

CITY OF KODIAK, ALASKA

Annual Operating Budget

July 1, 2014 – June 30, 2015

CITY OF KODIAK, ALASKA

ANNUAL ADOPTED BUDGET
FISCAL YEAR ENDING JUNE 30, 2015

AS SUBMITTED BY

Aimée Kniazowski
CITY MANAGER

May 22, 2014

AND ADOPTED BY THE CITY COUNCIL

June 12, 2014

CITY COUNCIL

Mayor

Pat Branson

Council Members

Charles Davison
Randal Bishop
Gabriel Saravia
Terry Haines
John Whiddon
Richard Walker



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Kodiak
Alaska**

For the Fiscal Year Beginning

July 1, 2013

Executive Director

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BUDGET MESSAGE

City of Kodiak
Fiscal Year 2015

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 2015 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 2015, revenue sources and projected amounts, the operating plan for all departments, and includes capital expenditures.

Mission Statement

The mission of the City of Kodiak is 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 administration, 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. The City Council's long-term goals and annual budgetary goals support the mission and are outlined later in this memo.

Major Policy Issues

Many issues influenced the development of this budget. Staff developed a budget that included conservative revenue estimates based on a stable local economic outlook and reflects a change in sales tax revenues due to the tax increase instituted in FY 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 very much like those addressed in the Fiscal Year 2014 budget. The City Council adopted budget goals specific to the 2015 Fiscal Year to ensure continuity, 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 federal issues that have exerted some economic influence on the community of Kodiak and consequently, on the budget.

Budget reductions at the federal level over the past two years have impacted Kodiak's budget indirectly, especially with cuts to federal budget and programs. Some reductions affected some contracts at the U.S. Coast Guard base. NOAA was another agency that faced having to balance facility and research needs with the mandate to reduce budgets. These actions did not seem to have a noticeable effect on the local economy however. There was no residual impact on the City's economy as the result of the 2 week long government shutdown last October due to the lack of appropriation funding. No such action is expected this year.

Funding assistance was requested for projects this past year to help replace or upgrade the City's water and transportation infrastructure. There were no federal funds available to assist the City with these requests though a request for funding has been made for the current City budget cycle.

FY 2015 Federal Budget: Congress was moving forward with appropriations bills for the upcoming federal fiscal year because members were able to agree to an overall spending cap of slightly more than \$1 trillion last spring. Despite that progress, it is a mid-term election year and Congress is not expected to complete the budget process before the elections in November. Political wrangling continues, and Congress is expected to fund government activities through continuing resolutions until the new Congress convenes in 2015. Based on this situation, staff does not expect the City's requests for funding assistance for infrastructure projects will be funded for FY 2015.

State Issues

The state operating budget for Fiscal Year 2015 is approximately \$9.1 billion which is a 2.2% reduction from last year. The reduction in state revenues affects operating and capital budgets at the state and local government levels.

The Legislature passed HB 385, which authorized the payment of \$3 billion toward the unfunded liability in the PERS/TRS retirement systems. That action reduces the state's annual payments to \$369 million and reduces the amount of liability municipalities will carry on their balance sheets under new GASB rules which take effect in this fiscal year. This legislative action also helped address concerns expressed by the state's bond rating agencies.

Although there was discussion about an increase to local governments' contribution to the Public Employees Retirement System (PERS) cost sharing rates during the session, as set by SB 125 in Fiscal Year 2008, the local contribution rate for FY 2015 remains at 22%. SB 125 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 for Fiscal Year 2015 at 44% per employee.

The Legislature reduced municipal revenue sharing for 2015 by \$8 million statewide. That means Kodiak's revenue from this program in Fiscal Year 2015 is expected to be \$394,074, down by \$8,416 from Fiscal Year 2014. Other shared revenue sources that contribute to the City's General Fund such as, the shared fish taxes and shared fuel and utility taxes are expected to remain stable.

The state capital budget was reduced by \$250 million from the previous year but did fund some major projects for Kodiak. The budget included funding for two of the City's major infrastructure projects through the Department of Environmental Conservation (DEC) grant program; \$2.5 million for the Monashka pumphouse replacement project and \$3.04 million for construction of the ongoing replacement of water, sewer, and storm drain systems in the Aleutian Homes area of Kodiak. The City is also expected to receive a legislative grant for a portion of the cost to replace the community's E911 system which has remained a priority for several years.

The City receives annual funding through the state's shared fisheries tax programs. In Fiscal Year 2015 the City anticipates receipt of approximately \$1,358,000 in fish tax revenues compared to \$1,296,000 for Fiscal Year 2014, an estimated increase of \$62,000.

Economy

Alaska managed to avoid the large financial impacts the recession exerted on the Lower 48 over the last several years. The national economy continues to right itself, but public confidence ratings do not reflect improved jobs numbers, stock market activity, and other economic indicators, like improvements in the housing market. This concern is reflected by some Alaskans.

The Kodiak economy, both regional and local, remains stable. The Fiscal Year 2015 budget document reflects revenues that remain steady with the clear majority, 59%, of City general fund revenues derived from sales tax and about 16% from intergovernmental sources. This is very confusing & couldn't make numbers match between our Council presentation and the final budget numbers so please double check and recalculate if necessary.

Personnel Costs

The City Council's Fiscal Year 2015 budget goal was to maintain a consistent level of staffing as established in 2010 at 126.15 Full Time Equivalent (FTE) positions, though the resolution identifying the goal reflects a total of 125.15 FTEs, which is an error carried over from earlier totals. This goal can be retained at the current levels of service and is reflected in the budget. Staff will continue to see several retirements and routine turnover this coming fiscal year and will fill the positions with more junior staff which will 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 allocated and filled positions, the Fiscal Year 2015 budget will not show an appreciable increase in salaries from Fiscal Year 2014 due to vacancies and lower salaries as new employees are hired. It will show, however, an increase of about \$500,000 in benefit costs from Fiscal Year 2014, an approximate 7% increase. The benefit cost increases are due to increases in health insurance premiums, workers compensation rates, and PERS-on-behalf costs.

Major Local Policies

The major local policy issues are summarized in the Fiscal Year 2015 Council budget goals and the City's long-term goals and are reflected in the Fiscal Year 2015 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 2015 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 60% of the General Fund revenues. The next largest source comes from various state revenue sources and contributes about 16% 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 less than 5% of 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 \$850,000 for Fiscal Year 2015.

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 2015 budget is anticipated to be \$11.6 million, similar to the Fiscal Year 2014 budgeted amount.

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 3-6 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 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 2015 budget projects sales tax revenues of \$11,600,000 and results in the estimated use of \$1,132,088 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 increased 8% for 2014, 2015, and 2016. The only increase to the sewer rates was 5% in Fiscal Year 2012. Staff plans to complete a sewer rate study based on the City's plan to compost biosolids at the Borough landfill. This is incorrect, I think, as we did pass a sewer rate increase plan for several years, but it may have happened after the budget was presented and adopted. 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 2015.

Overall, the Fiscal Year 2015 revenue budgeted fewer transfers and use of fund balance than Fiscal Year 2014, not including capital projects. The total citywide use of fund balance for Fiscal Year 2015 is estimated at \$3.7 million, a decrease of \$3.0 million from Fiscal Year 2014. The total citywide transfers for Fiscal Year 2015 are \$3,304,781 which is a decrease of \$3.3 million from Fiscal Year 2014. Overall the Fiscal Year 2015 budget reduced expenditures by 5% compared to the Fiscal Year 2014 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 goal of up to three months of General Fund operating expenses. The budgetary and operational priorities for Fiscal Year 2015 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. The City used Enhancement Fund monies in 2012 to contribute to funding for construction of the new public library, and spent just over \$97,000 in Fiscal Year 2013. The City has not used Enhancement Fund fund balance monies in Fiscal Years 2014 and 2015.

The General Fund fund balance was estimated to be \$8,602,117 at the end of Fiscal Year 2014. The fund balance for the Enhancement Fund was estimated to be \$3,054,325 at the end of the current fiscal year.

Estimated Fund Balance	General Fund	Enhancement Fund
FY 2014 Year End	\$8,771,826	\$3,054,325
FY 2015 Year End	\$7,639,738	\$3,154,325

The Budget in Brief

Revenues for all funds total \$46,466,781 in the Fiscal Year 2015 budget; this is an increase of \$4,892,573 (11.77%) in comparison to the previous year's budget. Most of the increases are in budgeted revenues related to capital projects, and the use of fund balance. The largest non-routine projects are the Monashka Pump House Project with \$2.5 million added in FY14, Aleutian Homes Water & Sewer Replacement Phase V with \$3 million added in FY 14 and the Channel Transient Float Replacement for \$3 million. 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 consistent with prior years but are expected to rise with scheduled rate increases in the water and sewer utilities. 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)

Fund	FY 2012	FY 2013	FY 2014	FY 2015	%Change 2014/2015	\$ Change 2014/2015
General	\$ 16,971,628	\$ 17,025,745	\$ 19,031,342	\$ 19,744,842	3.75%	\$ 713,500
Special Revenue	702,910	202,910	202,910	265,550	30.87%	62,640
Capital Projects	5,230,230	10,607,948	4,534,805	10,506,815	131.69%	5,972,010
Enterprise	14,971,333	16,778,299	17,214,650	15,313,274	-11.05%	(1,901,376)
Internal Service	1,019,700	554,200	590,501	636,300	7.76%	45,799
Total	\$ 38,895,801	\$ 45,169,102	\$ 41,574,208	\$ 46,466,781	11.77%	\$ 4,892,573

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 current mill rate of 2.00 has remained the same since fiscal year 1985. The assessed value for property in the City of Kodiak for Fiscal Year 2015 is \$459,530,522 which is expected to generate approximately \$850,000 in revenues.

The City 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 2015.

Tax	City of Kodiak	Kodiak Island Borough	State of Alaska
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 sales tax revenue for Fiscal Year 2015 is estimated to stay the same as the final Fiscal Year 2014 projections. Kodiak's economy has remained relatively stable despite the economic downturn felt throughout the country. The increase in sales tax to 7% allows the City to generate some additional revenues to offset rising costs of doing business and to reduce reliance on 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 2015 budget, the General Fund will use \$1,132,088 of the fund balance. The City will not use any fund balance from the Enhancement Fund. The City Council's goal is that the unrestricted fund balance in the General Fund be up to three months of regular general fund operating expenditures which is estimated to be \$4,486,371 for Fiscal Year 2015.

The main component of the budget is the General Fund. The adopted General Fund budget is \$19,744,842 or 42% of the total budget. Of this, \$1,799,357 is for transfers to other funds leaving expenditures in the General Fund of \$17,945,485. 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 2015.

General Fund revenues are budgeted at \$19,744,842 (63%) from taxes, \$3,128,847 (16%) from intergovernmental sources, \$1,774,115 (8%) from charges for services, \$858,692 (4%) from interfund charges, \$1,113,588 (6%) from appropriations from fund balance, and \$277,500 (1%) from other revenues.

Special Revenue Funds are \$265,550 or less than 1% of the total City of Kodiak budget. The City levies a 5% transient room tax. This tax is expected to generate \$170,500 and is accounted for in the Tourism Fund.

Capital Projects are \$10,506,815 or 23% of the total City of Kodiak budget. Many projects are ongoing from last fiscal year with additional funding added in Fiscal Year 2015. For a full list of all current City capital projects please turn to the Capital Projects Section of the budget. In Fiscal Year 2015, the City does have non-routine capital expenditures. They include the Monashka Pump House Project, Aleutian Homes Water & Sewer Replacement Phase V and the Channel Transient Float Replacement.

Enterprise Funds are \$15,313,274 or 33% of the total City of Kodiak budget. Cargo and Harbor enterprise funds are \$5,697,133 or 37% of the total Enterprise Funds. Water and Sewer are \$7,344,640 or 48% of total Enterprise Funds. The Trident Basin Float Plane Fund in the amount of \$334,272 or 2% of the total Enterprise Funds. The E-911 Enterprise Fund in the amount of \$78,462 is less than 1% of total Enterprise Funds. Debt service payments are part of the Enterprise Funds. Debt service payments are part of the Boat Harbor Fund and the Shipyard Fund budgeted expense.

The Internal Service fund is \$636,300 or 1% of the total City of Kodiak budget. This is similar to Fiscal Year 2014.

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 2014. The Government Finance Officers

Association of the United States and Canada (GFOA) recently gave an award of Distinguished Budget Presentation to the City of Kodiak for its annual budget for the fiscal year beginning July 1, 2013. A government 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 to receive this award. 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 2015.

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 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 at the state and federal levels. 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 2015 budget.
Respectfully Submitted,

City Manager



Aimée Kniazowski

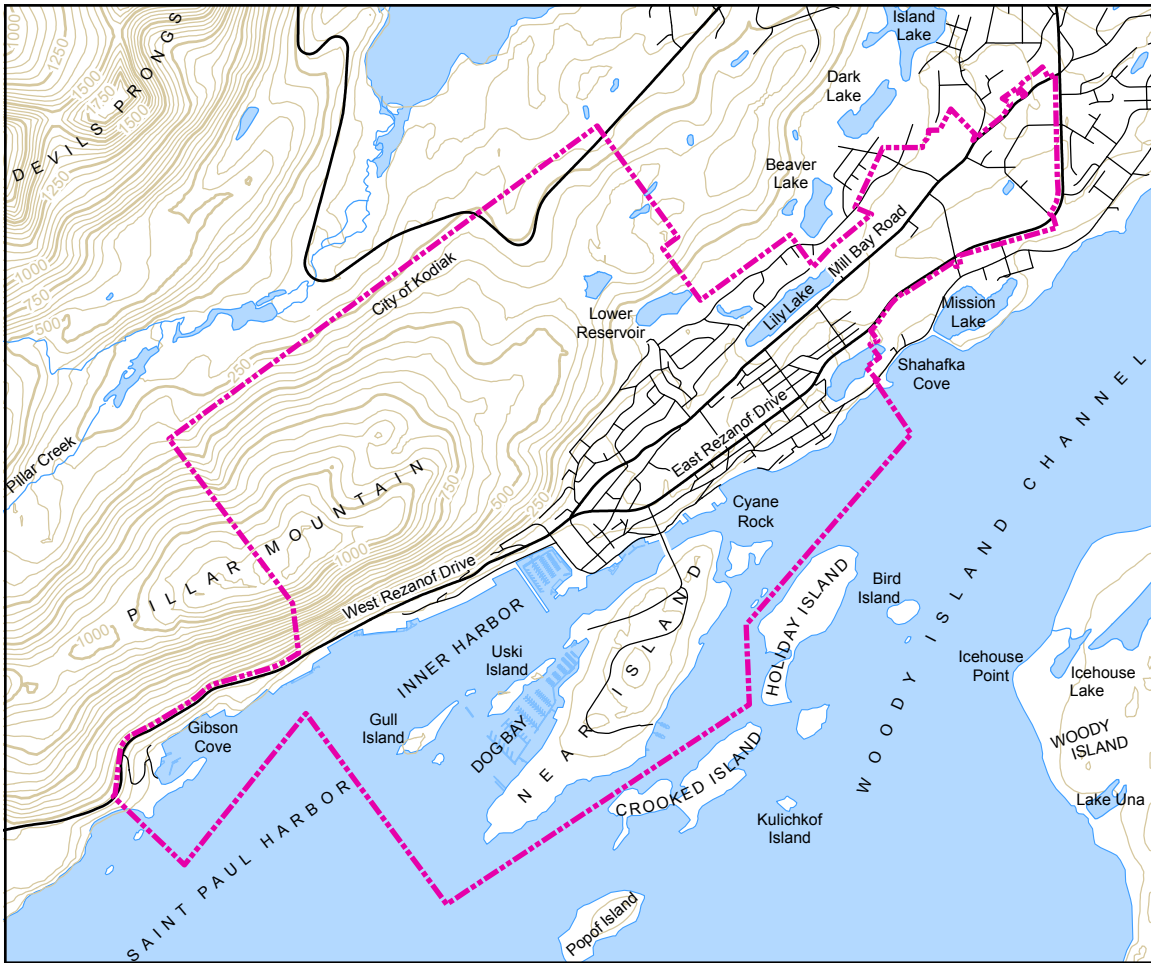
Finance Director





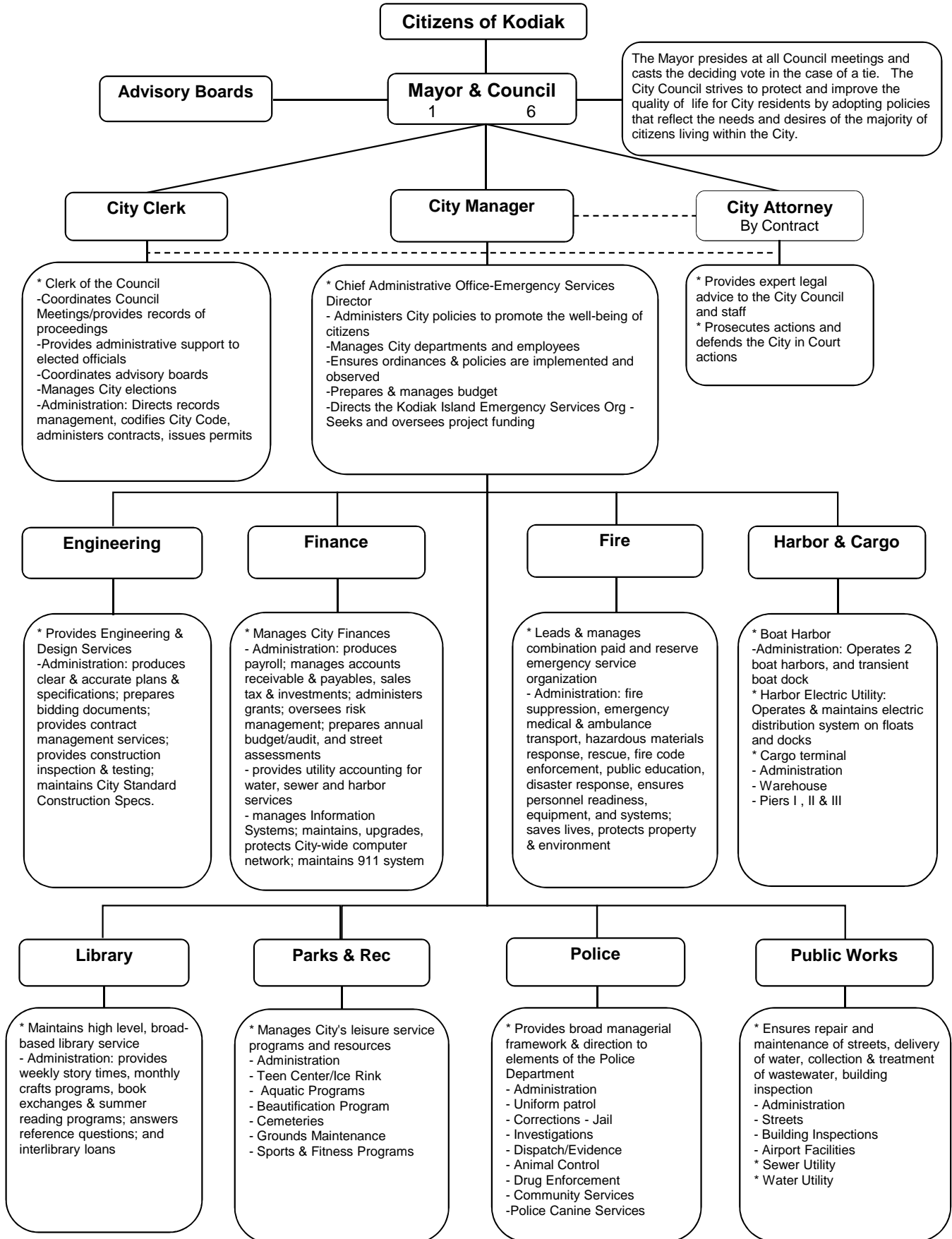
Kodiak Island, Alaska

CITY OF KODIAK - CITY LIMITS



City - 6.2 square miles

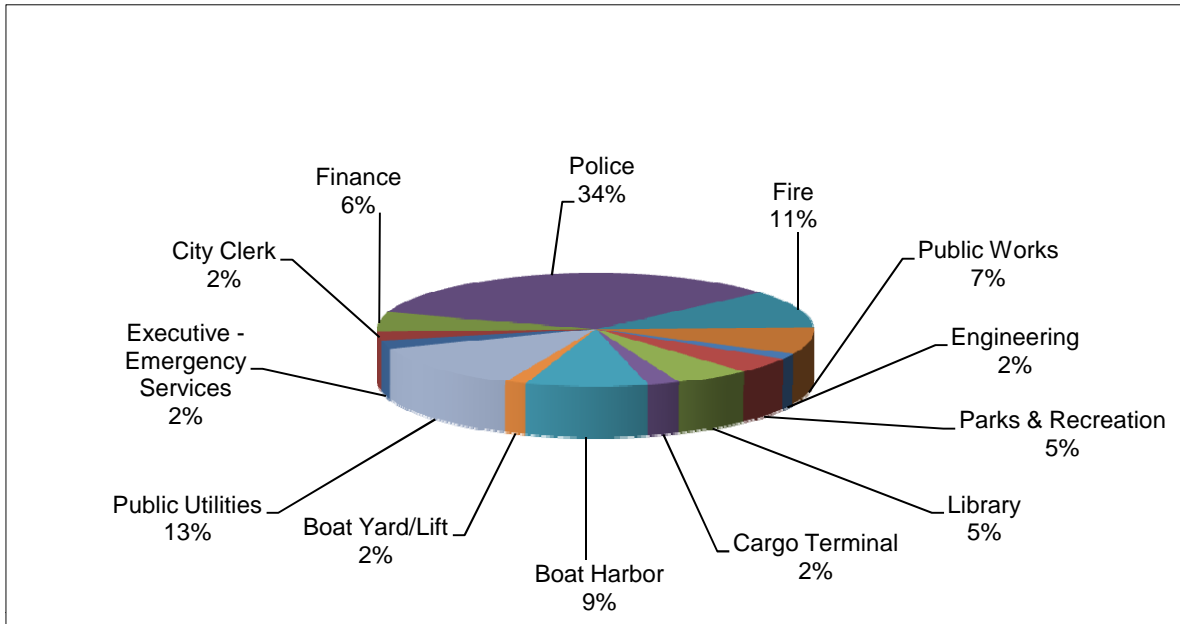
**CITY OF KODIAK
ORGANIZATIONAL CHART**



City of Kodiak

Fiscal Year 2015

PERSONNEL SUMMARY



Department	FTE
Executive - Emergency Services	3.00
City Clerk	3.00
Finance	7.25
Police	42.50
Fire	13.75
Public Works	9.50
Engineering	2.00
Parks & Recreation	5.75
Library	7.00
Cargo Terminal	3.00
Boat Harbor	11.40
Boat Yard/Lift	2.00
Public Utilities	16.00
Total	126.15

FTE - Full Time Equivalent

More detailed personnel information can be found in the Appendix.

CITY OF KODIAK FACT SHEET

FORM OF GOVERNMENT

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

CITY DEPARTMENTS

NAME	DEPARTMENT	E-Mail	PHONE
Aimee Kniazowski	City Manager	akniazowski@city.kodiak.ak.us	907-486-8640
Kathleen Baxter	Library	kbaxter@city.kodiak.ak.us	907-486-8688
Vacant	Parks & Recreation		907-486-8665
Ronda Wallace	Police	rwallace@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
Karl Swanson	Finance	kswanson@city.kodiak.ak.us	907-486-8659
Lon White	Boat Harbor	lwhite@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.

SEAFOOD INDUSTRY

Commercial fishing is by far the largest private sector industry in Kodiak. Kodiak is consistently one of the top three fishing ports in the United States. The 2013 ex-vessel value of all fish coming into Kodiak was \$164.1 million, down from \$178.6 million in 2012, an 8.1% decrease. Volume in 2013 was around 418 million pounds, up from 382 million pounds the year before.

Kodiak is the center of fishing activities for the Gulf of Alaska. It’s fishery is among the most diverse in the state with 37 different seafood species being delivered and processed in Kodiak for 2013. 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.

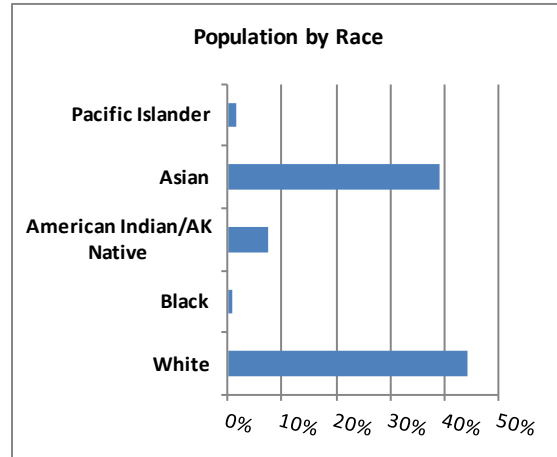
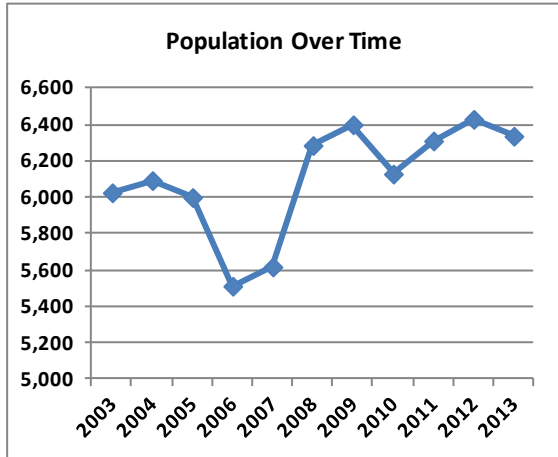
According to the Northern Economic Inc. the economic impacts of AADC's operations and projects in fiscal year 2010 supported 44 local businesses. The total direct, indirect and included local impacts to Kodiak's regional economy alone amounted to \$6.3 million, generating 59 local jobs with \$3.7 million 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, Wasilla, Ketchikan, and Kenai in that order. The estimated population for 2013 was 6,338 in the City of Kodiak and 13,824 in the Kodiak Island Borough.

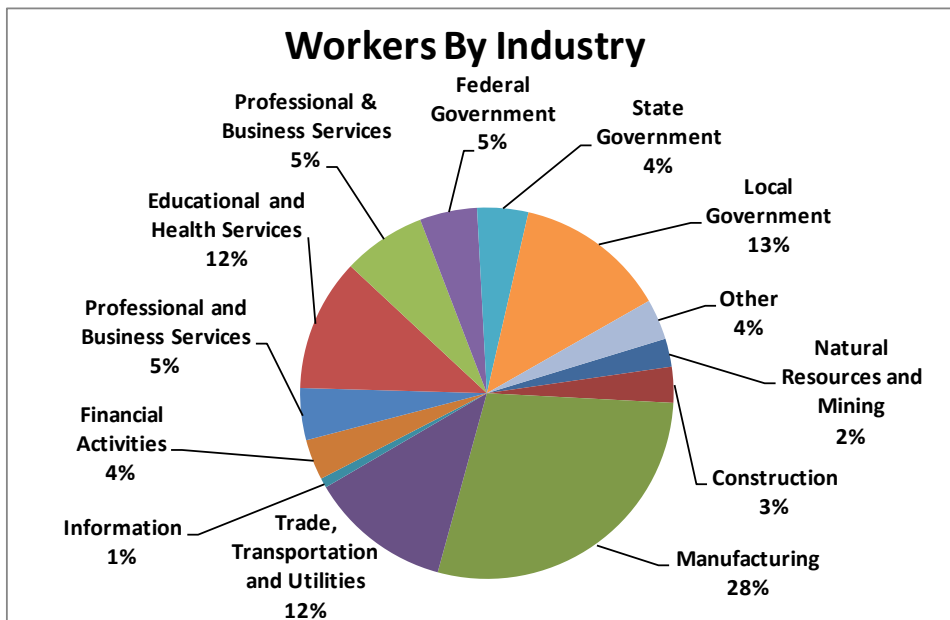
Based on the United States Census Bureau 2012 American Community Survey, the median age in Kodiak is 34 years. Approximately 28.7% of the population is under 18 years of age, about 2.5% higher than Alaska overall. 54.5% of the population is male and 45.5% female. Approximately 22.8% of the adults, age 25 and older, hold at least a bachelor's degree, and 91.4% are estimated to have at least a high school diploma.

City of Kodiak Population



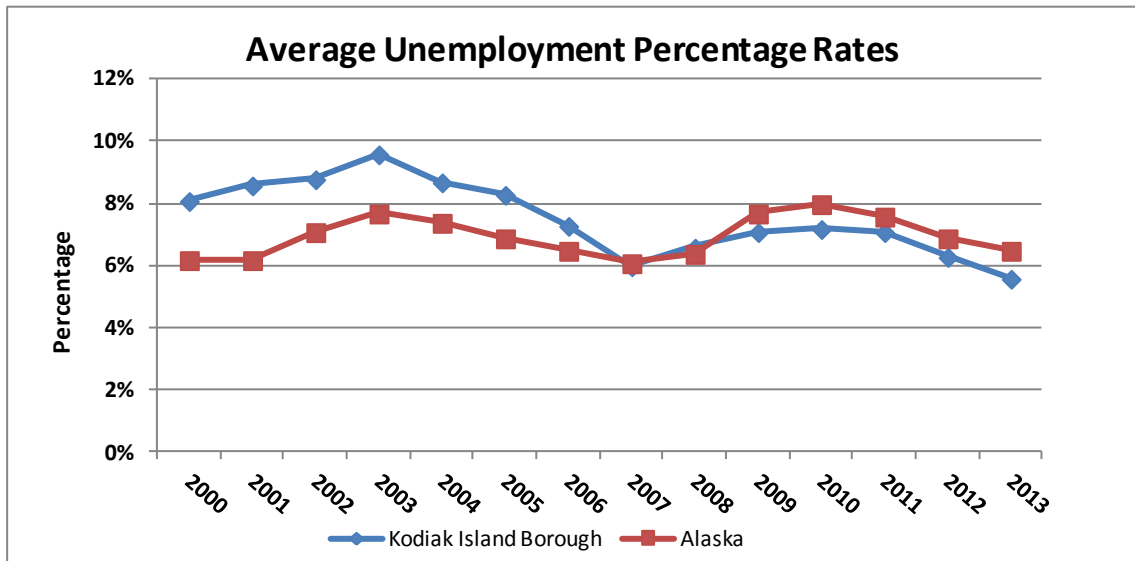
LABOR FORCE

In 2013, the state estimated the Kodiak region's average monthly employment to be 6,422 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 4.3% (Sep. 2013) to as high as 14.8% (Dec. 2003). The average annual unemployment rate for Kodiak in fiscal year 2013 was 5.6% compared to 6.5% Alaska wide.



INCOME

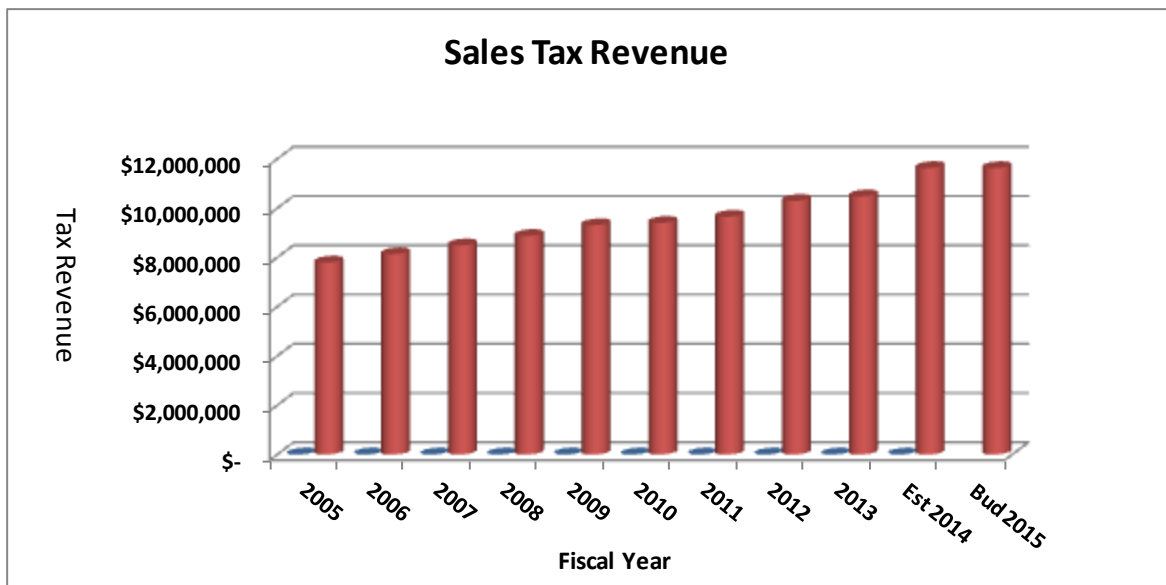
The Alaska Department of Labor reported the 2012 per capital personal income for the Kodiak Island Borough was \$46,907. Total wages in 2013 went to \$194.3 million with a 3% increase from the previous year.

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 a projected \$11.6 million in 2014. 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 2015

The following activity is outlined as essential for the orderly formulation of the fiscal year 2015
City of Kodiak Budget for the period July 1, 2014 – June 30, 2015.

FY 2015	ITEM	BY
February 1, 2014	Review City Council Goals and prepare suggested changes	City Manager & City Council
February 11, 2014	City Council Presentation FY 2015 Revenue Projections, & Budget Calendar	City Manager & Finance Director
February 13, 2014	City Council adopts Goals by Resolution	City Manager & City Council
March 5, 2014	Meeting of City Manager & Department Heads to distribute budget packets and provide overview of information in packets.	City Manager & Department Heads
March 31, 2014	Final day for departmental budget requests to be returned to Manager (via Finance Department)	Department Heads
April 7-18, 2014	City Manager & Finance Director reviews departmental budget with respective Department Heads.	City Manager/ Finance Director & Department Heads
April 25, 2014	Distribute Manager's Budget to City Council	City Manager
May 10, 2014	City Council and Manager budget work sessions. Departmental Budget Presentation to City Council	City Manager/ Department Heads & City Council
May 22, 2014	First reading of budget ordinance	City Manager/ Finance Director & City Council
June 6, 2014	Advertisement for overall City Council Agenda including Budget	Clerk
June 12, 2014	Second reading and public hearing of budget ordinance; adoption of budget	City Manager/ Finance Director & City Council
July 1, 2014	Budget Implementation	Finance Director
September 10, 2014	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 2015, 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 2015.

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 2014, in preparation for fiscal year 2015 and beyond, the City Council held planning work sessions in the winter of 2013 and the spring of 2014. 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 2015 budget. The planning process is expected to continue with a fall fiscal year 2015 planning workshop scheduled for January 2015.

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 2015 Adopted by the City Council Resolution Number – 2014-08

The fiscal year 2015 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 2014 budget, the fiscal year 2015 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 2014-08 on February 13, 2014 approving the City Council's Budget Goals for fiscal year 2015.

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 2015 will be at a level consistent with FY 2014. 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 budgeted performance indicators met goals and objectives.
3. Required increases to departmental level operating (non-personnel) expenses in the General Fund will be justified to the 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) of 126.15 (incorrectly stated as 125.15 in Resolution Numbers 2011-04, 2012-04, 2013-04 and 2014-08), providing that revenues remain consistent with FY 2014, and there are no changes in operational needs.

2. Sections of the PR&R will be reviewed and amended to implement the classification and compensation plan 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 forecast 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 FY2015 to identify ways to decrease expenses.
4. The General Fund will be budgeted without a deficit through appropriations from the fund balance when/if necessary, and with a goal to maintain up to three months operating reserves. Council may appropriate additional funds for capital projects.

Enterprise Funds:

1. The major enterprise funds will develop long-term plans to include maintenance and repairs, needed facility replacement or expansion, and a schedule for rate reviews.
2. Enterprise Funds will complete rate studies every five years and present them to the City Council for implementation. In FY2015, Harbor, Shipyard, and Sewer rate studies will be conducted.
3. The Shipyard will reach a breakeven point (not including depreciation) by the year ending FY2016, including adequate revenues through charges for services to meet debt payments and operational expenses without transfers from other funds. The business plan and marketing campaign for services will continue to be refined to capture maximum revenues.
4. Ensure adequate revenues are 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 established level of funding, which is based on one percent of General Fund revenues.

Capital:

1. The City Manager and management staff will develop and refine the City's formal five-year capital improvement plan (CIP) that identifies and ranks projects for capital and major maintenance projects. The City will utilize the planning document and develop policies and procedures identifying criteria and steps for implementation. Once complete, the capital budget will link to, and flow from, the multi-year capital improvement plan.

Debt Service:

1. The City will not incur new debt without appropriate analysis to:
 - a. Show impacts on rates or taxpayers, or
 - b. Analyze financial capacity for proposed capital projects, or
 - c. Determine if the debt is required for projects mandated by the state or federal government, needed for economic development, environmental, aesthetic or quality of life, or health and safety improvements.

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 2015.
- 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 2015 operating budget meets Council's budgetary goals.
- Capital Fund: The Department will replace the Uninterruptable Power Supply batteries that run the station power in the event of a power outage. 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.
- In the Street Department we will purchase a sweeper truck to replace our existing one.
- In the Water Fund the overall budget increased slightly in operational expenses. The Councils goals were kept in other areas of the sub-department for FY 2014
- In the Sewer Fund operational needs increase due to increase for bio-solid disposal. The remaining areas of the sub department met the Councils 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.
- Continue to enhance 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. Complete construction in late FY 2015.
- Coordinate with the Alaska Department of Transportation and Public Facilities for construction of 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.

**City Council 2015 State Capital Improvement Program List
Resolution Number – 2013-30**

A resolution of the Council of the City of Kodiak adopting a 2015 State Capital Improvement Program List. This resolution was adopted December 12, 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 has identified and prioritized capital improvement projects for submission to the Alaska State Legislature and Governor for funding consideration due to their significance and/or magnitude.

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 FY2015 State capital improvement project list:

1. Monashka Pumphouse Replacement

Funding Request: \$2,500,000

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. Some repairs to the old pumps require specialty machining which is costly since parts are no longer manufactured. The electrical system and pump motor starts are inadequate and out-of-date. The building is experiencing separation of wall panel connections and floor and roof systems. Due to its rapid deterioration it cannot be upgraded and must be replaced. The City is prepared to move into design with construction in the spring of 2014, providing funding is secured. The total project is estimated at \$6.8 million. The project will be funded using local funds, a state legislative grant, Alaska Municipal Matching Grant (AMMG) funds, and a low interest drinking water loan. So far the City has secured \$2.7 million in funding. The City of Kodiak is requesting support from the State Legislature for \$2,500,000 in the event the City is unable to receive this funding through the Department of Environmental Conservation's grant and loan programs.

2. E911 Replacement Equipment:

Funding Request: \$400,000

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 \$400,000. 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 \$400,000 to assist with the upgrade of this important public safety tool.

3. Shelikof Street Bulkhead Parking

Funding Request: \$1,650,000

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 \$1,650,000 to construct this bulkhead parking project to enhance pedestrian and vehicle safety.

4. Shelikof Street Pedestrian Improvements Pier II to Downtown

Funding Request: \$3,800,000

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 is 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 \$3,800,000 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.

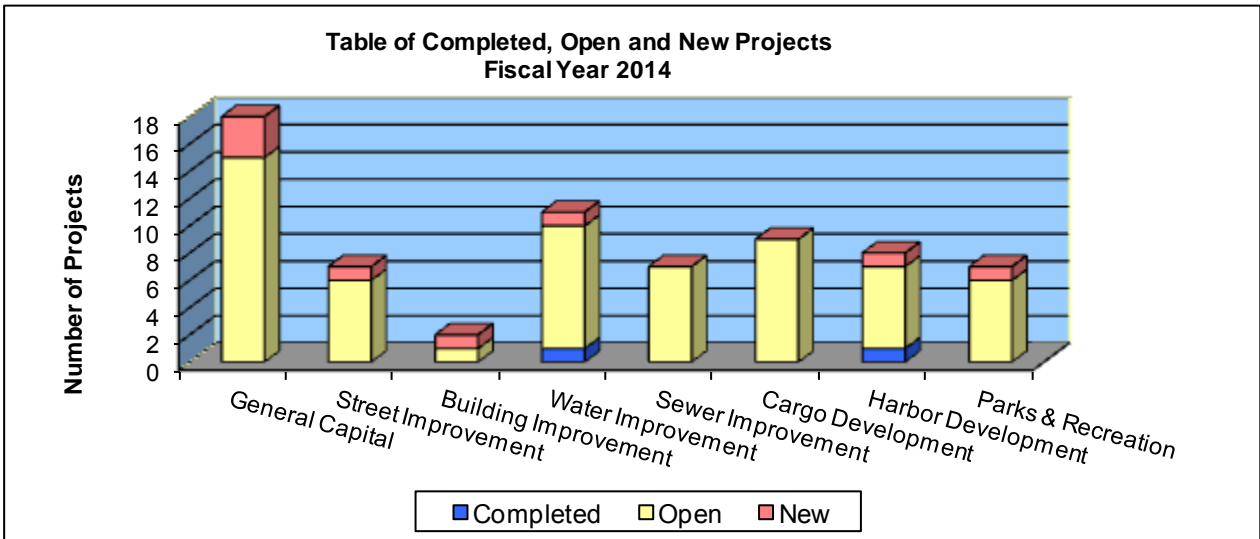
Individual performance measures are located in the detailed sections of each fund.

Accomplishments and Goals Met for fiscal year 2014.

1. The Mill Rate of 2.0 remained the same in fiscal year 2014.
2. The Sales Tax Cap remained at \$750.00.
3. The Hotel & Motel tax rate of 5% remained the same.
4. The fiscal year 2014 budget had no reductions of services, and all services were maintained at consistent levels.
5. Completed work on the Periodic Dam Safety Inspection Project with a budget of \$45,000 – total expensed \$42,178.
6. Completed work on the Harbor Security Camera Project with a budget of \$10,000 – total expensed \$10,000.

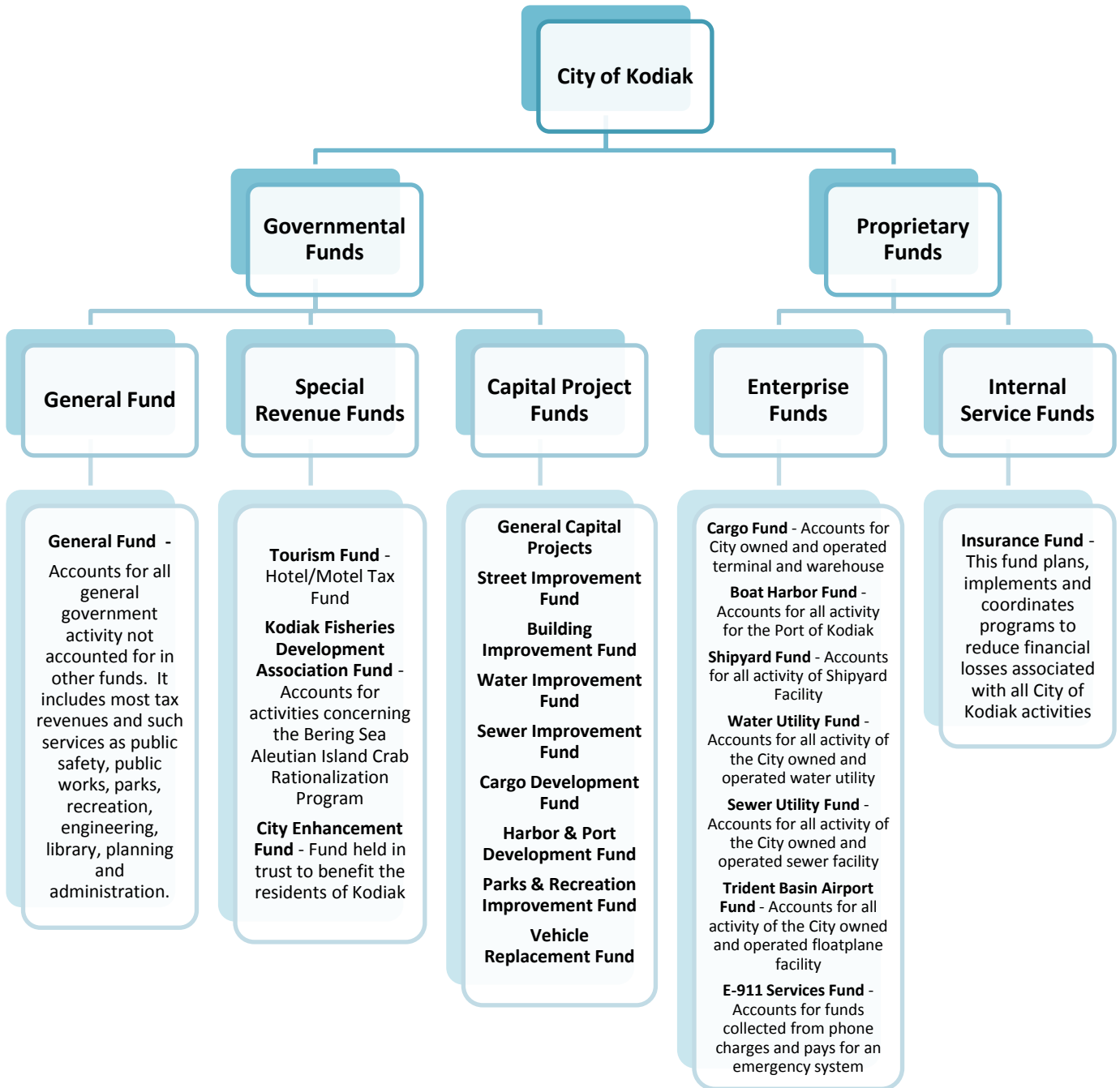
**Table of Completed, Open & New Projects
Fiscal Year 2015**

Graph of Completed, Open and New Capital Projects is shown below: The fiscal year 2015 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 Water Improvement 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, Shipyard, 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 Non-Major 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.

Non-Major 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.

Non-Major 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.

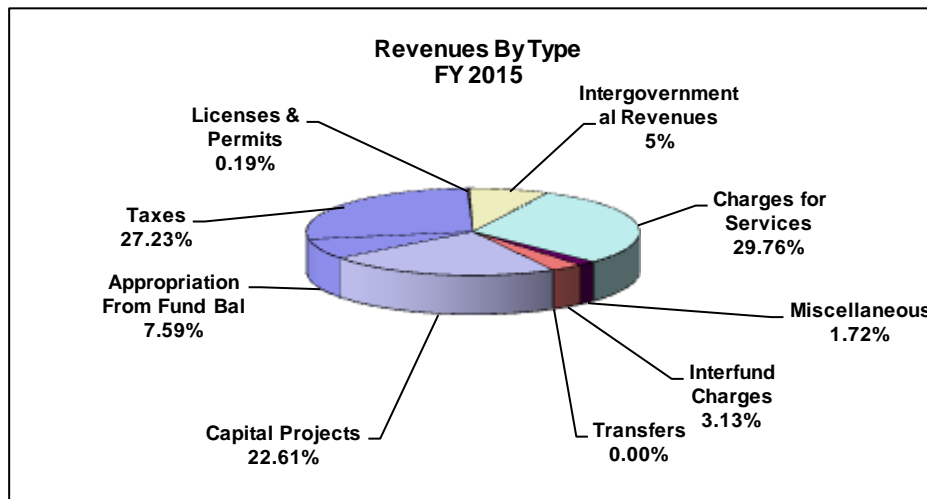
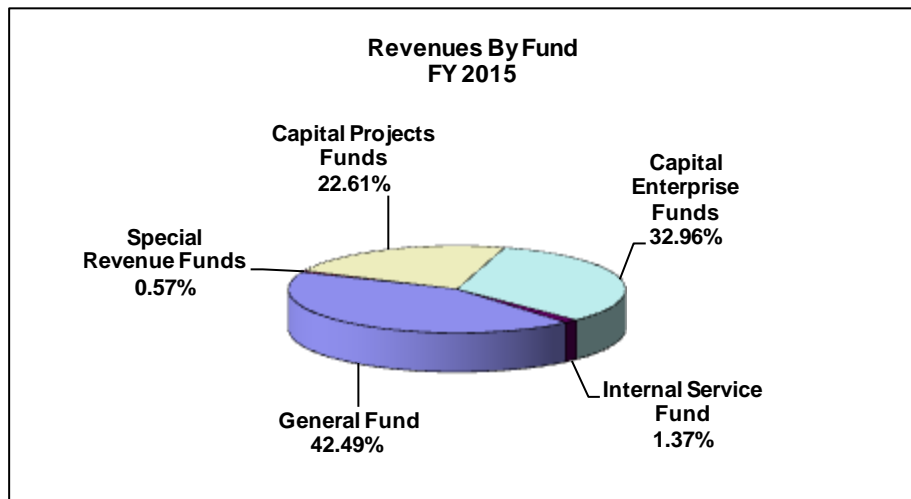
Reserve Policies

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 2015

FY 2015 Budget

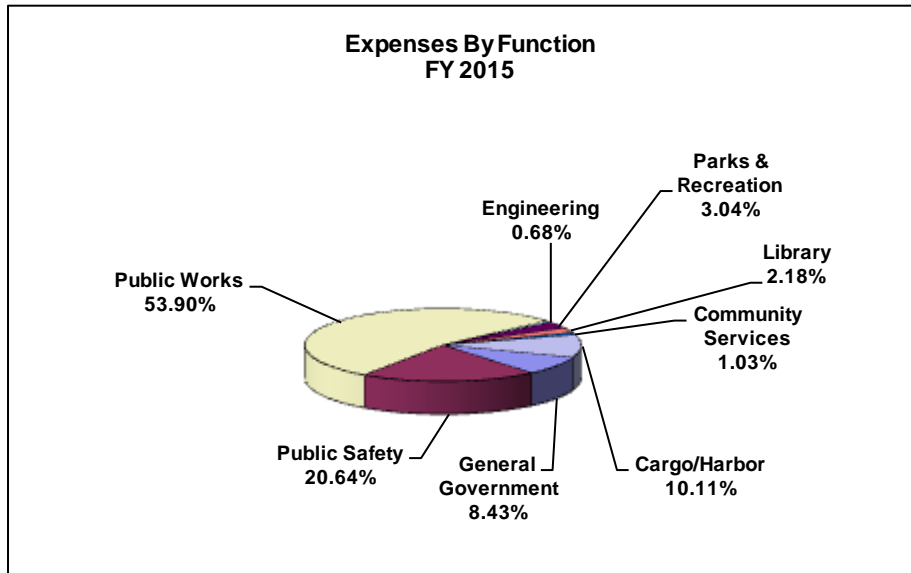
	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2015 Budget Total	FY 2014 Budget Total
Revenues							
Taxes	\$ 12,483,500	\$ 170,500	\$ -	\$ -	\$ -	\$ 12,654,000	\$ 12,642,760
Licenses & Permits	90,100	-	-	-	-	90,100	91,800
Intergovernmental Revenues	3,128,847	-	-	476,002	-	3,604,849	2,548,639
Charges for Services	1,774,115	-	-	12,055,669	-	13,829,784	13,739,531
Miscellaneous	277,500	160,050	-	320,600	41,000	799,150	862,760
Interfund Charges	858,692	-	-	-	595,300	1,453,992	1,876,980
Transfers	-	-	-	-	-	-	7,525,389
Capital Projects	-	-	10,506,815	-	-	10,506,815	12,188,256
Appropriation From Fund Bal	1,132,088	(65,000)	-	2,461,003	-	3,528,091	597,214
Total Revenues	\$ 19,744,842	\$ 265,550	\$ 10,506,815	\$ 15,313,274	\$ 636,300	\$ 46,466,781	52,073,329



**Budgeted Expenses - Summary by Function
Fiscal Year 2015**

FY 2015 Budget

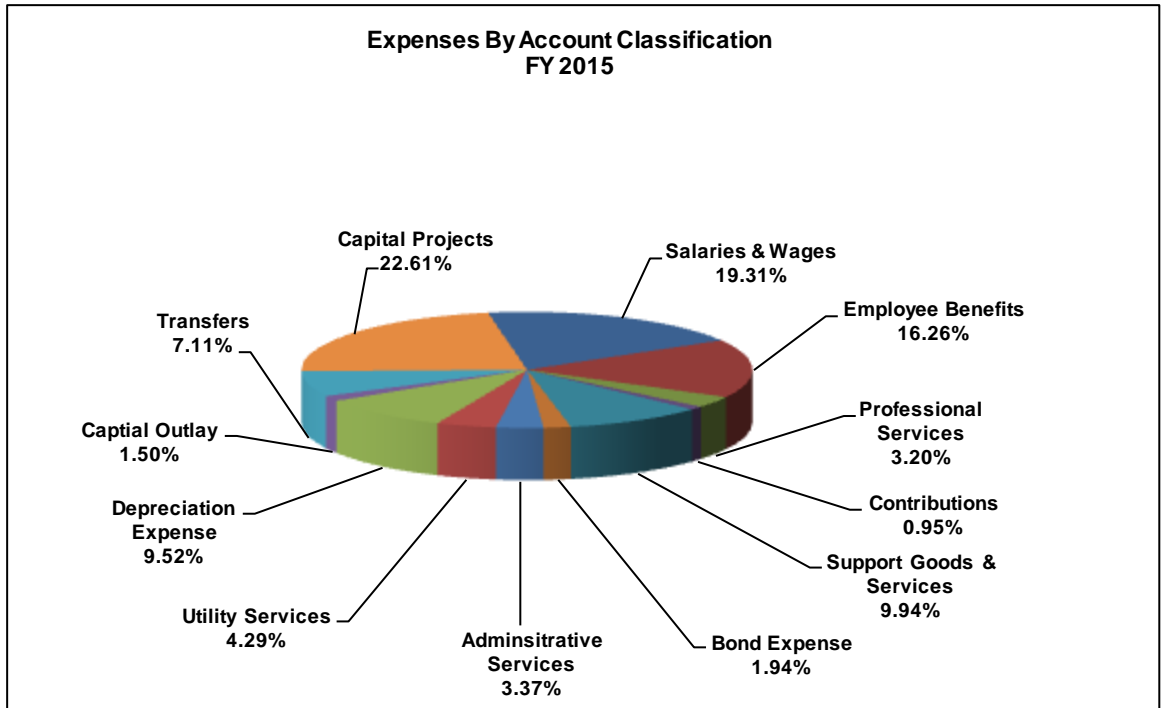
	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2015 Budget Total	FY 2014 Budget Total
Expenditures							
General Government	\$ 2,919,327	\$ -	\$ 362,041	\$ -	\$ 636,300	\$ 3,917,668	\$ 7,142,380
Public Safety	9,589,651	-	-	-	-	9,589,651	9,332,153
Public Works	4,284,581	-	10,144,774	10,616,141	-	25,045,496	27,544,662
Engineering	315,090	-	-	-	-	315,090	255,849
Parks & Recreation	1,411,860	-	-	-	-	1,411,860	1,369,945
Library	1,010,833	-	-	-	-	1,010,833	1,014,205
Community Services	213,500	265,550	-	-	-	479,050	406,710
Cargo/Harbor	-	-	-	4,697,133	-	4,697,133	5,007,425
Total Expenditures	\$ 19,744,842	\$ 265,550	\$ 10,506,815	\$ 15,313,274	\$ 636,300	\$ 46,466,781	\$ 52,073,329



**Budgeted Expenses - Summary by Account Classification
Fiscal Year 2015**

FY 2015 Budget

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2015 Budget Total	FY 2014 Budget Total
Expenditures							
Salaries & Wages	\$ 6,849,048	\$ -	\$ -	\$ 2,122,046	\$ -	\$ 8,971,094	\$ 9,027,926
Employee Benefits	5,658,740	-	-	1,897,106	-	7,555,846	7,033,096
Professional Services	1,099,948	25,000	-	363,000	-	1,487,948	1,915,067
Contributions	314,700	106,000	-	21,500	-	442,200	411,000
Support Goods & Services	2,169,924	64,400	-	1,747,899	636,300	4,618,523	4,265,488
Bond Expense	531,240	-	-	369,534	-	900,774	904,236
Administrative Services	68,500	45,150	-	1,452,475	-	1,566,125	1,676,512
Utility Services	656,132	-	-	1,336,250	-	1,992,382	1,985,182
Depreciation Expense	-	-	-	4,425,445	-	4,425,445	4,439,040
Capital Outlay	597,253	-	-	97,595	-	694,848	702,137
Transfers	1,799,357	25,000	-	1,480,424	-	3,304,781	7,525,389
Capital Projects	-	-	10,506,815	-	-	10,506,815	12,188,256
Total Expenditures	\$ 19,744,842	\$ 265,550	\$ 10,506,815	\$ 15,313,274	\$ 636,300	\$ 46,466,781	\$ 52,073,329



SUMMARY ALL FUNDS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Revenues					
Taxes	\$ 11,386,269	\$ 12,149,283	\$ 12,642,760	\$ 12,580,835	\$ 12,654,000
Licenses and Permits	71,957	237,950	91,800	83,254	90,100
Intergovernmental Sources	2,591,685	2,774,997	2,548,639	2,582,665	3,128,847
Charges for Services	12,982,526	13,683,662	13,739,531	14,480,861	13,829,784
Fines and Forfeitures	3,619	15,308	20,500	9,482	15,500
Interest	109,500	97,479	149,650	84,766	140,050
Rents	565,511	576,971	577,010	581,661	571,800
Miscellaneous	109,649	363,338	115,600	119,228	71,800
Interfund Charges	1,747,521	1,763,954	1,876,980	1,810,734	1,929,994
Capital Projects	13,674,842	23,054,005	12,188,256	11,701,304	7,028,928
Total Revenues	\$ 43,243,078	\$ 54,716,947	\$ 43,950,726	\$ 44,034,790	\$ 39,460,803
Expenditures					
Salaries and Wages	\$ 7,622,816	\$ 7,522,664	\$ 9,027,926	\$ 7,815,251	\$ 8,971,094
Employee Benefits	5,866,622	5,962,519	7,033,096	6,151,414	7,555,846
Professional Services	1,104,251	1,035,327	1,915,067	1,658,275	1,487,948
Contributions	371,273	348,946	411,000	352,389	442,200
Support Goods and Services	5,486,197	4,965,302	6,230,670	5,239,772	6,610,905
Bond Expense	933,258	908,673	904,236	915,745	900,774
Depreciation Expense	4,450,794	4,449,595	4,439,040	3,466,370	4,425,445
Administrative Charges	1,745,027	1,785,462	1,696,512	1,811,148	1,566,125
Capital Outlays	979,405	376,054	702,137	496,913	694,848
Capital Projects	8,404,137	14,908,632	12,188,256	18,158,284	10,506,815
Total Expenditures	\$ 36,963,779	\$ 42,263,174	\$ 44,547,940	\$ 46,065,561	\$ 43,162,000
Excess of Revenues over Expenditures	6,279,298	12,453,773	(597,214)	(2,030,771)	(3,701,197)
Other Financing Sources (Uses)					
Transfers In	1,554,178	5,035,966	7,525,389	7,550,796	3,304,781
Transfers Out	(7,563,478)	(5,035,966)	(7,525,389)	(7,550,796)	(3,304,781)
Net Other Financing Sources (Uses)	\$ (6,009,300)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund	\$ 269,999	\$ 12,453,773	\$ (597,214)	\$ (2,030,771)	\$ (3,701,197)
Total Revenues	\$ 44,527,257	\$ 47,299,140	\$ 52,073,329	\$ 53,616,357	\$ 46,466,781
Total Expenses	\$ 44,527,257	\$ 47,299,140	\$ 52,073,329	\$ 53,616,357	\$ 46,466,781

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. The Sales Tax is projected higher for fiscal year 2015 due to 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, 2015

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Budget FY 2015 Total
Revenues						
Taxes	\$ 12,483,500	\$ 170,500	\$ -	\$ -	\$ -	\$ 12,654,000
Licenses and Permits	90,100	-	-	-	-	90,100
Intergovernmental Sources	3,128,847	-	7,028,928	-	-	10,157,775
Charges for Services	1,774,115	-	-	12,055,669	-	13,829,784
Fines and Forfeitures	15,500	-	-	-	-	15,500
Interest	45,000	50,050	-	44,000	1,000	140,050
Rents	195,000	110,000	-	266,800	-	571,800
Miscellaneous	22,000	-	-	9,800	40,000	71,800
Interfund Charges	858,692	-	-	476,002	595,300	1,929,994
Total Revenues	<u>\$ 18,612,754</u>	<u>\$ 330,550</u>	<u>\$ 7,028,928</u>	<u>\$ 12,852,271</u>	<u>\$ 636,300</u>	<u>\$ 39,460,803</u>
Expenditures						
Salaries and Wages	\$ 6,849,048	\$ -	\$ -	\$ 2,122,046	\$ -	\$ 8,971,094
Employee Benefits	5,658,740	-	-	1,897,106	-	7,555,846
Professional Services	1,099,948	25,000	-	363,000	-	1,487,948
Contributions	314,700	106,000	-	21,500	-	442,200
Support Goods and Services	2,826,056	64,400	-	3,084,149	636,300	6,610,905
Bond Expense	531,240	-	-	369,534	-	900,774
Depreciation Expense	-	-	-	4,425,445	-	4,425,445
Administrative Charges	68,500	45,150	-	1,452,475	-	1,566,125
Capital Outlays	597,253	-	10,506,815	97,595	-	11,201,663
Total Expenditures	<u>\$ 17,945,485</u>	<u>\$ 240,550</u>	<u>\$ 10,506,815</u>	<u>\$ 13,832,850</u>	<u>\$ 636,300</u>	<u>\$ 43,162,000</u>
Excess of Revenues over Expenditures	667,269	90,000	(3,477,887)	(980,579)	-	(3,701,197)
Other Financing Sources (Uses)						
Transfers In	-	-	3,304,781	-	-	3,304,781
Transfers Out	(1,799,357)	(25,000)	-	(1,480,424)	-	(3,304,781)
Net Other Financing Sources (Uses)	<u>\$ (1,799,357)</u>	<u>\$ (25,000)</u>	<u>\$ 3,304,781</u>	<u>\$ (1,480,424)</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund	\$ (1,132,088)	\$ 65,000	\$ (173,106)	\$ (2,461,003)	\$ -	\$ (3,701,197)
Balance at Beginning of Year (6/30/14)	8,771,826	3,440,295	5,600,636	84,531,909	470,407	102,815,072
Balance at End of Year (6/30/15)	<u>\$ 7,639,738</u>	<u>\$ 3,505,295</u>	<u>\$ 5,427,530</u>	<u>\$ 82,070,906</u>	<u>\$ 470,407</u>	<u>\$ 99,113,875</u>
Budget Percentage Change	-12.91%	1.89%	-3.09%	-2.91%	0.00%	-3.60%
Budgeted Revenues	\$ 19,744,842	\$ 265,550	\$ 10,506,815	\$ 15,313,274	\$ 636,300	\$ 46,466,781
Budgeted Expenses	\$ 19,744,842	\$ 265,550	\$ 10,506,815	\$ 15,313,274	\$ 636,300	\$ 46,466,781

**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	Estimated FY 2014 Total
Revenues						
Taxes	\$ 12,500,500	\$ 142,260	\$ -	\$ -	\$ -	\$ 12,642,760
Licenses and Permits	91,800	-	-	-	-	91,800
Intergovernmental Sources	2,548,639	-	12,838,256	-	-	15,386,895
Charges for Services	1,930,434	-	-	12,055,669	-	13,986,103
Fines and Forfeitures	20,500	-	-	-	-	20,500
Interest	45,000	55,650	-	44,000	1,000	145,650
Rents	180,000	102,210	-	266,800	-	549,010
Miscellaneous	93,800	-	-	9,800	40,000	143,600
Interfund Charges	882,869	-	-	476,002	595,300	1,954,171
Total Revenues	<u>\$ 18,293,542</u>	<u>\$ 300,120</u>	<u>\$ 12,838,256</u>	<u>\$ 12,852,271</u>	<u>\$ 636,300</u>	<u>\$ 44,920,489</u>
Expenditures						
Salaries and Wages	\$ 6,901,401	\$ -	\$ -	\$ 2,122,046	\$ -	\$ 9,023,447
Employee Benefits	5,310,825	-	-	1,897,106	-	7,207,931
Professional Services	1,106,567	25,000	-	363,000	-	1,494,567
Contributions	293,500	96,000	-	21,500	-	411,000
Support Goods and Services	2,651,703	45,050	-	3,084,149	636,300	6,417,202
Bond Expense	529,990	-	-	369,534	-	899,524
Depreciation Expense	-	-	-	4,425,445	-	4,425,445
Administrative Charges	66,000	36,860	-	1,452,475	-	1,555,335
Capital Outlays	458,637	-	12,838,256	97,595	-	13,394,488
Total Expenditures	<u>\$ 17,318,623</u>	<u>\$ 202,910</u>	<u>\$ 12,838,256</u>	<u>\$ 13,832,850</u>	<u>\$ 636,300</u>	<u>\$ 44,828,939</u>
Excess of Revenues over Expenditures	974,919	97,210	-	(980,579)	-	91,550
Other Financing Sources (Uses)						
Transfers In	-	921,584	6,629,212	-	-	7,550,796
Transfers Out	(2,934,396)	-	-	(4,616,400)	-	(7,550,796)
Net Other Financing Sources (Uses)	<u>\$ (2,934,396)</u>	<u>\$ 921,584</u>	<u>\$ 6,629,212</u>	<u>\$ (4,616,400)</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund	\$ (1,959,477)	\$ 1,018,794	\$ 6,629,212	\$ (5,596,979)	\$ -	\$ 91,550
Balance at Beginning of Year (6/30/13)	<u>8,572,839</u>	<u>2,420,437</u>	<u>5,428,404</u>	<u>88,057,892</u>	<u>366,271</u>	<u>104,845,843</u>
Balance at End of Year (6/30/14)	<u>\$ 6,613,362</u>	<u>\$ 3,439,231</u>	<u>\$ 12,057,616</u>	<u>\$ 82,460,913</u>	<u>\$ 366,271</u>	<u>\$ 104,937,393</u>
Budget Percentage Change	-22.86%	42.09%	122.12%	-6.36%	0.00%	0.09%
Budgeted Revenues	\$ 20,253,019	\$ 202,910	\$ 12,838,256	\$ 18,449,250	\$ 636,300	\$ 52,379,735
Budgeted Expenses	\$ 20,253,019	\$ 202,910	\$ 12,838,256	\$ 18,449,250	\$ 636,300	\$ 52,379,735

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 2015 in the amount of \$1,132,088. 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 \$174,000 are being transferred to the General Capital Project Fund and the Vehicle Replacement Capital Fund in the amount of \$85,357. The fund balance for fiscal year 2015 is projected to be 17.12% lower than last year. In fiscal year 2014 the fund balance decreased by \$1,959,477 due to more capital projects being funded.

The Special Revenue Funds are 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 2015. This fund is estimated to increase by \$100,000. In fiscal year 2014 there were no transfers from the Enhancement Fund resulting in an increase of \$982,817 in fund balances. There was an increase in the Tourism Fund of \$77 and an increase in the Kodiak Fisheries Development Fund of \$36,964.

The Capital Project Funds have a budgeted decrease in 2015 due to expenditures made on projects funded in prior years. The Water Improvement Capital Project Fund is funding three large projects; the Aleutian Home Water & Sewer Replacement Project: Phase V and VI, and the Monashka Pump House Project which includes over \$5,000,000 in state grants. The Harbor Capital Project Fund has been funded to build the Channel Transient Float Replacement for \$3,000,000.

The Enterprise Fund is estimated to decrease as the fund balance is being used in fiscal year 2015 by 2.91% mostly due to depreciation. 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 \$2,461,003. The Cargo Fund will return \$125,383, the Harbor Fund will use \$2,166,095, the Shipyard will use \$534,478, the Electric Fund will return \$67,336, the Water Fund will return \$1,099,042, the Sewer Fund will use \$763,819, the Trident Basin will use \$288,372, and the E-911 Fund will use \$0. The largest use of fund balance will be in the Harbor Fund, with \$1,000,000 being used for Channel Transient Float Replacement. In fiscal year 2014 there was greater use of fund balance for capital projects.

The Internal Service Fund is projected to not use fund balance in fiscal year 2015 where the fund returned \$104,136 in fiscal year 2014.

Overall the ending fund balance for fiscal year 2015 is projected to be \$99,815,072 or \$3,701,197 lower than fiscal year 2014. This is a 3.6% decrease from the prior year.

The City of Kodiak will end fiscal year 2015 with a healthy fund balance in all funds and will continue to maintain adequate reserves for the future.



GENERAL FUND – MAJOR FUND

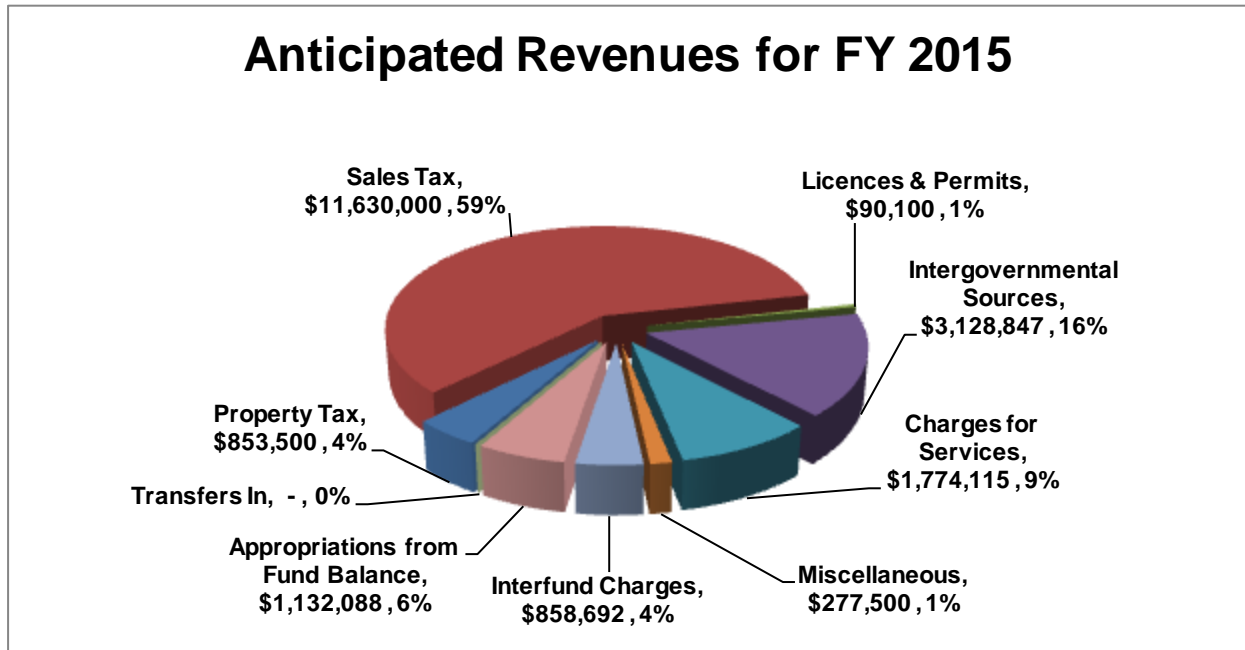
The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. Principal sources of revenue are sales taxes, property taxes, charges for services and intergovernmental revenue. 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 2012	Actual FY 2013	Budget FY 2014	Estimated FY 2014	Budget FY 2015
REVENUES					
Taxes	\$ 11,214,705	\$ 11,952,596	\$ 12,500,500	\$ 12,448,486	\$ 12,483,500
Licenses and Permits	71,957	237,950	91,800	83,254	90,100
Intergovernmental Sources	2,591,685	2,774,997	2,548,639	2,582,665	3,128,847
Charges for Services	1,602,133	1,538,472	1,930,434	1,911,040	1,774,115
Fines and Forfeitures	3,619	15,308	20,500	9,482	15,500
Interest	1,301	9,459	45,000	17,315	45,000
Rents and Royalties	154,320	194,099	180,000	189,964	195,000
Miscellaneous	20,506	45,736	93,800	59,301	22,000
Interfund Charges	812,190	865,152	882,869	895,876	858,692
TOTAL REVENUES	\$ 16,472,415	\$ 17,633,770	\$ 18,293,542	\$ 18,197,383	\$ 18,612,754
EXPENDITURES					
General Government	\$ 2,140,571	\$ 2,134,387	\$ 2,810,712	\$ 2,389,207	\$ 2,919,327
Public Safety	8,099,999	8,055,614	9,332,153	8,413,071	9,589,651
Public Works	2,632,665	1,854,191	2,331,959	1,836,029	2,485,224
Engineering	150,113	189,901	255,849	201,582	315,090
Public Recreation	1,118,877	1,083,501	1,369,945	1,213,752	1,411,860
Library	778,930	825,732	1,014,205	846,985	1,010,833
Community Services	154,823	154,269	203,800	163,374	213,500
TOTAL EXPENDITURES	\$ 15,075,978	\$ 14,297,595	\$ 17,318,623	\$ 15,064,000	\$ 17,945,485
OTHER FINANCING SOURCES (USES)					
Transfers In	400,000	131,847	-	-	-
Transfer Out	(1,666,189)	(1,624,852)	(2,921,389)	(2,934,396)	(1,799,357)
Net Other Financing Sources (Uses)	\$ (1,266,189)	\$ (1,493,005)	\$ (2,921,389)	\$ (2,934,396)	\$ (1,799,357)
Net Change in Fund	\$ 130,248	\$ 1,843,169	\$ (1,946,470)	\$ 198,987	\$ (1,132,088)

**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.

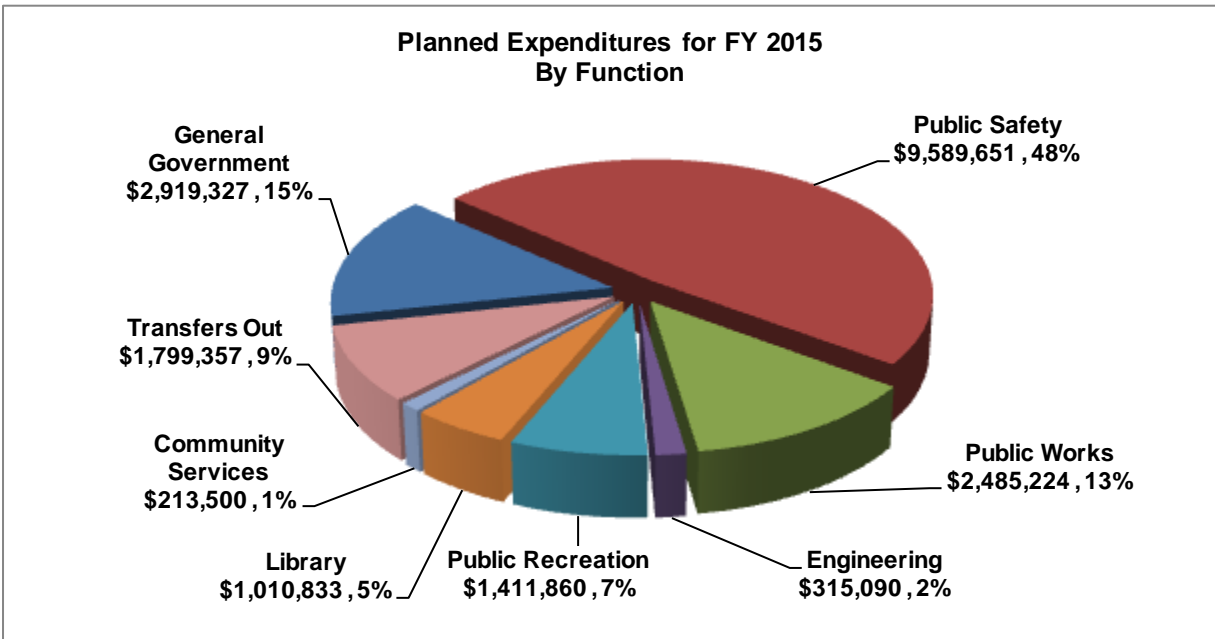
Miscellaneous – Includes fines and forfeitures, interest, rents and royalties, judgments, restitutions, asset sales, and other revenues. These revenues are projected based on budgeted salaries and benefits.

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 2015 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.

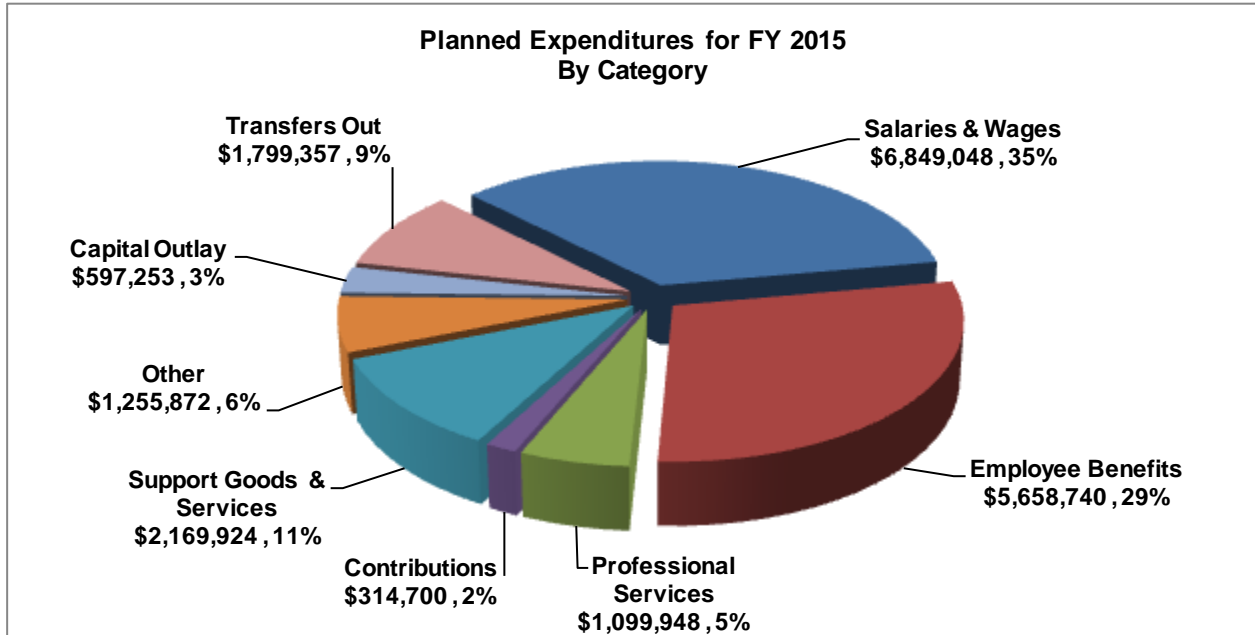
Public Recreation – Includes the administration, museum, teen center, aquatics, ice rink, and the beautification program.

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

	FY 2012 Actual	2013 Actual	2014 Budget	2014 Estimated	FY 2015 Budget
Taxes					
Property Taxes	\$ 915,304	\$ 704,525	\$ 867,000	\$ 875,099	\$ 850,000
PILOT From KIHA	2,295	4,158	3,500	2,948	3,500
Sales Tax	10,259,515	11,215,647	11,600,000	11,546,559	11,600,000
Penalty And Interest	37,592	28,266	30,000	23,880	30,000
Total Taxes	\$ 11,214,705	\$ 11,952,596	\$ 12,500,500	\$ 12,448,486	\$ 12,483,500
Licenses & Permits					
Taxi Cab Permits	\$ 7,320	\$ 1,880	\$ 5,800	\$ 4,120	\$ 5,800
Building Permits	46,641	202,088	70,000	60,414	75,000
Electrical Permits	7,712	17,772	7,000	6,276	2,000
Plumbing Permits	5,549	12,010	4,000	3,649	2,000
Animal Licenses	4,375	4,050	5,000	8,295	5,000
Other Licenses	360	150	-	500	300
Total Licenses & Permits	\$ 71,957	\$ 237,950	\$ 91,800	\$ 83,254	\$ 90,100
Intergovernmental Revenue					
PERS State Revenues	\$ 619,957	\$ 765,692	\$ 804,999	\$ 791,927	\$ 1,362,273
State of Alaska Revenue Sharing	534,336	572,306	402,065	402,490	394,074
Raw Fish Tax Sharing	1,123,205	1,252,420	1,190,000	1,189,750	1,200,000
Shared Fisheries Business Tax	120,822	90,469	50,000	106,436	75,000
Fuel Tax Sharing	6,882	7,075	7,075	5,859	7,500
Alcohol Beverage Sharing	22,500	19,300	15,000	13,500	20,000
Utility Revenue Sharing	41,300	44,586	38,100	40,000	45,000
Grants	122,681	23,149	41,400	32,703	25,000
Total Intergovernmental Revenue	\$ 2,591,685	\$ 2,774,997	\$ 2,548,639	\$ 2,582,665	\$ 3,128,847
Services Charges					
Police - Boarding of Prisoners	\$ 1,134,810	\$ 1,134,144	\$ 1,208,290	\$ 1,209,652	\$ 1,134,000
State Trooper Comm. Contract	78,750	78,750	120,000	78,750	120,000
Police - Other Police Services	4,833	9,447	20,000	3,022	15,000
Police Protective Custody	1,550	1,776	2,000	2,035	2,000
KIB - Borough Animal Control	-	-	72,944	72,885	109,415
KIB - Borough Building Inspect.	203,464	115,378	140,000	141,761	100,000
Fire - Ambulance Service	23,294	51,026	220,000	257,737	145,000
Fire Miscellaneous	-	10,000	7,000	-	5,000
Parks - School Lifeguard Services	14,319	16,018	12,000	20,300	16,000
Parks - Swimming Pool	47,936	48,288	40,000	42,012	45,000
Parks - Adult Sports	26,228	20,952	20,000	25,155	20,000
Parks - Youth Program	21,419	15,490	20,000	16,928	20,000
Parks - Special Events	1,001	100	1,000	1,165	1,000
Parks - Teen Center	5,336	4,901	6,500	1,757	5,000
Parks - Racquetball	1,719	1,863	2,000	1,245	2,000
Parks - Snack Bar	2,358	401	3,000	1,023	500
Parks - Cemetery Charges	11,125	5,650	7,500	10,550	7,000
Library - Borough Library Contribution	3,000	3,000	3,000	3,000	3,000
Library - Fines	4,938	4,138	5,000	4,564	5,000
Library - Lost Books	2,322	1,708	2,000	1,661	2,000
Library - Copier	3,889	4,330	6,000	4,918	5,000
Library - Fax Machine	1,177	1,256	1,000	1,305	1,000
Library - Other	1,167	836	1,000	1,630	1,000
Public Works - Services	117	-	1,500	-	1,500
Mun. Airport Fees/Charges	7,182	8,694	8,500	7,560	8,500
NSF Check Returns	200	325	200	425	200
Total Services Charges	\$ 1,602,133	\$ 1,538,472	\$ 1,930,434	\$ 1,911,040	\$ 1,774,115

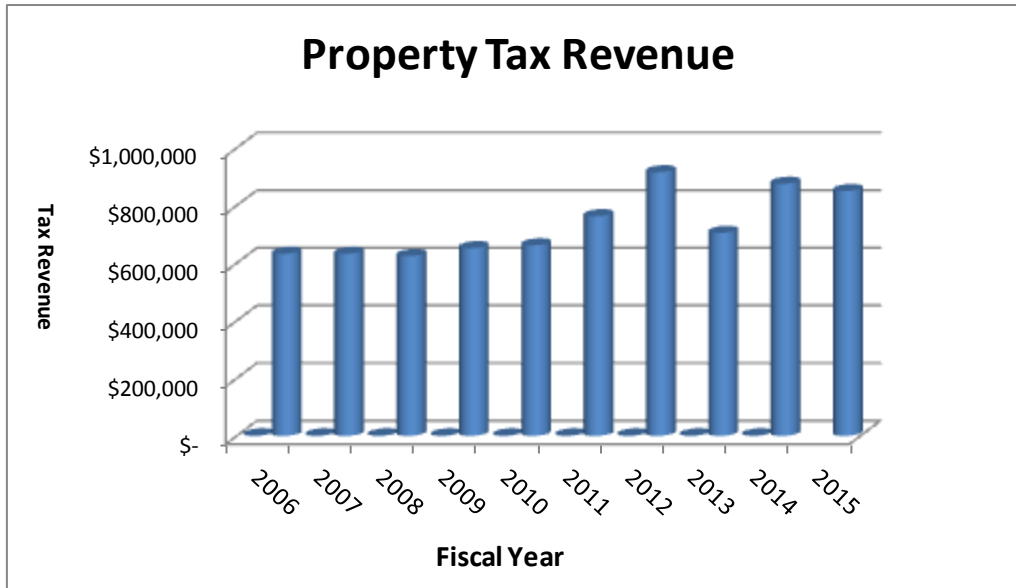
General Fund Revenues – Continued

	FY 2012 Actual	2013 Actual	2014 Budget	2014 Estimated	FY 2015 Budget
Fines & Forfeitures					
Fines and Forfeits	\$ 3,619	\$ 15,308	\$ 20,000	\$ 9,482	\$ 15,000
EMT Services	-	-	500	-	500
Total Fines & Forfeitures	\$ 3,619	\$ 15,308	\$ 20,500	\$ 9,482	\$ 15,500
Interest					
Interest on Investments	\$ 3,188	\$ 21,795	\$ 45,000	\$ 6,826	\$ 45,000
Unrealized Gain/Loss on Investments	(1,887)	(12,336)	-	10,489	-
Total Interest	\$ 1,301	\$ 9,459	\$ 45,000	\$ 17,315	\$ 45,000
Rents & Royalties					
Rentals From Others	\$ 154,320	\$ 194,099	\$ 180,000	\$ 189,964	\$ 195,000
Total Rents & Royalties	\$ 154,320	\$ 194,099	\$ 180,000	\$ 189,964	\$ 195,000
Miscellaneous Revenues					
Restitution - Police Dept	\$ 1,035	\$ 785	\$ 500	\$ 1,009	\$ 1,000
Sales of Fixed Assets	-	36,811	1,000	-	6,000
Soda Vending Machine	-	-	300	-	-
Other Revenues	19,471	8,140	92,000	58,292	15,000
Total Miscellaneous Revenues	\$ 20,506	\$ 45,736	\$ 93,800	\$ 59,301	\$ 22,000
Interfund Charges					
Cargo Terminal Services	\$ 34,940	\$ 38,820	\$ 85,270	\$ 85,270	\$ 58,039
Boat Harbor Services	87,350	97,070	85,270	85,270	183,554
Boat Yard	34,940	38,820	85,270	85,270	49,585
Electric	17,470	19,410	63,951	63,951	29,347
Water Services	87,360	97,080	85,260	85,260	163,520
Sewer Services	87,360	97,080	85,260	85,260	182,378
Trident Basin - Sea Planes	17,470	19,410	42,630	42,630	7,818
Tourism Development Service	36,860	36,860	36,860	36,860	45,150
Public Works Services	295,668	253,500	184,503	184,503	53,944
Capital Projects - Engineering Inspection	90,960	100,220	56,290	56,290	-
Vehicle Replacement Fund	21,812	66,882	72,305	85,312	85,357
Total Interfund Charges	\$ 812,190	\$ 865,152	\$ 882,869	\$ 895,876	\$ 858,692
Appropriation From Fund Balance					
Appropriation From Fund Balance	\$ -	\$ -	\$ 1,946,470		\$ 1,132,088
Total Appropriation from Fund Balance	\$ -	\$ -	\$ 1,946,470	\$ -	\$ 1,132,088
Operating Transfers					
Transfers from Other Funds	\$ 400,000	\$ 131,847	\$ -		\$ -
Total Operating Transfers	\$ 400,000	\$ 131,847	\$ -	\$ -	\$ -
Total Revenue	\$ 16,872,415	\$ 17,765,616	\$ 20,240,012	\$ 18,197,383	\$ 19,744,842

Revenue Sources

TAXES:

Property Taxes: (KCC 3.04.010) The net assessed valuation of real property located within the City is estimated to be \$459,530,522 in fiscal year 2015. 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 2015 is \$850,000. The actual taxes collected for fiscal year 2014 were \$875,099.

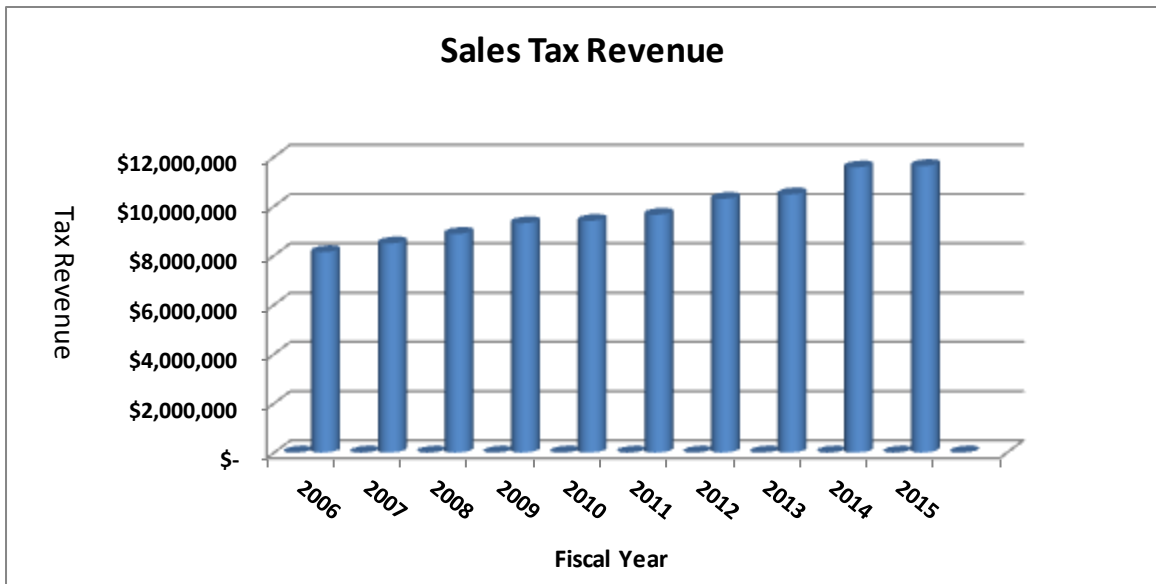


Sales Tax: (KCC 3.08.010) The City of Kodiak levies a seven percent (7%) sales tax on all sales, rentals and services made within the City. Sales tax is collected in the General Fund and then transferred to the following funds based on the City of Kodiak's Code. Sales tax revenues are allocated as follows:

	<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>
Total	<u>7.00%</u>	<u>\$ 1,000,000</u>

The budgeted revenues from sales tax for fiscal year 2015 are \$11,630,000. The estimated sales tax collected for fiscal year 2014 was \$11,546,559. 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 2014 to 2015 was relatively flat. The City Council adopted an ordinance in fiscal year 2013 budget to increase the Sales Tax from 6% to 7% effective October 1, 2012. The increase was not effective for full fiscal year 2013.

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.

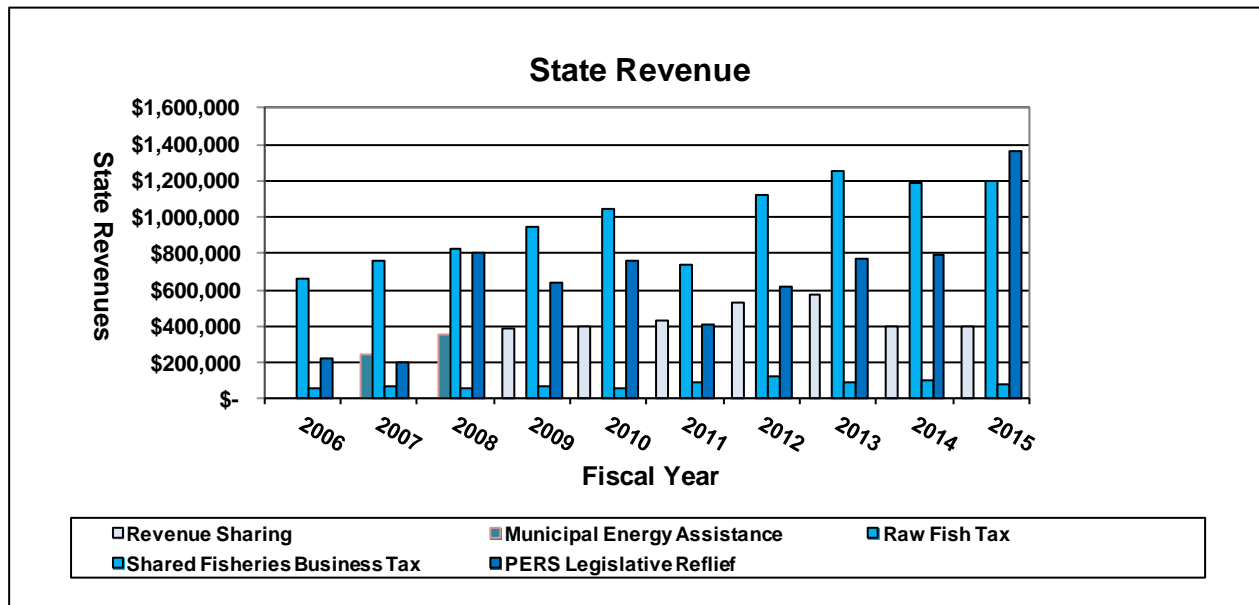


The estimate for fiscal year 2015 is \$30,000. The estimated penalty and interest collected in fiscal year 2014 was \$23,880.

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 2014 generated approximately \$60,400 in building permits and \$6,300 in electrical permits. For fiscal year 2015 the estimated revenue for building permits is \$75,000 and \$2,000 for electrical permits. The total fiscal year 2015 budgeted amount for licenses and permits is \$90,100. Fiscal year 2014 estimated total for licenses and permits was \$83,254.

INTERGOVERNMENTAL SOURCES:



PERS State Revenues: The State of Alaska Division of Retirement & Benefits distributed legislative Funding for the Public Employees Retirement System (PERS). Fiscal year 2014 generated \$804,999 in the PERS on behalf payments. The estimate for fiscal year 2015 is \$1,362,273 based on additional amounts included in the State of Alaska Budget.

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 2014 generated \$402,490 in revenue sharing funds. The estimate for fiscal year 2015 is \$394,074 based on the States 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 2014 generated \$1,189,750 of raw fish tax sharing. The estimate for fiscal year 2015 is \$1,200,000. 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 2014 generated \$106,436 for shared fisheries business tax. The estimate for fiscal year 2015 is \$75,000. 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 2014 generated \$5,859 for fuel tax sharing. Expected revenue from this source for fiscal year 2015 is \$7,500. 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 2014 generated \$13,500 for alcohol beverage sharing. Expected revenue from this source for fiscal year 2015 is \$20,000.

Utility Revenue Sharing: This revenue is from the State for electric and telephone cooperative tax sharing. Fiscal year 2014 estimates \$40,000 to be generated for utility revenue sharing. The estimated amount for fiscal year 2015 is \$45,000.

Grants: This revenue is from State, Federal or Local agencies. Fiscal year 2014 generated \$32,703 for grant revenue. The estimated amount for fiscal year 2015 is \$25,000. 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 2014 generated \$1,209,652 for boarding of prisoners. This revenue is estimated to be \$1,134,000 for fiscal year 2015.

Police: These revenues are from services generated from the Police Department. Fiscal year 2014 generated \$83,807 for police services. This revenue is estimated to be \$137,000 for fiscal year 2015. 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 2014 generated \$214,646 for services. This revenue is estimated to be \$214,646 for fiscal year 2015. 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 contracted to a third party vendor. Fiscal year 2014 generated \$257,737 ambulance services. Revenues expected from this source for fiscal year 2015 are \$145,000. The ambulance service billing was 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 2014 did not generate any revenue for miscellaneous fire services. Revenues expected from this source for fiscal year 2015 are \$5,000.

Parks and Recreation Services: The Parks and Recreation Department charges for the use of certain facilities and recreation programs. These include the racquetball court, swimming pool, and various activities at the Teen Center. Fiscal year 2014 generated \$120,135 for parks and recreation services. Projected income from this source for fiscal year 2015 is \$116,500.

Library: The Library serves the City of Kodiak as well as outside city limits. Income from fines, copier fees, fax, and lost books combined with the anticipated annual Kodiak Island Borough contribution is expected to be \$3,000. Fiscal year 2014 generated \$14,078 from library services. Fiscal year 2015 is estimated to generate \$14,000. The new library was 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 2014 generated \$7,560 from services. Fiscal year 2015 is estimated to generate \$10,000.

MISCELLANEOUS REVENUES:

Fines and Forfeitures: Revenues from fines and forfeitures are expected to generate \$15,500 for fiscal year 2015. Fiscal year 2014 generated \$9,482 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 2015. Fiscal year 2014 generated \$17,315 for interest earned on investments.

Rents and Royalties: Revenue is generated by rental agreements with various entities. The estimated amount for fiscal year 2015 is \$195,000. Fiscal year 2014 generated \$189,946 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 2014 generated \$59,301 for miscellaneous revenues. The estimated amount for fiscal year 2015 is \$22,000. 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 2014 generated \$895,876 for interfund charges. The estimated amount for fiscal year 2015 is \$858,692.

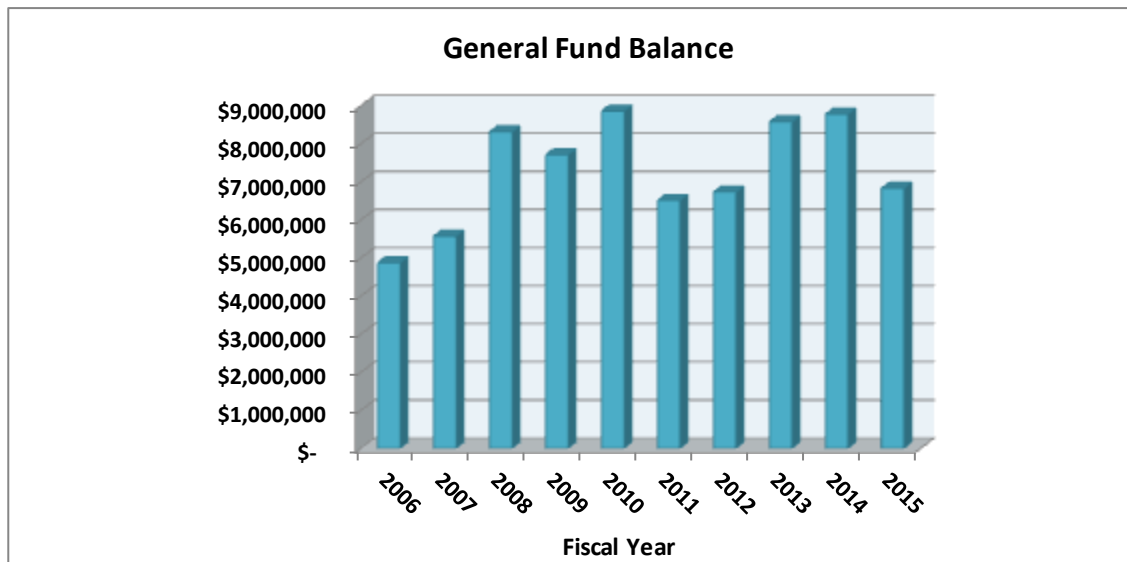
OTHER FINANCING SOURCES (USES)

Appropriation from Fund Balance: This is the use of the General Fund fund balance to be used for the current year expenditures. Fiscal year 2014 is estimated to replenish the fund balance by \$198,987 and fiscal year 2015 anticipates using \$1,132,088.

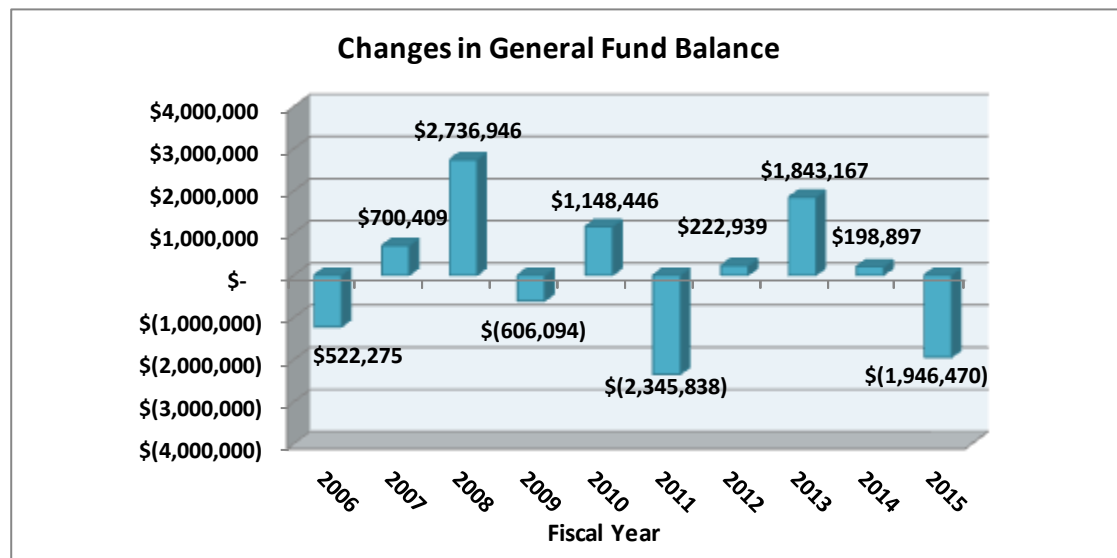
Transfer In: Transfers are revenues from other funds. There were no transfers into the General Fund in fiscal years 2015 or 2014.

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 \$1,132,088 fund balance in fiscal year 2015. In fiscal year 2014 the use of fund balance was budgeted to use \$1,946,470 but the estimated amount is an increase in fund balance in the amount of \$198,897. 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."

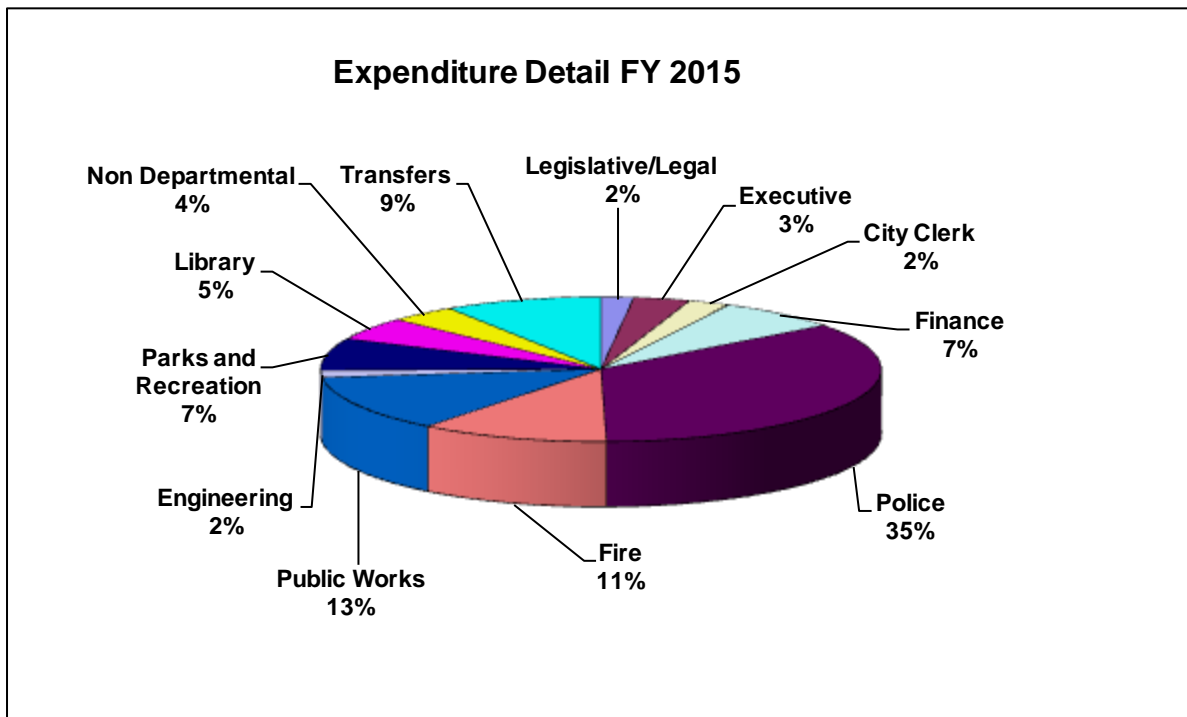


The use of fund balance is based on the City Council's decision to use the General Fund fund balance to off-set declining State revenues, however, historically the City uses less fund balance than the amount budgeted each year.



General Fund Expenditures by Department

	Actual FY 2012	Actual 2013	Budget 2014	Actual 2014	Budget FY 2015
Expenditures					
Legislative/Legal	\$ 184,606	\$ 216,406	\$ 354,660	\$ 238,458	\$ 370,259
Executive	350,067	327,874	604,853	418,825	642,762
City Clerk	349,121	339,662	458,587	418,962	473,165
Finance	1,221,066	1,175,563	1,351,521	1,234,901	1,401,481
Police	5,794,552	5,850,313	6,843,920	6,013,157	6,922,782
Fire	1,823,758	1,792,511	1,994,593	1,970,525	2,148,335
Public Works	2,632,665	1,854,191	2,331,959	1,836,029	2,485,224
Engineering	150,113	189,901	255,849	201,582	315,090
Parks and Recreation	1,118,877	1,083,501	1,369,945	1,213,752	1,411,860
Library	778,930	825,732	1,014,205	846,985	1,010,833
Non Departmental	672,223	641,942	738,531	670,824	763,694
Transfers	1,666,189	1,624,852	2,921,389	2,934,396	1,799,357
Total Expenditures	\$ 16,742,167	\$ 15,922,447	\$ 20,240,012	\$ 17,998,396	\$ 19,744,842



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.

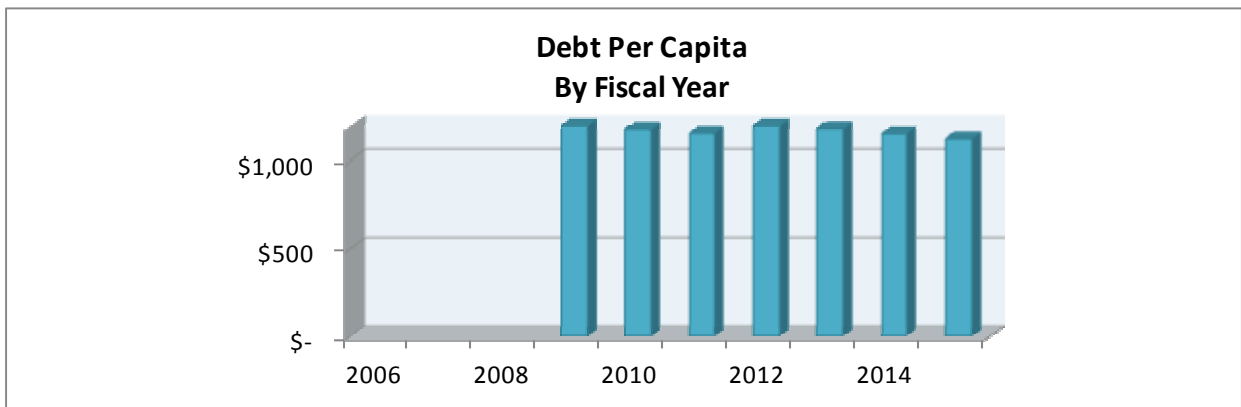
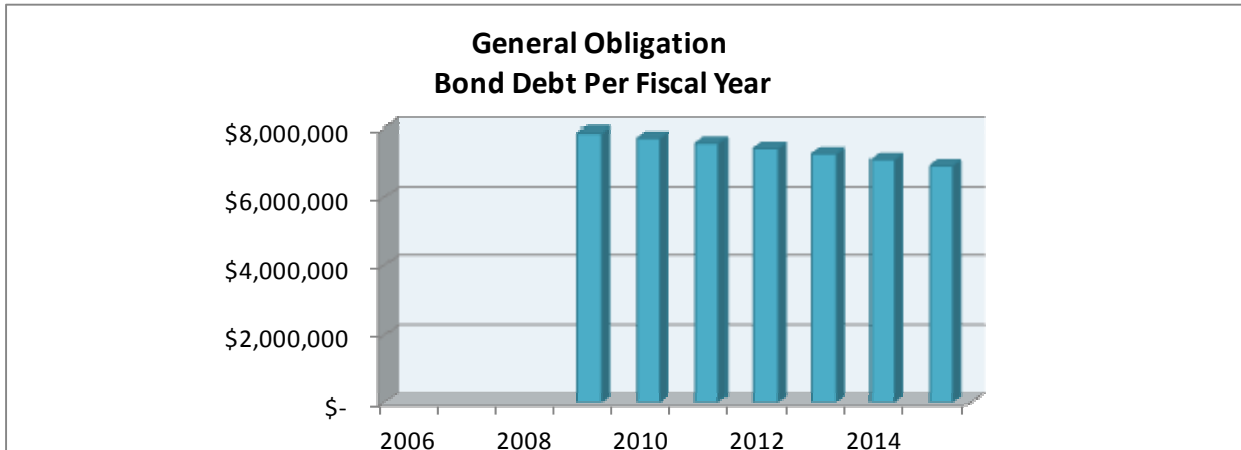
**2008 Series One - Public Safety Building
\$8,000,000**

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

	Bonds Payable	FY 2014 Requirements		Bonds Payable
	7/1/2014	Additions	Reductions	7/1/2015
Public Safety Building - 2008 Series One	\$ 7,075,000	\$ -	\$ 185,000	\$ 6,890,000
Total Revenue Bonds	\$ 7,075,000	\$ -	\$ 185,000	\$ 6,890,000

At the end of fiscal year 2014 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**

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.

Planned Accomplishments for FY 2015
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- | |
|---|
| <ul style="list-style-type: none">• Ensure funding levels that reflect the priorities of the residents in the City of Kodiak• Monitor policy implementation by examining outcome statistics and financial records• Maintain services to the residents of the City of Kodiak• City Council involvement in Fisheries issues and Statewide issues |
|---|

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 FY2015 budget by June 30 as well as supplemental budget adjustments as needed.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Continue to participate in a fisheries workgroup with the Kodiak Island Borough to protect the local economy. Continue to authorize up to 1% of revenues to non-profit organizations. Received approximately \$3.265 million in capital improvement grants to help fund city capital projects.

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

EXPENDITURES

Department 100 - Legislative
Sub-department 105 - Legislative

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 21,225	\$ 21,425	\$ 21,450	\$ 21,425	\$ 42,900
Employee Benefits	4,003	2,828	3,760	2,818	7,431
Professional Services	74,875	104,192	122,200	95,895	117,200
Community Promotions	4,663	6,522	11,600	8,620	10,600
Support Goods & Services	42,786	49,685	136,200	62,360	140,470
Capital Outlay	-	-	9,450	7,566	1,658
Total Expenditures	\$ 147,552	\$ 184,652	\$ 304,660	\$ 198,684	\$ 320,259

ELECTED OFFICIALS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Mayor	1	1	1	1
Council Members	6	6	6	6
Total	7	7	7	7

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Council Meetings	18	19	28	20
Work Sessions	25	27	22	22
Ordinances Effectuated	11	12	10	10
Resolutions Adopted	39	38	40	38

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

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

The City Attorney, under contract, provides legal counsel and advice to the City of Kodiak through the City Manager. The City Attorney provides legal counsel on procedural matters and is responsible for prosecuting all actions and for representing the City in lawsuits brought by or against the City. The City Attorney is also responsible for reviewing or preparing contract documents and reviewing resolutions and ordinances presented to the City Council for consideration. The City also relies on the services of personnel attorneys to provide needed legal advice on all labor and personnel related matters.

Planned Accomplishments for FY 2015
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- | |
|--|
| <ul style="list-style-type: none">• Provide expert legal counseling to the City Manager in a timely manner• Prosecute actions and defend the City of Kodiak in State and Federal Courts• Ensure the City of Kodiak's interests are protected within its regional environment |
|--|

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

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

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

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

EXPENDITURES

Department 100 - Legislative
Sub-department 106 - Legal

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Professional Services	\$ 37,054	\$ 31,754	\$ 50,000	\$ 39,774	\$ 50,000
Transportation	-	-	-	-	-
Total Expenditures	\$ 37,054	\$ 31,754	\$ 50,000	\$ 39,774	\$ 50,000

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**GENERAL FUND
EXECUTIVE - ADMINISTRATION**

DEPARTMENTAL VISION

To implement all laws and ordinances, to implement policies established by the City Council and to administer quality cost effective services to the residents of the City of Kodiak. Implement all of the duties defined in City of Kodiak Code 2.08.060. Implement, within the constraints of time, limited staff, and available funds, the goals of the Council. Monitor the effectiveness of all City operations and exercise custodianship of City property. Manage personnel. Ensure adequate emergency services response.

PROGRAM DESCRIPTION

The City Manager is the chief administrative officer and head of the City government. The City Manager is responsible for the execution of city laws and the administration of the City. The Manager currently serves as the City's Personnel Director responsible for oversight of all personnel matters. The City Manager is required to serve as the Emergency Services Director for the City and Borough and is responsible for management of the local emergency services organization and training of its members for optimum response. The Manager is responsible for developing the annual budget, submitting it to the Council, and administering it after it is approved. Ensure City representation and community outreach through membership and participation in Chamber of Commerce Board, Fisheries and Ocean Science Research Board, Kodiak Fisheries Advisory Committee, Kodiak Fishery Development Association, Kodiak Island Environmental Working Group and Kodiak Regional Workforce Advisory Council.

Planned Accomplishments for FY 2015

- 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
- Develop duties & work plan for Assistant City Manager position
- Recruit and hire Assistant City Manager as well as 2 director openings
- Finalize public outreach & submit to DEC for permitting
- Work on implementation & funding of Downtown Revitalization plan

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. Based on the implementation of Compensation and Classification 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. 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 \$3.265 million in state funding for ongoing capital projects. Continued work with Council to establish a fiscal plan to fully address revenue short falls and prepare implementation of 5-year capital improvement plan. Completed extensive compost research and outreach.

**GENERAL FUND
EXECUTIVE - ADMINISTRATION
EXPENDITURES**

Department 110 - Executive
Sub-department 100 - Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 156,515	\$ 163,535	\$ 261,460	\$ 184,569	\$ 290,583
Employee Benefits	104,102	112,648	188,955	127,148	223,552
Professional Services	37,932	1,693	40,000	18,014	40,000
Contributions	600	600	600	600	600
Support Goods & Services	17,252	19,602	21,000	23,434	26,000
Capital Outlay	-	927	36,338	33,389	5,527
Total Expenditures	\$ 316,401	\$ 299,005	\$ 548,353	\$ 387,154	\$ 586,262

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
City Manager	1	1	1	1
Human Resource	0	1	0	1
Administrative Assistant	1	1	1	1
Total	1	3	2	3

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Fund Balances in line with Council Goals	Yes	Yes	Yes	Yes
Successful Completion of Capital Projects	Yes	Yes	Yes	Yes
Successful Management of Grants	Yes	Yes	Yes	Yes
Number of Staff Meetings	20	23	34	40
Number of Staff Turn Over	12	23	18	16
Number of FTEs	124.15	125.15	125.15	125.15
Number of Community Outreach Meetings	52	52	24	36

**GENERAL FUND
EXECUTIVE - EMERGENCY PREPAREDNESS**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015

- 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

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 team members were current in position specific ongoing training in preparation for Alaska Shield 2014. Worked to identify IMT members due to the loss of several trained positions. Council attended specialized emergency management for elected officials. Responded to the local emergency from the heavy rains in January. Completed update of the Emergency Operations Plan.

**GENERAL FUND
EXECUTIVE - EMERGENCY PREPAREDNESS
EXPENDITURES**

Department 110 - Executive
Sub-department 110 - Emergency Preparedness

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Professional Services	816	2,120	21,000	3,105	21,000
Support Goods & Services	32,850	26,749	35,500	28,566	35,500
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 33,666	\$ 28,869	\$ 56,500	\$ 31,671	\$ 56,500

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
ESO/LEPC Meetings *	4	3	4	4
ESC Meetings **	4	3	4	4
EOP Revisions/Updates ***	2	1	1	1
Training Programs	10	5	5	7
Exercise Programs	10	2	2	5
Emergency Events	1	3	3	2
Tsunami Siren Tests	52	52	52	52
Incident Management Team/Working Group	10	4	4	6

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

** ESC Emergency Services Council

*** EOP Emergency Operations Planning

**GENERAL FUND
CITY CLERK - ADMINISTRATION**

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.

Planned Accomplishments for FY 2015

- Perform all duties required by City Charter, Code and State Statutes
- Administer City of Kodiak elections
- Coordinate all City Council meetings and provide complete and accurate records of proceedings
- Ensure that ordinances, resolutions and other actions of the City Council are correct and reflect the intent of the governing body; codify all adopted ordinances and process and issue City Code supplements to subscribers; review and recommend changes to the City Code
- Update the City Clerk's internet page to continue to provide City of Kodiak forms, adopted legislation, minutes and other items of interest
- Manage the City of Kodiak property leases
- Continue to update the city code as needed

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

Objective: To serve as a conduit between the public and the council.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 113,587	\$ 115,209	\$ 155,497	\$ 142,497	\$ 157,942
Employee Benefits	87,057	90,155	106,197	112,467	113,602
Professional Services	12,994	3,128	4,000	1,113	4,000
Support Goods & Services	26,217	28,866	35,310	31,449	36,700
Capital Outlay	1,858	2,462	-	-	-
Total Expenditures	\$ 241,713	\$ 239,821	\$ 301,004	\$ 287,526	\$ 312,244

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
City Clerk	0.8	0.8	0.8	0.8
Deputy Clerk	0.5	0.5	0.5	0.5
Administrative Assistant	0.5	0.5	0.5	0.5
Total	1.8	1.8	1.8	1.8

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Council Meetings				
97% of minutes approved by Council/no corrections	100%	100%	100%	100%
Post agendas 5 days before meeting	100%	100%	100%	100%
Post agenda packet to Internet 3 days before meeting	100%	100%	100%	100%
Legislative actions posted to the Internet within 24 hours of adoption	100%	100%	100%	100%
Elections				
Petitions packets provided to 100% of eligible candidates	100%	100%	100%	100%
Ballot eligibility determined	100%	100%	100%	100%
Pamphlet created and mailed to registered voter households	100%	100%	100%	100%

**GENERAL FUND
CITY CLERK – RECORDS MANAGEMENT**

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 2015

- 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
- Develop 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 5,200 records were created in the records management program and all the records eligible for destruction were destroyed. Work on the vital records program continued. Individual and group meetings were held with the Records Coordinator Committee members to assess departmental needs.

**GENERAL FUND
CITY CLERK – RECORDS MANAGEMENT**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 60,402	\$ 58,464	\$ 83,005	\$ 77,786	\$ 84,515
Employee Benefits	38,116	34,415	62,328	46,262	64,156
Professional Services	-	-	4,000	120	4,000
Support Goods & Services	8,761	6,961	8,250	7,268	8,250
Capital Outlay	129	-	-	-	-
Total Expenditures	\$ 107,408	\$ 99,841	\$ 157,583	\$ 131,436	\$ 160,921

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
City Clerk	0.2	0.2	0.2	0.2
Deputy Clerk	0.5	0.5	0.5	0.5
Administrative Assistant, Part-time	0.0	0.0	0.0	0.0
Administrative Assistant, Full-time	0.5	0.5	0.5	0.5
Total	1.2	1.2	1.2	1.2

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Enforce records retention schedule	100%	100%	100%	100%
Provide staff awareness/training to records records coordinators	100%	100%	100%	100%
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	100%	100%	100%	100%
Respond to Public Records Request within 10 days	100%	100%	100%	100%

**GENERAL FUND
FINANCE - ADMINISTRATION**

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 2015

- 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 2014 from the Government Finance Officers Association (GFOA) and received a Certificate of Achievement for Excellence in Financial Reporting for the City's Fiscal year 2013 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.

**GENERAL FUND
FINANCE - ADMINISTRATION**

EXPENDITURES

Department 130 - Finance
Sub-department 100 - Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 336,765	\$ 340,866	\$ 376,770	\$ 369,575	\$ 388,088
Employee Benefits	259,025	276,859	294,528	265,602	303,555
Professional Services	47,859	55,274	78,950	79,383	78,950
Support Goods & Services	36,100	37,843	43,353	30,681	43,353
Capital Outlay	1,010	4,935	1,600	1,410	1,600
Total Expenditures	\$ 680,759	\$ 715,777	\$ 795,201	\$ 746,651	\$ 815,546

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Finance Director	1	1	1	1
Senior Accountant	1	1	1	1
General Accountant	1	1	1	1
Accounting Technician/Sales Tax	1	1	1	1
Accounting Technician/Accounts Payable	1	1	1	1
Total	5	5	5	5

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Sales Tax Delinquent for Period				
Active	\$ 19,562	\$ 39,964	\$ 84,162	\$ 85,000
Inactive	\$ 83,228	\$ 799	\$ 10,124	\$ 8,000
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	90%	100%	100%	100%

**GENERAL FUND
FINANCE - UTILITY ACCOUNTING**

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.

Planned Accomplishments for FY 2015
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- | |
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| <ul style="list-style-type: none">• Maintain the current high rate of utility bill collections• Serve the public in a courteous and professional manner• Improve internal systems to maximize efficiency and deliver quality customer service• Provide specialized training to meet the needs of the employees• Complete a customer satisfaction survey to all water and sewer customers on billing issues |
|--|

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

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

The 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. Alternative options consist of bank drafting or online payments using credit cards.

**GENERAL FUND
FINANCE - UTILITY ACCOUNTING**

EXPENDITURES

Department 130 - Finance
Sub-department 130 - Utility

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 12,144	\$ 10,325	\$ 13,420	\$ 12,216	\$ 14,035
Employee Benefits	18,208	8,488	8,900	15,845	13,006
Support Goods & Services	28,266	28,183	40,360	30,800	40,360
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 58,618	\$ 46,996	\$ 62,680	\$ 58,861	\$ 67,401

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Accounting Technician/Cashier-Utilities	0.3	0.3	0.3	0.3
Total	0.3	0.3	0.3	0.3

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Monthly bills mailed within 1 day of target date	9 times	12 times	12 Times	12 Times
Total Utility Revenue Billed	\$ 6,809,880	\$ 7,253,430	\$ 7,981,069	\$ 7,344,640
Percentage of accounts billed accurately	99%	99%	99%	100%
Number of Bank Draft accounts	490	612	640	650

**GENERAL FUND
FINANCE –INFORMATION SYSTEMS**

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.

Planned Accomplishments for FY 2015
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| <ul style="list-style-type: none">• Provide city-wide disaster restoration plan for computer systems• Maintain and upgrade currently installed specialty applications• Maintain current information on the City's website• Keep the E911 system online 24 hours a day, 7 days a week• Provide network documentation• Maintain City phone system and voicemail• Maintain City workstations, servers and networks• Plan and implement network upgrades |
|---|

GOALS: To maintain computers, networks and phone systems through proactive maintenance and troubleshooting to prevent service interruption in a cost effective manner.

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

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. 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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 134,964	\$ 121,456	\$ 142,185	\$ 117,658	\$ 145,811
Employee Benefits	101,655	94,673	127,525	117,170	140,793
Professional Services	155,209	139,356	158,130	143,174	166,130
Support Goods & Services	55,935	54,259	58,300	51,387	58,300
Capital Outlay	33,926	3,046	7,500	-	7,500
Total Expenditures	\$ 481,689	\$ 412,790	\$ 493,640	\$ 429,389	\$ 518,534

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Information Systems Administrator	1.95	1.95	1.95	1.95
Total	1.95	1.95	1.95	1.95

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Network Users Supported	145	145	145	145
Network Workstations	147	150	150	149
Network Printers	40	31	36	36
Network Servers - Physical	24	23	23	23
Network Servers - Virtual	54	58	69	60
Network Devices (other)	52	54	54	53
Internet connections maintained 95% of the time	95%	95%	98%	96%
Web site updated with current information	99%	99%	99%	99%
911 System Online Greater Than 99%	100%	98%	99%	99%
Percentage of priority 1 calls resolved within 24 hours within 80%	95%	95%	95%	95%

**GENERAL FUND
POLICE- ADMINISTRATION**

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.

Planned Accomplishments for FY 2015

- Improve Kodiak Police Department's Capital

GOAL: Improve Kodiak Police Department's capital

Objective: Improve leadership development; enhance training

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

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

GOAL: Advance the use of technology in support of law enforcement operations

Objective: Improve the department's use of technology

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 uninterruptible power supply and emergency power system
 - Increased repair and maintenance
 - Purchased needed consumable supplies for police station
 - Replaced two computer work stations in this department
 - Replacement of Valve Regulated Lead Acid batteries for City uninterruptible power supply

**GENERAL FUND
POLICE- ADMINISTRATION
EXPENDITURES**

Department 140 - Police
Sub-department 100 - Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 309,191	\$ 325,364	\$ 408,630	\$ 291,020	\$ 374,715
Employee Benefits	238,209	251,419	283,650	237,079	295,130
Professional Services	89,592	94,120	124,496	125,643	100,977
Support Goods & Services	40,020	20,476	30,565	25,281	135,185
Public Utility Services	108,476	101,957	73,000	84,092	100,000
Capital Outlay	-	-	1,500	1,410	68,975
Interest Expense on Bond	525,990	528,240	529,990	529,990	531,240
Total Expenditures	\$ 1,311,478	\$ 1,321,576	\$ 1,451,831	\$ 1,294,515	\$ 1,606,222

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Chief of Police	1	1	1	1
Deputy Chief of Police/Lieutenant	2	2	2	2
Administrative Assistant	1.5	1.5	1.5	1.5
Total	4.5	4.5	4.5	4.5

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
UCR Part 1 Crimes Reported	253	286	289	271
UCR Part 2 Crimes Reported	1,284	1,471	1,528	1,406

UCR = Unified Crime Report

**GENERAL FUND
POLICE – UNIFORM PATROL**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

Police Officers assigned to this 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.

Planned Accomplishments for FY 2015
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| <ul style="list-style-type: none">• Maintain organization effectiveness through efficient deployment of police resources• Promote community safety and livability by emphasizing proactive policing and problem solving• Mitigate reckless or unsafe driving behavior by emphasizing traffic enforcement |
|--|

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 680,464	\$ 663,509	\$ 733,120	\$ 660,532	\$ 689,569
Employee Benefits	465,670	522,817	602,945	566,602	703,660
Professional Services	18,321	4,408	6,000	4,809	6,000
Support Goods & Services	49,305	43,993	56,300	47,638	56,300
Administrative Services	394	397	500	507	500
Capital Outlay	4,267	79,473	57,846	60,326	16,638
Total Expenditures	\$ 1,218,421	\$ 1,314,597	\$ 1,456,711	\$ 1,340,414	\$ 1,472,667

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Sergeants/Detectives	3	3	3	3
Police Officers/Detectives	8	7	7	8
Total	11	10	10	11

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Calls for Service	10,168	13,856	15,135	12,651
Cases Investigated	794	897	914	854
Cases Forwarded to Prosecution	394	457	515	454
Impaired Driving Arrests made	48	41	35	41
Motor Vehicle Collision Reports	118	155	118	136
Alcohol Retail Sales Compliance Checks	621	3,240	3,212	1,930

**GENERAL FUND
POLICE - CORRECTIONS**

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.

Planned Accomplishments for FY 2015
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| <ul style="list-style-type: none">• Detain all prisoners in a safe environment where they are provided with those amenities required by State and Federal law• Promote positive change within prisoners by allowing participation and interaction with community support groups such as Alcoholics Anonymous, Celebrate Recovery, etc.• Maintain prisoner family engagement by allowing visitation with prisoners incarcerated at Kodiak jail |
|---|

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

1. Met council's personnel goals for FY2014; maintained same number of FTE in FY2014 as FY2013.
2. Did meet council's operating expenditure goals for FY2014
3. Successfully negotiated an amendment for additional services to jail contract with the Department of Corrections.
4. Successfully brought into operation the Inmate Community Work Service Program.
5. Successfully began the Inmate Commissary Program.

**GENERAL FUND
POLICE - CORRECTIONS**

EXPENDITURES

Department 140 - Police
Sub-department 142 - Corrections

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 535,189	\$ 565,461	\$ 603,125	\$ 558,470	\$ 578,242
Employee Benefits	427,110	437,177	506,500	470,492	512,114
Professional Services	106,146	108,696	147,993	171,870	147,993
Support Goods & Services	20,143	20,135	49,517	32,935	49,517
Public Utility Services	69,050	67,244	87,532	56,942	87,532
Capital Outlay	41,319	5,661	20,314	19,891	6,964
Total Expenditures	\$ 1,198,957	\$ 1,204,373	\$ 1,414,981	\$ 1,310,600	\$ 1,382,362

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Corrections Sergeant	1	1	1	1
Corrections Corporal	1	1	1	1
Corrections Officers	8	8	8	8
Total	10	10	10	10

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Jail Bookings (Criminal)	849	1,030	973	939
Man Days Served	5,746	6,485	7,411	6,578
Protective Custody Detention	45	68	59	56
Prisoners Transported/Court	898	934	1,042	970
Prisoners Transported Trips/Court	402	507	494	448
Prisoners Transported/Medical*	15	15	15	15
Summons/Subpoenas Served	306	496	430	401
Visits/Family	467	810	1,082	774
Visits/Support Groups	95	229	291	193

**GENERAL FUND
POLICE- INVESTIGATIONS**

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.

Planned Accomplishments for FY 2015
<ul style="list-style-type: none">• Investigate all crimes that fall under the purview of the IU• Collaborate with other Local, State and Federal law enforcement agencies, including the District Attorney's Office, on criminal investigations in which the department has a mutual interest• Support the Patrol Unit with additional investigate assets• Provide crime prevention training• Support the Drug Enforcement Unit with the Kodiak Safe Streets Task Force as a Task Force Officer

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

1. Met council's personnel goals for FY2014.
2. Did meet council's operating expenditure goals for FY2014.

**GENERAL FUND
POLICE- INVESTIGATIONS**

EXPENDITURES

Department 140 - Police
Sub-department 143 - Investigations

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 150,887	\$ 98,597	\$ 159,710	\$ 84,599	\$ 154,762
Employee Benefits	128,165	89,001	142,390	74,835	153,717
Professional Services	4,651	29,236	11,200	5,456	11,200
Support Goods & Services	8,738	6,419	21,300	18,863	21,300
Capital Outlay	6,404	3,295	1,500	1,410	-
Total Expenditures	\$ 298,845	\$ 226,547	\$ 336,100	\$ 185,163	\$ 340,979

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Sergeant/Detective	1	1	1	1
Police Officer/Detective	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Investigations Conducted	201	293	299	250
Adult Sexual Assault Investigations	4	5	5	4
Death Investigations	5	3	8	5
Agency Assist	13	11	16	13
Fraud & Theft type crimes	10	63	10	36
Patrol Assists	37	57	39	47
Child Sexual Assaults	11	11	9	10
Drug Enforcement Unit Assist	48	7	19	27
Child Pornography Crimes	3	4	3	3
Computer Forensic Exams	11	10	11	10
Defendants Charged	22	16	26	21
CVSA (Truth Verification) Exams	0	4	1	2
Search Warrants Served	88	69	67	77
Cellular Telephone Exams	34	33	109	71
Crime Stopper Reports Received	125	168	231	175

GENERAL FUND
POLICE – POLICE DISPATCH/EVIDENCE

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.

Planned Accomplishments for FY 2015
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| <ul style="list-style-type: none">• To Review and evaluate operational procedures to ensure accuracy, efficiency and competency. |
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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 meet council's operating expenditure goals for FY2014.

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

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 530,077	\$ 498,516	\$ 599,170	\$ 515,667	\$ 599,866
Employee Benefits	392,747	404,668	463,215	416,587	496,073
Professional Services	3,832	4,246	10,000	4,252	10,000
Support Goods & Services	65,644	60,207	80,502	61,160	80,502
Public Utilities	-	-	-	-	-
Capital Outlay	6,478	4,508	40,694	37,771	-
Total Expenditures	\$ 998,778	\$ 972,145	\$ 1,193,581	\$ 1,035,437	\$ 1,186,441

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Communications Sergeant	1	1	1	1
Communications Officers	9	9	9	9
Total	10	10	10	10

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Non-emergency Calls Received	22,250	23,855	23,940	23,095
Emergency Calls Received	4,021	4,496	5,200	4,610
Walk-in Reports (Lobby Visits)	5,678	5,267	5,448	4,572
Service Calls Received/Dispatched	10,168	13,855	15,135	12,651

**GENERAL FUND
POLICE- ANIMAL CONTROL**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

The Animal Control Officer is responsible for investigating all animal complaints occurring within the City of Kodiak. Efforts are accomplished through proactive patrolling and response to complaints filed with the Police Department. The Animal Control Officer issues citations for violations of City ordinances, impounds animals and employs humane methods to capture loose or stray animals. The Animal Control Officer also oversees the City Animal Shelter which is managed under contract with the Humane Society of Kodiak.

Planned Accomplishments for FY 2015
<ul style="list-style-type: none">• Patrol the City of Kodiak and Kodiak Island Borough to identify violations of codes and ordinances that pertain to animals• Increase community awareness of City ordinances that pertain to animals through public education.• Timely investigation of all vicious and abused animal complaints• Encourage community wide participation in animal registration and vaccination• Encourage ethical and humane treatment of animals by their owners through education and enforcement of the City ordinances• Requested additional funding for a new Animal Control vehicle• Perform needed repairs to the Animal Shelter

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 FY2015 for the following reasons:
 - Shelter operations contract with Humane Society of Kodiak increased
3. Reinstated the Kodiak Island Borough contract for Animal Control services,

**GENERAL FUND
POLICE - ANIMAL CONTROL**

EXPENDITURES

Department 140 - Police
Sub-department 145 - Animal Control

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 36,202	\$ 29,568	\$ 44,460	\$ 32,879	\$ 45,090
Employee Benefits	51,411	41,854	56,170	23,876	35,573
Professional Services	101,847	105,039	108,200	108,037	114,200
Support Goods & Services	4,627	2,622	7,000	1,944	7,000
Capital Outlay	911	-	4,000	3,516	41,990
Total Expenditures	\$ 194,998	\$ 179,083	\$ 219,830	\$ 170,252	\$ 243,853

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Animal Control Officer	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Animal Control Officer				
Calls for Service - Officer Initiated	562	468	709	588
Animals Impounded - Officer	215	123	173	148
Citations Issued	13	17	19	16
Animal Shelter Statistics				
Animals Reclaimed by Owner	167	144	124	145
Animals Adopted	180	191	187	185
Animals Euthanized	34	16	10	22
Animal Licenses Issued	144	96	175	135

**GENERAL FUND
POLICE –DRUG ENFORCEMENT**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
<ul style="list-style-type: none">• Collaborate with local, State and Federal law enforcement agencies on investigations in which the department has a mutual interest• To identify, investigate and apprehend drug offenders• Intercept drugs shipped to Kodiak by all various means• Encourage anonymous reporting of information about drugs and drug dealers to Crime Stoppers• Collaborate with FBI for the successful operation of the Kodiak Safe Streets program

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes

In FY2014, 36 drug-related arrests were made. Of these arrests, 31 ounces of methamphetamine, 7.5 ounces of heroine, 42 grams of crack cocaine, 6 grams of cocaine and \$46,799.69 in cash was seized.

**GENERAL FUND
POLICE-DRUG ENFORCEMENT**

EXPENDITURES

Department 140 - Police
Sub-department 146 - Drug Enforcement

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 64,321	\$ 81,998	\$ 83,525	\$ 68,000	\$ 72,585
Employee Benefits	63,462	72,994	70,750	43,003	45,281
Professional Services	17	3,345	4,598	440	4,598
Support Goods & Services	787	5,709	14,500	11,184	14,800
Public Utility Services	-	-	-	-	-
Capital Outlay	26,421	4,150	3,815	3,815	3,814
Total Expenditures	\$ 155,008	\$ 168,197	\$ 177,188	\$ 126,442	\$ 141,078

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Police Officers/Detectives	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Investigations Conducted	128	204	334	231
Cases Referred to Prosecution	15	29	43	29
Persons Arrested	9	21	36	22
Crime Stoppers Reports Received	125	168	231	175
GIU Assists	5	4	5	4

GIU= General Investigation Unit

**GENERAL FUND
POLICE – COMMUNITY SERVICES**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
<ul style="list-style-type: none">• Patrol the City of Kodiak to identify violations that pertain to parking, littering, junk and abandoned vehicles and animal complaints• Increase community awareness of City of Kodiak ordinances through public education• Utilize efficient scheduling practices for routine and non-routine vehicle maintenance to minimize vehicle down time• Employ preventive maintenance measures to increase vehicle service life• Monitor and evaluate approved Council Parking Plan to identify strengths and weaknesses

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

1. Met council's personnel goals for FY2014; maintained same number of FTE in FY2014 as FY2013.
2. Did meet council's operating expenditure goals for FY2014.

**GENERAL FUND
POLICE – COMMUNITY SERVICES
EXPENDITURES**

Department 140 - Police
Sub-department 147 - Community Services

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 9,043	\$ 51,856	\$ 47,280	\$ 41,904	\$ 47,615
Employee Benefits	18,656	47,893	56,540	55,272	60,432
Professional Services	-	199	500	-	500
Support Goods & Services	128,875	78,266	111,000	69,816	116,000
Capital Outlay	5,850	5,829	5,829	5,829	5,829
Total Expenditures	\$ 162,424	\$ 184,042	\$ 221,149	\$ 172,821	\$ 230,376

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Communications Services Officer	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Calls of Service	451	665	549	500
Citations Issued	444	340	10*	227
Vehicles Impounded	46	47	54	50
Vehicle Work Orders Completed	241	276	185	204

*Amended City Code to allow for City of Kodiak officers to give citations. The drop in number was due to State of Alaska amending State Statute taking away ability for parking citations to be left on property.

**GENERAL FUND
POLICE – POLICE CANINE SERVICES**

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.

Planned Accomplishments for FY 2015
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| <ul style="list-style-type: none">• New handler and canine Kira to work within the Drug Enforcement Unit offering additional assistance and resources |
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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 meet council's operating expenditure goals for FY2014.
3. Retired canine Max and replaced with canine Kira.

**GENERAL FUND
POLICE – POLICE CANINE SERVICES**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 69,423	\$ 87,224	\$ 117,535	\$ 114,855	\$ 101,249
Employee Benefits	71,483	73,052	82,975	89,530	64,116
Professional Services	1,439	132	2,300	2,150	2,300
Support Goods & Services	8,199	7,204	9,530	8,712	9,530
Capital Outlay	-	-	33,250	35,106	-
Total Expenditures	\$ 150,544	\$ 167,612	\$ 245,590	\$ 250,353	\$ 177,195

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Police Officer/Detective	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
All Canine Deployments	60	67	44	55
Scent Detection Deployments	48	61	33	47
Apprehensions/Track/Searches (non-drug related)	16	7	3	9
Training Hours	112	126	140	126
Public Appearances	21	24	44	32

**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 2015

- 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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 66,390	\$ 66,758	\$ 78,595	\$ 77,467	\$ 82,515
Employee Benefits	38,066	42,101	43,114	47,652	53,844
Professional Services	-	-	-	-	-
Support Goods & Services	643	3,282	5,250	2,041	5,250
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 105,099	\$ 112,141	\$ 126,959	\$ 127,160	\$ 141,609

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Police Officer/Detective	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
School Based Complaints	407	406	400	403
Investigations Completed	70	36	38	53
Investigations Forwarded to Prosecution	27	22	23	24
D.A.R.E Students Instructed (D.A.R.E - Drug Abuse Resistance Education)	130	146	148	139

**GENERAL FUND
FIRE ADMINISTRATION / OPERATIONS**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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| <ul style="list-style-type: none">• Conduct all operations in a safe manner• Provide training in all areas that personnel are expected to perform• Begin phase 1 of 3 to replace the existing station• Meet National Fire Protection Agency Standards for response times• Plan for equipment replacement that meets current National Fire Protection Agency Standards and General Services Administration KKK-1822F• Maintain positive employee relations• Maintain effective and ongoing relationships with other agencies• Maintain an effective ambulance transport service• Provide fire prevention training to the community• Provide for a Level A Hazmat Response Team• Maintain all equipment for readiness response |
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GOALS: To ensure departmental readiness by providing effective and efficient equipment and systems service through certification training, physical fitness, equipment maintenance, fire inspections, pre-incident planning and other non-emergency service programs.

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Replaced one ambulance and one fire engine in FY2014

**GENERAL FUND
FIRE ADMINISTRATION / OPERATIONS**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 893,231	\$ 865,004	\$ 1,014,790	\$ 978,488	\$ 1,044,122
Employee Benefits	676,258	692,256	752,203	782,343	916,590
Professional Services	46,724	23,695	22,100	21,924	22,100
Support Goods & Services	86,526	126,064	106,500	84,973	93,000
Public Utility Services	32,164	30,633	25,000	30,808	25,000
Administrative Services	20,128	24,682	20,000	19,171	20,000
Capital Outlay	68,727	30,178	54,000	52,818	27,523
Total Expenditures	\$ 1,823,758	\$ 1,792,511	\$ 1,994,593	\$ 1,970,525	\$ 2,148,335

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Fire Chief	1	1	1	1
Deputy Fire Chief	0	1	1	1
Fire Captain	3	3	3	3
Firefighter/EMT III	5	6	6	6
Firefighter/EMT II	4	1	1	1
Firefighter/EMT I	0	1	1	1
Department Assistant (PT)	0.75	0.75	0.75	0.75
Total	13.75	13.75	13.75	13.75

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
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Workload: # of calls received

Fire Responses	160	206	133	166
Ambulance Responses on Kodiak Road System	741	749	392	627
<i>Inside city limits-Code 3 responses only</i>	(493)	(353)	(378)	(408)
Hazardous Materials Responses	25	36	34	32
Rescue Responses	6	4	16	9

Efficiency: # of calls responded within 5 minutes

Fire	126	107	119	117
Ambulance Response				
<i>Inside city limits-Code 3 responses only</i>	(389)	(305)	(328)	(341)
Hazmat	18	25	24	22
Rescue	4	3	16	9

Outcome: 90% of calls responded within 5 minutes

Fire	79%	52%	89%	73%
EMS	78%	86%	85%	83%
Hazmat	72%	69%	71%	71%
Rescue	67%	75%	69%	70%

**GENERAL FUND
PUBLIC WORKS - ADMINISTRATION**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015

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

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

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

The administration is responsible for the design, construction and maintenance of quality streets, storm drains, sewer, water as well as city owned airports. Efficient and accurate processing of quality projects was ensured through the completion of the Phase V Segment A, Aleutian Homes Water and Sewer Replacement project which was completed in early 2014, as well as the annual curb/gutter sidewalk project. The bid for the Phase V Segment B, Aleutian Homes Water and Sewer Replacement project was awarded in April 2014 and construction is expected to be completed early summer of 2015. The design of a new Compositing Facility for processing the bio-solids from the City's Wastewater Treatment Plant was also awarded. The New Monashka Pump House replacement project was bid and awarded by City Council in April 2014, with construction beginning in late May. This project is expected to be completed by June 2015. In FY2015, the design to refurbish lift stations #1 and #2 in the downtown area as well as award the design of Phase VI of the Aleutian Homes, Water and Sewer Replacement project are expected to be completed.

**GENERAL FUND
PUBLIC WORKS – ADMINISTRATION**

EXPENDITURES

Department 160 - Public Works
Sub-department 100 - Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 52,140	\$ 50,781	\$ 60,845	\$ 56,925	\$ 61,357
Employee Benefits	42,341	45,535	42,070	49,948	47,111
Professional Services	1,016	315	2,000	1,990	2,000
Support Goods & Services	7,677	5,850	10,500	7,843	10,500
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 103,174	\$ 102,481	\$ 115,415	\$ 116,706	\$ 120,968

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Public Works Director	0.5	0.5	0.5	0.5
Total	0.5	0.5	0.5	0.5

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Total Public Works Employees	24	25	25	25

**GENERAL FUND
PUBLIC WORKS - STREETS**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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| <ul style="list-style-type: none">• Maintain safe driving conditions on all streets year round• Remove snow from the downtown core within 24 hours after a storm• Continue to clean a portion of the storm drainage system annually• Keep streets and sidewalks clean• Maintain traffic signs• Respond to road condition complaints within 24 hours• Replace the 1999 Street Sweeper with new or lightly used similar capacity sweeper |
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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.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

There were no significant budget changes.

**GENERAL FUND
PUBLIC WORKS - STREETS**

EXPENDITURES

Department 160 - Public Works
Sub-department 162 - Streets

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 359,951	\$ 306,318	\$ 401,735	\$ 247,028	\$ 330,249
Employee Benefits	296,602	282,451	343,205	262,385	287,613
Professional Services	25,226	2,580	5,500	9,084	5,500
Support Goods & Services	403,343	347,175	450,250	343,859	475,250
Public Utility Service	202,321	172,233	220,000	168,889	220,000
Capital Outlay	617,542	46,351	116,851	98,033	331,351
Total Expenditures	\$ 1,904,985	\$ 1,157,108	\$ 1,537,541	\$ 1,129,278	\$ 1,649,963

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Public Works Supervisor	1	1	1	1
Equipment Operator	2	2	2	2
Public Works Maintenance Worker	2	2	2	2
Utility Worker	0	0	0	0
Total	5	5	5	5

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Lane Miles of Street Maintained	46.8	46.8	46.8	46.8
Time Spent on Snow Removal (man hours)	4704	5000	2066	3000
Time Spent on Street Cleaning (man hours)	1576	1100	482	1000
Snow Removed within 24 Hours	Yes	Yes	Yes	Yes
Respond to road complaints within 24 hours	15	15	20	15
Time Spent on Drainage System Maintenance (man hours)	1398	700	1554	1000

**GENERAL FUND
PUBLIC WORKS - GARAGE**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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| <ul style="list-style-type: none">• Provide a comprehensive preventative maintenance program• Reduce down time associated with equipment repair• Complete major equipment modifications and rehabilitation on schedule• Comprehensive mechanical evaluation on equipment scheduled to be replaced |
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GOALS: To reduce equipment downtime so that it can be used when needed for support of city functions.

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

There were no significant budget changes.

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

**GENERAL FUND
PUBLIC WORKS - GARAGE**

EXPENDITURES

Department 160 - Public Works
Sub-department 163 - Garage

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 106,886	\$ 110,274	\$ 124,550	\$ 104,116	\$ 127,245
Employee Benefits	81,018	94,187	103,035	93,816	115,593
Professional Services	1,500	1,500	1,500	2,767	1,500
Support Goods & Services	19,678	29,442	37,000	16,387	37,000
Public Utility Service	27,911	27,516	37,750	27,479	37,750
Capital Outlay	15,533	5,706	5,000	4,613	6,500
Total Expenditures	\$ 252,526	\$ 268,625	\$ 308,835	\$ 249,178	\$ 325,588

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Shop Supervisor	1	1	1	1
Automotive Mechanic	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Preventative Maintenance Checks	71	130	79	130
Equipment Repairs	257	316	360	311
Equipment Modifications/Refurbishment	17	46	18	27

**GENERAL FUND
PUBLIC WORKS - BUILDING INSPECTIONS**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015

- 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. Maintain ISO's (Insurance Service Organization) Building Code Enforcement Evaluation Report Class 4 (for 1 and 2 family dwellings), and Class 3 (for all other).

**GENERAL FUND
PUBLIC WORKS - BUILDING INSPECTIONS
EXPENDITURES**

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 140,885	\$ 148,352	\$ 174,475	\$ 155,041	\$ 178,312
Employee Benefits	117,308	125,063	139,720	139,298	155,710
Professional Services	7,521	5,640	10,500	15,171	10,500
Support Goods & Services	14,772	14,333	18,373	13,417	18,583
Capital Outlay	63,062	-	1,500		-
Total Expenditures	\$ 343,548	\$ 293,387	\$ 344,568	\$ 322,927	\$ 363,105

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Building Official	1	1	1	1
Assistant Building Official	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Plan Reviews Completed	67	49	37	35
Building Permits Issued	201	223	158	150
Electrical Permits Issued	138	130	123	130
Plumbing Permits Issued	92	95	48	50
Number of Inspection Trips	800	876	917	900

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

DEPARTMENTAL VISION

Provide safe and useable facilities for aircraft users.

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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|---|
| <ul style="list-style-type: none">• To provide prompt snow removal and ice control• To provide maintenance and repair activities for the runway and taxiways |
|---|

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

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

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

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

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Professional Services	\$ 3,097	\$ 2,976	\$ 5,000	\$ 443	\$ 5,000
Support Goods & services	8,892	9,789	10,000	6,972	10,000
Public Utility Services	-	429	600	434	600
Administrative Services	16,443	19,397	10,000	10,091	10,000
Total Expenditures	\$ 28,432	\$ 32,591	\$ 25,600	\$ 17,940	\$ 25,600

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Maintenance Effort (man/equipment hours)	92	120	143	120

**GENERAL FUND
ENGINEERING - ADMINISTRATION**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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| <ul style="list-style-type: none">• Continue to document all department standard operating procedures• Use engineering consultants as supplements for minor project support and to support existing capital projects• Monitor Aleutian homes Phase V construction project B• Monitor construction of Pier III replacement project• Monitor construction of Monashka pump house replacement• Monitor design of hosed compost facility |
|---|

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

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

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

The Baranov Park improvement project was completed. The bid for construction of the Shelikof Street pedestrian improvement project was completed. The Kodiak Public Library construction was completed.

**GENERAL FUND
ENGINEERING - ADMINISTRATION**

EXPENDITURES

Department 165 - Engineering
Sub-department 100 - Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 67,690	\$ 135,106	\$ 150,919	\$ 139,764	\$ 190,478
Employee Benefits	49,579	99,931	108,630	117,897	125,312
Professional Services	42,587	9,369	50,000	17,217	50,000
Support Goods & Services	23,791	15,709	26,300	11,420	26,300
Capital Outlay	1,749	1,325	-	-	3,000
Allocated Expenses	(35,283)	(71,539)	(80,000)	(84,716)	(80,000)
Total Expenditures	\$ 150,113	\$ 189,901	\$ 255,849	\$ 201,582	\$ 315,090

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
City Engineer	1	1	1	1
Administrative Assistant	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Use of Standard Construction Specifications and Standard Details Edition	2000	2000	2012	2012
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**

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 2015

- 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.
- 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 skate ramp renewal and tennis court repairs
- 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.
- Increase level of cross training across department as well as safety training and protocols
- Increase summer/winter adult athletic leagues.
- Establish safety protocols for planning and conducting road races.

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 most of Phase II of the construction of the new track and field.

**GENERAL FUND
PARKS AND RECREATION - ADMINISTRATION**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 279,880	\$ 232,915	\$ 324,350	\$ 278,523	\$ 339,286
Employee Benefits	148,487	97,190	204,905	141,757	200,027
Professional Services	280	25,574	-	19,953	-
Support Goods & Services	76,239	81,961	82,000	77,284	82,000
Public Utility Services	7,124	7,968	8,000	6,237	8,000
Capital Outlay	-	55,466	-	6,234	7,734
Total Expenditure	\$ 512,010	\$ 501,074	\$ 619,255	\$ 529,988	\$ 637,047

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
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
Total	3	3.25	3.25	3.25

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
<u>City League Basketball</u>				
Teams	23	30	28	26
Players	240	296	325	295
<u>City League Volleyball</u>				
Teams	9	10	13	12
Players	80	93	111	100
<u>Womens League Volleyball</u>				
Teams	5	8	13	12
Players	46	60	84	80
<u>Races (contestants)</u>				
Earth Day Triathlon	37	63	40	45
Pillar Mountain Classic	63	76	86	75
Pasagshak to Kodiak Bike Ride	27	23	33	25
Marathon	5	12	4	5
<u>City League Softball*</u>				
Teams	-	5	10	10
Players	-	70	160	150

*New performance indicator beginning FY2013

**GENERAL FUND
PARKS AND RECREATION - MUSEUM**

DEPARTMENTAL VISION

The Kodiak Historical Society is responsible for the overall operation of the Baranov Museum, which is located in the Erskine House on Marine Way. The museum is open to the public year-round for a total of 1200 hours. The Kodiak Historical Society conducts tours, provides historical information, classifies historical objects and maintains security of the Erskine House. The City of Kodiak owns the museum and has an agreement with the Kodiak Historical Society to operate the museum.

PROGRAM DESCRIPTION

The Kodiak Historical Society is responsible for the overall operation of the Baranov Museum, which is located in the Erskine House on Marine Way. The museum is open to the public year-round for a total of 1200 hours. The Kodiak Historical Society conducts tours, provides historical information, classifies historical objects and maintains security of the Erskine House. The City of Kodiak owns the museum and has an agreement with the Kodiak Historical Society to operate the museum.

Planned Accomplishments for FY 2015
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| <ul style="list-style-type: none">• Continue maintenance and upkeep of the Baranof Museum grounds. |
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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

The development and installation of an exhibit exploring the impact of the 1964 earthquake and tsunami in Kodiak on the 50th anniversary was completed for presentation to the public. Educational programs and events served over 1,000 residents and visitors.

**GENERAL FUND
PARKS AND RECREATION - MUSEUM**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Contributions	\$ 70,000	\$ 70,000	\$ 77,500	\$ 77,500	\$ 90,000
Support Goods & Services	-	-	-	-	-
Public Utility Services	14,677	14,827	15,000	13,714	15,000
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 84,677	\$ 84,827	\$ 92,500	\$ 91,214	\$ 105,000

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Number of Visitors Annually	8,500	8,500	8,000	8,000
Number of Historical Artifacts	1,120	1,120	4,000	4,050
Number of Archives (Photos, Maps, Etc.)	27,000	27,000	45,000	48,000
Cost Per Unit of Participation	\$ 9.98	\$ 10.88	\$ 11.40	\$ 13.13

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

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 2015

- 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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 120,404	\$ 93,767	\$ 143,745	\$ 118,806	\$ 144,799
Employee Benefits	57,635	47,800	70,160	53,447	73,776
Support Goods & Services	11,103	9,058	13,500	13,814	13,500
Public Utility Services	20,726	20,744	17,000	19,692	17,000
Administrative Services	1,899	1,160	5,000	899	5,000
Capital Outlay	-	-	-	-	1,500
Total Expenditures	\$ 211,767	\$ 172,529	\$ 249,405	\$ 206,658	\$ 255,575

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Recreation Supervisor	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Boy Dribblers Teams	17	17	14	16
Boy Dribblers Games/Practices	274	274	144	231
Girl Dribblers Teams	14	14	12	13
Girl Dribblers Games/Practices	310	310	144	255
Spring Soccer Participants	16	16	11	14
Spring Soccer Games/Practices	213	90	144	149
Morning Program/Days	32	32	16	27
Morning Program/Attendance	236	400	155	264

**GENERAL FUND
PARKS AND RECREATION - AQUATICS**

DEPARTMENTAL VISION

To provide a complete aquatics program, which meets the needs of all the citizens of Kodiak, to maintain good water quality in the swimming pool and to provide, structured and nonstructural use of the high school gym.

PROGRAM DESCRIPTION

The Aquatics Division is responsible for the overall supervision of the public use of the swimming pool and high school gym facility, staff, patrons, and programs. Aquatics is responsible for the water quality of the swimming pool and the custodial care of the swimming pool area, execution of recreational programs, provision of data for compilation of reports and budgets, and selection, training, evaluation, promotion, and discipline of staff. The City provides these services through an agreement with the Kodiak Island Borough and the Kodiak Island Borough School District.

Planned Accomplishments for FY 2015

- 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.
- Plan, organize and implement an aquatics program for all ages on a year-round basis.
- Coordinate entire use by all community and school groups.
- Use of high school gym: organize and direct a City League Volleyball program; monitor the indoor soccer program and other Parks and Recreation use of the high school gym.

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

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. Received over 800 hours of volunteer time from an internship through the Learning Café.

**GENERAL FUND
PARKS AND RECREATION - AQUATICS**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 114,834	\$ 147,113	\$ 166,310	\$ 149,412	\$ 157,388
Employee Benefits	61,525	68,192	74,450	73,733	74,503
Professional Services	35	38	850	140	850
Support Goods & Services	5,777	4,051	5,000	3,916	5,000
Total Expenditures	\$ 182,171	\$ 219,394	\$ 246,610	\$ 227,201	\$ 237,741

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Recreation Supervisor	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

<u>Number of Individuals Participating</u>	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Morning Lap	2,112	2,723	2,597	2,477
Noon Lap Swim	3,194	4,269	4,015	3,826
Evening Lap	2,603	3,389	3,213	3,068
Open Swim	15,570	16,210	12,687	14,822
Aerobics	1,881	2,432	1,757	2,023
Family Swim	93	3,291	3,224	2,203
Youth Lessons	2,274	3,000	3,000	2,758
Totals	27,727	35,314	30,493	31,178

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

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 resurfer 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 2015

- 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.
- 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.
- Expand ice rink oversight to include all of Baranof facilities and other outdoor recreation venues.
- Send staff to ice rink facility and operational training

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

KHL (Kodiak Hockey League) took over youth hockey program with support from City of Kodiak. Repairs for the ice rink arson as well as the overhaul of compressors I and II were completed.

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

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 35,248	\$ 26,837	\$ 44,725	\$ 44,252	\$ 45,990
Employee Benefits	16,976	3,486	31,950	27,980	33,507
Professional Services	-	745	2,500	2,786	2,500
Support Goods & Services	13,562	16,756	17,000	14,652	17,000
Public Utility Services	50,867	46,177	50,000	64,255	60,000
Capital Outlay	-	-	-	-	1,500
Total Expenditures	\$ 116,653	\$ 94,002	\$ 146,175	\$ 153,925	\$ 160,497

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Parks Superior	0	0.5	0.5	0.5
Total	0	0.5	0.5	0.5

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
<u>Number of Individuals Participating</u>				
Public Skate—Noon	4000	799	200	1666
Public Skate—Evening	6500	1183	7000	4894
Rental	561	330	500	464
Broomball	1100	210	300	537
Stick & Puck	655	469	500	541
Youth Hockey League	1800	1697	1700	1732
Women's Hockey	900	418	800	706
Men's Hockey	1300	1334	1200	1278
Total	16816	6440	12200	11819

**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.

Planned Accomplishments for FY 2015

- Maintain flower baskets with: daily watering, weekly deadheading, and biweekly fertilization.
- Purchase, install and maintain winter lights on mall trees and use LED lights and timers for minimal electrical use.

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

Objective: N/A

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

There were no significant budget changes.

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

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Professional Services	\$ 9,816	\$ 8,139	\$ 12,000	\$ 4,632	\$ 12,000
Support Goods & Services	1,783	3,536	4,000	134	4,000
Total Expenditures	\$ 11,599	\$ 11,676	\$ 16,000	\$ 4,766	\$ 16,000

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Flower Baskets	120	114	100	100
Winter lights on trees in downtown shopping area	16	16	16	16

**GENERAL FUND
LIBRARY - ADMINISTRATION/OPERATIONS**

DEPARTMENTAL VISION

To plan, improve, and deliver library services by efficiently managing and coordinating staff and fiscal resources, providing access to a balanced collection of materials, and offering 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 2015

- Finalize the design and planning of the library's exterior grounds
- Incorporate regularly scheduled adult programming and videoconferencing into the library's offerings
- Infuse the library's Youth Services programs with literacy enhancements
- Collaborate with the Kodiak Island museums, libraries, archives and research facilities on collection, training and exhibit initiatives to broaden informational, technological and cultural access for the community
- Continue working with the public and private school systems, community organizations and general public to build collaborative instructional models for library orientations, information fluency and reader's advisory classes

GOAL: Continue to deliver a full range of quality library services to patrons of all ages in a cost effective manner to library patrons who depend upon access to library staff, technology, reading materials, training and programs to meet their learning, job enrichment, information, literacy and cultural needs.

Objective: Through staff training, community collaborations and collection development deliver a full complement of library services to the community of Kodiak.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

There were no significant budget changes.

From July through October 2013, the contents of the library previously located on Lower Mill Bay Road were packed up and moved to the new location on Egan Way. All public library services were officially suspended from October through November 2013 to accommodate the needs of the move. On December 9, 2013, 438 people attended Kodiak Public Library's Grand Opening. In December and January over 500 new library cards were issued to first-time library users drawn to the city's stunning new building. Class visits by schools and homeschoolers increased by 600% in January 2014 compared to the prior year. The library received a \$15,000 Rasmussen Collection Enhancement grant through the Kodiak Public Library Association to augment the library's print and online collection in areas of Youth Adult fiction and non-fiction and global language materials in all formats. The library received a federal internet rate discount coordinated through the Alaska State Library. Through a grant program of the Alaska Library Network and its Online with Libraries initiative, the library received laptops and Mac Books to increase public access to trainings, e-books and audio books, cultural materials and information. Cultural, author and technology videoconferencing sessions were held in the Winter of 2014 in the library's brand new multipurpose room.

**GENERAL FUND
LIBRARY - ADMINISTRATION/OPERATIONS**

EXPENDITURES

Department 180 - Library
Sub-department 100 - Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 353,192	\$ 389,495	\$ 446,020	\$ 372,547	\$ 439,740
Employee Benefits	287,472	293,359	340,055	276,258	342,963
Professional Services	13,271	18,256	62,950	47,591	62,950
Support Goods & Services	45,847	41,966	47,280	38,750	47,280
Public Utility Services	27,529	25,502	60,250	52,495	60,250
Capital Outlay	51,619	57,153	57,650	59,344	57,650
Total Expenditures	\$ 778,930	\$ 825,732	\$ 1,014,205	\$ 846,985	\$ 1,010,833

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
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
Total	6.75	7	7	7

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Total Circulation	95,922	126,798	56,999	100,000
Library Cards Issued	800	729	850	600
Program Attendance	4,383	4,400	2,800	4,500
ListenAlaska Downloads	3,021	3,132	4,100	5,000
Computer Sessions-Wired	50,118	19,574*	68,000	68,500
Computer Sessions-Wireless	8,463	9,084	9,100	10,000
Materials Purchased	3,809	3,593	2,698	5,000
Materials Withdraw	4,957	3,502	1,146	2,000
Library Visitors	149,264	149,000	150,000	152,000

*No J-1 program in FY13
2 months of FY2014 the Library facility was in transition from the old facility to the new.

**GENERAL FUND
DOWNTOWN REVITALIZATION**

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.

Planned Accomplishments for FY 2015
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- | |
|---|
| <ul style="list-style-type: none">• Allocation of funds for indigent criminal prosecution and defense counsel costs associated with certain disorderly offenses• Work closely with the Kodiak Chamber of Commerce to promote the vitality of downtown Kodiak |
|---|

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**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Professional Services	\$ 9,794	\$ 16,057	\$ 13,000	\$ 12,523	\$ 13,000
Support Goods & Services	11,022	6,646	7,000	350	7,000
Public Utility Services	17,251	19,014	25,000	29,830	25,000
Total Expenditures	\$ 38,067	\$ 41,717	\$ 45,000	\$ 42,703	\$ 45,000

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**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.

Planned Accomplishments for FY 2015
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- | |
|---|
| <ul style="list-style-type: none">• Continue to provide allocated funds to cover expenses that benefit all general fund departments |
|---|

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Professional Services	\$ 22,551	\$ 30,387	\$ 25,100	\$ 18,471	\$ 33,000
Contributions	53,000	45,000	45,000	32,250	45,000
Support Goods & Services	400,936	380,446	434,131	432,543	439,194
Administrative Services	40,913	31,841	30,500	24,186	33,000
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 517,400	\$ 487,673	\$ 534,731	\$ 507,450	\$ 550,194

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**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.

Planned Accomplishments for FY 2015
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- | |
|---|
| <ul style="list-style-type: none">• To fund programs that supplement the services provided by the City of Kodiak for the benefit of the residents of the City of Kodiak |
|---|

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.
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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 2014: Youth Recreation, Adult Recreation, Emergency Support and Emergency Preparedness.

**GENERAL FUND
NON-DEPARTMENTAL CONTRIBUTIONS**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Contributions	\$ 116,756	\$ 112,552	\$ 158,800	\$ 120,671	\$ 168,500
Total Expenditures	\$ 116,756	\$ 112,552	\$ 158,800	\$ 120,671	\$ 168,500

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Number of Non-profits assisted	16	16	17	21

**GENERAL FUND
NON-DEPARTMENTAL OPERATION TRANSFERS**

DEPARTMENTAL VISION

None.

PROGRAM DESCRIPTION

This department accounts for the transfers between funds.

Planned Accomplishments for FY 2015
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- | |
|--|
| <ul style="list-style-type: none">• None |
|--|

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Operating Transfers	\$ 1,666,189	\$ 1,624,852	\$ 2,921,389	\$ 2,934,396	\$ 1,799,357
Total Expenditures	\$ 1,666,189	\$ 1,624,852	\$ 2,921,389	\$ 2,934,396	\$ 1,799,357

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
None	0	0	0	0
Total	0	0	0	0



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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
REVENUES					
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel & Motel Tax	171,564	196,687	142,260	132,349	170,500
Interest on Investments	92,005	44,202	55,650	20,446	50,050
Rents	153,679	119,814	102,210	124,445	110,000
TOTAL REVENUES	\$ 417,247	\$ 360,704	\$ 300,120	\$ 277,240	\$ 330,550
EXPENSES					
Professional Services	\$ 20,894	\$ 12,643	\$ 25,000	\$ 8,614	\$ 25,000
Support Goods & Services	51,708	34,696	35,050	37,492	35,050
Contributions	106,000	96,000	96,000	96,000	106,000
Administrative Charges	36,860	36,860	36,860	36,860	45,150
Contingency	-	-	10,000	-	29,350
TOTAL EXPENSES	\$ 215,461	\$ 180,199	\$ 202,910	\$ 178,966	\$ 240,550
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 78,877	\$ 111,470	\$ 921,584	\$ 921,584	\$ -
Transfer Out	(3,000,000)	(131,847)	-	-	(25,000)
Net other Financing Sources (Uses)	\$ (2,921,123)	\$ (20,377)	\$ 921,584	\$ 921,584	\$ (25,000)
Net Change in Fund	\$ (2,719,337)	\$ 160,128	\$ 1,018,794	\$ 1,019,858	\$ 65,000

Revenues:

Overall the budgeted revenues for fiscal year 2015 are higher than the fiscal year 2014. 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 2014. 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.

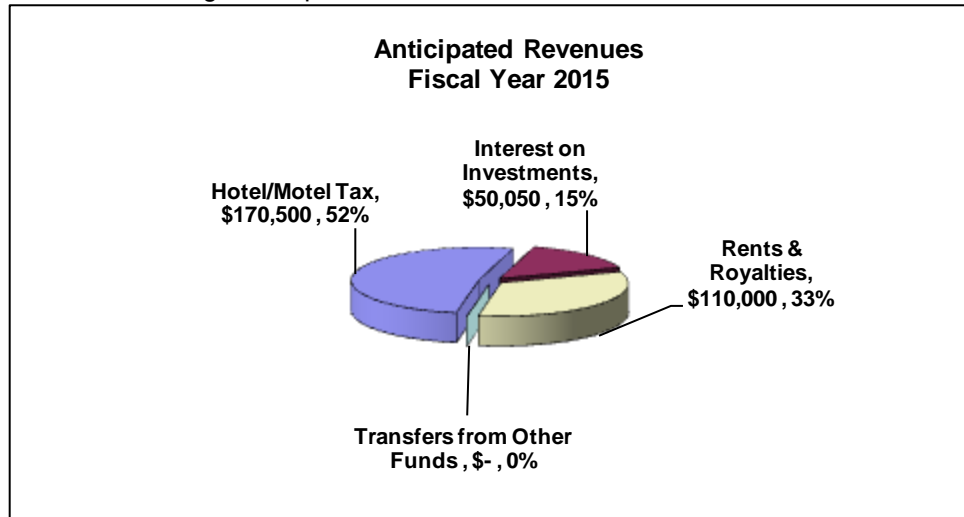
Expenses:

Overall the budgeted expenses for fiscal year 2015 remain similar to budgeted fiscal year 2014. In fiscal year 2014 there were no operating transfers from the Enhancement Fund. 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 2015

The overall revenue budget for Special Revenue Funds is \$330,550.



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 2014 will generate an estimated \$132,349 from hotel and motel tax. The estimated amount for fiscal year 2015 is \$170,500. 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 2015 is \$50,050. This remains lower than previous years due to low interest rates and less funds invested.

RENTS & ROYALTIES: Includes rentals and the Gibson Cove Cannery lease agreement in the amount of \$50,000 and lease agreements for fisheries shares in the amount of \$60,000. The estimated amount for fiscal year 2015 is \$110,000.

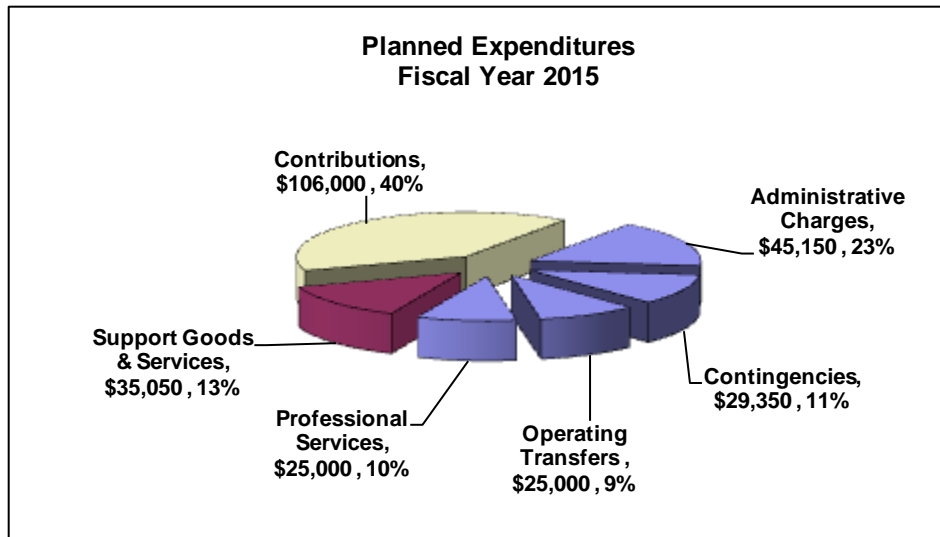
APPROPRIATION FROM FUND BALANCE: Includes the monies appropriated to or used by each fund. In fiscal year 2015 the Enhancement Fund balance is being replenished in the amount of \$100,000 and the Tourism Fund is budgeted to use \$35,000 of its' fund balance. In fiscal year 2014 the Tourism Fund replenished fund balance in the amount of \$77, the Kodiak Fisheries Development Fund replenished fund balance in the amount of \$73,560 and the Enhancement Fund replenished fund balance in the amount of \$982,817.

TRANSFERS FROM OTHER FUNDS: Other Financing Sources (Uses). Transfers are revenues from other funding sources within the City. The total estimated amount for fiscal year 2015 is \$0. In fiscal year 2014 there was a transfer of \$921,584 to the Enhancement Fund from the General Fund. The City Council has been replenishing the Enhancement 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 2015

The overall expenditure budget for Special Revenue Funds is \$265,550.



PROFESSIONAL SERVICES: Includes charges for services in the Kodiak Fisheries Development Association Fund. The total amount projected for fiscal year 2015 is \$25,000.

SUPPORT GOODS & SERVICES: Includes charges in the Kodiak Fisheries Development Association Fund. The total amount projected for fiscal year 2015 is \$35,050.

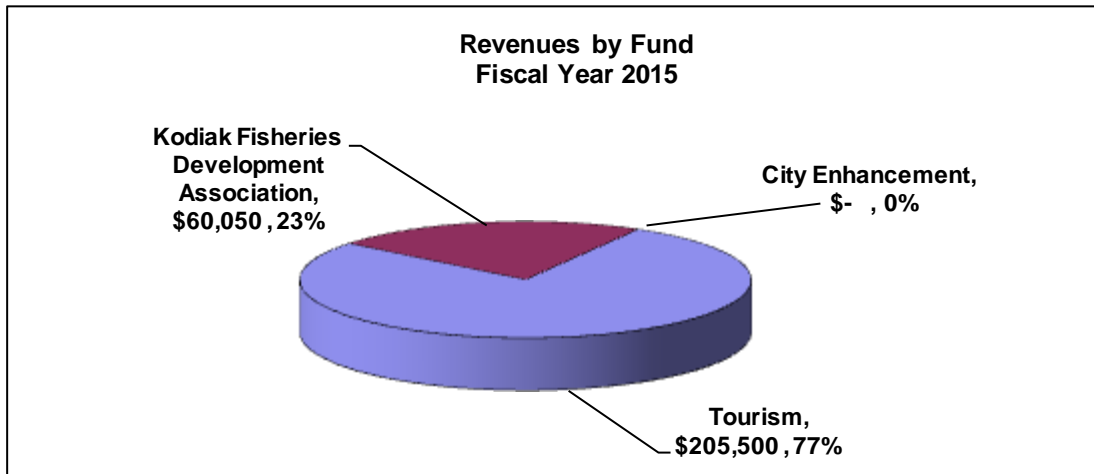
CONTRIBUTIONS: (KCC3.08.010) A portion of the receipts from the Hotel & Motel Tax is allocated to the Kodiak Island Convention and Visitors Center for the development of the tourism industry. The estimated amount for fiscal year 2015 is \$106,000. In fiscal year 2015 Kodiak Island Convention and Visitors Center will receive \$100,000 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 2015 is \$45,150. In fiscal year 2015 the Parks & Recreation Beautification program will receive \$16,000, the Public Works department will receive \$12,100 and the General Fund will receive \$17,050.

OPERATING TRANSFERS: Other Financing Sources (Uses). A transfer of \$25,000 will be made in fiscal year 2015 from the Tourism Fund to the Downtown Revitalization project.

**SUMMARY BY FUND
SUMMARY OF REVENUES
BUDGET - FISCAL YEAR 2015**

	FY 2015 Tourism Program	FY 2015 KFDA Fund	FY 2015 City Enhancement	FY 2015 Total
REVENUES				
Hotel & Motel Tax	\$ 170,500	\$ -	\$ -	\$ 170,500
Interest on Investments	-	50	50,000	50,050
Rents & Royalties	-	60,000	50,000	110,000
Other	-	-	-	-
Appropriation from Fund Balance	35,000	-	(100,000)	(65,000)
Transfer from Other Funds	-	-	-	-
TOTAL REVENUES	\$ 205,500	\$ 60,050	\$ -	\$ 265,550



**SUMMARY OF EXPENSES
BUDGET - FISCAL YEAR 2015**

	FY 2015 Tourism Program	FY 2015 KFDA Fund	FY 2015 City Enhancement	FY 2015 Total
EXPENSES				
Professional Services	\$ -	\$ 25,000	\$ -	\$ 25,000
Support Goods & Services	-	35,050	-	35,050
Contributions	106,000	-	-	106,000
Administrative Charges	45,150	-	-	45,150
Contingency	29,350	-	-	29,350
Operating Transfers	25,000	-	-	25,000
TOTAL EXPENSES	\$ 205,500	\$ 60,050	\$ -	\$ 265,550

**SPECIAL REVENUE FUND
TOURISM DEVELOPMENT FUND**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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- | |
|---|
| <ul style="list-style-type: none"> • Attract tourists to Kodiak • Attract conventions, meetings and events to be held in the City of Kodiak • Make the City of Kodiak more attractive through beautification projects • Fund & implement Downtown Revitalization Committee short-term project |
|---|

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

Objective: To continue to fund tourism activities.
--

SIGNIFICANT BUDGET CHANGES

Established a Downtown Revitalization Committee.

TOURISM FUND REVENUE SUMMARY

REVENUES

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Taxes					
Hotel & Motel Tax	\$ 171,564	\$ 196,687	\$ 142,260	\$ 132,071	\$ 170,500
Penalty & Interest	1,421	342	-	278	-
Total Taxes	\$ 172,985	\$ 197,029	\$ 142,260	\$ 132,349	\$ 170,500
Interest					
Interest on Investments	\$ 40	\$ 407	\$ 600	\$ 588	\$ -
Total Interest	\$ 40	\$ 407	\$ 600	\$ 588	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Total Appropriation from Fund Bal	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Total Revenues	\$ 173,025	\$ 197,436	\$ 142,860	\$ 132,937	\$ 205,500

**SPECIAL REVENUE FUND
TOURISM DEVELOPMENT FUND**

EXPENDITURES

Department 251 - Tourism Fund
Sub-department 100 - Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Contributions	\$ 106,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 106,000
Administrative Charges	36,860	36,860	36,860	36,860	45,150
Contingency	-	-	10,000		29,350
Transfers Out	-	-	-	-	25,000
Total Expenditures	\$ 142,860	\$ 132,860	\$ 142,860	\$ 132,860	\$ 205,500

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Conventions/Meetings/Events	10	49	118	146
Number of Visitor Inquiries	3,702	1,579	7,792	8,000
Number of Visitors at Visitor Center	1,867	8,200	5,699	7,500

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

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

This fund was established to account of the activities of the KFDA created jointly by the City of Kodiak and the Kodiak Island Borough under the Federal Bering Sea Aleutian Island Crab Rationalization Program.

Planned Accomplishments for FY 2015

- To continue to lease available Processor Quota Shares
- To continue to lease out Individual Processor Quotas to local processing corporations
- To consider reimbursement of earned funds back into the community fishing industry

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.

SIGNIFICANT BUDGET CHANGES

No significant budget changes.

KODIAK FISHERIES DEVELOPMENT ASSOCIATION FUND REVENUE SUMMARY

REVENUES

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Interest					
Interest on Investments	\$ 83	\$ 320	\$ 50	\$ 442	\$ 50
Total Interest	\$ 83	\$ 320	\$ 50	\$ 442	\$ 50
Rents					
Rental from Others	\$ 112,388	\$ 78,129	\$ 60,000	\$ 82,628	\$ 60,000
Total Rents	\$ 112,388	\$ 78,129	\$ 60,000	\$ 82,628	\$ 60,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriation from Fund Bal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 112,471	\$ 78,449	\$ 60,050	\$ 83,070	\$ 60,050

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

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Professional Services	\$ 20,894	\$ 12,643	\$ 25,000	\$ 8,614	\$ 25,000
Support Goods & Services	51,708	34,696	35,050	37,492	35,050
Total Expenditures	\$ 72,601	\$ 47,339	\$ 60,050	\$ 46,106	\$ 60,050

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Percent of Individual Process Quotas Leased	100%	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 2015

- 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

Met council's goal by not utilizing fund in order to allow it to grow.

ENHANCEMENT FUND REVENUE SUMMARY

REVENUES

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Interest					
Interest on Investments	\$ 24,746	\$ 175,768	\$ 55,000	\$ 90,750	\$ 50,000
Unrealized Gain/Loss	67,135	(132,293)	-	(71,334)	-
Total Interest	\$ 91,881	\$ 43,475	\$ 55,000	\$ 19,416	\$ 50,000
Rents & Royalties					
Gibson Cove Cannery Rental	\$ 41,291	\$ 41,685	\$ 42,210	\$ 41,817	\$ 50,000
Total Rents & Royalties	\$ 41,291	\$ 41,685	\$ 42,210	\$ 41,817	\$ 50,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ (1,018,794)	\$ -	\$ (100,000)
Total Appropriation from Fund Bal	\$ -	\$ -	\$ (1,018,794)	\$ -	\$ (100,000)
Transfers					
Transfers From General Fund	\$ 78,877	\$ 111,470	\$ 921,584	\$ 921,584	\$ -
Total Transfers	\$ 78,877	\$ 111,470	\$ 921,584	\$ 921,584	\$ -
Total Revenues	\$ 212,049	\$ 196,631	\$ -	\$ 982,817	\$ -

**SPECIAL REVENUE FUND
CITY ENHANCEMENT FUND**

EXPENDITURES

Department 299 - Enhancement Fund
Sub-department 100 - Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
Operating Transfers - General Fund	\$ -	\$ 131,847	\$ -	\$ -	\$ -
Operating Transfers - Library Fund	2,500,000	-	-	-	-
Operating Transfers - General Capital	-	-	-	-	-
Operating Transfers - Parks & Recreation Capital	500,000	-	-	-	-
Total Expenditures	\$ 3,000,000	\$ 131,847	\$ -	\$ -	\$ -

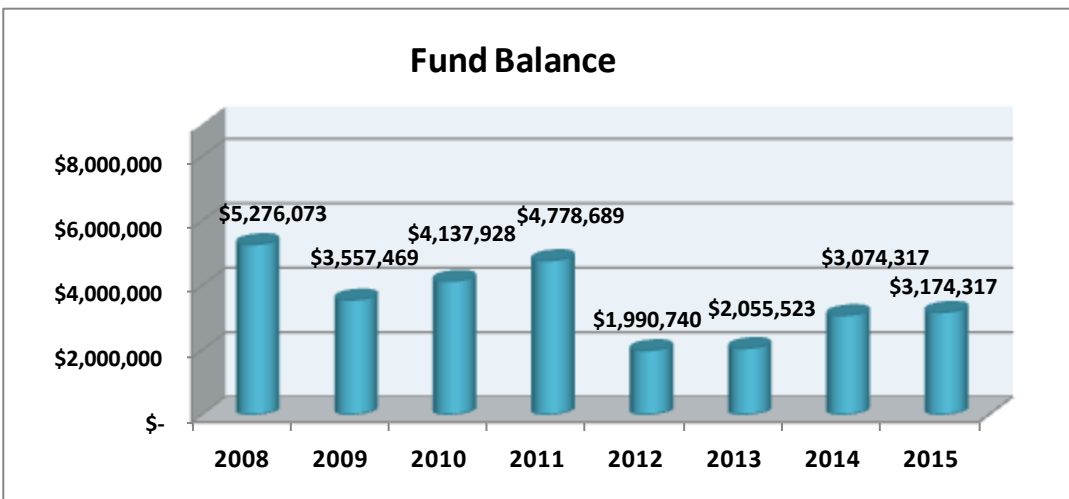
PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Interest Earnings	\$ 24,746	\$ 175,768	\$ 90,750	\$ 50,000





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 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

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

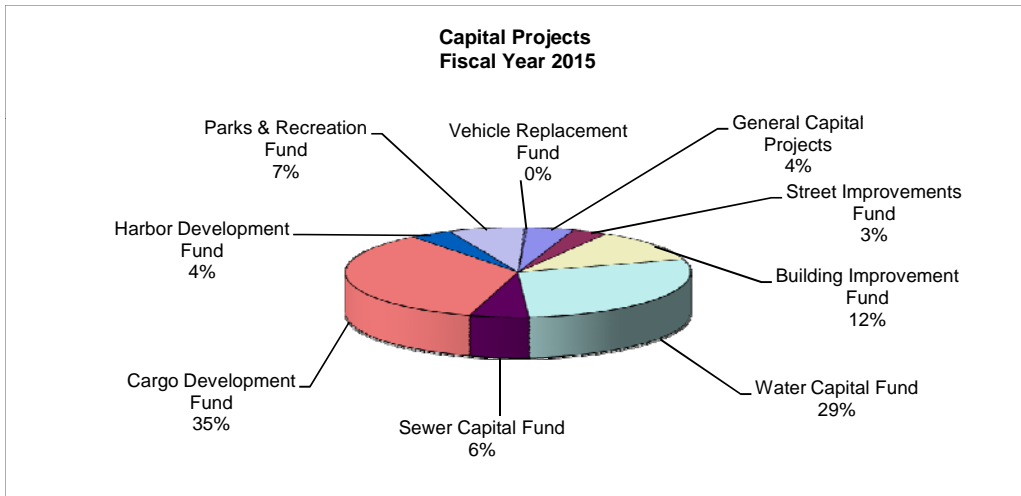
Other funding sources include state and federal grants, state loan programs, the sale of bonds, fees from charges for water and sewer services and harbor services, investments and land sales. Rate studies are conducted on a regular basis to ensure sufficient fees are collected to support long term capital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

	2014 Budget	Completed Projects	FY-2015 Additions	FY-2015 LTD Budget
Revenues:				
Fund 300 General Capital Projects	\$ 4,340,833	\$ -	\$ 276,684	\$ 4,617,517
Fund 301 Street Improvement Fund	2,515,032	-	1,030,000	3,545,032
Fund 302 Building Improvement Fund	12,448,372	-	40,000	12,488,372
Fund 305 Water Capital Fund	24,344,123	45,000	5,964,774	30,263,897
Fund 306 Sewer Capital Fund	5,851,000	-	-	5,851,000
Fund 307 Cargo Development Fund	37,043,700	-	-	37,043,700
Fund 308 Harbor Improvement Fund	1,195,000	10,000	3,000,000	4,185,000
Fund 309 Parks & Recreation Fund	7,422,094	-	110,000	7,532,094
Fund 315 Vehicle Replacement Fund	160,999	-	85,357	246,356
Total Revenues:	\$ 95,321,153	\$ 55,000	\$ 10,506,815	\$105,772,968

Expenses:				
Fund 300 General Capital Projects	\$ 4,340,833	\$ -	\$ 276,684	\$ 4,617,517
Fund 301 Street Improvement Fund	2,515,032	-	1,030,000	3,545,032
Fund 302 Building Improvement Fund	12,448,372	-	40,000	12,488,372
Fund 305 Water Capital Fund	24,344,123	45,000	5,964,774	30,263,897
Fund 306 Sewer Capital Fund	5,851,000	-	-	5,851,000
Fund 307 Cargo Development Fund	37,043,700	-	-	37,043,700
Fund 308 Harbor Improvement Fund	1,195,000	10,000	3,000,000	4,185,000
Fund 309 Parks & Recreation Fund	7,422,094	-	110,000	7,532,094
Fund 315 Vehicle Replacement Fund	160,999	-	85,357	246,356
Total Expenses:	\$ 95,321,153	\$ 55,000	\$ 10,506,815	\$105,772,968



Capital Projects
Summary of Budgeted Revenues and Expenses by Fund

FY - 2014 LTD Activity	FY-2014 Balance	FY-2015 Budget	FY-2016 Budget	FY-2017 Budget	FY-2018 Budget	FY-2019 Budget
\$ 4,157,110	\$ 460,407	\$ 460,407	\$ -	\$ -	\$ -	\$ -
1,919,032	1,626,000	1,626,000	-	-	-	-
12,295,424	192,948	192,948	-	-	-	-
15,592,781	14,671,116	4,683,306	3,987,810	3,887,387	2,112,613	-
4,241,000	1,610,000	1,610,000	-	-	-	-
8,916,633	28,127,067	28,127,067	-	-	-	-
280,000	3,905,000	3,905,000	-	-	-	-
7,101,465	430,629	430,629	-	-	-	-
160,999	85,357	85,357	-	-	-	-
\$ 54,664,444	\$ 51,108,524	\$ 41,120,714	\$ 3,987,810	\$ 3,887,387	\$ 2,112,613	\$ -
\$ 3,550,685	\$ 1,066,832	\$ 1,024,617	\$ 33,710	\$ 4,252	\$ 4,252	\$ -
1,900,961	1,644,071	1,552,660	22,853	22,853	22,853	22,853
10,891,534	1,596,838	1,596,838	-	-	-	-
11,544,137	18,719,760	3,985,132	7,026,346	5,430,151	2,278,132	-
589,511	5,261,489	4,460,825	800,664	-	-	-
9,594,377	27,449,323	27,399,323	50,000	-	-	-
475,047	3,709,953	979,667	930,286	600,000	600,000	600,000
7,305,434	226,660	102,905	30,939	30,939	30,939	30,939
-	246,356	246,356	-	-	-	-
\$ 45,851,686	\$ 59,921,282	\$ 41,348,323	\$ 8,894,797	\$ 6,088,194	\$ 2,936,175	\$ 653,792

300.300 General Capital Projects Fund

	FY - 2014 Budget	Completed Projects	FY-2015 Additions	FY-2015 LTD Budget
Revenues				
Interest on Investments	\$ -	\$ -	\$ -	\$ -
State Grants	760,860	-	-	760,860
Federal Grants	360,973	-	77,684	438,657
Appropriation from Fund Balance	51,500	-	-	51,500
Total Revenues	\$ 1,173,333	\$ -	\$ 77,684	\$ 1,251,017
Operating Transfers In:				
100 General Fund	\$ 2,977,500	\$ -	\$ 174,000	\$ 3,151,500
251 Tourism Fund	-	-	25,000	25,000
252 Land Development	70,000	-	-	70,000
299 Enhancement Fund	100,000	-	-	100,000
510 Harbor Fund	20,000	-	-	20,000
Total Operating Transfer In	\$ 3,167,500	\$ -	\$ 199,000	\$ 3,366,500
Total Revenues	\$ 4,340,833	\$ -	\$ 276,684	\$ 4,617,517

Projects				
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
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
432 4032 Fire Department Engine Replacement	450,000	-	-	450,000
433 4033 Fire Department Ambulance Replacement	201,000	-	-	201,000
434 4034 Paving Police Station Parking Lot	248,500	-	-	248,500
435 4035 Demolition of Old Police Station	615,500	-	-	615,500
437 4037 Homeland Security	11,360	-	-	11,360
438 4038 Homeland Security	49,973	-	-	49,973
439 4039 Downtown Revitalization Project	-	-	175,000	175,000
440 4040 Assistance to Firefighters Grant	-	-	81,684	81,684
441 4041 City Website Development Project	-	-	20,000	20,000
Total Expense	\$ 4,340,833	\$ -	\$ 276,684	\$ 4,617,517

300 General Capital Projects Fund

FY - 2014 LTD Activity	FY - 2014 Balance	FY-2015 Budget	FY-2016 Budget	FY-2017 Budget	FY-2018 Budget	FY-2019 Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
703,516	57,344	57,344	-	-	-	-
286,094	152,563	152,563	-	-	-	-
-	51,500	51,500	-	-	-	-
\$ 989,610	\$ 261,407	\$ 261,407	\$ -	\$ -	\$ -	\$ -
\$ 2,977,500	\$ 174,000	\$ 174,000	\$ -	\$ -	\$ -	\$ -
-	25,000	25,000	-	-	-	-
70,000	-	-	-	-	-	-
100,000	-	-	-	-	-	-
20,000	-	-	-	-	-	-
\$ 3,167,500	\$ 199,000	\$ 199,000	\$ -	\$ -	\$ -	\$ -
\$ 4,157,110	\$ 460,407	\$ 460,407	\$ -	\$ -	\$ -	\$ -

\$ 52,992	\$ 17,008	\$ 4,252	\$ 4,252	\$ 4,252	\$ 4,252	\$ -
250,307	24,693	12,347	12,347	-	-	-
248,677	1,323	1,323	-	-	-	-
695,516	4,484	4,484	-	-	-	-
472,333	77,667	77,667	-	-	-	-
8,045	6,455	6,455	-	-	-	-
495,776	34,224	17,112	17,112	-	-	-
-	275,000	275,000	-	-	-	-
81,960	18,040	18,040	-	-	-	-
444,137	5,863	5,863	-	-	-	-
99,247	101,753	101,753	-	-	-	-
248,215	285	285	-	-	-	-
416,063	199,437	199,437	-	-	-	-
4,260	7,100	7,100	-	-	-	-
33,157	16,816	16,816	-	-	-	-
-	175,000	175,000	-	-	-	-
-	81,684	81,684	-	-	-	-
-	20,000	20,000	-	-	-	-
\$ 3,550,685	\$ 1,066,832	\$ 1,024,617	\$ 33,710	\$ 4,252	\$ 4,252	\$ -

City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 20,000	\$ 18,806	\$ 1,194	299	299	299	299	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	50,000	34,186	15,814	3,953	3,953	3,953	3,953	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 70,000	\$ 52,992	\$ 17,008	\$ 4,252	\$ 4,252	\$ 4,252	\$ 4,252	\$ -

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

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 2,500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other Operating Costs	5,000	1,000	1,000	1,000	1,000	1,000
Totals	\$ 7,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 275,000	\$ 250,307	\$ 24,693	\$ 12,347	\$ 12,347	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 275,000	\$ 250,307	\$ 24,693	\$ 12,347	\$ 12,347	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
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
Totals	\$ 217,500	\$ 43,500	\$ 43,500	\$ 43,500	\$ 43,500	\$ 43,500

City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2015 through 2019

Project Title:	<i>Museum Building</i>	Project Number:	4013
Project Description:	<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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 2,000	\$ 1,337	\$ 663	\$ 663	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	59,636	58,976	660	660	-	-	-	-
Construction	188,364	188,364	-	-	-	-	-	-
Totals	\$ 250,000	\$ 248,677	\$ 1,323	\$ 1,323	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title:	<i>Municipal Airport Improvements</i>	Project Number:	4014
Project Description:	<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 2015	FY 2016	FY 2017	FY 2018	FY 2019
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	-	-	-	-	-	-	-	-
Totals	\$ 700,000	\$ 695,516	\$ 4,484	\$ 4,484	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	2,500	500	500	500	500	500
Totals	\$ 2,500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500

City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
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	-	-	-	-	-	-	-	-
Totals	\$ 550,000	\$ 472,333	\$ 77,667	\$ 77,667	\$ -	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 14,500	\$ 8,045	\$ 6,455	\$ 6,455	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 14,500	\$ 8,045	\$ 6,455	\$ 6,455	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$14,500 Home Land Security Grant
Operating Budget Effect: Annual Level A Hazmat Training Symposium.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2015 through 2019**

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.		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 530,000	\$ 495,776	\$ 34,224	\$ 17,112	\$ 17,112	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 530,000	\$ 495,776	\$ 34,224	\$ 17,112	\$ 17,112	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	170,000	34,000	34,000	34,000	34,000	34,000
Totals	\$ 170,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000

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.		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	250,000	-	250,000	250,000	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 275,000	\$ -	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$275,000 transfer from the General Fund
Operating Budget Effect: VoIP based 9-1-1 Systems will require regular maintenance of software and hardware. At this time we are unable to assess the operational impact because no specific vendor or manufacturer has been selected.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 100,000	\$ 81,960	\$ 18,040	\$ 18,040	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 100,000	\$ 81,960	\$ 18,040	\$ 18,040	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 620,000	\$ 500,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Other Operating Costs	-	-	-	-	-	-
Totals	\$ 620,000	\$ 500,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	450,000	444,137	5,863	5,863	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 450,000	\$ 444,137	\$ 5,863	\$ 5,863	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	17,780	3,556	3,556	3,556	3,556	3,556
Totals	\$ 17,780	\$ 3,556	\$ 3,556	\$ 3,556	\$ 3,556	\$ 3,556

City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2015 through 2019

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	201,000	99,247	101,753	101,753	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 201,000	\$ 99,247	\$ 101,753	\$ 101,753	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	17,780	3,556	3,556	3,556	3,556	3,556
Totals	\$ 17,780	\$ 3,556	\$ 3,556	\$ 3,556	\$ 3,556	\$ 3,556

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	248,500	248,215	285	285	-	-	-	-
Totals	\$ 248,500	\$ 248,215	\$ 285	\$ 285	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2015 through 2019

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*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 6,929	\$ 6,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	35,000	34,720	280	280	-	-	-	-
Construction	573,571	374,414	199,157	199,157	-	-	-	-
Totals	\$ 615,500	\$ 416,063	\$ 199,437	\$ 199,437	\$ -	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 11,360	\$ 4,260	\$ 7,100	\$ 7,100	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 11,360	\$ 4,260	\$ 7,100	\$ 7,100	\$ -	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	10,635	10,635	-	-	-	-
Totals	\$ 10,635	\$ 10,635	\$ -	\$ -	\$ -	\$ -

City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2015 through 2019

Project Title:	<i>Homeland Security</i>	Project Number:	4038
Project Description:	<i>Alaska Shield 2014 Exercise is a statewide exercise that tests local government response to a simulated local disaster.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 49,973	\$ 33,157	\$ 16,816	\$ 16,816		\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 49,973	\$ 33,157	\$ 16,816	\$ 16,816	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within one year
Source of Funding: \$49,973 Federal Grant
Operating Budget Effect: To provide local Incident Management Team training & the attendance of exercise planning meetings off island.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title:	<i>Downtown Revitalization Project</i>	Project Number:	4039
Project Description:	<i>Beautification and landscaping to revitalize downtown Kodiak.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 20,000	\$ -	\$ 20,000	\$ 20,000		\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	155,000	-	155,000	155,000		-	-	-
Totals	\$ 175,000	\$ -	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within one year
Source of Funding: \$150,000 from General Fund, \$25,000 from Tourism Fund
Operating Budget Effect: Beautification and upgraded landscaping will reduce operating costs.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2015 through 2019**

Project Title:	Assistance to Firefighters Grant	Project Number:	4040
Project Description:	For Fire Department operations and safety equipment.		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 1,684	\$ -	\$ 1,684	\$ 1,684		\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	80,000	-	80,000	80,000				
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 81,684	\$ -	\$ 81,684	\$ 81,684	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within one year
Source of Funding: \$77,684 Federal Grant, \$4,000 from the General Fund
Operating Budget Effect: Replacement of operations and safety equipment will not affect the operating budget.

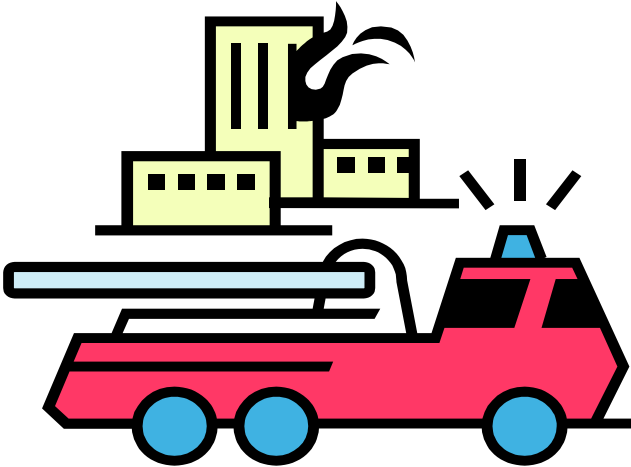
Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title:	City Website Development	Project Number:	4041
Project Description:	To develop a new website for the city and city services.		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 20,000	\$ -	\$ 20,000	\$ 20,000		\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within one year
Source of Funding: \$20,000 transfer from General Fund
Operating Budget Effect: New upgraded website will reduce website maintenance time.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



301.320 Street Improvement Fund

	FY - 2014 Budget	Completed Projects	FY-2015 Additions	FY-2015 LTD Budget
Revenues				
Interest on Investment	\$ 120,000	\$ -	\$ -	\$ 120,000
State Grants	-	-	-	-
Federal Grants	-	-	-	-
Appropriation from Fund Balance	641,000	-	12,000	653,000
Total Revenues	\$ 761,000	\$ -	\$ 12,000	\$ 773,000
Operating Transfers In:				
100 General Fund	\$ 1,074,000	\$ -	\$ 950,000	\$ 2,024,000
550 Water Utility Fund	635,032	-	34,000	669,032
570 Sewer Utility Fund	45,000	-	34,000	79,000
Total Operating Transfer In	\$ 1,754,032	\$ -	\$ 1,018,000	\$ 2,772,032
Total Revenues	\$ 2,515,032	\$ -	\$ 1,030,000	\$ 3,545,032
Projects				
5003 Annual Sidewalk/Curb	\$ 700,032	\$ -	\$ 20,000	\$ 720,032
5025 Pavement Repairs	1,150,000	-	450,000	1,600,000
5030 Preliminary Design of Snow Dump Storage Yard	70,000	-	500,000	570,000
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
5034 Public Works Rock for Maintenance	-	-	60,000	60,000
Total Expense	\$ 2,515,032	\$ -	\$ 1,030,000	\$ 3,545,032

301 Street Improvement Fund

	FY - 2014 LTD Activity	FY - 2014 Balance	FY-2015 Budget	FY-2016 Budget	FY-2017 Budget	FY-2018 Budget	FY-2019 Budget
\$	120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	653,000	653,000	-	-	-	-
\$	120,000	\$ 653,000	\$ 653,000	\$ -	\$ -	\$ -	\$ -
\$	1,074,000	950,000	\$ 950,000	\$ -	\$ -	\$ -	\$ -
	665,032	4,000	4,000	-	-	-	-
	60,000	19,000	19,000	-	-	-	-
\$	1,799,032	\$ 973,000	\$ 973,000	\$ -	\$ -	\$ -	\$ -
\$	1,919,032	\$ 1,626,000	\$ 1,626,000	\$ -	\$ -	\$ -	\$ -
\$	605,768	\$ 114,264	\$ 22,853	\$ 22,853	\$ 22,853	\$ 22,853	\$ 22,853
	1,135,135	464,865	464,865	-	-	-	-
	68,190	501,810	501,810	-	-	-	-
	70,000	-	-	-	-	-	-
	-	465,000	465,000	-	-	-	-
	21,868	38,132	38,132	-	-	-	-
	-	60,000	60,000	-	-	-	-
\$	1,900,961	\$ 1,644,071	\$ 1,552,660	\$ 22,853	\$ 22,853	\$ 22,853	\$ 22,853

City of Kodiak
Street Improvement Fund - 301
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 50,000	\$ 31,102	\$ 18,898	\$ 3,780	\$ 3,780	\$ 3,780	\$ 3,780	\$ 3,780
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	50,000	36,469	13,531	\$ 2,706	\$ 2,706	\$ 2,706	\$ 2,706	\$ 2,706
Construction	620,032	538,197	81,835	\$ 16,367	16,367	16,367	16,367	16,367
Totals	\$ 720,032	\$ 605,768	\$ 114,264	\$ 22,853	\$ 22,853	\$ 22,853	\$ 22,853	\$ 22,853

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Other Operating Costs	-	-	-	-	-	-
Totals	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000

Project Title: *Pavement Repairs* **Project Number:** 5025
Project Description: *This project will overlay or remove and replace portions of failing asphalt on City streets or in City parking lots. Primary locations are Lower Erskine and the north end of Larch Street.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 2,000	\$ 798	\$ 1,202	\$ 1,202	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	1,598,000	1,134,337	463,663	463,663	-	-	-	-
Totals	\$ 1,600,000	\$ 1,135,135	\$ 464,865	\$ 464,865	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$979,000 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 up keep of the asphalt reduces overall replacement costs.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 2,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other Operating Costs	798,000	1,000	1,000	1,000	1,000	1,000
Totals	\$ 800,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500

City of Kodiak
Street Improvement Fund - 301
Fiscal Years 2015 through 2019

Project Title:	<i>Preliminary Design of Snow Dump</i>	Project Number: 5030
Project Description:	<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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 1,000	\$ 330	\$ 670	\$ 670	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	569,000	67,860	501,140	501,140	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 570,000	\$ 68,190	\$ 501,810	\$ 501,810	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$570,000 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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title:	<i>Storm Drainage Repair on Shelikof</i>	Project Number: 5031
Project Description:	<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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	5,000	5,000	-	-	-	-	-	-
Construction	65,000	65,000	-	-	-	-	-	-
Totals	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Street Improvement Fund - 301
Fiscal Years 2015 through 2019

Project Title:	Storm Drainage Repair on Simeonof	Project Number: 5032
Project Description:	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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	10,000	-	10,000	10,000	-	-	-	-
Construction	455,000	-	455,000	455,000	-	-	-	-
Totals	\$ 465,000	\$ -	\$ 465,000	\$ 465,000	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title:	Pillar Mountain Waste Material Dump Site	Project Number: 5033
Project Description:	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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 60,000	\$ 21,868	\$ 38,132	\$ 38,132	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 60,000	\$ 21,868	\$ 38,132	\$ 38,132	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Street Improvement Fund - 301
Fiscal Years 2015 through 2019

Project Title:	Public Works Rock for Maintenance	Project Number: 5034
Project Description:	To purchase rock for road maintenance.	

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	60,000	-	60,000	60,000	-	-	-	-
Totals	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$24,000 Transfer from Water Fund, \$24,000 Transfer from Sewer Fund, \$12,000 Use of Fund Balance
Operating Budget Effect: Help offset future road maintenance due to improved road conditions. There are no budget impacts.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**302.330 Building Improvement Fund
New Library Project**

	FY - 2014 Budget	Completed Projects	FY-2015 Additions	FY-2015 LTD Budget
Revenues				
Interest on Investment	\$ 1,185	\$ -	\$ -	\$ 1,185
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	85,000	-	-	85,000
Appropriation from Fund Balance	-	-	-	-
Total Revenues	\$ 8,932,948	\$ -	\$ -	\$ 8,932,948
Operating Transfers In:				
100 General Fund	\$ 1,000,000	\$ -	\$ 40,000	\$ 1,040,000
255 New Library Fund	5,424	-	-	5,424
299 Enhancement Fund	2,510,000	-	-	2,510,000
Total Operating Transfer In	\$ 3,515,424	\$ -	\$ 40,000	\$ 3,555,424
Total Revenues	\$ 12,448,372	\$ -	\$ 40,000	\$ 12,488,372
Projects				
6012 New Library	\$ 12,448,372	\$ -	\$ -	\$ 12,448,372
6015 New Fire Station	-	-	40,000	40,000
Total Expense	\$ 12,448,372	\$ -	\$ 40,000	\$ 12,488,372

302 Building Improvement Fund

	FY - 2014 LTD Activity	FY - 2014 Balance	FY-2015 Budget	FY-2016 Budget	FY-2017 Budget	FY-2018 Budget	FY-2019 Budget
\$	-	\$ 1,185	\$ 1,185	\$ -	\$ -	\$ -	\$ -
	6,900,000	-	-	-	-	-	-
	500,000	-	-	-	-	-	-
	-	46,763	46,763	-	-	-	-
	645,000	105,000	105,000	-	-	-	-
	650,000	-	-	-	-	-	-
	85,000	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	8,780,000	\$ 152,948	\$ 152,948	\$ -	\$ -	\$ -	\$ -
\$	1,000,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -
	5,424	-	-	-	-	-	-
	2,510,000	-	-	-	-	-	-
\$	3,515,424	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -
\$	12,295,424	\$ 192,948	\$ 192,948	\$ -	\$ -	\$ -	\$ -
\$	10,891,534	\$ 1,556,838	\$ 1,556,838	\$ -	\$ -	\$ -	\$ -
	-	40,000	40,000	-	-	-	-
\$	10,891,534	\$ 1,596,838	\$ 1,596,838	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Building Improvement Fund - 302
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 837,096	\$ 837,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	1,090,000	377,197	712,803	712,803	-	-	-	-
Engineering/Inspection	1,083,000	1,060,418	22,582	22,582	-	-	-	-
Construction	9,438,276	8,616,823	821,453	821,453	\$ -	-	-	-
Totals	\$ 12,448,372	\$ 10,891,534	\$ 1,556,838	\$ 1,556,838	\$ -	\$ -	\$ -	\$ -

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.

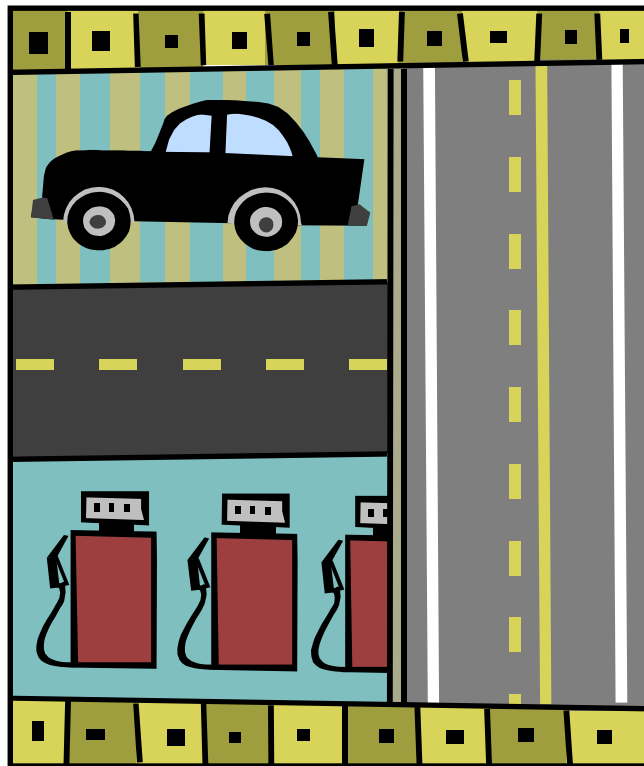
Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 837,096	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Other Operating Costs	11,611,276	35,000	35,000	35,000	35,000	35,000
Totals	\$ 12,448,372	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000

Project Title: *New Fire Station* **Project Number:** 6015
Project Description: *Non Routine - This project is for the feasibility study of a new City owned Fire Station*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	\$ -	-	-	-
Totals	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will not be completed within five years
Source of Funding: \$40,000 transfer from General Fund
Operating Budget Effect: This project will improve the Fire Departments' ability to respond.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



305.340 Water Improvement Fund

	FY - 2014 Budget	Completed Projects	FY-2015 Additions	FY-2015 LTD Budget
Revenues				
Interest on Investments	\$ -	\$ -	\$ -	\$ -
State Grants	8,774,163	-	5,451,244	14,225,407
EPA Grant	768,000	-	-	768,000
Water Utility Sales (10%)	-	-	-	-
Appropriation from Fund Balance	649,140	-	101,106	750,246
Total Revenues	\$ 10,191,303	\$ -	\$ 5,552,350	\$ 15,743,653
Operating Transfers In:				
301 Street Improvement Fund	\$ 78,000	\$ -	\$ -	\$ 78,000
550 Alaska Drinking Water Loan	7,284,890	-	-	7,284,890
570 Alaska Clean Water Loan	341,930	-	-	341,930
550 Water Utility Fund	4,161,500	45,000	206,212	4,322,712
570 Sewer Utility Fund	2,286,500	-	206,212	2,492,712
Total Operating Transfer In	\$ 14,152,820	\$ 45,000	\$ 412,424	\$ 14,520,244
Total Revenues	\$ 24,344,123	\$ 45,000	\$ 5,964,774	\$ 30,263,897
Projects				
7021 Phase II Downtown Comprehensive Water, Sewer, & Storm Drain	\$ 850,000	\$ -	\$ -	\$ 850,000
7023 UV Water Treatment Facility Construction	6,799,589	-	-	6,799,589
7024 Utility Rate Study	48,000	-	48,000	96,000
7026 Aleutian Homes Water & Sewer Replacement Project: Phase V	7,046,000	-	2,955,792	10,001,792
7029 Monashka Pump House Feasibility Study	9,035,534	-	2,495,452	11,530,986
7030 Replace Chlorine Solution Feasibility Study	120,000	-	-	120,000
7031 Monashka Watershed Survey	250,000	-	-	250,000
7033 Pillar Creek Dam Spillway Repair Work Dam 2B & 3	100,000	-	-	100,000
7034 Periodic Dam Safety Inspections	45,000	45,000	-	-
7036 Annual Electric Maintenance	50,000	-	-	50,000
7037 Aleutian Homes Water & Sewer Replacement Project: Phase VI	-	-	465,530	465,530
Total Expense	\$ 24,344,123	\$ 45,000	\$ 5,964,774	\$ 30,263,897

305 Water Improvement Fund

FY - 2014 LTD Activity	FY - 2014 Balance	FY-2015 Budget	FY-2016 Budget	FY-2017 Budget	FY-2018 Budget	FY-2019 Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,000,033	7,225,374	3,612,687	3,612,687	-	-	-
768,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	750,246	375,123	375,123	-	-	-
\$ 7,768,033	\$ 7,975,620	\$ 3,987,810	\$ 3,987,810	\$ -	\$ -	\$ -
\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,143,354	6,141,536	141,536	-	3,887,387	2,112,613	-
200,394	141,536	141,536	-	-	-	-
4,116,500	206,212	206,212	-	-	-	-
2,286,500	206,212	206,212	-	-	-	-
\$ 7,824,748	\$ 6,695,496	\$ 695,496	\$ -	\$ 3,887,387	\$ 2,112,613	\$ -
\$ 15,592,781	\$ 14,671,116	\$ 4,683,306	\$ 3,987,810	\$ 3,887,387	\$ 2,112,613	\$ -
\$ 583,818	\$ 266,182	\$ 199,637	\$ 66,546	\$ -	\$ -	\$ -
5,703,734	1,095,855	1,095,855	-	-	-	-
48,957	47,043	47,043	-	-	-	-
4,175,877	5,825,915	1,456,479	3,495,549	873,887	-	-
967,923	10,563,063	1,056,306	3,168,919	4,225,225	2,112,613	-
25,893	94,107	47,054	47,054	-	-	-
-	250,000	25,000	75,000	100,000	50,000	-
37,935	62,065	6,207	18,620	24,826	12,413	-
-	50,000	5,000	15,000	20,000	10,000	-
-	465,530	46,553	139,659	186,212	93,106	-
\$ 11,544,137	\$ 18,719,760	\$ 3,985,132	\$ 7,026,346	\$ 5,430,151	\$ 2,278,132	\$ -

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 20,000	\$ 8,180	\$ 11,820	\$ 8,865	\$ 2,955	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	830,000	575,638	254,362	190,772	63,591	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 850,000	\$ 583,818	\$ 266,182	\$ 199,637	\$ 66,546	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 100,000	\$ 19,862	\$ 80,138	\$ 80,138	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	382,000	381,692	308	308	-	-	-	-
Engineering/Inspection	-	12	(12)	(12)	-	-	-	-
Construction	6,317,589	5,302,168	1,015,421	1,015,421	-	-	-	-
Totals	\$ 6,799,589	\$ 5,703,734	\$ 1,095,855	\$ 1,095,855	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$5,088,629 State Grants, \$768,000 Federal Grant, \$942,960 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 2015	FY 2016	FY 2017	FY 2018	FY 2019
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
Totals	\$ 463,000	\$ 43,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2015 through 2019

Project Title:	<i>Utility Rate Study</i>	Project Number:	7024
Project Description:	<i>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.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 96,000	\$ 48,957	\$ 47,043	\$ 47,043	\$ -	\$ -	\$ -	-
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 96,000	\$ 48,957	\$ 47,043	\$ 47,043	\$ -	\$ -	\$ -	-

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$40,000 transfer from the Water Fund, \$40,000 transfer from the Sewer Fund, \$16,000 Use of Fund Balance.
Operating Budget Effect: Improve Fund Balance and secure funds for future projects.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	-
Other Operating Costs	-	-	-	-	-	-
Totals	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	-

Project Title:	<i>Aleutian Homes Phase V</i>	Project Number:	7026
Project Description:	<i>This is a survey, design and construction 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.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 172,800	\$ 182,397	\$ (9,597)	\$ (2,399)	\$ (5,758)	\$ (1,440)	\$ -	-
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	277,200	415,146	(137,946)	(34,487)	(82,768)	(20,692)	-	-
Construction	9,551,792	3,578,334	5,973,458	1,493,365	3,584,075	896,019	-	-
Totals	\$ 10,001,792	\$ 4,175,877	\$ 5,825,915	\$ 1,456,479	\$ 3,495,549	\$ 873,887	\$ -	-

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	-

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 35,000	\$ 29,919	\$ 5,081	\$ 508	\$ 1,524	\$ 2,032	\$ 1,016	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	841,239	841,239	-	-	-	-	-	-
Construction	10,654,747	96,765	10,557,982	1,055,798	3,167,395	4,223,193	2,111,596	-
Totals	\$ 11,530,986	\$ 967,923	\$ 10,563,063	\$ 1,056,306	\$ 3,168,919	\$ 4,225,225	\$ 2,112,613	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$650,000 Transfer from the Water Fund, \$4,880,986 State Grant, 6,000,000 Alaska Drinking Water Loan
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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	120,000	25,893	94,107	47,054	47,054	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 120,000	\$ 25,893	\$ 94,107	\$ 47,054	\$ 47,054	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 250,000	\$ -	\$ 250,000	\$ 25,000	\$ 75,000	\$ 100,000	\$ 50,000	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 250,000	\$ -	\$ 250,000	\$ 25,000	\$ 75,000	\$ 100,000	\$ 50,000	\$ -

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

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
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	-
Totals	\$ 100,000	\$ 37,935	\$ 62,065	\$ 6,207	\$ 18,620	\$ 24,826	\$ 12,413	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2015 through 2019

Project Title: *Annual Electric Maintenance* **Project Number:** 7036
Project Description: *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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 50,000	\$ -	\$ 50,000	\$ 5,000	\$ 15,000	\$ 20,000	\$ 10,000	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 50,000	\$ -	\$ 50,000	\$ 5,000	\$ 15,000	\$ 20,000	\$ 10,000	\$ -

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.

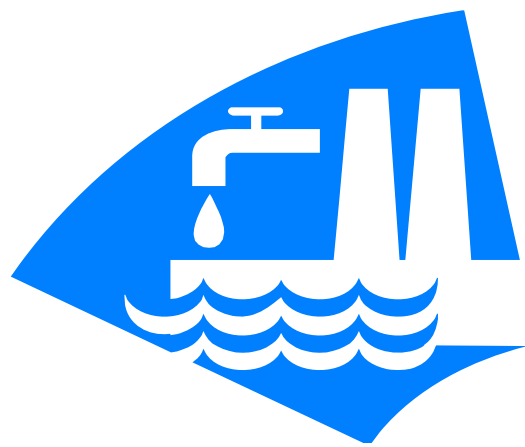
Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title: *Aleutian Homes Water & Sewer Replacement Project: Phase VI* **Project Number:** 7037
Project Description: *This is a survey and design of Aleutian Homes Water and Sewer Replacement PH VI Hemlock and Birch Streets, 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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	465,530	-	465,530	46,553	139,659	186,212	93,106	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 465,530	\$ -	\$ 465,530	\$ 46,553	\$ 139,659	\$ 186,212	\$ 93,106	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$186,212 transfer from Sewer Fund, \$186,212 Transfer from Water Fund, and \$93,106 Use of Fund Balance
Operating Budget Effect: No budget impact.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



306.350 Sewer Improvement Fund

	FY -2014 Budget	Completed Projects	FY 2015 Additions	FY 2015 LTD Budget
Revenues				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	-	-	-	-
Sewer Utility Sales (10%)	26,000	-	-	26,000
Appropriation from Fund Balance	1,610,000	-	-	1,610,000
Total Revenues	\$ 1,636,000	\$ -	\$ -	\$ 1,636,000
Operating Transfers In:				
301 Street Improvement Fund	\$ 15,000	\$ -	\$ -	\$ 15,000
305 Water improvement Fund	-	-	-	-
550 Water Utility Fund	1,200,000	-	-	1,200,000
570 Sewer Utility Fund	3,000,000	-	-	3,000,000
Total Operating Transfer In	\$ 4,215,000	\$ -	\$ -	\$ 4,215,000
Total Revenues	\$ 5,851,000	\$ -	\$ -	\$ 5,851,000

Projects				
7508 Lift Station Electrical Repairs (5)	\$ 26,000	\$ -	\$ -	\$ 26,000
7509 Upgrade Lift Station #1	150,000	-	900,000	1,050,000
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
Total Expense	\$ 5,851,000	\$ -	\$ -	\$ 5,851,000

306 Sewer Improvement Fund

	FY - 2014 LTD Activity	FY - 2014 Balance	FY 2015 Budget	FY-2016 Budget	FY-2017 Budget	FY-2018 Budget	FY-2019 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	26,000	-	-	-	-	-	-
	-	1,610,000	1,610,000	-	-	-	-
\$	26,000	\$ 1,610,000	\$ 1,610,000	\$ -	\$ -	\$ -	\$ -
\$	15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	1,200,000	-	-	-	-	-	-
	3,000,000	-	-	-	-	-	-
\$	4,215,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	4,241,000	\$ 1,610,000	\$ 1,610,000	\$ -	\$ -	\$ -	\$ -

\$	1,079	\$ 24,921	\$ 19,936	\$ 4,984	\$ -	\$ -	\$ -
	25,780	1,024,220	1,024,220	-	-	-	-
	-	150,000	120,000	30,000	-	-	-
	2,813	22,187	14,750	7,437	-	-	-
	-	400,000	400,000	-	-	-	-
	-	-	-	-	-	-	-
	559,839	3,640,161	2,881,919	758,242	-	-	-
\$	589,511	\$ 5,261,489	\$ 4,460,825	\$ 800,664	\$ -	\$ -	\$ -

City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2015 through 2019

Project Title:	<i>Lift Station Electrical Repairs (5)</i>	Project Number:	7508
Project Description:	<i>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.</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	26,000	1,079	24,921	19,936	4,984	-	-	-
Totals	\$ 26,000	\$ 1,079	\$ 24,921	\$ 19,936	\$ 4,984	\$ -	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	5,000	1,000	1,000	1,000	1,000	1,000
Totals	\$ 5,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	-	-	-	-
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	440,000	18,835	421,165	421,165	-	-	-	-
Construction	605,000	6,945	598,055	598,055	-	-	-	-
Totals	\$ 1,050,000	\$ 25,780	\$ 1,024,220	\$ 1,024,220	\$ -	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -

**City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2015 through 2019**

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	150,000	-	150,000	120,000	30,000	-	-	-
Totals	\$ 150,000	\$ -	\$ 150,000	\$ 120,000	\$ 30,000	\$ -	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 15,000	\$ -	\$ 15,000	\$ 9,000	\$ 6,000	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	10,000	2,813	7,187	5,750	1,437	-	-	-
Totals	\$ 25,000	\$ 2,813	\$ 22,187	\$ 14,750	\$ 7,437	\$ -	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	25,000	5,000	5,000	5,000	5,000	5,000
Totals	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	50,000	-	50,000	50,000	-	-	-	-
Construction	345,000	-	345,000	345,000	-	-	-	-
Totals	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 450,000	\$ 265,551	\$ 184,449	\$ 110,669	\$ 73,780	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	200,000	166,600	33,400	33,400	-	-	-	-
Construction	3,550,000	127,688	3,422,312	2,737,850	684,462	-	-	-
Totals	\$ 4,200,000	\$ 559,839	\$ 3,640,161	\$ 2,881,919	\$ 758,242	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$3,000,000 transfer from the Water Fund, \$1,200,000 Transfer from Sewer Fund.
Operating Budget Effect: Will extend usage of system.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



307.360 Cargo Development Fund

	FY - 2014 Budget	Completed Projects	FY-2015 Additions	FY-2015 LTD Budget
Revenues				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	35,784,000	-	-	35,784,000
Appropriation from Fund Balance	1,159,700	-	-	1,159,700
Total Revenues	\$ 36,943,700	\$ -	\$ -	\$ 36,943,700
Operating Transfers In:				
100 General Fund	\$ 100,000	\$ -	\$ -	\$ 100,000
500 Cargo Fund	-	-	-	-
510 Harbor Fund	-	-	-	-
Total Operating Transfer In	\$ 100,000	\$ -	\$ -	\$ 100,000
Total Revenues	\$ 37,043,700	\$ -	\$ -	\$ 37,043,700
Projects				
8016 Pedestrian Improvements Between Cruise Ship Dock (Pier II) and Downtown Kodiak	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000
8017 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 Pedestrian Pathway	384,000	-	-	384,000
8024 Pier III Replacement	33,812,000	-	-	33,812,000
Total Expense	\$ 37,043,700	\$ -	\$ -	\$ 37,043,700

307 Cargo Development Fund

	FY - 2014 LTD Activity	FY - 2014 Balance	FY-2015 Budget	FY-2016 Budget	FY-2017 Budget	FY-2018 Budget	FY-2019 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8,816,633	26,967,367	26,967,367	-	-	-	-
	-	1,159,700	1,159,700	-	-	-	-
\$	8,816,633	\$ 28,127,067	\$ 28,127,067	\$ -	\$ -	\$ -	\$ -
\$	100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	8,916,633	\$ 28,127,067	\$ 28,127,067	\$ -	\$ -	\$ -	\$ -
\$	2,359,163	\$ 40,837	\$ 40,837	\$ -	\$ -	\$ -	\$ -
	64,347	21,353	21,353	-	-	-	-
	11,500	38,500	38,500	-	-	-	-
	6,760	143,240	143,240	-	-	-	-
	-	100,000	50,000	50,000	-	-	-
	7,660	42,340	42,340	-	-	-	-
	5,000	7,000	7,000	-	-	-	-
	-	384,000	384,000	-	-	-	-
	7,139,947	26,672,053	26,672,053	-	-	-	-
\$	9,594,377	\$ 27,449,323	\$ 27,399,323	\$ 50,000	\$ -	\$ -	\$ -

**City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2015 through 2019**

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 101,000	\$ 95,495	\$ 5,505	\$ 5,505	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	315,275	279,943	35,332	35,332	-	-	-	-
Construction	1,983,725	1,983,725	-	-	-	-	-	-
Totals	\$ 2,400,000	\$ 2,359,163	\$ 40,837	\$ 40,837	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$2,300,000 State Grant, \$100,000 transfer from General Fund
Operating Budget Effect: No operating budget effect.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 85,700	\$ 64,347	\$ 21,353	\$ 21,353	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 85,700	\$ 64,347	\$ 21,353	\$ 21,353	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	30,000	11,500	18,500	18,500	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	20,000	-	20,000	20,000	-	-	-	-
Totals	\$ 50,000	\$ 11,500	\$ 38,500	\$ 38,500	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	150,000	6,760	143,240	143,240	-	-	-	-
Totals	\$ 150,000	\$ 6,760	\$ 143,240	\$ 143,240	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
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	-	-	-
Totals	\$ 100,000	\$ -	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	48,000	7,660	40,340	40,340	-	-	-	-
Totals	\$ 50,000	\$ 7,660	\$ 42,340	\$ 42,340	\$ -	\$ -	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	5,000	5,000	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 12,000	\$ 5,000	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	382,000	-	382,000	382,000	-	-	-	-
Totals	\$ 384,000	\$ -	\$ 384,000	\$ 384,000	\$ -	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 1,338,805	\$ 1,367,605	\$ (28,800)	\$ (28,800)	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	1,307,195	943,540	363,655	363,655	-	-	-	-
Construction	31,166,000	4,828,802	26,337,198	26,337,198	-	-	-	-
Totals	\$ 33,812,000	\$ 7,139,947	\$ 26,672,053	\$ 26,672,053	\$ -	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



308.370 Harbor and Port Improvement Fund

	FY 2014 Budget	Completed Projects	FY 2015 Additions	FY 2015 LTD Budget
Revenues				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	-	-	1,500,000	1,500,000
Federal Grants	-	-	-	-
Appropriation from Fund Balance	915,000	10,000	-	905,000
Total Revenues	\$ 915,000	\$ 10,000	\$ 1,500,000	\$ 2,405,000
Operating Transfers In:				
100 General Fund	\$ 280,000	\$ -	\$ 500,000	\$ 780,000
305 Water Improvement Fund	-	-	-	-
306 Sewer Improvement Fund	-	-	-	-
510 Transfer from Boat Harbor	-	-	1,000,000	1,000,000
512 Boat Yard/Lift - Bond	-	-	-	-
570 Alaska Clean Water Loan	-	-	-	-
Total Operating Transfer In	\$ 280,000	\$ -	\$ 1,500,000	\$ 1,780,000
Total Revenues	\$ 1,195,000	\$ 10,000	\$ 3,000,000	\$ 4,185,000

Projects				
8515 Harbor Security Camera System	\$ 10,000	\$ 10,000	\$ -	\$ -
8516 Boat Launch SPH Floats	150,000	-	-	150,000
8517 Restrooms, 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
8525 Channel Transient Float Replacement	-	-	3,000,000	3,000,000
Total Expense	\$ 1,195,000	\$ 10,000	\$ 3,000,000	\$ 4,185,000

308 Harbor and Port Improvement Fund

	FY 2014 LTD Activity	FY 2014 Balance	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	1,500,000	1,500,000	-	-	-	-
	-	-	-	-	-	-	-
	-	905,000	905,000	-	-	-	-
\$	-	\$ 2,405,000	\$ 2,405,000	\$ -	\$ -	\$ -	\$ -
\$	280,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	1,000,000	1,000,000	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	280,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -
\$	280,000	\$ 3,905,000	\$ 3,905,000	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	14,863	135,137	67,568	67,568	-	-	-
	53	199,947	99,974	99,974	-	-	-
	9,791	10,209	5,105	5,105	-	-	-
	429,721	315,279	157,640	157,640	-	-	-
	9,699	15,301	15,301	-	-	-	-
	10,920	34,080	34,080	-	-	-	-
	-	3,000,000	600,000	600,000	600,000	600,000	600,000
\$	475,047	\$ 3,709,953	\$ 979,667	\$ 930,286	\$ 600,000	\$ 600,000	\$ 600,000

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 2,000	\$ 1,062	\$ 938	\$ 469	\$ 469	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	148,000	13,801	134,199	67,099	67,099	-	-	-
Totals	\$ 150,000	\$ 14,863	\$ 135,137	\$ 67,568	\$ 67,568	\$ -	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 2,000	\$ 53	\$ 1,947	\$ 974	\$ 974	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	\$ -	-	-	-
Construction	198,000	-	198,000	99,000	99,000	-	-	-
Totals	\$ 200,000	\$ 53	\$ 199,947	\$ 99,974	\$ 99,974	\$ -	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2015 through 2019

Project Title:	<i>SPH Ladders</i>	Project Number:	8519
Project Description:	<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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	20,000	9,791	10,209	5,105	5,105	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 20,000	\$ 9,791	\$ 10,209	\$ 5,105	\$ 5,105	\$ -	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 2,279	\$ 2,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	742,721	427,442	315,279	157,640	157,640	-	-	-
Totals	\$ 745,000	\$ 429,721	\$ 315,279	\$ 157,640	\$ 157,640	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	25,000	9,699	15,301	15,301	-	-	-	-
Totals	\$ 25,000	\$ 9,699	\$ 15,301	\$ 15,301	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	45,000	10,920	34,080	34,080	-	-	-	-
Totals	\$ 45,000	\$ 10,920	\$ 34,080	\$ 34,080	\$ -	\$ -	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2015 through 2019

Project Title:	Channel Transient Float Replacement	Project Number:	8525
Project Description:	Replace the Channel Transient Float		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	1,000,000	-	1,000,000	200,000	200,000	200,000	200,000	200,000
Construction	2,000,000	-	2,000,000	400,000	400,000	400,000	400,000	400,000
Totals	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$500,000 transfer from the General Fund, \$1,000,000 transfer from the Harbor Fund
\$1,500,000 State of Alaska grant
Operating Budget Effect: Should not effect future costs.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

309.380 Parks & Recreation Improvement Fund

	FY 2014 Budget	Completed Projects	FY 2015 Additions	FY 2015 LTD Budget
Revenues				
Interest on Investment	\$ -	\$ -	\$ -	\$ -
State Grants	5,850,000	-	-	5,850,000
Local Grant	500,000	-	-	500,000
Appropriation from Fund Balance	320,629	-	60,000	380,629
Total Revenues	\$ 6,670,629	\$ -	\$ 60,000	\$ 6,730,629
Operating Transfers In:				
100 General Fund	251,465	-	50,000	301,465
299 Enhancement Fund	500,000	-	-	500,000
Total Operating Transfer In	\$ 751,465	\$ -	\$ 50,000	\$ 801,465
Total Revenues	\$ 7,422,094	\$ -	\$ 110,000	\$ 7,532,094
Projects				
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	121,000	-	-	121,000
9014 Building Improvement (Weatherization)	50,000	-	-	50,000
9015 Skate Park Improvements	-	-	110,000	110,000
Total Expense	\$ 7,422,094	\$ -	\$ 110,000	\$ 7,532,094

309 Parks & Recreation Improvement Fund

	FY 2014 LTD Activity	FY 2014 Balance	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5,850,000	-	-	-	-	-	-
	500,000	-	-	-	-	-	-
	-	380,629	380,629	-	-	-	-
\$	6,350,000	\$ 380,629	\$ 380,629	\$ -	\$ -	\$ -	\$ -
\$	251,465	50,000	50,000	\$ -	\$ -	\$ -	\$ -
\$	500,000	-	-	-	-	-	-
\$	751,465	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
\$	7,101,465	\$ 430,629	\$ 430,629	\$ -	\$ -	\$ -	\$ -
\$	6,995,365	\$ 19,635	\$ 19,635	\$ -	\$ -	\$ -	\$ -
	71,523	1,477	1,477	-	-	-	-
	91,823	23,177	23,177	-	-	-	-
	48,094	-	-	-	-	-	-
	76,306	44,694	8,939	8,939	8,939	8,939	8,939
	22,323	27,677	27,677	-	-	-	-
	-	110,000	22,000	22,000	22,000	22,000	22,000
\$	7,305,434	\$ 226,660	\$ 102,905	\$ 30,939	\$ 30,939	\$ 30,939	\$ 30,939

**City of Kodiak
Parks and Recreation Improvement Fund - 309
Fiscal Years 2015 through 2019**

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ 20,000	\$ 18,831	\$ 1,169	\$ 1,169	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	10,000	9,720	280	280	-	-	-	-
Engineering/Inspection	442,135	442,135	-	-	-	-	-	-
Construction	6,542,865	6,524,679	18,186	18,186	-	-	-	-
Totals	\$ 7,015,000	\$ 6,995,365	\$ 19,635	\$ 19,635	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$5,850,000 State Grant, \$100,000 transfer from the General Fund, \$65,000 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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	25,000	5,000	5,000	5,000	5,000	5,000
Totals	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

Project Title: *Playground Improvements- Spruce Street* **Project Number:** 9004
Project Description: *This project will replace old asphalt play court with new asphalt. Re-development.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	73,000	71,523	1,477	1,477	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 73,000	\$ 71,523	\$ 1,477	\$ 1,477	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Parks and Recreation Improvement Fund - 309
Fiscal Years 2015 through 2019

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.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	115,000	91,823	23,177	23,177	-	-	-	-
Totals	\$ 115,000	\$ 91,823	\$ 23,177	\$ 23,177	\$ -	\$ -	\$ -	\$ -

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

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Title: *Baranof Baseball Field Improvement* **Project Number:** 9012
Project Description: *Replace area near flag pole including an access rail, gate and positive drainage.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	48,094	48,094	-	-	-	-	-	-
Totals	\$ 48,094	\$ 48,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Parks and Recreation Improvement Fund - 309
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	121,000	76,306	44,694	8,939	8,939	8,939	8,939	8,939
Totals	\$ 121,000	\$ 76,306	\$ 44,694	\$ 8,939	\$ 8,939	\$ 8,939	\$ 8,939	\$ 8,939

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$121,000 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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	50,000	22,323	27,677	27,677	-	-	-	-
Totals	\$ 50,000	\$ 22,323	\$ 27,677	\$ 27,677	\$ -	\$ -	\$ -	\$ -

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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Parks and Recreation Improvement Fund - 309
Fiscal Years 2015 through 2019

Project Title:	<i>Skate Park Improvements</i>	Project Number:	9015
Project Description:	<i>Improvements to the Skate Park</i>		

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	20,000	-	20,000	4,000	4,000	4,000	4,000	4,000
Construction	90,000	-	90,000	18,000	18,000	18,000	18,000	18,000
Totals	\$ 110,000	\$ -	\$ 110,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000

Cost Beyond 5-years: Project will be completed within five years
Source of Funding: \$50,000 transfer from the General Fund, \$60,000 Use of Fund Balance
Operating Budget Effect: Improve park area for community members, no budget impacts.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

315.315 Vehicle Replacement Capital Fund

	2014 Budget	Completed Projects	FY-2015 Additions	FY-2015 LTD Budget
Revenues				
Interest Earnings	\$ -	\$ -	\$ -	\$ -
Appropriation from Fund Balance	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Operating Transfers In:				
100 General Fund	\$ 160,999	\$ -	\$ 85,357	\$ 246,356
500 Cargo Fund	-	-	-	-
510 Boat Harbor Fund	-	-	-	-
512 Boat Yard Fund	-	-	-	-
550 Water Fund	-	-	-	-
570 Sewer Fund	-	-	-	-
Total Operating Transfer In	\$ 160,999	\$ -	\$ 85,357	\$ 246,356
Total Revenues	\$ 160,999	\$ -	\$ 85,357	\$ 246,356
Projects				
4900 Vehicle Replacement	\$ 160,999	\$ -	\$ 85,357	\$ 246,356
Total Expense	\$ 160,999	\$ -	\$ 85,357	\$ 246,356

315 Vehicle Replacement Capital Fund

	FY - 2014 LTD Activity	FY-2014 Balance	FY-2015 Budget	FY-2016 Budget	FY-2017 Budget	FY-2018 Budget	FY-2019 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	160,999	\$ 85,357	\$ 85,357	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	160,999	\$ 85,357	\$ 85,357	\$ -	\$ -	\$ -	\$ -
\$	160,999	\$ 85,357	\$ 85,357	\$ -	\$ -	\$ -	\$ -
\$	-	\$ 246,356	\$ 246,356	\$ -	\$ -	\$ -	\$ -
\$	-	\$ 246,356	\$ 246,356	\$ -	\$ -	\$ -	\$ -

City of Kodiak
Vehicle Replacement Capital Fund
Fiscal Years 2015 through 2019

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

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2015	FY 2016	FY 2017	FY 2018	FY 2017
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	246,356	-	246,356	246,356	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 246,356	\$ -	\$ 246,356	\$ 246,356	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Project will be completed as vehicles are replaced
Source of Funding: \$246,356 Transfer from General Fund
Operating Budget Effect: Routine vehicle replacement of City vehicles will reduce maintenance costs.

Operating Impact	Estimated Total Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2017
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City of Kodiak's City Council is that the costs of providing goods and services to the public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has decided that periodic determination of net income is appropriate for accountability purposes. The following is a list of the various enterprise funds:

- **Cargo Terminal Fund – 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 Shipyard 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.

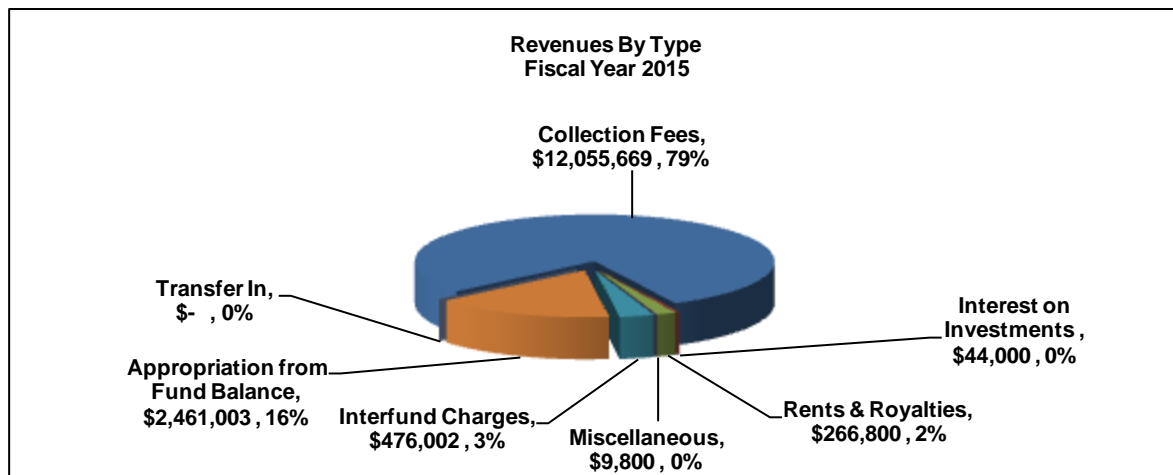
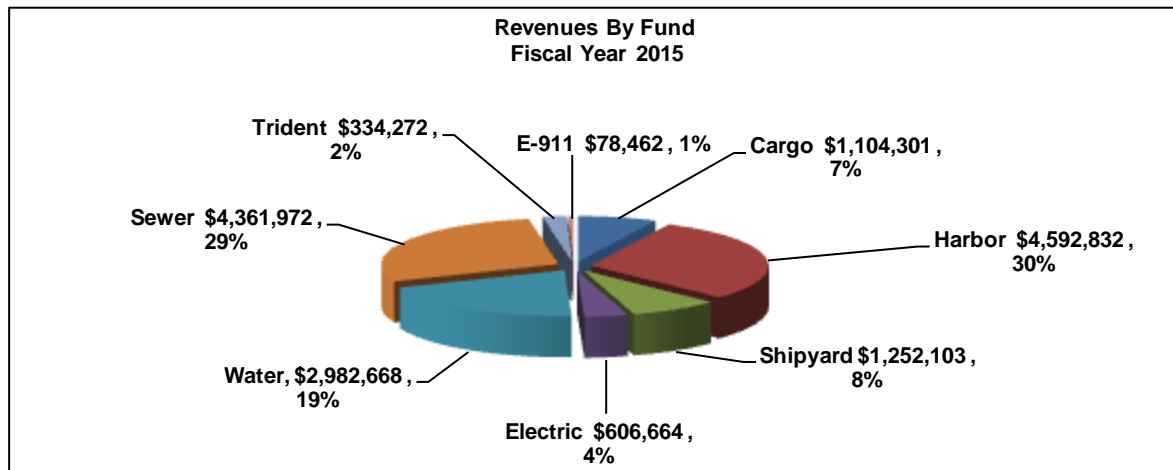
Enterprise Funds

Summary of Revenues and Expenses

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
REVENUES					
Collection Fees	\$ 11,380,393	\$ 12,145,190	\$ 11,809,097	\$ 12,569,821	\$ 12,055,669
Interest on Investments	16,056	43,069	44,000	46,608	44,000
Rents & Royalties	257,512	263,057	294,800	267,252	266,800
Miscellaneous	86,322	24,577	9,800	43,757	9,800
Interfund Charges	400,631	392,502	420,610	341,357	476,002
TOTAL REVENUES	\$ 12,140,913	\$ 12,868,394	\$ 12,578,307	\$ 13,268,795	\$ 12,852,271
EXPENSES					
Salaries & Wages	\$ 1,846,969	\$ 1,788,110	\$ 2,126,525	\$ 1,883,946	\$ 2,122,046
Employee Benefits	1,524,276	1,510,029	1,722,271	1,420,312	1,897,106
Professional Services	207,355	190,476	783,500	671,734	363,000
Contributions	20,255	18,271	21,500	16,748	21,500
Support Goods & Services	1,466,761	1,288,879	1,607,366	1,319,019	1,747,899
Public Utility Services	1,216,040	1,007,749	1,336,050	1,230,629	1,336,250
Bond Expenses	407,268	380,433	374,246	385,755	369,534
Depreciation Expense	4,450,794	4,449,595	4,439,040	3,466,370	4,425,445
Administrative Services	1,628,390	1,671,125	1,593,652	1,719,434	1,452,475
Capital Outlay	32,600	65,588	243,500	64,432	97,595
TOTAL EXPENSES	\$ 12,800,709	\$ 12,370,256	\$ 14,247,650	\$ 12,178,379	\$ 13,832,850
OTHER FINANCING SOURCES (USES)					
Transfers In	1,075,301	819,768	-	-	-
Transfer Out	(2,497,289)	(8,342,328)	(4,604,000)	(4,616,400)	(1,480,424)
Net other Financing Sources (Uses)	\$ (1,421,988)	\$ (7,522,560)	\$ (4,604,000)	\$ (4,616,400)	\$ (1,480,424)
Net Change in Fund	\$ (2,081,784)	\$ (7,024,422)	\$ (6,273,343)	\$ (3,525,983)	\$ (2,461,003)
Revenue Test	\$ 15,297,998	\$ 20,712,584	\$ 18,851,650	\$ 16,794,779	\$ 15,313,274
Expenditure Test	\$ 15,297,998	\$ 20,712,584	\$ 18,851,650	\$ 16,794,779	\$ 15,313,274

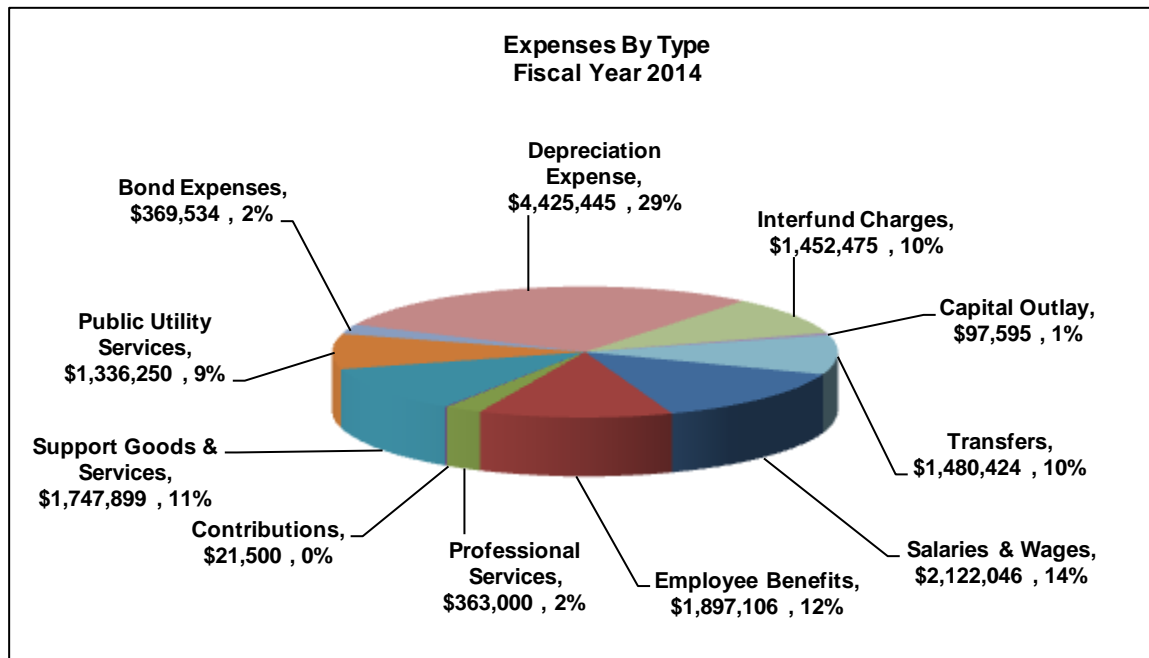
ENTERPRISE FUNDS
SUMMARY OF REVENUES & OTHER FINANCING SOURCES (USES)
BUDGET - FISCAL YEAR 2014

	FY 2015 Cargo	FY 2015 Harbor	FY 2015 Shipyard	FY 2015 Electric	FY 2015 Water	FY 2015 Sewer	FY 2015 Trident	FY 2015 E-911	FY 2015 Total
REVENUES									
Collection Fees	\$ 975,000	\$ 2,172,000	\$ 693,000	\$ 673,000	\$ 3,993,481	\$ 3,460,990	\$ 11,600	\$ 76,598	\$ 12,055,669
Interest on Investments	7,000	14,000	1,000	1,000	10,000	10,000	1,000	-	\$ 44,000
Rents & Royalties	217,000	16,500	-	-	-	-	33,300	-	\$ 266,800
Miscellaneous	-	7,300	2,000	-	500	-	-	-	\$ 9,800
Interfund Charges	30,684	216,937	21,625	-	77,729	127,163	-	1,864	\$ 476,002
Appropriation from Fund Bal	(125,383)	2,166,095	534,478	(67,336)	(1,099,042)	763,819	288,372	-	\$ 2,461,003
Transfers from Other Funds	-	-	-	-	-	-	-	-	\$ -
TOTAL REVENUES	\$ 1,104,301	\$ 4,592,832	\$ 1,252,103	\$ 606,664	\$ 2,982,668	\$ 4,361,972	\$ 334,272	\$ 78,462	\$ 15,313,274



**ENTERPRISE FUNDS
SUMMARY OF EXPENSES & OTHER FINANCING SOURCES (USES)
BUDGET - FISCAL YEAR 2015**

	FY 2015 Cargo	FY 2015 Harbor	FY 2015 Shipyard	FY 2015 Electric	FY 2015 Water	FY 2015 Sewer	FY 2015 Trident	FY 2015 E-911	FY 2015 Total
EXPENSES									
Salaries & Wages	\$ 170,240	\$ 778,284	\$ 106,388	\$ -	\$ 382,376	\$ 679,641	\$ -	\$ 5,117	\$ 2,122,046
Employee Benefits	152,541	647,538	97,264	-	363,023	631,651	-	5,089	1,897,106
Professional Services	14,500	108,000	60,000	2,000	47,000	91,500	15,000	25,000	363,000
Contributions	-	21,500	-	-	-	-	-	-	21,500
Support Goods & Services	203,832	256,657	104,084	545,649	287,611	294,579	12,231	43,256	1,747,899
Public Utility Services	28,000	160,000	46,000	-	477,250	615,000	10,000	-	1,336,250
Bond Expenses	-	86,222	223,542	-	24,770	35,000	-	-	369,534
Depreciation Expense	437,890	1,312,245	529,981	10,410	642,914	1,212,525	279,480	-	4,425,445
Administrative Charges	93,298	190,297	84,844	43,605	477,006	545,864	17,561	-	1,452,475
Capital Outlay	4,000	32,089	-	5,000	40,506	16,000	-	-	97,595
Transfers	-	1,000,000	-	-	240,212	240,212	-	-	1,480,424
TOTAL EXPENSES	\$ 1,104,301	\$ 4,592,832	\$ 1,252,103	\$ 606,664	\$ 2,982,668	\$ 4,361,972	\$ 334,272	\$ 78,462	\$ 15,313,274



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 2014 and will be increased 5% per year for the next four years. 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. 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 \$80,000 to \$420,000, through 2037, with interest of 4.00% through 6.00%.

The Alaska Municipal Bond Bank Authority General Obligation Bonds, Series 2007 Five issued as fully registered bonds under a book-entry system, registered in the name of CEDE & Co. as nominee of the Depository Trust Company, which will serve as depository of the 2007 Series Five Bonds. Individual purchases of the 2007 Series Five Bonds were made in principal amounts of \$5,000, or integral multiples thereof within a single maturity, and will be in book-entry form only. The 2007 Series Five Bonds are subject to optional and mandatory redemption.

The 2007 Series Five bonds were offered when, as and if issued subject to the approving legal opinion of Wohlforth, Johnson, & Brecht, Cartledge & Brooking, P.C. of Anchorage, Alaska, Bond Counsel, and certain other conditions.

This Harbor Revenue Bond has been split into two separate Harbor projects. The M & P Float Replacement Project has bond proceeds of \$2,000,000 and the Boat Yard/Lift Project has bond proceeds of \$4,000,000. Details of the bonds are listed on the next page.

REVENUE BONDS

**2007 Series Five - M & P Floats
\$2,000,000**

Fiscal Year	Interest Rate	Principal	Interest	Total
2009			\$ 121,213	\$ 121,213
2010-2019	6.00%	400,000	868,213	\$ 1,268,213
2020	4.00%	55,000	72,521	\$ 127,521
2021	4.13%	55,000	70,287	\$ 125,287
2022	4.25%	60,000	67,878	\$ 127,878
2023	4.30%	60,000	65,313	\$ 125,313
2024	4.40%	65,000	62,593	\$ 127,593
2025-2027	4.50%	210,000	169,763	\$ 379,763
2028-2030	4.63%	240,000	138,950	\$ 378,950
2031-2038	4.75%	855,000	172,306	\$ 1,027,306
		\$ 2,000,000	\$ 1,809,035	\$ 3,809,035

	Bonds Payable 7/1/2014	FY 2015 Requirements		Bonds Payable 7/1/2015
		Additions	Reductions	
M & P Floats - Series 2007 Five	\$ 1,830,000	\$ -	\$ 40,000	\$ 1,790,000
Total Revenue Bonds	\$ 1,830,000	\$ -	\$ 40,000	\$ 1,790,000

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

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

	Bonds Payable 7/1/2014	FY 2015 Requirements		Bonds Payable 7/1/2015
		Additions	Reductions	
Boat Yard/Lift - Series 2007 Five	\$ 3,705,000	\$ -	\$ 70,000	\$ 3,635,000
Total Revenue Bonds	\$ 3,705,000	\$ -	\$ 70,000	\$ 3,635,000

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.

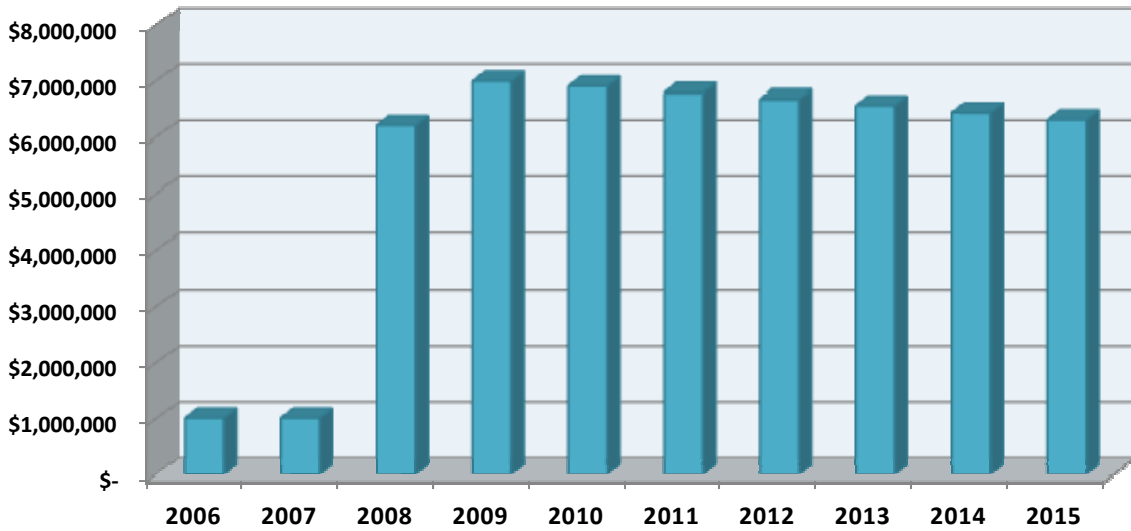
REVENUE BONDS

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 2015 Requirements		Bonds Payable
	7/1/2014	Additions	Reductions	7/1/2015
Boat Yard/Lift - Series 2009 One	\$ 910,000	\$ -	\$ 20,000	\$ 890,000
Total Revenue Bonds	\$ 910,000	\$ -	\$ 20,000	\$ 890,000

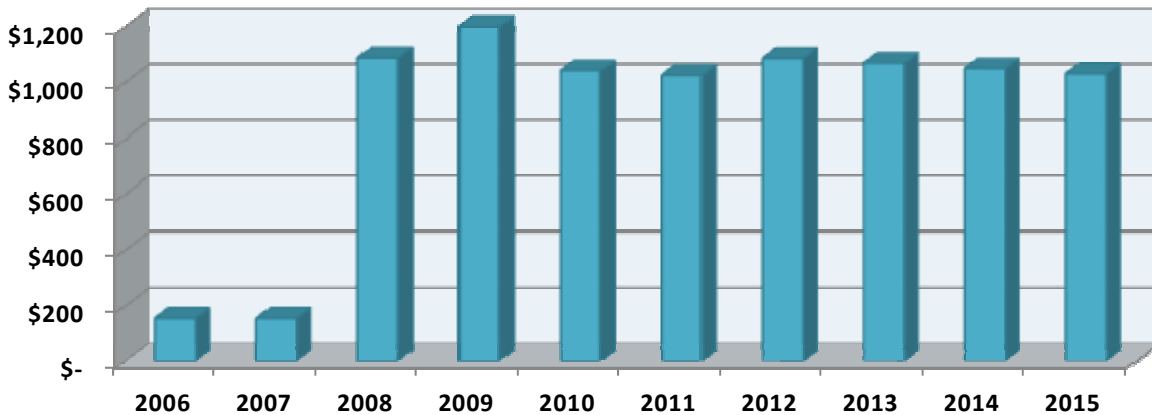
Revenue Bond Debt Per Fiscal Year



In fiscal year 2008 the City sold revenue bonds in the amount of \$6,000,000. In fiscal year 2009, an additional \$1,000,000 in revenue bonds were sold.

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

Debt Per Capita By Fiscal Year



CARGO TERMINAL FUND

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
REVENUES					
Collection Fees	\$ 968,663	\$ 1,007,247	\$ 970,000	\$ 966,831	\$ 975,000
Interest on Investments	1,770	8,796	7,000	13,643	7,000
Rents & Royalties	211,706	215,372	245,000	217,972	217,000
Miscellaneous	42,983	210	-	18,673	-
Interfund Charges	17,978	20,275	20,050	20,050	30,684
TOTAL REVENUES	\$ 1,243,100	\$ 1,251,900	\$ 1,242,050	\$ 1,237,169	\$ 1,229,684

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
EXPENSES					
Salaries & Wages	\$ 158,053	\$ 143,402	\$ 161,730	\$ 148,456	\$ 170,240
Employee Benefits	142,997	134,364	142,435	120,924	152,541
Professional Services	12,158	470	482,500	485,529	14,500
Contributions	-	-	-	-	-
Support Goods & Services	89,197	71,974	81,606	31,073	203,832
Public Utility Services	23,345	20,981	28,000	22,420	28,000
Bond Expenses	22,209	-	-	7,879	-
Depreciation Expense	444,427	444,427	442,670	332,477	437,890
Administrative Charges	189,212	173,270	181,734	181,734	93,298
Capital Outlay	-	1,636	-	547	4,000
TOTAL EXPENSES	\$ 1,081,597	\$ 990,523	\$ 1,520,675	\$ 1,331,039	\$ 1,104,301

OTHER FINANCING SOURCES (USES)

Transfers In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund	\$ 161,504	\$ 261,377	\$ (278,625)	\$ (93,870)	\$ 125,383

CARGO TERMINAL FUND

REVENUE

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Intergovernmental					
PERS	\$ 17,978	\$ 20,275	\$ 20,050	\$ 20,936	\$ 30,684
Total PERS	\$ 17,978	\$ 20,275	\$ 20,050	\$ 20,936	\$ 30,684
Service Charges					
Dockage Pier III	\$ 122,595	\$ 133,078	\$ 120,000	\$ 135,266	\$ 130,000
Cruise Ship Revenue	131,220	95,786	100,000	46,524	70,000
Pier III Lease	292,754	300,073	300,000	303,778	300,000
Wharf/Handling	422,094	478,310	450,000	481,263	475,000
Total Services Charges	\$ 968,663	\$ 1,007,247	\$ 970,000	\$ 966,831	\$ 975,000
Interest					
Interest on Investments	\$ 1,770	\$ 8,796	\$ 7,000	\$ 13,643	\$ 7,000
Total Interest	\$ 1,770	\$ 8,796	\$ 7,000	\$ 13,643	\$ 7,000
Rents & Royalties					
Warehouse Rental	\$ 200,313	\$ 203,401	\$ 205,000	\$ 204,968	\$ 205,000
Van Storage Rental	11,392	11,971	40,000	13,004	12,000
Total Rents & Royalties	\$ 211,706	\$ 215,372	\$ 245,000	\$ 217,972	\$ 217,000
Miscellaneous Revenues					
Other	\$ 42,983	\$ 210	\$ -	\$ 18,673	\$ -
Total Miscellaneous Revenues	\$ 42,983	\$ 210	\$ -	\$ 18,673	\$ -
Appropriation from Fund Bal					
Appropriation from Fund Bal	\$ -	\$ -	\$ 278,625	\$ -	\$ (125,383)
Total Approp from Fund Bal	\$ -	\$ -	\$ 278,625	\$ -	\$ (125,383)
TOTAL REVENUES	\$ 1,243,100	\$ 1,251,900	\$ 1,520,675	\$ 1,238,055	\$ 1,104,301

CARGO TERMINAL FUND ADMINISTRATION

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.

Planned Accomplishments for FY 2015
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- | |
|---|
| <ul style="list-style-type: none">• Maintain a financially sound, self-supporting port enterprise fund• Keep user fees reasonable yet competitive• Provide necessary port services for the shipping, cruise ship and commercial fishing industries• Pier I ferry dock scheduled for replacement• Pier III replacement |
|---|

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

The planning, funding and award was completed for Pier I and Pier III.

**CARGO TERMINAL FUND
ADMINISTRATION**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 158,053	\$ 143,402	\$ 161,730	\$ 148,456	\$ 170,240
Employee Benefits	142,997	134,364	142,435	141,425	152,541
Professional Services	12,158	470	482,500	485,529	14,500
Support Goods & Services	47,401	44,919	35,606	27,197	37,832
Administrative	22,209	-	-	7,879	-
Capital Outlay	-	-	-	-	4,000
Total Expenditures	\$ 382,817	\$ 323,155	\$ 822,271	\$ 810,486	\$ 379,113

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Senior Harbor Officer	1	1	1	1
Harbor Officer	1	1	1	1
Administrative Assistant	1	1	1	1
Total	3	3	3	3

PERFORMANCE INDICATORS

Leases and Agreements

Pier II:

Warehouse Lease Revenues
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 Petro Marine Lease

**CARGO TERMINAL FUND
WAREHOUSE**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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- | |
|---|
| <ul style="list-style-type: none">• Maintain a good working relationship with Horizon Lines and NOAA employees and other users of terminals |
|---|

GOALS: Continue routine facility maintenance.

Objective: N/A.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget change.

**CARGO TERMINAL FUND
WAREHOUSE**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Support Goods & Services	\$ 10,721	\$ 8,002	\$ 7,000	\$ 2,264	\$ 127,000
Total Expenditures	\$ 10,721	\$ 8,002	\$ 7,000	\$ 2,264	\$ 127,000

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Warehouse Lease Agreements	\$ 200,313	\$ 203,401	\$ 204,968	\$ 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 department is responsible for the administration and operations of a multiuse marine terminal. Pier II is primarily for commercial fishing vessels, Alaska Marine Highway Ferries, 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.

Planned Accomplishments for FY 2015
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- | |
|--|
| <ul style="list-style-type: none">• Continue to provide and make available necessary services that the fishing fleet and other users need• Provide security to regulated passenger vessels, i.e. cruise ships |
|--|

GOALS: Continue to maintain and improve the lease agreements and property rentals while also providing a dock for the fishing vessels to load and unload fishing equipment.

Objective: Provide first class dockage and uplands facilities for customer use.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
PIER II**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Support Goods & Services	\$ 30,097	\$ 18,978	\$ 22,000	\$ 1,096	\$ 22,000
Public Utility Services	22,435	19,751	26,000	21,385	26,000
Capital Outlay	-	1,636	-	547	-
Depreciation Expense	444,427	444,427	442,670	442,662	437,890
Total Expenditures	\$ 496,959	\$ 484,791	\$ 490,670	\$ 465,690	\$ 485,890

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Cruise Ship Revenues	\$ 131,220	\$ 95,786	\$ 46,524	\$ 70,000
Van Storage Revenues	\$ 11,392	\$ 11,971	\$ 13,004	\$ 12,000

**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.

Planned Accomplishments for FY 2015
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- | |
|---|
| <ul style="list-style-type: none">• Provide necessary services, while maintaining a safe working environment• Foster a good working relationship with tenants and other users• Work jointly with engineering and project manager to oversee replacement of Pier III |
|---|

GOALS: To replace Pier III.

Objective: To continue the process of the replacement of Pier III.
--

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
PIER III**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Support Goods & Services	\$ 978	\$ 75	\$ 17,000	\$ 516	\$ 17,000
Public Utility Services	910	1,230	2,000	1,035	2,000
Total Expenditures	\$ 1,888	\$ 1,305	\$ 19,000	\$ 1,551	\$ 19,000

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Wharfage	\$ 422,094	\$ 478,310	\$ 458,307	\$ 475,000
Dockage Pier III	\$ 122,595	\$ 133,078	\$ 126,065	\$ 130,000

**CARGO TERMINAL FUND
INTERFUND CHARGES**

DEPARTMENTAL VISION

None

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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- | |
|--|
| <ul style="list-style-type: none">• None |
|--|

GOALS: None.

Objective: None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
INTERFUND CHARGES**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Administrative Charges	\$ 189,212	\$ 173,270	\$ 181,734	\$ 181,734	\$ 93,298
Total Expenditures	\$ 189,212	\$ 173,270	\$ 181,734	\$ 181,734	\$ 93,298

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
None	0	0	0	0
Total	0	0	0	0

BOAT HARBOR FUND

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
REVENUES					
Collection Fees	\$ 2,265,267	\$ 2,406,921	\$ 2,201,000	\$ 2,160,661	\$ 2,172,000
Interest on Investments	10,987	17,116	14,000	17,449	14,000
Rents & Royalties	15,455	15,609	16,500	15,765	16,500
Miscellaneous	28,842	12,729	7,300	1,385	7,300
Interfund Charges	265,757	256,224	259,566	258,285	216,937
TOTAL REVENUES	\$ 2,586,308	\$ 2,708,600	\$ 2,498,366	\$ 2,453,545	\$ 2,426,737

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
EXPENSES					
Salaries & Wages	\$ 636,971	\$ 675,941	\$ 784,510	\$ 681,767	\$ 778,284
Employee Benefits	487,608	531,137	602,559	473,448	647,538
Professional Services	85,312	77,978	83,000	69,388	108,000
Contributions	20,255	18,271	21,500	16,748	21,500
Support Goods & Services	227,393	215,039	250,218	249,808	256,657
Public Utility Services	155,280	160,137	160,000	169,047	160,000
Bond Expenses	91,671	90,171	88,722	88,421	86,222
Depreciation Expense	1,314,554	1,320,097	1,318,490	992,485	1,312,245
Administrative Charges	171,744	175,610	126,251	126,251	190,297
Capital Outlay	20,669	12,751	51,500	41,247	32,089
TOTAL EXPENSES	\$ 3,211,457	\$ 3,277,131	\$ 3,486,750	\$ 2,908,610	\$ 3,592,832

OTHER FINANCING SOURCES (USES)

Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	(800,000)	(819,768)	-	-	(1,000,000)
Net other Financing Sources (Uses)	\$ (800,000)	\$ (819,768)	\$ -	\$ -	\$ (1,000,000)
 Net Change in Fund	 \$ (1,425,149)	 \$ (1,388,299)	 \$ (988,384)	 \$ (455,064)	 \$ (2,166,095)

BOAT HARBOR FUND

REVENUE

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Intergovernmental					
PERS	\$ 67,769	\$ 88,494	\$ 91,836	\$ 92,354	\$ 145,647
Total PERS	\$ 67,769	\$ 88,494	\$ 91,836	\$ 92,354	\$ 145,647
Service Charges					
Dockage	\$ 88,668	\$ 53,216	\$ 80,000	\$ 68,156	\$ 65,000
Exclusive Moorage	1,256,221	1,256,321	1,240,000	1,195,826	1,240,000
Transient Moorage	513,462	526,354	500,000	515,205	525,000
Harbormaster Services	8,842	19,785	10,000	6,459	10,000
Gridiron Fees	18,226	15,520	15,000	16,160	15,000
Pier/Dock Fees	174,522	311,816	175,000	176,337	175,000
Used Oil Fees	17,063	9,465	15,000	11,014	10,000
Waiting List Fee	2,950	2,900	3,000	2,925	3,000
Trailer Parking Fees	34,305	37,376	33,000	28,620	35,000
Bulk Oil Sales/Charges	64,417	52,855	60,000	55,189	20,000
Gear Storage	62,458	90,625	45,000	55,558	45,000
Parking Meters	7,461	11,347	10,000	6,845	10,000
Launch Ramp Permits	16,197	19,117	15,000	22,367	19,000
Fines & Forfeits	475	225	-	-	-
Total Services Charges	\$ 2,265,267	\$ 2,406,921	\$ 2,201,000	\$ 2,160,661	\$ 2,172,000
Interest					
Interest on Investments	\$ 941	\$ 3,262	\$ 4,000	\$ 5,278	\$ 4,000
Interest on Accounts	10,046	13,855	10,000	12,171	10,000
Total Interest	\$ 10,987	\$ 17,116	\$ 14,000	\$ 17,449	\$ 14,000
Rents & Royalties					
Office Rental	\$ 15,455	\$ 15,609	\$ 16,500	\$ 15,765	\$ 16,500
Total Rents & Royalties	\$ 15,455	\$ 15,609	\$ 16,500	\$ 15,765	\$ 16,500
Miscellaneous Revenues					
Sale of Junk/Salvage	\$ 439	\$ 338	\$ 2,000	\$ -	\$ 2,000
Soda Vending Machine	302	234	300	281	300
Other Revenues	28,101	12,157	5,000	1,104	5,000
Total Miscellaneous Revenues	\$ 28,842	\$ 12,729	\$ 7,300	\$ 1,385	\$ 7,300
Interfund Charges					
Harbormaster Services to Cargo	\$ 197,988	\$ 167,730	\$ 167,730	\$ 166,449	\$ 71,290
Total Interfund Charges	\$ 197,988	\$ 167,730	\$ 167,730	\$ 166,449	\$ 71,290
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 988,384	\$ -	\$ 2,166,095
Total Approp from Fund Balance	\$ -	\$ -	\$ 988,384	\$ -	\$ 2,166,095
TOTAL REVENUES	\$ 2,586,308	\$ 2,708,600	\$ 3,486,750	\$ 2,454,063	\$ 4,592,832

**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 (St. Paul harbor and St. Herman Harbor), ferry dock, 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.

Planned Accomplishments for FY 2015
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| <ul style="list-style-type: none">• Set up separate sub department for Pier I ferry dock per Alaska Marine Highway System memorandum of agreement• Monitor and work with the Alaska Department of Transportation and the Alaska Marine Highway System through the construction phase of the replacement of Pier I |
|--|

GOALS: Continue to maintain the level of service and quality to each facility.

Objective: Keep expenses minimal while maximizing the revenue.
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SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Planned and developed the installation of a harbor security camera, however it is not budgeted for installation in FY2015. The design and award to build was accomplished on the Pier I ferry terminal. The Pier I design was completed and funded by the State of Alaska.

**BOAT HARBOR FUND
ADMINISTRATION**

EXPENDITURES

Department 510 - Harbor Fund
Sub-department 100 - Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 636,971	\$ 675,941	\$ 784,510	\$ 681,767	\$ 778,284
Employee Benefits	487,608	531,137	602,559	564,500	647,538
Professional Services	85,312	77,978	83,000	69,388	108,000
Contributions	20,255	18,271	21,500	16,748	21,500
Support Goods & Services	227,393	215,039	250,218	250,301	256,657
Public Utility Services	155,280	160,137	160,000	169,047	160,000
Capital Outlay	20,669	12,751	51,500	18,328	32,089
Bond Expense	91,671	90,171	88,722	88,421	86,222
Depreciation Expense	1,314,554	1,320,097	1,318,490	1,324,132	1,312,245
Total Expenditures	\$ 3,039,713	\$ 3,101,521	\$ 3,360,499	\$ 3,182,632	\$ 3,402,535

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Harbormaster	1	1	1	1
Deputy Harbormaster	1	1	1	1
Senior Harbor Officer	3	3	3	4
Harbor Officer	2	2	2	1
Port & Harbor Maintenance Mechanic	2	2	2	2
Harbor Dispatcher	0	0	0.4	1.4
Administrative Secretary	2	2	2	1
Total	11	11	11.4	11.4

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Vehicle, Boat and Foot Patrol Hours	5,832	7,000	8,700	10,400
Number of Citizens Assists	3,305	4,626	1,473	2,000
Number of Owner Accounts	1,314	1,400	1,500	1,605
Number of Registered Vessels	1,331	1,600	1,800	1,734
Used Oil Collected (Gallons)	6,245	10,000	11,000	15,000

**BOAT HARBOR FUND
INTERFUND CHARGES**

DEPARTMENTAL VISION

None

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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- | |
|--|
| <ul style="list-style-type: none">• None |
|--|

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Administrative Charges	\$ 171,744	\$ 175,610	\$ 126,251	\$ 126,251	\$ 190,297
Total Expenditures	\$ 171,744	\$ 175,610	\$ 126,251	\$ 126,251	\$ 190,297

PERSONNEL
Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
None	0	0	0	0
Total	0	0	0	0

**BOAT HARBOR FUND
TRANSFERS**

DEPARTMENTAL VISION

None

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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|--|
| <ul style="list-style-type: none">• None |
|--|

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Operating Transfers	\$ 800,000	\$ 819,768	\$ -	\$ -	\$ 1,000,000
Total Expenditures	\$ 800,000	\$ 819,768	\$ -	\$ -	\$ 1,000,000

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
None	0	0	0	0
Total	0	0	0	0

SHIPYARD FUND

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
REVENUES					
Collection Fees	\$ 415,325	\$ 639,682	\$ 709,000	\$ 718,923	\$ 693,000
Interest on Investments	38	1,539	1,000	1,441	1,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	1,108	2,338	2,000	3,742	2,000
Interfund Charges	13,078	13,012	13,290	13,572	21,625
TOTAL REVENUES	\$ 429,548	\$ 656,572	\$ 725,290	\$ 737,678	\$ 717,625

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
EXPENSES					
Salaries & Wages	\$ 83,498	\$ 93,677	\$ 103,450	\$ 95,668	\$ 106,388
Employee Benefits	83,837	83,580	87,405	84,341	97,264
Professional Services	33,120	31,822	40,000	29,540	60,000
Contributions	-	-	-	-	-
Support Goods & Services	65,634	81,918	102,267	89,501	104,084
Public Utility Services	42,013	42,579	46,000	36,612	46,000
Bond Expenses	241,040	244,631	240,852	239,284	223,542
Depreciation Expense	529,981	529,981	529,990	529,981	529,981
Administrative Charges	176,582	159,350	181,734	181,734	84,844
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 1,255,704	\$ 1,267,538	\$ 1,331,698	\$ 1,286,661	\$ 1,252,103

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 800,000	\$ 819,768	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ 800,000	\$ 819,768	\$ -	\$ -	\$ -
 Net Change in Fund	\$ (26,156)	\$ 208,802	\$ (606,408)	\$ (548,983)	\$ (534,478)

SHIPYARD FUND

REVENUES

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Intergovernmental					
PERS	\$ 13,078	\$ 13,012	\$ 13,290	\$ 13,572	\$ 21,625
Total PERS	\$ 13,078	\$ 13,012	\$ 13,290	\$ 13,572	\$ 21,625
Services Charges					
Haul/Launch/Block	\$ 219,150	\$ 284,473	\$ 323,000	\$ 338,674	\$ 323,000
Pressure Wash	9,125	13,125	28,000	19,750	20,000
Yard Services	41,530	58,794	55,000	54,449	55,000
Container Storage	969	4,951	4,000	5,846	4,000
Lay Days	103,138	201,454	192,000	193,744	192,000
Electricity	27,344	45,329	40,000	46,772	40,000
Vendor Fees	4,200	8,000	15,000	6,250	15,000
Hang Time	-	8,400	40,000	36,230	32,000
Environmental Surcharge	9,870	15,156	12,000	17,208	12,000
Total Services Charges	\$ 415,325	\$ 639,682	\$ 709,000	\$ 718,923	\$ 693,000
Interest					
Interest on Investments	\$ 38	\$ 1,539	\$ 1,000	\$ 1,441	\$ 1,000
Interest on Accounts	-	-	-	-	-
Total Interest	\$ 38	\$ 1,539	\$ 1,000	\$ 1,441	\$ 1,000
Miscellaneous					
Miscellaneous	\$ 1,108	\$ 2,338	\$ 2,000	\$ 3,742	\$ 2,000
Total Miscellaneous	\$ 1,108	\$ 2,338	\$ 2,000	\$ 3,742	\$ 2,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 606,408	\$ -	\$ 534,478
Total Approp from Fund Balance	\$ -	\$ -	\$ 606,408	\$ -	\$ 534,478
Operating Transfers					
Transfer from Other Funds	\$ 800,000	\$ 819,768	\$ -	\$ -	\$ -
Total Operating Transfers	\$ 800,000	\$ 819,768	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 1,229,548	\$ 1,476,340	\$ 1,331,698	\$ 737,678	\$ 1,252,103

SHIPYARD FUND ADMINISTRATION

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 2015

- Manage operation of the shipyard and vessel lift efficiently and professionally
- To increase the number of vessels lifted to 55 per year

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

User fees were increased 20% to sustain operations without input from the Harbor Fund. The margins/profitability were annually evaluated as planned in FY2014.



**SHIPYARD FUND
ADMINISTRATION**

EXPENDITURES

Department 512 - Shipyard
Sub-department 100 - Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 83,498	\$ 93,677	\$ 103,450	\$ 95,668	\$ 106,388
Employee Benefits	83,837	83,580	87,405	84,341	97,264
Professional Services	33,120	31,822	40,000	29,540	60,000
Support Goods & Services	65,634	81,918	102,267	89,501	104,084
Public Utility Services	42,013	42,579	46,000	36,612	46,000
Bond Expenses	241,040	244,631	240,852	239,284	223,542
Depreciation Expense	529,981	529,981	529,990	529,981	529,981
TOTAL EXPENSES	\$ 1,079,122	\$ 1,108,188	\$ 1,149,964	\$ 1,104,927	\$ 1,167,259

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Harbor Maintenance Mechanic	2	2	2	2
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Number of Boats Serviced	54	48	53	55
Number of Lay Days	535	809	701	682
Average Number of Lay Days per Boat	10	17	13	12
Haul, Launch, Block Revenue	\$ 219,150	\$ 284,473	\$ 338,674	\$ 323,000
Lay Day Revenue	\$ 103,138	\$ 201,454	\$ 193,744	\$ 192,000

**SHIPYARD FUND
INTERFUND CHARGES**

DEPARTMENTAL VISION

None

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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- | |
|--|
| <ul style="list-style-type: none">• None |
|--|

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Administrative Charges	\$ 176,582	\$ 159,350	\$ 181,734	\$ 181,734	\$ 84,844
Total Expenditures	\$ 176,582	\$ 159,350	\$ 181,734	\$ 181,734	\$ 84,844

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
None	0	0	0	0
Total	0	0	0	0

ELECTRIC UTILITY FUND

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
REVENUES					
Collection Fees	\$ 834,600	\$ 724,632	\$ 683,000	\$ 674,425	\$ 673,000
Interest on Investments	195	949	1,000	1,487	1,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	-
TOTAL REVENUES	\$ 834,794	\$ 725,581	\$ 684,000	\$ 675,912	\$ 674,000

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
EXPENSES					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Professional Services	105	-	2,000	10	2,000
Contributions	-	-	-	-	-
Support Goods & Services	697,556	553,402	545,636	526,917	545,649
Public Utility Services	-	-	-	-	-
Bond Expenses	-	-	-	-	-
Depreciation Expense	11,759	11,759	10,410	7,801	10,410
Administrative Charges	95,413	92,220	134,808	134,809	43,605
Capital Outlay	-	-	5,000	3,336	5,000
TOTAL EXPENSES	\$ 804,833	\$ 657,381	\$ 697,854	\$ 672,873	\$ 606,664

OTHER FINANCING SOURCES (USES)

Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
 Net Change in Fund	 \$ 29,961	 \$ 68,200	 \$ (13,854)	 \$ 3,039	 \$ 67,336

ELECTRIC UTILITY FUND

REVENUE

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Intergovernmental					
PERS	\$ -	\$ -	\$ -	\$ -	\$ -
Total PERS	\$ -	\$ -	\$ -	\$ -	\$ -
Services Charges					
Non-Meter Charges	\$ 22,710	\$ 12,818	\$ 25,000	\$ 14,774	\$ 15,000
Customer Charge (Recurring)	113,351	111,075	115,000	107,415	115,000
Connect/Disconnect Fees	9,940	9,050	7,000	7,960	7,000
Energy Charge	679,770	587,438	530,000	541,654	530,000
Record Fee	735	495	1,000	300	1,000
Utility Services	8,094	3,756	5,000	2,322	5,000
Total Services Charges	\$ 834,600	\$ 724,632	\$ 683,000	\$ 674,425	\$ 673,000
Interest					
Interest on Investments	\$ 195	\$ 949	\$ 1,000	\$ 1,487	\$ 1,000
Interest on Accounts	-	-	-	-	-
Total Interest	\$ 195	\$ 949	\$ 1,000	\$ 1,487	\$ 1,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 13,854	\$ -	\$ (67,336)
Total Approp from Fund Balance	\$ -	\$ -	\$ 13,854	\$ -	\$ (67,336)
Operating Transfers					
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 834,794	\$ 725,581	\$ 697,854	\$ 675,912	\$ 606,664

**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.

Planned Accomplishments for FY 2015
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- | |
|---|
| <ul style="list-style-type: none">• To operate the public utility in a manner that will provide power to customers as cost efficiently as possible, while maintaining the distribution system |
|---|

GOALS: Continue to maintain the electricity to users.

Objective: To insure that every customer has safe and reliable power.

SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS

No significant budget changes.

**ELECTRIC UTILITY FUND
ADMINISTRATION**

EXPENDITURES

Department 515 - Electric Fund
Sub-department 100 - Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Professional Services	\$ 105	\$ -	\$ 2,000	\$ 10	\$ 2,000
Support Goods & Services	697,556	553,402	545,636	526,917	545,649
Capital Outlay	-	-	5,000	3,336	5,000
Depreciation Expense	11,759	11,759	10,410	10,402	10,410
Total Expenditures	\$ 709,420	\$ 565,161	\$ 563,046	\$ 540,665	\$ 563,059

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Deputy Harbormaster (2 day/month)	0	0	0	0
Administrative Supervisor (3 day/month)	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Revenue over Expenses	\$ 29,961	\$ 68,200	\$ 3,039	\$ 67,336

**ELECTRIC UTILITY FUND
INTERFUND CHARGES**

DEPARTMENTAL VISION

None

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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- | |
|--|
| <ul style="list-style-type: none">• None |
|--|

GOALS: None.

Objective: None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**ELECTRIC UTILITY FUND
INTERFUND CHARGES**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Administrative Charges	\$ 95,413	\$ 92,220	\$ 134,808	\$ 134,809	\$ 43,605
Total Expenditures	\$ 95,413	\$ 92,220	\$ 134,808	\$ 134,809	\$ 43,605

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
None	0	0	0	0
Total	0	0	0	0

WATER UTILITY FUND

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
REVENUES					
Collection Fees	\$ 3,181,722	\$ 3,590,882	\$ 3,699,447	\$ 4,256,883	\$ 3,993,481
Interest on Investments	2,458	9,196	10,000	11,781	10,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	10,326	6,795	500	15,065	500
Interfund Charges	42,294	42,937	49,450	49,450	77,729
TOTAL REVENUES	\$ 3,236,800	\$ 3,649,810	\$ 3,759,397	\$ 4,333,179	\$ 4,081,710

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
EXPENSES					
Salaries & Wages	\$ 390,481	\$ 313,057	\$ 387,130	\$ 328,047	\$ 382,376
Employee Benefits	316,419	268,707	318,097	259,233	363,023
Professional Services	37,521	24,012	47,000	31,270	47,000
Contributions	-	-	-	-	-
Support Goods & Services	188,029	165,286	283,184	182,029	287,611
Public Utility Services	420,606	395,530	477,250	442,076	477,250
Interest/Bond Expenses	17,321	15,103	17,647	24,153	24,770
Depreciation Expense	654,885	648,966	644,530	483,681	642,914
Administrative Charges	457,024	499,087	426,250	544,810	477,006
Capital Outlay	3,431	12,035	110,000	10,920	40,506
TOTAL EXPENSES	\$ 2,485,715	\$ 2,341,783	\$ 2,711,088	\$ 2,306,219	\$ 2,742,456

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	(1,182,289)	(4,014,060)	(2,879,000)	(2,891,400)	(240,212)
Net other Financing Sources (Uses)	\$ (1,182,289)	\$ (4,014,060)	\$ (2,879,000)	\$ (2,891,400)	\$ (240,212)
 Net Change in Fund	 \$ (431,204)	 \$ (2,706,033)	 \$ (1,830,691)	 \$ (864,440)	 \$ 1,099,042

WATER UTILITY FUND

REVENUE

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Penalty and Interest	\$ 7,000	\$ 31,850	\$ 24,000	\$ 28,595	\$ 24,000
Total Penalty and Interest	\$ 7,000	\$ 31,850	\$ 24,000	\$ 28,595	\$ 24,000
Intergovernmental					
PERS	\$ 42,294	\$ 42,937	\$ 49,450	\$ 40,054	\$ 77,729
Total PERS	\$ 42,294	\$ 42,937	\$ 49,450	\$ 40,054	\$ 77,729
Service Charges					
Water Sales Metered	\$ 1,328,381	\$ 1,434,137	\$ 1,556,800	\$ 1,915,934	\$ 1,681,344
Water Sales City	1,106,921	1,258,848	1,276,688	1,351,679	1,378,823
Water Sales Borough	738,780	850,210	830,110	917,991	896,518
Water Sales Hookups	640	15,837	11,849	42,684	12,796
Total Services Charges	\$ 3,174,722	\$ 3,559,032	\$ 3,675,447	\$ 4,228,288	\$ 3,969,481
Interest					
Interest on Investments	\$ 2,458	\$ 9,196	\$ 10,000	\$ 11,781	\$ 10,000
Total Interest	\$ 2,458	\$ 9,196	\$ 10,000	\$ 11,781	\$ 10,000
Miscellaneous Revenues					
Other Revenues	\$ 10,326	\$ 6,795	\$ 500	\$ 15,065	\$ 500
Total Miscellaneous Revenues	\$ 10,326	\$ 6,795	\$ 500	\$ 15,065	\$ 500
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 1,830,691	\$ -	\$ (1,099,042)
Total Approp from Fund Balance	\$ -	\$ -	\$ 1,830,691	\$ -	\$ (1,099,042)
Operating Transfers					
Transfers from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 3,236,800	\$ 3,649,810	\$ 5,590,088	\$ 4,323,783	\$ 2,982,668

**WATER UTILITY FUND
ADMINISTRATION**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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| <ul style="list-style-type: none">• Continue to meet federal requirements to maintain our filtration avoidance status• To meet all water regulations• Complete the preliminary evaluation and design upgrade of the Monashka pump house facility |
|--|

GOALS: To maintain Environmental Protection Agency and Alaska Department Environmental Conservation water treatment regulations and the continuation of the community filtration avoidance status

Objective: To meet all water treatment regulations.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

The preliminary design of the new Monashka Pump House was completed and the project bid and construction contract was awarded in April 2014. The projected completion time is expected to be in June 2015.

**WATER UTILITY FUND
ADMINISTRATION**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 390,481	\$ 313,057	\$ 387,130	\$ 328,047	\$ 382,376
Employee Benefits	316,419	268,707	318,097	298,383	363,023
Professional Services	30,249	18,986	35,000	21,503	35,000
Support Goods & Services	98,176	106,684	172,995	102,600	177,422
Public Utility Services	388,793	346,158	411,250	388,727	411,250
Capital Outlay	3,132	7,904	15,000	7,653	35,506
Depreciation Expense	654,885	648,966	644,530	644,523	642,914
Interest/Bond Expense	17,321	15,103	17,647	24,153	24,770
Administrative Charges	387,313	426,687	363,125	481,685	388,503
Total Expenditures	\$ 2,286,768	\$ 2,152,251	\$ 2,364,774	\$ 2,297,274	\$ 2,460,764

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
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
Total	6.6	6.6	6.6	6.6

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Number of times responded to all after hours emergency call outs within 30 minutes	5	12	10	10
Number of water leaks located and repaired	4	3	23	15

**WATER UTILITY FUND
WATER TREATMENT**

DEPARTMENTAL VISION

To supply potable water that meets State and Federal requirements 100% of the time. Track services to determine that level of service is equal to or better than previously provided.

PROGRAM DESCRIPTION

The Water Treatment Fund covers the entire treatment process meeting all State, Federal and City ordinances and laws. The Waste Water Treatment Plant department operates and maintains the two treatment buildings, tanks, and the computer system controlling the treatment system.

Planned Accomplishments for FY 2015
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|--|
| <ul style="list-style-type: none">• Continue to meet necessary regulatory requirements and meet goals set by the City Council• Maintain continuous operation of potable water disinfections system• Replace downtown lift stations 1 and 2• Refurbish the belt press pump station at the Waste Water Treatment Plant• Perform water rate study to evaluate current water rates to support and maintain the water system and planned Capital Improvement plan |
|--|

GOALS: To meet all federal and state water treatment regulations.

Objective: To provide a continuous and adequate supply of potable water to the Community of Kodiak.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

The new UV Water Treatment Facility is operational and operating under an interim certificate to operate from the Alaska Department of Environmental Conservation. Completed the sewer rate study with City Council adopting a 5 year rate schedule for sewer rates.

**WATER UTILITY FUND
WATER TREATMENT**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Professional Services	\$ 7,272	\$ 5,027	\$ 12,000	\$ 9,767	\$ 12,000
Support Goods & Services	89,853	58,602	110,189	79,954	110,189
Public Utility Services	31,813	49,372	66,000	53,349	66,000
Capital Outlay	299	4,131	95,000	3,267	5,000
Administrative Charges	69,711	72,400	63,125	63,125	88,503
Total Expenditures	\$ 198,948	\$ 189,532	\$ 346,314	\$ 209,462	\$ 281,692

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Met all State of Alaska and U.S. Environmental Protection Agency water treatment regulations	98%	100%	100%	100%
Respond to all water quality complaints within 1 hour during regular working hours and within 24 hours on non-regular hours	100%	100%	100%	100%
Number of times responded to all after hours emergency call outs and alarms within 30 minutes	7	5	6	5

**WATER UTILITY FUND
TRANSFERS**

DEPARTMENTAL VISION

None

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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- | |
|--|
| <ul style="list-style-type: none">• None |
|--|

GOALS: None.

Objective: None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**WATER UTILITY FUND
TRANSFERS**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Operating Transfers	\$ 1,182,289	\$ 4,014,060	\$ 2,879,000	\$ 2,891,400	\$ 240,212
Total Expenditures	\$ 1,182,289	\$ 4,014,060	\$ 2,879,000	\$ 2,891,400	\$ 240,212

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
None	0	0	0	0
Total	0	0	0	0

SEWER UTILITY FUND

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
REVENUES					
Collection Fees	\$ 3,635,158	\$ 3,694,398	\$ 3,460,990	\$ 3,704,229	\$ 3,460,990
Interest on Investments	608	5,473	10,000	800	10,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	3,063	2,505	-	4,892	-
Interfund Charges	61,523	60,053	77,744	-	127,163
TOTAL REVENUES	\$ 3,700,352	\$ 3,762,430	\$ 3,548,734	\$ 3,709,921	\$ 3,598,153

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
EXPENSES					
Salaries & Wages	\$ 574,846	\$ 558,581	\$ 684,770	\$ 626,349	\$ 679,641
Employee Benefits	491,588	490,303	568,100	479,446	631,651
Professional Services	24,683	41,147	91,500	41,141	91,500
Contributions	-	-	-	-	-
Support Goods & Services	189,853	192,460	290,780	228,365	294,579
Public Utility Services	570,786	387,680	615,000	558,566	615,000
Bond Expenses	35,028	30,528	27,025	26,018	35,000
Depreciation Expense	1,215,709	1,214,885	1,213,470	910,335	1,212,525
Administrative Charges	495,455	529,691	476,250	484,163	545,864
Capital Outlay	8,500	39,167	77,000	8,382	16,000
TOTAL EXPENSES	\$ 3,606,449	\$ 3,484,440	\$ 4,043,895	\$ 3,362,765	\$ 4,121,760

OTHER FINANCING SOURCES (USES)

Transfers In	-	-	-	-	-
Transfer Out	(515,000)	(3,508,500)	(1,725,000)	(1,725,000)	(240,212)
Net other Financing Sources (Uses)	\$ (515,000)	\$ (3,508,500)	\$ (1,725,000)	\$ (1,725,000)	\$ (240,212)
Net Change in Fund	\$ (421,097)	\$ (3,230,510)	\$ (2,220,161)	\$ (1,377,844)	\$ (763,819)

SEWER UTILITY FUND

REVENUE

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Intergovernmental					
PERS	\$ 61,523	\$ 60,053	\$ 77,744	\$ 80,296	\$ 127,163
Total PERS	\$ 61,523	\$ 60,053	\$ 77,744	\$ 80,296	\$ 127,163
Service Charges					
Sewer Services City	\$ 2,313,547	\$ 2,325,006	\$ 2,229,260	\$ 2,313,065	\$ 2,229,260
Sewer Services Borough	1,246,030	1,263,900	1,157,630	1,266,060	1,157,630
Sewer Services Hookups	2,153	16,819	6,300	34,841	6,300
Septic Truck Discharge	48,489	67,088	42,800	67,983	42,800
Lab Testing Fee	24,938	21,585	25,000	22,280	25,000
Total Services Charges	\$ 3,635,158	\$ 3,694,398	\$ 3,460,990	\$ 3,704,229	\$ 3,460,990
Interest					
Interest on Investments	\$ 608	\$ 5,473	\$ 10,000	\$ 800	\$ 10,000
Total Interest	\$ 608	\$ 5,473	\$ 10,000	\$ 800	\$ 10,000
Miscellaneous Revenues					
Other Revenues	\$ 3,063	\$ 2,505	\$ -	\$ 4,892	\$ -
Total Miscellaneous Revenues	\$ 3,063	\$ 2,505	\$ -	\$ 4,892	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 2,220,161	\$ -	\$ 763,819
Total Approp from Fund Balance	\$ -	\$ -	\$ 2,220,161	\$ -	\$ 763,819
Operating Transfers					
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 3,700,352	\$ 3,762,430	\$ 5,768,895	\$ 3,790,217	\$ 4,361,972

**SEWER UTILITY FUND
ADMINISTRATION**

DEPARTMENTAL VISION

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

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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- | |
|---|
| <ul style="list-style-type: none">• To eliminate chronic sewer line problems• 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 2015. |
|---|

GOALS: To continue to perform the required maintenance in order to avoid sewage overflows and stoppages.

Objective: To minimize cost to the City of Kodiak while ensuring the uninterrupted sewer service to the residents.
--

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**SEWER UTILITY FUND
ADMINISTRATION**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 68,720	\$ 67,208	\$ 89,730	\$ 66,817	\$ 87,816
Employee Benefits	58,008	59,962	71,515	65,429	78,759
Professional Services	16,595	18,898	21,500	19,690	21,500
Support Goods & Services	36,502	43,497	63,341	50,550	63,341
Capital Outlay	639	-	5,000	3,105	5,000
Administrative Charges	425,744	457,291	413,125	421,038	447,932
Total Expenditures	\$ 606,209	\$ 646,856	\$ 664,211	\$ 626,629	\$ 704,348

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Equipment Operator	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Problem Areas Eliminated	2	1	3	2
Number of Infiltration and Inflow location eliminated	5	1	1	3
Number of sewer mains or services unplugged*	-	-	33	20

*New tracking beginning FY14

**SEWER UTILITY FUND
WASTEWATER TREATMENT PLANT**

DEPARTMENTAL VISION

To provide water and wastewater treatment with 100% compliance with Federal and State standards.

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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- | |
|--|
| <ul style="list-style-type: none">• Replace downtown lift stations 1 and 2 |
|--|

GOALS: To rehabilitate the station prior to deterioration requiring replacement due to environmental conditions.

Objective: To reduce overall costs to the city as well as to maintain operational capability while performing rehabilitation.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**SEWER UTILITY FUND
WASTEWATER TREATMENT PLANT**

EXPENDITURES

Department 570 - Sewer Utility Fund
Sub-department 385 - Wastewater Treatment Plant

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 506,127	\$ 491,373	\$ 595,040	\$ 559,532	\$ 591,825
Employee Benefits	433,580	430,340	496,585	492,559	552,892
Professional Services	8,088	22,248	70,000	21,451	70,000
Support Goods & Services	153,351	148,963	227,439	178,021	231,238
Public Utility Services	570,786	387,680	615,000	558,566	615,000
Capital Outlay	7,860	39,167	72,000	5,277	11,000
Depreciation Expense	1,215,709	1,214,885	1,213,470	1,213,467	1,212,525
Administrative Charges	69,711	72,400	63,125	63,125	97,932
Bond Expense	35,028	30,528	27,025	26,018	35,000
Total Expenditures	\$ 3,000,240	\$ 2,837,585	\$ 3,379,684	\$ 3,118,016	\$ 3,417,412

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
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	0.75	0.75
Treatment Plant Operators	6	6	6	6
Treatment Plant Supervisor	1	1	1	1
Total	7.6	7.6	8.35	8.35

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
State of Alaska and U.S. Environmental Protection Agency treatment standards met	Yes	Yes	Yes	Yes
Discharge effluent limits, per APDES permit met	Yes	Yes	Yes	Yes
Number of times responded to all after hours emergency call outs within 30 minutes, including WWTP and Lift Station responses	10	27	59	50

**SEWER UTILITY FUND
TRANSFERS**

DEPARTMENTAL VISION

None

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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- | |
|--|
| <ul style="list-style-type: none">• None |
|--|

GOALS: None.

Objective: None.

SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS

No significant budget changes.

**SEWER UTILITY FUND
TRANSFERS**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Operating Transfers	\$ 515,000	\$ 3,508,500	\$ 1,725,000	\$ 1,725,000	\$ 240,212
Total Expenditures	\$ 515,000	\$ 3,508,500	\$ 1,725,000	\$ 1,725,000	\$ 240,212

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
None	0	0	0	0
Total	0	0	0	0

TRIDENT BASIN AIRPORT FUND

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
REVENUES					
Collection Fees	\$ 13,372	\$ 12,285	\$ 11,600	\$ 13,309	\$ 11,600
Interest on Investments	-	-	1,000	-	1,000
Rents & Royalties	30,352	32,076	33,300	33,515	33,300
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	-
TOTAL REVENUES	\$ 43,724	\$ 44,361	\$ 45,900	\$ 46,824	\$ 45,900

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
EXPENSES					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Professional Services	14,457	15,048	12,500	14,856	15,000
Contributions	-	-	-	-	-
Support Goods & Services	8,500	8,300	12,715	11,215	12,231
Public Utility Services	4,010	843	9,800	1,908	10,000
Bond Expenses	-	-	-	-	-
Depreciation Expense	279,480	279,480	279,480	209,610	279,480
Administrative Charges	42,959	41,898	66,625	65,933	17,561
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 349,405	\$ 345,568	\$ 381,120	\$ 303,522	\$ 334,272

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 301	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ 301	\$ -	\$ -	\$ -	\$ -
 Net Change in Fund	 \$ (305,380)	 \$ (301,208)	 \$ (335,220)	 \$ (256,698)	 \$ (288,372)

TRIDENT BASIN AIRPORT

REVENUES

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Services Charges					
Seaplane Moorage	\$ 13,372	\$ 12,285	\$ 11,600	\$ 13,309	\$ 11,600
Total Services Charges	\$ 13,372	\$ 12,285	\$ 11,600	\$ 13,309	\$ 11,600
Interest					
Interest on Investments	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Total Interest	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Rents & Royalties					
Rentals	\$ 30,352	\$ 32,076	\$ 33,300	\$ 33,515	\$ 33,300
Total Rents & Royalties	\$ 30,352	\$ 32,076	\$ 33,300	\$ 33,515	\$ 33,300
Operating Transfers					
Transfer from Trident Basin Capital	\$ 301	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ 301	\$ -	\$ -	\$ -	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 335,220	\$ -	\$ 288,372
Total Approp from Fund Balance	\$ -	\$ -	\$ 335,220	\$ -	\$ 288,372
TOTAL REVENUES	\$ 44,025	\$ 44,361	\$ 381,120	\$ 46,824	\$ 334,272

**TRIDENT BASIN AIRPORT FUND
ADMINISTRATION**

DEPARTMENTAL VISION

Provide safe and useable facilities for aircraft users.

PROGRAM DESCRIPTION

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

Planned Accomplishments for FY 2015
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- | |
|---|
| <ul style="list-style-type: none">• To provide maintenance and repair activities for Trident Basin Float Plane Facility |
|---|

GOALS: To maintain the facility for public use.

Objective: none.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**TRIDENT BASIN AIRPORT FUND
ADMINISTRATION**

EXPENDITURES

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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Professional Services	\$ 14,457	\$ 15,048	\$ 12,500	\$ 14,856	\$ 15,000
Support Goods & Services	8,500	8,300	12,715	11,215	12,231
Public Utility Services	4,010	843	9,800	1,908	10,000
Administrative Charges	3,248	2,808	3,500	2,808	3,000
Depreciation Expense	279,480	279,480	279,480	279,480	279,480
Administrative Charges	39,711	39,090	63,125	63,125	14,561
Total Expenditures	\$ 349,405	\$ 345,568	\$ 381,120	\$ 373,392	\$ 334,272

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Respond within 24 hours to all facility complaints	0	2	0	2
Maintenance effort (number of man hours)	12	52	52	60

EMERGENCY-911 SERVICES FUND

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
REVENUES					
Collection Fees	\$ 66,287	\$ 69,142	\$ 74,060	\$ 74,560	\$ 76,598
Interest on Investments	-	-	-	7	-
Rents & Royalties	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	510	-	1,864
TOTAL REVENUES	\$ 66,287	\$ 69,142	\$ 74,570	\$ 74,567	\$ 78,462

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
EXPENSES					
Salaries & Wages	\$ 3,120	\$ 3,452	\$ 4,935	\$ 3,659	\$ 5,117
Employee Benefits	1,828	1,939	3,675	2,920	5,089
Professional Services	-	-	25,000	-	25,000
Contributions	-	-	-	-	-
Support Goods & Services	600	500	40,960	111	43,256
Public Utility Services	-	-	-	-	-
Bond Expenses	-	-	-	-	-
Depreciation Expense	-	-	-	-	-
Administrative Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 5,548	\$ 5,891	\$ 74,570	\$ 6,690	\$ 78,462

OTHER FINANCING SOURCES (USES)

Transfers In	275,000	-	-	-	-
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ 275,000	\$ -	\$ -	\$ -	\$ -
Net Change in Fund	\$ 335,739	\$ 63,251	\$ -	\$ 67,877	\$ -

EMERGENCY - 911 SERVICES

REVENUES

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Intergovernmental					
PERS	\$ -	\$ -	\$ 510	\$ -	\$ 1,864
Total PERS	\$ -	\$ -	\$ 510	\$ -	\$ 1,864
Services Charges					
Customer Charges	\$ 66,287	\$ 69,142	\$ 74,060	\$ 74,560	\$ 76,598
Total Services Charges	\$ 66,287	\$ 69,142	\$ 74,060	\$ 74,560	\$ 76,598
Interest					
Interest on Investments	\$ -	\$ -	\$ -	\$ 7	\$ -
Total Interest	\$ -	\$ -	\$ -	\$ 7	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Approp from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 341,287	\$ 69,142	\$ 74,570	\$ 74,567	\$ 78,462

**EMERGENCY 911 SERVICES FUND
ADMINISTRATION**

DEPARTMENTAL VISION

To process emergency calls through the Kodiak Police Department and Public Safety Answering Point (PSAP) for service in a prompt, efficient manner, ensuring that appropriate resources and equipment are dispatched to routine and non-routine requests for services.

PROGRAM DESCRIPTION

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

The system provides 24-hour telephone, Enhanced 911 and dispatch services for the City of Kodiak Police system and the Kodiak Fire Department. This service is provided throughout the Kodiak road system.

Planned Accomplishments for FY 2015
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- | |
|--|
| <ul style="list-style-type: none">• To process 90% of all emergency calls for service within 90 seconds• Track the work product of the division by the tally of total calls processed through the dispatch center• 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 |
|--|

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.
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SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

This was a new fund in fiscal year 2010 as the Kodiak Island Borough has provided these collections in the past. This fund was set up in anticipation of the Kodiak Island Borough turning over authority to the City of Kodiak for E-911 Services.

**EMERGENCY 911 SERVICES FUND
ADMINISTRATION**

EXPENDITURES

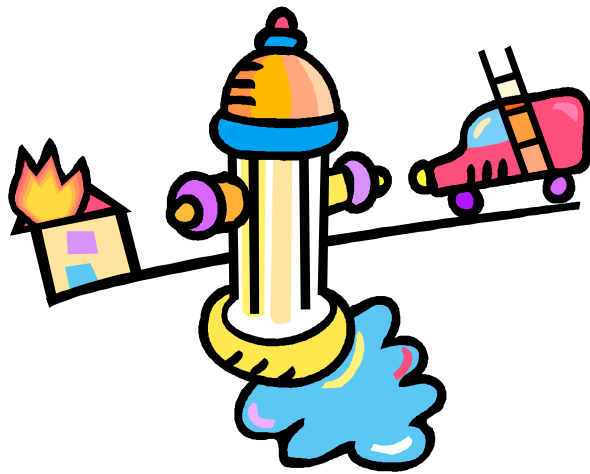
Department 585 - Emergency - 911 Services
Sub-department 100 - Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Salaries & Wages	\$ 3,120	\$ 3,452	\$ 4,935	\$ 3,659	\$ 5,117
Employee Benefits	1,828	1,939	3,675	2,981	5,089
Professional Services	-	-	25,000	-	25,000
Support Goods & Services	600	500	40,960	111	43,256
Capital Outlays	-	-	-	-	-
Transfers	-	-	-	-	-
Total Expenditures	\$ 5,548	\$ 5,891	\$ 74,570	\$ 6,751	\$ 78,462

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Information System Administrator	0.05	0.05	0.05	0.05
Total	0.05	0.05	0.05	0.05



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**

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.

Planned Accomplishments for FY 2015
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- | |
|--|
| <ul style="list-style-type: none">• Develop procedures for analyzing risk to determine the most practical and least costly method of handling risk• Develop risk identification procedures• Develop written reports and special analyses, including schedules of insured property or loss records and to aid in the interpretation of the results of risk management programs• Establish timely goals for claims processing in an effort to identify problem areas in the position of claim settlements and thereby reduce the time and cost of disposition |
|--|

GOAL: To reduce insurance risk and maintain sufficient coverage.

Objective: To ensure that all city property and functions are fully insured.
--

SIGNIFICANT BUDGET CHANGES

No significant budget changes.

**INTERNAL SERVICE FUND
INSURANCE**

REVENUES

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Interest					
Interest on Investments	\$ 138	\$ 749	\$ 5,000	\$ 397	\$ 1,000
Total Interest	\$ 138	\$ 749	\$ 5,000	\$ 397	\$ 1,000
Interfund Charges					
Insurance Refund	\$ 2,821	\$ 293,024	\$ 12,000	\$ 16,170	\$ 40,000
Charges to General Fund	298,500	276,900	317,931	317,931	320,494
Charges to Trident Basin Fund	8,500	8,300	11,215	11,215	11,731
Charges to Cargo Fund	71,100	65,500	25,606	25,606	27,832
Charges to Harbor Fund	94,000	98,800	95,218	95,218	101,657
Charges to Boat Yard/Lift Fund	2,000	1,500	20,267	20,267	22,084
Charges to Harbor Electric Fund	1,000	1,000	136	136	149
Charges to Water Utility Fund	18,000	16,300	49,535	49,535	53,962
Charges to Sewer Fund	41,000	37,500	53,482	53,482	57,281
Charges to E-911 Fund	600	500	111	111	110
Total Interfund Charges	\$ 537,521	\$ 799,324	\$ 585,501	\$ 589,671	\$ 635,300
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Approp from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 537,659	\$ 800,073	\$ 590,501	\$ 590,068	\$ 636,300

**INTERNAL SERVICE FUND
INSURANCE**

EXPENDITURES

Department 780 - Insurance Fund
Sub-department 100 - Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Support Goods & Services	\$ 455,300	\$ 506,491	\$ 578,501	\$ 483,943	\$ 631,300
Contingencies	12,195	-	12,000	1,989	5,000
Transfer to General Fund	400,000	311,000	-	-	-
Total Expenditures	\$ 867,495	\$ 817,491	\$ 590,501	\$ 485,932	\$ 636,300

PERSONNEL

Number of Employees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

APPENDIX

City of Kodiak

2011 - 2015

PERSONNEL SUMMARY

Comparison of Authorized Permanent Personnel

Department	FTEs				
	2011 Approved	2012 Approved	2013 Approved	2014 Approved	2015 Approved
General Fund					
Executive	2.00	2.00	3.00	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	41.50	41.50	41.50	41.50	42.50
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	7.25	5.75	5.75	5.75	5.75
Library	7.00	7.00	7.00	7.00	7.00
Sub Total	93.25	91.75	92.75	92.75	93.75
Enterprise Funds					
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	125.65	124.15	125.15	125.15	126.15

FTE: Full Time Equivalent

The total Full Time Equivalents (FTEs) for fiscal year 2015 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 2015**

SOCIAL SECURITY

Social Security – 6.2% of gross wages
Medicare – 1.45% of gross wages
Wage base – Social Security - \$117,000 - 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 - \$929.65, Employee with spouse - \$2,160.70, Employee with child/children - \$1,780.38 Family rate - \$3,011.13.

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 (3rd Monday), Martin Luther King Jr. Day
- February (3rd Monday), President's Day
- March (last Monday), Seward's Day
- May (last Monday), Memorial Day
- July 4, Independence Day
- September (1st Monday), Labor Day
- October 18, Alaska Day
- November 11, Veterans Day
- November (4th Thursday), Thanksgiving Day
- December 25, Christmas
- Employee's Birthday

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

ANNUAL LEAVE - PR&R Chapter 10:

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

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

SICK LEAVE – PR&R Chapter 11:

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

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

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

GOVERNMENT ORGANIZATION AND SERVICES

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

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

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

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

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

**Miscellaneous Statistical Data
City of Kodiak**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u> <u>(estimated)</u>
Taxes					
Real property	2.00 mills	2.00 mills	2.00 mills	2.00 mills	2.00 mills
Personal Property	none	none	none	none	none
Sales Tax	6%	6%	7%	7%	7%
Transient Room Tax	5%	5%	5%	5%	5%
Population of City	6,626	6,130	6,312	6,130	6,130
Population of the Kodiak Island Borough	13,860	13,592	13,870	13,592	13,592
Total Number of Municipal Employees	125.65	124.15	125.15	125.15	126.15
Sales Tax Collected	\$ 9,631,343	\$ 10,259,515	\$ 10,574,144	\$ 11,546,559	\$ 11,600,000
Assessed Property Values	\$ 387,543,505	\$ 390,794,900	\$ 415,089,700	\$ 439,584,331	\$ 459,530,522
Number of Building Permits	201	200	261	172	200
Port & Harbor Services					
Number of Harbors	2	2	2	2	2
Pier I - Ferry Dock	1	1	1	1	1
Pier II - City Dock	1	1	1	1	1
Pier III Container Terminal	1	1	1	1	1
Number of Employees	16.40	16.40	16.40	16.40	16.40
Moorage Rates Per Feet					
Vessel length 0-40 feet	\$ 29.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Vessel length 41-60 feet	\$ 40.00	\$ 41.00	\$ 41.00	\$ 41.00	\$ 41.00
Vessel length 61-80 feet	\$ 60.00	\$ 61.00	\$ 61.00	\$ 61.00	\$ 61.00
Vessel length 81-100 feet	\$ 70.00	\$ 71.50	\$ 71.50	\$ 71.50	\$ 71.50
Vessel length 101-120 feet	\$ 80.00	\$ 82.00	\$ 82.00	\$ 82.00	\$ 82.00
Vessel length 121-150 feet	\$ 87.00	\$ 89.00	\$ 89.00	\$ 89.00	\$ 89.00
Vessel length 151 feet & over	\$ 98.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Public Works Services					
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	\$ 34.95	\$ 39.14	\$ 43.84	\$ 47.35	\$ 51.14
Monthly Sewer Rate - Single Family	\$ 59.82	\$ 62.81	\$ 62.81	\$ 62.81	\$ 65.95
Airport Services					
Municipal Airport	1	1	1	1	1
Float Plane Facility	1	1	1	1	1
Parks & Recreation Services					
Number of Parks	5	5	5	5	5
Number of Employees	7.25	5.75	5.75	5.75	5.75
Fire Protection					
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
Police Protection					
City Jail	1	1	1	1	1
Number of Employees	41.50	41.50	41.50	41.50	42.50
Library Services					
Number of Libraries	1	1	1	1	1
Number of Employees	7.00	7.00	7.00	7.00	7.00

**CITY OF KODIAK
ORDINANCE NUMBER 1319**

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 2014 AND ENDING ON THE THIRTIETH DAY OF JUNE 2015

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 2014 and ending on the thirtieth day of June 2015.

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 2014 and ending on the thirtieth day of June 2015 to defray expenses and liabilities of the City during the fiscal year.

FY2015 BUDGET SUMMARY

GENERAL FUND		Anticipated Revenues	
	Taxes	\$ 12,483,500	
	Licenses & Permits	90,100	
	Intergovernmental Revenues	3,128,847	
	Charges for Services	1,774,115	
	Fines & Forfeitures	15,500	
	Interest	45,000	
	Rents & Royalties	195,000	
	Miscellaneous	22,000	
	Interfund Charges	858,692	
	Appropriation from Fund Balance	1,132,088	
	Operating Transfers In	-	
	Total Anticipated Revenues	19,744,842	
			Planned Expenditures
	Legislative		\$ 320,259
	Legal		50,000
	Executive-Administration		586,262
	Executive-Emergency Preparedness		56,500

GENERAL FUND Planned Expenditures (continued)

City Clerk-Administration		312,244
City Clerk-Records Management		160,921
Finance		1,401,481
Police		6,922,782
Fire		2,148,335
Public Works		2,485,224
Engineering		315,090
Parks & Recreation		1,411,860
Library		1,010,833
Non-Departmental		2,563,051
Total Planned Expenditures		19,744,842

SPECIAL REVENUE FUND

	Anticipated Revenues	Planned Expenditures
Tourism Fund	\$ 205,500	\$ 205,500
Kodiak Fisheries Development Association	60,050	60,050
City Enhancement Fund	-	-
Total Anticipated Revenues	265,550	265,550

CAPITAL PROJECTS FUND

	Anticipated Revenues
General Capital	\$ 276,684
Street Improvements	1,030,000
Building Improvement Fund	40,000
Water Capital Fund	5,964,774
Sewer Capital Fund	-
Cargo Development Fund	-
Harbor Development Fund	3,000,000
Parks & Recreation Fund	110,000
Vehicle Replacement Fund	85,357
Total Anticipated Revenues	10,506,815

CAPITAL PROJECTS FUND Planned Expenditures (continued)

		Planned Expenditures
General Capital		\$ 276,684
Street Improvements		1,030,000
Building Improvement Fund		40,000
Water Capital Fund		5,964,774
Sewer Capital Fund		-
Cargo Development Fund		-
Harbor Development Fund		3,000,000
Parks & Recreation Fund		110,000
Vehicle Replacement Fund		85,357
Total Planned Expenditures		10,506,815

ENTERPRISE FUNDS

	Anticipated Revenues
Cargo Fund	\$ 1,104,301
Harbor Fund	4,592,832
Boat Yard Lift	1,252,103
Harbor Electric Fund	606,664
Water Utility Fund	2,982,668
Sewer Utility Fund	4,361,972
Trident Basin Fund	334,272
E-911 Services	78,462
Total Anticipated Revenues	15,313,274

	Planned Expenditures
Cargo Fund	\$ 1,104,301
Harbor Fund	4,592,832
Boat Yard Lift	1,252,103
Harbor Electric Fund	606,664
Water Utility Fund	2,982,668
Sewer Utility Fund	4,361,972
Trident Basin Fund	334,272
E-911 Services	78,462
Total Planned Expenditures	15,313,274

INTERNAL SERVICE FUNDS			
		Anticipated Revenues	
	Self Insurance Fund	\$ 636,300	
	Total Anticipated Revenues	636,300	
			Planned Expenditures
	Self Insurance Fund		\$ 636,300
	Total Planned Expenditures		636,300
	Grand Total Anticipated Revenues	\$ 46,466,781	
	Grand Total Planned Expenditures		\$ 46,466,781
		Non- Projects	35,959,966
		Non- Projects	35,959,966
		Projects	10,506,815
		Projects	10,506,815
		Total	46,466,781
		Total	46,466,781

Section 3: All unexpended appropriation balances, with the exception of capital project fund appropriations, shall lapse to the appropriate fund as of June 30, 2015.

Section 4: This ordinance shall go into effect July 1, 2014.

CITY OF KODIAK

Pat Brown

MAYOR

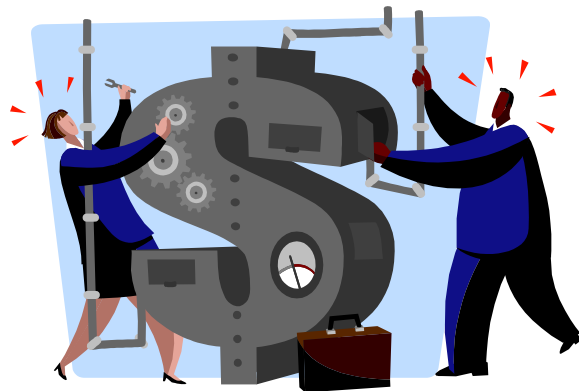
ATTEST:

Debra Martin
CITY CLERK

First Reading: May 22, 2014
 Second Reading: June 12, 2014
 Amended: June 12, 2014
 Effective Date: July 1, 2014

Ordinance No. 1319
 Page 4 of 4





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.