the parks and recreation department to provide more services to the community and allows the department to serve more members of the community.

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

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 71,288	\$ 87,447	\$ 112,120	\$ 88,105	\$ 142,580
Employee Benefits	32,810	33,636	48,430	54,973	57,730
Support Goods & Services	18,012	12,012	11,000	11,024	11,000
Public Utility Services	19,092	18,352	17,000	17,018	17,000
Administrative Services	4,612	5,149	5,000	3,675	5,000
Capital Outlay	-	3,815	4,000	2,808	-
Total Expenditures	\$ 145,814	\$ 160,412	\$ 197,550	\$ 177,603	\$ 233,310

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Recreation Supervisor	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Senior Dribblers Teams	11	11	11	11
Senior Dribblers Games	72	73	74	74
Boy 7 & 8 Basketball Teams	8	6	8	8
Boy 7 & 8 Basketball Games/Practices	72	72	96	96
Boy Dribblers Teams	13	15	15	15
Boy Dribblers Teams	216	201	201	201
Girl 7 & 8 Basketball Games	6	6	6	6
Girl 7 & 8 Basketball Games/Practices	54	54	72	72
Girl Dribblers Teams	16	16	10	10
Girl Dribblers Games	264	264	120	120
Spring Soccer Teams	38	30	30	30
Spring Soccer Games/Practices	461	352	352	352
Summer Soccer Teams	14	13	13	13
Summer Soccer Games/Practices	117	88	88	88
Total Teen Center Attendance	32,920	36,088	36,088	36,088
Monthly Teen Center Attendance	2,745	3,000	3,007	3,007

**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

The swimming pool is managed by one regular full-time employee who operates the pool with a staff of temporary part-time employees. In fiscal year 2011 the city parks and recreation department started a cost/benefit analysis of its temporary part-time staff. This analysis will allow the department to determine which activities are not economically feasible and thereby make adjustments in the schedule to save costs.

**GENERAL FUND
PARKS AND RECREATION - AQUATICS**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 72,999	\$ 123,071	\$ 148,730	\$ 147,983	\$ 138,320
Employee Benefits	23,547	34,098	44,610	42,411	36,570
Professional Services	1,075	1,105	2,500	2,062	2,500
Support Goods & Services	3,187	(2,149)	5,000	8,356	5,000
Total Expenditures	\$ 100,808	\$ 156,125	\$ 200,840	\$ 200,812	\$ 182,390

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Recreation Supervisor	0.5	1	1	1
Total	0.5	1	1	1

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Number of Individuals Participating				
Morning Lap	1,275	2,237	2,500	2,500
Noon Lap Swim	1,528	1,604	1,600	1,600
Afternoon Swim	79	2,065	2,000	2,000
Evening Lap	357	1,950	2,000	2,000
Aerobics	1,069	2,805	2,500	2,500
Evening Swim	3,633	10,503	14,000	14,000
Masters Swim Fit	488	29	-	-
Youth Lessons	1,450	3,000	4,000	4,000
Lifeguard Class	2	1	2	2
Volleyball	433	-	-	-
City League Volleyball Teams	11	10	10	10
City League Volleyball Games	160	100	100	100
Basketball	2,978	1,500	1,500	1,500
Soccer	2,000	2,000	2,000	2,000
Totals	15,463	27,804	32,212	32,212

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

PROGRAM DESCRIPTION

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

GOALS

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

ICE RINK OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

In fiscal year 2011, the ice rink was operated by a new manger. This was only the second manager since the rink first opened in fiscal year 2003.

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

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 43,759	\$ 45,977	\$ 46,580	\$ 45,665	\$ 43,930
Employee Benefits	13,782	13,474	14,370	13,726	20,340
Professional Services	2,720	2,453	4,500	1,622	2,500
Support Goods & Services	17,098	18,335	19,500	13,052	26,500
Public Utility Services	38,275	46,346	40,000	50,540	40,000
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 115,635	\$ 126,584	\$ 124,950	\$ 124,604	\$ 133,270

PERSONNEL
Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0.5	0.5
Total	0	0	0.5	0.5

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Number of Individuals Participating				
Peak Total Attendance		11,182	13,000	13,000
Public Skate—Morning		138	2,000	2,000
Public Skate—Noon		969	4,000	4,000
Public Skate—Evening		2,689	6,500	6,500
Rental Sessions		484	850	850
Broomball		605	1,100	1,100
Stick & Puck		489	-	-
Youth Hockey > 10		226	300	300
Youth Hockey > 15		112	320	320
Youth Hockey League		1,843	1,800	1,800
Coed Hockey		790	1,200	1,200
Novice Hockey		494	600	600
Morning Hockey		76	110	110
Women's Hockey		670	900	900
Men's Hockey > 16		1,152	1,300	1,300
Participants for Clinics		445	500	500

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

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

PROGRAM DESCRIPTION

The Beautification Program is responsible for the procurement and maintenance of hanging flower baskets and maintenance of St. Paul Plaza, A/C Parking Lot, the Russian Well, "Y" Intersection Island and the Teen Center. This program also maintains holiday lighting within the downtown area.

GOALS

To provide a beautification program to improve the visual effect of downtown Kodiak, and to supply the necessary resources, through the purchase of supplies and flowers.

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 2012, Parks and Recreation will plant and grow its own flowers at St. Paul's Plaza, the Russian Well and the Teen Center. The landscaping service that had been doing this work is reducing its workload.

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

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Professional Services	\$ 9,514	\$ 10,150	\$ 12,000	\$ 9,848	\$ 12,000
Support Goods & Services	2,609	2,130	4,000	1,933	4,000
Total Expenditures	\$ 12,123	\$ 12,280	\$ 16,000	\$ 11,781	\$ 16,000

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Flower Baskets	121	120	120	120
Winter Lights				
Trees in Downtown Shopping Areas	16	16	16	16
Snowflakes on Light Poles	28	28	28	28

**GENERAL FUND
LIBRARY - ADMINISTRATION/OPERATIONS**

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

- Library programs will include story times, family game times, craft sessions, film presentations, book club discussion groups, and a summer reading program.
- Library orientation and instructional presentations will be made to classes in both the public and private school systems, community organizations and the general public.
- Wireless Internet access will be available throughout the library.
- The library classic DVD collection will be promoted through a weekly public radio program.
- Library Internet broadband speed will be increased through an Alaska State Library grant funded program.
- The library will apply for a federal Internet rate discount through an Alaska State Library coordinated program.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

There were no significant budget changes.

Accomplishments were as follows:

- Instituted the downloadable "Listen Alaska" e-book/audio book service.
- Instituted a wireless Internet network in the library.
- Program attendance increased by over 600 participants.
- Offered a total of 194 children's and adult library programs throughout the year.
- Two library programs were presented in cooperation with the annual Whale Fest celebration.
- Components of the library collection were relocated and identified with appropriate signage in order to make more efficient use of limited space and to make the collection more accessible for community residents.

**GENERAL FUND
LIBRARY - ADMINISTRATION/OPERATIONS**

EXPENDITURES

Department 180 - Library
Sub-department 100 - Administration

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 356,307	\$ 349,805	\$ 383,290	\$ 331,592	\$ 388,430
Employee Benefits	201,145	194,600	221,330	218,367	300,320
Professional Services	14,520	14,364	12,150	12,509	12,150
Support Goods & Services	41,699	36,640	46,630	43,182	49,420
Public Utility Services	28,572	24,140	30,000	23,130	30,000
Capital Outlay	53,474	51,678	58,200	50,566	54,000
Total Expenditures	\$ 695,716	\$ 671,228	\$ 751,600	\$ 679,345	\$ 834,320

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Library Director	1	1	1	1
Senior Library Assistant	3	3	4	4
Senior Library Assistant/Non-Supervisor	0.75	0.75	0	0
Department Assistant	1	1	0.75	0.75
Part Time Library Clerk	1	1	1.25	1.25
Total	6.75	6.75	7	7

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Total Circulation	95,667	96,601	95,804	96,000
Library Cards Issued	940	955	521	600
Program Attendance	2,002	2,975	4,159	4,200
Materials Purchased	3,345	4,344	3,874	3,900
Materials Withdraw	3,334	2,988	3,047	3,100
Library Visitors	149,572	149,300	149,273	149,300

**GENERAL FUND
DOWNTOWN REVITALIZATION**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

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**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Professional Services	\$ 10,435	\$ 5,781	\$ 13,000	\$ 7,394	\$ 13,000
Support Goods & Services	177	894	1,000	6,485	1,000
Public Utility Services	28,181	28,155	30,000	20,472	30,000
Total Expenditures	\$ 38,793	\$ 34,830	\$ 44,000	\$ 34,351	\$ 44,000

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

**GENERAL FUND
NON DEPARTMENTAL - ADMINISTRATION**

PROGRAM DESCRIPTION

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

GOALS

None

OBJECTIVES

None

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Professional Services	\$ 15,002	\$ 8,438	\$ 23,000	\$ 18,951	\$ 23,000
Contributions	43,000	43,000	53,000	43,519	53,000
Support Goods & Services	399,629	473,980	454,760	453,990	411,000
Administrative Services	84	110	500	12,770	500
Capital Outlay	16,899	-	-	215	-
Total Expenditures	\$ 474,614	\$ 525,528	\$ 531,260	\$ 529,445	\$ 487,500

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

**GENERAL FUND
NON-DEPARTMENTAL CONTRIBUTIONS**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

The annual contribution is established by calculating 1% of the total general fund budgeted revenues not including appropriation from fund balance. The City Council reviewed and amended their non-profit funding policy in fiscal year 2012 to remove the restriction that only non-profits who applied in fiscal year 2005 were eligible to apply in fiscal year 2012. As a result of the change, new or expanded applications were received. Contributions continue to be based on four categories in fiscal year 2012: Youth Recreation, Adult Recreation, Emergency Support and Emergency Preparedness.

**GENERAL FUND
NON-DEPARTMENTAL CONTRIBUTIONS**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Contributions	\$ 83,965	\$ 88,069	\$ 108,800	\$ 89,018	\$ 118,200
School Crossing Guard Program	16,120	18,120	24,000	-	24,000
Total Expenditures	\$ 100,085	\$ 106,189	\$ 132,800	\$ 89,018	\$ 142,200

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Number of Non-profits assisted	16	16	16	16

**GENERAL FUND
NON-DEPARTMENTAL OPERATION TRANSFERS**

PROGRAM DESCRIPTION

This department accounts for the transfers between funds.

GOALS

None

OBJECTIVES

None

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes

**GENERAL FUND
NON-DEPARTMENTAL OPERATION TRANSFERS**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Operating Transfers	\$ 5,118,473	\$ 2,318,826	\$ 3,999,224	\$ 3,999,224	\$ 1,015,000
Total Expenditures	\$ 5,118,473	\$ 2,318,826	\$ 3,999,224	\$ 3,999,224	\$ 1,015,000

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. They are used for hotel and motel tax 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 Bering 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 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
REVENUES					
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel & Motel Tax	168,267	153,846	120,000	155,410	142,260
Interest on Investments	267,975	202,840	101,700	201,110	55,050
Rents	86,181	84,661	95,500	136,736	100,500
Other	759,154	309,529	100,000	-	100,000
TOTAL REVENUES	\$ 1,281,577	\$ 750,875	\$ 417,200	\$ 493,255	\$ 397,810
EXPENSES					
Professional Services	\$ 25,743	\$ 25,148	\$ 8,000	\$ 9,802	\$ 25,000
Support Goods & Services	22,298	18,215	25,500	43,285	35,050
Contributions	99,577	91,000	96,000	96,000	106,000
Administrative Charges	31,100	31,100	31,500	31,100	36,860
TOTAL EXPENSES	\$ 178,717	\$ 165,463	\$ 161,000	\$ 180,186	\$ 202,910
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 1,368,473	\$ 28,054	\$ 574,224	\$ 574,224	\$ -
Transfer Out	(4,152,190)	-	(110,000)	(174,468)	(500,000)
Net other Financing Sources (Uses)	\$ (2,783,717)	\$ 28,054	\$ 464,224	\$ 399,756	\$ (500,000)
Net Change in Fund	\$ (1,680,857)	\$ 613,466	\$ 720,424	\$ 712,825	\$ (305,100)

Revenues:

Overall the revenues for fiscal year 2012 are lower than the fiscal year 2011. In fiscal year 2012 the Enhancement Fund is transferring \$500,000 to the New Library Capital Project. The Tourism Fund generated more revenues in fiscal year 2011 than budgeted. Tourism revenues are projected based on the data collected by the Kodiak Chamber of Commerce on tourists visiting Kodiak. The interest rates have been projected at a lower rate in fiscal year 2012 than in fiscal year 2011. Revenues in the Special Revenue Funds are projected based on historical trends, economic activity in the community and contracts and leases.

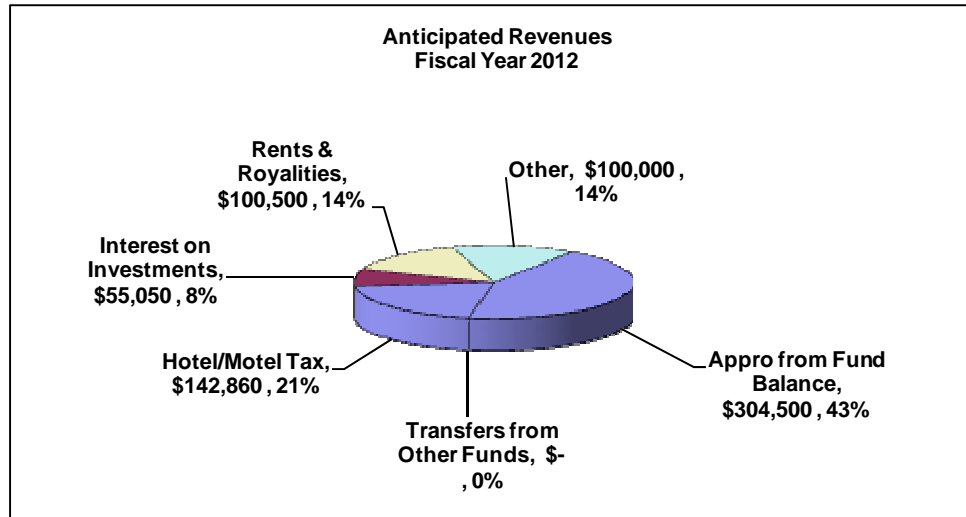
Expenses:

Overall the expenses for fiscal year 2012 are higher than in fiscal year 2011. 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 in fiscal year 2011. In fiscal year 2012 there is a transfer in the amount of \$500,000 to the New Library Project. 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 2012

The overall revenue budget for Special Revenue Funds is \$702,910.



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 2011 generated \$155,513 from hotel and motel tax. The estimated amount for fiscal year 2012 is \$142,860. 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 2012 is \$55,050. 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 2012 is \$100,500.

OTHER: Other revenue is revenue from Land Sales in the Enhancement Fund. In fiscal year 2012 the Enhancement Fund is projected to generate \$100,000.

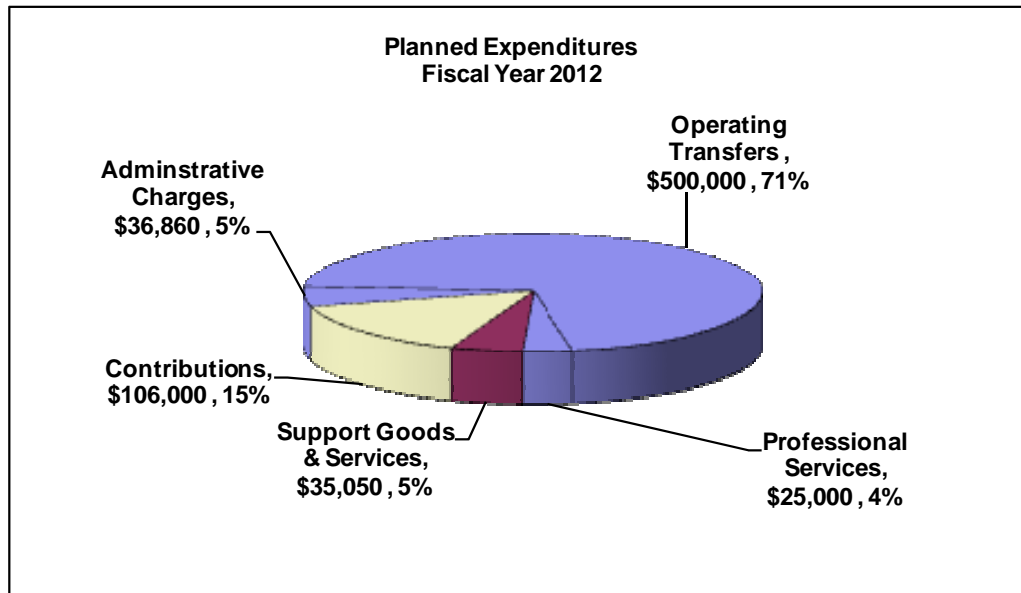
APPROPRIATION FROM FUND BALANCE: Change in Fund. Includes the monies appropriated to each fund. The majority of the use of fund balance in fiscal year 2012 is in the Enhancement Fund where fund balance is being used in the amount of \$304,500. The total estimated amount for fiscal year 2011 was \$(720,424).

TRANSFERS FROM OTHER FUNDS: Other Financing Sources (Uses). Transfers are revenues from other funding sources. The total estimated amount for fiscal year 2012 is \$500,000 all of which are coming from the Enhancement Fund.

SPECIAL REVENUE FUNDS

Planned Expenditures and Other Financing Sources (Uses) for Fiscal Year 2012

The overall expenditure budget for Special Revenue Funds is \$702,910.



PROFESSIONAL SERVICES: Includes charges for services in the Kodiak Fisheries Development Association Fund. The total amount projected for fiscal year 2012 is \$25,000.

SUPPORT GOODS & SERVICES: Includes charges in the Kodiak Fisheries Development Association Fund. The total amount projected for fiscal year 2012 is \$35,050.

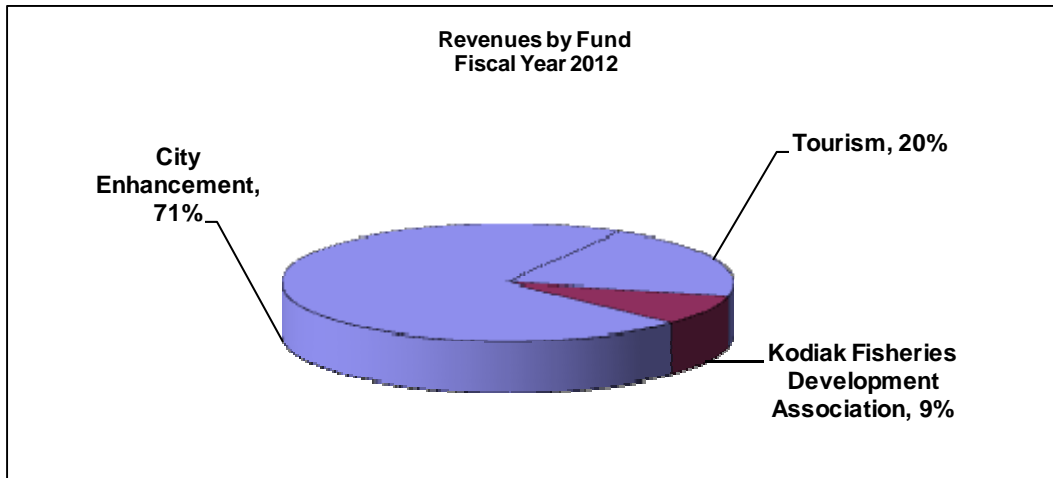
CONTRIBUTIONS: (KCC3.08.010) A portion of the receipts from the Hotel & Motel Tax is allocated to the Kodiak Island Convention and Visitors Center for the development of the tourism industry. The estimated amount for fiscal year 2012 is \$106,000. This amount was increased by \$10,000 from fiscal year 2011 with the Kodiak Island Convention and Visitors Center receiving \$100,000 and the Chamber of Commerce receiving \$6,000.

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 2012 is \$36,860. The actual amount for fiscal year 2011 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 2011. There is an additional transfer in the amount of \$500,000 to the New Library Project.

**SUMMARY BY FUND
SUMMARY OF REVENUES
BUDGET - FISCAL YEAR 2012**

	FY 2012 Tourism Program	FY 2012 KFDA Fund	FY 2012 City Enhancement	FY 2012 Total
REVENUES				
Hotel & Motel Tax	142,860	-	-	\$ 142,860
Interest on Investments	-	50	55,000	\$ 55,050
Rents & Royalties	-	60,000	40,500	\$ 100,500
Other	-	-	100,000	\$ 100,000
Appropriation from Fund Balance	-	-	304,500	\$ 304,500
Transfer from Other Funds	-	-	-	\$ -
TOTAL REVENUES	\$ 142,860	\$ 60,050	\$ 500,000	\$ 702,910



**SUMMARY OF EXPENSES
BUDGET - FISCAL YEAR 2012**

	FY 2012 Tourism Program	FY 2012 KFDA Fund	FY 2012 City Enhancement	FY 2012 Total
EXPENSES				
Professional Services	\$ -	\$ 25,000	\$ -	\$ 25,000
Support Goods & Services	-	35,050	-	35,050
Contributions	106,000	-	-	106,000
Administrative Charges	36,860	-	-	36,860
Operating Transfers	-	-	500,000	500,000
TOTAL EXPENSES	\$ 142,860	\$ 60,050	\$ 500,000	\$ 702,910

**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 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Taxes					
Hotel & Motel Tax	\$ 168,267	\$ 153,846	\$ 120,000	\$ 155,410	\$ 142,260
Penalty & Interest	99	299	-	103	600
Total Taxes	<u>\$ 168,366</u>	<u>\$ 154,145</u>	<u>\$ 120,000</u>	<u>\$ 155,513</u>	<u>\$ 142,860</u>
Interest					
Interest on Investments	\$ 2,049	\$ 403	\$ 1,500	\$ 682	\$ -
Total Interest	<u>\$ 2,049</u>	<u>\$ 403</u>	<u>\$ 1,500</u>	<u>\$ 682</u>	<u>\$ -</u>
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 6,000	\$ -	\$ -
Total Appropriation from Fund Bal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues	<u><u>\$ 170,415</u></u>	<u><u>\$ 154,548</u></u>	<u><u>\$ 127,500</u></u>	<u><u>\$ 156,195</u></u>	<u><u>\$ 142,860</u></u>

**SPECIAL REVENUE FUND
TOURISM DEVELOPMENT FUND**

EXPENDITURES

Department 251 - Tourism Fund
Sub-department 100 - Administration

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Contributions	\$ 99,577	\$ 91,000	\$ 96,000	\$ 96,000	\$ 106,000
Administrative Charges	31,100	31,100	31,500	31,100	36,860
Total Expenditures	\$ 130,677	\$ 122,100	\$ 127,500	\$ 127,100	\$ 142,860

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Conventions/Meetings/Events	10	10	10	10
Number of Visitor Inquiries	8,330	2,777	3,702	4,936
Number of Visitors at Visitor Center	4,200	1,400	1,867	2,489
Number of Cruise Ships Visits	8	9	18	18

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

PROGRAM DESCRIPTION

This fund was established to account of the activities of the KFDA created jointly by the City of Kodiak and the Kodiak Island Borough under the Federal 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 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Interest					
Interest on Investments	\$ 336	\$ 62	\$ 200	\$ 139	\$ 50
Total Interest	<u>\$ 336</u>	<u>\$ 62</u>	<u>\$ 200</u>	<u>\$ 139</u>	<u>\$ 50</u>
Rents					
Rental from Others	\$ 45,811	\$ 44,159	\$ 55,000	\$ 95,839	\$ 60,000
Total Rents	<u>\$ 45,811</u>	<u>\$ 44,159</u>	<u>\$ 55,000</u>	<u>\$ 95,839</u>	<u>\$ 60,000</u>
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ (21,700)	\$ -	\$ -
Total Appropriation from Fund Bal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (21,700)</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues	<u><u>\$ 46,146</u></u>	<u><u>\$ 44,222</u></u>	<u><u>\$ 33,500</u></u>	<u><u>\$ 95,979</u></u>	<u><u>\$ 60,050</u></u>

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

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Professional Services	\$ 25,743	\$ 25,148	\$ 8,000	\$ 9,802	\$ 25,000
Support Goods & Services	22,298	18,215	25,500	43,285	35,050
Total Expenditures	\$ 48,040	\$ 43,363	\$ 33,500	\$ 53,086	\$ 60,050

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
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**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Actual	FY 2012 Budget
Interest					
Interest on Investments	\$ 249,120	\$ 45,845	\$ 100,000	\$ 200,288	\$ 55,000
Unrealized Gain/Loss	16,470	156,530	-	-	-
Total Interest	<u>\$ 265,590</u>	<u>\$ 202,375</u>	<u>\$ 100,000</u>	<u>\$ 200,288</u>	<u>\$ 55,000</u>
Rents & Royalties					
Gibson Cove Cannery Rental	\$ 40,371	\$ 40,502	\$ 40,500	\$ 40,897	\$ 40,500
Total Rents & Royalties	<u>\$ 40,371</u>	<u>\$ 40,502</u>	<u>\$ 40,500</u>	<u>\$ 40,897</u>	<u>\$ 40,500</u>
Other Revenue					
Other Revenue	\$ 759,154	\$ 309,529	\$ 100,000	\$ -	\$ 100,000
Total Other Revenue	<u>\$ 759,154</u>	<u>\$ 309,529</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ (704,724)	\$ -	\$ 304,500
Total Appropriation from Fund Bal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (704,724)</u>	<u>\$ -</u>	<u>\$ 304,500</u>
Transfers					
Transfers From General Fund	\$ 1,368,473	\$ 28,054	\$ 574,224	\$ 574,224	\$ -
Total Transfers	<u>\$ 1,368,473</u>	<u>\$ 28,054</u>	<u>\$ 574,224</u>	<u>\$ 574,224</u>	<u>\$ -</u>
Total Revenues	<u><u>\$ 2,433,587</u></u>	<u><u>\$ 580,459</u></u>	<u><u>\$ 110,000</u></u>	<u><u>\$ 815,409</u></u>	<u><u>\$ 500,000</u></u>

**SPECIAL REVENUE FUND
CITY ENHANCEMENT FUND**

EXPENDITURES

Department 299 - Enhancement Fund
Sub-department 100 - Administration

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Actual	FY 2012 Budget
Operating Transfers - General Fund	\$ 142,190	\$ -	\$ 100,000	\$ 164,468	\$ -
Operating Transfers - Library Fund	10,000	-	10,000	10,000	500,000
Operating Transfers - Police Capital Project	4,000,000	-	-	-	-
Total Expenditures	\$ 4,152,190	\$ -	\$ 110,000	\$ 174,468	\$ 500,000

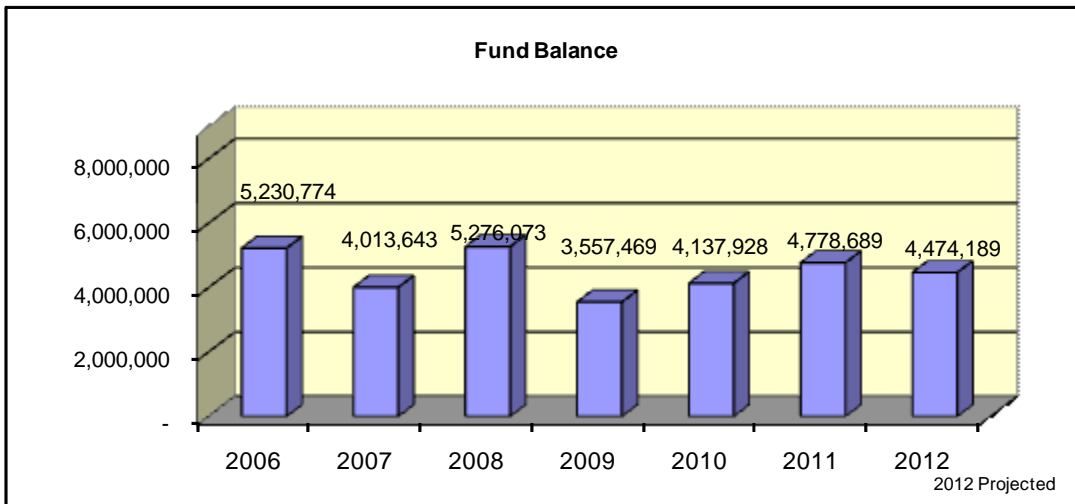
PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget
Interest Earnings	\$ 249,120	\$ 45,845	\$ 200,288	\$ 55,000





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.
- **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.

CAPITAL PROJECTS FUND

PROGRAM DESCRIPTION

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

The Capital Project funds include both capital expenditures and capital projects, defined as follows:

Capital Expenditure – Charges for the acquisition of equipment, land, building, or improvements to land or buildings, fixtures, and other permanent improvements with a value in excess of \$5,000 and a useful life expectancy of more than one year.

Capital Project – Project that has a specific objective, is easily distinguishable from other work being performed, has a definite beginning and end, does not occur annually (non-routine), and typically has a total cost in excess of \$5,000.

While Capital Projects do not cover routine maintenance, they do include renovation, major repair, or reconstruction of damaged or deteriorated facilities. They may include items not usually included in a Capital project such as furniture and equipment. These items may be included in a capital project's overall cost if they are clearly associated with a newly constructed or renovated facility.

GOALS

The Capital Improvement Program implements the City's policy to preserve physical assets, minimize future maintenance and replacements costs, and plan for future capital investments. Capital assets are essential to the support and delivery of many of the City's core services.

The City of Kodiak attempts to set funding strategies not only for the current year, but also to project future needs for major construction, land acquisition, and equipment needs that support and enhance the City's infrastructure, cultural environment, and recreational opportunities for the citizens of Kodiak. Capital projects are viewed not only in the context of how much the new project will cost, but what impact the project will have on the City's current and future operation budgets.

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.

BUDGET PROCESS

After needs are identified, projects are proposed and analyzed for cost and benefits including the impact of future operating budgets. Available capital resources and funding strategies are identified and the identified projects are prioritized for submission to the budget.

Part of the planning process is to ensure available capital resources, especially for general government departments, are allocated to the City's highest priority projects. The City of Kodiak allocates a portion of sales tax proceeds to certain capital project funds on an annual basis by code.

Fund 301 – Street Capital Improvement Fund - \$450,000

Fund 308 – Harbor & Port Capital Improvement Fund - \$500,000

Fund 309 – Parks & Recreation Capital Improvement Fund - \$50,000

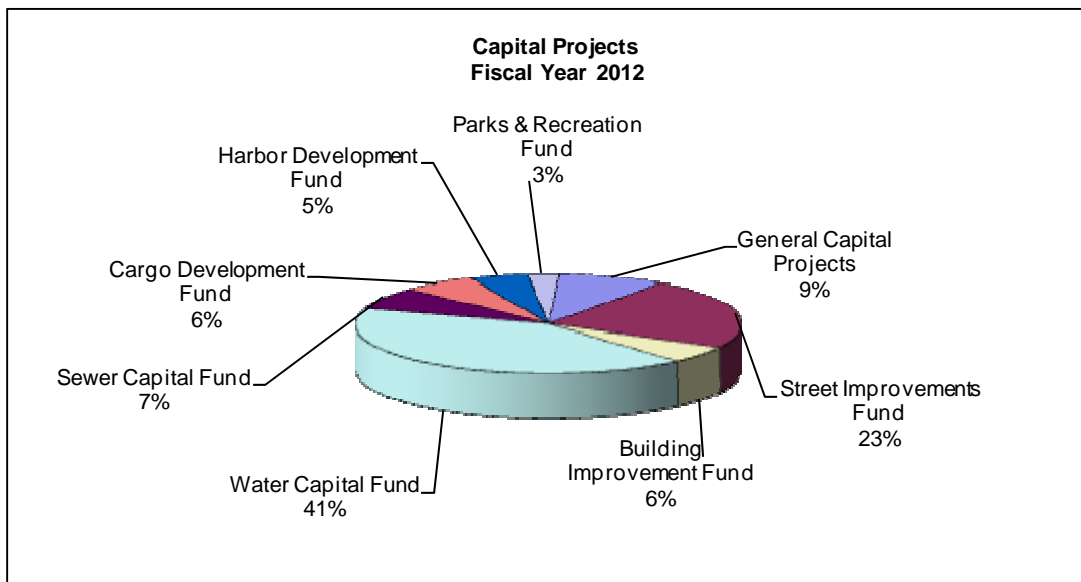
Other funding sources include state and federal grants, state loan programs, the sale of bonds, fees from charges for water and sewer services and harbor services, investments and land sales. Rate studies are conducted on a regular basis to ensure sufficient fees are collected to support long term capital needs.

Capital expenditures can be authorized in one of two ways. First, capital expenditures can be authorized as part of the current operating budget, or during the fiscal year through a supplemental budget process.

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

	FY-2011 Budget	Completed Projects	FY-2012 Additions	FY-2012 Budget
Revenues:				
Fund 300 General Capital Projects	\$ 3,984,500	\$ 1,995,000	\$ 419,230	\$ 2,408,730
Fund 301 Street Improvements Fund	9,572,952	5,220,720	1,795,000	6,147,232
Fund 302 Building Improvement Fund	1,016,424	-	500,000	1,516,424
Fund 305 Water Capital Fund	16,155,460	5,860,460	800,000	11,095,000
Fund 306 Sewer Capital Fund	685,000	74,000	1,310,000	1,921,000
Fund 307 Cargo Development Fund	1,715,700	400,000	332,000	1,647,700
Fund 308 Harbor Development Fund	20,028,000	18,733,000	-	1,295,000
Fund 309 Parks & Recreation Fund	648,094	-	74,000	722,094
Total Revenues:	\$ 53,806,130	\$ 32,283,180	\$ 5,230,230	\$ 26,753,180

Expenses:				
Fund 300 General Capital Projects	\$ 3,984,500	\$ 1,995,000	\$ 419,230	\$ 2,408,730
Fund 301 Street Improvements Fund	9,572,952	5,220,720	1,795,000	6,147,232
Fund 302 Building Improvement Fund	1,016,424	-	500,000	1,516,424
Fund 305 Water Capital Fund	16,155,460	5,860,460	800,000	11,095,000
Fund 306 Sewer Capital Fund	685,000	74,000	1,310,000	1,921,000
Fund 307 Cargo Development Fund	1,715,700	400,000	332,000	1,647,700
Fund 308 Harbor Development Fund	20,028,000	18,733,000	-	1,295,000
Fund 309 Parks & Recreation Fund	648,094	-	74,000	722,094
Total Expenses:	\$ 53,806,130	\$ 32,283,180	\$ 5,230,230	\$ 26,753,180



Capital Projects
Summary of Budgeted Revenues and Expenses by Fund

FY 2011 LTD Activity	FY-2011 Balance	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget	FY-2015 Budget	FY-2016 Budget
\$ 1,989,500	\$ 404,230	\$ 404,230	\$ -	\$ -	\$ -	\$ -
4,352,232	1,795,000	1,795,000	-	-	-	-
1,016,424	500,000	500,000	-	-	-	-
6,984,569	4,110,431	2,455,216	1,655,216	-	-	-
611,000	1,325,000	1,325,000	-	-	-	-
1,315,700	332,000	332,000	-	-	-	-
1,795,000	-	-	-	-	-	-
656,188	65,906	65,906	-	-	-	-
\$ 18,720,613	\$ 8,532,567	\$ 6,877,352	\$ 1,655,216	\$ -	\$ -	\$ -
\$ 1,325,044	\$ 986,686	\$ 852,477	\$ 114,146	\$ 6,688	\$ 6,688	\$ 6,688
5,140,565	1,149,506	869,042	224,371	56,093	-	-
7,323	1,009,101	504,551	504,551	-	-	-
1,962,032	9,682,968	1,362,151	3,015,918	3,554,836	1,750,062	-
276,474	1,644,526	1,451,999	192,527	-	-	-
357,151	830,549	549,451	144,197	136,901	-	-
427,308	867,692	456,629	411,064	-	-	-
342,465	379,629	192,517	104,433	64,435	14,232	4,012
\$ 9,838,362	\$ 16,550,657	\$ 6,238,817	\$ 4,711,207	\$ 3,818,953	\$ 1,770,982	\$ 10,700

300.300 General Capital Projects Fund

	FY-2011 LTD Budget	Completed Projects	FY-2012 Additions	FY-2012 LTD Budget
Funding Sources				
Interest on Investments	\$ -	\$ -	\$ -	\$ -
State Grants	714,500	700,000	4,230	18,730
Federal Grants	300,000	-	400,000	700,000
Appropriation from Fund Balance	80,000	30,000	-	50,000
Total Revenues	\$ 1,094,500	\$ 730,000	\$ 404,230	\$ 768,730
Operating Transfers In:				
100 General Fund	\$ 2,350,000	\$ 1,235,000	\$ 15,000	\$ 1,130,000
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
Total Operating Transfer In	\$ 2,890,000	\$ 1,265,000	\$ 15,000	\$ 1,640,000
Total Funding	\$ 3,984,500	\$ 1,995,000	\$ 419,230	\$ 2,408,730

Projects				
4001 Near Island Land Development	\$ 85,000	\$ -	\$ -	\$ 85,000
4002 City Land Development	70,000	-	-	70,000
4009 Compr Records Management Proj	275,000	-	-	275,000
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
4020 Roof & Building Evaluations	1,225,000	1,225,000	-	-
4024 Paint Exterior of Library	70,000	70,000	-	-
4026 Energy Grant KIB/COK	50,000	-	-	50,000
4027 AK Shield Hazmat Exercise/Anchorage	14,500	-	-	14,500
4028 Financial Software Upgrade	320,000	-	15,000	335,000
4029 E-911 Upgrade System	275,000	-	-	275,000
4030 Classification & Compensation Study	100,000	-	-	100,000
4031 Home Land Security	-	-	4,230	4,230
4032 Fire Department Engine Replacement	-	-	400,000	400,000
Total Expense	\$ 3,984,500	\$ 1,995,000	\$ 419,230	\$ 2,408,730

300 General Capital Projects Fund

FY - 2011 LTD Activity	FY-2011 Balance	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget	FY-2015 Budget	FY-2016 Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14,500	4,230	4,230	-	-	-	-
300,000	400,000	400,000	-	-	-	-
50,000	-	-	-	-	-	-
\$ 364,500	\$ 404,230	\$ 404,230	\$ -	\$ -	\$ -	\$ -
\$ 1,115,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -
115,000	-	-	-	-	-	-
100,000	-	-	-	-	-	-
-	-	-	-	-	-	-
20,000	-	-	-	-	-	-
275,000	-	-	-	-	-	-
\$ 1,625,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,989,500	\$ 404,230	\$ 404,230	\$ -	\$ -	\$ -	\$ -
\$ 76,698	\$ 8,302	\$ 1,660	\$ 1,660	\$ 1,660	\$ 1,660	\$ 1,660
44,863	25,137	5,027	5,027	5,027	5,027	5,027
238,237	36,763	18,381	18,381	-	-	-
236,056	13,944	13,944	-	-	-	-
-	-	-	-	-	-	-
423,151	129,849	64,924	64,924	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,613	41,387	41,387	-	-	-	-
8,045	6,455	6,455	-	-	-	-
286,695	48,305	24,152	24,152	-	-	-
-	275,000	275,000	-	-	-	-
-	-	-	-	-	-	-
2,685	1,545	1,545	-	-	-	-
-	400,000	400,000	-	-	-	-
\$ 1,325,044	\$ 986,686	\$ 852,477	\$ 114,146	\$ 6,688	\$ 6,688	\$ 6,688

City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 26,000	\$ 19,985	\$ 6,015	\$ 1,203	\$ 1,203	\$ 1,203	\$ 1,203	\$ 1,203
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	59,000	56,713	2,287	457	457	457	457	457
Construction	-	-	-	-	-	-	-	-
Totals	\$ 85,000	\$ 76,698	\$ 8,302	\$ 1,660	\$ 1,660	\$ 1,660	\$ 1,660	\$ 1,660

Cost Beyond 5-years: All available land should be sold within 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 will be recorded 1/2 to the General Fund & 1/2 to the Enhancement Fund.
Costs consist of staff time and property sale costs.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 7,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Other Operating Costs	10,000	2,000	2,000	2,000	2,000	2,000
Totals	\$ 17,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
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	-	-	-	-	-	-	-	-
Totals	\$ 70,000	\$ 44,863	\$ 25,137	\$ 5,027	\$ 5,027	\$ 5,027	\$ 5,027	\$ 5,027

Cost Beyond 5-years: All available land should be sold within five years
Source of Funding: \$70,000 transfer from Land Development Fund
Operating Budget Effect: Funds from land sales will be recorded 1/2 to the General Fund & 1/2 to the Enhancement Fund
Costs consist of staff time and property sale costs.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 7,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Other Operating Costs	10,000	2,000	2,000	2,000	2,000	2,000
Totals	\$ 17,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500

City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 275,000	\$ 238,237	\$ 36,763	\$ 18,381	\$ 18,381	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 275,000	\$ 238,237	\$ 36,763	\$ 18,381	\$ 18,381	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$275,000 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.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Other Operating Costs	10,000	2,000	2,000	2,000	2,000	2,000
Totals	\$ 110,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000

Project Title: *Museum Building* **Project Number:** 4013
Project Description: *Restoration repairs to the Historic Baranov Museum Building.. The Kodiak Historical Society operates this facility through a contract with the City of Kodiak.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 2,000	\$ 1,337	\$ 663	\$ 663	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	60,000	58,976	1,024	1,024	-	-	-	-
Construction	188,000	175,743	12,257	12,257	-	-	-	-
Totals	\$ 250,000	\$ 236,056	\$ 13,944	\$ 13,944	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project should be completed in Fiscal Year 2012
Source of Funding: \$250,000 funded from Federal Grant
Operating Budget Effect: Restoration of the historic building will reduce utility costs by 2%. City does not operate facility. All operating costs would be expensed by the Kodiak Historical Society who operate the facility.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2012 through 2016

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 5,000	\$ 1,794	\$ 3,206	\$ 1,603	\$ 1,603	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	548,000	421,357	126,643	63,322	63,322	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 553,000	\$ 423,151	\$ 129,849	\$ 64,924	\$ 64,924	\$ -	\$ -	\$ -

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. No operating cost impacts.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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. The funds will be used for improved air exchange and lighting.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	50,000	8,613	41,387	41,387	-	-	-	-
Totals	\$ 50,000	\$ 8,613	\$ 41,387	\$ 41,387	\$ -	\$ -	\$ -	\$ -

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. The building is owned by the Kodiak Island Borough - the City will not have any operating cost impacts.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 14,500	\$ 8,045	\$ 6,455	\$ 6,455	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 14,500	\$ 8,045	\$ 6,455	\$ 6,455	\$ -	\$ -	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 310,000	\$ 263,745	\$ 46,255	\$ 23,128	\$ 23,128	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	25,000	22,950	2,050	1,025	1,025	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 335,000	\$ 286,695	\$ 48,305	\$ 24,152	\$ 24,152	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed w ithin five years
Source of Funding: \$315,000 transfer from the General Fund, \$20,000 transfer from the Harbor Fund
Operating Budget Effect: Remove the usage of the AS400 technology.
Increase in department users resulting in additional maintenance fees. No additions in Finance.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	15,000	3,000	3,000	3,000	3,000	3,000
Totals	\$ 15,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000

City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2012 through 2016

Project Title:	<i>E-911 Upgrade</i>	Project Number:	4029
Project Description:	<i>This project will replace the current Enhanced 9-1-1 system with a VoIP based 9-1-1 system that meets or exceeds the applicable standards of the Electronic Industries Association (EIA) and the Federal Communications Commission (FCC). This system will be totally responsive to the needs of users and capable of delivering maximum performance with high reliability.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	275,000	-	275,000	275,000	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 275,000	\$ -	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ -	\$ -

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: VoIP based 9-1-1 Systems will require regular maintenance of software and hardware. At this time we are unable to assess the operational impact because no specific vendor or manufacturer has been selected.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 100,000	\$ 3,866	\$ 96,134	\$ 96,134	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 100,000	\$ 3,866	\$ 96,134	\$ 96,134	\$ -	\$ -	\$ -	\$ -

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 2012 supplemental budget.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -

City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2012 through 2016

Project Title:	Home Land Security	Project Number:	4031
Project Description:	This project is to assist the Police Department with equipment purchases related to security.		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	4,230	2,685	1,545	1,545	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 4,230	\$ 2,685	\$ 1,545	\$ 1,545	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within one year
Source of Funding: \$4,230 from a State of Alaska Grant
Operating Budget Effect: The Police Department will purchase equipment for security purposes.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title:	Fire Department Engine Replacement	Project Number:	4032
Project Description:	This project is a result of the City Council directions to proceed with a purchase of a new Fire Engine for the Fire Department		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	400,000	-	400,000	400,000	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within one year
Source of Funding: \$400,000 from a Federal Grant
Operating Budget Effect: The Fire Department will save operating costs on purchasing a new Fire Engine with less maintenance and repair costs.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

301.320 Street Improvement Fund

	FY 2011 Budget	Completed Projects	FY 2012 Additions	FY 2012 LTD Budget
Revenues				
Interest on Investment	\$ 120,000	\$ -	\$ -	\$ 120,000
State Grants	-	-	-	-
Federal Grants	-	-	-	-
Appropriation from Fund Balance	3,808,052	2,549,720	540,000	1,798,332
Total Revenues	\$ 3,928,052	\$ 2,549,720	\$ 540,000	\$ 1,918,332
Operating Transfers In:				
100 General Fund	\$ 1,650,000	\$ 921,000	\$ 450,000	\$ 1,179,000
305 Water Capital Fund	625,400	-	-	625,400
306 Sewer Capital Fund	714,400	-	-	714,400
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	-	290,000	1,135,100
570 Sewer Utility Fund	35,000	-	515,000	550,000
Total Operating Transfer In	\$ 5,644,900	\$ 2,671,000	\$ 1,255,000	\$ 4,228,900
Total Revenues	\$ 9,572,952	\$ 5,220,720	\$ 1,795,000	\$ 6,147,232
Projects				
5003 Annual Sidewalk/Curb	\$ 640,032	\$ -	\$ -	\$ 640,032
5019 Maple Street/Aleutian Homes Phase III	4,160,200	1,750,000	1,750,000	4,160,200
5022 Mill Bay Road & Spot Patching	3,449,720	3,449,720	-	-
5024 SPCC Plan - Spill Prevention	209,000	-	-	209,000
5025 Pavement Repairs	800,000	-	-	800,000
5026 Baranof Museum Retaining Wall	293,000	-	-	293,000
Review & Update COK Construction				
5028 Specs 2000	-	-	45,000	45,000
5098 Transfer to Gen Fund (100)	21,000	21,000	-	-
Total Expense	\$ 9,572,952	\$ 5,220,720	\$ 1,795,000	\$ 6,147,232

301 Street Improvement Fund

	FY - 2011 LTD Activity	FY 2011 Balance	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget	FY-2015 Budget	FY-2016 Budget
\$	120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	1,258,332	540,000	540,000	-	-	-	-
\$	1,378,332	\$ 540,000	\$ 540,000	\$ -	\$ -	\$ -	\$ -
\$	729,000	450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -
	625,400	-	-	-	-	-	-
	714,400	-	-	-	-	-	-
	25,000	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	845,100	290,000	290,000	-	-	-	-
	35,000	515,000	515,000	-	-	-	-
\$	2,973,900	\$ 1,255,000	\$ 1,255,000	\$ -	\$ -	\$ -	\$ -
\$	4,352,232	\$ 1,795,000	\$ 1,795,000	\$ -	\$ -	\$ -	\$ -
\$	491,234	\$ 148,798	\$ 148,798	\$ -	\$ -	\$ -	\$ -
	3,786,249	373,951	93,488	224,371	56,093	-	-
	-	-	-	-	-	-	-
	144,376	64,624	64,624	-	-	-	-
	684,839	258,000	258,000	-	-	-	-
	33,868	259,132	259,132	-	-	-	-
	-	45,000	45,000	-	-	-	-
	-	-	-	-	-	-	-
\$	5,140,565	\$ 1,149,506	\$ 869,042	\$ 224,371	\$ 56,093	\$ -	\$ -

City of Kodiak
Street Improvement Fund - 301
Fiscal Years 2012 through 2016

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 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 50,000	\$ 23,984	\$ 26,016	\$ 26,016	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	50,000	36,225	13,775	13,775	-	-	-	-
Construction	540,032	431,025	109,007	109,007	-	-	-	-
Totals	\$ 640,032	\$ 491,234	\$ 148,798	\$ 148,798	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project is annual and ongoing
Source of Funding: \$315,000 transfer from the General Fund, \$180,032 Use of Fund Balance, \$120,000 Interest, \$15,000 transfer from Water Fund, and \$10,000 transfer from Sewer Fund
Operating Budget Effect: Replacement of failed and deteriorated sections of sidewalk reduces the amount of work in these sections however, the existing infrastructure requires continuous replacement in order to keep the sidewalks and curb functionally safe.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -

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 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 100,000	\$ 67,882	\$ 32,118	\$ 8,030	\$ 19,271	\$ 4,818	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	100,000	75,410	24,590	6,147	14,754	3,688	-	-
Construction	3,960,200	3,642,957	317,243	79,311	190,346	47,586	-	-
Totals	\$ 4,160,200	\$ 3,786,249	\$ 373,951	\$ 93,488	\$ 224,371	\$ 56,093	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$1,080,100 transfer from Water Fund, \$500,000 transfer from Sewer Fund, \$690,400 transfer from Sewer Capital Fund, \$685,000 transfer from General Fund, \$590,400 transfer from Water Capital Fund, \$614,300 Use of Fund Balance
Operating Budget Effect: Maintenance costs should be lower due to improved utilities. No budget impact.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Street Improvement Fund - 301
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 2,000	\$ 1,258	\$ 742	\$ 742	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	100,000	85,984	14,016	14,016	-	-	-	-
Construction	107,000	57,134	49,866	49,866	-	-	-	-
Totals	\$ 209,000	\$ 144,376	\$ 64,624	\$ 64,624	\$ -	\$ -	\$ -	\$ -

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, \$35,000 transfer from Water Capital Fund, \$24,000 transfer from Sewer Capital Fund, \$75,000 Use of Fund Balance
Operating Budget Effect: This project will meet federal spill prevention requirements and address system inadequacies.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 2,500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other Operating Costs	4,500	500	500	500	1,500	1,500
Totals	\$ 7,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000

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. Primary locations are Lower Erskine and the north end of Larch Street.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 2,000	\$ 502	\$ 1,498	\$ 1,498	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	798,000	684,337	113,663	113,663	-	-	-	-
Totals	\$ 800,000	\$ 684,839	\$ 115,161	\$ 115,161	\$ -	\$ -	\$ -	\$ -

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.
Costs are not tracked by the department. However, continued upkeep of the asphalt reduces overall replacement costs.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 2,500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other Operating Costs	5,000	1,000	1,000	1,000	1,000	1,000
Totals	\$ 7,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500

City of Kodiak
Street Improvement Fund - 301
Fiscal Years 2012 through 2016

Project Title: *Baranof Museum Retaining Wall* **Project Number:** 5026
Project Description: *This project is to repair the retaining wall in front of the Baranof Museum that fell down last winter.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 2,000	\$ 1,341	\$ 659	\$ 659	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	33,000	32,527	473	473	-	-	-	-
Construction	258,000	-	258,000	258,000	-	-	-	-
Totals	\$ 293,000	\$ 33,868	\$ 259,132	\$ 259,132	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$293,000 Use of Fund Balance
Operating Budget Effect: Replacement of the failed wall with a new wall will not effect the budget.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title: *Review and Update City of Kodiak's Construction Specs* **Project Number:** 5028
Project Description: *This project will complete the review that has been taking place since 2005. Various new methods and errors have been identified and this will update the construction specifications. The bidding document section and insurance requirements will be reviewed by the City Attorney and Insurance Broker respectively.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$15,000 transfer from Water Fund, \$15,000 transfer from Sewer Fund, \$15,000 Use of Fund Balance
Operating Budget Effect: Help offset future road maintenance due to improved road conditions. There are no budget impacts

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



302.330 Building Improvement Fund

	FY 2011 Budget	Completed Projects	FY 2012 Additions	FY 2012 LTD Budget
Revenues				
Interest on Investment	\$ 1,000	\$ -	\$ -	\$ 1,000
State Grants	-	-	-	-
Federal Grants	-	-	-	-
Appropriation from Fund Balance	-	-	-	-
Total Revenues	\$ 1,000	\$ -	\$ -	\$ 1,000
Operating Transfers In:				
100 General Fund	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
255 New Library Fund	\$ 5,424	-	-	5,424
299 Enhancement Fund	10,000	-	500,000	510,000
Total Operating Transfer In	\$ 1,015,424	\$ -	\$ 500,000	\$ 1,515,424
Total Revenues	\$ 1,016,424	\$ -	\$ 500,000	\$ 1,516,424
Projects				
6012 New Library	\$ 1,016,424	\$ -	\$ 500,000	\$ 1,516,424
Total Expense	\$ 1,016,424	\$ -	\$ 500,000	\$ 1,516,424

302 Building Improvement Fund

	FY - 2011 LTD Activity	FY 2011 Balance	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget	FY-2015 Budget	FY-2016 Budget
\$	1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1,000,000						
	5,424	-	-	-	-	-	-
\$	10,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
\$	1,015,424	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
\$	1,016,424	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
\$	7,323	\$1,009,101	\$ 504,551	\$ 504,551	\$ -	\$ -	\$ -
\$	7,323	\$1,009,101	\$ 504,551	\$ 504,551	\$ -	\$ -	\$ -

City of Kodiak
Building Improvement Fund - 302
Fiscal Years 2012 through 2016

Project Title:	New Library	Project Number:	6012
Project Description:	Non Routine - This project is for the construction of a new City owned Public Library Total project Cost is \$13, 614,219.		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 20,000	\$ 7,323	\$ 12,677	\$ 6,339	\$ 6,339	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	996,424	-	996,424	\$ 498,212	\$ 498,212	-	-	-
Totals	\$1,016,424	\$ 7,323	\$1,009,101	\$ 504,551	\$ 504,551	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will not be completed within five years

Source of Funding: \$510,000 transfer from the Enhancement Fund, \$1,000,000 transfer from General Fund, \$1,000 Interest Earnings, \$5,424 transfer from New Library Fund
An additional \$6.9 million State Grant will be awarded in FY 2012

Operating Budget Effect: This project will improve the public library and community services.
Staffing and operating expenses will increase based on size of building, however the design will minimize increases.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 60,000	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
Other Operating Costs	105,000	-	-	35,000	35,000	35,000
Totals	\$ 165,000	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 55,000



305.340 Water Improvement Fund

	FY 2011 Budget	Completed Projects	FY 2012 Additions	FY 2012 LTD Budget
Revenues				
Interest on Investments	\$ -	\$ -	\$ -	\$ -
State Grants	4,564,000	1,764,000	-	2,800,000
Federal Grants	768,000	-	-	768,000
Water Utility Sales (10%)	-	-	-	-
Appropriation from Fund Balance	1,090,140	804,000	800,000	1,086,140
Total Revenues	\$ 6,422,140	\$ 2,568,000	\$ 800,000	\$ 4,654,140
Operating Transfers In:				
301 Street Improvement Fund	\$ 358,460	\$ 280,460	\$ -	\$ 78,000
306 Sewer Capital Fund	200,000	200,000	-	-
550 Alaska Drinking Water Loan	7,185,930	1,612,000	-	5,573,930
570 Alaska Clean Water Loan	1,341,930	1,000,000	-	341,930
550 Water Utility Fund	449,000	100,000	-	349,000
570 Sewer Utility Fund	198,000	100,000	-	98,000
Total Operating Transfer In	\$ 9,733,320	\$ 3,292,460	\$ -	\$ 6,440,860
Total Revenues	\$ 16,155,460	\$ 5,860,460	\$ 800,000	\$ 11,095,000
Projects				
7020 UV Pre/Final Design Secondary Water Treatment Facility	900,000	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
7029 Monashka Pump House Feasibility Study	225,000	-	-	225,000
7030 Replace Chlorine Solution Feasibility Study	120,000	-	-	120,000
7031 Monashka Watershed Survey	-	-	250,000	250,000
7033 Pillar Creek Dam Spillway Repair Work Dam 2B & 3	-	-	550,000	550,000
7098 Transfers	35,000	35,000	-	-
Total Expense	\$ 16,155,460	\$ 5,860,460	\$ 800,000	\$ 11,095,000

305 Water Improvement Fund

FY - 2011 LTD Activity	FY-2011 Balance	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget	FY-2015 Budget	FY-2016 Budget
\$ -	\$ -					
257,569	2,542,431	1,271,216	1,271,216	-	-	-
-	768,000	384,000	384,000	-	-	-
-	-	-	-	-	-	-
286,140	800,000	800,000	-	-	-	-
\$ 543,709	\$ 4,110,431	\$ 2,455,216	\$ 1,655,216	\$ -	\$ -	\$ -
\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
5,573,930	-	-	-	-	-	-
341,930	-	-	-	-	-	-
349,000	-	-	-	-	-	-
98,000	-	-	-	-	-	-
\$ 6,440,860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 6,984,569	\$ 4,110,431	\$ 2,455,216	\$ 1,655,216	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
402,088	447,912	335,934	111,978	-	-	-
-	-	-	-	-	-	-
1,129,530	7,670,470	818,622	2,404,290	2,982,230	1,465,328	-
31,529	8,471	2,118	5,083	1,271	-	-
-	550,000	55,000	165,000	220,000	110,000	-
247,557	12,443	3,111	7,466	1,867	-	-
151,329	73,671	7,367	22,101	29,469	14,734	-
-	120,000	60,000	60,000	-	-	-
-	250,000	25,000	75,000	100,000	50,000	-
-	550,000	55,000	165,000	220,000	110,000	-
-	-	-	-	-	-	-
\$ 1,962,032	\$ 9,682,968	\$ 1,362,151	\$ 3,015,918	\$ 3,554,836	\$ 1,750,062	\$ -

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 20,000	\$ 7,451	\$ 12,549	\$ 9,411	\$ 3,137	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	830,000	394,637	435,363	326,522	108,841	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 850,000	\$ 402,088	\$ 447,912	\$ 335,934	\$ 111,978	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$2,110,000	\$ 422,481	\$1,687,519	\$ 168,752	\$ 506,256	\$ 675,008	\$ 337,504	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	382,000	38,169	343,831	85,958	206,298	51,575	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	6,308,000	668,879	5,639,121	563,912	1,691,736	2,255,648	1,127,824	-
Totals	\$8,800,000	\$ 1,129,530	\$7,670,470	\$ 818,622	\$ 2,404,290	\$2,982,230	\$ 1,465,328	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$2,800,000 State Grant, \$768,000 Federal Grant, \$5,232,000 Alaska Drinking Water Loan
Operating Budget Effect: Future water treatment costs will be increased due to the new UV treatment.
Operating Budget Effect: The estimated annual operation and maintenance cost increase is \$205,00.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 21,000	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Other Operating Costs	842,000	42,000	200,000	200,000	200,000	200,000
Totals	\$ 863,000	\$ 43,000	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2012 through 2016

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 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 40,000	\$ 31,529	\$ 8,471	\$ 2,118	\$ 5,083	\$ 1,271	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 40,000	\$ 31,529	\$ 8,471	\$ 2,118	\$ 5,083	\$ 1,271	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Other Operating Costs	-	-	-	-	-	-
Totals	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

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 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 2,800	\$ 2,735	\$ 65	\$ 16	\$ 39	\$ 10	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	257,200	244,822	12,378	3,095	7,427	1,857	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 260,000	\$ 247,557	\$ 12,443	\$ 3,111	\$ 7,466	\$ 1,867	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$78,000 transfer from Street Capital Fund, \$78,000 transfer from Sewer Fund, \$104,000 Transfer from Water Fund.
Operating Budget Effect: Reduce maintenance for deteriorated sewer and water services as well as reduce street maintenance by replacing deteriorated asphalt.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2012 through 2016

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 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 225,000	\$ 151,329	\$ 73,671	\$ 7,367	\$ 22,101	\$ 29,469	\$ 14,734	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 225,000	\$ 151,329	\$ 73,671	\$ 7,367	\$ 22,101	\$ 29,469	\$ 14,734	\$ -

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. Once completion of upgrade of the facility the department expects a reduction in annual maintenance costs and utility expenses.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ -	\$ -

Project Title: *Replace Chlorine Solution Storage Tank at Wast Water Treatment Plan* **Project Number:** 7030
Project Description:

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	120,000	-	120,000	60,000	60,000	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 120,000	\$ -	\$ 120,000	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$120,000 Use of Fund Balance
Operating Budget Effect: The existing tank is in need of repalcing do to internal deterioration. The long term effect is a reducion in maintenance costs for upkeep of the existing storage tank.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2012 through 2016

Project Title:	Monashka Watershed Survey	Project Number:	7031
Project Description:	This project will survey the watershed to define perimeter boundaries for the purpose of land ownership transfer from the Kodiak Island Borough to the City of Kodiak.		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 250,000	\$ -	\$ 250,000	\$ 25,000	\$ 75,000	\$ 100,000	\$ 50,000	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 250,000	\$ -	\$ 250,000	\$ 25,000	\$ 75,000	\$ 100,000	\$ 50,000	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$250,000 Use of Fund Balance
Operating Budget Effect: This survey is required in order for the Kodiak Island Borough to transfer their land within the Monashka Watershed to the City of Kodiak. The project will not effect future budgets.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title:	Pillar Creek Dam Spillway Repair Work Dam 2B & 3	Project Number:	7033
Project Description:	This project will engineer the repair of the eroded bank behind the spillway of Dam 2B. It will also evaluate and repair the spillway for Dam 3 of the Pillar Creek Dam complex.		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 10,000	\$ -	\$ 10,000	\$ 1,000	\$ 3,000	\$ 4,000	\$ 2,000	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	10,000	-	10,000	1,000	3,000	4,000	2,000	-
Construction	530,000	-	530,000	53,000	159,000	212,000	106,000	-
Totals	\$ 550,000	\$ -	\$ 550,000	\$ 55,000	\$ 165,000	\$ 220,000	\$ 110,000	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$550,000 Use of Fund Balance
Operating Budget Effect: The repair project will have minimal impact on the long term budget.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

306.350 Sewer Improvement Fund

	FY -2011 Budget	Completed Projects	FY 2012 Additions	FY - 2012 LTD Budget
Revenues				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	-	-	-	-
Sewer Utility Sales (10%)	26,000	-	-	26,000
Appropriation from Fund Balance	644,000	74,000	1,310,000	1,880,000
Total Revenues	\$ 670,000	\$ 74,000	\$ 1,310,000	\$ 1,906,000
Operating Transfers In:				
301 Street Improvement Fund	\$ 15,000	\$ -	\$ -	\$ 15,000
305 Water improvement Fund	-	-	-	-
550 Water Utility Fund	-	-	-	-
570 Sewer Utility Fund	-	-	-	-
Total Operating Transfer In	\$ 15,000	\$ -	\$ -	\$ 15,000
Total Revenues	\$ 685,000	\$ 74,000	\$ 1,310,000	\$ 1,921,000
Projects				
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
7513 Inflow & Infiltration Repair Materials	15,000	-	10,000	25,000
7514 Rehabilitate Press Pump Station	-	-	400,000	400,000
7516 Replace Lift Station #1 NAPA & #2 Elks Lodge	-	-	900,000	900,000
7598 Transfers	24,000	24,000	-	-
Total Expense	\$ 685,000	\$ 74,000	\$ 1,310,000	\$ 1,921,000

306 Sewer Improvement Fund

	FY - 2011 LTD Activity	FY-2011 Balance	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget	FY-2015 Budget	FY-2016 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	26,000	-	-	-	-	-	-
	570,000	1,310,000	1,310,000	-	-	-	-
\$	596,000	\$ 1,310,000	\$ 1,310,000	\$ -	\$ -	\$ -	\$ -
\$	15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
\$	611,000	\$ 1,310,000	\$ 1,325,000	\$ -	\$ -	\$ -	\$ -
	1,079	24,921	19,936	4,984	-	-	-
	3,855	146,145	117,039	29,106	-	-	-
	268,727	1,273	1,273	-	-	-	-
	-	-	-	-	-	-	-
	-	150,000	120,000	30,000	-	-	-
	2,813	22,187	14,750	7,437	-	-	-
	-	400,000	400,000	-	-	-	-
	-	900,000	779,000	121,000	-	-	-
	-	-	-	-	-	-	-
\$	276,474	\$ 1,644,526	\$ 1,451,999	\$192,527	\$ -	\$ -	\$ -

City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	26,000	1,079	24,921	19,936	4,984	-	-	-
Totals	\$ 26,000	\$ 1,079	\$ 24,921	\$ 19,936	\$ 4,984	\$ -	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	5,000	1,000	1,000	1,000	1,000	1,000
Totals	\$ 5,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 1,000	\$ 383	\$ 617	\$ 617	-	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	149,000	3,473	145,528	116,422	29,106	-	-	-
Totals	\$ 150,000	\$ 3,855	\$ 146,145	\$ 117,039	\$ 29,106	\$ -	\$ -	\$ -

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. This project will be combined with project 7516 (Replace Lift Stations) to replace the Lift Stations. The design and bid for both stations will be together. Fiscal year 2012 estimated design costs will be \$100,000.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2012 through 2016

Project Title:	<i>Sludge Study</i>	Project Number:	7510
Project Description:	<i>Study to determine the best way to process and dispose of sludge.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 260,000	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	10,000	8,727	1,273	1,273	-	-	-	-
Totals	\$ 270,000	\$ 268,727	\$ 1,273	\$ 1,273	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$270,000 Use of Fund Balance
Operating Budget Effect: Once the outcome of this project is determined it will identify long term budget impacts.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	150,000	-	150,000	120,000	30,000	-	-	-
Totals	\$ 150,000	\$ -	\$ 150,000	\$ 120,000	\$ 30,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$150,000 Use of Fund Balance
Operating Budget Effect: There will be a reduction in energy used for the aeration basin blower system. We will not know the budget impact until final improvement plans are determined.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2012 through 2016

Project Title: *Inflow & Infiltration Materials* **Project Number:** 7513
Project Description: *This project will purchase repair materials for the Inflow & Infiltration repair material such as chemical grout, rapid seal for grade ring, barrels and external joint wrap.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 15,000	\$ -	\$ 15,000	\$ 9,000	\$ 6,000	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	10,000	2,813	7,187	5,750	1,437	-	-	-
Totals	\$ 25,000	\$ 2,813	\$ 22,187	\$ 14,750	\$ 7,437	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$15,000 transfer from Street Improvement Fund, \$10,000 Use of Fund Balance
Operating Budget Effect: This ongoing project will continue working to reduce sources of inflow and infiltration. The budget impact has a cost to correct and some minor savings as we reduce unwanted flow s.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	25,000	5,000	5,000	5,000	5,000	5,000
Totals	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

Project Title: *Replace Press Pump Station* **Project Number:** 7514
Project Description: *This project will replace the Pump Station that returns the wastewater from the belt press operation and from the thickener. The Station has deteriorated from corrosion. The concrete wet well maybe able to be relined and internal pumps and plumbing replaced or the wet well relined and an above ground pump station installed.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	50,000	-	50,000	50,000	-	-	-	-
Construction	345,000	-	345,000	345,000	-	-	-	-
Totals	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$400,000 Use of Fund Balance
Operating Budget Effect: Will extend usage of system. This lift station has significant corrosion problems that are requiring equipment replacement. Depending on whether we can rehabilitate or replacement is required will determined the cost and future budget impacts.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2012 through 2016

Project Title:	Replace Lift Station #1 NAPA & #2 Elks Lodge	Project Number: 7516
Project Description:	Lift Station #2 by the Elks Lodge was installed in 1964. The dry well which houses all the pumps and controls is roughly 30 feet deep and so is under tidal influence daily. Lift Station #1 was indentified for replacement several years ago. The projects have been combined to save on engineering costs. Both stations are critical components of the wastewater collection system with Station #2 supporting the entire downtown area.	

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 5,000	\$ -	\$ 5,000	\$ 3,000	\$ 2,000	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	300,000	-	300,000	300,000	-	-	-	-
Construction	595,000	-	595,000	476,000	119,000	-	-	-
Totals	\$ 900,000	\$ -	\$ 900,000	\$ 779,000	\$ 121,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$900,000 Use of Fund Balance
Operating Budget Effect: Will extend usage of system

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

307.360 Cargo Development Fund

	FY 2011 Budget	Completed Projects	FY - 2012 Additions	FY - 2012 LTD Budget
Revenues				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	950,000	-	-	950,000
Appropriation from Fund Balance	765,700	400,000	332,000	697,700
Total Revenues	\$ 1,715,700	\$ 400,000	\$ 332,000	\$ 1,647,700
Operating Transfers In:				
100 General Fund	\$ -	\$ -	\$ -	\$ -
500 Cargo Fund	-	-	-	-
510 Harbor Fund	-	-	-	-
Total Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,715,700	\$ 400,000	\$ 332,000	\$ 1,647,700
Projects				
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 Pedestrian Improvements Between Downtown Kodiak	700,000	-	-	700,000
8017 Inspection Pier II & Inner Harbor Docks	85,700	-	-	85,700
8018 Security Improvements	30,000	-	20,000	50,000
8019 Oscar's Dock Electric	-	-	150,000	150,000
8020 Decking for Dock I	-	-	100,000	100,000
8021 Zinc Replacement	-	-	50,000	50,000
8022 Data Station - Weather/Ocean Observation	-	-	12,000	12,000
Total Expense	\$ 1,715,700	\$ 400,000	\$ 332,000	\$ 1,647,700

307 Cargo Development Fund

	FY - 2011 LTD Activity	FY-2011 Balance	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget	FY-2015 Budget	FY-2016 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	950,000	-	-	-	-	-	-
	365,700	332,000	332,000	-	-	-	-
\$	1,315,700	\$ 332,000	\$ 332,000	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	1,315,700	\$ 332,000	\$ 332,000	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	60,018	189,982	189,982	-	-	-	-
	-	-	-	-	-	-	-
	3,613	36,387	36,387	-	-	-	-
	289,297	410,703	136,901	136,901	136,901	-	-
	64,241	21,459	14,163	7,296	-	-	-
	-	50,000	50,000	-	-	-	-
	-	150,000	150,000	-	-	-	-
	-	100,000	100,000	-	-	-	-
	-	50,000	50,000	-	-	-	-
	-	12,000	12,000	-	-	-	-
\$	357,151	\$ 830,549	\$ 549,451	\$ 144,197	\$ 136,901	\$ -	\$ -

City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ 1,000	\$ 301	\$ 699	\$ 699	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	249,000	59,717	189,283	189,283	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 250,000	\$ 60,018	\$ 189,982	\$ 189,982	\$ -	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ 500	\$ 108	\$ 392	\$ 392	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	39,500	3,505	35,995	35,995	-	-	-	-
Totals	\$ 40,000	\$ 3,613	\$ 36,387	\$ 36,387	\$ -	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ 1,000	\$ 450	\$ 550	\$ 183	\$ 183	\$ 183	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	320,000	288,847	31,153	10,384	10,384	10,384	-	-
Construction	379,000	-	379,000	126,333	126,333	126,333	-	-
Totals	\$ 700,000	\$ 289,297	\$ 410,703	\$ 136,901	\$ 136,901	\$ 136,901	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title:	<i>Inspection Pier II and Inner Harbor Docks</i>	Project Number: 8017
Project Description:	<i>Required inspections for Pier II and Inner Harbor Docks</i>	

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ 85,700	\$ 64,241	\$ 21,459	\$ 14,163	\$ 7,296	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 85,700	\$ 64,241	\$ 21,459	\$ 14,163	\$ 7,296	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2012 through 2016

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 Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	50,000	-	50,000	50,000	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within one year
Source of Funding: \$50,000 Use of Fund Balance
Operating Budget Effect: Should reduce costs related to security issues

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title:	Oscar's Dock Electric	Project Number:	8019
Project Description:	The Electric System on Oscar's Dock is over 30 years old, rusty and falling apart. The system will be replaced with this project for 110/20 50-100 amp service.		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	150,000	-	150,000	150,000	-	-	-	-
Totals	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within one year
Source of Funding: \$150,000 Use of Fund Balance
Operating Budget Effect: Should have no effect on costs.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2012 through 2016**

Project Title: *Decking for Dock 1* **Project Number:** 8020
Project Description: *This project will replace decking on Dock 1*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	95,000	-	95,000	95,000	-	-	-	-
Totals	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within one year
Source of Funding: \$100,000 Use of Fund Balance
Operating Budget Effect: Should reduce costs related to security issues

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title: *Zinc Replacement* **Project Number:** 8021
Project Description: *Replace old zinc anodes to Dock 1, Oscar's Dock and CTF.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	48,000	-	48,000	48,000	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within one year
Source of Funding: \$50,000 Use of Fund Balance
Operating Budget Effect: Should have no effect on costs.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2012 through 2016

Project Title:	Data Station - Weather/Ocean observation	Project Number:	8022
Project Description:	Weather and Ocean Observation Station on Gull Island		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within one year
Source of Funding: \$12,000 Use of Fund Balance
Operating Budget Effect: Should reduce costs related to security issues

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



308.370 Harbor and Port Improvement Fund

	FY 2011 Budget	Completed Projects	FY 2012 Additions	FY 2012 LTD Budget
Revenues				
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	2,803,000	(500,000)	515,000
Total Revenues	\$ 10,118,000	\$ 9,103,000	\$ (500,000)	\$ 515,000
Operating Transfers In:				
100 General Fund	\$ 1,980,000	\$ 1,700,000	\$ 500,000	\$ 780,000
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	-	-
Total Operating Transfer In	\$ 9,910,000	\$ 9,630,000	\$ 500,000	\$ 780,000
Total Revenues	\$ 20,028,000	\$ 18,733,000	\$ -	\$ 1,295,000
Projects				
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
Total Expense	\$ 20,028,000	\$ 18,733,000	\$ -	\$ 1,295,000

308 Harbor and Port Improvement Fund

	FY - 2011 LTD Activity	FY-2011 Balance	FY-2012 Budget	FY-2013 Budget	FY-2014 Budget	FY-2015 Budget	FY-2016 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	1,015,000	(500,000)	(500,000)	-	-	-	-
\$	1,015,000	\$ (500,000)	\$ (500,000)	\$ -	\$ -	\$ -	\$ -
	780,000	500,000	\$ 500,000				
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	780,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
\$	1,795,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	10,000	10,000	-	-	-	-
	14,863	135,137	67,568	67,568	-	-	-
	53	199,947	99,974	99,974	-	-	-
	9,791	10,209	5,105	5,105	-	-	-
	389,400	355,600	177,800	177,800	-	-	-
	-	25,000	12,500	12,500	-	-	-
	-	-	-	-	-	-	-
	9,435	35,565	35,565	-	-	-	-
	3,765	96,235	48,117	48,117	-	-	-
\$	427,308	\$ 867,692	\$ 456,629	\$ 411,064	\$ -	\$ -	\$ -

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	10,000	-	10,000	10,000	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ 2,000	\$ 1,062	\$ 938	\$ 469	\$ 469	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	148,000	13,801	134,199	67,099	67,099	-	-	-
Totals	\$ 150,000	\$ 14,863	\$ 135,137	\$ 67,568	\$ 67,568	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ 2,000	\$ 53	\$ 1,947	\$ 974	\$ 974	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	\$ -	-	-	-
Construction	198,000	-	198,000	99,000	\$ 99,000	-	-	-
Totals	\$ 200,000	\$ 53	\$ 199,947	\$ 99,974	\$ 99,974	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	20,000	9,791	10,209	5,105	5,105	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 20,000	\$ 9,791	\$ 10,209	\$ 5,105	\$ 5,105	\$ -	\$ -	\$ -

Cost Beyond 5-years: 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.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ 2,000	\$ 1,998	\$ 2	\$ 1	\$ 1	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	743,000	387,403	355,597	177,799	177,799	-	-	-
Totals	\$ 745,000	\$ 389,400	\$ 355,600	\$ 177,800	\$ 177,800	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	25,000	-	25,000	12,500	12,500	-	-	-
Totals	\$ 25,000	\$ -	\$ 25,000	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -

Cost Beyond 5-years: 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.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	45,000	9,435	35,565	35,565	-	-	-	-
Totals	\$ 45,000	\$ 9,435	\$ 35,565	\$ 35,565	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within one year
Source of Funding: \$45,000 Use of Fund Balance
Operating Budget Effect: Should not effect future costs.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY FY 2012	FY FY 2013	FY FY 2014	FY FY 2015	FY FY 2016
Professional Services	\$ 100,000	\$ 3,765	\$ 96,235	\$ 48,117	\$ 48,117	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 100,000	\$ 3,765	\$ 96,235	\$ 48,117	\$ 48,117	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

309.380 Parks & Recreation Improvement Fund

	FY 2011 Budget	Completed Projects	FY 2012 Additions	FY 2012 LTD Budget
Revenues				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	100,000	-	-	100,000
Appropriation from Fund Balance	346,629	-	24,000	370,629
Total Revenues	\$ 446,629	\$ -	\$ 24,000	\$ 470,629
Operating Transfers In:				
100 General Fund	201,465	-	50,000	251,465
Total Operating Transfer In	\$ 201,465	\$ -	\$ 50,000	\$ 251,465
Total Revenues	\$ 648,094	\$ -	\$ 74,000	\$ 722,094
Projects				
9001 Baranof Track & Field Engineering	\$ 350,000	\$ -	\$ -	\$ 350,000
9004 Playground Improvements -Larch & Spruce Streets	55,000	-	18,000	73,000
9007 Storage Building - Baranof Park	75,000	-	40,000	115,000
9012 Baranof Baseball Field Improvements	48,094	-	-	48,094
9013 Major Park Maintenance	70,000	-	16,000	86,000
9014 Building Improvement (Weatherization)	50,000	-	-	50,000
Total Expense	\$ 648,094	\$ -	\$ 74,000	\$ 722,094

309 Parks & Recreation Improvement Fund

	FY 2011 LTD Activity	FY 2011 Balance	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	100,000	-	-	-	-	-	-
	354,723	15,906	15,906	-	-	-	-
\$	454,723	\$ 15,906	\$ 15,906	\$ -	\$ -	\$ -	\$ -
\$	201,465	50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
\$	201,465	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
\$	656,188	\$ 65,906	\$ 65,906	\$ -	\$ -	\$ -	\$ -
\$	149,186	\$ 200,814	\$ 100,407	\$ 50,203	\$ 50,203	\$ -	\$ -
	32,123	40,877	10,219	10,219	10,219	10,219	-
	41,036	73,964	36,982	36,982	-	-	-
	42,062	6,032	3,016	3,016	-	-	-
	65,938	20,062	4,012	4,012	4,012	4,012	4,012
	12,120	37,880	37,880	-	-	-	-
\$	342,465	\$ 379,629	\$ 192,517	\$ 104,433	\$ 64,435	\$ 14,232	\$ 4,012

City of Kodiak
Parks and Recreation Improvement Fund - 309
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	210,000	9,720	200,280	100,140	50,070	50,070	-	-
Engineering/Inspection	140,000	139,466	534	267	133	133	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 350,000	\$ 149,186	\$ 200,814	\$ 100,407	\$ 50,203	\$ 50,203	\$ -	\$ -

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
 Additional funding will come from the State \$2,000,000.
Operating Budget Effect: Provides a much more usable field, estimated to take the place of six soil-based fields.
 The replacement cost of the synthetic turf is approximate \$800,000 and if the turf will last 15 years.

Operating Impact

	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	15,000	-	-	5,000	5,000	5,000
Totals	\$ 15,000	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	73,000	32,123	40,877	10,219	10,219	10,219	10,219	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 73,000	\$ 32,123	\$ 40,877	\$ 10,219	\$ 10,219	\$ 10,219	\$ 10,219	\$ -

Cost Beyond 5-years: Project will be completed within one year
Source of Funding: \$23,371 transfer from the General Fund, \$49,629 Use of Fund Balance
Operating Budget Effect: Should extend life of facilities. No budget impacts.

Operating Impact

	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Parks and Recreation Improvement Fund - 309
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	115,000	41,036	73,964	36,982	36,982	-	-	-
Totals	\$ 115,000	\$ 41,036	\$ 73,964	\$ 36,982	\$ 36,982	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within two years
Source of Funding: \$80,000 transfer from the General Fund, \$35,000 Use of Fund Balance
Operating Budget Effect: Reduce operating costs and extend life of equipment. No operating budget impacts.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	48,094	42,062	6,032	3,016	3,016	-	-	-
Totals	\$ 48,094	\$ 42,062	\$ 6,032	\$ 3,016	\$ 3,016	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within two years
Source of Funding: \$48,094 transfer from the General Fund
Operating Budget Effect: Improves the quality of the field and hopefully averts the need of hiring an architect and building a new field. No operating budget impacts.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Parks and Recreation Improvement Fund - 309
Fiscal Years 2012 through 2016

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	86,000	65,938	20,062	4,012	4,012	4,012	4,012	4,012
Totals	\$ 86,000	\$ 65,938	\$ 20,062	\$ 4,012	\$ 4,012	\$ 4,012	\$ 4,012	\$ 4,012

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$86,000 Use of Fund Balance
Operating Budget Effect: Reduce expenses by providing funds for capital projects performed in-house, that would otherwise have to be contracted out. No budget impacts.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	50,000	12,120	37,880	37,880	-	-	-	-
Totals	\$ 50,000	\$ 12,120	\$ 37,880	\$ 37,880	\$ -	\$ -	\$ -	\$ -

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. No budget impacts.

Operating Impact	Estimated Total Cost	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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:

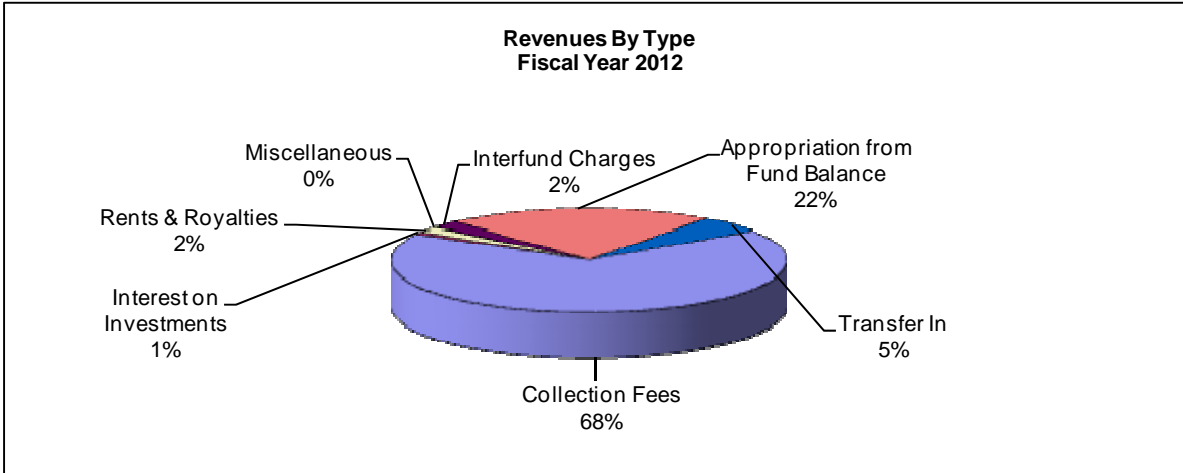
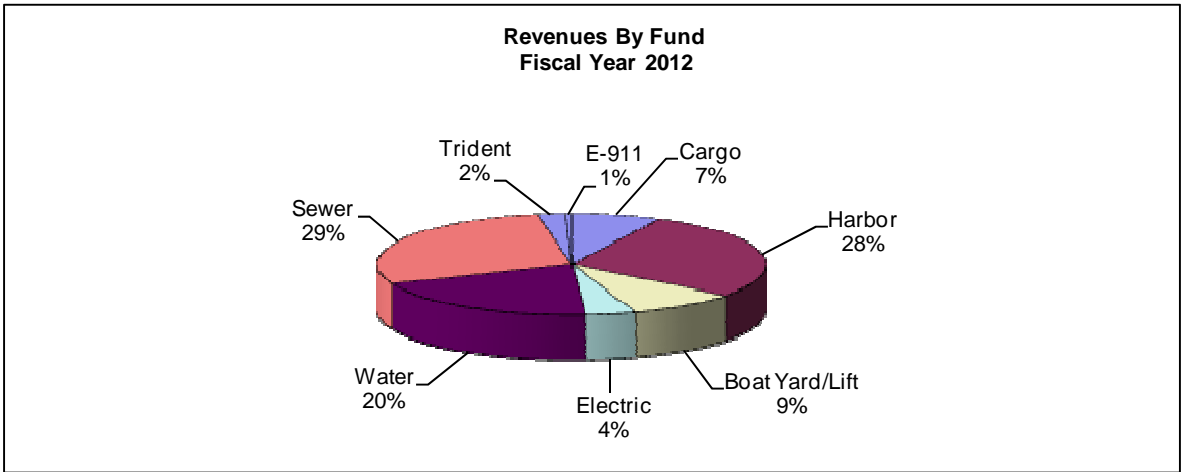
- **Cargo Terminal Fund**
This fund accounts for all activity of the City owned and operated cargo terminal, which includes a warehouse and piers.
- **Boat Harbor Fund**
This fund accounts for all activity for the Port of Kodiak, which is City owned and operated and includes two harbors.
- **BoatYard/ 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

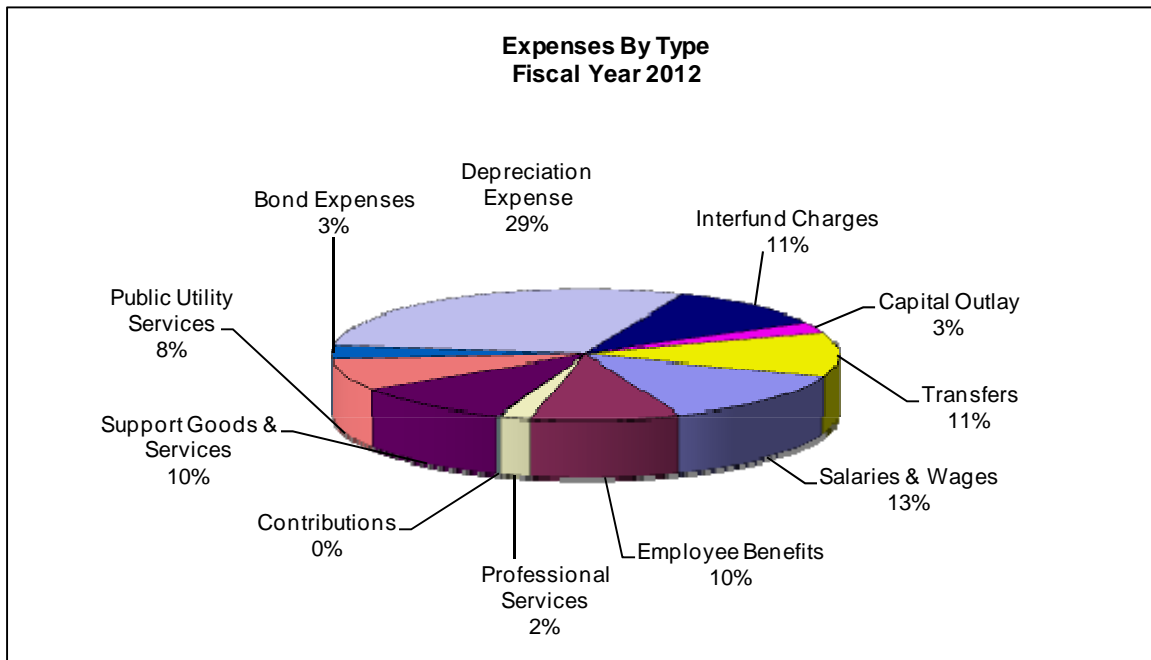
Summary of Revenues and Expenses

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
REVENUES					
Collection Fees	\$ 8,949,321	\$ 9,801,180	\$ 9,908,250	\$ 10,779,079	\$ 10,132,890
Interest on Investments	218,131	53,945	125,000	70,283	115,000
Rents & Royalties	227,091	243,964	258,000	280,051	258,000
Miscellaneous	48,864	55,213	49,000	74,549	29,300
Interfund Charges	271,148	182,731	382,638	367,852	341,698
TOTAL REVENUES	\$ 9,714,554	\$ 10,337,031	\$ 10,722,888	\$ 11,571,814	\$ 10,876,888
EXPENSES					
Salaries & Wages	\$ 1,622,655	\$ 1,705,111	\$ 1,957,420	\$ 1,785,184	\$ 2,004,710
Employee Benefits	1,087,038	1,054,687	1,234,670	1,220,421	1,423,430
Professional Services	316,062	428,634	263,500	211,325	306,500
Contributions	31,309	21,672	35,000	21,711	20,000
Support Goods & Services	1,309,952	1,343,409	1,650,745	1,380,922	1,542,927
Public Utility Services	730,569	648,108	1,116,550	1,037,043	1,158,300
Bond Expenses	51,303	337,110	490,800	375,805	481,570
Depreciation Expense	3,341,719	3,584,498	4,413,190	4,346,837	4,417,590
Administrative Services	1,232,851	1,299,390	1,369,360	1,499,537	1,595,006
Capital Outlay	28,913	76,501	493,800	29,273	416,300
TOTAL EXPENSES	\$ 9,752,371	\$ 10,499,120	\$ 13,025,035	\$ 11,908,059	\$ 13,366,333
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 302,044	\$ 290,800	\$ 710,487	\$ 957,330	\$ 800,000
Transfer Out	(3,434,100)	(2,277,391)	(1,256,127)	(4,546,100)	(1,605,000)
Net other Financing Sources (Uses)	\$ (3,132,056)	\$ (1,986,591)	\$ (545,640)	\$ (3,588,770)	\$ (805,000)
Net Change in Fund	\$ (3,169,873)	\$ (2,148,679)	\$ (2,847,787)	\$ (3,925,014)	\$ (3,294,445)

	FY 2012 Cargo	FY 2012 Harbor	FY 2012 Boat Yard	FY 2012 Electric	FY 2012 Water	FY 2012 Sewer	FY 2012 Trident	FY 2012 E-911	FY 2012 Total
REVENUES									
Collection Fees	\$ 1,030,000	\$ 2,102,000	\$ 530,500	\$ 646,000	\$ 2,616,100	\$ 3,131,000	\$ 11,000	\$ 66,290	\$ 10,132,890
Interest on Investments	7,000	30,000	5,000	1,000	30,000	40,000	1,000	1,000	\$ 115,000
Rents & Royalties	212,000	15,500	-	-	-	-	30,500	-	\$ 258,000
Miscellaneous	-	7,300	2,000	-	20,000	-	-	-	\$ 29,300
Interfund Charges	12,020	249,128	7,430	-	28,820	44,030	-	270	\$ 341,698
Appropriation from Fund Bal	(152,088)	1,830,356	7,812	(16,087)	242,301	1,069,680	306,311	6,160	\$ 3,294,445
Transfers from Other Funds	-	-	800,000	-	-	-	-	-	\$ 800,000
TOTAL REVENUES	\$ 1,108,932	\$ 4,234,284	\$ 1,352,742	\$ 630,913	\$ 2,937,221	\$ 4,284,710	\$ 348,811	\$ 73,720	\$ 14,971,333



	FY 2012 Cargo	FY 2012 Harbor	FY 2012 Boat Yard	FY 2012 Electric	FY 2012 Water	FY 2012 Sewer	FY 2012 Trident	FY 2012 E-911	FY 2012 Total
EXPENSES									
Salaries & Wages	\$ 184,680	\$ 701,400	\$ 114,610	\$ -	\$ 379,820	\$ 620,810	\$ -	\$ 3,390	\$ 2,004,710
Employee Benefits	121,950	463,240	85,800	-	260,110	489,980	-	2,350	1,423,430
Professional Services	14,500	73,000	55,000	2,000	67,000	65,000	5,000	25,000	306,500
Contributions	-	20,000	-	-	-	-	-	-	20,000
Support Goods & Services	129,100	232,000	96,500	516,500	237,549	278,298	10,000	42,980	1,542,927
Public Utility Services	25,000	136,000	44,250	-	453,250	490,000	9,800	-	1,158,300
Bond Expenses	-	93,100	240,000	-	122,070	26,400	-	-	481,570
Depreciation Expense	444,490	1,382,500	530,000	12,000	550,000	1,217,800	280,800	-	4,417,590
Administrative Charges	189,212	171,744	176,582	95,413	429,422	489,422	43,211	-	1,595,006
Capital Outlay	-	161,300	10,000	5,000	148,000	92,000	-	-	416,300
Transfers	-	800,000	-	-	290,000	515,000	-	-	1,605,000
TOTAL EXPENSES	\$ 1,108,932	\$ 4,234,284	\$ 1,352,742	\$ 630,913	\$ 2,937,221	\$ 4,284,710	\$ 348,811	\$ 73,720	\$ 14,971,333



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. Canneries are the biggest user of water and sewer services in the City of Kodiak. Therefore, fishing projections are used to determine the water and sewer usage for the fiscal year. 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.

A rate study is in progress to evaluate the Water and Sewer rates and will be presented to the City Council in late summer with an implementation date of October 2011. No rate increases have been projected in the Harbor Funds; however a rate study will be started in fiscal year 2012. Rate studies are used to evaluate the current and future revenue needs in order to stay compliant with all State and Federal regulations related to water, sewer and harbor facilities. Rates are also reviewed to allow for a revenue stream to complete need capital projects.

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

	Bonds Payable 7/1/2011	Fy 2012 Requirments		Bonds Payable 7/1/2012
		Additions	Reductions	
M & P Floats - Series 2007 Five	\$ 1,940,000	\$ -	\$ 35,000	\$ 1,905,000
Total Revenue Bonds	\$ 1,940,000	\$ -	\$ 35,000	\$ 1,905,000

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

Fiscal Year	Interest Rate	Principal	Interest	Total
2009			\$ 241,293	\$ 241,293
2010-2019	6.00%	675,000	1,756,850	\$ 2,431,850
2020	4.00%	90,000	152,030	\$ 242,030
2021	4.13%	95,000	148,271	\$ 243,271
2022	4.25%	100,000	144,186	\$ 244,186
2023	4.30%	105,000	139,804	\$ 244,804
2024	4.40%	110,000	135,126	\$ 245,126
2025-2027	4.50%	360,000	374,269	\$ 734,269
2028-2030	4.63%	465,000	320,497	\$ 785,497
2031-2038	4.75%	2,000,000	403,988	\$ 2,403,988
		\$ 4,000,000	\$ 3,816,313	\$ 7,816,313

	Bonds Payable 7/1/2011	Fy 2012 Requirments		Bonds Payable 7/1/2012
		Additions	Reductions	
Boat Yard/Lift - Series 2007 Five	\$ 3,885,000	\$ -	\$ 55,000	\$ 3,830,000
Total Revenue Bonds	\$ 3,885,000	\$ -	\$ 55,000	\$ 3,830,000

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.

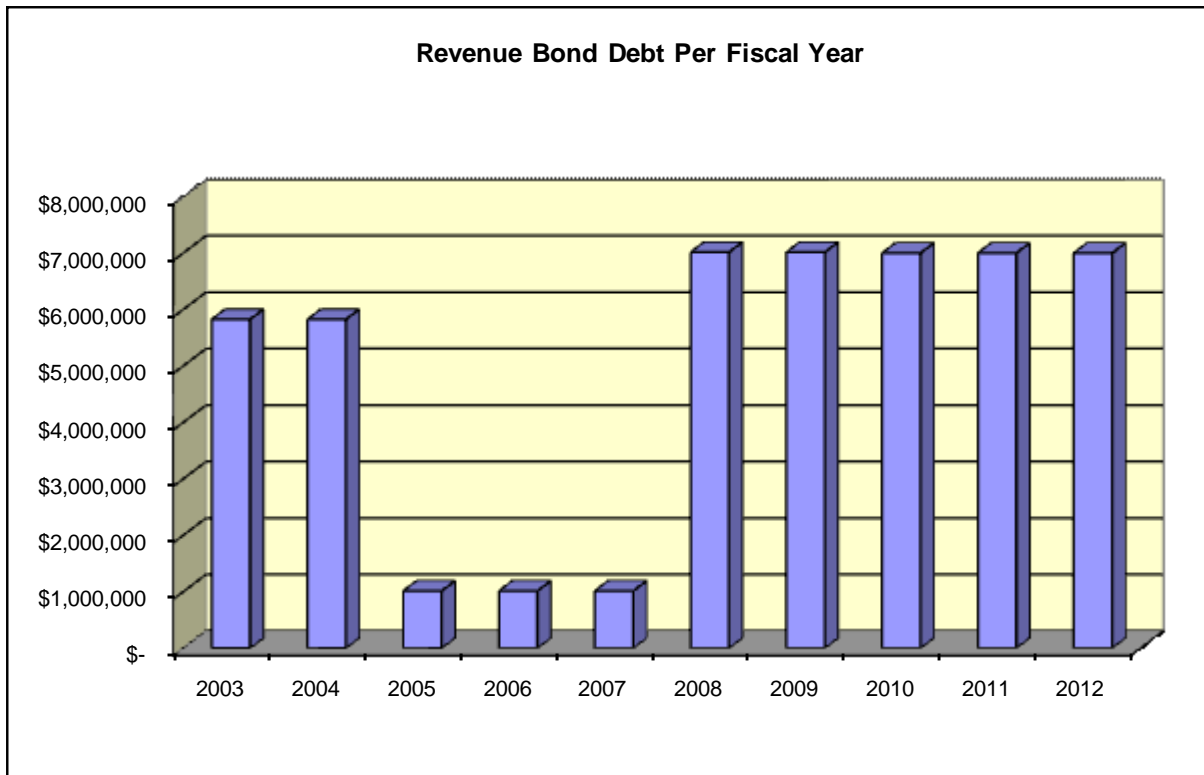
The 2009 Series One bonds were offered when, as and if issued subject to the approving legal opinion of Wohlforth, Johnson, & Brecht, Cartledge & Brooking, P.C. of Anchorage, Alaska, Bond Counsel, and certain other conditions.

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

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

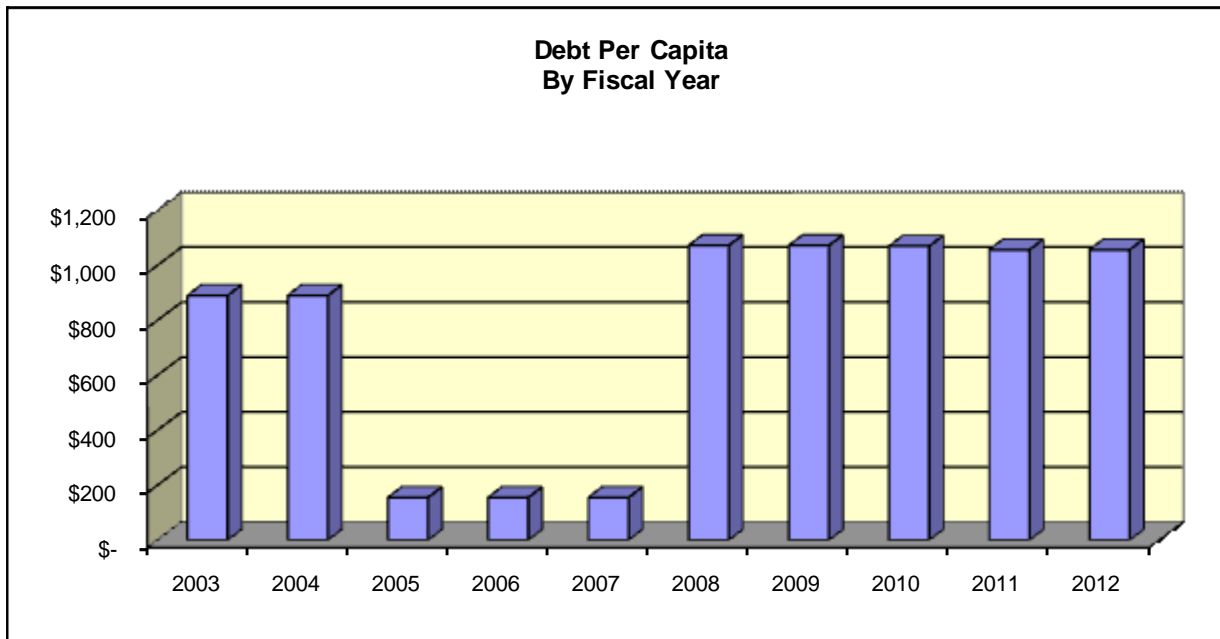
Fiscal Year	Interest Rate	Principal	Interest	Total
2009			\$ 5,901	\$ 5,901
2010-2012	3.00%	50,000	157,238	\$ 207,238
2013-2015	4.00%	60,000	151,238	\$ 211,238
2016-2023	5.00%	200,000	356,700	\$ 556,700
2024-2025	5.20%	60,000	75,275	\$ 135,275
2026	5.38%	35,000	35,122	\$ 70,122
2072-2029	5.50%	115,000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

	Bonds Payable	Fy 2012 Requirments		Bonds Payable
	<u>7/1/2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>7/1/2012</u>
Boat Yard/Lift - Series 2009 One	\$ 970,000	\$ -	\$ 20,000	\$ 950,000
Total Revenue Bonds	\$ 970,000	\$ -	\$ 20,000	\$ 950,000



At the end of fiscal year 2011 the City had three revenue bonds in the amount of \$7,000,000.

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



CARGO TERMINAL FUND

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
REVENUES					
Collection Fees	\$ 1,096,062	\$ 1,042,765	\$ 1,060,000	\$ 1,016,198	\$ 1,030,000
Interest on Investments	45,589	10,204	7,000	16,896	7,000
Rents & Royalties	193,474	208,529	212,000	241,368	212,000
Miscellaneous	-	-	20,000	23,725	-
Interfund Charges	18,508	7,718	11,730	11,620	12,020
TOTAL REVENUES	\$ 1,353,633	\$ 1,269,215	\$ 1,310,730	\$ 1,309,808	\$ 1,261,020

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
EXPENSES					
Salaries & Wages	\$ 137,346	\$ 207,260	\$ 162,280	\$ 139,876	\$ 184,680
Employee Benefits	100,113	152,174	112,520	102,389	121,950
Professional Services	-	1,130	5,000	5,356	14,500
Contributions	-	-	-	-	-
Support Goods & Services	86,284	92,192	120,845	92,717	129,100
Public Utility Services	17,914	16,522	25,000	18,488	25,000
Bond Expenses	3,771	8,725	-	8,860	-
Depreciation Expense	446,966	445,696	444,490	444,427	444,490
Administrative Charges	225,740	234,180	166,982	166,982	189,212
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 1,018,134	\$ 1,157,879	\$ 1,037,117	\$ 979,095	\$ 1,108,932

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 29,531	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ 29,531	\$ -	\$ -	\$ -	\$ -
 Net Change in Fund	 \$ 365,030	 \$ 111,336	 \$ 273,613	 \$ 330,713	 \$ 152,088

CARGO TERMINAL FUND

CARGO TERMINAL FUND REVENUE

REVENUES

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Intergovernmental					
PERS	\$ 18,508	\$ 7,718	\$ 11,730	\$ 11,620	\$ 12,020
Total PERS	\$ 18,508	\$ 7,718	\$ 11,730	\$ 11,620	\$ 12,020
Service Charges					
Dockage Pier III	\$ 138,153	\$ 129,365	\$ 120,000	\$ 119,749	\$ 130,000
Cruise Ship Revenue	138,270	117,040	120,000	177,447	80,000
CSX Pier III Lease	305,595	282,088	300,000	285,614	300,000
CSX Warf/Handling	514,043	514,272	520,000	433,389	520,000
Total Services Charges	\$ 1,096,062	\$ 1,042,765	\$ 1,060,000	\$ 1,016,198	\$ 1,030,000
Interest					
Interest on Investments	\$ 45,589	\$ 10,204	\$ 7,000	\$ 16,896	\$ 7,000
Total Interest	\$ 45,589	\$ 10,204	\$ 7,000	\$ 16,896	\$ 7,000
Rents & Royalties					
Warehouse Rental	\$ 186,422	\$ 196,804	\$ 200,000	\$ 230,254	\$ 200,000
Van Storage Rental	7,052	11,725	12,000	11,114	12,000
Total Rents & Royalties	\$ 193,474	\$ 208,529	\$ 212,000	\$ 241,368	\$ 212,000
Miscellaneous Revenues					
Other	\$ -	\$ -	\$ 20,000	\$ 23,725	\$ -
Total Miscellaneous Revenues	\$ -	\$ -	\$ 20,000	\$ 23,725	\$ -
Appropriation from Fund Bal					
Appropriation from Fund Bal	\$ -	\$ -	\$ (273,613)	\$ -	\$ (152,088)
Total Approp from Fund Bal	\$ -	\$ -	\$ (273,613)	\$ -	\$ (152,088)
Operating Transfers					
Transfers	\$ 29,531	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ 29,531	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 1,383,164	\$ 1,269,215	\$ 1,037,117	\$ 1,309,808	\$ 1,108,932

CARGO TERMINAL FUND ADMINISTRATION

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 agreements with major tenants and implements the port tariff. The Harbor Department provide security and monitor deep draft vessels' dockings and departures as well as scheduling fishing vessels. The Harbor Department also repairs and maintains all port facilities.

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
ADMINISTRATION**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 137,346	\$ 207,260	\$ 162,280	\$ 139,876	\$ 184,680
Employee Benefits	100,113	152,174	112,520	102,389	121,950
Professional Services	-	1,130	5,000	5,356	14,500
Support Goods & Services	53,241	43,403	58,780	48,082	59,100
Bond Expense	3,771	8,725	-	8,860	-
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 294,471	\$ 412,692	\$ 338,580	\$ 304,563	\$ 380,230

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Senior Harbor Officer	1	1	1	1
Harbor Officer	1	1	1	1
Administrative Assistant (3 days/month to Electric)	1	1	1	1
Total	3	3	3	3

PERFORMANCE INDICATORS

Leases and Agreements

Pier II:

Maintain Warehouses/Terminal Operation Contracts

Maintain Kodiak Oil Sales, Inc. Lease

Maintain Van Parcel Storage Leases

Maintain Reception Facilities Marine Debris and Used Oil Collection

Pier III:

Maintain Preferential Use Agreement

Maintain State of Alaska Tideland Lease

Maintain Tariff #12

Maintain National Oceanic and Atmosphere Administration (NOAA)

Warehouse Lease

Maintain Petrol Marine Lease

CARGO TERMINAL FUND WAREHOUSE

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
WAREHOUSE**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Support Goods & Services	\$ 10,930	\$ 9,526	\$ 10,740	\$ 7,968	\$ 11,000
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 10,930	\$ 9,526	\$ 10,740	\$ 7,968	\$ 11,000

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Warehouse Lease Agreements	\$ 196,804	\$ 200,000	\$ 230,254	\$ 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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Support Goods & Services	\$ 22,079	\$ 27,167	\$ 38,325	\$ 23,181	\$ 42,000
Public Utility Services	16,944	15,737	23,000	17,723	23,000
Capital Outlay	-	-	-	-	-
Depreciation Expense	446,966	445,696	444,490	444,427	444,490
Total Expenditures	\$ 485,990	\$ 488,600	\$ 505,815	\$ 485,331	\$ 509,490

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Kodiak Oil Sales & Petro Marine Agreements	\$ -	\$ -	\$ 5,000	\$ 5,000
Van Yard (Storage) Rentals	\$ 11,725	\$ 12,000	\$ 10,000	\$ 10,000
Fishing Vessels/ # of Dockings (EST)	900	900	900	900

**CARGO TERMINAL FUND
PIER III**

PROGRAM DESCRIPTION

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

GOALS

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

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
PIER III**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Support Goods & Services	\$ 34	\$ 12,096	\$ 13,000	\$ 13,487	\$ 17,000
Public Utility Services	970	785	2,000	765	2,000
Total Expenditures	\$ 1,004	\$ 12,881	\$ 15,000	\$ 14,252	\$ 19,000

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Horizon Lines Container Ships	100	100	100	100
Tugs & Barges	-	-	-	-
Other Deep Draft Vessels	-	-	3	3
Wharfage	\$ 320,000	\$ 380,000	\$ 500,000	\$ 500,000

**CARGO TERMINAL FUND
INTERFUND CHARGES**

PROGRAM DESCRIPTION

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

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
INTERFUND CHARGES**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Administrative Charges	\$ 225,740	\$ 234,180	\$ 166,982	\$ 166,982	\$ 189,212
Total Expenditures	\$ 225,740	\$ 234,180	\$ 166,982	\$ 166,982	\$ 189,212

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

**CARGO TERMINAL FUND
TRANSFERS**

PROGRAM DESCRIPTION

The department accounts for transfers between funds.

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
TRANSFERS**

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

BOAT HARBOR FUND

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
REVENUES					
Collection Fees	\$ 2,091,814	\$ 2,091,907	\$ 2,017,000	\$ 2,126,154	\$ 2,102,000
Interest on Investments	99,432	5,374	31,000	37,606	30,000
Rents & Royalties	15,000	13,888	15,500	16,564	15,500
Miscellaneous	13,882	30,357	7,000	17,912	7,300
Interfund Charges	148,591	129,967	287,338	283,008	249,128
TOTAL REVENUES	\$ 2,368,719	\$ 2,271,492	\$ 2,357,838	\$ 2,481,244	\$ 2,403,928

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
EXPENSES					
Salaries & Wages	\$ 587,195	\$ 538,680	\$ 704,660	\$ 644,409	\$ 701,400
Employee Benefits	394,121	294,661	408,380	405,525	463,240
Professional Services	57,792	75,654	59,500	82,197	73,000
Contributions	31,309	21,672	35,000	21,711	20,000
Support Goods & Services	302,779	270,185	260,710	258,021	232,000
Public Utility Services	129,735	124,438	136,000	144,407	136,000
Bond Expenses	24,405	96,121	96,830	94,321	93,100
Depreciation Expense	1,083,281	1,330,591	1,382,300	1,316,172	1,382,500
Administrative Charges	153,200	152,040	177,562	177,562	171,744
Capital Outlay	7,415	11,657	329,300	22,798	161,300
TOTAL EXPENSES	\$ 2,771,232	\$ 2,915,700	\$ 3,590,242	\$ 3,167,124	\$ 3,434,284

OTHER FINANCING SOURCES (USES)

Transfers In	\$ 114,421	\$ -	\$ -	\$ -	\$ -
Transfer Out	(1,420,000)	(315,800)	(730,487)	(2,303,433)	(800,000)
Net other Financing Sources (Uses)	\$ (1,305,579)	\$ (315,800)	\$ (730,487)	\$ (2,303,433)	\$ (800,000)
Net Change in Fund	\$ (1,708,092)	\$ (960,008)	\$ (1,962,891)	\$ (2,989,312)	\$ (1,830,356)

BOAT HARBOR FUND

BOAT HARBOR FUND REVENUE

REVENUES

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Intergovernmental					
PERS	\$ 76,051	\$ 32,827	\$ 53,600	\$ 49,270	\$ 51,140
Total PERS	\$ 76,051	\$ 32,827	\$ 53,600	\$ 49,270	\$ 51,140
Service Charges					
Dockage	\$ 64,842	\$ 61,572	\$ 50,000	\$ 82,054	\$ 60,000
Exclusive Moorage	1,273,903	1,201,458	1,225,000	1,231,250	1,225,000
Transient Moorage	425,910	504,437	425,000	457,478	500,000
Harbormaster Services	7,517	4,595	10,000	5,458	10,000
Gridiron Fees	21,852	16,567	15,000	14,839	15,000
Pier/Dock Fees	156,855	151,761	150,000	155,351	150,000
Used Oil Fees	14,257	25,710	20,000	31,417	5,000
Waiting List Fee	2,650	2,825	2,000	3,125	2,000
Trailer Parking Fees	22,050	22,830	20,000	22,802	25,000
Bulk Oil Sales/Charges	61,315	60,220	60,000	55,956	60,000
Gear Storage	21,045	22,989	20,000	47,757	30,000
Launch Ramp Permits	19,618	16,943	20,000	18,666	20,000
Fines & Forfeits	-	-	-	-	-
Total Services Charges	\$ 2,091,814	\$ 2,091,907	\$ 2,017,000	\$ 2,126,154	\$ 2,102,000
Interest					
Interest on Investments	\$ 90,291	\$ 23,778	\$ 20,000	\$ 30,008	\$ 20,000
Interest on Accounts	9,141	(18,404)	11,000	7,598	10,000
Total Interest	\$ 99,432	\$ 5,374	\$ 31,000	\$ 37,606	\$ 30,000
Rents & Royalties					
Office Rental	\$ 15,000	\$ 13,888	\$ 15,500	\$ 16,564	\$ 15,500
Total Rents & Royalties	\$ 15,000	\$ 13,888	\$ 15,500	\$ 16,564	\$ 15,500
Miscellaneous Revenues					
Sale of Junk/Salvage	\$ 100	\$ -	\$ 2,000	\$ -	\$ 2,000
Soda Vending Machine	246	248	-	276	300
Other Revenues	13,536	30,109	5,000	17,636	5,000
Total Miscellaneous Revenues	\$ 13,882	\$ 30,357	\$ 7,000	\$ 17,912	\$ 7,300
Interfund Charges					
Harbormaster Services to Cargo	\$ 72,540	\$ 97,140	\$ 233,738	\$ 233,738	\$ 197,988
Total Interfund Charges	\$ 72,540	\$ 97,140	\$ 233,738	\$ 233,738	\$ 197,988
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 1,962,891	\$ -	\$ 1,830,356
Total Approp from Fund Balance	\$ -	\$ -	\$ 1,962,891	\$ -	\$ 1,830,356
Operating Transfers					
Transfer from Other Funds	\$ 114,421	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ 114,421	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 2,483,140	\$ 2,271,492	\$ 4,320,729	\$ 2,481,244	\$ 4,234,284

BOAT HARBOR FUND ADMINISTRATION

PROGRAM DESCRIPTION

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

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

GOALS

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

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

OBJECTIVES

- 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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 587,195	\$ 538,680	\$ 704,660	\$ 644,409	\$ 701,400
Employee Benefits	394,121	294,661	408,380	405,525	463,240
Professional Services	57,792	75,654	59,500	82,197	73,000
Contributions	31,309	21,672	35,000	21,711	20,000
Support Goods & Services	302,779	270,185	260,710	258,021	232,000
Public Utility Services	129,735	124,438	136,000	144,407	136,000
Capital Outlay	7,415	11,657	329,300	22,798	161,300
Bond Expense	24,405	96,121	96,830	94,321	93,100
Depreciation Expense	1,083,281	1,330,591	1,382,300	1,316,172	1,382,500
Total Expenditures	\$ 2,618,032	\$ 2,763,660	\$ 3,412,680	\$ 2,989,562	\$ 3,262,540

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Harbormaster	1	1	1	1
Deputy Harbormaster (2 days/month to Electric)	1	1	1	1
Senior Harbor Officer	4	3	3	3
Harbor Officer	1	2	2	2
Port & Harbor Maintenance Mechanic	2	2	2	2
Harbor Dispatcher	0	0	0	0.4
Administrative Secretary	2	2	2	2
Total	11	11	11	11.4

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Vehicle, Boat and Foot Patrol Hours	6,996	5,832	7,000	7,000
Citizen Assists	490	430	600	600
Number of Owner Accounts	1,543	1,314	1,400	1,400
Number of Registered Vessels	1,593	1,331	1,600	1,600
Used Oil Collected (Gallons)	7,735	6,245	10,000	10,000

**BOAT HARBOR FUND
INTERFUND CHARGES**

PROGRAM DESCRIPTION

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

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**BOAT HARBOR FUND
INTERFUND CHARGES**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Administrative Charges	\$ 153,200	\$ 152,040	\$ 177,562	\$ 177,562	\$ 171,744
Total Expenditures	\$ 153,200	\$ 152,040	\$ 177,562	\$ 177,562	\$ 171,744

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

**BOAT HARBOR FUND
TRANSFERS**

PROGRAM DESCRIPTION

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

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

There are 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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Operating Transfers	\$ 1,420,000	\$ 315,800	\$ 730,487	\$ 2,303,433	\$ 800,000
Total Expenditures	\$ 1,420,000	\$ 315,800	\$ 730,487	\$ 2,303,433	\$ 800,000

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

BOATYARD/ VESSEL LIFT FUND

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
REVENUES					
Collection Fees	\$ -	\$ 316,559	\$ 534,500	\$ 447,607	\$ 530,500
Interest on Investments	7,671	21,211	10,000	(17,989)	5,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	-	2,069	2,000	3,515	2,000
Interfund Charges	-	2,531	7,650	6,990	7,430
TOTAL REVENUES	\$ 7,671	\$ 342,370	\$ 554,150	\$ 440,122	\$ 544,930

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Budget	FY 2012 Budget
EXPENSES					
Salaries & Wages	\$ -	\$ 48,993	\$ 92,550	\$ 86,758	\$ 114,610
Employee Benefits	-	29,054	75,920	72,278	85,800
Professional Services	16,184	27,477	55,000	29,718	55,000
Contributions	-	-	-	-	-
Support Goods & Services	1,518	111,231	180,620	121,900	96,500
Public Utility Services	-	29,867	24,250	38,164	44,250
Bond Expenses	-	210,201	245,500	240,267	240,000
Depreciation Expense	-	2,499	530,000	529,981	530,000
Administrative Charges	-	15,151	156,797	156,797	176,582
Capital Outlay	17,302	52,559	30,000	1,455	10,000
TOTAL EXPENSES	\$ 35,004	\$ 527,031	\$ 1,390,637	\$ 1,277,320	\$ 1,352,742

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ 290,800	\$ 710,487	\$ 710,487	\$ 800,000
Transfer Out	(1,000,000)	(1,042,960)	-	-	-
Net other Financing Sources (Uses)	\$ (1,000,000)	\$ (752,160)	\$ 710,487	\$ 710,487	\$ 800,000
 Net Change in Fund	 \$ (1,027,333)	 \$ (936,820)	 \$ (126,000)	 \$ (126,710)	 \$ (7,812)

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

REVENUES

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Intergovernmental					
PERS	\$ -	\$ 2,531	\$ 7,650	\$ 6,990	\$ 7,430
Total PERS	\$ -	\$ 2,531	\$ 7,650	\$ 6,990	\$ 7,430
Services Charges					
Haul/Launch/Block	\$ -	\$ 145,353	\$ 250,000	\$ 210,048	\$ 250,000
Pressure Wash	-	3,425	12,500	9,800	12,500
Yard Services	-	42,927	70,000	52,000	70,000
Container Storage	-	198	10,000	588	1,000
Lay Days	-	90,749	150,000	125,690	150,000
Electricity		20,664	25,000	33,303	30,000
Vendor Fees		5,400	5,000	5,400	5,000
Environmental Surcharge	-	7,842	12,000	10,779	12,000
Total Services Charges	\$ -	\$ 316,559	\$ 534,500	\$ 447,607	\$ 530,500
Interest					
Interest on Investments	\$ 7,671	\$ 20,492	\$ 5,000	\$ (17,989)	\$ -
Interest on Accounts	-	719	5,000	-	5,000
Total Interest	\$ 7,671	\$ 21,211	\$ 10,000	\$ (17,989)	\$ 5,000
Miscellaneous					
Miscellaneous	\$ -	\$ 2,069	\$ 2,000	\$ 3,515	\$ 2,000
Total Miscellaneous	\$ -	\$ 2,069	\$ 2,000	\$ 3,515	\$ 2,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 126,000	\$ -	\$ 7,812
Total Approp from Fund Balance	\$ -	\$ -	\$ 126,000	\$ -	\$ 7,812
Operating Transfers					
Transfer from Other Funds	\$ -	\$ 290,800	\$ 710,487	\$ 710,487	\$ 800,000
Total Operating Transfers	\$ -	\$ 290,800	\$ 710,487	\$ 710,487	\$ 800,000
TOTAL REVENUE	\$ 7,671	\$ 633,170	\$ 1,390,637	\$ 1,150,609	\$ 1,352,742

BOATYARD/ VESSEL LIFT FUND ADMINISTRATION

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ -	\$ 48,993	\$ 92,550	\$ 86,758	\$ 114,610
Employee Benefits	-	29,054	75,920	72,278	85,800
Professional Services	16,184	27,477	55,000	29,718	55,000
Support Goods & Services	1,518	111,231	180,620	121,900	96,500
Public Utility Services	-	29,867	24,250	38,164	44,250
Bond Expenses	-	210,201	245,500	240,267	240,000
Depreciation Expense	-	2,499	530,000	529,981	530,000
Administrative Charges	-	15,151	-	-	-
Capital Outlay	17,302	52,559	30,000	1,455	10,000
TOTAL EXPENSES	\$ 35,004	\$ 527,031	\$ 1,233,840	\$ 1,120,523	\$ 1,176,160

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Harbor Maintenance Mechanic	0	0	0	2
Total	0	0	0	2

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Number of Boats Serviced	0	0	45	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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Administrative Charges	\$ -	\$ -	\$ 156,797	\$ 156,797	\$ 176,582
Total Expenditures	\$ -	\$ -	\$ 156,797	\$ 156,797	\$ 176,582

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

**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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Operating Transfers	\$ 1,000,000	\$ 1,042,960	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,000,000	\$ 1,042,960	\$ -	\$ -	\$ -

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

ELECTRIC UTILITY FUND

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
REVENUES					
Collection Fees	\$ 708,714	\$ 654,987	\$ 643,000	\$ 707,219	\$ 646,000
Interest on Investments	7,850	1,466	1,000	2,158	1,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	-
TOTAL REVENUES	\$ 716,564	\$ 656,454	\$ 644,000	\$ 709,378	\$ 647,000

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
EXPENSES					
Salaries & Wages	\$ 33,840	\$ 35,023	\$ -	\$ -	\$ -
Employee Benefits	12,792	14,155	-	-	-
Professional Services	-	-	2,000	-	2,000
Contributions	-	-	-	-	-
Support Goods & Services	555,858	547,021	516,390	538,768	516,500
Public Utility Services	-	-	-	-	-
Bond Expenses	-	-	-	-	-
Depreciation Expense	8,638	8,638	11,800	11,759	12,000
Administrative Charges	-	-	82,315	82,315	95,413
Capital Outlay	-	-	5,000	471	5,000
TOTAL EXPENSES	\$ 611,128	\$ 604,836	\$ 617,505	\$ 633,313	\$ 630,913

OTHER FINANCING SOURCES (USES)

Transfers In	\$ 1,832	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ 1,832	\$ -	\$ -	\$ -	\$ -

Net Change in Fund	\$ 107,268	\$ 51,617	\$ 26,495	\$ 76,065	\$ 16,087
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ELECTRIC UTILITY FUND

ELECTRIC FUND REVENUE

REVENUES

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Intergovernmental					
PERS	\$ -	\$ -	\$ -	\$ -	\$ -
Total PERS	\$ -	\$ -	\$ -	\$ -	\$ -
Services Charges					
Non-Meter Charges	\$ 23,589	\$ 19,855	\$ 17,000	\$ 26,035	\$ 20,000
Customer Charge (Recurring)	122,077	113,088	115,000	113,372	115,000
Connect/Disconnect Fees	7,800	7,630	7,000	7,140	7,000
Energy Charge	549,492	510,087	500,000	553,864	500,000
Record Fee	780	540	1,000	885	1,000
Utility Services	4,976	3,786	3,000	5,922	3,000
Total Services Charges	\$ 708,714	\$ 654,987	\$ 643,000	\$ 707,219	\$ 646,000
Interest					
Interest on Investments	\$ 7,850	\$ 1,466	\$ 1,000	\$ 2,158	\$ 1,000
Interest on Accounts	-	-	-	-	-
Total Interest	\$ 7,850	\$ 1,466	\$ 1,000	\$ 2,158	\$ 1,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ (26,495)	\$ -	\$ (16,087)
Total Approp from Fund Balance	\$ -	\$ -	\$ (26,495)	\$ -	\$ (16,087)
Operating Transfers					
Transfer from Other Funds	\$ 1,832	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ 1,832	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 718,396	\$ 656,454	\$ 617,505	\$ 709,378	\$ 630,913

**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**

Department 515 - Electric Fund
Sub-department 100 - Administration

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 33,840	\$ 35,023	\$ -	\$ -	\$ -
Employee Benefits	12,792	14,155	-	-	-
Professional Services	-	-	2,000	-	2,000
Support Goods & Services	555,858	547,021	516,390	538,768	516,500
Capital Outlay	-	-	5,000	471	5,000
Depreciation Expense	8,638	8,638	11,800	11,759	12,000
Total Expenditures	\$ 611,128	\$ 604,836	\$ 535,190	\$ 550,998	\$ 535,500

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Deputy Harbormaster (2 day/month)	0.01	0	0	0
Administrative Supervisor (3 day/month)	0.01	0	0	0
Total	0.02	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Revenue over Expenses	\$ 107,268	\$ 51,617	\$ 76,065	\$ 16,087

**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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Administrative Charges	\$ -	\$ -	\$ 82,315	\$ 82,315	\$ 95,413
Total Expenditures	\$ -	\$ -	\$ 82,315	\$ 82,315	\$ 95,413

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

WATER UTILITY FUND

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
REVENUES					
Collection Fees	\$ 2,219,485	\$ 2,435,563	\$ 2,616,100	\$ 2,871,993	\$ 2,616,100
Interest on Investments	56,776	14,115	30,000	23,207	30,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	30,598	23,017	20,000	24,138	20,000
Interfund Charges	42,547	16,162	30,220	25,718	28,820
TOTAL REVENUES	\$ 2,349,406	\$ 2,488,858	\$ 2,696,320	\$ 2,945,056	\$ 2,694,920

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
EXPENSES					
Salaries & Wages	\$ 338,100	\$ 477,086	\$ 374,200	\$ 346,305	\$ 379,820
Employee Benefits	231,883	328,497	235,670	231,879	260,110
Professional Services	45,903	52,056	56,000	46,057	67,000
Contributions	-	-	-	-	-
Support Goods & Services	140,603	104,628	233,700	150,495	237,549
Public Utility Services	341,255	308,723	431,500	340,182	453,250
Interest/Bond Expenses	-	949	122,070	6,600	122,070
Depreciation Expense	556,613	551,099	546,000	547,472	550,000
Administrative Charges	341,556	357,543	372,120	408,069	429,422
Capital Outlay	-	7,934	49,500	3,569	148,000
TOTAL EXPENSES	\$ 1,995,913	\$ 2,188,516	\$ 2,420,760	\$ 2,080,628	\$ 2,647,221

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 69,286	\$ -	\$ -	\$ -	\$ -
Transfer Out	(364,100)	(184,000)	(225,000)	(1,287,394)	(290,000)
Net other Financing Sources (Uses)	\$ (294,814)	\$ (184,000)	\$ (225,000)	\$ (1,287,394)	\$ (290,000)
Net Change in Fund	\$ 58,679	\$ 116,342	\$ 50,560	\$ (422,965)	\$ (242,301)

WATER UTILITY FUND

WATER UTILITY FUND REVENUE

REVENUES

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Intergovernmental					
PERS	\$ 42,547	\$ 16,162	\$ 30,220	\$ 25,718	\$ 28,820
Total PERS	\$ 42,547	\$ 16,162	\$ 30,220	\$ 25,718	\$ 28,820
Service Charges					
Water Sales Metered	\$ 852,077	\$ 971,256	\$ 1,108,100	\$ 1,154,230	\$ 1,108,100
Water Sales City	824,011	875,004	908,720	1,023,482	908,720
Water Sales Borough	542,146	571,768	590,850	682,565	590,850
Water Sales Hookups	1,251	17,535	8,430	11,715	8,430
Total Services Charges	\$ 2,219,485	\$ 2,435,563	\$ 2,616,100	\$ 2,871,993	\$ 2,616,100
Interest					
Interest on Investments	\$ 56,776	\$ 14,115	\$ 30,000	\$ 23,207	\$ 30,000
Total Interest	\$ 56,776	\$ 14,115	\$ 30,000	\$ 23,207	\$ 30,000
Miscellaneous Revenues					
Other Revenues	\$ 30,598	\$ 23,017	\$ 20,000	\$ 24,138	\$ 20,000
Total Miscellaneous Revenues	\$ 30,598	\$ 23,017	\$ 20,000	\$ 24,138	\$ 20,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ (50,560)	\$ -	\$ 242,301
Total Approp from Fund Balance	\$ -	\$ -	\$ (50,560)	\$ -	\$ 242,301
Operating Transfers					
Transfers from Other Funds	\$ 69,286	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ 69,286	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 2,418,692	\$ 2,488,858	\$ 2,645,760	\$ 2,945,056	\$ 2,937,221

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 Federal requirements to maintain our filtration avoidance status.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Wages were allocated for the Public Works Director and Account Technician/Cashier-Utilities to water and sewer funds. In January 2011 City Council awarded the construction contract for the UV Water Treatment facility. Field work began in April 2011 and project completion is expected in June 2012.

**WATER UTILITY FUND
ADMINISTRATION**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 338,100	\$ 477,086	\$ 374,200	\$ 346,305	\$ 379,820
Employee Benefits	231,883	328,497	235,670	231,879	260,110
Professional Services	39,766	41,783	46,000	41,707	55,000
Support Goods & Services	55,419	48,047	125,100	82,318	127,360
Public Utility Services	323,185	291,689	410,500	324,300	411,250
Capital Outlay	-	55	44,500	10,916	53,000
Depreciation Expense	556,613	551,099	546,000	547,472	550,000
Interest/Bond Expense	-	949	122,070	6,600	122,070
Administrative Charges	281,806	299,673	311,060	347,009	359,711
Total Expenditures	\$ 1,826,771	\$ 2,038,879	\$ 2,215,100	\$ 1,938,505	\$ 2,318,321

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Equipment Operator	3	2	1	1
Heavy Equipment Mechanic	1	1	1	1
Utility Worker	0	1	1	1
Public Works Maintenance Worker	2	2	3	3
Public Works Director	0	0	0.25	0.25
Accounting Technician/Cashier-Utilities	0	0	0.35	0.35
Total	6	6	6.6	6.6

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
All Regulations Meet	Yes	Yes	Yes	Yes
Respond to all after hours emergency call outs and alarms within 30 minutes			6 times	10 estimated
Leak detection program number of located leaks and repairs			11.00	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.

In July 2007 we awarded the pre-design – final design for the Ultraviolet (UV) secondary water treatment facility. Pre-Design of UV Facility was completed in February 2008. The RFP for purchase of the UV equipment should be out to the public by October 2009 with final design completed by July 2010.

**WATER UTILITY FUND
WATER TREATMENT**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Professional Services	\$ 6,137	\$ 10,272	\$ 10,000	\$ 4,350	\$ 12,000
Support Goods & Services	85,184	56,581	108,600	68,177	110,189
Public Utility Services	18,071	17,034	21,000	15,882	42,000
Capital Outlay	-	7,879	5,000	(7,346)	95,000
Depreciation Expense	-	-	-	-	-
Bond Expense	-	-	-	-	-
Administrative Charges	59,750	57,870	61,060	61,060	69,711
Total Expenditures	\$ 169,142	\$ 149,637	\$ 205,660	\$ 142,122	\$ 328,900

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
All regulations met	n/a	n/a	100%	100%
Respond to all water quality complaints within 1 hour during regular working hours and within 24 hours on non-regular hours	n/a	n/a	100%	100%
Respond to all after hours emergency call outs and alarms within 30 minutes	n/a	n/a	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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Operating Transfers	\$ 364,100	\$ 184,000	\$ 225,000	\$ 1,287,394	\$ 290,000
Total Expenditures	<u>\$ 364,100</u>	<u>\$ 184,000</u>	<u>\$ 225,000</u>	<u>\$ 1,287,394</u>	<u>\$ 290,000</u>

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SEWER UTILITY FUND

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
REVENUES					
Collection Fees	\$ 2,821,292	\$ 3,180,800	\$ 2,931,650	\$ 3,531,628	\$ 3,131,000
Interest on Investments	459	1,575	40,000	8,405	40,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	4,384	(230)	-	5,259	-
Interfund Charges	61,502	26,353	45,700	40,516	44,030
TOTAL REVENUES	\$ 2,887,638	\$ 3,208,498	\$ 3,017,350	\$ 3,585,808	\$ 3,215,030

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
EXPENSES					
Salaries & Wages	\$ 526,173	\$ 394,250	\$ 619,550	\$ 564,501	\$ 620,810
Employee Benefits	348,129	233,981	399,610	406,748	489,980
Professional Services	191,909	238,511	56,000	44,482	65,000
Contributions	-	-	-	-	-
Support Goods & Services	204,896	217,682	275,560	199,220	278,298
Public Utility Services	235,756	159,653	490,000	485,525	490,000
Bond Expenses	23,126	21,115	26,400	25,756	26,400
Depreciation Expense	1,215,472	1,215,226	1,217,800	1,217,546	1,217,800
Administrative Charges	393,895	424,612	372,120	467,088	489,422
Capital Outlay	4,196	4,351	80,000	980	92,000
TOTAL EXPENSES	\$ 3,143,553	\$ 2,909,379	\$ 3,537,040	\$ 3,411,846	\$ 3,769,710

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 86,974	\$ -	\$ -	\$ -	\$ -
Transfer Out	(650,000)	(708,761)	-	(654,633)	(515,000)
Net other Financing Sources (Uses)	\$ (563,026)	\$ (708,761)	\$ -	\$ (654,633)	\$ (515,000)
Net Change in Fund	\$ (818,941)	\$ (409,643)	\$ (519,690)	\$ (480,671)	\$ (1,069,680)

SEWER UTILITY FUND

SEWER UTILITY FUND REVENUE

REVENUES

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Intergovernmental					
PERS	\$ 61,502	\$ 26,353	\$ 45,700	\$ 40,516	\$ 44,030
Total PERS	\$ 61,502	\$ 26,353	\$ 45,700	\$ 40,516	\$ 44,030
Service Charges					
Sewer Services City	\$ 1,793,086	\$ 2,022,582	\$ 1,958,150	\$ 2,242,266	\$ 2,022,000
Sewer Services Borough	948,607	1,065,893	914,900	1,207,687	1,050,000
Sewer Services Hookups	-	17,751	6,000	17,624	6,000
Septic Truck Discharge	58,433	54,852	34,000	47,091	34,000
Lab Testing Fee	21,167	19,722	18,600	16,960	19,000
Total Services Charges	\$ 2,821,292	\$ 3,180,800	\$ 2,931,650	\$ 3,531,628	\$ 3,131,000
Interest					
Interest on Investments	\$ 459	\$ 1,575	\$ 40,000	\$ 8,405	\$ 40,000
Total Interest	\$ 459	\$ 1,575	\$ 40,000	\$ 8,405	\$ 40,000
Miscellaneous Revenues					
Other Revenues	\$ 4,384	\$ (230)	\$ -	\$ 5,259	\$ -
Total Miscellaneous Revenues	\$ 4,384	\$ (230)	\$ -	\$ 5,259	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 519,690	\$ -	\$ 1,069,680
Total Approp from Fund Balance	\$ -	\$ -	\$ 519,690	\$ -	\$ 1,069,680
Operating Transfers					
Transfers	\$ 86,974	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ 86,974	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 2,974,612	\$ 3,208,498	\$ 3,537,040	\$ 3,585,808	\$ 4,284,710

**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. The department is finishing the evaluation of the Lift Station #1 and #2 for replacement. Lift Station #2 was put into service in 1964.

**SEWER UTILITY FUND
ADMINISTRATION**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 66,909	\$ 69,435	\$ 83,400	\$ 69,640	\$ 83,390
Employee Benefits	47,698	44,739	51,880	48,889	58,760
Professional Services	37,156	39,414	36,000	39,362	45,000
Support Goods & Services	46,335	37,182	58,200	37,631	63,341
Capital Outlay	-	-	5,000	-	5,000
Administrative Charges	334,145	366,742	311,060	406,028	419,711
Total Expenditures	\$ 532,244	\$ 557,512	\$ 545,540	\$ 601,550	\$ 675,202

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Equipment Operator	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Amount of Lines Cleaned	25%	20%	20%	20%
Problem Areas Eliminated	6	4	3	2
Number of Infiltration and Inflow location eliminated		10%	4	5
Respond to all after hours emergency call outs and alarms with 30 minutes			25 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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ 459,264	\$ 324,815	\$ 536,150	\$ 494,861	\$ 537,420
Employee Benefits	300,431	189,242	347,730	357,859	431,220
Professional Services	154,753	199,097	20,000	5,120	20,000
Support Goods & Services	158,561	180,499	217,360	161,589	214,957
Public Utility Services	235,756	159,653	490,000	485,525	490,000
Capital Outlay	4,196	4,351	75,000	980	87,000
Depreciation Expense	1,215,472	1,215,226	1,217,800	1,217,546	1,217,800
Administrative Charges	59,750	57,870	61,060	61,060	69,711
Bond Expense	23,126	21,115	26,400	25,756	26,400
Total Expenditures	\$ 2,611,309	\$ 2,351,868	\$ 2,991,500	\$ 2,810,296	\$ 3,094,508

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Public Works Director	0	0	0.25	0.25
Account Technician/Cashier	0	0	0.35	0.35
Administrative Assistant	0	0	0	0.75
Treatment Plant Operators	6	5	6	6
Treatment Plant Supervisor	1	1	1	1
Total	7	6	7.6	8.35

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Treatment standards met	yes	yes	yes	yes
Discharge effluent limits met	yes	yes	yes	yes
Complete Corrosion Control Study	completed			
Infiltration and Inflow Study	completed			
Respond to all after hours emergency call outs within 30 minutes	100%	43 times	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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Operating Transfers	\$ 650,000	\$ 708,761	\$ -	\$ 654,633	\$ 515,000
Total Expenditures	\$ 650,000	\$ 708,761	\$ -	\$ 654,633	\$ 515,000

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

TRIDENT BASIN AIRPORT FUND

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
REVENUES					
Collection Fees	\$ 11,954	\$ 11,718	\$ 11,000	\$ 10,852	\$ 11,000
Interest on Investments	353	-	1,000	-	1,000
Rents & Royalties	18,617	21,548	30,500	22,118	30,500
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	-
TOTAL REVENUES	\$ 30,924	\$ 33,266	\$ 42,500	\$ 32,970	\$ 42,500

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Budget	FY 2012 Budget
EXPENSES					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Professional Services	4,274	2,256	5,000	3,515	5,000
Contributions	-	-	-	-	-
Support Goods & Services	18,014	469	19,960	19,221	10,000
Public Utility Services	5,909	8,906	9,800	10,276	9,800
Bond Expenses	-	-	-	-	-
Depreciation Expense	30,750	30,750	280,800	279,480	280,800
Administrative Charges	118,460	115,864	41,464	40,724	43,211
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 177,407	\$ 158,245	\$ 357,024	\$ 353,216	\$ 348,811

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ 246,843	\$ -
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ 246,843	\$ -
 Net Change in Fund	 \$ (146,483)	 \$ (124,979)	 \$ (314,524)	 \$ (73,403)	 \$ (306,311)

TRIDENT BASIN AIRPORT

TRIDENT BASIN AIRPORT FUND

REVENUES

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Services Charges					
Seaplane Moorage	\$ 11,954	\$ 11,718	\$ 11,000	\$ 10,852	\$ 11,000
Total Services Charges	\$ 11,954	\$ 11,718	\$ 11,000	\$ 10,852	\$ 11,000
Interest					
Interest on Investments	\$ 353	\$ -	\$ 1,000	\$ -	\$ 1,000
Total Interest	\$ 353	\$ -	\$ 1,000	\$ -	\$ 1,000
Rents & Royalties					
Rentals	\$ 18,617	\$ 21,548	\$ 30,500	\$ 22,118	\$ 30,500
Total Rents & Royalties	\$ 18,617	\$ 21,548	\$ 30,500	\$ 22,118	\$ 30,500
Operating Transfers					
Transfer from Trident Basin Capital	\$ -	\$ -	\$ -	\$ 246,843	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ 246,843	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 314,524	\$ -	\$ 306,311
Total Approp from Fund Balance	\$ -	\$ -	\$ 314,524	\$ -	\$ 306,311
TOTAL REVENUES	\$ 30,924	\$ 33,266	\$ 357,024	\$ 279,813	\$ 348,811

**TRIDENT BASIN AIRPORT FUND
ADMINISTRATION**

PROGRAM DESCRIPTION

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

GOALS

Provide safe and useable facilities for aircraft users.

OBJECTIVES

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

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

**TRIDENT BASIN AIRPORT FUND
ADMINISTRATION**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Professional Services	\$ 4,274	\$ 2,256	\$ 5,000	\$ 3,515	\$ 5,000
Support Goods & Services	18,014	469	19,960	19,221	10,000
Public Utility Services	5,909	8,906	9,800	10,276	9,800
Administrative Charges	3,440	3,104	3,500	2,760	3,500
Depreciation Expense	30,750	30,750	280,800	279,480	280,800
Administrative Charges	115,020	112,760	37,964	37,964	39,711
Total Expenditures	\$ 177,407	\$ 158,245	\$ 357,024	\$ 353,216	\$ 348,811

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Respond within 24 hours to all facility complaints	n/a	5	0	2
Maintenance effort (# of man hours)	n/a	72	60	70

EMERGENCY-911 SERVICES FUND

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
REVENUES					
Collection Fees	\$ -	\$ 66,881	\$ 95,000	\$ 67,428	\$ 66,290
Interest on Investments	-	-	5,000	-	1,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	270
TOTAL REVENUES	\$ -	\$ 66,881	\$ 100,000	\$ 67,428	\$ 67,560

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Budget	FY 2012 Budget
EXPENSES					
Salaries & Wages	\$ -	\$ 3,818	\$ 4,180	\$ 3,336	\$ 3,390
Employee Benefits	-	2,165	2,570	1,602	2,350
Professional Services	-	31,550	25,000	-	25,000
Contributions	-	-	-	-	-
Support Goods & Services	-	-	42,960	580	42,980
Public Utility Services	-	-	-	-	-
Bond Expenses	-	-	-	-	-
Depreciation Expense	-	-	-	-	-
Administrative Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ -	\$ 37,533	\$ 74,710	\$ 5,518	\$ 73,720

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	(25,870)	(300,640)	(300,640)	-
Net other Financing Sources (Uses)	\$ -	\$ (25,870)	\$ (300,640)	\$ (300,640)	\$ -
Net Change in Fund	\$ -	\$ 3,478	\$ (275,350)	\$ (238,730)	\$ (6,160)

EMERGENCY - 911 SERVICES

EMERGENCY - 911SERVICES REVENUE

REVENUES

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Intergovernmental					
PERS	\$ -	\$ -	\$ 350	\$ -	\$ 270
Total PERS	\$ -	\$ -	\$ 350	\$ -	\$ 270
Services Charges					
Customer Charges	\$ -	\$ 66,881	\$ 95,000	\$ 67,428	\$ 66,290
Total Services Charges	\$ -	\$ 66,881	\$ 95,000	\$ 67,428	\$ 66,290
Interest					
Interest on Investments	\$ -	\$ -	\$ 5,000	\$ -	\$ 1,000
Total Interest	\$ -	\$ -	\$ 5,000	\$ -	\$ 1,000
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	\$ -	\$ 6,160
Total Approp from Fund Balance	\$ -	\$ -	\$ 275,000	\$ -	\$ 6,160
TOTAL REVENUES	\$ -	\$ 66,881	\$ 375,350	\$ 67,428	\$ 73,720

EMERGENCY 911 SERVICES FUND ADMINISTRATION

PROGRAM DESCRIPTION

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

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

GOALS

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

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.

**EMERGENCY 911 SERVICES FUND
ADMINISTRATION**

EXPENDITURES

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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Salaries & Wages	\$ -	\$ 3,818	\$ 4,180	\$ 3,336	\$ 3,390
Employee Benefits	-	2,165	2,570	1,602	2,350
Professional Services	-	31,550	25,000	-	25,000
Support Goods & Services	-	-	42,960	580	42,980
Capital Outlays	-	-	-	-	-
Transfers	-	25,870	300,640	300,640	-
Total Expenditures	\$ -	\$ 63,403	\$ 375,350	\$ 306,158	\$ 73,720

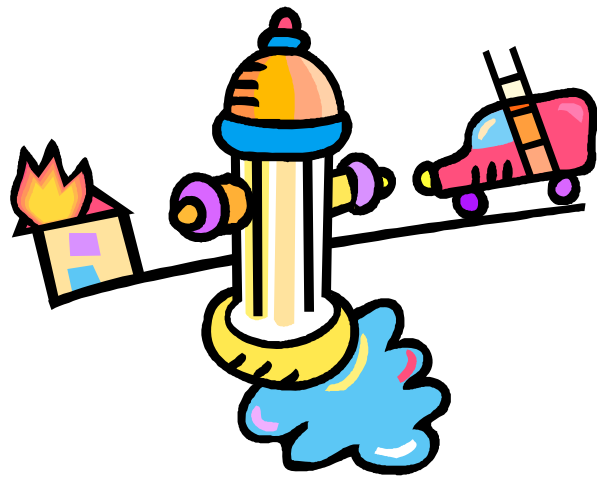
PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Total Phone Lines Charges Received	-	-	-	-
Total Phone Lines Paid @ \$.18	2,645	2,812	3,883	3,113
Total Phone Line Fees Paid	\$ 476.10	\$ 506.16	\$ 698.94	\$ 560.34



INTERNAL SERVICE FUND

Internal service funds are used to centralize certain services and then allocate the cost of those services within the government. They are used to report any activity that provides goods or services to other funds and departments on a cost-reimbursement basis.

- **Insurance Fund**
This fund plans, implements and coordinates programs to reduce financial losses associated with all City activities.

**INTERNAL SERVICE FUND
INSURANCE**

PROGRAM DESCRIPTION

The Finance Department plans, implements and coordinates programs to reduce financial losses associated with all City property and operations. In addition, it recommends dispositions on claims lodged against the City and coordinates the City's claims program.

GOALS

To minimize the City's exposures to risk as well as securing insurance and liability coverage by cost effective means, while at the same time providing a high degree of protection to the City.

OBJECTIVES

- Develop procedures for analyzing risk to determine the most practical and least costly method of handling risk.
- Develop risk identification procedures.
- Develop written reports and special analyses, including schedules of insured property or loss records, and to aid in the interpretation of the results of risk management programs.
- Establish timely goals for claims processing in an effort to identify problem areas in the position of claim settlements and thereby reduce the time and cost of disposition.

SIGNIFICANT BUDGET CHANGES

No significant budget changes.

INSURANCE FUND REVENUE SUMMARY

REVENUES

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Interest					
Interest on Investments	\$ 12,509	\$ 2,377	\$ 20,000	\$ 3,181	\$ 5,000
Total Interest	\$ 12,509	\$ 2,377	\$ 20,000	\$ 3,181	\$ 5,000
Interfund Charges					
Insurance Refund	\$ (25)	\$ 12,581	\$ 23,090	\$ 39	\$ 15,000
Charges to General Fund	317,000	388,700	355,120	355,120	298,500
Charges to Trident Basin Fund	18,000	18,500	18,460	18,460	8,500
Charges to Cargo Fund	65,000	64,150	69,010	69,010	71,100
Charges to Harbor Fund	149,000	158,100	120,120	120,210	94,000
Charges to Boat Yard/Lift Fund	-	-	47,120	47,120	2,000
Charges to Harbor Electric Fund	-	-	890	890	1,000
Charges to Water Utility Fund	9,000	13,820	20,000	20,000	18,000
Charges to Sewer Fund	-	-	45,460	45,460	41,000
Charges to E-911 Fund	40,000	44,620	580	580	600
Total Interfund Charges	\$ 597,975	\$ 700,471	\$ 699,850	\$ 676,889	\$ 549,700
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 465,000
Total Approp from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 465,000
Total Revenue	\$ 610,485	\$ 702,849	\$ 719,850	\$ 680,070	\$ 1,019,700

**INTERNAL SERVICE FUND
INSURANCE**

EXPENDITURES

Department 780 - Insurance Fund
Sub-department 100 - Administration

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Budget
Support Goods & Services	\$ 609,890	\$ 565,984	\$ 719,850	\$ 475,955	\$ 619,700
Contingencies	-	-	-	-	-
Transfer to General Fund	500,000	-	-	-	400,000
Total Expenditures	\$ 1,109,890	\$ 565,984	\$ 719,850	\$ 475,955	\$ 1,019,700

PERSONNEL

Number of Employees

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0



APPENDIX

City of Kodiak

2008 - 2012

PERSONNEL SUMMARY

Comparison of Authorized Permanent Personnel

Department	FTEs				
	2008 Approved	2009 Approved	2010 Approved	2011 Approved	2012 Approved
General Fund					
Executive	1.00	1.00	2.00	2.00	2.00
City Clerk	3.75	3.75	3.00	3.00	3.00
Finance	7.25	7.25	7.25	7.25	7.25
Police	37.00	37.00	37.00	41.50	41.50
Fire	13.75	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	6.00	5.00	7.25	5.75
Library	6.75	6.75	6.75	7.00	7.00
Sub Total	86.00	87.00	86.25	93.25	91.75
Enterprise Funds					
Cargo Terminal	3.00	3.00	3.00	3.00	3.00
Boat Harbor	11.00	11.00	11.40	11.40	11.40
Boat Yard Lift	0.00	0.00	2.00	2.00	2.00
Water Utility	6.85	6.85	6.60	6.60	6.60
Sewer Utility	8.35	8.35	9.35	9.35	9.35
Emergency Preparedness	0.05	0.05	0.05	0.05	0.05
Sub Total	29.25	29.25	32.40	32.40	32.40
Total All Funds	115.25	116.25	118.65	125.65	124.15

FTE: Full Time Equivalent

The total Full Time Equivalents (FTEs) for fiscal year 2012 are 124.15, a decrease of 1.50. This decrease is made up of a restructuring in the Parks & Recreation department that reduced the FTEs in that department by 1.50. All other departments remained the same as fiscal year 2011.

CITY OF KODIAK
CLASS TITLES AND PAY RANGES
Effective July 2003

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

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

Salary Schedule
Hourly Rates
Advancement Steps

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

Salary Schedule - Fire Department Employees on Platoon System

Hourly Rates

Advancement Steps

Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
15	11.98	12.28	12.59	12.90	13.22	13.56	13.89	14.24	14.60	14.96	15.26	15.57	15.88	16.20	16.52
16	12.52	12.83	13.15	13.48	13.82	14.16	14.52	14.88	15.25	15.63	15.95	16.27	16.59	16.92	17.26
17	13.09	13.42	13.75	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.67	17.01	17.35	17.69	18.05
18	13.69	14.03	14.38	14.74	15.11	15.49	15.88	16.27	16.68	17.10	17.44	17.79	18.14	18.51	18.88
19	14.32	14.68	15.05	15.42	15.81	16.21	16.61	17.03	17.45	17.89	18.25	18.61	18.98	19.36	19.75
20	14.99	15.36	15.75	16.14	16.54	16.96	17.38	17.82	18.26	18.72	19.09	19.47	19.86	20.26	20.67
21	15.69	16.08	16.49	16.90	17.32	17.75	18.20	18.65	19.12	19.60	19.99	20.39	20.80	21.21	21.64
22	16.44	16.85	17.27	17.70	18.14	18.60	19.06	19.54	20.03	20.53	20.94	21.36	21.78	22.22	22.66
23	17.22	17.65	18.09	18.54	19.01	19.48	19.97	20.48	20.98	21.51	21.94	22.37	22.82	23.28	23.74
24	18.04	18.49	18.96	19.43	19.92	20.45	20.92	21.45	21.98	22.53	22.98	23.44	23.91	24.39	24.88
25	18.89	19.37	19.85	20.35	20.85	21.38	21.91	22.46	23.02	23.59	24.07	24.55	25.04	25.54	26.05

**CITY OF KODIAK
EMPLOYEE FACT SHEET
Fiscal Year 2012**

SOCIAL SECURITY

Social Security – 4.2% 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 - \$790.35, Employee with spouse - \$1,824.72, Employee with child/children - \$1,513.94 Family
rate - \$2,547.98.

LIFE INSURANCE

City provides \$2,000 Life and \$5,000 AD&D policy (except temporary hires).

DEFERRED COMPENSATION

All employees (except temporary hires) are eligible to enroll in the voluntary retirement deferred compensation plan. Up to 100% of taxable compensation, not to exceed \$16,500 per year, can be deferred from federal income tax.

PAY RANGES – Rate, Day, and Place of Pay

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

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

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

HOLIDAYS –PR&R Chapter 12:

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

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

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

ANNUAL LEAVE - PR&R Chapter 10:

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

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

SICK LEAVE – PR&R Chapter 11:

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

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

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

GOVERNMENT ORGANIZATION AND SERVICES

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

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

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

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

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

**Miscellaneous Statistical Data
City of Kodiak**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u> <u>(estimated)</u>
Taxes					
Real property	2.00 mills	2.00 mills	2.00 mills	2.00 mills	2.00 mills
Personal Property	none	none	none	none	none
Sales Tax	6%	6%	6%	6%	6%
Transient Room Tax	5%	5%	5%	5%	5%
Population of City	5,689	5,689	6,626	6,626	6,130
Population of the Kodiak Island Borough	13,506	13,506	13,860	13,860	13,592
Total Number of Municipal Employees	115.25	116.25	118.65	125.65	124.15
Sales Tax Collected	\$ 8,850,746	\$ 9,277,394	\$ 9,379,409	\$ 9,631,343	\$ 9,100,000
Assessed Property Values	\$ 321,396,532	\$ 326,314,738	\$ 332,658,365	\$ 387,543,505	\$ 390,794,900
Number of Building Permits	207	210	208	201	200
Port & Harbor Services					
Number of Harbors	2	2	2	2	2
Pier I - Ferry Dock	1	1	1	1	1
Pier II - City Dock	1	1	1	1	1
Pier III Container Terminal	1	1	1	1	1
Number of Employees	14.00	14.00	16.40	16.40	16.40
Moorage Rates Per Feet					
Vessel length 0-40 feet	\$ 28.00	\$ 29.00	\$ 29.00	\$ 29.00	\$ 30.00
Vessel length 41-60 feet	\$ 38.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 41.00
Vessel length 61-80 feet	\$ 55.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 61.00
Vessel length 81-100 feet	\$ 65.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 71.50
Vessel length 101-120 feet	\$ 70.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 82.00
Vessel length 121-150 feet	\$ 77.00	\$ 87.00	\$ 87.00	\$ 87.00	\$ 89.00
Vessel length 151 feet & over	\$ 88.00	\$ 98.00	\$ 98.00	\$ 98.00	\$ 100.00
Public Works Services					
Number of Treatment Plants	1	1	1	1	1
Number of Employees	24.70	24.70	25.45	25.45	25.45
Monthly Water Rates - Single Family	\$ 26.82	\$ 28.43	\$ 30.13	\$ 34.95	\$ 39.14
Monthly Sewer Rate - Single Family	\$ 42.93	\$ 48.39	\$ 54.55	\$ 59.82	\$ 62.81
Airport Services					
Municipal Airport	1	1	1	1	1
Float Plane Facility	1	1	1	1	1
Parks & Recreation Services					
Number of Parks	5	5	5	5	5
Number of Employees	5.00	6.00	5.00	7.25	5.75
Fire Protection					
Number of Fire Stations	1	1	1	1	1
Number of Employees	12.75	13.75	13.75	13.75	13.75
Ambulance Service/EMS	Yes	Yes	Yes	Yes	Yes
Police Protection					
City Jail	1	1	1	1	1
Number of Employees	37.75	37.00	37.00	41.50	41.50
Library Services					
Number of Libraries	1	1	1	1	1
Number of Employees	6.75	6.75	6.75	7.00	7.00

Kodiak Resident Snapshot (2010)			
Working Age Residents		Wages	
Residents age 16+	4603	Total Wages	\$84,044,614
Resident Workers Characteristics		Resident Workers by Sector	
Total	3152	Private	2752
Male	1627	State Government	286
Female	1522	Local Government	114
Age 45+	1438		
Age 50+	1070		
Unemployment		Quarterly number of Resident Workers	
Claimants	1100	Peak quarterly employment	2865
		Workers employed all 4 quarters	2349
New Hires			
New Hires	1021	Worked in an AGIA occupation	1747

Top Occupations	Number Employed	Female	Male	Age 45+	Age 50+
Meat, Poultry, and Fish Cutters and Trimmers	939	401	535	560	439
Cashiers	77	58	19	25	19
Janitors and Cleaners, Except Maids and Housekeeping	69	19	50	43	27
Retail Salespersons	60	38	22	23	21
Sales and Related Workers, All Other	60	37	23	13	10
Office Clerks, General AGIA	53	48	5	11	9
Laborers and Freight, Stock, and Material Movers, Hand AGIA	47	4	43	12	7
Food Preparation Workers AGIA	44	29	15	9	7
Maintenance and Repair Workers, General	43	31	12	25	16
Teacher Assistants	41	2	39	22	13
Construction Laborers AGIA TOP JOB	38	36	2	24	19
Packaging and Filling Machine Operators and Tenders	37	6	31	7	4

2010 Census	
Median Age	35.1
Average Family Size	3.5
Average Household Size	2.94
Annual Average Wage	\$39,972

**CITY OF KODIAK
ORDINANCE NUMBER 1287**

**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 2011 AND ENDING ON THE THIRTIETH DAY OF JUNE 2012**

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 2011 and ending on the thirtieth day of June 2012.
- 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 2011 and ending on the thirtieth day of June 2012 to defray expenses and liabilities of the City during the fiscal year.

FY2012 BUDGET SUMMARY

GENERAL FUND

	Anticipated Revenues
Taxes	\$ 9,898,500
Licenses & Permits	75,000
Intergovernmental Revenues	2,043,140
Charges for Services	1,391,540
Fines & Forfeitures	20,500
Interest	60,000
Rents & Royalties	150,000
Miscellaneous	503,800
Interfund Charges	790,378
Appropriation from Fund Balance	1,638,770
Operating Transfers In	400,000
Total Anticipated Revenues	16,971,628

General Fund Continued

	Planned Expenditures
Legislative	\$ 235,640
Legal	80,000
Executive-Administration	315,600
Executive-Emergency Preparedness	56,500
City Clerk-Administration	271,190
City Clerk-Records Management	133,860
Finance	1,304,050
Police	6,158,355
Fire	1,742,050
Public Works	2,698,593
Engineering	252,620
Parks & Recreation	1,200,150
Library	834,320
Non-Departmental	1,688,700
Total Planned Expenditures	16,971,628

SPECIAL REVENUE FUND

	Anticipated Revenues
Tourism Fund	\$ 142,860
Kodiak Fisheries Development Association	60,050
City Enhancement Fund	500,000
Total Anticipated Revenues	702,910

	Planned Expenditures
Tourism Fund	\$ 142,860
Kodiak Fisheries Development Association	60,050
City Enhancement Fund	500,000
Total Planned Expenditures	702,910

CAPITAL PROJECTS FUND

	Anticipated Revenues
General Capital	\$ 419,230
Street Improvements	1,795,000
Building Improvement Fund	500,000
Public Safety Building Fund	-
Water Capital Fund	800,000
Sewer Capital Fund	1,310,000
Cargo Development Fund	332,000
Harbor Development Fund	-
Parks & Recreation Fund	74,000
Trident Basin Fund	-
Total Anticipated Revenues	5,230,230

	Planned Expenditures
General Capital	\$ 419,230
Street Improvements	1,795,000
Building Improvement Fund	500,000
Public Safety Building Fund	-
Water Capital Fund	800,000
Sewer Capital Fund	1,310,000
Cargo Development Fund	332,000
Harbor Development Fund	-
Parks & Recreation Fund	74,000
Trident Basin Fund	-
Total Planned Expenditures	5,230,230

ENTERPRISE FUNDS

	Anticipated Revenues
Cargo Fund	\$ 1,108,932
Harbor Fund	4,234,284
Boat Yard Lift	1,352,742
Harbor Electric Fund	630,913
Water Utility Fund	2,937,221
Sewer Utility Fund	4,284,710
Trident Basin Fund	348,811
E-911 Services	73,720
Total Anticipated Revenues	14,971,333

Enterprise Funds Continued

	Planned Expenditures
Cargo Fund	\$ 1,108,932
Harbor Fund	4,234,284
Boat Yard Lift	1,352,742
Harbor Electric Fund	630,913
Water Utility Fund	2,937,221
Sewer Utility Fund	4,284,710
Trident Basin Fund	348,811
E-911 Services	73,720
Total Planned Expenditures	14,971,333

INTERNAL SERVICE FUNDS

	Anticipated Revenues
Self Insurance Fund	\$ 1,019,700
Total Anticipated Revenues	1,019,700

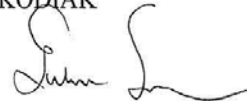
	Planned Expenditures
Self Insurance Fund	\$ 1,019,700
Total Planned Expenditures	1,019,700

Grand Total Anticipated Revenues \$ 38,895,801
Grand Total Planned Expenditures \$ 38,895,801

Section 3: All unexpended appropriation balances, with the exception of capital project fund appropriations, shall lapse to the appropriate fund as of June 30, 2012.

Section 4: This ordinance shall go into effect July 1, 2011.

CITY OF KODIAK



DEPUTY MAYOR

ATTEST:


 CITY CLERK

First Reading: May 26, 2011
 Second Reading & Amendment: June 23, 2011
 Effective Date: July 1, 2011

Ordinance No. 1287
 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.

D.A.R.E. – Drug Abuse Resistance Education

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

EMS - Emergency Management System

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.

EOP- Emergency Operations Planning

ESC - Emergency Services Council

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

ESWTR – Enhanced Surface Water Treatment Rule

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.

GIU - General Investigation Unit

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 - accept 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.

UCR – Unified Crime Report

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.