

**CITY OF KODIAK, ALASKA**

**Annual Operating Budget**

**July 1, 2012 – June 30, 2013**



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# CITY OF KODIAK, ALASKA

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ANNUAL ADOPTED BUDGET  
FISCAL YEAR ENDING JUNE 30, 2013

AS SUBMITTED BY

Aimée Kniaziowski  
CITY MANAGER

May 24, 2012

AND ADOPTED BY THE CITY COUNCIL

June 21, 2012

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## CITY COUNCIL

**Mayor**

Pat Branson

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### **Council Members**

Charles Davison  
Randal Bishop  
Gabriel Saravia  
Terry Haines  
John Whiddon  
Mark Vizcocho

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Kodiak  
Alaska**

For the Fiscal Year Beginning

**July 1, 2011**

*Linda C. Danson Jeffrey R. Egan*

President

Executive Director

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**BUDGET MESSAGE**  
City of Kodiak  
Fiscal Year 2013  
BUDGET LETTER OF TRANSMITTAL

September 12, 2012

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

Mayor Branson, Council Members, Staff and Residents,

This is the fiscal year 2013 budget document for the City of Kodiak. This budget is provided in compliance with State Statutes and the Charter of the City of Kodiak. This budget presents the goals and objectives for fiscal year 2013, 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 participation of residents. 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 stable local economic outlook, the increase of the sales tax from 6% to 7%, control of operational costs wherever possible, and continuation of the same level of services the community has come to expect. 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 2012 budget. The City Council adopted budget goals specific to the 2013 fiscal year to ensure fiscal accountability and quality services to the community. These goals were incorporated in the development of the budget.

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

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. This contribution is referred to as the "On-Behalf Payment".

The Alaska Retirement Management Board approved the actuarially determined rate of 30.76% for fiscal year 2012, with an on-behalf rate of 8.76 % for each fiscal year 2012 employer payroll. The State

contribution or 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 32.83 % for fiscal year 2013, with an on-behalf rate of 10.83 % for each fiscal year 2013 employer payroll has been approved.

The City receives annual funding through the state Raw Fish Tax Sharing. In fiscal year 2012 Raw Fish Tax Sharing revenues received were \$1,123,205; this is an increase of \$382,976 from fiscal year 2011. We anticipate this revenue to be \$1,000,000 in fiscal year 2013 with payment expected in the first quarter of the fiscal year. The City received Community Revenue Sharing from the State in FY 2012 in the amount of \$534,336. The FY 2013 amount is budgeted at \$568,936.

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. The increase for fiscal year 2013 was 3.1%. This increase is more sustainable; however, the City staff recommends completing a benefit analysis of health insurance options to determine the best fit for the City of Kodiak in the future.

The major local policy issues are summarized in the fiscal year 2013 Council budget goals and the City's long-term goals and are reflected in the fiscal year 2013 budget. The overall goal has been to develop a balanced budget, maintain existing levels of service, replenish the General Fund fund balance, and continued maintenance of the Enhancement Fund for tax stabilization. One of the City's main goals is to maintain a healthy community and economy.

#### 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. Fiscal year 2013 is a maintenance budget, as it sustains the same level of service as provided in previous years. The City's General Fund revenues have remained relatively stable over the years and are used to pay for government services like police, fire, finance, library, parks and recreation, public works, administrative functions, and other primary governmental functions. The major source of revenue in the General Fund is the local sales tax, which makes up approximately 56% of the General Fund revenues. The next largest source comes from various state revenue sources and contributes about 14% of General Fund revenues. This source is unpredictable, and the City has no control over revenue received from these external sources. Property taxes make up only 5% of the General Fund revenues. The City's mill rate has been set at 2 mills since 1985, and while the tax is predictable, it provides only minimal revenues to the General Fund.

The City has not increased its primary source of revenue, sales tax, in almost 20 years, but the cost of doing business for the City has risen dramatically since 1993 as it has for local residents and businesses. The adjusted CPI has risen over 50% since 1993, meaning the City pays that much more for services, supplies, personnel costs, and equipment now than in 1993. It costs more to maintain, repair, upgrade or replace important infrastructure like roads, buildings, airports, utility systems, parks, and docks.

The City has been cautious in developing operating budgets every year that contain and absorb as many cost increases as possible. However, it simply costs more to operate and manage the City than it receives in revenues each year. Rather than increase revenues or reduce services, the City deferred action and used fund balance to offset cost increases and meet matching grant requirements and operating and capital needs since at least 2007. The General Fund fund balance has been relied on to balance the budget each year and has not been replenished because revenues remain flat. Revenue decisions could not be deferred as the fund balance diminished, and the City was required to maintain adequate operating reserves. The City was unable to continue to use up the fund balance and still meet reserve requirements of between 2-6 months of operating funds and have adequate funds available to make necessary budget adjustments to cover unexpected cost increases, make emergency repairs, and meet governmental mandates and regulatory requirements.



Starting in January of 2011, the City Council began to discuss the need to increase revenues and reviewed options for doing so. These discussions resulted in Council's policy decision to increase revenues to cover current costs and meet current needs, to avoid the use of fund balance to balance the budget each year, and to take steps to replenish the fund balance before it fell below the recommended operational reserves. It was determined that the most effective way to meet current needs and cover the large annual shortfalls without using fund balance required an increase in the sales tax and an increase or elimination of the sales tax cap. After reviewing several revenue scenarios, Council decided to move forward with an increase from 6% to 7% of the Sales Tax rate. This ordinance was adopted June 14, 2012 and will go into effect October 1, 2012. This increase was not incorporated into the fiscal year 2013 budget, but will be added through a budget amendment. Therefore, the adopted fiscal year 2013 budget uses fund balance in the amount of \$1,490,854.

A complex water and sewer rate study is completed every five years for the City's utilities. A rate study was conducted in fiscal year 2012 with fees for these services being increased effective October 27, 2011 with an annual increase adopted for five years for water rates and one year for sewer rates. The water rates will increase 12% for fiscal years 2012, and 2013 and at 8% for 2014, 2015, and 2016. The sewer rates increased 5% for fiscal year 2012. There will be an additional rate study completed on the sewer rates for the next four years. These rate increases are necessary to maintain the City's facilities and to comply with federal mandates relating to water and sewer.

The fiscal year 2013 total number of regular employees of the City is 125.15 Full Time Equivalents (FTEs). This is an increase of 1.0 FTE from fiscal year 2012. This increase reflects the addition of a Human Resource position added in the Executive department. The City has been without a Human Resource position and can no longer absorb the day to day duties involved within this area and will prevent the City Manager from decisional conflicts.

Overall salaries increased by \$90,700 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 2013 and will impact the supplemental budget. Benefits increased by \$484,715 as a result of a 3.1% increase in health insurance costs, with the remainder increase being due to increases in worker compensation, and PERS on-behalf costs. This is an 8% increase over last fiscal year 2012. 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 2013 revenue budgeted less transfers and use of fund balance than the fiscal year 2012, not including capital projects. The total city-wide use of fund balance for fiscal year 2013 is \$5,470,175 which is a decrease of \$2,635,430 from fiscal year 2012. The total city-wide transfers for fiscal year 2013 are \$4,686,814 which is a decrease of \$2,415,918 from fiscal year 2012. Overall the fiscal year 2013 budget reduced expenditures by 7% compared to the fiscal year 2012 amended budget and used less fund balance and fewer transfers to balance the budget.

The City of Kodiak code section that allocates sales tax proceeds directs \$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 2013 have not significantly changed since fiscal year 2012; however, there has been more emphasis on replenishing and sustaining the fund balances in the City's funds.

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

The other major goal is the maintenance of the Enhancement Fund for the City of Kodiak. This fund was created from a combination of growth in sales tax collections, an accounting principle change and conservative spending, culminating in a large unreserved fund balance in the General Fund that was transferred to the Enhancement Fund in 1997. The funds are held perpetually in trust for the benefit of present and future generations of Kodiak residents in order to stabilize local taxes. The funds are available for appropriation only by a super majority vote of the City Council

and are inflation-proofed annually. In fiscal year 2013 the Council is replenishing the fund balance in the amount of \$97,210, compared to the use of fund balance of \$2,787,951 in fiscal year 2012. The General Fund is using \$1,490,854 of fund balance in fiscal year 2013. The General Fund fund balance was estimated to be over six million at the end of fiscal year 2012. The fund balance for the Enhancement Fund was estimated to be under two million at the end of fiscal year 2012.

| <b>Estimated Fund Balance</b> | <b>General Fund</b> | <b>Enhancement Fund</b> |
|-------------------------------|---------------------|-------------------------|
| FY 2012 Year End              | \$6,729,948         | \$1,990,738             |
| FY 2013 Year End              | \$5,239,094         | \$2,087,948             |

### The Budget in Brief

Revenues for all funds total \$45,169,102 in the fiscal year 2013 budget; this is an increase of \$6,273,301 (16%) in comparison to the previous year's adopted budget. Most of the increases are in budgeted revenues related to capital projects, and the use of fund balance. The largest Non-Routine projects in fiscal year 2013 are the New Library Construction in the amount of 12,448,372, the Bio-Solid Management Project in the amount of \$4,200,000, and the Baranof Park Track & Field Construction in the amount of \$3,365,000. Other large Routine Projects consist of Aleutian Homes Water & Water Replacement Project in the amount of \$2,487,000 and Pavement Repairs in the amount of \$2,370,032. The General Fund increase is due to an increase in intergovernmental funding consisting of State Revenue Sharing. The Special Revenue Fund decreased due to no transfers anticipated from the Enhancement Fund. Within the enterprise funds the revenues are greater due to transfers to Capital Projects. The Internal Service Funds decreased in fiscal year 2013 due to no transfers in fiscal year 2013.

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

| <b>Fund</b>      | <b>FY 2010</b>      | <b>FY 2011</b>      | <b>FY 2012</b>      | <b>FY 2013</b>      |
|------------------|---------------------|---------------------|---------------------|---------------------|
| General          | \$14,789,659        | \$15,924,277        | \$16,971,628        | \$17,025,745        |
| Special Revenue  | 157,000             | 266,000             | 702,910             | 202,910             |
| Capital Projects | 2,556,104           | 4,389,640           | 5,230,230           | 10,607,948          |
| Enterprise       | 12,294,450          | 13,679,727          | 14,971,333          | 16,778,299          |
| Internal Service | 685,530             | 719,850             | 1,019,700           | 554,200             |
| <b>Total</b>     | <b>\$30,482,743</b> | <b>\$34,979,494</b> | <b>\$38,895,801</b> | <b>\$45,169,102</b> |

### Tax Rate and Financial Analysis

This budget maintains the mill rate for the General Fund of the City at a 2.00 mill levy on property and is collected for the City by the Kodiak Island Borough. The assessed value for property in the City of Kodiak for fiscal year 2013 is \$415,089,700 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 has levied 6% sales tax on all sales, services and rentals made within City limits. The maximum taxable sale has been \$750 per transaction with a \$45 maximum tax. 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 \$9,500,000 in revenues for fiscal year 2013. The Sales Tax will increase to 7% effective October 1, 2012.

| <b>Tax</b>         | <b>City of Kodiak</b>                  | <b>Kodiak Island Borough</b> | <b>State of Alaska</b> |
|--------------------|----------------------------------------|------------------------------|------------------------|
| Real Property      | 2.00 mills                             | 11.25 mills                  | None                   |
| Personal Property  | None                                   | 11.25 mills                  | None                   |
| Sales Tax          | 6% Increased to 7% effective 10/1/2012 | 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 2012 was \$10,259,214 and the estimate for fiscal year 2013 is \$9,500,000. Kodiak's economy has remained relatively stable despite the serious economic downturn felt throughout the country. The 7% Sales Tax effective on October 1, 2012 will allow the City to increase the revenues generated by Sales Tax to offset rising deficits that cause over dependence on fund balance from the General Fund.

The fund balance of the General Fund of the City of Kodiak has been relatively stable since 1998. In the fiscal year 2013 budget the General Fund will use \$1,490,854 of the fund balance. There is no planned use of the Enhancement Fund fund balance. The City follows the recommend practices that the unrestricted fund balance in the General Fund should be no less than two months of regular general fund operating expenditures. For fiscal year 2013 this would be estimated to be \$2,618,000.

The main component of the budget is the General Fund. The adopted General Fund budget is \$17,025,745 or 37% of the total budget. Of this, \$1,325,046 is for transfers to other funds leaving expenditures in the General Fund of \$15,700,699. The City currently has one general obligation bond in the amount of \$8,000,000. The State of Alaska and the City of Kodiak do 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 bond debt is budgeted in fiscal year 2013 and is consistent with City Council budget goals. .

#### General Fund:

General Fund revenues are budgeted at \$10,303,500 (61%) from taxes, \$2,449,346 (9%) from intergovernmental sources, \$1,612,193 (9%) from charges for services, \$854,316 (5%) from interfund charges, \$1,490,854 (9%) from appropriations from fund balance, and \$315,536 (2%) from other revenues.

#### Special Revenue Funds:

Special Revenue Funds are \$202,910 or 1% of the total City of Kodiak budget. The Special Revenue Funds decreased by \$500,000 from fiscal year 2012. This decrease was due to transfers from the Enhancement Fund in fiscal year 2012 that will not occur in fiscal year 2013. The City levies a 5% transient room tax. This tax is expected to generate \$142,860 and is accounted for in the Tourism Fund.

#### Capital Project Funds:

Capital Projects are \$10,607,948 or 23% of the total City of Kodiak budget. Many projects are ongoing from fiscal year 2012 with fewer new projects added in fiscal year 2013. For a full list of all of our current capital projects please turn to the Capital Projects Section of the budget. In fiscal year 2013, the City does have non-routine capital expenditures. They include the, the New Library Building, Bio Solids Management Project, and the Replacement of the Baranof Track and Field.

#### Enterprise Funds:

Enterprise Funds are \$16,778,299 or 37% of the total City of Kodiak budget. Cargo and Harbor enterprise funds are \$724,057 or 43% of the total Enterprise Funds. Water and Sewer are \$9,101,952 or 54% of total Enterprise Funds. The Trident Basin Float Plane Fund in the amount of \$355,490 or 2% of the total Enterprise Funds. The E-911 Enterprise Fund in the amount of \$74,800 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.

#### Internal Service Fund:

The Internal Service fund is \$554,200 or 1% of the total City of Kodiak budget. This is a decrease from fiscal year 2012.

## **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 Mayor and the members of the City Council, City Administration, Residents 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 and keep Kodiak viable. 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 2012. 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, 2011.

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 2013.

## **Conclusion**

This budget is the culmination of many months of effort and input from the City Council, the public and the staff 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 2013 budget.

Respectfully Submitted,

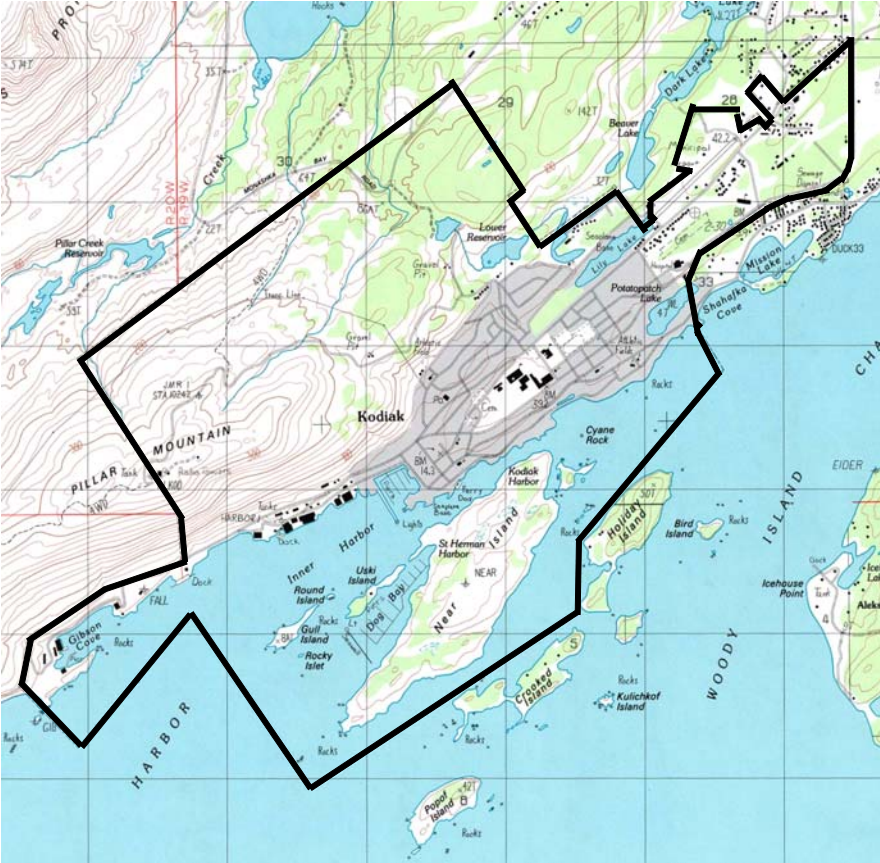
  
**City Manager**  
Aimée Kniazowski

  
**Finance Director**  
Mary C. Munk



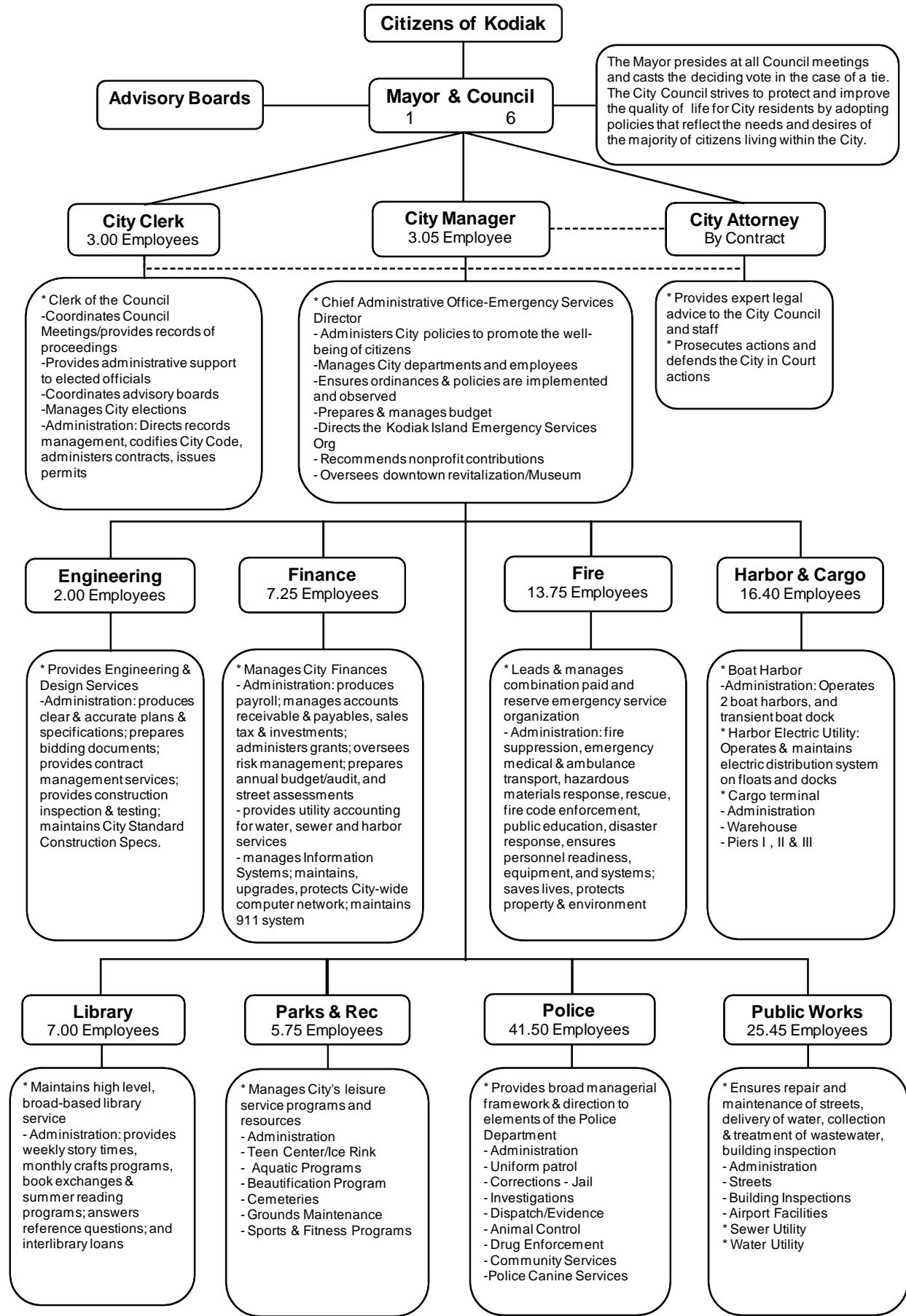
**Kodiak Island, Alaska**

CITY OF KODIAK - CITY LIMITS



City - 6.2 square miles

**CITY OF KODIAK  
ORGANIZATIONAL CHART**

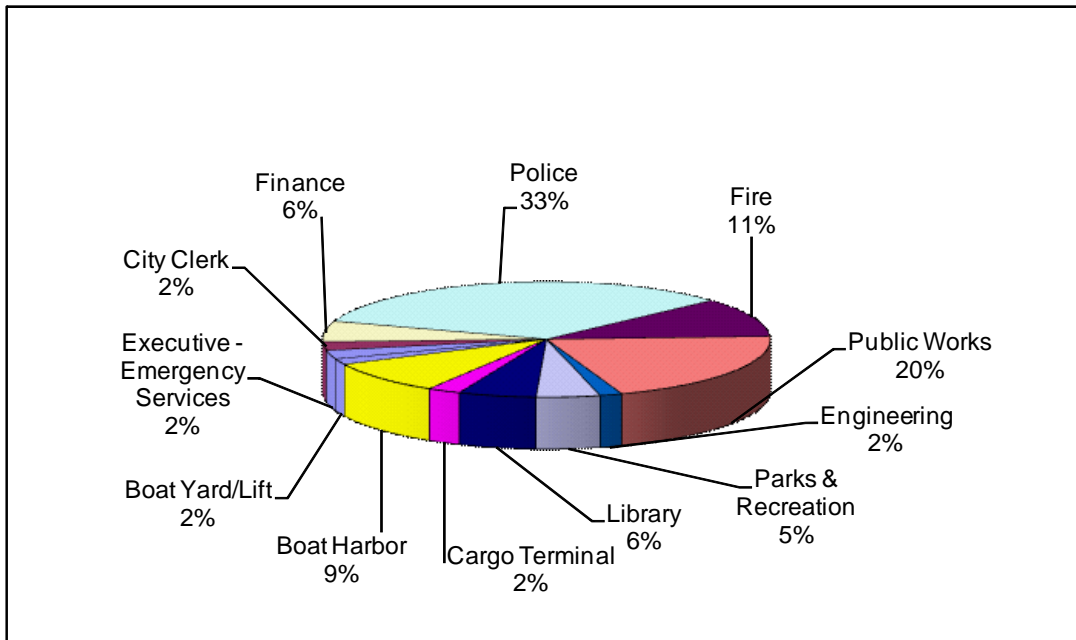




# City of Kodiak

Fiscal Year 2013

## PERSONNEL SUMMARY



| Department                     | FTE           |
|--------------------------------|---------------|
| Executive - Emergency Services | 3.05          |
| 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          |
| <b>Total</b>                   | <b>125.15</b> |

FTE - Full Time Equivalent

More detailed personnel information can be found in the Appendix.



## CITY OF KODIAK FACT SHEET

### FORM OF GOVERNMENT

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

### CITY DEPARTMENTS

| NAME             | DEPARTMENT         | E-Mail                        | PHONE        |
|------------------|--------------------|-------------------------------|--------------|
| Aimee 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 |
| Glenn Melvin     | Engineering        | gmelvin@city.kdoaik.ak.us     | 907-486-8065 |
| Mary Munk        | Finance            | mmunk@city.kodiak.ak.us       | 907-486-8659 |
| Marty Owen       | Boat Harbor        | mowen@city.kodiak.ak.us       | 907-486-8080 |

### ELECTED OFFICIALS

| NAME             | OFFICE         | E-Mail                    | PHONE        |
|------------------|----------------|---------------------------|--------------|
| Pat Branson      | Mayor          | council@city.kodiak.ak.us | 907-486-3641 |
| Randall Bishop   | Council Member | council@city.kodiak.ak.us | 907-486-3364 |
| Charles Davidson | Council Member | council@city.kodiak.ak.us | 907-486-3896 |
| Terry Haines     | Council Member | council@city.kodiak.ak.us | 907-942-0365 |
| Gabriel Saravia  | Council Member | council@city.kodiak.ak.us | 907-486-5076 |
| John Whiddon     | Council Member | council@city.kodiak.ak.us | 907-486-8130 |
| Mark Vizcocho    | Council Member | council@city.kodiak.ak.us | 907-512-1203 |

### 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 2010 ex-vessel value of all fish coming into Kodiak was \$132.3 million, and volume in 2010 was 313.0 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.

According the Alaska Visitor Arrivals and Profile Summer 2006 study, the average per person/per trip expenditures by visitors to Alaska during the summer of 2006 was \$934, not including the transportation cost to enter and exit Alaska. The majority was spent on tours and recreation.

## **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.

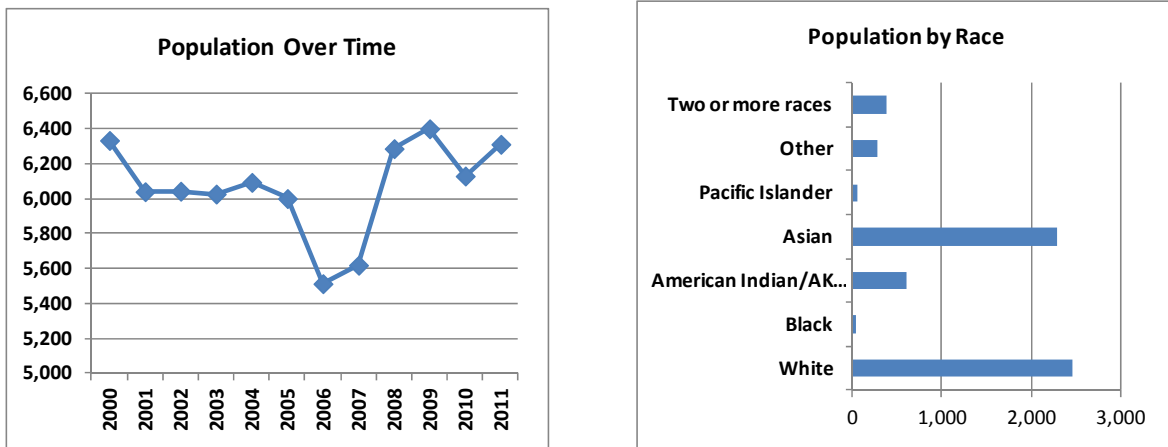
According to the Northern Economic Inc. the economic impacts of AADC's operations and projects in fiscal year 2010 supported 44 local businesses. The total direct, indirect and included local impacts to Kodiak's regional economy alone amounted to \$6.3 million, generating 59 local jobs with \$3.7 million in local payments for wage and salaries. AADC's expenditures for goods and services, including subcontractor services, generated about \$4.6 million in direct payments to businesses operating in Kodiak. This spending was distributed among 44 local businesses and increased business activities in 25 different industries or sectors in the Kodiak regional 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 2010 was 6,312, a loss of about 22 since the 2000 census. About 68% of the resident population over sixteen years old worked in 2010. Manufacturing was the main industry in 2010, employing 30% of the area's workers. More workers were employed as Meat, Poultry, and Fish Cutters and Trimmers than any other occupation.

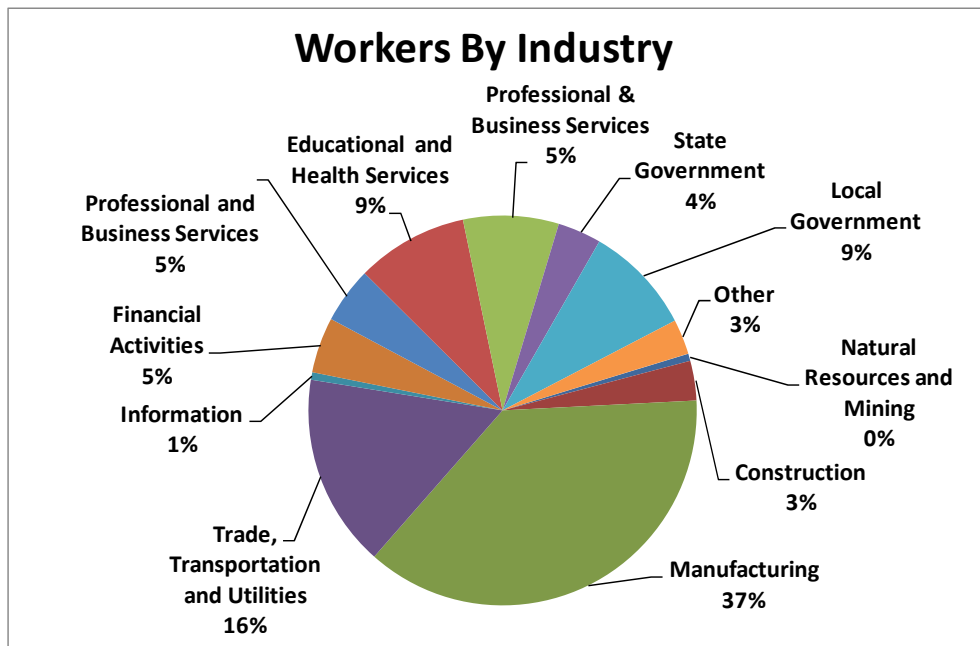
The median age in Kodiak is 35.1 years. Approximately 32.4% of the population is under 18 years of age, about 1% higher than Alaska overall. 53% of the population is male and 47% female. Approximately 18.7% of the adults, age 25 and older, hold at least a bachelor's degree, and 85.3% are estimated to have at least a high school diploma.

### City of Kodiak Population

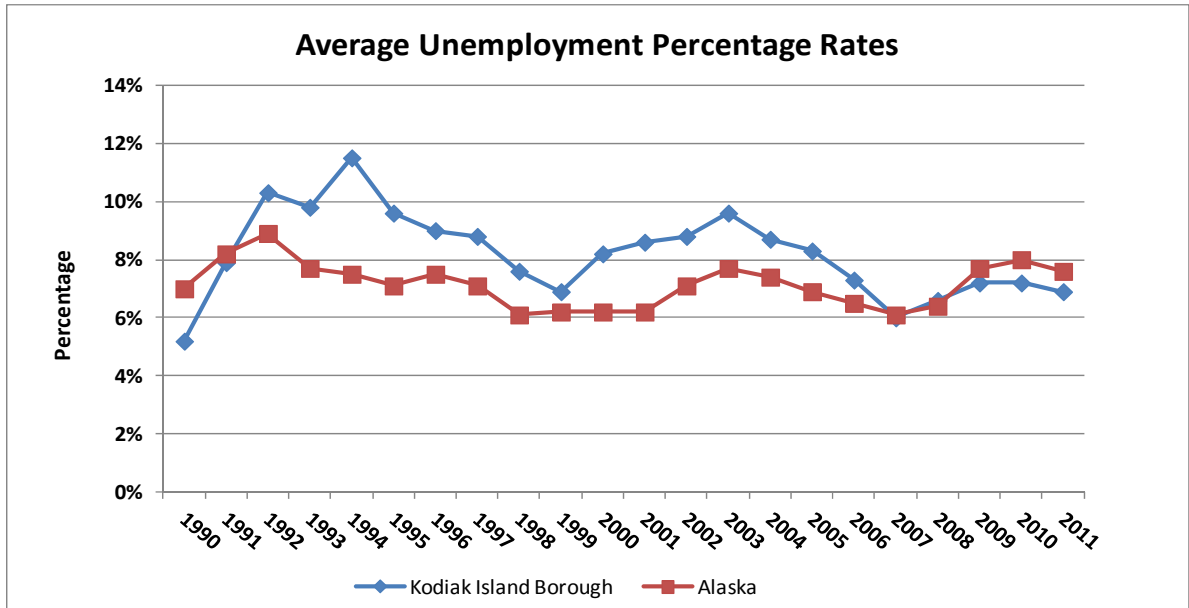


## LABOR FORCE

In 2011, the state estimated the Kodiak region's average monthly employment to be 6,537 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 5.4% to as high as 11.3% (2009). The average annual unemployment rate for Kodiak in fiscal year 2011 was 6.9% compared to 7.6% Alaska wide.



## INCOME

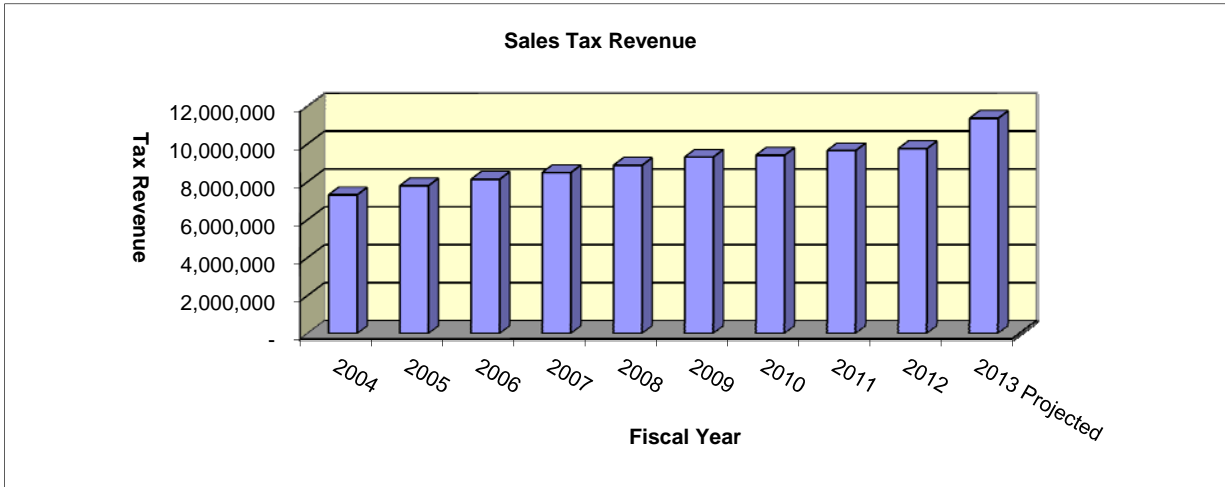
The Alaska Department of Labor reported the annual average monthly wage for workers in the Kodiak Island Borough was \$3,331. Total payroll in 2010 went to \$243.9 million with a 20% increase. In 2010 Kodiak's annual average wage was \$39,972.

## 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 \$9.7 million in 2012. 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.

In fiscal year 2013 the sales tax rate will be increased from 6% to 7% with the cap remaining the same. This increase is projected to generate an additional \$1.6 million for the general fund operational budget. 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 2013**

The following activity is outlined as essential for the orderly formulation of the fiscal year 2013  
City of Kodiak Budget for the period July 1, 2012 – June 30, 2013.

| FY 2013            | ITEM                                                                                                                    | BY                                                   |
|--------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| January 10, 2012   | City Council Presentation FY 2012 Revenue Projections, Goals & Budget Calendar                                          | City Manager & City Council                          |
| January 10, 2012   | Review City Council Goals and prepare suggested changes                                                                 | City Manager & Finance Director                      |
| February 23, 2012  | City Council adopts Goals by Resolution                                                                                 | City Manager & City Council                          |
| March 5, 2012      | Meeting of City Manager & Department Heads to distribute budget packets and provide overview of information in packets. | City Manager & Department Heads                      |
| March 30, 2012     | Final day for departmental budget requests to be returned to Manager (via Finance Department)                           | Department Heads                                     |
| April 2- 6, 2012   | City Manger & Finance Director reviews departmental budget with respective Department Heads.                            | City Manager/<br>Finance Director & Department Heads |
| April 10, 2012     | Review Revenue Options with City Council                                                                                | City Manager & Finance Director                      |
| April 24, 2012     | Distribute Manger's Budget to City Council                                                                              | City Manager                                         |
| May 5, 2012        | City Council and Manger budget work sessions. Departmental Budget Presentation to City Council                          | City Manager/<br>Department Heads & City Council     |
| May 24 2012        | First reading of budget ordinance                                                                                       | City Manager/<br>Finance Director & City Council     |
| June 12, 2012      | Advertisement for overall City Council Agenda including Budget                                                          | Clerk                                                |
| June 21, 2012      | Second reading and public hearing of budget ordinance; adoption of budget                                               | City Manager/<br>Finance Director & City Council     |
| July 1, 2012       | Budget Implementation                                                                                                   | Finance Director                                     |
| September 19, 2012 | 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 2013, 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 2013.

## **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 2012, in preparation for fiscal year 2013 and beyond, the City Council held planning work sessions in the winter of 2011 and the spring of 2012. 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 2013 budget. The planning process is expected to continue with a fall fiscal year 2013 planning workshop scheduled for January 2013.

## **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. Forecast and plan for revenues and expenses to create a government that is more efficient, less costly and more accountable to ensure a financially sustainable city for future generations.
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. Maintain a five year Capital Improvement Plan to ensure resources are planned for and available when needed.
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 2013 Adopted by the City Council Resolution Number – 2012-04**

Given the financial environment, the fiscal year 2013 budget is designed to continue the City's efforts to provide efficient operations and maintain basic and essential service levels. There are some changes in these goals from the prior year. As with the fiscal year 2012 budget, the fiscal year 2013 budget is a maintenance budget with no changes to the services provided. However, there is a change to increase the General Fund revenue sources. The City Council adopted Resolution Number 2012-04 on February 23, 2012 approving the City Council's Budget Goals for fiscal year 2013.

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 125.15, providing that revenues remain consistent with FY 2012, 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.
3. Administrative will continue to centralize human resource functions to ensure uniform application of policies and to limit potential liability.
4. Selected sections of the Personnel Rules and Regulations will be reviewed and presented to the City Council for amendments, especially those necessary to implement the recommendations in the Classification and Compensation study.

#### **General Fund:**

1. Council will increase revenues in the General Fund to help offset increases in operation expenses, meet infrastructure needs, and increase the fund balance.
2. A detailed review of all categories of General Fund expenditures will be conducted in FY 2013 to identify ways to decrease expenses.
3. The General Fund will be budgeted without a deficit through appropriations from the fund balance when/it 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 third 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. Ensure adequate revenues and available to continue to maintain and improve Harbor facilities that support fisheries and support sector services and activities.
4. Enterprise Funds will complete rate studies every five years and present them to the City Council for implementation. In FY 2013, Harbor, Cargo, and Sewer rate studies will be conducted.

**Operating Expenses:**

1. General Fund operating (non-personnel) expenses for fiscal year 2013 will be at a level consistent with fiscal year 2012. Required increases will be justified to the City Manager in writing and presented by department heads to the City Council during budget presentations.
2. A detailed review of all categories of operating (non-personnel) expenses for all departments and funds categories will be conducted for FY 2013 to identify and implement budget reductions.
3. Required increases to departmental level operating (non-personnel) expenses in the General Fund will be justified to the Manager in writing and presented by department heads to the City Council during budget presentations.
4. Changes for Fees and Services will be reviewed and updated annually to ensure quality service delivery and adequate revenues.
5. 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, and the City Council will adopt and utilize the planning document. Once complete, the capital budget will 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 a department increase in the number of full-time equivalent employees based on the City Council approval of a Human Resources position.
- 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.
- Work with City Council to continue 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 2013.
- Ensure cost of service studies and rates reflect the cost of providing services within each City enterprise fund.
- Complete the 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 2013.
- 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 upgrade to the sales tax system will be implemented in fiscal year 2013 to replace the current system.
- Revised Sales Tax policies and procedures have been implemented and will be followed in fiscal year 2013 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.
- 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 task is becoming increasingly difficult each year as the legacy system has not been supported by the manufacturer for years and replacement parts, as well as the expertise to maintain the current system is virtually non-existent. In order to maintain a reliable emergency number system it is imperative that the Kodiak Island Borough and the City reach an agreement on governance of the overall system and a strategy for replacing the legacy system.
- The Police Department's fiscal year 2013 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 2013.

**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.

**Engineering:**

- Budget reduction to become more efficient with the department was and will continue to be achieved.
- There was no department increase in the number of full-time equivalent employees meeting the Council's goal for number of city personnel.
- Quality of life projects including the management of city capital projects.
- Continue to support the other City of Kodiak departments with engineering review and recommendations.

**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 2012 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 2012
- In the Sewer Fund operational needs met the Council goal with the exception of Bio-Solid disposal.

#### **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 cost vigilance on the part of the Teen Center Manager.
- 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.
- 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.
- 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 2013.
- 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 2013 Prioritized State Capital Improvement Program List  
Adopted by the City Council  
Resolution Number – 2012-02**

1. A resolution of the Council of the City of Kodiak adopting a 2013 prioritized State Capital Improvement Program List. This resolution was adopted January 12, 2012.

- 1. Planning, Permitting and Design Costs for Pier III Replacement:  
Funding Request: \$2,500,000**

Pier III is one of the City of Kodiak's main cargo piers and its only facility for handling containerized cargo. Pier III is a critical piece of infrastructure to sustain the local economy and enable future development in Kodiak. The current pile-supported structure will reach the end of its design life within the next 4-5 years. The existing pier experiences corrosion, wear, and limited capacity, and requires extensive maintenance to keep it operational. Replacement costs are currently estimated to be between \$25-30 million, depending on the type of dock structure selected. This year the City must select the optimal dock alignment and complete geotechnical work and a wave motion study to determine the appropriate structure type (sheet pile bulkhead or pile supported). Once complete, these steps will help further refine preliminary costs estimates and design and permitting work can begin. The City needs to complete final design in 2012. The project will be funded through a combination of local Port and Harbor revenues, tenant fees, General Fund revenues, and State and Federal grants. The City of Kodiak is requesting \$2,500,000 in funding support to assist with completion of planning, permitting, and design costs for this critical piece of infrastructure.

- 2. Phase III - Pedestrian Improvements Pier II to Downtown:  
Funding Request: \$5,000,000**

The City identified the need for pedestrian improvements from Pier II to downtown Kodiak to accommodate the increasing number of cruise ship passengers arriving annually and to improve facilities for local residents and businesses that use the street and pier year round. The project was started in 2009, and Phase II of this project, construction of an ADA accessible sidewalk, improved lighting and parking, and utility relocates is scheduled to be completed in 2012. The City is now planning Phase III of the project, which will carry pedestrian improvements further along Shelikof Street from Jack Hinkle Way to Marine Way by rehabilitating the sidewalk and associated tasks such as ROW acquisition and mapping, geotechnical investigation, improved lighting, utility relocates, landscaping, benches, signage, a walkway along the harbor side of the street, and additional off-street parking to direct pedestrian traffic out of this congested roadway. The City of Kodiak is requesting State funding assistance for planning, permitting, design, and construction through the cruise ship excise tax for \$5,000,000 to complete Phase III of the project.

- 3. Phase II Baranof Park Improvements:  
Funding Request: \$1,750,000**

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 total 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. The City has completed 95% engineering plans and bid specifications for this project. Phase I, which includes removal and replacement of the deteriorating synthetic surface track and turf infield area used for football, soccer, physical education classes, and other sports, and replacement with a new synthetic track and synthetic surface infield better suited to multi-purpose use is expected to be completed during 2012. Phase II includes the installation of synthetic surface D zones and the adjacent baseball infield and is estimated to cost up to \$2 million. 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 for \$1,750,000 to assist with constructing Phase II of this important community and school district facility.

#### **4. Fire Apparatus Replacement: Funding Request: \$400,000**

The City of Kodiak must replace its aging Fire Engine 3, a 1986 E-Once Cyclone Pumper that was purchased in 1986. Engine 3 has exceeded its recommended replacement schedule of 20 years by more than 5 years, and is showing problems in multiple areas, including the fire pump, chassis, cab and motor. Due to its condition and recurring maintenance needs, it must often be taken out of service. The three-sided cab is no longer a recommended configuration due to the increased rollover safety standards, and Fire Department personnel cannot ride in the two back positions. When operational, Engine 3 is used as a “third out” response vehicle and may move up in a response category if the first and/or second response vehicles are out of service. The City of Kodiak needs this third engine response capability within the City limits and in response to local Mutual Aid agreements. The estimated cost to replace this engine is \$450,000, an amount that exceeds the City’s resources. The City of Kodiak is requesting state funding assistance in the amount of \$400,000, with the remainder of the funds coming from local appropriations.

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.

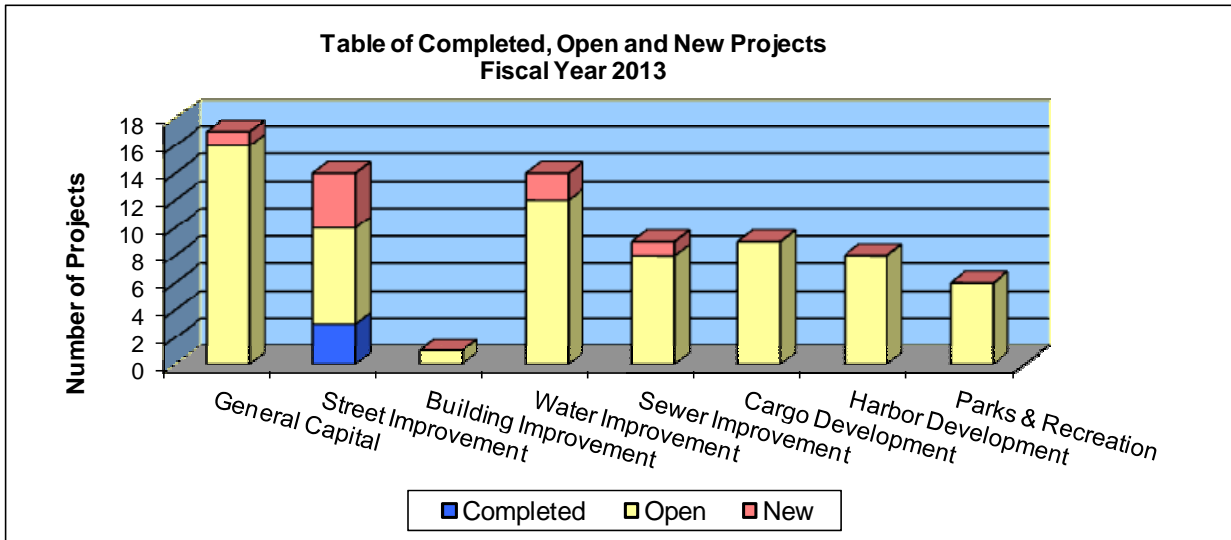
Individual performance measures are located in the detailed sections of each fund.

#### **Accomplishments and Goals Met for fiscal year 2012.**

1. The Mill Rate of 2.0 remained the same in fiscal year 2012.
2. The Sales Tax Cap remained at \$750.00.
3. The Hotel & Motel tax rate of 5% remained the same.
4. The fiscal year 2012 budget had no reductions of services, and all services were maintained at consistent levels.
5. Completed work on the Maple Street and Aleutian Homes Phase II Repairs with a project budget of \$4,160,200 – total expensed \$3,786,249.
6. Completed work on the Spill Prevention Control and Counter Measures (SPCC) with a budget of \$216,000 – total expensed \$211,117.
7. Completed work on the Baranof Museum Retaining Wall with a project budget of \$293,000 – total expenses \$273,228.

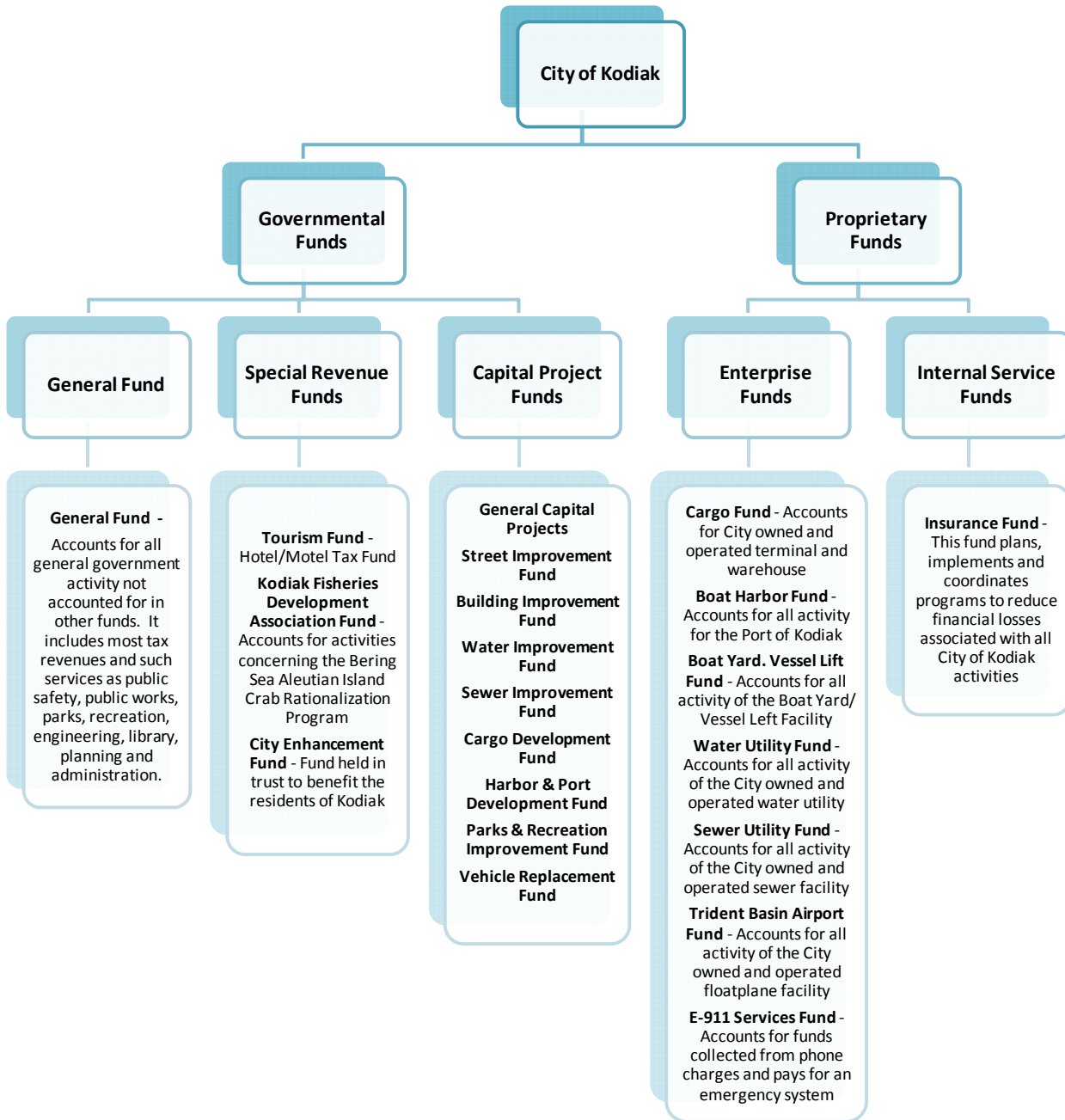
### Table of Completed, Open & New Projects Fiscal Year 2013

Graph of Completed, Open and New Capital Projects is shown below: The fiscal year 2013 budget shows three projects being completed with the addition of eight new projects. The largest concentration of new projects is in Street Improvement Capital projects, then in the Water and Sewer Improvement Capital projects.



# 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.

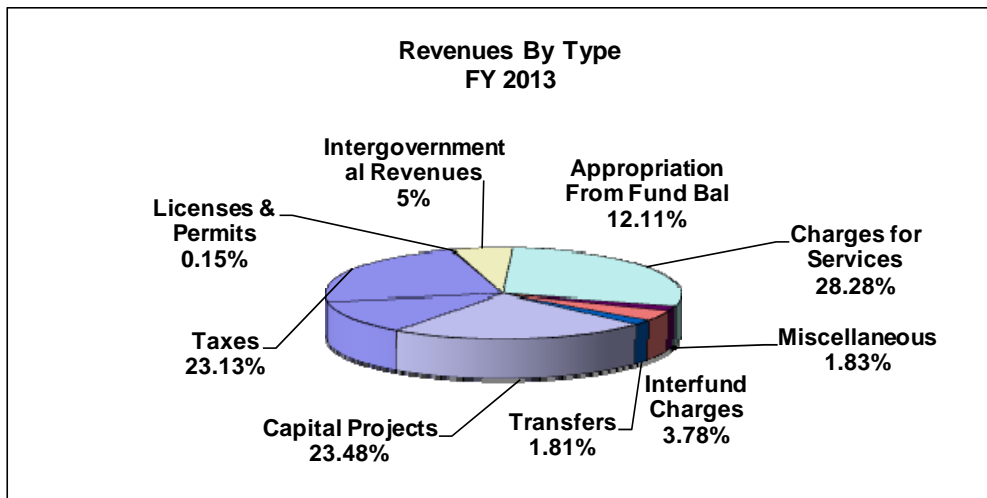
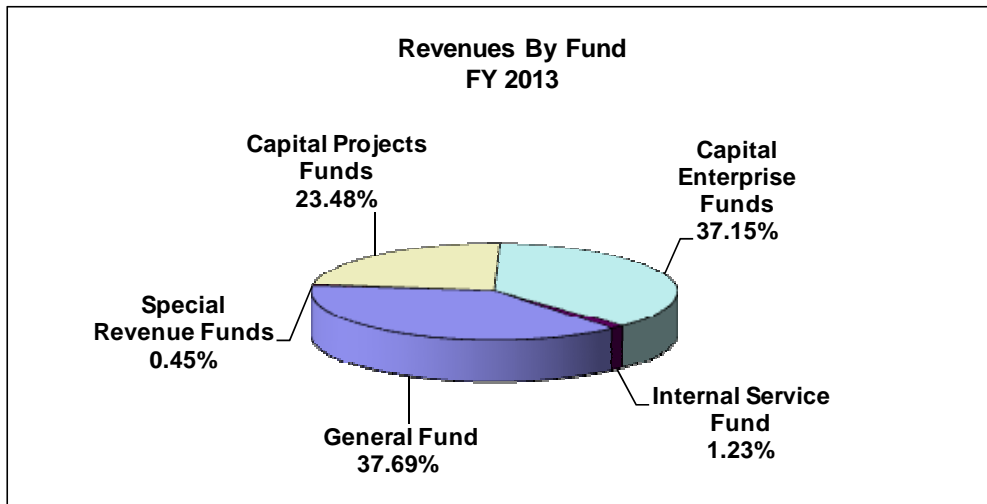
### **Reserve Policies**

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 2013

### FY 2013 Budget

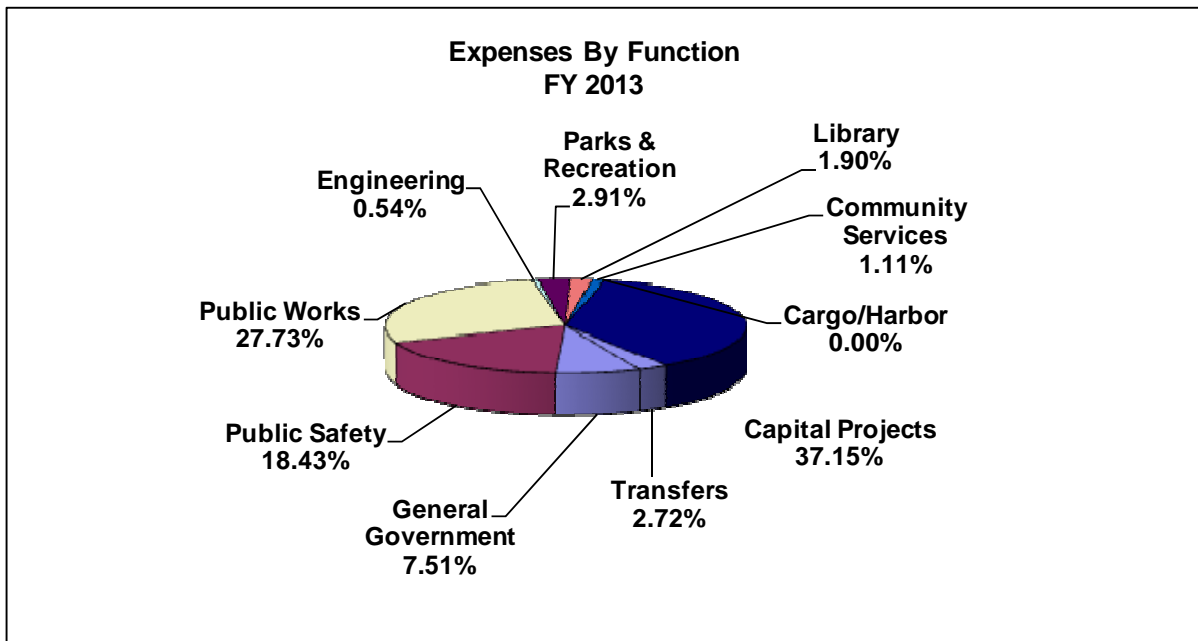
|                             | General<br>Fund      | Special<br>Revenue<br>Funds | Capital<br>Projects<br>Funds | Enterprise<br>Funds  | Internal<br>Service<br>Fund | FY 2013<br>Budget<br>Total | FY 2012<br>Budget<br>Total |
|-----------------------------|----------------------|-----------------------------|------------------------------|----------------------|-----------------------------|----------------------------|----------------------------|
| <b>Revenues</b>             |                      |                             |                              |                      |                             |                            |                            |
| Taxes                       | \$ 10,303,500        | \$ 142,860                  | \$ -                         | \$ -                 | \$ -                        | \$ 10,446,360              | \$ 10,278,410              |
| Licenses & Permits          | 68,000               | -                           | -                            | -                    | -                           | 68,000                     | 75,000                     |
| Intergovernmental Revenues  | 2,449,346            | -                           | -                            | -                    | -                           | 2,449,346                  | 2,685,206                  |
| Charges for Services        | 1,612,193            | -                           | -                            | \$ 11,161,030        | -                           | 12,773,223                 | 12,027,412                 |
| Miscellaneous               | 247,536              | \$ 157,260                  | -                            | \$ 416,110           | \$ 5,000                    | 825,906                    | 1,412,750                  |
| Interfund Charges           | 854,316              | -                           | -                            | \$ 304,860           | \$ 549,200                  | 1,708,376                  | 1,544,916                  |
| Transfers                   | -                    | -                           | -                            | \$ 819,768           | -                           | 819,768                    | 1,475,000                  |
| Capital Projects            | -                    | -                           | \$ 10,607,948                | -                    | -                           | 10,607,948                 | 20,486,725                 |
| Appropriation From Fund Bal | 1,490,854            | \$ (97,210)                 | -                            | \$ 4,076,531         | -                           | 5,470,175                  | 8,105,605                  |
| <b>Total Revenues</b>       | <b>\$ 17,025,745</b> | <b>\$ 202,910</b>           | <b>\$ 10,607,948</b>         | <b>\$ 16,778,299</b> | <b>554,200</b>              | <b>\$ 45,169,102</b>       | <b>58,091,024</b>          |



**Budgeted Expenses - Summary by Function  
Fiscal Year 2013**

FY 2013 Budget

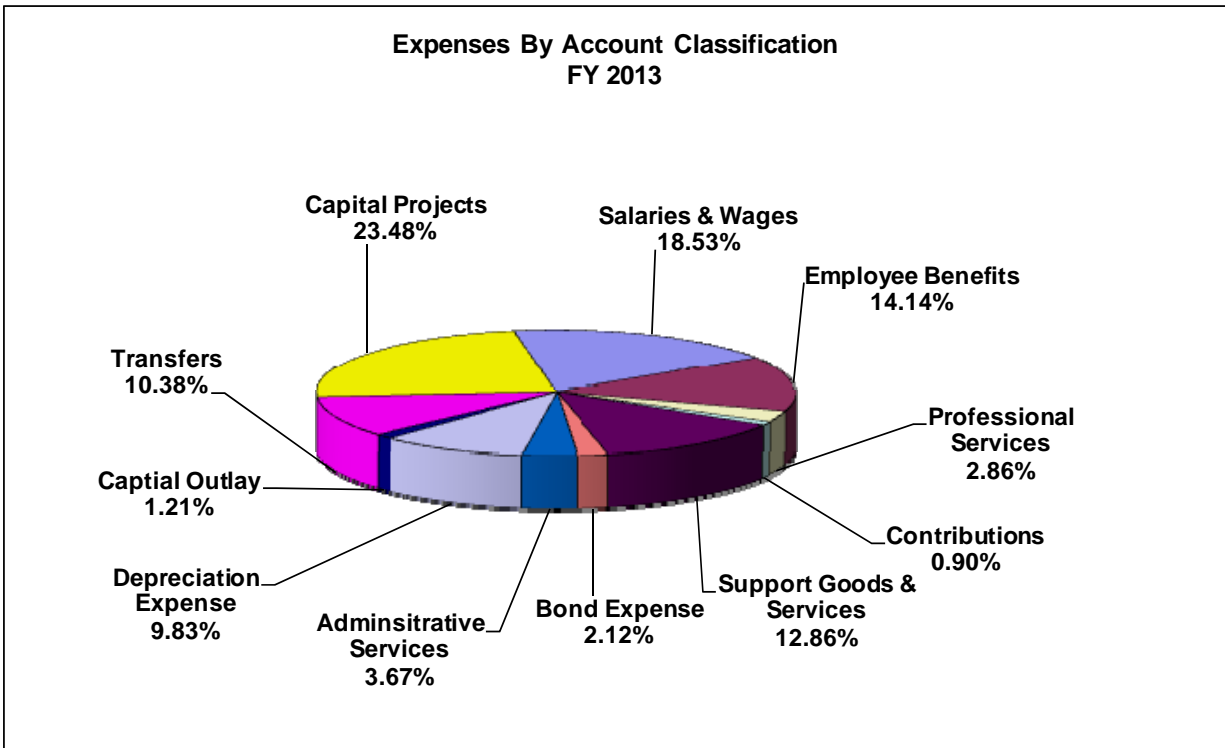
|                           | <b>General<br/>Fund</b> | <b>Special<br/>Revenue<br/>Funds</b> | <b>Capital<br/>Projects<br/>Funds</b> | <b>Enterprise<br/>Funds</b> | <b>Internal<br/>Service<br/>Fund</b> | <b>FY 2013<br/>Budget<br/>Total</b> | <b>FY 2012<br/>Budget<br/>Total</b> |
|---------------------------|-------------------------|--------------------------------------|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| <b>Expenditures</b>       |                         |                                      |                                       |                             |                                      |                                     |                                     |
| General Government        | \$ 2,571,056            | \$ -                                 | \$ 269,000                            | \$ -                        | \$ 554,200                           | \$ 3,394,256                        | \$ 4,190,300                        |
| Public Safety             | 8,325,272               | -                                    | -                                     | -                           | -                                    | 8,325,272                           | 7,984,575                           |
| Public Works              | 2,203,511               | -                                    | 10,323,948                            | -                           | -                                    | 12,527,459                          | 10,952,547                          |
| Engineering               | 243,400                 | -                                    | -                                     | -                           | -                                    | 243,400                             | 255,820                             |
| Parks & Recreation        | 1,298,210               | -                                    | 15,000                                | -                           | -                                    | 1,313,210                           | 1,207,000                           |
| Library                   | 858,950                 | -                                    | -                                     | -                           | -                                    | 858,950                             | 844,956                             |
| Community Services        | 200,300                 | 300,120                              | -                                     | -                           | -                                    | 500,420                             | 202,910                             |
| Cargo/Harbor              | -                       | -                                    | -                                     | -                           | -                                    | -                                   | 7,378,841                           |
| Capital Projects          | -                       | -                                    | -                                     | 16,778,299                  | -                                    | 16,778,299                          | 20,486,725                          |
| Transfers                 | 1,325,046               | (97,210)                             | -                                     | -                           | -                                    | 1,227,836                           | 4,587,350                           |
| <b>Total Expenditures</b> | <b>\$ 17,025,745</b>    | <b>\$ 202,910</b>                    | <b>\$ 10,607,948</b>                  | <b>\$ 16,778,299</b>        | <b>\$ 554,200</b>                    | <b>\$ 45,169,102</b>                | <b>\$ 58,091,024</b>                |



**Budgeted Expenses - Summary by Account Classification  
Fiscal Year 2013**

FY 2013 Budget

|                           | General<br>Fund      | Special<br>Revenue<br>Funds | Capital<br>Projects<br>Funds | Enterprise<br>Funds  | Internal<br>Service<br>Fund | FY 2013<br>Budget<br>Total | FY 2012<br>Budget<br>Total |
|---------------------------|----------------------|-----------------------------|------------------------------|----------------------|-----------------------------|----------------------------|----------------------------|
| <b>Expenditures</b>       |                      |                             |                              |                      |                             |                            |                            |
| Salaries & Wages          | \$ 6,363,740         | \$ -                        | \$ -                         | \$ 2,006,171         | \$ -                        | \$ 8,369,911               | \$ 8,279,211               |
| Employee Benefits         | 4,774,856            | -                           | -                            | 1,611,974            | -                           | 6,386,830                  | 5,902,115                  |
| Professional Services     | 983,478              | 25,000                      | -                            | 285,500              | -                           | 1,293,978                  | 1,322,426                  |
| Contributions             | 280,500              | 106,000                     | -                            | 21,500               | -                           | 408,000                    | 405,800                    |
| Support Goods & Services  | 2,413,013            | 35,050                      | -                            | 2,817,777            | 543,200                     | 5,809,040                  | 6,064,272                  |
| Bond Expense              | 528,240              | -                           | -                            | 429,341              | -                           | 957,581                    | 1,002,560                  |
| Administrative Services   | 76,000               | 36,860                      | -                            | 1,535,862            | 11,000                      | 1,659,722                  | 1,628,366                  |
| Depreciation Expense      | -                    | -                           | -                            | 4,441,906            | -                           | 4,441,906                  | 4,417,590                  |
| Capital Outlay            | 280,872              | -                           | -                            | 266,500              | -                           | 547,372                    | 1,476,227                  |
| Transfers                 | 1,325,046            | -                           | -                            | 3,361,768            | -                           | 4,686,814                  | 7,105,732                  |
| Capital Projects          | -                    | -                           | 10,607,948                   | -                    | -                           | 10,607,948                 | 20,486,725                 |
| <b>Total Expenditures</b> | <b>\$ 17,025,745</b> | <b>\$ 202,910</b>           | <b>\$ 10,607,948</b>         | <b>\$ 16,778,299</b> | <b>\$ 554,200</b>           | <b>\$ 45,169,102</b>       | <b>\$ 58,091,024</b>       |



**SUMMARY ALL FUNDS**

|                                             | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>                             |                           |                           |                           |                              |                           |
| Taxes                                       | \$10,224,835              | \$10,575,594              | \$10,278,410              | \$ 11,394,690                | \$10,469,760              |
| Licenses and Permits                        | 70,489                    | 93,193                    | 75,000                    | \$ 71,957                    | 68,000                    |
| Intergovernmental Sources                   | 1,974,525                 | 1,883,606                 | 2,685,206                 | \$ 2,794,327                 | 2,680,986                 |
| Charges for Services                        | 10,950,092                | 12,135,186                | 12,027,412                | \$ 12,975,051                | 12,749,223                |
| Fines and Forfeitures                       | 23,514                    | 6,156                     | 20,500                    | \$ 4,094                     | 20,500                    |
| Interest                                    | 290,325                   | 299,075                   | 235,650                   | \$ 109,500                   | 150,650                   |
| Rents                                       | 486,311                   | 542,262                   | 508,500                   | \$ 565,511                   | 524,246                   |
| Miscellaneous                               | 1,443,539                 | 346,881                   | 648,100                   | \$ 109,649                   | 79,500                    |
| Interfund Charges                           | 1,463,850                 | 1,573,210                 | 1,544,916                 | \$ 1,544,878                 | 1,528,346                 |
| Capital Projects                            | 6,513,963                 | 9,067,950                 | 20,486,725                | \$ 13,674,874                | 10,607,948                |
| <b>Total Revenues</b>                       | <b>\$ 33,441,442</b>      | <b>\$ 36,523,112</b>      | <b>\$ 48,510,419</b>      | <b>\$ 43,244,530</b>         | <b>\$ 38,879,159</b>      |
| <b>Expenditures</b>                         |                           |                           |                           |                              |                           |
| Salaries and Wages                          | \$6,883,983               | \$7,266,033               | \$8,279,211               | \$ 7,622,815                 | \$8,369,911               |
| Employee Benefits                           | 4,059,862                 | 4,685,848                 | 5,902,115                 | 5,866,623                    | 6,386,830                 |
| Professional Services                       | 1,109,577                 | 1,034,164                 | 1,322,426                 | 1,106,104                    | 1,288,593                 |
| Contributions                               | 345,307                   | 343,930                   | 405,800                   | 371,274                      | 408,000                   |
| Support Goods and Services                  | 4,850,658                 | 5,254,599                 | 6,064,272                 | 5,536,547                    | 5,904,925                 |
| Bond Expense                                | 859,126                   | 895,435                   | 1,002,560                 | 911,050                      | 910,803                   |
| Depreciation Expense                        | 3,584,498                 | 4,346,837                 | 4,417,590                 | 4,450,794                    | 4,441,906                 |
| Administrative Charges                      | 1,311,635                 | 1,527,277                 | 1,628,366                 | 1,662,002                    | 1,616,000                 |
| Capital Outlays                             | 392,374                   | 362,830                   | 1,476,227                 | 979,407                      | 547,372                   |
| Capital Projects                            | 4,447,598                 | 6,037,437                 | 20,486,725                | 8,305,956                    | 10,607,948                |
| <b>Total Expenditures</b>                   | <b>\$ 27,844,618</b>      | <b>\$ 31,754,390</b>      | <b>\$ 50,985,292</b>      | <b>\$ 36,812,571</b>         | <b>\$ 40,482,288</b>      |
| <b>Excess of Revenues over Expenditures</b> | <b>5,596,824</b>          | <b>4,768,722</b>          | <b>(2,474,873)</b>        | <b>6,431,960</b>             | <b>(1,603,129)</b>        |
| <b>Other Financing Sources (Uses)</b>       |                           |                           |                           |                              |                           |
| Transfers In                                | \$350,724                 | \$1,627,842               | \$1,475,000               | \$ 1,646,868                 | \$819,768                 |
| Transfers Out                               | \$ (4,158,084)            | \$ (8,719,972)            | \$ (7,105,732)            | \$ (7,563,478)               | \$ (4,686,814)            |
| <b>Net Other Financing Sources (Uses)</b>   | <b>\$ (3,807,361)</b>     | <b>\$ (7,092,130)</b>     | <b>\$ (5,630,732)</b>     | <b>\$ (5,916,610)</b>        | <b>\$ (3,867,046)</b>     |
| <b>Net Change in Fund</b>                   | <b>\$ 1,789,463</b>       | <b>\$ (2,323,408)</b>     | <b>\$ (8,105,605)</b>     | <b>\$ 515,349</b>            | <b>\$ (5,470,175)</b>     |
| <b>Total Revenues</b>                       | <b>32,002,702</b>         | <b>40,474,362</b>         | <b>58,091,024</b>         | <b>44,376,049</b>            | <b>45,169,102</b>         |
| <b>Total Expenses</b>                       | <b>32,002,702</b>         | <b>40,474,362</b>         | <b>58,091,024</b>         | <b>44,376,049</b>            | <b>45,169,102</b>         |

The City of Kodiak's revenues and expenses have been relatively stable over the years. The number and scope of capital projects is the main factor that increases or decreases the budget overall amounts. The City of Kodiak has a relatively stable economy and revenues are projected based on historical trends over the last five years and any rate increases approved for the projected year. For example, sales tax is the major revenue source in the General Fund and relatively stable from year to year. There were higher sales tax revenues in fiscal year 2012 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 2013 due to consistent increase historically. Additionally, the Sales Tax rate has been increased from 6% to 7% effective October 1, 2012. 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, 2013

|                                        | General<br>Fund       | Special<br>Revenue<br>Funds | Capital<br>Projects<br>Funds | Enterprise<br>Funds  | Internal<br>Service<br>Fund | Budget<br>FY 2013<br>Total |
|----------------------------------------|-----------------------|-----------------------------|------------------------------|----------------------|-----------------------------|----------------------------|
| <b>Revenues</b>                        |                       |                             |                              |                      |                             |                            |
| Taxes                                  | \$ 10,303,500         | \$ 142,860                  | \$ -                         | \$ -                 | \$ -                        | \$ 10,446,360              |
| Licenses and Permits                   | 68,000                | -                           | -                            | -                    | -                           | 68,000                     |
| Intergovernmental Sources              | 2,449,346             | -                           | 3,311,000                    | -                    | -                           | 5,760,346                  |
| Charges for Services                   | 1,612,193             | -                           | -                            | 11,161,030           | -                           | 12,773,223                 |
| Fines and Forfeitures                  | 20,500                | -                           | -                            | -                    | -                           | 20,500                     |
| Interest                               | 45,000                | 55,050                      | -                            | 45,000               | 5,000                       | 150,050                    |
| Rents                                  | 155,236               | 102,210                     | -                            | 266,800              | -                           | 524,246                    |
| Miscellaneous                          | 26,800                | -                           | -                            | 104,310              | 42,900                      | 174,010                    |
| Interfund Charges                      | 854,316               | -                           | -                            | 304,860              | 506,300                     | 1,665,476                  |
| Capital Projects                       | -                     | -                           | -                            | -                    | -                           | -                          |
| Total Revenues                         | <u>\$ 15,534,891</u>  | <u>\$ 300,120</u>           | <u>\$ 3,311,000</u>          | <u>\$ 11,882,000</u> | <u>\$ 554,200</u>           | <u>\$ 31,582,211</u>       |
| <b>Expenditures</b>                    |                       |                             |                              |                      |                             |                            |
| Salaries and Wages                     | \$ 6,363,740          | \$ -                        | \$ -                         | \$ 2,006,171         | \$ -                        | \$ 8,369,911               |
| Employee Benefits                      | 4,774,856             | -                           | -                            | 1,611,974            | -                           | 6,386,830                  |
| Professional Services                  | 978,093               | 25,000                      | -                            | 285,500              | -                           | 1,288,593                  |
| Contributions                          | 280,500               | 106,000                     | -                            | 21,500               | -                           | 408,000                    |
| Support Goods and Services             | 2,458,398             | 35,050                      | -                            | 2,817,777            | 554,200                     | 5,865,425                  |
| Bond Expense                           | 528,240               | -                           | -                            | 429,341              | -                           | 957,581                    |
| Depreciation Expense                   | -                     | -                           | -                            | 4,441,906            | -                           | 4,441,906                  |
| Administrative Charges                 | 36,000                | 36,860                      | -                            | 1,535,862            | -                           | 1,608,722                  |
| Capital Outlays                        | 280,872               | -                           | -                            | 266,500              | -                           | 547,372                    |
| Capital Projects                       | -                     | -                           | 10,607,948                   | -                    | -                           | 10,607,948                 |
| Total Expenditures                     | <u>\$ 15,700,699</u>  | <u>\$ 202,910</u>           | <u>\$ 10,607,948</u>         | <u>\$ 13,416,531</u> | <u>\$ 554,200</u>           | <u>\$ 40,482,288</u>       |
| Excess of Revenues over Expenditures   | (165,808)             | 97,210                      | (7,296,948)                  | (1,534,531)          | -                           | (8,900,077)                |
| <b>Other Financing Sources (Uses)</b>  |                       |                             |                              |                      |                             |                            |
| Transfers In                           | -                     | -                           | 7,331,948                    | 819,768              | -                           | 8,151,716                  |
| Transfers Out                          | (1,325,046)           | -                           | -                            | (3,361,768)          | -                           | (4,686,814)                |
| Net Other Financing Sources (Uses)     | <u>\$ (1,325,046)</u> | <u>-</u>                    | <u>7,331,948</u>             | <u>(2,542,000)</u>   | <u>-</u>                    | <u>3,464,902</u>           |
| Net Change in Fund                     | \$ (1,490,854)        | \$ 97,210                   | \$ 35,000                    | \$ (4,076,531)       | \$ -                        | \$ (5,435,175)             |
| Balance at Beginning of Year (6/30/12) | 6,729,948             | 2,385,608                   | 5,500,479                    | 81,363,746           | 336,689                     | 96,316,470                 |
| Balance at End of Year (6/30/13)       | <u>\$ 5,239,094</u>   | <u>\$ 2,482,818</u>         | <u>\$ 5,535,479</u>          | <u>\$ 77,287,215</u> | <u>\$ 336,689</u>           | <u>\$ 90,881,295</u>       |
| Budget Percentage Change               | -22.15%               | 4.07%                       | 0.64%                        | -5.01%               | 0.00%                       | -5.64%                     |
| Budgeted Revenues                      | 17,025,745            | 202,910                     | 10,607,948                   | 16,778,299           | 554,200                     | 45,169,102                 |
| Budgeted Expenses                      | 17,025,745            | 202,910                     | 10,607,948                   | 16,778,299           | 554,200                     | 45,169,102                 |

**Statement of Revenues, Expenditures, and  
Changes in Fund Balance / Net Assets  
Operating Budget - Year Ending June 30, 2012**

|                                        | General<br>Fund       | Special<br>Revenue<br>Funds | Capital<br>Projects<br>Funds | Enterprise<br>Funds  | Internal<br>Service<br>Fund | Actual<br>FY 2012<br>Total |
|----------------------------------------|-----------------------|-----------------------------|------------------------------|----------------------|-----------------------------|----------------------------|
| <b>Revenues</b>                        |                       |                             |                              |                      |                             |                            |
| Taxes                                  | \$ 11,214,705         | \$ 172,985                  | \$ -                         | \$ -                 | \$ -                        | \$ 11,387,690              |
| Licenses and Permits                   | 71,957                | -                           | -                            | -                    | -                           | 71,957                     |
| Intergovernmental Sources              | 2,591,685             | -                           | 6,933,556                    | -                    | -                           | 9,525,240                  |
| Charges for Services                   | 1,602,133             | -                           | -                            | 11,380,393           | -                           | 12,982,526                 |
| Fines and Forfeitures                  | 3,619                 | -                           | -                            | -                    | -                           | 3,619                      |
| Interest                               | 1,301                 | 92,005                      | -                            | 16,056               | 138                         | 109,500                    |
| Rents                                  | 154,320               | 153,679                     | -                            | 257,512              | -                           | 565,511                    |
| Miscellaneous                          | 20,506                | -                           | -                            | 167,170              | 2,821                       | 190,497                    |
| Interfund Charges                      | 812,190               | -                           | -                            | 319,784              | 534,700                     | 1,666,674                  |
| Capital Projects                       | -                     | -                           | 677,497                      | -                    | -                           | 677,497                    |
| Total Revenues                         | <u>\$ 16,472,415</u>  | <u>\$ 418,669</u>           | <u>\$ 7,611,053</u>          | <u>\$ 12,140,915</u> | <u>\$ 537,659</u>           | <u>\$ 37,180,711</u>       |
| <b>Expenditures</b>                    |                       |                             |                              |                      |                             |                            |
| Salaries and Wages                     | \$ 5,775,846          | \$ -                        | \$ -                         | \$ 1,846,969         | \$ -                        | \$ 7,622,815               |
| Employee Benefits                      | 4,342,347             | -                           | -                            | 1,524,276            | -                           | 5,866,623                  |
| Professional Services                  | 876,000               | 20,894                      | -                            | 207,355              | -                           | 1,104,249                  |
| Contributions                          | 245,019               | 106,000                     | -                            | 20,255               | -                           | 371,274                    |
| Support Goods and Services             | 2,324,809             | 514                         | -                            | 2,681,245            | 467,495                     | 5,474,064                  |
| Bond Expense                           | 525,990               | -                           | -                            | 441,951              | -                           | 967,941                    |
| Depreciation Expense                   | -                     | -                           | -                            | 4,450,794            | -                           | 4,450,794                  |
| Administrative Charges                 | 38,882                | 36,860                      | -                            | 1,593,707            | -                           | 1,669,449                  |
| Capital Outlays                        | 946,807               | -                           | -                            | 32,600               | -                           | 979,407                    |
| Capital Projects                       | -                     | -                           | 8,311,147                    | -                    | -                           | 8,311,147                  |
| Total Expenditures                     | <u>\$ 15,075,699</u>  | <u>\$ 164,268</u>           | <u>\$ 8,311,147</u>          | <u>\$ 12,799,152</u> | <u>\$ 467,495</u>           | <u>\$ 36,817,761</u>       |
| Excess of Revenues over Expenditures   | 1,396,716             | 254,401                     | (700,094)                    | (658,237)            | 70,164                      | 362,950                    |
| <b>Other Financing Sources (Uses)</b>  |                       |                             |                              |                      |                             |                            |
| Transfers In                           | 492,689               | 78,877                      | 6,063,790                    | 1,075,301            | -                           | 7,710,657                  |
| Transfers Out                          | (1,666,189)           | (3,000,000)                 | (92,991)                     | (2,497,289)          | (400,000)                   | (7,656,468)                |
| Net Other Financing Sources (Uses)     | <u>\$ (1,173,499)</u> | <u>(2,921,123)</u>          | <u>5,970,799</u>             | <u>(1,421,988)</u>   | <u>(400,000)</u>            | <u>54,189</u>              |
| Net Change in Fund                     | \$ 223,217            | \$ (2,666,722)              | \$ 5,270,705                 | \$ (2,080,225)       | \$ (329,836)                | \$ 417,139                 |
| Balance at Beginning of Year (6/30/11) | 6,506,731             | 5,052,330                   | 229,774                      | 83,443,971           | 666,525                     | 95,899,331                 |
| Balance at End of Year (6/30/12)       | <u>\$ 6,729,948</u>   | <u>\$ 2,385,608</u>         | <u>\$ 5,500,479</u>          | <u>\$ 81,363,746</u> | <u>\$ 336,689</u>           | <u>\$ 96,316,470</u>       |
| Budget Percentage Change               | 3.43%                 | -52.78%                     | 2293.86%                     | -2.49%               | -49.49%                     | 0.43%                      |
| Budgeted Revenues                      | 16,741,888            | 3,164,268                   | 8,404,137                    | 15,296,441           | 867,495                     | 44,474,229                 |
| Budgeted Expenses                      | 16,741,888            | 3,164,268                   | 8,404,137                    | 15,296,441           | 867,495                     | 44,474,229                 |

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 2013 in the amount of \$1,490,854. Sales tax proceeds are allocated according to KCC (3.08) relating to sales tax in the amount of \$1,000,000. The Sales Tax allocation transfers \$450,000 to the Street Improvement Capital Fund, \$500,000 to the Harbor Capital Fund and \$50,000 to the Parks & Recreation Capital Fund. Planned transfers in the amount of \$325,046 are being transferred to the General Capital Project Fund in the amount of \$269,000 and the Vehicle Replacement Capital Fund in the amount of \$56,046. The fund balance for fiscal year 2013 is projected to be 22.9%



lower than last year. In fiscal year 2012 the fund balance increased by 223,217 due to fewer capital projects being funded.

The Special Revenue Fund is estimated to increase. The Enhancement Fund is the largest fund in the Special Revenue funds. There are no transfers from the Enhancement Fund in fiscal year 2013. This fund is estimated to increase by \$97,210. In fiscal year 2012 there were transfers from the Enhancement Fund in the amount of \$3,000,000 resulting in a decrease in fund balances. There were \$2,500,000 transferred to the New Library Capital Fund, and \$500,000 to the Parks & Recreation Capital Fund.

The Capital Project Fund increased in fiscal year 2012 due to the State of Alaska grant funding for capital projects. In fiscal year 2013 there will be additional funding received from State and Local granting sources. The largest Non-Routine projects are the New Library Construction in the amount of 12,448,372, and the Bio-Solid Management Project in the amount of \$4,200,000. and the Baranof Park Track & Field Construction in the amount of \$3,365,000. Other large Routine Projects consist of Aleutian Homes Water & Water Replacement Project in the amount of \$2,487,000 and Pavement Repairs in the amount of \$2,370,032.

The Enterprise Fund is estimated to decrease as the fund balance is being used in fiscal year 2013. A utility rate study project was completed and rates were increased in the Water and Sewer Funds starting in fiscal year 2012 and will end in fiscal year 2016. The total use of fund balance for the enterprise funds is in the amount of \$4,076,531. The Cargo Fund will return \$(150,813), the Harbor Fund will use \$1,739,962, the Boat Yard Lift Fund will not use fund balance, the Electric Fund will return \$(26,520), the Water Fund will use \$1,227,882, the Sewer Fund will use \$969,360, the Trident Basin Fund will use \$309,590, and the E-911 Fund will use \$7,070. 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 2012 there was less use of fund balance for capital projects.

The Internal Service Fund is projected to not use fund balance in fiscal year 2013 where the fund used \$400,000 in fiscal year 2012. The \$400,000 in fiscal year 2012 was transferred to the General Fund.

Overall the ending fund balance for fiscal year 2013 is projected to be \$90,464,156 or \$5,435,175 lower than fiscal year 2012. This is a 5.6% decrease from the prior year.

The City of Kodiak will end fiscal year 2013 with a healthy fund balances in all funds and will continue to maintain adequate reserves for the future.



## GENERAL FUND

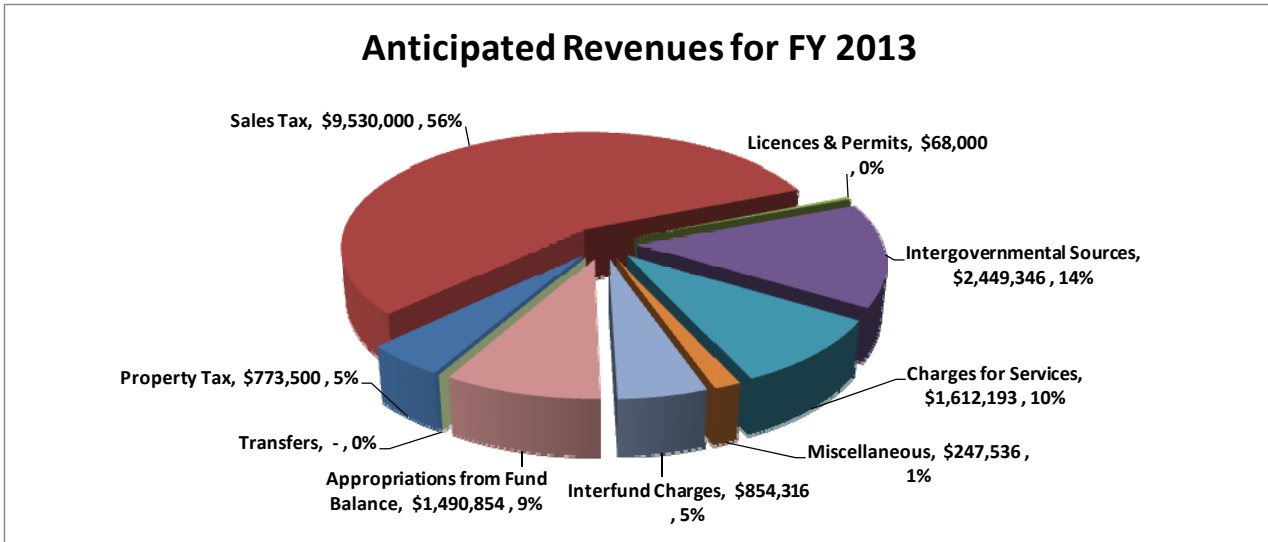
The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. Principal sources of revenue are sales taxes, property taxes, charges for services and intergovernmental revenue.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

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

**GENERAL FUND**  
**Summary of Revenues & Expenditures**

|                                       | Actual<br>FY 2010     | Actual<br>FY 2011     | Budget<br>FY 2012     | Estimated<br>FY 2012  | Budget<br>FY 2013     |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>REVENUES</b>                       |                       |                       |                       |                       |                       |
| Taxes                                 | \$ 10,070,690         | \$ 10,420,082         | \$ 10,136,150         | \$ 11,214,705         | \$ 10,303,500         |
| Licenses and Permits                  | 70,488                | 93,193                | 75,000                | 71,957                | 68,000                |
| Intergovernmental Sources             | 1,888,934             | 1,749,491             | 2,496,016             | 2,591,685             | 2,449,346             |
| Charges for Services                  | 1,148,912             | 1,356,107             | 1,394,040             | 1,602,133             | 1,612,193             |
| Fines and Forfeitures                 | 23,514                | 6,156                 | 20,500                | 3,619                 | 20,500                |
| Interest                              | 31,162                | 24,500                | 60,000                | 1,301                 | 45,000                |
| Rents and Royalties                   | 157,686               | 125,476               | 150,000               | 154,320               | 155,236               |
| Miscellaneous                         | 1,066,216             | 272,223               | 503,800               | 20,506                | 26,800                |
| Interfund Charges                     | 678,820               | 662,622               | 812,228               | 812,190               | 854,316               |
| <b>TOTAL REVENUES</b>                 | <b>\$ 15,136,421</b>  | <b>\$ 14,709,850</b>  | <b>\$ 15,647,734</b>  | <b>\$ 16,472,415</b>  | <b>\$ 15,534,891</b>  |
| <b>EXPENDITURES</b>                   |                       |                       |                       |                       |                       |
| General Government                    | \$ 2,007,937          | \$ 2,082,678          | \$ 2,471,360          | \$ 2,140,570          | \$ 2,571,056          |
| Public Safety                         | 6,517,364             | 7,325,084             | 8,423,815             | 8,099,720             | 8,325,272             |
| Public Works                          | 1,733,535             | 1,756,430             | 2,829,553             | 2,632,665             | 2,203,511             |
| Engineering                           | 141,433               | 87,208                | 255,820               | 150,113               | 243,400               |
| Public Recreation                     | 1,018,859             | 1,098,640             | 1,207,000             | 1,118,878             | 1,298,210             |
| Library                               | 671,262               | 679,345               | 844,956               | 778,930               | 858,950               |
| Community Services                    | 141,019               | 123,369               | 186,200               | 154,823               | 200,300               |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 12,231,409</b>  | <b>\$ 13,152,753</b>  | <b>\$ 16,218,704</b>  | <b>\$ 15,075,699</b>  | <b>\$ 15,700,699</b>  |
| <b>OTHER FINANCING SOURCES (USES)</b> |                       |                       |                       |                       |                       |
| Transfers In                          | \$ 31,870             | \$ 96,288             | \$ 400,000            | \$ 492,689            | \$ -                  |
| Transfer Out                          | (1,905,694)           | (3,999,224)           | (1,587,350)           | (1,666,189)           | (1,325,046)           |
| Net Other Financing Sources (Uses)    | <b>\$ (1,873,824)</b> | <b>\$ (3,902,936)</b> | <b>\$ (1,187,350)</b> | <b>\$ (1,173,499)</b> | <b>\$ (1,325,046)</b> |
| Net Change in Fund                    | <b>\$ 1,031,188</b>   | <b>\$ (2,345,839)</b> | <b>\$ (1,758,320)</b> | <b>\$ 223,217</b>     | <b>\$ (1,490,854)</b> |

**GENERAL FUND  
FY 2013 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.

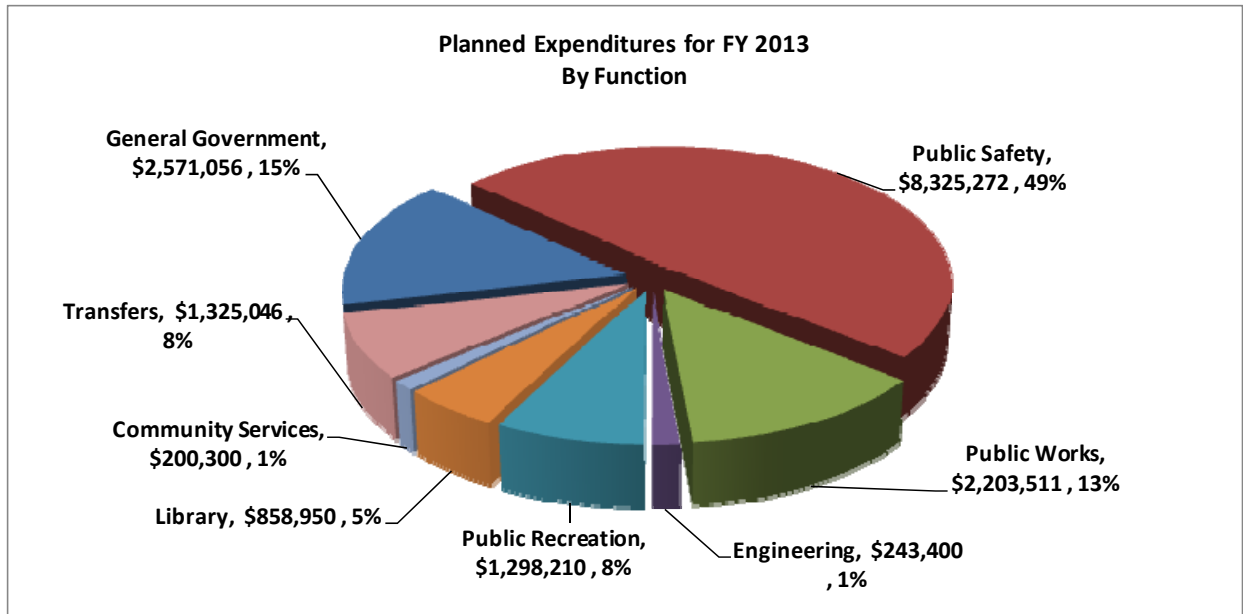
**Miscellaneous** – Includes fines and forfeitures, interest, rents and royalties, judgments, restitutions, asset sales, and other revenues. These revenues are projected based on budgeted salaries and benefits.

**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 2013 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.

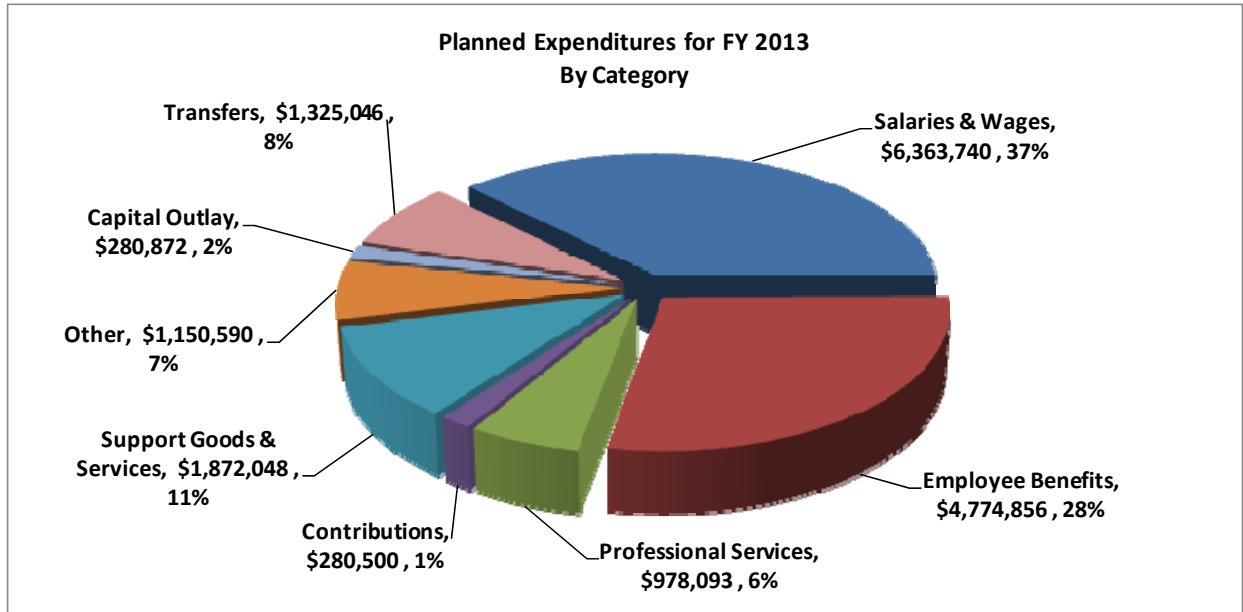
**Public Recreation** – Includes the administration, museum, teen center, aquatics, ice rink, and the beautification program.

**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 2013 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 2013

| REVENUES                               | FY 2010<br>Actual   | FY 2011<br>Actual    | FY 2012<br>Budget   | FY 2012<br>Estimated | FY 2013<br>Budget   |
|----------------------------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
| <b>Taxes</b>                           |                     |                      |                     |                      |                     |
| Property Taxes                         | \$ 661,701          | \$ 762,757           | \$ 770,000          | \$ 915,304           | \$ 770,000          |
| PILOT From KIHA                        | 4,298               | 2,783                | 3,500               | 2,295                | 3,500               |
| Sales Tax                              | 9,379,409           | 9,631,344            | 9,337,650           | 10,259,515           | 9,500,000           |
| Penalty And Interest                   | 25,282              | 23,199               | 25,000              | 37,592               | 30,000              |
| <b>Total Taxes</b>                     | <b>\$10,070,690</b> | <b>\$ 10,420,082</b> | <b>\$10,136,150</b> | <b>\$ 11,214,705</b> | <b>\$10,303,500</b> |
| <b>Licenses &amp; Permits</b>          |                     |                      |                     |                      |                     |
| Taxi Cab Permits                       | \$ 6,390            | \$ 5,850             | \$ 6,000            | \$ 7,320             | \$ 1,000            |
| Building Permits                       | 45,850              | 67,718               | 50,000              | 46,641               | 50,000              |
| Electrical Permits                     | 5,632               | 5,751                | 5,000               | 7,712                | 8,000               |
| Plumbing Permits                       | 4,156               | 2,534                | 4,000               | 5,549                | 4,000               |
| Animal Licenses                        | 8,260               | 9,990                | 10,000              | 4,375                | 5,000               |
| Other Licenses                         | 200                 | 1,350                | -                   | 360                  | -                   |
| <b>Total Licenses &amp; Permits</b>    | <b>\$ 70,488</b>    | <b>\$ 93,193</b>     | <b>\$ 75,000</b>    | <b>\$ 71,957</b>     | <b>\$ 68,000</b>    |
| <b>Intergovernmental Revenue</b>       |                     |                      |                     |                      |                     |
| PERS State Revenues                    | \$ 269,592          | \$ 407,269           | \$ 564,880          | \$ 619,957           | \$ 702,810          |
| Municipal Energy Assistance            | 400,759             | 428,304              | 534,300             | 534,336              | 568,936             |
| Raw Fish Tax Sharing                   | 1,046,010           | 740,229              | 1,123,200           | 1,123,205            | 1,000,000           |
| Shared Fisheries Business Tax          | 70,933              | 87,810               | 70,000              | 120,822              | 70,000              |
| Fuel Tax Sharing                       | 5,993               | 6,215                | 6,500               | 6,882                | 7,000               |
| Alcohol Beverage Sharing               | 22,500              | 16,200               | 31,000              | 22,500               | 31,000              |
| Utility Revenue Sharing                | 39,944              | 41,908               | 38,100              | 41,300               | 38,100              |
| Grants                                 | 33,203              | 21,556               | 128,036             | 122,681              | 31,500              |
| <b>Total Intergovernmental Revenue</b> | <b>\$ 1,888,934</b> | <b>\$ 1,749,491</b>  | <b>\$ 2,496,016</b> | <b>\$ 2,591,685</b>  | <b>\$ 2,449,346</b> |
| <b>Services Charges</b>                |                     |                      |                     |                      |                     |
| Police - Boarding of Prisoners         | \$ 605,335          | \$ 906,203           | \$ 905,340          | \$ 1,134,810         | \$ 1,133,993        |
| State Trooper Comm. Contract           | 98,438              | 78,750               | 120,000             | 78,750               | 120,000             |
| Police - Other Police Services         | 3,913               | 11,324               | 20,000              | 4,833                | 20,000              |
| Police Protective Custody              | 150                 | 1,350                | 3,000               | 1,550                | 2,000               |
| KIB Garbage Billing Fee                | -                   | -                    | -                   | -                    | -                   |
| KIB - Borough Animal Control           | 84,125              | 84,125               | -                   | -                    | -                   |
| KIB 911 Services                       | -                   | -                    | -                   | -                    | -                   |
| KIB - Borough Building Inspect.        | 143,281             | 94,805               | 140,000             | 203,464              | 140,000             |
| Fire - Ambulance Service               | 52,923              | 23,925               | 40,000              | 23,294               | 40,000              |
| Fire Miscellaneous                     | 155                 | -                    | 1,000               | -                    | 1,000               |
| School Crossing Guard Services         | 9,060               | -                    | 12,000              | -                    | -                   |
| Parks - School Lifeguard Services      | 6,373               | 8,412                | 7,500               | 14,319               | 10,000              |
| Parks - Swimming Pool                  | 39,229              | 44,878               | 40,000              | 47,936               | 40,000              |
| Parks - Adult Sports                   | 20,244              | 24,055               | 20,000              | 26,228               | 20,000              |
| Parks - Youth Program                  | 37,853              | 28,213               | 35,000              | 21,419               | 35,000              |
| Parks - Special Events                 | 255                 | 2,040                | 1,000               | 1,001                | 1,000               |
| Parks - Ice Rink                       | -                   | -                    | -                   | -                    | -                   |
| Parks - Teen Center                    | 5,072               | 8,073                | 6,500               | 5,336                | 6,500               |
| Parks - Racquetball                    | 3,208               | 2,293                | 3,000               | 1,719                | 3,000               |
| Parks - Snack Bar                      | 3,988               | 3,337                | 3,000               | 2,358                | 3,000               |
| Parks - Cemetery Charges               | 7,450               | 8,800                | 7,500               | 11,125               | 7,500               |



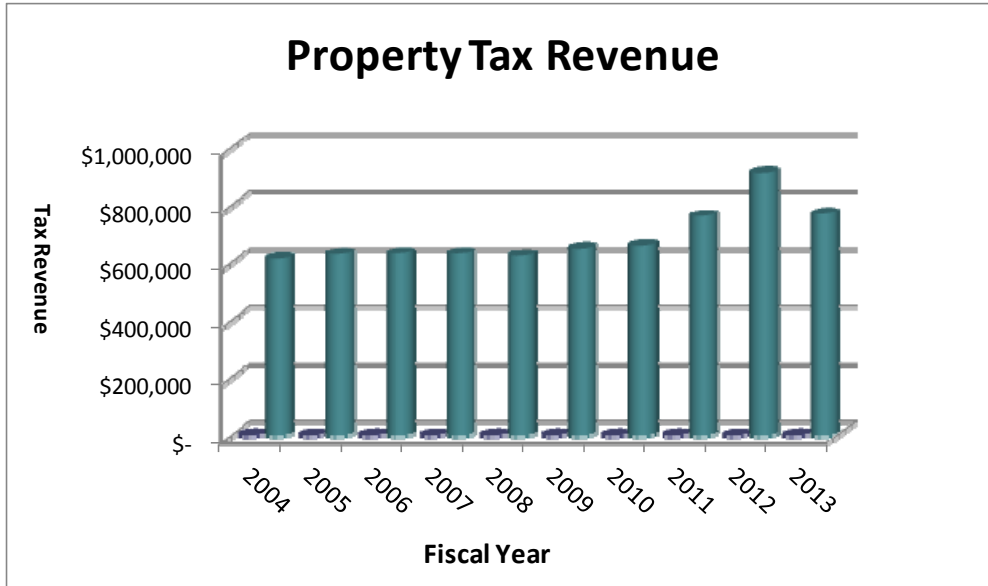
**General Fund Revenues – Continued**

|                                              | <b>FY 2010</b>      | <b>FY 2011</b>       | <b>FY 2012</b>      | <b>FY 2012</b>       | <b>FY 2013</b>      |
|----------------------------------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
|                                              | <b>Actual</b>       | <b>Actual</b>        | <b>Budget</b>       | <b>Estimated</b>     | <b>Budget</b>       |
| Library - Borough Library Contribution       | 3,000               | 3,000                | 3,000               | 3,000                | 3,000               |
| Library - Fines                              | 5,667               | 4,955                | 6,000               | 4,938                | 6,000               |
| Library - Lost Books                         | 2,114               | 1,858                | 2,000               | 2,322                | 2,000               |
| Library - Copier                             | 5,641               | 3,421                | 6,000               | 3,889                | 6,000               |
| Library - Fax Machine                        | 1,013               | 1,173                | 1,000               | 1,177                | 1,000               |
| Library - Other                              | 1,145               | 1,060                | 1,000               | 1,167                | 1,000               |
| Public Works - Services                      | 1,804               | 1,724                | 1,500               | 117                  | 1,500               |
| Mun. Airport Fees/Charges                    | 7,076               | 8,257                | 8,500               | 7,182                | 8,500               |
| NSF Check Returns                            | 400                 | 75                   | 200                 | 200                  | 200                 |
| <b>Total Services Charges</b>                | <b>\$ 1,148,912</b> | <b>\$ 1,356,107</b>  | <b>\$ 1,394,040</b> | <b>\$ 1,602,133</b>  | <b>\$ 1,612,193</b> |
| <b>Fines &amp; Forfeitures</b>               |                     |                      |                     |                      |                     |
| Fines and Forfeits                           | \$ 23,454           | \$ 6,141             | \$ 20,000           | \$ 3,619             | \$ 20,000           |
| EMT Services                                 | 60                  | 15                   | 500                 | -                    | 500                 |
| <b>Total Fines &amp; Forfeitures</b>         | <b>\$ 23,514</b>    | <b>\$ 6,156</b>      | <b>\$ 20,500</b>    | <b>\$ 3,619</b>      | <b>\$ 20,500</b>    |
| <b>Interest</b>                              |                     |                      |                     |                      |                     |
| Interest on Investments                      | \$ 50,025           | \$ 22,674            | \$ 60,000           | \$ 3,188             | \$ 45,000           |
| Unrealized Gain/Loss on Investments          | (18,863)            | 1,826                | -                   | (1,887)              | -                   |
| <b>Total Interest</b>                        | <b>\$ 31,162</b>    | <b>\$ 24,500</b>     | <b>\$ 60,000</b>    | <b>\$ 1,301</b>      | <b>\$ 45,000</b>    |
| <b>Rents &amp; Royalties</b>                 |                     |                      |                     |                      |                     |
| Rentals From Others                          | \$ 157,686          | \$ 125,476           | \$ 150,000          | \$ 154,320           | \$ 155,236          |
| <b>Total Rents &amp; Royalties</b>           | <b>\$ 157,686</b>   | <b>\$ 125,476</b>    | <b>\$ 150,000</b>   | <b>\$ 154,320</b>    | <b>\$ 155,236</b>   |
| <b>Miscellaneous Revenues</b>                |                     |                      |                     |                      |                     |
| Restitution - Police Dept                    | \$ -                | \$ 250               | \$ 500              | \$ 1,035             | \$ 500              |
| Sales of Fixed Assets                        | -                   | -                    | 3,000               | -                    | 1,000               |
| Soda Vending Machine                         | -                   | -                    | 300                 | -                    | 300                 |
| Other Revenues                               | 1,066,216           | 271,973              | 500,000             | 19,471               | 25,000              |
| <b>Total Miscellaneous Revenues</b>          | <b>\$ 1,066,216</b> | <b>\$ 272,223</b>    | <b>\$ 503,800</b>   | <b>\$ 20,506</b>     | <b>\$ 26,800</b>    |
| <b>Interfund Charges</b>                     |                     |                      |                     |                      |                     |
| Cargo Terminal Services                      | \$ 79,420           | \$ 20,780            | \$ 34,940           | \$ 34,940            | \$ 38,820           |
| Boat Harbor Services                         | 79,420              | 69,620               | 87,350              | 87,350               | 97,070              |
| Boat Yard                                    | -                   | 24,500               | 34,940              | 34,940               | 38,820              |
| Electric                                     | -                   | 13,070               | 17,470              | 17,470               | 19,410              |
| Water Services                               | 79,420              | 71,080               | 87,360              | 87,360               | 97,080              |
| Sewer Services                               | 79,420              | 71,080               | 87,360              | 87,360               | 97,080              |
| Trident Basin - Sea Planes                   | 79,420              | 14,220               | 17,470              | 17,470               | 19,410              |
| Tourism Development Service                  | 30,500              | 30,500               | 36,860              | 36,860               | 36,860              |
| Public Works Services                        | 170,260             | 216,222              | 295,668             | 295,668              | 253,500             |
| Capital Projects - Engineering Inspection    | 80,960              | 131,550              | 90,960              | 90,960               | 100,220             |
| Vehicle Replacement Fund                     | -                   | -                    | 21,850              | 21,812               | 56,046              |
| <b>Total Interfund Charges</b>               | <b>\$ 678,820</b>   | <b>\$ 662,622</b>    | <b>\$ 812,228</b>   | <b>\$ 812,190</b>    | <b>\$ 854,316</b>   |
| <b>Appropriation From Fund Balance</b>       |                     |                      |                     |                      |                     |
| Appropriation From Fund Balance              | \$ -                | \$ -                 | \$ 1,758,320        | \$ -                 | \$ 1,490,854        |
| <b>Total Appropriation from Fund Balance</b> | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ 1,758,320</b> | <b>\$ -</b>          | <b>\$ 1,490,854</b> |
| <b>Operating Transfers</b>                   |                     |                      |                     |                      |                     |
| Transfers from Other Funds                   | \$ 31,870           | \$ 96,288            | \$ 400,000          | \$ 492,689           | \$ -                |
| <b>Total Operating Transfers</b>             | <b>\$ 31,870</b>    | <b>\$ 96,288</b>     | <b>\$ 400,000</b>   | <b>\$ 492,689</b>    | <b>\$ -</b>         |
| <b>Total Revenue</b>                         | <b>\$15,168,291</b> | <b>\$ 14,806,138</b> | <b>\$17,806,054</b> | <b>\$ 16,965,105</b> | <b>\$17,025,745</b> |

## Revenue Sources

### TAXES:

**Property Taxes:** (KCC 3.04.010) The net assessed valuation of real property located within the City is estimated to be \$415,089,700 in fiscal year 2013. 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 2013 is \$773,500. The actual taxes collected for fiscal year 2012 were \$917,599.



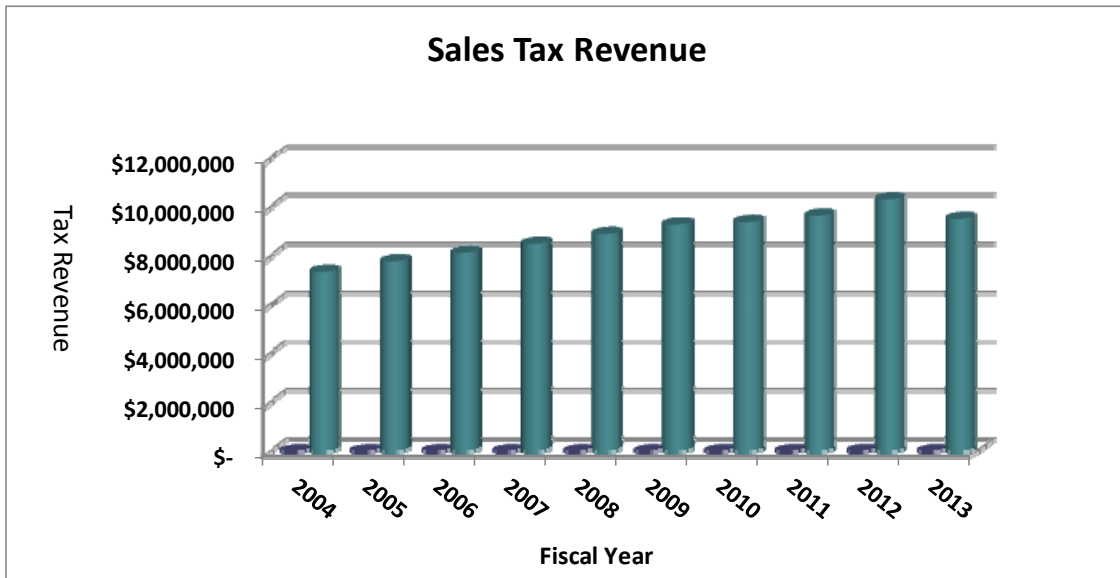
**Sales Tax:** (KCC 3.08.010) The City of Kodiak levies a six percent (6%) sales tax on all sales, rentals and services made within the City. Sales tax is collected in the General Fund and then transferred to the following funds based on the City of Kodiak's Code. Sales tax revenues are allocated as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

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

The budgeted revenues from sales tax for fiscal year 2013 are \$9,500,000. The estimated sales tax collected for fiscal year 2012 was \$10,259,650. 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 increase from fiscal year 2011 to 2012 was 6.5%. The sales tax was higher for fiscal year 2012 due to a large amount of construction projects within the City limits. The fiscal year 2013 sales tax was estimated conservatively based on lower increases and economic conditions. The City Council adopted an ordinance after the fiscal year 2013 budget was adopted to increase the Sales Tax from 6% to 7% effective October 1, 2012. The estimated additional revenue was not included in the fiscal year 2013 budget

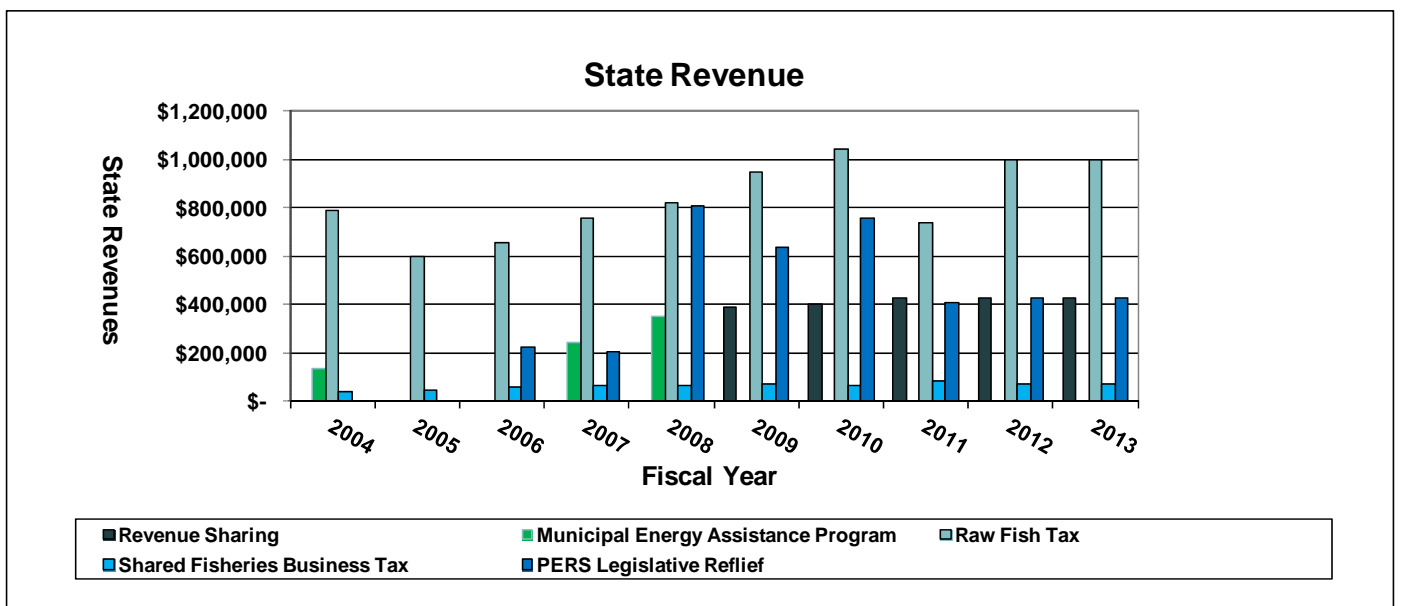
**Penalty and Interest on Delinquent Taxes:** (KCC 3.08.170) Penalty on sales tax is levied at five percent (5%) per month up to a total of twenty percent (20%) and interest at fifteen percent (15%) per annum.

The estimate for fiscal year 2013 is \$30,000. The estimated penalty and interest collected in fiscal year 2012 was \$37,592.



**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 taxi cab permits following a distant second. Fiscal year 2012 generated approximately \$46,641 in building permits and \$7,320 in taxi cab permits. For fiscal year 2013 the estimated revenue for building permits is \$50,000 and \$1,000 for taxi cab permits due to a change in the City code. The total fiscal year 2013 budgeted amount for licenses and permits is \$68,000. Fiscal year 2012 estimated total for licenses and permits is \$71,957. The increase in fiscal year 2012 was primarily due to an increase in construction, which is anticipated in fiscal year 2013 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 2012 generated \$619,957 in the Public Employee Retirement System (PERS) on behalf payments. The estimate for fiscal year 2013 is \$702,810.

**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 2012 generated \$534,336 in Municipal Energy Assistance Program. The estimate for the fiscal year 2013 is \$568,936.

**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 2012 generated \$1,123,205 of raw fish tax sharing. The estimate for fiscal year 2013 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 2012 generated \$120,822 for shared fisheries business tax. The estimate for fiscal year 2013 is \$70,000. This estimate is based on historical data.

**Fuel Tax Sharing:** Certain fuel tax revenue shared semi-annually with those incorporated municipalities in which they were collected. Fiscal year 2012 generated \$6,882 for fuel tax sharing. Expected revenue from this source for fiscal year 2013 is \$7,000.

**Alcohol Beverage Sharing:** (AS 04.11.610) Certain alcoholic beverage license fees are shared semi-annually with those incorporated municipalities in which they were collected. Fiscal year 2012 generated \$22,500 for alcohol beverage sharing. Expected revenue from this source for fiscal year 2013 is \$31,000.

**Utility Revenue Sharing:** This revenue is from the State for electric and telephone cooperative tax sharing. Fiscal year 2012 generated \$41,300 for utility revenue sharing. The estimated amount for fiscal year 2013 is \$38,100.

**Grants:** This revenue is from State, Federal or Local agencies. Fiscal year 2012 generated \$122,681 for grant revenue. The estimated amount for fiscal year 2013 is \$31,500.

## **CHARGES FOR SERVICES:**

**Boarding of Prisoners:** The State has an agreement with the City to board prisoners at the City Jail. Fiscal year 2012 generated \$1,134,810 for boarding of prisoners. This revenue is estimated to be \$1,133,993 for fiscal year 2013.

**Police:** These revenues are from services generated from the Police Department. Fiscal year 2012 generated \$85,133 for police services. This revenue is estimated to be \$142,000 for fiscal year 2013.

**Kodiak Island Borough Revenue:** The City performs services for the Kodiak Island Borough and charges fees for these services. Fiscal year 2012 generated \$217,782 for services. This revenue is estimated to be \$150,000 for fiscal year 2013.

**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 2012 generated \$23,293 for ambulance services. Revenues expected from this source for fiscal year 2013 are \$41,000.

**Fire Miscellaneous:** The City provides miscellaneous fire services for a fee. Fiscal year 2012 generated \$0 for miscellaneous fire services. Revenues expected from this source for fiscal year 2013 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 2012 generated \$117,121 for parks and recreation services. Projected income from this source for fiscal year 2013 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 2012 generated \$16,491 from library services. Fiscal year 2013 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 2012 generated \$7,299 from services. Fiscal year 2013 is estimated to generate \$10,000.

#### **MISCELLANEOUS REVENUES:**

**Fines and Forfeitures:** Revenues from violations are expected to generate \$20,500 for fiscal year 2013. Fiscal year 2012 generated \$3,619 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 \$45,000 for fiscal year 2013. Fiscal year 2012 generated \$1,301 for interest earned on investments.

**Rents and Royalties:** Revenue is generated by rental agreements with various entities. The estimated amount for fiscal year 2013 is \$155,236. Fiscal year 2012 generated \$154,320 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 2012 generated \$20,505 for miscellaneous revenues. The estimated amount for fiscal year 2013 is \$26,800.

#### **INTERFUND CHARGES:**

**Interfund Charges:** Interfund charges are amounts paid to the General Fund for administrative and financial services to Enterprise or Special Revenue Funds. Fiscal year 2012 generated \$812,189 for interfund charges. The estimated amount for fiscal year 2013 is \$854,316.

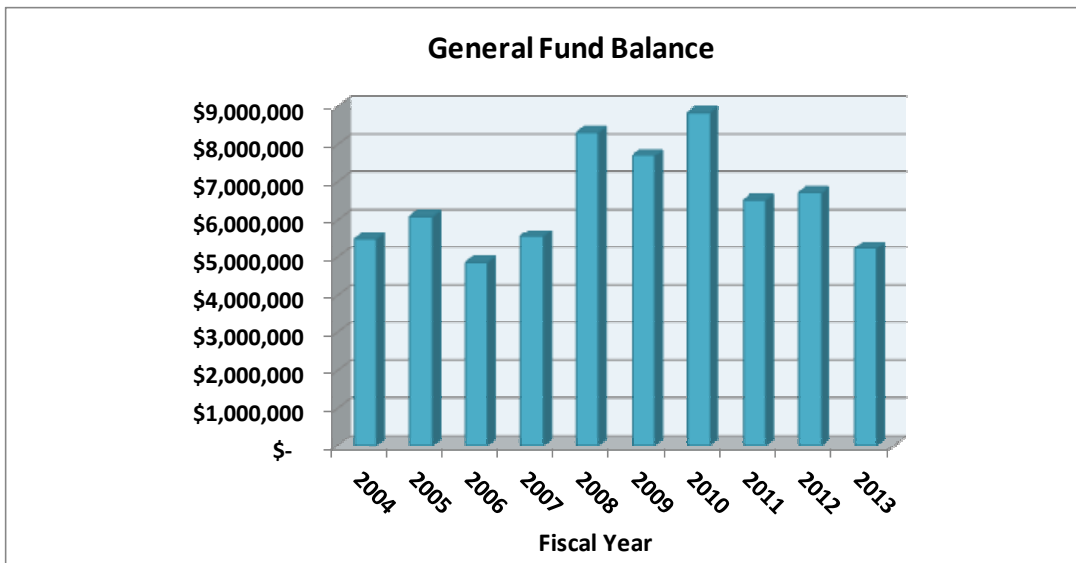
#### **OTHER FINANCING SOURCES (USES)**

**Appropriation from Fund Balance:** This is the use of the General Fund fund balance to be used for the current year expenditures. Fiscal year 2012 is estimated to use \$222,216 and fiscal year 2013 anticipates using \$1,490,854.

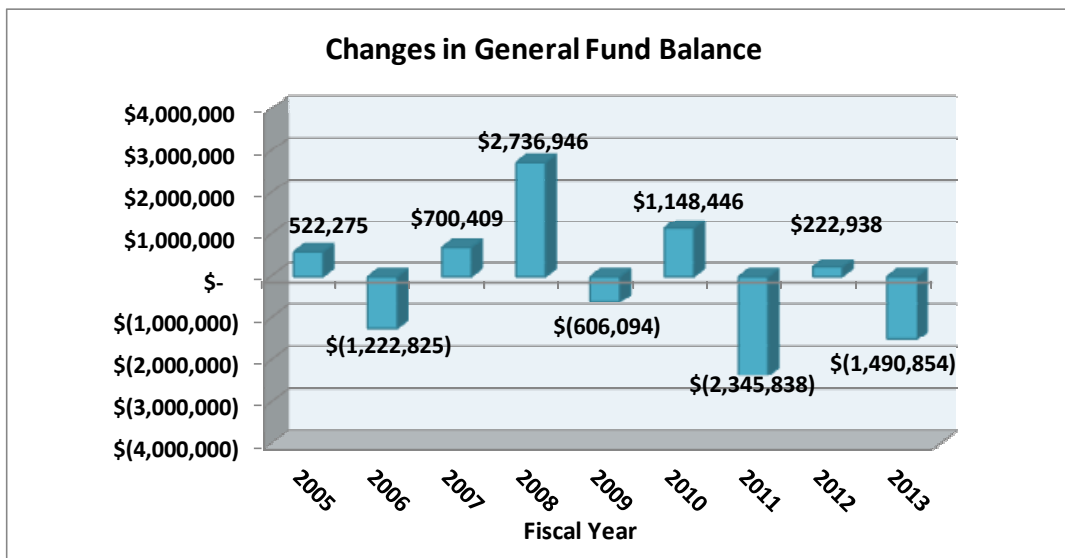
**Transfer:** Transfers are revenues from other funds. Fiscal year 2012 had transfers in the amount of \$492,689. The fiscal year 2013 budget is estimated to receive \$0. This transfer to the General Fund in fiscal year 2012 was from the Police Station Capital Fund in the amount of \$92,689 and the Insurance 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 \$1,490,854 fund balance in fiscal year 2013. In fiscal year 2012 the use of fund balance was budgeted at \$1,758,320 but the estimated amount is \$222,216. The Fund Balance is made up of the assets of a fund less the liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unrestricted fund balance."

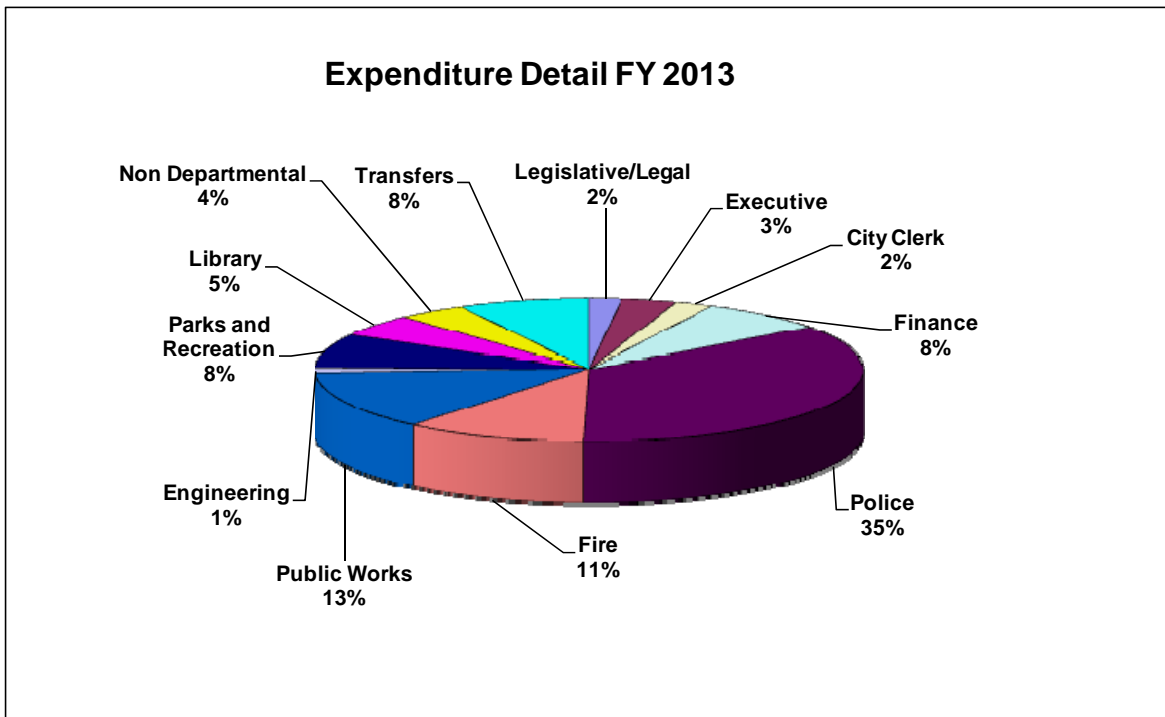


The use of fund balance is based on the City Council's decision to use the General Fund fund balance to off-set declining State revenues, however, historically the City uses less fund balance than the amount budgeted each year.



### General Fund Expenditures by Department

|                           | Actual<br>FY 2010   | Actual<br>FY 2011   | Budget<br>FY 2012   | Actual<br>FY 2012   | Budget<br>FY 2013   |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Expenditures</b>       |                     |                     |                     |                     |                     |
| Legislative/Legal         | \$ 258,206          | \$ 245,354          | \$ 335,640          | \$ 184,607          | \$ 323,210          |
| Executive                 | 278,326             | 300,689             | 386,280             | 350,066             | 557,580             |
| City Clerk                | 298,809             | 302,550             | 411,200             | 349,121             | 378,352             |
| Finance                   | 1,093,700           | 1,185,983           | 1,323,780           | 1,221,064           | 1,276,034           |
| Police                    | 4,536,182           | 5,145,880           | 6,086,795           | 5,794,275           | 6,030,142           |
| Fire                      | 1,534,550           | 1,697,860           | 1,823,980           | 1,823,758           | 1,834,910           |
| Public Works              | 1,733,535           | 1,756,430           | 2,829,553           | 2,632,665           | 2,203,511           |
| Engineering               | 141,433             | 87,208              | 255,820             | 150,113             | 243,400             |
| Parks and Recreation      | 1,018,859           | 1,098,640           | 1,207,000           | 1,118,878           | 1,298,210           |
| Library                   | 671,262             | 679,345             | 844,956             | 778,930             | 858,950             |
| Non Departmental          | 666,547             | 652,813             | 713,700             | 672,222             | 696,400             |
| Transfers                 | 1,905,694           | 3,999,224           | 1,587,350           | 1,666,189           | 1,325,046           |
| <b>Total Expenditures</b> | <b>\$14,137,103</b> | <b>\$17,151,977</b> | <b>\$17,806,054</b> | <b>\$16,741,888</b> | <b>\$17,025,745</b> |



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

**Debt Administration**

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

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

Decisions regarding the use of debt are based upon a number of factors including, but not limited to, the long-term needs of the City and the amount of resources available to repay the debt. The City conservatively projects the tax revenue that will be utilized to pay the debt. The City has a Capital Improvement Program and each year the Council updates the program to maintain the list of needed capital improvement priorities. The voters of Kodiak approved the general obligation ballot question on October 3, 2006 by a margin of 602 in favor and 237 opposed to construct a new Public Safety building. After much debate on the site location, the City selected a site for the new facility, and the facility has been completed and occupied. The City's current public safety building, which includes the jail and regional dispatch center, is over 60 years old and in a seriously deteriorated state. The City is having difficulty maintaining the facility and service to the public is suffering.

The State of Alaska and the City of Kodiak does not establish a legal debt margin. The voters of the City of Kodiak ultimately determine the amount of debt that can be outstanding. The residents of the City pass a ballot question giving the City the authority to issue bonds to fund projects for General Obligation Bonds. There is not a requirement for a ballot question for Revenue Bonds. Currently the City has three Revenue Bonds and one General Obligation Bond.

**General Obligation Bonds, 2008 Series One**

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

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

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

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



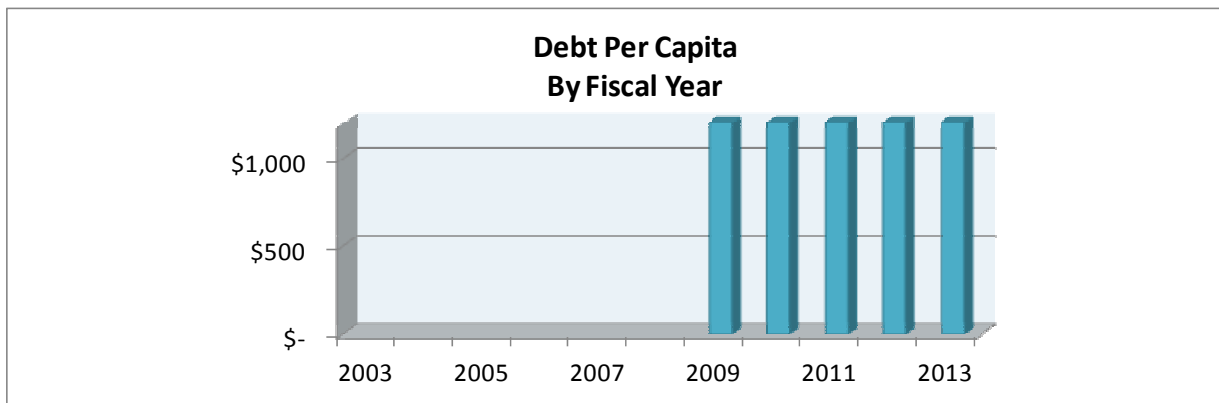
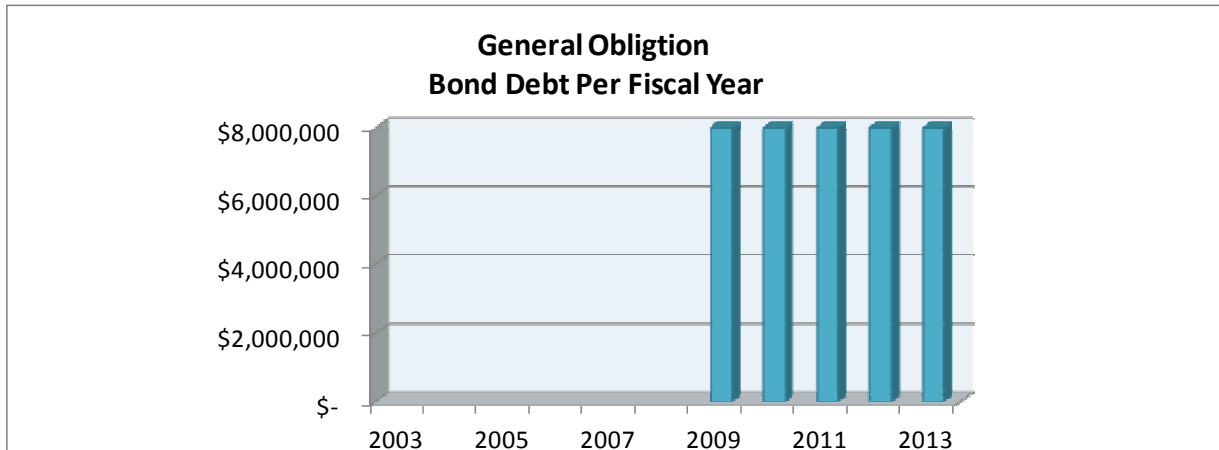
**2008 Series One - Public Safety Building  
\$8,000,000**

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

|                                          | <u>Bonds Payable 7/1/2012</u> | <u>FY 2013 Requirements Additions</u> | <u>Reductions</u> | <u>Bonds Payable 7/1/2013</u> |
|------------------------------------------|-------------------------------|---------------------------------------|-------------------|-------------------------------|
| Public Safety Building - 2008 Series One | \$ 7,415,000                  | \$ -                                  | \$ 165,000        | \$ 7,250,000                  |
| Total Revenue Bonds                      | \$ 7,415,000                  | \$ -                                  | \$ 165,000        | \$ 7,250,000                  |

At the end of fiscal year 2012 the City had one general obligation bond in the amount of \$8,000,000.

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



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

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**DEPARTMENTAL VISION**

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.

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Ensure funding levels that reflect the priorities of the residents in the City of Kodiak</li><li>• Monitor policy implementation by examining outcome statistics and financial records</li><li>• Maintain services to the residents of the City of Kodiak</li><li>• City Council involvement in Fisheries issues and Statewide issues</li></ul> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** Appoint and remove, as necessary, the City Manager, City Clerk and City Attorney.

|                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------|
| Objective: To maintain the level of qualified professionals to provide services to the City Council as well as the City of Kodiak. |
|------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** Ensure funding levels that reflect the priorities of the residents in the City of Kodiak.

|                                                                                                   |
|---------------------------------------------------------------------------------------------------|
| Objective: Adopt the FY13 budget by June 30 as well as supplemental budget adjustments as needed. |
|---------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Adopted an ordinance to increase sales tax by 1%. Established a fisheries workgroup with the Kodiak Island Borough to protect the local economy. Continued to authorize up to 1% of revenues to non-profit organizations. Received approximately \$14 million in capital improvement grants to help fund city capital projects.

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

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**EXPENDITURES**

Department 100 - Legislative  
Sub-department 105 - Legislative

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 21,225                 | \$ 21,225                 | \$ 21,450                 | \$ 21,225                    | \$ 21,450                 |
| Employee Benefits         | 5,156                     | 5,550                     | 2,760                     | 4,003                        | 3,760                     |
| Professional Services     | 58,553                    | 56,333                    | 80,000                    | 74,875                       | 102,200                   |
| Community Promotions      | 22,247                    | 23,682                    | 14,000                    | 4,663                        | 11,600                    |
| Support Goods & Services  | 64,454                    | 93,070                    | 136,150                   | 42,786                       | 134,200                   |
| Capital Outlay            | -                         | -                         | 1,280                     | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 171,635</b>         | <b>\$ 199,859</b>         | <b>\$ 255,640</b>         | <b>\$ 147,552</b>            | <b>\$ 273,210</b>         |

**ELECTED OFFICIALS**

|                 | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Mayor           | 1                         | 1                         | 1                            | 1                         |
| Council Members | 6                         | 6                         | 6                            | 6                         |
| <b>Total</b>    | <b>7</b>                  | <b>7</b>                  | <b>7</b>                     | <b>7</b>                  |

**PERFORMANCE INDICATORS**

|                                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Council Meetings                         | 17                        | 17                        | 18                           | 18                        |
| Work Sessions                            | 17                        | 18                        | 25                           | 20                        |
| Ordinances Effectuated                   | 15                        | 12                        | 11                           | 12                        |
| Resolutions Adopted                      | 32                        | 30                        | 39                           | 30                        |
| Adopt Revised Records Retention Schedule | Yes                       | No                        | No*                          | Yes                       |

\*No amendments needed in FY12

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

---

**DEPARTMENTAL VISION**

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

**PROGRAM DESCRIPTION**

The City Attorney, under contract, provides legal counsel and advice to the City of Kodiak through the City Manager. The City Attorney provides legal counsel on procedural matters and 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. The City also relies on the services of personnel attorneys to provide needed legal advice on all labor and personnel related matters.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Provide expert legal counseling to the City Manager in a timely manner</li><li>• Prosecute actions and defend the City of Kodiak in State and Federal Courts</li><li>• Ensure the City of Kodiak's interests are protected within its regional environment</li></ul> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** To ensure that the actions taken by the City are consistent with Federal, State and Local laws and regulations to maintain the highest professional standards.

|                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------|
| Objective: To use appropriate legal counsel to ensure the City uses best practices and avoids unnecessary litigation. |
|-----------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Municipal and personnel attorneys have provided the City with timely and adequate legal advice and assistance.

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

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**EXPENDITURES**

Department 100 - Legislative  
Sub-department 106 - Legal

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 86,571                 | \$ 45,495                 | \$ 80,000                 | \$ 37,054                    | \$ 50,000                 |
| Transportation            | -                         | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 86,571</b>          | <b>\$ 45,495</b>          | <b>\$ 80,000</b>          | <b>\$ 37,054</b>             | <b>\$ 50,000</b>          |

**PERSONNEL**

Number of Employees

|                      | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Authorized Personnel | 0                         | 0                         | 0                            | 0                         |
| Total                | 0                         | 0                         | 0                            | 0                         |

**GENERAL FUND  
EXECUTIVE - ADMINISTRATION**

---

**DEPARTMENTAL VISION**

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. Ensure adequate emergency services response.

**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 Manager currently serves as the City's Personnel Director responsible for oversight of all personnel matters. 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 responsible for developing the annual budget, submitting it to the Council, and administering it after it is approved. Ensure City representation and community outreach through membership and participation in Chamber of Commerce Board, Fisheries and Ocean Science Research Board, Kodiak Fisheries Advisory Committee, Kodiak Fishery Development Association, Kodiak Island Environmental Working Group and Kodiak Regional Workforce Advisory Council.

**Planned Accomplishments for FY 2013**

- 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 to be consistent with Council budget goals and to provide optimum services
- Revise the City's Personnel Rules and Regulations to ensure compliance with state and federal personnel laws and best practices
- Provide management direction and oversight to City's departments and operations
- Manage active City of Kodiak capital projects to ensure completion on time and on budget
- Actively administer local emergency response organization, ensure adequate training for responders and provide all hazards outreach and education to the public
- To seek out and secure federal and state assistance to fund new and ongoing capital projects
- To finish developing and implement a 5-year capital improvement program
- Provide requested budget development training to council and staff

**GOAL:** To provide professional and consistent management and oversight for the City of Kodiak, its departments and residents.

Objective: To maintain, and when needed improve, services to all City of Kodiak residents to ensure Kodiak remains a viable community

**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. Began the process of the Compensation Classification study for city employees. Continued to work toward quality standards for compensation. The City Manager assisted Council and departments in defining and identifying fiscal year capital improvement projects needs and resources. 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. Successful completion of the 2012 Alaska Shield statewide emergency response exercise. The City Manager ensured the availability of resources through the application and administration of state and federal grants. Lobbied and successfully received approximately \$14 million in federal and state funding for ongoing capital projects. Worked with Council to establish a fiscal plan to address revenue short falls and prepare for implementation of 5-year capital improvement plan.

**GENERAL FUND  
EXECUTIVE - ADMINISTRATION**

**EXPENDITURES**

Department 110 - Executive  
Sub-department 100 - Administration

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 144,633                | \$ 152,390                | \$ 165,440                | \$ 156,514                   | \$ 259,270                |
| Employee Benefits         | 77,989                    | 86,080                    | 106,740                   | 104,102                      | 178,710                   |
| Professional Services     | 5,455                     | 953                       | 35,500                    | 37,932                       | 40,000                    |
| Contributions             | 1,200                     | -                         | 600                       | 600                          | 600                       |
| Support Goods & Services  | 11,876                    | 17,439                    | 21,500                    | 17,252                       | 17,500                    |
| Capital Outlay            | 736                       | -                         | -                         | -                            | 5,000                     |
| <b>Total Expenditures</b> | <b>\$ 241,889</b>         | <b>\$ 256,862</b>         | <b>\$ 329,780</b>         | <b>\$ 316,401</b>            | <b>\$ 501,080</b>         |

**PERSONNEL**

Number of Employees

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| City Manager             | 1                         | 1                         | 1                            | 1                         |
| Human Resource           | 0                         | 0                         | 0                            | 1                         |
| Administrative Assistant | 0                         | 1                         | 1                            | 1                         |
| <b>Total</b>             | <b>1</b>                  | <b>2</b>                  | <b>2</b>                     | <b>3</b>                  |

**PERFORMANCE INDICATORS**

|                                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Fund Balances in line with Council Goals  | Yes                       | Yes                       | Yes                          | Yes                       |
| Successful Completion of Capital Projects | Yes                       | Yes                       | Yes                          | Yes                       |
| Successful Management of Grants           | Yes                       | Yes                       | Yes                          | Yes                       |
| Number of Staff Meetings                  | 12                        | 12                        | 20                           | 20                        |
| Number of Staff Turn Over                 | 15                        | 15                        | 12                           | 12                        |
| Number of FTEs                            | 118.65                    | 125.65                    | 124.15                       | 125.15                    |
| Number of Community Outreach Meetings*    | 0                         | 0                         | 52                           | 52                        |

\*Began tracking number in FY11

**GENERAL FUND  
EXECUTIVE - EMERGENCY PREPAREDNESS**

---

**DEPARTMENTAL VISION**

To provide direction and management of the Kodiak Emergency Services Organization and Emergency Services 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.

**PROGRAM DESCRIPTION**

The Emergency Preparedness program provides for the direction, professional management, and general administration of the Kodiak Emergency Services Organization and Emergency Services 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 serves as the Emergency Services Director for this program.

**Planned Accomplishments for FY 2013**

- 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 Incident Management Team and city staff in regularly scheduled emergency preparedness training
- Exercise- participate in exercises in accordance with State and Federal guidelines
- Increase the depth of qualified Incident Management Team members

**GOAL:** To be prepared with a trained Incident Management Team to respond to emergency incidents.

Objective: Successful collaboration with all agencies through the emergency operations center for a positive outcome.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Warning sirens are assessed annually and maintained as needed. Ensured, through exercises and reviews, a well-planned, comprehensive, citywide approach to solving community safety issues in relation to disaster situations. 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. In addition to these, the City Incident Management Team members received position-specific training prior to participation in Alaska Shield 2012.



**GENERAL FUND  
EXECUTIVE - EMERGENCY PREPAREDNESS**

**EXPENDITURES**

Department 110 - Executive  
Sub-department 110 - Emergency Preparedness

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Employee Benefits         | -                         | -                         | -                         | -                            | -                         |
| Professional Services     | 1,920                     | 7,910                     | 21,000                    | 816                          | 21,000                    |
| Support Goods & Services  | 33,755                    | 35,917                    | 35,500                    | 32,850                       | 35,500                    |
| Capital Outlay            | 762                       | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 36,437</b>          | <b>\$ 43,827</b>          | <b>\$ 56,500</b>          | <b>\$ 33,666</b>             | <b>\$ 56,500</b>          |

**PERSONNEL**

Number of Employees

|                                   | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Information Systems Administrator | 0.05                      | 0.05                      | 0.05                         | 0.05                      |
| <b>Total</b>                      | <b>0.05</b>               | <b>0.05</b>               | <b>0.05</b>                  | <b>0.05</b>               |

**PERFORMANCE INDICATORS**

|                                        | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| ESO/LEPC Meetings *                    | 6                         | 4                         | 4                            | 4                         |
| ESC Meetings **                        | 4                         | 4                         | 4                            | 4                         |
| EOP Revisions/Updates ***              | 2                         | 1                         | 2                            | 2                         |
| Training Programs                      | 9                         | 6                         | 10                           | 10                        |
| Exercise Programs                      | 8                         | 8                         | 10                           | 10                        |
| Emergency Events                       | 7                         | 2                         | 1                            | 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**

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**DEPARTMENTAL VISION**

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.

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Perform all duties required by City Charter, Code and State Statutes</li><li>• Administer City of Kodiak elections</li><li>• Coordinate all City Council meetings and provide complete and accurate records of proceedings</li><li>• 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</li><li>• Expand the City Clerk's internet page to provide retrieval of City of Kodiak forms, adopted legislation, minutes and other items of interest</li><li>• Provide timely processing of elected officials' e-mail</li><li>• Manage the City of Kodiak property leases</li><li>• Continue to update the city code as needed</li></ul> |
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**GOALS:** To provide accurate and timely services to the City Council.

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| Objective: To serve as a conduit between the public and the council. |
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

The city code was re-formatted and re-codified resulting in an easier document to read and the internet version was improved for public access.

**GENERAL FUND**

**CITY CLERK - ADMINISTRATION**

**EXPENDITURES**

Department 120 - City Clerk  
 Sub-department 100 - Administration

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 112,838                | \$ 106,993                | \$ 123,380                | \$ 113,587                   | \$ 126,850                |
| Employee Benefits         | 56,145                    | 58,072                    | 85,230                    | 87,057                       | 85,402                    |
| Professional Services     | -                         | 7,125                     | 19,000                    | 12,994                       | 4,000                     |
| Support Goods & Services  | 32,439                    | 35,752                    | 46,000                    | 26,217                       | 34,810                    |
| Capital Outlay            | 471                       | 500                       | 2,100                     | 1,858                        | -                         |
| <b>Total Expenditures</b> | <b>\$ 201,893</b>         | <b>\$ 208,442</b>         | <b>\$ 275,710</b>         | <b>\$ 241,713</b>            | <b>\$ 251,062</b>         |

**PERSONNEL**

Number of Employees

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| City Clerk               | 0.8                       | 0.8                       | 0.8                          | 0.8                       |
| Deputy Clerk             | 0.5                       | 0.5                       | 0.5                          | 0.5                       |
| Administrative Assistant | 0.9                       | 0.5                       | 0.5                          | 0.5                       |
| <b>Total</b>             | <b>2.2</b>                | <b>1.8</b>                | <b>1.8</b>                   | <b>1.8</b>                |

**PERFORMANCE INDICATORS**

|                                                                        | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|------------------------------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Council Meetings</b>                                                |                           |                           |                              |                           |
| 97% of minutes approved by Council/no corrections                      | 100%                      | 100%                      | 100%                         | 100%                      |
| Post agendas 5 days before meeting                                     | 100%                      | 100%                      | 100%                         | 100%                      |
| Post agenda packet to Internet 3 days before meeting                   | 100%                      | 100%                      | 100%                         | 100%                      |
| Legislative actions posted to the Internet within 24 hours of adoption | 100%                      | 100%                      | 100%                         | 100%                      |
| <b>Elections</b>                                                       |                           |                           |                              |                           |
| Petitions packets provided to 100% of eligible candidates              | 100%                      | 100%                      | 100%                         | 100%                      |
| Ballot eligibility determined                                          | 100%                      | 100%                      | 100%                         | 100%                      |
| Pamphlet created and mailed to registered voter households             | 100%                      | 100%                      | 100%                         | 100%                      |

**GENERAL FUND  
CITY CLERK – RECORDS MANAGEMENT**

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**DEPARTMENTAL VISION**

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

**PROGRAM DESCRIPTION**

The City Clerk is responsible for and the Deputy Clerk administers the city-wide records management program, with the assistance of the Administrative Assistant. The records management program defines records, retention and disposition for all City Departments.

**Planned Accomplishments for FY 2013**

- 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
- Begin to develop a vital records program
- Implement a social media policy

**GOAL:** Maintain a legally defensible records management program.

Objective: To have a record retention schedule, monitor compliance and ensure eligible records are destroyed in a timely manner.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

More than 5,600 records that had met the retention requirements as authorized by the City Council were destroyed by the retention schedule. Work on the vital records program continued. 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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 63,743                 | \$ 57,093                 | \$ 65,150                 | \$ 60,402                    | \$ 67,320                 |
| Employee Benefits         | 27,126                    | 22,506                    | 50,340                    | 38,116                       | 47,720                    |
| Professional Services     | 240                       | 387                       | 6,000                     | -                            | 4,000                     |
| Support Goods & Services  | 4,962                     | 14,122                    | 13,500                    | 8,761                        | 8,250                     |
| Capital Outlay            | 845                       | -                         | 500                       | 129                          | -                         |
| <b>Total Expenditures</b> | <b>\$ 96,916</b>          | <b>\$ 94,108</b>          | <b>\$ 135,490</b>         | <b>\$ 107,408</b>            | <b>\$ 127,290</b>         |

**PERSONNEL**

Number of Employees

|                                     | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| City Clerk                          | 0.2                       | 0.2                       | 0.2                          | 0.2                       |
| Deputy Clerk                        | 0.5                       | 0.5                       | 0.5                          | 0.5                       |
| Administrative Assistant, Part-time | 0.1                       | 0                         | 0                            | 0                         |
| Administrative Assistant, Full-time | 0.75                      | 0.5                       | 0.5                          | 0.5                       |
| <b>Total</b>                        | <b>1.55</b>               | <b>1.2</b>                | <b>1.2</b>                   | <b>1.2</b>                |

**PERFORMANCE INDICATORS**

|                                                                  | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|------------------------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Enforce records retention schedule                               | 100%                      | 100%                      | 100%                         | 100%                      |
| Provide staff awareness/training to new hires                    | 75%                       | 100%                      | 100%                         | 100%                      |
| Implement compliance controls                                    | 75%                       | 80%                       | 90%                          | 90%                       |
| Meeting of City-wide records management committee<br>bi-annually | 100%                      | 100%                      | 100%                         | 100%                      |
| Destroy eligible records housed in the Records Center            | 100%                      | 100%                      | 100%                         | 100%                      |
| Relocate inactive files to Records Center*                       | -                         | 25%                       | 100%                         | 100%                      |
| Develop and implement Vital Records Program*                     | -                         | 0%                        | 10%                          | 50%                       |
| Respond to Public Records Request within 10 days                 | 100%                      | 100%                      | 100%                         | 100%                      |

\* 2012 progress delayed due to staffing changes and began in FY11

**GENERAL FUND  
FINANCE - ADMINISTRATION**

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**DEPARTMENTAL VISION**

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.

**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.

**Planned Accomplishments for FY 2013**

- 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 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 implementation of updated Sales Tax Software

**GOALS:** To ensure the City of Kodiak maintains financial viability and complies with all regulations.

Objective: To continue to have accurate audits in all material respects which are reported in a manner designed to present fairly the financial position and results of operations of the various City funds.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

Completed audit with no management comments. Received the Distinguished Budget Presentation Award for fiscal year 2012 from the Government Finance Officers Association (GFOA) and received a Certificate of Achievement for Excellence in Financial Reporting for the City's Fiscal year 2011 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. The Finance Department completed the implementation of upgraded financial software system to a newer version of New World Systems software.

**GENERAL FUND  
FINANCE - ADMINISTRATION  
EXPENDITURES**

Department 130 - Finance  
Sub-department 100 - Administration

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 312,079                | \$ 341,755                | \$ 365,080                | \$ 336,765                   | \$ 370,040                |
| Employee Benefits         | 192,584                   | 214,812                   | 264,940                   | 259,025                      | 274,500                   |
| Professional Services     | 46,271                    | 53,009                    | 50,800                    | 47,859                       | 50,500                    |
| Support Goods & Services  | 30,118                    | 36,869                    | 48,650                    | 36,100                       | 40,833                    |
| Capital Outlay            | 6,742                     | 1,400                     | 5,100                     | 1,010                        | 8,000                     |
| <b>Total Expenditures</b> | <b>\$ 587,793</b>         | <b>\$ 647,844</b>         | <b>\$ 734,570</b>         | <b>\$ 680,759</b>            | <b>\$ 743,873</b>         |

**PERSONNEL**

Number of Employees

|                                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Finance Director                        | 1                         | 1                         | 1                            | 1                         |
| Senior Accountant                       | 1                         | 1                         | 1                            | 1                         |
| General Accountant                      | 1                         | 1                         | 1                            | 1                         |
| Accounting Technician/Ambulance Billing | 0                         | 0                         | 0                            | 0                         |
| Accounting Technician/Sales Tax         | 1                         | 1                         | 1                            | 1                         |
| Accounting Technician/Accounts Payable  | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>                            | <b>5</b>                  | <b>5</b>                  | <b>5</b>                     | <b>5</b>                  |

**PERFORMANCE INDICATORS**

|                                                                                                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Sales Tax Delinquent for Period                                                                           |                           |                           |                              |                           |
| Active                                                                                                    | \$ 108,230                | \$ 90,806                 | \$ 19,562                    | \$ 15,000                 |
| Inactive                                                                                                  | \$ 12,081                 | \$ 78,382                 | \$ 83,228                    | \$ 20,000                 |
| 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%             | 100%                      | 100%                      | 100%                         | 100%                      |
| Issuance of Monthly Financial Reports within 5 work days of the end of the month at least 95% of the time | 80%                       | 90%                       | 100%                         | 100%                      |

**GENERAL FUND  
FINANCE - UTILITY ACCOUNTING**

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**DEPARTMENTAL VISION**

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

**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.

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| <b>Planned Accomplishments for FY 2013</b> |
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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Maintain the current high rate of utility bill collections</li><li>• Serve the public in a courteous and professional manner</li><li>• Improve internal systems to maximize efficiency and deliver quality customer service</li><li>• Provide specialized training to meet the needs of the employees</li><li>• To explore options for alternate payment methods including but not limited to auto pay</li><li>• Complete a customer satisfaction survey to all water and sewer customers on billing issues</li></ul> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** To accurately collect and maintain all water and sewer utility accounts while improving customer satisfaction through excellent customer service.

|                                                                                                             |
|-------------------------------------------------------------------------------------------------------------|
| Objective: To continue to collect sufficient revenues to support and fund water and sewer capital projects. |
|-------------------------------------------------------------------------------------------------------------|

**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 and the Federal Payment Card Industry (PCI compliance) regulation, auto credit card payments will no longer be an option for customers. Alternative options will consist of bank drafting or online payments using credit cards. The utility department implemented cost effective preventative post card notifications to inform customers of account problems.



**GENERAL FUND  
FINANCE - UTILITY ACCOUNTING  
EXPENDITURES**

Department 130 - Finance  
Sub-department 130 - Utility

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 10,121                 | \$ 11,541                 | \$ 13,600                 | \$ 12,144                    | \$ 13,900                 |
| Employee Benefits         | 10,226                    | 12,634                    | 14,570                    | 18,208                       | 15,051                    |
| Support Goods & Services  | 37,808                    | 32,620                    | 48,000                    | 28,266                       | 42,990                    |
| Capital Outlay            | 1,120                     | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 59,275</b>          | <b>\$ 56,796</b>          | <b>\$ 76,170</b>          | <b>\$ 58,618</b>             | <b>\$ 71,941</b>          |

**PERSONNEL**

Number of Employees

|                                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Accounting Technician/Cashier-Utilities | 0.3                       | 0.3                       | 0.3                          | 0.3                       |
| <b>Total</b>                            | <b>0.3</b>                | <b>0.3</b>                | <b>0.3</b>                   | <b>0.3</b>                |

**PERFORMANCE INDICATORS**

|                                                                   | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Percentage of bills mailed within 1 day of target date within 95% | 10 times                  | 9 times                   | 12 times                     | 12 times                  |
| Total Utility Revenue Billed                                      | \$ 5,616,362              | \$ 6,403,621              | \$ 6,734,235                 | \$ 6,657,960              |
| Percentage of bills billed correctly within 99%                   | 99%                       | 99%                       | 99%                          | 99%                       |
| Number of Bank Draft accounts*                                    | 0                         | 0                         | 490                          | 750                       |

\*New service as of April 1st 2012

**GENERAL FUND  
FINANCE –INFORMATION SYSTEMS**

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**DEPARTMENTAL VISION**

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

**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.

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| <b>Planned Accomplishments for FY 2013</b> |
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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Provide city-wide disaster restoration plan for computer systems</li><li>• Maintain and upgrade currently installed specialty applications</li><li>• Maintain current information on the City's website</li><li>• Keep the E911 system online 24 hours a day, 7 days a week</li><li>• Provide documentation on internet and e-mail usage</li><li>• Replacing current library software to minimize current cost and maximize potential use of software</li><li>• Maintain City phone system and voicemail</li><li>• Maintain City workstations, servers and networks</li></ul> |
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**GOALS:** To maintain computers, networks and phone systems through proactive maintenance and troubleshooting to prevent service interruption in a cost effective manner.

|                                                                                                             |
|-------------------------------------------------------------------------------------------------------------|
| Objective: To prevent service interruptions and maintain all current systems for city and public usability. |
|-------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

Completed the virtualization of servers and desktops for energy efficiency and cost reductions. Maintained and updated new applications such as the financial .NET system, UV Treatment System, Kodiak Police Department systems, server backup systems and installed video conferencing equipment and video security at the library. 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. Annual replacement requirements based on inventory control.

**GENERAL FUND  
FINANCE – INFORMATION SYSTEMS**

**EXPENDITURES**

Department 130 - Finance  
Sub-department 135 - Information Systems

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 137,528                | \$ 130,017                | \$ 138,280                | \$ 134,964                   | \$ 142,630                |
| Employee Benefits         | 88,816                    | 82,676                    | 105,730                   | 101,655                      | 110,670                   |
| Professional Services     | 119,993                   | 179,141                   | 157,930                   | 155,209                      | 144,620                   |
| Support Goods & Services  | 29,543                    | 53,696                    | 62,300                    | 55,935                       | 58,800                    |
| Capital Outlay            | 70,753                    | 35,813                    | 48,800                    | 33,926                       | 3,500                     |
| <b>Total Expenditures</b> | <b>\$ 446,632</b>         | <b>\$ 481,343</b>         | <b>\$ 513,040</b>         | <b>\$ 481,688</b>            | <b>\$ 460,220</b>         |

**PERSONNEL**

Number of Employees

|                                   | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Information Systems Administrator | 1.95                      | 1.95                      | 1.95                         | 1.95                      |
| <b>Total</b>                      | <b>1.95</b>               | <b>1.95</b>               | <b>1.95</b>                  | <b>1.95</b>               |

**PERFORMANCE INDICATORS**

|                                                                    | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Network Users Supported                                            | 112                       | 145                       | 145                          | 145                       |
| Network Workstations                                               | 102                       | 133                       | 147                          | 147                       |
| Network Printers                                                   | 16                        | 25                        | 40                           | 40                        |
| Network Servers - Physical                                         | 17                        | 17                        | 24                           | 24                        |
| Network Servers - Virtual                                          | 0                         | 49                        | 54                           | 54                        |
| Network Devices (other)                                            | 16                        | 23                        | 52                           | 52                        |
| Internet connections maintained 95% of the time                    | 95%                       | 95%                       | 95%                          | 95%                       |
| Web site updated with current information                          | 98%                       | 98%                       | 99%                          | 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**

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**DEPARTMENTAL VISION**

The Kodiak Police Department is committed to providing the highest quality of police services to the people who live, work and visits our city. We will constantly evaluate and improve our public safety services with the goal of improving the quality of life in Kodiak, by hiring and promoting talented officers and professional staff, employing the highest standards of performance, contemporary policing practices and accountability.

**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.

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|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Maintain consistent level of service delivery with existing authorized personnel</li><li>• Maintain consistent level of non-personnel related operating costs to support accomplishment of the police mission</li><li>• Reinforce community wide confidence in the integrity of our officers by continuing to promote high ethical standards and accountability at all organizational levels</li></ul> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** Enhance community confidence in the Kodiak Police Department.

|                                                                                                                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Objective: Hire and promote the most talented and qualified officers and professional staff, employing the highest ethical and performance standards; rapidly respond to complaints made against department members; conduct thorough and transparent investigation into complaints made against department members. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

- Successfully negotiated a contract with the Alaska Department of Corrections which increased the base contract amount paid to the City to operate Kodiak Jail.
- Obtained \$41,000 from the Alaska Department of Corrections to purchase and operate a new prisoner transport vehicle for Kodiak Jail.
- In cooperation with the Kodiak Multi-disciplinary Team (MDT) established the Kodiak Child Advocacy Center. (CAC) The CAC will provide medical, legal and other support to child victims of domestic violence and sexual assault.
- Established the Kodiak Criminal Justice Group. (KCJG) The KCJG consist of local, State and Federal law enforcement and criminal justice agencies that meet monthly to discuss public safety matters in common. This effort enhances continuity and communication between law enforcement and criminal justice entities.

**GENERAL FUND  
POLICE- ADMINISTRATION  
EXPENDITURES**

Department 140 - Police  
Sub-department 100 - Administration

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 323,582                | \$ 335,568                | \$ 348,200                | \$ 309,191                   | \$ 351,560                |
| Employee Benefits         | 177,408                   | 228,110                   | 246,670                   | 238,209                      | 256,463                   |
| Professional Services     | 20,705                    | 87,699                    | 88,045                    | 89,592                       | 87,840                    |
| Support Goods & Services  | 16,642                    | 25,660                    | 35,500                    | 40,020                       | 19,375                    |
| Public Utility Services   | 2,417                     | 2,227                     | 73,000                    | 108,476                      | 73,000                    |
| Capital Outlay            | 2,254                     | 22,500                    | -                         | -                            | -                         |
| Interest Expense on Bond  | 530,740                   | 528,490                   | 520,990                   | 525,990                      | 528,240                   |
| <b>Total Expenditures</b> | <b>\$ 1,073,748</b>       | <b>\$ 1,230,254</b>       | <b>\$ 1,312,405</b>       | <b>\$ 1,311,477</b>          | <b>\$ 1,316,478</b>       |

**PERSONNEL**  
Number of Employees

|                                   | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Chief of Police                   | 1                         | 1                         | 1                            | 1                         |
| Deputy Chief of Police/Lieutenant | 2                         | 2                         | 2                            | 2                         |
| Administrative Assistant          | 1                         | 1.5                       | 1.5                          | 1.5                       |
| <b>Total</b>                      | <b>4</b>                  | <b>4.5</b>                | <b>4.5</b>                   | <b>4.5</b>                |

**PERFORMANCE INDICATORS**

|                            | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| UCR Part 1 Crimes Reported | 219                       | 128                       | 253                          | 200                       |
| UCR Part 2 Crimes Reported | 1088                      | 751                       | 1284                         | 1041                      |

UCR = Unified Crime Report

**GENERAL FUND  
POLICE – UNIFORM PATROL**

---

**DEPARTMENTAL VISION**

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

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Maintain organization effectiveness through efficient deployment of police resources</li><li>• Promote community safety and livability by emphasizing proactive policing and problem solving</li><li>• Mitigate reckless or unsafe driving behavior by emphasizing traffic enforcement</li></ul> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** Maintain proactive policing efforts by cooperating with State and Federal law enforcement agencies.

|                                                                                           |
|-------------------------------------------------------------------------------------------|
| Objective: Continue alcohol compliance checks and foot patrols of the downtown mall area. |
|-------------------------------------------------------------------------------------------|

**GOAL:** Enhance police officer availability by enacting and utilizing the TraCS system for writing citations and collision reporting

|                                                                                                                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Objective: Increase police officer availability by minimizing the amount of time needed to write the reports in the field; Utilize TraCS as a platform to make available criminal justice resources in the field. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Reassignment of one Police Officer position from this sub-department to the newly created School Resource Officer sub-department. Final installation of TraCS computer terminals in police patrol vehicles.

**GENERAL FUND  
POLICE – UNIFORM PATROL  
EXPENDITURES**

Department 140 - Police  
Sub-department 141 - Uniformed Patrol

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 650,258                | \$ 720,323                | \$ 754,820                | \$ 680,464                   | \$ 723,880                |
| Employee Benefits         | 393,584                   | 475,061                   | 546,685                   | 465,670                      | 533,685                   |
| Professional Services     | 7,854                     | 9,922                     | 6,000                     | 18,321                       | 6,000                     |
| Support Goods & Services  | 62,693                    | 50,047                    | 53,285                    | 49,305                       | 46,910                    |
| Administrative Services   | 465                       | 382                       | 500                       | 394                          | 500                       |
| Capital Outlay            | 275                       | 7,294                     | 4,280                     | 4,267                        | 74,000                    |
| <b>Total Expenditures</b> | <b>\$ 1,115,130</b>       | <b>\$ 1,263,029</b>       | <b>\$ 1,365,570</b>       | <b>\$ 1,218,421</b>          | <b>\$ 1,384,975</b>       |

**PERSONNEL**

Number of Employees

|                            | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Sergeants/Detectives       | 3                         | 3                         | 3                            | 3                         |
| Police Officers/Detectives | 8                         | 8                         | 7                            | 7                         |
| Community Services Officer | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b>               | <b>11</b>                 | <b>11</b>                 | <b>10</b>                    | <b>10</b>                 |

**PERFORMANCE INDICATORS**

|                                        | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Calls for Service                      | 7716                      | 8746                      | 10168                        | 8877                      |
| Cases Investigated                     | 871                       | 782                       | 794                          | 816                       |
| Cases Forwarded to Prosecution         | 394                       | 375                       | 394                          | 388                       |
| Impaired Driving Arrests made          | 69                        | 46                        | 48                           | 55                        |
| Motor Vehicle Collision Reports        | 124                       | 89                        | 118                          | 110                       |
| Alcohol Retail Sales Compliance Checks | 584                       | 705                       | 621                          | 637                       |

**GENERAL FUND  
POLICE - CORRECTIONS**

---

**DEPARTMENTAL VISION**

To detain non-criminal and criminal defendants charged with violating Municipal Ordinances, and State or Federal law in a reasonably safe and secure environment.

**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.

**Planned Accomplishments for FY 2013**

- Detain all prisoners in a safe environment where they are provided with those amenities required by State and Federal law
- 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

**GOALS:** Promote and grow competent professionals with integrity through high ethical standards, accountability, continuous training and staff development

Objective: Comply with Alaska Police Standards Council eligibility requirements for employing municipal correctional officers; require municipal officers to attend and graduate from the Municipal Corrections Academy; Monitor and evaluate municipal correctional officer performance.

**GOALS:** To maintain a reasonably safe and secure environment.

Objective: Adherence to policies and procedures for the management of the prisoners; Educate all prisoners about Kodiak Jail rules and expectations

**GOALS:** Maintain accurate records of bookings, releases, transfer and events occurring within the Kodiak Jail.

Objective: Utilize the Alaska Criminal Offender Management System to report and document bookings, releases and transfers.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

In FY12 the Kodiak Police Department successfully negotiated a substantial increase in the contract with the Department of Corrections which reduced the City of Kodiak subsidy for jail operations. The principal source of funding is the State of Alaska. Received \$41,000 from the Department of Corrections to replace the jail transport vehicle.



**GENERAL FUND  
POLICE - CORRECTIONS**

---

**EXPENDITURES**

Department 140 - Police  
Sub-department 142 - Corrections

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 272,562                | \$ 439,890                | \$ 525,980                | \$ 535,189                   | \$ 526,060                |
| Employee Benefits         | 159,939                   | 303,903                   | 443,350                   | 427,110                      | 452,490                   |
| Professional Services     | 77,212                    | 86,210                    | 94,733                    | 106,146                      | 94,733                    |
| Support Goods & Services  | 12,146                    | 30,591                    | 23,050                    | 19,865                       | 23,050                    |
| Public Utility Services   | 64,139                    | 106,563                   | 64,734                    | 69,050                       | 64,000                    |
| Capital Outlay            | 27,725                    | -                         | 47,748                    | 41,319                       | -                         |
| <b>Total Expenditures</b> | <b>\$ 613,721</b>         | <b>\$ 967,157</b>         | <b>\$ 1,199,595</b>       | <b>\$ 1,198,679</b>          | <b>\$ 1,160,333</b>       |

**PERSONNEL**

Number of Employees

|                      | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Corrections Sergeant | 1                         | 1                         | 1                            | 1                         |
| Corrections Corporal | 1                         | 1                         | 1                            | 1                         |
| Corrections Officers | 4                         | 8                         | 8                            | 8                         |
| <b>Total</b>         | <b>6</b>                  | <b>10</b>                 | <b>10</b>                    | <b>10</b>                 |

**PERFORMANCE INDICATORS**

|                                   | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Jail Bookings (Criminal)          | 917                       | 864                       | 849                          | 876                       |
| Man Days Served                   | 3,688                     | 4,232                     | 5,746                        | 4,555                     |
| Protective Custody Detention      | -                         | 74                        | 45                           | 60                        |
| Prisoners Transported/Court       | -                         | 729                       | 898                          | 814*                      |
| Prisoners Transported Trips/Court | -                         | -                         | 402                          | 402**                     |
| Prisoners Transported/Medical     | -                         | -                         | 15                           | 15**                      |
| Summons/Subpoenas Served          | -                         | 520                       | 306                          | 413*                      |
| Visits/Family                     | -                         | 759                       | 467                          | 608*                      |
| Visits/Support Groups             | -                         | 40                        | 95                           | 68*                       |

\*For those items not tracked in FY2010, a 2 year average was used

\*\*New tracking recorded and provided

**GENERAL FUND  
POLICE- INVESTIGATIONS**

---

**DEPARTMENTAL VISION**

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

**PROGRAM DESCRIPTION**

The principal mission of the Investigations Unit (IU) 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 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. The IU also supports the Drug Enforcement Unit in a similar fashion such as providing additional personnel during investigation and search warrant service.

**Planned Accomplishments for FY 2013**

- Investigate all crimes that fall under the purview of the IU
- Collaborate with other Local, State and Federal 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

**GOALS:** Provide investigative assistance as needed or requested.

Objective: Ensure collaboration between internal (departmental) units and external partners (Local, State and Federal) on investigative matters. Promote continuing professional development and education of officers assigned to the IU.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Continue to participate in 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. Utilized ICAC resources to purchase equipment used in the furtherance of computer based crime.

**GENERAL FUND  
POLICE- INVESTIGATIONS**

**EXPENDITURES**

Department 140 - Police  
Sub-department 143 - Investigations

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 149,660                | \$ 158,907                | \$ 159,830                | \$ 150,887                   | \$ 159,400                |
| Employee Benefits         | 95,264                    | 92,458                    | 114,250                   | 128,165                      | 128,985                   |
| Professional Services     | 2,061                     | 4,014                     | 10,500                    | 4,651                        | 10,500                    |
| Support Goods & Services  | 9,450                     | 9,539                     | 14,700                    | 8,738                        | 8,700                     |
| Capital Outlay            | 8,158                     | 505                       | 8,500                     | 6,404                        | 3,400                     |
| <b>Total Expenditures</b> | <b>\$ 264,594</b>         | <b>\$ 265,422</b>         | <b>\$ 307,780</b>         | <b>\$ 298,845</b>            | <b>\$ 310,985</b>         |

**PERSONNEL**

Number of Employees

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Sergeant/Detective       | 1                         | 1                         | 1                            | 1                         |
| Police Officer/Detective | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>             | <b>2</b>                  | <b>2</b>                  | <b>2</b>                     | <b>2</b>                  |

**PERFORMANCE INDICATORS**

|                                     | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Investigations Conducted            | 188                       | 158                       | 201                          | 182                       |
| Adult Sexual Assault Investigations | 10                        | 6                         | 4                            | 7                         |
| Death Investigations                | 6                         | 4                         | 5                            | 5                         |
| Agency Assist                       | 7                         | 16                        | 13                           | 12                        |
| Fraud & Theft type crimes           | 24                        | 13                        | 10                           | 16                        |
| Patrol Assists                      | 41                        | 41                        | 37                           | 40                        |
| Child Sexual Assaults               | 6                         | 4                         | 11                           | 7                         |
| Drug Enforcement Unit Assist        | 18                        | 36                        | 48                           | 34                        |
| Child Pornography Crimes            | 7                         | 4                         | 3                            | 5                         |
| Computer Forensic Exams             | 4                         | 7                         | 11                           | 7                         |
| Defendants Charged                  | 25                        | 14                        | 22                           | 20                        |
| CVSA (Truth Verification) Exams     | 11                        | 3                         | 0                            | 5                         |
| Search Warrants Served              | -                         | 43                        | 88                           | 66*                       |
| Cellular Telephone Exams            | -                         | 12                        | 34                           | 18*                       |

\*For those items not tracked in FY2010, a 2 year average was used

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

---

**DEPARTMENTAL VISION**

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.

**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, facilitating City Chauffeur Licensing Program and overseeing Property and Evidence Room operations for the Kodiak Police Department.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• To Review and evaluate operational procedures to ensure accuracy, efficiency and competency.</li><li>• Review and evaluate Public Safety Dispatcher training program.</li><li>• Evaluate new technology and procedures available for 9-1-1 call taking and dispatching.</li></ul> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** Process 90% of all emergency calls for service within 90 seconds.

|                                                                         |
|-------------------------------------------------------------------------|
| Objective: Conduct quality assurance audits of personnel and equipment. |
|-------------------------------------------------------------------------|

**GOAL:** Review and evaluate all operating procedures to ensure they meet operational needs.

|                                                                                                |
|------------------------------------------------------------------------------------------------|
| Objective: Constant evaluation of procedures is necessary to ensure operational needs are met. |
|------------------------------------------------------------------------------------------------|

**GOAL:** Review and evaluate the Public Safety Dispatcher training program.

|                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Objective: An educated and well trained up-to-date employee is more competent and capable to serve the needs of the residents of Kodiak and the surrounding area |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes

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

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 421,818                | \$ 453,299                | \$ 546,480                | \$ 530,077                   | \$ 516,620                |
| Employee Benefits         | 259,988                   | 307,629                   | 405,280                   | 392,747                      | 413,720                   |
| Professional Services     | 15,521                    | 8,013                     | 10,000                    | 3,832                        | 10,000                    |
| Support Goods & Services  | 76,316                    | 50,316                    | 84,534                    | 65,644                       | 82,822                    |
| Public Utilities          | -                         | 59,449                    | -                         | -                            | -                         |
| Capital Outlay            | 2,462                     | 138                       | 18,597                    | 6,478                        | 5,154                     |
| <b>Total Expenditures</b> | <b>\$ 776,105</b>         | <b>\$ 878,843</b>         | <b>\$ 1,064,891</b>       | <b>\$ 998,779</b>            | <b>\$ 1,028,316</b>       |

**PERSONNEL**

Number of Employees

|                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Communications Sergeant | 1                         | 1                         | 1                            | 1                         |
| Communications Officers | 9                         | 9                         | 9                            | 9                         |
| <b>Total</b>            | <b>10</b>                 | <b>10</b>                 | <b>10</b>                    | <b>10</b>                 |

**PERFORMANCE INDICATORS**

|                                   | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Non-emergency Calls Received      | 30,059                    | 26,250                    | 22,250                       | 26,270                    |
| Emergency Calls Received          | 2,433                     | 3,374                     | 4,021                        | 3,276                     |
| Walk-in Reports (Lobby Visits)    | 7,220                     | 8,638                     | 5,678                        | 7,179                     |
| Service Calls Received/Dispatched | 7,279                     | 8,797                     | 10,168                       | 8,748                     |

**GENERAL FUND  
POLICE- ANIMAL CONTROL**

---

**DEPARTMENTAL VISION**

To deliver animal control services in an efficient and humane manner.

**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 response to complaints filed with the Police Department. The Animal Control Officer issues citations for violations of City ordinances, impounds animals and employs humane methods to capture loose or stray animals. The Animal Control Officer also oversees the City Animal Shelter which is managed under contract with the Humane Society of Kodiak.

**Planned Accomplishments for FY 2013**

- Patrol the City of Kodiak to identify violations of codes and ordinances that pertain to animals
- Increase community awareness of City ordinances that pertain to animals through public education.
- 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 ordinances

**GOAL:** Encourage voluntary compliance with all local ordinances.

Objective: Promptly respond to all animal calls for service; educate animal owners on local ordinances; issue citations to animal owners who violate local ordinances; impound loose or stray animals.

**GOAL:** Ensure the City Animal Shelter is being operated in a safe and humane manner

Objective: Inspect daily the City Animal Shelter to ensure compliance with Shelter best practices.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Completed physical improvements to the City Animal Shelter which improved sanitary conditions. Also, the Animal Control Officer attained an Animal Control Officer 1 certification through the National Animal Control Officers Association.

**GENERAL FUND  
POLICE - ANIMAL CONTROL**

---

**EXPENDITURES**

Department 140 - Police  
Sub-department 145 - Animal Control

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 32,801                 | \$ 25,968                 | \$ 38,300                 | \$ 36,202                    | \$ 41,000                 |
| Employee Benefits         | 27,802                    | 30,576                    | 48,020                    | 51,411                       | 49,770                    |
| Professional Services     | 96,087                    | 99,853                    | 100,368                   | 101,847                      | 105,200                   |
| Support Goods & Services  | 1,243                     | 908                       | 5,370                     | 4,627                        | 2,500                     |
| Capital Outlay            | -                         | 2,871                     | 25,316                    | 911                          | 1,000                     |
| <b>Total Expenditures</b> | <b>\$ 157,933</b>         | <b>\$ 160,176</b>         | <b>\$ 217,374</b>         | <b>\$ 194,998</b>            | <b>\$ 199,470</b>         |

**PERSONNEL**

Number of Employees

|                        | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Animal Control Officer | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>           | <b>1</b>                  | <b>1</b>                  | <b>1</b>                     | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|                                       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Animal Control Officer</b>         |                           |                           |                              |                           |
| Calls for Service - Officer Initiated | 795                       | 734                       | 562                          | 697                       |
| Animals Impounded - Officer           | 222                       | 253                       | 215                          | 230                       |
| Citations Issued                      | 30                        | 10                        | 13                           | 18                        |
| <b>Animal Shelter Statistics</b>      |                           |                           |                              |                           |
| Animals Reclaimed by Owner            | 269                       | 171                       | 167                          | 128                       |
| Animals Adopted                       | 257                       | 305                       | 180                          | 191                       |
| Animals Euthanized                    | 61                        | 21                        | 34                           | 39                        |
| Animal Licenses Issued                | 329                       | 433                       | 144                          | 302                       |

**GENERAL FUND  
POLICE –DRUG ENFORCEMENT**

---

**DEPARTMENTAL VISION**

To reduce the availability of illegal drugs in the City of Kodiak.

**PROGRAM DESCRIPTION**

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

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Collaborate with local, State and Federal law enforcement agencies on investigations in which the department has a mutual interest</li><li>• To identify, investigate and apprehend drug offenders</li><li>• Intercept drugs shipped to Kodiak by all various means</li><li>• Encourage anonymous reporting of information about drugs and drug dealers to Crime Stoppers</li></ul> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** Reduce the availability of illegal drugs in the City of Kodiak

|                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Objective: Collaborate and share criminal intelligence information with State and Federal law enforcement partners; Utilize the police scent detection canine during interdiction and investigation; Utilize tips received through Crime Stoppers and other means to enhance criminal investigations. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes



**GENERAL FUND  
POLICE-DRUG ENFORCEMENT**

**EXPENDITURES**

Department 140 - Police  
Sub-department 146 - Drug Enforcement

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 60,246                 | \$ 32,733                 | \$ 58,820                 | \$ 64,321                    | \$ 86,520                 |
| Employee Benefits         | 36,948                    | 26,852                    | 53,530                    | 63,462                       | 66,700                    |
| Professional Services     | 1,137                     | 1,190                     | 1,500                     | 17                           | 3,250                     |
| Support Goods & Services  | 15,294                    | 4,954                     | 14,500                    | 787                          | 14,500                    |
| Public Utility Services   | -                         | -                         | -                         | -                            | -                         |
| Capital Outlay            | 149                       | -                         | 29,270                    | 26,421                       | 3,812                     |
| <b>Total Expenditures</b> | <b>\$ 113,774</b>         | <b>\$ 65,729</b>          | <b>\$ 157,620</b>         | <b>\$ 155,007</b>            | <b>\$ 174,782</b>         |

**PERSONNEL**

Number of Employees

|                            | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Sergeant/Detective         | 0                         | 0                         | 0                            | 0                         |
| Police Officers/Detectives | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>               | <b>1</b>                  | <b>1</b>                  | <b>1</b>                     | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|                                 | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Investigations Conducted        | 146                       | 209                       | 128                          | 161                       |
| Cases Referred to Prosecution   | 9                         | 4                         | 15                           | 9                         |
| Persons Arrested                | 6                         | 2                         | 9                            | 6                         |
| Crime Stoppers Reports Received | 92                        | 93                        | 105                          | 97                        |
| GIU Assists                     | 15                        | 2                         | 5                            | 7                         |

GIU - General Investigation Unit

**GENERAL FUND  
POLICE – COMMUNITY SERVICES**

---

**DEPARTMENTAL VISION**

To enhance quality of life through effective enforcement of non-criminal ordinances

**PROGRAM DESCRIPTION**

The principle responsibility of this sub department is to support the Police Department’s 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.

**Planned Accomplishments for FY 2013**

- Patrol the City of Kodiak to identify violations of ordinances that pertain to parking, littering, junk and abandoned vehicles and animal complaints
- Investigate complaints concerning parking violations, littering, junk and abandoned vehicles, and animal complaints.
- Increase community awareness of City ordinances through public education
- Utilize efficient scheduling practices for routine and non-routine vehicle maintenance to minimize vehicle down time
- Employ preventive maintenance measures to increase vehicle service life
- Evaluate approved Council Parking Plan to identify strengths and weaknesses

**GOAL:** Promptly respond to all calls for service that fall under the purview of this position

Objective: Proactive patrol of City streets and parking lots to identify violations; Issue citations to violators; appear at and provide testimony in District Court; Coordinate the removal of junk and abandoned vehicles from City streets and public property.

**GOAL:** Increase retention and minimize down time for all department vehicles

Objective: Facilitate the preventive maintenance program to ensure that routine vehicle maintenance is completed at specified intervals; Assist the City of Kodiak Public Works department with evaluating and identifying department vehicles that are recommended for replacement.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Filled the Community Service Officer position after 1-year of being vacant. Resumed enforcement of the Council approved Parking Plan. Educated public about City parking ordinances. Facilitated the installation of parking signs in several areas to enhance public education efforts.

**GENERAL FUND  
POLICE – COMMUNITY SERVICES**

**EXPENDITURES**

Department 140 - Police  
Sub-department 147 - Community Services

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 45,947                 | \$ 23,910                 | \$ 42,760                 | \$ 9,043                     | \$ 42,440                 |
| Employee Benefits         | 37,497                    | 15,287                    | 28,070                    | 18,656                       | 50,840                    |
| Professional Services     | 5                         | 34                        | 500                       | -                            | 500                       |
| Support Goods & Services  | 127,745                   | 101,926                   | 121,000                   | 128,875                      | 81,000                    |
| Capital Outlay            | 73,799                    | 39,166                    | 2,950                     | 5,850                        | 5,828                     |
| <b>Total Expenditures</b> | <b>\$ 284,993</b>         | <b>\$ 180,323</b>         | <b>\$ 195,280</b>         | <b>\$ 162,424</b>            | <b>\$ 180,608</b>         |

**PERSONNEL**

Number of Employees

|                                 | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Communications Services Officer | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>                    | <b>1</b>                  | <b>1</b>                  | <b>1</b>                     | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|                                             | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Calls of Service                            | 1275                      | 433                       | 451                          | 701                       |
| Animal Related Service Calls                | 99                        | 171                       | 53                           | 74                        |
| Citations Issued                            | 325                       | 89                        | 444                          | 286                       |
| Vehicles Impounded                          | 77                        | 57                        | 46                           | 60                        |
| Vehicles Disposes of during Spring Clean Up | 44                        | 50                        | 41                           | 45                        |
| Vehicle Work Orders Completed               | 359                       | 251                       | 241                          | 276                       |

**GENERAL FUND  
POLICE – POLICE CANINE SERVICES**

---

**DEPARTMENTAL VISION**

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

**PROGRAM DESCRIPTION**

The Police Canine Unit is designed to enhance 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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• To augment the patrol function by providing detection, search, tracking and apprehension capabilities</li><li>• To promote community understanding of the canine program and its importance in the role of prevention and detection of crime and apprehension of criminals</li><li>• Evaluate the need to replace the existing canine team with a new team in FY2014</li></ul> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** Provide scent detection, tracking, search operations, apprehensions and handler protection

|                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Objective: Continue to participate in weekly, monthly and quarterly training to maintain skills; continue regular health checkups of the canine to ensure the animal remains fit for duty. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Canine Max has completed 7 years of service. The department considers the canine program to be a valuable asset and desires to replace Max when retirement becomes necessary.

**GENERAL FUND  
POLICE – POLICE CANINE SERVICES**

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 78,327                 | \$ 79,539                 | \$ 81,190                 | \$ 69,423                    | \$ 81,490                 |
| Employee Benefits         | 48,354                    | 47,107                    | 58,965                    | 71,483                       | 65,535                    |
| Professional Services     | 267                       | 609                       | 1,500                     | 1,439                        | 1,500                     |
| Support Goods & Services  | 9,235                     | 7,691                     | 9,530                     | 8,199                        | 9,530                     |
| Capital Outlay            | -                         | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 136,183</b>         | <b>\$ 134,946</b>         | <b>\$ 151,185</b>         | <b>\$ 150,544</b>            | <b>\$ 158,055</b>         |

**PERSONNEL**

Number of Employees

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Police Officer/Detective | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>             | <b>1</b>                  | <b>1</b>                  | <b>1</b>                     | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|                                                 | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| All Canine Deployments                          | 35                        | 39                        | 60                           | 45                        |
| Scent Detection Deployments                     | 35                        | 30                        | 48                           | 38                        |
| Apprehensions/Track/Searches (non-drug related) | 5                         | 11                        | 16                           | 11                        |
| Training Hours                                  | 136                       | 197.5                     | 112                          | 149                       |
| Public Appearances                              | 27                        | 27                        | 21                           | 25                        |

**GENERAL FUND  
POLICE – POLICE SCHOOL RESOURCES**

---

**DEPARTMENTAL VISION**

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

**PROGRAM DESCRIPTION**

The School Resource Officer (SRO) is a key component of the department's 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.

**Planned Accomplishments for FY 2013**

- Maintain a high visible profile at Kodiak High School, Kodiak Middle School, Main, East and North Star Elementary Schools
- Respond rapidly and thoroughly investigate crimes occurring on any campus within the City of Kodiak
- 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

**GOAL:** Reduce crime on campus

Objective: Maintain a high visible profile on campus; Prompt and thorough investigation of campus based crimes; Promote positive police-student and police-staff relationships within the Kodiak Island Borough School District; Provide lessons that emphasize positive decision making.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

The SRO was successful in obtaining funding from local service organizations to support award and recognition programs for students.

**GENERAL FUND  
POLICE – POLICE SCHOOL RESOURCES**

**EXPENDITURES**

Department 140 - Police  
Sub-department 149 - School Resources

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ -                      | \$ -                      | \$ 70,170                 | \$ 66,390                    | \$ 70,480                 |
| Employee Benefits         | -                         | -                         | 42,875                    | 38,066                       | 40,275                    |
| Professional Services     | -                         | -                         | 2,050                     | 643                          | 5,385                     |
| Support Goods & Services  | -                         | -                         | -                         | -                            | -                         |
| Capital Outlay            | -                         | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ 115,095</b>         | <b>\$ 105,099</b>            | <b>\$ 116,140</b>         |

**PERSONNEL**

Number of Employees

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Police Officer/Detective | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>             | <b>1</b>                  | <b>1</b>                  | <b>1</b>                     | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|                                                                            | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------------------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| School Based Complaints                                                    | 455                       | 344                       | 407                          | 402                       |
| Investigations Completed                                                   | 61                        | 61                        | 70                           | 64                        |
| Investigations Forwarded to Prosecution                                    | 27                        | 19                        | 27                           | 24                        |
| D.A.R.E Students Instructed<br>(D.A.R.E - Drug Abuse Resistance Education) | 100                       | 95                        | 130*                         | 108                       |

\* Includes Northstar Elementary School

**GENERAL FUND  
FIRE ADMINISTRATION / OPERATIONS**

---

**DEPARTMENTAL VISION**

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.

**PROGRAM DESCRIPTION**

Lead and manage a full-time 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.

**Planned Accomplishments for FY 2013**

- Conduct all operations in a safe manner
- Provide training in all areas that personnel are expected to perform
- Meet National Fire Protection Agency Standards for response times
- Plan for equipment replacement that meets current National Fire Protection Agency Standards and General Services Administration KKK-1822F
- Maintain positive employee relations
- Maintain effective and ongoing relationships with other agencies
- Maintain an effective ambulance transport service
- Provide fire prevention training to the community
- Provide for a Level A Hazmat Response Team
- Maintain all equipment for readiness response

**GOALS:** To ensure departmental readiness by providing effective and efficient equipment and systems service through certification training, physical fitness, equipment maintenance, fire inspections, pre-incident planning and other non-emergency service programs.

Objective: To serve the community of Kodiak in ways that the fire department is uniquely qualified based on training and equipment.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

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



**GENERAL FUND  
FIRE ADMINISTRATION / OPERATIONS**

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 869,344                | \$ 873,412                | \$ 923,181                | \$ 893,231                   | \$ 934,800                |
| Employee Benefits         | 497,403                   | 568,234                   | 669,190                   | 676,258                      | 731,010                   |
| Professional Services     | 17,993                    | 23,551                    | 45,900                    | 46,724                       | 22,100                    |
| Support Goods & Services  | 76,427                    | 81,061                    | 94,709                    | 86,526                       | 83,000                    |
| Public Utility Services   | 26,288                    | 27,364                    | 25,000                    | 32,164                       | 25,000                    |
| Administrative Services   | 18,799                    | 24,851                    | 20,000                    | 20,128                       | 20,000                    |
| Capital Outlay            | 28,295                    | 99,388                    | 46,000                    | 68,727                       | 19,000                    |
| <b>Total Expenditures</b> | <b>\$ 1,534,550</b>       | <b>\$ 1,697,860</b>       | <b>\$ 1,823,980</b>       | <b>\$ 1,823,758</b>          | <b>\$ 1,834,910</b>       |

**PERSONNEL**

Number of Employees

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Fire Chief                | 1                         | 1                         | 1                            | 1                         |
| Deputy Fire Chief         | 0                         | 0                         | 1                            | 1                         |
| Fire Lieutenant           | 3                         | 3                         | 3                            | 3                         |
| Firefighter/EMT III       | 5                         | 5                         | 6                            | 6                         |
| Firefighter/EMT II        | 4                         | 4                         | 1                            | 1                         |
| Firefighter/EMT I         | 0                         | 0                         | 1                            | 1                         |
| Department Assistant (PT) | 0.75                      | 0.75                      | 0.75                         | 0.75                      |
| <b>Total</b>              | <b>13.75</b>              | <b>13.75</b>              | <b>13.75</b>                 | <b>13.75</b>              |

**PERFORMANCE INDICATORS**

|  | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
|--|---------------------------|---------------------------|------------------------------|---------------------------|

**Workload: # of calls received**

|                                                 |  |       |       |       |
|-------------------------------------------------|--|-------|-------|-------|
| Fire Responses                                  |  | 140   | 160   | 150   |
| Ambulance Responses on Kodiak Road System       |  | 652   | 741   | 697   |
| <i>Inside city limits-Code 3 responses only</i> |  | (408) | (493) | (451) |
| Hazardous Materials Responses                   |  | 27    | 25    | 26    |
| Rescue Responses                                |  | 8     | 6     | 7     |

**Efficiency: # of calls responded within 5 minutes**

|                                                 |  |       |       |       |
|-------------------------------------------------|--|-------|-------|-------|
| Fire                                            |  | 111   | 126   | 119   |
| Ambulance Response                              |  |       |       |       |
| <i>Inside city limits-Code 3 responses only</i> |  | (347) | (389) | (347) |
| Hazmat                                          |  | 17    | 18    | 18    |
| Rescue                                          |  | 7     | 4     | 6     |

**Outcome: % of calls responded within 5 minutes**

|        |  |     |     |     |
|--------|--|-----|-----|-----|
| Fire   |  | 79% | 79% | 79% |
| EMS    |  | 83% | 78% | 82% |
| Hazmat |  | 63% | 72% | 69% |
| Rescue |  | 89% | 67% | 86% |

\*FY10 actuals unavailable, updated to new, improved system

**GENERAL FUND  
PUBLIC WORKS—ADMINISTRATION**

---

**DEPARTMENTAL VISION**

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.

**PROGRAM DESCRIPTION**

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

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Minimize the need for additional personnel by utilizing appropriate technology and equipment to accomplish expanded workload</li><li>• Provide forward-looking management for the Public Works Department, which reflects the policies and long-term objectives of the City of Kodiak</li><li>• Respond to questions, complaints, and requests for information from the public or other agencies in a timely manner</li></ul> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** Continue the level of service that is being provided to the sub-departments.

|                                                                                  |
|----------------------------------------------------------------------------------|
| Objective: To maintain the operations of the Public Works while minimizing cost. |
|----------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

The administration is responsible for the design, construction and maintenance of quality streets, storm drains, sewer, water as well as city owned airports. Efficient and accurate processing of quality projects was ensured through the completion of the new UV Water Treatment Facility as well as the annual curb/gutter sidewalk project. The Public Works Director's salary is split 50% Public Works Administration General Fund, 25% Water Utility Fund, and 25% Sewer Utility Fund.

**GENERAL FUND  
PUBLIC WORKS – ADMINISTRATION**

---

**EXPENDITURES**

Department 160 - Public Works  
Sub-department 100 - Administration

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 47,647                 | \$ 52,468                 | \$ 54,790                 | \$ 52,140                    | \$ 54,760                 |
| Employee Benefits         | 29,583                    | 33,740                    | 36,600                    | 42,341                       | 37,680                    |
| Professional Services     | 1,262                     | 166                       | 1,000                     | 1,016                        | 81,500                    |
| Support Goods & Services  | 5,850                     | 7,107                     | 13,900                    | 7,677                        | 10,500                    |
| Capital Outlay            | -                         | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 84,343</b>          | <b>\$ 93,481</b>          | <b>\$ 106,290</b>         | <b>\$ 103,174</b>            | <b>\$ 184,440</b>         |

**PERSONNEL**

Number of Employees

|                       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Public Works Director | 0.5                       | 0.5                       | 0.5                          | 0.5                       |
| Total                 | 0.5                       | 0.5                       | 0.5                          | 0.5                       |

**PERFORMANCE INDICATORS**

|                              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Total Public Works Employees | 24                        | 25                        | 25                           | 25                        |

**GENERAL FUND  
PUBLIC WORKS - STREETS**

---

**DEPARTMENTAL VISION**

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.

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Maintain safe driving conditions on all streets year round</li><li>• Remove snow from the downtown core within 24 hours after a storm</li><li>• Clean one quarter of the drainage system annually</li><li>• Keep streets and sidewalks clean</li><li>• Maintain traffic signs</li><li>• Respond to road condition complaints within 24 hours</li></ul> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** To maintain and improve the quality of city owned streets and parking lots.

|                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------|
| Objective: To ensure that the current state of the streets and/or parking lots are at satisfactory or above conditions. |
|-------------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There were no significant budget changes.

**GENERAL FUND  
PUBLIC WORKS - STREETS**

**EXPENDITURES**

Department 160 - Public Works  
Sub-department 162 - Streets

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 294,927                | \$ 316,047                | \$ 427,200                | \$ 359,951                   | \$ 396,090                |
| Employee Benefits         | 191,974                   | 215,517                   | 244,700                   | 296,602                      | 275,910                   |
| Professional Services     | 16,070                    | 29,625                    | 17,000                    | 25,226                       | 4,000                     |
| Support Goods & Services  | 384,775                   | 346,603                   | 473,688                   | 403,343                      | 454,250                   |
| Public Utility Service    | 243,419                   | 191,278                   | 220,000                   | 202,321                      | 220,000                   |
| Capital Outlay            | 29,582                    | 45,531                    | 648,950                   | 617,542                      | 48,848                    |
| <b>Total Expenditures</b> | <b>\$ 1,160,747</b>       | <b>\$ 1,144,600</b>       | <b>\$ 2,031,538</b>       | <b>\$ 1,904,986</b>          | <b>\$ 1,399,098</b>       |

**PERSONNEL**

Number of Employees

|                                 | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Public Works Supervisor         | 1                         | 1                         | 1                            | 1                         |
| Equipment Operator              | 1                         | 2                         | 2                            | 2                         |
| Public Works Maintenance Worker | 3                         | 2                         | 2                            | 2                         |
| Utility Worker                  | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b>                    | <b>5</b>                  | <b>5</b>                  | <b>5</b>                     | <b>5</b>                  |

**PERFORMANCE INDICATORS**

|                                            | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Lane Miles of Street Maintained            | 46.8                      | 46.8                      | 46.8                         | 46.8                      |
| Amount of Drainage System Cleaned          | 15%                       | 15%                       | 15%                          | 15%                       |
| Time Spent on Snow Removal (man hours)     | 3,127                     | 4,704                     | 5,000                        | 8,018                     |
| Time Spent on Street Cleaning (man hours)  | 1,102                     | 1,576                     | 1,100                        | 1,244                     |
| Snow Removed within 24 Hours               | Yes                       | Yes                       | Yes                          | Yes                       |
| Respond to road complaints within 24 hours | 8                         | 15                        | 15                           | 15                        |

**GENERAL FUND  
PUBLIC WORKS - GARAGE**

---

**DEPARTMENTAL VISION**

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

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Provide a comprehensive preventative maintenance program</li><li>• Reduce down time associated with equipment repair</li><li>• Complete major equipment modifications and rehabilitation on schedule</li><li>• Comprehensive mechanical evaluation on equipment scheduled to be replaced</li></ul> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** To reduce equipment downtime so that it can be used when needed for support of city functions.

|                                                                         |
|-------------------------------------------------------------------------|
| Objective: To maximize the life expectancy of all city owned equipment. |
|-------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There were no significant budget changes.

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

**GENERAL FUND  
PUBLIC WORKS - GARAGE**

**EXPENDITURES**

Department 160 - Public Works  
Sub-department 163 - Garage

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 102,973                | \$ 108,438                | \$ 121,090                | \$ 106,886                   | \$ 118,660                |
| Employee Benefits         | 60,858                    | 70,142                    | 82,730                    | 81,018                       | 85,490                    |
| Professional Services     | 1,438                     | 1,107                     | 1,500                     | 1,500                        | 1,500                     |
| Support Goods & Services  | 18,251                    | 20,563                    | 37,000                    | 19,678                       | 37,000                    |
| Public Utility Service    | 34,947                    | 19,871                    | 37,750                    | 27,911                       | 37,750                    |
| Capital Outlay            | 3,939                     | 12,494                    | 20,000                    | 15,533                       | 5,000                     |
| <b>Total Expenditures</b> | <b>\$ 222,406</b>         | <b>\$ 232,613</b>         | <b>\$ 300,070</b>         | <b>\$ 252,525</b>            | <b>\$ 285,400</b>         |

**PERSONNEL**

Number of Employees

|                     | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Shop Supervisor     | 1                         | 1                         | 1                            | 1                         |
| Automotive Mechanic | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>        | <b>2</b>                  | <b>2</b>                  | <b>2</b>                     | <b>2</b>                  |

**PERFORMANCE INDICATORS**

|                                       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Preventative Maintenance Checks       | 80                        | 71                        | 130                          | 130                       |
| Equipment Repairs                     | 248                       | 257                       | 316                          | 316                       |
| Equipment Modifications/Refurbishment | 12                        | 17                        | 46                           | 46                        |

**GENERAL FUND  
PUBLIC WORKS - BUILDING INSPECTIONS**

---

**DEPARTMENTAL VISION**

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.

**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.

**Planned Accomplishments for FY 2013**

- 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

**GOALS:** To ensure that the community of Kodiak as well as the residential areas on the road system are up to date and in compliance with adopted building codes.

Objective: To assure that the structures are seismically appropriate for the geographic area and compliant with life safety standards for commercial and residential construction.

**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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 130,630                | \$ 140,921                | \$ 147,070                | \$ 140,885                   | \$ 149,470                |
| Employee Benefits         | 86,649                    | 94,984                    | 118,210                   | 117,308                      | 122,130                   |
| Professional Services     | 1,525                     | 7,164                     | 10,500                    | 7,521                        | 10,500                    |
| Support Goods & Services  | 9,419                     | 12,305                    | 14,225                    | 14,772                       | 18,373                    |
| Capital Outlay            | -                         | 2,448                     | 63,700                    | 63,062                       | 1,000                     |
| <b>Total Expenditures</b> | <b>\$ 228,223</b>         | <b>\$ 257,822</b>         | <b>\$ 353,705</b>         | <b>\$ 343,548</b>            | <b>\$ 301,473</b>         |

**PERSONNEL**

Number of Employees

|                             | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Building Official           | 1                         | 1                         | 1                            | 1                         |
| Assistant Building Official | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>                | <b>2</b>                  | <b>2</b>                  | <b>2</b>                     | <b>2</b>                  |

**PERFORMANCE INDICATORS**

|                            | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Plan Reviews Completed     | 66                        | 67                        | 49                           | 60                        |
| Building Permits Issued    | 208                       | 201                       | 223                          | 220                       |
| Electrical Permits Issued  | 180                       | 138                       | 130                          | 130                       |
| Plumbing Permits Issued    | 131                       | 92                        | 95                           | 100                       |
| Number of Inspection Trips | 1,072                     | 800                       | 876                          | 900                       |

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

---

**DEPARTMENTAL VISION**

Provide safe and useable facilities for aircraft users.

**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 noticed are scheduled for repair.

**Planned Accomplishments for FY 2013**

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

**GOALS:** To provide prompt and efficient service at affordable costs to the airports.

Objective: To keep the airport environment safe at all times.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

Public Works is continuing to work on adoption of new City of Kodiak airport codes and leasing process.

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

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 10,925                 | \$ 3,882                  | \$ 15,000                 | \$ 3,097                     | \$ 10,000                 |
| Support Goods & services  | 17,937                    | 18,460                    | 12,700                    | 8,892                        | 12,500                    |
| Public Utility Services   | 203                       | 136                       | 250                       | -                            | 600                       |
| Administrative Services   | 8,752                     | 5,436                     | 10,000                    | 16,443                       | 10,000                    |
| <b>Total Expenditures</b> | <b>\$ 37,817</b>          | <b>\$ 27,914</b>          | <b>\$ 37,950</b>          | <b>\$ 28,431</b>             | <b>\$ 33,100</b>          |

**PERSONNEL**

Number of Employees

|       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------|---------------------------|---------------------------|------------------------------|---------------------------|
| None  | 0                         | 0                         | 0                            | 0                         |
| Total | 0                         | 0                         | 0                            | 0                         |

**PERFORMANCE INDICATORS**

|                                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Maintenance Effort (man/equipment hours) | 147                       | 92                        | 120                          | 120                       |

**GENERAL FUND  
ENGINEERING - ADMINISTRATION**

---

**DEPARTMENTAL VISION**

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.

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Replace the 2000 edition of the Standard Construction Specifications and Standard Details with an updated edition within fiscal year 2013</li><li>• Continue to document all department standard operating procedures</li><li>• Use engineering consultants as supplements for minor project support and to support existing capital projects</li><li>• Continue work on the Baranof Park improvement project</li><li>• Continue work on the new library</li><li>• Propose bid for Shelikof Street pedestrian improvements project and begin construction</li></ul> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** To support all city departments pertaining to engineering issues.

|                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------|
| Objective: To perform duties at a minimized cost with a maximized positive output while supporting the department budget. |
|---------------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There were no significant budget changes aside from the hiring of the vacant engineering position.

The City of Kodiak fulfilled the vacant position of the City Engineering position.

**GENERAL FUND  
ENGINEERING - ADMINISTRATION**

**EXPENDITURES**

Department 165 - Engineering  
Sub-department 100 - Administration

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 127,935                | \$ 44,601                 | \$ 125,570                | \$ 67,690                    | \$ 139,650                |
| Employee Benefits         | 60,952                    | 30,279                    | 99,450                    | 49,579                       | 107,950                   |
| Professional Services     | 1,518                     | 26,147                    | 75,000                    | 42,587                       | 50,000                    |
| Support Goods & Services  | 18,839                    | 7,776                     | 30,800                    | 23,791                       | 25,800                    |
| Capital Outlay            | -                         | 1,324                     | -                         | 1,749                        | -                         |
| Allocated Expenses        | (67,811)                  | (22,919)                  | (75,000)                  | (35,283)                     | (80,000)                  |
| <b>Total Expenditures</b> | <b>\$ 141,433</b>         | <b>\$ 87,208</b>          | <b>\$ 255,820</b>         | <b>\$ 150,113</b>            | <b>\$ 243,400</b>         |

**PERSONNEL**

Number of Employees

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| City Engineer            | 1                         | 1                         | 1                            | 1                         |
| Administrative Assistant | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>             | <b>2</b>                  | <b>2</b>                  | <b>2</b>                     | <b>2</b>                  |

**PERFORMANCE INDICATORS**

|                                                                                                                                  | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Standard Construction Specifications and Standard Details Edition                                                                | 2000                      | 2000                      | 2000                         | 2000                      |
| General Public & Staff suggestions recorded within 24 hours                                                                      | Yes                       | Yes                       | Yes                          | Yes                       |
| Checklist to owners or operators of project scope for all potentially affected underground and surface utilities and structures. | Yes                       | Yes                       | Yes                          | Yes                       |
| Projects completed in compliance with specifications                                                                             | 100%                      | 100%                      | 100%                         | 100%                      |
| Projects completed on schedule                                                                                                   | 90%                       | 100%                      | 100%                         | 100%                      |
| Projects completed within budget                                                                                                 | 100%                      | 100%                      | 100%                         | 100%                      |

**GENERAL FUND  
PARKS AND RECREATION - ADMINISTRATION**

---

**DEPARTMENTAL VISION**

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.

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Design and construction: Develop a process for spending the final Baranof Park Improvement funding; Develop guidelines for snow removal from synthetic turf and track surfaces; 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; Install signage in the Baranof Park; Begin installation of fencing on the southeast side of the city cemetery and design and continued construction of an access road on the upper northwest side; Incorporate Borough land swap into the cemetery; Install signage explaining cemetery rules; Install energy efficient lights in the racquetball courts. Triple the size of Woody Way Field and turn it into a park by increasing its' size by 2 ½ times, grade, and fertilize seed and mow. Maintain all City parks in an attractive and useable condition.</li><li>• Aquatics: Work with Kodiak Island Borough School District to continue to improve the elementary water safety instruction classes; Install a muriatic feed pump; continue to offer public swimming lessons; Work with Kingfishers to host a statewide swimming invitational</li><li>• Ice Rink: Replace a worn out compressor motor and rebuild the old motor so that one is on standby; Hire an Ice Rink manager to continue to provide services to the community of Kodiak; provide a clinic for hockey officials.</li><li>• Beautification Program: Continued support of the program goals/objectives.</li></ul> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** Continue to support sub department goals and objectives.

|                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------|
| Objective: To provide a museum for the educational and cultural benefit of the community of Kodiak as well as to promote the tourism industry. |
|------------------------------------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No budget changes.

**GENERAL FUND  
PARKS AND RECREATION - ADMINISTRATION**

**EXPENDITURES**

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

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages         | \$ 264,582                | \$ 263,384                | \$ 308,410                | \$ 279,880                   | \$ 310,730                |
| Employee Benefits        | 121,273                   | 113,741                   | 155,360                   | 148,487                      | 168,440                   |
| Professional Services    | 22,072                    | 21,059                    | -                         | 280                          | -                         |
| Support Goods & Services | 78,340                    | 89,808                    | 83,000                    | 76,239                       | 82,000                    |
| Public Utility Services  | 3,767                     | 3,491                     | 2,500                     | 7,124                        | 4,000                     |
| Capital Outlay           | 2,805                     | 8,813                     | 5,000                     | -                            | 40,000                    |
| <b>Total Expenditure</b> | <b>\$ 492,839</b>         | <b>\$ 500,297</b>         | <b>\$ 554,270</b>         | <b>\$ 512,010</b>            | <b>\$ 605,170</b>         |

**PERSONNEL**

Number of Employees

|                               | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Parks & Recreation Director   | 1                         | 1                         | 1                            | 1                         |
| Recreation Supervisor         | 0.5                       | 1.5                       | 1.5                          | 1.5                       |
| Parks & Recreation Specialist | 0.5                       | 0                         | 0                            | 0                         |
| Parks Maintenance Worker      | 1                         | 0.75                      | 0.75                         | 0.75                      |
| <b>Total</b>                  | <b>3</b>                  | <b>3.25</b>               | <b>3.25</b>                  | <b>3.25</b>               |

**PERFORMANCE INDICATORS**

|                              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| City League Basketball Teams | 30                        | 30                        | 30                           | 30                        |
| City League Basketball Games | 300                       | 300                       | 300                          | 300                       |
| Crab Festival Events         | 10                        | 10                        | 10                           | 10                        |
| Triathlon Participants       | 54                        | 60                        | 60                           | 60                        |

**GENERAL FUND  
PARKS AND RECREATION - MUSEUM**

---

**DEPARTMENTAL VISION**

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.

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Continue maintenance and upkeep of the Baranof Museum grounds.</li></ul> |
|------------------------------------------------------------------------------------------------------------------|

**GOALS:** Cooperate with the Historical Society by maintaining the level of service provided by the Parks and Recreation.

|                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------|
| Objective: To provide a museum for the educational and cultural benefit of the community of Kodiak as well as to promote the tourism industry. |
|------------------------------------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**



**GENERAL FUND  
PARKS AND RECREATION - MUSEUM  
EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Contributions             | \$ 60,000                 | \$ 70,000                 | \$ 70,000                 | \$ 70,000                    | \$ 70,000                 |
| Support Goods & Services  | -                         | -                         | -                         | -                            | -                         |
| Public Utility Services   | 10,619                    | 13,543                    | 15,000                    | 14,677                       | 15,000                    |
| Capital Outlay            | -                         | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 70,619</b>          | <b>\$ 83,543</b>          | <b>\$ 85,000</b>          | <b>\$ 84,677</b>             | <b>\$ 85,000</b>          |

**PERSONNEL  
Number of Employees**

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Number of Visitors Annually             | 7,900                     | 8,500                     | 8,500                        | 8,500                     |
| Number of Historical Artifacts          | 1,089                     | 1,120                     | 1,120                        | 1,120                     |
| Number of Archives (Photos, Maps, Etc.) | 26,000                    | 27,000                    | 27,000                       | 27,000                    |
| Cost Per Unit of Participation          | \$ 8.94                   | \$ 9.83                   | \$ 10.00                     | \$ 9.96                   |

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

---

**DEPARTMENTAL VISION**

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.

**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.

**Planned Accomplishments for FY 2013**

- Auditorium: Post facility rules and develop procedures and standards for consistent supervision; plan to purchase a new pool table while keeping existing pool tables well maintained and promote use by community; promote use of the ping pong tables by holding tournaments; promote indoor basketball use by purchasing basketballs and creating a system to manage the balls so that they are returned; purchase updated technologies including but not limited to a new television, DVD-player, X-BOX, etc. and manage its use.
- Office: tabulate and track registration forms and fees and accurately be able to account for all fees and all information on registration forms; accurately tabulate daily attendance; provide information to the public in a courteous manner; utilize the telephone answering machine to provide current information regarding events, holidays or schedule disruptions; and ensure the eligibility of recipients and return of all keys.
- Racquetball Courts: Promote the sport of racquetball with innovative ideas and effort including tournaments, creation of a database, mailings, clinics, cooperation with high school P.E. classes, etc.; and 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 and ensure the building is well cleaned before and after major public events.
- Facility Inspection: Monitor building to ensure that it is clean and well maintained.
- Community Use: Refine a facility-use form to provide more complete pertinent information.
- Youth Sports Objectives (Sports 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 while striving to recruit, educate and develop referees so that they get better week by week and game by game; and be innovative in adjusting schedules and venues when disrupted by weather or other circumstances.

**GOALS:** Continue to provide the level of services that the Teen Center offers, by maximizing use of facility and minimizing cost while also providing community involvement through employment.

Objective: To build community by providing a place where people can play and socialize together as equal members.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

The Teen Center has been able to keep the operation running with only temporary part-time staff.

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

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 87,447                 | \$ 88,105                 | \$ 142,580                | \$ 120,404                   | \$ 143,990                |
| Employee Benefits         | 33,636                    | 54,973                    | 58,840                    | 57,635                       | 70,070                    |
| Support Goods & Services  | 12,012                    | 11,024                    | 11,000                    | 11,103                       | 13,500                    |
| Public Utility Services   | 18,352                    | 17,018                    | 17,000                    | 20,726                       | 17,000                    |
| Administrative Services   | 5,149                     | 3,675                     | 5,000                     | 1,899                        | 5,000                     |
| Capital Outlay            | 3,815                     | 2,808                     | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 160,412</b>         | <b>\$ 177,603</b>         | <b>\$ 234,420</b>         | <b>\$ 211,768</b>            | <b>\$ 249,560</b>         |

**PERSONNEL**

Number of Employees

|                       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Recreation Supervisor | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>          | <b>1</b>                  | <b>1</b>                  | <b>1</b>                     | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|                                                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Senior Dribblers Teams                                    | 11                        | 11                        | 6                            | 6                         |
| Senior Dribblers Games/Practices                          | 73                        | 74                        | 100                          | 100                       |
| Boy Dribblers Teams                                       | 15                        | 15                        | 17                           | 17                        |
| Boy Dribblers Games/Practices                             | 201                       | 201                       | 274                          | 274                       |
| Christmas Tournament (Chess/Table Tennis) Teams           | 6                         | 6                         | 36                           | 36                        |
| Christmas Tournament (Chess/Table Tennis) Games           | 54                        | 72                        | 71                           | 71                        |
| Girl Dribblers Teams                                      | 16                        | 10                        | 14                           | 14                        |
| Girl Dribblers Games/Practices                            | 264                       | 120                       | 310                          | 310                       |
| 3-on-3 Spring Break Basketball Tournament Teams           | -                         | -                         | 18                           | 18                        |
| 3-on-3 Spring Break Basketball Tournament Games/Practices | -                         | -                         | 71                           | 71                        |
| Spring Soccer Teams                                       | 30                        | 30                        | 16                           | 16                        |
| Spring Soccer Games/Practices                             | 352                       | 352                       | 213                          | 213                       |
| Crab Festival Tournament (Chess/Table Tennis) Teams       | -                         | -                         | 34                           | 34                        |
| Crab Festival Tournament (Chess/Table Tennis) Games       | -                         | -                         | 63                           | 63                        |
| Summer Soccer Teams                                       | 13                        | 13                        | 6                            | 6                         |
| Summer Soccer Games/Practices                             | 88                        | 88                        | 90                           | 90                        |
| <b>Total Teen Center Attendance</b>                       | <b>36,088</b>             | <b>36,088</b>             | <b>16,054</b>                | <b>16,054</b>             |
| <b>Monthly Teen Center Attendance</b>                     | <b>3,000</b>              | <b>3,007</b>              | <b>1,334</b>                 | <b>1,334</b>              |
| Morning Program/Days                                      | -                         | -                         | 32                           | 32                        |
| Morning Program/Attendance                                | -                         | -                         | 236                          | 236                       |

**GENERAL FUND  
PARKS AND RECREATION - AQUATICS**

---

**DEPARTMENTAL VISION**

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.

**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.

**Planned Accomplishments for FY 2013**

- Intergovernmental: Work with the Kodiak Island Borough and the Kodiak Island School District to effectively operate it to benefit as much of the community as possible.
- 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 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.
- Use of 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.
- Collaborating with Kodiak Island Borough School District maintenance department, local artists and the Kodiak High School swim team to install the newly purchased artwork; come up with a way/place to have advertisement from sponsors displayed so the swim team can keep their sponsors.
- 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.

**GOALS:** To provide a safe and affordable facility for the community and swim teams to maximum and use as well as to continue to maximize the use of the Kodiak High School gymnasium.

Objective: To build community by providing a place where people can play and socialize together as equal members.

**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.

**GENERAL FUND  
PARKS AND RECREATION - AQUATICS**

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 123,071                | \$ 147,983                | \$ 138,320                | \$ 114,834                   | \$ 148,850                |
| Employee Benefits         | 34,098                    | 42,411                    | 37,670                    | 61,525                       | 60,720                    |
| Professional Services     | 1,105                     | 2,062                     | 2,500                     | 35                           | -                         |
| Support Goods & Services  | (2,149)                   | 8,356                     | 5,000                     | 5,777                        | 5,000                     |
| <b>Total Expenditures</b> | <b>\$ 156,125</b>         | <b>\$ 200,812</b>         | <b>\$ 183,490</b>         | <b>\$ 182,171</b>            | <b>\$ 214,570</b>         |

**PERSONNEL**

Number of Employees

|                       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Recreation Supervisor | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>          | <b>1</b>                  | <b>1</b>                  | <b>1</b>                     | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|                                     | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Number of Individuals Participating |                           |                           |                              |                           |
| Morning Lap                         | 2,237                     | 2,500                     | 2,112                        | 2,000                     |
| Noon Lap Swim                       | 1,604                     | 1,600                     | 3,194                        | 3,000                     |
| Afternoon Swim                      | 2,065                     | 2,000                     | 2,682                        | 2,500                     |
| Evening Lap                         | 1,950                     | 2,000                     | 2,603                        | 2,600                     |
| Aerobics                            | 2,805                     | 2,500                     | 1,881                        | 2,500                     |
| Evening Swim                        | 10,503                    | 14,000                    | 12,888                       | 14,000                    |
| Masters Swim Fit                    | 29                        | 58                        | 93                           | 100                       |
| Youth Lessons                       | 3,000                     | 4,000                     | 2,274                        | 4,000                     |
| Volleyball                          | 1,943                     | 1,943                     | 3,885                        | 3,000                     |
| Basketball                          | 1,500                     | 1,500                     | 2,000                        | 1,500                     |
| Soccer                              | 2,000                     | 2,000                     | 2,187                        | 2,000                     |
| <b>Totals</b>                       | <b>29,636</b>             | <b>34,101</b>             | <b>35,799</b>                | <b>37,200</b>             |

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

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**DEPARTMENTAL VISION**

To get as much participation from the community of Kodiak by running everything as well as possible and thereby giving the community as much of a return on their tax dollar.

**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.

**Planned Accomplishments for FY 2013**

- Encourage community use of the facility: facilitate purchasing of new equipment, work with school officials to promote school use, and 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 record 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.

**GOALS:** To provide a safe facility for the community to come together through the different sports utilized on the ice rink.

Objective: To build community by providing a place where people can play and socialize together as equal members.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Although the ice rink was run under budget, the participation was also down; programs were not well organized or promoted.

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

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 45,977                 | \$ 45,665                 | \$ 43,930                 | \$ 35,248                    | \$ 44,730                 |
| Employee Benefits         | 13,474                    | 13,726                    | 20,890                    | 16,976                       | 23,680                    |
| Professional Services     | 2,453                     | 1,622                     | 2,500                     | -                            | 2,500                     |
| Support Goods & Services  | 18,335                    | 13,052                    | 26,500                    | 13,562                       | 17,000                    |
| Public Utility Services   | 46,346                    | 50,540                    | 40,000                    | 50,867                       | 40,000                    |
| Capital Outlay            | -                         | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 126,584</b>         | <b>\$ 124,604</b>         | <b>\$ 133,820</b>         | <b>\$ 116,654</b>            | <b>\$ 127,910</b>         |

**PERSONNEL**

Number of Employees

|                     | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Aquatics Supervisor | 0                         | 0.5                       | 0.5                          | 0.5                       |
| <b>Total</b>        | <b>0</b>                  | <b>0.5</b>                | <b>0.5</b>                   | <b>0.5</b>                |

**PERFORMANCE INDICATORS**

|                                     | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Number of Individuals Participating |                           |                           |                              |                           |
| Public Skate—Morning                | 138                       | 2,000                     | 17                           | 100                       |
| Public Skate—Noon                   | 969                       | 4,000                     | 799                          | 1,000                     |
| Public Skate—Evening                | 2,689                     | 6,500                     | 1183                         | 1,400                     |
| Rental                              | 484                       | 561                       | 330                          | 350                       |
| Broomball                           | 605                       | 1,100                     | 210                          | 400                       |
| Stick & Puck                        | 514                       | 655                       | 469                          | 500                       |
| Youth Hockey League                 | 1,843                     | 1,800                     | 1697                         | 1,700                     |
| Women's Hockey                      | 670                       | 900                       | 418                          | 400                       |
| Men's Hockey                        | 1,152                     | 1,300                     | 1334                         | 1,250                     |
| Skate Lessons                       | 445                       | 500                       | 141                          | 200                       |
| <b>Total</b>                        | <b>9,509</b>              | <b>19,316</b>             | <b>6,598</b>                 | <b>7,300</b>              |

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

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**DEPARTMENTAL VISION**

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.

**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, the Kodiak Police Department and the Teen Center. This program also maintains holiday lighting within the downtown area.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Maintain flower baskets with: daily watering, weekly deadheading, and biweekly fertilization.</li><li>• Purchase, install and maintain winter lights on mall trees and use LED lights and timers for minimal electrical use.</li></ul> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** To beautify Kodiak and make it an enjoyable place to visit, live and raise a family.

|                |
|----------------|
| Objective: N/A |
|----------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

In FY 2012 the Parks and Recreation designed, constructed and installed a 6 ft by 12 ft sign for Rotary Park, built and installed 3 picnic tables, sanded the gazebo down to bare wood and installed posts for garbage cans on Near Island. Parks and Recreation planted and grew its' own flowers at 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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 10,150                 | \$ 9,848                  | \$ 12,000                 | \$ 9,816                     | \$ 12,000                 |
| Support Goods & Services  | 2,130                     | 1,933                     | 4,000                     | 1,783                        | 4,000                     |
| <b>Total Expenditures</b> | <b>\$ 12,280</b>          | <b>\$ 11,781</b>          | <b>\$ 16,000</b>          | <b>\$ 11,599</b>             | <b>\$ 16,000</b>          |

**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                                  | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Flower Baskets                   | 121                       | 120                       | 114                          | 114                       |
| Winter Lights                    |                           |                           |                              |                           |
| Trees in Downtown Shopping Areas | 16                        | 16                        | 16                           | 16                        |

**GENERAL FUND  
LIBRARY - ADMINISTRATION/OPERATIONS**

---

**DEPARTMENTAL VISION**

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.

**PROGRAM DESCRIPTION**

The library is responsible for fulfilling the informational, recreational, educational and cultural resources to support the well-being of the Kodiak Community.

**Planned Accomplishments for FY 2013**

- Library programs will include story time, family game time, 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
- The library classic DVD collection will be promoted through a weekly public radio program
- In house loanable laptop program will be instituted
- Educational and instructional videoconferencing sessions will be scheduled for public presentations
- The design and construction of the new public library will continue

**GOAL:** Continue to maintain the level of services provided to ensure that library patrons can maximize the potential use of the library while keeping costs for these services as minimal as possible; these services are included but not limited to library cards, computer usage, library programs and the availability of resources available for checkout.

Objective: Ensure that the library patrons receive services that are at least equal to those provided for in the past.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There were no significant budget changes.

Received a Rasmuson Foundation grant for \$500,000 and a state grant of \$6.9 million to help fund the construction of the new public library. Library internet broadband speed was increased through an Alaska State Library grant. The library received a federal internet rate discount coordinated through the Alaska State Library. Wireless internet access was made available throughout the library. Program attendance increased by over 200 participants. Offered a total of 226 children's and adult library programs throughout the year. Two library programs were presented in cooperation with the annual Whale Fest celebration. Over 9,000 wireless sessions were issued throughout the year. Over 3,000 ebooks and audio books were downloaded from the Listen Alaska website throughout the year.

**GENERAL FUND  
LIBRARY - ADMINISTRATION/OPERATIONS**

**EXPENDITURES**

Department 180 - Library  
Sub-department 100 - Administration

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 349,805                | \$ 331,592                | \$ 388,430                | \$ 353,192                   | \$ 401,100                |
| Employee Benefits         | 194,600                   | 218,367                   | 308,120                   | 287,472                      | 317,500                   |
| Professional Services     | 14,364                    | 12,509                    | 12,150                    | 13,271                       | 12,150                    |
| Support Goods & Services  | 36,640                    | 43,182                    | 49,420                    | 45,847                       | 45,870                    |
| Public Utility Services   | 24,140                    | 23,130                    | 30,000                    | 27,529                       | 25,000                    |
| Capital Outlay            | 51,713                    | 50,566                    | 56,836                    | 51,619                       | 57,330                    |
| <b>Total Expenditures</b> | <b>\$ 671,262</b>         | <b>\$ 679,345</b>         | <b>\$ 844,956</b>         | <b>\$ 778,930</b>            | <b>\$ 858,950</b>         |

**PERSONNEL**

Number of Employees

|                                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Library Director                        | 1                         | 1                         | 1                            | 1                         |
| Senior Library Assistant                | 3                         | 4                         | 4                            | 4                         |
| Senior Library Assistant/Non-Supervisor | 0.75                      | 0                         | 0                            | 0                         |
| Department Assistant                    | 1                         | 0.75                      | 0.75                         | 0.75                      |
| Part Time Library Clerk                 | 1                         | 1.25                      | 1.25                         | 1.25                      |
| <b>Total</b>                            | <b>6.75</b>               | <b>7</b>                  | <b>7</b>                     | <b>7</b>                  |

**PERFORMANCE INDICATORS**

|                              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Total Circulation            | 96,601                    | 95,804                    | 95,922                       | 96,000                    |
| Library Cards Issued         | 955                       | 521                       | 800                          | 700                       |
| Program Attendance           | 2,975                     | 4,159                     | 4,383                        | 4,400                     |
| ListenAlaska Downloads*      | -                         | 1,392                     | 3,021                        | 3,200                     |
| Computer Sessions-Wired      | 51,489                    | 51,120                    | 50,118                       | 51,000                    |
| Computer Sessions-Wireless** | -                         | -                         | 8,463                        | 9,000                     |
| Materials Purchased          | 4,344                     | 3,874                     | 3,809                        | 3,800                     |
| Materials Withdraw           | 2,988                     | 3,047                     | 4,957                        | 4,000                     |
| Library Visitors             | 149,300                   | 149,273                   | 149,264                      | 149,300                   |

\*New service began halfway through FY11

\*\*New service began FY12

**GENERAL FUND  
DOWNTOWN MAINTENANCE**

---

**DEPARTMENTAL VISION**

To ensure the downtown core area is maintained as a safe and useful space to the general public and to increase the sense of community ownership.

**PROGRAM DESCRIPTION**

The downtown maintenance 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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Allocation of funds for indigent criminal prosecution and defense counsel costs associated with certain disorderly offenses</li><li>• Work closely with the Kodiak Chamber of Commerce to promote the vitality of downtown Kodiak</li></ul> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** Maintain an attractive downtown area that can be used by residents and visitors alike.

|                                                                                         |
|-----------------------------------------------------------------------------------------|
| Objective: To continue to offer services to make the downtown area safe and functional. |
|-----------------------------------------------------------------------------------------|

**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. City staff provided additional outreach to the business community in the downtown core on ways to maintain the accessibility of the area.

**GENERAL FUND  
DOWNTOWN REVITALIZATION**

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 5,781                  | \$ 7,394                  | \$ 13,000                 | \$ 9,794                     | \$ 13,000                 |
| Support Goods & Services  | 894                       | 6,485                     | 1,000                     | 11,022                       | 7,000                     |
| Public Utility Services   | 28,155                    | 20,472                    | 30,000                    | 17,251                       | 25,000                    |
| <b>Total Expenditures</b> | <b>\$ 34,830</b>          | <b>\$ 34,351</b>          | <b>\$ 44,000</b>          | <b>\$ 38,067</b>             | <b>\$ 45,000</b>          |

**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**GENERAL FUND  
NON DEPARTMENTAL - ADMINISTRATION**

---

**DEPARTMENTAL VISION**

To finance general fund wide expenses not allocated to a specific department.

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Continue to provide allocated funds to cover expenses that benefit all general fund departments</li></ul> |
|---------------------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** To minimize expenses in a cost effective manner.

|                                                                                                                |
|----------------------------------------------------------------------------------------------------------------|
| Objective: To continue to maintain costs while providing the structure to administer general fund departments. |
|----------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There were no significant budget changes.

**GENERAL FUND  
NON DEPARTMENTAL - ADMINISTRATION**

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 8,438                  | \$ 18,951                 | \$ 23,000                 | \$ 22,551                    | \$ 23,000                 |
| Contributions             | 43,000                    | 43,519                    | 53,000                    | 53,000                       | 43,000                    |
| Support Goods & Services  | 473,980                   | 453,990                   | 411,000                   | 400,936                      | 389,600                   |
| Administrative Services   | 110                       | 12,770                    | 40,500                    | 40,912                       | 40,500                    |
| Capital Outlay            | -                         | 215                       | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 525,528</b>         | <b>\$ 529,445</b>         | <b>\$ 527,500</b>         | <b>\$ 517,399</b>            | <b>\$ 496,100</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**GENERAL FUND  
NON-DEPARTMENTAL CONTRIBUTIONS**

---

**DEPARTMENTAL VISION**

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

**PROGRAM DESCRIPTION**

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

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• To fund programs that supplement the services provided by the City of Kodiak for the benefit of the residents of the City of Kodiak</li></ul> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** To continue to provide contributions to non-profit organizations by allocating 1% of the total general fund budget revenue.

|                                                                                                  |
|--------------------------------------------------------------------------------------------------|
| Objective: Maintain contributions while staying within parameters developed by the City Council. |
|--------------------------------------------------------------------------------------------------|

**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

|                               | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Contributions                 | \$ 88,069                 | \$ 89,018                 | \$ 118,200                | \$ 116,756                   | \$ 155,300                |
| School Crossing Guard Program | 18,120                    | -                         | 24,000                    | -                            | -                         |
| <b>Total Expenditures</b>     | <b>\$ 106,189</b>         | <b>\$ 89,018</b>          | <b>\$ 142,200</b>         | <b>\$ 116,756</b>            | <b>\$ 155,300</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                                | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Number of Non-profits assisted | 16                        | 16                        | 16                           | 16                        |

**GENERAL FUND  
NON-DEPARTMENTAL OPERATION TRANSFERS**

---

**DEPARTMENTAL VISION**

None.

**PROGRAM DESCRIPTION**

This department accounts for the transfers between funds.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                        |
|--------------------------------------------------------|
| <ul style="list-style-type: none"><li>• None</li></ul> |
|--------------------------------------------------------|

**GOALS:** None.

|                  |
|------------------|
| Objective: None. |
|------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes

**GENERAL FUND  
NON-DEPARTMENTAL OPERATION TRANSFERS**

---

**EXPENDITURES**

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

|                     | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Transfers | \$ 1,905,694              | \$ 3,999,224              | \$ 1,587,350              | \$ 1,666,189                 | \$ 1,325,046              |
| Total Expenditures  | <u>\$ 1,905,694</u>       | <u>\$ 3,999,224</u>       | <u>\$ 1,587,350</u>       | <u>\$ 1,666,189</u>          | <u>\$ 1,325,046</u>       |

**PERSONNEL**

Number of Employees

|       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------|---------------------------|---------------------------|------------------------------|---------------------------|
| None  | 0                         | 0                         | 0                            | 0                         |
| Total | <u>0</u>                  | <u>0</u>                  | <u>0</u>                     | <u>0</u>                  |



## SPECIAL REVENUE FUNDS

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

- **Tourism**  
This fund accounts for the promotion of tourism within the City of Kodiak.
- **Kodiak Fisheries Development Association (KFDA)**  
This fund accounts for the activities of the KFDA created jointly by the City of Kodiak and the Kodiak Island Borough under the Federal 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 2010<br>Actual | FY 2011<br>Actual | FY 2012<br>Budget     | FY 2012<br>Estimated  | FY 2013<br>Budget |
|---------------------------------------|-------------------|-------------------|-----------------------|-----------------------|-------------------|
| <b>REVENUES</b>                       |                   |                   |                       |                       |                   |
| Grants                                | \$ -              | \$ -              | \$ -                  | \$ -                  | \$ -              |
| Hotel & Motel Tax                     | 153,846           | 155,410           | 142,260               | 172,985               | 142,860           |
| Interest on Investments               | 202,840           | 201,110           | 55,050                | 92,005                | 55,050            |
| Rents                                 | 84,661            | 136,736           | 100,500               | 153,679               | 102,210           |
| Other                                 | 309,529           | -                 | 100,000               | -                     | -                 |
| <b>TOTAL REVENUES</b>                 | <b>\$ 750,875</b> | <b>\$ 493,255</b> | <b>\$ 397,810</b>     | <b>\$ 418,668</b>     | <b>\$ 300,120</b> |
| <b>EXPENSES</b>                       |                   |                   |                       |                       |                   |
| Professional Services                 | \$ 25,148         | \$ 9,802          | \$ 25,000             | \$ 20,894             | \$ 25,000         |
| Support Goods & Services              | 18,215            | 43,285            | 35,050                | 514                   | 35,050            |
| Contributions                         | 91,000            | 96,000            | 106,000               | 106,000               | 106,000           |
| Administrative Charges                | 31,100            | 31,100            | 36,860                | 36,860                | 36,860            |
| <b>TOTAL EXPENSES</b>                 | <b>\$ 165,463</b> | <b>\$ 180,186</b> | <b>\$ 202,910</b>     | <b>\$ 164,267</b>     | <b>\$ 202,910</b> |
| <b>OTHER FINANCING SOURCES (USES)</b> |                   |                   |                       |                       |                   |
| Transfers In                          | \$ 28,054         | \$ 574,224        | \$ -                  | \$ 78,877             | \$ -              |
| Transfer Out                          | -                 | (174,648)         | (3,000,000)           | (3,000,000)           | -                 |
| Net other Financing Sources (Uses)    | <b>\$ 28,054</b>  | <b>\$ 399,576</b> | <b>\$ (3,000,000)</b> | <b>\$ (2,921,123)</b> | <b>\$ -</b>       |
| Net Change in Fund                    | <b>\$ 613,466</b> | <b>\$ 712,645</b> | <b>\$ (2,805,100)</b> | <b>\$ (2,666,723)</b> | <b>\$ 97,210</b>  |

#### Revenues:

Overall the revenues for fiscal year 2013 are lower than the fiscal year 2012. Hotel & Motel tax revenues are projected based on the data collected by the Kodiak Chamber of Commerce on tourists visiting Kodiak. The interest rates have been projected to remain the same as fiscal year 2012. Revenues in the Special Revenue Funds are projected based on historical trends, economic activity in the community and contracts and leases.

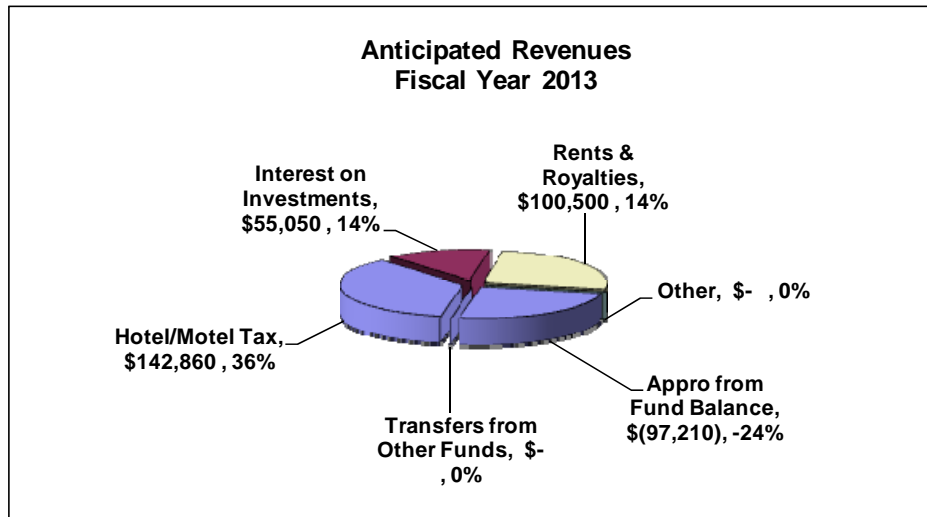
#### Expenses:

Overall the expenses for fiscal year 2013 remain the same as fiscal year 2012. In fiscal year 2012 there were operating transfers from the Enhancement Fund to the New Library Project in the amount of \$2,500,000 and \$500,000 to the Baranof Park Track and Field Project. There are no transfers anticipated in fiscal year 2013. 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 2013

The overall revenue budget for Special Revenue Funds is \$202,910.



**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 2012 generated \$172,985 from hotel and motel tax. The estimated amount for fiscal year 2013 is \$142,260. In fiscal year 2013 the number of cruise ships will decrease from approximately ten to two. 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 2013 is \$55,000. 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 in the amount of \$41,291 and lease agreements for fisheries shares in the amount of \$112,388. The estimated amount for fiscal year 2013 is \$153,679.

**OTHER:** Other revenue is revenue from Land Sales in the Enhancement Fund. In fiscal year 2013 the Enhancement Fund is projected to generate \$0.

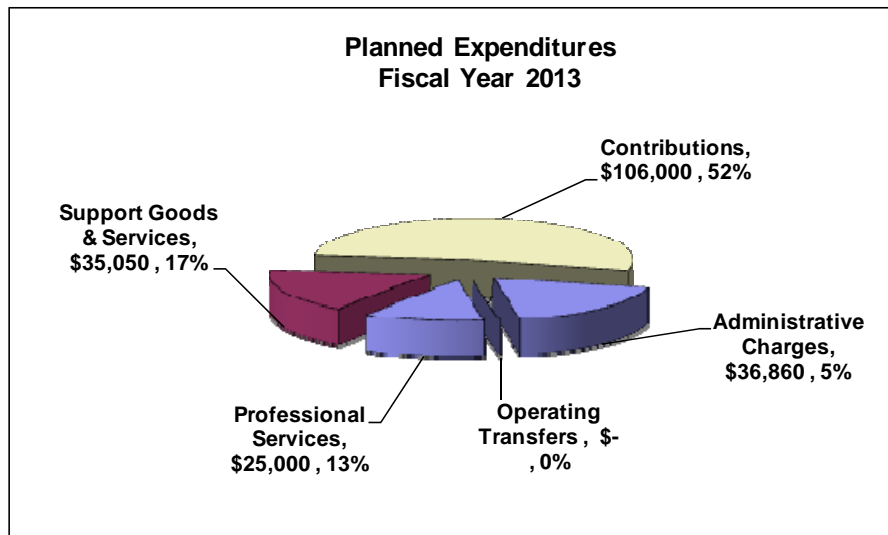
**APPROPRIATION FROM FUND BALANCE:** Change in Fund. Includes the monies appropriated to each fund. The majority of the use of fund balance in fiscal year 2013 is in the Enhancement Fund where fund balance is being replenished in the amount of \$97,210. In fiscal year 2012 the Tourism Fund replenished fund balance in the amount of \$30,165, the Kodiak Fisheries Development Fund replenished fund balance in the amount of \$91,064 and the Enhancement Fund used fund balance in the amount of \$2,787,951.

**TRANSFERS FROM OTHER FUNDS:** Other Financing Sources (Uses). Transfers are revenues from other funding sources. The total estimated amount for fiscal year 2013 is \$0. In fiscal year 2012 the transfers in the amount of \$3,000,000 all came from the Enhancement Fund.

## SPECIAL REVENUE FUNDS

### Planned Expenditures and Other Financing Sources (Uses) for Fiscal Year 2013

The overall expenditure budget for Special Revenue Funds is \$202,910



**PROFESSIONAL SERVICES:** Includes charges for services in the Kodiak Fisheries Development Association Fund. The total amount projected for fiscal year 2013 is \$25,000.

**SUPPORT GOODS & SERVICES:** Includes charges in the Kodiak Fisheries Development Association Fund. The total amount projected for fiscal year 2013 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 2013 is \$106,000. In fiscal year 2013 Kodiak Island Convention and Visitors Center will receive \$90,000 and the Chamber of Commerce will receive \$6,000. The additional \$10,000 will not be used in fiscal year 2013.

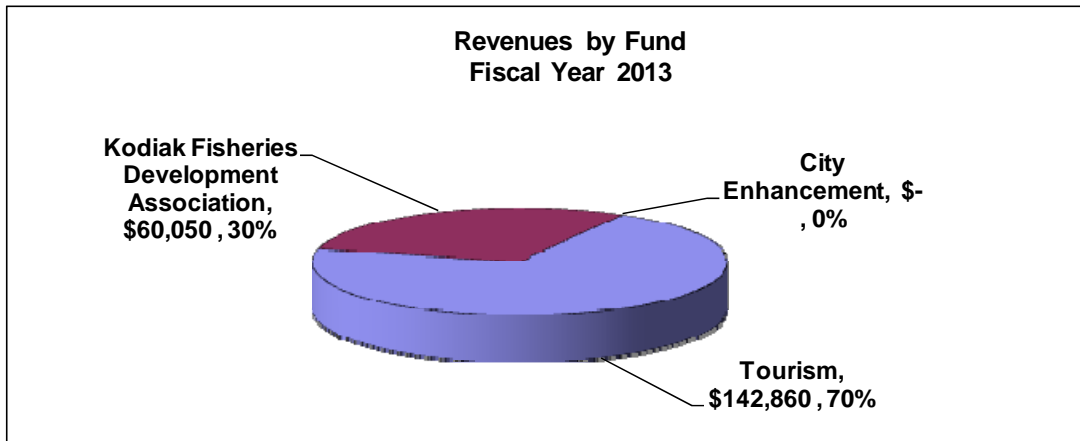
**ADMINISTRATIVE CHARGES:** Includes charges for administrative services, public works services, and parks and recreation beautification services within the Tourism Department. The estimated amount for fiscal year 2013 is \$36,860. In fiscal year 2013 the Parks & Recreation Beautification program will receive \$16,000, the Public Works department will receive \$6,570 and the General Fund will receive \$14,290.

**OPERATING TRANSFERS:** Other Financing Sources (Uses). There are no transfers anticipated in fiscal year 2013.



**SUMMARY BY FUND  
SUMMARY OF REVENUES  
BUDGET - FISCAL YEAR 2013**

|                                 | <b>FY 2013<br/>Tourism<br/>Program</b> | <b>FY 2013<br/>KFDA<br/>Fund</b> | <b>FY 2013<br/>City<br/>Enhancement</b> | <b>FY 2013<br/>Total</b> |
|---------------------------------|----------------------------------------|----------------------------------|-----------------------------------------|--------------------------|
| <b>REVENUES</b>                 |                                        |                                  |                                         |                          |
| Hotel & Motel Tax               | 142,860                                | -                                | -                                       | \$ 142,860               |
| Interest on Investments         | -                                      | 50                               | 55,000                                  | \$ 55,050                |
| Rents & Royalties               | -                                      | 60,000                           | 42,210                                  | \$ 102,210               |
| Other                           | -                                      | -                                | -                                       | \$ -                     |
| Appropriation from Fund Balance | -                                      | -                                | (97,210)                                | \$ (97,210)              |
| Transfer from Other Funds       | -                                      | -                                | -                                       | \$ -                     |
| <b>TOTAL REVENUES</b>           | <b>\$ 142,860</b>                      | <b>\$ 60,050</b>                 | <b>\$ -</b>                             | <b>\$ 202,910</b>        |



**SUMMARY OF EXPENSES  
BUDGET - FISCAL YEAR 2013**

|                          | <b>FY 2013<br/>Tourism<br/>Program</b> | <b>FY 2013<br/>KFDA<br/>Fund</b> | <b>FY 2013<br/>City<br/>Enhancement</b> | <b>FY 2013<br/>Total</b> |
|--------------------------|----------------------------------------|----------------------------------|-----------------------------------------|--------------------------|
| <b>EXPENSES</b>          |                                        |                                  |                                         |                          |
| 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      | -                                      | -                                | -                                       | -                        |
| <b>TOTAL EXPENSES</b>    | <b>\$ 142,860</b>                      | <b>\$ 60,050</b>                 | <b>\$ -</b>                             | <b>\$ 202,910</b>        |

**SPECIAL REVENUE FUND  
TOURISM DEVELOPMENT FUND**

---

**DEPARTMENTAL VISION**

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

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Attract tourists to Kodiak</li> <li>• Attract conventions, meetings and events to be held in the City of Kodiak</li> <li>• Make the City of Kodiak more attractive through beautification projects</li> </ul> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** To promote tourism to increase revenues that help fund tourism programs.

|                                                    |
|----------------------------------------------------|
| Objective: To continue to fund tourism activities. |
|----------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES**

No significant budget changes.

**TOURISM FUND REVENUE SUMMARY**

**REVENUES**

|                                   | FY 2010<br>Actual | FY 2011<br>Actual | FY 2012<br>Budget | FY 2012<br>Estimated | FY 2013<br>Budget |
|-----------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|
| Taxes                             |                   |                   |                   |                      |                   |
| Hotel & Motel Tax                 | \$ 153,846        | \$ 155,410        | \$ 142,260        | \$ 171,564           | \$ 142,260        |
| Penalty & Interest                | 299               | 103               | 600               | 1,421                | 600               |
| Total Taxes                       | \$ 154,145        | \$ 155,513        | \$ 142,860        | \$ 172,985           | \$ 142,860        |
| Interest                          |                   |                   |                   |                      |                   |
| Interest on Investments           | \$ 403            | \$ 682            | \$ -              | \$ 40                | \$ -              |
| Total Interest                    | \$ 403            | \$ 682            | \$ -              | \$ 40                | \$ -              |
| Appropriation from Fund Balance   |                   |                   |                   |                      |                   |
| Appropriation from Fund Balance   | \$ -              | \$ -              | \$ -              | \$ -                 | \$ -              |
| Total Appropriation from Fund Bal | \$ -              | \$ -              | \$ -              | \$ -                 | \$ -              |
| <b>Total Revenues</b>             | <b>\$ 154,548</b> | <b>\$ 156,195</b> | <b>\$ 142,860</b> | <b>\$ 173,025</b>    | <b>\$ 142,860</b> |

**SPECIAL REVENUE FUND  
TOURISM DEVELOPMENT FUND**

---

**EXPENDITURES**

Department 251 - Tourism Fund  
Sub-department 100 - Administration

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Contributions             | \$ 91,000                 | \$ 96,000                 | \$ 106,000                | \$ 106,000                   | \$ 106,000                |
| Administrative Charges    | 31,100                    | 31,100                    | 36,860                    | 36,860                       | 36,860                    |
| <b>Total Expenditures</b> | <b>\$ 122,100</b>         | <b>\$ 127,100</b>         | <b>\$ 142,860</b>         | <b>\$ 142,860</b>            | <b>\$ 142,860</b>         |

**PERSONNEL**

Number of Employees

|                      | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Authorized Personnel | 0                         | 0                         | 0                            | 0                         |
| Total                | 0                         | 0                         | 0                            | 0                         |

**PERFORMANCE INDICATORS**

|                                      | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Conventions/Meetings/Events          | 10                        | 10                        | 10                           | 10                        |
| Number of Visitor Inquiries          | 8,330                     | 2,777                     | 3,702                        | 4,936                     |
| Number of Visitors at Visitor Center | 4,200                     | 1,400                     | 1,867                        | 2,489                     |
| Number of Cruise Ships Visits        | 8                         | 9                         | 18                           | 18                        |

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

---

**DEPARTMENTAL VISION**

To maximize the revenue that accrues to the Kodiak Fisheries Development Association.

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• To continue to lease available Processor Quota Shares</li> <li>• To continue to lease out Individual Processor Quotas to local processing corporations</li> <li>• To consider reimbursement of earned funds back into the community fishing industry</li> </ul> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** To continue to provide accounting services to the KFDA.

|                                                                                            |
|--------------------------------------------------------------------------------------------|
| Objective: Ensure all revenues and expenses are accounted for and all reports are current. |
|--------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES**

No significant budget changes.

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

|                                   | FY 2010<br>Actual | FY 2011<br>Actual | FY 2012<br>Budget | FY 2012<br>Estimated | FY 2013<br>Budget |
|-----------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|
| Interest                          |                   |                   |                   |                      |                   |
| Interest on Investments           | \$ 62             | \$ 139            | \$ 50             | \$ 83                | \$ 50             |
| Total Interest                    | \$ 62             | \$ 139            | \$ 50             | \$ 83                | \$ 50             |
| Rents                             |                   |                   |                   |                      |                   |
| Rental from Others                | \$ 44,159         | \$ 95,839         | \$ 60,000         | \$ 112,388           | \$ 60,000         |
| Total Rents                       | \$ 44,159         | \$ 95,839         | \$ 60,000         | \$ 112,388           | \$ 60,000         |
| Appropriation from Fund Balance   |                   |                   |                   |                      |                   |
| Appropriation from Fund Balance   | \$ -              | \$ -              | \$ -              | \$ -                 | \$ -              |
| Total Appropriation from Fund Bal | \$ -              | \$ -              | \$ -              | \$ -                 | \$ -              |
| <b>Total Revenues</b>             | <b>\$ 44,222</b>  | <b>\$ 95,979</b>  | <b>\$ 60,050</b>  | <b>\$ 112,471</b>    | <b>\$ 60,050</b>  |

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

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 25,148                 | \$ 9,802                  | \$ 25,000                 | \$ 20,894                    | \$ 25,000                 |
| Support Goods & Services  | 18,215                    | 43,285                    | 35,050                    | 514                          | 35,050                    |
| <b>Total Expenditures</b> | <b>\$ 43,363</b>          | <b>\$ 53,086</b>          | <b>\$ 60,050</b>          | <b>\$ 21,407</b>             | <b>\$ 60,050</b>          |

**PERSONNEL**

Number of Employees

|                      | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Authorized Personnel | 0                         | 0                         | 0                            | 0                         |
| Total                | 0                         | 0                         | 0                            | 0                         |

**PERFORMANCE INDICATORS**

|                                             | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Percent of Individual Process Quotas Leased |                           | 100%                      | 100%                         | 100%                      |

**SPECIAL REVENUE FUND  
CITY ENHANCEMENT FUND**

**DEPARTMENTAL VISION**

To provide the highest returns possible on investment while minimizing risk in order to safeguard this 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.

**Planned Accomplishments for FY 2013**

- Achieve the highest rate of return on investments within the City of Kodiak city code
- Ensure funds are inflation proofed with earnings of the fund
- 50% of the gross proceeds from the sale or lease of the municipal real property will be deposited in this fund
- 50% of the prior fiscal years general funds surplus shall be deposited in this fund

**GOAL:** Maintain a fund balance as required by the city code

**Objective:** To maximize investments and replenish fund balance.

**SIGNIFICANT BUDGET CHANGES**

Fund usage is dependent on projects being funded through this fund.

**ENHANCEMENT FUND REVENUE SUMMARY**

**REVENUES**

|                                   | FY 2010<br>Actual | FY 2011<br>Actual | FY 2012<br>Budget   | FY 2012<br>Actual | FY 2013<br>Budget |
|-----------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|
| Interest                          |                   |                   |                     |                   |                   |
| Interest on Investments           | \$ 45,845         | \$ 200,288        | \$ 55,000           | \$ 91,881         | \$ 55,000         |
| Unrealized Gain/Loss              | 156,530           | -                 | -                   | -                 | -                 |
| Total Interest                    | \$ 202,375        | \$ 200,288        | \$ 55,000           | \$ 91,881         | \$ 55,000         |
| Rents & Royalties                 |                   |                   |                     |                   |                   |
| Gibson Cove Cannery Rental        | \$ 40,502         | \$ 40,897         | \$ 40,500           | \$ 41,291         | \$ 42,210         |
| Total Rents & Royalties           | \$ 40,502         | \$ 40,897         | \$ 40,500           | \$ 41,291         | \$ 42,210         |
| Other Revenue                     |                   |                   |                     |                   |                   |
| Other Revenue                     | \$ 309,529        | \$ -              | \$ 100,000          | \$ -              | \$ -              |
| Total Other Revenue               | \$ 309,529        | \$ -              | \$ 100,000          | \$ -              | \$ -              |
| Appropriation from Fund Balance   |                   |                   |                     |                   |                   |
| Appropriation from Fund Balance   | \$ -              | \$ -              | \$ 2,804,500        | \$ -              | \$ (97,210)       |
| Total Appropriation from Fund Bal | \$ -              | \$ -              | \$ 2,804,500        | \$ -              | \$ (97,210)       |
| Transfers                         |                   |                   |                     |                   |                   |
| Transfers From General Fund       | \$ 28,054         | \$ 574,224        | \$ -                | \$ 78,877         | \$ -              |
| Total Transfers                   | \$ 28,054         | \$ 574,224        | \$ -                | \$ 78,877         | \$ -              |
| <b>Total Revenues</b>             | <b>\$ 580,459</b> | <b>\$ 815,409</b> | <b>\$ 3,000,000</b> | <b>\$ 212,049</b> | <b>\$ -</b>       |

**SPECIAL REVENUE FUND  
CITY ENHANCEMENT FUND**

**EXPENDITURES**

Department 299 - Enhancement Fund  
Sub-department 100 - Administration

|                                                  | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Actual</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Operating Transfers - General Fund               | \$ -                      | \$ 64,648                 | \$ -                      | \$ -                      | \$ -                      |
| Operating Transfers - Library Fund               | -                         | 10,000                    | 2,500,000                 | 2,500,000                 | -                         |
| Operating Transfers - General Capital            | -                         | 100,000                   | -                         | -                         | -                         |
| Operating Transfers - Parks & Recreation Capital | -                         | -                         | 500,000                   | 500,000                   | -                         |
| <b>Total Expenditures</b>                        | <b>\$ -</b>               | <b>\$ 174,648</b>         | <b>\$ 3,000,000</b>       | <b>\$ 3,000,000</b>       | <b>\$ -</b>               |

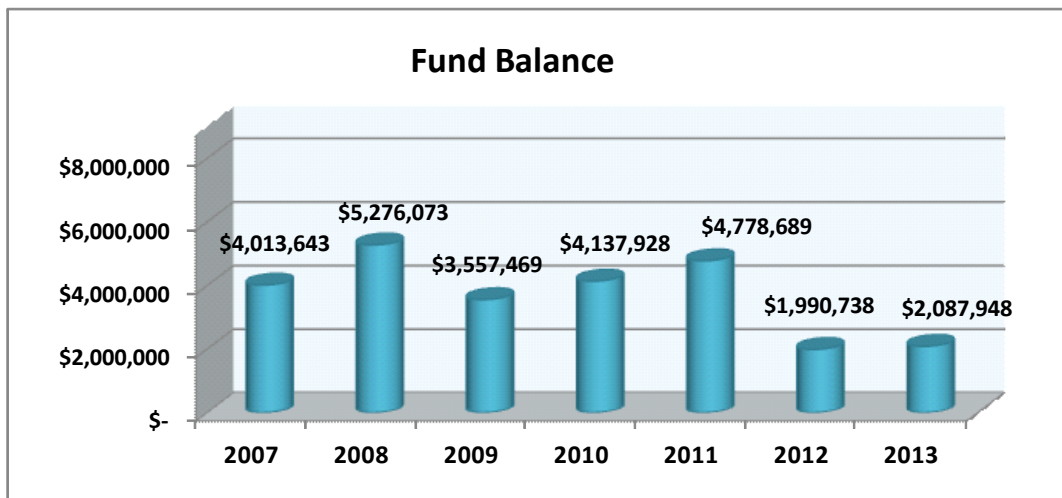
**PERSONNEL**

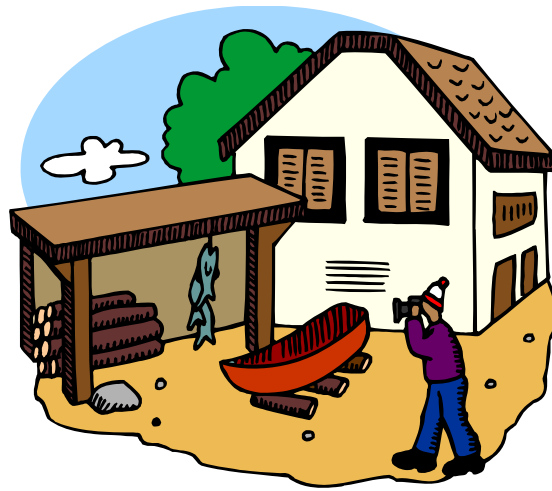
Number of Employees

|                      | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Actual</b> | <b>FY 2013<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Authorized Personnel | 0                         | 0                         | 0                         | 0                         |
| Total                | 0                         | 0                         | 0                         | 0                         |

**PERFORMANCE INDICATORS**

|                   | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Actual</b> | <b>FY 2013<br/>Budget</b> |
|-------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Interest Earnings | \$ 45,845                 | \$ 200,288                | \$ 91,881                 | \$ 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.
- **Vehicle Replacement Capital Fund – 315**  
This fund provides for the replacement of the City of Kodiak's vehicle fleet.

## **CAPITAL PROJECTS FUND**

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### **PROGRAM DESCRIPTION**

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

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

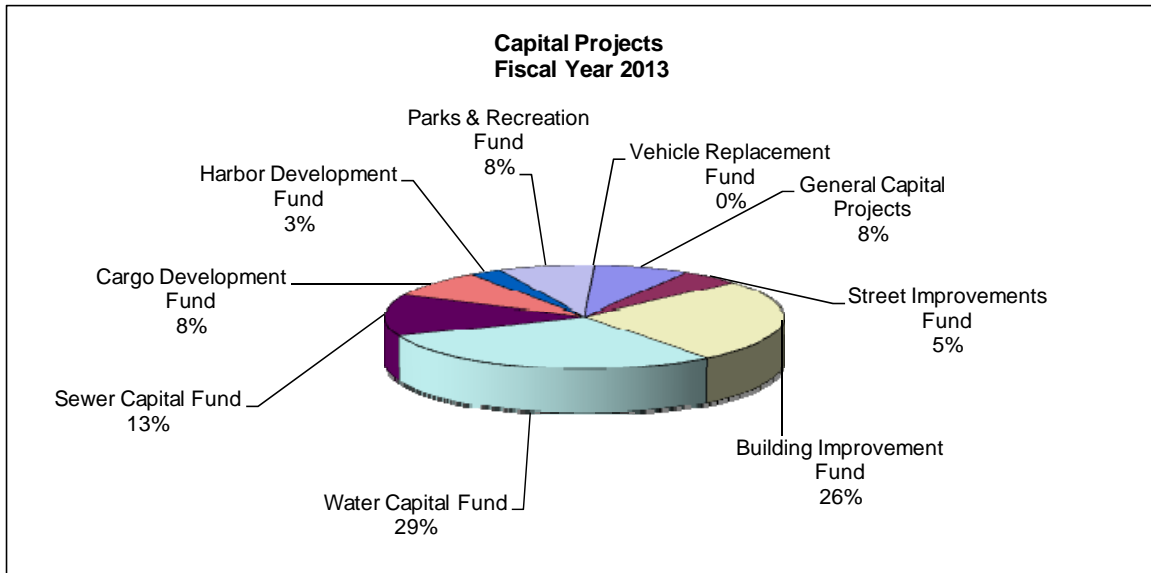
Other funding sources include state and federal grants, state loan programs, the sale of bonds, fees from charges for water and sewer services and harbor services, investments and land sales. Rate studies are conducted on a regular basis to ensure sufficient fees are collected to support long term capital 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-2012<br>Budget    | Completed<br>Projects | FY-2013<br>Additions | FY-2013<br>Budget    |
|------------------------------------|----------------------|-----------------------|----------------------|----------------------|
| <b>Revenues:</b>                   |                      |                       |                      |                      |
| Fund 300 General Capital Projects  | \$ 3,446,730         | \$ -                  | \$ 269,000           | \$ 3,715,730         |
| Fund 301 Street Improvement Fund   | 6,154,232            | 4,669,200             | 885,000              | 2,370,032            |
| Fund 302 Building Improvement Fund | 10,416,424           | -                     | 2,031,948            | 12,448,372           |
| Fund 305 Water Capital Fund        | 10,923,645           | -                     | 3,207,000            | 14,130,645           |
| Fund 306 Sewer Capital Fund        | 1,936,000            | -                     | 4,200,000            | 6,136,000            |
| Fund 307 Cargo Development Fund    | 4,093,700            | -                     | -                    | 4,093,700            |
| Fund 308 Harbor Development Fund   | 1,295,000            | -                     | -                    | 1,295,000            |
| Fund 309 Parks & Recreation Fund   | 3,722,094            | 15,000                | 15,000               | 3,722,094            |
| Fund 315 Vehicle Replacement Fund  | 21,850               | -                     | -                    | 21,850               |
| <b>Total Revenues:</b>             | <b>\$ 42,009,675</b> | <b>\$ 4,684,200</b>   | <b>\$10,607,948</b>  | <b>\$ 47,933,423</b> |

|                                    |                      |                     |                     |                      |
|------------------------------------|----------------------|---------------------|---------------------|----------------------|
| <b>Expenses:</b>                   |                      |                     |                     |                      |
| Fund 300 General Capital Projects  | \$ 3,446,730         | \$ -                | \$ 269,000          | \$ 3,715,730         |
| Fund 301 Street Improvement Fund   | 6,154,232            | 4,669,200           | 885,000             | 2,370,032            |
| Fund 302 Building Improvement Fund | 10,416,424           | -                   | 2,031,948           | 12,448,372           |
| Fund 305 Water Capital Fund        | 10,923,645           | -                   | 3,207,000           | 14,130,645           |
| Fund 306 Sewer Capital Fund        | 1,936,000            | -                   | 4,200,000           | 6,136,000            |
| Fund 307 Cargo Development Fund    | 4,093,700            | -                   | -                   | 4,093,700            |
| Fund 308 Harbor Development Fund   | 1,295,000            | -                   | -                   | 1,295,000            |
| Fund 309 Parks & Recreation Fund   | 3,722,094            | 15,000              | 15,000              | 3,722,094            |
| Fund 315 Vehicle Replacement Fund  | 21,850               | -                   | -                   | 21,850               |
| <b>Total Expenses:</b>             | <b>\$ 42,009,675</b> | <b>\$ 4,684,200</b> | <b>\$10,607,948</b> | <b>\$ 47,933,423</b> |



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

| <b>FY 2012<br/>LTD Activity</b> | <b>FY-2012<br/>Balance</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> | <b>FY-2016<br/>Budget</b> | <b>FY-2017<br/>Budget</b> |
|---------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ 2,887,958                    | \$ 777,772                 | \$ 777,772                | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| 1,485,032                       | 885,000                    | 885,000                   | -                         | -                         | -                         | -                         |
| 4,015,579                       | 8,432,793                  | 8,432,793                 | -                         | -                         | -                         | -                         |
| 8,734,272                       | 4,275,295                  | 3,091,147                 | 1,184,147                 | -                         | -                         | -                         |
| 41,000                          | 4,200,000                  | 4,200,000                 | -                         | -                         | -                         | -                         |
| 475,867                         | 2,539,035                  | 2,539,035                 | -                         | -                         | -                         | -                         |
| 1,015,000                       | 500,000                    | 500,000                   | -                         | -                         | -                         | -                         |
| 2,906,841                       | 494,624                    | 494,624                   | -                         | -                         | -                         | -                         |
| 21,850                          | 56,046                     | 56,046                    | -                         | -                         | -                         | -                         |
| <b>\$21,583,399</b>             | <b>\$22,160,565</b>        | <b>\$20,976,417</b>       | <b>\$ 1,184,147</b>       | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <br>                            |                            |                           |                           |                           |                           |                           |
| \$ 2,104,549                    | \$ 1,659,099               | \$ 1,593,688              | \$ 35,218                 | \$ 16,837                 | \$ 6,678                  | \$ 6,678                  |
| 1,241,055                       | 1,089,937                  | 982,100                   | 26,959                    | 26,959                    | 26,959                    | 26,959                    |
| 817,594                         | 11,273,930                 | 8,824,267                 | 2,449,663                 | -                         | -                         | -                         |
| 7,669,954                       | 6,244,468                  | 3,108,251                 | 1,932,439                 | 914,267                   | 289,511                   | -                         |
| 295,141                         | 5,837,386                  | 4,845,909                 | 991,477                   | -                         | -                         | -                         |
| 802,902                         | 3,254,821                  | 3,122,544                 | 132,277                   | -                         | -                         | -                         |
| 428,883                         | 866,117                    | 455,098                   | 411,018                   | -                         | -                         | -                         |
| 2,500,783                       | 1,221,311                  | 1,146,983                 | 50,853                    | 11,232                    | 11,232                    | 1,012                     |
| -                               | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$15,860,861</b>             | <b>\$31,447,069</b>        | <b>\$24,078,840</b>       | <b>\$ 6,029,904</b>       | <b>\$ 969,295</b>         | <b>\$ 334,380</b>         | <b>\$ 34,649</b>          |

### 300.300 General Capital Projects Fund

|                                    | FY-2012<br>LTD Budget | Completed<br>Projects | FY-2013<br>Additions | FY-2013<br>LTD Budget |
|------------------------------------|-----------------------|-----------------------|----------------------|-----------------------|
| Funding Sources                    |                       |                       |                      |                       |
| Interest on Investments            | \$ -                  | \$ -                  | \$ -                 | \$ -                  |
| State Grants                       | 753,730               | -                     | -                    | 753,730               |
| Federal Grants                     | 727,500               | -                     | -                    | 727,500               |
| Appropriation from Fund Balance    | 50,000                | -                     | -                    | 50,000                |
| <b>Total Revenues</b>              | <b>\$ 1,531,230</b>   | <b>\$ -</b>           | <b>\$ -</b>          | <b>\$ 1,531,230</b>   |
| Operating Transfers In:            |                       |                       |                      |                       |
| 100 General Fund                   | \$ 1,680,500          | \$ -                  | \$ 269,000           | \$ 1,949,500          |
| 252 Land Development               | 115,000               | -                     | -                    | 115,000               |
| 299 Enhancement Fund               | 100,000               | -                     | -                    | 100,000               |
| 305 Water Improvement Fund         | -                     | -                     | -                    | -                     |
| 510 Harbor Fund                    | 20,000                | -                     | -                    | 20,000                |
| 585 E-911 Fund                     | -                     | -                     | -                    | -                     |
| <b>Total Operating Transfer In</b> | <b>\$ 1,915,500</b>   | <b>\$ -</b>           | <b>\$ 269,000</b>    | <b>\$ 2,184,500</b>   |
| <b>Total Funding</b>               | <b>\$ 3,446,730</b>   | <b>\$ -</b>           | <b>\$ 269,000</b>    | <b>\$ 3,715,730</b>   |

|                                              |                     |             |                   |                     |
|----------------------------------------------|---------------------|-------------|-------------------|---------------------|
| 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             |
| 4026 Energy Grant KIB/COK                    | 50,000              | -           | -                 | 50,000              |
| 4027 AK Shield Hazmat Exercise/Anchorage     | 14,500              | -           | -                 | 14,500              |
| 4028 Financial Software Upgrade              | 335,000             | -           | <b>150,000</b>    | 485,000             |
| 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      | 450,000             | -           | -                 | 450,000             |
| 4033 Fire Department Ambulance Replacem      | 35,000              | -           | -                 | 35,000              |
| 4034 Paving Police Station Parking Lot       | 253,000             | -           | <b>99,000</b>     | 352,000             |
| <b>4035 Demolition of Old Police Station</b> |                     |             | <b>20,000</b>     | <b>20,000</b>       |
| <b>Total Expense</b>                         | <b>\$ 3,446,730</b> | <b>\$ -</b> | <b>\$ 269,000</b> | <b>\$ 3,715,730</b> |

**300 General Capital Projects Fund**

| <b>FY - 2012<br/>LTD Activity</b> | <b>FY-2012<br/>Balance</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> | <b>FY-2016<br/>Budget</b> | <b>FY-2017<br/>Budget</b> |
|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ -                              | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| 681,752                           | 71,978                     | 71,978                    | -                         | -                         | -                         | -                         |
| 290,706                           | 436,794                    | 436,794                   | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$ 972,458</b>                 | <b>\$ 508,772</b>          | <b>\$ 508,772</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| \$1,680,500                       | \$ 269,000                 | \$ 269,000                | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| 115,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
| 100,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| 20,000                            | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$1,915,500</b>                | <b>\$ 269,000</b>          | <b>\$ 269,000</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <b>\$2,887,958</b>                | <b>\$ 777,772</b>          | <b>\$ 777,772</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |

|                    |                    |                    |                  |                  |                 |                 |
|--------------------|--------------------|--------------------|------------------|------------------|-----------------|-----------------|
| \$ 76,698          | \$ 8,302           | \$ 1,660           | \$ 1,660         | \$ 1,660         | \$ 1,660        | \$ 1,660        |
| 44,912             | 25,088             | 5,018              | 5,018            | 5,018            | 5,018           | 5,018           |
| 238,237            | 36,763             | 18,381             | 18,381           | -                | -               | -               |
| 244,092            | 5,908              | 5,908              | -                | -                | -               | -               |
| 669,523            | 30,477             | 10,159             | 10,159           | 10,159           | -               | -               |
| 461,229            | 88,771             | 88,771             | -                | -                | -               | -               |
| 46,614             | 3,386              | 3,386              | -                | -                | -               | -               |
| 8,045              | 6,455              | 6,455              | -                | -                | -               | -               |
| 266,459            | 266,459            | 266,459            | -                | -                | -               | -               |
| -                  | 275,000            | 275,000            | -                | -                | -               | -               |
| 44,510             | 55,490             | 55,490             | -                | -                | -               | -               |
| 4,230              | -                  | -                  | -                | -                | -               | -               |
| -                  | 450,000            | 450,000            | -                | -                | -               | -               |
| -                  | 35,000             | 35,000             | -                | -                | -               | -               |
| -                  | 352,000            | 352,000            | -                | -                | -               | -               |
| -                  | 20,000             | 20,000             | -                | -                | -               | -               |
| <b>\$2,104,549</b> | <b>\$1,659,099</b> | <b>\$1,593,688</b> | <b>\$ 35,218</b> | <b>\$ 16,837</b> | <b>\$ 6,678</b> | <b>\$ 6,678</b> |

**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2013 through 2017**

|                             |                                                                       |                        |      |
|-----------------------------|-----------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | <i>Near Island Land Development</i>                                   | <b>Project Number:</b> | 4001 |
| <b>Project Description:</b> | <i>Costs associated with the disposal of City land on Near Island</i> |                        |      |

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance | FY 2013         | FY 2014         | FY 2015         | FY 2016         | FY 2017         |
|------------------------|----------------------|--------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 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           | -                    | -                        | -               | -               | -               | -               | -               | -               |
| <b>Totals</b>          | <b>\$ 85,000</b>     | <b>\$ 76,698</b>         | <b>\$ 8,302</b> | <b>\$ 1,660</b> | <b>\$ 1,660</b> | <b>\$ 1,660</b> | <b>\$ 1,660</b> | <b>\$ 1,660</b> |

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 2013         | FY 2014         | FY 2015         | FY 2016         | FY 2017         |
|-----------------------|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Professional Services | \$ 2,500             | \$ 500          | \$ 500          | \$ 500          | \$ 500          | \$ 500          |
| Other Operating Costs | 5,000                | 1,000           | 1,000           | 1,000           | 1,000           | 1,000           |
| <b>Totals</b>         | <b>\$ 7,500</b>      | <b>\$ 1,500</b> | <b>\$ 1,500</b> | <b>\$ 1,500</b> | <b>\$ 1,500</b> | <b>\$ 1,500</b> |

|                             |                                                                                  |                        |      |
|-----------------------------|----------------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | <i>City Land Development</i>                                                     | <b>Project Number:</b> | 4002 |
| <b>Project Description:</b> | <i>Costs associated with the disposal of City land other than at Near Island</i> |                        |      |

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance  | FY 2013         | FY 2014         | FY 2015         | FY 2016         | FY 2017         |
|------------------------|----------------------|--------------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Professional Services  | \$ 20,000            | \$ 10,726                | \$ 9,274         | \$ 1,855        | \$ 1,855        | \$ 1,855        | \$ 1,855        | \$ 1,855        |
| Advertising            | -                    | -                        | -                | -               | -               | -               | -               | -               |
| Transportation         | -                    | -                        | -                | -               | -               | -               | -               | -               |
| Supplies               | -                    | -                        | -                | -               | -               | -               | -               | -               |
| Machinery & Equipment  | -                    | -                        | -                | -               | -               | -               | -               | -               |
| Engineering/Inspection | 50,000               | 34,186                   | 15,814           | 3,163           | 3,163           | 3,163           | 3,163           | 3,163           |
| Construction           | -                    | -                        | -                | -               | -               | -               | -               | -               |
| <b>Totals</b>          | <b>\$ 70,000</b>     | <b>\$ 44,912</b>         | <b>\$ 25,088</b> | <b>\$ 5,018</b> | <b>\$ 5,018</b> | <b>\$ 5,018</b> | <b>\$ 5,018</b> | <b>\$ 5,018</b> |

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 2013         | FY 2014         | FY 2015         | FY 2016         | FY 2017         |
|-----------------------|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Professional Services | \$ 2,500             | \$ 500          | \$ 500          | \$ 500          | \$ 500          | \$ 500          |
| Other Operating Costs | 5,000                | 1,000           | 1,000           | 1,000           | 1,000           | 1,000           |
| <b>Totals</b>         | <b>\$ 7,500</b>      | <b>\$ 1,500</b> | <b>\$ 1,500</b> | <b>\$ 1,500</b> | <b>\$ 1,500</b> | <b>\$ 1,500</b> |



**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2013 through 2017**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|----------------|----------------|----------------|
| Professional Services       | \$ 275,000                  | \$ 238,237                      | \$ 36,763              | \$ 18,381        | \$ 18,381        | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 275,000</b>           | <b>\$ 238,237</b>               | <b>\$ 36,763</b>       | <b>\$ 18,381</b> | <b>\$ 18,381</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b>   | <b>FY 2016</b>   | <b>FY 2017</b>   |
|-------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|
| 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            |
| <b>Totals</b>           | <b>\$ 110,000</b>           | <b>\$ 22,000</b> | <b>\$ 22,000</b> | <b>\$ 22,000</b> | <b>\$ 22,000</b> | <b>\$ 22,000</b> |

**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.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>  | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|----------------|----------------|----------------|----------------|
| 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                     | 183,778                         | 4,222                  | 4,222           | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 250,000</b>           | <b>\$ 244,092</b>               | <b>\$ 5,908</b>        | <b>\$ 5,908</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2013 through 2017**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b>   | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|------------------|----------------|----------------|
| Professional Services       | \$ 6,700                    | \$ 4,478                        | \$ 2,222               | \$ 741           | \$ 741           | \$ 741           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -                | -                | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -                | -                | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -                | -                | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -                | -                | -              | -              |
| Engineering/Inspection      | 693,300                     | 665,044                         | 28,256                 | 9,419            | 9,419            | 9,419            | -              | -              |
| Construction                | -                           | -                               | -                      | -                | -                | -                | -              | -              |
| <b>Totals</b>               | <b>\$ 700,000</b>           | <b>\$ 669,523</b>               | <b>\$ 30,477</b>       | <b>\$ 10,159</b> | <b>\$ 10,159</b> | <b>\$ 10,159</b> | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b>  | <b>FY 2014</b>  | <b>FY 2015</b>  | <b>FY 2016</b>  | <b>FY 2017</b>  |
|-------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Professional Services   | \$ -                        | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            |
| Other Operating Costs   | 5,000                       | 1,000           | 1,000           | 1,000           | 1,000           | 1,000           |
| <b>Totals</b>           | <b>\$ 5,000</b>             | <b>\$ 1,000</b> | <b>\$ 1,000</b> | <b>\$ 1,000</b> | <b>\$ 1,000</b> | <b>\$ 1,000</b> |

**Project Title:** *Kodiak Fire Department Deferred Maintenance* **Project Number:** 4015  
**Project Description:** *Replace the existing furnace with a new one plus new doors, grading and drainage plan.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ 5,000                    | \$ 1,907                        | \$ 3,093               | \$ 3,093         | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Machinery & Equipment       | 545,000                     | 459,322                         | 85,678                 | 85,678           | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 550,000</b>           | <b>\$ 461,229</b>               | <b>\$ 88,771</b>       | <b>\$ 88,771</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$500,000 transfer from the General Fund, \$50,000 Use of Fund Balance  
Operating Budget Effect: Lower heating costs due to a more efficient furnace. An estimated 20% savings in costs. No operating cost impacts.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2013 through 2017**

|                             |                                                                                                                                                                                           |                        |      |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | Energy Grant - City of Kodiak & Kodiak Island Borough                                                                                                                                     | <b>Project Number:</b> | 4026 |
| <b>Project Description:</b> | 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<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance | FY<br>2013      | FY<br>2014  | FY<br>2015  | FY<br>2016  | FY<br>2017  |
|------------------------|-------------------------|-----------------------------|--------------------|-----------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 50,000               | \$ 46,614                   | \$ 3,386           | \$ 3,386        | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Transportation         | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Supplies               | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Machinery & Equipment  | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Engineering/Inspection | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Construction           | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 50,000</b>        | <b>\$ 46,614</b>            | <b>\$ 3,386</b>    | <b>\$ 3,386</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$50,000 from Federal Grant  
Operating Budget Effect: Reduction of outside repairs on the building and improve energy efficiency.  
The building is owned by the Kodiak Island Borough - the City will not have any operating cost impacts.

| Operating Impact      | Estimated<br>Total Cost | FY<br>2013  | FY<br>2014  | FY<br>2015  | FY<br>2016  | FY<br>2017  |
|-----------------------|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                    | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                       | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

|                             |                                                 |                        |      |
|-----------------------------|-------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | Alaska Shied Hazmat Exercise - Anchorage Alaska | <b>Project Number:</b> | 4027 |
| <b>Project Description:</b> | Hazmat training for the Fire Department         |                        |      |

| Expenditure Category   | Estimated<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance | FY<br>2013      | FY<br>2014  | FY<br>2015  | FY<br>2016  | FY<br>2017  |
|------------------------|-------------------------|-----------------------------|--------------------|-----------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 14,500               | \$ 8,045                    | \$ 6,455           | \$ 6,455        | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Transportation         | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Supplies               | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Machinery & Equipment  | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Engineering/Inspection | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Construction           | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 14,500</b>        | <b>\$ 8,045</b>             | <b>\$ 6,455</b>    | <b>\$ 6,455</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Operating Impact      | Estimated<br>Total Cost | FY<br>2013  | FY<br>2014  | FY<br>2015  | FY<br>2016  | FY<br>2017  |
|-----------------------|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                    | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                       | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2013 through 2017**

|                             |                                                                                                                                    |                        |      |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | Financial Software Upgrade to .NET                                                                                                 | <b>Project Number:</b> | 4028 |
| <b>Project Description:</b> | Non-Routine - This project will upgrade the current system to a server based system for Financial Software and Sales Tax Software. |                        |      |

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance   | FY 2013           | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|-------------------|-------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 465,000           | \$ 266,459               | \$ 266,459        | \$ 266,459        | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Machinery & Equipment  | 20,000               | -                        | -                 | -                 | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Construction           | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 485,000</b>    | <b>\$ 266,459</b>        | <b>\$ 266,459</b> | <b>\$ 266,459</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within one years  
Source of Funding: \$465,000 transfer from the General Fund, \$20,000 transfer from the Harbor Fund  
Operating Budget Effect: Remove the usage of the AS400 technology and upgrade Sales Tax Software . Increase in department users resulting in additional maintenance fees.

| Operating Impact      | Estimated Total Cost | FY 2013          | FY 2014          | FY 2015          | FY 2016          | FY 2017          |
|-----------------------|----------------------|------------------|------------------|------------------|------------------|------------------|
| Professional Services | \$ -                 | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| Other Operating Costs | 150,000              | 30,000           | 30,000           | 30,000           | 30,000           | 30,000           |
| <b>Totals</b>         | <b>\$ 150,000</b>    | <b>\$ 30,000</b> | <b>\$ 30,000</b> | <b>\$ 30,000</b> | <b>\$ 30,000</b> | <b>\$ 30,000</b> |

|                             |                                                                                                                                                                                                                                                                                                                                                                             |                        |      |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | E-911 Upgrade                                                                                                                                                                                                                                                                                                                                                               | <b>Project Number:</b> | 4029 |
| <b>Project Description:</b> | 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. |                        |      |

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance   | FY 2013           | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|-------------------|-------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 25,000            | \$ -                     | \$ 25,000         | \$ 25,000         | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Machinery & Equipment  | 250,000              | -                        | 250,000           | 250,000           | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Construction           | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 275,000</b>    | <b>\$ -</b>              | <b>\$ 275,000</b> | <b>\$ 275,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$275,000 transfer from the General 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 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2013 through 2017**

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

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance  | FY 2013          | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|------------------|------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 100,000           | \$ 44,510                | \$ 55,490        | \$ 55,490        | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Construction           | -                    | -                        | -                | -                | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 100,000</b>    | <b>\$ 44,510</b>         | <b>\$ 55,490</b> | <b>\$ 55,490</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$100,000 transfer from the Enhancement Fund  
Operating Budget Effect: The results of this study will review all job descriptions, classifications and compensation to ensure affordable competitive salaries. Possible changes would be presented to the City Council in the fiscal year 2012 supplemental budget.

| Operating Impact      | Estimated Total Cost | FY 2013           | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ 500,000           | \$ 500,000        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -                 | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ 500,000</b>    | <b>\$ 500,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

|                             |                                                                                               |                        |      |
|-----------------------------|-----------------------------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | Home Land Security                                                                            | <b>Project Number:</b> | 4031 |
| <b>Project Description:</b> | 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 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|-----------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ -                 | \$ -                     | \$ -            | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -               | -           | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -               | -           | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -               | -           | -           | -           | -           | -           |
| Machinery & Equipment  | 4,230                | 4,230                    | -               | -           | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -               | -           | -           | -           | -           | -           |
| Construction           | -                    | -                        | -               | -           | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 4,230</b>      | <b>\$ 4,230</b>          | <b>\$ -</b>     | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2013 through 2017**

|                             |                                                                                                                                        |                        |      |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | <i>Fire Department Engine Replacement</i>                                                                                              | <b>Project Number:</b> | 4032 |
| <b>Project Description:</b> | <i>This project is a result of the City Council directions to proceed with a purchase of a new Fire Engine for the Fire Department</i> |                        |      |

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance   | FY 2013           | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|-------------------|-------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ -                 | \$ -                     | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Machinery & Equipment  | 450,000              | -                        | 450,000           | 450,000           | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Construction           | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 450,000</b>    | <b>\$ -</b>              | <b>\$ 450,000</b> | <b>\$ 450,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$427,500 from a Federal Grant, \$22,500 Transfer from the General Fund  
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 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

|                             |                                                        |                        |      |
|-----------------------------|--------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | <i>Fire Department Ambulance Replacement</i>           | <b>Project Number:</b> | 4033 |
| <b>Project Description:</b> | <i>To begin the funding of a replacement ambulance</i> |                        |      |

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance  | FY 2013          | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|------------------|------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ -                 | \$ -                     | \$ -             | \$ -             | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Machinery & Equipment  | 35,000               | -                        | 35,000           | 35,000           | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Construction           | -                    | -                        | -                | -                | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 35,000</b>     | <b>\$ -</b>              | <b>\$ 35,000</b> | <b>\$ 35,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$35,000 from a State of Alaska Grant  
Operating Budget Effect: The Fire Department will have less maintenance on the replacement ambulance

| Operating Impact      | Estimated Total Cost | FY 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2013 through 2017**

**Project Title:** *Paving Police Station Parking Lot* **Project Number:** 4034  
**Project Description:** *This Project will pave the back area of the Police Parking Lot to prevent damage to gate area.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>    | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -              | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Construction                | 352,000                     | -                               | 352,000                | 352,000           | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 352,000</b>           | <b>\$ -</b>                     | <b>\$ 352,000</b>      | <b>\$ 352,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$352,000 Transfer from the General Fund  
Operating Budget Effect: The project will prevent the gate area from being damaged and needing to be replaced.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**Project Title:** *Demolition of Old Police Station* **Project Number:** 4035  
**Project Description:** *To do a feasibility study on the costs of the demolition of the Old Police Station*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Engineering/Inspection      | 20,000                      | -                               | 20,000                 | 20,000           | -              | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 20,000</b>            | <b>\$ -</b>                     | <b>\$ 20,000</b>       | <b>\$ 20,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$20,000 Transfer from the General Fund  
Operating Budget Effect: The cost of keeping the old police station vacant is estimated at \$40,000 annually

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|------------------|------------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -             | \$ -             | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | 80,000                      | 40,000           | 40,000           | -              | -              | -              |
| <b>Totals</b>           | <b>\$ 80,000</b>            | <b>\$ 40,000</b> | <b>\$ 40,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**301.320 Street Improvement Fund**

|                                                                                    | <b>FY 2012<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY 2013<br/>Additions</b> | <b>FY 2013<br/>LTD Budget</b> |
|------------------------------------------------------------------------------------|---------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                                                                    |                           |                               |                              |                               |
| Interest on Investment                                                             | \$ 120,000                | \$ -                          | \$ -                         | \$ 120,000                    |
| State Grants                                                                       | -                         | -                             | -                            | -                             |
| Federal Grants                                                                     | -                         | -                             | -                            | -                             |
| Appropriation from Fund Balance                                                    | 1,294,950                 | 673,950                       | -                            | 621,000                       |
| <b>Total Revenues</b>                                                              | <b>\$ 1,414,950</b>       | <b>\$ 673,950</b>             | <b>\$ -</b>                  | <b>\$ 741,000</b>             |
| <b>Operating Transfers In:</b>                                                     |                           |                               |                              |                               |
| 100 General Fund                                                                   | \$ 1,179,000              | \$ 685,000                    | \$ 450,000                   | \$ 944,000                    |
| 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                                                     | -                         | -                             | -                            | -                             |
| 570 Alaska Clean Water Loan                                                        | -                         | -                             | -                            | -                             |
| 550 Water Utility Fund                                                             | 1,645,482                 | 1,420,450                     | 420,000                      | 645,032                       |
| 570 Sewer Utility Fund                                                             | 550,000                   | 525,000                       | 15,000                       | 40,000                        |
| <b>Total Operating Transfer In</b>                                                 | <b>\$ 4,739,282</b>       | <b>\$ 3,995,250</b>           | <b>\$ 885,000</b>            | <b>\$ 1,629,032</b>           |
| <b>Total Revenues</b>                                                              | <b>\$ 6,154,232</b>       | <b>\$ 4,669,200</b>           | <b>\$ 885,000</b>            | <b>\$ 2,370,032</b>           |
| <b>Projects</b>                                                                    |                           |                               |                              |                               |
| 5003 Annual Sidewalk/Curb                                                          | \$ 640,032                | \$ -                          | \$ <b>60,000</b>             | \$ 700,032                    |
| 5019 Maple Street/Aleutian Homes Phase III                                         | 4,160,200                 | 4,160,200                     | -                            | -                             |
| 5024 SPCC Plan - Spill Prevention                                                  | 216,000                   | 216,000                       | -                            | -                             |
| 5025 Pavement Repairs                                                              | 800,000                   | -                             | -                            | 800,000                       |
| 5026 Baranof Museum Retaining Wall<br>Review & Update COK Construction             | 293,000                   | 293,000                       | -                            | -                             |
| 5028 Specs 2000                                                                    | 45,000                    | -                             | -                            | 45,000                        |
| <b>5029 Mission Road Retaining Wall Repair<br/>Preliminary Design of Snow Dump</b> |                           |                               | <b>220,000</b>               | <b>220,000</b>                |
| <b>5030 Storage Yard</b>                                                           |                           |                               | <b>70,000</b>                | <b>70,000</b>                 |
| <b>5031 Storm Drainage Repair on Shelikof</b>                                      |                           |                               | <b>70,000</b>                | <b>70,000</b>                 |
| <b>5032 Storm Drainage Repair on Simeonof</b>                                      |                           |                               | <b>465,000</b>               | <b>465,000</b>                |
| 5098 Transfer to Gen Fund (100)                                                    | -                         | -                             | -                            | -                             |
| <b>Total Expense</b>                                                               | <b>\$ 6,154,232</b>       | <b>\$ 4,669,200</b>           | <b>\$ 885,000</b>            | <b>\$ 2,370,032</b>           |



**301 Street Improvement Fund**

| <b>FY - 2012<br/>LTD Activity</b> | <b>FY 2012<br/>Balance</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> | <b>FY-2016<br/>Budget</b> | <b>FY-2017<br/>Budget</b> |
|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ 120,000                        | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| 621,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$ 741,000</b>                 | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| \$ 494,000                        | 450,000                    | \$ 450,000                | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| 225,032                           | 420,000                    | 420,000                   | -                         | -                         | -                         | -                         |
| 25,000                            | 15,000                     | 15,000                    | -                         | -                         | -                         | -                         |
| <b>\$ 744,032</b>                 | <b>\$ 885,000</b>          | <b>\$ 885,000</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <b>\$ 1,485,032</b>               | <b>\$ 885,000</b>          | <b>\$ 885,000</b>         | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |

|                     |                     |                   |                  |                  |                  |                  |
|---------------------|---------------------|-------------------|------------------|------------------|------------------|------------------|
| \$ 532,503          | \$ 134,795          | \$ 26,959         | \$ 26,959        | \$ 26,959        | \$ 26,959        | \$ 26,959        |
| -                   | -                   | -                 | -                | -                | -                | -                |
| -                   | -                   | -                 | -                | -                | -                | -                |
| 684,909             | 115,091             | 115,091           | -                | -                | -                | -                |
| -                   | -                   | -                 | -                | -                | -                | -                |
| 23,643              | 15,051              | 15,051            | -                | -                | -                | -                |
| -                   | 220,000             | 220,000           | -                | -                | -                | -                |
| -                   | 70,000              | 70,000            | -                | -                | -                | -                |
| -                   | 70,000              | 70,000            | -                | -                | -                | -                |
| -                   | 465,000             | 465,000           | -                | -                | -                | -                |
| -                   | -                   | -                 | -                | -                | -                | -                |
| <b>\$ 1,241,055</b> | <b>\$ 1,089,937</b> | <b>\$ 982,100</b> | <b>\$ 26,959</b> | <b>\$ 26,959</b> | <b>\$ 26,959</b> | <b>\$ 26,959</b> |

**City of Kodiak**  
**Street Improvement Fund - 301**  
**Fiscal Years 2013 through 2017**

**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 2013          | FY 2014          | FY 2015          | FY 2016          | FY 2017          |
|------------------------|----------------------|--------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| Professional Services  | \$ 50,000            | \$ 28,414                | \$ 21,586         | \$ 4,317         | \$ 4,317         | \$ 4,317         | \$ 4,317         | \$ 4,317         |
| Advertising            | -                    | -                        | -                 | -                | -                | -                | -                | -                |
| Transportation         | -                    | -                        | -                 | -                | -                | -                | -                | -                |
| Supplies               | -                    | -                        | -                 | -                | -                | -                | -                | -                |
| Machinery & Equipment  | -                    | -                        | -                 | -                | -                | -                | -                | -                |
| Engineering/Inspection | 50,000               | 36,225                   | 13,775            | \$ 2,755         | \$ 2,755         | \$ 2,755         | \$ 2,755         | \$ 2,755         |
| Construction           | 600,032              | 467,864                  | 99,434            | \$ 19,887        | 19,887           | 19,887           | 19,887           | 19,887           |
| <b>Totals</b>          | <b>\$ 700,032</b>    | <b>\$ 532,503</b>        | <b>\$ 134,795</b> | <b>\$ 26,959</b> | <b>\$ 26,959</b> | <b>\$ 26,959</b> | <b>\$ 26,959</b> | <b>\$ 26,959</b> |

Cost Beyond 5-years: Project is annual and ongoing  
Source of Funding: \$345,000 transfer from the General Fund, \$120,000 Interest, \$210,032 transfer from Water Fund, and \$25,000 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 2013          | FY 2014          | FY 2015          | FY 2016          | FY 2017          |
|-----------------------|----------------------|------------------|------------------|------------------|------------------|------------------|
| Professional Services | \$ 50,000            | \$ 25,000        | \$ 25,000        | \$ 25,000        | \$ 25,000        | \$ 25,000        |
| Other Operating Costs | -                    | -                | -                | -                | -                | -                |
| <b>Totals</b>         | <b>\$ 50,000</b>     | <b>\$ 25,000</b> | <b>\$ 25,000</b> | <b>\$ 25,000</b> | <b>\$ 25,000</b> | <b>\$ 25,000</b> |

**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 2013           | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|-------------------|-------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 2,000             | \$ 572                   | \$ 1,428          | \$ 1,428          | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                 | -                 | -           | -           | -           | -           |
| Construction           | 798,000              | 684,337                  | 113,663           | 113,663           | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 800,000</b>    | <b>\$ 684,909</b>        | <b>\$ 115,091</b> | <b>\$ 115,091</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$179,000 transfer from the General Fund, \$621,000 use of Fund Balance  
Operating Budget Effect: Help offset future road maintenance due to improved road conditions.  
Costs are not tracked by the department. However, continued upkeep of the asphalt reduces overall replacement costs.

| Operating Impact      | Estimated Total Cost | FY 2013         | FY 2014         | FY 2015         | FY 2016         | FY 2017         |
|-----------------------|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Professional Services | \$ 2,000             | \$ 500          | \$ 500          | \$ 500          | \$ 500          | \$ 500          |
| Other Operating Costs | 798,000              | 1,000           | 1,000           | 1,000           | 1,000           | 1,000           |
| <b>Totals</b>         | <b>\$ 800,000</b>    | <b>\$ 1,500</b> | <b>\$ 1,500</b> | <b>\$ 1,500</b> | <b>\$ 1,500</b> | <b>\$ 1,500</b> |

**City of Kodiak**  
**Street Improvement Fund - 301**  
**Fiscal Years 2013 through 2017**

**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.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ 45,000                   | \$ 23,643                       | \$ 15,051              | \$ 15,051        | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 45,000</b>            | <b>\$ 23,643</b>                | <b>\$ 15,051</b>       | <b>\$ 15,051</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**Project Title:** *Mission Road Retaining Wall Repair* **Project Number:** 5029  
**Project Description:** *The wall has deteriorated to the point that the street is now settling and this has a potential to cause a water main failure. The wall will be repaired or replaced in this section and correct the settling of the street.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>    | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -              | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Engineering/Inspection      | 20,000                      | -                               | 20,000                 | 20,000            | -              | -              | -              | -              |
| Construction                | 200,000                     | -                               | 200,000                | 200,000           | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 220,000</b>           | <b>\$ -</b>                     | <b>\$ 220,000</b>      | <b>\$ 220,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$220,000 Transfer from General Fund  
Operating Budget Effect: Replacement of the failed wall with a new wall will not effect the budget.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**City of Kodiak**  
**Street Improvement Fund - 301**  
**Fiscal Years 2013 through 2017**

**Project Title:** *Preliminary Design of Snow Dump* **Project Number:** 5030  
**Project Description:** *This project will identify up to three potential sites that could be used for snow dump. Costs for the sites and downstream drainage impacts will be determined. Sites will be taken to 30% design.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>  | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -            | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -               | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -               | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -               | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -               | -              | -              | -              | -              |
| Engineering/Inspection      | 5,000                       | -                               | 5,000                  | 5,000           | -              | -              | -              | -              |
| Construction                | 65,000                      | -                               | 65,000                 | 65,000          | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 70,000</b>            | <b>\$ -</b>                     | <b>\$ 70,000</b>       | <b>\$70,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$70,000 Transfer from General Fund  
Operating Budget Effect: Area for snow dump when other areas have been filled to capacity

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**Project Title:** *Storm Drainage Repair on Shelikof* **Project Number:** 5031  
**Project Description:** *The drainage system in front of Alaska Pacific Seafood (APS) has overflowed numerous times. The overflow floods the street and it runs into the APS driveway and then into their electrical room. The proposed repair and would install a drainage system that will correct the issue.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>  | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -            | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -               | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -               | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -               | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -               | -              | -              | -              | -              |
| Engineering/Inspection      | 5,000                       | -                               | 5,000                  | 5,000           | -              | -              | -              | -              |
| Construction                | 65,000                      | -                               | 65,000                 | 65,000          | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 70,000</b>            | <b>\$ -</b>                     | <b>\$ 70,000</b>       | <b>\$70,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$70,000 Transfer from General Fund  
Operating Budget Effect: This project will reduce overall drainage system overflow in the Shelikof drainage system and reduce maintenance cleaning time.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**City of Kodiak**  
**Street Improvement Fund - 301**  
**Fiscal Years 2013 through 2017**

|                             |                                                                                                                                                                                                                                                                                                                |                             |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <b>Project Title:</b>       | Storm Drainage Repair on Simeonof                                                                                                                                                                                                                                                                              | <b>Project Number:</b> 5032 |
| <b>Project Description:</b> | In 2001 the City replaced a large section of the drainage system that crossed East Addition Park. The project's original scope was reduced and now sink holes are occurring in the section from where the project stopped and the edge of the street. This project will prevent a wash out under the pavement. |                             |

| Expenditure Category   | Estimated<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance | FY<br>2013        | FY<br>2014  | FY<br>2015  | FY<br>2016  | FY<br>2017  |
|------------------------|-------------------------|-----------------------------|--------------------|-------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ -                    | \$ -                        | \$ -               | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                       | -                           | -                  | -                 | -           | -           | -           | -           |
| Transportation         | -                       | -                           | -                  | -                 | -           | -           | -           | -           |
| Supplies               | -                       | -                           | -                  | -                 | -           | -           | -           | -           |
| Machinery & Equipment  | -                       | -                           | -                  | -                 | -           | -           | -           | -           |
| Engineering/Inspection | 10,000                  | -                           | 10,000             | 10,000            | -           | -           | -           | -           |
| Construction           | 455,000                 | -                           | 455,000            | 455,000           | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 465,000</b>       | <b>\$ -</b>                 | <b>\$ 465,000</b>  | <b>\$ 465,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$30,000 Transfer from General Fund, \$405,000 Transfer from Water Fund  
Operating Budget Effect: Help offset future road maintenance due to improved road conditions. There are no budget impacts

| Operating Impact      | Estimated<br>Total Cost | FY<br>2013  | FY<br>2014  | FY<br>2015  | FY<br>2016  | FY<br>2017  |
|-----------------------|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                    | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                       | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**302.330 Building Improvement Fund**

|                                    | <b>FY 20112<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY 2013<br/>Additions</b> | <b>FY 2013<br/>LTD Budget</b> |
|------------------------------------|----------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                    |                            |                               |                              |                               |
| Interest on Investment             | \$ 1,000                   | \$ -                          | \$ -                         | \$ 1,000                      |
| State Grants                       | 6,900,000                  | -                             | -                            | 6,900,000                     |
| Local Funding (Rasmuson)           |                            |                               | 500,000                      | 500,000                       |
| Other Grant Funding                |                            | -                             | 46,763                       | 46,763                        |
| Capital Campaign Contributions     |                            |                               | 750,000                      | 750,000                       |
| In Kind City Owned Land            |                            |                               | 650,000                      | 650,000                       |
| In Kind Pre-Development            |                            |                               | 85,185                       | 85,185                        |
| Appropriation from Fund Balance    | -                          | -                             | -                            | -                             |
| <b>Total Revenues</b>              | <b>\$ 6,901,000</b>        | <b>\$ -</b>                   | <b>\$ 2,031,948</b>          | <b>\$ 8,932,948</b>           |
| <b>Operating Transfers In:</b>     |                            |                               |                              |                               |
| 100 General Fund                   | \$ 1,000,000               | \$ -                          | \$ -                         | \$ 1,000,000                  |
| 255 New Library Fund               | 5,424.00                   | -                             | -                            | 5,424.00                      |
| 299 Enhancement Fund               | 2,510,000                  | -                             | -                            | 2,510,000                     |
| <b>Total Operating Transfer In</b> | <b>\$ 3,515,424</b>        | <b>\$ -</b>                   | <b>\$ -</b>                  | <b>\$ 3,515,424</b>           |
| <b>Total Revenues</b>              | <b>\$ 10,416,424</b>       | <b>\$ -</b>                   | <b>\$ 2,031,948</b>          | <b>\$ 12,448,372</b>          |
| <b>Projects</b>                    |                            |                               |                              |                               |
| <b>6012 New Library</b>            | <b>\$ 10,416,424</b>       | <b>\$ -</b>                   | <b>\$ 2,031,948</b>          | <b>\$ 12,448,372</b>          |
| <b>Total Expense</b>               | <b>\$ 10,416,424</b>       | <b>\$ -</b>                   | <b>\$ 2,031,948</b>          | <b>\$ 12,448,372</b>          |

**302 Building Improvement Fund**

|    | <b>FY - 2012<br/>LTD Activity</b> | <b>FY 2012<br/>Balance</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> | <b>FY-2016<br/>Budget</b> | <b>FY-2017<br/>Budget</b> |
|----|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ | 1,000                             | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | 499,155                           | 6,400,845                  | 6,400,845                 | -                         | -                         | -                         | -                         |
|    | -                                 | 500,000                    | 500,000                   | -                         | -                         | -                         | -                         |
|    | -                                 | 46,763                     | 46,763                    | -                         | -                         | -                         | -                         |
|    | -                                 | 750,000                    | 750,000                   | -                         | -                         | -                         | -                         |
|    | -                                 | 650,000                    | 650,000                   | -                         | -                         | -                         | -                         |
|    | -                                 | 85,185                     | 85,185                    | -                         | -                         | -                         | -                         |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| \$ | 500,155                           | \$ 8,432,793               | \$ 8,432,793              | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 1,000,000                         | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | 5,424                             | -                          | -                         | -                         | -                         | -                         | -                         |
|    | 2,510,000                         | -                          | -                         | -                         | -                         | -                         | -                         |
| \$ | 3,515,424                         | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 4,015,579                         | \$ 8,432,793               | \$ 8,432,793              | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 817,594                           | \$ 11,273,930              | \$ 8,824,267              | \$ 2,449,663              | \$ -                      | \$ -                      | \$ -                      |
| \$ | 817,594                           | \$ 11,273,930              | \$ 8,824,267              | \$ 2,449,663              | \$ -                      | \$ -                      | \$ -                      |

**City of Kodiak**  
**Building Improvement Fund - 302**  
**Fiscal Years 2013 through 2017**

|                             |                                                                                                                             |                        |      |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | New Library                                                                                                                 | <b>Project Number:</b> | 6012 |
| <b>Project Description:</b> | Non Routine - This project is for the construction of a new City owned Public Library<br>Total project Cost is \$12,448,372 |                        |      |

| Expenditure Category   | Estimated<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance  | FY<br>2013          | FY<br>2014          | FY<br>2015  | FY<br>2016  | FY<br>2017  |
|------------------------|-------------------------|-----------------------------|---------------------|---------------------|---------------------|-------------|-------------|-------------|
| Professional Services  | \$ 1,543,372            | \$ 270,411                  | \$ 1,225,946        | \$ 612,973          | \$ 612,973          | \$ -        | \$ -        | \$ -        |
| Advertising            | -                       | -                           | -                   | -                   | -                   | -           | -           | -           |
| Transportation         | -                       | -                           | -                   | -                   | -                   | -           | -           | -           |
| Supplies               | -                       | -                           | -                   | -                   | -                   | -           | -           | -           |
| Machinery & Equipment  | 630,000                 | -                           | 630,000             | 630,000             | -                   | -           | -           | -           |
| Engineering/Inspection | 1,075,000               | 532,234                     | 234,534             | 234,534             | -                   | -           | -           | -           |
| Construction           | 9,200,000               | 14,950                      | 9,183,450           | \$ 7,346,760        | \$ 1,836,690        | -           | -           | -           |
| <b>Totals</b>          | <b>\$12,448,372</b>     | <b>\$ 817,594</b>           | <b>\$11,273,930</b> | <b>\$ 8,824,267</b> | <b>\$ 2,449,663</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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

Source of Funding: \$2,510,000 transfer from the Enhancement Fund, \$1,000,000 transfer from General Fund, \$1,000 Interest Earnings, \$5,424 transfer from New Library Fund  
\$6,900,000 State Grant, \$500,000 Local Grant, \$46,763 Other Local Grants  
\$750,000 Capital Campaign, \$650,000 City In Kind, \$85,185 Pre Development In Kind

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<br>Total Cost | FY<br>2013  | FY<br>2014       | FY<br>2015       | FY<br>2016       | FY<br>2017       |
|-----------------------|-------------------------|-------------|------------------|------------------|------------------|------------------|
| Professional Services | \$ 1,543,372            | \$ -        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 20,000        |
| Other Operating Costs | 10,905,000              | -           | 35,000           | 35,000           | 35,000           | 35,000           |
| <b>Totals</b>         | <b>\$12,448,372</b>     | <b>\$ -</b> | <b>\$ 55,000</b> | <b>\$ 55,000</b> | <b>\$ 55,000</b> | <b>\$ 55,000</b> |





**305.340 Water Improvement Fund**

|                                                                  | <b>FY 2012<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY 2013<br/>Additions</b> | <b>FY 2013<br/>LTD Budget</b> |
|------------------------------------------------------------------|---------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                                                  |                           |                               |                              |                               |
| Interest on Investments                                          | \$ -                      | \$ -                          | \$ -                         | \$ -                          |
| State Grants                                                     | 5,404,452                 | -                             | 1,300,000                    | 6,704,452                     |
| Federal Grants                                                   | -                         | -                             | -                            | -                             |
| EPA Grant                                                        | 768,000                   | -                             | -                            | 768,000                       |
| Water Utility Sales (10%)                                        | -                         | -                             | -                            | -                             |
| Appropriation from Fund Balance                                  | 1,121,078                 | -                             | -                            | 1,121,078                     |
| <b>Total Revenues</b>                                            | <b>\$ 7,293,530</b>       | <b>\$ -</b>                   | <b>\$ 1,300,000</b>          | <b>\$ 8,593,530</b>           |
| <b>Operating Transfers In:</b>                                   |                           |                               |                              |                               |
| 301 Street Improvement Fund                                      | \$ 78,000                 | \$ -                          | \$ -                         | \$ 78,000                     |
| 306 Sewer Capital Fund                                           | -                         | -                             | -                            | -                             |
| 550 Alaska Drinking Water Loan                                   | 2,763,185                 | -                             | -                            | 2,763,185                     |
| 570 Alaska Clean Water Loan                                      | 341,930                   | -                             | -                            | 341,930                       |
| 550 Water Utility Fund                                           | 349,000                   | -                             | 1,443,500                    | 1,792,500                     |
| 570 Sewer Utility Fund                                           | 98,000                    | -                             | 463,500                      | 561,500                       |
| <b>Total Operating Transfer In</b>                               | <b>\$ 3,630,115</b>       | <b>\$ -</b>                   | <b>\$ 1,907,000</b>          | <b>\$ 5,537,115</b>           |
| <b>Total Revenues</b>                                            | <b>\$ 10,923,645</b>      | <b>\$ -</b>                   | <b>\$ 3,207,000</b>          | <b>\$ 14,130,645</b>          |
| <b>Projects</b>                                                  |                           |                               |                              |                               |
| 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                       |
| 7023 UV Water Treatment Facility Construction                    | 7,720,645                 | -                             | -                            | 7,720,645                     |
| 7024 Utility Rate Study                                          | 48,000                    | -                             | -                            | 48,000                        |
| 7026 Aleutian Homes Water & Sewer                                | 260,000                   | -                             | <b>2,227,000</b>             | 2,487,000                     |
| 7029 Monashka Pump House Feasibility Study                       | 225,000                   | -                             | <b>425,000</b>               | 650,000                       |
| 7030 Replace Chlorine Solution Feasibility Study                 | 120,000                   | -                             | -                            | 120,000                       |
| 7031 Monashka Watershed Survey                                   | 250,000                   | -                             | -                            | 250,000                       |
| 7032 Emergency Replacement of Water Main on Rezanof Drive        | 450,000                   | -                             | -                            | 450,000                       |
| 7033 Pillar Creek Dam Spillway Repair Work Dam 2B & 3            | 100,000                   | -                             | -                            | 100,000                       |
| <b>7034 Periodic Dam Safety Inspections</b>                      | <b>-</b>                  | <b>-</b>                      | <b>45,000</b>                | <b>45,000</b>                 |
| <b>7035 Water Leak Pavement Repairs from Winter Damage</b>       | <b>-</b>                  | <b>-</b>                      | <b>510,000</b>               | <b>510,000</b>                |
| 7098 Transfers                                                   | -                         | -                             | -                            | -                             |
| <b>Total Expense</b>                                             | <b>\$ 10,923,645</b>      | <b>\$ -</b>                   | <b>\$ 3,207,000</b>          | <b>\$ 14,130,645</b>          |

**305 Water Improvement Fund**

| <b>FY - 2012<br/>LTD Activity</b> | <b>FY-2012<br/>Balance</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> | <b>FY-2016<br/>Budget</b> | <b>FY-2017<br/>Budget</b> |
|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ -                              | -                          | -                         | -                         | -                         | -                         | -                         |
| 4,336,157                         | 2,368,295                  | 1,184,147                 | 1,184,147                 | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| 768,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$ 5,104,157</b>               | <b>\$ 2,368,295</b>        | <b>\$ 1,184,147</b>       | <b>\$ 1,184,147</b>       | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| \$ 78,000                         | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| 2,763,185                         | -                          | -                         | -                         | -                         | -                         | -                         |
| 341,930                           | -                          | -                         | -                         | -                         | -                         | -                         |
| 349,000                           | 1,443,500                  | 1,443,500                 | -                         | -                         | -                         | -                         |
| 98,000                            | 463,500                    | 463,500                   | -                         | -                         | -                         | -                         |
| <b>\$ 3,630,115</b>               | <b>\$ 1,907,000</b>        | <b>\$ 1,907,000</b>       | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| <b>\$ 8,734,272</b>               | <b>\$ 4,275,295</b>        | <b>\$ 3,091,147</b>       | <b>\$ 1,184,147</b>       | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               |
| 873,151                           | 26,849                     | 26,849                    | -                         | -                         | -                         | -                         |
| 461,246                           | 388,754                    | 291,565                   | 97,188                    | -                         | -                         | -                         |
| 5,493,393                         | 2,015,469                  | 2,015,469                 | -                         | -                         | -                         | -                         |
| 37,131                            | 10,869                     | 10,869                    | -                         | -                         | -                         | -                         |
| 247,585                           | 2,234,974                  | 558,744                   | 1,340,984                 | 335,246                   | -                         | -                         |
| 151,329                           | 498,671                    | 49,867                    | 149,601                   | 199,469                   | 99,734                    | -                         |
| -                                 | 120,000                    | 60,000                    | 60,000                    | -                         | -                         | -                         |
| -                                 | 250,000                    | 25,000                    | 75,000                    | 100,000                   | 50,000                    | -                         |
| 368,184                           | 81,816                     | 8,182                     | 24,545                    | 32,726                    | 16,363                    | -                         |
| 37,935                            | 62,065                     | 6,207                     | 18,620                    | 24,826                    | 12,413                    | -                         |
| -                                 | 45,000                     | 4,500                     | 13,500                    | 18,000                    | 9,000                     | -                         |
| -                                 | 510,000                    | 51,000                    | 153,000                   | 204,000                   | 102,000                   | -                         |
| -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| <b>\$ 7,669,954</b>               | <b>\$ 6,244,468</b>        | <b>\$ 3,108,251</b>       | <b>\$ 1,932,439</b>       | <b>\$ 914,267</b>         | <b>\$ 289,511</b>         | <b>\$ -</b>               |

**City of Kodiak  
Water Improvement Fund - 305  
Fiscal Years 2013 through 2017**

**Project Title:** *UV Pre/Final Design Secondary Water Treatment Facility* **Project Number:** 7020  
**Project Description:** *Water & sewer improvement project, design phase.*

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance  | FY 2013          | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|------------------|------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 20,000            | \$ 14,767                | \$ 5,233         | \$ 5,233         | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Engineering/Inspection | 880,000              | 858,384                  | 21,616           | 21,616           | -           | -           | -           | -           |
| Construction           | -                    | -                        | -                | -                | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 900,000</b>    | <b>\$ 873,151</b>        | <b>\$ 26,849</b> | <b>\$ 26,849</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$381,907 Alaska Drinking Water Loan, \$491,155 State Grant, \$26,938 Use of Fund Balance  
Operating Budget Effect: Design phase, no budget impact.

| Operating Impact      | Estimated Total Cost | FY 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**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 2013           | FY 2014          | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|-------------------|-------------------|------------------|-------------|-------------|-------------|
| Professional Services  | \$ 20,000            | \$ 7,747                 | \$ 12,253         | \$ 9,190          | \$ 3,063         | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| Transportation         | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| Supplies               | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| Engineering/Inspection | 830,000              | 453,500                  | 376,500           | 282,375           | 94,125           | -           | -           | -           |
| Construction           | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 850,000</b>    | <b>\$ 461,246</b>        | <b>\$ 388,754</b> | <b>\$ 291,565</b> | <b>\$ 97,188</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Operating Impact      | Estimated Total Cost | FY 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak**  
**Water Improvement Fund - 305**  
**Fiscal Years 2013 through 2017**

**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 2013             | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|---------------------|---------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 100,000           | \$ 18,931                | \$ 81,069           | \$ 81,069           | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                   | -                   | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                   | -                   | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                   | -                   | -           | -           | -           | -           |
| Machinery & Equipment  | 382,000              | 381,692                  | 308                 | 308                 | -           | -           | -           | -           |
| Engineering/Inspection | 262,006              | 12                       | 261,994             | 261,994             | -           | -           | -           | -           |
| Construction           | 6,976,639            | 5,092,759                | 1,672,097           | 1,672,097           | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 7,720,645</b>  | <b>\$ 5,493,393</b>      | <b>\$ 2,015,469</b> | <b>\$ 2,015,469</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$4,913,297 State Grant, \$768,000 Federal Grant, \$2,039,348 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 2013          | FY 2014           | FY 2015           | FY 2016           | FY 2017           |
|-----------------------|----------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 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           |
| <b>Totals</b>         | <b>\$ 863,000</b>    | <b>\$ 43,000</b> | <b>\$ 205,000</b> | <b>\$ 205,000</b> | <b>\$ 205,000</b> | <b>\$ 205,000</b> |

**Project Title:** *Utility Rate Study* **Project Number:** 7024  
**Project Description:** *Evaluate the next four years of proposed rates from the Rate Study completed in FY2012 and make any recommended changed to the next four year rate plan before adoption by the City Council for sewer rates.*

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance  | FY 2013          | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|------------------|------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 48,000            | \$ 37,131                | \$ 10,869        | \$ 10,869        | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Construction           | -                    | -                        | -                | -                | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 48,000</b>     | <b>\$ 37,131</b>         | <b>\$ 10,869</b> | <b>\$ 10,869</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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, \$8,000 Use of Fund Balance.  
Operating Budget Effect: Improve Fund Balance and secure funds for future projects

| Operating Impact      | Estimated Total Cost | FY 2013         | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-----------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ 5,000             | \$ 5,000        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -               | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ 5,000</b>      | <b>\$ 5,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |
| <b>Totals</b>         | <b>\$ 5,000</b>      | <b>\$ 5,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak**  
**Water Improvement Fund - 305**  
**Fiscal Years 2013 through 2017**

**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.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>    | <b>FY 2014</b>     | <b>FY 2015</b>    | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|--------------------|-------------------|----------------|----------------|
| Professional Services       | \$ 2,800                    | \$ 2,763                        | \$ 37                  | \$ 9              | \$ 22              | \$ 6              | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -                  | -                 | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -                  | -                 | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -                  | -                 | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -                  | -                 | -              | -              |
| Engineering/Inspection      | 257,200                     | 244,822                         | 7,937                  | 1,984             | 4,762              | 1,191             | -              | -              |
| Construction                | 2,227,000                   | -                               | 2,227,000              | 556,750           | 1,336,200          | 334,050           | -              | -              |
| <b>Totals</b>               | <b>\$2,487,000</b>          | <b>\$ 247,585</b>               | <b>\$2,234,974</b>     | <b>\$ 558,744</b> | <b>\$1,340,984</b> | <b>\$ 335,246</b> | <b>\$ -</b>    | <b>\$ -</b>    |

**Cost Beyond 5-years:** Project will be completed within five years  
**Source of Funding:** \$78,000 transfer from Street Capital Fund, \$541,500 transfer from Sewer Fund, \$567,500 Transfer from Water Fund and \$1,300,000 State Grant.  
**Operating Budget Effect:** Reduce maintenance for deteriorated sewer and water services as will as reduce street maintenance by replacing deteriorated asphalt.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**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.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b>    | <b>FY 2015</b>    | <b>FY 2016</b>   | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|-------------------|-------------------|------------------|----------------|
| Professional Services       | \$ 2,000                    | \$ 579                          | \$ 1,421               | \$ 142           | \$ 426            | \$ 569            | \$ 284           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -                 | -                 | -                | -              |
| Transportation              | -                           | -                               | -                      | -                | -                 | -                 | -                | -              |
| Supplies                    | -                           | -                               | -                      | -                | -                 | -                 | -                | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -                 | -                 | -                | -              |
| Engineering/Inspection      | 185,000                     | 150,750                         | 34,250                 | 3,425            | 10,275            | 13,700            | 6,850            | -              |
| Construction                | 463,000                     | -                               | 463,000                | 46,300           | 138,900           | 185,200           | 92,600           | -              |
| <b>Totals</b>               | <b>\$ 650,000</b>           | <b>\$ 151,329</b>               | <b>\$ 498,671</b>      | <b>\$ 49,867</b> | <b>\$ 149,601</b> | <b>\$ 199,469</b> | <b>\$ 99,734</b> | <b>\$ -</b>    |

**Cost Beyond 5-years:** Project will be completed within five years  
**Source of Funding:** \$650,000 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.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**City of Kodiak**  
**Water Improvement Fund - 305**  
**Fiscal Years 2013 through 2017**

**Project Title:** *Replace Chlorine Solution Storage Tank at Waste Water Treatment Plant* **Project Number:** 7030  
**Project Description:** *Project will replace failing storage tank at Treatment Plant.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -             | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Machinery & Equipment       | 120,000                     | -                               | 120,000                | 60,000           | 60,000           | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 120,000</b>           | <b>\$ -</b>                     | <b>\$ 120,000</b>      | <b>\$ 60,000</b> | <b>\$ 60,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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 replacing do to internal deterioration. The long term effect is a reduction in maintenance costs for upkeep of the existing storage tank.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**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.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b>    | <b>FY 2016</b>   | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|-------------------|------------------|----------------|
| Professional Services       | \$ 250,000                  | \$ -                            | \$ 250,000             | \$ 25,000        | \$ 75,000        | \$ 100,000        | \$ 50,000        | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -                | -                 | -                | -              |
| Transportation              | -                           | -                               | -                      | -                | -                | -                 | -                | -              |
| Supplies                    | -                           | -                               | -                      | -                | -                | -                 | -                | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -                | -                 | -                | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -                | -                 | -                | -              |
| Construction                | -                           | -                               | -                      | -                | -                | -                 | -                | -              |
| <b>Totals</b>               | <b>\$ 250,000</b>           | <b>\$ -</b>                     | <b>\$ 250,000</b>      | <b>\$ 25,000</b> | <b>\$ 75,000</b> | <b>\$ 100,000</b> | <b>\$ 50,000</b> | <b>\$ -</b>    |

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

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**City of Kodiak**  
**Water Improvement Fund - 305**  
**Fiscal Years 2013 through 2017**

**Project Title:** *Emergency Water Main Rezanof* **Project Number:** 7032  
**Project Description:** *Project will repair water main at Rezanof from winter storms in fiscal year 2012.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>  | <b>FY 2014</b>   | <b>FY 2015</b>   | <b>FY 2016</b>   | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|------------------|------------------|------------------|----------------|
| Professional Services       | \$ 20,000                   | \$ 2,084                        | \$ 17,916              | \$ 1,792        | \$ 5,375         | \$ 7,166         | \$ 3,583         | \$ -           |
| Advertising                 | -                           | -                               | -                      | -               | -                | -                | -                | -              |
| Transportation              | -                           | -                               | -                      | -               | -                | -                | -                | -              |
| Supplies                    | -                           | -                               | -                      | -               | -                | -                | -                | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -               | -                | -                | -                | -              |
| Engineering/Inspection      | 60,000                      | -                               | 60,000                 | 6,000           | 18,000           | 24,000           | 12,000           | -              |
| Construction                | 370,000                     | 366,100                         | 3,900                  | 390             | 1,170            | 1,560            | 780              | -              |
| <b>Totals</b>               | <b>\$ 450,000</b>           | <b>\$ 368,184</b>               | <b>\$ 81,816</b>       | <b>\$ 8,182</b> | <b>\$ 24,545</b> | <b>\$ 32,726</b> | <b>\$ 16,363</b> | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$450,000 Use of Fund Balance  
Operating Budget Effect: This project will replace a 45 year old water main that froze and within two periods failed three times. This will reduce future maintenance problems with this section of water main and provide better water service to the area.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**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.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>  | <b>FY 2014</b>   | <b>FY 2015</b>   | <b>FY 2016</b>   | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|------------------|------------------|------------------|----------------|
| Professional Services       | \$ 10,000                   | \$ 1,467                        | \$ 8,533               | \$ 853          | \$ 2,560         | \$ 3,413         | \$ 1,707         | \$ -           |
| Advertising                 | -                           | -                               | -                      | -               | -                | -                | -                | -              |
| Transportation              | -                           | -                               | -                      | -               | -                | -                | -                | -              |
| Supplies                    | -                           | -                               | -                      | -               | -                | -                | -                | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -               | -                | -                | -                | -              |
| Engineering/Inspection      | 10,000                      | 4,092                           | 5,908                  | 591             | 1,772            | 2,363            | 1,182            | -              |
| Construction                | 80,000                      | 32,375                          | 47,625                 | 4,763           | 14,288           | 19,050           | 9,525            | -              |
| <b>Totals</b>               | <b>\$ 100,000</b>           | <b>\$ 37,935</b>                | <b>\$ 62,065</b>       | <b>\$ 6,207</b> | <b>\$ 18,620</b> | <b>\$ 24,826</b> | <b>\$ 12,413</b> | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$100,000 Use of Fund Balance  
Operating Budget Effect: The repair project will have minimal impact on the long term budget.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |



**City of Kodiak  
Water Improvement Fund - 305  
Fiscal Years 2013 through 2017**

|                             |                                                                                                                                                                                |                        |      |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | Periodic Dam Safety Inspections                                                                                                                                                | <b>Project Number:</b> | 7034 |
| <b>Project Description:</b> | State of Alaska required inspections done by an engineer independent of the City of Kodiak and approved by the Dam Safety until within Alaska Department of Natural Resources. |                        |      |

| Expenditure Category   | Estimated<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance | FY<br>2013      | FY<br>2014       | FY<br>2015       | FY<br>2016      | FY<br>2017  |
|------------------------|-------------------------|-----------------------------|--------------------|-----------------|------------------|------------------|-----------------|-------------|
| Professional Services  | \$ 45,000               | \$ -                        | \$ 45,000          | \$ 4,500        | \$ 13,500        | \$ 18,000        | \$ 9,000        | \$ -        |
| Advertising            | -                       | -                           | -                  | -               | -                | -                | -               | -           |
| Transportation         | -                       | -                           | -                  | -               | -                | -                | -               | -           |
| Supplies               | -                       | -                           | -                  | -               | -                | -                | -               | -           |
| Machinery & Equipment  | -                       | -                           | -                  | -               | -                | -                | -               | -           |
| Engineering/Inspection | -                       | -                           | -                  | -               | -                | -                | -               | -           |
| Construction           | -                       | -                           | -                  | -               | -                | -                | -               | -           |
| <b>Totals</b>          | <b>\$ 45,000</b>        | <b>\$ -</b>                 | <b>\$ 45,000</b>   | <b>\$ 4,500</b> | <b>\$ 13,500</b> | <b>\$ 18,000</b> | <b>\$ 9,000</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$45,000 Transfer from Water Fund  
Operating Budget Effect: The periodic dam safety inspections are required by regulation. They improve maintenance and performance of the dams and thus reduce significant problems from occurring and increasing operation costs.

| Operating Impact      | Estimated<br>Total Cost | FY<br>2013  | FY<br>2014  | FY<br>2015  | FY<br>2016  | FY<br>2017  |
|-----------------------|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                    | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                       | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

|                             |                                                                                                                            |                        |      |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | Winter :Leak Pavement Repairs from Winter Damage                                                                           | <b>Project Number:</b> | 7035 |
| <b>Project Description:</b> | As result of the harsh winter in 2012, pavement repairs are needed from fixing water leaks or digging up failed thaw wres. |                        |      |

| Expenditure Category   | Estimated<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance | FY<br>2013       | FY<br>2014        | FY<br>2015        | FY<br>2016        | FY<br>2017  |
|------------------------|-------------------------|-----------------------------|--------------------|------------------|-------------------|-------------------|-------------------|-------------|
| Professional Services  | \$ -                    | \$ -                        | \$ -               | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        |
| Advertising            | -                       | -                           | -                  | -                | -                 | -                 | -                 | -           |
| Transportation         | -                       | -                           | -                  | -                | -                 | -                 | -                 | -           |
| Supplies               | -                       | -                           | -                  | -                | -                 | -                 | -                 | -           |
| Machinery & Equipment  | -                       | -                           | -                  | -                | -                 | -                 | -                 | -           |
| Engineering/Inspection | 25,000                  | -                           | 25,000             | 2,500            | 7,500             | 10,000            | 5,000             | -           |
| Construction           | 485,000                 | -                           | 485,000            | 48,500           | 145,500           | 194,000           | 97,000            | -           |
| <b>Totals</b>          | <b>\$ 510,000</b>       | <b>\$ -</b>                 | <b>\$ 510,000</b>  | <b>\$ 51,000</b> | <b>\$ 153,000</b> | <b>\$ 204,000</b> | <b>\$ 102,000</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$510,000 Transfer from Water Fund  
Operating Budget Effect: The repair project will have minimal impact on the long term budget.

| Operating Impact      | Estimated<br>Total Cost | FY<br>2013  | FY<br>2014  | FY<br>2015  | FY<br>2016  | FY<br>2017  |
|-----------------------|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                    | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                       | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**306.350 Sewer Improvement Fund**

|                                                   | <b>FY -2012<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY 2013<br/>Additions</b> | <b>FY - 2013<br/>LTD Budget</b> |
|---------------------------------------------------|----------------------------|-------------------------------|------------------------------|---------------------------------|
| <b>Revenues</b>                                   |                            |                               |                              |                                 |
| Interest on Investment                            | \$ -                       | \$ -                          | \$ -                         | \$ -                            |
| State Grants                                      | -                          | -                             | -                            | -                               |
| Sewer Utility Sales (10%)                         | 26,000                     | -                             | -                            | 26,000                          |
| Appropriation from Fund Balance                   | 1,895,000                  | -                             | -                            | 1,895,000                       |
| <b>Total Revenues</b>                             | <b>\$ 1,921,000</b>        | <b>\$ -</b>                   | <b>\$ -</b>                  | <b>\$ 1,921,000</b>             |
| <b>Operating Transfers In:</b>                    |                            |                               |                              |                                 |
| 301 Street Improvement Fund                       | \$ 15,000                  | \$ -                          | \$ -                         | \$ 15,000                       |
| 305 Water improvement Fund                        | -                          | -                             | -                            | -                               |
| 550 Water Utility Fund                            | -                          | -                             | 4,000,000                    | 4,000,000                       |
| 570 Sewer Utility Fund                            | -                          | -                             | 200,000                      | 200,000                         |
| <b>Total Operating Transfer In</b>                | <b>\$ 15,000</b>           | <b>\$ -</b>                   | <b>\$ 4,200,000</b>          | <b>\$ 4,215,000</b>             |
| <b>Total Revenues</b>                             | <b>\$ 1,936,000</b>        | <b>\$ -</b>                   | <b>\$ 4,200,000</b>          | <b>\$ 6,136,000</b>             |
| <b>Projects</b>                                   |                            |                               |                              |                                 |
| 7508 Lift Station Electrical Repairs (5)          | \$ 26,000                  | \$ -                          | \$ -                         | \$ 26,000                       |
| 7509 Upgrade Lift Station #1                      | 150,000                    | -                             | -                            | 150,000                         |
| 7510 Sludge Study                                 | 285,000                    | -                             | -                            | 285,000                         |
| 7512 Aeration Basin Air Control System            | 150,000                    | -                             | -                            | 150,000                         |
| 7513 Inflow & Infiltration Repair Materials       | 25,000                     | -                             | -                            | 25,000                          |
| 7514 Rehabilitate Press Pump Station              | 400,000                    | -                             | -                            | 400,000                         |
| 7516 Replace Lift Station #1 NAPA & #2 Elks Lodge | 900,000                    | -                             | -                            | 900,000                         |
| <b>7517 Bio-Solid Management Project</b>          |                            |                               | <b>4,200,000</b>             | <b>4,200,000</b>                |
| 7598 Transfers                                    | -                          | -                             | -                            | -                               |
| <b>Total Expense</b>                              | <b>\$ 1,936,000</b>        | <b>\$ -</b>                   | <b>\$ 4,200,000</b>          | <b>\$ 6,136,000</b>             |

**306 Sewer Improvement Fund**

| FY - 2012<br>LTD Activity | FY-2012<br>Balance  | FY-2013<br>Budget   | FY-2014<br>Budget | FY-2015<br>Budget | FY-2016<br>Budget | FY-2017<br>Budget |
|---------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| \$ -                      | \$ -                | \$ -                | \$ -              | \$ -              | \$ -              | \$ -              |
| -                         | -                   | -                   | -                 | -                 | -                 | -                 |
| 26,000                    | -                   | -                   | -                 | -                 | -                 | -                 |
| -                         | -                   | -                   | -                 | -                 | -                 | -                 |
| <b>\$ 26,000</b>          | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |
| \$ 15,000                 | \$ -                | \$ -                | \$ -              | \$ -              | \$ -              | \$ -              |
| -                         | -                   | -                   | -                 | -                 | -                 | -                 |
| -                         | 4,000,000           | 4,000,000           | -                 | -                 | -                 | -                 |
| -                         | 200,000             | 200,000             | -                 | -                 | -                 | -                 |
| <b>\$ 15,000</b>          | <b>\$ 4,200,000</b> | <b>\$ 4,200,000</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>\$ 41,000</b>          | <b>\$ 4,200,000</b> | <b>\$ 4,200,000</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |

|                   |                     |                     |                   |             |             |             |
|-------------------|---------------------|---------------------|-------------------|-------------|-------------|-------------|
| \$ 1,079          | \$ 24,921           | \$ 19,936           | \$ 4,984          | \$ -        | \$ -        | \$ -        |
| 6,251             | 140,277             | 112,222             | 28,055            | -           | -           | -           |
| 284,999           | 1                   | 1                   | -                 | -           | -           | -           |
| -                 | 150,000             | 120,000             | 30,000            | -           | -           | -           |
| 2,813             | 22,187              | 14,750              | 7,437             | -           | -           | -           |
| -                 | 400,000             | 400,000             | -                 | -           | -           | -           |
| -                 | 900,000             | 779,000             | 121,000           | -           | -           | -           |
| -                 | 4,200,000           | 3,400,000           | 800,000           | -           | -           | -           |
| -                 | -                   | -                   | -                 | -           | -           | -           |
| <b>\$ 295,141</b> | <b>\$ 5,837,386</b> | <b>\$ 4,845,909</b> | <b>\$ 991,477</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak  
Sewer Improvement Fund - 306  
Fiscal Years 2013 through 2017**

|                             |                                                                                                                                                                                                                            |                             |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <b>Project Title:</b>       | Lift Station Electrical Repairs (5)                                                                                                                                                                                        | <b>Project Number:</b> 7508 |
| <b>Project Description:</b> | 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 2013          | FY 2014         | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|------------------|------------------|-----------------|-------------|-------------|-------------|
| Professional Services  | \$ -                 | \$ -                     | \$ -             | \$ -             | \$ -            | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                | -                | -               | -           | -           | -           |
| Transportation         | -                    | -                        | -                | -                | -               | -           | -           | -           |
| Supplies               | -                    | -                        | -                | -                | -               | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                | -                | -               | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                | -                | -               | -           | -           | -           |
| Construction           | 26,000               | 1,079                    | 24,921           | 19,936           | 4,984           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 26,000</b>     | <b>\$ 1,079</b>          | <b>\$ 24,921</b> | <b>\$ 19,936</b> | <b>\$ 4,984</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Operating Impact      | Estimated Total Cost | FY 2013         | FY 2014         | FY 2015         | FY 2016         | FY 2017         |
|-----------------------|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Professional Services | \$ -                 | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            |
| Other Operating Costs | 5,000                | 1,000           | 1,000           | 1,000           | 1,000           | 1,000           |
| <b>Totals</b>         | <b>\$ 5,000</b>      | <b>\$ 1,000</b> | <b>\$ 1,000</b> | <b>\$ 1,000</b> | <b>\$ 1,000</b> | <b>\$ 1,000</b> |

|                             |                                                                                                         |                             |
|-----------------------------|---------------------------------------------------------------------------------------------------------|-----------------------------|
| <b>Project Title:</b>       | Upgrade Lift Station #1                                                                                 | <b>Project Number:</b> 7509 |
| <b>Project Description:</b> | 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 2013           | FY 2014          | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|-------------------|-------------------|------------------|-------------|-------------|-------------|
| Professional Services  | \$ -                 | \$ -                     | \$ -              | \$ -              | \$ -             | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| Transportation         | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| Supplies               | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                 | -                 | -                | -           | -           | -           |
| Construction           | 150,000              | 6,251                    | 140,277           | 112,222           | 28,055           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 150,000</b>    | <b>\$ 6,251</b>          | <b>\$ 140,277</b> | <b>\$ 112,222</b> | <b>\$ 28,055</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$150,000 Use of Fund Balance  
Operating Budget Effect: Should decrease maintenance costs. 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 estimate design costs will be \$100,000.

| Operating Impact      | Estimated Total Cost | FY 2013           | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ 100,000           | \$ 100,000        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -                 | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ 100,000</b>    | <b>\$ 100,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak**  
**Sewer Improvement Fund - 306**  
**Fiscal Years 2013 through 2017**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ 260,281                  | \$ 260,281                      | \$ -                   | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Engineering/Inspection      | 16,163                      | 16,163                          | -                      | -              | -              | -              | -              | -              |
| Construction                | 8,556                       | 8,555                           | 1                      | 1              | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 285,000</b>           | <b>\$ 284,999</b>               | <b>\$ 1</b>            | <b>\$ 1</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>    | <b>FY 2014</b>   | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|------------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -              | \$ -             | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -                | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -                | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -                | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -                | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                 | -                | -              | -              | -              |
| Construction                | 150,000                     | -                               | 150,000                | 120,000           | 30,000           | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 150,000</b>           | <b>\$ -</b>                     | <b>\$ 150,000</b>      | <b>\$ 120,000</b> | <b>\$ 30,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: 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.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**City of Kodiak**  
**Sewer Improvement Fund - 306**  
**Fiscal Years 2013 through 2017**

|                             |                                                                                                                                                                                |                        |      |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | Inflow & Infiltration Materials                                                                                                                                                | <b>Project Number:</b> | 7513 |
| <b>Project Description:</b> | 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 2013          | FY 2014         | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|------------------|------------------|-----------------|-------------|-------------|-------------|
| 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           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 25,000</b>     | <b>\$ 2,813</b>          | <b>\$ 22,187</b> | <b>\$ 14,750</b> | <b>\$ 7,437</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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 flows.

| 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           |
| <b>Totals</b>         | <b>\$ 25,000</b>     | <b>\$ 5,000</b> | <b>\$ 5,000</b> | <b>\$ 5,000</b> | <b>\$ 5,000</b> | <b>\$ 5,000</b> |

|                             |                                                                                                                                                                                                                                                                                                                                        |                        |      |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | Replace Press Pump Station                                                                                                                                                                                                                                                                                                             | <b>Project Number:</b> | 7514 |
| <b>Project Description:</b> | 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 may be 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 2013           | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|-------------------|-------------------|-------------|-------------|-------------|-------------|
| 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           | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 400,000</b>    | <b>\$ -</b>              | <b>\$ 400,000</b> | <b>\$ 400,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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 | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak**  
**Sewer Improvement Fund - 306**  
**Fiscal Years 2013 through 2017**

**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 identified 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.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>    | <b>FY 2014</b>    | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|-------------------|----------------|----------------|----------------|
| 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           | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 900,000</b>           | <b>\$ -</b>                     | <b>\$ 900,000</b>      | <b>\$ 779,000</b> | <b>\$ 121,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**Project Title:** *Bio-Solid Management Project* **Project Number:** 7517  
**Project Description:** *This Non-Routine project will define the best method or process the City will use to handle the City's Bio-Solid disposal in the near future once the Kodiak Island Borough will no longer accept the disposal at the landfill.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>     | <b>FY 2014</b>    | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|--------------------|-------------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -               | \$ -              | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                  | -                 | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                  | -                 | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                  | -                 | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                  | -                 | -              | -              | -              |
| Engineering/Inspection      | 200,000                     | -                               | 200,000                | 200,000            | -                 | -              | -              | -              |
| Construction                | 4,000,000                   | -                               | 4,000,000              | 3,200,000          | 800,000           | -              | -              | -              |
| <b>Totals</b>               | <b>\$4,200,000</b>          | <b>\$ -</b>                     | <b>\$4,200,000</b>     | <b>\$3,400,000</b> | <b>\$ 800,000</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$4,000,000 Alaska Clean Water Loan, \$200,000 Transfer from Sewer Fund.  
Operating Budget Effect: Will extend usage of system

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**307.360 Cargo Development Fund**

|                                        | <b>FY 2012<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY - 2013<br/>Additions</b> | <b>FY - 2013<br/>LTD Budget</b> |
|----------------------------------------|---------------------------|-------------------------------|--------------------------------|---------------------------------|
| <b>Revenues</b>                        |                           |                               |                                |                                 |
| Interest on Investment                 | \$ -                      | \$ -                          | \$ -                           | \$ -                            |
| State Grants                           | 2,934,000                 | -                             | -                              | 2,934,000                       |
| Appropriation from Fund Balance        | 1,159,700                 | -                             | -                              | 1,159,700                       |
| <b>Total Revenues</b>                  | <b>\$ 4,093,700</b>       | <b>\$ -</b>                   | <b>\$ -</b>                    | <b>\$ 4,093,700</b>             |
| <b>Operating Transfers In:</b>         |                           |                               |                                |                                 |
| 100 General Fund                       | \$ -                      | \$ -                          | \$ -                           | \$ -                            |
| 500 Cargo Fund                         | -                         | -                             | -                              | -                               |
| 510 Harbor Fund                        | -                         | -                             | -                              | -                               |
| <b>Total Operating Transfer In</b>     | <b>\$ -</b>               | <b>\$ -</b>                   | <b>\$ -</b>                    | <b>\$ -</b>                     |
| <b>Total Revenues</b>                  | <b>\$ 4,093,700</b>       | <b>\$ -</b>                   | <b>\$ -</b>                    | <b>\$ 4,093,700</b>             |
| <b>Projects</b>                        |                           |                               |                                |                                 |
| 8013 Inspection/Design Pier III        | \$ 712,000                | \$ -                          | \$ -                           | \$ 712,000                      |
| 8015 Cruise Ship Facility Planning     | 250,000                   | -                             | -                              | 250,000                         |
| Pedestrian Improvements Between        |                           |                               |                                |                                 |
| 8016 Cruise Ship Dock (Pier II) and    | 2,684,000                 | -                             | -                              | 2,684,000                       |
| Downtown Kodiak                        |                           |                               |                                |                                 |
| 8017 Inspection Pier II & Inner Harbor | 85,700                    | -                             | -                              | 85,700                          |
| Docks                                  |                           |                               |                                |                                 |
| 8018 Security Improvements             | 50,000                    | -                             | -                              | 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      | 12,000                    | -                             | -                              | 12,000                          |
| Observation                            |                           |                               |                                |                                 |
| <b>Total Expense</b>                   | <b>\$ 4,093,700</b>       | <b>\$ -</b>                   | <b>\$ -</b>                    | <b>\$ 4,093,700</b>             |



**307 Cargo Development Fund**

|    | <b>FY - 2012<br/>LTD Activity</b> | <b>FY-2012<br/>Balance</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> | <b>FY-2016<br/>Budget</b> | <b>FY-2017<br/>Budget</b> |
|----|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | 475,867                           | 2,539,035                  | 2,539,035                 | -                         | -                         | -                         | -                         |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| \$ | 475,867                           | \$2,539,035                | \$2,539,035               | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 475,867                           | \$2,539,035                | \$2,539,035               | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 244,555                           | \$ 467,445                 | \$ 467,445                | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | 250,000                           | -                          | -                         | -                         | -                         | -                         | -                         |
|    | 231,389                           | 2,416,633                  | 2,416,633                 | -                         | -                         | -                         | -                         |
|    | 64,297                            | 21,403                     | 14,126                    | 7,277                     | -                         | -                         | -                         |
|    | -                                 | 50,000                     | 50,000                    | -                         | -                         | -                         | -                         |
|    | -                                 | 150,000                    | 75,000                    | 75,000                    | -                         | -                         | -                         |
|    | -                                 | 100,000                    | 50,000                    | 50,000                    | -                         | -                         | -                         |
|    | 7,660                             | 42,340                     | 42,340                    | -                         | -                         | -                         | -                         |
|    | 5,000                             | 7,000                      | 7,000                     | -                         | -                         | -                         | -                         |
| \$ | 802,902                           | \$3,254,821                | \$3,122,544               | \$132,277                 | \$ -                      | \$ -                      | \$ -                      |

**City of Kodiak  
Cargo Development Fund - 307  
Fiscal Years 2013 through 2017**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>    | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ 463,000                  | \$ 706                          | \$ 462,294             | \$ 462,294        | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| Engineering/Inspection      | 249,000                     | 243,849                         | 5,151                  | 5,151             | -              | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                 | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 712,000</b>           | <b>\$ 244,555</b>               | <b>\$ 467,445</b>      | <b>\$ 467,445</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$712,000 Use of Fund Balance  
Operating Budget Effect: Depending upon outcome of inspection, repairs might be necessary.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**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.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ 3,127                    | \$ 3,127                        | \$ -                   | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -              | -              | -              | -              | -              |
| Construction                | 246,873                     | 246,873                         | -                      | -              | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 250,000</b>           | <b>\$ 250,000</b>               | <b>\$ -</b>            | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**City of Kodiak  
Cargo Development Fund - 307  
Fiscal Years 2013 through 2017**

|                             |                                                                                             |                             |
|-----------------------------|---------------------------------------------------------------------------------------------|-----------------------------|
| <b>Project Title:</b>       | <i>Pedestrian Improvements Between Cruise Ship Dock/Downtown</i>                            | <b>Project Number:</b> 8016 |
| <b>Project Description:</b> | <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 2013            | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|--------------------|--------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 2,000             | \$ 1,434                 | \$ 566             | \$ 566             | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                  | -                  | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                  | -                  | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                  | -                  | -           | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                  | -                  | -           | -           | -           | -           |
| Engineering/Inspection | 320,000              | 229,955                  | 54,067             | 54,067             | -           | -           | -           | -           |
| Construction           | 2,362,000            | -                        | 2,362,000          | 2,362,000          | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$2,684,000</b>   | <b>\$ 231,389</b>        | <b>\$2,416,633</b> | <b>\$2,416,633</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$2,684,000 State Grant  
Operating Budget Effect: Should increase cruise ship passenger safety.

| Operating Impact      | Estimated Total Cost | FY 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance  | FY 2013          | FY 2014         | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|------------------|------------------|-----------------|-------------|-------------|-------------|
| Professional Services  | \$ 85,700            | \$ 64,297                | \$ 21,403        | \$ 14,126        | \$ 7,277        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                | -                | -               | -           | -           | -           |
| Transportation         | -                    | -                        | -                | -                | -               | -           | -           | -           |
| Supplies               | -                    | -                        | -                | -                | -               | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                | -                | -               | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                | -                | -               | -           | -           | -           |
| Construction           | -                    | -                        | -                | -                | -               | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 85,700</b>     | <b>\$ 64,297</b>         | <b>\$ 21,403</b> | <b>\$ 14,126</b> | <b>\$ 7,277</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed as needed.  
Source of Funding: \$85,700 Use of Fund Balance  
Operating Budget Effect: No effect on costs.

| Operating Impact      | Estimated Total Cost | FY 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak**  
**Cargo Development Fund - 307**  
**Fiscal Years 2013 through 2017**

|                             |                                                                                            |                        |      |
|-----------------------------|--------------------------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | Security Improvements                                                                      | <b>Project Number:</b> | 8018 |
| <b>Project Description:</b> | 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 2013          | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|------------------|------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ -                 | \$ -                     | \$ -             | \$ -             | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Machinery & Equipment  | 30,000               | -                        | 30,000           | 30,000           | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Construction           | 20,000               | -                        | 20,000           | 20,000           | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 50,000</b>     | <b>\$ -</b>              | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$50,000 Use of Fund Balance  
Operating Budget Effect: Will enhance security with no additional labor costs.

| Operating Impact      | Estimated Total Cost | FY 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

|                             |                                                                                                                                                                 |                        |      |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | Oscar's Dock Electric                                                                                                                                           | <b>Project Number:</b> | 8019 |
| <b>Project Description:</b> | 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 2013          | FY 2014          | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|-------------------|------------------|------------------|-------------|-------------|-------------|
| Professional Services  | \$ -                 | \$ -                     | \$ -              | \$ -             | \$ -             | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                | -                | -           | -           | -           |
| Transportation         | -                    | -                        | -                 | -                | -                | -           | -           | -           |
| Supplies               | -                    | -                        | -                 | -                | -                | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                 | -                | -                | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                 | -                | -                | -           | -           | -           |
| Construction           | 150,000              | -                        | 150,000           | 75,000           | 75,000           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 150,000</b>    | <b>\$ -</b>              | <b>\$ 150,000</b> | <b>\$ 75,000</b> | <b>\$ 75,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Operating Impact      | Estimated Total Cost | FY 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak**  
**Cargo Development Fund - 307**  
**Fiscal Years 2013 through 2017**

**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 2013          | FY 2014          | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|-------------------|------------------|------------------|-------------|-------------|-------------|
| Professional Services  | \$ 5,000             | \$ -                     | \$ 5,000          | \$ 2,500         | \$ 2,500         | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                 | -                | -                | -           | -           | -           |
| Transportation         | -                    | -                        | -                 | -                | -                | -           | -           | -           |
| Supplies               | -                    | -                        | -                 | -                | -                | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                 | -                | -                | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                 | -                | -                | -           | -           | -           |
| Construction           | 95,000               | -                        | 95,000            | 47,500           | 47,500           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 100,000</b>    | <b>\$ -</b>              | <b>\$ 100,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within two year  
Source of Funding: \$100,000 Use of Fund Balance  
Operating Budget Effect: No effect on costs.

| Operating Impact      | Estimated Total Cost | FY 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**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 2013          | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|------------------|------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 2,000             | \$ -                     | \$ 2,000         | \$ 2,000         | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Machinery & Equipment  | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Construction           | 48,000               | 7,660                    | 40,340           | 40,340           | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 50,000</b>     | <b>\$ 7,660</b>          | <b>\$ 42,340</b> | <b>\$ 42,340</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$50,000 Use of Fund Balance  
Operating Budget Effect: Will reduce galvanic corrosion on pile and save pile replacement costs.

| Operating Impact      | Estimated Total Cost | FY 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak**  
**Cargo Development Fund - 307**  
**Fiscal Years 2013 through 2017**

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

| Expenditure Category   | Estimated<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance | FY<br>2013      | FY<br>2014  | FY<br>2015  | FY<br>2016  | FY<br>2017  |
|------------------------|-------------------------|-----------------------------|--------------------|-----------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 7,000                | \$ -                        | \$ 7,000           | \$ 7,000        | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Transportation         | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Supplies               | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Machinery & Equipment  | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| Engineering/Inspection | 5,000                   | 5,000                       | -                  | -               | -           | -           | -           | -           |
| Construction           | -                       | -                           | -                  | -               | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 12,000</b>        | <b>\$ 5,000</b>             | <b>\$ 7,000</b>    | <b>\$ 7,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$12,000 Use of Fund Balance  
Operating Budget Effect: No effect on costs.

| Operating Impact      | Estimated<br>Total Cost | FY<br>2013  | FY<br>2014  | FY<br>2015  | FY<br>2016  | FY<br>2017  |
|-----------------------|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                    | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                       | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |



**308.370 Harbor and Port Improvement Fund**

|                                         | <b>FY 2012<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY 2013<br/>Additions</b> | <b>FY 2013<br/>LTD Budget</b> |
|-----------------------------------------|---------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                         |                           |                               |                              |                               |
| Interest on Investment                  | \$ -                      | \$ -                          | \$ -                         | \$ -                          |
| State Grants                            | -                         | -                             | -                            | -                             |
| Federal Grants                          | -                         | -                             | -                            | -                             |
| Appropriation from Fund Balance         | 280,000                   | -                             | (500,000)                    | (220,000)                     |
| <b>Total Revenues</b>                   | <b>\$ 280,000</b>         | <b>\$ -</b>                   | <b>\$ (500,000)</b>          | <b>\$ (220,000)</b>           |
| <b>Operating Transfers In:</b>          |                           |                               |                              |                               |
| 100 General Fund                        | \$ 1,015,000              | \$ -                          | \$ 500,000                   | \$ 1,515,000                  |
| 305 Water Improvement Fund              | -                         | -                             | -                            | -                             |
| 306 Sewer Improvement Fund              | -                         | -                             | -                            | -                             |
| 510 Transfer from Boat Harbor           | -                         | -                             | -                            | -                             |
| 512 Boat Yard/Lift - Bond               | -                         | -                             | -                            | -                             |
| 570 Alaska Clean Water Loan             | -                         | -                             | -                            | -                             |
| <b>Total Operating Transfer In</b>      | <b>\$ 1,015,000</b>       | <b>\$ -</b>                   | <b>\$ 500,000</b>            | <b>\$ 1,515,000</b>           |
| <b>Total Revenues</b>                   | <b>\$ 1,295,000</b>       | <b>\$ -</b>                   | <b>\$ -</b>                  | <b>\$ 1,295,000</b>           |
| <b>Projects</b>                         |                           |                               |                              |                               |
| 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                        |
| 8523 Oscar's Dock/Fender Piling Replace | 45,000                    | -                             | -                            | 45,000                        |
| 8524 Water Front/Harbor Planning        | 100,000                   | -                             | -                            | 100,000                       |
| <b>Total Expense</b>                    | <b>\$ 1,295,000</b>       | <b>\$ -</b>                   | <b>\$ -</b>                  | <b>\$ 1,295,000</b>           |



**308 Harbor and Port Improvement Fund**

|    | <b>FY - 2012<br/>LTD Activity</b> | <b>FY-2012<br/>Balance</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> | <b>FY-2016<br/>Budget</b> | <b>FY-2017<br/>Budget</b> |
|----|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | 1,015,000                         | 500,000                    | \$ 500,000                |                           |                           |                           |                           |
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| \$ | 1,015,000                         | \$ 500,000                 | \$ 500,000                | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 1,015,000                         | \$ 500,000                 | \$ 500,000                | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | -                                 | \$ 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                     | -                         | -                         | -                         |
|    | 389,407                           | 355,593                    | 177,796                   | 177,796                   | -                         | -                         | -                         |
|    | -                                 | 25,000                     | 12,500                    | 12,500                    | -                         | -                         | -                         |
|    | 10,920                            | 34,080                     | 34,080                    | -                         | -                         | -                         | -                         |
|    | 3,849                             | 96,151                     | 48,075                    | 48,075                    | -                         | -                         | -                         |
| \$ | 428,883                           | \$ 866,117                 | \$ 455,098                | \$ 411,018                | \$ -                      | \$ -                      | \$ -                      |

**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2013 through 2017**

**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 2013          | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|------------------|------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ -                 | \$ -                     | \$ -             | \$ -             | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Transportation         | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Supplies               | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Machinery & Equipment  | 10,000               | -                        | 10,000           | 10,000           | -           | -           | -           | -           |
| Engineering/Inspection | -                    | -                        | -                | -                | -           | -           | -           | -           |
| Construction           | -                    | -                        | -                | -                | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 10,000</b>     | <b>\$ -</b>              | <b>\$ 10,000</b> | <b>\$ 10,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Operating Impact      | Estimated Total Cost | FY 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**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 2013          | FY 2014          | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|-------------------|------------------|------------------|-------------|-------------|-------------|
| 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           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 150,000</b>    | <b>\$ 14,863</b>         | <b>\$ 135,137</b> | <b>\$ 67,568</b> | <b>\$ 67,568</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Operating Impact      | Estimated Total Cost | FY 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2013 through 2017**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|----------------|----------------|----------------|
| 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        | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 200,000</b>           | <b>\$ 53</b>                    | <b>\$ 199,947</b>      | <b>\$ 99,974</b> | <b>\$ 99,974</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: 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.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>  | <b>FY 2014</b>  | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|-----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -            | \$ -            | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Machinery & Equipment       | 20,000                      | 9,791                           | 10,209                 | 5,105           | 5,105           | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 20,000</b>            | <b>\$ 9,791</b>                 | <b>\$ 10,209</b>       | <b>\$ 5,105</b> | <b>\$ 5,105</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within two years  
Source of Funding: \$20,000 Use of Fund Balance  
Operating Budget Effect: Should have no effect on costs.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2013 through 2017**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>    | <b>FY 2014</b>    | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-------------------|-------------------|----------------|----------------|----------------|
| Professional Services       | \$ 2,000                    | \$ 2,005                        | \$ (5)                 | \$ (2)            | \$ (2)            | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                 | -                 | -              | -              | -              |
| Construction                | 743,000                     | 387,403                         | 355,597                | 177,799           | 177,799           | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 745,000</b>           | <b>\$ 389,407</b>               | <b>\$ 355,593</b>      | <b>\$ 177,796</b> | <b>\$ 177,796</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -             | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Construction                | 25,000                      | -                               | 25,000                 | 12,500           | 12,500           | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 25,000</b>            | <b>\$ -</b>                     | <b>\$ 25,000</b>       | <b>\$ 12,500</b> | <b>\$ 12,500</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within two years  
Source of Funding: \$25,000 Use of Fund Balance  
Operating Budget Effect: Should extend life of the floats.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2013 through 2017**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Construction                | 45,000                      | 10,920                          | 34,080                 | 34,080           | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 45,000</b>            | <b>\$ 10,920</b>                | <b>\$ 34,080</b>       | <b>\$ 34,080</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|----------------|----------------|----------------|
| Professional Services       | \$ 100,000                  | \$ 3,849                        | \$ 96,151              | \$ 48,075        | \$ 48,075        | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Construction                | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 100,000</b>           | <b>\$ 3,849</b>                 | <b>\$ 96,151</b>       | <b>\$ 48,075</b> | <b>\$ 48,075</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**309.380 Parks & Recreation Improvement Fund**

|                                                      | <b>FY 2012<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY 2013<br/>Additions</b> | <b>FY 2013<br/>LTD Budget</b> |
|------------------------------------------------------|---------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                                      |                           |                               |                              |                               |
| Interest on Investment                               | \$ -                      | \$ -                          | \$ -                         | \$ -                          |
| State Grants                                         | 2,100,000                 | -                             | -                            | 2,100,000                     |
| Local Grant                                          | 500,000                   |                               |                              | 500,000                       |
| Appropriation from Fund Balance                      | 370,629                   | 15,000                        | (35,000)                     | 320,629                       |
| <b>Total Revenues</b>                                | <b>\$ 2,970,629</b>       | <b>\$ 15,000</b>              | <b>\$ (35,000)</b>           | <b>\$ 2,920,629</b>           |
| <b>Operating Transfers In:</b>                       |                           |                               |                              |                               |
| 100 General Fund                                     | 251,465                   | -                             | 50,000                       | 301,465                       |
| 299 Enhancement Fund                                 | 500,000                   |                               |                              | 500,000                       |
| <b>Total Operating Transfer In</b>                   | <b>\$ 751,465</b>         | <b>\$ -</b>                   | <b>\$ 50,000</b>             | <b>\$ 801,465</b>             |
| <b>Total Revenues</b>                                | <b>\$ 3,722,094</b>       | <b>\$ 15,000</b>              | <b>\$ 15,000</b>             | <b>\$ 3,722,094</b>           |
| <b>Projects</b>                                      |                           |                               |                              |                               |
| 9001 Baranof Track & Field Engineering               | \$ 3,350,000              | \$ -                          | \$ 15,000                    | \$ 3,365,000                  |
| 9004 Playground Improvements -Larch & Spruce Streets | 73,000                    | -                             | -                            | 73,000                        |
| 9007 Storage Building - Baranof Park                 | 115,000                   | -                             | -                            | 115,000                       |
| 9012 Baranof Baseball Field Improvements             | 48,094                    | -                             | -                            | 48,094                        |
| 9013 Major Park Maintenance                          | 86,000                    | 15,000                        | -                            | 71,000                        |
| 9014 Building Improvement (Weatherization)           | 50,000                    | -                             | -                            | 50,000                        |
| <b>Total Expense</b>                                 | <b>\$ 3,722,094</b>       | <b>\$ 15,000</b>              | <b>\$ 15,000</b>             | <b>\$ 3,722,094</b>           |

**309 Parks & Recreation Improvement Fund**

|    | <b>FY 2012<br/>LTD Activity</b> | <b>FY 2012<br/>Balance</b> | <b>FY 2013<br/>Budget</b> | <b>FY 2014<br/>Budget</b> | <b>FY 2015<br/>Budget</b> | <b>FY 2016<br/>Budget</b> | <b>FY 2017<br/>Budget</b> |
|----|---------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ | -                               | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | 2,100,000                       | -                          | -                         | -                         | -                         | -                         | -                         |
|    | 55,376                          | 444,624                    | 444,624                   | -                         | -                         | -                         | -                         |
|    | -                               | -                          | -                         | -                         | -                         | -                         | -                         |
| \$ | 2,155,376                       | \$ 444,624                 | \$ 444,624                | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 201,465                         | 50,000                     | \$ 50,000                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 500,000                         |                            |                           |                           |                           |                           |                           |
| \$ | 751,465                         | \$ 50,000                  | \$ 50,000                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 2,906,841                       | \$ 494,624                 | \$ 494,624                | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 2,297,648                       | \$ 1,067,352               | \$ 1,067,352              | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | 32,123                          | 40,877                     | 10,219                    | 10,219                    | 10,219                    | 10,219                    | -                         |
|    | 41,036                          | 73,964                     | 36,982                    | 36,982                    | -                         | -                         | -                         |
|    | 42,816                          | 5,278                      | 2,639                     | 2,639                     | -                         | -                         | -                         |
|    | 65,938                          | 5,062                      | 1,012                     | 1,012                     | 1,012                     | 1,012                     | 1,012                     |
|    | 21,223                          | 28,777                     | 28,777                    | -                         | -                         | -                         | -                         |
| \$ | 2,500,783                       | \$ 1,221,311               | \$ 1,146,983              | \$ 50,853                 | \$ 11,232                 | \$ 11,232                 | \$ 1,012                  |

**City of Kodiak**  
**Parks and Recreation Improvement Fund - 309**  
**Fiscal Years 2013 through 2017**

**Project Title:** *Baranof Park Improvements* **Project Number:** 9001  
**Project Description:** *This is a Non-Routine project to make major improvements to the field and track and surrounding area.*

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance     | FY 2013             | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|------------------------|----------------------|--------------------------|---------------------|---------------------|-------------|-------------|-------------|-------------|
| Professional Services  | \$ 15,000            | \$ 7,460                 | \$ 7,540            | \$ 7,540            | \$ -        | \$ -        | \$ -        | \$ -        |
| Advertising            | -                    | -                        | \$ -                | \$ -                | -           | -           | -           | -           |
| Transportation         | -                    | -                        | \$ -                | \$ -                | -           | -           | -           | -           |
| Supplies               | -                    | -                        | \$ -                | \$ -                | -           | -           | -           | -           |
| Machinery & Equipment  | 10,000               | 9,720                    | \$ 280              | \$ 280              | -           | -           | -           | -           |
| Engineering/Inspection | 340,000              | 308,026                  | \$ 31,974           | \$ 31,974           | -           | -           | -           | -           |
| Construction           | 3,000,000            | 1,972,442                | \$ 1,027,558        | \$ 1,027,558        | -           | -           | -           | -           |
| <b>Totals</b>          | <b>\$ 3,365,000</b>  | <b>\$ 2,297,648</b>      | <b>\$ 1,067,352</b> | <b>\$ 1,067,352</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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

Source of Funding: \$2,100,000 State Grant, \$100,000 transfer from the General Fund, \$165,000 Use of Fund Balance \$500,000 from Kodiak Island Borough, and \$500,000 Transfer from Enhancement Fund

Operating Budget Effect Improvements to the Baranof Park will make the park more economically efficient and more usable for the greatest number of community members.

| Operating Impact      | Estimated Total Cost | FY 2013         | FY 2014         | FY 2015         | FY 2016         | FY 2017         |
|-----------------------|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Professional Services | \$ -                 | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            |
| Other Operating Costs | 25,000               | 5,000           | 5,000           | 5,000           | 5,000           | 5,000           |
| <b>Totals</b>         | <b>\$ 25,000</b>     | <b>\$ 5,000</b> | <b>\$ 5,000</b> | <b>\$ 5,000</b> | <b>\$ 5,000</b> | <b>\$ 5,000</b> |

**Project Title:** *Playground Improvements- Spruce Street* **Project Number:** 9004  
**Project Description:** *This project will replace old asphalt play court with new asphalt. Re-development.*

| Expenditure Category   | Estimated Total Cost | Prior Years Expenditures | Project Balance  | FY 2013          | FY 2014          | FY 2015          | FY 2016          | FY 2017     |
|------------------------|----------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|-------------|
| Professional Services  | \$ -                 | \$ -                     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -        |
| Advertising            | -                    | -                        | -                | -                | -                | -                | -                | -           |
| Transportation         | -                    | -                        | -                | -                | -                | -                | -                | -           |
| Supplies               | -                    | -                        | -                | -                | -                | -                | -                | -           |
| Machinery & Equipment  | 73,000               | 32,123                   | 40,877           | 10,219           | 10,219           | 10,219           | 10,219           | -           |
| Engineering/Inspection | -                    | -                        | -                | -                | -                | -                | -                | -           |
| Construction           | -                    | -                        | -                | -                | -                | -                | -                | -           |
| <b>Totals</b>          | <b>\$ 73,000</b>     | <b>\$ 32,123</b>         | <b>\$ 40,877</b> | <b>\$ 10,219</b> | <b>\$ 10,219</b> | <b>\$ 10,219</b> | <b>\$ 10,219</b> | <b>\$ -</b> |

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 2013     | FY 2014     | FY 2015     | FY 2016     | FY 2017     |
|-----------------------|----------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                    | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |



**City of Kodiak**  
**Parks and Recreation Improvement Fund - 309**  
**Fiscal Years 2013 through 2017**

**Project Title:** *Parks & Recreation Maintenance/Storage Facilities* **Project Number:** 9007  
**Project Description:** *Improvements to Baranof Park storage facility and new storage facility in City impound lot.*

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|------------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -             | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -                | -              | -              | -              |
| Construction                | 115,000                     | 41,036                          | 73,964                 | 36,982           | 36,982           | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 115,000</b>           | <b>\$ 41,036</b>                | <b>\$ 73,964</b>       | <b>\$ 36,982</b> | <b>\$ 36,982</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>  | <b>FY 2014</b>  | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|-----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -            | \$ -            | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -               | -               | -              | -              | -              |
| Construction                | 48,094                      | 42,816                          | 5,278                  | 2,639           | 2,639           | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 48,094</b>            | <b>\$ 42,816</b>                | <b>\$ 5,278</b>        | <b>\$ 2,639</b> | <b>\$ 2,639</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

**City of Kodiak**  
**Parks and Recreation Improvement Fund - 309**  
**Fiscal Years 2013 through 2017**

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>  | <b>FY 2014</b>  | <b>FY 2015</b>  | <b>FY 2016</b>  | <b>FY 2017</b>  |
|-----------------------------|-----------------------------|---------------------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            |
| Advertising                 | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Transportation              | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Supplies                    | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Machinery & Equipment       | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Engineering/Inspection      | -                           | -                               | -                      | -               | -               | -               | -               | -               |
| Construction                | 71,000                      | 65,938                          | 5,062                  | 1,012           | 1,012           | 1,012           | 1,012           | 1,012           |
| <b>Totals</b>               | <b>\$ 71,000</b>            | <b>\$ 65,938</b>                | <b>\$ 5,062</b>        | <b>\$ 1,012</b> | <b>\$ 1,012</b> | <b>\$ 1,012</b> | <b>\$ 1,012</b> | <b>\$ 1,012</b> |

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$71,000 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.

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

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

| <b>Expenditure Category</b> | <b>Estimated Total Cost</b> | <b>Prior Years Expenditures</b> | <b>Project Balance</b> | <b>FY 2013</b>   | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-----------------------------|-----------------------------|---------------------------------|------------------------|------------------|----------------|----------------|----------------|----------------|
| Professional Services       | \$ -                        | \$ -                            | \$ -                   | \$ -             | \$ -           | \$ -           | \$ -           | \$ -           |
| Advertising                 | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Transportation              | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Supplies                    | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Machinery & Equipment       | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Engineering/Inspection      | -                           | -                               | -                      | -                | -              | -              | -              | -              |
| Construction                | 50,000                      | 21,223                          | 28,777                 | 28,777           | -              | -              | -              | -              |
| <b>Totals</b>               | <b>\$ 50,000</b>            | <b>\$ 21,223</b>                | <b>\$ 28,777</b>       | <b>\$ 28,777</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$50,000 Use of Fund Balance  
Operating Budget Effect: Reduce Operating Expenses. No budget impacts

| <b>Operating Impact</b> | <b>Estimated Total Cost</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> |
|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| Professional Services   | \$ -                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Other Operating Costs   | -                           | -              | -              | -              | -              | -              |
| <b>Totals</b>           | <b>\$ -</b>                 | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |



**315.315 Vehicle Replacement Capital Fund**

|                                    | <b>2012<br/>Budget</b> | <b>Completed<br/>Projects</b> | <b>FY -2013<br/>Additions</b> | <b>FY 2013<br/>LTD Budget</b> |
|------------------------------------|------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Revenues</b>                    |                        |                               |                               |                               |
| Interest Earnings                  | \$ -                   | \$ -                          | \$ -                          | \$ -                          |
| Appropriation from Fund Balance    | -                      | -                             | (56,046)                      | (56,046)                      |
| <b>Total Revenues</b>              | <b>\$ -</b>            | <b>\$ -</b>                   | <b>\$ (56,046)</b>            | <b>\$ (56,046)</b>            |
| <b>Operating Transfers In:</b>     |                        |                               |                               |                               |
| 100 General Fund                   | \$ 21,850              | \$ -                          | \$ 56,046                     | \$ 77,896                     |
| 500 Cargo Fund                     | -                      | -                             | -                             | -                             |
| 510 Boat Harbor Fund               | -                      | -                             | -                             | -                             |
| 512 Boat Yard Fund                 | -                      | -                             | -                             | -                             |
| 550 Water Fund                     | -                      | -                             | -                             | -                             |
| 570 Sewer Fund                     | -                      | -                             | -                             | -                             |
| <b>Total Operating Transfer In</b> | <b>\$ 21,850</b>       | <b>\$ -</b>                   | <b>\$ 56,046</b>              | <b>\$ 77,896</b>              |
| <b>Total Revenues</b>              | <b>\$ 21,850</b>       | <b>\$ -</b>                   | <b>\$ -</b>                   | <b>\$ 21,850</b>              |
| <b>Projects</b>                    |                        |                               |                               |                               |
| 4900 Vehicle Replacement           | \$ 21,850              | \$ -                          | \$ -                          | \$ 21,850                     |
| <b>Total Expense</b>               | <b>\$ 21,850</b>       | <b>\$ -</b>                   | <b>\$ -</b>                   | <b>\$ 21,850</b>              |

**315 Vehicle Replacement Capital Fund**

|    | <b>FY - 2012<br/>LTD Activity</b> | <b>FY-2012<br/>Balance</b> | <b>FY-2013<br/>Budget</b> | <b>FY-2014<br/>Budget</b> | <b>FY-2015<br/>Budget</b> | <b>FY-2016<br/>Budget</b> | <b>FY-2017<br/>Budget</b> |
|----|-----------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | -                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 21,850                            | \$ 56,046                  | \$ 56,046                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
|    | -                                 | -                          | -                         | -                         | -                         | -                         | -                         |
| \$ | 21,850                            | \$ 56,046                  | \$ 56,046                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | 21,850                            | \$ 56,046                  | \$ 56,046                 | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| \$ | -                                 | \$ 21,850                  | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ 21,850                 |
| \$ | -                                 | \$ 21,850                  | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ 21,850                 |

**City of Kodiak  
Vehicle Replacement Capital Fund  
Fiscal Years 2013 through 2017**

|                             |                                                                        |                        |      |
|-----------------------------|------------------------------------------------------------------------|------------------------|------|
| <b>Project Title:</b>       | Vehicle Replacement Capital Fund                                       | <b>Project Number:</b> | 4900 |
| <b>Project Description:</b> | This Fund has been developed to fund the replacement of City vehicles. |                        |      |

| Expenditure Category   | Estimated<br>Total Cost | Prior Years<br>Expenditures | Project<br>Balance | FY<br>2013  | FY<br>2014  | FY<br>2015  | FY<br>2016  | FY<br>2017       |
|------------------------|-------------------------|-----------------------------|--------------------|-------------|-------------|-------------|-------------|------------------|
| Professional Services  | \$ -                    | \$ -                        | \$ -               | \$ -        | \$ -        | \$ -        | \$ -        | \$ -             |
| Advertising            | -                       | -                           | -                  | -           | -           | -           | -           | -                |
| Transportation         | -                       | -                           | -                  | -           | -           | -           | -           | -                |
| Supplies               | -                       | -                           | -                  | -           | -           | -           | -           | -                |
| Machinery & Equipment  | 21,850                  | -                           | 21,850             | -           | -           | -           | -           | 21,850           |
| Engineering/Inspection | -                       | -                           | -                  | -           | -           | -           | -           | -                |
| Construction           | -                       | -                           | -                  | -           | -           | -           | -           | -                |
| <b>Totals</b>          | <b>\$ 21,850</b>        | <b>\$ -</b>                 | <b>\$ 21,850</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 21,850</b> |

Cost Beyond 5-years: Project will be completed as vehicles are replaced  
Source of Funding: \$21,850 Transfer from General Fund  
Operating Budget Effect: Routine vehicle replacement of City vehicles will reduce maintenance costs.

| Operating Impact      | Estimated<br>Total Cost | FY<br>2013  | FY<br>2014  | FY<br>2015  | FY<br>2016  | FY<br>2017  |
|-----------------------|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Professional Services | \$ -                    | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Other Operating Costs | -                       | -           | -           | -           | -           | -           |
| <b>Totals</b>         | <b>\$ -</b>             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

## ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City of Kodiak's City Council is that the costs of providing goods and services to the public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has decided that periodic determination of net income is appropriate for accountability purposes. The following is a list of the various enterprise funds:

- **Cargo Terminal Fund**  
This fund accounts for all activity of the City owned and operated cargo terminal, which includes a warehouse and piers.
- **Boat Harbor Fund**  
This fund accounts for all activity for the Port of Kodiak, which is City owned and operated and includes two harbors.
- **BoatYard/ Vessel Lift Fund**  
This fund accounts for all activity for the Boat Yard / Vessel Lift Facility which is City owned and operated.
- **Harbor Electric Fund**  
This fund accounts for the use of electrical power for the Boat Harbor, which is City owned and operated and includes two harbors.
- **Water Utility Fund**  
This fund accounts for all activity of the City owned and operated water utility.
- **Sewer Utility Fund**  
This fund accounts for all activity of the City owned and operated sewer utility.
- **Trident Basin Airport Fund**  
This fund accounts for all activity of the City owned and operated floatplane facility.
- **E-911 Services Fund**  
Accounts for funds collected from phone charges and pays for a 911 emergency system.

**Enterprise Funds**

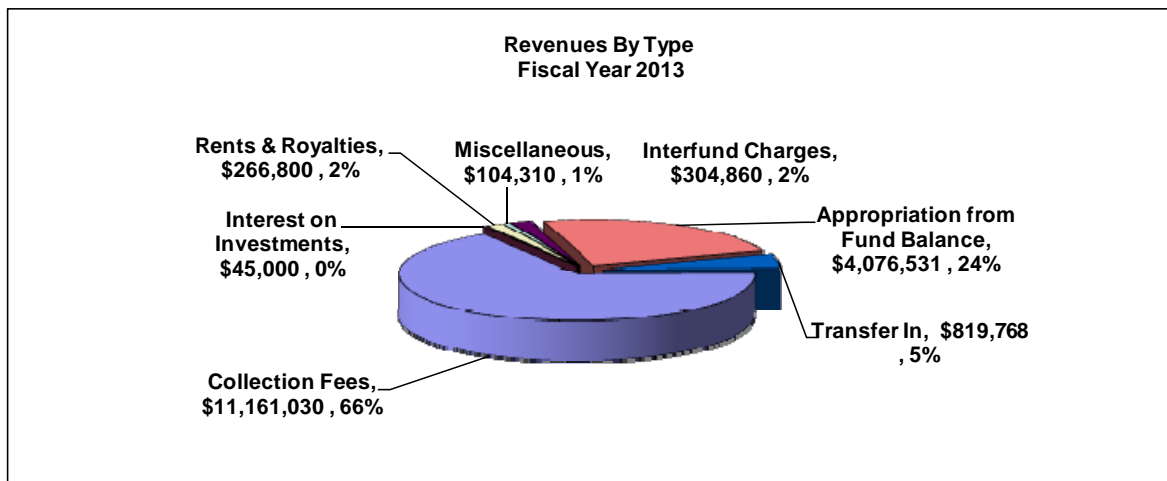
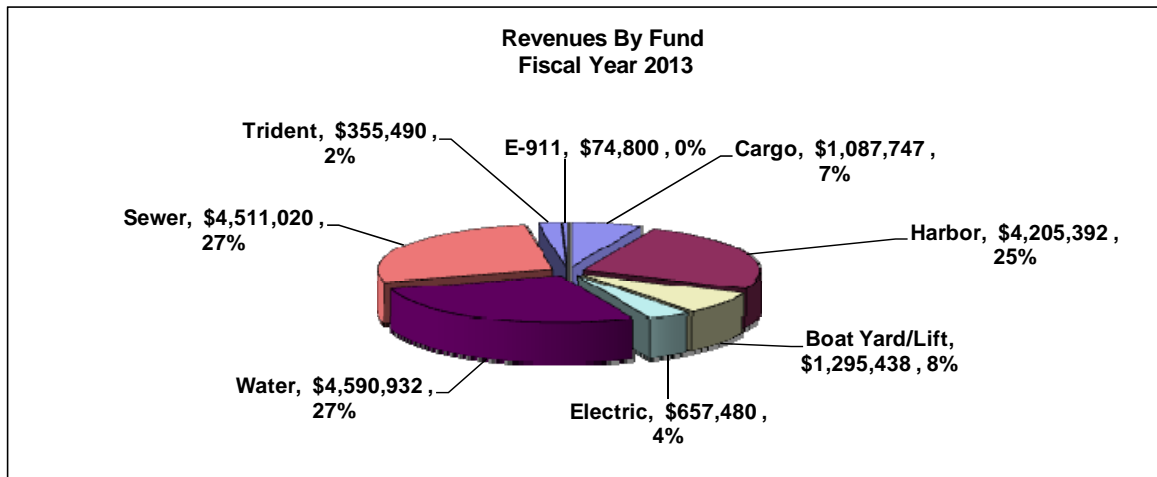
**Summary of Revenues and Expenses**

|                                       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>                       |                           |                           |                           |                              |                           |
| Collection Fees                       | \$ 9,801,180              | \$10,779,629              | \$10,633,372              | \$11,380,393                 | \$11,161,030              |
| Interest on Investments               | 53,945                    | 70,283                    | 115,000                   | 16,056                       | 45,000                    |
| Rents & Royalties                     | 243,964                   | 280,051                   | 258,000                   | 257,512                      | 266,800                   |
| Miscellaneous                         | 90,571                    | 130,329                   | 106,450                   | 167,170                      | 104,310                   |
| Interfund Charges                     | 147,373                   | 311,593                   | 310,028                   | 319,784                      | 304,860                   |
| <b>TOTAL REVENUES</b>                 | <b>\$10,337,032</b>       | <b>\$11,571,882</b>       | <b>\$11,422,850</b>       | <b>\$12,140,914</b>          | <b>\$11,882,000</b>       |
| <b>EXPENSES</b>                       |                           |                           |                           |                              |                           |
| Salaries & Wages                      | \$ 1,670,088              | \$ 1,785,184              | \$ 2,023,710              | \$ 1,846,969                 | \$ 2,006,171              |
| Employee Benefits                     | 1,040,532                 | 1,220,421                 | 1,468,350                 | 1,524,276                    | 1,611,974                 |
| Professional Services                 | 428,634                   | 211,325                   | 306,500                   | 207,355                      | 285,500                   |
| Contributions                         | 21,672                    | 21,711                    | 20,000                    | 20,255                       | 21,500                    |
| Support Goods & Services              | 1,343,307                 | 1,380,922                 | 1,572,927                 | 1,465,655                    | 1,565,727                 |
| Public Utility Services               | 648,108                   | 1,037,043                 | 1,158,300                 | 1,215,590                    | 1,252,050                 |
| Bond Expenses                         | 337,110                   | 375,805                   | 524,881                   | 441,951                      | 429,341                   |
| Depreciation Expense                  | 3,584,498                 | 4,346,837                 | 4,417,590                 | 4,450,794                    | 4,441,906                 |
| Administrative Services               | 1,284,239                 | 1,499,537                 | 1,551,695                 | 1,593,707                    | 1,535,862                 |
| Capital Outlay                        | 75,976                    | 29,273                    | 416,300                   | 32,600                       | 266,500                   |
| <b>TOTAL EXPENSES</b>                 | <b>\$10,434,164</b>       | <b>\$11,908,059</b>       | <b>\$13,460,253</b>       | <b>\$12,799,153</b>          | <b>\$13,416,531</b>       |
| <b>OTHER FINANCING SOURCES (USES)</b> |                           |                           |                           |                              |                           |
| Transfers In                          | \$ 290,800                | \$ 957,330                | \$ 1,075,000              | \$ 1,075,301                 | \$ 819,768                |
| Transfer Out                          | (2,252,391)               | (4,546,100)               | (2,115,382)               | (2,497,289)                  | (3,361,768)               |
| Net other Financing Sources (Uses)    | <b>\$ (1,961,591)</b>     | <b>\$ (3,588,770)</b>     | <b>\$ (1,040,382)</b>     | <b>\$ (1,421,988)</b>        | <b>\$ (2,542,000)</b>     |
| Net Change in Fund                    | <b>\$ (2,058,722)</b>     | <b>\$ (3,924,946)</b>     | <b>\$ (3,077,785)</b>     | <b>\$ (2,080,227)</b>        | <b>\$ (4,076,531)</b>     |



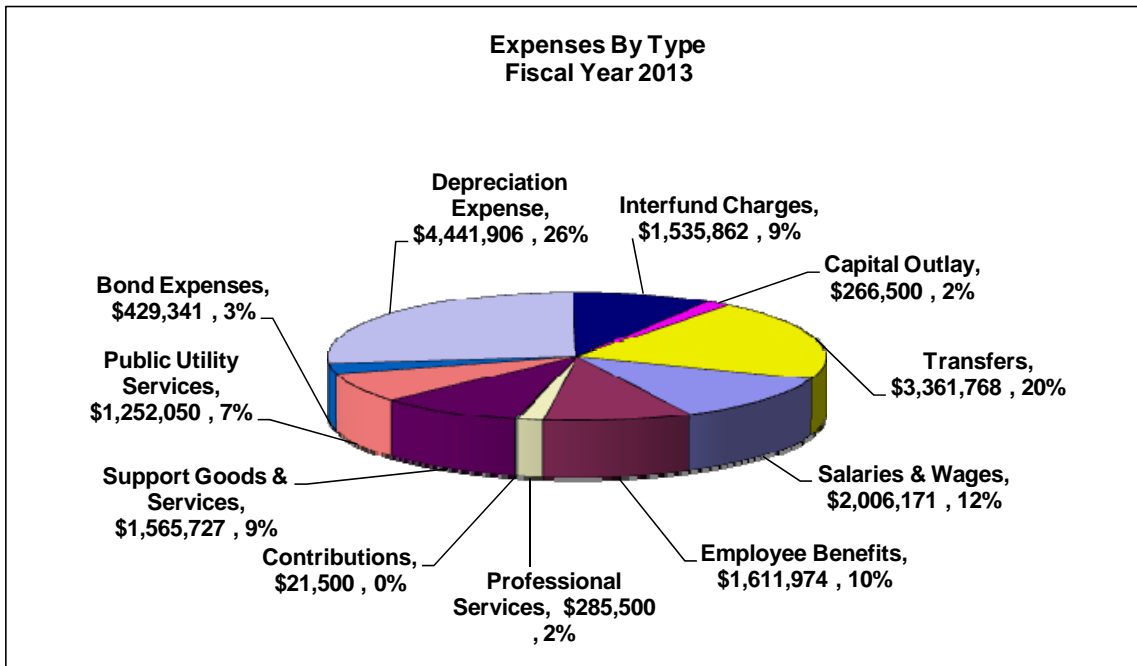
**ENTERPRISE FUNDS  
SUMMARY OF REVENUES & OTHER FINANCING SOURCES (USES)  
BUDGET - FISCAL YEAR 2013**

|                             | FY 2013<br>Cargo   | FY 2013<br>Harbor  | FY 2013<br>Boat Yard | FY 2013<br>Electric | FY 2013<br>Water   | FY 2013<br>Sewer   | FY 2013<br>Trident | FY 2013<br>E-911 | FY 2013<br>Total    |
|-----------------------------|--------------------|--------------------|----------------------|---------------------|--------------------|--------------------|--------------------|------------------|---------------------|
| <b>REVENUES</b>             |                    |                    |                      |                     |                    |                    |                    |                  |                     |
| Collection Fees             | \$ 995,000         | \$2,178,000        | \$ 460,500           | \$683,000           | \$3,305,650        | \$3,460,990        | \$ 11,600          | \$ 66,290        | \$11,161,030        |
| Interest on Investments     | 7,000              | 14,000             | 1,000                | 1,000               | 10,000             | 10,000             | 1,000              | 1,000            | \$ 45,000           |
| Rents & Royalties           | 217,000            | 16,500             | -                    | -                   | -                  | -                  | 33,300             | -                | \$ 266,800          |
| Miscellaneous               | -                  | 89,200             | 14,170               | -                   | 500                | -                  | -                  | 440              | \$ 104,310          |
| Interfund Charges           | 19,560             | 167,730            | -                    | -                   | 46,900             | 70,670             | -                  | -                | \$ 304,860          |
| Appropriation from Fund Bal | (150,813)          | 1,739,962          | -                    | (26,520)            | 1,227,882          | 969,360            | 309,590            | 7,070            | \$ 4,076,531        |
| Transfers from Other Funds  | -                  | -                  | 819,768              | -                   | -                  | -                  | -                  | -                | \$ 819,768          |
| <b>TOTAL REVENUES</b>       | <b>\$1,087,747</b> | <b>\$4,205,392</b> | <b>\$1,295,438</b>   | <b>\$657,480</b>    | <b>\$4,590,932</b> | <b>\$4,511,020</b> | <b>\$355,490</b>   | <b>\$ 74,800</b> | <b>\$16,778,299</b> |



**ENTERPRISE FUNDS  
SUMMARY OF EXPENSES & OTHER FINANCING SOURCES (USES)  
BUDGET - FISCAL YEAR 2013**

|                          | FY 2013<br>Cargo   | FY 2013<br>Harbor  | FY 2013<br>Boat Yard | FY 2013<br>Electric | FY 2013<br>Water   | FY 2013<br>Sewer   | FY 2013<br>Trident | FY 2013<br>E-911 | FY 2013<br>Total    |
|--------------------------|--------------------|--------------------|----------------------|---------------------|--------------------|--------------------|--------------------|------------------|---------------------|
| <b>EXPENSES</b>          |                    |                    |                      |                     |                    |                    |                    |                  |                     |
| Salaries & Wages         | \$ 162,670         | \$ 721,491         | \$ 97,960            | \$ -                | \$ 391,560         | \$ 628,140         | \$ -               | \$ 4,350         | \$ 2,006,171        |
| Employee Benefits        | 148,380            | 516,850            | 92,530               | -                   | 330,870            | 520,774            | -                  | 2,570            | 1,611,974           |
| Professional Services    | 14,500             | 83,000             | 40,000               | 2,000               | 47,000             | 61,500             | 12,500             | 25,000           | 285,500             |
| Contributions            | -                  | 21,500             | -                    | -                   | -                  | -                  | -                  | -                | 21,500              |
| Support Goods & Services | 119,500            | 248,800            | 83,500               | 546,500             | 234,949            | 279,798            | 9,800              | 42,880           | 1,565,727           |
| Public Utility Services  | 25,000             | 160,000            | 46,000               | -                   | 501,250            | 510,000            | 9,800              | -                | 1,252,050           |
| Bond Expenses            | -                  | 90,970             | 246,098              | -                   | 19,873             | 72,400             | -                  | -                | 429,341             |
| Depreciation Expense     | 444,427            | 1,312,903          | 530,000              | 11,760              | 647,130            | 1,214,886          | 280,800            | -                | 4,441,906           |
| Administrative Charges   | 173,270            | 175,610            | 159,350              | 92,220              | 444,800            | 448,022            | 42,590             | -                | 1,535,862           |
| Capital Outlay           | -                  | 54,500             | -                    | 5,000               | 110,000            | 97,000             | -                  | -                | 266,500             |
| Transfers                | -                  | 819,768            | -                    | -                   | 1,863,500          | 678,500            | -                  | -                | 3,361,768           |
| <b>TOTAL EXPENSES</b>    | <b>\$1,087,747</b> | <b>\$4,205,392</b> | <b>\$1,295,438</b>   | <b>\$657,480</b>    | <b>\$4,590,932</b> | <b>\$4,511,020</b> | <b>\$355,490</b>   | <b>\$74,800</b>  | <b>\$16,778,299</b> |



Revenues for the Enterprise Funds are based on historical trends, rate increases, customer usage, and the economic activity of the community. The main industry in Kodiak is commercial fishing. In addition to being quite diverse, Kodiak's fishing industry is also one of the oldest, dating back to the early 1800s. Kodiak is consistently one of the top three fishing ports in the United States. All of the City's Enterprise Funds are impacted by the fishing industry. The

number of fishing vessels moored in the two harbors is considered in estimating harbor revenues. Historically the number of vessels moored in Kodiak stays consistent. Water and sewer revenues are impacted on the usage of water from the fishing processing industries located in the City of Kodiak. 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 Water and Sewer Rate Study was presented to the City Council and implemented in fiscal year 2011. No rate increases have been projected in the Harbor Funds; however a rate study will be started in fiscal year 2013. 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 planned 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 completed a Utility Rate Study project and 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. Rates studies are typically done every five years to ensure all debt payments can be met.

The State of Alaska and the City of Kodiak does not establish a legal debt margin. The voters of the City of Kodiak ultimately determine the amount of debt that can be outstanding. The residents of the City passed a ballot question giving the City the authority to issue bonds to fund projects for General Obligation Bonds. There is not a requirement for a ballot question for Revenue Bonds. Currently the City has three Revenue Bonds and one General Obligation Bond.

#### **Harbor Revenue Bonds**

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

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

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

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

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

**REVENUE BONDS**

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

| Fiscal Year | Interest Rate | Principal    | Interest     | Total        |
|-------------|---------------|--------------|--------------|--------------|
| 2009        |               |              | \$ 121,213   | \$ 121,213   |
| 2010-2019   | 6.00%         | 400,000      | 868,213      | \$ 1,268,213 |
| 2020        | 4.00%         | 55,000       | 72,521       | \$ 127,521   |
| 2021        | 4.13%         | 55,000       | 70,287       | \$ 125,287   |
| 2022        | 4.25%         | 60,000       | 67,878       | \$ 127,878   |
| 2023        | 4.30%         | 60,000       | 65,313       | \$ 125,313   |
| 2024        | 4.40%         | 65,000       | 62,593       | \$ 127,593   |
| 2025-2027   | 4.50%         | 210,000      | 169,763      | \$ 379,763   |
| 2028-2030   | 4.63%         | 240,000      | 138,950      | \$ 378,950   |
| 2031-2038   | 4.75%         | 855,000      | 172,306      | \$ 1,027,306 |
|             |               | \$ 2,000,000 | \$ 1,809,035 | \$ 3,809,035 |

|                                 | <b>Bonds Payable<br/>7/1/2012</b> | <b>FY 2013 Requirements</b> |                   | <b>Bonds Payable<br/>7/1/2013</b> |
|---------------------------------|-----------------------------------|-----------------------------|-------------------|-----------------------------------|
|                                 |                                   | <b>Additions</b>            | <b>Reductions</b> |                                   |
| M & P Floats - Series 2007 Five | \$ 1,905,000                      | \$ -                        | \$ 35,000         | \$ 1,870,000                      |
| Total Revenue Bonds             | \$ 1,905,000                      | \$ -                        | \$ 35,000         | \$ 1,870,000                      |

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

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

|                                   | <b>Bonds Payable<br/>7/1/2012</b> | <b>FY 2013 Requirements</b> |                   | <b>Bonds Payable<br/>7/1/2013</b> |
|-----------------------------------|-----------------------------------|-----------------------------|-------------------|-----------------------------------|
|                                   |                                   | <b>Additions</b>            | <b>Reductions</b> |                                   |
| Boat Yard/Lift - Series 2007 Five | \$ 3,830,000                      | \$ -                        | \$ 60,000         | \$ 3,770,000                      |
| Total Revenue Bonds               | \$ 3,830,000                      | \$ -                        | \$ 60,000         | \$ 3,770,000                      |

## 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.

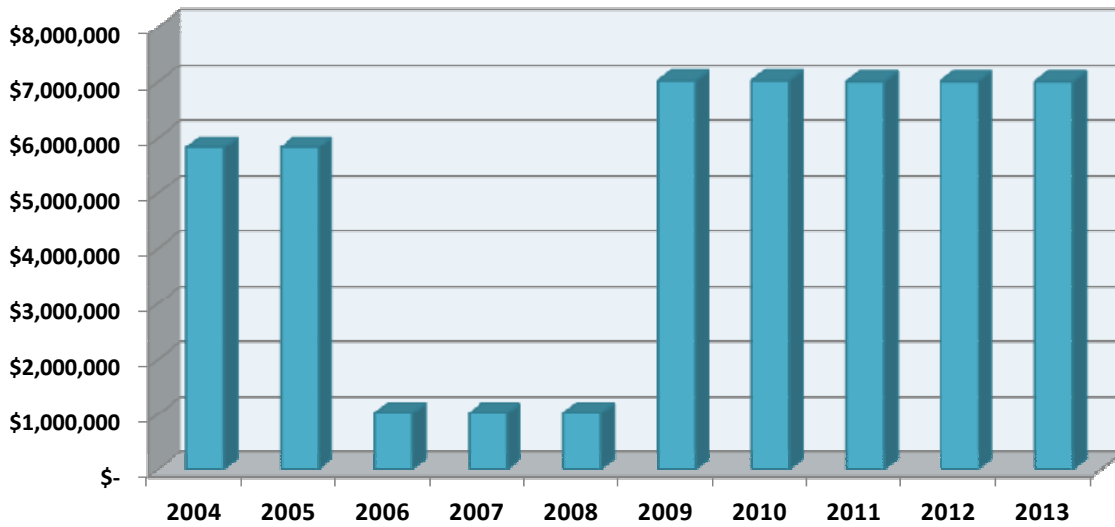
This Harbor Revenue Bond will be used to construct the Boat Yard/Lift Project. Details of the bonds are listed below.

### 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 |

|                                  | <b>Bonds Payable</b> |      | <b>FY 2013 Requirements</b> |                   | <b>Bonds Payable</b> |
|----------------------------------|----------------------|------|-----------------------------|-------------------|----------------------|
|                                  | <b>7/1/2012</b>      |      | <b>Additions</b>            | <b>Reductions</b> |                      |
| Boat Yard/Lift - Series 2009 One | \$ 950,000           | \$ - | \$ 20,000                   | \$ 20,000         | \$ 930,000           |
| Total Revenue Bonds              | \$ 950,000           | \$ - | \$ 20,000                   | \$ 20,000         | \$ 930,000           |

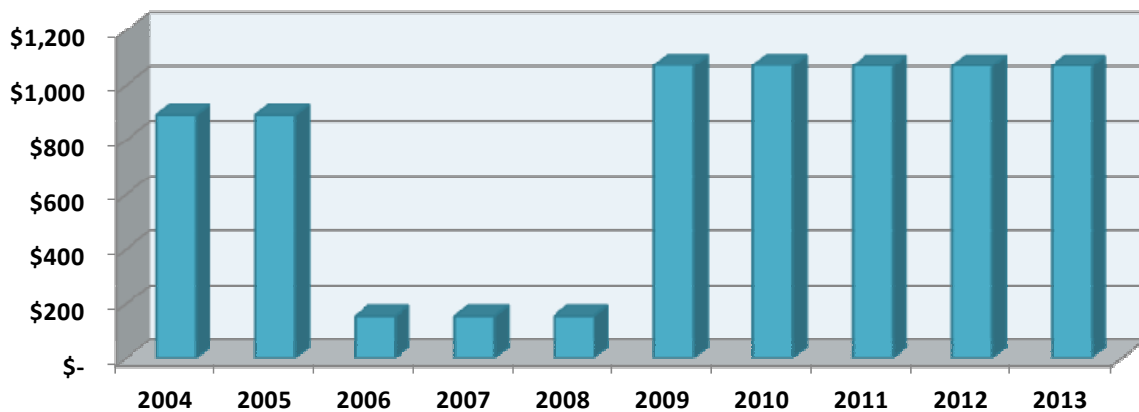
### Revenue Bond Debt Per Fiscal Year



At the end of fiscal year 2012 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.

### Debt Per Capita By Fiscal Year



**CARGO TERMINAL FUND**

|                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ 1,042,765              | \$ 1,016,198              | \$ 1,030,000              | \$ 941,837                   | \$ 995,000                |
| Interest on Investments | 10,204                    | 16,896                    | 7,000                     | 6,700                        | 7,000                     |
| Rents & Royalties       | 208,529                   | 241,368                   | 212,000                   | 211,706                      | 217,000                   |
| Miscellaneous           | -                         | 23,725                    | -                         | 42,983                       | -                         |
| Interfund Charges       | 7,718                     | 11,620                    | 15,760                    | -                            | 19,560                    |
| <b>TOTAL REVENUES</b>   | <b>\$ 1,269,215</b>       | <b>\$ 1,309,808</b>       | <b>\$ 1,264,760</b>       | <b>\$ 1,203,226</b>          | <b>\$ 1,238,560</b>       |

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                              |                           |
| Salaries & Wages         | \$ 207,260                | \$ 139,876                | \$ 184,680                | \$ 156,117                   | \$ 162,670                |
| Employee Benefits        | 152,174                   | 102,389                   | 125,690                   | 124,231                      | 148,380                   |
| Professional Services    | 1,130                     | 5,356                     | 14,500                    | 12,158                       | 14,500                    |
| Contributions            | -                         | -                         | -                         | -                            | -                         |
| Support Goods & Services | 92,192                    | 92,717                    | 129,100                   | 88,117                       | 119,500                   |
| Public Utility Services  | 16,522                    | 18,488                    | 25,000                    | 21,359                       | 25,000                    |
| Bond Expenses            | 8,725                     | 8,860                     | -                         | 22,209                       | -                         |
| Depreciation Expense     | 445,696                   | 444,427                   | 444,490                   | 333,320                      | 444,427                   |
| Administrative Charges   | 234,180                   | 166,982                   | 189,212                   | 189,212                      | 173,270                   |
| Capital Outlay           | -                         | -                         | -                         | -                            | -                         |
| <b>TOTAL EXPENSES</b>    | <b>\$ 1,157,879</b>       | <b>\$ 979,095</b>         | <b>\$ 1,112,672</b>       | <b>\$ 946,722</b>            | <b>\$ 1,087,747</b>       |

|                                       |                   |                   |                   |                   |                   |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>OTHER FINANCING SOURCES (USES)</b> |                   |                   |                   |                   |                   |
| Transfers In                          | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Transfer Out                          | -                 | -                 | -                 | -                 | -                 |
| Net other Financing Sources (Uses)    | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| <b>Net Change in Fund</b>             | <b>\$ 111,336</b> | <b>\$ 330,713</b> | <b>\$ 152,088</b> | <b>\$ 256,503</b> | <b>\$ 150,813</b> |



**CARGO TERMINAL FUND**

**CARGO TERMINAL FUND REVENUE**

**REVENUES**

|                              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Intergovernmental            |                           |                           |                           |                              |                           |
| PERS                         | \$ 7,718                  | \$ 11,620                 | \$ 15,760                 | \$ 17,978                    | \$ 19,560                 |
| Total PERS                   | \$ 7,718                  | \$ 11,620                 | \$ 15,760                 | \$ 17,978                    | \$ 19,560                 |
| Service Charges              |                           |                           |                           |                              |                           |
| Dockage Pier III             | \$ 129,365                | \$ 119,749                | \$ 130,000                | \$ 122,595                   | \$ 120,000                |
| Cruise Ship Revenue          | 117,040                   | 177,447                   | 80,000                    | 131,220                      | 125,000                   |
| Pier III Lease               | 282,088                   | 285,614                   | 300,000                   | 292,754                      | 300,000                   |
| Warf/Handling                | 514,272                   | 433,389                   | 520,000                   | 422,094                      | 450,000                   |
| Total Services Charges       | \$1,042,765               | \$1,016,198               | \$ 1,030,000              | \$ 968,663                   | \$ 995,000                |
| Interest                     |                           |                           |                           |                              |                           |
| Interest on Investments      | \$ 10,204                 | \$ 16,896                 | \$ 7,000                  | \$ 1,770                     | \$ 7,000                  |
| Total Interest               | \$ 10,204                 | \$ 16,896                 | \$ 7,000                  | \$ 1,770                     | \$ 7,000                  |
| Rents & Royalties            |                           |                           |                           |                              |                           |
| Warehouse Rental             | \$ 196,804                | \$ 230,254                | \$ 200,000                | \$ 200,313                   | \$ 205,000                |
| Van Storage Rental           | 11,725                    | 11,114                    | 12,000                    | 11,392                       | 12,000                    |
| Total Rents & Royalties      | \$ 208,529                | \$ 241,368                | \$ 212,000                | \$ 211,706                   | \$ 217,000                |
| Miscellaneous Revenues       |                           |                           |                           |                              |                           |
| Other                        | \$ -                      | \$ 23,725                 | \$ -                      | \$ 42,983                    | \$ -                      |
| Total Miscellaneous Revenues | \$ -                      | \$ 23,725                 | \$ -                      | \$ 42,983                    | \$ -                      |
| Appropriation from Fund Bal  |                           |                           |                           |                              |                           |
| Appropriation from Fund Bal  | \$ -                      | \$ -                      | \$ (152,088)              | \$ -                         | \$ (150,813)              |
| Total Approp from Fund Bal   | \$ -                      | \$ -                      | \$ (152,088)              | \$ -                         | \$ (150,813)              |
| Operating Transfers          |                           |                           |                           |                              |                           |
| Transfers                    | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Total Operating Transfers    | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| <b>TOTAL REVENUES</b>        | <b>\$1,269,215</b>        | <b>\$1,309,808</b>        | <b>\$ 1,112,672</b>       | <b>\$ 1,243,100</b>          | <b>\$1,087,747</b>        |

**CARGO TERMINAL FUND  
ADMINISTRATION**

---

**DEPARTMENTAL VISION**

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.

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Maintain a financially sound, self-supporting port enterprise fund</li><li>• Keep user fees reasonable yet competitive</li><li>• Provide necessary port services for the shipping, cruise ship and commercial fishing industries</li></ul> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** Continue to manage contracts for each respective sub-department and work with tenants to ensure facilities meet their needs.

|                                                                                                                                                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Objective: Continue to maintain the facilities, Pier I, II and III in a usable condition so that operations will continue until the facilities are replaced -- spending the minimal amount to keep those facilities safe and operational. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There have been no significant budget changes. The revenues and expenses are stable. This fiscal year the City of Kodiak was awarded a \$17.1 million legislative grant to rebuild Pier III, which has deteriorated over forty years of use.

**CARGO TERMINAL FUND  
ADMINISTRATION**

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 207,260                | \$ 139,876                | \$ 184,680                | \$ 158,053                   | \$ 162,670                |
| Employee Benefits         | 152,174                   | 102,389                   | 125,690                   | 142,997                      | 148,380                   |
| Professional Services     | 1,130                     | 5,356                     | 14,500                    | 12,158                       | 14,500                    |
| Support Goods & Services  | 43,403                    | 48,082                    | 59,100                    | 47,401                       | 52,200                    |
| Bond Expense              | 8,725                     | 8,860                     | -                         | 22,209                       | -                         |
| Capital Outlay            | -                         | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 412,692</b>         | <b>\$ 304,563</b>         | <b>\$ 383,970</b>         | <b>\$ 382,817</b>            | <b>\$ 377,750</b>         |

**PERSONNEL**

Number of Employees

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Senior Harbor Officer    | 1                         | 1                         | 1                            | 1                         |
| Harbor Officer           | 1                         | 1                         | 1                            | 1                         |
| Administrative Assistant | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>             | <b>3</b>                  | <b>3</b>                  | <b>3</b>                     | <b>3</b>                  |

**PERFORMANCE INDICATORS**

Leases and Agreements

Pier II:

Maintain Warehouses/Terminal Operation Contracts

Maintain Kodiak Oil Sales, Inc. Lease

Maintain Van Parcel Storage Leases

Pier III:

Maintain Reception Facilities Marine Debris and Used Oil Collection

Maintain Preferential Use Agreement

Maintain State of Alaska Tideland Lease

Maintain Tariff #12

Maintain National Oceanic and Atmosphere Administration (NOAA)

Warehouse Lease

Maintain Petrol Marine Lease

**CARGO TERMINAL FUND  
WAREHOUSE**

---

**DEPARTMENTAL VISION**

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.

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Maintain a good working relationship with Horizon Lines and NOAA employees and other users of terminals</li></ul> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** Continue routine facility maintenance.

|                 |
|-----------------|
| Objective: N/A. |
|-----------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There is no significant budget change. The fire suppression sprinkler system has been upgraded.

**CARGO TERMINAL FUND  
WAREHOUSE**

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Support Goods & Services  | \$ 9,526                  | \$ 7,968                  | \$ 11,000                 | \$ 10,721                    | \$ 10,500                 |
| Capital Outlay            | -                         | -                         | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 9,526</b>           | <b>\$ 7,968</b>           | <b>\$ 11,000</b>          | <b>\$ 10,721</b>             | <b>\$ 10,500</b>          |

**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                            | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Warehouse Lease Agreements | \$ 230,254                | \$ 200,000                | \$ 200,313                   | \$ 205,000                |

**CARGO TERMINAL FUND  
PIER II**

---

**DEPARTMENTAL VISION**

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.

**PROGRAM DESCRIPTION**

This division is responsible for the administration and operations of a multiuse 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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Continue to provide and make available necessary services that the fishing fleet and other users need</li><li>• Provide security to regulated passenger vessels, i.e. cruise ships</li></ul> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** Continue to maintain and improve the lease agreements and property rentals while also providing a dock for the fishing vessels to load and unload fishing equipment.

|                                                                                 |
|---------------------------------------------------------------------------------|
| Objective: Provide first class dockage and uplands facilities for customer use. |
|---------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**CARGO TERMINAL FUND  
PIER II**

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**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Support Goods & Services  | \$ 27,167                 | \$ 23,181                 | \$ 42,000                 | \$ 30,097                    | \$ 39,800                 |
| Public Utility Services   | 15,737                    | 17,723                    | 23,000                    | 22,435                       | 23,000                    |
| Capital Outlay            | -                         | -                         | -                         | -                            | -                         |
| Depreciation Expense      | 445,696                   | 444,427                   | 444,490                   | 444,427                      | 444,427                   |
| <b>Total Expenditures</b> | <b>\$ 488,600</b>         | <b>\$ 485,331</b>         | <b>\$ 509,490</b>         | <b>\$ 496,959</b>            | <b>\$ 507,227</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                                            | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Kodiak Oil Sales & Petro Marine Agreements | \$ -                      | \$ 5,000                  | \$ 5,000                     | \$ 5,000                  |
| Van Yard (Storage) Rentals                 | \$ 11,114                 | \$ 10,000                 | \$ 10,000                    | \$ 10,000                 |
| Fishing Vessels/ # of Dockings (EST)       | 900                       | 900                       | 900                          | 900                       |

**CARGO TERMINAL FUND  
PIER III**

---

**DEPARTMENTAL VISION**

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

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Provide necessary services, while maintaining a safe working environment</li><li>• Foster a good working relationship with tenants and other users</li><li>• Begin the engineering studies of the eventual replacement of Pier III</li></ul> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** To replace Pier III.

|                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Objective: Begin the process of replacing Pier III, the cargo terminal: wave studies, engineering analysis, requirements documents, and financing. |
|----------------------------------------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes. The City of Kodiak was awarded a legislative grant in the amount of \$17.1 million to help finance the reconstruction of Pier III.



**CARGO TERMINAL FUND  
PIER III**

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**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Support Goods & Services  | \$ 12,096                 | \$ 13,487                 | \$ 17,000                 | \$ 978                       | \$ 17,000                 |
| Public Utility Services   | 785                       | 765                       | 2,000                     | 910                          | 2,000                     |
| <b>Total Expenditures</b> | <b>\$ 12,881</b>          | <b>\$ 14,252</b>          | <b>\$ 19,000</b>          | <b>\$ 1,888</b>              | <b>\$ 19,000</b>          |

**PERSONNEL**

Number of Employees

|                      | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Authorized Personnel | 0                         | 0                         | 0                            | 0                         |
| Total                | 0                         | 0                         | 0                            | 0                         |

**PERFORMANCE INDICATORS**

|                               | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Horizon Lines Container Ships | 100                       | 100                       | 100                          | 100                       |
| Tugs & Barges                 | -                         | -                         | -                            | -                         |
| Other Deep Draft Vessels      | -                         | 3                         | 3                            | 3                         |
| Wharfage                      | \$ 380,000                | \$ 500,000                | \$ 500,000                   | \$ 500,000                |

**CARGO TERMINAL FUND  
INTERFUND CHARGES**

---

**DEPARTMENTAL VISION**

None

**PROGRAM DESCRIPTION**

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

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                        |
|--------------------------------------------------------|
| <ul style="list-style-type: none"><li>• None</li></ul> |
|--------------------------------------------------------|

**GOALS:** None.

|                  |
|------------------|
| Objective: None. |
|------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**CARGO TERMINAL FUND  
INTERFUND CHARGES**

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Administrative Charges    | \$ 234,180                | \$ 166,982                | \$ 189,212                | \$ 189,212                   | \$ 173,270                |
| <b>Total Expenditures</b> | <b>\$ 234,180</b>         | <b>\$ 166,982</b>         | <b>\$ 189,212</b>         | <b>\$ 189,212</b>            | <b>\$ 173,270</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**CARGO TERMINAL FUND  
TRANSFERS**

---

**DEPARTMENTAL VISION**

None

**PROGRAM DESCRIPTION**

The department accounts for transfers between funds.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                        |
|--------------------------------------------------------|
| <ul style="list-style-type: none"><li>• None</li></ul> |
|--------------------------------------------------------|

**GOALS:** None.

|                  |
|------------------|
| Objective: None. |
|------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**CARGO TERMINAL FUND  
TRANSFERS**

---

**EXPENDITURES**

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

|                     | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Transfers | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Total Expenditures  | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |

**PERSONNEL**

Number of Employees

|       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------|---------------------------|---------------------------|------------------------------|---------------------------|
| None  | 0                         | 0                         | 0                            | 0                         |
| Total | 0                         | 0                         | 0                            | 0                         |

**BOAT HARBOR FUND**

|                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ 2,091,907              | \$ 2,126,154              | \$ 2,102,000              | \$ 2,265,267                 | \$ 2,178,000              |
| Interest on Investments | 5,374                     | 37,606                    | 30,000                    | 10,987                       | 14,000                    |
| Rents & Royalties       | 13,888                    | 16,564                    | 15,500                    | 15,455                       | 16,500                    |
| Miscellaneous           | 63,183                    | 67,182                    | 74,370                    | 96,612                       | 89,200                    |
| Interfund Charges       | 97,140                    | 233,738                   | 197,988                   | 197,988                      | 167,730                   |
| <b>TOTAL REVENUES</b>   | <b>\$ 2,271,492</b>       | <b>\$ 2,481,244</b>       | <b>\$ 2,419,858</b>       | <b>\$ 2,586,308</b>          | <b>\$ 2,465,430</b>       |

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                              |                           |
| Salaries & Wages         | \$ 538,680                | \$ 644,409                | \$ 701,400                | \$ 636,971                   | \$ 721,491                |
| Employee Benefits        | 294,661                   | 405,525                   | 479,170                   | 487,608                      | 516,850                   |
| Professional Services    | 75,654                    | 82,197                    | 73,000                    | 85,312                       | 83,000                    |
| Contributions            | 21,672                    | 21,711                    | 20,000                    | 20,255                       | 21,500                    |
| Support Goods & Services | 270,185                   | 258,021                   | 232,000                   | 226,317                      | 248,800                   |
| Public Utility Services  | 124,438                   | 144,407                   | 136,000                   | 155,285                      | 160,000                   |
| Bond Expenses            | 96,121                    | 94,321                    | 93,100                    | 91,671                       | 90,970                    |
| Depreciation Expense     | 1,330,591                 | 1,316,172                 | 1,382,500                 | 1,314,554                    | 1,312,903                 |
| Administrative Charges   | 152,040                   | 177,562                   | 171,744                   | 171,744                      | 175,610                   |
| Capital Outlay           | 11,657                    | 22,798                    | 161,300                   | 20,669                       | 54,500                    |
| <b>TOTAL EXPENSES</b>    | <b>\$ 2,915,700</b>       | <b>\$ 3,167,124</b>       | <b>\$ 3,450,214</b>       | <b>\$ 3,210,386</b>          | <b>\$ 3,385,624</b>       |

**OTHER FINANCING SOURCES (USES)**

|                                    |                         |                           |                           |                           |                           |
|------------------------------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Transfers In                       | \$ -                    | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| Transfer Out                       | (290,800)               | (2,303,433)               | (800,000)                 | (800,000)                 | (819,768)                 |
| Net other Financing Sources (Uses) | <b>\$ (290,800)</b>     | <b>\$ (2,303,433)</b>     | <b>\$ (800,000)</b>       | <b>\$ (800,000)</b>       | <b>\$ (819,768)</b>       |
| <br>Net Change in Fund             | <br><b>\$ (935,008)</b> | <br><b>\$ (2,989,312)</b> | <br><b>\$ (1,830,356)</b> | <br><b>\$ (1,424,077)</b> | <br><b>\$ (1,739,962)</b> |

**BOAT HARBOR FUND**

**BOAT HARBOR FUND REVENUE**

**REVENUES**

|                                 | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Intergovernmental               |                           |                           |                           |                              |                           |
| PERS                            | \$ 32,827                 | \$ 49,270                 | \$ 67,070                 | \$ 67,769                    | \$ 81,900                 |
| Total PERS                      | \$ 32,827                 | \$ 49,270                 | \$ 67,070                 | \$ 67,769                    | \$ 81,900                 |
| Service Charges                 |                           |                           |                           |                              |                           |
| Dockage                         | \$ 61,572                 | \$ 82,054                 | \$ 60,000                 | \$ 88,668                    | \$ 80,000                 |
| Exclusive Moorage               | 1,201,458                 | 1,231,250                 | 1,225,000                 | 1,256,221                    | 1,240,000                 |
| Transient Moorage               | 504,437                   | 457,478                   | 500,000                   | 513,462                      | 500,000                   |
| Harbormaster Services           | 4,595                     | 5,458                     | 10,000                    | 8,842                        | 5,000                     |
| Gridiron Fees                   | 16,567                    | 14,839                    | 15,000                    | 18,226                       | 15,000                    |
| Pier/Dock Fees                  | 151,761                   | 155,351                   | 150,000                   | 174,522                      | 160,000                   |
| Used Oil Fees                   | 25,710                    | 31,417                    | 5,000                     | 17,063                       | 10,000                    |
| Waiting List Fee                | 2,825                     | 3,125                     | 2,000                     | 2,950                        | 3,000                     |
| Trailer Parking Fees            | 22,830                    | 22,802                    | 25,000                    | 34,305                       | 33,000                    |
| Bulk Oil Sales/Charges          | 60,220                    | 55,956                    | 60,000                    | 64,417                       | 60,000                    |
| Gear Storage                    | 22,989                    | 47,757                    | 30,000                    | 62,458                       | 45,000                    |
| Parking Meters                  | -                         | -                         | -                         | 7,461                        | 7,000                     |
| Launch Ramp Permits             | 16,943                    | 18,666                    | 20,000                    | 16,197                       | 20,000                    |
| Fines & Forfeits                | -                         | -                         | -                         | 475                          | -                         |
| Total Services Charges          | \$ 2,091,907              | \$ 2,126,154              | \$ 2,102,000              | \$ 2,265,267                 | \$ 2,178,000              |
| Interest                        |                           |                           |                           |                              |                           |
| Interest on Investments         | \$ 23,778                 | \$ 30,008                 | \$ 20,000                 | \$ 941                       | \$ 4,000                  |
| Interest on Accounts            | (18,404)                  | 7,598                     | 10,000                    | 10,046                       | 10,000                    |
| Total Interest                  | \$ 5,374                  | \$ 37,606                 | \$ 30,000                 | \$ 10,987                    | \$ 14,000                 |
| Rents & Royalties               |                           |                           |                           |                              |                           |
| Office Rental                   | \$ 13,888                 | \$ 16,564                 | \$ 15,500                 | \$ 15,455                    | \$ 16,500                 |
| Total Rents & Royalties         | \$ 13,888                 | \$ 16,564                 | \$ 15,500                 | \$ 15,455                    | \$ 16,500                 |
| Miscellaneous Revenues          |                           |                           |                           |                              |                           |
| Sale of Junk/Salvage            | \$ -                      | \$ -                      | \$ 2,000                  | \$ 439                       | \$ 2,000                  |
| Soda Vending Machine            | 248                       | 276                       | 300                       | 302                          | 300                       |
| Other Revenues                  | 30,109                    | 17,636                    | 5,000                     | 28,101                       | 5,000                     |
| Total Miscellaneous Revenues    | \$ 30,357                 | \$ 17,912                 | \$ 7,300                  | \$ 28,842                    | \$ 7,300                  |
| Interfund Charges               |                           |                           |                           |                              |                           |
| Harbormaster Services to Cargo  | \$ 97,140                 | \$ 233,738                | \$ 197,988                | \$ 197,988                   | \$ 167,730                |
| Total Interfund Charges         | \$ 97,140                 | \$ 233,738                | \$ 197,988                | \$ 197,988                   | \$ 167,730                |
| Appropriation from Fund Balance |                           |                           |                           |                              |                           |
| Appropriation from Fund Balance | \$ -                      | \$ -                      | \$ 1,830,356              | \$ -                         | \$ 1,739,962              |
| Total Approp from Fund Balance  | \$ -                      | \$ -                      | \$ 1,830,356              | \$ -                         | \$ 1,739,962              |
| Operating Transfers             |                           |                           |                           |                              |                           |
| Transfer from Other Funds       | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Total Operating Transfers       | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| <b>TOTAL REVENUES</b>           | <b>\$ 2,271,492</b>       | <b>\$ 2,481,244</b>       | <b>\$ 4,250,214</b>       | <b>\$ 2,586,308</b>          | <b>\$ 4,205,392</b>       |

**BOAT HARBOR FUND  
ADMINISTRATION**

---

**DEPARTMENTAL VISION**

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.

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Replace the decking on Dock I</li><li>• Replace the zinc on Saint Herman Harbor steel pile</li><li>• Install a harbor security camera</li><li>• Replace boat launch ramps on Saint Paul Harbor</li><li>• Work with the Alaska Department of Transportation and the Alaska Marine Highway System to plan and design a new ferry terminal to replace Pier I</li></ul> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** Continue to maintain the level of service and quality to each facility.

|                                                                |
|----------------------------------------------------------------|
| Objective: Keep expenses minimal while maximizing the revenue. |
|----------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There were no significant budget changes.



**BOAT HARBOR FUND  
ADMINISTRATION**

**EXPENDITURES**

Department 510 - Harbor Fund  
Sub-department 100 - Administration

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 538,680                | \$ 644,409                | \$ 701,400                | \$ 636,971                   | \$ 721,491                |
| Employee Benefits         | 294,661                   | 405,525                   | 479,170                   | 487,608                      | 516,850                   |
| Professional Services     | 75,654                    | 82,197                    | 73,000                    | 85,312                       | 83,000                    |
| Contributions             | 21,672                    | 21,711                    | 20,000                    | 20,255                       | 21,500                    |
| Support Goods & Services  | 270,185                   | 258,021                   | 232,000                   | 226,317                      | 248,800                   |
| Public Utility Services   | 124,438                   | 144,407                   | 136,000                   | 155,285                      | 160,000                   |
| Capital Outlay            | 11,657                    | 22,798                    | 161,300                   | 20,669                       | 54,500                    |
| Bond Expense              | 96,121                    | 94,321                    | 93,100                    | 91,671                       | 90,970                    |
| Depreciation Expense      | 1,330,591                 | 1,316,172                 | 1,382,500                 | 1,314,554                    | 1,312,903                 |
| <b>Total Expenditures</b> | <b>\$ 2,763,660</b>       | <b>\$ 2,989,562</b>       | <b>\$ 3,278,470</b>       | <b>\$ 3,038,642</b>          | <b>\$ 3,210,014</b>       |

**PERSONNEL**

Number of Employees

|                                    | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Harbormaster                       | 1                         | 1                         | 1                            | 1                         |
| Deputy Harbormaster                | 1                         | 1                         | 1                            | 1                         |
| Senior Harbor Officer              | 4                         | 3                         | 3                            | 3                         |
| Harbor Officer                     | 1                         | 2                         | 2                            | 2                         |
| Port & Harbor Maintenance Mechanic | 2                         | 2                         | 2                            | 2                         |
| Harbor Dispatcher                  | 0                         | 0                         | 0                            | 0.4                       |
| Administrative Secretary           | 2                         | 2                         | 2                            | 2                         |
| <b>Total</b>                       | <b>11</b>                 | <b>11</b>                 | <b>11</b>                    | <b>11.4</b>               |

**PERFORMANCE INDICATORS**

|                                     | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Vehicle, Boat and Foot Patrol Hours | 6,996                     | 5,832                     | 7,000                        | 7,000                     |
| Citizen Assists                     | 490                       | 430                       | 600                          | 600                       |
| Number of Owner Accounts            | 1,543                     | 1,314                     | 1,400                        | 1,400                     |
| Number of Registered Vessels        | 1,593                     | 1,331                     | 1,600                        | 1,600                     |
| Used Oil Collected (Gallons)        | 7,735                     | 6,245                     | 10,000                       | 10,000                    |

**BOAT HARBOR FUND  
INTERFUND CHARGES**

---

**DEPARTMENTAL VISION**

None

**PROGRAM DESCRIPTION**

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

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                        |
|--------------------------------------------------------|
| <ul style="list-style-type: none"><li>• None</li></ul> |
|--------------------------------------------------------|

**GOALS:** None.

|                  |
|------------------|
| Objective: None. |
|------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**BOAT HARBOR FUND  
INTERFUND CHARGES**

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Administrative Charges    | \$ 152,040                | \$ 177,562                | \$ 171,744                | \$ 171,744                   | \$ 175,610                |
| <b>Total Expenditures</b> | <b>\$ 152,040</b>         | <b>\$ 177,562</b>         | <b>\$ 171,744</b>         | <b>\$ 171,744</b>            | <b>\$ 175,610</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**BOAT HARBOR FUND  
TRANSFERS**

---

**DEPARTMENTAL VISION**

None

**PROGRAM DESCRIPTION**

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

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                        |
|--------------------------------------------------------|
| <ul style="list-style-type: none"><li>• None</li></ul> |
|--------------------------------------------------------|

**GOALS:** None.

|                  |
|------------------|
| Objective: None. |
|------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There are transfers being made for Harbor related project in fiscal year 2013. There is one transfer to the Boat Yard Lift Fund to off-set start up costs in the amount of \$819,768.

**BOAT HARBOR FUND  
TRANSFERS**

---

**EXPENDITURES**

Department 510 - Harbor Fund  
Sub-department 198 - Transfers

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Transfers       | \$ 290,800                | \$ 2,303,433              | \$ 800,000                | \$ 800,000                   | \$ 819,768                |
| <b>Total Expenditures</b> | <b>\$ 290,800</b>         | <b>\$ 2,303,433</b>       | <b>\$ 800,000</b>         | <b>\$ 800,000</b>            | <b>\$ 819,768</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**BOATYARD/ VESSEL LIFT FUND**

|                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ 316,559                | \$ 447,607                | \$ 530,500                | \$ 415,325                   | \$ 460,500                |
| Interest on Investments | 21,211                    | (17,989)                  | 5,000                     | 38                           | 1,000                     |
| Rents & Royalties       | -                         | -                         | -                         | -                            | -                         |
| Miscellaneous           | 4,601                     | 10,025                    | 11,730                    | 14,186                       | 14,170                    |
| Interfund Charges       | -                         | -                         | -                         | -                            | -                         |
| <b>TOTAL REVENUES</b>   | <b>\$ 342,370</b>         | <b>\$ 439,642</b>         | <b>\$ 547,230</b>         | <b>\$ 429,548</b>            | <b>\$ 475,670</b>         |

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                              |                           |
| Salaries & Wages         | \$ 48,993                 | \$ 86,758                 | \$ 114,610                | \$ 83,498                    | \$ 97,960                 |
| Employee Benefits        | 29,054                    | 72,278                    | 88,100                    | 83,837                       | 92,530                    |
| Professional Services    | 27,477                    | 29,718                    | 55,000                    | 33,120                       | 40,000                    |
| Contributions            | -                         | -                         | -                         | -                            | -                         |
| Support Goods & Services | 111,130                   | 121,900                   | 96,500                    | 65,634                       | 83,500                    |
| Public Utility Services  | 29,867                    | 38,164                    | 44,250                    | 41,558                       | 46,000                    |
| Bond Expenses            | 210,201                   | 240,267                   | 240,000                   | 241,040                      | 246,098                   |
| Depreciation Expense     | 2,499                     | 529,981                   | 530,000                   | 529,981                      | 530,000                   |
| Administrative Charges   | -                         | 156,797                   | 176,582                   | 176,582                      | 159,350                   |
| Capital Outlay           | 52,034                    | 1,455                     | 10,000                    | -                            | -                         |
| <b>TOTAL EXPENSES</b>    | <b>\$ 511,253</b>         | <b>\$ 1,277,320</b>       | <b>\$ 1,355,042</b>       | <b>\$ 1,255,249</b>          | <b>\$ 1,295,438</b>       |

|                                       |                     |                     |                   |                    |                   |
|---------------------------------------|---------------------|---------------------|-------------------|--------------------|-------------------|
| <b>OTHER FINANCING SOURCES (USES)</b> |                     |                     |                   |                    |                   |
| Transfers In                          | \$ 290,800          | \$ 710,487          | \$ 800,000        | \$ 800,000         | \$ 819,768        |
| Transfer Out                          | (1,042,960)         | -                   | -                 | -                  | -                 |
| Net other Financing Sources (Uses)    | <b>\$ (752,160)</b> | <b>\$ 710,487</b>   | <b>\$ 800,000</b> | <b>\$ 800,000</b>  | <b>\$ 819,768</b> |
| Net Change in Fund                    | <b>\$ (921,042)</b> | <b>\$ (127,190)</b> | <b>\$ (7,812)</b> | <b>\$ (25,701)</b> | <b>\$ -</b>       |

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

**REVENUES**

|                                 | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Intergovernmental               |                           |                           |                           |                              |                           |
| PERS                            | \$ 2,531                  | \$ 6,990                  | \$ 9,730                  | \$ 13,078                    | \$ 12,170                 |
| Total PERS                      | \$ 2,531                  | \$ 6,990                  | \$ 9,730                  | \$ 13,078                    | \$ 12,170                 |
| Services Charges                |                           |                           |                           |                              |                           |
| Haul/Launch/Block               | \$ 145,353                | \$ 210,048                | \$ 250,000                | \$ 219,150                   | \$ 225,000                |
| Pressure Wash                   | 3,425                     | 9,800                     | 12,500                    | 9,125                        | 12,500                    |
| Yard Services                   | 42,927                    | 52,000                    | 70,000                    | 41,530                       | 50,000                    |
| Container Storage               | 198                       | 588                       | 1,000                     | 969                          | 1,000                     |
| Lay Days                        | 90,749                    | 125,690                   | 150,000                   | 103,138                      | 125,000                   |
| Electricity                     | 20,664                    | 33,303                    | 30,000                    | 27,344                       | 30,000                    |
| Vendor Fees                     | 5,400                     | 5,400                     | 5,000                     | 4,200                        | 5,000                     |
| Environmental Surcharge         | 7,842                     | 10,779                    | 12,000                    | 9,870                        | 12,000                    |
| Total Services Charges          | \$ 316,559                | \$ 447,607                | \$ 530,500                | \$ 415,325                   | \$ 460,500                |
| Interest                        |                           |                           |                           |                              |                           |
| Interest on Investments         | \$ 20,492                 | \$ (17,989)               | \$ -                      | \$ 38                        | \$ -                      |
| Interest on Accounts            | 719                       | -                         | 5,000                     | -                            | 1,000                     |
| Total Interest                  | \$ 21,211                 | \$ (17,989)               | \$ 5,000                  | \$ 38                        | \$ 1,000                  |
| Miscellaneous                   |                           |                           |                           |                              |                           |
| Miscellaneous                   | \$ 2,069                  | \$ 3,035                  | \$ 2,000                  | \$ 1,108                     | \$ 2,000                  |
| Total Miscellaneous             | \$ 2,069                  | \$ 3,035                  | \$ 2,000                  | \$ 1,108                     | \$ 2,000                  |
| Appropriation from Fund Balance |                           |                           |                           |                              |                           |
| Appropriation from Fund Balance | \$ -                      | \$ -                      | \$ 7,812                  | \$ -                         | \$ -                      |
| Total Approp from Fund Balance  | \$ -                      | \$ -                      | \$ 7,812                  | \$ -                         | \$ -                      |
| Operating Transfers             |                           |                           |                           |                              |                           |
| Transfer from Other Funds       | \$ 290,800                | \$ 710,487                | \$ 800,000                | \$ 800,000                   | \$ 819,768                |
| Total Operating Transfers       | \$ 290,800                | \$ 710,487                | \$ 800,000                | \$ 800,000                   | \$ 819,768                |
| <b>TOTAL REVENUE</b>            | <b>\$ 633,170</b>         | <b>\$ 1,150,129</b>       | <b>\$ 1,355,042</b>       | <b>\$ 1,229,548</b>          | <b>\$ 1,295,438</b>       |

**BOATYARD/ VESSEL LIFT FUND  
ADMINISTRATION**

---

**DEPARTMENTAL VISION**

To operate and maintain the boatyard and boat lift as effectively and efficiently as possible to meet the needs of boat owners who choose to use the facility. By providing good service grow the number of vessels using the boatyard so it can become self-sufficient financially.

**PROGRAM DESCRIPTION**

The Harbor Department is responsible for administration, operation and maintenance of the boatyard and boat lift in St. Herman Harbor. Vessels up to 660 tons can be lifted for maintenance and repairs. The department provides lift operators, labor and management oversight.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Manage operation of the boatyard and vessel lift as efficiently and professionally as possible</li><li>• To increase the number of vessels lifted to 60 per year</li></ul> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** To provide the only heavy lift facility in the North Pacific.

|                                                                                                         |
|---------------------------------------------------------------------------------------------------------|
| Objective: Maximize the number of vessels lifted per year while increasing revenue and decreasing cost. |
|---------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS**

Boatyard Lift went into operations in fiscal year 2010. The number of vessels serviced fiscal year 2012 was 45. The estimated number for fiscal year 2013 is 55.





**BOATYARD/ VESSEL LIFT FUND  
ADMINISTRATION**

---

**EXPENDITURES**

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

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages         | \$ 48,993                 | \$ 86,758                 | \$ 114,610                | \$ 83,498                    | \$ 97,960                 |
| Employee Benefits        | 29,054                    | 72,278                    | 88,100                    | 83,837                       | 92,530                    |
| Professional Services    | 27,477                    | 29,718                    | 55,000                    | 33,120                       | 40,000                    |
| Support Goods & Services | 111,130                   | 121,900                   | 96,500                    | 65,634                       | 83,500                    |
| Public Utility Services  | 29,867                    | 38,164                    | 44,250                    | 41,558                       | 46,000                    |
| Bond Expenses            | 210,201                   | 240,267                   | 240,000                   | 241,040                      | 246,098                   |
| Depreciation Expense     | 2,499                     | 529,981                   | 530,000                   | 529,981                      | 530,000                   |
| Administrative Charges   | -                         | -                         | -                         | -                            | -                         |
| Capital Outlay           | 52,034                    | 1,455                     | 10,000                    | -                            | -                         |
| <b>TOTAL EXPENSES</b>    | <b>\$ 511,253</b>         | <b>\$ 1,120,523</b>       | <b>\$ 1,178,460</b>       | <b>\$ 1,078,667</b>          | <b>\$ 1,136,088</b>       |

**PERSONNEL**

Number of Employees

|                             | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Harbor Maintenance Mechanic | 0                         | 0                         | 0                            | 2                         |
| Total                       | 0                         | 0                         | 0                            | 2                         |

**PERFORMANCE INDICATORS**

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Number of Boats Serviced | 0                         | 0                         | 45                           | 55                        |

**BOATYARD/ VESSEL LIFT FUND  
INTERFUND CHARGES**

---

**DEPARTMENTAL VISION**

None

**PROGRAM DESCRIPTION**

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

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                        |
|--------------------------------------------------------|
| <ul style="list-style-type: none"><li>• None</li></ul> |
|--------------------------------------------------------|

**GOALS:** None.

|                  |
|------------------|
| Objective: None. |
|------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**BOATYARD/ VESSEL LIFT FUND  
INTERFUND CHARGES**

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Administrative Charges    | \$ -                      | \$ 156,797                | \$ 176,582                | \$ 176,582                   | \$ 159,350                |
| <b>Total Expenditures</b> | <b>\$ -</b>               | <b>\$ 156,797</b>         | <b>\$ 176,582</b>         | <b>\$ 176,582</b>            | <b>\$ 159,350</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**BOATYARD/ VESSEL LIFT FUND  
TRANSFERS**

---

**DEPARTMENTAL VISION**

None

**PROGRAM DESCRIPTION**

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

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                        |
|--------------------------------------------------------|
| <ul style="list-style-type: none"><li>• None</li></ul> |
|--------------------------------------------------------|

**GOALS:** None.

|                  |
|------------------|
| Objective: 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 \$1,042,960 and the interest earnings from the revenue bond for the completion of the project. There have not been any additional transfers since then.

**BOATYARD/ VESSEL LIFT FUND  
TRANSFERS**

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Transfers       | \$ 1,042,960              | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| <b>Total Expenditures</b> | <b>\$ 1,042,960</b>       | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>                  | <b>\$ -</b>               |

**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**ELECTRIC UTILITY FUND**

|                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ 654,987                | \$ 707,769                | \$ 676,000                | \$ 834,600                   | \$ 683,000                |
| Interest on Investments | 1,466                     | 2,158                     | 1,000                     | 195                          | 1,000                     |
| Rents & Royalties       | -                         | -                         | -                         | -                            | -                         |
| Miscellaneous           | -                         | -                         | -                         | -                            | -                         |
| Interfund Charges       | -                         | -                         | -                         | -                            | -                         |
| <b>TOTAL REVENUES</b>   | <b>\$ 656,454</b>         | <b>\$ 709,928</b>         | <b>\$ 677,000</b>         | <b>\$ 834,794</b>            | <b>\$ 684,000</b>         |

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                              |                           |
| Salaries & Wages         | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Employee Benefits        | -                         | -                         | -                         | -                            | -                         |
| Professional Services    | -                         | -                         | 2,000                     | 105                          | 2,000                     |
| Contributions            | -                         | -                         | -                         | -                            | -                         |
| Support Goods & Services | 547,021                   | 538,768                   | 546,500                   | 697,556                      | 546,500                   |
| Public Utility Services  | -                         | -                         | -                         | -                            | -                         |
| Bond Expenses            | -                         | -                         | -                         | -                            | -                         |
| Depreciation Expense     | 8,638                     | 11,759                    | 12,000                    | 11,759                       | 11,760                    |
| Administrative Charges   | -                         | 82,315                    | 95,413                    | 95,413                       | 92,220                    |
| Capital Outlay           | -                         | 471                       | 5,000                     | -                            | 5,000                     |
| <b>TOTAL EXPENSES</b>    | <b>\$ 555,658</b>         | <b>\$ 633,313</b>         | <b>\$ 660,913</b>         | <b>\$ 804,833</b>            | <b>\$ 657,480</b>         |

|                                       |                |               |               |               |               |
|---------------------------------------|----------------|---------------|---------------|---------------|---------------|
| <b>OTHER FINANCING SOURCES (USES)</b> |                |               |               |               |               |
| Transfers In                          | \$ -           | \$ -          | \$ -          | \$ -          | \$ -          |
| Transfer Out                          | -              | -             | -             | -             | -             |
| Net other Financing Sources (Uses)    | \$ -           | \$ -          | \$ -          | \$ -          | \$ -          |
| <br>Net Change in Fund                | <br>\$ 100,795 | <br>\$ 76,615 | <br>\$ 16,087 | <br>\$ 29,961 | <br>\$ 26,520 |

**ELECTRIC UTILITY FUND  
ELECTR TIC UTILITY FUND REVENUE**

**REVENUES**

|                                 | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Intergovernmental               |                           |                           |                           |                              |                           |
| PERS                            | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Total PERS                      | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Services Charges                |                           |                           |                           |                              |                           |
| Non-Meter Charges               | \$ 19,855                 | \$ 26,035                 | \$ 20,000                 | \$ 22,710                    | \$ 25,000                 |
| Customer Charge (Recurring)     | 113,088                   | 113,372                   | 115,000                   | 113,351                      | 115,000                   |
| Connect/Disconnect Fees         | 7,630                     | 7,140                     | 7,000                     | 9,940                        | 7,000                     |
| Energy Charge                   | 510,087                   | 553,864                   | 530,000                   | 679,770                      | 530,000                   |
| Record Fee                      | 540                       | 885                       | 1,000                     | 735                          | 1,000                     |
| Utility Services                | 3,786                     | 6,472                     | 3,000                     | 8,094                        | 5,000                     |
| Total Services Charges          | \$ 654,987                | \$ 707,769                | \$ 676,000                | \$ 834,600                   | \$ 683,000                |
| Interest                        |                           |                           |                           |                              |                           |
| Interest on Investments         | \$ 1,466                  | \$ 2,158                  | \$ 1,000                  | \$ 195                       | \$ 1,000                  |
| Interest on Accounts            | -                         | -                         | -                         | -                            | -                         |
| Total Interest                  | \$ 1,466                  | \$ 2,158                  | \$ 1,000                  | \$ 195                       | \$ 1,000                  |
| Appropriation from Fund Balance |                           |                           |                           |                              |                           |
| Appropriation from Fund Balance | \$ -                      | \$ -                      | \$ (16,087)               | \$ -                         | \$ (26,520)               |
| Total Approp from Fund Balance  | \$ -                      | \$ -                      | \$ (16,087)               | \$ -                         | \$ (26,520)               |
| Operating Transfers             |                           |                           |                           |                              |                           |
| Transfer from Other Funds       | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Total Operating Transfers       | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| <b>TOTAL REVENUE</b>            | <b>\$ 656,454</b>         | <b>\$ 709,928</b>         | <b>\$ 660,913</b>         | <b>\$ 834,794</b>            | <b>\$ 657,480</b>         |

**ELECTRIC UTILITY FUND  
ADMINISTRATION**

---

**DEPARTMENTAL VISION**

To operate and maintain the electric distribution system on the floats and docks in St. Paul and St. Herman Harbors as effectively and efficiently as possible.

**PROGRAM DESCRIPTION**

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

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• To operate the public utility in a manner that will provide power to customers as cost efficiently as possible, while maintaining the distribution system</li></ul> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** Continue to maintain the electricity to users.

|                                                                       |
|-----------------------------------------------------------------------|
| Objective: To insure that every customer has safe and reliable power. |
|-----------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS**

No significant budget changes.



**ELECTRIC UTILITY FUND  
ADMINISTRATION**

---

**EXPENDITURES**

Department 515 - Electric Fund  
Sub-department 100 - Administration

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Employee Benefits         | -                         | -                         | -                         | -                            | -                         |
| Professional Services     | -                         | -                         | 2,000                     | 105                          | 2,000                     |
| Support Goods & Services  | 547,021                   | 538,768                   | 546,500                   | 697,556                      | 546,500                   |
| Capital Outlay            | -                         | 471                       | 5,000                     | -                            | 5,000                     |
| Depreciation Expense      | 8,638                     | 11,759                    | 12,000                    | 11,759                       | 11,760                    |
| <b>Total Expenditures</b> | <b>\$ 555,658</b>         | <b>\$ 550,998</b>         | <b>\$ 565,500</b>         | <b>\$ 709,420</b>            | <b>\$ 565,260</b>         |

**PERSONNEL**

Number of Employees

|                                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Deputy Harbormaster (2 day/month)       | 0.01                      | 0                         | 0                            | 0                         |
| Administrative Supervisor (3 day/month) | 0.01                      | 0                         | 0                            | 0                         |
| <b>Total</b>                            | <b>0.02</b>               | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Revenue over Expenses | \$ 100,795                | \$ 158,930                | \$ 29,961                    | \$ 26,520                 |

**ELECTRIC UTILITY FUND  
INTERFUND CHARGES**

---

**DEPARTMENTAL VISION**

None

**PROGRAM DESCRIPTION**

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

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                        |
|--------------------------------------------------------|
| <ul style="list-style-type: none"><li>• None</li></ul> |
|--------------------------------------------------------|

**GOALS:** None.

|                  |
|------------------|
| Objective: None. |
|------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**ELECTRIC UTILITY FUND  
INTERFUND CHARGES**

---

**EXPENDITURES**

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

|                        | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Administrative Charges | \$ -                      | \$ 82,315                 | \$ 95,413                 | \$ 95,413                    | \$ 92,220                 |
| Total Expenditures     | \$ -                      | \$ 82,315                 | \$ 95,413                 | \$ 95,413                    | \$ 92,220                 |

**PERSONNEL**

Number of Employees

|       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------|---------------------------|---------------------------|------------------------------|---------------------------|
| None  | 0                         | 0                         | 0                            | 0                         |
| Total | 0                         | 0                         | 0                            | 0                         |

**WATER UTILITY FUND**

|                                       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>                       |                           |                           |                           |                              |                           |
| Collection Fees                       | \$ 2,435,563              | \$ 2,871,993              | \$ 2,930,032              | \$ 3,181,722                 | \$ 3,305,650              |
| Interest on Investments               | 14,115                    | 23,207                    | 30,000                    | 2,458                        | 10,000                    |
| Rents & Royalties                     | -                         | -                         | -                         | -                            | -                         |
| Miscellaneous                         | 23,017                    | 24,138                    | 20,000                    | 10,326                       | 500                       |
| Interfund Charges                     | 16,162                    | 25,718                    | 37,790                    | 42,294                       | 46,900                    |
| <b>TOTAL REVENUES</b>                 | <b>\$ 2,488,858</b>       | <b>\$ 2,945,056</b>       | <b>\$ 3,017,822</b>       | <b>\$ 3,236,800</b>          | <b>\$ 3,363,050</b>       |
| <b>EXPENSES</b>                       |                           |                           |                           |                              |                           |
| Salaries & Wages                      | \$ 477,086                | \$ 346,305                | \$ 391,820                | \$ 390,481                   | \$ 391,560                |
| Employee Benefits                     | 328,497                   | 231,879                   | 269,080                   | 316,419                      | 330,870                   |
| Professional Services                 | 52,056                    | 46,057                    | 67,000                    | 37,521                       | 47,000                    |
| Contributions                         | -                         | -                         | -                         | -                            | -                         |
| Support Goods & Services              | 104,628                   | 150,495                   | 237,549                   | 187,999                      | 234,949                   |
| Public Utility Services               | 308,723                   | 340,182                   | 453,250                   | 420,606                      | 501,250                   |
| Interest/Bond Expenses                | 949                       | 6,600                     | 122,070                   | 17,321                       | 19,873                    |
| Depreciation Expense                  | 551,099                   | 547,472                   | 550,000                   | 654,885                      | 647,130                   |
| Administrative Charges                | 357,543                   | 408,069                   | 429,422                   | 457,024                      | 444,800                   |
| Capital Outlay                        | 7,934                     | 3,569                     | 148,000                   | 3,431                        | 110,000                   |
| <b>TOTAL EXPENSES</b>                 | <b>\$ 2,188,516</b>       | <b>\$ 2,080,628</b>       | <b>\$ 2,668,191</b>       | <b>\$ 2,485,685</b>          | <b>\$ 2,727,432</b>       |
| <b>OTHER FINANCING SOURCES (USES)</b> |                           |                           |                           |                              |                           |
| Transfers In                          | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Transfer Out                          | (184,000)                 | (1,287,394)               | (800,382)                 | (1,182,289)                  | (1,863,500)               |
| Net other Financing Sources (Uses)    | \$ (184,000)              | \$ (1,287,394)            | \$ (800,382)              | \$ (1,182,289)               | \$ (1,863,500)            |
| Net Change in Fund                    | \$ 116,342                | \$ (422,966)              | \$ (450,751)              | \$ (431,174)                 | \$ (1,227,882)            |

**WATER UTILITY FUND  
WATER UTILITY FUND REVENUE**

**REVENUES**

|                                 | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Intergovernmental               |                           |                           |                           |                              |                           |
| PERS                            | \$ 16,162                 | \$ 25,718                 | \$ 37,790                 | \$ 42,294                    | \$ 46,900                 |
| Total PERS                      | \$ 16,162                 | \$ 25,718                 | \$ 37,790                 | \$ 42,294                    | \$ 46,900                 |
| Service Charges                 |                           |                           |                           |                              |                           |
| Water Sales Metered             | \$ 971,256                | \$ 1,154,230              | \$ 1,241,072              | \$ 1,335,381                 | \$ 1,414,000              |
| Water Sales City                | 875,004                   | 1,023,482                 | 1,017,766                 | 1,106,921                    | 1,139,900                 |
| Water Sales Borough             | 571,768                   | 682,565                   | 661,752                   | 738,780                      | 741,170                   |
| Water Sales Hookups             | 17,535                    | 11,715                    | 9,442                     | 640                          | 10,580                    |
| Total Services Charges          | \$ 2,435,563              | \$ 2,871,993              | \$ 2,930,032              | \$ 3,181,722                 | \$ 3,305,650              |
| Interest                        |                           |                           |                           |                              |                           |
| Interest on Investments         | \$ 14,115                 | \$ 23,207                 | \$ 30,000                 | \$ 2,458                     | \$ 10,000                 |
| Total Interest                  | \$ 14,115                 | \$ 23,207                 | \$ 30,000                 | \$ 2,458                     | \$ 10,000                 |
| Miscellaneous Revenues          |                           |                           |                           |                              |                           |
| Other Revenues                  | \$ 23,017                 | \$ 24,138                 | \$ 20,000                 | \$ 10,326                    | \$ 500                    |
| Total Miscellaneous Revenues    | \$ 23,017                 | \$ 24,138                 | \$ 20,000                 | \$ 10,326                    | \$ 500                    |
| Appropriation from Fund Balance |                           |                           |                           |                              |                           |
| Appropriation from Fund Balance | \$ -                      | \$ -                      | \$ 450,751                | \$ -                         | \$ 1,227,882              |
| Total Approp from Fund Balance  | \$ -                      | \$ -                      | \$ 450,751                | \$ -                         | \$ 1,227,882              |
| Operating Transfers             |                           |                           |                           |                              |                           |
| Transfers from Other Funds      | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Total Operating Transfers       | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| <b>Total Revenue</b>            | <b>\$ 2,488,858</b>       | <b>\$ 2,945,056</b>       | <b>\$ 3,468,573</b>       | <b>\$ 3,236,800</b>          | <b>\$ 4,590,932</b>       |

**WATER UTILITY FUND  
ADMINISTRATION**

---

**DEPARTMENTAL VISION**

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.

**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.

|                                                   |
|---------------------------------------------------|
| <b><u>Planned Accomplishments for FY 2013</u></b> |
|---------------------------------------------------|

- |                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Continue to meet federal requirements to maintain our filtration avoidance status</li><li>• To meet all water regulations</li><li>• Complete the preliminary evaluation and design upgrade of the Monashka pump house facility</li></ul> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** To maintain Environmental Protection Agency and Alaska Department Environmental Conservation water treatment regulations and the continuation of the community filtration avoidance status

|                                                     |
|-----------------------------------------------------|
| Objective: To meet all water treatment regulations. |
|-----------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Wages are allocated for the Public Works Director and Account Technician/Cashier-Utilities to water and sewer funds. The new UV Water Treatment Facility was completed in fiscal year 2012.

**WATER UTILITY FUND  
ADMINISTRATION**

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 477,086                | \$ 346,305                | \$ 391,820                | \$ 390,481                   | \$ 391,560                |
| Employee Benefits         | 328,497                   | 231,879                   | 269,080                   | 316,419                      | 330,870                   |
| Professional Services     | 41,783                    | 41,707                    | 55,000                    | 30,249                       | 35,000                    |
| Support Goods & Services  | 48,047                    | 82,318                    | 127,360                   | 98,176                       | 124,760                   |
| Public Utility Services   | 291,689                   | 324,300                   | 411,250                   | 388,793                      | 411,250                   |
| Capital Outlay            | 55                        | 10,916                    | 53,000                    | 3,132                        | 15,000                    |
| Depreciation Expense      | 551,099                   | 547,472                   | 550,000                   | 654,885                      | 647,130                   |
| Interest/Bond Expense     | 949                       | 6,600                     | 122,070                   | 17,321                       | 19,873                    |
| Administrative Charges    | 299,673                   | 347,009                   | 359,711                   | 387,313                      | 372,400                   |
| <b>Total Expenditures</b> | <b>\$ 2,038,879</b>       | <b>\$ 1,938,505</b>       | <b>\$ 2,339,291</b>       | <b>\$ 2,286,768</b>          | <b>\$ 2,347,843</b>       |

**PERSONNEL**

Number of Employees

|                                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Equipment Operator                      | 3                         | 2                         | 1                            | 1                         |
| Heavy Equipment Mechanic                | 1                         | 1                         | 1                            | 1                         |
| Utility Worker                          | 0                         | 1                         | 1                            | 1                         |
| Public Works Maintenance Worker         | 2                         | 2                         | 3                            | 3                         |
| Public Works Director                   | 0                         | 0                         | 0.25                         | 0.25                      |
| Accounting Technician/Cashier-Utilities | 0                         | 0                         | 0.35                         | 0.35                      |
| <b>Total</b>                            | <b>6</b>                  | <b>6</b>                  | <b>6.6</b>                   | <b>6.6</b>                |

**PERFORMANCE INDICATORS**

|                                                                                   | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| All Regulations Meet                                                              | Yes                       | Yes                       | Yes                          | Yes                       |
| Respond to all after hours<br>emergency call outs and alarms<br>within 30 minutes |                           |                           | 5                            | 5                         |
| Leak detection program number of<br>located leaks and repairs                     |                           |                           | 4                            | 4                         |

**WATER UTILITY FUND  
WATER TREATMENT**

---

**DEPARTMENTAL VISION**

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.

**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.

|                                                   |
|---------------------------------------------------|
| <b><u>Planned Accomplishments for FY 2013</u></b> |
|---------------------------------------------------|

- |                                                                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Continue to meet necessary regulatory requirements and meet goals set by the City Council</li><li>• Maintain continuous operation of potable water disinfections system</li></ul> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** To meet all federal and state water treatment regulations.

|                                                                                                     |
|-----------------------------------------------------------------------------------------------------|
| Objective: To provide a continuous and adequate supply of potable water to the Community of Kodiak. |
|-----------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

The new UV Water Treatment Facility is operational and awaiting approval to operate from Alaska Department Environment Conservation. The new facility will have increased operational costs that are included in the FY 2013.

The City of Kodiak was in violation of the Total Coliform Monitoring Requirements for only taking 8 of the required 10 monthly samples in July 2011. The City returned to compliance in August 2011 when we took the correct amount of Total Coliform Samples.



**WATER UTILITY FUND  
WATER TREATMENT**

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 10,272                 | \$ 4,350                  | \$ 12,000                 | \$ 7,272                     | \$ 12,000                 |
| Support Goods & Services  | 56,581                    | 68,177                    | 110,189                   | 89,823                       | 110,189                   |
| Public Utility Services   | 17,034                    | 15,882                    | 42,000                    | 31,813                       | 90,000                    |
| Capital Outlay            | 7,879                     | (7,346)                   | 95,000                    | 299                          | 95,000                    |
| Depreciation Expense      | -                         | -                         | -                         | -                            | -                         |
| Bond Expense              | -                         | -                         | -                         | -                            | -                         |
| Administrative Charges    | 57,870                    | 61,060                    | 69,711                    | 69,711                       | 72,400                    |
| <b>Total Expenditures</b> | <b>\$ 149,637</b>         | <b>\$ 142,122</b>         | <b>\$ 328,900</b>         | <b>\$ 198,918</b>            | <b>\$ 379,589</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                                                                                                                                   | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| All regulations met                                                                                                               | n/a                       | n/a                       | 98%                          | 100%                      |
| Respond to all water quality complaints within<br>1 hour during regular working hours and<br>within 24 hours on non-regular hours | n/a                       | n/a                       | 100%                         | 100%                      |
| Respond to all after hours emergency<br>call outs and alarms within 30 minutes                                                    | n/a                       | n/a                       | 7 times                      | 10 times                  |

**WATER UTILITY FUND  
TRANSFERS**

---

**DEPARTMENTAL VISION**

None

**PROGRAM DESCRIPTION**

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

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                        |
|--------------------------------------------------------|
| <ul style="list-style-type: none"><li>• None</li></ul> |
|--------------------------------------------------------|

**GOALS:** None.

|                  |
|------------------|
| Objective: None. |
|------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes. A transfer in the amount of \$420,000 will be made to the Street Improvement Capital Fund and a transfer in the amount of 1,443,500 will be made to the Water & Sewer Capital Funds in fiscal year 2013.

**WATER UTILITY FUND  
TRANSFERS**

---

**EXPENDITURES**

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

|                     | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Transfers | \$ 184,000                | \$ 1,287,394              | \$ 800,382                | \$ 1,182,289                 | \$ 1,863,500              |
| Total Expenditures  | \$ 184,000                | \$ 1,287,394              | \$ 800,382                | \$ 1,182,289                 | \$ 1,863,500              |

**PERSONNEL**

Number of Employees

|       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------|---------------------------|---------------------------|------------------------------|---------------------------|
| None  | 0                         | 0                         | 0                            | 0                         |
| Total | 0                         | 0                         | 0                            | 0                         |

**SEWER UTILITY FUND**

|                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ 3,180,800              | \$ 3,531,628              | \$ 3,287,550              | \$ 3,635,158                 | \$ 3,460,990              |
| Interest on Investments | 1,575                     | 8,405                     | 40,000                    | 608                          | 10,000                    |
| Rents & Royalties       | -                         | -                         | -                         | -                            | -                         |
| Miscellaneous           | (230)                     | 5,259                     | -                         | 3,063                        | -                         |
| Interfund Charges       | 26,353                    | 40,516                    | 58,490                    | 61,523                       | 70,670                    |
| <b>TOTAL REVENUES</b>   | <b>\$ 3,208,498</b>       | <b>\$ 3,585,808</b>       | <b>\$ 3,386,040</b>       | <b>\$ 3,700,352</b>          | <b>\$ 3,541,660</b>       |

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                              |                           |
| Salaries & Wages         | \$ 394,250                | \$ 564,501                | \$ 627,810                | \$ 574,846                   | \$ 628,140                |
| Employee Benefits        | 233,981                   | 406,748                   | 503,880                   | 491,588                      | 520,774                   |
| Professional Services    | 238,511                   | 44,482                    | 65,000                    | 24,683                       | 61,500                    |
| Contributions            | -                         | -                         | -                         | -                            | -                         |
| Support Goods & Services | 217,682                   | 199,220                   | 278,298                   | 189,853                      | 279,798                   |
| Public Utility Services  | 159,653                   | 485,525                   | 490,000                   | 570,786                      | 510,000                   |
| Bond Expenses            | 21,115                    | 25,756                    | 69,711                    | 69,711                       | 72,400                    |
| Depreciation Expense     | 1,215,226                 | 1,217,546                 | 1,217,800                 | 1,215,709                    | 1,214,886                 |
| Administrative Charges   | 424,612                   | 467,088                   | 446,111                   | 460,772                      | 448,022                   |
| Capital Outlay           | 4,351                     | 980                       | 92,000                    | 8,500                        | 97,000                    |
| <b>TOTAL EXPENSES</b>    | <b>\$ 2,909,379</b>       | <b>\$ 3,411,846</b>       | <b>\$ 3,790,610</b>       | <b>\$ 3,606,449</b>          | <b>\$ 3,832,520</b>       |

|                                       |                         |                         |                         |                         |                         |
|---------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>OTHER FINANCING SOURCES (USES)</b> |                         |                         |                         |                         |                         |
| Transfers In                          | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| Transfer Out                          | (708,761)               | (654,633)               | (515,000)               | (515,000)               | (678,500)               |
| Net other Financing Sources (Uses)    | <b>\$ (708,761)</b>     | <b>\$ (654,633)</b>     | <b>\$ (515,000)</b>     | <b>\$ (515,000)</b>     | <b>\$ (678,500)</b>     |
| <br>Net Change in Fund                | <br><b>\$ (409,643)</b> | <br><b>\$ (480,671)</b> | <br><b>\$ (919,570)</b> | <br><b>\$ (421,097)</b> | <br><b>\$ (969,360)</b> |

**SEWER UTILITY FUND**

**SEWER UTILITY FUND REVENUE**

**REVENUES**

|                                 | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Intergovernmental               |                           |                           |                           |                              |                           |
| PERS                            | \$ 26,353                 | \$ 40,516                 | \$ 58,490                 | \$ 61,523                    | \$ 70,670                 |
| Total PERS                      | \$ 26,353                 | \$ 40,516                 | \$ 58,490                 | \$ 61,523                    | \$ 70,670                 |
| Service Charges                 |                           |                           |                           |                              |                           |
| Sewer Services City             | \$2,022,582               | \$2,242,266               | \$2,123,100               | \$2,313,547                  | \$2,229,260               |
| Sewer Services Borough          | 1,065,893                 | 1,207,687                 | 1,102,500                 | 1,246,030                    | 1,157,630                 |
| Sewer Services Hookups          | 17,751                    | 17,624                    | 6,000                     | 2,153                        | 6,300                     |
| Septic Truck Discharge          | 54,852                    | 47,091                    | 35,700                    | 48,489                       | 42,800                    |
| Lab Testing Fee                 | 19,722                    | 16,960                    | 20,250                    | 24,938                       | 25,000                    |
| Total Services Charges          | \$3,180,800               | \$3,531,628               | \$3,287,550               | \$3,635,158                  | \$3,460,990               |
| Interest                        |                           |                           |                           |                              |                           |
| Interest on Investments         | \$ 1,575                  | \$ 8,405                  | \$ 40,000                 | \$ 608                       | \$ 10,000                 |
| Total Interest                  | \$ 1,575                  | \$ 8,405                  | \$ 40,000                 | \$ 608                       | \$ 10,000                 |
| Miscellaneous Revenues          |                           |                           |                           |                              |                           |
| Other Revenues                  | \$ (230)                  | \$ 5,259                  | \$ -                      | \$ 3,063                     | \$ -                      |
| Total Miscellaneous Revenues    | \$ (230)                  | \$ 5,259                  | \$ -                      | \$ 3,063                     | \$ -                      |
| Appropriation from Fund Balance |                           |                           |                           |                              |                           |
| Appropriation from Fund Balance | \$ -                      | \$ -                      | \$ 919,570                | \$ -                         | \$ 969,360                |
| Total Approp from Fund Balance  | \$ -                      | \$ -                      | \$ 919,570                | \$ -                         | \$ 969,360                |
| Operating Transfers             |                           |                           |                           |                              |                           |
| Transfers                       | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Total Operating Transfers       | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| <b>Total Revenue</b>            | <b>\$3,208,498</b>        | <b>\$3,585,808</b>        | <b>\$4,305,610</b>        | <b>\$3,700,352</b>           | <b>\$4,511,020</b>        |

**SEWER UTILITY FUND  
ADMINISTRATION**

---

**DEPARTMENTAL VISION**

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

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• To clean 20% of sewer mains annually</li><li>• To eliminate chronic sewer line problems</li><li>• The department is finishing the evaluation of the Lift Station #1 and #2 for replacement. Replacement or refurbishment is expected to be completed in construction season of 2013.</li></ul> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** To continue to perform the required maintenance in order to avoid sewage overflows and stoppages.

|                                                                                                                    |
|--------------------------------------------------------------------------------------------------------------------|
| Objective: To minimize cost to the City of Kodiak while ensuring the uninterrupted sewer service to the residents. |
|--------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**SEWER UTILITY FUND  
ADMINISTRATION**

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 69,435                 | \$ 69,640                 | \$ 84,390                 | \$ 68,720                    | \$ 86,160                 |
| Employee Benefits         | 44,739                    | 48,889                    | 60,470                    | 58,008                       | 63,970                    |
| Professional Services     | 39,414                    | 39,362                    | 45,000                    | 16,595                       | 21,500                    |
| Support Goods & Services  | 37,182                    | 37,631                    | 63,341                    | 36,502                       | 63,341                    |
| Capital Outlay            | -                         | -                         | 5,000                     | 639                          | 5,000                     |
| Administrative Charges    | 366,742                   | 406,028                   | 419,711                   | 425,744                      | 422,400                   |
| <b>Total Expenditures</b> | <b>\$ 557,512</b>         | <b>\$ 601,550</b>         | <b>\$ 677,912</b>         | <b>\$ 606,209</b>            | <b>\$ 662,371</b>         |

**PERSONNEL**

Number of Employees

|                    | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Equipment Operator | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>       | <b>1</b>                  | <b>1</b>                  | <b>1</b>                     | <b>1</b>                  |

**PERFORMANCE INDICATORS**

|                                                                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Amount of Lines Cleaned                                                   | 20%                       | 20%                       | 20%                          | 20%                       |
| Problem Areas Eliminated                                                  | 4                         | 3                         | 2                            | 2                         |
| Number of Infiltration and Inflow location eliminated                     | 10%                       | 4                         | 5                            | 5                         |
| Respond to all after hours emergency call outs and alarms with 30 minutes |                           | 25 times                  | 10 times                     | 10 times                  |

**SEWER UTILITY FUND  
WASTEWATER TREATMENT PLANT**

---

**DEPARTMENTAL VISION**

To provide water and wastewater treatment with 100% compliance with Federal and State standards.

**PROGRAM DESCRIPTION**

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

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Rehabilitation of belt-press pump station at the waste water treatment plant</li></ul> |
|--------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** To rehabilitate the station prior to deterioration requiring replacement due to environmental conditions.

|                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------|
| Objective: To reduce overall costs to the city as well as to maintain operational capability while performing rehabilitation . |
|--------------------------------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.



**SEWER UTILITY FUND  
WASTEWATER TREATMENT PLANT**

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 324,815                | \$ 494,861                | \$ 543,420                | \$ 506,127                   | \$ 541,980                |
| Employee Benefits         | 189,242                   | 357,859                   | 443,410                   | 433,580                      | 456,804                   |
| Professional Services     | 199,097                   | 5,120                     | 20,000                    | 8,088                        | 40,000                    |
| Support Goods & Services  | 180,499                   | 161,589                   | 214,957                   | 153,351                      | 216,457                   |
| Public Utility Services   | 159,653                   | 485,525                   | 490,000                   | 570,786                      | 510,000                   |
| Capital Outlay            | 4,351                     | 980                       | 87,000                    | 7,860                        | 92,000                    |
| Depreciation Expense      | 1,215,226                 | 1,217,546                 | 1,217,800                 | 1,215,709                    | 1,214,886                 |
| Administrative Charges    | 57,870                    | 61,060                    | 26,400                    | 35,028                       | 25,622                    |
| Bond Expense              | 21,115                    | 25,756                    | 69,711                    | 69,711                       | 72,400                    |
| <b>Total Expenditures</b> | <b>\$ 2,351,868</b>       | <b>\$ 2,810,296</b>       | <b>\$ 3,112,698</b>       | <b>\$ 3,000,240</b>          | <b>\$ 3,170,149</b>       |

**PERSONNEL**

Number of Employees

|                            | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Public Works Director      | 0                         | 0                         | 0.25                         | 0.25                      |
| Account Technician/Cashier | 0                         | 0                         | 0.35                         | 0.35                      |
| Administrative Assistant   | 0                         | 0                         | 0                            | 0.75                      |
| Treatment Plant Operators  | 6                         | 5                         | 6                            | 6                         |
| Treatment Plant Supervisor | 1                         | 1                         | 1                            | 1                         |
| <b>Total</b>               | <b>7</b>                  | <b>6</b>                  | <b>7.6</b>                   | <b>8.35</b>               |

**PERFORMANCE INDICATORS**

|                                                                     | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Treatment standards met                                             | yes                       | yes                       | yes                          | yes                       |
| Discharge effluent limits met                                       | yes                       | yes                       | yes                          | yes                       |
| Complete Corrosion Control Study<br>Infiltration and Inflow Study   |                           |                           |                              |                           |
| Respond to all after hours emergency call outs<br>within 30 minutes | 43 times                  | 11 times                  | 10 times                     | 10 times                  |

**SEWER UTILITY FUND  
TRANSFERS**

---

**DEPARTMENTAL VISION**

None

**PROGRAM DESCRIPTION**

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

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                        |
|--------------------------------------------------------|
| <ul style="list-style-type: none"><li>• None</li></ul> |
|--------------------------------------------------------|

**GOALS:** None.

|                  |
|------------------|
| Objective: None. |
|------------------|

**SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS**

No significant budget changes. A transfer in the amount of \$15,000 will be made to the Street Improvement Capital Fund, and a transfer in the amount of \$66,500 will be made to the Water & Sewer Capital Funds in fiscal year 2013.

**SEWER UTILITY FUND  
TRANSFERS**

---

**EXPENDITURES**

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

|                     | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Transfers | \$ 708,761                | \$ 654,633                | \$ 515,000                | \$ 515,000                   | \$ 678,500                |
| Total Expenditures  | <u>\$ 708,761</u>         | <u>\$ 654,633</u>         | <u>\$ 515,000</u>         | <u>\$ 515,000</u>            | <u>\$ 678,500</u>         |

**PERSONNEL**

Number of Employees

|       | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------|---------------------------|---------------------------|------------------------------|---------------------------|
| None  | 0                         | 0                         | 0                            | 0                         |
| Total | <u>0</u>                  | <u>0</u>                  | <u>0</u>                     | <u>0</u>                  |

**TRIDENT BASIN AIRPORT FUND**

|                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ 11,718                 | \$ 10,852                 | \$ 11,000                 | \$ 13,372                    | \$ 11,600                 |
| Interest on Investments | -                         | -                         | 1,000                     | -                            | 1,000                     |
| Rents & Royalties       | 21,548                    | 22,118                    | 30,500                    | 30,352                       | 33,300                    |
| Miscellaneous           | -                         | -                         | -                         | -                            | -                         |
| Interfund Charges       | -                         | -                         | -                         | -                            | -                         |
| <b>TOTAL REVENUES</b>   | <b>\$ 33,266</b>          | <b>\$ 32,970</b>          | <b>\$ 42,500</b>          | <b>\$ 43,724</b>             | <b>\$ 45,900</b>          |

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                              |                           |
| Salaries & Wages         | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Employee Benefits        | -                         | -                         | -                         | -                            | -                         |
| Professional Services    | 2,256                     | 3,515                     | 5,000                     | 14,457                       | 12,500                    |
| Contributions            | -                         | -                         | -                         | -                            | -                         |
| Support Goods & Services | 469                       | 19,221                    | 10,000                    | 8,500                        | 9,800                     |
| Public Utility Services  | 8,906                     | 10,276                    | 9,800                     | 4,010                        | 9,800                     |
| Bond Expenses            | -                         | -                         | -                         | -                            | -                         |
| Depreciation Expense     | 30,750                    | 279,480                   | 280,800                   | 279,480                      | 280,800                   |
| Administrative Charges   | 115,864                   | 40,724                    | 43,211                    | 42,959                       | 42,590                    |
| Capital Outlay           | -                         | -                         | -                         | -                            | -                         |
| <b>TOTAL EXPENSES</b>    | <b>\$ 158,245</b>         | <b>\$ 353,216</b>         | <b>\$ 348,811</b>         | <b>\$ 349,405</b>            | <b>\$ 355,490</b>         |

|                                       |                     |                    |                     |                     |                     |
|---------------------------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| <b>OTHER FINANCING SOURCES (USES)</b> |                     |                    |                     |                     |                     |
| Transfers In                          | \$ -                | \$ 246,843         | \$ -                | \$ 301              | \$ -                |
| Transfer Out                          | -                   | -                  | -                   | -                   | -                   |
| Net other Financing Sources (Uses)    | <b>\$ -</b>         | <b>\$ 246,843</b>  | <b>\$ -</b>         | <b>\$ 301</b>       | <b>\$ -</b>         |
| <br>Net Change in Fund                | <b>\$ (124,979)</b> | <b>\$ (73,403)</b> | <b>\$ (306,311)</b> | <b>\$ (305,380)</b> | <b>\$ (309,590)</b> |

**TRIDENT BASIN AIRPORT FUND**

**REVENUES**

|                                     | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Services Charges                    |                           |                           |                           |                              |                           |
| Seaplane Moorage                    | \$ 11,718                 | \$ 10,852                 | \$ 11,000                 | \$ 13,372                    | \$ 11,600                 |
| Total Services Charges              | <u>\$ 11,718</u>          | <u>\$ 10,852</u>          | <u>\$ 11,000</u>          | <u>\$ 13,372</u>             | <u>\$ 11,600</u>          |
| Interest                            |                           |                           |                           |                              |                           |
| Interest on Investments             | \$ -                      | \$ -                      | \$ 1,000                  | \$ -                         | \$ 1,000                  |
| Total Interest                      | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ 1,000</u>           | <u>\$ -</u>                  | <u>\$ 1,000</u>           |
| Rents & Royalties                   |                           |                           |                           |                              |                           |
| Rentals                             | \$ 21,548                 | \$ 22,118                 | \$ 30,500                 | \$ 30,352                    | \$ 33,300                 |
| Total Rents & Royalties             | <u>\$ 21,548</u>          | <u>\$ 22,118</u>          | <u>\$ 30,500</u>          | <u>\$ 30,352</u>             | <u>\$ 33,300</u>          |
| Operating Transfers                 |                           |                           |                           |                              |                           |
| Transfer from Trident Basin Capital | \$ -                      | \$ 246,843                | \$ -                      | \$ 301                       | \$ -                      |
| Total Operating Transfers           | <u>\$ -</u>               | <u>\$ 246,843</u>         | <u>\$ -</u>               | <u>\$ 301</u>                | <u>\$ -</u>               |
| Appropriation from Fund Balance     |                           |                           |                           |                              |                           |
| Appropriation from Fund Balance     | \$ -                      | \$ -                      | \$ 306,311                | \$ -                         | \$ 309,590                |
| Total Approp from Fund Balance      | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ 306,311</u>         | <u>\$ -</u>                  | <u>\$ 309,590</u>         |
| <b>TOTAL REVENUES</b>               | <u><u>\$ 33,266</u></u>   | <u><u>\$ 279,813</u></u>  | <u><u>\$ 348,811</u></u>  | <u><u>\$ 44,025</u></u>      | <u><u>\$ 355,490</u></u>  |

**TRIDENT BASIN AIRPORT FUND  
ADMINISTRATION**

---

**DEPARTMENTAL VISION**

Provide safe and useable facilities for aircraft users.

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• To provide maintenance and repair activities for Trident Basin Float Plane Facility</li></ul> |
|---------------------------------------------------------------------------------------------------------------------------------------|

**GOALS:** To maintain the facility for public use.

|                |
|----------------|
| Objective: N/A |
|----------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant changes.

**TRIDENT BASIN AIRPORT FUND  
ADMINISTRATION**

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Professional Services     | \$ 2,256                  | \$ 3,515                  | \$ 5,000                  | \$ 14,457                    | \$ 12,500                 |
| Support Goods & Services  | 469                       | 19,221                    | 10,000                    | 8,500                        | 9,800                     |
| Public Utility Services   | 8,906                     | 10,276                    | 9,800                     | 4,010                        | 9,800                     |
| Administrative Charges    | 3,104                     | 2,760                     | 3,500                     | 3,248                        | 3,500                     |
| Depreciation Expense      | 30,750                    | 279,480                   | 280,800                   | 279,480                      | 280,800                   |
| Administrative Charges    | 112,760                   | 37,964                    | 39,711                    | 39,711                       | 39,090                    |
| <b>Total Expenditures</b> | <b>\$ 158,245</b>         | <b>\$ 353,216</b>         | <b>\$ 348,811</b>         | <b>\$ 349,405</b>            | <b>\$ 355,490</b>         |

**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                                                    | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Respond within 24 hours to all facility complaints | n/a                       | 5                         | 0                            | 2                         |
| Maintenance effort (# of man hours)                | n/a                       | 72                        | 12                           | 60                        |

**EMERGENCY-911 SERVICES FUND**

|                         | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>REVENUES</b>         |                           |                           |                           |                              |                           |
| Collection Fees         | \$ 66,881                 | \$ 67,428                 | \$ 66,290                 | \$ 66,287                    | \$ 66,290                 |
| Interest on Investments | -                         | -                         | 1,000                     | -                            | 1,000                     |
| Rents & Royalties       | -                         | -                         | -                         | -                            | -                         |
| Miscellaneous           | -                         | -                         | 350                       | -                            | 440                       |
| Interfund Charges       | -                         | -                         | -                         | -                            | -                         |
| <b>TOTAL REVENUES</b>   | <b>\$ 66,881</b>          | <b>\$ 67,428</b>          | <b>\$ 67,640</b>          | <b>\$ 66,287</b>             | <b>\$ 67,730</b>          |

|                          | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>EXPENSES</b>          |                           |                           |                           |                              |                           |
| Salaries & Wages         | \$ 3,818                  | \$ 3,336                  | \$ 3,390                  | \$ 3,120                     | \$ 4,350                  |
| Employee Benefits        | 2,165                     | 1,602                     | 2,430                     | 1,828                        | 2,570                     |
| Professional Services    | 31,550                    | -                         | 25,000                    | -                            | 25,000                    |
| Contributions            | -                         | -                         | -                         | -                            | -                         |
| Support Goods & Services | -                         | 580                       | 42,980                    | 600                          | 42,880                    |
| Public Utility Services  | -                         | -                         | -                         | -                            | -                         |
| Bond Expenses            | -                         | -                         | -                         | -                            | -                         |
| Depreciation Expense     | -                         | -                         | -                         | -                            | -                         |
| Administrative Charges   | -                         | -                         | -                         | -                            | -                         |
| Capital Outlay           | -                         | -                         | -                         | -                            | -                         |
| <b>TOTAL EXPENSES</b>    | <b>\$ 37,533</b>          | <b>\$ 5,518</b>           | <b>\$ 73,800</b>          | <b>\$ 5,548</b>              | <b>\$ 74,800</b>          |

**OTHER FINANCING SOURCES (USES)**

|                                    |                     |                         |                       |                       |                       |
|------------------------------------|---------------------|-------------------------|-----------------------|-----------------------|-----------------------|
| Transfers In                       | \$ -                | \$ -                    | \$ 275,000            | \$ 275,000            | \$ -                  |
| Transfer Out                       | (25,870)            | (300,640)               | -                     | -                     | -                     |
| Net other Financing Sources (Uses) | <b>\$ (25,870)</b>  | <b>\$ (300,640)</b>     | <b>\$ 275,000</b>     | <b>\$ 275,000</b>     | <b>\$ -</b>           |
| <br>Net Change in Fund             | <br><b>\$ 3,478</b> | <br><b>\$ (238,730)</b> | <br><b>\$ 268,840</b> | <br><b>\$ 335,739</b> | <br><b>\$ (7,070)</b> |



**EMERGENCY - 911 SERVICES**

**EMERGENCY - 911 SERVICES REVENUE**

**REVENUES**

|                                 | <u>FY 2010<br/>Actual</u> | <u>FY 2011<br/>Actual</u> | <u>FY 2012<br/>Budget</u> | <u>FY 2012<br/>Estimated</u> | <u>FY 2013<br/>Budget</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Intergovernmental               |                           |                           |                           |                              |                           |
| PERS                            | \$ -                      | \$ -                      | \$ 350                    | \$ -                         | \$ 440                    |
| Total PERS                      | \$ -                      | \$ -                      | \$ 350                    | \$ -                         | \$ 440                    |
| Services Charges                |                           |                           |                           |                              |                           |
| Customer Charges                | \$ 66,881                 | \$ 67,428                 | \$ 66,290                 | \$ 66,287                    | \$ 66,290                 |
| Total Services Charges          | \$ 66,881                 | \$ 67,428                 | \$ 66,290                 | \$ 66,287                    | \$ 66,290                 |
| Interest                        |                           |                           |                           |                              |                           |
| Interest on Investments         | \$ -                      | \$ -                      | \$ 1,000                  | \$ -                         | \$ 1,000                  |
| Total Interest                  | \$ -                      | \$ -                      | \$ 1,000                  | \$ -                         | \$ 1,000                  |
| Rents & Royalties               |                           |                           |                           |                              |                           |
| Rentals                         | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Total Rents & Royalties         | \$ -                      | \$ -                      | \$ -                      | \$ -                         | \$ -                      |
| Operating Transfers             |                           |                           |                           |                              |                           |
| Transfer from General Fund      | \$ -                      | \$ -                      | \$ 275,000                | \$ 275,000                   | \$ -                      |
| Total Operating Transfers       | \$ -                      | \$ -                      | \$ 275,000                | \$ 275,000                   | \$ -                      |
| Appropriation from Fund Balance |                           |                           |                           |                              |                           |
| Appropriation from Fund Balance | \$ -                      | \$ -                      | \$ (268,840)              | \$ -                         | \$ 7,070                  |
| Total Approp from Fund Balance  | \$ -                      | \$ -                      | \$ (268,840)              | \$ -                         | \$ 7,070                  |
| <b>TOTAL REVENUES</b>           | <b>\$ 66,881</b>          | <b>\$ 67,428</b>          | <b>\$ 73,800</b>          | <b>\$ 341,287</b>            | <b>\$ 74,800</b>          |

**EMERGENCY 911 SERVICES FUND  
ADMINISTRATION**

---

**DEPARTMENTAL VISION**

To process emergency calls through the Kodiak Police Department and Public Safety Answering Point (PSAP) for service in a prompt, efficient manner, ensuring that appropriate resources and equipment are dispatched to routine and non-routine requests for services.

**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 system provides 24-hour telephone, Enhanced 911 and dispatch services for the City of Kodiak Police system and the Kodiak Fire Department. This service is provided throughout the Kodiak road system.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• To process 90% of all emergency calls for service within 90 seconds</li><li>• Track the work product of the division by the tally of total calls processed through the dispatch center</li><li>• Perform a comprehensive review of E911 equipment to ensure compatibility and long range sustainability of the system with the City of Kodiak's new communication system and identify upgrades as needed</li></ul> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** To generate funding to maintain the operation of the E911 services.

|                                                                                                      |
|------------------------------------------------------------------------------------------------------|
| Objective: To continue to provide the E911 service to city and borough residents on the road system. |
|------------------------------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

This was 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.

**EMERGENCY 911 SERVICES FUND  
ADMINISTRATION**

---

**EXPENDITURES**

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

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Salaries & Wages          | \$ 3,818                  | \$ 3,336                  | \$ 3,390                  | \$ 3,120                     | \$ 4,350                  |
| Employee Benefits         | 2,165                     | 1,602                     | 2,430                     | 1,828                        | 2,570                     |
| Professional Services     | 31,550                    | -                         | 25,000                    | -                            | 25,000                    |
| Support Goods & Services  | -                         | 580                       | 42,980                    | 600                          | 42,880                    |
| Capital Outlays           | -                         | -                         | -                         | -                            | -                         |
| Transfers                 | 25,870                    | 300,640                   | -                         | -                            | -                         |
| <b>Total Expenditures</b> | <b>\$ 63,403</b>          | <b>\$ 306,158</b>         | <b>\$ 73,800</b>          | <b>\$ 5,548</b>              | <b>\$ 74,800</b>          |

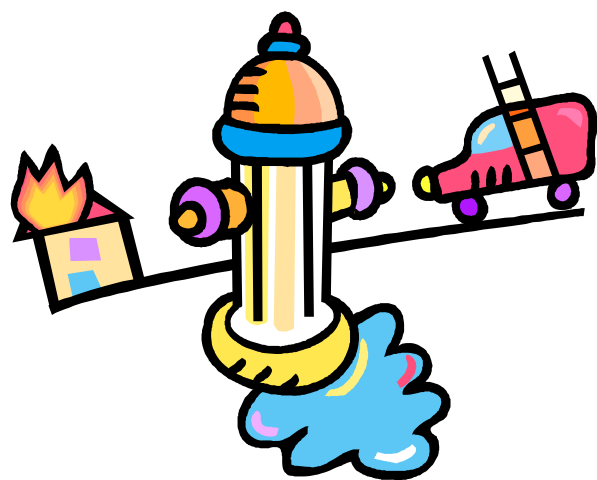
**PERSONNEL**

Number of Employees

|              | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|--------------|---------------------------|---------------------------|------------------------------|---------------------------|
| None         | 0                         | 0                         | 0                            | 0                         |
| <b>Total</b> | <b>0</b>                  | <b>0</b>                  | <b>0</b>                     | <b>0</b>                  |

**PERFORMANCE INDICATORS**

|                                  | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Annual Phone Lines Charges       | \$ 66,881                 | \$ 67,428                 | \$ 66,287                    | \$ 69,142                 |
| Monthly Phone Lines Paid @ \$.18 | 2,812                     | 3,883                     | 3,113                        | 3,113                     |
| Annual Phone Line Fees Paid      | \$ 15,552                 | \$ 15,247                 | \$ 13,837                    | \$ 12,990                 |



## 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**

---

**DEPARTMENTAL VISION**

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.

**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.

|                                            |
|--------------------------------------------|
| <b>Planned Accomplishments for FY 2013</b> |
|--------------------------------------------|

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Develop procedures for analyzing risk to determine the most practical and least costly method of handling risk</li><li>• Develop risk identification procedures</li><li>• 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</li><li>• 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</li></ul> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GOAL:** To reduce insurance risk and maintain sufficient coverage.

|                                                                              |
|------------------------------------------------------------------------------|
| Objective: To ensure that all city property and functions are fully insured. |
|------------------------------------------------------------------------------|

**SIGNIFICANT BUDGET CHANGES**

No significant budget changes. There are no transfers to the General Fund in fiscal year 2013. There was a transfer in the amount of \$400,000 to the General Fund in fiscal year 2012.

**INTERNAL SERVICE FUND  
INSURANCE FUND**

**INSURANCE FUND REVENUE**

REVENUES

|                                 | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Interest                        |                           |                           |                           |                              |                           |
| Interest on Investments         | \$ 2,377                  | \$ 3,181                  | \$ 5,000                  | \$ 510                       | \$ 5,000                  |
| Total Interest                  | \$ 2,377                  | \$ 3,181                  | \$ 5,000                  | \$ 510                       | \$ 5,000                  |
| Interfund Charges               |                           |                           |                           |                              |                           |
| Insurance Refund                | \$ 12,581                 | \$ 39                     | \$ 15,000                 | \$ 2,821                     | \$ 42,900                 |
| Charges to General Fund         | 388,700                   | 355,120                   | 298,500                   | 298,500                      | 276,900                   |
| Charges to Trident Basin Fund   | 18,500                    | 18,460                    | 8,500                     | 8,500                        | 8,300                     |
| Charges to Cargo Fund           | 64,150                    | 69,010                    | 71,100                    | 71,100                       | 65,500                    |
| Charges to Harbor Fund          | 158,100                   | 120,210                   | 94,000                    | 94,000                       | 98,800                    |
| Charges to Boat Yard/Lift Fund  | -                         | 47,120                    | 2,000                     | 2,000                        | 1,500                     |
| Charges to Harbor Electric Fund | -                         | 890                       | 1,000                     | 1,000                        | 1,000                     |
| Charges to Water Utility Fund   | 13,820                    | 20,000                    | 18,000                    | 18,000                       | 16,300                    |
| Charges to Sewer Fund           | -                         | 45,460                    | 41,000                    | 41,000                       | 37,500                    |
| Charges to E-911 Fund           | 44,620                    | 580                       | 600                       | 600                          | 500                       |
| Total Interfund Charges         | \$ 700,471                | \$ 676,889                | \$ 549,700                | \$ 537,521                   | \$ 549,200                |
| Appropriation from Fund Balance |                           |                           |                           |                              |                           |
| Appropriation from Fund Balance | \$ -                      | \$ -                      | \$ 465,000                | \$ -                         | \$ -                      |
| Total Approp from Fund Balance  | \$ -                      | \$ -                      | \$ 465,000                | \$ -                         | \$ -                      |
| Total Revenue                   | \$ 702,849                | \$ 680,070                | \$ 1,019,700              | \$ 538,032                   | \$ 554,200                |

**INTERNAL SERVICE FUND  
INSURANCE**

---

**EXPENDITURES**

Department 780 - Insurance Fund  
Sub-department 100 - Administration

|                           | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Budget</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Support Goods & Services  | \$ 565,984                | \$ 475,955                | \$ 619,700                | \$ 455,300                   | \$ 543,200                |
| Contingencies             | -                         | -                         | -                         | -                            | 11,000                    |
| Transfer to General Fund  | -                         | -                         | 400,000                   | 400,000                      | -                         |
| <b>Total Expenditures</b> | <b>\$ 565,984</b>         | <b>\$ 475,955</b>         | <b>\$ 1,019,700</b>       | <b>\$ 855,300</b>            | <b>\$ 554,200</b>         |

**PERSONNEL**

Number of Employees

|                      | <b>FY 2010<br/>Actual</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2012<br/>Estimated</b> | <b>FY 2013<br/>Budget</b> |
|----------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Authorized Personnel | 0                         | 0                         | 0                            | 0                         |
| Total                | 0                         | 0                         | 0                            | 0                         |



# APPENDIX

## City of Kodiak

2009 - 2013

### PERSONNEL SUMMARY

#### Comparison of Authorized Permanent Personnel

| Department              | FTEs             |                  |                  |                  |                  |
|-------------------------|------------------|------------------|------------------|------------------|------------------|
|                         | 2009<br>Approved | 2010<br>Approved | 2011<br>Approved | 2012<br>Approved | 2013<br>Approved |
| <b>General Fund</b>     |                  |                  |                  |                  |                  |
| Executive               | 1.00             | 2.00             | 2.00             | 2.00             | 3.00             |
| City Clerk              | 3.75             | 3.00             | 3.00             | 3.00             | 3.00             |
| Finance                 | 7.25             | 7.25             | 7.25             | 7.25             | 7.25             |
| Police                  | 37.00            | 37.00            | 41.50            | 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      | 6.00             | 5.00             | 7.25             | 5.75             | 5.75             |
| Library                 | 6.75             | 6.75             | 7.00             | 7.00             | 7.00             |
| Sub Total               | 87.00            | 86.25            | 93.25            | 91.75            | 92.75            |
| <b>Enterprise Funds</b> |                  |                  |                  |                  |                  |
| Cargo Terminal          | 3.00             | 3.00             | 3.00             | 3.00             | 3.00             |
| Boat Harbor             | 11.00            | 11.40            | 11.40            | 11.40            | 11.40            |
| Boat Yard Lift          | 0.00             | 2.00             | 2.00             | 2.00             | 2.00             |
| Water Utility           | 6.85             | 6.60             | 6.60             | 6.60             | 6.60             |
| Sewer Utility           | 8.35             | 9.35             | 9.35             | 9.35             | 9.35             |
| Emergency Preparedness  | 0.05             | 0.05             | 0.05             | 0.05             | 0.05             |
| Sub Total               | 29.25            | 32.40            | 32.40            | 32.40            | 32.40            |
| Total All Funds         | 116.25           | 118.65           | 125.65           | 124.15           | 125.15           |

FTE: Full Time Equivalent

The total Full Time Equivalent (FTEs) for fiscal year 2013 are 125.15, an increase of 1.0FTEs. This increase is made up of a City Council approved position of Human Resource Director in the General Fund Executive department. All other departments remained the same as fiscal year 2012.

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

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

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

**Salary Schedule**

**Hourly Rates**

**Advancement Steps**

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

**Salary Schedule - Fire Department Employees on Platoon System**  
**Hourly Rates**

| Grade | Advancement Steps |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|-------|-------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|       | 1                 | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10    | 11    | 12    | 13    | 14    | 15    |
| 15    | 11.98             | 12.28 | 12.59 | 12.90 | 13.22 | 13.56 | 13.89 | 14.24 | 14.60 | 14.96 | 15.26 | 15.57 | 15.88 | 16.20 | 16.52 |
| 16    | 12.52             | 12.83 | 13.15 | 13.48 | 13.82 | 14.16 | 14.52 | 14.88 | 15.25 | 15.63 | 15.95 | 16.27 | 16.59 | 16.92 | 17.26 |
| 17    | 13.09             | 13.42 | 13.75 | 14.10 | 14.45 | 14.81 | 15.18 | 15.56 | 15.95 | 16.35 | 16.67 | 17.01 | 17.35 | 17.69 | 18.05 |
| 18    | 13.69             | 14.03 | 14.38 | 14.74 | 15.11 | 15.49 | 15.88 | 16.27 | 16.68 | 17.10 | 17.44 | 17.79 | 18.14 | 18.51 | 18.88 |
| 19    | 14.32             | 14.68 | 15.05 | 15.42 | 15.81 | 16.21 | 16.61 | 17.03 | 17.45 | 17.89 | 18.25 | 18.61 | 18.98 | 19.36 | 19.75 |
| 20    | 14.99             | 15.36 | 15.75 | 16.14 | 16.54 | 16.96 | 17.38 | 17.82 | 18.26 | 18.72 | 19.09 | 19.47 | 19.86 | 20.26 | 20.67 |
| 21    | 15.69             | 16.08 | 16.49 | 16.90 | 17.32 | 17.75 | 18.20 | 18.65 | 19.12 | 19.60 | 19.99 | 20.39 | 20.80 | 21.21 | 21.64 |
| 22    | 16.44             | 16.85 | 17.27 | 17.70 | 18.14 | 18.60 | 19.06 | 19.54 | 20.03 | 20.53 | 20.94 | 21.36 | 21.78 | 22.22 | 22.66 |
| 23    | 17.22             | 17.65 | 18.09 | 18.54 | 19.01 | 19.48 | 19.97 | 20.48 | 20.98 | 21.51 | 21.94 | 22.37 | 22.82 | 23.28 | 23.74 |
| 24    | 18.04             | 18.49 | 18.96 | 19.43 | 19.92 | 20.45 | 20.92 | 21.45 | 21.98 | 22.53 | 22.98 | 23.44 | 23.91 | 24.39 | 24.88 |
| 25    | 18.89             | 19.37 | 19.85 | 20.35 | 20.85 | 21.38 | 21.91 | 22.46 | 23.02 | 23.59 | 24.07 | 24.55 | 25.04 | 25.54 | 26.05 |

**CITY OF KODIAK  
EMPLOYEE FACT SHEET  
Fiscal Year 2013**

**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) Tier I - III 6.75%, Police & Fire – 7.5%.; Tier IV Employees - 8%  
Employer – 22.0%

**INSURANCE – MEDICAL, DENTAL, AND VISION – Aetna**

City pays these monthly premiums for employees and dependents (except temporary hires):  
Single - \$815.50, Employee with spouse - \$1,884.19, Employee with child/children - \$1,562.08 Family  
rate - \$2,630.44.

**LIFE INSURANCE**

City provides \$2,000 Life and \$5,000 AD&D policy (except temporary hires).

**DEFERRED COMPENSATION**

All employees (except temporary hires) are eligible to enroll in the voluntary retirement deferred compensation plan. Up to 100% of taxable compensation, not to exceed \$16,500 per year, can be deferred from federal income tax.

**PAY RANGES – Rate, Day, and Place of Pay**

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

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

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

**HOLIDAYS –PR&R Chapter 12:**

January 1, New Years Day  
January (3<sup>rd</sup> Monday), Martin Luther King Jr. Day  
February (3<sup>rd</sup> Monday), President's Day

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

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

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

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

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

**SICK LEAVE – PR&R Chapter 11:**

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

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

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

## **GOVERNMENT ORGANIZATION AND SERVICES**

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

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

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

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

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



**Miscellaneous Statistical Data  
City of Kodiak**

|                                         | <u>2009</u>    | <u>2010</u>    | <u>2011</u>    | <u>2012</u>    | <u>2013</u><br><u>(estimated)</u> |
|-----------------------------------------|----------------|----------------|----------------|----------------|-----------------------------------|
| <b>Taxes</b>                            |                |                |                |                |                                   |
| Real property                           | 2.00 mills     | 2.00 mills     | 2.00 mills     | 2.00 mills     | 2.00 mills                        |
| Personal Property                       | none           | none           | none           | none           | none                              |
| Sales Tax                               | 6%             | 6%             | 6%             | 6%             | 7%                                |
| Transient Room Tax                      | 5%             | 5%             | 5%             | 5%             | 5%                                |
| Population of City                      | 5,689          | 6,626          | 6,626          | 6,130          | 6,312                             |
| Population of the Kodiak Island Borough | 13,506         | 13,860         | 13,860         | 13,592         | 13,870                            |
| Total Number of Municipal Employees     | 116.25         | 118.65         | 125.65         | 124.15         | 125.15                            |
| Sales Tax Collected                     | \$ 9,277,394   | \$ 9,379,409   | \$ 9,631,343   | \$ 10,259,515  | \$ 9,500,000                      |
| Assessed Property Values                | \$ 326,314,738 | \$ 332,658,365 | \$ 387,543,505 | \$ 390,794,900 | \$ 415,089,700                    |
| Number of Building Permits              | 210            | 208            | 201            | 200            | 190                               |
| <b>Port &amp; Harbor Services</b>       |                |                |                |                |                                   |
| Number of Harbors                       | 2              | 2              | 2              | 2              | 2                                 |
| Pier I - Ferry Dock                     | 1              | 1              | 1              | 1              | 1                                 |
| Pier II - City Dock                     | 1              | 1              | 1              | 1              | 1                                 |
| Pier III Container Terminal             | 1              | 1              | 1              | 1              | 1                                 |
| Number of Employees                     | 14.00          | 16.40          | 16.40          | 16.40          | 16.40                             |
| <b>Moorage Rates Per Feet</b>           |                |                |                |                |                                   |
| Vessel length 0-40 feet                 | \$ 29.00       | \$ 29.00       | \$ 29.00       | \$ 30.00       | \$ 30.00                          |
| Vessel length 41-60 feet                | \$ 40.00       | \$ 40.00       | \$ 40.00       | \$ 41.00       | \$ 41.00                          |
| Vessel length 61-80 feet                | \$ 60.00       | \$ 60.00       | \$ 60.00       | \$ 61.00       | \$ 61.00                          |
| Vessel length 81-100 feet               | \$ 70.00       | \$ 70.00       | \$ 70.00       | \$ 71.50       | \$ 71.50                          |
| Vessel length 101-120 feet              | \$ 80.00       | \$ 80.00       | \$ 80.00       | \$ 82.00       | \$ 82.00                          |
| Vessel length 121-150 feet              | \$ 87.00       | \$ 87.00       | \$ 87.00       | \$ 89.00       | \$ 89.00                          |
| Vessel length 151 feet & over           | \$ 98.00       | \$ 98.00       | \$ 98.00       | \$ 100.00      | \$ 100.00                         |
| <b>Public Works Services</b>            |                |                |                |                |                                   |
| Number of Treatment Plants              | 1              | 1              | 1              | 1              | 1                                 |
| Number of Employees                     | 24.70          | 25.45          | 25.45          | 25.45          | 25.45                             |
| Monthly Water Rates - Single Family     | \$ 28.43       | \$ 30.13       | \$ 34.95       | \$ 39.14       | \$ 43.84                          |
| Monthly Sewer Rate - Single Family      | \$ 48.39       | \$ 54.55       | \$ 59.82       | \$ 62.81       | \$ 62.81                          |
| <b>Airport Services</b>                 |                |                |                |                |                                   |
| Municipal Airport                       | 1              | 1              | 1              | 1              | 1                                 |
| Float Plane Facility                    | 1              | 1              | 1              | 1              | 1                                 |
| <b>Parks &amp; Recreation Services</b>  |                |                |                |                |                                   |
| Number of Parks                         | 5              | 5              | 5              | 5              | 5                                 |
| Number of Employees                     | 6.00           | 5.00           | 7.25           | 5.75           | 5.75                              |
| <b>Fire Protection</b>                  |                |                |                |                |                                   |
| Number of Fire Stations                 | 1              | 1              | 1              | 1              | 1                                 |
| Number of Employees                     | 13.75          | 13.75          | 13.75          | 13.75          | 13.75                             |
| Ambulance Service/EMS                   | Yes            | Yes            | Yes            | Yes            | Yes                               |
| <b>Police Protection</b>                |                |                |                |                |                                   |
| City Jail                               | 1              | 1              | 1              | 1              | 1                                 |
| Number of Employees                     | 37.00          | 37.00          | 41.50          | 41.50          | 41.50                             |
| <b>Library Services</b>                 |                |                |                |                |                                   |
| Number of Libraries                     | 1              | 1              | 1              | 1              | 1                                 |
| Number of Employees                     | 6.75           | 6.75           | 7.00           | 7.00           | 7.00                              |

## City of Kodiak Worker Characteristics

|                                         | <b>2011</b>   |
|-----------------------------------------|---------------|
| <b>Residents age 16 and over</b>        | 9,275         |
| <b>Residents employed</b>               | 5,708         |
| Female workers                          | 2,833         |
| Male workers                            | 2,875         |
| Workers age 45 and over                 | 2,602         |
| Workers age 50 and over                 | 1,919         |
| <b>Total wages</b>                      | \$176,684,435 |
| <b>Sector employed in</b>               |               |
| Private                                 | 4,467         |
| Local government                        | 931           |
| State government                        | 310           |
| <b>Peak quarterly employment</b>        | 5,065         |
| <b>Workers employed all 4 quarters</b>  | 4,060         |
| <b>New hires</b>                        | 1,688         |
| <b>Unemployment insurance claimants</b> | 1,483         |

## Industries

### 2011 Workers by Industry

|                         | Number | Percent | Female | Male | Age 45 | Age 50 |
|-------------------------|--------|---------|--------|------|--------|--------|
| Mining                  | 92     | 1.6     | 18     | 74   | 36     | 26     |
| Construction            | 254    | 4.4     | 41     | 213  | 104    | 69     |
| Manufacturing           | 1,296  | 22.7    | 480    | 816  | 764    | 574    |
| Utilities               | 931    | 16.3    | 407    | 524  | 320    | 239    |
| Information             | 57     | 1       | 27     | 30   | 21     | 18     |
| Financial Activities    | 225    | 3.9     | 140    | 85   | 88     | 69     |
| Services                | 310    | 5.4     | 100    | 210  | 168    | 119    |
| Services                | 656    | 11.5    | 509    | 147  | 287    | 208    |
| Leisure and Hospitality | 435    | 7.6     | 304    | 131  | 123    | 93     |
| State Government        | 310    | 5.4     | 138    | 172  | 149    | 106    |
| Local Government        | 931    | 16.3    | 546    | 385  | 468    | 344    |
| Other                   | 210    | 3.7     | 123    | 87   | 73     | 53     |
| Unknown                 | 1      | 0       | 0      | 1    | 1      | 1      |

**CITY OF KODIAK  
ORDINANCE NUMBER 1298**

**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 2012 AND ENDING ON THE THIRTIETH DAY OF JUNE 2013**

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 2012 and ending on the thirtieth day of June 2013.
- 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 2012 and ending on the thirtieth day of June 2013 to defray expenses and liabilities of the City during the fiscal year.

**FY2013 BUDGET SUMMARY**

**GENERAL FUND**

|                                   | Anticipated<br>Revenues |
|-----------------------------------|-------------------------|
| Taxes                             | \$ 10,303,500           |
| Licenses & Permits                | 68,000                  |
| Intergovernmental Revenues        | 2,449,346               |
| Charges for Services              | 1,612,193               |
| Fines & Forfeitures               | 20,500                  |
| Interest                          | 45,000                  |
| Rents & Royalties                 | 155,236                 |
| Miscellaneous                     | 26,800                  |
| Interfund Charges                 | 854,316                 |
| Appropriation from Fund Balance   | 1,490,854               |
| Operating Transfers In            | -                       |
| <b>Total Anticipated Revenues</b> | <b>17,025,745</b>       |

**General Fund Continued**

|                                   | Planned<br>Expenditures |
|-----------------------------------|-------------------------|
| Legislative                       | \$ 273,210              |
| Legal                             | 50,000                  |
| Executive-Administration          | 501,080                 |
| Executive-Emergency Preparedness  | 56,500                  |
| City Clerk-Administration         | 251,062                 |
| City Clerk-Records Management     | 127,290                 |
| Finance                           | 1,276,034               |
| Police                            | 6,030,142               |
| Fire                              | 1,834,910               |
| Public Works                      | 2,203,511               |
| Engineering                       | 243,400                 |
| Parks & Recreation                | 1,298,210               |
| Library                           | 858,950                 |
| Non-Departmental                  | 2,021,446               |
| <b>Total Planned Expenditures</b> | <b>17,025,745</b>       |

**SPECIAL REVENUE FUND**

|                                          | Anticipated<br>Revenues |
|------------------------------------------|-------------------------|
| Tourism Fund                             | \$ 142,860              |
| Kodiak Fisheries Development Association | 60,050                  |
| City Enhancement Fund                    | -                       |
| <b>Total Anticipated Revenues</b>        | <b>202,910</b>          |

|                                          | Planned<br>Expenditures |
|------------------------------------------|-------------------------|
| Tourism Fund                             | \$ 142,860              |
| Kodiak Fisheries Development Association | 60,050                  |
| City Enhancement Fund                    | -                       |
| <b>Total Planned Expenditures</b>        | <b>202,910</b>          |



**CAPITAL PROJECTS FUND**

|                                   | Anticipated<br>Revenues |
|-----------------------------------|-------------------------|
| General Capital                   | \$ 269,000              |
| Street Improvements               | 885,000                 |
| Building Improvement Fund         | 2,031,948               |
| Water Capital Fund                | 3,207,000               |
| Sewer Capital Fund                | 4,200,000               |
| Cargo Development Fund            | -                       |
| Harbor Development Fund           | -                       |
| Parks & Recreation Fund           | 15,000                  |
| Vehicle Replacement Fund          | -                       |
| <b>Total Anticipated Revenues</b> | <b>10,607,948</b>       |

|                                   | Planned<br>Expenditures |
|-----------------------------------|-------------------------|
| General Capital                   | \$ 269,000              |
| Street Improvements               | 885,000                 |
| Building Improvement Fund         | 2,031,948               |
| Water Capital Fund                | 3,207,000               |
| Sewer Capital Fund                | 4,200,000               |
| Cargo Development Fund            | -                       |
| Harbor Development Fund           | -                       |
| Parks & Recreation Fund           | 15,000                  |
| Vehicle Replacement Fund          | -                       |
| <b>Total Planned Expenditures</b> | <b>10,607,948</b>       |

**ENTERPRISE FUNDS**

|                                   | Anticipated<br>Revenues |
|-----------------------------------|-------------------------|
| Cargo Fund                        | \$ 1,087,747            |
| Harbor Fund                       | 4,205,392               |
| Boat Yard Lift                    | 1,295,438               |
| Harbor Electric Fund              | 657,480                 |
| Water Utility Fund                | 4,590,932               |
| Sewer Utility Fund                | 4,511,020               |
| Trident Basin Fund                | 355,490                 |
| E-911 Services                    | 74,800                  |
| <b>Total Anticipated Revenues</b> | <b>16,778,299</b>       |

**Enterprise Funds Continued**

|                                   | Planned<br>Expenditures |
|-----------------------------------|-------------------------|
| Cargo Fund                        | \$ 1,087,747            |
| Harbor Fund                       | 4,205,392               |
| Boat Yard Lift                    | 1,295,438               |
| Harbor Electric Fund              | 657,480                 |
| Water Utility Fund                | 4,590,932               |
| Sewer Utility Fund                | 4,511,020               |
| Trident Basin Fund                | 355,490                 |
| E-911 Services                    | 74,800                  |
| <b>Total Planned Expenditures</b> | <b>16,778,299</b>       |

**INTERNAL SERVICE FUNDS**

|                                   | Anticipated<br>Revenues |
|-----------------------------------|-------------------------|
| Self Insurance Fund               | \$ 554,200              |
| <b>Total Anticipated Revenues</b> | <b>554,200</b>          |

|                                   | Planned<br>Expenditures |
|-----------------------------------|-------------------------|
| Self Insurance Fund               | \$ 554,200              |
| <b>Total Planned Expenditures</b> | <b>554,200</b>          |

|                                         |                      |                      |
|-----------------------------------------|----------------------|----------------------|
| <b>Grand Total Anticipated Revenues</b> | <b>\$ 45,169,102</b> |                      |
| <b>Grand Total Planned Expenditures</b> |                      | <b>\$ 45,169,102</b> |

**Section 3:** All unexpended appropriation balances, with the exception of capital project fund appropriations, shall lapse to the appropriate fund as of June 30, 2013.

**Section 4:** This ordinance shall go into effect July 1, 2012.

CITY OF KODIAK

  
MAYOR

ATTEST:

  
CITY CLERK

First Reading: May 24, 2012  
Second Reading: June 21, 2012  
Amended: June 21, 2012  
Effective Date: July 1, 2012







## BUDGET GLOSSARY

**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.

**Capital Budget** - A plan of proposed capital outlays and the means of financing them.

**Capital Improvement Plan** - A plan that identifies: (1) all capital improvements which are proposed to be undertaken during a five year period; (2) The cost estimate of each improvement; (3) method of financing each improvement; and (4) the recommended time schedule for each project.

**Capital Improvement Program** - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**Capital Projects Funds** - Funds created to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Capital Outlay** - A type of expenditure which results in the acquisition and/or construction of a fixed asset.

**Capital Project** - A specific and identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program.

**Collateral** - Assets pledged to secure deposits, investments, or loans.

**Comprehensive Annual Financial Report (CAFR)** - The official annual report of a government. It includes (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material, and detailed statistical sections.

**Contingency** - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

**Contractual Services** - Items of expenditure for services the City receives primarily from an outside company.

**Credit Risk** - The risk that a counter party to an investment transaction will not fulfill its obligations. Credit risk can be associated with the issuer of a security, with a financial institution holding deposits, or with parties holding securities or collateral. Credit risk exposure can be affected by a concentration of deposits or investments in any one-investment type or with any one-counter party.

**Current Year Objectives** - Specific, often measurable, things to be accomplished in the current fiscal year.

**Debt** - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

**Debt Service Fund** - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit** - The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

**Department** - The City Administration is divided into departments, while a department may refer to a single activity; it usually indicates a grouping of related activities.

**Depreciation** - In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately charged off as an expense.

**Division** - A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.

**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.

**Expenditure** - Decreases in net financial resources. Expenditures include current operating expenses,

requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

**Expenses** - Outflows or other consumption of assets or occurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entities' on-going major or central operation.

**Fiduciary Fund Types** - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units, and/or other funds.

**Financial Resources** - Cash and other assets that in the normal course of operations, become cash.

**Fiscal Year** - The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operation. The City's fiscal year extends from July 1 through the following June 30.

**Fixed Assets** - Long-lived tangible assets obtained as a result of past transactions, events or circumstances. Fixed Assets include buildings, equipment, improvements other than buildings and land.

**Function** - A group of related activities aimed at accomplishing a major service for which a government is responsible.

**Fund** - An accounting entity with a separate set of self-balancing accounts, which comprise its assets, liabilities, fund balance, revenues, and expenditures.

**Fund Balance** - The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unrestricted fund balance."

**Fund Type** - Anyone of seven categories into which all funds are classified in government accounting. The seven types are: general, special revenue, debt services, capital projects, enterprises, internal service, and trust and agency.

**General Fund** - A fund used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds** - Bonds that are backed by full faith and credit of government; i.e., the government's general taxing power, to the repayment of the bonds it issues, then those bonds are general obligations (GO) bonds. Sometimes, the term is also used to refer to bonds, which are to be repaid from taxes and other general revenues. A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with periodic interest paid at a specified interest percentage.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

**Governmental Fund Types** - Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities - 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.

**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.

**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.

**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.

**Non-departmental** - Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

**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.

**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.

**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.

**Recommended Budget** - The budget proposed by the City Manager to the City Council for adoption.

**Replacement Cost** - The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

**Reserve for Working Capital** - A portion of the General Fund balance set aside to provide the necessary cash flow to fund the day-to-day operations of the city. This reserve is not available for appropriation.

**Residual Equity Transfers** – Non-recurring and non-routine transfers of equity between funds.

**Resolution** - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Retained Earnings** - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

**Revenue** - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers in are classified as "other financing sources."

**Revenue Bonds** - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

**Risk** - In the context of insurance, defined variously as uncertainty of loss, change of loss or variance of actual from expected results. Also, the subject matter of an insurance contract.

**Risk Management** - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

**Sales Tax** - A tax levied on the sales price or charge on all sales, rentals and services made within the city.

**Self-insurance** - The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

**Shared Revenues** - Revenues levied by one government are shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

**Single Audit** - An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of Federal assistance received) to have one audit performed to meet the needs of all Federal grantor agencies.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

**Tax Rate** - The level at which taxes are levied. For example, a sales tax may be proposed at 6% of sale.

**Tax Levy** - The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

**Transient Room Tax** - A tax levied on the rental of a room in a hotel, motel, bunkhouse or bed and breakfast establishment to a person or company for a period of less than 30 days.

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

**Workload** - A measure of quantity produced, processed, handled, or otherwise acted upon or with, by an organizational unit. Workload is preferably indicated with respect to a specific, identifiable period of time.



## **BUDGET ABBREVIATIONS & ACRONYMS**

**ABADE** – The Alaska Bureau of Alcohol and Drug Enforcement

**CBRNE** – Chemical Biological Radiological Nuclear Emergency

**CVSA** - Computer Voice Stress Analyzer, Truth Verification Exam

**D.A.R.E.** – Drug Abuse Resistance Education

**EAB** – Employee Advisory Board

**EMS** - Emergency Management System

**EPA/ADEC** - Environmental Protection Agency and the Alaska Department of Environmental Conservation.

**EOP**- Emergency Operations Planning

**ESC** - Emergency Services Council

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

**ESWTR** – Enhanced Surface Water Treatment Rule

**FTE** – Full Time Equivalent

**FV** – Fishing Vessel

**GIU** - General Investigation Unit

**GOB** – General Obligation Bond

**I & I** – Inflow and Infiltration

**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.

**LEPC** - Local Emergency Planning Committee.

**MARPOL** - Marine pollution.

**NOAA** – National Oceanic and Atmospheric Administration.

**NPDES** - National Pollutant Discharge Elimination System.

**PERS** - Public Employees Retirement System

**PILOT** - Payment in lieu of taxes.

**PHAB** – Port and Harbor Advisory Board

**PPB** - Prevention policy board.

**RMS** – Records Management System

**R/V** - Research Vessel.

**SHH** – Saint Herman Harbor

**SPCC** – Spill Prevention Control and Counter Measure

**SPH** – Saint Paul Harbor

**UCR** – Unified Crime Report

**UV** – Ultraviolet

**WWTP** – Waste Water Treatment Plant.