

**CITY OF KODIAK, ALASKA**

**Annual Operating Budget**

**July 1, 2013 – June 30, 2014**



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# CITY OF KODIAK, ALASKA

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ANNUAL ADOPTED BUDGET  
FISCAL YEAR ENDING JUNE 30, 2014

AS SUBMITTED BY

Aimée Kniazowski  
CITY MANAGER

May 23, 2013

AND ADOPTED BY THE CITY COUNCIL

June 13, 2013

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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  
Richard Walker

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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, 2012**

*Christopher P. Mouill*

President

*Jeffrey R. Egan*

Executive Director

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**BUDGET MESSAGE**  
City of Kodiak  
Fiscal Year 2014

August 18, 2013

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

Dear Mayor, Council Members, and Residents:

This budget message accompanies the Fiscal Year 2014 budget document for the City of Kodiak. This budget is provided in compliance with state statutes and the City of Kodiak's Charter. This budget presents the goals and objectives for Fiscal Year 2014, revenue sources and projected amounts, the operating plan for all departments, and includes capital expenditures.

**Mission Statement**

The long-term goals of the City of Kodiak are to provide quality municipal services to all residents and to respond in the most appropriate and fiscally responsible manner to their needs and concerns. 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 influenced the development of this budget. Included are conservative revenue estimates based on a stable local economic outlook, including the projected sales tax revenue from the increase instituted at the start of Fiscal Year 2013, operational cost controls where possible, and provision of the same level of comprehensive services to the community. These issues represent the challenges that the City of Kodiak faces each year and will continue to face over the next several years. These issues are similar to those addressed in the Fiscal Year 2013 budget. The City Council adopted budget goals specific to the 2014 Fiscal Year to ensure accountability and quality services to the community. These goals were considered when making all budget decisions.

Changes in federal and state policies or direction can have direct and indirect impacts to the City's budget, depending upon the year and the key issues. These have been taken into consideration when developing the City's budget this fiscal year.

Federal Issues

Federal issues have not directly affected preparation of this year's budget. However, there are many federal issues that are likely to exert an influence on Kodiak and the budget.

Alaska managed to avoid most of the large financial impacts the recession exerted on the Lower 48 over the last several years. The national economy seems to be on a slow rebound, but could be affected by the continuing impasse facing the nation's lawmakers. The inability of the Congress to come up with an acceptable solution to the nation's fiscal policies resulted in the implementation of budget sequestration. That is the term for mandatory, across the board, non-discretionary cuts to federal budget and programs. Kodiak can expect to see impacts to sequestration. In addition to external grants, contracts, and other services, Kodiak's federal agencies and programs will see reductions to varying degrees as they are implemented starting in April. According to our federal lobbyist, Brad Gilman, federal agencies and services of most interest to Kodiak will face reductions as follows:

- EDA: 5 percent. Likely implemented by a combination of furloughs of Federal employees and slowed/reduced grant award amounts and number.

- National Wildlife Refuge Revenue Sharing Fund: 5 percent. Also, the USFWS could cut back hours of operation at the Kodiak NWR due to furloughs.
- Federal aid in highways: Highway formula programs are exempt. State transportation projects involving Federal highway dollars should be okay including the Alaska Marine Highway Service.
- USCG: 5 percent to 7.8 percent (depending on whether the activity is defense-related versus fisheries or search and rescue). Base operations at Kodiak will be affected. Furloughs for civilian but not military personnel.
- TSA: 5 percent. Furloughs likely.
- NOAA: 5 percent. Furloughs. Could see cutbacks in GOA fisheries surveys.
- Kodiak Launch Complex: There is a 7.8 percent reduction for DOD and 5 percent for NASA, so these effects could be felt at the Complex.

The list of expected impacts due to sequestration will not affect Kodiak's budget directly. However, the actions will have an indirect impact as agencies and individuals find they have less discretionary income. Limited or reduced access to federal funding sources are likely to affect the City's federal capital requests.

### State Issues

The state legislature made decisions during its most recent session that will impact the City's operating and capital project budget.

The legislature opted to fund the basic revenue sharing with Alaskan communities, but eliminated the additional revenue sharing payment that was meant to offset high energy prices. That means Kodiak's revenue from this program in Fiscal Year 2014 is \$400,000, approximately \$173,000 less than what was received in the current fiscal year.

The state capital budget was very limited this session. If the governor signs the budget as submitted to him, Kodiak will receive a \$500,000 legislative grant to go toward the reconstruction of the Monashka Pumphouse, the City's top priority. The legislature also approved a reauthorization of up to \$900,000 in Municipal Matching Grant funds from grant funds not used for the UV water treatment plant project to go toward the Monashka pumphouse. If approved, these two appropriations will help move this important project forward.

The primary focus of the state legislature this past session was on oil tax legislation, the Governor's primary priority. SB21 passed the Senate and House. It amended the oil tax legislation put in place by former Governor Palin, known as ACES or Alaska's Clear and Equitable Share. Governor Parnell promoted a successful revision to that plan and is expected to sign the legislation into law. Taxes on oil production will be reduced to spur more development that is meant to offset the natural decline in oil field production and oil moving through the pipeline. There are varying estimates of the amount of revenue the state can expect to lose in the next few years, but until production is increased enough to offset declines, the state can expect to face reduced revenues from oil taxes and will have to rely on the savings account to balance the budget. This will have an impact to the City of Kodiak in coming years as the state faces changes in its operating and capital budgets. The City should expect to see reductions in grant and other programs as well as reduced availability of capital grant funds.

The Public Employees Retirement System (PERS) cost sharing rates, as set by SB 125 in Fiscal Year 2008 will not change in Fiscal Year 2014. The bill established one uniform rate of 22% for PERS employers, rather than separate contribution rates for each employer as was done in the past. The City will not see a budget impact to its PERS contribution rate even though the Alaska Retirement Management Board approved the actuarially determined rate of 35.68% for Fiscal Year 2014.

The City receives annual funding through the state's shared fisheries tax programs. In Fiscal Year 2013 the City received \$1,342,889 in fish tax revenues compared to \$1,244,027 received in Fiscal Year 2012. We anticipate the combined revenues to be \$1,303,000, a reduction of approximately \$40,000 based on projections of a slight dip in revenues for Fiscal Year 2014.

### Personnel Costs

The City Council's Fiscal Year 2014 budget goal was to maintain the current level of staffing at 125.15 Full Time Equivalent (FTE) positions. This goal can be retained at the current levels of service and is reflected in the budget. Staff expects to see multiple retirements and routine turnover this coming fiscal year and will fill the positions with more junior staff which may reduce personnel costs. However, other expenses related to employee turnover will be felt as specialty training, certifications, and required licensures are reflected in some departmental budgets.

Based on the 125.15 FTEs, the Fiscal Year 2014 budget will show an estimated 6% increase in salaries and wages for all departments and funds due to the implementation of the classification and compensation plan toward the end of Fiscal Year 2013. The increase, based on the implementation plan, is expected to increase wages by approximately \$505,000 in total. The study showed that the City's compensation lagged the market by approximately 9%. The implementation plan selected by Council placed employees on the new pay scale at a value relative to their placement on the old salary schedule.

The City purchases employee health insurance through the State of Alaska's Political Subdivision Health Insurance Program with Aetna. The annual increases have been very unpredictable. The City faced a 39.9% increase in premiums in Fiscal Year 2012, followed by a 3.1% increase in Fiscal Year 2013. The increase for Fiscal Year 2014 will be 12.2%. These increases are unpredictable and not sustainable. While not budgeted, it is staff's recommendation that the City contract with a firm specializing in health benefits to identify reasonable and affordable health insurance options that provide the best fit for the City of Kodiak and its employees.

Overall salaries increased by \$448,154 citywide (6.0%). Benefits increased by \$619,931 as a result of a 112.2% increase in health insurance costs, with the remainder increase being due to increases in worker compensation, and PERS on-behalf costs. This is a 10% increase over Fiscal Year 2013. This increase impacted the City's budget and staff is considering options to manage these costs in the future, if possible.

### Major Local Policies

The major local policy issues are summarized in the Fiscal Year 2014 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, reduce reliance on the General Fund fund balance, and continued maintenance of the Enhancement Fund for tax stabilization. The City of Kodiak's goals are to have a healthy economy, a healthy environment, and to ensure social fairness.

#### 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 2014 is another maintenance budget because 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 61% 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 4% 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 of \$770,000 for Fiscal year 2014.

The City increased its primary source of revenue, sales tax, from 6% to 7% in Fiscal Year 2013. While the decision was difficult, Council felt it was imperative because the cost of doing business for the City rose dramatically between 1993 when the tax was last adjusted and 2012. The adjusted CPI rose over 50% during that timeframe, meaning the City paid that much more

for services, supplies, personnel costs, and equipment in 2012 than in 1993. It simply costs more to maintain, repair, upgrade or replace important infrastructure like roads, buildings, airports, utility systems, parks, and docks and to provide the same levels of service to residents than it did in 1993. The projected revenue from sales tax in the Fiscal Year 2014 budget is anticipated to be \$11.6 million, an increase of \$1.1 million from Fiscal Year 2013.

The City is conservative in developing operating budgets every year to contain and absorb as many cost increases as possible. However, operational and management costs continue to cost at least what is received in revenues. The City must use fund balance to offset cost increases and meet operating and capital needs. It must also 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 required operational reserves. 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 increasing or eliminating the sales tax cap. After reviewing several revenue scenarios, Council decided to move forward with an increase in the sales tax rate from 6% to 7%. This ordinance was adopted in June of 2012 and became effective October 1, 2012. The Fiscal Year 2014 budget projects an increase in sales tax revenues of \$1.1 million and results in the use of \$1,156,232 fund balance, attributed to the annual sales tax allocation outlined in the sales tax code and needed capital project expenses.

A 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 increased 12% for Fiscal Years 2012 and 2013 and will increase 8% for 2014, 2015, and 2016. The only increase to the sewer rates was 5% in Fiscal Year 2012. Staff recommends an additional rate study completed on the sewer rates for the next four or five years based on the City's plan to compost biosolids at the Borough landfill. Utility rate increases are necessary to maintain the City's facilities and to comply with federal mandates relating to water and sewer. Rate studies are also recommended for the various Harbor enterprise funds in Fiscal Year 2014.

Overall, the Fiscal Year 2014 revenue budgeted less transfers and use of fund balance than Fiscal Year 2013, not including capital projects. The total citywide use of fund balance for fiscal year 2014 is \$5,146,785 an increase of \$3,682,071 from fiscal year 2013. The total citywide transfers for Fiscal Year 2014 are \$5,449,805 which is a decrease of \$4,828,375 from year fiscal year 2013. Overall the Fiscal Year 2014 budget reduced expenditures by 6% compared to the Fiscal Year 2013 amended budget not including capital projects.

The City of Kodiak code section on the allocation of sales tax proceeds allocated \$450,000 to the Street Improvement Fund, \$500,000 to the Harbor Improvement Fund and \$50,000 to the Parks and Recreation Fund. The General Fund fund balance continues to maintain a balance that meets the Council's long-term goal of one to two million dollars. The budgetary and operational priorities for Fiscal Year 2014 have not significantly changed since last fiscal year; however, there has been an 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 approved the addition of use of \$97,210 of the Enhancement Fund fund balance as compared to the use of fund balance of \$2,804,500 in Fiscal Year 2012. The General Fund is not using any Enhancement Fund fund balance in Fiscal Year 2014.

The General Fund fund balance was estimated to be \$7,759,678 at the end of Fiscal Year 2013. The fund balance for the Enhancement Fund was estimated to be \$2,187,369 at the end of the current fiscal year.

<b>Estimated Fund Balance</b>	<b>General Fund</b>	<b>Enhancement Fund</b>
FY 2013 Year End	\$7,759,678	\$2,187,369
FY 2014 Year End	\$6,603,446	\$2,284,579

### **The Budget in Brief**

Revenues for all funds total \$41,574,208 in the Fiscal Year 2014 budget; this is a decrease of \$3,594,894 (-7.96%) in comparison to the previous year's budget. Most of the decreases are in budgeted revenues related to capital projects, and the use of fund balance. The largest non-routine projects are the New Library Project in the amount of \$12,448,372, the Bio Solid Management Project in the amount of \$4,200,000 and the Pier III Replacement Project in the amount of \$33,100,000. Other non-routine projects can be found in the Capital Project section of this document. The Special Revenue Fund is relatively the same as last year. Within the Enterprise Funds the revenues are greater due to transfers to Capital Projects. The Internal Service Funds are relatively the same as last year due to stable insurance costs.

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

<b>Fund</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>% Change 2013/2014</b>	<b>\$ Change 2013/2014</b>
General	\$ 15,924,277	\$ 16,971,628	\$ 17,025,745	\$ 19,031,342	11.78%	\$ 2,005,597
Special Revenue	266,000	702,910	202,910	202,910	0.00%	-
Capital Projects	4,389,640	5,230,230	10,607,948	4,534,805	-57.25%	(6,073,143)
Enterprise	13,679,727	14,971,333	16,778,299	17,214,650	2.60%	436,351
Internal Service	719,850	1,019,700	554,200	590,501	6.55%	36,301
<b>Total</b>	<b>\$ 34,979,494</b>	<b>\$ 38,895,801</b>	<b>\$ 45,169,102</b>	<b>\$ 41,574,208</b>	<b>-7.96%</b>	<b>\$ (3,594,894)</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 2014 is \$439,584,331 which is expected to generate approximately \$773,500 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 now levies a 7% sales tax on all sales, services and rentals made within City limits. The maximum taxable sale is \$750 per transaction. The City first increased the rate from 3 % to 5% in October 1979. The tax was then increased to 6%, effective July 1, 1993 and then to its current rate of 7% effective October 1, 2012. This tax is expected to generate \$11,600,000 in revenues for Fiscal Year 2014.

<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	7%	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 2014 is estimated at \$11,600,000 and was \$10,574,661 for Fiscal Year 2013. Kodiak's economy has remained relatively stable despite the economic downturn felt throughout the country. The increase in sales tax to 7% will allow the City to increase the revenues generated by Sales Tax to offset rising costs of doing business and begin to replenish the General Fund fund balance.

The fund balance of the General Fund of the City of Kodiak has been relatively stable since 1998. In the Fiscal Year 2014 budget the General Fund will use \$1,156,232 of the fund balance. The Enhancement Fund will not use any fund balance. The City incorporates that the unrestricted fund balance in the General Fund be no less than two months of regular general fund operating expenditures which is estimated to be \$ 3,171,890 for Fiscal Year 2014.

The main component of the budget is the General Fund. The adopted General Fund budget is \$19,031,342 or 46% of the total budget. Of this, \$1,999,805 is for transfers to other funds leaving expenditures in the General Fund of \$17,031,537. The City currently has one general obligation bond in the amount of \$8,000,000. The State of Alaska and the City of Kodiak does not establish a legal debt margin. The voters of the City of Kodiak ultimately determine the amount of debt that can be outstanding. The residents of the City pass a ballot question giving the City the authority to issue bonds to fund projects for General Obligation Bonds. There is not a requirement for a ballot question for Revenue Bonds. Currently the City has three Revenue Bonds and one General Obligation Bond. No additional debt is budgeted in Fiscal Year 2014.

General Fund revenues are budgeted at \$12,403,500 (65%) from taxes, \$2,589,448(14%) from intergovernmental sources, \$1,633,193 (9%) from charges for services, \$882,869 (5%) from interfund charges, \$1,156,232 (5%) from appropriations from fund balance, and \$289,300 (2%) from other revenues.

Special Revenue Funds are \$202,910 or 1% of the total City of Kodiak budget. The City levies a 5% transient room tax. This tax is expected to generate \$142,260 and is accounted for in the Tourism Fund.

Capital Projects are \$4,534,805 or 11% of the total City of Kodiak budget. Many projects are ongoing from last fiscal year with fewer/more new projects added in Fiscal Year 2014. For a full list of all of our current capital projects please turn to the Capital Projects Section of the budget. In Fiscal Year 2014, the City does have non-routine capital expenditures. They include the New Library Building, the Biosolids Management Project, the completion of the Baranof Track and Field upgrades, and the Monashka Pumphouse replacement project.

Enterprise Funds are \$17,214,650 or 41% of the total City of Kodiak budget. Cargo and Harbor enterprise funds are \$6,568,977 or 38% of the total Enterprise Funds. Water and Sewer are \$10,189,983 or 59% of total Enterprise Funds. The Trident Basin Float Plane Fund in the amount of \$381,120 or 2% of the total Enterprise Funds. The E-911 Enterprise Fund in the amount of \$74,570 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 Shipyard Fund budgeted expense.

The Internal Service fund is \$590,501 or 1% of the total City of Kodiak budget. This is consistent with last fiscal year.

### **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 2013. The Government Finance Officers Association of the United States and Canada (GFOA) recently presented an award of Distinguished Budget Presentation to the City of Kodiak, Alaska for its annual budget for the fiscal year beginning July 1, 2012. 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. 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 2014.

### **Acknowledgment**

We want to express our appreciation to all of the City of Kodiak staff for their continuous and dedicated service during the past year. We also want to thank the members of the City Council, the City's advisory boards, City administration, residents and the Mayor for their interest and support during the budget process with their participation in the annual budget planning session and for adopting budget goals and a budget which allows staff to conduct the financial affairs of the City of Kodiak in a progressive and responsible manner. Lastly, we wish to express our appreciation to the Finance Department for their outstanding and steadfast assistance in the preparation of this document.

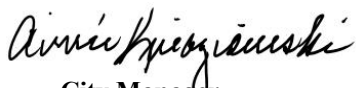
### **Conclusion**

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

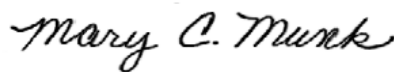
Costs continue to rise due to unfunded federal and state mandates, reduction in programs and other sources of funding, regulatory changes, insurance premiums, and inflation. The City must also adjust to a reduction in reduced investment revenues as well as reduced funding availability. This requires 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 2014 budget.

Respectfully Submitted,



**City Manager**  
Aimée Kniazowski



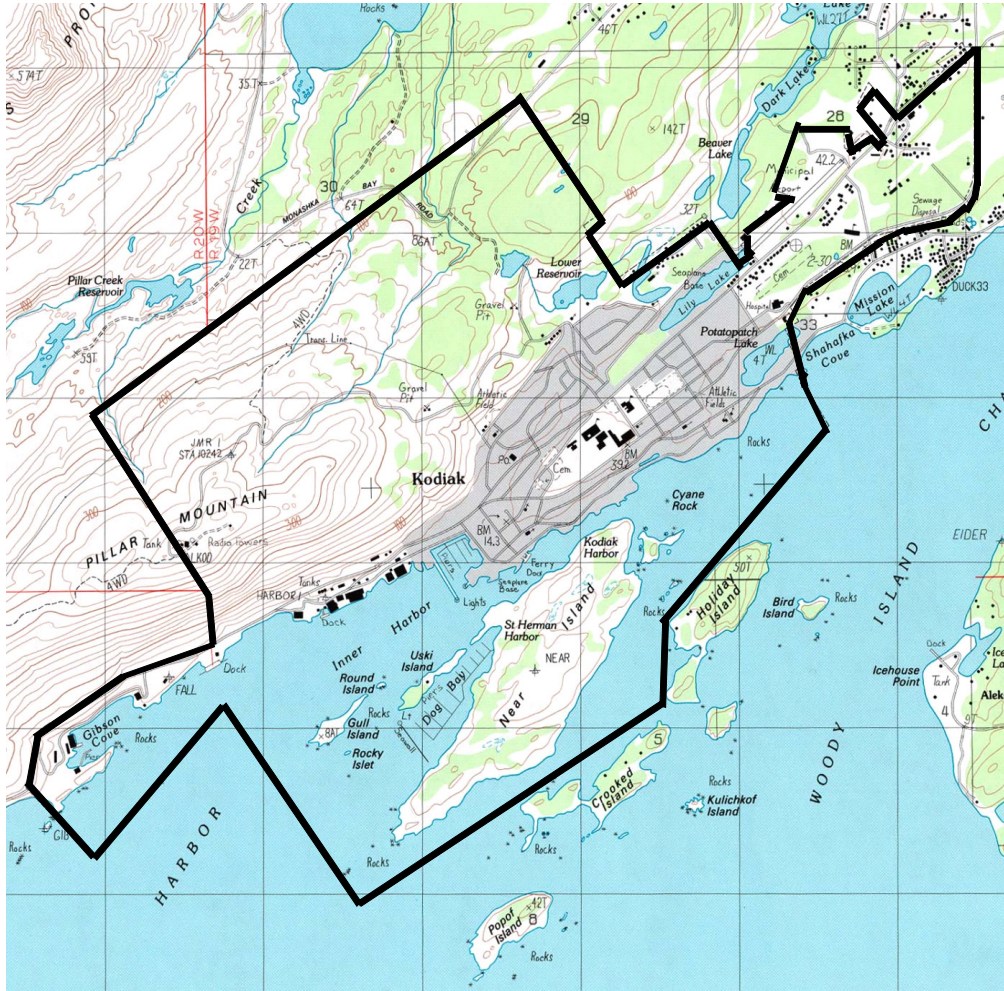
**Finance Director**  
Mary C. Munk



**Kodiak Island, Alaska**

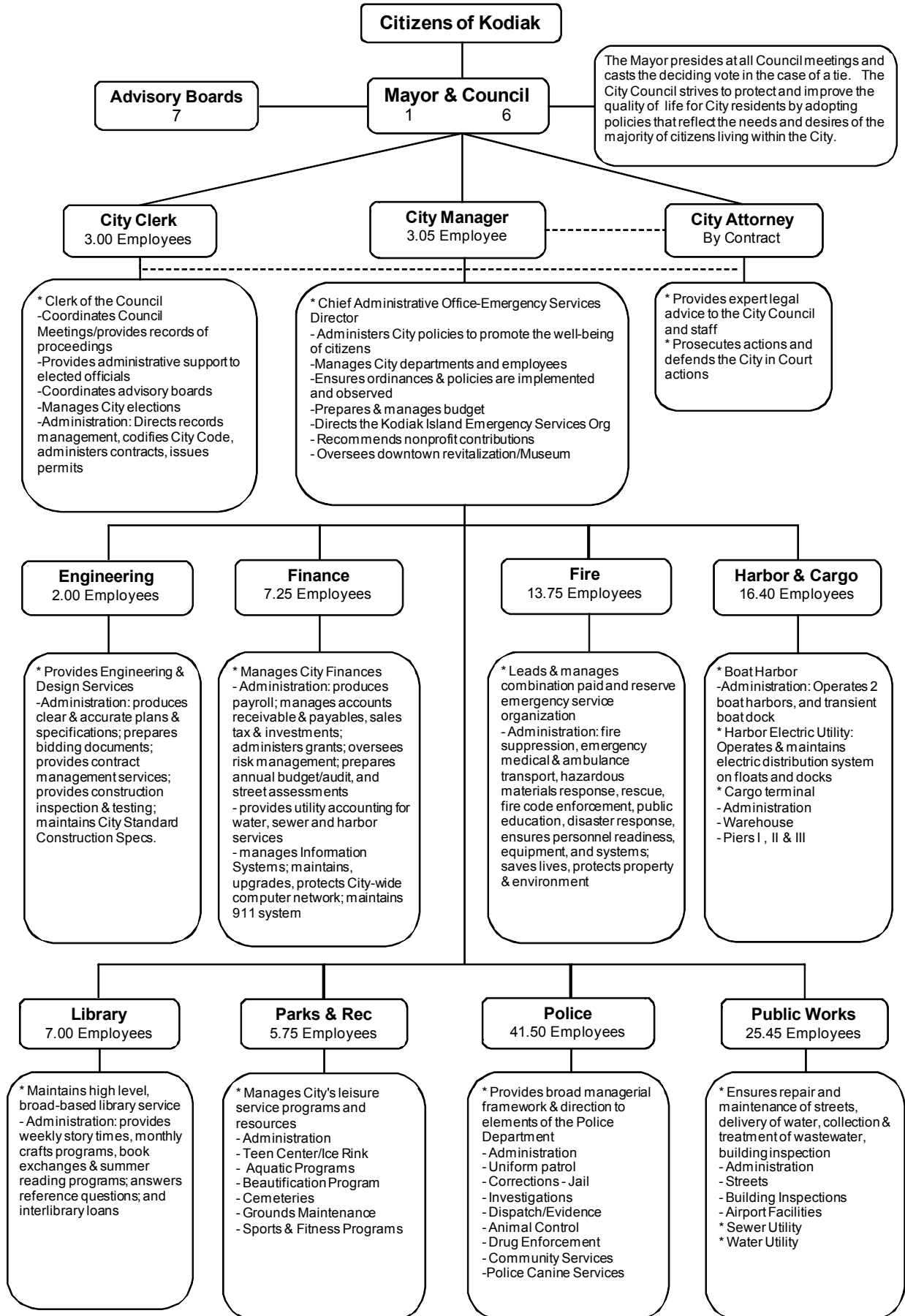


# CITY OF KODIAK - CITY LIMITS



City - 6.2 square miles

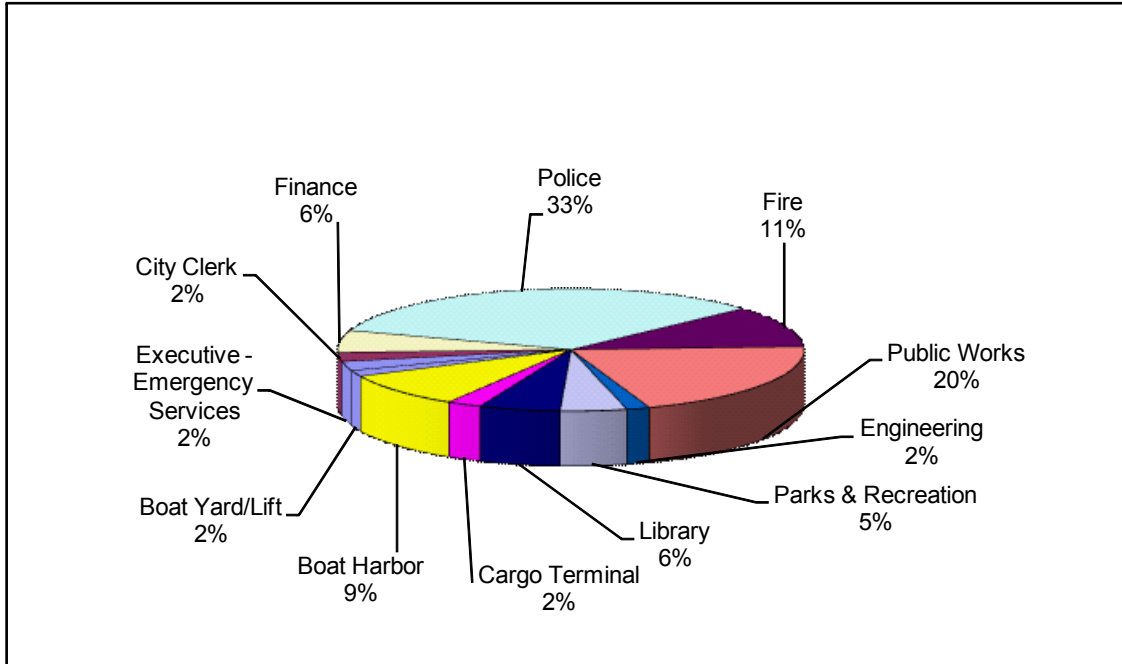
# CITY OF KODIAK ORGANIZATIONAL CHART



# City of Kodiak

Fiscal Year 2014

## 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
Vacant	Library		907-486-8686
Charlie Powers	Parks & Recreation	cpowers@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
Richard Walker	Council Member	council@city.kodiak.ak.us	907-481-3775

### 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. Kodiak’s role as a center for transportation, governmental offices, timber, and tourism complements its role as one of the Nation’s largest producers of seafood. The City of Kodiak has the largest and most diversified fishing port in Alaska and is consistently ranked in the top three largest fishing ports in the U.S. in terms of value landed.

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 2011 ex-vessel value of all fish coming into Kodiak was \$178

million, up from \$132.3 million in 2010, a 34.6% increase. Volume in 2010 was around 350 million pounds, up from 313 million pounds the year before.

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 to the 2012 Marine Highway Traffic Report 11,466 disembarked at Kodiak using the Alaska Marine Highway System (AMHS). Since 2001, the number of embarking at Kodiak using AMHS increased 61%.

## **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

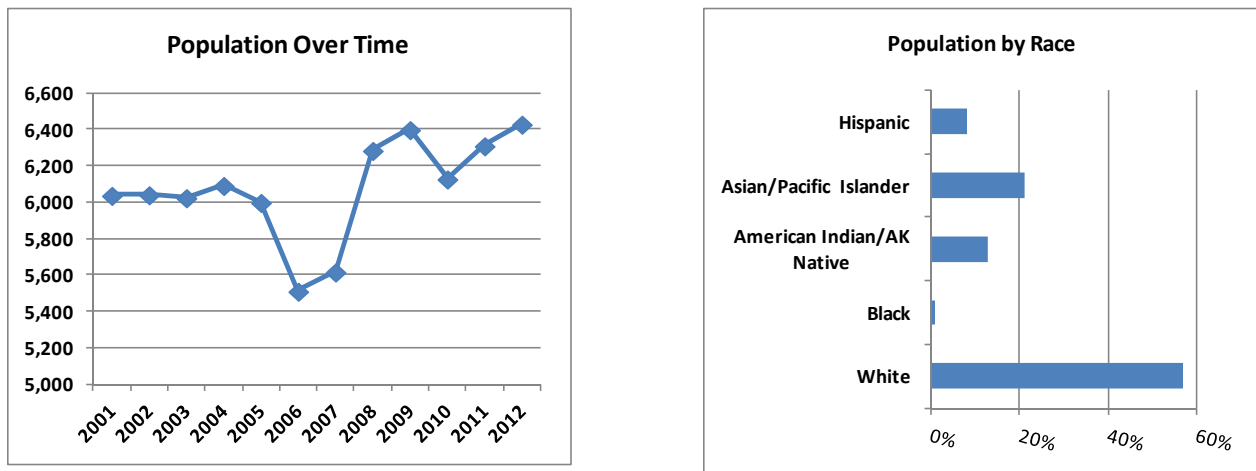
operating in Kodiak. This spending was distributed among 44 local businesses and increased business activities in 25 different industries or sectors in the Kodiak regional economy.

## 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 2012 was 6,431 in the City of Kodiak and 14,041 in the Kodiak Island Borough.

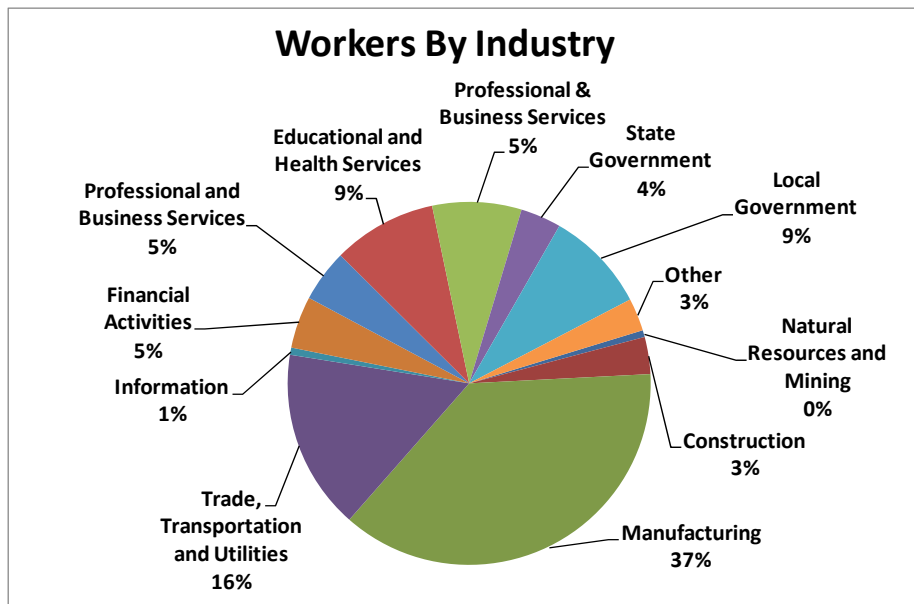
The median age in Kodiak is 35.1 years. Approximately 28.3% of the population is under 18 years of age, about 2% higher than Alaska overall. 53% of the population is male and 47% female. Approximately 18.7% of the adults, age 25 and older, hold at least a bachelor's degree, and 85.3% are estimated to have at least a high school diploma.

### City of Kodiak Population

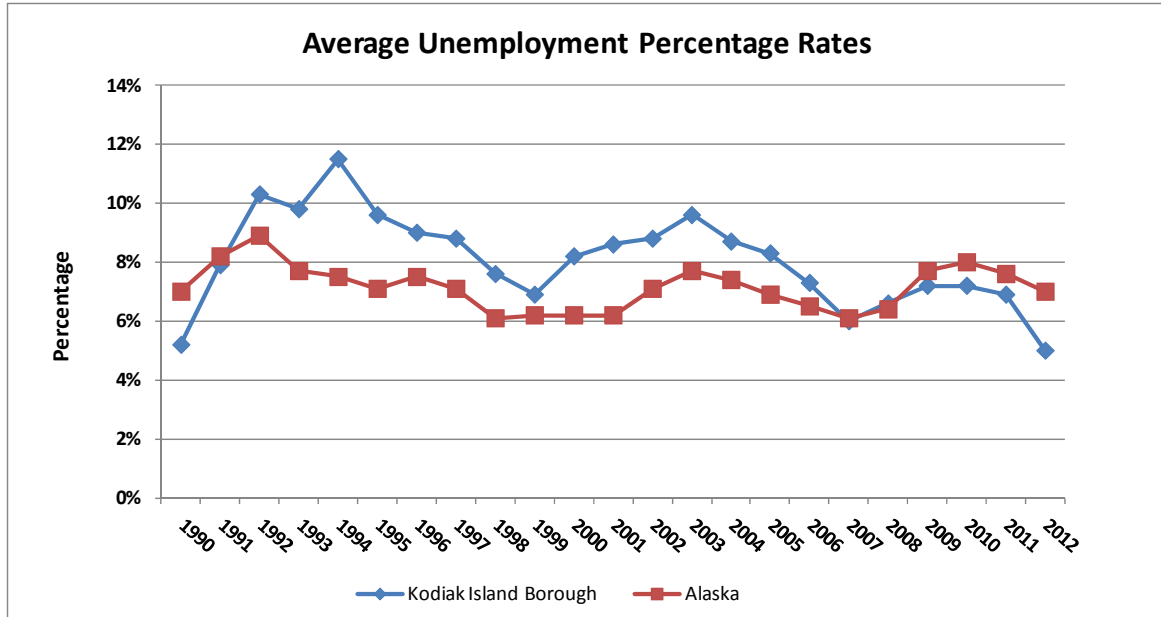


## LABOR FORCE

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 2012 was 5.0% compared to 7.5% Alaska wide.



## INCOME

The Alaska Department of Labor reported the annual average monthly wage for workers in the Kodiak Island Borough was \$3,687. Total payroll in 2011 went to \$258.8 million with a 6% increase from the previous year.

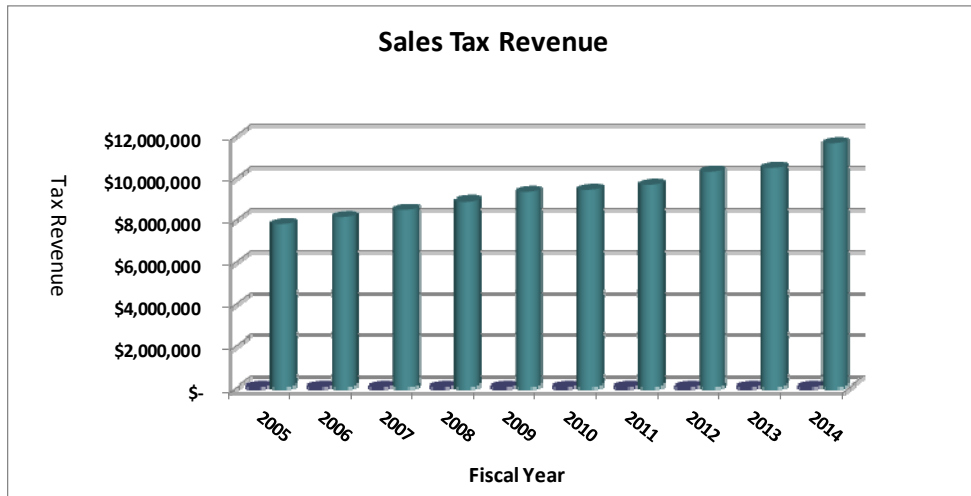
## RETAIL SALES

Total retail sales within the city have increased more than 55% since 2000. 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 \$10.5 million in 2013. The City’s sales tax rate is 7% with a maximum sales tax of \$52.50 per transaction. This translates to taxing the first \$750 of a sale and exempting any amount over \$750 in any one transaction. The City also exempts its citizens over the age of 65 from sales tax.

Based on current projections, the City of Kodiak will continue to grow and prosper. This growth will positively impact the City. The City will also have to grow to provide the same level of services to its residents.





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

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

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

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



**BUDGET CALENDAR**  
**City of Kodiak**  
**Fiscal Year 2014**

The following activity is outlined as essential for the orderly formulation of the fiscal year 2014  
City of Kodiak Budget for the period July 1, 2013 – June 30, 2014.

FY 2014	ITEM	BY
January 19, 2013	Review City Council Goals and prepare suggested changes	City Manager & City Council
January 22, 2013	City Council Presentation FY 2014 Revenue Projections, & Budget Calendar	City Manager & Finance Director
February 28, 2013	City Council adopts Goals by Resolution	City Manager & City Council
March 4, 2013	Meeting of City Manager & Department Heads to distribute budget packets and provide overview of information in packets.	City Manager & Department Heads
March 29, 2013	Final day for departmental budget requests to be returned to Manager (via Finance Department)	Department Heads
April 1- 5, 2013	City Manager & Finance Director reviews departmental budget with respective Department Heads.	City Manager/ Finance Director & Department Heads
April 9, 2013	Review Revenue Options with City Council	City Manager & Finance Director
April 23, 2013	Distribute Manager's Budget to City Council	City Manager
May 4, 2013	City Council and Manager budget work sessions. Departmental Budget Presentation to City Council	City Manager/ Department Heads & City Council
May 23, 2013	First reading of budget ordinance	City Manager/ Finance Director & City Council
June 3, 2013	Advertisement for overall City Council Agenda including Budget	Clerk
June 13, 2013	Second reading and public hearing of budget ordinance; adoption of budget	City Manager/ Finance Director & City Council
July 1, 2013	Budget Implementation	Finance Director
September 11, 2013	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 takes place 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 2014, 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 2014.

## **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 2013, in preparation for fiscal year 2014 and beyond, the City Council held planning work sessions in the winter of 2012 and the spring of 2013. 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 2014 budget. The planning process is expected to continue with a fall fiscal year 2014 planning workshop scheduled for January 2014.

## **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 2014 Adopted by the City Council Resolution Number – 2013-04**

Given the financial environment, the fiscal year 2014 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 2013 budget, the fiscal year 2014 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 2013-04 on February 28, 2013 approving the City Council's Budget Goals for fiscal year 2014.

Specifically, the following are to be established:

#### **Revenue:**

1. Revenues will continue to be estimated conservatively using an analytical and objective approach.
2. One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund routine City services.
3. Within resources available, the City will maintain capital assets and infrastructure at a level that is adequate to protect its investment, to minimize future replacement and maintenance costs, and to maintain existing service levels.

#### **Operating Expenses:**

1. General Fund operating (non-personnel) expenses for FY 2014 will be at a level consistent with FY 2013. Required increases will be justified to the City Manager in writing and, if approved, presented by department heads to the City Council for final consideration during budget presentations.
2. Review existing programs and services and assess how well services address community needs and changes that may be necessary to respond to opportunities and challenges and factors that could affect their provision in the future.
3. Required increases to departmental level operating (non-personnel) expenses in the General Fund will be justified to the City Manager in writing and, if approved, presented by department heads to the City Council during budget presentations.
4. Charges 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 or hold the line on expenditures without significant impact to level and quality of services provided to residents.

#### **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 2013, and there are no changes in operational needs.

2. Administrative will centralize human resource functions to ensure uniform application of policies and to limit potential liability.
3. Selected sections of the Personnel Rules and Regulations will be amended to implement the classification and compensation study consistent with budgetary resources and improve practices that reflect recognized Human Resources standards.

**General Fund:**

1. Council will review ways to increase revenues in the General Fund to help offset increases in operation expenses, meet infrastructure needs, and increase the fund balance.
2. General Fund revenues will be forecasted conservatively and take into consideration state funding policies such as, community revenue sharing, shared fisheries and other shared business taxes, pension costs and liabilities, and the required allocation of sales tax.
3. A detailed review of all categories of General Fund expenditures will be conducted in FY 2014 to identify ways to decrease expenses.
4. 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 major enterprise funds will development long-term plans to include maintenance and repairs, needed facility replacement or expansion, and a schedule for rate reviews.
2. Enterprise Funds will complete rate studies every five years and present them to the City Council for implementation. In FY 2014, Cargo, Harbor, Shipyard, and Sewer rate studies will be conducted.
3. 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.
4. Ensure adequate revenues and available to continue to maintain and improve Harbor facilities that support fisheries and support sector services and activities.

**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 continue to work with Council to develop a formal five-year capital improvement plan (CIP) that will identify, prioritize, and plan funding for capital and major maintenance projects. The City will adopt and utilize the planning document and develop policies and procedures indentifying criteria and steps for implementation. Once complete, the capital budget will line 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. The City will provide adequate services that meet the community needs, priorities, challenges and opportunities with consideration given to the condition of the economy, the composition of the population, technology, legal or regulatory issues, intergovernmental issues, and physical or environmental issues.

**Economic Development:**

1. The City will review and evaluate available information about trends in community conditions, the external factors affecting it, opportunities that may be available, and problems and issues to be addressed.

**Departmental Goals Supporting City Council Goals**

**General Government:**

Administration Department:

- There was no increase in the number of full-time equivalent employees per the City Council's FY2014 personnel budget goal.
- 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 attractive place to live, work and play by encouraging high quality and diversified development and maintenance of infrastructure.
- Work with the City Council and staff to develop a review and prioritization process for capital projects and major maintenance projects to better utilize the new Capital Improvement Plan.
- Continue discussions on revenue enhancement options for City Council action.
- Develop a balanced budget for fiscal year 2014.
- Ensure cost of service studies and rates reflect the cost of providing services within each City enterprise fund.
- Finalize implementation of the new classification plan for all positions and develop appropriate policies that support the new system.
- Continue the analysis of needs and costs of temporary positions used by the City and ensure the hiring process is consistent with the City's Personnel Rules and Regulations and governmental regulations.
- 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.
- Revised Sales Tax policies and procedures have been implemented and will be followed in fiscal year 2014 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:** The Police Department has not increased full-time equivalent employees. Staffing in FY 2014 remains unchanged from FY 2013
- **General Fund:** The Police Department has increased efforts to collect unpaid parking fines. The FY 2014 operating budget meets Council's budgetary goals.
- **Capital Fund:** The Department will replace one police patrol vehicle in FY 2014. Replacements of this vehicle are consistent with the City's policy on vehicle replacement. Also, staff continues to work with City Information System Division to maintain legacy E-911 infrastructure until a replacement strategy can be developed. This task is becoming increasingly difficult each year as the legacy system has not been supported by the manufacturer for over a decade, and replacement parts, as well as the expertise to maintain the current system is 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.

### **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:**

- Engineering will continue to pursue budget reduction and strive to become more efficient with the department.
- There was no department increase in the number of full-time equivalent employees meeting the Council's goal for number of city personnel.
- Engineering will continue to administer contracts and process pay requests for 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 2014 budget with about a 6% increase in employee expenses.
- In the Street Department we have two vehicles, one maintenance pickup and one 1 ton 4x4 chassis for use as a salter flatbed. These are replacements for existing equipment.
- In the Water Fund the overall budget increased in operational expenses due to larger increases in insurance and bonding. The Council's goals were kept in other areas of the sub-department for FY 2014

- In the Sewer Fund operational needs increase due to insurance and bonding and utilities increase for bio-solid disposal. The remaining areas of the sub department met the Council's goals for FY 2014.

**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.
- 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.
- Work closely with the Kodiak Island School District to promote and cross-utilize facilities for educational and recreational purposes.

**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.
- Ensure a smooth transition to the new library facility.

**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.
- Plan, engineer and construct a replacement for Kodiak's cargo terminal, Pier III, by working closely with the City engineer and engineering consultants. Begin construction in late FY 2014.
- Coordinate with the Alaska Department of Transportation and Public Facilities to plan, design and construct a new ferry dock at Pier I.
- 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 shipyard as a long-term economic development project creating jobs for the marine trades: welders, machinists, mechanics, painters, suppliers, etc.
- The goal of the shipyard 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.
- Make recommendations to the City Council to adjust fees so that the shipyard enterprise fund operates without subsidy by FY 2015.

**City Council 2014 Re-Prioritized State Capital Improvement Program List  
Resolution Number – 2013-02**

A resolution of the Council of the City of Kodiak adopting a 2014 re-prioritized State Capital Improvement Program List. This resolution was adopted January 24, 2013.

WHEREAS, the City of Kodiak uses a Capital Improvements Program planning process to identify the capital improvement project needs of the community; and

WHEREAS, this identification and planning process plays a vital role in directing the City's administration and is utilized as a long-range planning and policy setting tool for City infrastructure maintenance and enhancement; and

WHEREAS, the City of Kodiak is committed to paying its way to the greatest extent possible, but the cost of some of the City's capital project needs are greater than the resources available locally; and

WHEREAS, the Kodiak City Council previously adopted Resolution No. 2012-33 on October 25, 2012, which identified and prioritized the City's four primary capital improvement projects for submission to the Alaska State Legislature and Governor for funding consideration due to their significance and/or magnitude; and

WHEREAS, the City Council wishes to revise the FY2014 Capital Improvements Program List adopted by Resolution 2012-33 to reflect an additional capital request for FY2014.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Kodiak, Alaska, that the following infrastructure replacement/improvement projects are considered of primary importance and are hereby adopted as the City of Kodiak's FY2014 State capital improvement project list:

**1. Monashka Pumphouse Upgrades**

**Funding Request: \$5,700,000**

The Monashka pumphouse provides almost the entire water supply for the City of Kodiak's public water system, averaging 4.73 million gallons per day but can produce as much as 10 million gallons per day during peak fish processing seasons. The pumphouse was constructed in the early 1970s, and only limited changes have been made to the system since it was built. The two story concrete building houses an electrical room and four pumps of 1940s vintage for which parts are no longer made. The building is experiencing separation of wall panel connections and floor and roof systems. Some repairs to the old pumps require specialty machining which is costly since parts are no longer made. The electrical system and pump motor starts are inadequate and out-of-date. The City has been working to identify the scope of the upgrades needed to this critical facility since 2009. The total project upgrades are estimated to be \$6.3 million. So far the City has utilized \$595,000 for the feasibility and design of the needed upgrades. The City of Kodiak is requesting State funding assistance for completed design and replacement/upgrades of this facility in the amount \$5,700,000.

**2. E911 Replacement Equipment:**

**Funding Request: \$350,000**

The City completed its new public safety building in 2010. One of the important aspects of the new facility is to continue to provide area-wide dispatch services and enhanced 911 (E911) service to the Kodiak area, including areas outside the City's corporate boundaries. The City completed a study in 2009 which advised replacement of the system. The study indicated that basic upgrades with future expansion capabilities will cost at least \$350,000. The current system is experiencing unexpected failures and replacement parts and service/maintenance agreements are no longer available due to the age of the system. The City has been unable to afford the full replacement costs or find grant

funding to help offset the replacement costs. The City of Kodiak is requesting State funding assistance in the amount of \$350,000 to assist with the upgrade of this important public safety tool.

### **3. Shelikof Street Bulkhead Parking**

**Funding Request: \$1,500,000**

In 2009, the City identified the need for pedestrian improvements from Pier II to downtown Kodiak to more safely accommodate pedestrian traffic and to improve facilities for local residents, workers, and businesses that use the pier, street, and access to the City's adjacent 250 slip boat harbor. The first phase of the project, construction of an ADA accessible sidewalk, improved lighting and parking, and utility relocates is under underway and will be completed in 2013. The City must plan and design the next parking improvement phase of this project, which is to construct a 30 space bulkhead parking area on the south side of Shelikof Street adjacent to St. Paul Harbor. The roadway area adjacent to the proposed bulkhead parking is dangerously congested. Due to lack of adequate parking, vehicles block walkways, equipment operates in the ROW, and access to businesses is often blocked, forcing pedestrians into the roadway. Construction of additional off-road parking will direct pedestrian traffic out of the congested roadway. The net increase in parking will benefit harbor users and retail businesses along Shelikof Street. It will provide improved and safer pedestrian access from Marine Way to the fish processors in the immediate area. Associated tasks for this phase of the project include geotechnical investigation, design, permitting, mapping, construction, improved lighting, and utility relocates. The City of Kodiak is requesting state funding assistance for planning, permitting, design, and construction in the amount of \$1,500,000 to construct this bulkhead parking project to enhance pedestrian and vehicle safety.

### **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.

### **5. Shelikof Street Pedestrian Improvements Pier II to Downtown**

**Funding Request: \$3,500,000**

In 2009 the City of Kodiak started work to improve pedestrian and roadway improvements along Shelikof Street (Cannery Row) from Pier II to downtown Kodiak to more safely accommodate cruise ship passengers who walk along the street and to improve the roadway and parking facilities for local residents and businesses that use the highly congested street and pier year round. The first phase, construction of an ADA accessible sidewalk, improved lighting and parking, and utility relocates is scheduled to be completed in 2013. The City wishes to plan the next phase of the project, which will carry pedestrian improvements further along Shelikof Street from Jack Hinkle Way to Marine Way. This phase includes a visitor shelter-information kiosk-public restroom facility at Pier II, rehabilitation of the sidewalk from Jack Hinkle Way to Marine Way, improved lighting, landscaping, benches, signage, redesign of existing on-street parking, a walkway along the harbor side of the street, and a scenic trail along the St. Paul Harbor breakwater. Additional tasks include permitting, ROW acquisition & mapping, geotechnical investigation, and utility relocates. The City of Kodiak is requesting state funding assistance in the amount of \$3,500,000 through the cruise ship excise tax fund for planning, permitting, design, and construction of this project for the community of Kodiak, its visitors, and residents.

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.

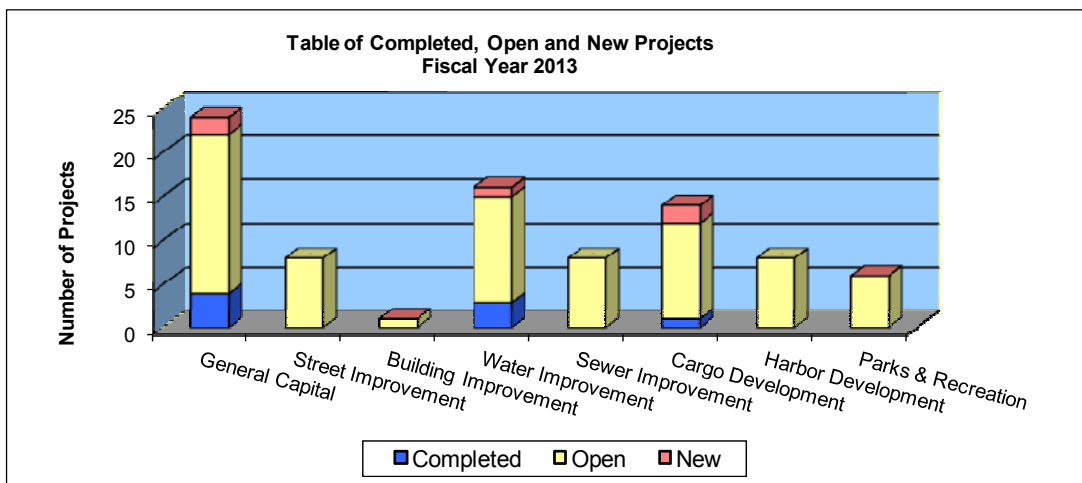
Individual performance measures are located in the detailed sections of each fund.

**Accomplishments and Goals Met for fiscal year 2013.**

1. The Mill Rate of 2.0 remained the same in fiscal year 2013.
2. The Sales Tax Cap remained at \$750.00.
3. The Hotel & Motel tax rate of 5% remained the same.
4. The fiscal year 2013 budget had no reductions of services, and all services were maintained at consistent levels.
5. Completed work on the Near Island Land Development Project with a budget of \$85,000 – total expensed \$76,698.
6. Completed work on the Energy City of Kodiak & Kodiak Island Borough Department of Energy Grant with a budget of \$50,000 – total expensed \$50,000.
7. Completed Home Land Security Project with a budget of \$4,230 – total expensed \$4,230.
8. Completed Ice Rink Fire Project with a budget of \$410,000 – total expensed \$310,605.
9. Completed work on UV Pre/Final Design with a budget of \$900,000 – total expensed \$873,151.
10. Completed work on Emergency Water Main on Rezanof Drive with a budget of \$450,000 – total expenses \$368,184.
11. Completed work on Water Leak Pavement Repairs with a budget of \$510,000 – total expenses \$165,982.
12. Completed work on Cruise Ship Facility with a budget of \$250,000 – total expensed \$250,000.

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

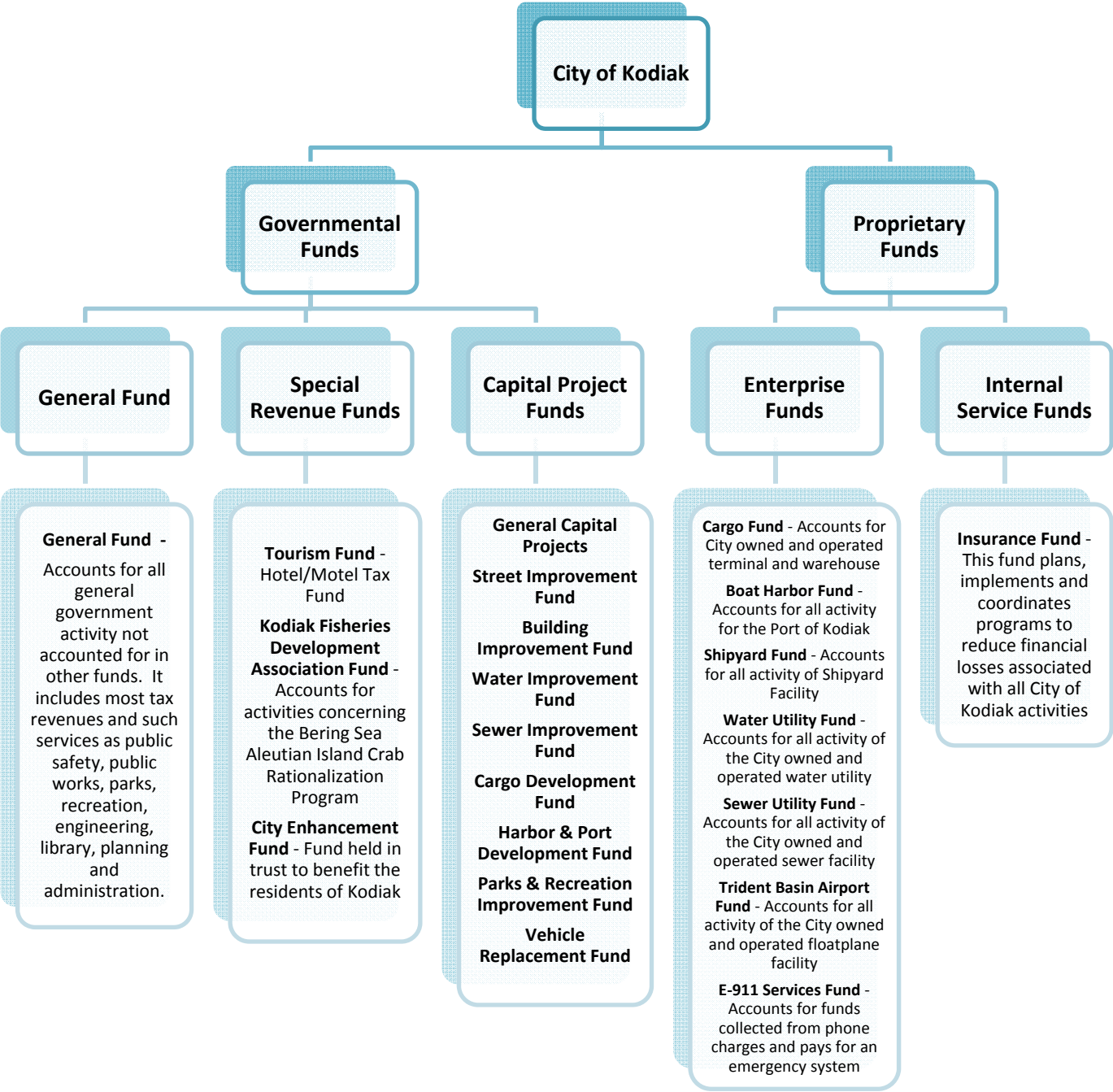
Graph of Completed, Open and New Capital Projects is shown below: The fiscal year 2014 budget shows eight projects being completed with the addition of five new projects. The largest concentration of new projects is in General Capital projects, then in the Cargo Development Capital Project Fund.





# 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 include the Building Improvement Capital Fund, Cargo Development Capital Fund and the Parks & Recreation Improvement Capital Fund. The Enterprise Funds that are major funds are the Cargo, Harbor, Shipyards, 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. Projects that are non-routine are identified in the Capital Project section of this document.

### **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, Building Improvement Capital Fund, and the Parks & Recreation Improvement Capital 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, Cargo Development Capital 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 2014, the City does have major non-routine capital expenditures. They include the new Library Building, the replacement of Pier III and the Parks & Recreation projects.

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 Shipyard 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.

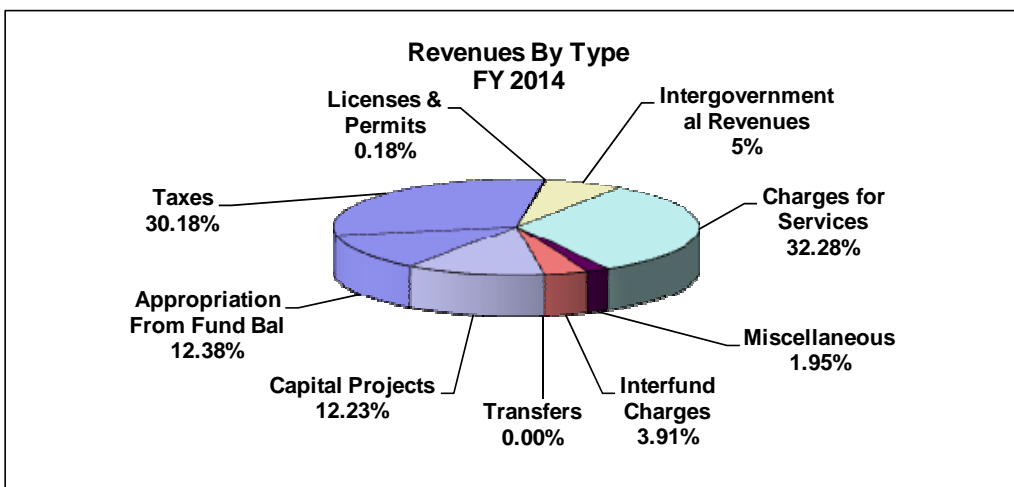
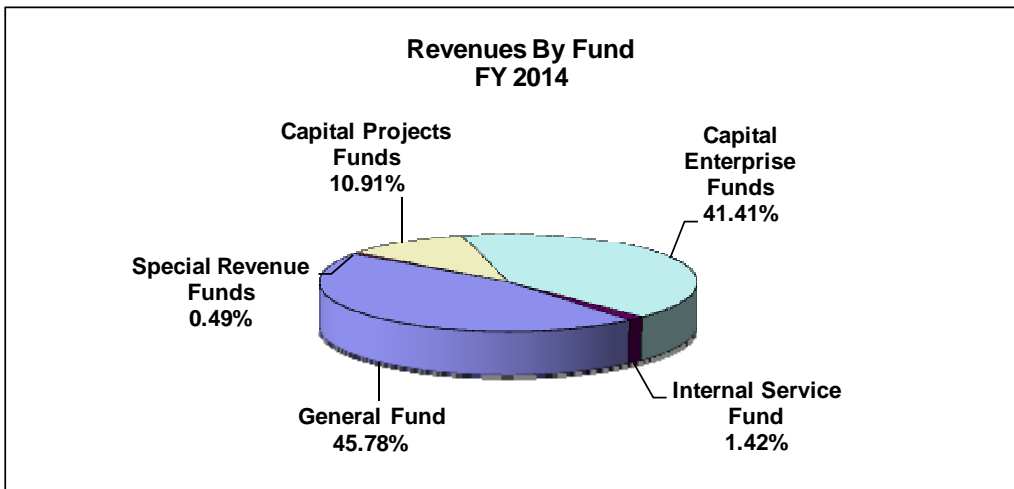
### **Reserve Policies**

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 2014

### FY 2014 Budget

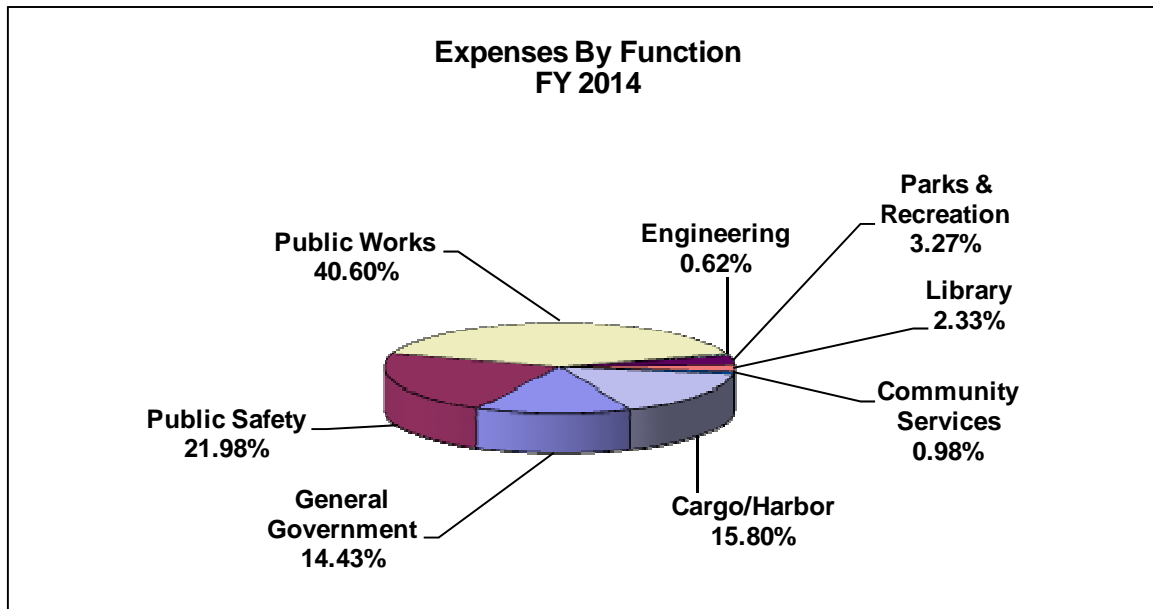
	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2014 Budget Total	FY 2013 Budget Total
<b>Revenues</b>							
Taxes	\$ 12,403,500	\$ 142,260	\$ -	\$ -	\$ -	\$ 12,545,760	\$ 11,469,760
Licenses & Permits	76,800	-	-	-	-	76,800	68,000
Intergovernmental Revenues	2,589,448	-	-	276,880	-	2,866,328	2,935,514
Charges for Services	1,633,193	-	-	11,785,097	-	13,418,290	12,759,223
Miscellaneous	289,300	157,860	-	348,600	17,000	812,760	1,202,896
Interfund Charges	882,869	-	-	167,730	573,501	1,624,100	1,528,346
Transfers	-	-	-	-	-	-	866,768
Capital Projects	-	-	5,083,385	-	-	5,083,385	48,466,652
Appropriation From Fund Bal	1,156,232	(97,210)	(548,580)	4,636,343	-	5,146,785	8,606,069
<b>Total Revenues</b>	<b>\$ 19,031,342</b>	<b>\$ 202,910</b>	<b>\$ 4,534,805</b>	<b>\$ 17,214,650</b>	<b>\$ 590,501</b>	<b>\$ 41,574,208</b>	<b>87,903,228</b>



## Budgeted Expenses - Summary by Function Fiscal Year 2014

### FY 2014 Budget

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2014 Budget Total	FY 2013 Budget Total
<b>Expenditures</b>							
General Government	\$ 4,773,892	\$ -	\$ 634,805	\$ -	\$ 590,501	\$ 5,999,198	\$ 6,673,021
Public Safety	9,139,092	-	-	-	-	9,139,092	8,014,543
Public Works	2,331,959	-	3,900,000	10,645,673	-	16,877,632	24,516,637
Engineering	255,849	-	-	-	-	255,849	243,400
Parks & Recreation	1,359,945	-	-	-	-	1,359,945	4,989,259
Library	966,805	-	-	-	-	966,805	2,906,091
Community Services	203,800	202,910	-	-	-	406,710	202,910
Cargo/Harbor	-	-	-	6,568,977	-	6,568,977	40,357,367
<b>Total Expenditures</b>	<b>\$ 19,031,342</b>	<b>\$ 202,910</b>	<b>\$ 4,534,805</b>	<b>\$ 17,214,650</b>	<b>\$ 590,501</b>	<b>\$ 41,574,208</b>	<b>\$ 87,903,228</b>

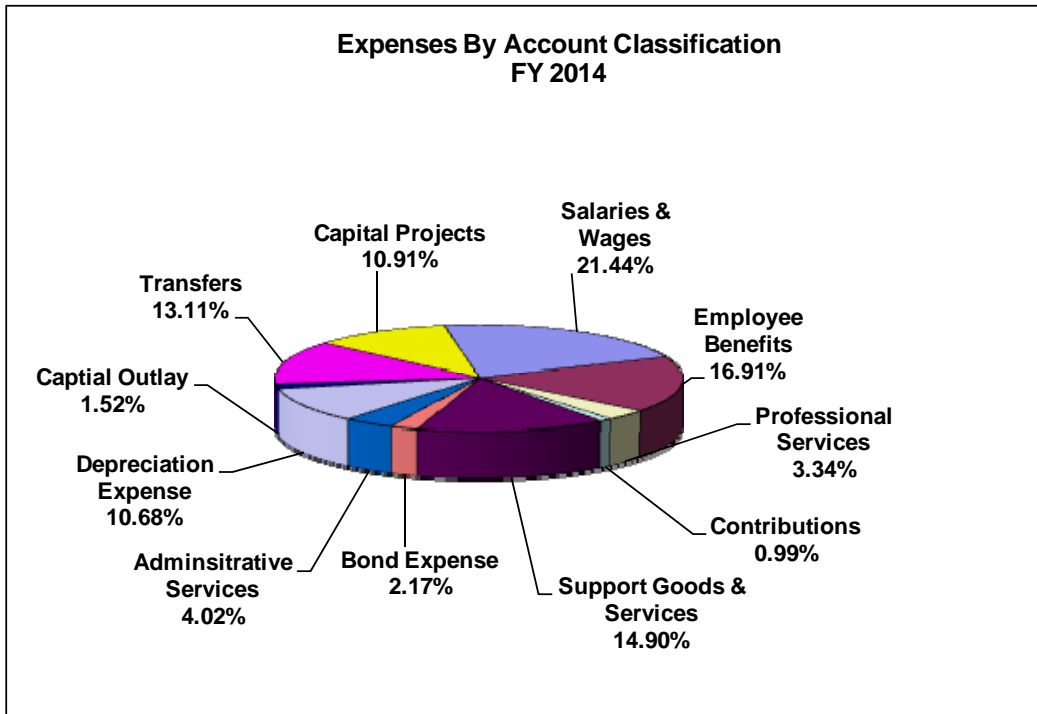




## Budgeted Expenses - Summary by Account Classification Fiscal Year 2014

### FY 2014 Budget

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2014 Budget Total	FY 2013 Budget Total
<b>Expenditures</b>							
Salaries & Wages	\$ 6,787,179	\$ -	\$ -	\$ 2,126,525	\$ -	\$ 8,913,704	\$ 8,465,550
Employee Benefits	5,308,960	-	-	1,722,271	-	7,031,231	6,411,300
Professional Services	1,045,956	25,000	-	317,500	-	1,388,456	1,263,233
Contributions	293,500	96,000	-	21,500	-	411,000	410,000
Support Goods & Services	2,639,703	35,050	-	2,929,916	590,501	6,195,170	6,014,425
Bond Expense	529,990	-	-	374,246	-	904,236	910,803
Administrative Services	36,000	46,860	-	1,590,152	-	1,673,012	1,616,000
Depreciation Expense	-	-	-	4,439,040	-	4,439,040	4,441,906
Capital Outlay	390,249	-	-	243,500	-	633,749	579,045
Transfers	1,999,805	-	-	3,450,000	-	5,449,805	9,324,314
Capital Projects	-	-	4,534,805	-	-	4,534,805	48,466,652
<b>Total Expenditures</b>	<b>\$ 19,031,342</b>	<b>\$ 202,910</b>	<b>\$ 4,534,805</b>	<b>\$ 17,214,650</b>	<b>\$ 590,501</b>	<b>\$ 41,574,208</b>	<b>\$ 87,903,228</b>



**SUMMARY ALL FUNDS**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>Revenues</b>					
Taxes	\$ 10,575,492	\$ 11,386,269	\$ 11,445,760	\$ 11,499,558	\$ 12,545,760
Licenses and Permits	93,193	71,957	68,000	237,950	76,800
Intergovernmental Sources	1,749,491	2,591,685	2,703,874	2,730,411	2,589,448
Charges for Services	12,135,736	12,982,526	12,783,223	13,683,662	13,442,290
Fines and Forfeitures	6,156	3,619	20,500	15,308	20,500
Interest	299,075	109,500	150,650	97,358	149,650
Rents	542,262	565,511	549,246	576,971	577,010
Miscellaneous	346,772	106,828	54,600	70,314	53,600
Interfund Charges	1,707,364	1,750,342	2,187,886	2,056,978	1,888,980
Capital Projects	9,067,950	13,674,874	48,466,652	12,768,923	(366,420)
<b>Total Revenues</b>	<b>\$ 36,523,490</b>	<b>\$ 43,243,110</b>	<b>\$ 78,430,391</b>	<b>\$ 43,737,431</b>	<b>\$ 30,977,618</b>
<b>Expenditures</b>					
Salaries and Wages	\$ 7,266,033	\$ 7,622,815	\$ 8,465,550	\$ 7,522,664	\$ 8,913,704
Employee Benefits	4,648,816	5,865,825	6,411,300	5,962,541	7,031,231
Professional Services	1,034,164	1,106,104	1,263,233	1,035,010	1,388,456
Contributions	343,930	371,274	410,000	348,945	411,000
Support Goods and Services	5,254,599	5,589,575	6,014,425	4,958,421	6,195,170
Bond Expense	895,435	911,050	910,803	908,673	904,236
Depreciation Expense	4,346,837	4,450,794	4,441,906	4,449,595	4,439,040
Administrative Charges	1,527,277	1,662,002	1,616,000	1,776,894	1,673,012
Capital Outlays	362,830	979,407	579,045	376,054	633,749
Capital Projects	4,151,535	8,000,090	48,466,652	14,886,920	4,534,805
<b>Total Expenditures</b>	<b>\$ 29,831,456</b>	<b>\$ 36,558,935</b>	<b>\$ 78,578,914</b>	<b>\$ 42,225,717</b>	<b>\$ 36,124,403</b>
<b>Excess of Revenues over Expenditures</b>	<b>6,692,034</b>	<b>6,684,174</b>	<b>(148,523)</b>	<b>1,511,714</b>	<b>(5,146,785)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	1,596,202	1,554,178	866,768	10,231,180	5,449,805
Transfers Out	(8,619,972)	(7,563,478)	(9,324,314)	(10,278,180)	(5,449,805)
<b>Net Other Financing Sources (Uses)</b>	<b>\$ (7,023,770)</b>	<b>\$ (6,009,300)</b>	<b>\$ (8,457,546)</b>	<b>\$ (47,000)</b>	<b>\$ -</b>
<b>Net Change in Fund</b>	<b>\$ (331,736)</b>	<b>\$ 674,875</b>	<b>\$ (8,606,069)</b>	<b>\$ 1,464,714</b>	<b>\$ (5,146,785)</b>
<b>Total Revenues</b>	<b>\$ 38,451,428</b>	<b>\$ 44,122,413</b>	<b>\$ 87,903,228</b>	<b>\$ 52,503,897</b>	<b>\$ 41,574,208</b>
<b>Total Expenses</b>	<b>\$ 38,451,428</b>	<b>\$ 44,122,413</b>	<b>\$ 87,903,228</b>	<b>\$ 52,503,897</b>	<b>\$ 41,574,208</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 2013 due to an increase in the sales tax rate from 6% to 7%. The Sales Tax is projected higher for fiscal year 2014 due to a full year of the increased rate and a consistent increase historically. Statistical data tracked by the local Chamber of Commerce and the State of Alaska is reviewed to determine trends in the local economy. Charges for services in the Enterprise Funds vary due to approved rate increase spread over five year time periods. Rate studies are completed on a regular basis to assess the need for rate increases to sustain the funds and complete capital projects necessary to maintain the quality of life in Kodiak that the residents are use to. Interest earnings in all funds have decreased based on the market.

## Summary of Operating Position

### Statement of Revenues, Expenditures, and Changes in Fund Balance / Net Assets Operating Budget - Year Ending June 30, 2014

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Budget FY 2014 Total
<b>Revenues</b>						
Taxes	\$ 12,403,500	\$ 142,260	\$ -	\$ -	\$ -	\$ 12,545,760
Licenses and Permits	76,800	-	-	-	-	76,800
Intergovernmental Sources	2,589,448	-	(366,500)	276,880	-	2,499,828
Charges for Services	1,633,193	-	-	11,785,097	-	13,418,290
Fines and Forfeitures	20,500	-	-	-	-	20,500
Interest	45,000	55,650	80	44,000	5,000	149,730
Rents	180,000	102,210	-	294,800	-	577,010
Miscellaneous	43,800	-	-	9,800	12,000	65,600
Interfund Charges	882,869	-	-	167,730	573,501	1,624,100
Total Revenues	<u>\$ 17,875,110</u>	<u>\$ 300,120</u>	<u>\$ (366,420)</u>	<u>\$ 12,578,307</u>	<u>\$ 590,501</u>	<u>\$ 30,977,618</u>
<b>Expenditures</b>						
Salaries and Wages	\$ 6,787,179	\$ -	\$ -	\$ 2,126,525	\$ -	\$ 8,913,704
Employee Benefits	5,308,960	-	-	1,722,271	-	7,031,231
Professional Services	1,045,956	25,000	-	317,500	-	1,388,456
Contributions	293,500	96,000	-	21,500	-	411,000
Support Goods and Services	2,639,703	35,050	-	2,929,916	590,501	6,195,170
Bond Expense	529,990	-	-	374,246	-	904,236
Depreciation Expense	-	-	-	4,439,040	-	4,439,040
Administrative Charges	36,000	46,860	-	1,590,152	-	1,673,012
Capital Outlays	390,249	-	4,534,805	243,500	-	5,168,554
Total Expenditures	<u>\$ 17,031,537</u>	<u>\$ 202,910</u>	<u>\$ 4,534,805</u>	<u>\$ 13,764,650</u>	<u>\$ 590,501</u>	<u>\$ 36,124,403</u>
Excess of Revenues over Expenditures	843,573	97,210	(4,901,225)	(1,186,343)	-	(5,146,785)
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	5,449,805	-	-	5,449,805
Transfers Out	(1,999,805)	-	-	(3,450,000)	-	(5,449,805)
Net Other Financing Sources (Uses)	<u>\$ (1,999,805)</u>	<u>\$ -</u>	<u>\$ 5,449,805</u>	<u>\$ (3,450,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund	\$ (1,156,232)	\$ 97,210	\$ 548,580	\$ (4,636,343)	\$ -	\$ (5,146,785)
Balance at Beginning of Year (6/30/13)	<u>7,759,678</u>	<u>2,625,793</u>	<u>12,682,465</u>	<u>78,330,175</u>	<u>319,271</u>	<u>101,717,382</u>
Balance at End of Year (6/30/14)	<u>\$ 6,603,446</u>	<u>\$ 2,723,003</u>	<u>\$ 13,231,045</u>	<u>\$ 73,693,832</u>	<u>\$ 319,271</u>	<u>\$ 96,570,597</u>
Budget Percentage Change	-14.90%	3.70%	4.33%	-5.92%	0.00%	-5.06%
Budgeted Revenues	\$ 19,031,342	\$ 202,910	\$ 4,534,805	\$ 17,214,650	\$ 590,501	\$ 41,574,208
Budgeted Expenses	\$ 19,031,342	\$ 202,910	\$ 4,534,805	\$ 17,214,650	\$ 590,501	\$ 41,574,208

**Statement of Revenues, Expenditures, and  
Changes in Fund Balance / Net Assets  
Operating Budget - Year Ending June 30, 2013**

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Actual FY 2013 Total
<b>Revenues</b>						
Taxes	\$ 11,303,344	\$ 196,213	\$ -	\$ -	\$ -	\$ 11,499,557
Licenses and Permits	237,950	-	-	-	-	237,950
Intergovernmental Sources	2,730,411	-	12,011,931	256,622	-	14,998,964
Charges for Services	1,538,472	-	-	12,113,115	-	13,651,587
Fines and Forfeitures	15,308	-	-	225	-	15,533
Interest	9,459	44,080	16,815	43,069	749	114,172
Rents	194,099	119,814	-	263,057	-	576,971
Miscellaneous	45,736	-	1,000	24,577	293,024	364,338
Interfund Charges	865,152	-	739,177	167,730	506,300	2,278,359
<b>Total Revenues</b>	<b>\$ 16,939,932</b>	<b>\$ 360,107</b>	<b>\$ 12,768,923</b>	<b>\$ 12,868,396</b>	<b>\$ 800,073</b>	<b>\$ 43,737,431</b>
<b>Expenditures</b>						
Salaries and Wages	\$ 5,734,554	\$ -	\$ 47,670	\$ 1,788,110	\$ -	\$ 7,570,334
Employee Benefits	4,452,490	-	23,617	1,510,052	-	5,986,158
Professional Services	831,330	12,642	1,480,002	191,036	-	2,515,010
Contributions	234,674	96,000	-	18,271	-	348,945
Support Goods and Services	2,115,840	34,696	-	2,301,395	506,491	4,958,421
Bond Expense	528,240	-	-	380,433	-	908,673
Depreciation Expense	-	-	-	4,449,595	-	4,449,595
Administrative Charges	77,477	31,100	-	1,668,317	-	1,776,894
Capital Outlays	310,466	-	13,335,632	65,588	-	13,711,686
<b>Total Expenditures</b>	<b>\$ 14,285,071</b>	<b>\$ 174,437</b>	<b>\$ 14,886,920</b>	<b>\$ 12,372,797</b>	<b>\$ 506,491</b>	<b>\$ 42,225,717</b>
<b>Excess of Revenues over Expenditures</b>	<b>2,654,861</b>	<b>185,669</b>	<b>(2,117,998)</b>	<b>495,599</b>	<b>293,583</b>	<b>1,511,714</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	111,470	9,299,942	819,768	-	10,231,180
Transfers Out	(1,624,852)	-	-	(8,342,328)	(311,000)	(10,278,180)
<b>Net Other Financing Sources (Uses)</b>	<b>\$ (1,624,852)</b>	<b>\$ 111,470</b>	<b>\$ 9,299,942</b>	<b>\$ (7,522,560)</b>	<b>\$ (311,000)</b>	<b>\$ (47,000)</b>
<b>Net Change in Fund</b>	<b>\$ 1,030,009</b>	<b>\$ 291,379</b>	<b>\$ 7,181,944</b>	<b>\$ (7,026,961)</b>	<b>\$ (17,418)</b>	<b>\$ 1,464,714</b>
<b>Balance at Beginning of Year (6/30/12)</b>	<b>6,729,669</b>	<b>2,334,413</b>	<b>5,500,521</b>	<b>85,357,136</b>	<b>336,689</b>	<b>100,258,428</b>
<b>Balance at End of Year (6/30/13)</b>	<b>\$ 7,759,678</b>	<b>\$ 2,625,793</b>	<b>\$ 12,682,465</b>	<b>\$ 78,330,175</b>	<b>\$ 319,271</b>	<b>\$ 101,723,142</b>
<b>Budget Percentage Change</b>	<b>15.31%</b>	<b>12.48%</b>	<b>130.57%</b>	<b>-8.23%</b>	<b>-5.17%</b>	<b>1.46%</b>
<b>Budgeted Revenues</b>	<b>\$ 16,939,932</b>	<b>\$ 180,197</b>	<b>\$ 14,886,920</b>	<b>\$ 20,715,125</b>	<b>\$ 817,491</b>	<b>\$ 52,503,896</b>
<b>Budgeted Expenses</b>	<b>\$ 15,909,923</b>	<b>\$ 174,437</b>	<b>\$ 14,886,920</b>	<b>\$ 20,715,125</b>	<b>\$ 817,491</b>	<b>\$ 52,503,896</b>

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 2014 in the amount of \$1,156,232. 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 \$927,500 are being transferred to the General Capital Project Fund and the Vehicle Replacement Capital Fund in the amount of \$72,305. The fund balance for fiscal year 2014 is projected to be 14.9% lower than last year. In fiscal year 2013 the fund balance increased by \$1,030,009 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 2014. This fund is estimated to increase by \$97,210. In fiscal year 2013 there were no transfers from the Enhancement Fund resulting in an increase of \$196,631 in fund balances. There was an increase in the Tourism Fund of \$63,638 and an increase in the Kodiak Fisheries Development Fund of \$31,111.

The Capital Project Fund increased in fiscal year 2013 due to larger transfers to the Water and Sewer Improvement Capital Projects. There was a \$4,200,000 transfer to the Sewer Improvement Capital Fund for a non-routine Bio-Solid project and a \$1,907,000 transfer to the Water improvement Capital Fund for a Phase V, Aleutian Homes Water & Sewer Replacement project and other smaller replacement projects. Other non-routine projects shown in the Capital Project section are the Financial Software project in the amount of \$530,000, the Demolition of the Old Police Station in the amount of \$615,000, the New Library in the amount of \$12,448,372, and the Pier III Replacement in the amount of \$33,100,000. In fiscal year 2014 the Capital Project Funds will increase by 4.33% due to fewer projects. Many of the projects have been funded from prior years.

The Enterprise Fund is estimated to decrease as the fund balance is being used in fiscal year 2014 by 5.92%. 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 \$4,636,343. The Cargo Fund will return \$189,375, the Harbor Fund will use \$988,384, the Shipyard will use \$606,408, the Electric Fund will use \$13,854, the Water Fund will use \$661,691, the Sewer Fund will use \$2,220,161, the Trident Basin will use \$335,220, and the E-911 Fund will use \$0. The largest use of fund balance will be in the Sewer Fund for a transfer to the Water Improvement Capital Fund in the amount of \$1,700,000 for the Phase V, Aleutian Homes Water & Sewer Replacement project. In fiscal year 2013 there was less use of fund balance for capital projects.

The Internal Service Fund is projected to not use fund balance in fiscal year 2014 where the fund used \$311,000 in fiscal year 2013. The \$311,000 in fiscal year 2013 was transferred to the Ice Rink Fire project in the General Capital Fund.

Overall the ending fund balance for fiscal year 2014 is projected to be \$96,570,597 or \$5,146,785 lower than fiscal year 2013. This is a 5.06% decrease from the prior year.

The City of Kodiak will end fiscal year 2014 with a healthy fund balance in all funds and will continue to maintain adequate reserves for the future.



## **GENERAL FUND – MAJOR FUND**

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

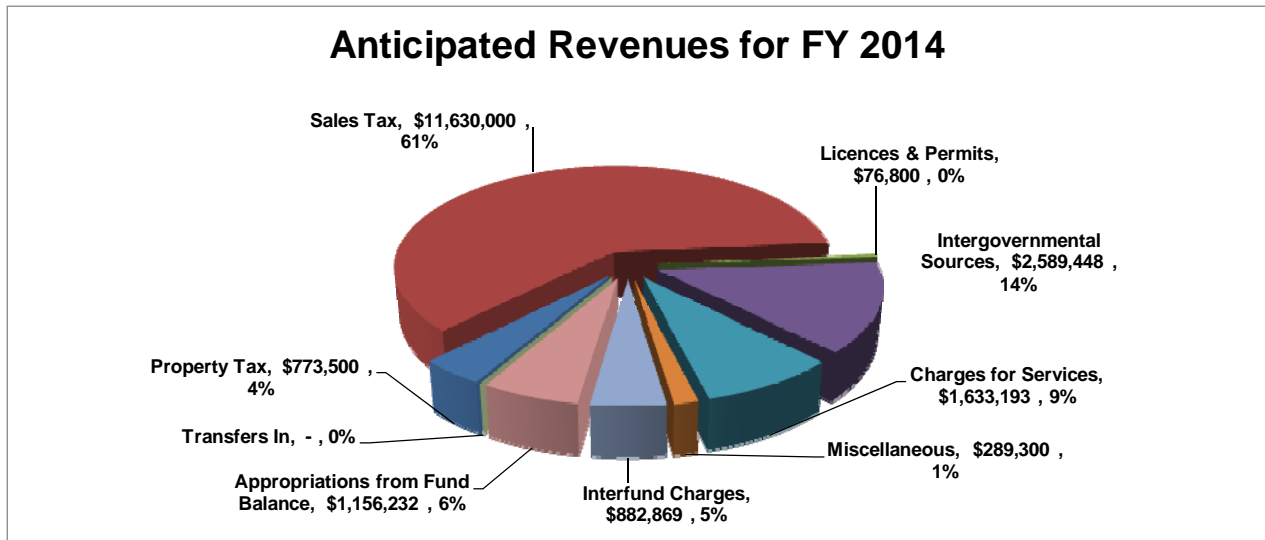
- Legislative/Legal
- Executive
- City Clerk
- Finance
- Police
- Fire
- Public Works
- Engineering
- Parks and Recreation
- Library
- Non-Departmental

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

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Estimated FY 2013	Budget FY 2014
<b>REVENUES</b>					
Taxes	\$ 10,420,082	\$ 11,214,705	\$ 11,303,500	\$ 11,303,344	\$ 12,403,500
Licenses and Permits	93,193	71,957	68,000	237,950	76,800
Intergovernmental Sources	1,749,491	2,591,685	2,703,874	2,730,411	2,589,448
Charges for Services	1,356,107	1,602,133	1,622,193	1,538,472	1,633,193
Fines and Forfeitures	6,156	3,619	20,500	15,308	20,500
Interest	24,500	1,301	45,000	9,459	45,000
Rents and Royalties	125,476	154,320	180,236	194,099	180,000
Miscellaneous	272,223	20,506	44,800	45,736	43,800
Interfund Charges	662,622	812,190	854,316	865,152	882,869
<b>TOTAL REVENUES</b>	<b>\$ 14,709,850</b>	<b>\$ 16,472,415</b>	<b>\$ 16,842,419</b>	<b>\$ 16,939,932</b>	<b>\$ 17,875,110</b>
<b>EXPENDITURES</b>					
General Government	\$ 2,081,647	\$ 2,139,773	\$ 2,596,761	\$ 2,134,405	\$ 2,774,087
Public Safety	7,325,083	7,994,900	8,475,402	8,055,614	9,139,092
Public Works	1,756,429	2,632,665	2,154,502	1,842,527	2,331,959
Engineering	87,208	150,113	244,551	189,901	255,849
Public Recreation	1,098,640	1,118,878	1,324,259	1,082,624	1,359,945
Library	679,345	778,930	874,143	825,732	966,805
Community Services	123,369	154,823	202,800	154,269	203,800
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,151,721</b>	<b>\$ 14,970,082</b>	<b>\$ 15,872,418</b>	<b>\$ 14,285,071</b>	<b>\$ 17,031,537</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	64,648	400,000	-	-	-
Transfer Out	(3,999,224)	(1,666,189)	(1,502,546)	(1,624,852)	(1,999,805)
Net Other Financing Sources (Uses)	<b>\$ (3,934,576)</b>	<b>\$ (1,266,189)</b>	<b>\$ (1,502,546)</b>	<b>\$ (1,624,852)</b>	<b>\$ (1,999,805)</b>
Net Change in Fund	<b>\$ (2,376,447)</b>	<b>\$ 236,144</b>	<b>\$ (532,545)</b>	<b>\$ 1,030,009</b>	<b>\$ (1,156,232)</b>



**GENERAL FUND  
FY 2014 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.

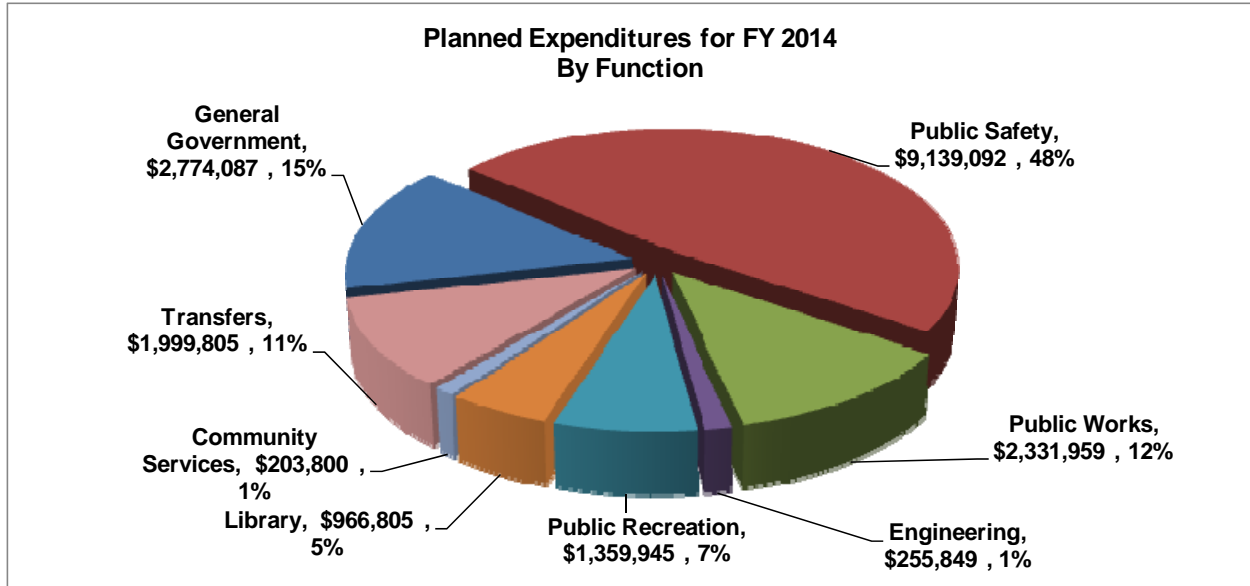
**Miscellaneous** – Includes fines and forfeitures, interest, rents and royalties, judgments, restitutions, asset sales, and other revenues. These revenues are projected based on budgeted salaries and benefits.

**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 2014 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.

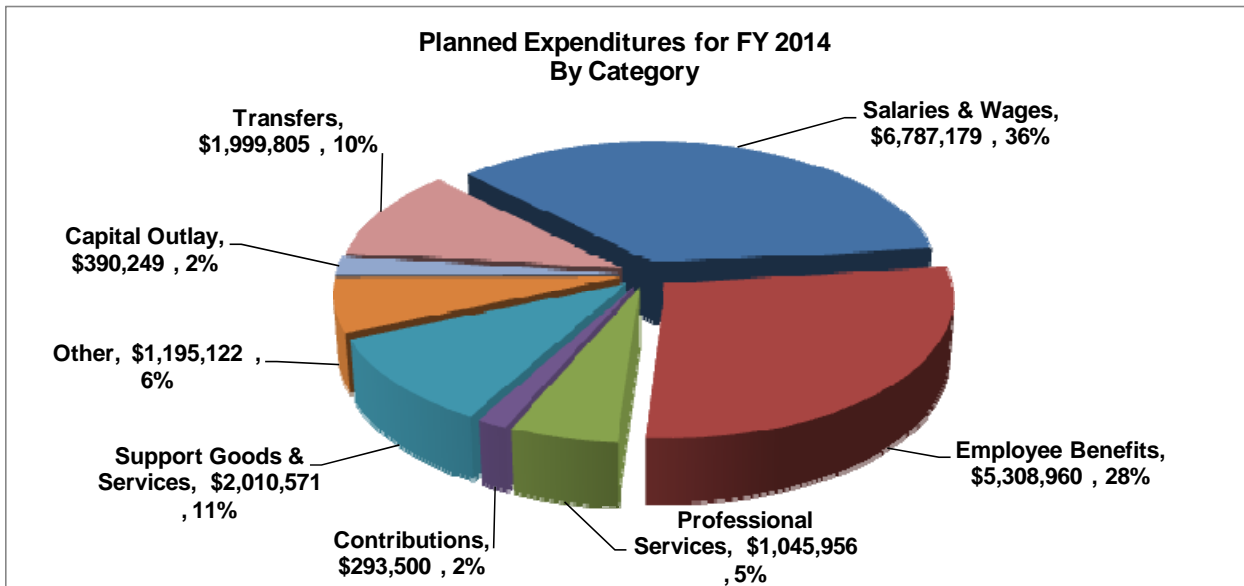
**Public Recreation** – Includes the administration, museum, teen center, aquatics, ice rink, and the beautification program.

**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 2014 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 2014

REVENUES	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget
<b>Taxes</b>					
Property Taxes	\$ 762,757	\$ 915,304	\$ 770,000	\$ 704,525	\$ 770,000
PILOT From KIHA	2,783	2,295	3,500	4,158	3,500
Sales Tax	9,631,344	10,259,515	10,500,000	10,574,144	11,600,000
Penalty And Interest	23,199	37,592	30,000	20,517	30,000
<b>Total Taxes</b>	<b>\$ 10,420,082</b>	<b>\$ 11,214,705</b>	<b>\$ 11,303,500</b>	<b>\$ 11,303,344</b>	<b>\$ 12,403,500</b>
<b>Licenses &amp; Permits</b>					
Taxi Cab Permits	\$ 5,850	\$ 7,320	\$ 1,000	\$ 1,880	\$ 800
Building Permits	67,718	46,641	50,000	202,088	60,000
Electrical Permits	5,751	7,712	8,000	17,772	7,000
Plumbing Permits	2,534	5,549	4,000	12,010	4,000
Animal Licenses	9,990	4,375	5,000	4,050	5,000
Other Licenses	1,350	360	-	150	-
<b>Total Licenses &amp; Permits</b>	<b>\$ 93,193</b>	<b>\$ 71,957</b>	<b>\$ 68,000</b>	<b>\$ 237,950</b>	<b>\$ 76,800</b>
<b>Intergovernmental Revenue</b>					
PERS State Revenues	\$ 407,269	\$ 619,957	\$ 702,810	\$ 765,692	\$ 804,708
Municipal Energy Assistance	428,304	534,336	572,936	572,306	400,065
Raw Fish Tax Sharing	740,229	1,123,205	1,253,000	1,252,420	1,253,000
Shared Fisheries Business Tax	87,810	120,822	70,000	90,469	50,000
Fuel Tax Sharing	6,215	6,882	7,075	7,075	7,075
Alcohol Beverage Sharing	16,200	22,500	31,000	19,300	15,000
Utility Revenue Sharing	41,908	41,300	38,100	-	38,100
Grants	21,556	122,681	28,953	23,149	21,500
<b>Total Intergovernmental Revenue</b>	<b>\$ 1,749,491</b>	<b>\$ 2,591,685</b>	<b>\$ 2,703,874</b>	<b>\$ 2,730,411</b>	<b>\$ 2,589,448</b>
<b>Services Charges</b>					
Police - Boarding of Prisoners	\$ 906,203	\$ 1,134,810	\$ 1,133,993	\$ 1,134,144	\$ 1,133,993
State Trooper Comm. Contract	78,750	78,750	120,000	78,750	120,000
Police - Other Police Services	11,324	4,833	20,000	9,447	20,000
Police Protective Custody	1,350	1,550	2,000	1,776	2,000
KIB Garbage Billing Fee	-	-	-	-	-
KIB - Borough Animal Control	84,125	-	-	-	-
KIB 911 Services	-	-	-	-	-
KIB - Borough Building Inspect.	94,805	203,464	140,000	115,378	140,000
Fire - Ambulance Service	23,925	23,294	40,000	51,026	70,000
Fire Miscellaneous	-	-	10,000	10,000	7,000
School Crossing Guard Services	-	-	-	-	-
Parks - School Lifeguard Services	8,412	14,319	11,000	16,018	12,000
Parks - Swimming Pool	44,878	47,936	40,000	48,288	40,000
Parks - Adult Sports	24,055	26,228	20,000	20,952	20,000
Parks - Youth Program	28,213	21,419	35,000	15,490	20,000
Parks - Special Events	2,040	1,001	1,000	100	1,000
Parks - Ice Rink	-	-	-	-	-
Parks - Teen Center	8,073	5,336	6,500	4,901	6,500
Parks - Racquetball	2,293	1,719	3,000	1,863	2,000
Parks - Snack Bar	3,337	2,358	3,000	401	3,000
Parks - Cemetery Charges	8,800	11,125	7,500	5,650	7,500

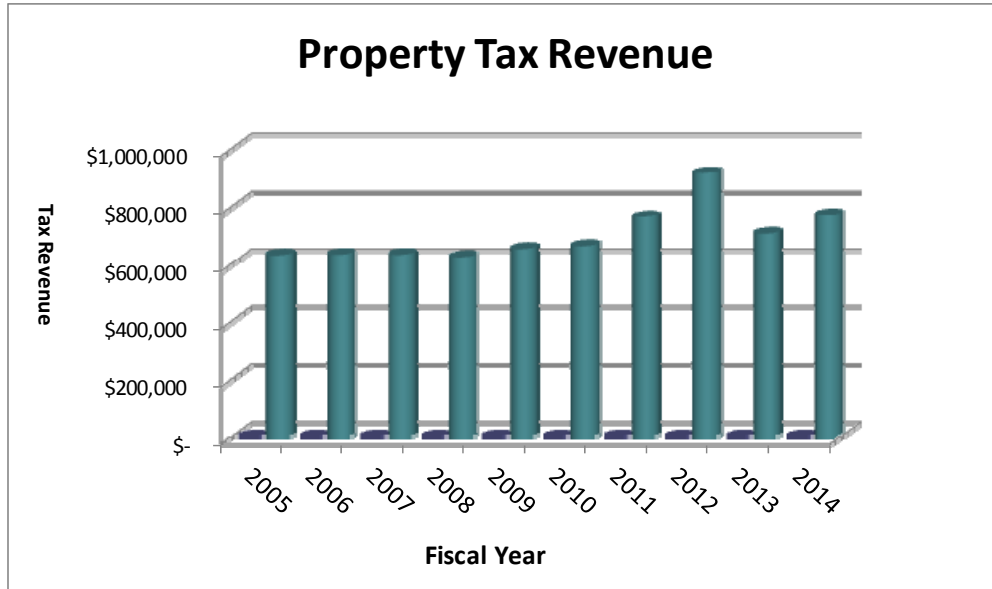
## General Fund Revenues – Continued

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget
Library - Borough Library Contribution	3,000	3,000	3,000	3,000	3,000
Library - Fines	4,955	4,938	6,000	4,138	5,000
Library - Lost Books	1,858	2,322	2,000	1,708	2,000
Library - Copier	3,421	3,889	6,000	4,330	6,000
Library - Fax Machine	1,173	1,177	1,000	1,256	1,000
Library - Other	1,060	1,167	1,000	836	1,000
Public Works - Services	1,724	117	1,500	-	1,500
Mun. Airport Fees/Charges	8,257	7,182	8,500	8,694	8,500
NSF Check Returns	75	200	200	325	200
<b>Total Services Charges</b>	\$ 1,356,107	\$ 1,602,133	\$ 1,622,193	\$ 1,538,472	\$ 1,633,193
<b>Fines &amp; Forfeitures</b>					
Fines and Forfeits	\$ 6,141	\$ 3,619	\$ 20,000	\$ 15,308	\$ 20,000
EMT Services	15	-	500	-	500
<b>Total Fines &amp; Forfeitures</b>	\$ 6,156	\$ 3,619	\$ 20,500	\$ 15,308	\$ 20,500
<b>Interest</b>					
Interest on Investments	\$ 22,674	\$ 3,188	\$ 45,000	\$ 21,795	\$ 45,000
Unrealized Gain/Loss on Investments	1,826	(1,887)	-	(12,336)	-
<b>Total Interest</b>	\$ 24,500	\$ 1,301	\$ 45,000	\$ 9,459	\$ 45,000
<b>Rents &amp; Royalties</b>					
Rentals From Others	\$ 125,476	\$ 154,320	\$ 180,236	\$ 194,099	\$ 180,000
<b>Total Rents &amp; Royalties</b>	\$ 125,476	\$ 154,320	\$ 180,236	\$ 194,099	\$ 180,000
<b>Miscellaneous Revenues</b>					
Restitution - Police Dept	\$ 250	\$ 1,035	\$ 500	\$ 785	\$ 500
Sales of Fixed Assets	-	-	1,000	36,811	1,000
Soda Vending Machine	-	-	300	-	300
Other Revenues	271,973	19,471	43,000	8,140	42,000
<b>Total Miscellaneous Revenues</b>	\$ 272,223	\$ 20,506	\$ 44,800	\$ 45,736	\$ 43,800
<b>Interfund Charges</b>					
Cargo Terminal Services	\$ 20,780	\$ 34,940	\$ 38,820	\$ 38,820	\$ 85,270
Boat Harbor Services	69,620	87,350	97,070	97,070	85,270
Boat Yard	24,500	34,940	38,820	38,820	85,270
Electric	13,070	17,470	19,410	19,410	63,951
Water Services	71,080	87,360	97,080	97,080	85,260
Sewer Services	71,080	87,360	97,080	97,080	85,260
Trident Basin - Sea Planes	14,220	17,470	19,410	19,410	42,630
Tourism Development Service	30,500	36,860	36,860	36,860	36,860
Public Works Services	216,222	295,668	253,500	253,500	184,503
Capital Projects - Engineering Inspection	131,550	90,960	100,220	100,220	56,290
Vehicle Replacement Fund	-	21,812	56,046	66,882	72,305
<b>Total Interfund Charges</b>	\$ 662,622	\$ 812,190	\$ 854,316	\$ 865,152	\$ 882,869
<b>Appropriation From Fund Balance</b>					
Appropriation From Fund Balance	\$ -	\$ -	\$ 532,545	\$ -	\$ 1,156,232
<b>Total Appropriation from Fund Balance</b>	\$ -	\$ -	\$ 532,545	\$ -	\$ 1,156,232
<b>Operating Transfers</b>					
Transfers from Other Funds	\$ 64,648	\$ 400,000	\$ -	\$ -	\$ -
<b>Total Operating Transfers</b>	\$ 64,648	\$ 400,000	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 14,774,498	\$ 16,872,415	\$ 17,374,964	\$ 16,939,932	\$ 19,031,342

## Revenue Sources

### TAXES:

**Property Taxes:** (KCC 3.04.010) The net assessed valuation of real property located within the City is estimated to be \$439,584,331 in fiscal year 2014. 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 2014 is \$773,500. The actual taxes collected for fiscal year 2013 were \$708,683. Fiscal year 2013 was slightly lower due to an overpayment in the prior year which reduced the fiscal year 2013 payments.

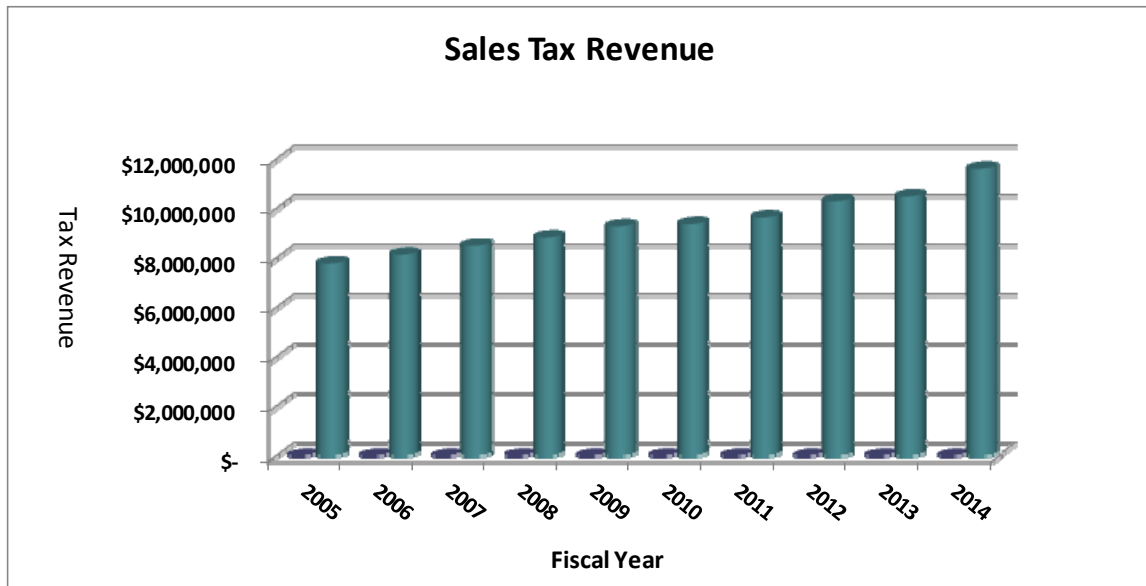


**Sales Tax:** (KCC 3.08.010) The City of Kodiak levies a seven percent (7%) sales tax on all sales, rentals and services made within the City. Sales tax is collected in the General Fund and then transferred to the following funds based on the City of Kodiak's Code. Sales tax revenues are allocated as follows:

	<u>Percentage</u>	<u>Maximum Proceeds</u>
General Fund	6.00%	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>7.00%</u>	<u>\$ 1,000,000</u>

The budgeted revenues from sales tax for fiscal year 2014 are \$11,630,000. The estimated sales tax collected for fiscal year 2013 was \$10,594,661. 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 2013 to 2014 was 9%. The City Council adopted an ordinance in fiscal year 2013 budget was adopted to increase the Sales Tax from 6% to 7% effective October 1, 2012. The increase was not effective for the full fiscal year 2013 and the anticipated revenue for fiscal year 2014 is estimated 9% higher for a full year of the increased tax rate.

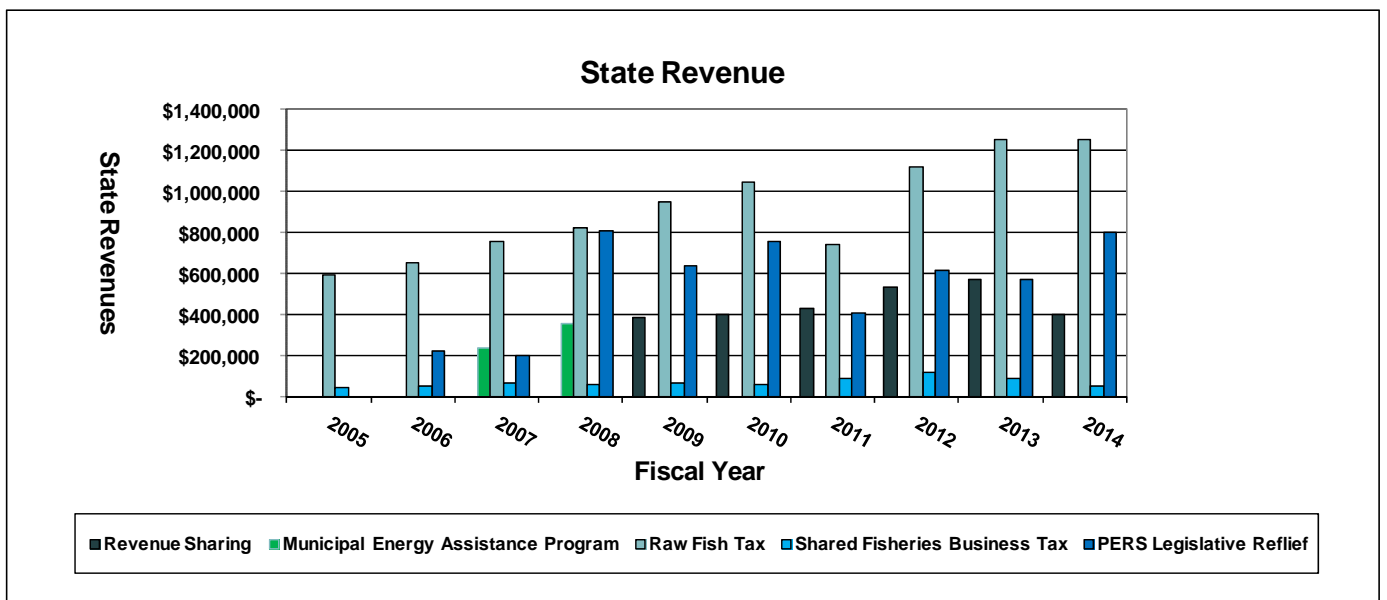
**Penalty and Interest on Delinquent Taxes:** (KCC 3.08.170) Penalty on sales tax is levied at five percent (5%) per month up to a total of twenty percent (20%) and interest at fifteen percent (15%) per annum.



The estimate for fiscal year 2014 is \$30,000. The estimated penalty and interest collected in fiscal year 2013 was \$20,517.

**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 electrical permits following a distant second. Fiscal year 2013 generated approximately \$202,088 in building permits and \$17,772 in electrical permits. For fiscal year 2014 the estimated revenue for building permits is \$60,000 and \$7,000 for electrical permits. The total fiscal year 2014 budgeted amount for licenses and permits is \$76,800. Fiscal year 2013 estimated total for licenses and permits was \$237,950. The increase in fiscal year 2013 was primarily due to an increase in the construction of a new high school by the Kodiak Island Borough with a building permit of \$125,539, which is not anticipated in fiscal year 2014.



## **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 2013 generated \$765,692 in the Public Employee Retirement System (PERS) on behalf payments. The estimate for fiscal year 2014 is \$804,708 based on an increase in unfunded liabilities.

**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 2013 generated \$572,306 in Municipal Energy Assistance Program. The estimate for the fiscal year 2014 is \$400,065 based on the State's notification to the City.

**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 2013 generated \$1,252,420 of raw fish tax sharing. The estimate for fiscal year 2014 is \$1,253,000. This estimate is based on the value of fisheries landed and historical trends.

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 2013 generated \$90,469 for shared fisheries business tax. The estimate for fiscal year 2014 is \$50,000. 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 2013 generated \$7,075 for fuel tax sharing. Expected revenue from this source for fiscal year 2014 is \$7,075. The estimate is based on historical data.

**Alcohol Beverage Sharing:** (AS 04.11.610) Certain alcoholic beverage license fees are shared semi-annually with those incorporated municipalities in which they were collected. Fiscal year 2013 generated \$19,300 for alcohol beverage sharing. Expected revenue from this source for fiscal year 2014 is \$15,000.

**Utility Revenue Sharing:** This revenue is from the State for electric and telephone cooperative tax sharing. Fiscal year 2013 generated \$0 for utility revenue sharing. The estimated amount for fiscal year 2014 is \$38,100.

**Grants:** This revenue is from State, Federal or Local agencies. Fiscal year 2013 generated \$23,149 for grant revenue. The estimated amount for fiscal year 2014 is \$21,500. This amount varies based on the number of grant applications submitted and awards received.

## **CHARGES FOR SERVICES:**

**Boarding of Prisoners:** The State has an agreement with the City to board prisoners at the City Jail. Fiscal year 2013 generated \$1,134,144 for boarding of prisoners. This revenue is estimated to be \$1,133,993 for fiscal year 2014.

**Police:** These revenues are from services generated from the Police Department. Fiscal year 2013 generated \$89,973 for police services. This revenue is estimated to be \$142,000 for fiscal year 2014. The increase is based on the State Trooper Contract with the City of Kodiak to operate a jail facility.



**Kodiak Island Borough Revenue:** The City performs services for the Kodiak Island Borough and charges fees for these services. Fiscal year 2013 generated \$115,378 for services. This revenue is estimated to be \$140,000 for fiscal year 2014. The City performs all building inspections and the Kodiak Island Borough pays a portion for the services in the borough.

**Ambulance Services:** Ambulance service is provided to the public through the Fire Department. Billing and collection for the ambulance fees are handled by the Finance Department. Fiscal year 2013 generated \$51,026 ambulance services. Revenues expected from this source for fiscal year 2014 are \$70,000. The ambulance service billing has been outsourced in fiscal year 2014 and the revenues are anticipated to increase.

**Fire Miscellaneous:** The City provides miscellaneous fire services for a fee. Fiscal year 2013 generated \$10,000 for miscellaneous fire services. Revenues expected from this source for fiscal year 2014 are \$7,000. The large increase in fiscal year 2013 was due to a fire on a vessel in the harbor.

**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 2013 generated \$113,663 for parks and recreation services. Projected income from this source for fiscal year 2014 is \$112,000.

**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 2013 generated \$15,267 from library services. Fiscal year 2014 is estimated to generate \$18,000. The new library will be completed in the fall of 2013 and revenues may vary based on changing services.

**Public Works Services:** The Public Works Department manages the Municipal Airport and collects fees from users of the airport. Fiscal year 2013 generated \$9,019 from services. Fiscal year 2014 is estimated to generate \$10,200.

#### **MISCELLANEOUS REVENUES:**

**Fines and Forfeitures:** Revenues from violations are expected to generate \$20,500 for fiscal year 2014. Fiscal year 2013 generated \$15,308 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 2014. Fiscal year 2013 generated \$9,459 for interest earned on investments.

**Rents and Royalties:** Revenue is generated by rental agreements with various entities. The estimated amount for fiscal year 2014 is \$180,000. Fiscal year 2013 generated \$194,099 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 2013 generated \$45,736 for miscellaneous revenues. The estimated amount for fiscal year 2014 is \$43,800. The increase is based on successful surplus sales of City property.

#### **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 2013 generated \$865,152 for interfund charges. The estimated amount for fiscal year 2014 is \$882,869.

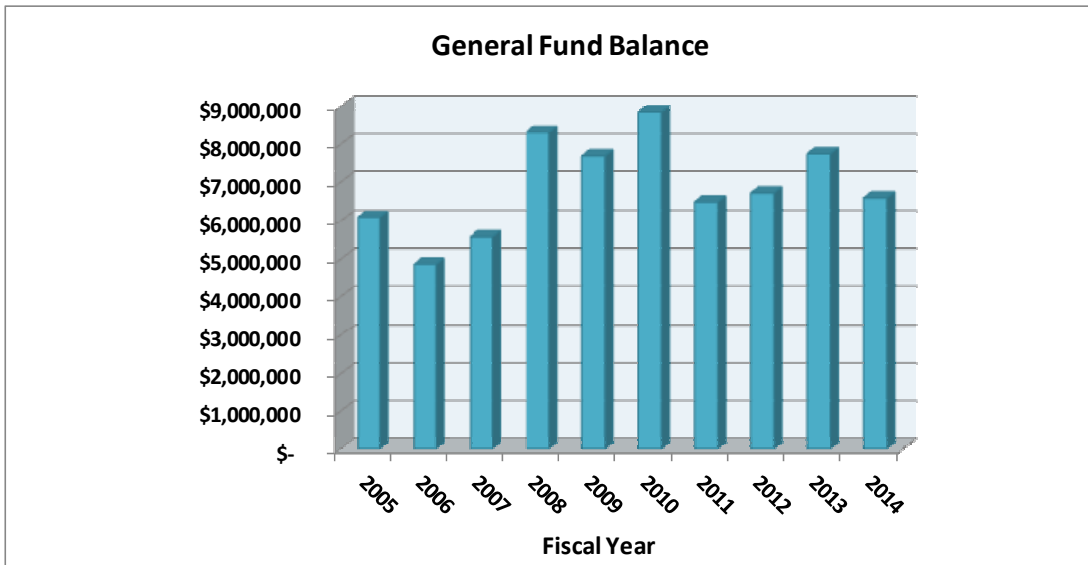
#### **OTHER FINANCING SOURCES (USES)**

**Appropriation from Fund Balance:** This is the use of the General Fund fund balance to be used for the current year expenditures. Fiscal year 2013 is estimated to replenish the fund balance by \$1,030,009 and fiscal year 2014 anticipates using \$1,156,232.

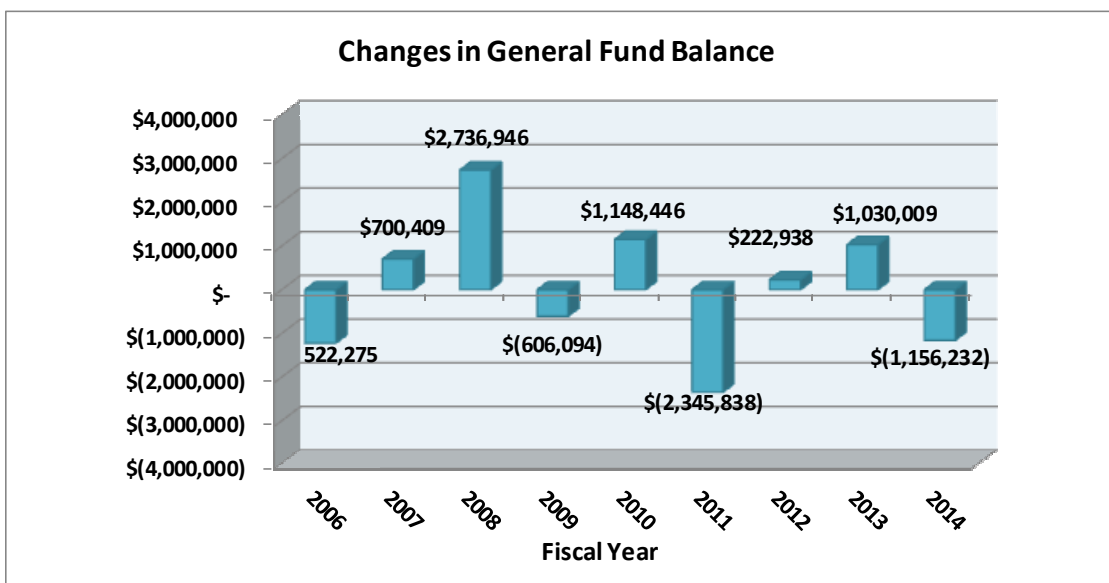
**Transfer In:** Transfers are revenues from other funds. Fiscal year 2013 had transfers in the amount of \$0. The fiscal year 2014 budget is estimated to receive \$0.

**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 \$1,156,232 fund balance in fiscal year 2014. In fiscal year 2013 the use of fund balance was budgeted at \$532,545 but the estimated amount is an increase in fund balance in the amount of \$1,030,009. The Fund Balance is made up of the assets of a fund less the liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unrestricted fund balance."

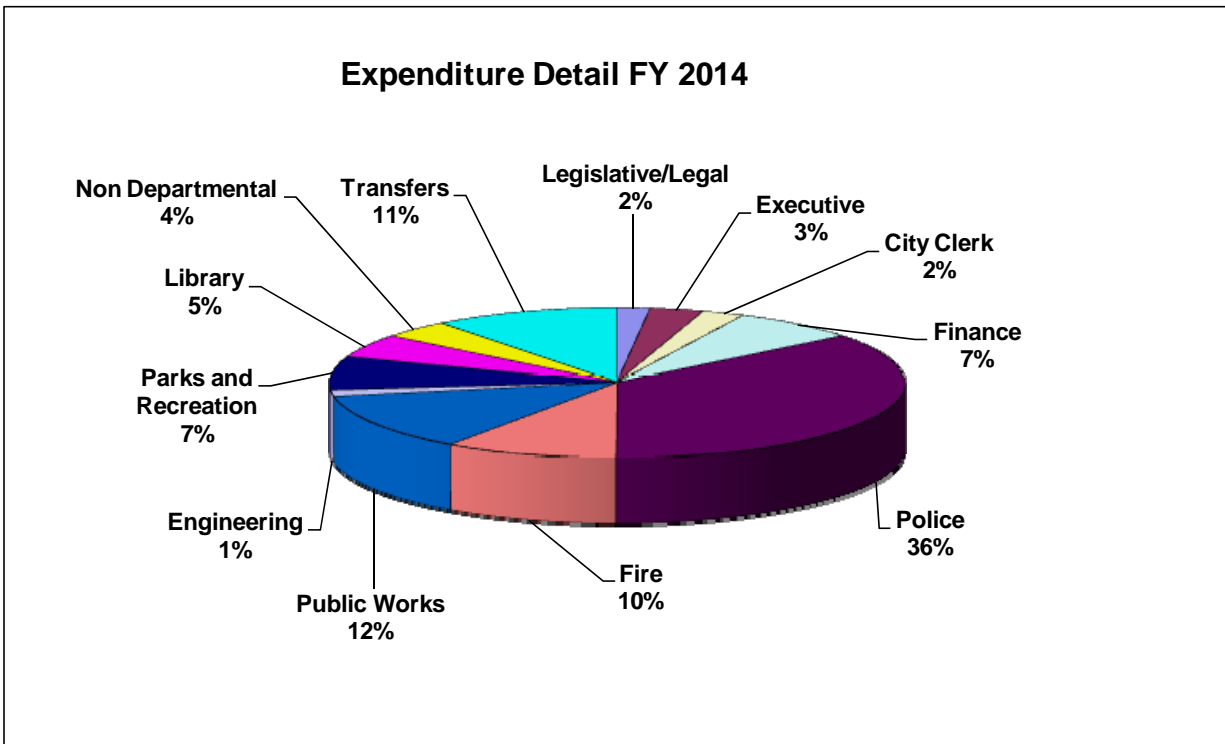


The use of fund balance is based on the City Council's decision to use the General Fund fund balance to off-set declining State revenues, however, historically the City uses less fund balance than the amount budgeted each year.



**General Fund Expenditures by Department**

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
<b>Expenditures</b>					
Legislative/Legal	\$ 244,323	\$ 183,809	\$ 323,210	\$ 216,405	\$ 352,660
Executive	300,689	350,067	557,824	327,874	574,515
City Clerk	302,550	349,121	383,386	339,662	454,300
Finance	1,185,983	1,221,064	1,287,600	1,175,582	1,351,521
Police	5,145,881	5,794,553	6,165,570	5,850,313	6,794,359
Fire	1,697,860	1,823,758	1,848,973	1,792,511	1,851,093
Public Works	1,756,429	2,632,665	2,154,502	1,842,527	2,331,959
Engineering	87,208	150,113	244,551	189,901	255,849
Parks and Recreation	1,098,640	1,118,878	1,324,259	1,082,624	1,359,945
Library	679,345	778,930	874,143	825,732	966,805
Non Departmental	652,813	672,222	708,400	641,942	738,531
Transfers	3,999,224	1,666,189	1,502,546	1,624,852	1,999,805
<b>Total Expenditures</b>	<b>\$17,150,945</b>	<b>\$16,741,369</b>	<b>\$17,374,964</b>	<b>\$15,909,923</b>	<b>\$19,031,342</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 State of Alaska and the City of Kodiak does not establish a legal debt margin. The voters of the City of Kodiak ultimately determine the amount of debt that can be outstanding. The residents of the City pass a ballot question giving the City the authority to issue bonds to fund projects for General Obligation Bonds. There is not a requirement for a ballot question for Revenue Bonds. Currently the City has three Revenue Bonds and one General Obligation Bond.

#### **General Obligation Bonds, 2008 Series One**

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

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

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

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

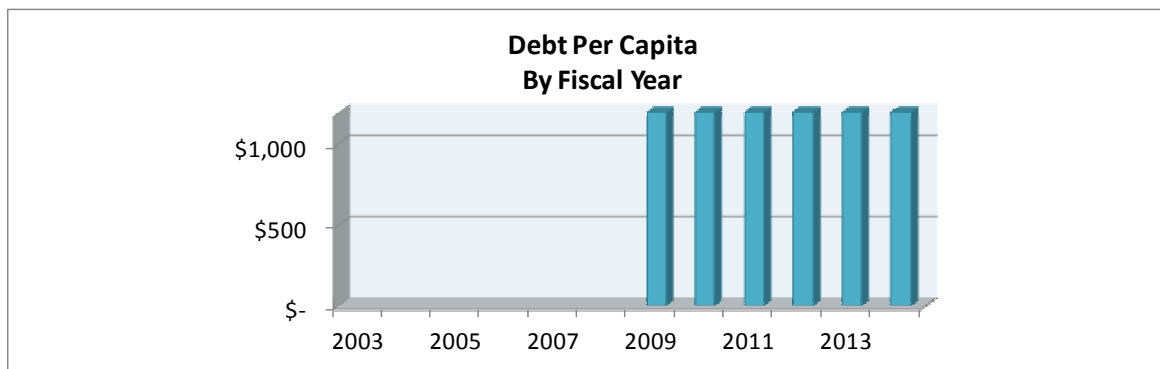
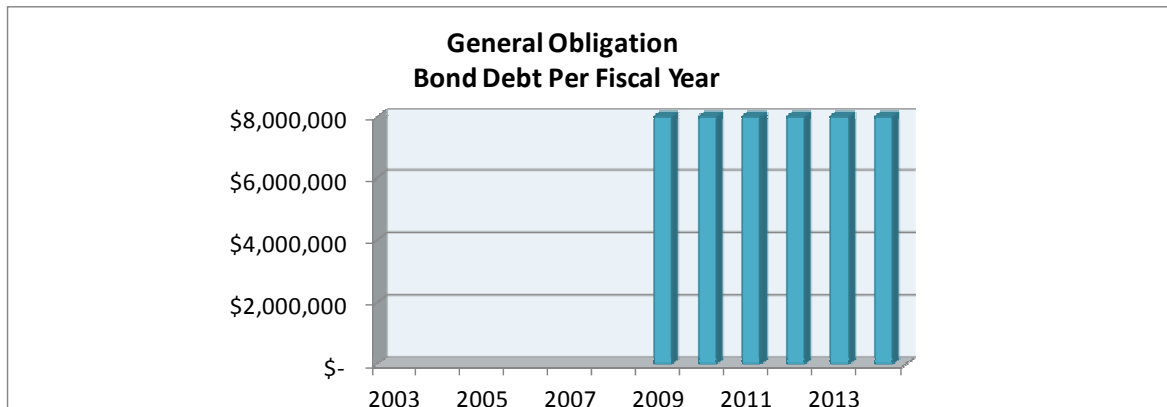
**2008 Series One - Public Safety Building**  
**\$8,000,000**

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

	<b>Bonds Payable 7/1/2013</b>	<b>FY 2014 Requirements Additions</b>	<b>FY 2014 Requirements Reductions</b>	<b>Bonds Payable 7/1/2014</b>
Public Safety Building - 2008 Series One	\$ 7,250,000	\$ -	\$ 175,000	\$ 7,075,000
Total Revenue Bonds	\$ 7,250,000	\$ -	\$ 175,000	\$ 7,075,000

At the end of fiscal year 2013 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 2014</b>
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- |   |
|---|
| <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.
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**GOAL:** Ensure funding levels that reflect the priorities of the residents in the City of Kodiak.

Objective: Adopt the FY2014 budget by June 30 as well as supplemental budget adjustments as needed.
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Continue to participate in 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 \$35.3 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 21,225	\$ 21,225	\$ 21,450	\$ 21,425	\$ 21,450
Employee Benefits	4,519	3,206	3,760	2,828	3,760
Professional Services	56,333	74,875	102,200	104,192	122,200
Community Promotions	23,682	4,663	11,600	6,522	11,600
Support Goods & Services	93,070	42,786	134,200	49,685	134,200
Capital Outlay	-	-	-	-	9,450
<b>Total Expenditures</b>	<b>\$ 198,828</b>	<b>\$ 146,755</b>	<b>\$ 273,210</b>	<b>\$ 184,652</b>	<b>\$ 302,660</b>

**ELECTED OFFICIALS**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Council Meetings	17	18	19	18
Work Sessions	18	25	27	20
Ordinances Effectuated	12	11	12	12
Resolutions Adopted	30	39	38	30

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

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**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 2014</b>
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- |  |
|--|
| <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> |
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**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.
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**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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Professional Services	\$ 45,495	\$ 37,054	\$ 50,000	\$ 31,754	\$ 50,000
Transportation	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 45,495</b>	<b>\$ 37,054</b>	<b>\$ 50,000</b>	<b>\$ 31,754</b>	<b>\$ 50,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Authorized Personnel	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**GENERAL FUND  
EXECUTIVE - ADMINISTRATION**

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**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 2014**

- 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

**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 implementation of the Compensation Classification study for city employees. As a result of the study, we were able to provide quality standards of compensation. The City Manager assisted Council and departments in defining and identifying fiscal year capital improvement projects needs and resources. Provided budget development training to council and staff. The City Manager worked with ongoing training needs with the Emergency Services Coordinator to identify training needs within the emergency services organization and to provide necessary local training for all responders. The City Manager ensured the availability of resources through the application and administration of state and federal grants. Lobbied and successfully received approximately \$35.3 million in federal and state funding for ongoing capital projects. Worked with Council to establish a fiscal plan to fully address revenue short falls and prepare implementation of 5-year capital improvement plan.

**GENERAL FUND  
EXECUTIVE - ADMINISTRATION**

**EXPENDITURES**

Department 110 - Executive  
Sub-department 100 - Administration

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 152,390	\$ 156,515	\$ 259,458	\$ 163,535	\$ 261,460
Employee Benefits	86,080	104,102	178,766	112,648	188,955
Professional Services	953	37,932	40,000	1,693	40,000
Contributions	-	600	600	600	600
Support Goods & Services	17,439	17,252	17,500	19,602	18,000
Capital Outlay	-	-	5,000	927	9,000
<b>Total Expenditures</b>	<b>\$ 256,862</b>	<b>\$ 316,401</b>	<b>\$ 501,324</b>	<b>\$ 299,005</b>	<b>\$ 518,015</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
City Manager	1	1	1	1
Human Resource	0	0	1	1
Administrative Assistant	0	1	1	1
<b>Total</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>

**PERFORMANCE INDICATORS**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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	20	23	24
Number of Staff Turn Over	15	12	23	15
Number of FTEs	125.65	124.15	125.15	125.15
Number of Community Outreach Meetings*	0	52	52	52

\*Began tracking number in FY11

**GENERAL FUND  
EXECUTIVE - EMERGENCY PREPAREDNESS**

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**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 2014**

- Education- educate Kodiak area residents about potential hazards and proper course of action
- Planning- organize and conduct 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
- Update Emergency Operations Plan

**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 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 to ensure all team members were current in position specific training. Worked to identify IMT members due to the loss of several trained positions.

**GENERAL FUND  
EXECUTIVE - EMERGENCY PREPAREDNESS**

**EXPENDITURES**

Department 110 - Executive  
Sub-department 110 - Emergency Preparedness

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Professional Services	7,910	816	21,000	2,120	21,000
Support Goods & Services	35,917	32,850	35,500	26,749	35,500
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 43,827</b>	<b>\$ 33,666</b>	<b>\$ 56,500</b>	<b>\$ 28,869</b>	<b>\$ 56,500</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
ESO/LEPC Meetings *	4	4	3	4
ESC Meetings **	4	4	3	4
EOP Revisions/Updates ***	1	2	1	1
Training Programs	6	10	5	5
Exercise Programs	8	10	2	2
Emergency Events	2	1	3	3
Tsunami Siren Tests	52	52	52	52
Incident Management Team/Working Group	10	10	4	4

\* 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 2014</b>
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- |   |
|---|
| <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> |
|---|

**GOALS:** To provide accurate and timely services to the City Council.

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

A new Deputy Clerk was hired to fulfill the vacant position. The Deputy Clerk along with the Assistant Clerk attended training as part of the Clerk Certification process.

**GENERAL FUND  
CITY CLERK - ADMINISTRATION**

**EXPENDITURES**

Department 120 - City Clerk  
Sub-department 100 - Administration

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 106,993	\$ 113,587	\$ 129,464	\$ 115,209	\$ 153,160
Employee Benefits	58,072	87,057	86,088	90,155	105,505
Professional Services	7,125	12,994	4,000	3,128	4,000
Support Goods & Services	35,752	26,217	34,810	28,866	34,810
Capital Outlay	500	1,858	-	2,462	-
<b>Total Expenditures</b>	<b>\$ 208,442</b>	<b>\$ 241,713</b>	<b>\$ 254,362</b>	<b>\$ 239,821</b>	<b>\$ 297,475</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2014**

- 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
- Continue work on a vital records program
- Research social media policies

**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 5,300 records that had met the retention requirements as authorized by the City Council were scheduled for destruction. Work on the vital records program continued. Individual meetings were held with the Records Coordinator committee members to assess department needs. The previous records manager resigned November 30, 2012 and a new records manager was hired April 15, 2013.



**GENERAL FUND  
CITY CLERK – RECORDS MANAGEMENT**

**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 57,093	\$ 60,402	\$ 68,603	\$ 58,464	\$ 82,420
Employee Benefits	22,506	38,116	48,171	34,415	62,155
Professional Services	387	-	4,000	-	4,000
Support Goods & Services	14,122	8,761	8,250	6,961	8,250
Capital Outlay	-	129	-	-	-
<b>Total Expenditures</b>	<b>\$ 94,108</b>	<b>\$ 107,408</b>	<b>\$ 129,024</b>	<b>\$ 99,841</b>	<b>\$ 156,825</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Enforce records retention schedule	100%	100%	100%	100%
Provide staff awareness/training to new hires	100%	100%	100%	100%
Implement compliance controls	80%	90%	90%	90%
Meeting of City-wide records management committee 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%	100%
Develop and implement Vital Records Program	0%	10%	50%	100%
Respond to Public Records Request within 10 days	100%	100%	100%	100%

**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 2014**

- 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

**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 2013 from the Government Finance Officers Association (GFOA) and received a Certificate of Achievement for Excellence in Financial Reporting for the City's Fiscal year 2012 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 upgrading the Sales Tax Software to a newer and user friendly application that is capable of producing needed financial reports.

**GENERAL FUND  
FINANCE - ADMINISTRATION**

**EXPENDITURES**

Department 130 - Finance  
Sub-department 100 - Administration

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 341,755	\$ 336,765	\$ 372,504	\$ 340,866	\$ 376,770
Employee Benefits	214,812	259,025	275,260	276,859	294,528
Professional Services	53,009	47,859	54,500	55,274	78,950
Support Goods & Services	36,869	36,100	41,833	37,843	43,353
Capital Outlay	1,400	1,010	8,000	4,935	1,600
<b>Total Expenditures</b>	<b>\$ 647,844</b>	<b>\$ 680,759</b>	<b>\$ 752,097</b>	<b>\$ 715,777</b>	<b>\$ 795,201</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Sales Tax Delinquent for Period				
Active	\$ 90,806	\$ 19,562	\$ 39,964	\$ 30,000
Inactive	\$ 78,382	\$ 83,228	\$ 799	\$ 1,000
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.

<b>Planned Accomplishments for FY 2014</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 begin the implementation of the auto pay system using credit cards</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.
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**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 were stopped, but plans to begin the auto pay using credit cards are being implemented for customers. Alternative options will consist of bank drafting or online payments using credit cards.

**GENERAL FUND  
FINANCE - UTILITY ACCOUNTING**

**EXPENDITURES**

Department 130 - Finance  
Sub-department 130 - Utility

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 11,541	\$ 12,144	\$ 14,056	\$ 10,325	\$ 13,420
Employee Benefits	12,634	18,208	15,098	8,488	8,900
Support Goods & Services	32,620	28,266	45,490	28,202	40,360
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 56,796</b>	<b>\$ 58,618</b>	<b>\$ 74,644</b>	<b>\$ 47,015</b>	<b>\$ 62,680</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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	\$ 6,403,621	\$ 6,809,880	\$ 7,253,430	\$ 7,136,437
Percentage of bills billed correctly within 99%	99%	99%	99%	99%
Number of Bank Draft accounts*	0	490	612	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.

<b>Planned Accomplishments for FY 2014</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 network documentation</li><li>• Replacing current library software to minimize current cost and maximize potential use of software and moving that software from the old location to the new location</li><li>• Maintain City phone system and voicemail</li><li>• Maintain City workstations, servers and networks</li><li>• Upgrade the Logos.NET software to Next Generation, allowing the use of auto pay with credit cards for utility services</li><li>• Move the fiber optic cable from the old Kodiak Police Department to the Kodiak Fire Department</li></ul> |
|---|

**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.
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

Maintained the virtualization of servers and desktops for energy efficiency and cost reductions. Maintained and updated new applications such as the financial .NET system, MSGovern (Management Solutions for Government), Waste Water and UV Treatment System, Kodiak Police Department systems, and server backup systems. Converted, installed and implemented the new Sales Tax Software. 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 130,017	\$ 134,964	\$ 143,124	\$ 121,456	\$ 142,185
Employee Benefits	82,676	101,655	110,815	94,673	127,525
Professional Services	179,141	155,209	144,620	139,356	158,130
Support Goods & Services	53,696	55,935	58,800	54,259	58,300
Capital Outlay	35,813	33,926	3,500	3,046	7,500
<b>Total Expenditures</b>	<b>\$ 481,343</b>	<b>\$ 481,688</b>	<b>\$ 460,859</b>	<b>\$ 412,790</b>	<b>\$ 493,640</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Network Users Supported	145	145	145	145
Network Workstations	133	147	150	150
Network Printers	25	40	31	31
Network Servers - Physical	17	24	23	23
Network Servers - Virtual	49	54	58	58
Network Devices (other)	23	52	54	56
Internet connections maintained 95% of the time	95%	95%	95%	95%
Web site updated with current information	98%	99%	99%	99%
911 System Online Greater Than 99%	100%	100%	98%	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 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.

Core Services are the fundamental functions performed by the KPD and include: Protection of Life, Property and Maintenance of Order.

Direct Services are the routine actions performed by members of the KPD in meeting core services, and include: Law Enforcement, Crime Prevention, Investigations, Service Referrals and Response to emergencies and disasters.

<b>Planned Accomplishments for FY 2014</b>
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- |  |
|--|
| <ul style="list-style-type: none"><li>• Improve Kodiak Police Department's Capital</li></ul> |
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**GOAL:** Improve Kodiak Police Department's capital

Objective: Improve leadership development; enhance training
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**GOAL:** Improve the communities perception of Kodiak Police Department

Objective: Maintain engagement with media services; enhance dissemination efforts through the use of department Facebook page, Nixle messaging services and Crime Reports; Reinforce department's commitment to customer service
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**GOAL:** Enhance department performance

Objective: Improve internal communication; improve internal procedures to support law enforcement operations; refine systems that manage and analyze overtime and workload; encourage problem solving at the lowest levels of the organization
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**GOAL:** Advance the use of technology in support of law enforcement operations

Objective: Improve the department's use of technology
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

1. Met council's personnel goals for FY2014; maintained the same number of FTE in FY2014 as FY2013.
2. Did not meet council's operating expenditure goals for FY2014 for the following reasons:
  - Renewed service agreement for police station UPS and emergency power system
  - Increased professional services expenses for enhanced recruiting
  - Renewed government motor vehicle registration renewals
  - Purchased needed consumable supplies for police station
  - Replaced one computer work station in this sub-department



**GENERAL FUND  
POLICE- ADMINISTRATION**

**EXPENDITURES**

Department 140 - Police  
Sub-department 100 - Administration

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 335,568	\$ 309,191	\$ 356,225	\$ 325,364	\$ 408,630
Employee Benefits	228,110	238,209	257,795	251,419	283,650
Professional Services	87,699	89,592	87,840	94,120	102,977
Support Goods & Services	25,660	40,020	19,375	20,476	37,565
Public Utility Services	2,227	108,476	73,000	101,957	73,000
Capital Outlay	22,500	-	-	-	1,500
Interest Expense on Bond	528,490	525,990	528,240	528,240	529,990
<b>Total Expenditures</b>	<b>\$ 1,230,254</b>	<b>\$ 1,311,477</b>	<b>\$ 1,322,475</b>	<b>\$ 1,321,576</b>	<b>\$ 1,437,312</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
UCR Part 1 Crimes Reported	128	253	286	211
UCR Part 2 Crimes Reported	751	1284	1471	1103

UCR = Unified Crime Report

**GENERAL FUND  
POLICE – UNIFORM PATROL**

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**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 sub department provide direct services to the community, by interacting with citizens 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 deadly force when necessary to protect human life.

<b>Planned Accomplishments for FY 2014</b>
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|--|
| <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> |
|--|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

1. Met council's personnel goals for FY2014.
2. Did not meet council's operating expenditure goals for FY2014 for the following reason:
  - Funding for training was increased

**GENERAL FUND  
POLICE – UNIFORM PATROL**

**EXPENDITURES**

Department 140 - Police  
Sub-department 141 - Uniformed Patrol

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 720,323	\$ 680,464	\$ 726,792	\$ 663,509	\$ 733,120
Employee Benefits	475,061	465,670	534,549	522,817	602,945
Professional Services	9,922	18,321	6,000	4,408	6,000
Support Goods & Services	50,047	49,305	46,910	43,993	56,300
Administrative Services	382	394	500	397	500
Capital Outlay	7,294	4,267	74,000	79,473	57,846
<b>Total Expenditures</b>	<b>\$ 1,263,029</b>	<b>\$ 1,218,421</b>	<b>\$ 1,388,751</b>	<b>\$ 1,314,597</b>	<b>\$ 1,456,711</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Sergeants/Detectives	3	3	3	3
Police Officers/Detectives	8	8	7	7
<b>Total</b>	<b>11</b>	<b>11</b>	<b>10</b>	<b>10</b>

**PERFORMANCE INDICATORS**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Calls for Service	8746	10168	13856	10106
Cases Investigated	782	794	897	850
Cases Forwarded to Prosecution	375	394	457	409
Impaired Driving Arrests made	46	48	41	52
Motor Vehicle Collision Reports	89	118	155	123
Alcohol Retail Sales Compliance Checks	705	621	3240	1510

**GENERAL FUND  
POLICE - CORRECTIONS**

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**DEPARTMENTAL VISION**

To create a safer Kodiak by effectively managing prisoners held at Kodiak Jail.

**PROGRAM DESCRIPTION**

Kodiak Jail will maintain a secure environment and sustain constitutional conditions for confinement in ways that are efficient, effective and promote safety.

<b>Planned Accomplishments for FY 2014</b>
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- |   |
|---|
| <ul style="list-style-type: none"><li>• Detain all prisoners in a safe environment where they are provided with those amenities required by State and Federal law</li><li>• Promote positive change within prisoners by allowing participation and interaction with community support groups such as Alcoholics Anonymous, Celebrate Recovery, etc.</li><li>• Maintain prisoner family engagement by allowing visitation with prisoners incarcerated at Kodiak jail</li></ul> |
|---|

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

1. Met council's personnel goals for FY2014; maintained same number of FTE in FY2014 as FY2013.
2. Did not meet council's operating expenditure goals for FY2014 for the following reasons:
  - Increased professional services costs due to increased prisoner bookings, man-days served and meals served
  - Increased overtime costs to meet minimum shift manning in the jail
  - Increased costs to add safety and security equipment in jail
3. Successfully negotiated a 5-year contract for services with the Department of Corrections that includes guaranteed increases based on consumer price index and geographical differential.

**GENERAL FUND  
POLICE - CORRECTIONS**

**EXPENDITURES**

Department 140 - Police  
Sub-department 142 - Corrections

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 439,890	\$ 535,189	\$ 555,791	\$ 565,461	\$ 603,125
Employee Benefits	303,903	427,110	453,893	437,177	506,500
Professional Services	86,210	106,146	107,873	108,696	137,101
Support Goods & Services	30,591	20,143	23,050	20,135	49,517
Public Utility Services	106,563	69,050	64,000	67,244	87,532
Capital Outlay	-	41,319	-	5,661	19,014
<b>Total Expenditures</b>	<b>\$ 967,157</b>	<b>\$ 1,198,957</b>	<b>\$ 1,204,607</b>	<b>\$ 1,204,373</b>	<b>\$ 1,402,789</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Jail Bookings (Criminal)	864	849	1,030	937
Man Days Served	4,232	5,746	6,485	4,802
Protective Custody Detention	74	45	68	71
Prisoners Transported/Court	729	898	934	832
Prisoners Transported Trips/Court*	-	402	507	507
Prisoners Transported/Medical*	-	15	15	15
Summons/Subpoenas Served	520	306	496	493
Visits/Family	759	467	810	628
Visits/Support Groups	40	95	229	135

\*New tracking recorded and provided beginning FY12

**GENERAL FUND  
POLICE- INVESTIGATIONS**

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**DEPARTMENTAL VISION**

To improve the quality of life through the delivery of investigative services.

**PROGRAM DESCRIPTION**

The Investigation Unit (IU) initiates proactive criminal investigations and conducts follow-up investigation on major crimes. A detective may be assigned to a specialized section, such as: drug enforcement, computer forensics, and sexual assault. As a result of specialization they develop a high level of expertise in dealing with specific types of crime.

<b>Planned Accomplishments for FY 2014</b>
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| <ul style="list-style-type: none"><li>• Investigate all crimes that fall under the purview of the IU</li><li>• Collaborate with other Local, State and Federal law enforcement agencies, including the District Attorney's Office, on criminal investigations in which the department has a mutual interest</li><li>• Support the Patrol Unit with additional investigate assets</li><li>• Provide crime prevention training</li></ul> |
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

1. Met council's personnel goals for FY2014.
2. Did not meet council's operating expenditure goals for FY2014 for the following reason:
  - Funding for training was increased

**GENERAL FUND  
POLICE- INVESTIGATIONS**

**EXPENDITURES**

Department 140 - Police  
Sub-department 143 - Investigations

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 158,907	\$ 150,887	\$ 159,874	\$ 98,597	\$ 159,710
Employee Benefits	92,458	128,165	129,125	89,001	142,390
Professional Services	4,014	4,651	10,500	29,236	11,200
Support Goods & Services	9,539	8,738	8,700	6,419	21,300
Capital Outlay	505	6,404	3,400	3,295	1,500
<b>Total Expenditures</b>	<b>\$ 265,422</b>	<b>\$ 298,845</b>	<b>\$ 311,599</b>	<b>\$ 226,547</b>	<b>\$ 336,100</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Investigations Conducted	158	201	293	213
Adult Sexual Assault Investigations	6	4	5	7
Death Investigations	4	5	3	4
Agency Assist	16	13	11	11
Fraud & Theft type crimes	13	10	63	33
Patrol Assists	41	37	57	46
Child Sexual Assaults	4	11	11	7
Drug Enforcement Unit Assist	36	48	7	20
Child Pornography Crimes	4	3	4	5
Computer Forensic Exams	7	11	10	7
Defendants Charged	14	22	16	18
CVSA (Truth Verification) Exams	3	0	4	6
Search Warrants Served	43	88	69	56
Cellular Telephone Exams	12	34	33	23

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

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**DEPARTMENTAL VISION**

To support accomplishment of the police mission by processing emergency and non-emergency calls for service in a prompt and efficient manner, and by effectively performing 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 2014</b>
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| <ul style="list-style-type: none"><li>• To Review and evaluate operational procedures to ensure accuracy, efficiency and competency.</li></ul> |
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

1. Met council's personnel goals for FY2014; maintained same number of FTE in FY2014 as FY2013
2. Did not meet council's operating expenditure goals for FY2014 for the following reason:
  - Overtime was increased to meet minimum shift manning in dispatch
  - Increased costs to replace and upgrade dispatch center equipment



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

**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 453,299	\$ 530,077	\$ 545,344	\$ 498,516	\$ 599,170
Employee Benefits	307,629	392,747	414,824	404,668	463,215
Professional Services	8,013	3,832	10,000	4,246	10,000
Support Goods & Services	50,316	65,644	82,822	60,207	80,502
Public Utilities	59,449	-	-	-	-
Capital Outlay	138	6,478	5,154	4,508	40,694
<b>Total Expenditures</b>	<b>\$ 878,843</b>	<b>\$ 998,779</b>	<b>\$ 1,058,144</b>	<b>\$ 972,145</b>	<b>\$ 1,193,581</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Non-emergency Calls Received	26,250	22,250	23,855	26,721
Emergency Calls Received	3,374	4,021	4,496	3,434
Walk-in Reports (Lobby Visits)	8,638	5,678	5,267	7,041
Service Calls Received/Dispatched	8,797	10,168	13,855	9,977

**GENERAL FUND  
POLICE- ANIMAL CONTROL**

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**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.

<b>Planned Accomplishments for FY 2014</b>
<ul style="list-style-type: none"><li>• Patrol the City of Kodiak to identify violations of codes and ordinances that pertain to animals</li><li>• Increase community awareness of City ordinances that pertain to animals through public education.</li><li>• Timely investigation of all vicious and abused animal complaints</li><li>• Encourage community wide participation in animal registration and vaccination</li><li>• Encourage ethical and humane treatment of animals by their owners through education and enforcement of the City ordinances</li></ul>



**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

1. Met council's personnel goals for FY2014; maintained same number of FTE in FY2014 as FY2013
2. Did not meet the council's operating expenditure goals for FY2014 for the following reasons:
  - Shelter operations contract with Humane Society of Kodiak increased
  - Funds requested to provide basics increased

**GENERAL FUND  
POLICE - ANIMAL CONTROL**

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**EXPENDITURES**

Department 140 - Police  
Sub-department 145 - Animal Control

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 25,968	\$ 36,202	\$ 41,000	\$ 29,568	\$ 44,460
Employee Benefits	30,576	51,411	49,770	41,854	55,170
Professional Services	99,853	101,847	105,200	105,039	108,200
Support Goods & Services	908	4,627	2,500	2,622	7,000
Capital Outlay	2,871	911	1,000	-	4,000
<b>Total Expenditures</b>	<b>\$ 160,176</b>	<b>\$ 194,998</b>	<b>\$ 199,470</b>	<b>\$ 179,083</b>	<b>\$ 218,830</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>Animal Control Officer</b>				
Calls for Service - Officer Initiated	734	562	468	666
Animals Impounded - Officer	253	215	123	199
Citations Issued	10	13	17	19
<b>Animal Shelter Statistics</b>				
Animals Reclaimed by Owner	171	167	144	105
Animals Adopted	305	180	191	251
Animals Euthanized	21	34	16	33
Animal Licenses Issued	433	144	96	286

**GENERAL FUND  
POLICE –DRUG ENFORCEMENT**

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**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 2014</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>



**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes

**GENERAL FUND  
POLICE-DRUG ENFORCEMENT**

**EXPENDITURES**

Department 140 - Police  
Sub-department 146 - Drug Enforcement

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 32,733	\$ 64,321	\$ 86,761	\$ 81,998	\$ 83,525
Employee Benefits	26,852	63,462	66,771	72,994	70,750
Professional Services	1,190	17	3,250	3,345	4,598
Support Goods & Services	4,954	787	14,500	5,709	14,500
Public Utility Services	-	-	-	-	-
Capital Outlay	-	26,421	3,812	4,150	3,815
<b>Total Expenditures</b>	<b>\$ 65,729</b>	<b>\$ 155,007</b>	<b>\$ 175,094</b>	<b>\$ 168,197</b>	<b>\$ 177,188</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Investigations Conducted	209	128	204	138
Cases Referred to Prosecution	4	15	29	14
Persons Arrested	2	9	21	10
Crime Stoppers Reports Received	93	105	150	112
GIU Assists	2	5	4	7

GIU= General Investigation Unit

**GENERAL FUND  
POLICE – COMMUNITY SERVICES**

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**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.

<b>Planned Accomplishments for FY 2014</b>
<ul style="list-style-type: none"><li>• Patrol the City of Kodiak to identify violations that pertain to parking, littering, junk and abandoned vehicles and animal complaints</li><li>• Increase community awareness of City of Kodiak ordinances through public education</li><li>• Utilize efficient scheduling practices for routine and non-routine vehicle maintenance to minimize vehicle down time</li><li>• Employ preventive maintenance measures to increase vehicle service life</li><li>• Monitor and evaluate approved Council Parking Plan to identify strengths and weaknesses</li></ul>



**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

1. Commensurate with the implementation of the new Classification and Compensation Study, merged the Animal Control Officer's job duties with those of the Community Service Officer to create a new job class titled Police Services Specialist.

**GENERAL FUND  
POLICE – COMMUNITY SERVICES**

**EXPENDITURES**

Department 140 - Police  
Sub-department 147 - Community Services

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 23,910	\$ 9,043	\$ 62,597	\$ 51,856	\$ 47,280
Employee Benefits	15,287	18,656	50,887	47,893	56,540
Professional Services	34	-	500	199	500
Support Goods & Services	101,926	128,875	101,000	78,266	111,000
Capital Outlay	39,166	5,850	5,828	5,829	5,829
<b>Total Expenditures</b>	<b>\$ 180,323</b>	<b>\$ 162,424</b>	<b>\$ 220,812</b>	<b>\$ 184,042</b>	<b>\$ 221,149</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Calls of Service	433	451	665	791
Animal Related Service Calls	171	53	72	114
Citations Issued	89	444	340	251
Vehicles Impounded	57	46	47	60
Vehicles Disposed of during Spring Clean Up	50	41	0*	31
Vehicle Work Orders Completed	251	241	0	295

\*Spring Clean Up program discontinued by city council for FY13

**GENERAL FUND  
POLICE – POLICE CANINE SERVICES**

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**DEPARTMENTAL VISION**

To enhance the police 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 2014</b>
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- |  |
|--|
| <ul style="list-style-type: none"><li>• Retire and replace current canine Max by end of 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.
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

1. Met council's personnel goals for FY2014; maintained same number of FTE in FY2014 as FY2013
2. Did not meet council's operating expenditure goals for FY2014 for the following reason:
  - Funds were added to replace the canine in FY2014



**GENERAL FUND  
POLICE – POLICE CANINE SERVICES**

**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 79,539	\$ 69,423	\$ 91,384	\$ 87,224	\$ 106,735
Employee Benefits	47,107	71,483	65,770	73,052	82,975
Professional Services	609	1,439	1,500	132	1,500
Support Goods & Services	7,691	8,199	9,530	7,204	9,530
Capital Outlay	-	-	-	-	28,500
<b>Total Expenditures</b>	<b>\$ 134,946</b>	<b>\$ 150,544</b>	<b>\$ 168,184</b>	<b>\$ 167,612</b>	<b>\$ 229,240</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
All Canine Deployments	39	60	67	46
Scent Detection Deployments	30	48	61	42
Apprehensions/Track/Searches (non-drug related)	11	16	7	8
Training Hours	197.5	112	126	153
Public Appearances	27	21	24	26

**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 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 2014**

- Maintain a high visible profile at Kodiak High School, Kodiak Middle School, Main, East and North Star Elementary Schools
- Investigate crimes occurring on any campus within the City of Kodiak
- Provide instruction to students that emphasize a decision-making model that develops, refines and empowers them to make positive decisions
- Be an available resource to youth, and Kodiak Island Borough School District (KIBSD) staff on law enforcement procedures and the law

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There were no significant budget changes in FY2014, all council goals were met.

**GENERAL FUND  
POLICE – POLICE SCHOOL RESOURCES**

**EXPENDITURES**

Department 140 - Police  
Sub-department 149 - School Resources

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ -	\$ 66,390	\$ 70,707	\$ 66,758	\$ 73,095
Employee Benefits	-	38,066	40,342	42,101	43,114
Professional Services	-	-	-	-	-
Support Goods & Services	-	643	5,385	3,282	5,250
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 105,099</b>	<b>\$ 116,434</b>	<b>\$ 112,141</b>	<b>\$ 121,459</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
School Based Complaints	344	407	406	402
Investigations Completed	61	70	36	53
Investigations Forwarded to Prosecution	19	27	22	23
D.A.R.E Students Instructed (D.A.R.E - Drug Abuse Resistance Education)	95	130*	146	114

\* Includes Northstar Elementary School

**GENERAL FUND  
FIRE ADMINISTRATION / OPERATIONS**

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**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.

<b>Planned Accomplishments for FY 2014</b>
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- |   |
|---|
| <ul style="list-style-type: none"><li>• Conduct all operations in a safe manner</li><li>• Provide training in all areas that personnel are expected to perform</li><li>• Meet National Fire Protection Agency Standards for response times</li><li>• Plan for equipment replacement that meets current National Fire Protection Agency Standards and General Services Administration KKK-1822F</li><li>• Maintain positive employee relations</li><li>• Maintain effective and ongoing relationships with other agencies</li><li>• Maintain an effective ambulance transport service</li><li>• Provide fire prevention training to the community</li><li>• Provide for a Level A Hazmat Response Team</li><li>• Maintain all equipment for readiness response</li></ul> |
|---|

**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.
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**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. A new ambulance and fire engine will be purchased in the fiscal year 2014 budget.

**GENERAL FUND  
FIRE ADMINISTRATION / OPERATIONS**

**EXPENDITURES**

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget
Salaries & Wages	\$ 873,412	\$ 893,231	\$ 940,979	\$ 865,004	\$ 929,790
Employee Benefits	568,234	676,258	732,894	692,256	752,203
Professional Services	23,551	46,724	22,100	23,695	22,100
Support Goods & Services	81,061	86,526	89,000	126,064	83,000
Public Utility Services	27,364	32,164	25,000	30,633	25,000
Administrative Services	24,851	20,128	20,000	24,682	20,000
Capital Outlay	99,387	68,727	19,000	30,178	19,000
<b>Total Expenditures</b>	<b>\$ 1,697,860</b>	<b>\$ 1,823,758</b>	<b>\$ 1,848,973</b>	<b>\$ 1,792,511</b>	<b>\$ 1,851,093</b>

**PERSONNEL**

Number of Employees

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget
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**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget
<b><u>Workload: # of calls received</u></b>				
Fire Responses	140	160	206	150
Ambulance Responses on Kodiak Road System	652	741	749	697
<i>Inside city limits-Code 3 responses only</i>	(408)	(493)	(353)	(451)
Hazardous Materials Responses	27	25	36	26
Rescue Responses	8	6	4	7
<b><u>Efficiency: # of calls responded within 5 minutes</u></b>				
Fire	111	126	107	119
Ambulance Response	(347)	(389)	(305)	(347)
<i>Inside city limits-Code 3 responses only</i>	(347)	(389)	(305)	(347)
Hazmat	17	18	25	18
Rescue	7	4	3	6
<b><u>Outcome: 90% of calls responded within 5 minutes</u></b>				
Fire	79%	79%	52%	79%
EMS	83%	78%	86%	77%
Hazmat	63%	72%	69%	69%
Rescue	89%	67%	75%	86%

**GENERAL FUND  
PUBLIC WORKS—ADMINISTRATION**

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**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 2014</b>
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- |   |
|---|
| <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.
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**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**

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**EXPENDITURES**

Department 160 - Public Works  
Sub-department 100 - Administration

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 52,468	\$ 52,140	\$ 55,712	\$ 50,781	\$ 60,845
Employee Benefits	33,740	42,341	38,037	45,535	42,070
Professional Services	166	1,016	1,000	315	2,000
Support Goods & Services	7,107	7,677	10,500	5,850	10,500
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 93,481</b>	<b>\$ 103,174</b>	<b>\$ 105,249</b>	<b>\$ 102,482</b>	<b>\$ 115,415</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Public Works Director	0.5	0.5	0.5	0.5
<b>Total</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>

**PERFORMANCE INDICATORS**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Total Public Works Employees	24	25	25	25

**GENERAL FUND  
PUBLIC WORKS - STREETS**

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**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 2014</b>
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- |  |
|--|
| <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> |
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**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.
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**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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 316,047	\$ 359,951	\$ 396,989	\$ 306,318	\$ 401,735
Employee Benefits	215,517	296,602	276,177	282,451	343,205
Professional Services	29,625	25,226	4,000	2,580	5,500
Support Goods & Services	346,603	403,343	479,250	335,510	450,250
Public Utility Service	191,278	202,321	220,000	172,233	220,000
Capital Outlay	45,531	617,542	48,848	46,351	116,851
<b>Total Expenditures</b>	<b>\$ 1,144,600</b>	<b>\$ 1,904,986</b>	<b>\$ 1,425,264</b>	<b>\$ 1,145,443</b>	<b>\$ 1,537,541</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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)	4,704	5,000	3,406	4,000
Time Spent on Street Cleaning (man hours)	1,576	1,100	684	1,100
Snow Removed within 24 Hours	Yes	Yes	Yes	Yes
Respond to road complaints within 24 hours	15	15	5	15

**GENERAL FUND  
PUBLIC WORKS - GARAGE**

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**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 2014</b>
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| <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.
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**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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 108,438	\$ 106,886	\$ 119,064	\$ 110,274	\$ 124,550
Employee Benefits	70,142	81,018	85,610	94,187	103,035
Professional Services	1,107	1,500	1,500	1,500	1,500
Support Goods & Services	20,563	19,678	37,000	29,442	37,000
Public Utility Service	19,871	27,911	37,750	27,516	37,750
Capital Outlay	12,493	15,533	5,000	5,706	5,000
<b>Total Expenditures</b>	<b>\$ 232,613</b>	<b>\$ 252,525</b>	<b>\$ 285,924</b>	<b>\$ 268,625</b>	<b>\$ 308,835</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Preventative Maintenance Checks	71	130	56	60
Equipment Repairs	257	316	347	320
Equipment Modifications/Refurbishment	17	46	13	15

**GENERAL FUND  
PUBLIC WORKS - BUILDING INSPECTIONS**

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**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 2014**

- 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. Adopted the following new Codes effective April 6, 2013: 2009 IBC (International Building Code), 2012 IRC (International Residential Code), 2011 NEC (National Electrical Code), 2009 IFC (International Fire Code), 2009 IMC (International Mechanical Code), and 2009 UPC (Uniformed Plumbing Code). ISO's (Insurance Service Organization) Building Code Enforcement Evaluation Report Class 4 (for 1 and 2 family dwellings), and Class 3 (for all other). Improvement from Class 9 to Class 4 (for 1 and 2 family dwellings).

**GENERAL FUND  
PUBLIC WORKS - BUILDING INSPECTIONS**

**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 140,921	\$ 140,885	\$ 152,163	\$ 148,352	\$ 174,475
Employee Benefits	94,984	117,308	122,929	125,063	139,720
Professional Services	7,164	7,521	10,500	5,640	10,500
Support Goods & Services	12,305	14,772	18,373	14,333	18,373
Capital Outlay	2,448	63,062	1,000	-	1,500
<b>Total Expenditures</b>	<b>\$ 257,822</b>	<b>\$ 343,548</b>	<b>\$ 304,965</b>	<b>\$ 293,387</b>	<b>\$ 344,568</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Plan Reviews Completed	67	49	115	70
Building Permits Issued	201	223	219	130
Electrical Permits Issued	138	130	131	70
Plumbing Permits Issued	92	95	98	60
Number of Inspection Trips	800	876	874	875

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

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**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.

<b>Planned Accomplishments for FY 2014</b>
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- |   |
|---|
| <ul style="list-style-type: none"><li>• To provide prompt snow removal and ice control</li><li>• To provide maintenance and repair activities for the runway, taxiways and floats</li></ul> |
|---|

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

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

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**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Professional Services	\$ 3,882	\$ 3,097	\$ 10,000	\$ 2,976	\$ 5,000
Support Goods & services	18,460	8,892	12,500	9,789	10,000
Public Utility Services	136	-	600	429	600
Administrative Services	5,436	16,443	10,000	19,397	10,000
<b>Total Expenditures</b>	<b>\$ 27,914</b>	<b>\$ 28,431</b>	<b>\$ 33,100</b>	<b>\$ 32,591</b>	<b>\$ 25,600</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Maintenance Effort (man/equipment hours)	92	120	120	120

**GENERAL FUND  
ENGINEERING - ADMINISTRATION**

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**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 2014</b>
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- |   |
|---|
| <ul style="list-style-type: none"><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 construction of the Shelikof Street pedestrian improvements project</li><li>• Monitor Aleutian homes Phase V construction project</li><li>• Monitor design of Pier III replacement project</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.
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

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



**GENERAL FUND  
ENGINEERING - ADMINISTRATION**

**EXPENDITURES**

Department 165 - Engineering  
Sub-department 100 - Administration

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 44,601	\$ 67,690	\$ 140,539	\$ 135,106	\$ 150,919
Employee Benefits	30,279	49,579	108,212	99,931	108,630
Professional Services	26,147	42,587	50,000	9,369	50,000
Support Goods & Services	7,776	23,791	25,800	15,709	26,300
Capital Outlay	1,324	1,749	-	1,325	-
Allocated Expenses	(22,919)	(35,283)	(80,000)	(71,539)	(80,000)
<b>Total Expenditures</b>	<b>\$ 87,208</b>	<b>\$ 150,113</b>	<b>\$ 244,551</b>	<b>\$ 189,901</b>	<b>\$ 255,849</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Standard Construction Specifications and Standard Details Edition	2000	2000	2000	2000
General Public & Staff suggestions recorded within 24 hours	Yes	Yes	Yes	Yes
Checklist to owners or operators of project scope for all potentially affected underground and surface utilities and structures.	Yes	Yes	Yes	Yes
Projects completed in compliance with specifications	100%	100%	100%	100%
Projects completed on schedule	100%	100%	100%	100%
Projects completed within budget	100%	100%	100%	100%

**GENERAL FUND  
PARKS AND RECREATION - ADMINISTRATION**

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**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.

**Planned Accomplishments for FY 2014**

- Review/recommend activity and rental fee schedule for interdepartmental consistency and customer fair value.
- Adjust staffing levels to appropriate mix to ensure quality of service and responsible facility management within budgetary constraints. Create depth of bench by cross training Recreation Coordinators in the duties of their cohorts.
- Negotiate minor changes to the Facility Joint Use Agreement with Kodiak Island Borough School District and Kodiak Island Borough.
- Establish classification and compensation guidelines that create a motivated part time and seasonal workforce capable of sustaining quality work. Align process to convert many of our "one talent/interest" seasonal hire to "multi talent/interest" part time employees thereby reducing the number of temporary people run through payroll on an annual basis.
- Meet payroll challenges through activating business/organizational partnerships, community volunteerism, and modeling relatively high cost programs towards successful low cost programs.
- Broaden regular and temporary work hours to create evening and weekend coverage while maintaining manual hours on a department annual basis.
- Implement web based software management program specific to parks and recreation organizations which enable efficient scheduling, proper records management, improved customer service, and effective marketing.
- Review city policy and department procedure related to commercial and nonprofit use of city assets to find ways to encourage partnerships that make sense and increase community benefits.
- Complete Phase II field turf improvements including baseball multipurpose outfield, skate ramp renewal, tennis court repairs, security camera lighting installation, and installation of permanent bleachers.
- Establish project plan for storage building at Baranof funded primarily by Kodiak Island Borough School District for the user groups they support.
- Address adjacency challenges at the Kodiak Cemetery created by the construction of the Long Term Care Facility including removal of wind susceptible trees and access driveway.
- Increase recreation opportunity through maximizing scheduling, developing additional playing surfaces and diversifying facility use.
- Gather reflective data through surveys and other means to best fit resources to community needs.

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

Objective: To provide safe, resourceful and effective leisure service programs, facilities, and related resources in a manner consistent with policies and direction of administration.

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

The Parks & Recreation department completed phase I of the construction of the new track and field. A new Parks and Recreation director was hired to fulfill the vacancy.

**GENERAL FUND  
PARKS AND RECREATION - ADMINISTRATION**

**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 263,384	\$ 279,880	\$ 267,776	\$ 232,915	\$ 324,350
Employee Benefits	113,741	148,487	168,965	97,190	204,905
Professional Services	21,059	280	30,000	24,696	-
Support Goods & Services	89,808	76,239	83,000	81,961	82,000
Public Utility Services	3,491	7,124	9,000	7,968	8,000
Capital Outlay	8,813	-	64,220	55,466	-
<b>Total Expenditure</b>	<b>\$ 500,297</b>	<b>\$ 512,010</b>	<b>\$ 622,961</b>	<b>\$ 500,196</b>	<b>\$ 619,255</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
% of Users in City Registered Activities				
Women*	-	-	-	50%
Men*	-	-	-	50%
Pre-Elementary*	-	-	-	5%
Elementary*	-	-	-	25%
Middle School - High School*	-	-	-	25%
Young Adult*	-	-	-	20%
Adult*	-	-	-	20%
Senior Citizen*	-	-	-	5%

\*New data to be obtained beginning FY14

**GENERAL FUND  
PARKS AND RECREATION - MUSEUM**

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**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 2014</b>
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- |  |
|--|
| <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.
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**GENERAL FUND  
PARKS AND RECREATION - MUSEUM**

**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Contributions	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 77,500
Support Goods & Services	-	-	-	-	-
Public Utility Services	13,543	14,677	15,000	14,827	15,000
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 83,543</b>	<b>\$ 84,677</b>	<b>\$ 85,000</b>	<b>\$ 84,827</b>	<b>\$ 92,500</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Number of Visitors Annually	8,500	8,500	9,000	9,000
Number of Historical Artifacts	1,120	1,120	1,150	1,160
Number of Archives (Photos, Maps, Etc.)	27,000	27,000	28,000	29,000
Cost Per Unit of Participation	\$ 9.96	\$ 10.00	\$ 9.43	\$ 10.28

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

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**DEPARTMENTAL VISION**

To provide the community a variety of activities that is supportive to the community diversities. Programs and services will promote a sense of belonging to the community, a sense of self-worth as a community, and a sense of competency to every one of all ages. To provide healthy choices for teens/youth in the Kodiak community.

**PROGRAM DESCRIPTION**

The Teen Center is responsible for providing sustainable drug free options of recreational leisure to the community of Kodiak and abroad. The center is responsible for providing reasonable priced sports events to the community and offering the community multi-diverse opportunities of leisure including sustainable afterschool activities that are educational, fun and exciting, as well as youth to adult aged programs within the teen center.

**Planned Accomplishments for FY 2014**

- To provide a multiple base of activities monthly (art, sports, leisure afterschool activities, and teen-adult programs).
- To reach out to different organizations within the community to provide multi-support networks to the community at large.
- To forester relationships with different agencies/businesses in the community that will support children's needs and provide a resource base for those that need it.
- To be an advocate for diversity, equality, family values and community values.
- To develop marketing avenues that is fiscally responsible and viable to the community.
- To create protocols in the areas of money management, safety/maintenance, fee registration, patron's registration, patron's activity logs, and database management.
- To maintain and replace broken items.

**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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 88,105	\$ 120,404	\$ 144,782	\$ 93,767	\$ 143,745
Employee Benefits	54,973	57,635	72,305	47,800	70,160
Support Goods & Services	11,024	11,103	13,500	9,058	13,500
Public Utility Services	17,018	20,726	17,000	20,744	17,000
Administrative Services	3,675	1,899	5,000	1,160	5,000
Capital Outlay	2,808	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 177,603</b>	<b>\$ 211,768</b>	<b>\$ 252,587</b>	<b>\$ 172,529</b>	<b>\$ 249,405</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Senior Dribblers Teams	11	6	6	6
Senior Dribblers Games/Practices	74	100	100	100
Boy Dribblers Teams	15	17	17	17
Boy Dribblers Games/Practices	201	274	274	274
Christmas Tournament (Chess/Table Tennis) Teams	6	36	36	36
Christmas Tournament (Chess/Table Tennis) Games	72	71	71	71
Girl Dribblers Teams	10	14	14	14
Girl Dribblers Games/Practices	120	310	310	310
3-on-3 Spring Break Basketball Tournament Teams	-	18	18	18
3-on-3 Spring Break Basketball Tournament Games/Practices	-	71	71	71
Spring Soccer Participants	30	16	16	16
Spring Soccer Games/Practices	352	213	90	90
Crab Festival Tournament (Chess/Table Tennis) Participants	-	34	17	34
Crab Festival Tournament (Chess/Table Tennis) Games	-	63	30	63
Summer Soccer Participants	13	6	6	6
Summer Soccer Games/Practices	88	90	90	90
<b>Total Teen Center Attendance</b>	<b>36,088</b>	<b>16,054</b>	<b>16,054</b>	<b>16,054</b>
<b>Monthly Teen Center Attendance</b>	<b>3,007</b>	<b>1,334</b>	<b>1,334</b>	<b>1,334</b>
Morning Program/Days	-	32	32	32
Morning Program/Attendance	-	236	400	400

**GENERAL FUND  
PARKS AND RECREATION - AQUATICS**

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**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 2014**

- Develop a fee schedule which is both affordable and equitable to both the Kodiak Island Borough School District and City of Kodiak to recover costs for classroom events.
- 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.
- Work with the Island Trails Network to offer a kayak program promoting the activity in a safe manner.
- 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.

**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**

Collaborated with Kodiak Island Borough School District maintenance department, local artists and the Kodiak High School swim team to install the newly purchased artwork. Due to the results of the cost-benefit analysis of temporary part-time staff, adjustments were made to maximize the scheduling while reducing unnecessary costs.



**GENERAL FUND  
PARKS AND RECREATION - AQUATICS**

**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 147,983	\$ 114,834	\$ 149,799	\$ 147,113	\$ 156,310
Employee Benefits	42,411	61,525	65,002	68,192	74,450
Professional Services	2,062	35	-	38	850
Support Goods & Services	8,356	5,777	5,000	4,051	5,000
<b>Total Expenditures</b>	<b>\$ 200,812</b>	<b>\$ 182,171</b>	<b>\$ 219,801</b>	<b>\$ 219,394</b>	<b>\$ 236,610</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Number of Individuals Participating				
Morning Lap	2,500	2,112	2,723	2,000
Noon Lap Swim	1,600	3,194	4,269	3,000
Evening Lap	2,000	2,603	3,389	2,600
Open Swim	16,000	15,570	16,210	15,000
Aerobics	2,500	1,881	2,432	2,500
Family Swim	58	93	3,291	100
Youth Lessons	4,000	2,274	3,000	3,000
Basketball	1,500	2,000	2,000	1,500
Soccer	2,000	2,187	2,000	2,000
<b>Totals</b>	<b>32,158</b>	<b>31,914</b>	<b>39,314</b>	<b>31,700</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 2014**

- Plan, organize, schedule and supervise recreational activities and programs within the community including coordinating volunteers, determining appropriate sites for events or activities, and locating and solidifying instructors and/or volunteers.
- Recruit coaching staff to teach proper fundamentals for youth while better educating coaches, referees and athletes.
- Scope out new building for increased storage for rental equipment, fee collection and facility management.
- Coordinate use of ice rink with community groups and school district.
- Maintain inventory of maintenance tools, machinery, manuals and reports.
- Develop fee schedule for facility use including open skate, facility rental, hockey league, and other uses.
- Increase summer/winter adult athletic leagues.
- Increase sponsored races to include Veterans Day Race and Labor Day Races.
- Establish safety protocols for planning and conducting road races.
- Expand ice rink oversight to include all of Baranof facilities and other outdoor recreation venues.

**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**

An ice rink manager was hired to fulfill the vacancy from most of FY2013.

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

**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 45,665	\$ 35,248	\$ 44,730	\$ 26,837	\$ 44,725
Employee Benefits	13,726	16,976	23,680	3,486	31,950
Professional Services	1,622	-	2,500	745	2,500
Support Goods & Services	13,052	13,562	17,000	16,756	17,000
Public Utility Services	50,540	50,867	40,000	46,177	50,000
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 124,604</b>	<b>\$ 116,654</b>	<b>\$ 127,910</b>	<b>\$ 94,002</b>	<b>\$ 146,175</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Number of Individuals Participating				
Public Skate—Morning	2,000	17	17	100
Public Skate—Noon	4,000	799	1,000	1000
Public Skate—Evening	6,500	1183	1,500	1400
Rental	561	330	-	350
Broomball	1,100	210	500	400
Stick & Puck	655	469	1,500	500
Youth Hockey League	1,800	1697	1,700	1700
Women's Hockey	900	418	750	750
Men's Hockey	1,300	1334	1,500	1500
Skate Lessons	500	141	25	200
<b>Total</b>	<b>19,316</b>	<b>6,598</b>	<b>8,492</b>	<b>7,900</b>

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

---

**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 2014</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
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

There were no significant budget changes.

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

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**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Professional Services	\$ 9,848	\$ 9,816	\$ 12,000	\$ 8,139	\$ 12,000
Support Goods & Services	1,933	1,783	4,000	3,536	4,000
<b>Total Expenditures</b>	<b>\$ 11,781</b>	<b>\$ 11,599</b>	<b>\$ 16,000</b>	<b>\$ 11,676</b>	<b>\$ 16,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2014**

- 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
- 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 \$500,000 from the Kodiak Public Library Association capital campaign from funds raised throughout the community in support 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. Offered a total of **226** children's and adult library programs, over **9,000** wireless sessions, and 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 331,592	\$ 353,192	\$ 406,985	\$ 389,495	\$ 446,020
Employee Benefits	218,367	287,472	319,355	293,359	340,055
Professional Services	12,509	13,271	12,150	18,256	35,550
Support Goods & Services	43,182	45,847	45,870	41,966	47,280
Public Utility Services	23,130	27,529	25,000	25,502	40,250
Capital Outlay	50,566	51,619	64,783	57,153	57,650
<b>Total Expenditures</b>	<b>\$ 679,345</b>	<b>\$ 778,930</b>	<b>\$ 874,143</b>	<b>\$ 825,732</b>	<b>\$ 966,805</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Total Circulation	95,804	95,922	126,798	96,000
Library Cards Issued	521	800	729	700
Program Attendance	4,159	4,383	4,400	4,400
ListenAlaska Downloads	1,392	3,021	3,132	3,200
Computer Sessions-Wired	51,120	50,118	19,574**	51,000
Computer Sessions-Wireless*	-	8,463	9,084	9,000
Materials Purchased	3,874	3,809	3,593	3,800
Materials Withdraw	3,047	4,957	3,502	4,000
Library Visitors	149,273	149,264	149,000	149,300

\*New service began FY12

\*\*No J-1 program in FY13

**GENERAL FUND  
DOWNTOWN MAINTENANCE**

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**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 2014</b>
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- |   |
|---|
| <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**

There were no significant budget changes.



**GENERAL FUND  
DOWNTOWN REVITALIZATION**

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**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Professional Services	\$ 7,394	\$ 9,794	\$ 15,500	\$ 16,057	\$ 13,000
Support Goods & Services	6,485	11,022	7,000	6,646	7,000
Public Utility Services	20,472	17,251	25,000	19,014	25,000
<b>Total Expenditures</b>	<b>\$ 34,351</b>	<b>\$ 38,067</b>	<b>\$ 47,500</b>	<b>\$ 41,717</b>	<b>\$ 45,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2014</b>
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- |   |
|---|
| <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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Professional Services	\$ 18,951	\$ 22,551	\$ 28,500	\$ 30,387	\$ 25,100
Contributions	43,519	53,000	45,000	45,000	45,000
Support Goods & Services	453,990	400,936	391,600	380,446	434,131
Administrative Services	12,984	40,912	40,500	31,841	30,500
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 529,445</b>	<b>\$ 517,399</b>	<b>\$ 505,600</b>	<b>\$ 487,673</b>	<b>\$ 534,731</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2014</b>
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- |   |
|---|
| <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. Contributions continue to be based on four categories in fiscal year 2013: 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Contributions	\$ 89,018	\$ 116,756	\$ 155,300	\$ 112,552	\$ 158,800
School Crossing Guard Program	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 89,018</b>	<b>\$ 116,756</b>	<b>\$ 155,300</b>	<b>\$ 112,552</b>	<b>\$ 158,800</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2014</b>
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- |  |
|--|
| <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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Operating Transfers	\$ 3,999,224	\$ 1,666,189	\$ 1,502,546	\$ 1,624,852	\$ 1,999,805
<b>Total Expenditures</b>	<b>\$ 3,999,224</b>	<b>\$ 1,666,189</b>	<b>\$ 1,502,546</b>	<b>\$ 1,624,852</b>	<b>\$ 1,999,805</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>





## **SPECIAL REVENUE FUNDS – NON-MAJOR 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget
<b>REVENUES</b>					
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel & Motel Tax	155,410	171,564	142,260	196,213	142,260
Interest on Investments	201,110	92,005	55,650	44,080	55,650
Rents	136,736	153,679	102,210	119,814	102,210
Other	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 493,255</b>	<b>\$ 417,247</b>	<b>\$ 300,120</b>	<b>\$ 360,107</b>	<b>\$ 300,120</b>
<b>EXPENSES</b>					
Professional Services	\$ 9,802	\$ 20,894	\$ 25,000	\$ 12,643	\$ 25,000
Support Goods & Services	43,285	51,708	35,050	34,696	35,050
Contributions	96,000	106,000	106,000	96,000	96,000
Administrative Charges	31,100	36,860	36,860	36,860	46,860
<b>TOTAL EXPENSES</b>	<b>\$ 180,186</b>	<b>\$ 215,461</b>	<b>\$ 202,910</b>	<b>\$ 180,198</b>	<b>\$ 202,910</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	\$ 574,224	\$ 78,877	\$ -	\$ 111,470	\$ -
Transfer Out	(74,648)	(3,000,000)	-	-	-
Net other Financing Sources (Uses)	\$ 499,576	\$ (2,921,123)	\$ -	\$ 111,470	\$ -
Net Change in Fund	\$ 812,645	\$ (2,719,337)	\$ 97,210	\$ 291,379	\$ 97,210

#### Revenues:

Overall the revenues for fiscal year 2014 are lower than the fiscal year 2013. 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 be slightly higher than fiscal year 2013. Revenues in the Special Revenue Funds are projected based on historical trends, economic activity in the community and contracts and leases. The revenues are relatively stable from year to year.

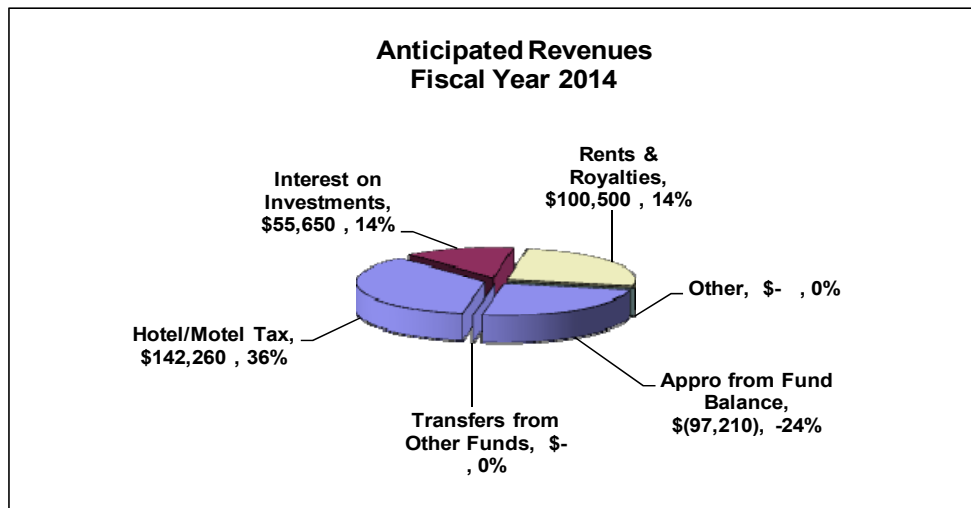
#### Expenses:

Overall the expenses for fiscal year 2014 remain the same as fiscal year 2013. In fiscal year 2013 there were no operating transfers from the Enhancement Fund. There are no transfers anticipated in fiscal year 2014. The expenses for the Tourism Fund are based on the Sales Tax Code allocation method which allocates sales to Transient Bed Tax for a related Tourism activity.

## SPECIAL REVENUE FUNDS

### Revenues Sources, Other Financing Sources (Uses) and Special Revenue Fund Estimates Fiscal Year 2014

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 2013 generated \$196,213 from hotel and motel tax. The estimated amount for fiscal year 2014 is \$142,260. In fiscal year 2014 the number of cruise ships will decrease from prior years slowing the tourism industry down some. 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 2014 is \$55,650. 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 \$42,210 and lease agreements for fisheries shares in the amount of \$60,000. The estimated amount for fiscal year 2014 is \$102,210. This is lower than fiscal year 2013 due to higher fisheries shares than anticipated.

**OTHER:** Other revenue is revenue from Land Sales in the Enhancement Fund. In fiscal year 2014 the Enhancement Fund is projected to generate \$0.

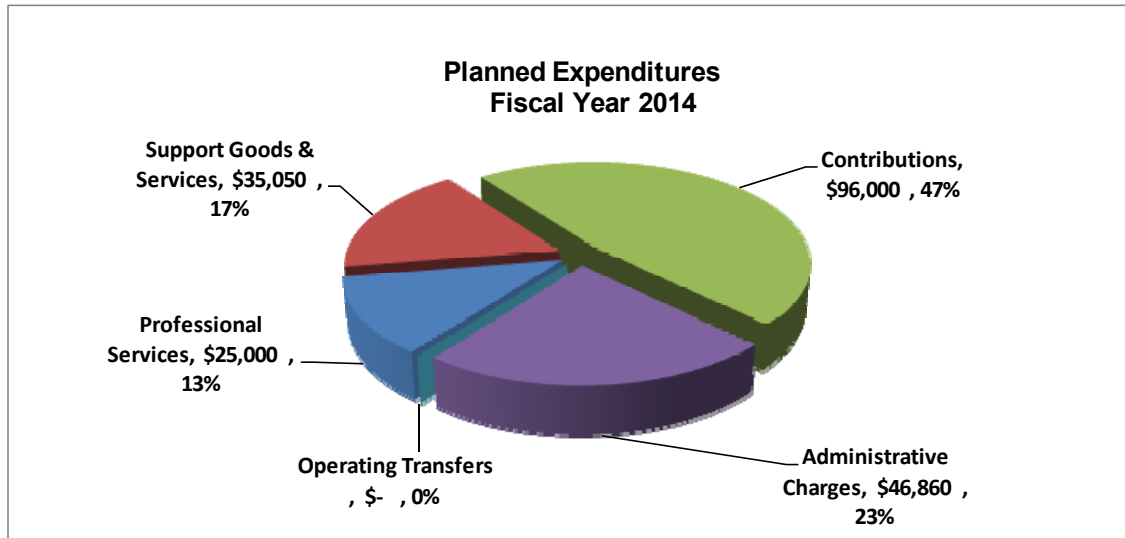
**APPROPRIATION FROM FUND BALANCE:** Change in Fund. Includes the monies appropriated to each fund. The majority of the use of fund balance in fiscal year 2014 is in the Enhancement Fund where fund balance is being replenished in the amount of \$97,210. In fiscal year 2013 the Tourism Fund replenished fund balance in the amount of \$63,638, the Kodiak Fisheries Development Fund replenished fund balance in the amount of \$31,110 and the Enhancement Fund used fund balance in the amount of \$196,631.

**TRANSFERS FROM OTHER FUNDS:** Other Financing Sources (Uses). Transfers are revenues from other funding sources. The total estimated amount for fiscal year 2014 is \$0. In fiscal year 2013 the transfers were also \$0. The City Council has been replenishing the Enhancement Fund fund balance and has not authorized the use of this fund in the past few years.

## SPECIAL REVENUE FUNDS

### Planned Expenditures and Other Financing Sources (Uses) for Fiscal Year 2014

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 2014 is \$25,000.

**SUPPORT GOODS & SERVICES:** Includes charges in the Kodiak Fisheries Development Association Fund. The total amount projected for fiscal year 2014 is \$35,050.

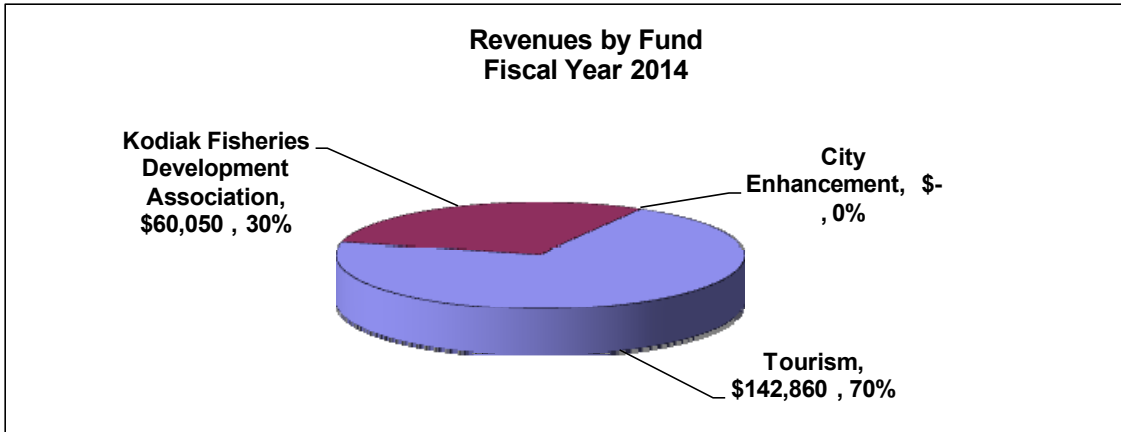
**CONTRIBUTIONS:** (KCC3.08.010) A portion of the receipts from the Hotel & Motel Tax is allocated to the Kodiak Island Convention and Visitors Center for the development of the tourism industry. The estimated amount for fiscal year 2014 is \$96,000. In fiscal year 2014 Kodiak Island Convention and Visitors Center will receive \$90,000 and the Chamber of Commerce will receive \$6,000.

**ADMINISTRATIVE CHARGES:** Includes charges for administrative services, public works services, and parks and recreation beautification services within the Tourism Department. The estimated amount for fiscal year 2014 is \$46,860. In fiscal year 2014 the Parks & Recreation Beautification program will receive \$16,000, the Public Works department will receive \$6,570 and the General Fund will receive \$24,290.

**OPERATING TRANSFERS:** Other Financing Sources (Uses). There are no transfers anticipated in fiscal year 2014.

**SUMMARY BY FUND**  
**SUMMARY OF REVENUES**  
**BUDGET - FISCAL YEAR 2014**

	FY 2014 Tourism Program	FY 2014 KFDA Fund	FY 2014 City Enhancement	FY 2014 Total
<b>REVENUES</b>				
Hotel & Motel Tax	\$ 142,260	\$ -	\$ -	\$ 142,260
Interest on Investments	600	50	55,000	55,650
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 2014**

	FY 2014 Tourism Program	FY 2014 KFDA Fund	FY 2014 City Enhancement	FY 2014 Total
<b>EXPENSES</b>				
Professional Services	\$ -	\$ 25,000	\$ -	\$ 25,000
Support Goods & Services	-	35,050	-	35,050
Contributions	96,000	-	-	96,000
Administrative Charges	46,860	-	-	46,860
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**

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**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 2014</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> <li>• Establish a Downtown Revitalization Committee</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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget
Taxes					
Hotel & Motel Tax	\$ 155,410	\$ 171,564	\$ 142,260	\$ 195,928	\$ 142,260
Penalty & Interest	103	1,421	-	285	-
Total Taxes	\$ 155,513	\$ 172,985	\$ 142,260	\$ 196,213	\$ 142,260
Interest					
Interest on Investments	\$ 682	\$ 40	\$ 600	\$ 285	\$ 600
Total Interest	\$ 682	\$ 40	\$ 600	\$ 285	\$ 600
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriation from Fund Bal	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 156,195</b>	<b>\$ 173,025</b>	<b>\$ 142,860</b>	<b>\$ 196,498</b>	<b>\$ 142,860</b>

**SPECIAL REVENUE FUND  
TOURISM DEVELOPMENT FUND**

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**EXPENDITURES**

Department 251 - Tourism Fund  
Sub-department 100 - Administration

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Contributions	\$ 96,000	\$ 106,000	\$ 106,000	\$ 96,000	\$ 96,000
Administrative Charges	31,100	36,860	36,860	36,860	46,860
<b>Total Expenditures</b>	<b>\$ 127,100</b>	<b>\$ 142,860</b>	<b>\$ 142,860</b>	<b>\$ 132,860</b>	<b>\$ 142,860</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**PERFORMANCE INDICATORS**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Conventions/Meetings/Events	10	10	49	55
Number of Visitor Inquiries	2,777	3,702	1,579	1,600
Number of Visitors at Visitor Center	1,400	1,867	8,200	5,200
Number of Cruise Ships Visits	9	18	4	17

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

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**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 2014</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 submit reports to Kodiak Fisheries Development Association board.
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**SIGNIFICANT BUDGET CHANGES**

No significant budget changes.

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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget
Interest					
Interest on Investments	\$ 139	\$ 83	\$ 50	\$ 320	\$ 50
Total Interest	\$ 139	\$ 83	\$ 50	\$ 320	\$ 50
Rents					
Rental from Others	\$ 95,839	\$ 112,388	\$ 60,000	\$ 78,129	\$ 60,000
Total Rents	\$ 95,839	\$ 112,388	\$ 60,000	\$ 78,129	\$ 60,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriation from Fund Bal	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 95,979</b>	<b>\$ 112,471</b>	<b>\$ 60,050</b>	<b>\$ 78,448</b>	<b>\$ 60,050</b>



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

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**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Professional Services	\$ 9,802	\$ 20,894	\$ 25,000	\$ 12,643	\$ 25,000
Support Goods & Services	43,285	51,708	35,050	34,696	35,050
<b>Total Expenditures</b>	<b>\$ 53,086</b>	<b>\$ 72,601</b>	<b>\$ 60,050</b>	<b>\$ 47,338</b>	<b>\$ 60,050</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**PERFORMANCE INDICATORS**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2014**

- Achieve the highest rate of return on investments within parameters set by 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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget
Interest					
Interest on Investments	\$ 152,425	\$ 24,746	\$ 55,000	\$ 175,768	\$ 55,000
Unrealized Gain/Loss	47,863	67,135	-	(132,293)	-
Total Interest	\$ 200,288	\$ 91,881	\$ 55,000	\$ 43,475	\$ 55,000
Rents & Royalties					
Gibson Cove Cannery Rental	\$ 40,897	\$ 41,291	\$ 42,210	\$ 41,685	\$ 42,210
Total Rents & Royalties	\$ 40,897	\$ 41,291	\$ 42,210	\$ 41,685	\$ 42,210
Other Revenue					
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ (97,210)	\$ -	\$ (97,210)
Total Appropriation from Fund Bal	\$ -	\$ -	\$ (97,210)	\$ -	\$ (97,210)
Transfers					
Transfers From General Fund	\$ 574,224	\$ 78,877	\$ -	\$ 111,470	\$ -
Total Transfers	\$ 574,224	\$ 78,877	\$ -	\$ 111,470	\$ -
<b>Total Revenues</b>	<b>\$ 815,409</b>	<b>\$ 212,049</b>	<b>\$ -</b>	<b>\$ 196,631</b>	<b>\$ -</b>

**SPECIAL REVENUE FUND  
CITY ENHANCEMENT FUND**

**EXPENDITURES**

Department 299 - Enhancement Fund  
Sub-department 100 - Administration

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>
Operating Transfers - General Fund	\$ 64,648	\$ -	\$ -	\$ -	\$ -
Operating Transfers - Library Fund	10,000	2,500,000	-	-	-
Operating Transfers - General Capital	-	-	-	-	-
Operating Transfers - Parks & Recreation Capital	-	500,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 74,648</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

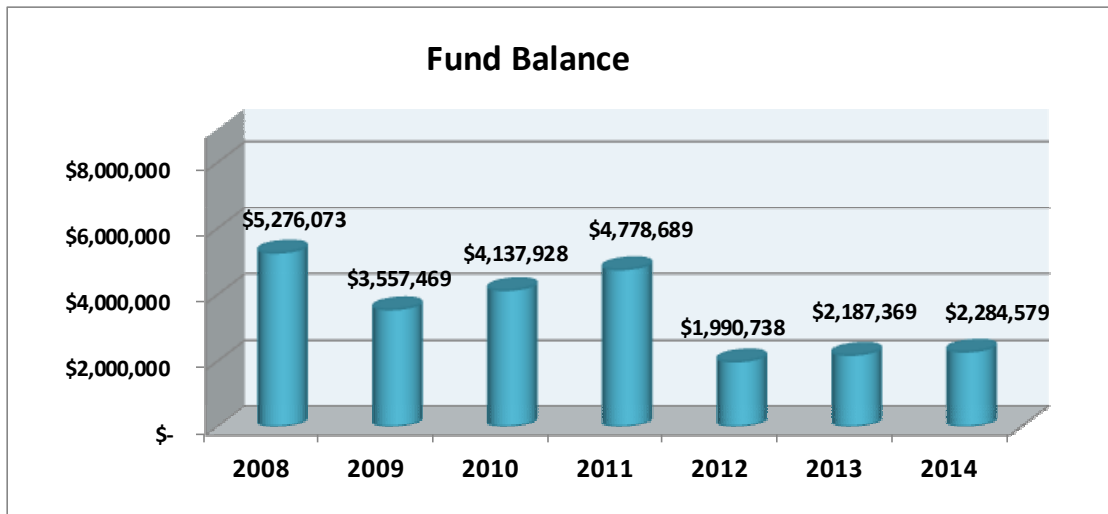
**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**PERFORMANCE INDICATORS**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>
Interest Earnings	\$ 152,425	\$ 24,746	\$ 175,768	\$ 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 Non-Major Fund**  
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 Non-Major Fund**  
This fund provides for new road construction, paving, and major road maintenance for the City's road system.
- **Building Improvement Fund - 302 Major Fund**  
This fund provides for new construction and repairs to City buildings.
- **Water Improvement Fund – 305 Non-Major Fund**  
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 Non-Major Fund**  
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 Major Fund**  
This fund provides for the new construction and improvement of cargo piers and port facilities.
- **Harbor and Port Improvement Fund – 308 Non-Major Fund**  
This fund provides for the new construction and improvement of the floats, docks, and breakwater of harbor facilities.
- **Parks and Recreation Improvement Fund – 309 Major Fund**  
This fund provides for the new construction and improvement of City owned parks, trails and recreational facilities.
- **Vehicle Replacement Capital Fund – 315 Non-Major Fund**  
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

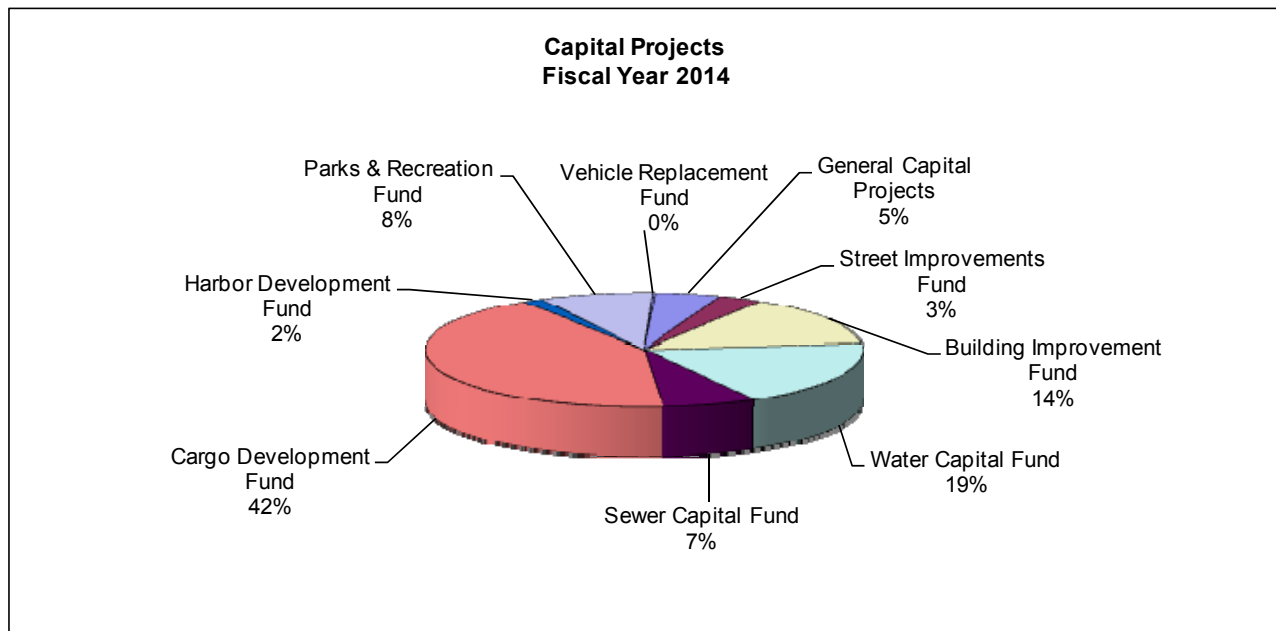
Other funding sources include state and federal grants, state loan programs, the sale of bonds, fees from charges for water and sewer services and harbor services, investments and land sales. Rate studies are conducted on a regular basis to ensure sufficient fees are collected to support long term capital 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-2013 Budget	Completed Projects	FY-2014 Additions	FY-2014 Budget
<b>Revenues:</b>				
Fund 300 General Capital Projects	\$ 4,277,590	\$ 549,230	\$ 562,500	\$ 4,290,860
Fund 301 Street Improvement Fund	2,430,032	-	450,000	2,880,032
Fund 302 Building Improvement Fund	12,448,372	-	-	12,448,372
Fund 305 Water Capital Fund	14,550,645	1,860,000	3,450,000	16,140,645
Fund 306 Sewer Capital Fund	6,136,000	-	-	6,136,000
Fund 307 Cargo Development Fund	37,193,700	250,000	-	36,943,700
Fund 308 Harbor Development Fund	1,295,000	-	-	1,295,000
Fund 309 Parks & Recreation Fund	7,372,094	-	-	7,372,094
Fund 315 Vehicle Replacement Fund	88,694	-	72,305	160,999
<b>Total Revenues:</b>	<b>\$ 85,792,127</b>	<b>\$ 2,659,230</b>	<b>\$ 4,534,805</b>	<b>\$ 87,667,702</b>

<b>Expenses:</b>				
Fund 300 General Capital Projects	\$ 4,277,590	\$ 549,230	\$ 562,500	\$ 4,290,860
Fund 301 Street Improvement Fund	2,430,032	-	450,000	2,880,032
Fund 302 Building Improvement Fund	12,448,372	-	-	12,448,372
Fund 305 Water Capital Fund	14,550,645	1,860,000	3,450,000	16,140,645
Fund 306 Sewer Capital Fund	6,136,000	-	-	6,136,000
Fund 307 Cargo Development Fund	37,193,700	250,000	-	36,943,700
Fund 308 Harbor Development Fund	1,295,000	-	-	1,295,000
Fund 309 Parks & Recreation Fund	7,372,094	-	-	7,372,094
Fund 315 Vehicle Replacement Fund	88,694	-	72,305	160,999
<b>Total Expenses:</b>	<b>\$ 85,792,127</b>	<b>\$ 2,659,230</b>	<b>\$ 4,534,805</b>	<b>\$ 87,667,702</b>





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

<b>FY 2013 LTD Activitiy</b>	<b>FY-2013 Balance</b>	<b>FY-2014 Budget</b>	<b>FY-2015 Budget</b>	<b>FY-2016 Budget</b>	<b>FY-2017 Budget</b>	<b>FY-2018 Budget</b>
\$ 3,189,359	\$ 1,101,501	\$ 1,065,451	\$ 4,635	\$ 4,635	\$ 26,780	\$ -
1,789,032	1,091,000	1,091,000	-	-	-	-
11,500,669	947,703	947,703	-	-	-	-
8,143,509	7,997,136	6,419,498	1,577,638	-	-	-
41,000	4,200,000	4,200,000	-	-	-	-
1,474,151	34,309,849	34,309,849	-	-	-	-
280,000	500,000	500,000	-	-	-	-
6,467,641	683,824	683,824	-	-	-	-
108,391	52,608	52,608	-	-	-	-
<b>\$32,993,752</b>	<b>\$50,883,621</b>	<b>\$49,269,933</b>	<b>\$ 1,582,273</b>	<b>\$ 4,635</b>	<b>\$ 26,780</b>	<b>\$ -</b>
\$ 2,546,650	\$ 1,744,210	\$ 1,679,260	\$ 49,897	\$ 5,018	\$ 5,018	\$ 5,018
1,738,143	1,141,889	1,039,318	25,643	25,643	25,643	25,643
7,620,882	4,827,490	4,827,490	-	-	-	-
7,724,823	8,415,822	3,690,386	3,322,779	1,170,318	232,339	-
623,556	5,512,444	4,542,583	969,861	-	-	-
2,499,373	34,444,327	34,312,050	132,277	-	-	-
440,949	854,051	447,808	406,243	-	-	-
5,471,007	1,901,087	1,866,354	30,958	1,382	1,382	1,012
-	160,999	160,999	-	-	-	-
<b>\$28,665,383</b>	<b>\$59,002,319</b>	<b>\$52,566,248</b>	<b>\$ 4,937,658</b>	<b>\$ 1,202,361</b>	<b>\$ 264,382</b>	<b>\$ 31,673</b>

**300.300 General Capital Projects Fund**

	<b>FY-2013 LTD Budget</b>	<b>Completed Projects</b>	<b>FY-2014 Additions</b>	<b>FY-2014 LTD Budget</b>
<b>Revenues</b>				
Interest on Investments	\$ -	\$ -	\$ -	\$ -
State Grants	765,090	4,230	-	760,860
Federal Grants	727,500	50,000	(366,500)	311,000
Appropriation from Fund Balance	50,000	-	1,500	51,500
<b>Total Revenues</b>	<b>\$ 1,542,590</b>	<b>\$ 54,230</b>	<b>\$ (365,000)</b>	<b>\$ 1,123,360</b>
<b>Operating Transfers In:</b>				
100 General Fund	\$ 2,090,000	\$ 40,000	\$ 927,500	\$ 2,977,500
252 Land Development	115,000	45,000	-	70,000
299 Enhancement Fund	100,000	-	-	100,000
510 Harbor Fund	20,000	-	-	20,000
780 Insurance Fund	410,000	410,000	-	-
<b>Total Operating Transfer In</b>	<b>\$ 2,735,000</b>	<b>\$ 495,000</b>	<b>\$ 927,500</b>	<b>\$ 3,167,500</b>
<b>Total Revenues</b>	<b>\$ 4,277,590</b>	<b>\$ 549,230</b>	<b>\$ 562,500</b>	<b>\$ 4,290,860</b>

<b>Projects</b>				
401 4001 Near Island Land Development	\$ 85,000	\$ 85,000	\$ -	\$ -
402 4002 City Land Development	70,000	-	-	70,000
409 4009 Compr Records Management Proj	275,000	-	-	275,000
413 4013 Museum Building - Phase I	250,000	-	-	250,000
414 4014 Municipal Airport Improvements	700,000	-	-	700,000
415 4015 Fire Station Deferred Maintenance	550,000	-	-	550,000
426 4026 Energy Grant KIB/COK	50,000	50,000	-	-
427 4027 AK Shield Hazmat Exercise/Anchorage	14,500	-	-	14,500
428 4028 Financial Software Upgrade	530,000	-	-	530,000
429 4029 E-911 Upgrade System	275,000	-	-	275,000
430 4030 Classification & Compensation Study	100,000	-	-	100,000
431 4031 Home Land Security	4,230	4,230	-	-
432 4032 Fire Department Engine Replacement	450,000	-	-	450,000
433 4033 Fire Department Ambulance Replacement	35,000	-	166,000	201,000
434 4034 Paving Police Station Parking Lot	352,000	-	(103,500)	248,500
435 4035 Demolition of Old Police Station	115,500	-	500,000	615,500
436 4036 Ice Rink Fire Damage	410,000	410,000	-	-
437 4037 Home Land Security	11,360	-	-	11,360
198 4098 Transfer to General Fund	-	-	-	-
<b>Total Expense</b>	<b>\$ 4,277,590</b>	<b>\$ 549,230</b>	<b>\$ 562,500</b>	<b>\$ 4,290,860</b>

**300 General Capital Projects Fund**

<b>FY - 2013 LTD Activity</b>	<b>FY-2013 Balance</b>	<b>FY-2014 Budget</b>	<b>FY-2015 Budget</b>	<b>FY-2016 Budget</b>	<b>FY-2017 Budget</b>	<b>FY-2018 Budget</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
703,516	57,344	57,344	-	-	-	-
245,843	65,157	65,157	-	-	-	-
-	51,500	15,450	4,635	4,635	26,780	-
<b>\$ 949,359</b>	<b>\$ 174,001</b>	<b>\$ 137,951</b>	<b>\$ 4,635</b>	<b>\$ 4,635</b>	<b>\$ 26,780</b>	<b>\$ -</b>
\$ 2,050,000	\$ 927,500	\$ 927,500	\$ -	\$ -	\$ -	\$ -
70,000	-	-	-	-	-	-
100,000	-	-	-	-	-	-
20,000	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>\$ 2,240,000</b>	<b>\$ 927,500</b>	<b>\$ 927,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 3,189,359</b>	<b>\$ 1,101,501</b>	<b>\$ 1,065,451</b>	<b>\$ 4,635</b>	<b>\$ 4,635</b>	<b>\$ 26,780</b>	<b>\$ -</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44,912	25,088	5,018	5,018	5,018	5,018	5,018
246,793	28,207	14,103	14,103	-	-	-
245,843	4,157	4,157	-	-	-	-
695,516	4,484	4,484	-	-	-	-
472,333	77,667	77,667	-	-	-	-
-	-	-	-	-	-	-
8,045	6,455	6,455	-	-	-	-
468,447	61,553	30,776	30,776	-	-	-
-	275,000	275,000	-	-	-	-
81,960	18,040	18,040	-	-	-	-
-	-	-	-	-	-	-
-	450,000	450,000	-	-	-	-
-	201,000	201,000	-	-	-	-
248,215	285	285	-	-	-	-
33,860	581,640	581,640	-	-	-	-
-	-	-	-	-	-	-
725	10,635	10,635	-	-	-	-
-	-	-	-	-	-	-
<b>\$ 2,546,650</b>	<b>\$ 1,744,210</b>	<b>\$ 1,679,260</b>	<b>\$ 49,897</b>	<b>\$ 5,018</b>	<b>\$ 5,018</b>	<b>\$ 5,018</b>

**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2014 through 2018**

**Project Title:** *City Land Development* **Project Number:** 4002  
**Project Description:** *Costs associated with the disposal of City land other than at Near Island*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
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.

<b>Operating Impact</b>	<b>Estimated Total Cost</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
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>

**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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ 275,000	\$ 246,793	\$ 28,207	\$ 14,103	\$ 14,103	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 275,000</b>	<b>\$ 246,793</b>	<b>\$ 28,207</b>	<b>\$ 14,103</b>	<b>\$ 14,103</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 \$32,500 per year, plus an additional \$11,000 service maintenance agreement.

<b>Operating Impact</b>	<b>Estimated Total Cost</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ 162,500	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500
Other Operating Costs	55,000	11,000	11,000	11,000	11,000	11,000
<b>Totals</b>	<b>\$ 217,500</b>	<b>\$ 43,500</b>	<b>\$ 43,500</b>	<b>\$ 43,500</b>	<b>\$ 43,500</b>	<b>\$ 43,500</b>

**City of Kodiak  
General Capital Projects Fund - 300  
Fiscal Years 2014 through 2018**

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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	185,530	2,470	2,470	-	-	-	-
<b>Totals</b>	<b>\$ 250,000</b>	<b>\$ 245,843</b>	<b>\$ 4,157</b>	<b>\$ 4,157</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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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>Municipal Airport Improvements</i>	<b>Project Number:</b>	4014
<b>Project Description:</b>	<i>Improve the safety at the municipal airport by installing lighting, fencing and design a new access road.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 6,700	\$ 4,478	\$ 2,222	\$ 2,222	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	693,300	691,038	2,262	2,262	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 700,000</b>	<b>\$ 695,516</b>	<b>\$ 4,484</b>	<b>\$ 4,484</b>	<b>\$ -</b>	<b>\$ -</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: Fencing and lighting will need to be maintained and the electricity paid for the new lighting.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	2,500	500	500	500	500	500
<b>Totals</b>	<b>\$ 2,500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>

**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2014 through 2018**

**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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ 5,000	\$ 1,907	\$ 3,093	\$ 3,093	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	545,000	470,426	74,574	74,574	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 550,000</b>	<b>\$ 472,333</b>	<b>\$ 77,667</b>	<b>\$ 77,667</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: Improved drainage around the Kodiak Fire Department station will not have an operating budget impact.

<b>Operating Impact</b>	<b>Estimated Total Cost</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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>

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
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: Annual Level A Hazmat Training Symposium.

<b>Operating Impact</b>	<b>Estimated Total Cost</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2014 through 2018**

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ 530,000	\$ 468,447	\$ 61,553	\$ 30,776	\$ 30,776	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 530,000</b>	<b>\$ 468,447</b>	<b>\$ 61,553</b>	<b>\$ 30,776</b>	<b>\$ 30,776</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: Project will be completed within two 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.

<b>Operating Impact</b>	<b>Estimated Total Cost</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	170,000	34,000	34,000	34,000	34,000	34,000
<b>Totals</b>	<b>\$ 170,000</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>

**Project Title:** *E-911 Upgrade* **Project Number:** 4029  
**Project Description:** *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.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
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.

<b>Operating Impact</b>	<b>Estimated Total Cost</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2014 through 2018**

<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 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 100,000	\$ 81,960	\$ 18,040	\$ 18,040	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 100,000</b>	<b>\$ 81,960</b>	<b>\$ 18,040</b>	<b>\$ 18,040</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 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 620,000	\$ 500,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 620,000</b>	<b>\$ 500,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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: \$450,000 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 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	17,780	3,556	3,556	3,556	3,556	3,556
<b>Totals</b>	<b>\$ 17,780</b>	<b>\$ 3,556</b>	<b>\$ 3,556</b>	<b>\$ 3,556</b>	<b>\$ 3,556</b>	<b>\$ 3,556</b>



**City of Kodiak**  
**General Capital Projects Fund - 300**  
**Fiscal Years 2014 through 2018**

**Project Title:** *Fire Department Ambulance Replacement* **Project Number:** 4033  
**Project Description:** *To begin the funding of a replacement ambulance*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	201,000	-	201,000	201,000	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 201,000</b>	<b>\$ -</b>	<b>\$ 201,000</b>	<b>\$ 201,000</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, \$61,000 Federal Grant, \$105,000 Use of Fund Balance  
Operating Budget Effect: The Fire Department will have less maintenance on the replacement ambulance.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	17,780	3,556	3,556	3,556	3,556	3,556
<b>Totals</b>	<b>\$ 17,780</b>	<b>\$ 3,556</b>	<b>\$ 3,556</b>	<b>\$ 3,556</b>	<b>\$ 3,556</b>	<b>\$ 3,556</b>

**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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	248,500	248,215	285	285	-	-	-	-
<b>Totals</b>	<b>\$ 248,500</b>	<b>\$ 248,215</b>	<b>\$ 285</b>	<b>\$ 285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$248,500 Transfer from the General Fund  
Operating Budget Effect: The project will prevent the gate area from being damaged and needing to be replaced.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

**Project Title:** *Demolition of Old Police Station* **Project Number:** 4035  
**Project Description:** *Non Routine 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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	615,500	33,860	581,640	581,640	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 615,500</b>	<b>\$ 33,860</b>	<b>\$ 581,640</b>	<b>\$ 581,640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$615,500 Transfer from the General Fund  
Operating Budget Effect: The cost of keeping the old police station vacant is estimated at \$40,000 annually  
Once demolished, there will be no operating budget impact.

<b>Operating Impact</b>	<b>Estimated Total Cost</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	40,000	40,000	-	-	-	-
<b>Totals</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Title:** *Home Land Security* **Project Number:** 4037  
**Project Description:** *Alaska Shield 2014 Exercise is a statewide exercise that tests local government response to a simulated local disaster.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ 11,360	\$ 725	\$ 10,635	\$ 10,635	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 11,360</b>	<b>\$ 725</b>	<b>\$ 10,635</b>	<b>\$ 10,635</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$11,360 State Grant  
Operating Budget Effect: To provide local Incident Management Team training & the attendance of exercise planning meetings off island.

<b>Operating Impact</b>	<b>Estimated Total Cost</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	10,635	10,635	-	-	-	-
<b>Totals</b>	<b>\$ 10,635</b>	<b>\$ 10,635</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**301.320 Street Improvement Fund**

	<b>FY 2013 Budget</b>	<b>Completed Projects</b>	<b>FY 2014 Additions</b>	<b>FY 2014 LTD Budget</b>
<b>Revenues</b>				
Interest on Investment	\$ 120,000	\$ -	\$ -	\$ 120,000
State Grants	-	-	-	-
Federal Grants	-	-	-	-
Appropriation from Fund Balance	641,000	-	-	641,000
<b>Total Revenues</b>	<b>\$ 761,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 761,000</b>
<b>Operating Transfers In:</b>				
100 General Fund	\$ 944,000	\$ -	\$ 450,000	\$ 1,394,000
550 Water Utility Fund	665,032	-	-	665,032
570 Sewer Utility Fund	60,000	-	-	60,000
<b>Total Operating Transfer In</b>	<b>\$ 1,669,032</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>\$ 2,119,032</b>
<b>Total Revenues</b>	<b>\$ 2,430,032</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>\$ 2,880,032</b>
<b>Projects</b>				
5003 Annual Sidewalk/Curb	\$ 700,032	\$ -	\$ -	\$ 700,032
5025 Pavement Repairs	800,000	-	450,000	1,250,000
5028 Review & Update COK Construction Specs 2000	45,000	-	-	45,000
5029 Mission Road Retaining Wall Repair	220,000	-	-	220,000
5030 Preliminary Design of Snow Dump Storage Yard	70,000	-	-	70,000
5031 Storm Drainage Repair on Shelikof	70,000	-	-	70,000
5032 Storm Drainage Repair on Simeonof	465,000	-	-	465,000
5033 Pillar Mountain Waste Material Dump Site	60,000	-	-	60,000
5098 Transfer to Gen Fund (100)	-	-	-	-
<b>Total Expense</b>	<b>\$ 2,430,032</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>\$ 2,880,032</b>

**301 Street Improvement Fund**

	<b>FY - 2013 LTD Activity</b>	<b>FY 2013 Balance</b>	<b>FY-2014 Budget</b>	<b>FY-2015 Budget</b>	<b>FY-2016 Budget</b>	<b>FY-2017 Budget</b>	<b>FY-2018 Budget</b>
\$	120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	641,000	641,000	-	-	-	-
\$	120,000	\$ 641,000	\$ 641,000	\$ -	\$ -	\$ -	\$ -
\$	944,000	450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -
	665,032	-	-	-	-	-	-
	60,000	-	-	-	-	-	-
\$	1,669,032	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -
\$	1,789,032	\$ 1,091,000	\$ 1,091,000	\$ -	\$ -	\$ -	\$ -

\$	571,818	\$ 128,214	\$ 25,643	\$ 25,643	\$ 25,643	\$ 25,643	\$ 25,643
	822,769	427,231	427,231	-	-	-	-
	43,213	1,787	1,787	-	-	-	-
	183,752	36,248	36,248	-	-	-	-
	36,434	33,566	33,566	-	-	-	-
	70,000	-	-	-	-	-	-
	-	465,000	465,000	-	-	-	-
	10,157	49,843	49,843	-	-	-	-
	-	-	-	-	-	-	-
\$	1,738,143	\$ 1,141,889	\$ 1,039,318	\$ 25,643	\$ 25,643	\$ 25,643	\$ 25,643

**City of Kodiak**  
**Street Improvement Fund - 301**  
**Fiscal Years 2014 through 2018**

<b>Project Title:</b>	Annual Sidewalk & Curb	<b>Project Number:</b>	5003
<b>Project Description:</b>	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 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 50,000	\$ 29,675	\$ 20,325	\$ 4,065	\$ 4,065	\$ 4,065	\$ 4,065	\$ 4,065
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	50,000	36,469	13,531	\$ 2,706	\$ 2,706	\$ 2,706	\$ 2,706	\$ 2,706
Construction	600,032	505,675	94,357	\$ 18,871	18,871	18,871	18,871	18,871
<b>Totals</b>	<b>\$ 700,032</b>	<b>\$ 571,818</b>	<b>\$ 128,214</b>	<b>\$ 25,643</b>	<b>\$ 25,643</b>	<b>\$ 25,643</b>	<b>\$ 25,643</b>	<b>\$ 25,643</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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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>

<b>Project Title:</b>	Pavement Repairs	<b>Project Number:</b>	5025
<b>Project Description:</b>	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 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 2,000	\$ 634	\$ 1,366	\$ 1,366	-	-	-	-
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	1,248,000	822,135	425,865	425,865	-	-	-	-
<b>Totals</b>	<b>\$ 1,250,000</b>	<b>\$ 822,769</b>	<b>\$ 427,231</b>	<b>\$ 427,231</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$629,000 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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

**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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ 45,000	\$ 43,213	\$ 1,787	\$ 1,787	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 45,000</b>	<b>\$ 43,213</b>	<b>\$ 1,787</b>	<b>\$ 1,787</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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	20,000	13,194	6,806	6,806	-	-	-	-
Construction	200,000	170,558	29,442	29,442	-	-	-	-
<b>Totals</b>	<b>\$ 220,000</b>	<b>\$ 183,752</b>	<b>\$ 36,248</b>	<b>\$ 36,248</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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2014 through 2018**

<b>Project Title:</b>	<i>Preliminary Design of Snow Dump</i>	<b>Project Number:</b>	5030
<b>Project Description:</b>	<i>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.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 3,000	\$ 114	\$ 2,886	\$ 2,886	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	36,500	36,320	180	180	-	-	-	-
Construction	30,500	-	30,500	30,500	-	-	-	-
<b>Totals</b>	<b>\$ 70,000</b>	<b>\$ 36,434</b>	<b>\$ 33,566</b>	<b>\$ 33,566</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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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>Storm Drainage Repair on Shelikof</i>	<b>Project Number:</b>	5031
<b>Project Description:</b>	<i>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.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	5,000	5,000	-	-	-	-	-	-
Construction	65,000	65,000	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 70,000</b>	<b>\$ 70,000</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: \$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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

<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 Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Project Title:</b>	Pillar Mountain Waste Material Dump Site	<b>Project Number:</b>	5033
<b>Project Description:</b>	Will use old rock quarry site 1/3 the way up Pillar Mt Road for disposal of waste soil from City Capital Improvement projects. This project is designing the fill profiles and grade as well as establishing SWPP for the site.		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 60,000	\$ 10,157	\$ 49,843	\$ 49,843	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 60,000</b>	<b>\$ 10,157</b>	<b>\$ 49,843</b>	<b>\$ 49,843</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 Water Fund, \$20,000 transfer from Sewer Fund, \$20,000 Use of Fund Balance  
Operating Budget Effect: When this project is complete it will reduce overall capital project costs that require disposal of waste soils.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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  
New Library Project**

	<b>FY 2013 Budget</b>	<b>Completed Projects</b>	<b>FY 2014 Additions</b>	<b>FY 2014 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>\$ 8,932,948</b>	<b>\$ -</b>	<b>\$ -</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>\$ 12,448,372</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,448,372</b>
<b>Projects</b>				
6012 New Library	\$ 12,448,372	\$ -	\$ -	\$ 12,448,372
<b>Total Expense</b>	<b>\$ 12,448,372</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,448,372</b>

**302 Building Improvement Fund**

	<b>FY - 2013 LTD Activity</b>	<b>FY 2013 Balance</b>	<b>FY-2014 Budget</b>	<b>FY-2015 Budget</b>	<b>FY-2016 Budget</b>	<b>FY-2017 Budget</b>	<b>FY-2018 Budget</b>
\$	-	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -
	6,750,060	\$ 149,940	149,940	-	-	-	-
	-	\$ 500,000	500,000	-	-	-	-
	-	\$ 46,763	46,763	-	-	-	-
	500,000	\$ 250,000	250,000	-	-	-	-
	650,000	\$ -	-	-	-	-	-
	85,185	\$ -	-	-	-	-	-
	-	-	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$	7,985,245	\$ 947,703	\$ 947,703	\$ -	\$ -	\$ -	\$ -
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\$	1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5,424	-	-	-	-	-	-
	2,510,000	-	-	-	-	-	-
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\$	3,515,424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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\$	11,500,669	\$ 947,703	\$ 947,703	\$ -	\$ -	\$ -	\$ -
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<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$	7,620,882	\$ 4,827,490	\$ 4,827,490	\$ -	\$ -	\$ -	\$ -
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$	7,620,882	\$ 4,827,490	\$ 4,827,490	\$ -	\$ -	\$ -	\$ -
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**City of Kodiak**  
**Building Improvement Fund - 302**  
**Fiscal Years 2014 through 2018**

<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 Total project Cost is \$12,448,372		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 1,543,372	\$ 601,270	\$ 942,102	\$ 942,102	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	630,000	-	630,000	630,000	-	-	-	-
Engineering/Inspection	1,075,000	970,034	104,966	104,966	-	-	-	-
Construction	9,200,000	6,049,577	3,150,423	3,150,423	\$ -	-	-	-
<b>Totals</b>	<b>\$ 12,448,372</b>	<b>\$ 7,620,882</b>	<b>\$ 4,827,490</b>	<b>\$ 4,827,490</b>	<b>\$ -</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 Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 1,543,372	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Other Operating Costs	10,905,000	35,000	35,000	35,000	35,000	35,000
<b>Totals</b>	<b>\$ 12,448,372</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>



New Library View

**305.340 Water Improvement Fund**

	<b>FY 2013 Budget</b>	<b>Completed Projects</b>	<b>FY 2014 Additions</b>	<b>FY 2014 LTD Budget</b>
<b>Revenues</b>				
Interest on Investments	\$ -	\$ -	\$ -	\$ -
State Grants	7,124,452	491,155	-	6,633,297
Federal Grants	-	-	-	-
EPA Grant	768,000	-	-	768,000
Water Utility Sales (10%)	-	-	-	-
Appropriation from Fund Balance	1,121,078	476,938	-	644,140
<b>Total Revenues</b>	<b>\$ 9,013,530</b>	<b>\$ 968,093</b>	<b>\$ -</b>	<b>\$ 8,045,437</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	381,907	-	2,381,278
570 Alaska Clean Water Loan	341,930	-	-	341,930
550 Water Utility Fund	1,792,500	510,000	1,725,000	3,007,500
570 Sewer Utility Fund	561,500	-	1,725,000	2,286,500
<b>Total Operating Transfer In</b>	<b>\$ 5,537,115</b>	<b>\$ 891,907</b>	<b>\$ 3,450,000</b>	<b>\$ 8,095,208</b>
<b>Total Revenues</b>	<b>\$ 14,550,645</b>	<b>\$ 1,860,000</b>	<b>\$ 3,450,000</b>	<b>\$ 16,140,645</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	2,487,000	-	3,400,000	5,887,000
7029 Monashka Pump House Feasibility Study	1,070,000	-	-	1,070,000
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
7034 Periodic Dam Safety Inspections	45,000	-	-	45,000
7035 Water Leak Pavement Repairs from Winter Damage	510,000	510,000	-	-
7036 Annual Electric Maintenance	-	-	50,000	50,000
7098 Transfers	-	-	-	-
<b>Total Expense</b>	<b>\$ 14,550,645</b>	<b>\$ 1,860,000</b>	<b>\$ 3,450,000</b>	<b>\$ 16,140,645</b>

**305 Water Improvement Fund**

	<b>FY - 2013 LTD Activity</b>	<b>FY-2013 Balance</b>	<b>FY-2014 Budget</b>	<b>FY-2015 Budget</b>	<b>FY-2016 Budget</b>	<b>FY-2017 Budget</b>	<b>FY-2018 Budget</b>
\$	-	-					
	4,122,161	2,511,136	1,255,568	1,255,568	-	-	-
	-	-	-	-	-	-	-
	768,000	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	644,140	322,070	322,070	-	-	-
<b>\$</b>	<b>4,890,161</b>	<b>\$ 3,155,276</b>	<b>\$ 1,577,638</b>	<b>\$ 1,577,638</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
\$	78,000	-	-	-	-	-	-
	-	-	-	-	-	-	-
	1,130,954	1,250,324	1,250,324	-	-	-	-
	200,394	141,536	141,536	-	-	-	-
	1,282,500	1,725,000	1,725,000	-	-	-	-
	561,500	1,725,000	1,725,000	-	-	-	-
<b>\$</b>	<b>3,253,348</b>	<b>\$ 4,841,860</b>	<b>\$ 4,841,860</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$</b>	<b>8,143,509</b>	<b>\$ 7,997,136</b>	<b>\$ 6,419,498</b>	<b>\$ 1,577,638</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
-	-	-	-	-	-	-	-
	483,170	366,830	275,123	91,708	-	-	-
	5,668,488	2,052,157	2,052,157	-	-	-	-
	37,131	10,869	10,869	-	-	-	-
	1,182,728	4,704,272	1,176,068	2,822,563	705,641	-	-
	307,848	762,152	76,215	228,645	304,861	152,430	-
	-	120,000	60,000	60,000	-	-	-
	-	250,000	25,000	75,000	100,000	50,000	-
	-	-	-	-	-	-	-
	37,935	62,065	6,207	18,620	24,826	12,413	-
	7,523	37,477	3,748	11,243	14,991	7,495	-
	-	-	-	-	-	-	-
	-	50,000	5,000	15,000	20,000	10,000	-
	-	-	-	-	-	-	-
<b>\$</b>	<b>7,724,823</b>	<b>\$ 8,415,822</b>	<b>\$ 3,690,386</b>	<b>\$ 3,322,779</b>	<b>\$ 1,170,318</b>	<b>\$ 232,339</b>	<b>\$ -</b>

**City of Kodiak**  
**Water Improvement Fund - 305**  
**Fiscal Years 2014 through 2018**

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 20,000	\$ 7,832	\$ 12,168	\$ 9,126	\$ 3,042	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	830,000	475,338	354,662	265,997	88,666	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 850,000</b>	<b>\$ 483,170</b>	<b>\$ 366,830</b>	<b>\$ 275,123</b>	<b>\$ 91,708</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 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Project Title:</b>	UV Water Treatment Facility Construction	<b>Project Number:</b>	7023
<b>Project Description:</b>	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 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 100,000	\$ 19,862	\$ 80,138	\$ 80,138	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	382,000	381,692	308	308	-	-	-	-
Engineering/Inspection	262,006	12	261,994	261,994	-	-	-	-
Construction	6,976,639	5,266,922	1,709,717	1,709,717	-	-	-	-
<b>Totals</b>	<b>\$ 7,720,645</b>	<b>\$ 5,668,488</b>	<b>\$ 2,052,157</b>	<b>\$ 2,052,157</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 \$105,000.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 21,000	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Other Operating Costs	442,000	42,000	100,000	100,000	100,000	100,000
<b>Totals</b>	<b>\$ 463,000</b>	<b>\$ 43,000</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>



**City of Kodiak**  
**Water Improvement Fund - 305**  
**Fiscal Years 2014 through 2018**

<b>Project Title:</b>	Utility Rate Study	<b>Project Number:</b>	7024
<b>Project Description:</b>	Evaluate the next four years of proposed rates from the Rate Study completed in FY2012 and make any recommended changes 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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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>Project Title:</b>	Aleutian Homes Phase V	<b>Project Number:</b>	7026
<b>Project Description:</b>	This is a survey and design of Aleutian Homes Water and Sewer Replacement PH V Thorsheim Street to Oak to Maple Street, it includes new water and sewer mains with new service connections to the edge of the ROW. New drainage, curb, gutter and sidewalks and street pavement.		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 167,800	\$ 87,971	\$ 79,829	\$ 19,957	\$ 47,897	\$ 11,974	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	277,200	274,191	3,009	752	1,805	451	-	-
Construction	5,442,000	820,566	4,621,434	1,155,359	2,772,860	693,215	-	-
<b>Totals</b>	<b>\$ 5,887,000</b>	<b>\$ 1,182,728</b>	<b>\$ 4,704,272</b>	<b>\$ 1,176,068</b>	<b>\$ 2,822,563</b>	<b>\$ 705,641</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, \$2,241,500 transfer from Sewer Fund, \$2,267,500 Transfer from Water Fund and \$1,300,000 State Grant.  
Operating Budget Effect: Reduce maintenance for deteriorated sewer and water services as well as reduce street maintenance by replacing deteriorated asphalt.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

<b>Project Title:</b>	Monashka Pump House Feasibility Study	<b>Project Number:</b>	7029
<b>Project Description:</b>	This project will assess building structure for seismic and life safety, and electrical system for upgrades.		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 35,000	\$ 8,998	\$ 26,002	\$ 2,600	\$ 7,800	\$ 10,401	\$ 5,200	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	315,000	298,850	16,150	1,615	4,845	6,460	3,230	-
Construction	720,000	-	720,000	72,000	216,000	288,000	144,000	-
<b>Totals</b>	<b>\$ 1,070,000</b>	<b>\$ 307,848</b>	<b>\$ 762,152</b>	<b>\$ 76,215</b>	<b>\$ 228,645</b>	<b>\$ 304,861</b>	<b>\$ 152,430</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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

<b>Project Title:</b>	<i>Monashka Watershed Survey</i>	<b>Project Number:</b>	7031
<b>Project Description:</b>	<i>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.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 Monashka Watershed to the City of Kodiak. This project will not effect future budgets.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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>Pillar Creek Dam Spillway Repair Work Dam 2B &amp; 3</i>	<b>Project Number:</b>	7033
<b>Project Description:</b>	<i>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.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

<b>Project Title:</b>	<i>Periodic Dam Safety Inspections</i>	<b>Project Number:</b>	7034
<b>Project Description:</b>	<i>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.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 45,000	\$ 7,523	\$ 37,477	\$ 3,748	\$ 11,243	\$ 14,991	\$ 7,495	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 45,000</b>	<b>\$ 7,523</b>	<b>\$ 37,477</b>	<b>\$ 3,748</b>	<b>\$ 11,243</b>	<b>\$ 14,991</b>	<b>\$ 7,495</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 Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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>Annual Electric Maintenance</i>	<b>Project Number:</b>	7036
<b>Project Description:</b>	<i>This project will provide electrical support to the Public Works and WWTP facilities. The goal is to establish a professional service contract to provide 24 hour a day support for system operation.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 50,000	\$ -	\$ 50,000	\$ 5,000	\$ 15,000	\$ 20,000	\$ 10,000	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 5,000</b>	<b>\$ 15,000</b>	<b>\$ 20,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$25,000 transfer for Water Fund, \$25,000 transfer from Sewer Fund  
Operating Budget Effect: No budget impact.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 -2013 Budget</b>	<b>Completed Projects</b>	<b>FY 2014 Additions</b>	<b>FY - 2014 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>\$ 4,215,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,215,000</b>
<b>Total Revenues</b>	<b>\$ 6,136,000</b>	<b>\$ -</b>	<b>\$ -</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
7517 Bio-Solid Management Project	4,200,000	-	-	4,200,000
7598 Transfers	-	-	-	-
<b>Total Expense</b>	<b>\$ 6,136,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,136,000</b>

**306 Sewer Improvement Fund**

	<b>FY - 2013 LTD Activity</b>	<b>FY-2013 Balance</b>	<b>FY-2014 Budget</b>	<b>FY-2015 Budget</b>	<b>FY-2016 Budget</b>	<b>FY-2017 Budget</b>	<b>FY-2018 Budget</b>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	26,000	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	4,000,000	4,000,000	-	-	-	-
	-	200,000	200,000	-	-	-	-
\$	15,000	\$ 4,200,000	\$ 4,200,000	\$ -	\$ -	\$ -	\$ -
\$	41,000	\$ 4,200,000	\$ 4,200,000	\$ -	\$ -	\$ -	\$ -
\$	1,079	\$ 24,921	\$ 19,936	\$ 4,984	\$ -	\$ -	\$ -
	7,370	142,630	114,104	28,526	-	-	-
	284,999	1	1	-	-	-	-
	-	150,000	120,000	30,000	-	-	-
	2,813	22,187	14,750	7,437	-	-	-
	-	400,000	400,000	-	-	-	-
	29	899,971	778,983	120,989	-	-	-
	327,266	3,872,734	3,094,808	777,925	-	-	-
	-	-	-	-	-	-	-
\$	623,556	\$ 5,512,444	\$ 4,542,583	\$ 969,861	\$ -	\$ -	\$ -

**City of Kodiak**  
**Sewer Improvement Fund - 306**  
**Fiscal Years 2014 through 2018**

<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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	150,000	7,370	142,630	114,104	28,526	-	-	-
<b>Totals</b>	<b>\$ 150,000</b>	<b>\$ 7,370</b>	<b>\$ 142,630</b>	<b>\$ 114,104</b>	<b>\$ 28,526</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 estimated design costs will be \$100,000.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

**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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2014 through 2018**

<b>Project Title:</b>	<i>Inflow &amp; Infiltration Materials</i>	<b>Project Number:</b>	7513
<b>Project Description:</b>	<i>This project will purchase repair materials for the Inflow &amp; Infiltration repair. Material such as chemical grout, rapid seal for grade ring, barrels and external joint wrap.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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>	<i>Replace Press Pump Station</i>	<b>Project Number:</b>	7514
<b>Project Description:</b>	<i>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.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 5,000	\$ 29	\$ 4,971	\$ 2,983	\$ 1,989	\$ -	\$ -	\$ -
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>\$ 29</b>	<b>\$ 899,971</b>	<b>\$ 778,983</b>	<b>\$ 120,989</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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Project Title:</b>	Bio-Solid Management Project	<b>Project Number:</b> 7517
<b>Project Description:</b>	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.	

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 200,000	\$ 183,108	\$ 16,892	\$ 10,135	\$ 6,757	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	4,000,000	144,159	3,855,841	3,084,673	771,168	-	-	-
<b>Totals</b>	<b>\$ 4,200,000</b>	<b>\$ 327,266</b>	<b>\$ 3,872,734</b>	<b>\$ 3,094,808</b>	<b>\$ 777,925</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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2013 Budget</b>	<b>Completed Projects</b>	<b>FY - 2014 Additions</b>	<b>FY - 2014 LTD Budget</b>
<b>Revenues</b>				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	36,034,000	250,000	-	35,784,000
Appropriation from Fund Balance	1,159,700	-	-	1,159,700
<b>Total Revenues</b>	<b>\$ 37,193,700</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 36,943,700</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>\$ 37,193,700</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 36,943,700</b>
<b>Projects</b>				
8013 Inspection/Design Pier III	\$ 712,000	\$ -	\$ -	\$ 712,000
8015 Cruise Ship Facility Planning Pedestrian Improvements Between	250,000	250,000	-	-
8016 Cruise Ship Dock (Pier II) and Downtown Kodiak	2,300,000	-	-	2,300,000
8017 Inspection Pier II & Inner Harbor Docks	85,700	-	-	85,700
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 Observation	12,000	-	-	12,000
8023 Pedestrain Pathway	384,000	-	-	384,000
8024 Pier III Replacement	33,100,000	-	-	33,100,000
<b>Total Expense</b>	<b>\$ 37,193,700</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 36,943,700</b>

**307 Cargo Development Fund**

	<b>FY - 2013 LTD Activity</b>	<b>FY-2013 Balance</b>	<b>FY-2014 Budget</b>	<b>FY-2015 Budget</b>	<b>FY-2016 Budget</b>	<b>FY-2017 Budget</b>	<b>FY-2018 Budget</b>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1,474,151	34,309,849	34,309,849	-	-	-	-
	-	-	-	-	-	-	-
\$	1,474,151	\$ 34,309,849	\$ 34,309,849	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	1,474,151	\$ 34,309,849	\$ 34,309,849	\$ -	\$ -	\$ -	\$ -
\$	711,927	\$ 73	\$ 73	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	1,601,095	698,905	698,905	-	-	-	-
	64,297	21,403	14,126	7,277	-	-	-
	11,500	38,500	38,500	-	-	-	-
	-	150,000	75,000	75,000	-	-	-
	-	100,000	50,000	50,000	-	-	-
	7,660	42,340	42,340	-	-	-	-
	5,000	7,000	7,000	-	-	-	-
	-	384,000	384,000	-	-	-	-
	97,893	33,002,107	33,002,107	-	-	-	-
\$	2,499,373	\$ 34,444,327	\$ 34,312,050	\$ 132,277	\$ -	\$ -	\$ -

**City of Kodiak**  
**Cargo Development Fund - 307**  
**Fiscal Years 2014 through 2018**

**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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ 404,750	\$ 404,731	\$ 19	\$ 19	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	307,250	307,196	54	54	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 712,000</b>	<b>\$ 711,927</b>	<b>\$ 73</b>	<b>\$ 73</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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ 50,000	\$ 48,550	\$ 1,450	\$ 1,450	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	320,000	279,943	40,057	40,057	-	-	-	-
Construction	1,930,000	1,272,602	657,398	657,398	-	-	-	-
<b>Totals</b>	<b>\$ 2,300,000</b>	<b>\$ 1,601,095</b>	<b>\$ 698,905</b>	<b>\$ 698,905</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$2,300,000 State Grant  
Operating Budget Effect: No operating budget effect.

<b>Operating Impact</b>	<b>Estimated Total Cost</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2014 through 2018**

<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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 inspection scheduled for FY14.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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>Security Improvements</i>	<b>Project Number:</b>	8018
<b>Project Description:</b>	<i>This project will be used to purchase cameras and security equipment for the Harbor areas.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	30,000	11,500	18,500	18,500	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	20,000	-	20,000	20,000	-	-	-	-
<b>Totals</b>	<b>\$ 50,000</b>	<b>\$ 11,500</b>	<b>\$ 38,500</b>	<b>\$ 38,500</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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

<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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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: Will eliminate expensive maintenance of very old electrical equipment, having no operating budget effect.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Project Title:</b>	Decking for Dock 1	<b>Project Number:</b>	8020
<b>Project Description:</b>	This project will replace decking on Dock 1		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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: By eliminating maintenance costs, there will be effect on the operating budget.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 gavanic corrosion on pile and save pile replacement costs.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<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 Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

**Project Title:** *Pedestrian Pathway* **Project Number:** 8023  
**Project Description:** *To construct a bike path along the waterfront by the City harbor*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	382,000	-	382,000	382,000	-	-	-	-
<b>Totals</b>	<b>\$ 384,000</b>	<b>\$ -</b>	<b>\$ 384,000</b>	<b>\$ 384,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$384,000 State Grant  
Operating Budget Effect: There will be no operating budget impact.

<b>Operating Impact</b>	<b>Estimated Total Cost</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Title:** *Pier III Replacement* **Project Number:** 8024  
**Project Description:** *Non Routine to replace Pier III with a new Pier Structure*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ 834,000	\$ 97,893	\$ 736,107	\$ 736,107	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	100,000	-	100,000	100,000	-	-	-	-
Engineering/Inspection	1,000,000	-	1,000,000	1,000,000	-	-	-	-
Construction	31,166,000	-	31,166,000	31,166,000	-	-	-	-
<b>Totals</b>	<b>\$ 33,100,000</b>	<b>\$ 97,893</b>	<b>\$ 33,002,107</b>	<b>\$ 33,002,107</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: Project will be completed within one year  
Source of Funding: \$33,100,000 State Grants  
Operating Budget Effect: There will be no operating budget impact.

<b>Operating Impact</b>	<b>Estimated Total Cost</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Aerial View of Pier III

**308.370 Harbor and Port Improvement Fund**

	<b>FY 2013 Budget</b>	<b>Completed Projects</b>	<b>FY 2014 Additions</b>	<b>FY 2014 LTD Budget</b>
<b>Revenues</b>				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	-	-	-	-
Federal Grants	-	-	-	-
Appropriation from Fund Balance	1,015,000	-	(500,000)	515,000
<b>Total Revenues</b>	<b>\$ 1,015,000</b>	<b>\$ -</b>	<b>\$ (500,000)</b>	<b>\$ 515,000</b>
<b>Operating Transfers In:</b>				
100 General Fund	\$ 280,000	\$ -	\$ 500,000	\$ 780,000
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>\$ 280,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 780,000</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 - 2013 LTD Activity</b>	<b>FY-2013 Balance</b>	<b>FY-2014 Budget</b>	<b>FY-2015 Budget</b>	<b>FY-2016 Budget</b>	<b>FY-2017 Budget</b>	<b>FY-2018 Budget</b>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	280,000	500,000	\$ 500,000				
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	280,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
\$	280,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
\$	2,515	\$ 7,485	\$ 7,485	\$ -	\$ -	\$ -	\$ -
	14,863	135,137	67,568	67,568	-	-	-
	53	199,947	99,974	99,974	-	-	-
	9,791	10,209	5,105	5,105	-	-	-
	397,921	347,079	173,539	173,539	-	-	-
	-	25,000	12,500	12,500	-	-	-
	10,920	34,080	34,080	-	-	-	-
	4,886	95,114	47,557	47,557	-	-	-
\$	440,949	\$ 854,051	\$ 447,808	\$ 406,243	\$ -	\$ -	\$ -

**City of Kodiak**  
**Harbor and Port Improvement Fund - 308**  
**Fiscal Years 2014 through 2018**

<b>Project Title:</b>	<i>Harbor Security Camera System</i>	<b>Project Number:</b>	8515
<b>Project Description:</b>	<i>This project is for the purchase of a security system.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	10,000	2,515	7,485	7,485	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 10,000</b>	<b>\$ 2,515</b>	<b>\$ 7,485</b>	<b>\$ 7,485</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: Will produce plan to build a comprehensive security system, at this time, no operating budget impact.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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>Boat Launch SPH Floats</i>	<b>Project Number:</b>	8516
<b>Project Description:</b>	<i>Repairs to floats and the boat launch in St. Paul Harbor.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

<b>Project Title:</b>	<i>Restrooms, Fisherman's Hall</i>	<b>Project Number:</b>	8517
<b>Project Description:</b>	<i>Repair and refurbish restrooms.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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>SPH Ladders</i>	<b>Project Number:</b>	8519
<b>Project Description:</b>	<i>Adding safety ladders throughout the Harbor to help persons get out of the water; a safety compliance issue.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 2,000	\$ 2,005	\$ (5)	\$ (2)	\$ (2)	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	743,000	395,917	347,083	173,542	173,542	-	-	-
<b>Totals</b>	<b>\$ 745,000</b>	<b>\$ 397,921</b>	<b>\$ 347,079</b>	<b>\$ 173,539</b>	<b>\$ 173,539</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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

**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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ 100,000	\$ 4,886	\$ 95,114	\$ 47,557	\$ 47,557	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 100,000</b>	<b>\$ 4,886</b>	<b>\$ 95,114</b>	<b>\$ 47,557</b>	<b>\$ 47,557</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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2013 Budget</b>	<b>Completed Projects</b>	<b>FY 2014 Additions</b>	<b>FY 2014 LTD Budget</b>
<b>Revenues</b>				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	5,750,000	-	-	5,750,000
Local Grant	500,000	-	-	500,000
Appropriation from Fund Balance	320,629	-	(50,000)	270,629
<b>Total Revenues</b>	<b>\$ 6,570,629</b>	<b>\$ -</b>	<b>\$ (50,000)</b>	<b>\$ 6,520,629</b>
<b>Operating Transfers In:</b>				
100 General Fund	301,465	-	50,000	351,465
299 Enhancement Fund	500,000	-	-	500,000
<b>Total Operating Transfer In</b>	<b>\$ 801,465</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 851,465</b>
<b>Total Revenues</b>	<b>\$ 7,372,094</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,372,094</b>
<b>Projects</b>				
9001 Baranof Track & Field Engineering	\$ 7,015,000	\$ -	\$ -	\$ 7,015,000
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	71,000	-	-	71,000
9014 Building Improvement (Weatherization)	50,000	-	-	50,000
<b>Total Expense</b>	<b>\$ 7,372,094</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,372,094</b>

**309 Parks & Recreation Improvement Fund**

	<b>FY 2013 LTD Activity</b>	<b>FY 2013 Balance</b>	<b>FY 2014 Budget</b>	<b>FY 2015 Budget</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Budget</b>	<b>FY 2018 Budget</b>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5,160,801	589,199	589,199	-	-	-	-
	555,376	(55,376)	(55,376)	-	-	-	-
	-	-	-	-	-	-	-
<b>\$</b>	<b>5,716,176</b>	<b>\$ 533,824</b>	<b>\$ 533,824</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
\$	201,465	150,000	150,000	\$ -	\$ -	\$ -	\$ -
\$	500,000	-	-	-	-	-	-
<b>\$</b>	<b>751,465</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$</b>	<b>6,467,641</b>	<b>\$ 683,824</b>	<b>\$ 683,824</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
\$	5,208,381	\$ 1,806,619	\$ 1,806,619	\$ -	\$ -	\$ -	\$ -
	71,523	1,477	369	369	369	369	-
	61,126	53,874	26,937	26,937	-	-	-
	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	-	-	-	-
<b>\$</b>	<b>5,471,007</b>	<b>\$ 1,901,087</b>	<b>\$ 1,866,354</b>	<b>\$ 30,958</b>	<b>\$ 1,382</b>	<b>\$ 1,382</b>	<b>\$ 1,012</b>

**City of Kodiak**  
**Parks and Recreation Improvement Fund - 309**  
**Fiscal Years 2014 through 2018**

<b>Project Title:</b>	Baranof Park Improvements	<b>Project Number:</b>	9001
<b>Project Description:</b>	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 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ 20,000	\$ 16,408	\$ 3,592	\$ 3,592	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	10,000	9,720	280	280	-	-	-	-
Engineering/Inspection	400,000	390,568	9,432	9,432	-	-	-	-
Construction	6,585,000	4,791,685	1,793,315	1,793,315	-	-	-	-
<b>Totals</b>	<b>\$ 7,015,000</b>	<b>\$ 5,208,381</b>	<b>\$ 1,806,619</b>	<b>\$ 1,806,619</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: Project will be completed within five years  
Source of Funding: \$5,750,000 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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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>	Playground Improvements- Spruce Street	<b>Project Number:</b>	9004
<b>Project Description:</b>	This project will replace old asphalt play court with new asphalt. Re-development.		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	73,000	71,523	1,477	369	369	369	369	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 73,000</b>	<b>\$ 71,523</b>	<b>\$ 1,477</b>	<b>\$ 369</b>	<b>\$ 369</b>	<b>\$ 369</b>	<b>\$ 369</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 2014	FY 2015	FY 2016	FY 2017	FY 2018
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 2014 through 2018**

**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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	115,000	61,126	53,874	26,937	26,937	-	-	-
<b>Totals</b>	<b>\$ 115,000</b>	<b>\$ 61,126</b>	<b>\$ 53,874</b>	<b>\$ 26,937</b>	<b>\$ 26,937</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 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 area near flag pole including an access rail, gate and positive drainage.*

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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: No operating budget impacts.

<b>Operating Impact</b>	<b>Estimated Total Cost</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2014 through 2018**

<b>Project Title:</b>	<i>Major Park Maintenance</i>	<b>Project Number:</b>	9013
<b>Project Description:</b>	<i>Maintenance for Park Facilities</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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>Building Improvement (Weather)</i>	<b>Project Number:</b>	9014
<b>Project Description:</b>	<i>Improve Parks &amp; Recreation Buildings for Weatherization</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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.

Operating Impact	Estimated Total Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
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>2013 Budget</b>	<b>Completed Projects</b>	<b>FY -2014 Additions</b>	<b>FY 2014 LTD Budget</b>
Revenues				
Interest Earnings	\$ -	\$ -	\$ -	\$ -
Appropriation from Fund Balance	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Operating Transfers In:				
100 General Fund	\$ 88,694	\$ -	\$ 72,305	\$ 160,999
500 Cargo Fund	-	-	-	-
510 Boat Harbor Fund	-	-	-	-
512 Boat Yard Fund	-	-	-	-
550 Water Fund	-	-	-	-
570 Sewer Fund	-	-	-	-
<b>Total Operating Transfer In</b>	<b>\$ 88,694</b>	<b>\$ -</b>	<b>\$ 72,305</b>	<b>\$ 160,999</b>
<b>Total Revenues</b>	<b>\$ 88,694</b>	<b>\$ -</b>	<b>\$ 72,305</b>	<b>\$ 160,999</b>
Projects				
4900 Vehicle Replacement	\$ 88,694	\$ -	\$ 72,305	\$ 160,999
<b>Total Expense</b>	<b>\$ 88,694</b>	<b>\$ -</b>	<b>\$ 72,305</b>	<b>\$ 160,999</b>



**315 Vehicle Replacement Capital Fund**

	<b>FY - 2013 LTD Activity</b>	<b>FY-2013 Balance</b>	<b>FY-2014 Budget</b>	<b>FY-2015 Budget</b>	<b>FY-2016 Budget</b>	<b>FY-2017 Budget</b>	<b>FY-2018 Budget</b>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	108,391	\$ 52,608	\$ 52,608	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	108,391	\$ 52,608	\$ 52,608	\$ -	\$ -	\$ -	\$ -
\$	108,391	\$ 52,608	\$ 52,608	\$ -	\$ -	\$ -	\$ -
\$	-	\$ 160,999	\$ 160,999	\$ -	\$ -	\$ -	\$ -
\$	-	\$ 160,999	\$ 160,999	\$ -	\$ -	\$ -	\$ -

**City of Kodiak**  
**Vehicle Replacement Capital Fund**  
**Fiscal Years 2014 through 2018**

<b>Project Title:</b>	<i>Vehicle Replacement Capital Fund</i>	<b>Project Number:</b>	4900
<b>Project Description:</b>	<i>This Fund has been developed to fund the replacement of City vehicles.</i>		

<b>Expenditure Category</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	160,999	-	160,999	160,999	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 160,999</b>	<b>\$ -</b>	<b>\$ 160,999</b>	<b>\$ 160,999</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Beyond 5-years: Project will be completed as vehicles are replaced  
Source of Funding: \$160,999 Transfer from General Fund  
Operating Budget Effect: Routine vehicle replacement of City vehicles will reduce maintenance costs.

<b>Operating Impact</b>	<b>Estimated Total Cost</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
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 – Major Fund**  
This fund accounts for all activity of the City owned and operated cargo terminal, which includes a warehouse and piers.
- **Boat Harbor Fund – Major Fund**  
This fund accounts for all activity for the Port of Kodiak, which is City owned and operated and includes two harbors.
- **Shipyard Fund – Major Fund**  
This fund accounts for all activity for the Boat Yard / Vessel Lift Facility which is City owned and operated.
- **Harbor Electric Fund – Major 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 – Major Fund**  
This fund accounts for all activity of the City owned and operated water utility.
- **Sewer Utility Fund – Major Fund**  
This fund accounts for all activity of the City owned and operated sewer utility.
- **Trident Basin Airport Fund – Non-Major Fund**  
This fund accounts for all activity of the City owned and operated floatplane facility.
- **E-911 Services Fund – Non-Major Fund**  
Accounts for funds collected from phone charges and pays for a 911 emergency system.

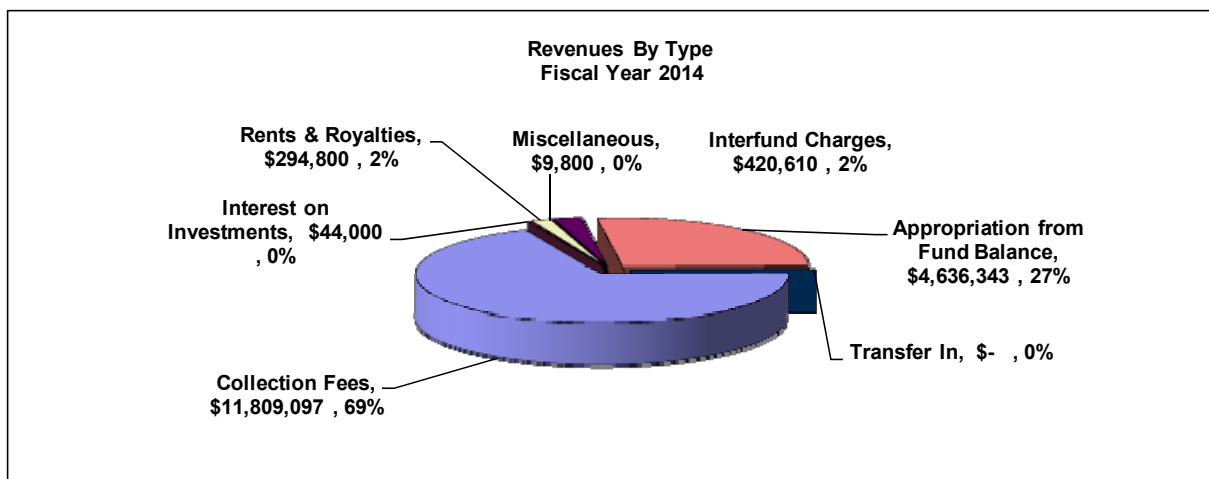
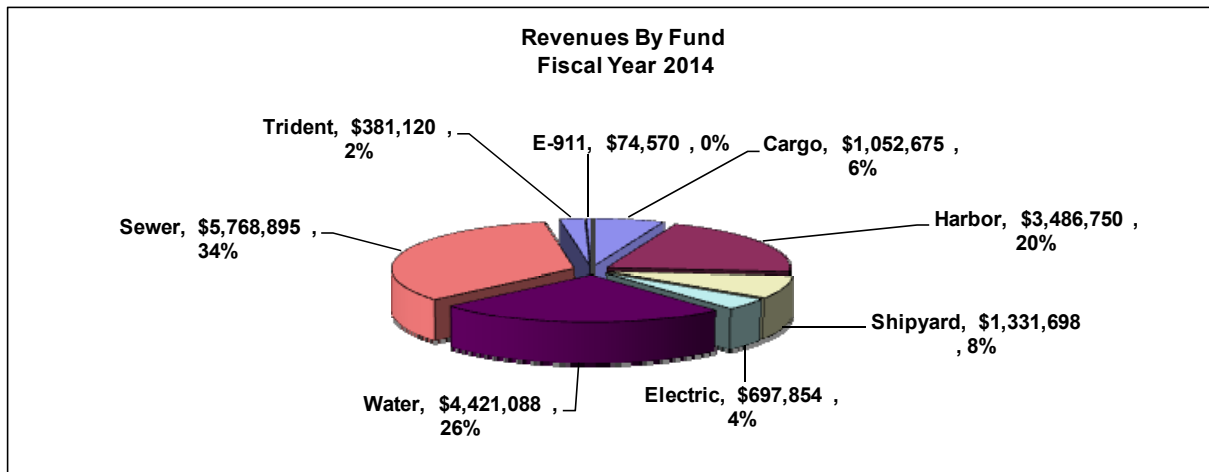
## Enterprise Funds

### Summary of Revenues and Expenses

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget
<b>REVENUES</b>					
Collection Fees	\$ 10,779,629	\$ 11,380,393	\$ 11,161,030	\$ 12,145,190	\$ 11,809,097
Interest on Investments	70,283	16,056	45,000	43,069	44,000
Rents & Royalties	280,051	257,512	266,800	263,057	294,800
Miscellaneous	74,549	86,322	9,800	24,577	9,800
Interfund Charges	367,852	400,631	399,370	392,502	420,610
<b>TOTAL REVENUES</b>	<b>\$ 11,572,363</b>	<b>\$ 12,140,912</b>	<b>\$ 11,882,000</b>	<b>\$ 12,868,396</b>	<b>\$ 12,578,307</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 1,785,184	\$ 1,846,969	\$ 2,020,898	\$ 1,788,110	\$ 2,126,525
Employee Benefits	1,220,421	1,524,276	1,616,450	1,510,052	1,722,271
Professional Services	211,325	207,355	285,500	190,476	315,500
Contributions	21,711	20,255	21,500	18,271	21,500
Support Goods & Services	1,380,922	1,466,761	1,565,727	1,288,397	1,592,366
Public Utility Services	1,037,043	1,216,040	1,252,050	1,007,749	1,336,050
Bond Expenses	375,805	407,268	382,563	380,433	374,246
Depreciation Expense	4,346,837	4,450,794	4,441,906	4,449,595	4,439,040
Administrative Services	1,499,537	1,628,390	1,582,640	1,671,125	1,593,652
Capital Outlay	29,273	32,600	266,500	65,588	243,500
<b>TOTAL EXPENSES</b>	<b>\$ 11,908,059</b>	<b>\$ 12,800,709</b>	<b>\$ 13,435,734</b>	<b>\$ 12,369,797</b>	<b>\$ 13,764,650</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	957,330	1,075,301	819,768	819,768	-
Transfer Out	(4,546,100)	(2,497,289)	(7,411,768)	(8,342,328)	(3,450,000)
Net other Financing Sources (Uses)	<b>\$ (3,588,770)</b>	<b>\$ (1,421,988)</b>	<b>\$ (6,592,000)</b>	<b>\$ (7,522,560)</b>	<b>\$ (3,450,000)</b>
Net Change in Fund	<b>\$ (3,924,466)</b>	<b>\$ (2,081,785)</b>	<b>\$ (8,145,734)</b>	<b>\$ (7,023,961)</b>	<b>\$ (4,636,343)</b>

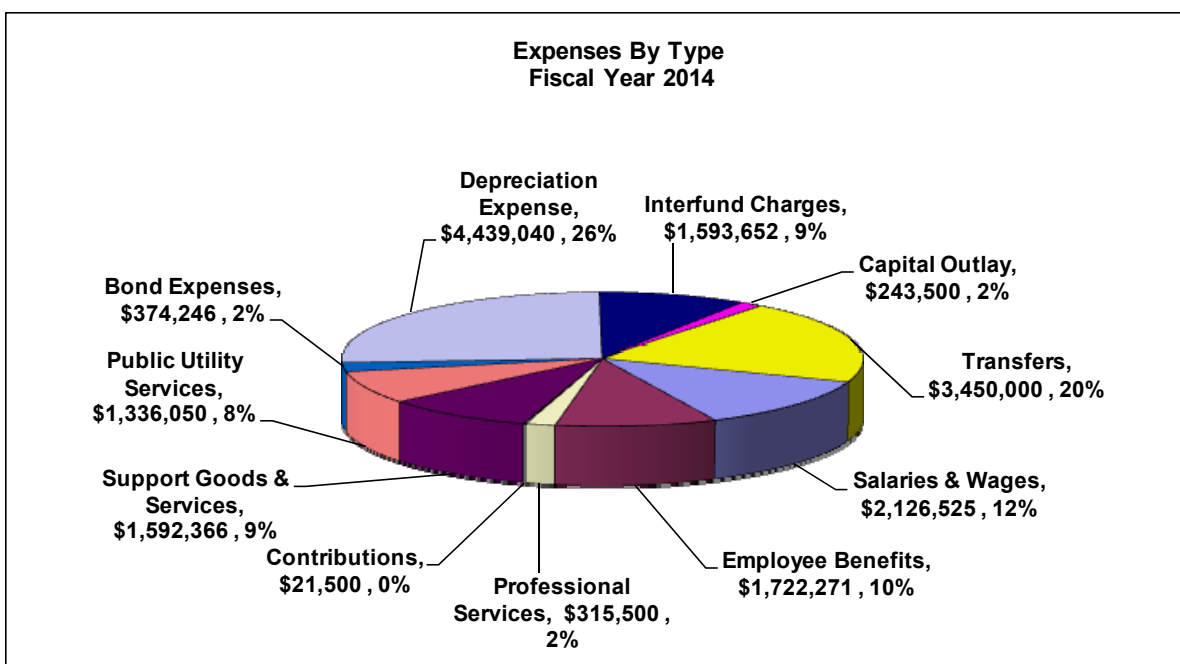
**ENTERPRISE FUNDS  
SUMMARY OF REVENUES & OTHER FINANCING SOURCES (USES)  
BUDGET - FISCAL YEAR 2014**

	FY 2014 Cargo	FY 2014 Harbor	FY 2014 Shipyard	FY 2014 Electric	FY 2014 Water	FY 2014 Sewer	FY 2014 Trident	FY 2014 E-911	FY 2014 Total
<b>REVENUES</b>									
Collection Fees	\$ 970,000	\$2,201,000	\$ 709,000	\$683,000	\$3,699,447	\$3,460,990	\$ 11,600	\$ 74,060	\$11,809,097
Interest on Investments	7,000	14,000	1,000	1,000	10,000	10,000	1,000	-	\$ 44,000
Rents & Royalties	245,000	16,500	-	-	-	-	33,300	-	\$ 294,800
Miscellaneous	-	7,300	2,000	-	500	-	-	-	\$ 9,800
Interfund Charges	20,050	259,566	13,290	-	49,450	77,744	-	510	\$ 420,610
Appropriation from Fund Bal	(189,375)	988,384	606,408	13,854	661,691	2,220,161	335,220	-	\$ 4,636,343
Transfers from Other Funds	-	-	-	-	-	-	-	-	\$ -
<b>TOTAL REVENUES</b>	<b>\$1,052,675</b>	<b>\$3,486,750</b>	<b>\$1,331,698</b>	<b>\$697,854</b>	<b>\$4,421,088</b>	<b>\$5,768,895</b>	<b>\$381,120</b>	<b>\$74,570</b>	<b>\$17,214,650</b>



**ENTERPRISE FUNDS  
SUMMARY OF EXPENSES & OTHER FINANCING SOURCES (USES)  
BUDGET - FISCAL YEAR 2014**

	FY 2014 Cargo	FY 2014 Harbor	FY 2014 Shipyard	FY 2014 Electric	FY 2014 Water	FY 2014 Sewer	FY 2014 Trident	FY 2014 E-911	FY 2014 Total
<b>EXPENSES</b>									
Salaries & Wages	\$ 161,730	\$ 784,510	\$ 103,450	\$ -	\$ 387,130	\$ 684,770	\$ -	\$ 4,935	\$ 2,126,525
Employee Benefits	142,435	602,559	87,405	-	318,097	568,100	-	3,675	1,722,271
Professional Services	14,500	83,000	40,000	2,000	47,000	91,500	12,500	25,000	315,500
Contributions	-	21,500	-	-	-	-	-	-	21,500
Support Goods & Services	81,606	250,218	102,267	545,636	268,184	290,780	12,715	40,960	1,592,366
Public Utility Services	28,000	160,000	46,000	-	477,250	615,000	9,800	-	1,336,050
Bond Expenses	-	88,722	240,852	-	17,647	27,025	-	-	374,246
Depreciation Expense	442,670	1,318,490	529,990	10,410	644,530	1,213,470	279,480	-	4,439,040
Administrative Charges	181,734	126,251	181,734	134,808	426,250	476,250	66,625	-	1,593,652
Capital Outlay	-	51,500	-	5,000	110,000	77,000	-	-	243,500
Transfers	-	-	-	-	1,725,000	1,725,000	-	-	3,450,000
<b>TOTAL EXPENSES</b>	<b>\$1,052,675</b>	<b>\$3,486,750</b>	<b>\$1,331,698</b>	<b>\$697,854</b>	<b>\$4,421,088</b>	<b>\$5,768,895</b>	<b>\$381,120</b>	<b>\$74,570</b>	<b>\$17,214,650</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 Shipyard Fund 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 2012, increasing the Water rates by 12% in fiscal year 2012, 12% in 2013, 8% in 2014, 8% in 2015 and 8% in 2016. Sewer rates were increased by 5% in 2012 and will be increased after a revised rate study is completed based on the bio-solid project. The bio-solid project will determine the method and costs surrounding the treatment of sludge. The shipyard adjusted rates in April of fiscal year 2013 and the new rates are reflected in the fiscal year 2014 budget. The shipyard rates were adjusted based on various methods and the addition of new fees for hang time. 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 7/1/2013</b>	<b>FY 2014 Requirements</b>		<b>Bonds Payable 7/1/2014</b>
		<b>Additions</b>	<b>Reductions</b>	
M & P Floats - Series 2007 Five	\$ 1,870,000	\$ -	\$ 40,000	\$ 1,830,000
Total Revenue Bonds	\$ 1,870,000	\$ -	\$ 40,000	\$ 1,830,000

### 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 7/1/2013</b>	<b>FY 2014 Requirements</b>		<b>Bonds Payable 7/1/2014</b>
		<b>Additions</b>	<b>Reductions</b>	
Boat Yard/Lift - Series 2007 Five	\$ 3,770,000	\$ -	\$ 60,000	\$ 3,710,000
Total Revenue Bonds	\$ 3,770,000	\$ -	\$ 60,000	\$ 3,710,000

## 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.

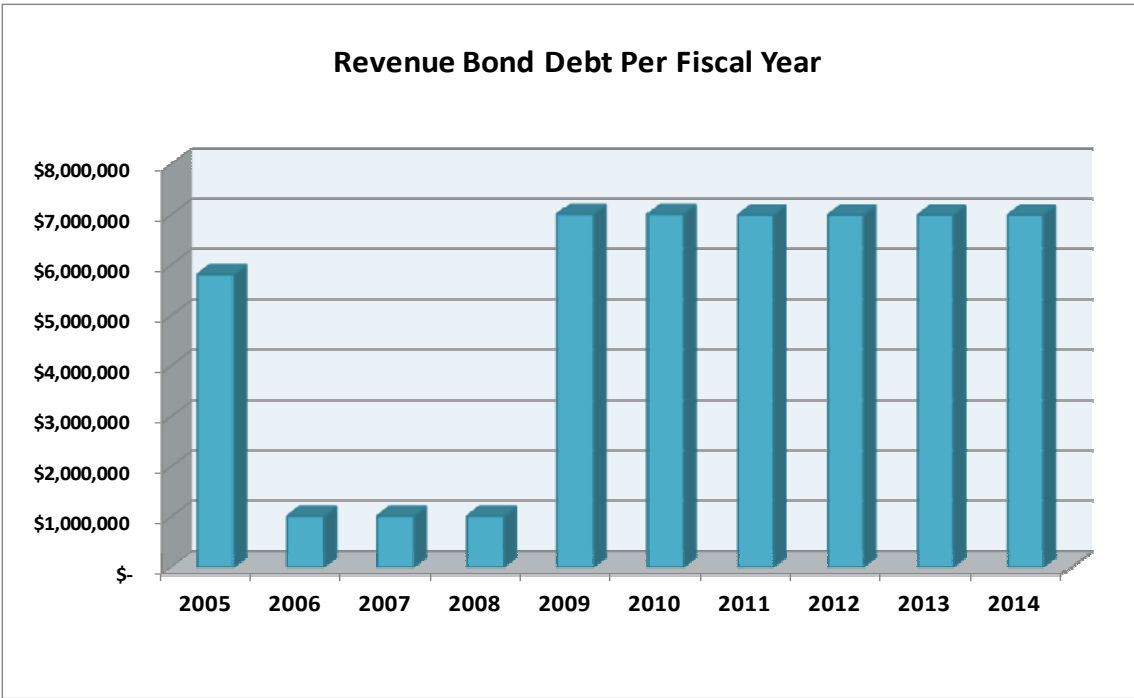
This Harbor Revenue Bond will be used to construct the Boat Yard/Lift Project. Details of the bonds are listed below.

### REVENUE BONDS

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

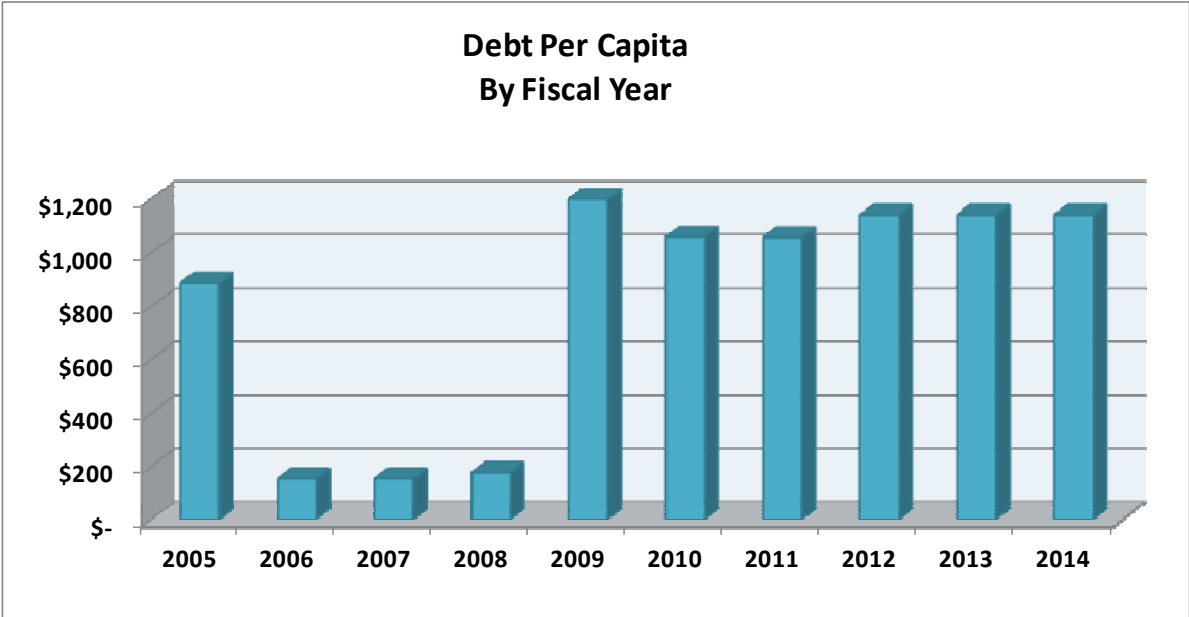
Fiscal Year	Interest Rate	Principal	Interest	Total
2009			\$ 5,901	\$ 5,901
2010-2012	3.00%	50,000	157,238	\$ 207,238
2013-2015	4.00%	60,000	151,238	\$ 211,238
2016-2023	5.00%	200,000	356,700	\$ 556,700
2024-2025	5.20%	60,000	75,275	\$ 135,275
2026	5.38%	35,000	35,122	\$ 70,122
2072-2029	5.50%	115,000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

	Bonds Payable		FY 2014 Requirements		Bonds Payable	
	7/1/2013		Additions	Reductions	7/1/2014	
Boat Yard/Lift - Series 2009 One	\$ 930,000	\$ -	\$ -	\$ 20,000	\$ 910,000	
Total Revenue Bonds	\$ 930,000	\$ -	\$ -	\$ 20,000	\$ 910,000	



At the end of fiscal year 2012 the City sold three revenue bonds in the amount of \$7,000,000.

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



**CARGO TERMINAL FUND**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 1,016,198	\$ 968,663	\$ 995,000	\$ 1,007,247	\$ 970,000
Interest on Investments	16,896	1,770	7,000	8,796	7,000
Rents & Royalties	241,368	211,706	217,000	215,372	245,000
Miscellaneous	23,725	42,983	-	210	-
Interfund Charges	11,620	17,978	19,560	20,275	20,050
<b>TOTAL REVENUES</b>	<b>\$ 1,309,808</b>	<b>\$ 1,243,100</b>	<b>\$ 1,238,560</b>	<b>\$ 1,251,900</b>	<b>\$ 1,242,050</b>

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 139,876	\$ 158,053	\$ 163,570	\$ 143,402	\$ 161,730
Employee Benefits	102,389	142,997	148,647	134,364	142,435
Professional Services	5,356	12,158	14,500	470	14,500
Contributions	-	-	-	-	-
Support Goods & Services	92,717	89,197	119,500	71,973	81,606
Public Utility Services	18,488	23,345	25,000	20,981	28,000
Bond Expenses	8,860	22,209	-	-	-
Depreciation Expense	444,427	444,427	444,427	444,427	442,670
Administrative Charges	166,982	189,212	173,270	173,270	181,734
Capital Outlay	-	-	-	1,636	-
<b>TOTAL EXPENSES</b>	<b>\$ 979,095</b>	<b>\$ 1,081,597</b>	<b>\$ 1,088,914</b>	<b>\$ 990,522</b>	<b>\$ 1,052,675</b>

**OTHER FINANCING SOURCES (USES)**

Transfers In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund</b>	<b>\$ 330,713</b>	<b>\$ 161,504</b>	<b>\$ 149,646</b>	<b>\$ 261,378</b>	<b>\$ 189,375</b>

**CARGO TERMINAL FUND**

**CARGO TERMINAL FUND REVENUE**

**REVENUES**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Intergovernmental					
PERS	\$ 11,620	\$ 17,978	\$ 19,560	\$ 20,275	\$ 20,050
Total PERS	\$ 11,620	\$ 17,978	\$ 19,560	\$ 20,275	\$ 20,050
Service Charges					
Dockage Pier III	\$ 119,749	\$ 122,595	\$ 120,000	\$ 133,078	\$ 120,000
Cruise Ship Revenue	177,447	131,220	125,000	95,786	100,000
Pier III Lease	285,614	292,754	300,000	300,073	300,000
Wharf/Handling	433,389	422,094	450,000	478,310	450,000
Total Services Charges	\$1,016,198	\$ 968,663	\$ 995,000	\$ 1,007,247	\$ 970,000
Interest					
Interest on Investments	\$ 16,896	\$ 1,770	\$ 7,000	\$ 8,796	\$ 7,000
Total Interest	\$ 16,896	\$ 1,770	\$ 7,000	\$ 8,796	\$ 7,000
Rents & Royalties					
Warehouse Rental	\$ 230,254	\$ 200,313	\$ 205,000	\$ 203,401	\$ 205,000
Van Storage Rental	11,114	11,392	12,000	11,971	40,000
Total Rents & Royalties	\$ 241,368	\$ 211,706	\$ 217,000	\$ 215,372	\$ 245,000
Miscellaneous Revenues					
Other	\$ 23,725	\$ 42,983	\$ -	\$ 210	\$ -
Total Miscellaneous Revenues	\$ 23,725	\$ 42,983	\$ -	\$ 210	\$ -
Appropriation from Fund Bal					
Appropriation from Fund Bal	\$ -	\$ -	\$ (149,646)	\$ -	\$ (189,375)
Total Approp from Fund Bal	\$ -	\$ -	\$ (149,646)	\$ -	\$ (189,375)
Operating Transfers					
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$1,309,808</b>	<b>\$1,243,100</b>	<b>\$ 1,088,914</b>	<b>\$ 1,251,900</b>	<b>\$1,052,675</b>

**CARGO TERMINAL FUND  
ADMINISTRATION**

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**DEPARTMENTAL VISION**

To provide deep-draft terminal facilities that meets the needs of the maritime and fishing industries and to build and maintain port facilities and to participate in marketing the Port of Kodiak as a transportation hub for western Alaska, the Far East as well as domestic markets.

**PROGRAM DESCRIPTION**

Operate and maintain three multi-purpose deep draft docks: Pier I the ferry dock, Pier II the fisherman's terminal, and Pier III the cargo terminal.

The Alaska Marine Highway System's ferries, Tustemena and Kennicott, make about 300 calls annually at Piers I and II. These piers are also used by commercial fishing vessels, research vessels, and cruise ships/ NOAA's home-ported research vessel, the R/V Oscar Dyson, also berths at Pier II. Additionally, local fishing vessels and a wide variety of other vessels including processors, and tugs use the facilities.

At Pier III, the primary user is Horizon Lines of Alaska which provided year-round twice-weekly containership service to and from Dutch Harbor and Tacoma.

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 provides security and monitors deep draft vessels' dockings and departures as well as scheduling. The Harbor Department also repairs and maintains all port facilities.

<b>Planned Accomplishments for FY 2014</b>
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- |  |
|--|
| <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 management of the piers and contracts ensuring users and tenants get the service expected per their contracts.

Objective: Continue to maintain the facilities, Pier I, II and III in a usable condition so that dockage is uninterrupted and safe.
---

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Pier I, the ferry dock, is reaching the end of its' useful life. Funds from a federal earmark plus state appropriations will replace the facility within the next two years. Engineering has been ongoing since 2012 and will be completed during 2013, at which point construction will follow. Pier III is also nearing the end of its' 40 year economically useful life. A \$41.2 million legislative grant will fund the reconstruction beginning in FY2014. Planning and engineering for this project will continue through 2013.

**CARGO TERMINAL FUND  
ADMINISTRATION**

**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 139,876	\$ 158,053	\$ 163,570	\$ 143,402	\$ 161,730
Employee Benefits	102,389	142,997	148,647	134,364	142,435
Professional Services	5,356	12,158	14,500	470	14,500
Support Goods & Services	48,082	47,401	52,200	44,919	35,606
Bond Expense	8,860	22,209	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 304,563</b>	<b>\$ 382,817</b>	<b>\$ 378,917</b>	<b>\$ 323,154</b>	<b>\$ 354,271</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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

Maintain Reception Facilities Marine Debris and Used Oil Collection

Pier III:

Maintain Preferential Use Agreement

Maintain State of Alaska Tideland Lease

Maintain Tariff #12

Maintain National Oceanic and Atmosphere Administration (NOAA)

Warehouse Lease

Maintain Petrol Marine Lease

**CARGO TERMINAL FUND  
WAREHOUSE**

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**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 2014</b>
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- |   |
|---|
| <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.
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget change.



**CARGO TERMINAL FUND  
WAREHOUSE**

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**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Support Goods & Services	\$ 7,968	\$ 10,721	\$ 10,500	\$ 8,002	\$ 7,000
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,968</b>	<b>\$ 10,721</b>	<b>\$ 10,500</b>	<b>\$ 8,002</b>	<b>\$ 7,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Warehouse Lease Agreements	\$ 200,313	\$ 205,000	\$ 203,401	\$ 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 2014</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.
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**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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Support Goods & Services	\$ 23,181	\$ 30,097	\$ 39,800	\$ 18,978	\$ 22,000
Public Utility Services	17,723	22,435	23,000	19,751	26,000
Capital Outlay	-	-	-	1,636	-
Depreciation Expense	444,427	444,427	444,427	444,427	442,670
<b>Total Expenditures</b>	<b>\$ 485,331</b>	<b>\$ 496,959</b>	<b>\$ 507,227</b>	<b>\$ 484,791</b>	<b>\$ 490,670</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Kodiak Oil Sales & Petro Marine Agreements	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Van Yard (Storage) Rentals	\$ 10,000	\$ 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 2014</b>
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- |  |
|--|
| <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: To continue the process of preparing and planning for the replacement of Pier III.
---

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

The City of Kodiak has been awarded an \$18.1 million legislative grant plus another \$15 million in State of Alaska bond financing to fund reconstruction of Pier III in FY2015.

**CARGO TERMINAL FUND  
PIER III**

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**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Support Goods & Services	\$ 13,487	\$ 978	\$ 17,000	\$ 75	\$ 17,000
Public Utility Services	765	910	2,000	1,230	2,000
<b>Total Expenditures</b>	<b>\$ 14,252</b>	<b>\$ 1,888</b>	<b>\$ 19,000</b>	<b>\$ 1,305</b>	<b>\$ 19,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**PERFORMANCE INDICATORS**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Horizon Lines Container Ships	100	100	100	100
Other Deep Draft Vessels	3	3	3	3
Wharfage	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

**CARGO TERMINAL FUND  
INTERFUND CHARGES**

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**DEPARTMENTAL VISION**

None

**PROGRAM DESCRIPTION**

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

<b>Planned Accomplishments for FY 2014</b>
--

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

**GOALS:** None.

Objective: None.
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**CARGO TERMINAL FUND  
INTERFUND CHARGES**

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**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Administrative Charges	\$ 166,982	\$ 189,212	\$ 173,270	\$ 173,270	\$ 181,734
<b>Total Expenditures</b>	<b>\$ 166,982</b>	<b>\$ 189,212</b>	<b>\$ 173,270</b>	<b>\$ 173,270</b>	<b>\$ 181,734</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2014</b>
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- |  |
|--|
| <ul style="list-style-type: none"><li>• None</li></ul> |
|--|

**GOALS:** None.

Objective: None.
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.



**CARGO TERMINAL FUND  
TRANSFERS**

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**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**BOAT HARBOR FUND**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 2,126,154	\$ 2,265,267	\$ 2,178,000	\$ 2,406,921	\$ 2,201,000
Interest on Investments	37,606	10,987	14,000	17,116	14,000
Rents & Royalties	16,564	15,455	16,500	15,609	16,500
Miscellaneous	17,912	28,842	7,300	12,729	7,300
Interfund Charges	283,008	265,757	249,630	256,224	259,566
<b>TOTAL REVENUES</b>	<b>\$ 2,481,244</b>	<b>\$ 2,586,308</b>	<b>\$ 2,465,430</b>	<b>\$ 2,708,600</b>	<b>\$ 2,498,366</b>

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 644,409	\$ 636,971	\$ 728,175	\$ 675,941	\$ 784,510
Employee Benefits	405,525	487,608	518,937	531,137	602,559
Professional Services	82,197	85,312	83,000	77,978	83,000
Contributions	21,711	20,255	21,500	18,271	21,500
Support Goods & Services	258,021	227,393	248,800	215,039	250,218
Public Utility Services	144,407	155,280	160,000	160,137	160,000
Bond Expenses	94,321	91,671	90,970	90,171	88,722
Depreciation Expense	1,316,172	1,314,554	1,312,903	1,320,097	1,318,490
Administrative Charges	177,562	171,744	175,610	175,610	126,251
Capital Outlay	22,798	20,669	54,500	12,751	51,500
<b>TOTAL EXPENSES</b>	<b>\$ 3,167,124</b>	<b>\$ 3,211,457</b>	<b>\$ 3,394,395</b>	<b>\$ 3,277,131</b>	<b>\$ 3,486,750</b>

**OTHER FINANCING SOURCES (USES)**

Transfers In	-	-	-	-	-
Transfer Out	(2,303,433)	(800,000)	(819,768)	(819,768)	-
Net other Financing Sources (Uses)	<b>\$(2,303,433)</b>	<b>\$ (800,000)</b>	<b>\$ (819,768)</b>	<b>\$ (819,768)</b>	<b>\$ -</b>
 Net Change in Fund	 <b>\$(2,989,312)</b>	 <b>\$ (1,425,149)</b>	 <b>\$(1,748,733)</b>	 <b>\$(1,388,299)</b>	 <b>\$ (988,384)</b>

**BOAT HARBOR FUND**

**BOAT HARBOR FUND REVENUE**

**REVENUES**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Intergovernmental					
PERS	\$ 49,270	\$ 67,769	\$ 81,900	\$ 88,494	\$ 91,836
Total PERS	\$ 49,270	\$ 67,769	\$ 81,900	\$ 88,494	\$ 91,836
Service Charges					
Dockage	\$ 82,054	\$ 88,668	\$ 80,000	\$ 53,216	\$ 80,000
Exclusive Moorage	1,231,250	1,256,221	1,240,000	1,256,321	1,240,000
Transient Moorage	457,478	513,462	500,000	526,354	500,000
Harbormaster Services	5,458	8,842	5,000	19,785	10,000
Gridiron Fees	14,839	18,226	15,000	15,520	15,000
Pier/Dock Fees	155,351	174,522	160,000	311,816	175,000
Used Oil Fees	31,417	17,063	10,000	9,465	15,000
Waiting List Fee	3,125	2,950	3,000	2,900	3,000
Trailer Parking Fees	22,802	34,305	33,000	37,376	33,000
Bulk Oil Sales/Charges	55,956	64,417	60,000	52,855	60,000
Gear Storage	47,757	62,458	45,000	90,625	45,000
Parking Meters	-	7,461	7,000	11,347	10,000
Launch Ramp Permits	18,666	16,197	20,000	19,117	15,000
Fines & Forfeits	-	475	-	225	-
Total Services Charges	\$ 2,126,154	\$ 2,265,267	\$ 2,178,000	\$ 2,406,921	\$ 2,201,000
Interest					
Interest on Investments	\$ 30,008	\$ 941	\$ 4,000	\$ 3,262	\$ 4,000
Interest on Accounts	7,598	10,046	10,000	13,855	10,000
Total Interest	\$ 37,606	\$ 10,987	\$ 14,000	\$ 17,116	\$ 14,000
Rents & Royalties					
Office Rental	\$ 16,564	\$ 15,455	\$ 16,500	\$ 15,609	\$ 16,500
Total Rents & Royalties	\$ 16,564	\$ 15,455	\$ 16,500	\$ 15,609	\$ 16,500
Miscellaneous Revenues					
Sale of Junk/Salvage	\$ -	\$ 439	\$ 2,000	\$ 338	\$ 2,000
Soda Vending Machine	276	302	300	234	300
Other Revenues	17,636	28,101	5,000	12,157	5,000
Total Miscellaneous Revenues	\$ 17,912	\$ 28,842	\$ 7,300	\$ 12,729	\$ 7,300
Interfund Charges					
Harbormaster Services to Cargo	\$ 233,738	\$ 197,988	\$ 167,730	\$ 167,730	\$ 167,730
Total Interfund Charges	\$ 233,738	\$ 197,988	\$ 167,730	\$ 167,730	\$ 167,730
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 1,748,733	\$ -	\$ 988,384
Total Approp from Fund Balance	\$ -	\$ -	\$ 1,748,733	\$ -	\$ 988,384
Operating Transfers					
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 2,481,244</b>	<b>\$ 2,586,308</b>	<b>\$ 4,214,163</b>	<b>\$ 2,708,600</b>	<b>\$ 3,486,750</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 2014</b>
--

- |  |
|--|
| <ul style="list-style-type: none"><li>• Replace the decking on Dock I</li><li>• Plan and develop the installation of a harbor security camera</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**

The boat launch ramps on Saint Paul Harbor were repaired and rebuilt. The zinc on the Saint Herman Harbor steel pile was replaced.

**BOAT HARBOR FUND  
ADMINISTRATION**

---

**EXPENDITURES**

Department 510 - Harbor Fund  
Sub-department 100 - Administration

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 644,409	\$ 636,971	\$ 728,175	\$ 675,941	\$ 784,510
Employee Benefits	405,525	487,608	518,937	531,137	602,559
Professional Services	82,197	85,312	83,000	77,978	83,000
Contributions	21,711	20,255	21,500	18,271	21,500
Support Goods & Services	258,021	227,393	248,800	215,039	250,218
Public Utility Services	144,407	155,280	160,000	160,137	160,000
Capital Outlay	22,798	20,669	54,500	12,751	51,500
Bond Expense	94,321	91,671	90,970	90,171	88,722
Depreciation Expense	1,316,172	1,314,554	1,312,903	1,320,097	1,318,490
<b>Total Expenditures</b>	<b>\$ 2,989,562</b>	<b>\$ 3,039,713</b>	<b>\$ 3,218,785</b>	<b>\$ 3,101,521</b>	<b>\$ 3,360,499</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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>

**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 2014</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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Administrative Charges	\$ 177,562	\$ 171,744	\$ 175,610	\$ 175,610	\$ 126,251
<b>Total Expenditures</b>	<b>\$ 177,562</b>	<b>\$ 171,744</b>	<b>\$ 175,610</b>	<b>\$ 175,610</b>	<b>\$ 126,251</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2014</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  
TRANSFERS**

---

**EXPENDITURES**

Department 510 - Harbor Fund  
Sub-department 198 - Transfers

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Operating Transfers	\$ 2,303,433	\$ 800,000	\$ 819,768	\$ 819,768	\$ -
<b>Total Expenditures</b>	<b>\$ 2,303,433</b>	<b>\$ 800,000</b>	<b>\$ 819,768</b>	<b>\$ 819,768</b>	<b>\$ -</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SHIPYARD FUND**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 447,607	\$ 415,325	\$ 460,500	\$ 639,682	\$ 709,000
Interest on Investments	(17,989)	38	1,000	1,539	1,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	3,515	1,108	2,000	2,338	2,000
Interfund Charges	6,990	13,078	12,170	13,012	13,290
<b>TOTAL REVENUES</b>	<b>\$ 440,122</b>	<b>\$ 429,548</b>	<b>\$ 475,670</b>	<b>\$ 656,572</b>	<b>\$ 725,290</b>

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 86,758	\$ 83,498	\$ 99,020	\$ 93,677	\$ 103,450
Employee Benefits	72,278	83,837	92,842	83,580	87,405
Professional Services	29,718	33,120	40,000	31,822	40,000
Contributions	-	-	-	-	-
Support Goods & Services	121,900	65,634	83,500	81,918	102,267
Public Utility Services	38,164	42,013	46,000	42,579	46,000
Bond Expenses	240,267	241,040	246,098	244,631	240,852
Depreciation Expense	529,981	529,981	530,000	529,981	529,990
Administrative Charges	156,797	176,582	159,350	159,350	181,734
Capital Outlay	1,455	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 1,277,320</b>	<b>\$ 1,255,704</b>	<b>\$ 1,296,810</b>	<b>\$ 1,267,538</b>	<b>\$ 1,331,698</b>

**OTHER FINANCING SOURCES (USES)**

Transfers In	710,487	800,000	819,768	819,768	-
Transfer Out	-	-	-	-	-
<b>Net other Financing Sources (Uses)</b>	<b>\$ 710,487</b>	<b>\$ 800,000</b>	<b>\$ 819,768</b>	<b>\$ 819,768</b>	<b>\$ -</b>
<b>Net Change in Fund</b>	<b>\$ (126,710)</b>	<b>\$ (26,156)</b>	<b>\$ (1,372)</b>	<b>\$ 208,802</b>	<b>\$ (606,408)</b>

**SHIPYARD FUND  
SHIPYARD**

**REVENUES**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Intergovernmental					
PERS	\$ 6,990	\$ 13,078	\$ 12,170	\$ 13,012	\$ 13,290
Total PERS	\$ 6,990	\$ 13,078	\$ 12,170	\$ 13,012	\$ 13,290
Services Charges					
Haul/Launch/Block	\$ 210,048	\$ 219,150	\$ 225,000	\$ 284,473	\$ 323,000
Pressure Wash	9,800	9,125	12,500	13,125	28,000
Yard Services	52,000	41,530	50,000	58,794	55,000
Container Storage	588	969	1,000	4,951	4,000
Lay Days	125,690	103,138	125,000	201,454	192,000
Electricity	33,303	27,344	30,000	45,329	40,000
Vendor Fees	5,400	4,200	5,000	8,000	15,000
Hang Time	-	-	-	8,400	40,000
Environmental Surcharge	10,779	9,870	12,000	15,156	12,000
Total Services Charges	\$ 447,607	\$ 415,325	\$ 460,500	\$ 639,682	\$ 709,000
Interest					
Interest on Investments	\$ (17,989)	\$ 38	\$ 1,000	\$ 1,539	\$ 1,000
Interest on Accounts	-	-	-	-	-
Total Interest	\$ (17,989)	\$ 38	\$ 1,000	\$ 1,539	\$ 1,000
Miscellaneous					
Miscellaneous	\$ 3,515	\$ 1,108	\$ 2,000	\$ 2,338	\$ 2,000
Total Miscellaneous	\$ 3,515	\$ 1,108	\$ 2,000	\$ 2,338	\$ 2,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 1,372	\$ -	\$ 606,408
Total Approp from Fund Balance	\$ -	\$ -	\$ 1,372	\$ -	\$ 606,408
Operating Transfers					
Transfer from Other Funds	\$ 710,487	\$ 800,000	\$ 819,768	\$ 819,768	\$ -
Total Operating Transfers	\$ 710,487	\$ 800,000	\$ 819,768	\$ 819,768	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 1,150,609</b>	<b>\$ 1,229,548</b>	<b>\$ 1,296,810</b>	<b>\$ 1,476,340</b>	<b>\$ 1,331,698</b>

## SHIPYARD FUND ADMINISTRATION

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### DEPARTMENTAL VISION

To promote, operate and maintain the shipyard and the 660-ton Marine Travelift effectively and efficiently meeting the needs of both local and out-of-town vessel owners. To provide excellent service that builds customer loyalty and grows the number of vessels using the facility.

### PROGRAM DESCRIPTION

The Harbor Department is responsible for administration, operation and maintenance of the shipyard and Marine Travelift 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 plus other services including a wash down pad and electrical.

#### **Planned Accomplishments for FY 2014**

- Manage operation of the shipyard and vessel lift efficiently and professionally
- To increase the number of vessels lifted to 55 per year
- Increase user fees to a level that will sustain operations without input from the harbor fund
- Annually evaluate margins/profitability

**GOALS:** To provide the only heavy lift facility in the North Pacific.

**Objective:** Maximize the number of vessels lifted per year while increasing revenue to cover operating, and all other fixed costs including bond repayment.

### SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS

The shipyard began operating in late FY2010. The average number of vessels lifted between fiscal years 2011 to 2013 was 49. The goal for FY2014 is 55. Lifts generate about 44% of the total revenue. The second largest revenue source is lay days which generate about 30%. Thus, lay days are an important indicator of profitability. The number of billable lay days increased 30% between FY2011 and FY2013. The length of time vessels spend in the yard varies from 1 to nearly 70, averaging 18 days per vessel during FY2013. The number of lay days is expected to remain at the average. In April 2013, the City Council raised shipyard rates by 20%. Assumptions for FY2014 revenue were based upon the new rates and the average number of lifts and lay days.



**SHIPYARD FUND  
ADMINISTRATION**

**EXPENDITURES**

Department 512 - Shipyard  
Sub-department 100 - Administration

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 86,758	\$ 83,498	\$ 99,020	\$ 93,677	\$ 103,450
Employee Benefits	72,278	83,837	92,842	83,580	87,405
Professional Services	29,718	33,120	40,000	31,822	40,000
Support Goods & Services	121,900	65,634	83,500	81,918	102,267
Public Utility Services	38,164	42,013	46,000	42,579	46,000
Bond Expenses	240,267	241,040	246,098	244,631	240,852
Depreciation Expense	529,981	529,981	530,000	529,981	529,990
Administrative Charges	-	-	-	-	-
Capital Outlay	1,455	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 1,120,523</b>	<b>\$ 1,079,122</b>	<b>\$ 1,137,460</b>	<b>\$ 1,108,188</b>	<b>\$ 1,149,964</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Harbor Maintenance Mechanic	2	2	2	2
Total	2	2	2	2

**PERFORMANCE INDICATORS**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Number of Boats Serviced	0	0	45	55

**SHIPYARD 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 2014</b>
--

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

**GOALS:** None.

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

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**SHIPYARD FUND  
INTERFUND CHARGES**

---

**EXPENDITURES**

Department 512 - Shipyard  
Sub-department 195 - Interfund Charges

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Administrative Charges	\$ 156,797	\$ 176,582	\$ 159,350	\$ 159,350	\$ 181,734
Total Expenditures	\$ 156,797	\$ 176,582	\$ 159,350	\$ 159,350	\$ 181,734

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
None	0	0	0	0
Total	0	0	0	0

**SHIPYARD FUND  
TRANSFERS**

---

**DEPARTMENTAL VISION**

None

**PROGRAM DESCRIPTION**

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

<b>Planned Accomplishments for FY 2014</b>
--

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

**GOALS:** None.

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

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.



**SHIPYARD FUND  
TRANSFERS**

---

**EXPENDITURES**

Department 512 - Shipyard  
Sub-department 198 - Transfers

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 707,769	\$ 834,600	\$ 683,000	\$ 724,632	\$ 683,000
Interest on Investments	2,158	195	1,000	949	1,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 709,928</b>	<b>\$ 834,794</b>	<b>\$ 684,000</b>	<b>\$ 725,581</b>	<b>\$ 684,000</b>

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Professional Services	-	105	2,000	-	2,000
Contributions	-	-	-	-	-
Support Goods & Services	538,768	697,556	546,500	553,402	545,636
Public Utility Services	-	-	-	-	-
Bond Expenses	-	-	-	-	-
Depreciation Expense	11,759	11,759	11,760	11,759	10,410
Administrative Charges	82,315	95,413	92,220	92,220	134,808
Capital Outlay	471	-	5,000	-	5,000
<b>TOTAL EXPENSES</b>	<b>\$ 633,313</b>	<b>\$ 804,833</b>	<b>\$ 657,480</b>	<b>\$ 657,381</b>	<b>\$ 697,854</b>

<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
 Net Change in Fund	 \$ 76,615	 \$ 29,961	 \$ 26,520	 \$ 68,200	 \$ (13,854)

**ELECTRIC UTILITY FUND**  
**ELECTRTIC UTILITY FUND REVENUE**

**REVENUES**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget
Intergovernmental					
PERS	\$ -	\$ -	\$ -	\$ -	\$ -
Total PERS	\$ -	\$ -	\$ -	\$ -	\$ -
Services Charges					
Non-Meter Charges	\$ 26,035	\$ 22,710	\$ 25,000	\$ 12,818	\$ 25,000
Customer Charge (Recurring)	113,372	113,351	115,000	111,075	115,000
Connect/Disconnect Fees	7,140	9,940	7,000	9,050	7,000
Energy Charge	553,864	679,770	530,000	587,438	530,000
Record Fee	885	735	1,000	495	1,000
Utility Services	6,472	8,094	5,000	3,756	5,000
Total Services Charges	\$ 707,769	\$ 834,600	\$ 683,000	\$ 724,632	\$ 683,000
Interest					
Interest on Investments	\$ 2,158	\$ 195	\$ 1,000	\$ 949	\$ 1,000
Interest on Accounts	-	-	-	-	-
Total Interest	\$ 2,158	\$ 195	\$ 1,000	\$ 949	\$ 1,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ (26,520)	\$ -	\$ 13,854
Total Approp from Fund Balance	\$ -	\$ -	\$ (26,520)	\$ -	\$ 13,854
Operating Transfers					
Transfer from Other Funds	-	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 709,928</b>	<b>\$ 834,794</b>	<b>\$ 657,480</b>	<b>\$ 725,581</b>	<b>\$ 697,854</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 2014</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**

Department 515 - Electric Fund  
Sub-department 100 - Administration

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Professional Services	-	105	2,000	-	2,000
Support Goods & Services	538,768	697,556	546,500	553,402	545,636
Capital Outlay	471	-	5,000	-	5,000
Depreciation Expense	11,759	11,759	11,760	11,759	10,410
<b>Total Expenditures</b>	<b>\$ 550,998</b>	<b>\$ 709,420</b>	<b>\$ 565,260</b>	<b>\$ 565,161</b>	<b>\$ 563,046</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Revenue over Expenses	\$ 125,374	\$ 61,426	\$ 190,000	\$ (13,854)

**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 2014</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**

---

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Administrative Charges	\$ 82,315	\$ 95,413	\$ 92,220	\$ 92,220	\$ 134,808
Total Expenditures	<u>\$ 82,315</u>	<u>\$ 95,413</u>	<u>\$ 92,220</u>	<u>\$ 92,220</u>	<u>\$ 134,808</u>

**PERSONNEL**  
Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
None	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**WATER UTILITY FUND**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 10,779,629	\$ 11,380,393	\$ 11,161,030	\$ 12,145,190	\$ 11,809,097
Interest on Investments	70,283	16,056	45,000	43,069	44,000
Rents & Royalties	280,051	257,512	266,800	263,057	294,800
Miscellaneous	74,549	86,322	9,800	24,577	9,800
Interfund Charges	367,852	400,631	399,370	392,502	420,610
<b>TOTAL REVENUES</b>	<b>\$ 11,572,363</b>	<b>\$ 12,140,912</b>	<b>\$ 11,882,000</b>	<b>\$ 12,868,396</b>	<b>\$ 12,578,307</b>

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 1,785,184	\$ 1,846,969	\$ 2,020,898	\$ 1,788,110	\$ 2,126,525
Employee Benefits	1,220,421	1,524,276	1,616,450	1,510,052	1,722,271
Professional Services	211,325	207,355	285,500	190,476	315,500
Contributions	21,711	20,255	21,500	18,271	21,500
Support Goods & Services	1,380,922	1,466,761	1,565,727	1,288,397	1,592,366
Public Utility Services	1,037,043	1,216,040	1,252,050	1,007,749	1,336,050
Bond Expenses	375,805	407,268	382,563	380,433	374,246
Depreciation Expense	4,346,837	4,450,794	4,441,906	4,449,595	4,439,040
Administrative Services	1,499,537	1,628,390	1,582,640	1,671,125	1,593,652
Capital Outlay	29,273	32,600	266,500	65,588	243,500
<b>TOTAL EXPENSES</b>	<b>\$ 11,908,059</b>	<b>\$ 12,800,709</b>	<b>\$ 13,435,734</b>	<b>\$ 12,369,797</b>	<b>\$ 13,764,650</b>

<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	957,330	1,075,301	819,768	819,768	-
Transfer Out	(4,546,100)	(2,497,289)	(7,411,768)	(8,342,328)	(3,450,000)
Net other Financing Sources (Uses)	<b>\$ (3,588,770)</b>	<b>\$ (1,421,988)</b>	<b>\$ (6,592,000)</b>	<b>\$ (7,522,560)</b>	<b>\$ (3,450,000)</b>
Net Change in Fund	<b>\$ (3,924,466)</b>	<b>\$ (2,081,785)</b>	<b>\$ (8,145,734)</b>	<b>\$ (7,023,961)</b>	<b>\$ (4,636,343)</b>



**WATER UTILITY FUND  
WATER UTILITY FUND REVENUE**

**REVENUES**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget
Penalty and Interest	\$ -	\$ 7,000	\$ 24,000	\$ 31,850	\$ 24,000
Total Penalty and Interest	\$ -	\$ 7,000	\$ 24,000	\$ 31,850	\$ 24,000
Intergovernmental					
PERS	\$ 25,718	\$ 42,294	\$ 46,900	\$ 42,937	\$ 49,450
Total PERS	\$ 25,718	\$ 42,294	\$ 46,900	\$ 42,937	\$ 49,450
Service Charges					
Water Sales Metered	\$ 1,154,230	\$ 1,328,381	\$ 1,390,000	\$ 1,434,137	\$ 1,556,800
Water Sales City	1,023,482	1,106,921	1,139,900	1,258,848	1,276,688
Water Sales Borough	682,565	738,780	741,170	850,210	830,110
Water Sales Hookups	11,715	640	10,580	15,837	11,849
Total Services Charges	\$ 2,871,993	\$ 3,174,722	\$ 3,281,650	\$ 3,559,032	\$ 3,675,447
Interest					
Interest on Investments	\$ 23,207	\$ 2,458	\$ 10,000	\$ 9,196	\$ 10,000
Total Interest	\$ 23,207	\$ 2,458	\$ 10,000	\$ 9,196	\$ 10,000
Miscellaneous Revenues					
Other Revenues	\$ 24,138	\$ 10,326	\$ 500	\$ 6,795	\$ 500
Total Miscellaneous Revenues	\$ 24,138	\$ 10,326	\$ 500	\$ 6,795	\$ 500
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 2,449,386	\$ -	\$ 661,691
Total Approp from Fund Balance	\$ -	\$ -	\$ 2,449,386	\$ -	\$ 661,691
Operating Transfers					
Transfers from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 2,945,056</b>	<b>\$ 3,236,800</b>	<b>\$ 5,812,436</b>	<b>\$ 3,649,810</b>	<b>\$ 4,421,088</b>

**WATER UTILITY FUND  
ADMINISTRATION**

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**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>Planned Accomplishments for FY 2014</b>
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- |  |
|--|
| <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.
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

Wages are allocated for the Public Works Director and Account Technician/Cashier-Utilities to water and sewer funds.

**WATER UTILITY FUND  
ADMINISTRATION**

**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 346,305	\$ 390,481	\$ 392,683	\$ 313,057	\$ 387,130
Employee Benefits	231,879	316,419	331,251	268,730	318,097
Professional Services	41,707	30,249	35,000	18,986	35,000
Support Goods & Services	82,318	98,176	124,760	106,684	157,995
Public Utility Services	324,300	388,793	411,250	346,158	411,250
Capital Outlay	10,916	3,132	15,000	7,904	15,000
Depreciation Expense	547,472	654,885	647,130	648,966	644,530
Interest/Bond Expense	6,600	17,321	19,873	15,103	17,647
Administrative Charges	347,009	387,313	372,400	426,687	363,125
<b>Total Expenditures</b>	<b>\$ 1,938,505</b>	<b>\$ 2,286,768</b>	<b>\$ 2,349,347</b>	<b>\$ 2,152,275</b>	<b>\$ 2,349,774</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Equipment Operator	1	1	1	1
Heavy Equipment Mechanic	1	1	1	1
Utility Worker	1	1	1	1
Public Works Maintenance Worker	3	3	3	3
Public Works Director	0.25	0.25	0.25	0.25
Accounting Technician/Cashier-Utilities	0.35	0.35	0.35	0.35
<b>Total</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>

**PERFORMANCE INDICATORS**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
All Regulations Meet	Yes	Yes	Yes	Yes
Respond to all after hours emergency call outs and alarms within 30 minutes		5	12	5
Leak detection program number of located leaks and repairs		4	3	4

**WATER UTILITY FUND  
WATER TREATMENT**

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**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>Planned Accomplishments for FY 2014</b>
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- |   |
|---|
| <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.
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

The new UV Water Treatment Facility is operational and awaiting approval to operate from Alaska Department Environment Conservation.

**WATER UTILITY FUND  
WATER TREATMENT**

**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Professional Services	\$ 4,350	\$ 7,272	\$ 12,000	\$ 5,027	\$ 12,000
Support Goods & Services	68,177	89,853	110,189	58,602	110,189
Public Utility Services	15,882	31,813	90,000	49,372	66,000
Capital Outlay	(7,346)	299	95,000	4,131	95,000
Depreciation Expense	-	-	-	-	-
Bond Expense	-	-	-	-	-
Administrative Charges	61,060	69,711	72,400	72,400	63,125
<b>Total Expenditures</b>	<b>\$ 142,122</b>	<b>\$ 198,948</b>	<b>\$ 379,589</b>	<b>\$ 189,532</b>	<b>\$ 346,314</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
All regulations met	n/a	98%	100%	100%
Respond to all water quality complaints within 1 hour during regular working hours and within 24 hours on non-regular hours	n/a	100%	100%	100%
Respond to all after hours emergency	n/a	7 times	5 times	10 times

**WATER UTILITY FUND  
TRANSFERS**

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**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 2014</b>
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|--|
| <ul style="list-style-type: none"><li>• None</li></ul> |
|--|

**GOALS:** None.

Objective: None.
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**WATER UTILITY FUND  
TRANSFERS**

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**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Operating Transfers	\$ 1,287,394	\$ 1,182,289	\$ 3,083,500	\$4,014,060	\$ 1,725,000
<b>Total Expenditures</b>	<b>\$ 1,287,394</b>	<b>\$ 1,182,289</b>	<b>\$ 3,083,500</b>	<b>\$ 4,014,060</b>	<b>\$ 1,725,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SEWER UTILITY FUND**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 3,531,628	\$ 3,635,158	\$ 3,460,990	\$ 3,694,398	\$ 3,460,990
Interest on Investments	8,405	608	10,000	5,473	10,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	5,259	3,063	-	2,505	-
Interfund Charges	40,516	61,523	70,670	60,053	77,744
<b>TOTAL REVENUES</b>	<b>\$ 3,585,808</b>	<b>\$ 3,700,352</b>	<b>\$ 3,541,660</b>	<b>\$ 3,762,430</b>	<b>\$ 3,548,734</b>

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 564,501	\$ 574,846	\$ 633,100	\$ 558,581	\$ 684,770
Employee Benefits	406,748	491,588	522,203	490,303	568,100
Professional Services	44,482	24,683	61,500	41,147	91,500
Contributions	-	-	-	-	-
Support Goods & Services	199,220	189,853	279,798	191,979	290,780
Public Utility Services	485,525	570,786	510,000	387,680	615,000
Bond Expenses	25,756	35,028	25,622	30,528	27,025
Depreciation Expense	1,217,546	1,215,709	1,214,886	1,214,885	1,213,470
Administrative Charges	467,088	495,455	494,800	529,691	476,250
Capital Outlay	980	8,500	97,000	39,167	77,000
<b>TOTAL EXPENSES</b>	<b>\$ 3,411,846</b>	<b>\$ 3,606,449</b>	<b>\$ 3,838,909</b>	<b>\$ 3,483,959</b>	<b>\$ 4,043,895</b>

<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfer Out	(654,633)	(515,000)	(3,508,500)	(3,508,500)	(1,725,000)
Net other Financing Sources (Uses)	<b>\$ (654,633)</b>	<b>\$ (515,000)</b>	<b>\$ (3,508,500)</b>	<b>\$ (3,508,500)</b>	<b>\$ (1,725,000)</b>
 Net Change in Fund	 <b>\$ (480,671)</b>	 <b>\$ (421,097)</b>	 <b>\$ (3,805,749)</b>	 <b>\$ (3,230,029)</b>	 <b>\$ (2,220,161)</b>



**SEWER UTILITY FUND**

**SEWER UTILITY FUND REVENUE**

**REVENUES**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Intergovernmental					
PERS	\$ 40,516	\$ 61,523	\$ 70,670	\$ 60,053	\$ 77,744
Total PERS	\$ 40,516	\$ 61,523	\$ 70,670	\$ 60,053	\$ 77,744
Service Charges					
Sewer Services City	\$ 2,242,266	\$ 2,313,547	\$ 2,229,260	\$ 2,325,006	\$ 2,229,260
Sewer Services Borough	1,207,687	1,246,030	1,157,630	1,263,900	1,157,630
Sewer Services Hookups	17,624	2,153	6,300	16,819	6,300
Septic Truck Discharge	47,091	48,489	42,800	67,088	42,800
Lab Testing Fee	16,960	24,938	25,000	21,585	25,000
Total Services Charges	\$ 3,531,628	\$ 3,635,158	\$ 3,460,990	\$ 3,694,398	\$ 3,460,990
Interest					
Interest on Investments	\$ 8,405	\$ 608	\$ 10,000	\$ 5,473	\$ 10,000
Total Interest	\$ 8,405	\$ 608	\$ 10,000	\$ 5,473	\$ 10,000
Miscellaneous Revenues					
Other Revenues	\$ 5,259	\$ 3,063	\$ -	\$ 2,505	\$ -
Total Miscellaneous Revenues	\$ 5,259	\$ 3,063	\$ -	\$ 2,505	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 3,805,749	\$ -	\$ 2,220,161
Total Approp from Fund Balance	\$ -	\$ -	\$ 3,805,749	\$ -	\$ 2,220,161
Operating Transfers					
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 3,585,808</b>	<b>\$ 3,700,352</b>	<b>\$ 7,347,409</b>	<b>\$ 3,762,430</b>	<b>\$ 5,768,895</b>

**SEWER UTILITY FUND  
ADMINISTRATION**

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**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 2014</b>
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| <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.
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**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**SEWER UTILITY FUND  
ADMINISTRATION**

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**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 69,640	\$ 68,720	\$ 86,215	\$ 67,208	\$ 89,730
Employee Benefits	48,889	58,008	63,979	59,962	71,515
Professional Services	39,362	16,595	21,500	18,898	21,500
Support Goods & Services	37,631	36,502	63,341	43,497	63,341
Capital Outlay	-	639	5,000	-	5,000
Administrative Charges	406,028	425,744	422,400	457,291	413,125
<b>Total Expenditures</b>	<b>\$ 601,550</b>	<b>\$ 606,209</b>	<b>\$ 662,435</b>	<b>\$ 646,856</b>	<b>\$ 664,211</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Amount of Lines Cleaned	20%	20%	20%	20%
Problem Areas Eliminated	3	2	1	2
Number of Infiltration and Inflow location eliminated	4	5	1	5

**SEWER UTILITY FUND  
WASTEWATER TREATMENT PLANT**

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**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 2014</b>
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|--|
| <ul style="list-style-type: none"><li>• Replace downtown lift stations 1 and 2</li></ul> |
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**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.
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**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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 494,861	\$ 506,127	\$ 546,885	\$ 491,373	\$ 595,040
Employee Benefits	357,859	433,580	458,224	430,340	496,585
Professional Services	5,120	8,088	40,000	22,248	70,000
Support Goods & Services	161,589	153,351	216,457	148,482	227,439
Public Utility Services	485,525	570,786	510,000	387,680	615,000
Capital Outlay	980	7,860	92,000	39,167	72,000
Depreciation Expense	1,217,546	1,215,709	1,214,886	1,214,885	1,213,470
Administrative Charges	61,060	69,711	72,400	72,400	63,125
Bond Expense	25,756	35,028	25,622	30,528	27,025
<b>Total Expenditures</b>	<b>\$ 2,810,296</b>	<b>\$ 3,000,240</b>	<b>\$ 3,176,474</b>	<b>\$ 2,837,104</b>	<b>\$ 3,379,684</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Public Works Director	0.25	0.25	0.25	0.25
Account Technician/Cashier	0.35	0.35	0.35	0.35
Administrative Assistant	0	0	0	0.75
Treatment Plant Operators	6	6	6	6
Treatment Plant Supervisor	1	1	1	1
<b>Total</b>	<b>7.6</b>	<b>7.6</b>	<b>7.6</b>	<b>8.35</b>

**PERFORMANCE INDICATORS**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Treatment standards met	yes	yes	yes	yes
Discharge effluent limits met	yes	yes	yes	yes
Respond to all after hours emergency call outs within 30 minutes	11 times	10 times	27 times	10 times

**SEWER UTILITY FUND  
TRANSFERS**

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**DEPARTMENTAL VISION**

None

**PROGRAM DESCRIPTION**

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

<b>Planned Accomplishments for FY 2014</b>
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|--|
| <ul style="list-style-type: none"><li>• None</li></ul> |
|--|

**GOALS:** None.

Objective: None.
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**SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS**

No significant budget changes.

**SEWER UTILITY FUND  
TRANSFERS**

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**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Operating Transfers	\$ 654,633	\$ 515,000	\$ 3,508,500	\$ 3,508,500	\$ 1,725,000
<b>Total Expenditures</b>	<b>\$ 654,633</b>	<b>\$ 515,000</b>	<b>\$ 3,508,500</b>	<b>\$ 3,508,500</b>	<b>\$ 1,725,000</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TRIDENT BASIN AIRPORT FUND**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 10,852	\$ 13,372	\$ 11,600	\$ 12,285	\$ 11,600
Interest on Investments	-	-	1,000	-	1,000
Rents & Royalties	22,118	30,352	33,300	32,076	33,300
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 32,970</b>	<b>\$ 43,724</b>	<b>\$ 45,900</b>	<b>\$ 44,361</b>	<b>\$ 45,900</b>

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Professional Services	3,515	14,457	12,500	15,048	12,500
Contributions	-	-	-	-	-
Support Goods & Services	19,221	8,500	9,800	8,300	12,715
Public Utility Services	10,276	4,010	9,800	843	9,800
Bond Expenses	-	-	-	-	-
Depreciation Expense	279,480	279,480	280,800	279,480	279,480
Administrative Charges	40,724	42,959	42,590	41,898	66,625
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 353,216</b>	<b>\$ 349,405</b>	<b>\$ 355,490</b>	<b>\$ 345,568</b>	<b>\$ 381,120</b>

<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	246,843	301	-	-	-
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	<b>\$ 246,843</b>	<b>\$ 301</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
 Net Change in Fund	 <b>\$ (73,403)</b>	 <b>\$ (305,380)</b>	 <b>\$ (309,590)</b>	 <b>\$ (301,208)</b>	 <b>\$ (335,220)</b>



**TRIDENT BASIN AIRPORT**

**TRIDENT BASIN AIRPORT FUND**

**REVENUES**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Services Charges					
Seaplane Moorage	\$ 10,852	\$ 13,372	\$ 11,600	\$ 12,285	\$ 11,600
Total Services Charges	\$ 10,852	\$ 13,372	\$ 11,600	\$ 12,285	\$ 11,600
Interest					
Interest on Investments	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Total Interest	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Rents & Royalties					
Rentals	\$ 22,118	\$ 30,352	\$ 33,300	\$ 32,076	\$ 33,300
Total Rents & Royalties	\$ 22,118	\$ 30,352	\$ 33,300	\$ 32,076	\$ 33,300
Operating Transfers					
Transfer from Trident Basin Capital	\$ 246,843	\$ 301	\$ -	\$ -	\$ -
Total Operating Transfers	\$ 246,843	\$ 301	\$ -	\$ -	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 309,590	\$ -	\$ 335,220
Total Approp from Fund Balance	\$ -	\$ -	\$ 309,590	\$ -	\$ 335,220
<b>TOTAL REVENUES</b>	<b>\$ 279,813</b>	<b>\$ 44,025</b>	<b>\$ 355,490</b>	<b>\$ 44,361</b>	<b>\$ 381,120</b>

**TRIDENT BASIN AIRPORT FUND  
ADMINISTRATION**

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**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 2014</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: none.
------------------

**SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS**

No significant budget changes.

**TRIDENT BASIN AIRPORT FUND  
ADMINISTRATION**

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**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Professional Services	\$ 3,515	\$ 14,457	\$ 12,500	\$ 15,048	\$ 12,500
Support Goods & Services	19,221	8,500	9,800	8,300	12,715
Public Utility Services	10,276	4,010	9,800	843	9,800
Administrative Charges	2,760	3,248	3,500	2,808	3,500
Depreciation Expense	279,480	279,480	280,800	279,480	279,480
Administrative Charges	37,964	39,711	39,090	39,090	63,125
<b>Total Expenditures</b>	<b>\$ 353,216</b>	<b>\$ 349,405</b>	<b>\$ 355,490</b>	<b>\$ 345,568</b>	<b>\$ 381,120</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Respond within 24 hours to all facility complaints	5	0	2	2
Maintenance effort (# of man hours)	72	12	52	60

**EMERGENCY-911 SERVICES FUND**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>REVENUES</b>					
Collection Fees	\$ 67,428	\$ 66,287	\$ 66,290	\$ 69,142	\$ 74,060
Interest on Investments	-	-	1,000	-	-
Rents & Royalties	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	440	-	510
<b>TOTAL REVENUES</b>	<b>\$ 67,428</b>	<b>\$ 66,287</b>	<b>\$ 67,730</b>	<b>\$ 69,142</b>	<b>\$ 74,570</b>

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 3,336	\$ 3,120	\$ 4,350	\$ 3,452	\$ 4,935
Employee Benefits	1,602	1,828	2,570	1,939	3,675
Professional Services	-	-	25,000	-	25,000
Contributions	-	-	-	-	-
Support Goods & Services	580	600	42,880	500	40,960
Public Utility Services	-	-	-	-	-
Bond Expenses	-	-	-	-	-
Depreciation Expense	-	-	-	-	-
Administrative Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 5,518</b>	<b>\$ 5,548</b>	<b>\$ 74,800</b>	<b>\$ 5,890</b>	<b>\$ 74,570</b>

**OTHER FINANCING SOURCES (USES)**

Transfers In	-	275,000	-	-	-
Transfer Out	(300,640)	-	-	-	-
Net other Financing Sources (Uses)	<b>\$ (300,640)</b>	<b>\$ 275,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Change in Fund	<b>\$ (238,730)</b>	<b>\$ 335,739</b>	<b>\$ (7,070)</b>	<b>\$ 63,252</b>	<b>\$ -</b>

**EMERGENCY - 911 SERVICES**

**EMERGENCY - 911 SERVICES REVENUE**

**REVENUES**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Intergovernmental					
PERS	\$ -	\$ -	\$ 440	\$ -	\$ 510
Total PERS	\$ -	\$ -	\$ 440	\$ -	\$ 510
Services Charges					
Customer Charges	\$ 67,428	\$ 66,287	\$ 66,290	\$ 69,142	\$ 74,060
Total Services Charges	\$ 67,428	\$ 66,287	\$ 66,290	\$ 69,142	\$ 74,060
Interest					
Interest on Investments	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Total Interest	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Rents & Royalties					
Rentals	\$ -	\$ -	\$ -	\$ -	\$ -
Total Rents & Royalties	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers					
Transfer from General Fund	\$ -	\$ 275,000	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ 275,000	\$ -	\$ -	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 7,070	\$ -	\$ -
Total Approp from Fund Balance	\$ -	\$ -	\$ 7,070	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 67,428</b>	<b>\$ 341,287</b>	<b>\$ 74,800</b>	<b>\$ 69,142</b>	<b>\$ 74,570</b>

**EMERGENCY 911 SERVICES FUND  
ADMINISTRATION**

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**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 2014</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**

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**EXPENDITURES**

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

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Salaries & Wages	\$ 3,336	\$ 3,120	\$ 4,350	\$ 3,452	\$ 4,935
Employee Benefits	1,602	1,828	2,570	1,939	3,675
Professional Services	-	-	25,000	-	25,000
Support Goods & Services	580	600	42,880	500	40,960
Capital Outlays	-	-	-	-	-
Transfers	300,640	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 306,158</b>	<b>\$ 5,548</b>	<b>\$ 74,800</b>	<b>\$ 5,890</b>	<b>\$ 74,570</b>

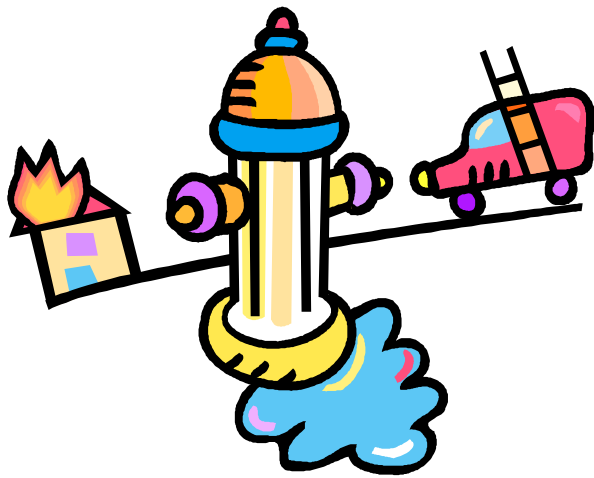
**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Information System 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 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Annual Phone Lines Charges	\$ 67,428	\$ 66,287	\$ 69,142	\$ 74,560
Monthly Phone Lines Paid @ \$.18	6,592	5,939	5,547	5,309
Annual Phone Line Fees Paid	\$ 15,247	\$ 13,837	\$ 12,990	\$ 12,472





## **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 – Non-Major Fund**  
This fund plans, implements and coordinates programs to reduce financial losses associated with all City activities.

**INTERNAL SERVICE FUND  
INSURANCE**

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**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 2014</b>
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- |  |
|--|
| <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.
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**SIGNIFICANT BUDGET CHANGES**

No significant budget changes. There are no transfers to the General Fund in fiscal year 2014.

**INTERNAL SERVICE FUND  
INSURANCE**

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**REVENUES**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget
Interest					
Interest on Investments	\$ 3,181	\$ 138	\$ 5,000	\$ 749	\$ 5,000
Total Interest	\$ 3,181	\$ 138	\$ 5,000	\$ 749	\$ 5,000
Interfund Charges					
Insurance Refund	\$ 39	\$ 2,821	\$ 427,900	\$ 293,024	\$ 12,000
Charges to General Fund	355,120	298,500	276,900	276,900	317,931
Charges to Trident Basin Fund	18,460	8,500	8,300	8,300	11,215
Charges to Cargo Fund	69,010	71,100	65,500	65,500	25,606
Charges to Harbor Fund	120,210	94,000	98,800	98,800	95,218
Charges to Boat Yard/Lift Fund	47,120	2,000	1,500	1,500	20,267
Charges to Harbor Electric Fund	890	1,000	1,000	1,000	136
Charges to Water Utility Fund	20,000	18,000	16,300	16,300	49,535
Charges to Sewer Fund	45,460	41,000	37,500	37,500	53,482
Charges to E-911 Fund	580	600	500	500	111
Total Interfund Charges	\$ 676,889	\$ 537,521	\$ 934,200	\$ 799,324	\$ 585,501
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 72,000	\$ -	\$ -
Total Approp from Fund Balance	\$ -	\$ -	\$ 72,000	\$ -	\$ -
Total Revenue	\$ 680,070	\$ 537,659	\$ 1,011,200	\$ 800,073	\$ 590,501

**INTERNAL SERVICE FUND  
INSURANCE**

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**EXPENDITURES**

Department 780 - Insurance Fund  
Sub-department 100 - Administration

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Support Goods & Services	\$ 475,955	\$ 455,300	\$ 590,200	\$ 506,491	\$ 578,501
Contingencies	-	12,195	11,000	-	12,000
Transfer to General Fund	-	400,000	410,000	311,000	-
<b>Total Expenditures</b>	<b>\$ 475,955</b>	<b>\$ 867,495</b>	<b>\$ 1,011,200</b>	<b>\$ 817,491</b>	<b>\$ 590,501</b>

**PERSONNEL**

Number of Employees

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Budget</b>
Authorized Personnel	0	0	0	0
Total	0	0	0	0

# APPENDIX

## City of Kodiak

2010 - 2014

### PERSONNEL SUMMARY

#### Comparison of Authorized Permanent Personnel

Department	FTEs				
	2010 Approved	2011 Approved	2012 Approved	2013 Approved	2014 Approved
<b>General Fund</b>					
Executive	2.00	2.00	2.00	3.00	3.00
City Clerk	3.00	3.00	3.00	3.00	3.00
Finance	7.25	7.25	7.25	7.25	7.25
Police	37.00	41.50	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	5.00	7.25	5.75	5.75	5.75
Library	6.75	7.00	7.00	7.00	7.00
Sub Total	86.25	93.25	91.75	92.75	92.75
<b>Enterprise Funds</b>					
Cargo Terminal	3.00	3.00	3.00	3.00	3.00
Boat Harbor	11.40	11.40	11.40	11.40	11.40
Shipyard	2.00	2.00	2.00	2.00	2.00
Water Utility	6.60	6.60	6.60	6.60	6.60
Sewer Utility	9.35	9.35	9.35	9.35	9.35
Emergency Preparedness	0.05	0.05	0.05	0.05	0.05
Sub Total	32.40	32.40	32.40	32.40	32.40
Total All Funds	118.65	125.65	124.15	125.15	125.15

FTE: Full Time Equivalent

The total Full Time Equivalent (FTEs) for fiscal year 2014 are 125.15, with no increases in from fiscal year 2013. All other departments remained the same as fiscal year 2013.

**City of Kodiak**

**Decision Band Method Salary Matrix**

**Regular Employees & Fire Department Employees**

2080	Hours	Min to Max 50% Increase			
Regular Employees		Min to Mid 25% Increase			
				Mid to Max 20% Increase	
DBM		Minimum		Midpoint	Maximum
A11		\$ 15.10		\$ 18.88	\$ 22.65
A12		\$ 16.18		\$ 20.23	\$ 24.27
A13		\$ 17.26		\$ 21.58	\$ 25.89
B21		\$ 18.34		\$ 22.93	\$ 27.52
B22		\$ 19.43		\$ 24.28	\$ 29.14
B23		\$ 20.50		\$ 25.63	\$ 30.76
B24/B31		\$ 21.59		\$ 26.99	\$ 32.38
B25/B32		\$ 22.67		\$ 28.34	\$ 34.00
C41		\$ 24.83		\$ 31.04	\$ 37.25
C42		\$ 25.91		\$ 32.39	\$ 38.87
C43		\$ 26.99		\$ 33.74	\$ 40.49
C44/C51		\$ 28.08		\$ 35.09	\$ 42.11
C45/C52		\$ 29.16		\$ 36.44	\$ 43.73
D61		\$ 31.32		\$ 39.15	\$ 46.98
D62		\$ 32.40		\$ 40.50	\$ 48.60
D63		\$ 33.48		\$ 41.85	\$ 50.22
E81		\$ 37.81		\$ 47.26	\$ 56.71
E82		\$ 38.89		\$ 48.61	\$ 58.33
E83		\$ 39.97		\$ 49.96	\$ 59.95

2764	Hours	Min to Max 50% Increase			
Fire Department Employees		Min to Mid 25% Increase			
				Mid to Max 20% Increase	
DBM		Minimum		Midpoint	Maximum
A11		\$ 11.36		\$ 14.21	\$ 17.05
A12		\$ 12.18		\$ 15.22	\$ 18.27
A13		\$ 12.99		\$ 16.24	\$ 19.48
B21		\$ 13.80		\$ 17.26	\$ 20.71
B22		\$ 14.62		\$ 18.27	\$ 21.93
B23		\$ 15.43		\$ 19.29	\$ 23.15
B24/B31		\$ 16.25		\$ 20.31	\$ 24.37
B25/B32		\$ 17.06		\$ 21.32	\$ 25.59
C41		\$ 18.69		\$ 23.36	\$ 28.03
C42		\$ 19.50		\$ 24.37	\$ 29.25
C43		\$ 20.31		\$ 25.39	\$ 30.47
C44/C51		\$ 21.13		\$ 26.41	\$ 31.69
C45/C52		\$ 21.94		\$ 27.43	\$ 32.91
D61		\$ 23.57		\$ 29.46	\$ 35.35
D62		\$ 24.38		\$ 30.48	\$ 36.57
D63		\$ 25.19		\$ 31.49	\$ 37.79
E81		\$ 28.45		\$ 35.56	\$ 42.67
E82		\$ 29.26		\$ 36.58	\$ 43.89
E83		\$ 30.08		\$ 37.59	\$ 45.11

# CITY OF KODIAK

## Decision Band Method (DBM)/JOB EVALUATION

### Job Analysis

- DBM ratings address internal equity and support development of pay structures.
- Decision Bands within DBM include:
  - Band A – Defined Decisions
  - Band B – Operational Decisions
  - Band C – Process Decisions
  - Band D – Interpretive Decisions
  - Band E – Programming Decisions
- Bands are further subdivided into “grades” based on leadership responsibilities and “sub-grades” based on areas such as complexity and difficulty of the work.

### Three Step DBM Method

- **STEP 1: BANDING**
  - The DBM method is a three step process that begins with the categorization of job classes into one of five broad decision “Bands” as shown below. These five Bands represent the decision-making requirements of all job classes in an organization (from entry-level clerical support to the leadership positions).

BAND A Defined	BAND B Operational	BAND C Process	BAND D Interpretive	BAND E Programming
•Determines manner and speed to perform defined steps of an operation	• Determines how and when to perform steps of process	• Selects appropriate process to accomplish operations of programs	•Interprets programs into operational plans and deploys resources	•Plans, strategies, programs and allocates resources to meet goals

- **STEP 2: GRADING**

- Once a job has been placed into one of the five decision Bands, the next step in the DBM process is called “Grading”. In this process each job is graded into one of the ten possible band/grade ratings based on its level of supervisory responsibility. Jobs with supervisory responsibility for other jobs within the same Band are placed in the higher of two Grades. If a job does not have supervisory responsibility for other jobs within the same Band, it would fall into the lower of two Grades.

## Grade Assignment

- Jobs with coordinating or supervisory responsibility within the same band are placed in the higher grade
- Jobs without this responsibility within the same band are placed in the lower grade

## Example: Band B

- Grade 3 - Coordinating or Supervisory Jobs
- Grade 2 - Non-coordinating or Non-supervisory Jobs

- **STEP 3: SUB-GRADING**

- The final step in the DBM process involves the subdivision of jobs into different Sub-grades within each Band/Grade combination. It is important to note that the margin for error during the Sub-grading process is limited to within each Band/Grade rating. Sub-grading is based on the following principles:
  - The greater the difficulty of the decision-making requirements of the job within a Band/Grade.
  - The more valuable the contribution of the job to the organization, the higher the Sub-grade of the job.
  - The higher the market value of the job, the higher the Sub-grade.



- The Sub-grading of City jobs is accomplished by integrating the broad classifications with market compensation data. Once the Sub-grades have been initially established for all classifications and career levels, adjustments may be necessary based on available market data. This is accomplished by matching the market value of a job (through the process of market pricing) to the nearest DBM salary range in the market compensation structure.

STEP 1 - BAND	STEP 2 - GRADE	STEP 3 – SUB-GRADE
A - DEFINED	0 – Non-Supervisory	A01
		A02
		A03
	1 – Non-Supervisory	A11
		A12
		A13
B - OPERATIONAL	2 – Non-Supervisory	B21
		B22
		B23
	3 - Supervisory	B24 or B31
		B25 or B32
C - PROCESS	4 – Non-Supervisory	C41
		C42
		C43
	5 - Supervisory	C44 or C51
		C45 or C52
D - INTERPRETIVE	6 – Non-Supervisory	D61
		D62
		D63
	7 - Supervisory	D64 or D71
		D65 or D72
E - PROGRAMMING	8 – Non-Supervisory	E81
		E82
		E83
	9 - Supervisory	E84 or E91
		E85 or E92

**CITY OF KODIAK  
EMPLOYEE FACT SHEET  
Fiscal Year 2014**

**SOCIAL SECURITY**

Social Security – 6.2% of gross wages  
Medicare – 1.45% of gross wages  
Wage base – Social Security - \$113,700 - 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 - \$915.39, Employee with spouse - \$2,120.38, Employee with child/children - \$1,753.27 Family  
rate - \$2,957.92.

**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 \$17,500 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, merit increases will be at annual intervals upon successful evaluations. Effective date of approved 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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u> <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%	7%	7%
Transient Room Tax	5%	5%	5%	5%	5%
Population of City	6,626	6,626	6,130	6,312	6,312
Population of the Kodiak Island Borough	13,860	13,860	13,592	13,870	13,870
Total Number of Municipal Employees	118.65	125.65	124.15	125.15	125.15
Sales Tax Collected	\$ 9,379,409	\$ 9,631,343	\$ 10,259,515	\$ 10,574,144	\$ 11,600,000
Assessed Property Values	\$ 332,658,365	\$ 387,543,505	\$ 390,794,900	\$ 415,089,700	\$ 439,584,331
Number of Building Permits	208	201	200	190	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	16.40	16.40	16.40	16.40	16.40
<b>Moorage Rates Per Feet</b>					
Vessel length 0-40 feet	\$ 29.00	\$ 29.00	\$ 30.00	\$ 30.00	\$ 30.00
Vessel length 41-60 feet	\$ 40.00	\$ 40.00	\$ 41.00	\$ 41.00	\$ 41.00
Vessel length 61-80 feet	\$ 60.00	\$ 60.00	\$ 61.00	\$ 61.00	\$ 61.00
Vessel length 81-100 feet	\$ 70.00	\$ 70.00	\$ 71.50	\$ 71.50	\$ 71.50
Vessel length 101-120 feet	\$ 80.00	\$ 80.00	\$ 82.00	\$ 82.00	\$ 82.00
Vessel length 121-150 feet	\$ 87.00	\$ 87.00	\$ 89.00	\$ 89.00	\$ 89.00
Vessel length 151 feet & over	\$ 98.00	\$ 98.00	\$ 100.00	\$ 100.00	\$ 100.00
<b>Public Works Services</b>					
Number of Treatment Plants	1	1	1	1	1
Number of Employees	25.45	25.45	25.45	25.45	25.45
Monthly Water Rates - Single Family	\$ 30.13	\$ 34.95	\$ 39.14	\$ 43.84	\$ 47.35
Monthly Sewer Rate - Single Family	\$ 54.55	\$ 59.82	\$ 62.81	\$ 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	5.00	7.25	5.75	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	41.50	41.50	41.50	41.50
<b>Library Services</b>					
Number of Libraries	1	1	1	1	1
Number of Employees	6.75	7.00	7.00	7.00	7.00

**CITY OF KODIAK  
ORDINANCE NUMBER 1309**

**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 2013 AND ENDING ON THE THIRTIETH DAY OF JUNE 2014**

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 2013 and ending on the thirtieth day of June 2014.
- 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 2013 and ending on the thirtieth day of June 2014 to defray expenses and liabilities of the City during the fiscal year.

**FY2014 BUDGET SUMMARY**

**GENERAL FUND**

	Anticipated Revenues
Taxes	\$ 12,403,500
Licenses & Permits	76,800
Intergovernmental Revenues	2,589,448
Charges for Services	1,633,193
Fines & Forfeitures	20,500
Interest	45,000
Rents & Royalties	180,000
Miscellaneous	43,800
Interfund Charges	882,869
Appropriation from Fund Balance	1,156,232
Operating Transfers In	-
<b>Total Anticipated Revenues</b>	<b>19,031,342</b>

**General Fund Continued**

	Planned Expenditures
Legislative	\$ 302,660
Legal	50,000
Executive-Administration	518,015
Executive-Emergency Preparedness	56,500
City Clerk-Administration	297,475
City Clerk-Records Management	156,825
Finance	1,351,521
Police	6,794,359
Fire	1,851,093
Public Works	2,331,959
Engineering	255,849
Parks & Recreation	1,359,945
Library	966,805
Non-Departmental	2,738,336
<b>Total Planned Expenditures</b>	<b>19,031,342</b>

**SPECIAL REVENUE FUND**

	Anticipated Revenues
Tourism Fund	\$ 142,860
Kodiak Fisheries Development Association	60,050
City Enhancement Fund	-
<b>Total Anticipated Revenues</b>	<b>202,910</b>

	Planned 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 Revenues
General Capital	\$ 562,500
Street Improvements	450,000
Building Improvement Fund	-
Water Capital Fund	3,450,000
Sewer Capital Fund	-
Cargo Development Fund	-
Harbor Development Fund	-
Parks & Recreation Fund	-
Vehicle Replacement Fund	72,305
<b>Total Anticipated Revenues</b>	<b>4,534,805</b>

	Planned Expenditures
General Capital	\$ 562,500
Street Improvements	450,000
Building Improvement Fund	-
Water Capital Fund	3,450,000
Sewer Capital Fund	-
Cargo Development Fund	-
Harbor Development Fund	-
Parks & Recreation Fund	-
Vehicle Replacement Fund	72,305
<b>Total Planned Expenditures</b>	<b>4,534,805</b>

**ENTERPRISE FUNDS**

	Anticipated Revenues
Cargo Fund	\$ 1,052,675
Harbor Fund	3,486,750
Boat Yard Lift	1,331,698
Harbor Electric Fund	697,854
Water Utility Fund	4,421,088
Sewer Utility Fund	5,768,895
Trident Basin Fund	381,120
E-911 Services	74,570
<b>Total Anticipated Revenues</b>	<b>17,214,650</b>



**ENTERPRISE FUNDS CONTINUED**

	Planned Expenditures
Cargo Fund	\$ 1,052,675
Harbor Fund	3,486,750
Boat Yard Lift	1,331,698
Harbor Electric Fund	697,854
Water Utility Fund	4,421,088
Sewer Utility Fund	5,768,895
Trident Basin Fund	381,120
E-911 Services	74,570
<b>Total Planned Expenditures</b>	<b>17,214,650</b>

**INTERNAL SERVICE FUNDS**

	Anticipated Revenues
Self Insurance Fund	\$ 590,501
<b>Total Anticipated Revenues</b>	<b>590,501</b>

	Planned Expenditures
Self Insurance Fund	\$ 590,501
<b>Total Planned Expenditures</b>	<b>590,501</b>

<b>Grand Total Anticipated Revenues</b>	<b>\$ 41,574,208</b>	
<b>Grand Total Planned Expenditures</b>		<b>\$ 41,574,208</b>

<b>Non- Projects</b>	<b>37,039,403</b>
<b>Non- Projects</b>	<b>37,039,403</b>
<b>Projects</b>	<b>4,534,805</b>
<b>Projects</b>	<b>4,534,805</b>
<b>Total</b>	<b>41,574,208</b>
<b>Total</b>	<b>41,574,208</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, 2014.

**Section 4:** This ordinance shall go into effect July 1, 2013.

CITY OF KODIAK

*Pat Brun*

MAYOR

ATTEST:

*Debra Martin*  
CITY CLERK

First Reading: May 23, 2013  
Second Reading: June 13, 2013  
Effective Date: July 1, 2013



## 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

**F/V** – 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.