

**CITY OF KODIAK, ALASKA**

**Annual Operating Budget  
July 1, 2016 – June 30, 2017**



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# CITY OF KODIAK, ALASKA

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ANNUAL ADOPTED BUDGET  
FISCAL YEAR ENDING JUNE 30, 2017

AS SUBMITTED BY

Aimée Kniaziowski  
CITY MANAGER

May 26, 2016

AND ADOPTED BY THE CITY COUNCIL

June 23, 2016

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## CITY COUNCIL

**Mayor**

Pat Branson

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### **Council Members**

Charles Davison  
Randal Bishop  
Gabriel Saravia  
Laura Arboleda  
John Whiddon  
Richard Walker

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Kodiak**

**Alaska**

For the Fiscal Year Beginning

**July 1, 2015**

*Jeffrey R. Emswiler*

Executive Director

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## **Budget Message City of Kodiak Fiscal Year 2017**

November 21, 2016

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

Dear Mayor, Council Members, and Residents:

Enclosed is the fiscal year 2017 budget document for the City of Kodiak. This operating budget is provided in compliance with state statutes and the City of Kodiak's Charter. The operating budget for the upcoming fiscal year presents the goals and objectives for fiscal year 2017, revenue sources, projected revenues, and the operating plan for all departments including 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; finance; law enforcement, dispatch and jail; fire and ambulance; public works including water, sewer, and roads; engineering; parks and recreation; library; and port, harbor, and cargo. The City Council's long-term goals and annual budgetary goals, both of which have been outlined below, support the mission of the City of Kodiak.

### ***Major Policy Issues***

The City Council adopts specific budget goals that relate to the upcoming fiscal year 2017. The City Council's budget goals are designed to ensure continuity, accountability, and quality of the services offered to the community. These goals were considered when making all budget decisions, including budget development.

Many issues are taken into consideration during the budget development process. These issues include, but are not limited to, the economic outlook for the City, changes in federal and state policies, controlling operational costs, and providing the same level of comprehensive services to the community. In response to these challenges, the 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 sale tax percentage increase instituted during fiscal year 2013. The staff also developed the budget to control operational costs, if possible, and included provisions to allow for the same level of comprehensive services offered to the community. In addition, the staff considered federal and state policies, including current direction and key issues noted by these governing bodies, to ensure that any direct or indirect impacts would be appropriately taken into consideration while developing the City's budget.

These issues are comparable to those addressed in the fiscal year 2016 budget. The City of Kodiak faces these challenges each year and will continue to face these in upcoming years.

### ***Federal Issues***

Federal issues have not directly affected preparation of the fiscal year 2017 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 most recent two years have impacted the City of Kodiak's budget indirectly, primarily seen through reductions in the federal budget and federal programs. These reductions affected primarily the regulatory branch of the commercial fishing industry. In addition, the National Oceanic and Atmospheric Administration agency faced issues relating to their facility and research needs with the mandate to reduce budgets. These actions did not appear to have a noticeable effect on the local economy. However, future developments regarding federal administration changes may impact the local economy in the future.

Federal funding requests for assistance related to projects have been requested for the upcoming fiscal year. These requests have been made for the City's current budget cycle.

### ***Fiscal Year 2017 Federal Budget***

The President submitted his budget for the federal fiscal year 2017 of \$4.15 trillion which has been passed by the House and the Senate. The federal budget by program area depicts primary spending within social security, national defense, medicare, health, and income security programs with smaller appropriations to transportation, natural resources and environment, general government, and justice programs. Based on these factors, the City staff does not anticipate funding requests for assistance in infrastructure projects to be funded for the City's upcoming fiscal year 2017.

### ***State Issues***

The State of Alaska operating budget for fiscal year 2017 experienced additional budget cuts in the state's unrestricted general fund culminating in reductions of \$19.6 million unrestricted general fund and \$38.6 million in total funds. Over the past two years, the State of Alaska's executive branch agencies have reduced their unrestricted state general fund budgets by \$525 million; eleven state of Alaska executive branch departments have unrestricted general fund budget reductions of 20% or greater; hiring and travel restrictions on State of Alaska employees have been imposed and sustained throughout the fiscal 2017 year. Additional reductions of 17% to the State legislative branch and 5% to the judicial branches have been enacted for fiscal year 2017. The State of Alaska continues to face a \$4 billion deficit and low oil prices. The State of Alaska's continues to research alternative revenue sources to offset declining oil prices and to build a sustainable future. These alternative revenue sources include discussions at the legislative level to implement income taxes, statewide sales taxes, reduce permanent fund dividends, and reductions to capital projects. Due to the fiscal policies of the State of Alaska, Standard & Poor's bond rating agency has dropped the State of Alaska bond rating from a stable outlook to negative outlook, which could affect the interest rates related to Alaska bonds. These factors will impact the operating and capital budgets at the state and local government levels.

The Legislature passed HB 385 during the prior year, which authorizes the payment of \$3 billion toward the unfunded pension liability in the PERS / TRS retirement systems. This action reduces the state's annual payments to \$369 million and will reduce the amount of liability that a municipality will carry on their balance sheets under the new GASB rules, which took effect during fiscal year 2015.

The State of Alaska legislature, SB 125, in fiscal year 2008 established one uniform rate of 22% for Public Employees Retirement Systems (PERS) employers. Prior to this legislation, separate contribution rates were used for each employer. This rate remains at 22% for fiscal year 2017. 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 2017 at 44% per employee.

The Community Revenue Sharing Fund was established during 2008 in the State's general fund. For fiscal year 2017, these programs have been maintained at the State level. The City of Kodiak's revenue from this program for fiscal year 2017 is estimated to be \$249,635. For fiscal year 2016, the City of Kodiak received \$377,926, which is a decrease of \$128,291. The City of Kodiak also receives shared fisheries taxes, shared fuel taxes, and shared utility taxes. For fiscal year 2016, revenues from these sources were \$88,138, \$7,663, and \$45,637 respectively. For fiscal year 2017, these other revenue sharing sources are expected to remain consistent with prior years.

The City receives annual funding through the State of Alaska's Raw Fisheries Tax program. During fiscal year 2016, the City received \$1,021,500 from the shared Raw Fisheries Tax program. The City anticipates receiving \$1,025,000 during fiscal year 2017, which is consistent with fiscal year 2016.

The State of Alaska capital budget for fiscal year 2017 includes reallocations and appropriations of funding. However, the City of Kodiak has received funding for major capital projects during fiscal year 2015 and 2016. The fiscal year 2017 budget includes funding for two of the City's major infrastructure projects through the Department of Environmental Conservation (DEC) grant program: \$4.3 million was received for the Monashka Pump House replacement project and \$4.2 million was received 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 costs to replace the community's E911 system, which has remained a priority for the past several years.

### ***Economy***

Over the past several years, the overall U.S. economy has experienced large financial impacts due to recession. However, until the most recent two-year period, Alaska has managed to avoid these large financial impacts that were recognized in the contiguous United States. Alaska is beginning to recognize these economic impacts at the state level due to low oil prices, low oil production, and thus less discretionary spending throughout the state. The national economy continues to slowly recover; however, public confidence ratings do not reflect improved employment numbers, stock market activity, and other economic indicators, such as improvements in the housing market. This concern is reflected by many Alaskans. Recent oil prices and economic trends has been cause for concern in the Alaska region.

The Kodiak economic community has remained stable. The Fiscal Year 2017 budget document reflects that revenues are remaining consistent with previous periods. The City's anticipated general fund revenues are comprised of the following: 63%, approximately \$12 million, derived from sales tax; 5%, approximately \$1 million, derived from property tax; and 14%, approximately \$2.9 million, derived from intergovernmental revenues. The City's overall appropriations are 6% of anticipated general fund revenues, approximately \$1.2 million, are used for ongoing capital projects that will benefit the citizens of the community.

### ***Personnel Costs***

The City Council's budget goal for fiscal year 2017 was to maintain a consistent level of staffing. This level of staffing was established in fiscal year 2010 at 126.15 full-time equivalent (FTE) positions. During fiscal year 2016, the City completed the composting facility which allowed for 2 additional personnel. Therefore, for fiscal year 2016 and 2017, total full-time equivalent (FTE) positions were budgeted at 128.15 FTEs. This personnel goal can be attained at the current levels of services and is reflected in the budget. City staff will continue to see several retirements and routine attrition during fiscal year 2017. Vacant positions will be filled with more junior staff which will reduce personnel and employee benefits costs. Other expenses related to employee turnover, such as specialty training, certifications, and required licensures, will increase aspects of personnel costs. These anticipated costs are reflected in the affected departmental budgets.

Based on allocated and filled positions, the fiscal year 2017 budget reflects an increase in salaries and related benefits due to a cost of living adjustment of 2.38% increases to all City employees for fiscal year 2017. Some departments will recognize increases in employee benefits 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 2017 City Council Budget Goals. The City's long term goals are reflected in the fiscal year 2017 budget. The overall goal has been to develop a balanced budget while maintaining existing levels of service, to reduce reliance on the fund balance of the General Fund, and maintain the Enhancement Fund for tax stabilization. The City of Kodiak's goals are to maintain a healthy economy and a healthy environment, and to ensure social fairness.

*A Balanced Budget While Maintaining Existing Levels of Service*

The first, and most significant, factor addressed in the budget is the goal of balancing current revenues to current expenditures. Fiscal year 2017 is a 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 year over year and are used to pay for government services such as police, fire, finance, library, parks and recreation, public works, administrative functions, and other aspects of primary government functions.

The major source of General Fund revenue is the local sales tax, which makes up approximately 63% of the General Fund revenues. Another large source of General Fund revenues is from various state revenue sources, which is approximately 14% of general fund revenues. However, state revenue sources can be unpredictable and the City does not have control over revenue received from these sources. Property tax consists of approximately 5% of general fund revenues.

The City's mill rate has been set at 2 mills since 1985. While property taxes are predictable, it only provides minimal revenues, approximately \$1 million, to the general fund for fiscal year 2017.

The City increased its primary source of revenue, sales tax, from 6% to 7% in fiscal year 2013. While the decision was difficult, the City Council believed this was imperative because the costs of doing business for the City increased dramatically between 1993, the last time tax rate was adjusted, and 2012. The adjusted consumer price index rose over 50% during that time, requiring the City to pay 50% more for services, supplies, personnel costs, and equipment in 2012 as compared to 1993. Quite simply, it costs more to maintain, repair, upgrade, or replace important infrastructure such as roads, buildings, airports, utility systems, parks, docks, and to provide the same level of services to residents as it did in 1993. The anticipated revenue from sales tax in the fiscal year 2017 budget is approximately \$12 million, which is consistent with the fiscal year 2016 budgeted amount.

The City is conservative in developing operating budgets year over year in order to contain and absorb as many cost increases as possible. However, operational and management costs continue to equal what is received in revenues. The City must use fund balance to offset these cost increases to meet operational and capital needs. In addition, the City must also meet reserve requirements. These reserve requirements consist of three-to-six months of operating funds to have adequate funds available to make necessary budget adjustments to cover unexpected cost increases, make emergency repairs, and to meet governmental mandates and regulatory requirements.

The City Council's budgetary goals include utility rate studies to be performed every five years. Utility rate increases are necessary to maintain the City's facilities and to comply with regulatory requirements relating to water and sewer. A Water Rate Cost of Service Study was presented to the City Council during 2016 and implemented in fiscal year 2017. Based on the outcome of this rate study, water rates will remain consistent for residential flat-rate payers and increase incrementally over the next five years for metered payers based on usage per 1,000 gallons. Sewer rates were increased by 5% in 2014 and will increase by 5% for each of the next two fiscal years. The bio-solid project will determine the method and costs pertaining to the treatment of sludge.

Overall, not including capital projects, the fiscal year 2017 budgeted revenues included City-code mandated transfers and were less than fiscal year 2016. The total citywide use of fund balance for fiscal year 2017 is estimated at \$535,621. The budgeted fiscal year 2016 use of fund balance was anticipated to be \$3.3 million, not including capital projects. However, actual use of fund balance could be higher than anticipated. These anticipated increases are due to less anticipated revenues from intergovernmental sources due to budget cuts for fiscal year 2017. The total citywide transfers for fiscal year 2017 are budgeted to be \$1.2 million. The budgeted fiscal year 2016 amount of transfers was anticipated to be \$8.3 million, not including capital projects. However, the actual amount of transfers is estimated to be consistent with the budgeted transfers for 2016. Overall, not including capital projects, the City's fiscal year 2017 expenditures are comparable to the amended fiscal year 2016 final budget.

The City of Kodiak code allows for the allocation of sales tax proceeds to specific funds. These include \$450,000 to the Street Improvement Fund, \$500,000 to the Port & Harbor Improvement Fund, and \$50,000 to the Parks and Recreation Improvement Fund. The fund balance of the General Fund continues to maintain a balance that is consistent with the City Council's goal of up to three months of general fund operating expenses. The budgetary and operational priorities for fiscal year 2017 have not significantly changed since the prior fiscal year. However, there is a continued emphasis on replenishing and sustaining the fund balances in the City's funds.

*Maintaining the Enhancement Fund for Tax Stabilization*

The second major goal is to maintain the Enhancement Fund for the City of Kodiak. The Enhancement Fund was created from a combination of growth in sales tax collections, an accounting principle change, and conservative spending which culminated 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 inflation-proofed annually and available for appropriation only by a super majority vote of the City Council. The City used Enhancement Fund monies in 2012 to contribute to funding for construction of the public library and spent approximately \$97,000 in fiscal year 2013. The City has not used the fund balance of the Enhancement Fund in fiscal years 2015 and 2016. The City does not anticipate using the fund balance of the Enhancement Fund in fiscal year 2017.

For fiscal year 2016, the fund balance of the General Fund was estimated to be \$8,692,014 and the fund balance of the Enhancement Fund was estimated to be \$4,058,412.

<b>Estimated Fund Balance</b>	<b>General Fund</b>	<b>Enhancement Fund</b>
FY 2016 Year End	\$8,692,014	\$4,058,412
FY 2017 Year End	\$8,764,716	\$4,165,212

***The Budget in Brief***

Fiscal year 2017 revenues for all funds are anticipated to be \$36,458,323. This is a decrease of \$6,044,746, or 14.22%, as compared to fiscal year 2016 budgeted amounts. The majority of these decreases are related to capital projects and use of fund balance. The largest nonrecurring projects include replacement of the Channel Transient Float, \$1.5 million awarded in State of Alaska grant programs and \$1.5 million added from the general fund in fiscal year 2016; the Monashka Pump House project, \$4.2 million added in fiscal year 2016; and Aleutian Homes Water and Sewer Replacement Phase V, \$4.3 million added in fiscal year 2016. Other nonrecurring projects are found in the Capital Projects section of this document. The Special Revenue fund is comparable and consistent with prior year. Enterprise Fund revenues are consistent and comparable to prior year, however, increases are expected due to rate studies for the harbor, water, and sewer charges for services. The Internal Service fund is consistent and comparable to prior year based on relatively stable insurance costs.

*Summary of Original Adopted Budgeted Revenues – Four Year Analysis*

<b>Fund</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>% Change</b>	<b>\$ Change</b>
General	\$ 17,025,745	\$ 19,031,342	\$ 19,744,842	\$ 22,551,710	12%	\$ 2,806,868
Special Revenue	202,910	202,910	265,550	189,500	-40%	(76,050)
Capital Projects	10,607,948	4,534,805	10,506,815	4,436,019	-137%	(6,070,796)
Enterprise	16,778,299	17,214,650	15,313,274	14,776,900	-4%	(536,374)
Internal Service	554,200	590,501	636,300	548,940	-16%	(87,360)
<b>Total</b>	<b>\$ 45,169,102</b>	<b>\$ 41,574,208</b>	<b>\$ 46,466,781</b>	<b>\$ 42,503,069</b>	<b>-9%</b>	<b>\$ (3,963,712)</b>

***Tax Rate and Financial Analysis***

The City levies sales tax at 7% 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 City increased the rate from 5% to 6% on July 1, 1993. The City increased the rate from 6% to 7% on October 1, 2012. Sales tax is anticipated to generate approximately \$12 million in sales tax revenues for fiscal year 2017.

The City levies property tax at 2 mills. Property taxes are collected by the Kodiak Island Borough on behalf of the City. The rate of 2 mills has been in effect since fiscal year 1985. The assessed value of property in the City of Kodiak for fiscal year 2017 is \$539,952,028 and anticipated to generate approximately \$1 million in property tax revenues for fiscal year 2017.

<b>Tax</b>	<b>City of Kodiak</b>	<b>Kodiak Island Borough</b>	<b>State of Alaska</b>
Real Property	2.00 mills	11.25 mills	None
Personal Property	None	11.25 mills	None
Sales Tax	7%	None	None
Transient Room Tax	5%	5%	None
Income Tax	None	None	None

The City of Kodiak lies within the Kodiak Island Borough. The table above shows the total taxes levied by the city, Borough, and the state of Alaska. The City generates most of its tax revenues from sales tax. The sales tax revenue for fiscal year 2017 is anticipated to remain consistent and comparable to fiscal year 2016. The City of Kodiak's economy is beginning to recognize the economic recession noted throughout the contiguous United States over the most recent years. The increase in sales tax during fiscal year 2013 from 6% to 7% allows the City to generate additional revenues to offset increased costs of doing business and reduce the reliance on the fund balance of the General Fund.

The fund balance of the General Fund for the City of Kodiak has been relatively stable since 1998. In fiscal year 2017, the City anticipates that the General Fund will replenish \$72,702 of the fund balance. The City does not anticipate using fund balance of the Enhancement Fund. The City Council's goal is to maintain the unassigned fund balance of the General Fund at a balance of approximately three months of general fund operating expenditures, which is estimated to be approximately \$4 million for fiscal year 2017.

The main component of the budget is the General Fund. For fiscal year 2017, the adopted General Fund budget is \$19,578,224, 53.70%, of the total budget. Included in the General Fund budget is \$1,203,594 for transfers to other funds. Therefore, General Fund budgeted expenditures total \$18,374,630. The City currently has one general obligation bond, with an original amount of \$8,000,000. The State of Alaska and the City of Kodiak do not establish a legal debt margin. The voters of the City of Kodiak ultimately determine the amount of debt that can be outstanding. The residents of the City passed a ballot question that allowed 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. The general obligation bonds are discussed in detail in the General Fund section of this document. The revenue bonds are discussed in detail in the Enterprise Fund section of this document. The City has not budgeted for additional debt in fiscal year 2017.

General Fund anticipated revenues by source for fiscal year 2017 are as follows: \$12,327,500, 53%, in sales tax; \$ 953,500, 5%, in property tax; \$2,813,431, 14%, in intergovernmental revenues; \$1,661,217, 8%, charges for services; \$52,300, 0.50%, in licenses and permits; \$277,000, 1.5%, from miscellaneous sources; and \$1,565,978, 8%, in interfund charges.

Special Revenue funds are \$189,500, or 0.52%, of the total City of Kodiak budget. The City levies transient room taxes at a rate of 5%. Transient room taxes are included in the Tourism fund and are anticipated to be \$170,500.

Capital Projects are \$1,203,594, 3.30%, of the total City of Kodiak fiscal year 2017 budget. Many capital projects are ongoing from prior years with additional funding added during fiscal year 2017. For additional information regarding capital projects, see the Capital Projects section of this document. For fiscal year 2017, the City has large nonrecurring capital projects. These capital projects include replacement of the Channel Transient Float, the Monashka Pump House project, and the Aleutian Homes Water and Sewer Replacement project.

Enterprise Funds are \$14,938,065, 40.97%, of the total City of Kodiak fiscal year 2017 budget. Cargo and Harbor funds are \$6,774,095, 45.35%, of the total Enterprise funds. Water and Sewer are \$7,849,066, 52.54%, of the total Enterprise Funds. The Trident Basin Float Plane fund is \$301,293, 2.02%, of the total Enterprise Funds. The E-911 Fund is \$13,611, 0.09%, of the total Enterprise Funds. Revenue bonds debt service payments are included in the Enterprise Funds. These debt service payments are shown in the Harbor Fund and the Shipyard Fund budgeted expenses.

The Internal Service fund is \$548,940, 1.51%, of the total City of Kodiak budget. The fiscal year 2017 budgeted amounts are consistent and comparable to fiscal year 2016.

**Budget Document Organization**

The budget document is organized to highlight 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 fiscal years 2003 through 2016. 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, 2015. 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 communicative 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 this budget document for fiscal year 2017.

**Acknowledgement**

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, for 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 monitors expenditures as closely as the City of Kodiak must struggle with the acceptable service levels and the costs of these services to taxpayers.

Costs continue to increase due to unfunded federal and state mandates, reductions 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 2017 budget.

Respectfully submitted,

**City Manager**



Aimee Kniazowski

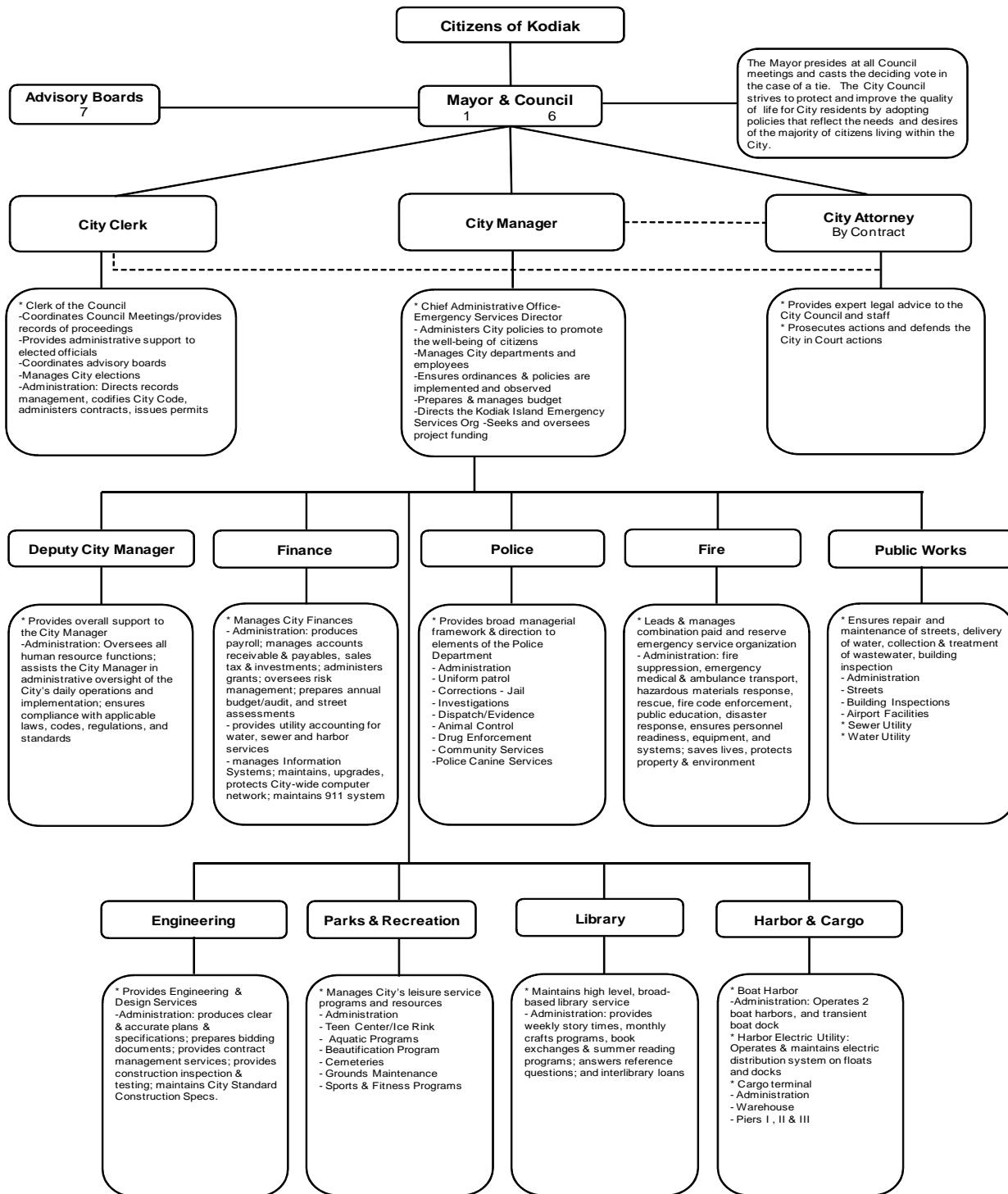
**Finance Director**



Kelly Mayes



City of Kodiak  
Fiscal Year 2017 Organizational Chart





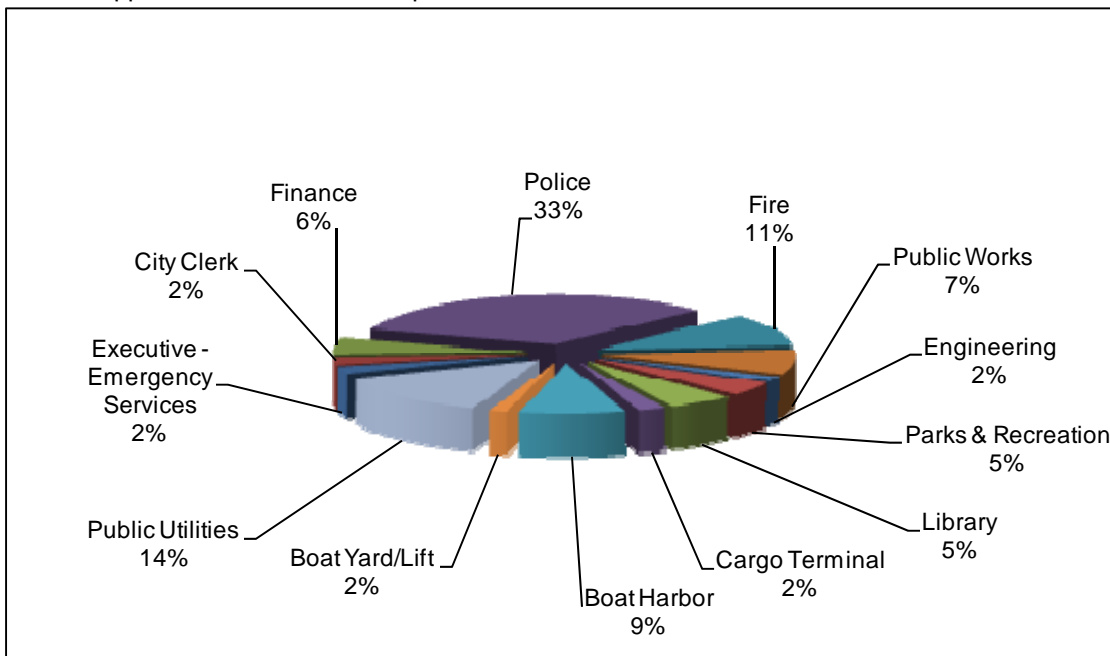


**City of Kodiak  
Fiscal Year 2017 Personnel Summary**

<u>Department</u>	<u>FTE</u>
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	18.00
<b>Total</b>	<b>128.15</b>

FTE - Full Time Equivalent

See Appendix for more detailed personnel information.





**City of Kodiak  
Fiscal Year 2017 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 Kodiak Island Borough Assembly Chambers, 710 Mill Bay Road. The public is invited to attend.
- City Website – <http://www.city.kodiak.ak.us>

**City Departments**

<u>Name</u>	<u>Department</u>	<u>Email</u>	<u>Phone</u>
Aimee Kniaziowski	City Manager	akniaziowski@city.kodiak.ak.us	907-486-8640
Debra Marlar	City Clerk	dmarlar@city.kodiak.ak.us	907-486-8636
Mike Tvenge	Deputy City Manager	mtvenge@city.kodiak.ak.us	907-486-8642
Kelly Mayes	Finance	kmayes@city.kodiak.ak.us	907-486-8659
Ronda Wallace	Police	rwallace@city.kodiak.ak.us	907-486-8000
Jim Mullican	Fire	jmullican@city.kodiak.ak.us	907-486-8040
Mark Kozak	Public Works	mkozak@city.kodiak.ak.us	907-486-8060
Glenn Melvin	Engingeering	gmelvin@city.kodiak.ak.us	907-486-8065
Corey Gronn	Parks & Recreation	cgronn@city.kodiak.ak.us	907-486-8655
Kathleen Baxter	Library	kbaxter@city.kodiak.ak.us	907-486-8688
Lon White	Cargo & Harbor	lwhite@city.kodiak.ak.us	907-486-8080

**Elected Officials**

<u>Name</u>	<u>Office</u>	<u>Email</u>	<u>Phone</u>
Pat Branson	Mayor	council@city.kodiak.ak.us	907-486-3641
Laura Arboleda	Council Member	council@city.kodiak.ak.us	907-539-2027
Randall Bishop	Council Member	council@city.kodiak.ak.us	907-486-3364
Charles Davidson	Council Member	council@city.kodiak.ak.us	907-486-3896
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)  
Joint Building Code Review Committee (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)

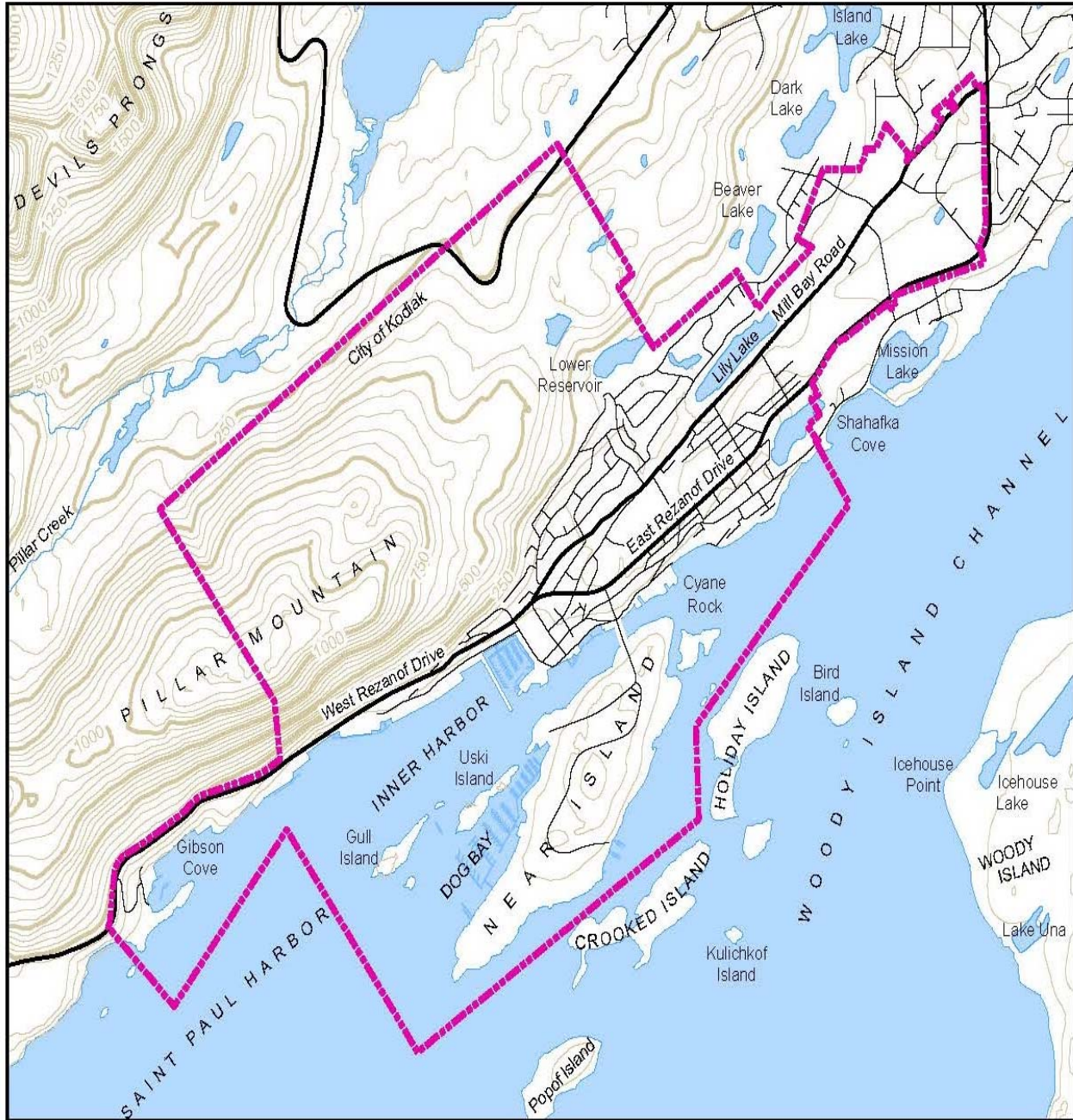


City of Kodiak  
Kodiak Island, Alaska





City of Kodiak  
City Limits – 6.2 square miles







## **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 comparable to prior years. 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 2015 ex-vessel value of all fish coming into Kodiak was approximately \$155.4 million as compared to 2014 which was approximately \$147.4 million, an increase of 5.15%. Volume in 2015 was approximately 527 million pounds an increase from 2014 which was approximately 458 million pounds.

Kodiak is the center of fishing activities for the Gulf of Alaska. Its fishery is among the most diverse in the state with approximately 53 different seafood species being delivered and processed in Kodiak for 2015. Salmon has traditionally been the mainstay of Kodiak's fisheries. Because of the cyclical 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.



## **Economic Conditions and Outlook continued**

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. The Kodiak branch of the University of Alaska-Anchorage provides educational and job training for many of the support services provided to the fishing community.

### *Visitor 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 2015 Marine Highway Traffic Report 10,660 disembarked at Kodiak using the Alaska Marine Highway System (AMHS). Since 2001, the number of embarking at Kodiak using AMHS increased approximately 63%.

### *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*

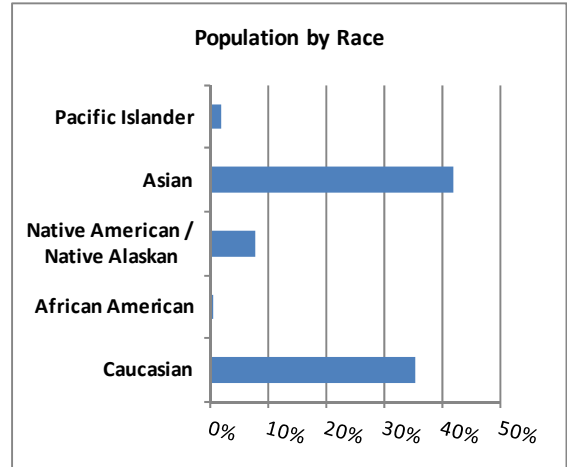
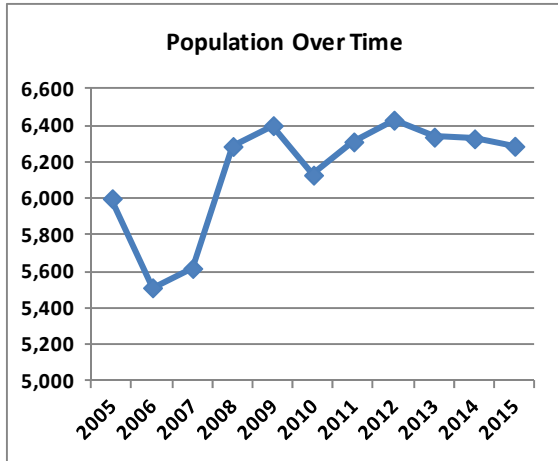
The City of Kodiak is the eighth largest city in Alaska, in terms of population. It ranks behind Anchorage, Fairbanks, Juneau, Sitka, Wasilla, Ketchikan, and Kenai in that order. The estimated population for 2015 was 6,288 in the City of Kodiak and 13,819 in the Kodiak Island Borough.



**Economic Conditions and Outlook continued**

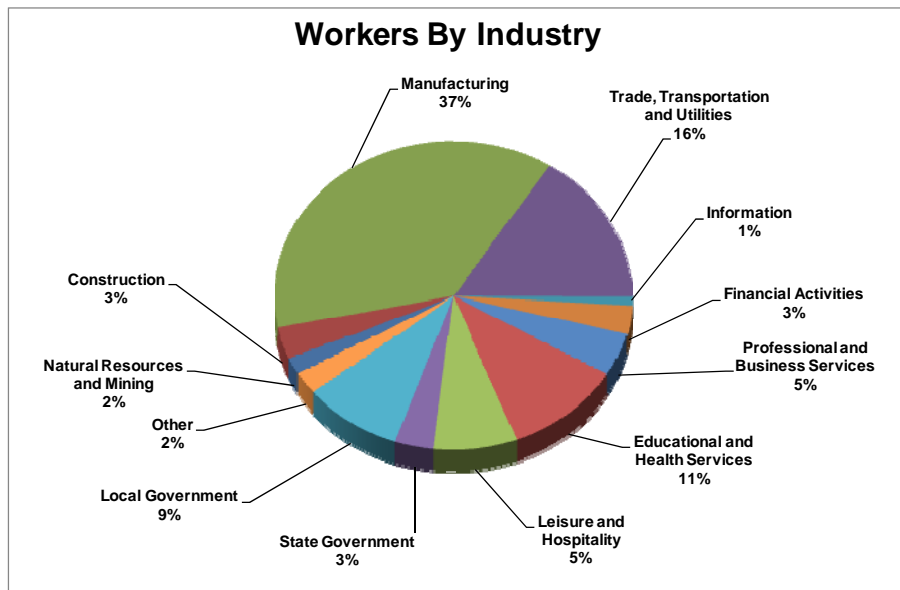
*Population continued*

Based on the United States Census Bureau 2014 American Community Survey, the median age in Kodiak is 35 years. Approximately 25.4% of the population is under 18 years of age, approximately 0.7% higher than Alaska overall. The population consists of approximately 53.5% male and approximately 46.5% 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.



*Labor Force*

In 2015, the state estimated the City of Kodiak's average employment by industry to be 3,152 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.

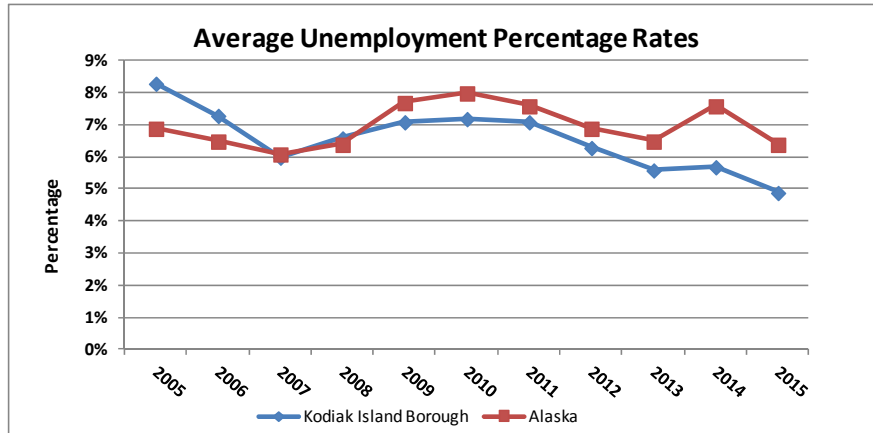




**Economic Conditions and Outlook continued**

*Labor Force continued*

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 2015 was 4.9% compared to 6.4% for the state of Alaska.



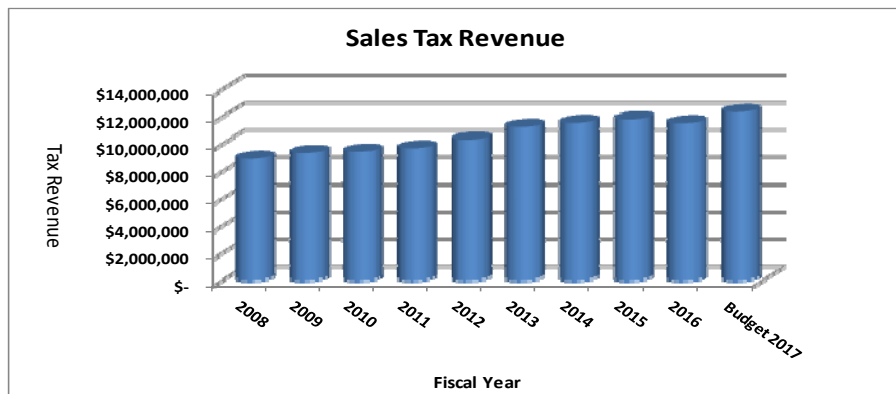
*Income*

The U.S. Department of Commerce Bureau of Economic Analysis reported the 2014 per capita personal income was \$53,792, an increase of 6.1%, as compared to \$50,697 reported for 2014 for the Kodiak Island Borough.

*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 an estimated \$11.5 million in 2016. 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.







## **Economic Conditions and Outlook continued**

### *Kodiak Community Highlights*

The Kodiak community offers a wide variety of appeal to its residents by location, services, growth, stability, and outdoors activities. These opportunities are recognized by others outside of the Alaska region. In 2011, Kodiak received national recognition for its livability by Outdoor Life magazine and rated No. 4 in the Top 20 Towns for Sportsmen. Senior editor of Outdoor Life, John Taranto, stated “The towns on this list are the dream places to live for outdoorsmen. 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.”

### *Energy Efficient*

According to the EcoWatch article, *Second Largest Island Goes 100% Renewable*, Kodiak Electric Association set a goal to become more energy efficient. Their goal was to have 95% of electrical power based on renewable energy by 2020. During fiscal year 2015, Kodiak Island is now 99.7% renewable energy powered. Through the use of windmills and hydro alternatives, Kodiak Island is now one of the top five islands using renewable energy.

During early fiscal year 2016, Matson, Inc. delivered a new cargo crane to its facilities located on the Pier III Cargo Terminal. Reaching over 350 feet high, the 65-ton gantry crane is the largest in the state of Alaska and will be powered entirely by renewable energy.





**FISCAL YEAR 2017 BUDGET CALENDAR**

The Budget Calendar outlines specific budget action items that occur in sequential order to appropriately prepare and present the City’s annual operating budget. The following activities are outlined as essential components for the orderly formulation of the fiscal year 2017 City of Kodiak Budget for July 1, 2016 – June 30, 2017.

Date	Budget Action Item	Responsible Party
January 16, 2016	Review City Council Goals and prepare suggested changes	City Manager & City Council
February 11, 2016	City Council Presentation FY 2017 Revenue Projections, & Budget Calendar	City Manager & Finance Director
February 23, 2016	City Council adopts Goals by Resolution	City Manager & City Council
March 9, 2016	Meeting of City Manager & Department Heads to distribute budget packets and provide overview of information in packets.	City Manager & Department Heads
March 31, 2016	Final day for departmental budget requests to be returned to Manager (via Finance Department)	Department Heads
April 12-15, 2016	City Manager & Finance Director reviews departmental budget with respective Department Heads.	City Manager/ Finance Director & Department Heads
April 28-29, 2016	Distribute Manager's Budget to City Council	City Manager
May 7, 2016	City Council and Manager budget work sessions. Departmental Budget Presentation to City Council	City Manager/ Department Heads & City Council
May 26, 2016	First reading of budget ordinance	City Manager/ Finance Director & City Council
June 10, 2016	Advertisement for overall City Council Agenda including Budget	Clerk
June 23, 2016	Second reading and public hearing of budget ordinance; adoption of budget	City Manager/ Finance Director & City Council
July 1, 2016	Budget Implementation	Finance Director
September 21, 2016	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. Each project is reviewed for the replacement of equipment and facilities and to 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 projects versus available funds. At this point the initial budget worksheets are developed based on the guidelines established by the City Council.

The budget worksheets are distributed to all department directors to aid them in preparing their respective 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 roll. 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, make any necessary changes, and compile additional information.



## **THE BUDGET PROCESS continued**

The Council reviews the budget with the City Manager and presentations are 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 approval 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 Funds) 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 2017, the City Manager 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 2017.

### **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 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 full days of council work sessions. In fiscal year 2016, in preparation for fiscal year 2017 and beyond, the City Council held planning work sessions in the winter of 2015 and the spring of 2016. Prior to these planning sessions, Staff meetings were held to collect input from all City department heads. 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 2017 budget. The planning process is expected to continue with a fall fiscal year 2016 planning workshop scheduled for January 2017.

### **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.

The City Manager's responsibilities include eight functional areas: Emergency Services Director for the Kodiak Island Area Emergency Services Organization, Engineering, Finance / Information Systems, Fire / EMS / Ambulance; Library; Parks & Recreation including all programs and facilities; Police including the jail, dispatch, animal control, and law enforcement; Harbor & Cargo including all port facilities; and Public Works including roads, sewer, water, and airports.





## **CITY OF KODIAK GOALS continued**

### **Government Organization and Services continued**

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).

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 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. Authorized capital projects are included in the Capital Projects section of this document.
4. To ensure that policies of the City Council are observed and to improve the City's overall management process, 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. Annually, these goals and objectives are reviewed by the City Manager, the Department Heads, and presented to the City Council. Performance indicators, goals, objectives, and accomplishments for each department are located in the specific funds outlined in this document.
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.





**CITY OF KODIAK GOALS continued**

*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 fiscal year 2017 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 as compared to the prior year. As with the fiscal year 2016 budget, the fiscal year 2017 budget is a maintenance budget with no changes to the services provided. The City Council adopted Resolution Number 2016-07 on February 11, 2016 approving the City Council's Budget Goals for fiscal year 2017.

Specifically, the following are to be established:

**CITY OF KODIAK  
RESOLUTION NUMBER 2016-07**

**A RESOLUTION OF THE COUNCIL OF THE CITY OF KODIAK APPROVING THE CITY COUNCIL'S BUDGET GOALS FOR FY2017**

WHEREAS, budget guidelines help ensure that the City's budget is prepared in a manner consistent with City Council desires; and

WHEREAS, the City Council discussed and selected the list of budget goals at their January 16, 2016 planning meeting; and

WHEREAS, management will use the listed budget goals as guidelines when developing the FY2017 budget.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Kodiak, Alaska, that the following budget goals will be used in the development of the City of Kodiak's FY2017 budget:

**Revenue**

Revenues will continue to be estimated conservatively using an analytical and objective approach.

One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues or grants to fund routine City services or positions.

Charges for Fees and Services will be reviewed and updated annually to ensure quality service delivery and adequate revenues.

**Operating Expenses**

General Fund operating (non-personnel) expenses for FY 2017 will be at a level consistent with FY 2016. 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.

Review existing programs and services to assess how well budgeted performance indicators met goals and objectives.

City management will continue to examine ways to hold the line on expenditures without significant impact to level and quality of services provided to residents.



## **CITY OF KODIAK GOALS continued**

*Annual Budget Goals continued*

### **RESOLUTION NUMBER 2016–07 continued**

#### **Personnel Goals**

There will be an increase in the number of employee full-time equivalents (FTEs) from the FY 2016 total of 126.15 to 128.15 due to the need to operate the City's new compost facility and meet permit requirements and operational needs.

Sections of the PR&R will continue to be reviewed and amended to improve practices that reflect recognized Human Resources standards.

#### **General Fund**

Council will review ways to increase revenues in the General Fund to help offset increases in operating expenses, meet infrastructure needs, and increase the fund balance, per the plan outlined in "Setting the Course for the Future," 1/14/12.

General Fund revenues will be forecast conservatively and take into consideration possible state funding policies that may affect City revenues such as, community revenue sharing, shared fisheries and other shared business taxes, pension costs and liabilities, and the required allocation of sales tax.

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**

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.

Enterprise Funds will continue to conduct rate studies every five years and present them to the City Council for implementation.

The Shipyard will continue to maintain and achieve revenue increases on a cash flow basis 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 be evaluated yearly for its effectiveness to capture maximum revenues.

Ensure adequate revenues are established to continue to maintain and improve Harbor facilities that support fisheries and support sector services and activities.

#### **Community Support**

The total amount available to fund non-profit requests will continue to follow the Council established level of funding which is based on 1% of General Fund revenues.

#### **Capital**

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.

The City Manager and management staff will continue to 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.



**CITY OF KODIAK GOALS continued**

*Annual Budget Goals continued*

**RESOLUTION NUMBER 2016–07 continued**

**Debt Service**

The City will not incur new debt without appropriate analysis to:

- Show impacts on rates or taxpayers, or
- Analyze financial capacity for proposed capital projects, or
- 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**

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**

The City will continue to promote economic development to help ensure a sustainable and healthy economy for Kodiak.

*City Council State Capital Improvement Program List*

Annually, the City Council will adopt a resolution for the State Capital Improvement Program List. This resolution is part of the overall planning process to identify capital improvement project needs for the community in the upcoming fiscal year. Below is Resolution Number 2016-01(SUB), adopted on January 14, 2016, to identify primary projects as part of the Capital Improvements Plan in conjunction with the annual budget process.

**CITY OF KODIAK**  
**RESOLUTION NUMBER 2016–01(SUB)**

**A RESOLUTION OF THE COUNCIL OF THE CITY OF KODIAK ADOPTING A FY2017 STATE CAPITAL IMPROVEMENT PROGRAM LIST AND URGING CONTINUATION OF STATE MATCHING GRANT PROGRAMS AND REVENUE SHARING**

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; and

WHEREAS, because Kodiak is the second largest commercial fishing port in the United States in terms of volume and third largest in terms of value of product landed, the City requires a large infrastructure to support this commercial activity; and



## CITY OF KODIAK GOALS continued

*City Council State Capital Improvement Program List continued*

### RESOLUTION NUMBER 2016-01(SUB) continued

WHEREAS, the City of Kodiak relies upon the State of Alaska's legislative and matching grant programs and revenue sharing to continue to keep its economy strong.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Kodiak, Alaska, that the following infrastructure replacement/improvement projects and issues are considered of primary importance and are hereby adopted as the City of Kodiak's FY2017 State capital improvement project and issues list:

**1. Mill Bay Road Pavement Rehabilitation Project: \$1,500,000**

Mill Bay Road is a 2.5 mile major arterial that provides access to the City of Kodiak's main business district. It is the most traveled road in Kodiak with approximately 12,000 vehicle trips per day. The City took ownership of Mill Bay Road from the State after it was reconstructed by DOT in 1991. The road surface has developed extreme pavement wear in the driving lanes over the past 23 years and the City milled and repaved in 2001 and 2008. The road continues to deteriorate due to weather and traffic so the City completed a pavement assessment study which recommended repair for the full length of the road. Due to rapid deterioration of the road, the City developed a successful rehabilitation approach and milled and overlaid approximately 6100 ft. of road to repair the worst sections at a cost of over \$2 million. The remaining 5,480 ft. of repair needed is estimated to cost \$1.5 million. The total road rehabilitation cost, including engineering and construction, is \$4 million. The City has contributed over \$2.5 million to the road rehabilitation project in the past three years. The City is requesting funding assistance for permitting, redesign, and construction for the remaining 5,480 ft. of the road in the amount of \$1,500,000 to fully rehabilitate Mill Bay Road.

**2. State Municipal Matching Grant and Harbor Facilities Grant Programs**

The economy of the City of Kodiak is based upon commercial fishing and all the work, such as local, state and federal governmental activities associated with support of the fisheries as well as research and enforcement activities are based on Kodiak's fishing industry. Each year Kodiak ranks as a top commercial fishing port. In 2014, NOAA statistics put Kodiak as the second largest commercial fishing port in the United States in terms of volume and third in terms of value. This activity requires an infrastructure from potable water, replacement of aging water, sewer, and storm drain systems, and harbor and dock infrastructure that is much larger than its population might suggest. The City of Kodiak relies heavily on the Department of Environmental Conservation Municipal Matching Grant Program to help fund repairs and replacement of the City's water, sewer, and storm drainage systems. The Kodiak Harbor Department relies on the State's Harbor Facilities Grant Program to help match costs for dock replacements. The City of Kodiak urges the State to continue to support these matching grant programs to avoid shifting the burden of costs back on local governments.

**3. State Revenue Sharing**

As the cost of providing governmental services rise, the City of Kodiak must rely on and use all sources of revenue carefully to meet its obligations. The City received \$377,926 in revenue sharing this year, a substantial drop from the \$572,936 received three years ago. The City urges the State to continue to provide revenue sharing to local governments through this program.



**CITY OF KODIAK GOALS continued**

*City Council State Capital Improvement Program List continued*

**RESOLUTION NUMBER 2016-01(SUB) continued**

**4. Replacement Ambulance \$200,000**

The City of Kodiak's Fire Department provides advance emergency medical services to the residents, fishermen, and visitors to the City, as well as area Fire Protection Districts 1, 2, and 3, U.S. Coast Guard Base Kodiak, and all non-covered road system areas, with a total population estimate of over 10,000. The Department currently operates three Type 1 Advanced Life Support (ALS) ambulances which respond to an average of 850 medical calls a year. Service life of each ambulance is 10 years. The City has replaced two ambulances, but currently one ambulance has exceeded its expected service life by three years and reliability has become a serious issue with ongoing mechanical and electrical issues. The City will continue to look for funds to help offset the full cost of replacement of this important piece of emergency response equipment and will contribute local general fund money to replace the equipment associated with the ALS type ambulance. Therefore, the City is requesting funding assistance from the Legislature help fund the replacement of 1 Type 1 ambulance for an estimated total of \$200,000.

**5. Firefighting and Safety Equipment \$62,550**

The City of Kodiak's Fire Department is a paid department of 13.75 FTEs that serves both the City residents, including 2 commercial boat harbors containing 600 slips and vessels, and those who live and have businesses in mutual aid response districts. The services provided are heavily dependent upon safety and other response equipment for the firefighters, EMTs, and public. The Department purchases necessary equipment through the General Fund and grants. Much of the equipment purchased must meet National Fire Protection Association (NFPA) and OSHA standards and be replaced periodically to maintain certification and ensure safety. The City is finding it more financially demanding to replace the life safety equipment while continuing normal operations as funding sources become more limited. Therefore, the City is requesting funding assistance from the Legislature to fund the replacement of 10 firefighting turnouts which firefighters wear when responding to an incident, 25 SCBA bottles needed to enter a fire or other hazardous environment, and 4 automatic external defibrillators (AEDs) to be placed in response vehicles for an estimated total of \$63,000.

**6. Shelikof Street Bulkhead Parking Funding Request: \$1,565,000**

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, new retaining walls, improved lighting and parking, and utility work was completed in 2013. The City is planning for and preparing the permitting and design of 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 permitting, design, and construction in the amount of \$1,565,000 to complete design, permit, and construct this bulkhead parking project to enhance pedestrian and vehicle safety.



## **CITY OF KODIAK GOALS continued**

### *Departmental Goals to Support the City Council Goals*

The City Manager 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.

### **General Government**

#### Administration Department (Pages 72-82):

- There was no increase in the number of full-time equivalent employees, meeting the City Council's goal for number of City personnel.
- Support a stable source of funding for Revenue Sharing, Fish Tax Revenue Sharing and other State aid to City programs.
- Provide information on City's long-term goals and annual budget initiatives to department heads to guide them in reaching budget objectives.
- Ensure positioning of the City as a leader in municipal governance by employing a trained and effective work force.
- Lobby to obtain federal and state funding for needed infrastructure projects and programs.
- Make Kodiak an 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 2017.
- 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 (Pages 84-88):

- 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 (Pages 90-96):

- 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 2017 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.





## **CITY OF KODIAK GOALS continued**

### *Departmental Goals to Support the City Council Goals continued*

#### **Public Safety**

##### Police Department (Pages 98-118; 344-345):

- Personnel Goal: The Police Department has not increased full-time equivalent employees. Staffing in FY 2017 remains unchanged from FY 2016
- General Fund: The Police Department has increased efforts to collect unpaid parking fines. The FY 2017 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 (Pages 120-121):

- 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 (Pages 136-137)**

- 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 (Pages 124-134; 322-327; 330-337; 340-341)**

- There was no department increase in the number of full-time equivalent employees meeting the Council's goal for number of city personnel in Public Works departments. Council authorized an increase of 2 additional personnel for the Water Treatment department and Sewer Compost Facility department.
- 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 2017 budget.
- In the Water Fund the overall budget increased slightly in operational expenses. The Council's goals were kept in other areas of the sub-department for FY 2017
- In the Sewer Fund the overall budget increased due to the new composting facility. The remaining areas of the sub department met the Council's goals for FY 2017.



## **CITY OF KODIAK GOALS continued**

*Departmental Goals to Support the City Council Goals continued*

### **Parks & Recreation (Pages 140-152)**

- 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 (Pages 154-155)**

- 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 (Pages 162-163):

- 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 (Pages 174-175):

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

### **Harbor & Cargo Services (Pages 280-291; 296-303; 306-311; 314-317)**

- 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 Channel Transient Float, by working closely with the City engineer and engineering consultants. Complete construction in FY 2017-2018.
- Coordinate with the Alaska Department of Transportation and Public Facilities for construction of a new ferry dock at Pier I to be completed in FY 2017.
- 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.





**CITY OF KODIAK GOALS continued**

*Departmental Goals to Support the City Council Goals continued*

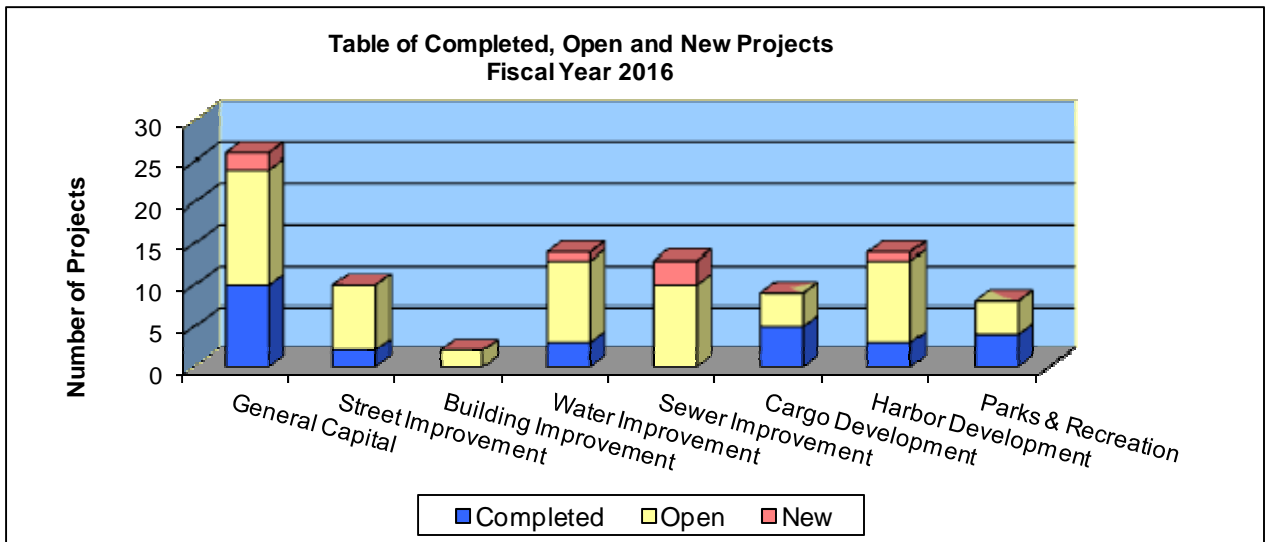
**Harbor & Cargo Services continued**

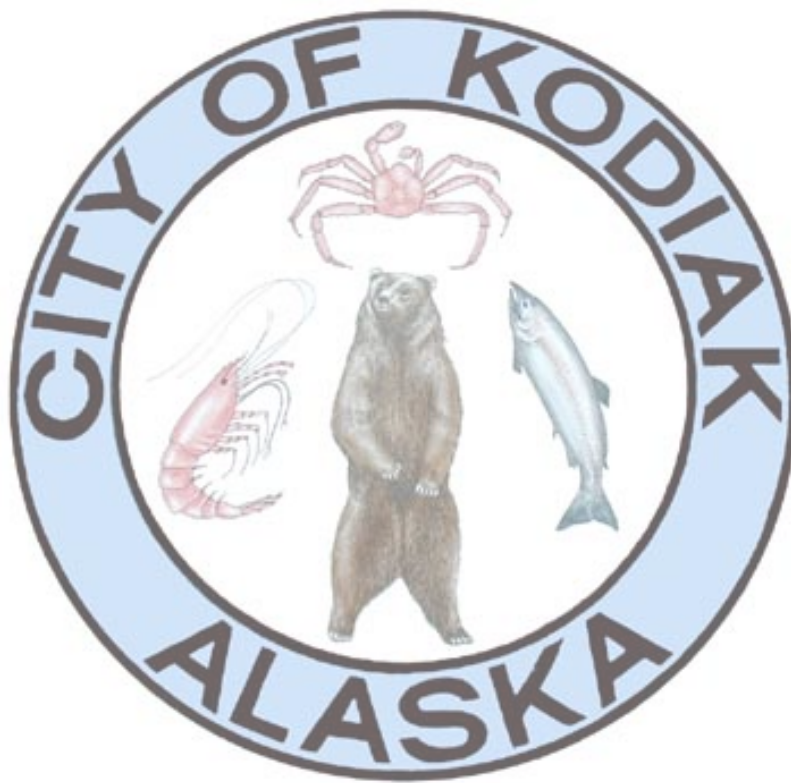
- Continue maintenance and improvement of harbor facilities to support and enhance fisheries and support sector services.
- Make recommendations to the City Council to adjust fees so that the shipyard enterprise fund operates without subsidy.

Each department within the City of Kodiak develops goals and objectives, including specific performance measures, that correspond to the overall vision, goals, and functions listed above. Each department will also include the current year’s accomplishments that have been attained and update the specific goals and objectives as relates to their respective departments. The goals, objectives, performance measures, and accomplishments are included in each department throughout this budget document.

The following lists the goals reached and accomplishments attained across the City for fiscal year 2016:

1. The Mill Rate of 2.0 remained the same for fiscal year 2016.
2. The Sales Tax Cap remained at \$750 for fiscal year 2016.
3. The Hotel & Motel tax rate remained at 5% for fiscal year 2016.
4. The fiscal year 2016 budget did not reduce services and all services provided were maintained at consistent levels.
5. The fiscal year 2017 budget includes twenty-seven projects completed, seven new projects, and sixty-two open projects. A graph depicting the open, new, and completed projects by fund is shown below. As noted below, the general capital projects comprise the majority of open and completed projects.



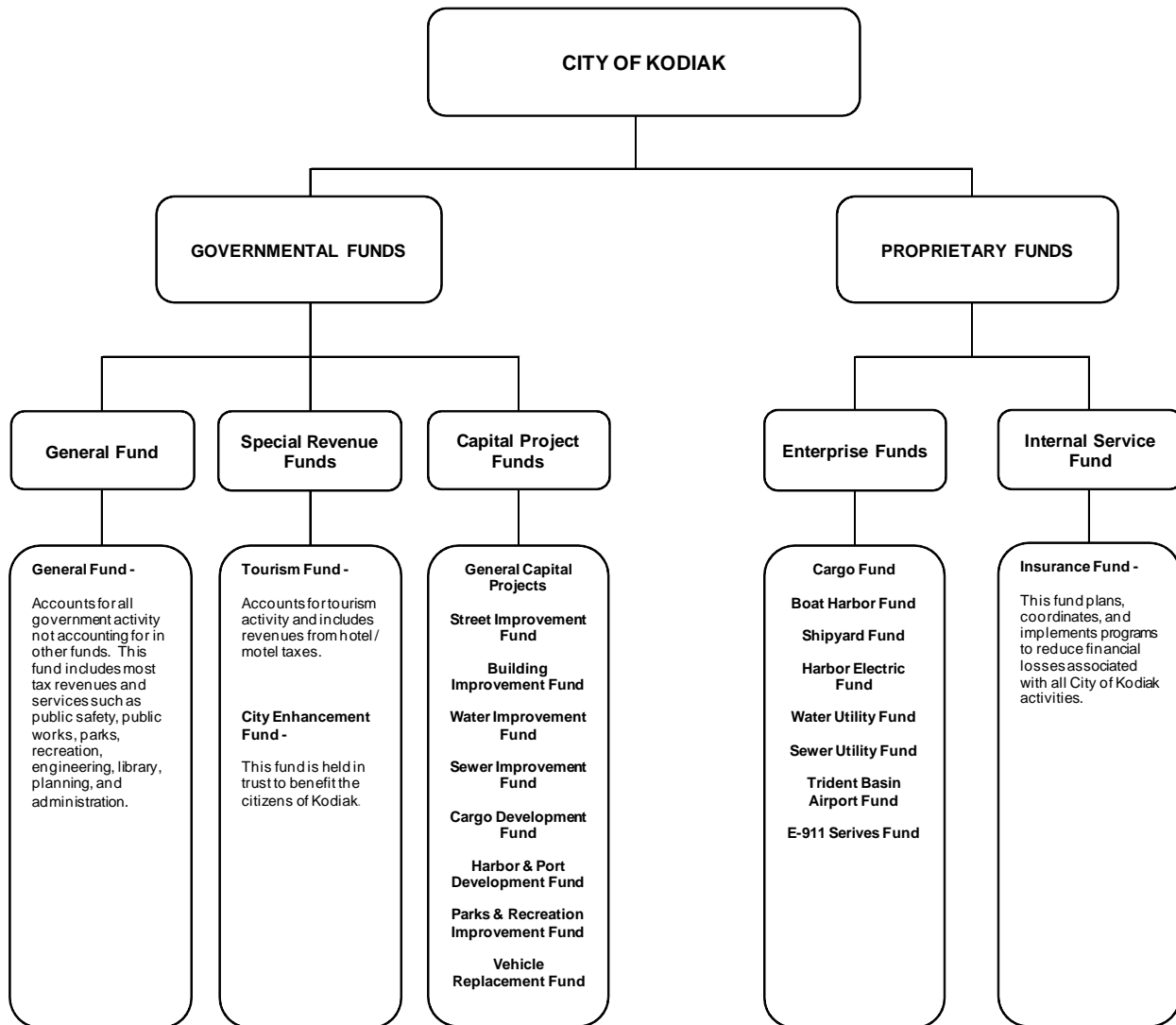




## FINANCIAL SUMMARIES

### Fund Structure

The City of Kodiak'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.





## **Fund Structure continued**

The City of Kodiak is comprised of governmental funds and proprietary funds.

The City's governmental funds include the general fund, special revenue funds, and capital project funds. The major funds within governmental fund include the General Fund. The General Fund is the City's primary operating fund and accounts for all financial resources of the City except those accounted for in another fund.

The City's proprietary funds include enterprise funds and internal service funds. The major funds within the propriety funds include the Cargo Fund, the Harbor Fund, the Shipyard Fund, the Water fund, and the Sewer Fund. The Cargo Fund accounts for all activities of the Cargo pier. The Harbor Fund accounts for all activities of smaller vessels and all boat harbors within the City. The Water Fund accounts for all distribution of water services. The Sewer Fund accounts for the operation of the sewer system. All other proprietary funds are non-major funds.

### *Governmental Fund Types*

The City's governmental funds are noted below.

**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, other than major capital projects, that are legally restricted to expenditures for a specific purpose. The City has two Special Revenue Funds – the Tourism Fund and the Enhancement Fund.

**Capital Project Funds** – Capital Project Funds are used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment. The City has nine Capital Project Funds – General Capital Projects; Street Improvement Fund; Building Improvement Fund; Water Improvement Fund; Sewer Improvement Fund; Cargo Development Fund; Harbor & Port Development Fund; Parks & Recreation Improvement Fund; and Vehicle Replacement Fund.

### *Proprietary Fund Types*

The City's proprietary funds are noted below.

**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. The City has eight Enterprise Funds – Cargo Fund; Boat Harbor Fund; Shipyard Fund; Harbor Electric Fund; Water Utility Fund; Sewer Utility Fund; Trident Basin Airport Fund; and E-911 Services Fund.

**Internal Service Fund** – Internal Service Funds are used to centralize certain services (i.e. insurance fund) and 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. The City has one Internal Service Fund – the Insurance Fund.



## **Fund Structure continued**

### *Major and Nonmajor Funds*

Based on the City's most recent Comprehensive Annual Financial Report, the major funds are noted below.

Major Governmental Funds – The General Fund

Non-major Governmental Funds – All remaining governmental funds.

Major Proprietary Funds – The Cargo Fund, the Boat Harbor Fund, the Shipyard Fund, the Water Utility Fund, and the Sewer Utility Fund.

Non-major Proprietary Funds – All remaining proprietary funds.

## **POLICIES**

### **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**

The City of Kodiak's annual operating budget process is a comprehensive process. Specific policies are adhered to throughout all phases of the budget planning and implementation process. These operating budget policies are as follows:

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.



## **POLICIES continued**

### **Operating Budget Policies continued**

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*

As part of the budget policies, the City Council will focus on key concepts within the budget. These key concepts include staff economy, capital construction, program expansions, new programs, existing service costs, and administrative costs.

#### **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 2017, the City does have major non-routine capital expenditures. These include the replacement of the Channel Transient Float, the Monashka Pump House, and Aleutian Homes Water and Sewer Replacement Phase V.
- 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.)



## **POLICIES continued**

### **Operating Budget Policies continued**

#### *Budgetary Review by the City Council continued*

##### Administrative Costs continued –

- 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**

Noted below are the Debt Policies for the City of Kodiak.

- 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. The City has three revenue bonds: A Shipyard Bond in fiscal year 2008 in the amount of \$4,000,000; an additional Shipyard Bond 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**

Noted below are the Revenue Policies for the City of Kodiak.

- The City will work to maintain a diversified and stable revenue structure to shelter it from short term fluctuations in any one-revenue source.





## **POLICIES continued**

### **Revenue Policies continued**

- 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**

Noted below are the Investment Policies for the City of Kodiak.

- 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**

Noted below are the Accounting, Auditing, and Reporting Policies for the City of Kodiak.

- 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.





**POLICIES continued**

**Capital Budget Policies**

Noted below are the Capital Budget Policies for the City of Kodiak.

- 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**

Noted below are the Reserve Policies for the City of Kodiak.

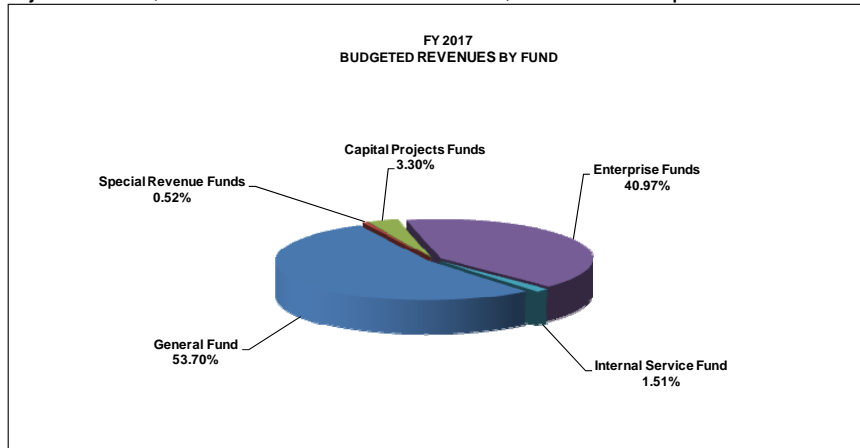
The City will maintain fiscal reserves that will provide sufficient cash flow to minimize the potential of short-term tax anticipation borrowing. The City will maintain appropriated contingencies to provide for unanticipated expenditures. The Fund Balance is the assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unassigned fund balance."



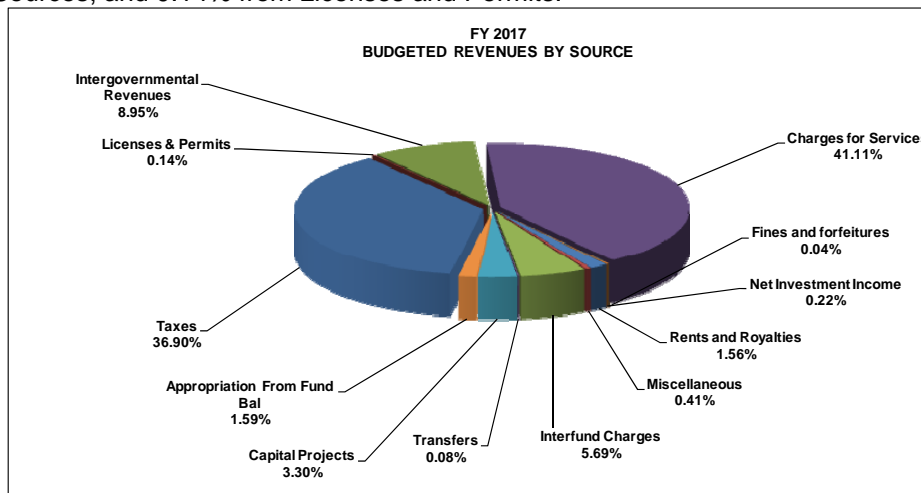
**FINANCIAL SUMMARIES  
FY 2017 BUDGETED REVENUES BY FUND**

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2017 Budget Total	FY 2016 Budget Total
<b>Revenues</b>							
Taxes	\$ 13,281,000	\$ 170,500	\$ -	\$ -	\$ -	\$ 13,451,500	\$ 13,201,500
Licenses & Permits	52,300	-	-	-	-	52,300	89,800
Intergovernmental Revenues	2,813,431	-	-	449,434	-	3,262,865	3,368,420
Charges for Services	1,661,217	-	-	13,327,500	-	14,988,717	14,647,817
Fines and forfeitures	15,000	-	-	-	-	15,000	-
Net Investment Income	10,000	40,000	-	29,000	500	79,500	-
Rents and Royalties	230,000	66,800	-	272,300	-	569,100	-
Miscellaneous	22,000	-	-	88,558	40,000	150,558	810,335
Interfund Charges	1,565,978	-	-	-	508,440	2,074,418	1,707,272
Transfers	-	-	-	30,000	-	30,000	-
Capital Projects	-	-	1,203,594	-	-	1,203,594	4,436,019
Appropriation From Fund Bal	(72,702)	(87,800)	-	741,273	-	580,771	4,241,906
<b>Total Revenues</b>	<b>\$ 19,578,224</b>	<b>\$ 189,500</b>	<b>\$ 1,203,594</b>	<b>\$ 14,938,065</b>	<b>\$ 548,940</b>	<b>\$ 36,458,323</b>	<b>\$ 42,503,069</b>

The fiscal year 2017 Budgeted Revenues by Fund depict the overall picture for the City in the upcoming year. The City of Kodiak’s fiscal year 2017 budget is comprised of 53.70% General Fund, 40.97% Enterprise Funds, 3.30% Capital Project Funds, 1.51% Internal Service Fund, and 0.52% Special Revenue Funds.



The City of Kodiak budgeted revenues by source within each fund. The fiscal year 2017 budgeted revenues by source are comprised of 41.11% in Charges for Services, 36.90% in Taxes, 3.30% for Capital Projects, 1.59% in Appropriations, 8.95% in Intergovernmental Revenues, 5.69% in Interfund Charges, and 2.31% from Miscellaneous Sources, and 0.14% from Licenses and Permits.

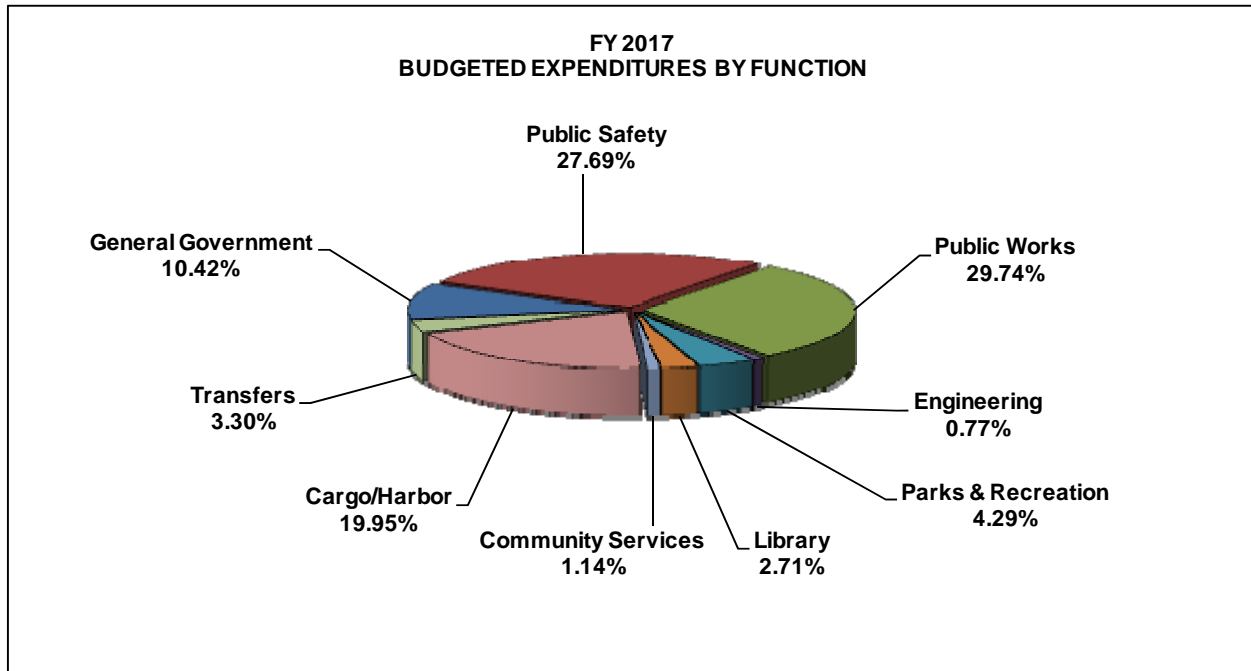




**FINANCIAL SUMMARIES**  
**FY 2017 BUDGETED EXPENSES BY FUNCTION**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Capital Projects Funds</b>	<b>Enterprise Funds</b>	<b>Internal Service Fund</b>	<b>FY 2017 Budget Total</b>	<b>FY 2016 Budget Total</b>
<b>Expenditures</b>							
General Government	\$ 3,045,428	\$ -	\$ 203,594	\$ -	\$ 548,940	<b>\$ 3,797,962</b>	\$ 3,521,411
Public Safety	10,094,149	-	-	-	-	<b>10,094,149</b>	10,676,365
Public Works	2,228,043	-	450,000	8,163,970	-	<b>10,842,013</b>	14,391,903
Engineering	280,451	-	-	-	-	<b>280,451</b>	294,070
Parks & Recreation	1,513,707	-	50,000	-	-	<b>1,563,707</b>	1,479,354
Library	988,352	-	-	-	-	<b>988,352</b>	1,044,680
Community Services	224,500	189,500	-	-	-	<b>414,000</b>	384,400
Cargo/Harbor	-	-	500,000	6,774,095	-	<b>7,274,095</b>	6,549,867
Transfers	1,203,594	-	-	-	-	<b>1,203,594</b>	4,161,019
<b>Total Expenditures</b>	<b>\$19,578,224</b>	<b>\$ 189,500</b>	<b>\$ 1,203,594</b>	<b>\$ 14,938,065</b>	<b>\$ 548,940</b>	<b>\$36,458,323</b>	<b>\$42,503,069</b>

The fiscal year 2017 Budgeted Expenses by Function depict the overall picture for the City's expenditures in the upcoming year. The City of Kodiak's fiscal year 2017 budget is comprised of 29.74% Public Works, 27.69% Public Safety, 19.95% Harbor & Cargo, 3.30% Transfers, 10.42% General Government, 4.29% Parks & Recreation, 2.71% Library, 1.14% Community Services, and 0.77% Engineering.

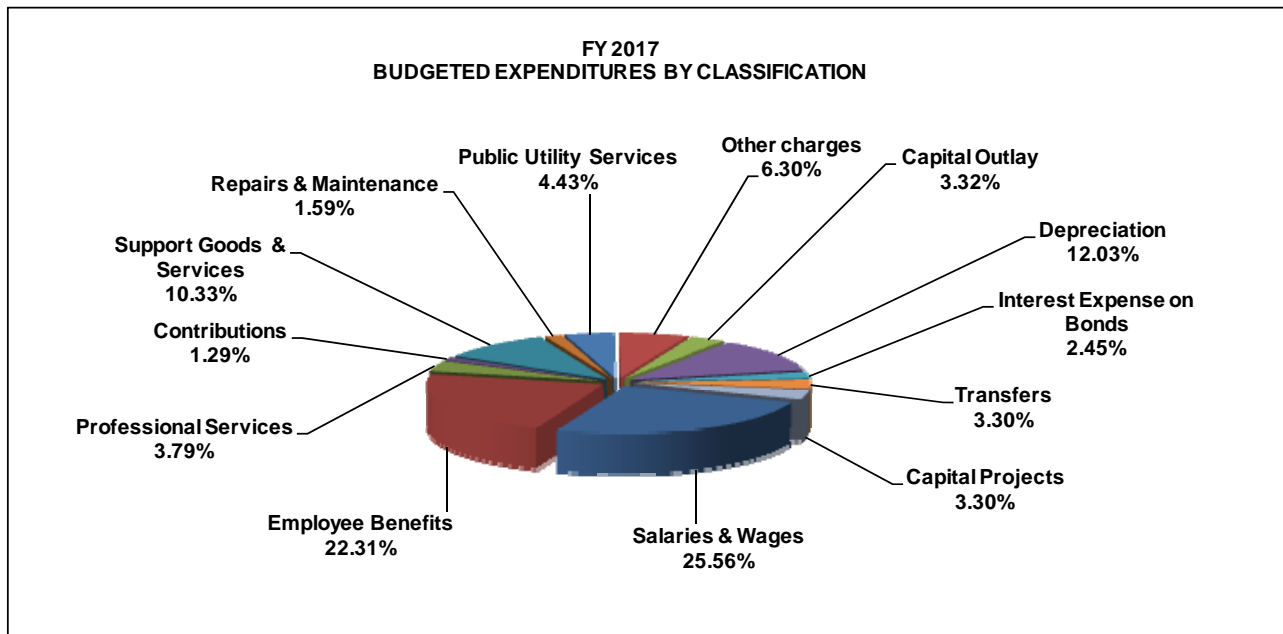




**FINANCIAL SUMMARIES**  
**FY 2017 BUDGETED EXPENSES BY CLASSIFICATION**

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2017 Budget Total	FY 2016 Budget Total
<b>Expenditures</b>							
Salaries & Wages	\$ 6,996,427	\$ -	\$ -	\$ 2,323,954	\$ -	\$ 9,320,381	\$ 9,173,620
Employee Benefits	5,977,363	-	-	2,157,863	-	8,135,226	7,766,651
Professional Services	1,055,065	-	-	325,400	-	1,380,465	1,448,821
Contributions	333,100	119,000	-	19,500	-	471,600	435,250
Support Goods & Services	1,777,182	25,350	-	1,413,850	548,940	3,765,322	4,240,924
Repairs & Maintenance	234,297	-	-	347,000	-	581,297	-
Public Utility Services	597,600	-	-	1,017,830	-	1,615,430	1,029,473
Other charges	22,000	45,150	-	2,228,993	-	2,296,143	1,921,628
Capital Outlay	849,356	-	-	359,692	-	1,209,048	2,273,880
Depreciation	-	-	-	4,384,642	-	4,384,642	4,492,637
Interest Expense on Bonds	532,240	-	-	359,341	-	891,581	903,147
Transfers	1,203,594	-	-	-	-	1,203,594	4,381,019
Capital Projects	-	-	1,203,594	-	-	1,203,594	4,436,019
<b>Total Expenditures</b>	<b>\$ 19,578,224</b>	<b>\$ 189,500</b>	<b>\$ 1,203,594</b>	<b>\$ 14,938,065</b>	<b>\$ 548,940</b>	<b>\$ 36,458,323</b>	<b>\$ 42,503,069</b>

The City of Kodiak budgeted expenses by classification within each fund. The fiscal year 2017 budgeted expenses by classification are comprised of 25.56% Salaries & Wages, 22.31% Employee Benefits, 12.03% Depreciation, 3.30% Transfers, 3.30% Capital Projects, 10.33% Support Goods and Services, 1.59% Repairs & Maintenance, 3.32% Capital Outlays, 6.30% Other Charges, 3.79% Professional Services, 4.43% Public Utility Services, 2.45% Interest Expense on Bonds, and 1.29% Contributions.





**FINANCIAL SUMMARIES**  
**Summary of All Funds**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>Revenues</b>					
Taxes	\$ 12,604,297	\$ 12,912,691	\$ 13,201,500	\$ 12,644,951	\$ 13,451,500
Licenses and Permits	83,253	135,769	89,800	59,599	52,300
Intergovernmental Sources	2,780,099	4,380,666	3,383,420	2,000,716	3,262,865
Charges for Services	14,443,020	14,936,182	14,647,817	15,028,280	14,988,717
Fines and Forfeitures	9,482	14,739	15,000	3,382	15,000
Net Investment Income	81,334	65,204	79,500	123,427	79,500
Rents and Royalties	499,033	531,688	569,100	504,173	569,100
Miscellaneous	285,677	130,490	592,303	811,771	150,558
Interfund Charges	1,469,377	1,467,209	1,718,849	1,718,849	2,074,418
Capital Projects	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 32,255,572</b>	<b>\$ 34,574,638</b>	<b>\$ 34,297,289</b>	<b>\$ 32,895,148</b>	<b>\$ 34,643,958</b>
<b>Expenditures</b>					
Salaries & Wages	\$ 7,815,250	\$ 7,681,600	\$ 9,183,620	\$ 7,889,753	\$ 9,320,381
Employee Benefits	6,380,723	7,399,948	7,766,651	4,757,824	8,135,226
Professional Services	1,650,179	1,381,326	1,607,235	1,220,481	1,380,465
Contributions	352,388	395,902	435,250	422,414	471,600
Support Goods & Services	3,100,359	3,011,973	3,990,944	3,219,718	3,810,472
Repairs & Maintenance	379,411	477,598	586,997	360,997	581,297
Public Utility Services	1,809,556	1,938,969	2,071,362	1,679,216	1,615,430
Other charges	2,061,952	1,694,947	1,972,278	1,934,489	2,250,993
Capital Outlay	417,738	615,748	1,545,320	824,024	1,209,048
Depreciation	4,444,647	4,413,502	4,492,637	4,375,521	4,384,642
Interest Expense on Bonds	907,866	944,824	891,331	892,831	891,581
Capital Projects	6,629,212	6,021,244	7,637,397	7,641,041	1,173,594
<b>Total Expenditures</b>	<b>\$ 35,949,281</b>	<b>\$ 35,977,581</b>	<b>\$ 42,181,022</b>	<b>\$ 35,218,309</b>	<b>\$ 35,224,729</b>
<b>Net Revenues and Expenditures</b>	<b>\$ (3,693,709)</b>	<b>\$ (1,402,943)</b>	<b>\$ (7,883,733)</b>	<b>\$ (2,323,161)</b>	<b>\$ (580,771)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	\$ 7,550,796	\$ 6,094,025	\$ 8,385,797	\$ 6,094,499	\$ 1,233,594
Transfers Out	(7,550,796)	(6,094,025)	(8,385,797)	(6,094,499)	(1,233,594)
<b>Net Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Increase (Decrease) in All Funds</b>	<b>\$ (3,693,709)</b>	<b>\$ (1,402,943)</b>	<b>\$ (7,883,733)</b>	<b>\$ (2,323,161)</b>	<b>\$ (580,771)</b>
<b>Total Revenues</b>	<b>\$ 43,500,077</b>	<b>\$ 42,071,606</b>	<b>\$ 50,566,819</b>	<b>\$ 41,312,808</b>	<b>\$ 36,458,323</b>
<b>Total Expenses</b>	<b>\$ 43,500,077</b>	<b>\$ 42,071,606</b>	<b>\$ 50,566,819</b>	<b>\$ 41,312,808</b>	<b>\$ 36,458,323</b>
<b>Operating Revenues</b>	<b>\$ 39,806,368</b>	<b>\$ 40,668,663</b>	<b>\$ 42,683,086</b>	<b>\$ 38,989,647</b>	<b>\$ 35,877,552</b>
<b>Operating Expenses</b>	<b>\$ 43,500,077</b>	<b>\$ 42,071,606</b>	<b>\$ 50,566,819</b>	<b>\$ 41,312,808</b>	<b>\$ 36,458,323</b>



**FINANCIAL SUMMARIES**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Fiscal Year Ending June 30, 2017**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Fund</u>	<u>FY 2017 Budget Total</u>
<b>Revenues</b>						
Taxes	\$13,281,000	\$ 170,500	\$ -	\$ -	\$ -	\$ 13,451,500
Licenses & Permits	52,300	-	-	-	-	52,300
Intergovernmental Revenues	2,813,431	-	-	449,434	-	3,262,865
Charges for Services	1,661,217	-	-	13,327,500	-	14,988,717
Fines and Forfeitures	15,000	-	-	-	-	15,000
Net Investment Income	10,000	40,000	-	29,000	500	79,500
Rents and Royalties	230,000	66,800	-	272,300	-	569,100
Miscellaneous	22,000	-	-	88,558	40,000	150,558
Interfund Charges	1,565,978	-	-	-	508,440	2,074,418
Capital Projects	-	-	-	-	-	-
<b>Total Revenues</b>	<u>\$19,650,926</u>	<u>\$ 277,300</u>	<u>\$ -</u>	<u>\$14,166,792</u>	<u>\$ 548,940</u>	<u>\$ 34,643,958</u>
<b>Expenditures</b>						
Salaries & Wages	\$ 6,996,427	\$ -	\$ -	\$ 2,323,954	\$ -	\$ 9,320,381
Employee Benefits	5,977,363	-	-	2,157,863	-	8,135,226
Professional Services	1,055,065	-	-	325,400	-	1,380,465
Contributions	333,100	119,000	-	19,500	-	471,600
Support Goods & Services	1,777,182	70,500	-	1,413,850	548,940	3,810,472
Repairs & Maintenance	234,297	-	-	347,000	-	581,297
Public Utility Services	597,600	-	-	1,017,830	-	1,615,430
Other charges	22,000	-	-	2,228,993	-	2,250,993
Capital Outlay	849,356	-	-	359,692	-	1,209,048
Depreciation	-	-	-	4,384,642	-	4,384,642
Interest Expense on Bonds	532,240	-	-	359,341	-	891,581
Capital Projects	-	-	1,173,594	-	-	1,173,594
<b>Total Expenditures</b>	<u>\$18,374,630</u>	<u>\$ 189,500</u>	<u>\$ 1,173,594</u>	<u>\$14,938,065</u>	<u>\$ 548,940</u>	<u>\$ 35,224,729</u>
<b>Other Financing Sources (Uses)</b>						
Transfers In	\$ -	\$ -	\$ 1,203,594	\$ 30,000	\$ -	\$ 1,233,594
Transfers Out	(1,203,594)	-	(30,000)	-	-	(1,233,594)
<b>Net Other Financing Sources (Uses)</b>	<u>\$ (1,203,594)</u>	<u>\$ -</u>	<u>\$ 1,173,594</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Increase (Decrease) in Fund</b>	\$ 72,702	\$ 87,800	\$ -	\$ (741,273)	\$ -	\$ (580,771)
<b>Fund Balance</b>						
Beginning of Year	\$ 8,692,015	\$ 4,489,142	\$16,143,031	\$90,099,276	\$ 463,798	\$119,887,262
End of Year	<u>\$ 8,764,717</u>	<u>\$ 4,576,942</u>	<u>\$16,143,031</u>	<u>\$89,358,003</u>	<u>\$ 463,798</u>	<u>\$119,306,491</u>
<b>Increase (Decrease) as compared to Prior Year</b>	0.84%	1.96%	0.00%	-0.82%	0.00%	-0.48%
<b>Total Estimated Revenues</b>	\$19,578,224	\$ 189,500	\$ 1,203,594	\$14,938,065	\$ 548,940	\$ 36,458,323
<b>Total Estimated Expenditures</b>	\$19,578,224	\$ 189,500	\$ 1,203,594	\$14,938,065	\$ 548,940	\$ 36,458,323



**FINANCIAL SUMMARIES**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Fiscal Year Ending June 30, 2016**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Fund</u>	<u>FY 2016 Estimated Total</u>
<b>Revenues</b>						
Taxes	\$12,434,853	\$ 210,098	\$ -	\$ -	\$ -	\$ 12,644,951
Licenses & Permits	59,599	-	-	-	-	59,599
Intergovernmental Revenues	1,906,425	-	-	94,291	-	2,000,716
Charges for Services	1,705,249	-	-	13,323,031	-	15,028,280
Fines and Forfeitures	3,382	-	-	-	-	3,382
Net Investment Income	20,081	37,545	-	64,283	1,518	123,427
Rents and Royalties	148,268	72,483	-	283,422	-	504,173
Miscellaneous	361,196	-	-	254,314	196,261	811,771
Interfund Charges	1,210,409	-	-	-	508,440	1,718,849
Capital Projects	-	-	-	-	-	-
<b>Total Revenues</b>	<u>\$17,849,462</u>	<u>\$ 320,126</u>	<u>\$ -</u>	<u>\$14,019,341</u>	<u>\$ 706,219</u>	<u>\$ 32,895,148</u>
<b>Expenditures</b>						
Salaries & Wages	\$ 6,061,897	\$ -	\$ -	\$ 1,827,856	\$ -	\$ 7,889,753
Employee Benefits	3,579,098	-	-	1,178,726	-	4,757,824
Professional Services	1,033,404	-	-	187,077	-	1,220,481
Contributions	280,213	124,621	-	17,580	-	422,414
Support Goods & Services	1,357,044	-	-	1,270,128	592,546	3,219,718
Repairs & Maintenance	175,928	-	-	185,069	-	360,997
Public Utility Services	527,170	-	-	1,152,046	-	1,679,216
Other charges	28,612	45,150	-	1,860,727	-	1,934,489
Capital Outlay	760,061	-	-	63,963	-	824,024
Depreciation	-	-	-	4,375,521	-	4,375,521
Interest Expense on Bonds	531,990	-	-	360,841	-	892,831
Capital Projects	-	-	7,641,041	-	-	7,641,041
<b>Total Expenditures</b>	<u>\$14,335,417</u>	<u>\$ 169,771</u>	<u>\$ 7,641,041</u>	<u>\$12,479,534</u>	<u>\$ 592,546</u>	<u>\$ 35,218,309</u>
<b>Other Financing Sources (Uses)</b>						
Transfers In	\$ -	\$ 748,400	\$ 7,641,041	\$ -	\$ -	\$ 8,389,441
Transfers Out	(4,920,949)	-	-	(3,243,492)	(225,000)	(8,389,441)
<b>Net Other Financing Sources (Uses)</b>	<u>\$ (4,920,949)</u>	<u>\$ 748,400</u>	<u>\$ 7,641,041</u>	<u>\$ (3,243,492)</u>	<u>\$ (225,000)</u>	<u>\$ -</u>
<b>Net Increase (Decrease) in Fund</b>	\$ (1,406,904)	\$ 898,755	\$ -	\$ (1,703,685)	\$ (111,327)	\$ (2,323,161)
<b>Fund Balance</b>						
Beginning of Year	\$10,098,919	\$ 3,590,387	\$16,143,031	\$91,802,961	\$ 575,125	\$122,210,423
End of Year	\$ 8,692,015	\$ 4,489,142	\$16,143,031	\$90,099,276	\$ 463,798	\$119,887,262
<b>Increase (Decrease) as compared to Prior Year</b>	-13.93%	25.03%	0.00%	-1.86%	-19.36%	-1.90%
<b>Budgeted Revenues</b>	\$19,256,366	\$ (578,629)	\$ 7,641,041	\$15,723,026	\$ 817,546	\$ 43,607,750
<b>Budgeted Expenditures</b>	\$19,256,366	\$ (578,629)	\$ 7,641,041	\$15,723,026	\$ 817,546	\$ 43,607,750



## **FINANCIAL SUMMARIES**

The City of Kodiak budget includes many factors to determine the overall budgeted revenues and expenses for each fund. Each year, the City Manager and Finance Director will review historical trends; local, state, and federal economic factors; the Capital Improvement Plan; and many additional sources of statistical data to ensure that the overall budget will adhere to management and City Council goals to continue to provide quality services to the Kodiak community.

### *General fund*

The main component of the budget is the General Fund. For fiscal year 2017, the adopted General Fund budget is \$19,578,224, 53.70%, of the total budget. Included in the General Fund budget is \$1,203,594 for transfers to other funds, primarily for active capital projects. Sales tax is the primary source of revenue for the General Fund. Sales tax is levied at 7%, with a maximum taxable amount of \$750 per transaction, or \$52.50 in sales tax. Per Kodiak City Code, sales tax revenues are allocated as follows: 0.45% or maximum proceeds of \$450,000 to the Street Improvement fund, 0.05%, or maximum proceeds of \$50,000 to the Parks & Recreation Improvement Fund; and 0.50% or maximum of \$500,000 to the Port and Harbor funds.

General Fund budgeted expenditures total \$18,374,630. Primary expenditures include salaries and wages, employee benefits, and support goods and services. Currently, the City has three Revenue Bonds and one General Obligation Bond. The general obligation bonds are discussed in detail in the General Fund section of this document. The revenue bonds are discussed in detail in the Enterprise Fund section of this document. The City has not budgeted for additional debt in fiscal year 2017. Overall, the General Fund has decreased 13.35% as compared to fiscal year 2016. This decrease is primarily due to decreased transfers for capital projects, professional services, support goods and services, and public utility services.

The fund balance of the General Fund for the City of Kodiak has been relatively stable since 1998. In fiscal year 2017, the City anticipates that the General Fund will replenish fund balance by \$72,702. The City Council's goal is to maintain the unassigned fund balance of the General Fund at a balance of approximately three months of general fund operating expenditures, which is estimated to be approximately \$4 million for fiscal year 2017.

### *Special Revenue Funds*

Special Revenue funds include the Tourism Fund and the Enhancement Fund. Special Revenue funds are \$189,500, or 0.52%, of the total City of Kodiak budget. The City levies transient room taxes at a rate of 5%. Transient room taxes are included in the Tourism fund and are anticipated to be \$170,500. Special Revenue expenditures are primarily contributions to local nonprofit organizations.

Overall, the Special Revenue Funds are anticipated to increase 1.96%, or \$87,800, as compared to prior year. The largest fund of the Special Revenue Funds is the Enhancement Fund. The Enhancement Fund is expected to grow year over year due to investments in marketable securities.

### *Capital Projects*

Capital Projects are \$1,203,594, 3.30%, of the total City of Kodiak fiscal year 2017 budget. Many capital projects are ongoing from prior years with additional funding added during fiscal year 2017. For additional information regarding capital projects, see the Capital Projects section of this document. For fiscal year 2017, the City has large nonrecurring capital projects. These capital projects include replacement of the Channel Transient Float, the Monashka Pump House project, and the Aleutian Homes Water and Sewer Replacement project. As non-recurring projects near completion during fiscal year 2017, additional capital projects will continue to evolve through the design, construction, and completion phases.





## **FINANCIAL SUMMARIES**

### *Enterprise Funds*

Enterprise Funds are \$14,938,065, 40.97%, of the total City of Kodiak fiscal year 2017 budget. Cargo and Harbor funds are \$6,774,095, 45.35%, of the total Enterprise funds. Water and Sewer are \$7,849,066, 52.54%, of the total Enterprise Funds. The Trident Basin Float Plane fund is \$301,293, 2.02%, of the total Enterprise Funds. The E-911 Fund is \$13,611, 0.09%, of the total Enterprise Funds. Revenue bonds debt service payments are included in the Enterprise Funds. These debt service payments are shown in the Harbor Fund and the Shipyard Fund budgeted expenses. The Enterprise Funds are estimated to decrease by 1.44%, or \$218,835.

Primary sources of revenue for Enterprise Funds are charges for services. Charges for services are primarily driven by rates for water, sewer, and harbor usage fees. Utility rate increases are necessary to maintain the City's facilities and to comply with regulatory requirements relating to water and sewer. A Water Rate Study was presented to the City Council during the spring 2016 and implemented in fiscal year 2017. The Water Rate Study identified an element of cost of service based rate increases rather than the flat percentage rate increases. Based on the outcome of this rate study, water rates remained constant for residential customers while meter charges based on usage will increase incrementally per 1,000 gallons of usage over the next five years. Sewer rates were increased by 5% in 2014 and will increase by 5% for each of the next two fiscal years. The bio-solid project will determine the method and costs pertaining to the treatment of sludge. Harbor rate studies will be performed during fiscal year 2017 with anticipated changes in future periods.

Primary expenditures for Enterprise Funds include salaries and wages, employee benefits, and depreciation on capital assets.

### *Internal Service Funds*

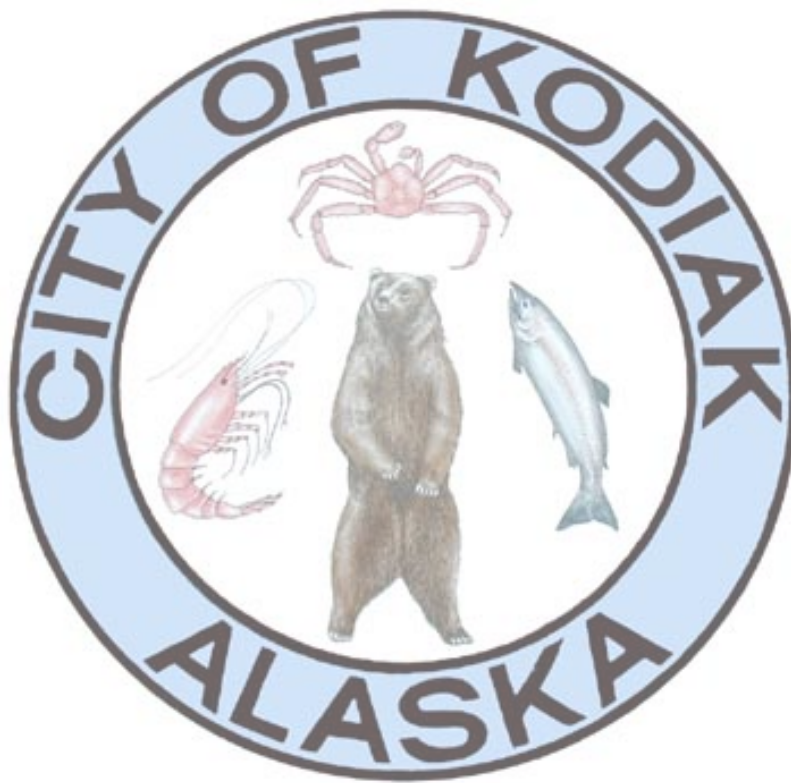
The Internal Service fund is \$548,940, 1.51%, of the total City of Kodiak budget. The fiscal year 2017 budgeted amounts are consistent and comparable to fiscal year 2016. The Internal Service Fund is for the insurance policies for the City, the City facilities, and related liability coverage. These expenditures are allocated consistently to all City departments and functions. The Internal Service funds are expected to be consistent with fiscal year 2016.

### *Overall Budget*

Fiscal year 2017 revenues for all funds are anticipated to be \$36,458,323. This is a decrease of \$6,044,746, or 14.22%, as compared to fiscal year 2016 budgeted amounts. The majority of these decreases are related to capital projects and use of fund balance. The largest nonrecurring projects include replacement of the Channel Transient Float, \$1.5 million state of Alaska grant and \$1.5 million general fund transfers during fiscal year 2016; the Monashka Pump House project, \$4.2 million added in fiscal year 2016; and Aleutian Homes Water and Sewer Replacement Phase V, \$4.3 million added in fiscal year 2016. Other nonrecurring projects are found in the Capital Projects section of this document. The Special Revenue funds are comparable and consistent with prior year. Enterprise Fund revenues are consistent and comparable to prior year however, increases are expected due to rate studies for the harbor, water, and sewer charges for services. The Internal Service fund is consistent and comparable to prior year based on relatively stable insurance costs.

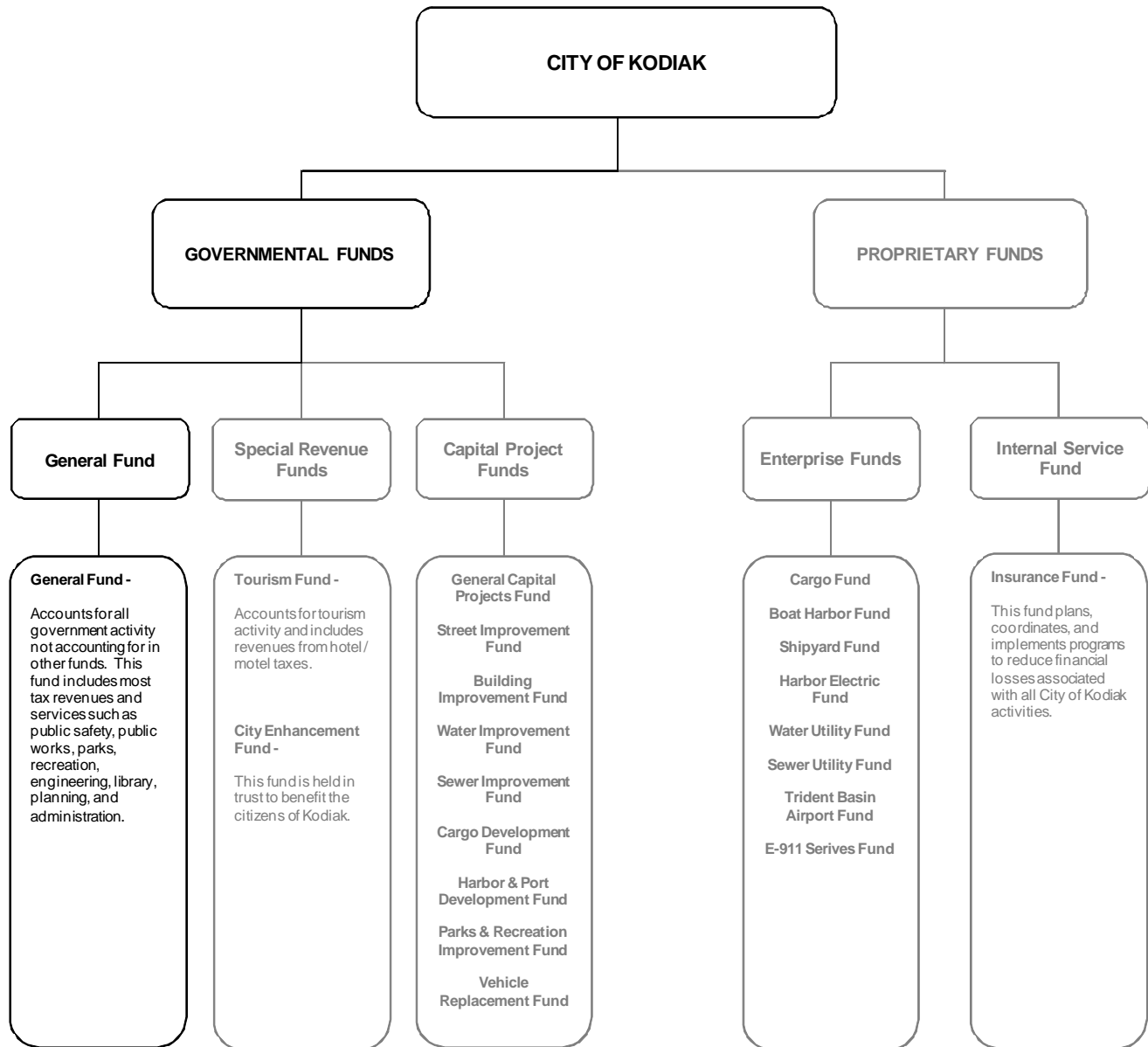
The overall fund balance for fiscal year 2017 is anticipated to be \$119,351,641, a decrease of 0.48%, or \$535,621, as compared to prior year.

The City of Kodiak's revenues and expenditures have remained stable over the most recent five-year period. Capital projects will cause fluctuations in revenues and expenditures each year, along with the rising costs of providing services and the economic outlook for the local community. The City of Kodiak has a stable economy and the community continues to grow each year. The City of Kodiak anticipates ending fiscal year 2017 with comparable fund balances as compared to prior year in order to ensure quality services provided to its citizens.





**GOVERNMENTAL FUNDS – GENERAL FUND**





## **GENERAL FUND**

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

The departments within the General Fund include:

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



**General Fund – Summary of Revenues and Expenditures**

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Estimated FY 2016	Budget FY 2017
<b>REVENUES</b>					
Taxes	\$12,415,999	\$12,700,462	\$ 13,031,000	\$12,434,853	<b>\$13,281,000</b>
Licenses and Permits	83,253	135,769	89,800	59,599	<b>52,300</b>
Intergovernmental Sources	2,532,888	4,240,386	2,963,420	1,906,425	<b>2,813,431</b>
Charges for Services	1,911,040	1,923,897	1,660,317	1,705,249	<b>1,661,217</b>
Fines and Forfeitures	9,482	14,739	15,000	3,382	<b>15,000</b>
Net Investment Income	16,396	15,917	10,000	20,081	<b>10,000</b>
Rents and Royalties	173,979	199,411	230,000	148,268	<b>230,000</b>
Miscellaneous	59,301	9,399	344,384	361,196	<b>22,000</b>
Interfund Charges	895,876	871,909	1,210,409	1,210,409	<b>1,565,978</b>
<b>TOTAL REVENUES</b>	<b>\$18,098,214</b>	<b>\$20,111,889</b>	<b>\$ 19,554,330</b>	<b>\$17,849,462</b>	<b>\$19,650,926</b>
<b>EXPENDITURES</b>					
General Government	\$ 2,459,778	\$ 2,462,611	\$ 3,118,852	\$ 2,436,567	<b>\$ 3,045,428</b>
Public Safety	8,412,893	9,251,439	9,742,578	7,733,286	<b>10,094,149</b>
Public Works	1,836,029	2,185,115	2,748,851	1,799,535	<b>2,228,043</b>
Engineering	201,581	244,967	294,070	165,227	<b>280,451</b>
Public Recreation	1,213,750	1,334,690	1,479,354	1,250,315	<b>1,513,707</b>
Library	847,134	935,048	1,044,680	763,874	<b>988,352</b>
Community Services	163,374	208,862	194,900	186,613	<b>224,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,134,539</b>	<b>\$16,622,732</b>	<b>\$ 18,623,285</b>	<b>\$14,335,417</b>	<b>\$18,374,630</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	(2,934,396)	(1,992,355)	(4,917,305)	(4,920,949)	<b>(1,203,594)</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (2,934,396)</b>	<b>\$ (1,992,355)</b>	<b>\$ (4,917,305)</b>	<b>\$ (4,920,949)</b>	<b>\$ (1,203,594)</b>
<b>NET INCREASE (DECREASE) IN FUND</b>	<b>\$ 29,279</b>	<b>\$ 1,496,802</b>	<b>\$ (3,986,260)</b>	<b>\$ (1,406,904)</b>	<b>\$ 72,702</b>



**GENERAL FUND – DETAIL OF REVENUE BY SOURCE**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>Taxes</b>					
Property Taxes	\$ 875,099	\$ 908,455	\$ 1,000,000	\$ 916,518	\$ 950,000
PILOT From KIHA	4,181	4,190	3,500	5,398	3,500
Sales Tax	11,509,516	11,759,863	12,000,000	11,481,934	12,300,000
Penalty And Interest	27,203	27,954	27,500	31,003	27,500
<b>Total Taxes</b>	<b>\$12,415,999</b>	<b>\$12,700,462</b>	<b>\$13,031,000</b>	<b>\$12,434,853</b>	<b>\$13,281,000</b>
<b>Licenses &amp; Permits</b>					
Taxi Cab Permits	\$ 4,120	\$ 5,910	\$ 5,500	\$ 3,955	\$ 5,500
Building Permits	60,414	110,990	75,000	43,433	37,500
Electrical Permits	6,275	6,080	2,000	1,991	2,000
Plumbing Permits	3,649	5,459	2,000	2,303	2,000
Animal Licenses	8,295	7,210	5,000	7,817	5,000
Other Licenses	500	120	300	100	300
<b>Total Licenses &amp; Permits</b>	<b>\$ 83,253</b>	<b>\$ 135,769</b>	<b>\$ 89,800</b>	<b>\$ 59,599</b>	<b>\$ 52,300</b>
<b>Intergovernmental Sources</b>					
PERS State Revenues	\$ 791,927	\$ 2,434,826	\$ 1,357,920	\$ 319,133	\$ 1,323,556
State of Alaska Revenue Sharing	402,490	397,792	150,000	377,926	249,635
Raw Fish Tax Sharing	1,189,750	1,164,404	1,283,000	1,021,500	1,025,000
Shared Fisheries Business Tax	106,436	90,093	75,000	88,138	135,240
Fuel Tax Sharing	5,859	11,186	7,500	7,663	5,000
Alcohol Beverage Sharing	13,500	28,300	20,000	23,100	20,000
Utility Revenue Sharing	-	89,973	45,000	45,637	45,000
Grants	22,926	23,812	25,000	23,328	10,000
<b>Total Intergovernmental Sources</b>	<b>\$ 2,532,888</b>	<b>\$ 4,240,386</b>	<b>\$ 2,963,420</b>	<b>\$ 1,906,425</b>	<b>\$ 2,813,431</b>
<b>Charges for Services</b>					
Police - Boarding of Prisoners	\$ 1,209,652	\$ 1,240,018	\$ 991,552	\$ 991,552	\$ 991,552
State Trooper Comm. Contract	78,750	78,750	78,750	78,750	78,750
Police - Other Police Services	3,022	2,604	5,000	1,423	5,000
Police Protective Custody	2,035	150	2,000	1,350	2,000
KIB - Borough Animal Control	72,885	109,415	109,415	109,415	109,415
KIB - Borough Building Inspect.	141,761	113,849	120,000	147,490	120,000
Fire - Ambulance Service	257,737	220,140	200,000	214,958	200,000
Fire Miscellaneous	-	1,230	5,000	1,560	2,000
Parks - School Lifeguard Services	20,300	17,068	15,000	16,433	15,000
Parks - Swimming Pool	42,012	44,727	45,000	43,581	45,000
Parks - Adult Sports	25,155	29,156	25,000	23,509	25,000
Parks - Youth Program	16,928	14,480	20,000	14,884	20,000
Parks - Special Events	1,165	-	1,000	1,585	1,000
Parks - Ice Rink	-	3,122	7,000	8,330	7,000
Parks - Teen Center	1,757	5,063	3,000	6,859	5,500
Parks - Racquetball	1,245	1,836	2,000	-	-
Parks - Snack Bar	1,023	918	500	-	-
Parks - Cemetery Charges	10,550	8,750	5,000	5,050	5,000
Library - Borough Library					
Contribution	3,000	3,000	3,000	3,000	3,000
Library - Fines	4,564	5,895	4,500	7,993	5,500
Library - Lost Books	1,661	2,478	1,400	1,529	1,400
Library - Copier	4,918	7,353	5,000	9,155	6,000
Library - Fax Machine	1,305	1,672	1,100	2,073	1,500
Library - Other	1,631	2,042	900	4,171	900

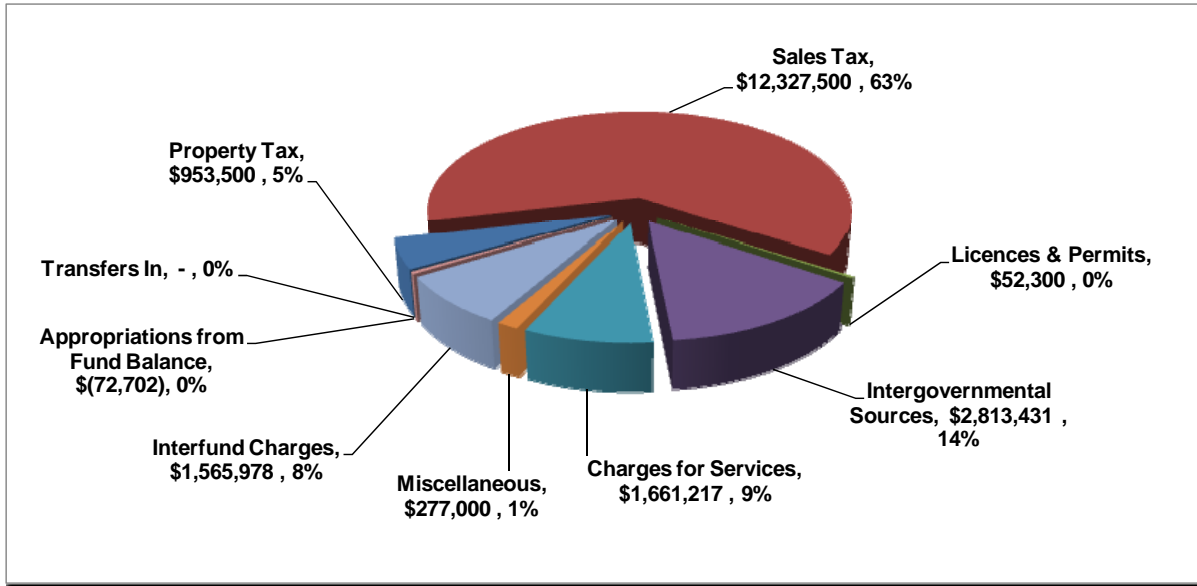


**GENERAL FUND – DETAIL OF REVENUE BY SOURCE continued**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>Charges for Services continued</b>					
Public Works - Services	-	200	500	-	500
Mun. Airport Fees/Charges	7,560	9,781	8,500	10,525	10,000
NSF Check Returns	425	200	200	75	200
<b>Total Charges for Services</b>	<b>\$ 1,911,041</b>	<b>\$ 1,923,897</b>	<b>\$ 1,660,317</b>	<b>\$ 1,705,250</b>	<b>\$ 1,661,217</b>
<b>Fines &amp; Forfeitures</b>					
Fines and Forfeitures	\$ 9,482	\$ 14,739	\$ 15,000	\$ 3,382	\$ 15,000
<b>Total Fines &amp; Forfeitures</b>	<b>\$ 9,482</b>	<b>\$ 14,739</b>	<b>\$ 15,000</b>	<b>\$ 3,382</b>	<b>\$ 15,000</b>
<b>Net Investment Income</b>					
Interest on Investments	\$ 5,907	\$ 12,472	\$ 10,000	\$ 18,942	\$ 10,000
Unrealized Gain/Loss on Investments	10,489	3,445	-	1,140	-
<b>Total Net Investment Income</b>	<b>\$ 16,396</b>	<b>\$ 15,917</b>	<b>\$ 10,000</b>	<b>\$ 20,082</b>	<b>\$ 10,000</b>
<b>Rents &amp; Royalties</b>					
Rentals From Others	\$ 173,979	\$ 199,411	\$ 230,000	\$ 148,269	\$ 230,000
<b>Total Rents &amp; Royalties</b>	<b>\$ 173,979</b>	<b>\$ 199,411</b>	<b>\$ 230,000</b>	<b>\$ 148,269</b>	<b>\$ 230,000</b>
<b>Miscellaneous Revenues</b>					
Restitution - Police Dept	\$ 1,009	\$ 987	\$ 1,000	\$ -	\$ 1,000
Sales of Fixed Assets	-	-	6,000	-	6,000
Other Revenues	58,292	8,412	15,000	37,516	15,000
Discounts Received	-	-	322,384	323,680	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 59,301</b>	<b>\$ 9,399</b>	<b>\$ 344,384</b>	<b>\$ 361,196</b>	<b>\$ 22,000</b>
<b>Interfund Charges</b>					
Cargo Terminal Services	\$ 85,270	\$ 58,039	\$ 86,996	\$ 86,996	\$ 104,562
Boat Harbor Services	85,270	183,554	211,466	211,466	240,662
Boat Yard	85,270	49,585	59,651	59,651	74,031
Electric	63,951	29,347	38,864	38,864	46,990
Water Services	85,260	163,520	253,506	253,506	380,065
Sewer Services	85,260	182,378	268,048	268,048	404,098
Trident Basin - Sea Planes	42,630	7,818	8,601	8,601	7,451
Tourism Development Service	36,860	45,150	45,150	45,150	45,150
Public Works Services	184,503	53,944	63,464	63,464	59,375
Capital Projects - Engineering Inspection	56,290	-	-	-	-
Vehicle Replacement Fund	85,312	98,574	174,663	174,663	203,594
<b>Total Interfund Charges</b>	<b>\$ 895,876</b>	<b>\$ 871,909</b>	<b>\$ 1,210,409</b>	<b>\$ 1,210,409</b>	<b>\$ 1,565,978</b>
<b>Appropriation (To)</b>					
<b>From Fund Balance</b>					
Appropriation (To) From Fund Balance	\$ -	\$ -	\$ 3,986,260	\$ -	\$ (72,702)
<b>Total Appropriation (To)</b>					
<b>From Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,986,260</b>	<b>\$ -</b>	<b>\$ (72,702)</b>
<b>Operating Transfers</b>					
Transfers from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$18,098,215</b>	<b>\$20,111,889</b>	<b>\$23,540,590</b>	<b>\$17,849,465</b>	<b>\$19,578,224</b>



**General Fund – FY 2017 Budgeted Revenues by Source**

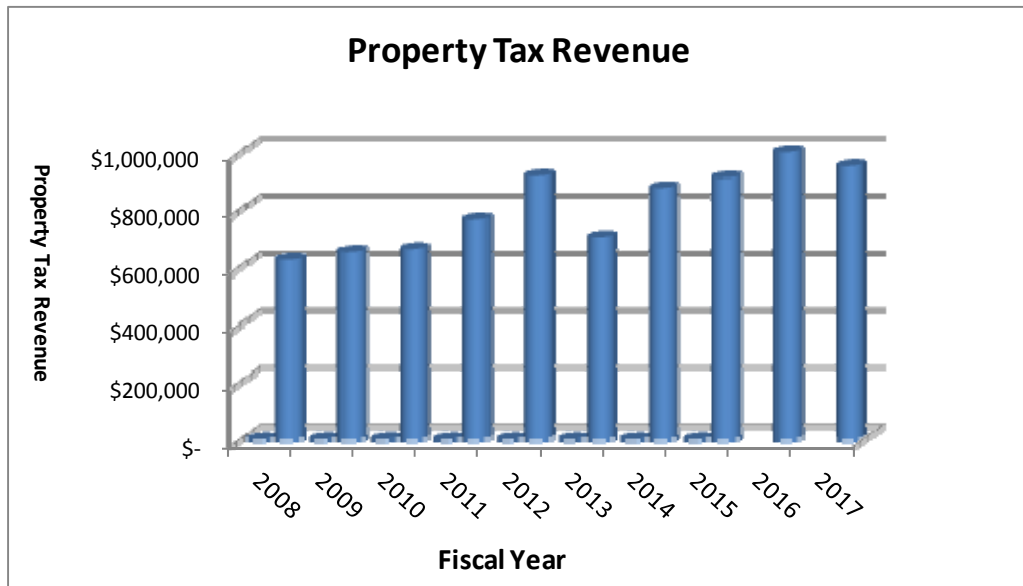


**Revenue Sources:**

**Taxes: Property tax and Sales tax**

Property tax (KCC 3.04.010) – These include real property assessments performed on an annual basis, which is final by June 1. Therefore, tax revenue projections are estimated prior to knowing the actual amounts of the assessment tax roll. Property taxes are projected based on historical trends and economic activity in the community.

The net assessed valuation of real property located within the City is estimated to be \$539,952,018 for fiscal year 2017. Currently, the tax levy for property taxes is 2.00 mills. Property tax is collected by the Kodiak Island Borough and remitted to the City. The actual property taxes collected for fiscal year 2016 were \$916,518. Estimated revenue from property tax for fiscal year 2017 is \$950,000. The graph below shows the most recent 10 year period of property taxes collected and estimated taxes for fiscal year 2017.



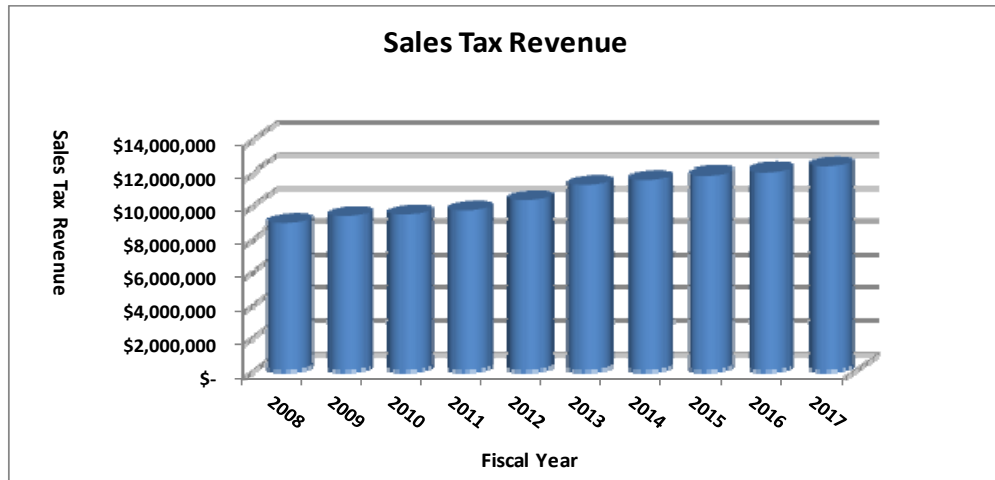




**General Fund – Revenue Sources continued**

Sales tax (KCC3.08.010) – These include sales taxes and penalties and interest charged on sales tax. Sales tax revenues are collected on a quarterly basis. Budgeted sales tax revenues and sales tax penalties and interest revenues are projected based on historical trends and economic activity in the community.

The City of Kodiak levies a seven percent (7%) sales tax on all sales, rentals, and services made within the City. The budgeted revenues from sales tax for fiscal year 2017 are \$12,300,000. The estimated sales tax collected for fiscal year 2016 was \$11,481,934. The graph below shows the most recent 10 year period of sales tax collected and estimated taxes for fiscal year 2017. Sales tax revenue is the City’s largest tax revenue and has remained consistent over the past four years. The increase from fiscal year 2016 to 2017 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 in effect for most of fiscal year 2013.



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
Parks Improvement Fund	0.05%	50,000
Port and Harbor Funds	0.50%	500,000
<b>Total</b>	<b>7.00%</b>	<b>\$1,000,000</b>

Penalties 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 is levied at fifteen percent (15%) per annum. For fiscal year 2017, the budgeted penalties and interest are \$27,500. The estimated penalties and interest collected during fiscal year 2016 was \$31,003.

**Licenses and Permits: Taxicabs, Buildings, Electrical, Plumbing, Animal and Other**

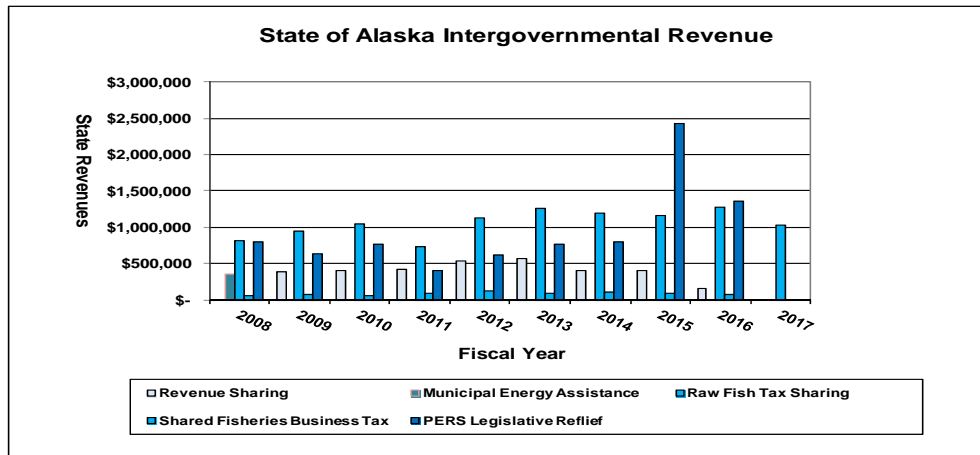
These include various permits and other miscellaneous licenses. These revenues are projected based on historical trends and number of permits issued. Licenses and permits are revenues associated mainly with the building industry. These revenues are primarily derived from building permits. Fiscal year 2016 estimated revenues were \$43,433 for building permits. Other fiscal year 2016 estimated revenues from licenses and permits totaled \$16,166. Fiscal year 2017 budgeted licenses and revenues include \$37,500 for building permits and \$14,800 for all other licenses and permits.



**General Fund – Revenue Sources continued**

**Intergovernmental Sources: Other Government Funding Sources**

Intergovernmental sources include State of Alaska Raw Fish Tax Sharing; Shared Fisheries Business Tax; Fuel, Alcohol, and Utility Revenue Sharing; State of Alaska grants; and other miscellaneous sources. The graph below shows the most recent 10 year period of state-sharing revenues received and budgeted state-sharing revenues for fiscal year 2017.



PERS State Revenues – The State of Alaska Division of Retirement and Benefits distributed legislative funding for the Public Employees Retirement System (PERS). PERS on Behalf payments for fiscal year 2016 were estimated at \$319,133. The budgeted amount for fiscal year 2017 is \$1,323,556. The amounts are determined based on the State of Alaska budget.

State Revenue Sharing (AS 29.60.010-29.60.030) – State Equalization of Tax Resources for Municipal Services is an equalization entitlement computation based on population, the relative ability to generate revenue, and the local tax burden of the taxing unit. During fiscal year 2016, the estimated amount was \$377,926 for state revenue sharing funds. The budgeted amount for fiscal year 2017 is \$249,635. These amounts are determined based on the State of Alaska budget.

Fish Tax Revenue Sharing (AS 43.75 and AS 43.77) – The State of Alaska is authorized to levy taxes on fisheries businesses. A portion of the tax collected is refunded to the municipalities.

- Fisheries Business Tax (AS 43.75) – The fisheries business tax is levied 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. For the 2016 fiscal year, the estimated raw fish tax sharing revenues is \$1,021,500. The budgeted amount for fiscal year 2017 is \$1,025,000. This estimate is based on historical trends and the value of fisheries landed.
- Fishery Resource Landing Tax (AS43.77) – The State of Alaska levies taxes on processed fishery resources first landed in Alaska. The tax amount is based on the unprocessed value of the resource. The unprocessed value is determined by multiplying the unprocessed weight by a statewide average price per pound, which is determined by the Alaska Department of Fish and Game. The tax is primarily collected from factory trawlers and floating processors that process fishery resources outside the municipal’s boundaries and bring products to Alaska for transshipment. During fiscal year 2016, estimated fish resource landing tax totaled \$88,138. The budgeted amount for fiscal year 2017 is \$135,240. This estimate is based on historical trends.

Fuel Tax Sharing – Certain fuel tax revenue is shared semiannually with those incorporated municipalities in which they were collected. During fiscal year 2016, estimated fuel tax sharing totaled \$7,663. The budgeted amount for fiscal year 2017 is \$5,000. These estimates are based on historical trends.



## **General Fund – Revenue Sources continued**

Alcohol Beverage Sharing (AS 04.11.610) – Certain alcoholic beverage license fees are shared semiannually with those incorporated municipalities in which they were collected. During fiscal year 2016, estimated alcohol beverage sharing revenue totaled \$23,100. The budgeted amount for fiscal year 2017 is \$20,000. These estimates are based on historical trends.

Utility Revenue Sharing – The State of Alaska collects electric and telephone cooperative taxes and shared with municipalities. During fiscal year 2016, estimated utility revenue sharing totaled \$45,637. The budgeted amount for fiscal year 2017 is \$45,000. These estimates are based on historical trends.

Grants – Various grants are award through federal, state, and local grantor agencies. These will vary based on the number of grant applications submitted and awarded throughout the fiscal year. For fiscal year 2016, estimated grants totaled \$23,328. The budgeted amount for fiscal year 2017 is \$10,000.

### **Charges for Services: Police, Fire, Public Works, Parks & Recreation, Library, and Admin**

These include services performed for the public associated with the City's departments and miscellaneous administrative services. These revenues are projected based on historical trends, contracts, and agreements.

Boarding of Prisoners – The City has an agreement with the State of Alaska to board prisoners at the City jail. For fiscal year 2016, estimated revenue for boarding of prisoners totaled \$991,552. The budgeted amount for fiscal year 2017 is \$991,552. These amounts are based on updated agreements with the State of Alaska.

Police – The City has a contract with the Alaska State Troopers to operate the jail facility and dispatch communications services. In addition, the police department generates revenue from other miscellaneous sources. For fiscal year 2016, estimated revenue for the police department totaled \$81,523. The budgeted amount for fiscal year 2017 is \$85,750. These amounts are based on the annual contract with the Alaska State Troopers and historical trends.

Kodiak Island Borough – The City performs all building inspections and provides services for animal control. A portion of these services are provided for and paid by the Kodiak Island Borough. For fiscal year 2016, estimated revenues for these services totaled \$256,905. The budgeted amount for fiscal year 2017 is \$229,415.

Ambulance Services – The Fire department provides ambulance services to the public. For fiscal year 2016, estimated revenues for ambulance services totaled \$214,958. The budgeted amount for fiscal year 2017 is \$200,000. These revenues are budgeted based on historical trends and have increased in recent years due to outsourcing of billing and collections.

Fire – The Fire department provides miscellaneous services for a fee. For fiscal year 2016, estimated revenues from miscellaneous services totaled \$1,560. The budgeted amount for fiscal year 2017 is \$2,000.

Parks and Recreation – The Parks and Recreation department facilities are available to the public for a fee. These facilities include the racquetball court, swimming pool, and teen center activities. For fiscal year 2016, estimated revenues from parks and recreation facilities totaled \$120,231. The budgeted amount for fiscal year 2017 is \$123,500.

Library – The Library serves the City and surrounding areas. The Library charges fees for copier, fax usage, lost books, fines and other miscellaneous fees. The Library also receives an annual contribution from the Kodiak Island Borough. For fiscal year 2016, estimated revenues for Library usage charges totaled \$24,921 and the estimated contribution from the Kodiak Island Borough totaled \$3,000. The budgeted amount for fiscal year 2017 is \$15,300 for Library usage charges and \$3,000 for contributions from the Kodiak Island Borough. These budgeted amounts are based on historical trends and known changes from the relocation of the Library to the new building in 2013 and additional program services now offered.

Public Works – The Public Works department maintains the Municipal Airport. Fees for services within the municipal airport are charged to the users. For fiscal year 2016, estimated usage fees totaled \$10,525. The budgeted amount for fiscal year 2017 is \$10,000.



**General Fund – Revenue Sources continued**

**Miscellaneous: Fines & Forfeitures, Interest, Rents & Royalties, and Miscellaneous Revenues**

Miscellaneous revenues include fines and forfeitures, interest, rents and royalties, judgments, restitutions, asset sales, and other revenues. These revenues are projected based on historical data and trend analysis.

Fines & Forfeitures – Miscellaneous fines and forfeitures are charged throughout the fiscal year. For fiscal year 2016, estimated fines and forfeitures revenue totaled \$3,382. The budgeted amount for fiscal year 2017 is \$15,000. The budgeted amounts are based on historical trends.

Net Investment Income (KCC 3.16 and 3.28) – The City has a central treasury of pooled resources, some of which have been invested in approved investment options. For fiscal year 2016, the estimated net investment income generated from these investments totaled \$20,082. The budgeted amount for fiscal year 2017 is \$10,000. The budgeted amounts are based on historical trends and known changes in the marketplace.

Rents & Royalties – The City has several rental agreements with various entities. For fiscal year 2016, estimated rents and royalties revenue totaled \$148,269. The budgeted amount for fiscal year 2017 is \$230,000.

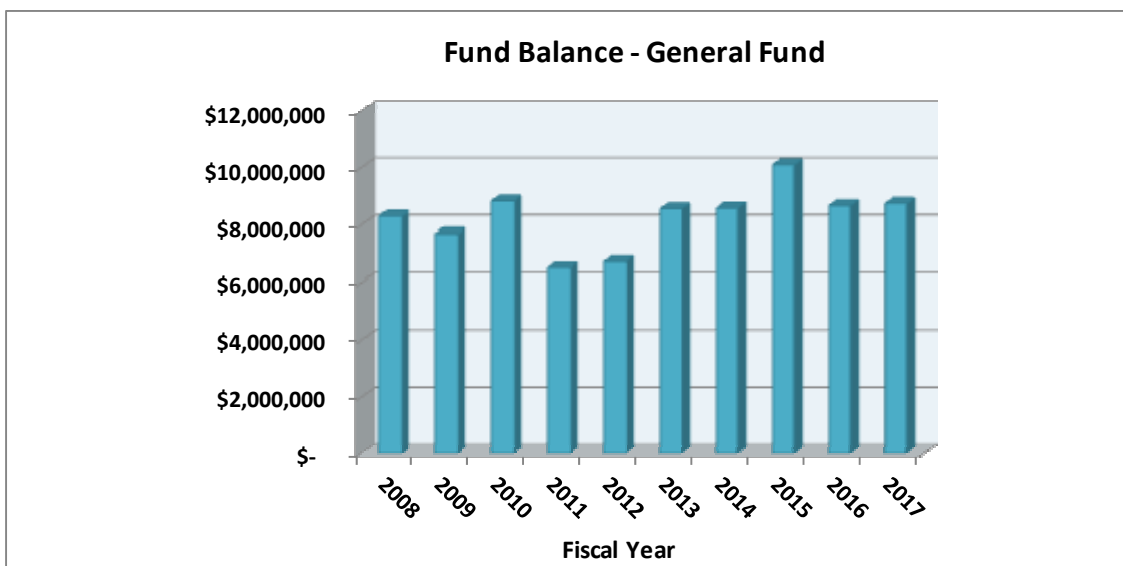
Miscellaneous – Miscellaneous revenue is comprised of sale of fixed assets, soda vending machines, towing services, restitution, insurance discounts received and other revenues. For fiscal year 2016, estimated miscellaneous revenues totaled \$361,196. The budgeted amount for fiscal year 2017 is \$22,000.

**Other: Interfund Charges, Transfers, and Appropriations from Fund Balance**

Interfund Charges – These represent the allocation of revenues between funds to cover services rendered. Interfund charges are paid to the General Fund from the Special Revenue and Enterprise funds for administrative and financial services provided for these areas. For fiscal year 2016, estimated interfund charges totaled \$1,210,409. The budgeted amount for fiscal year 2017 is \$1,565,978.

Appropriations from Fund Balance – These include beginning fund balances and the annual change in fund balance that remains after all expenses have been paid. These are incorporated as part of the subsequent year's budget, loan proceeds, and other non-revenue adjustments. Any fund balance reserves are shown separately as committed, nonspendable, or assigned.

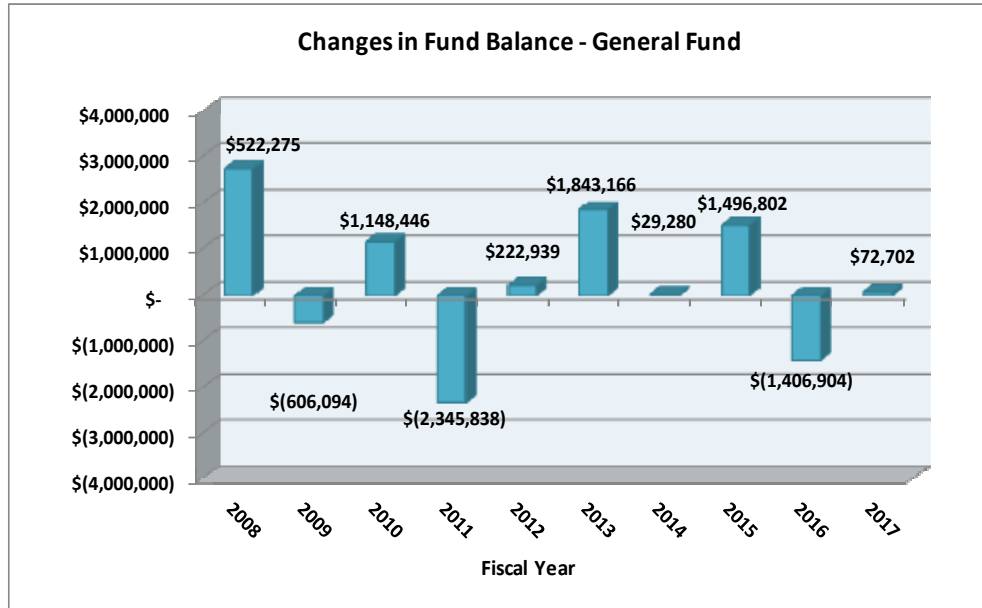
The City's goal is to maintain the fund balance of the General Fund at approximately \$4 million. The City Council decides when the fund balance of the General Fund can be used to offset declining State of Alaska revenues. As shown in the graph below, the fund balance of the General Fund has remained consistent with the City's goal over the most recent 10 years.





**General Fund – Revenue Sources continued**

Historically, the City uses less of the fund balance of the General Fund than the amount budgeted each year. The graph below depicts the changes in the fund balance of the General Fund for the most recent ten year period.



For fiscal year 2016, budgeted appropriations from the fund balance of the General Fund were \$3,986,260, however, fiscal year 2016 estimates a decrease to the fund balance of the General Fund of \$1,406,904. For fiscal year 2017, budgeted surplus appropriations to the fund balance of the General Fund is \$72,702. The budgeted amounts are based upon known changes in contracts and funding with the State of Alaska, historical trends, and anticipated needs for fiscal year 2017.

Transfers – These represent the transfer of monies between funds to pay expenses. The General Fund did not recognize any transfers in from other funds during fiscal year 2016 and no amounts were budgeted for fiscal year 2017.



**GENERAL FUND – EXPENDITURES BY FUNCTION**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>General Government</b>					
Salaries and wages	\$ 808,067	\$ 680,259	\$ 1,041,590	\$ 914,059	\$ 1,070,952
Employee benefits	570,142	670,949	765,291	499,185	806,869
Professional services	256,160	415,013	507,549	366,229	402,435
Contributions	41,470	9,881	57,200	36,663	53,900
Support goods and services	647,102	646,501	690,337	582,706	670,587
Repairs and maintenance	-	515	1,000	-	1,500
Public utility services	24,061	25,275	32,000	14,564	26,000
Other	70,412	-	1,000	3,122	1,000
Capital Outlay	42,364	14,218	22,885	20,039	12,185
<b>Total General Government</b>	<b>2,459,778</b>	<b>2,462,611</b>	<b>3,118,852</b>	<b>2,436,567</b>	<b>3,045,428</b>
<b>Public Safety</b>					
Salaries and wages	3,541,539	3,515,712	4,013,200	3,526,087	4,042,605
Employee benefits	2,924,441	3,714,361	3,506,860	2,189,928	3,676,365
Professional services	587,754	617,231	607,656	576,793	509,000
Support goods and services	378,534	354,725	478,677	411,374	575,427
Repairs and maintenance	36,904	139,260	62,897	50,407	60,397
Public utility services	171,842	174,833	212,532	158,748	184,000
Other	19,997	19,542	20,500	20,630	20,500
Capital Outlay	221,892	184,535	308,266	267,329	493,615
Interest Expense on Bond	529,990	531,240	531,990	531,990	532,240
<b>Total Public Safety</b>	<b>8,412,893</b>	<b>9,251,439</b>	<b>9,742,578</b>	<b>7,733,286</b>	<b>10,094,149</b>
<b>Public Works</b>					
Salaries and wages	563,110	562,121	740,870	590,989	677,420
Employee benefits	545,449	700,682	652,390	375,927	638,936
Professional services	29,454	17,207	22,000	6,293	17,000
Support goods and services	273,224	273,375	493,813	147,999	315,688
Repairs and maintenance	115,253	92,983	153,300	87,379	129,600
Public utility services	196,802	177,043	238,350	182,448	210,600
Other	10,091	12,360	10,000	4,860	-
Capital Outlay	102,646	349,344	438,128	403,640	238,799
<b>Total Public Works</b>	<b>1,836,029</b>	<b>2,185,115</b>	<b>2,748,851</b>	<b>1,799,535</b>	<b>2,228,043</b>
<b>Engineering</b>					
Salaries and wages	139,764	141,089	158,600	140,660	169,488
Employee benefits	117,897	157,832	139,170	90,743	149,663
Professional services	17,217	18,450	50,000	681	20,000
Support goods and services	8,317	9,197	20,000	9,873	15,000
Repairs and maintenance	3,102	2,378	6,300	2,517	6,300
Capital Outlay	-	2,468	-	-	-
Allocated Expenses	(84,716)	(86,447)	(80,000)	(79,247)	(80,000)
<b>Total Engineering</b>	<b>\$ 201,581</b>	<b>\$ 244,967</b>	<b>\$ 294,070</b>	<b>\$ 165,227</b>	<b>\$ 280,451</b>



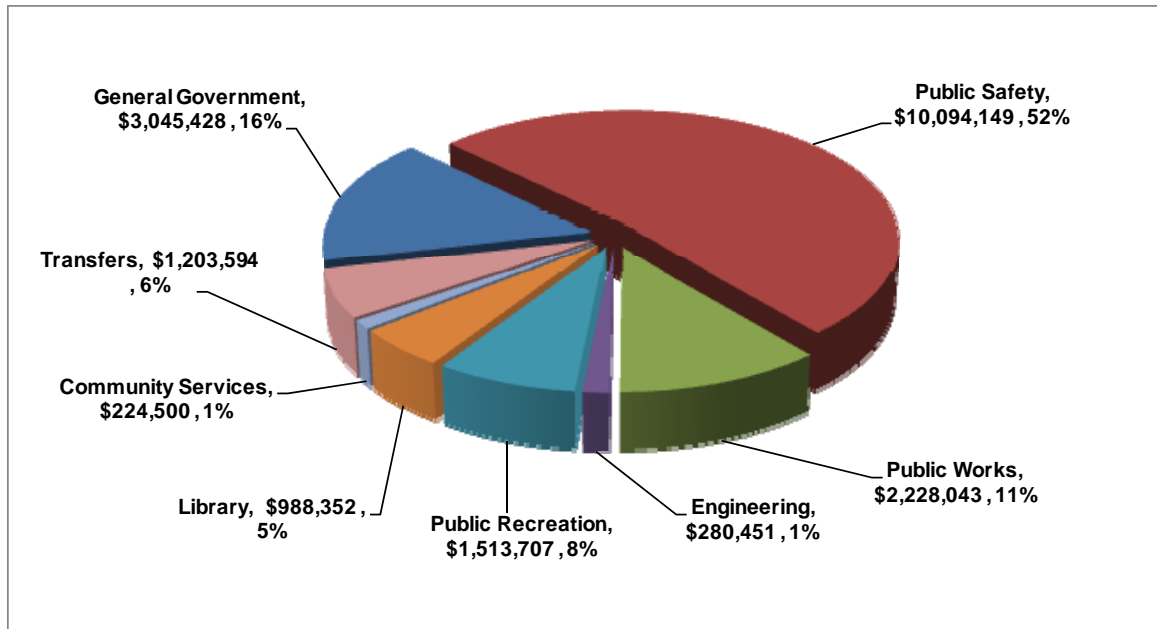
**GENERAL FUND – EXPENDITURES BY FUNCTION continued**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>Public Recreation</b>					
Salaries and wages	\$ 590,993	\$ 608,472	\$ 658,080	\$ 569,197	\$ 659,109
Employee benefits	296,917	352,501	413,710	251,931	392,961
Professional services	27,511	32,189	35,680	36,690	40,680
Contributions	77,500	90,000	93,650	93,650	94,700
Support goods and services	90,382	106,689	108,500	106,566	99,000
Repairs and maintenance	19,418	34,348	18,000	30,371	21,500
Public utility services	103,897	99,189	102,000	97,986	102,000
Other	898	783	1,000	-	500
Capital Outlay	6,234	10,519	48,734	63,924	103,257
<b>Total Public Recreation</b>	<u>1,213,750</u>	<u>1,334,690</u>	<u>1,479,354</u>	<u>1,250,315</u>	<u>1,513,707</u>
<b>Library</b>					
Salaries and wages	372,547	401,455	458,830	400,152	456,853
Employee benefits	276,258	365,957	350,220	171,384	312,569
Professional services	47,591	36,576	62,950	40,340	52,950
Support goods and services	94,259	86,166	98,280	98,128	99,480
Repairs and maintenance	2,694	1,346	5,000	5,254	15,000
Public utility services	52,495	42,779	60,250	43,487	50,000
Capital Outlay	1,290	769	9,150	5,129	1,500
<b>Total Library</b>	<u>847,134</u>	<u>935,048</u>	<u>1,044,680</u>	<u>763,874</u>	<u>988,352</u>
<b>Community Services</b>					
Professional services	12,523	10,972	13,000	6,378	13,000
Contributions	120,671	168,098	149,900	149,900	184,500
Support goods and services	350	-	7,000	398	2,000
Public utility services	29,830	29,792	25,000	29,937	25,000
<b>Total Community Services</b>	<u>163,374</u>	<u>208,862</u>	<u>194,900</u>	<u>186,613</u>	<u>224,500</u>
<b>Other Financing Uses</b>					
Operating Transfers Out	2,934,396	1,992,355	4,917,305	4,920,949	1,203,594
<b>Total Other Financing Uses</b>	<u>2,934,396</u>	<u>1,992,355</u>	<u>4,917,305</u>	<u>4,920,949</u>	<u>1,203,594</u>
<b>Total Expenditures</b>	<u>\$ 18,068,935</u>	<u>\$ 18,615,087</u>	<u>\$ 23,540,590</u>	<u>\$ 19,256,366</u>	<u>\$ 19,578,224</u>





**General Fund – FY 2017 Budgeted Expenditures by Function**



**Expenditures by Function:**

**General Government – Executive, Legal and Legislative, City Clerk, Finance, and Nondepartmental**

Executive – The Executive function implements policies established by the City Council, administers quality cost effective services to the residents of the City of Kodiak, monitors the effectiveness of all City operations, exercises custodianship of the City’s property, and ensures adequate emergency services response. Executive expenditures include salaries and wages, employee benefits, professional services, contributions, support goods and services, and capital outlays.

Legal and Legislative – Legal and Legislative encompasses the mayor, city council, and city attorney. The mayor and city council are elected by the citizens of Kodiak to protect and improve the quality of life for City residents by adopting policies that reflect the needs and desires of the majority of the citizens living within the City. The city attorney is appointed by the city council. The city attorney provides legal services for the City and advises the city council, city manager, and all department directors on matters and procedures that must be in conformity with the law. Legal and legislative expenditures include salaries and wages, employee benefits, professional services, contributions, support goods and services, and capital outlays.

City Clerk – The City Clerk is appointed by the city council for an indefinite term. The city clerk conducts municipal elections; records, maintains, and preserves City records; ensures the City’s legislative processes are open and public; provides a link between constituents and government; attests to City documents; and codifies the City Code. City clerk expenditures include salaries and wages, employee benefits, professional services, support goods and services, and capital outlays.

Finance – The Finance department ensures that all financial transactions are processed and recorded in a timely manner, promotes sound financial management techniques, and adheres to Generally Accepted Accounting Principles. The finance department ensures that all utility accounts are billed accurately and timely. Finance department expenditures include salaries and wages, employee benefits, professional services, support goods and services, and capital outlays.

Non-departmental – Non-departmental expenditures are general administrative expenditures that are not classified within a single City department. These expenditures include professional services, contributions, support goods and services, administrative services, and capital outlays.





## **General Fund – Expenditures by Function continued**

### **Public Safety: Information Systems, Police, and Fire**

Information Systems – The Information Systems department is a division of the finance department and responsible for the administration and operations of the City's computers, networking, and communications systems. Information systems expenditures include salaries and wages, employee benefits, professional services, support goods and services, and capital outlays.

Police – The Police department provides services to promote a safe and secure community, enabling citizens to enjoy a life without fear of crime or victimization. Police department expenditures include salaries and wages, employee benefits, professional services, support goods and services, public utility service, other administrative expenditures, capital outlays, and interest expense on general obligation bonds. General obligation bonds are discussed in further detail on page 66, General Fund Debt Service.

Fire – The Fire department ensures that the fire code is enforced and provides safety to the citizens of Kodiak through emergency services, ambulance services, fire suppression, emergency medical services, hazardous materials services, rescue services, and conducts fire / EMS training and public education. Fire department expenditures include salaries and wages, employee benefits, professional services, support goods and services, public utility services, other administrative services, and capital outlays.

### **Public Works:**

Public Works – The Public Works department ensures that all city vehicles are appropriately serviced and maintained, repairs and maintenance of city streets, performs building inspections, and maintains the municipal airport facilities. Public Works department expenditures include salaries and wages, employee benefits, professional services, support goods and services, public utility services, other administrative services, and capital outlays.

### **Engineering:**

Engineering – The Engineering department performs engineering studies and designs for all other City departments. The Engineering department provides engineering advice regarding the City's facilities and projects, prepares bid documents, provides bidding and contract management services, assists in the selection of architectural and engineering professional consultants, inspects and reviews the work of contractors, maintains the City's standard construction specifications, inspects private construction on public rights-of-way, and provides the public with information regarding the City's projects. Engineering department expenditures include salaries and wages, employee benefits, professional services, support goods and services, and capital outlays. As the engineering department assists with projects within other City departments, these expenses are allocated to the appropriate departments.

### **Public Recreation: Parks and Recreation**

Parks and Recreation – The Parks and Recreation department includes all city parks, leisure activities and facilities, and cemeteries. Parks and Recreation department expenditures include salaries and wages, employee benefits, professional services, contributions, support goods and services, public utility services, other administrative services, and capital outlays.

### **Library:**

Library – The Library department encompasses all library programs and services, including the informational, recreational, educational, and cultural resources to support the citizens of Kodiak. Library expenditures include salaries and wages, employee benefits, professional services, support goods and services, public utility services, and capital outlays.



**General Fund – Expenditures by Function continued**

**Community Services: Downtown Revitalization and Contributions**

Downtown Revitalization – Downtown revitalization ensures that the downtown areas are properly maintained, providing for safe and useful space to the citizens of Kodiak. Downtown revitalization expenditures include professional services, support goods and services, and public utility services.

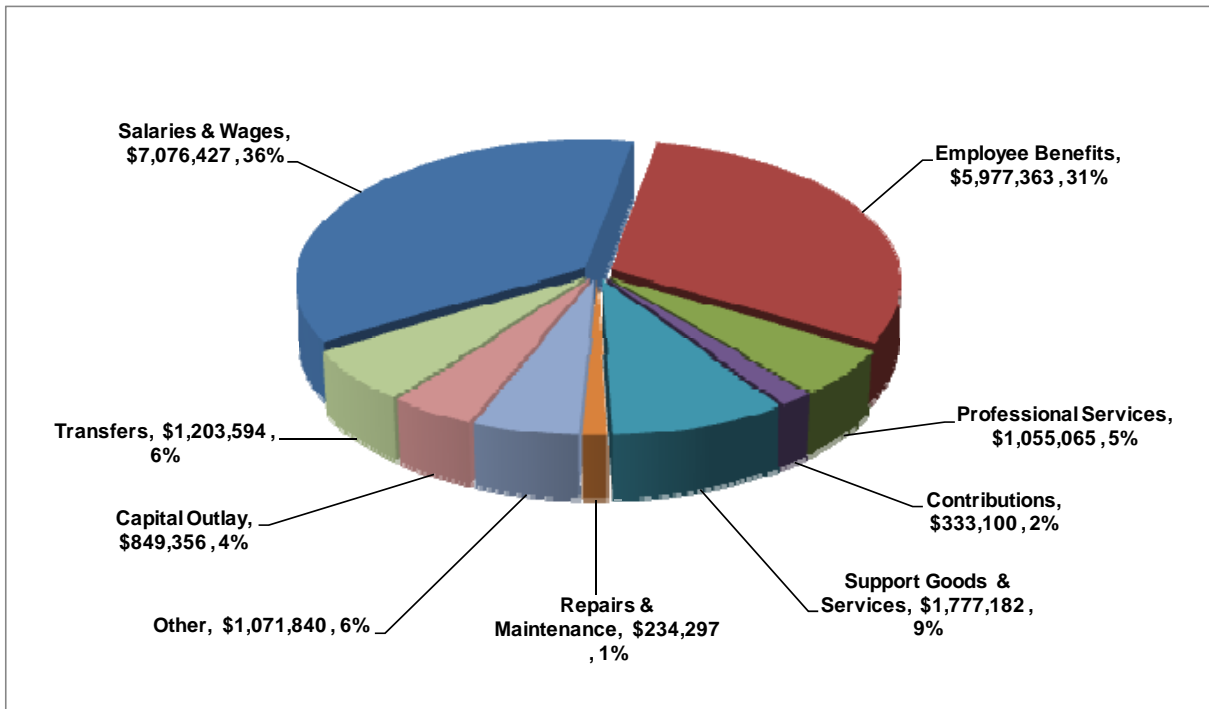
Contributions – Contributions consist of nonprofit grants awarded by the City. Expenditures for contributions include these nonprofit grant awards.

**Other Financing Uses: Transfers**

Transfers – These represent the transfer of monies between funds to pay expenses.

**General Fund – Expenditures by Classification**

Each city department will have expenditures grouped by specific classifications. These classifications include salaries and wages, employee benefits, professional services, contributions, support goods and services, public utility services, other administrative expenses including allocated expenses and interest expense on general obligation bonds, and capital outlays. Shown below is a graph of the City’s budgeted expenditures by classification for fiscal year 2017:



**Expenditures by Classification:**

**Salaries and Wages:**

Salaries and wages includes all compensation paid to City employees for salaries, hourly wages, overtime, temporary wages, holiday wages, sick leave, and annual leave.



## **General Fund – Expenditures by Classification continued**

### **Employee Benefits:**

Employee benefits are non-wage and non-salary compensation provided to City employees in addition to their normal compensation. Employee benefits include insurance, payroll taxes, retirement contributions, unemployment compensation, and workers' compensation.

### **Professional Services:**

Professional services are fees paid to third-party consultants and tertiary business to provide support services for the City. Professional services expenses include janitorial services, audit services, consulting services, legal services, and various other sources.

### **Contributions:**

Contributions are payments made by the City to nonprofit organizations. Contributions made each year include nonprofit grant applications, annual performance contracts, and other contributions made by specific departments.

### **Support Goods and Services:**

Support goods and services are expenditures made to support the administrative functions of each City function to provide goods and services to the public. Support goods and services include communications, advertising, dues and subscriptions, training, travel, supplies, and equipment rentals.

### **Repairs and maintenance:**

Repairs and maintenance are expenditures incurred to keep all City equipment, vehicles, roads, buildings, and other infrastructure at the present operating conditions.

### **Other Expenditures: Public Utility Services, Interest Expense on Bonds, Allocated Expenses, and Other**

**Public Utility Services** – Public utility services are fees paid for public utilities. Public utilities include electric, fuel, heating oil, garbage services, and other miscellaneous utilities.

**Interest Expense on Bonds** – The City has one general obligation bond ("2008 Series One Bond") for the Public Safety building. Interest and principal payments are made annually based on the original terms of the 2008 Series One Bond. For further information related to the City's bonds and debt service requirements, see page 67.

**Allocated Expenses** – Allocated expenses apply to specific City functions that support other City-wide departments. As these departments assist with projects within other City departments, expenses are allocated to the appropriate departments.

**Other** – Other expenditures are generally miscellaneous and administrative in nature. Other expenditures include administrative costs and other miscellaneous items.

### **Capital Outlay:**

Capital outlays are expenditures for improving, acquiring, or extending the use of existing fixed assets.

### **Other Financing Uses: Transfers**

**Transfers** – These represent the transfer of monies between funds to pay expenses.



**GENERAL FUND – DEBT SERVICE**

**Debt Administration:**

The State of Alaska and the City of Kodiak do not establish a legal debt margin. The voters of the City of Kodiak ultimately determine the amount of debt that can be outstanding. The residents of the City of Kodiak passed a ballot question that allowed 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. See Enterprise Funds – Debt Service on page 272 for additional information on the City’s Revenue Bonds.

The necessity to incur debt in order to finance the capital improvement plan 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 require careful consideration.

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 multiple 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 repay the debt. Included in the City’s capital improvement plan, on an annual basis, the City Council prioritizes and updates the plan to maintain a listing of needed capital improvements. Funds spent on capital projects will result in long-term economic growth beyond the initial capital expenditure by ensuring that the residents of Kodiak will receive future benefits from these capital improvements.

The General Fund derives its revenue primarily through sales tax. The City levies a seven percent sales tax on all sales, rentals, and services made within the City.

**Description of Debt:**

The City has one general obligation bond, the City of Kodiak Public Safety Bond. The 2008 Series One Bond issuance was obtained for the design and construction of the City of Kodiak’s Police station.

**2008 Series One Bond Issuance –**

The 2008 Series One Bond issuance was in the amount of \$8,000,000 for the design and construction of the City’s Police Station. Under the terms of the bond issuance, principal payments are due annually and range from \$135,000 to \$480,000 with a final maturity date in 2038, with interest payable semi-annually at a rate ranging from 4.00% to 5.20% over the term.

Shown below is the 2008 Series One Bond repayment schedule.

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



**GENERAL FUND – DEBT SERVICE**

**Description of Debt continued**

Debt service for this bond is paid from current year revenues from the General Fund. Below is a schedule of payments for fiscal year 2017.

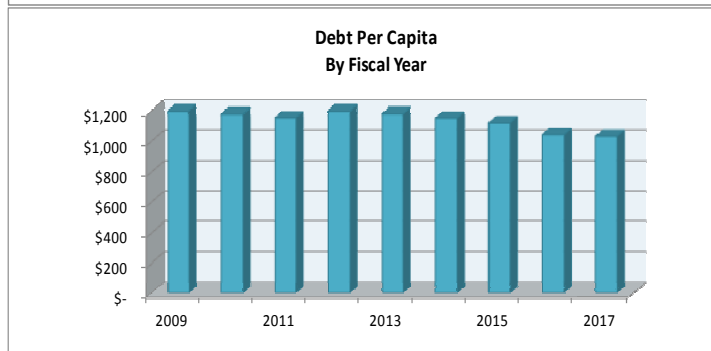
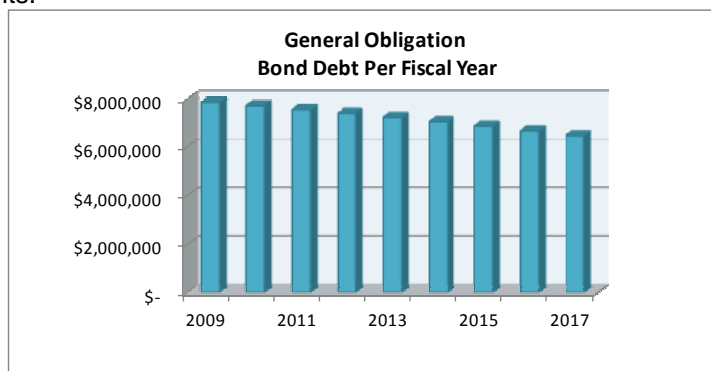
	<b>Bonds Payable 7/1/2016</b>	<b>FY 2017 Additions</b>	<b>FY 2017 Reductions</b>	<b>Bonds Payable 7/1/2017</b>
Public Safety Building - 2008 Series One	\$ 6,695,000	\$ -	\$ 205,000	\$ 6,490,000
Total General Obligation Bonds	<u>\$ 6,695,000</u>	<u>\$ -</u>	<u>\$ 205,000</u>	<u>\$ 6,490,000</u>

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 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 2008 Series One Bonds are subject to optional and mandatory redemption.

The 2008 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.

**General Obligation Bond Summary –**

The City strives to maintain debt at a manageable level considering economic factors such as population, assessed valuation, sales tax, and other current and future revenue streams. Total outstanding debt service required for the general obligation bonds as of fiscal year 2017 totaled \$6,490,000 and the total estimated population of the City of Kodiak is 6,288 residents. The debt per capita is estimated at \$1,032 per resident. As the general obligation bonds were issued in fiscal year 2008, below is a graph depicting the most recent 9-year period of general obligation bond debt and debt per capita since the 2008 Series One Bond issuance. Since the issuance of general obligation bonds, these have remained consistent year over year with decreases due to debt services payments.

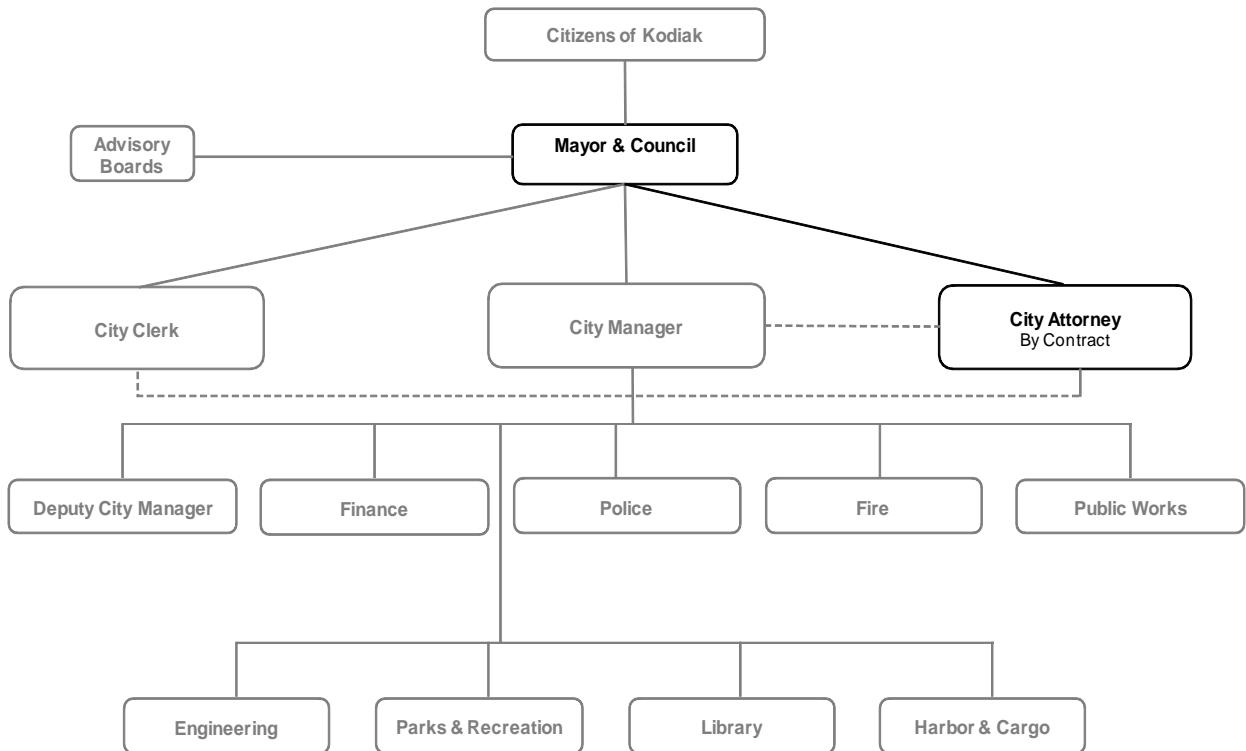




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**GENERAL FUND  
DEPARTMENTAL BUDGETS**





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## GENERAL FUND – LEGISLATIVE / LEGAL-CITY COUNCIL

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### Departmental Vision

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

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

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### Program Description

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In 1965, the voters within the City of Kodiak adopted a City Charter that established a Council-Manager form of government. This form of government combines the abilities of a professionally trained, full-time, manager with the City Council to enhance the safety, livability, and prosperity of the community. The City Manager is hired by the City Council.

The City Council is a body of six individuals, elected at-large by the citizens of the City of Kodiak. The City Council establishes policy for the City and its citizens. The City Mayor is also elected at-large by the citizens of the City of Kodiak. The City Mayor presides at all meetings and work sessions of the City Council. The City Mayor certifies the passage of ordinances and resolutions of the City Council, signs all approved City Council meeting minutes, and issues proclamations on behalf of the City. The City Mayor has the power to veto ordinances and resolutions. In the instance of a three-three tie vote of the City Council, the City Mayor casts the deciding vote.

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### Planned Accomplishments for Fiscal Year 2017

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- To ensure funding levels that reflects the priorities of the residents in the City of Kodiak.
- To monitor policy implementation by examining outcome statistics and financial records.
- To maintain services to the residents of the City of Kodiak.
- To provide City Council involvement in fisheries issues and statewide issues

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### Goals and Objectives

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**Goal:** To appoint and remove, as necessary, the City Manager, City Clerk, and City Attorney

**Objective:** To maintain the level of qualified professionals who provide services to the City Council and the City of Kodiak.

**Goal:** To ensure funding levels that reflects the priorities of the residents of the City of Kodiak.

**Objective:** To adopt the fiscal year 2017 budget by June 30 and supplemental budget adjustments as needed.

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### Significant Budget Changes and Accomplishments

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- Continued participation in the fisheries workgroup with the Kodiak Island Borough to protect the local economy.
- Continued to authorize contributions of 1% of revenues to nonprofit organizations.
- Received approximately \$0.5 million in capital improvement grants to help fund City capital projects.
- Consistently applied City Council's budget goals (pages 24-27) based on performance measures, personnel, and stated goals and objectives.





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

FUND: General  
FUNCTION: General Government

DEPARTMENT: Legislative  
COST CENTER: Legislative

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 21,425	\$ 33,025	\$ 42,900	\$ 38,825	<b>\$ 42,900</b>
Employee Benefits	2,818	5,763	7,431	4,641	<b>7,431</b>
Professional Services	95,895	107,139	117,935	105,042	<b>115,935</b>
Contributions	8,620	9,281	11,600	11,683	<b>8,300</b>
Support Goods & Services	62,360	80,789	114,930	79,009	<b>112,180</b>
Capital Outlay	7,566	699	1,658	1,303	<b>1,658</b>
<b>Total Expenditures</b>	<b>\$ 198,684</b>	<b>\$ 236,696</b>	<b>\$ 296,454</b>	<b>\$ 240,503</b>	<b>\$ 288,404</b>

**Elected Officials**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Mayor	1	1	1	1
Council Members	6	6	6	6
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Council Meetings	29	22	24	<b>24</b>
Work Sessions	19	23	26	<b>23</b>
Ordinances Effected	10	17	11	<b>13</b>
Resolutions Adopted	40	30	37	<b>35</b>



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

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**Departmental Vision**

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To provide professional legal services and assistance to the City of Kodiak.

To prosecute and defend the City of Kodiak's interests in court actions.

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**Program Description**

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The City Attorney is under contract with the City of Kodiak. The City Attorney provides legal services to the City of Kodiak through the City Manager. The City Attorney provides services in the form of legal counsel and advice regarding procedural matters. The City Attorney is responsible for prosecuting all actions and represents 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.

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**Planned Accomplishments for Fiscal Year 2017**

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- To provide expert legal counseling to the City Manager in a timely manner.
- To prosecute actions and defend the City of Kodiak in state and federal courts.
- To ensure the City of Kodiak's interest are protected within its regional environment.

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**Goals and Objectives**

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**Goal:** To ensure that the actions taken by the City are consistent with federal, state, and local laws and regulations and to maintain the highest professional standards.

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

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**Significant Budget Changes and Accomplishments**

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Municipal and personnel attorneys have provided the City with timely and adequate legal advice and assistance. Consistently applied City Council's budget goals (pages 24-27) based on performance measures, personnel, and stated goals and objectives.



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

FUND: General  
 FUNCTION: General Government

DEPARTMENT: Legislative  
 COST CENTER: Legal

**Expenditures**

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Budget</u>	<u>FY 2016 Estimated</u>	<u>FY 2017 Budget</u>
Professional Services	\$ 40,059	\$ 57,350	\$ 200,000	\$ 141,453	\$ 100,000
Total Expenditures	<u>\$ 40,059</u>	<u>\$ 57,350</u>	<u>\$ 200,000</u>	<u>\$ 141,453</u>	<u>\$ 100,000</u>

**Personnel**

Number of Employees

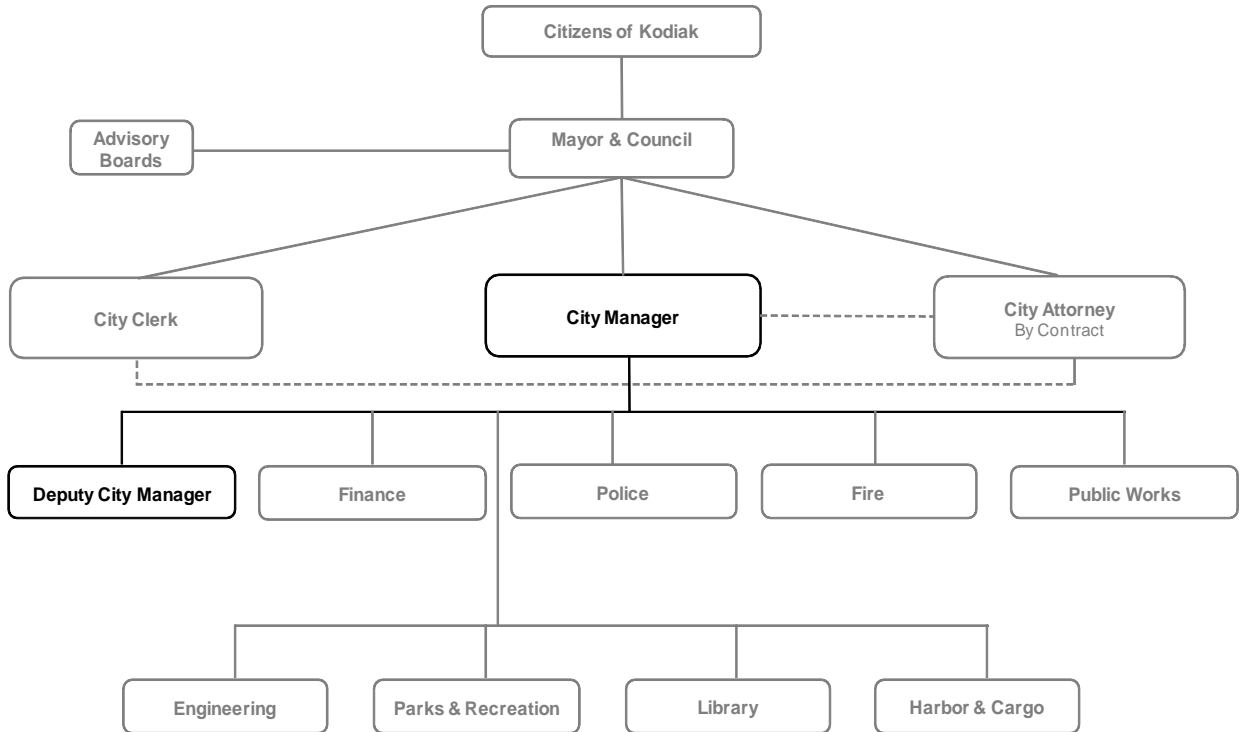
	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Estimated</u>	<u>FY 2017 Budget</u>
Authorized Personnel	0	0	0	0
Total	0	0	0	0



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### GENERAL FUND DEPARTMENTAL BUDGETS





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## GENERAL FUND – EXECUTIVE-ADMINISTRATION

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### Departmental Vision

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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. To implement all of the duties defined in the City of Kodiak Code 2.08.060. To implement, within the constraints of time, limited staff, and available funds, the goals of the City Council. To monitor the effectiveness of all City operations and to exercise custodianship of City property. To manage personnel. To ensure adequate emergency services response.

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### Program Description

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

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### Planned Accomplishments for Fiscal Year 2017

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- To administer government of the City of Kodiak and policies of the City Council to provide residents with equal access to City services and promote the well being of citizens.
- To manage the budget to be consistent with City Council budget goals and to provide optimum services.
- To revise the City's Personnel Rules and Regulations to ensure compliance with state and federal personnel laws and best practices.
- To provide management direction and oversight to the City's departments and operations.
- To manage the City's active capital projects to ensure completion on time and within budget
- To actively administer local emergency response organization, to ensure adequate training for responder, and to 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 to implement the capital improvement program.
- To assist the Mayor in the Downtown Revitalization plan

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### Goals and Objectives

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

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

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### Significant Budget Changes and Accomplishments

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The City Manager maintained a deficit free budget and used less fund balance in the General Fund than anticipated; assisted the City Council and departments in defining and identifying fiscal year capital improvement projects' needs and resources; ensured the availability of resources through the application and administration of state and federal grants; and continued to work with City Council to establish a fiscal plan to fully address revenue shortfalls and prepare implementation of the 5-year capital improvement plan. As Emergency Services Director, the City Manager identified training needs within the emergency services organization, facilitated, and provided local training for all responders. The City Manager consistently applied City Council's budget goals (pages 25-27, 30) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – EXECUTIVE-ADMINISTRATION**

FUND: General  
FUNCTION: General Government

DEPARTMENT: Executive  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 184,569	\$ 184,391	\$ 340,470	\$ 294,721	\$ 367,640
Employee Benefits	127,148	178,027	244,070	168,198	263,986
Professional Services	18,014	4,818	40,000	21,351	35,000
Contributions	600	600	600	600	600
Support Goods & Services	23,434	22,259	28,400	20,513	30,600
Capital Outlay	33,388	10,331	9,527	8,526	6,527
<b>Total Expenditures</b>	<b>\$ 387,153</b>	<b>\$ 400,426</b>	<b>\$ 663,067</b>	<b>\$ 513,909</b>	<b>\$ 704,353</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
City Manager	1	1	1	1
Deputy City Manager	1	1	1	1
Administrative Assistant	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 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	23	34	31	40
Number of Staff Turn Over	23	17	29	30
Number of FTEs	126.15	126.15	128.15	128.15
Number of Community Outreach Meetings	52	40	45	50





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**GENERAL FUND – EXECUTIVE-EMERGENCY PREPAREDNESS**

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**Departmental Vision**

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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; provide for recovery in the aftermath of any emergency involving extensive damage or other debilitating influence on the normal pattern of life.

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**Program Description**

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The City Manager serves as the Emergency Services Director for the Emergency Preparedness program. 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). The areas of concentration include education, planning, training, hazard identification, and exercises.

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**Planned Accomplishments for Fiscal Year 2017**

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- To educate Kodiak area residents about potential hazards and proper course of action.
- To organize and conduct meetings of the Emergency Services organization and to implement the Emergency Operations Plan in accordance with state and federal guidelines.
- To participate in regularly scheduled emergency preparedness training by the Incident Management Team and City of Kodiak staff
- To participate in exercises in accordance with state and federal guidelines
- To increase the depth of qualified Incident Management Team members

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**Goals and Objectives**

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**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.

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**Significant Budget Changes and Accomplishments**

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As Emergency Services Director, the City Manager continued annual assessment of warning sirens and maintenance performed as needed; and 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 to the Kodiak Island Borough staff to ensure that all team members were current in position-specific ongoing training in preparation for Alaska Shield 2016. As Emergency Services Director, the City Manager worked to identify Incident Management Team members due to the loss of several trained positions; responded to the local emergency from the Twin Creeks fire in August 2015; and completed the update of the Emergency Operations Plan. In conjunction with the state, the City Manager developed and trained annex to the Emergency Operations Plan covering the State Health Department Point of Dispensing Plan. As Emergency Services Director, City Manager consistently applied City Council's budget goals (pages 25-27, 30) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – EXECUTIVE-EMERGENCY PREPAREDNESS**

FUND: General  
FUNCTION: General Government

DEPARTMENT: Executive  
COST CENTER: Emergency Preparedness

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Professional Services	\$ 3,105	\$ 2,168	\$ 13,114	\$ 1,541	\$ 15,000
Support Goods & Services	28,566	30,005	35,500	19,081	23,000
<b>Total Expenditures</b>	<b>\$ 31,671</b>	<b>\$ 32,173</b>	<b>\$ 48,614</b>	<b>\$ 20,622</b>	<b>\$ 38,000</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
ESO/LEPC Meetings *	3	4	4	4
ESC Meetings **	3	4	2	4
EOP Revisions/Updates ***	1	2	1	0
Training Programs	5	5	10	12
Exercise Programs	2	2	3	2
Emergency Events	3	1	1	1
Tsunami Siren Tests	52	52	52	52
Incident Management Team/Working Group	4	4	8	6

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

\*\* ESC Emergency Services Council

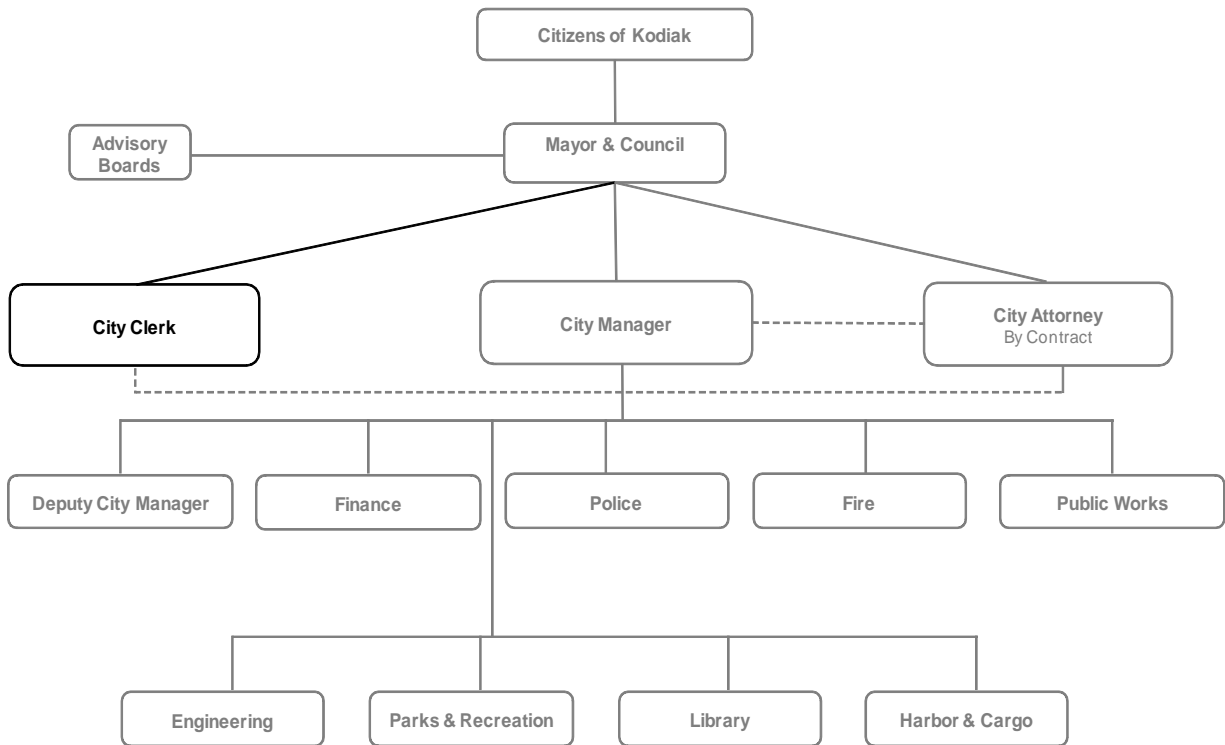
\*\*\* EOP Emergency Operations Planning



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**GENERAL FUND  
DEPARTMENTAL BUDGETS**





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## GENERAL FUND – CITY CLERK-ADMINISTRATION

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### Departmental Vision

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The City Clerk-Administration (“Clerk”) provides efficient and effective administrative support to the governing body. The Clerk administers elections according to local, state, and federal statutes. The Clerk provides a uniform method for the management, preservation, retention, and disposal of City records. The Clerk administers certain City contracts. The Clerk provides accurate and timely information on City Council actions and City services to the public. The Clerk increases accessibility of public documents via the internet.

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### Program Description

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

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### Planned Accomplishments for Fiscal Year 2017

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- To perform all duties required by the City Charter, City Code, and State Statutes.
- To administer City of Kodiak elections.
- To coordinate all City Council meetings and provide complete and accurate records of proceedings
- To ensure that ordinances, resolutions, and other actions of the City Council are correct and reflect the intent of the governing body.
- To codify all adopted ordinances and to process and issue City Code supplements to subscribers
- To review and recommend changes to the City Code
- To update the City Clerk’s internet site for providing City of Kodiak forms, adopted legislation, minutes, and other items of interest
- To manage the City of Kodiak’s property leases
- To update the City Code as needed

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### Goals and Objectives

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

**Objectives:** To serve as a conduit between the public and the City Council.

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### Significant Budget Changes and Accomplishments

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The Deputy City Clerk and City Clerk Administrative Assistant attended training as part of the Clerk Certification process. During fiscal year 2016, the City Clerk was named Clerk of the Year for the 2015-2016 year by the Alaska Association of Municipal Clerks. There were no significant operational budget changes. The City Clerk consistently applied City Council’s budget goals (pages 25-27, 30) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – CITY CLERK-ADMINISTRATION**

FUND: General  
FUNCTION: General Government

DEPARTMENT: City Clerk  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 142,496	\$ 144,579	\$ 165,670	\$ 150,025	\$ 171,486
Employee Benefits	112,467	177,543	117,940	85,944	139,604
Professional Services	1,113	1,234	3,000	729	3,000
Support Goods & Services	31,450	30,751	37,100	37,568	33,800
Repairs & Maintenance	-	320	500	-	500
Capital Outlay	-	3,188	-	-	2,500
<b>Total Expenditures</b>	<b>\$ 287,526</b>	<b>\$ 357,615</b>	<b>\$ 324,210</b>	<b>\$ 274,266</b>	<b>\$ 350,890</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 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
<b>Total</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
<b>Council Meetings</b>				
97% of minutes approved by Council / no corrections	100%	100%	100%	100%
Post agendas 5 days before meeting	100%	100%	100%	100%
Post agenda packet to Internet 3 days before meeting	100%	100%	100%	100%
Legislative actions posted to the Internet within 24 hours of adoption	100%	100%	100%	100%
<b>Elections</b>				
Petitions packets provided to 100% of eligible candidates	100%	100%	100%	100%
Ballot eligibility determined	100%	100%	100%	100%
Pamphlet created and mailed to registered voter households	100%	100%	100%	100%



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## GENERAL FUND – CITY CLERK-RECORDS MANAGEMENT

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### Departmental Vision

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

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### Program Description

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The City Clerk is responsible for the citywide records management program. This program is administered by the Deputy City Clerk and City Clerk Administrative Assistant. The records management program defines records, retention of records, and disposition of records for all City departments.

---

### Planned Accomplishments for Fiscal Year 2017

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- To effectively and efficiently administer the citywide records management program that includes records management framework; employee training and awareness programs; a records management committee; a corporate records inventory; a corporate records retention schedule; and compliance controls.
- To implement the Electronic Records Management System in all City buildings.
- To redesign the records management website
- To administer a vital records program and to obtain off-island records backup facilities
- To administer social media policies

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### Goals and Objectives

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**Goal:** To maintain a legally defensible records management program.

**Objective:** To maintain a records retention schedule, monitor compliance with the records retention policies, and ensure eligible records are destroyed in a timely manner.

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### Significant Budget Changes and Accomplishments

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Approximately 3,500 records were created in the record management program and all records eligible for destruction were appropriately destroyed. A revised record retention schedule was implemented. The Clerks-Record Management department continued administering the vital records program. Records Coordinator Committee meetings were held to assess departmental needs. The City Clerk-Records Department consistently applied City Council's budget goals (pages 25-27, 30) based on performance measures, personnel, and stated goals and objectives.





**GENERAL FUND – CITY CLERK-RECORDS MANAGEMENT**

FUND: General  
FUNCTION: General Government

DEPARTMENT: City Clerk  
COST CENTER: Records Management

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 77,786	\$ 79,207	\$ 89,740	\$ 80,222	\$ <b>92,340</b>
Employee Benefits	46,262	43,321	66,770	42,580	<b>84,816</b>
Professional Services	120	4,105	4,000	205	<b>4,000</b>
Support Goods & Services	7,268	6,951	8,250	4,056	<b>8,250</b>
<b>Total Expenditures</b>	<b>\$ 131,436</b>	<b>\$ 133,584</b>	<b>\$ 168,760</b>	<b>\$ 127,063</b>	<b>\$ 189,406</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
City Clerk	0.2	0.2	0.2	<b>0.2</b>
Deputy Clerk	0.5	0.5	0.5	<b>0.5</b>
Administrative Assistant, Full-time	0.5	0.5	0.5	<b>0.5</b>
<b>Total</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>

**Performance Indicators**

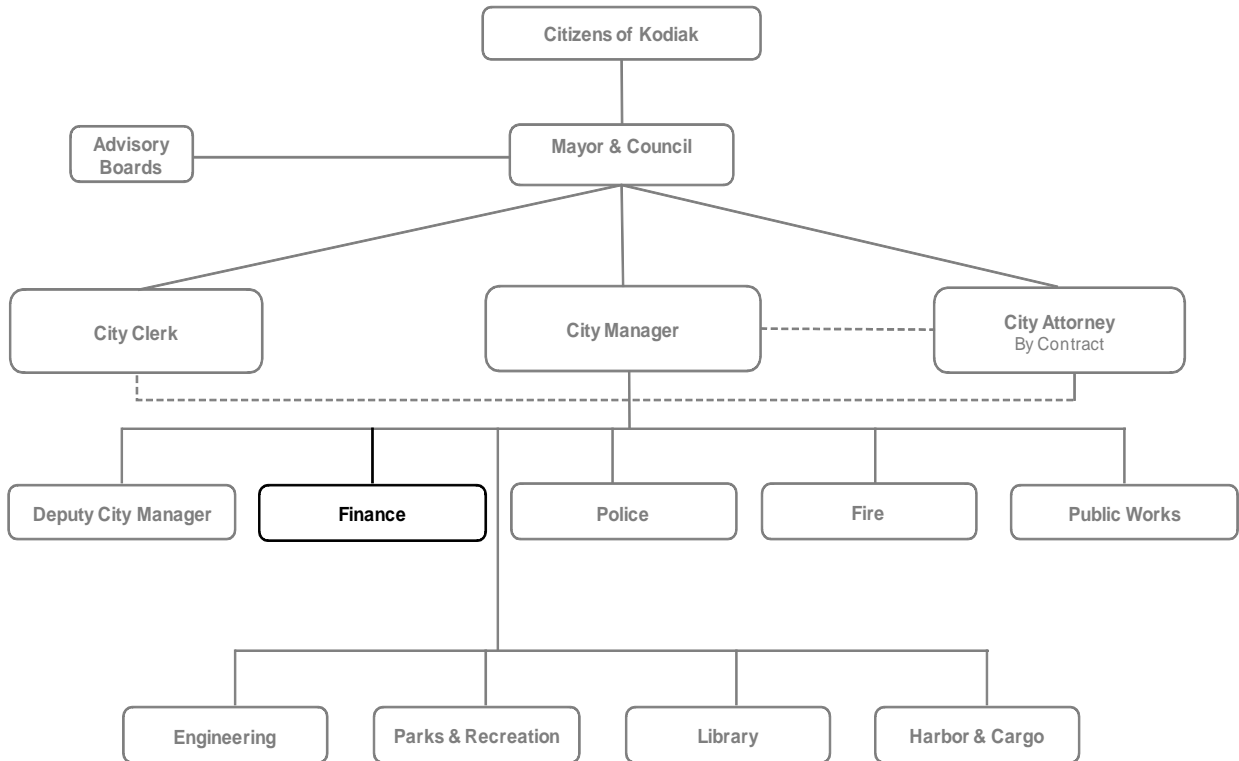
	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Enforce records retention schedule	100%	100%	100%	<b>100%</b>
Provide staff awareness/training to records records coordinators	100%	100%	100%	<b>100%</b>
Meeting of City-wide records management committee bi-annually	100%	100%	100%	<b>100%</b>
Destroy eligible records housed in the Records Center	100%	100%	100%	<b>100%</b>
Relocate inactive files to Records Center	100%	100%	100%	<b>100%</b>
Respond to Public Records Request within 10 days	100%	100%	100%	<b>100%</b>



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### GENERAL FUND DEPARTMENTAL BUDGETS





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## GENERAL FUND – FINANCE-ADMINISTRATION

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### Departmental Vision

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To ensure all financial transactions are processed and recorded in a timely manner consistent with Generally Accepted Accounting Principles and sound financial management techniques. The finance department continually monitors and evaluates the condition of all City funds and accounts. The Finance Director invests available City funds to provide for high returns on investments while minimizing risks. The finance department continues to improve internal systems to maximize efficiency and deliver quality customer service.

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### Program Description

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The Finance department is responsible for recording and accounting for all financial transactions of the City. These transactions include, but are not limited to, processing payroll, collecting accounts receivable, administering sales tax, processing accounts payable, administering special assessment billing and collections, grants administration, risk management, preparation of the annual budget and annual audit. The Finance Director is responsible for preparing various internal and external financial reports, investing available City funds, and advising management on all aspects of the financial operations of the City.

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### Planned Accomplishments for Fiscal Year 2017

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- To generate and collect revenues to fund City operations.
- To complete timely and accurate processing of financial transactions.
- To complete the Annual Operating Budget and Comprehensive Annual Financial Report within time constraints
- To perform prudent management of state and federal grant awards
- To maintain a stable and well-trained work force
- To achieve the highest rate of return on invested funds while limited risk and complying with the City Code
- To distribute monthly and annual financial statements timely
- To support financial strategies aimed at enhancing the City's economic base
- To document and review all customer complaints and track issues for improvement

---

### Goals and Objectives

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**Goal:** To ensure accurate and timely financial reporting for the City of Kodiak in compliance with all regulations.

**Objective:** To maintain accurate financial statement audits and audits of federal and state awards programs.

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### Significant Budget Changes and Accomplishments

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There were no significant budget changes. The finance department completed the annual audit without management comments. The finance department received the Distinguished Budget Presentation Award for fiscal year 2016 from the Government Finance Officers Association (GFOA) and received a Certificate of Achievement for Excellence in Financial Reporting for the City's fiscal year 2015 Comprehensive Annual Financial Report. The finance department held weekly staff meetings to review policies and procedures and to improve the quality of service delivered to customers. The Finance-Administration department consistently applied City Council's budget goals (pages 25-27, 30) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – FINANCE-ADMINISTRATION**

FUND: General  
FUNCTION: General Government

DEPARTMENT: Finance  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 369,575	\$ 225,937	\$ 387,710	\$ 336,470	<b>\$ 380,608</b>
Employee Benefits	265,602	252,335	318,240	188,839	<b>299,513</b>
Professional Services	79,383	219,582	96,500	80,147	<b>96,500</b>
Support Goods & Services	30,681	23,425	48,500	23,712	<b>34,500</b>
Repairs & Maintenance	-	195	500	-	<b>500</b>
Capital Outlay	1,410	-	3,000	1,335	<b>1,500</b>
<b>Total Expenditures</b>	<b>\$ 746,651</b>	<b>\$ 721,474</b>	<b>\$ 854,450</b>	<b>\$ 630,503</b>	<b>\$ 813,121</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Finance Director	1	1	1	1
Senior Fiscal Analyst	1	1	1	1
Fiscal Analyst	1	1	1	1
Fiscal Specialist	2	2	2	2
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Sales Tax Delinquent for Period				
Active Sales Tax Accounts	\$ 84,162	\$ 90,662	\$ 85,041	<b>\$ 90,000</b>
Inactive Sales Tax Accounts	\$ 10,124	\$ 15,604	\$ 1,700	<b>\$ 8,000</b>
Annual revenues as a percentage of projected revenues within 5%	90%	90%	90%	<b>90%</b>
Grant Reports Submitted Timely	100%	100%	100%	<b>100%</b>
Completed CAFR within 90 days of year end audit	Yes	Yes	Yes	<b>Yes</b>
Completed 90% of general ledger reconciliations within 30 days of month end	100%	100%	100%	<b>100%</b>



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## GENERAL FUND – FINANCE-UTILITY ACCOUNTING

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### Departmental Vision

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

### Program Description

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The Finance Department-Utility Accounting division is responsible for all financial transactions related to water and sewer services within the City of Kodiak. The Finance Department-Utility Accounting division is responsible for all recordkeeping, invoicing, billing, collection, and customer service.

### Planned Accomplishments for Fiscal Year 2017

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- To maintain the current high rate of utility bill collections.
- To serve the public in a courteous and professional manner.
- To improve the internal systems to maximize efficiency and deliver quality customer service.
- To provide specialized training to meet the needs of the employees and customers.
- To complete a customer satisfaction survey to all water and sewer customers on billing issues

### Goals and Objectives

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

**Objective:** To continue to maintain the high rate of utility bill collections while serving the public in a courteous and professional manner.

### Significant Budget Changes and Accomplishments

---

There were no significant budget changes. The Finance Department-Utility Accounting division continues to provide customer satisfaction in a professional manner. The Utility Accounting division has been cross-trained throughout several Finance Department employees to ensure timely and accurate billing. The Finance-Utility Accounting division consistently applied City Council's budget goals (pages 25-27, 30) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – FINANCE-UTILITY ACCOUNTING**

FUND: General  
FUNCTION: General Government

DEPARTMENT: Finance  
COST CENTER: Utility

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 12,216	\$ 13,120	\$ 15,100	\$ 13,796	\$ 15,978
Employee Benefits	15,845	13,960	10,840	8,983	11,519
Professional Services	-	790	-	-	-
Support Goods & Services	30,800	27,298	40,500	21,297	36,100
Repairs & Maintenance	-	-	-	-	500
Capital Outlay	-	-	8,700	7,297	-
<b>Total Expenditures</b>	<b>\$ 58,861</b>	<b>\$ 55,168</b>	<b>\$ 75,140</b>	<b>\$ 51,373</b>	<b>\$ 64,097</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Fiscal Specialist	0.3	0.3	0.3	0.3
<b>Total</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Monthly bills mailed within 1 day of target date	12 times	12 times	12 times	12 times
Total Utility Revenue Billed	\$ 7,932,517	\$ 8,133,113	\$ 8,646,138	\$ 8,646,800
Percentage of accounts billed accurately	99%	99%	100%	100%
Number of Bank Draft accounts	630	659	688	700



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## **GENERAL FUND – FINANCE-INFORMATION SYSTEMS**

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### **Departmental Vision**

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To provide the City of Kodiak employees with a reliable, fast, and secure network and to maintain communications systems for the City departments.

### **Program Description**

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The Finance Department-Information Systems division is responsible for the administration and operations of the City's computers and networking systems. This includes the designing, implementing, maintaining, recordkeeping procurement and purchasing of all equipment and accessories. The department provides systems security, virus protection, backup procedures, and disaster recovery operations. The Finance-Information Systems division maintains and upgrades 911 systems. This division is also responsible for the overall maintenance of the City's communications equipment.

### **Planned Accomplishments for Fiscal Year 2017**

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- To maintain the citywide disaster recovery plan for computer systems.
- To maintain and upgrade currently installed specialty applications.
- To maintain the information on the City's website
- To keep the E911 system online 24 hours a day / 7 days a week
- To provide all network documentation
- To maintain the City's phone system and voicemail
- To maintain all City workstations, servers, and networking equipment
- To plan and implement network upgrades
- To hold monthly meetings with all department directors to ensure adequate flow of information

### **Goals and Objectives**

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**Goal:** To maintain computers, networks, and communications systems through proactive maintenance and troubleshooting to prevent service interruption in a timely and efficient manner.

**Objective:** To lower the likelihood of service interruptions and proactively maintain all current systems for the City and the City's website.

### **Significant Budget Changes and Accomplishments**

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There were no significant budget changes. The Finance-Information Systems division maintained the virtualization of servers and desktops for energy efficiency and cost reductions. The Information Systems division maintained and updated net applications such as the financial .NET system, Management Solutions for Government (MSGovern), Waste Water and UV Treatment System, Kodiak Police Department systems, and server backup systems. The Information Systems division performed proactive networking and systems management and provided timely services to the City of Kodiak departments. The Information Systems division performs an annual inventory of computer, networking, and communications equipment to determine upcoming replacement needs. The Information Systems division held monthly meetings with all department directors to ensure system needs, upcoming infrastructure projects, and individual departments were operating efficiently and effectively. The Finance-Information Systems division consistently applied City Council's budget goals (pages 25-27, 30) based on performance measures, personnel, and stated goals and objectives.





**GENERAL FUND – FINANCE-INFORMATION SYSTEMS**

FUND: General  
FUNCTION: Public Safety

DEPARTMENT: Finance  
COST CENTER: Information Systems

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 117,658	\$ 145,671	\$ 151,340	\$ 141,105	\$ <b>158,039</b>
Employee Benefits	117,170	164,969	142,780	86,523	<b>137,244</b>
Professional Services	143,174	158,360	173,150	150,788	<b>178,200</b>
Support Goods & Services	49,459	47,017	47,300	88,168	<b>47,300</b>
Repairs & Maintenance	1,928	2,631	5,000	3,515	<b>7,500</b>
Capital Outlay	-	6,778	80,000	58,113	<b>15,500</b>
<b>Total Expenditures</b>	<b>\$ 429,389</b>	<b>\$ 525,426</b>	<b>\$ 599,570</b>	<b>\$ 528,212</b>	<b>\$ 543,783</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Information Systems Administrator	1.95	1.95	1.95	<b>1.95</b>
<b>Total</b>	<b>1.95</b>	<b>1.95</b>	<b>1.95</b>	<b>1.95</b>

**Performance Indicators**

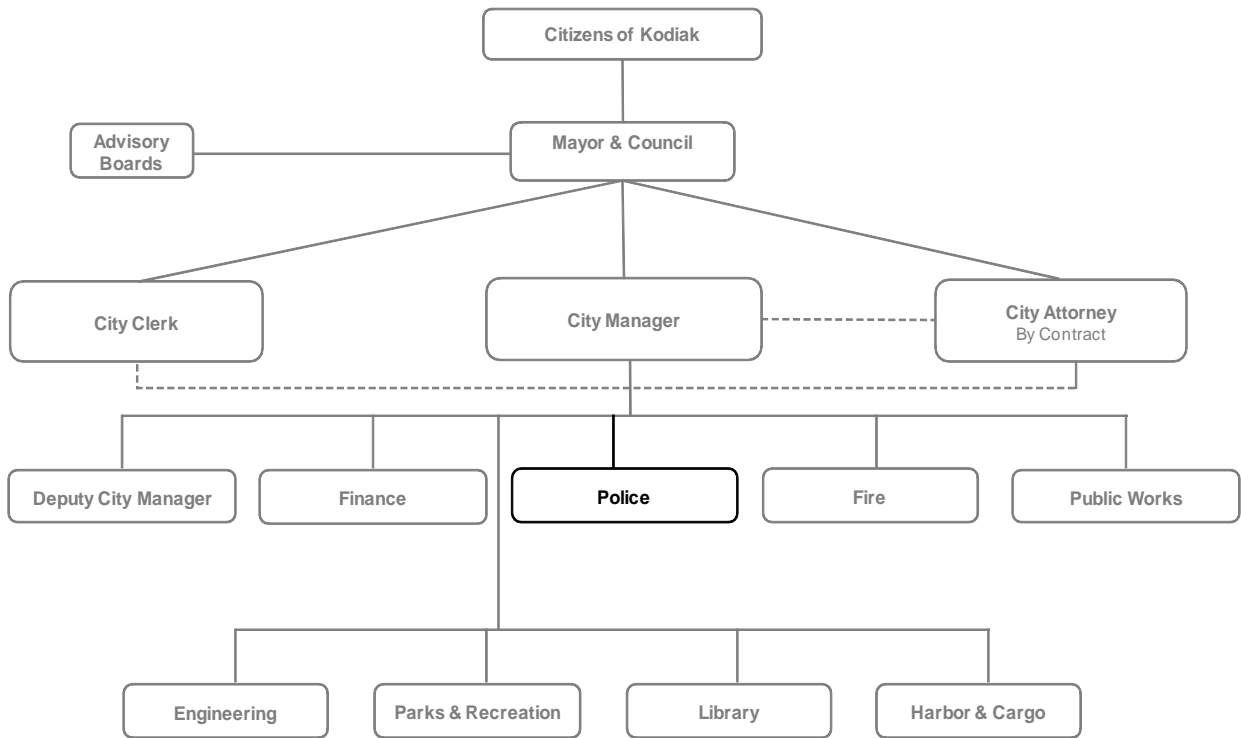
	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Network Users Supported	145	145	145	<b>148</b>
Network Workstations	150	150	150	<b>149</b>
Network Printers	31	31	34	<b>36</b>
Network Servers - Physical	23	23	28	<b>24</b>
Network Servers - Virtual	58	58	62	<b>63</b>
Network Devices (other)	54	54	58	<b>55</b>
Internet connections maintained 95% of the time	95%	95%	98%	<b>95%</b>
Web site updated with current information	99%	99%	99%	<b>99%</b>
911 System Online Greater Than 99%	98%	98%	99%	<b>99%</b>
80% of priority 1 calls resolved within 24 hrs	95%	95%	97%	<b>95%</b>



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### GENERAL FUND DEPARTMENTAL BUDGETS





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## GENERAL FUND – POLICE-ADMINISTRATION

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### Departmental Vision

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The Kodiak Police Department is committed to providing the highest quality of police services to the people who live, work, and visit the City. The Kodiak Police Department constantly evaluates and improves the public safety services with the goal of improving the quality of life in the City of Kodiak by hiring and promoting talented officers and professional staff, employing the highest standards of performance, performing contemporary policing practices and accountability.

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### Program Description

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The principal mission of the Kodiak 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. These functional units are assigned specific tasks that contribute to the accomplishment of this mission. The Kodiak Police Department links internal production with external demand for services by creating an organizational order that supports department members, monitors activities, and measures results.

The Kodiak Police Department provides core services and direct services. Core services are fundamental functions which include protection of life, property, and maintenance of order. Direct services are routine actions performed to meet core services. Direct services include law enforcement, crime prevention, investigations, service referrals, and response to emergencies and disasters.

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### Planned Accomplishments for Fiscal Year 2017

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- To improve the Kodiak Police Department's capital.
- To perform prudent management of state and federal grant awards
- To maintain a stable and well-trained work force
- To increase transparency of communication within the divisions.

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### Goals and Objectives

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**Goal:** To improve the Kodiak Police Department's capital.

**Objective:** To improve leadership development and enhance training.

**Goal:** To improve the communities' perception of the Kodiak Police Department

**Objective:** To maintain engagement with media services to aid in transparency of the divisions. To enhance dissemination efforts through the use of the Kodiak Police Department's Nixle messaging services and crime reports. To reinforce the Kodiak Police Department's commitment to customer service.

**Goal:** To enhance the Kodiak Police Department's performance

**Objective:** To improve internal communications and internal procedures to support law enforcement operations. To refine systems that manage and analyze overtime and workload. To encourage problem solving at the lowest levels of the organization.

**Goal:** To advance the use of technology in support of law enforcement operations.

**Objective:** To improve the Kodiak Police Department's use of technology.

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### Significant Budget Changes and Accomplishments

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The Kodiak Police Department met the City Council's personnel goals for fiscal year 2016 and maintained the same number of fulltime employees for fiscal year 2016 as fiscal year 2015. The Kodiak Police Department met the City Council's operating expenditure goals for fiscal year 2016. The Kodiak Police Department consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – POLICE-ADMINISTRATION**

FUND: General  
FUNCTION: Public Safety

DEPARTMENT: Police  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 291,020	\$ 342,658	\$ 383,570	\$ 362,763	\$ 390,998
Employee Benefits	237,079	339,230	308,010	205,020	321,032
Professional Services	125,643	98,723	109,915	111,403	107,562
Support Goods & Services	22,142	21,985	37,496	26,613	31,666
Repairs & Maintenance	3,139	96,891	7,000	6,224	7,000
Public Utility Services	84,092	86,619	100,000	78,267	90,000
Administrative Services	-	-	-	875	-
Capital Outlay	1,410	64,965	6,616	3,901	-
Interest Expense on Bond	529,990	531,240	531,990	531,990	532,240
<b>Total Expenditures</b>	<b>\$ 1,294,515</b>	<b>\$ 1,582,311</b>	<b>\$ 1,484,597</b>	<b>\$ 1,327,056</b>	<b>\$ 1,480,498</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 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
<b>Total</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
UCR Part 1 Crimes Reported	289	282	212	261
UCR Part 2 Crimes Reported	1,528	1,468	1,157	1,385



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**GENERAL FUND – POLICE-UNIFORM PATROL**

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**Departmental Vision**

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To maintain a safe community in which the residents of Kodiak will 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.

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**Program Description**

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Police officers assigned to this functional unit provide direct services to the community. These direct services are provided through interaction with the citizens in a variety of situations which include preventing crime, conducting investigations, maintaining or restoring order, aiding persons in need of assistance, resolving conflicts, enforcing traffic laws, making arrests, writing reports, and using physical or deadly force when protecting human life.

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**Planned Accomplishments for Fiscal Year 2017**

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- To maintain organization effectiveness through efficient deployment of police resources.
- To promote community safety and livability by emphasizing proactive policing and problem solving.
- To mitigate reckless or unsafe driving behavior by emphasizing traffic enforcement.

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**Goals and Objectives**

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**Goal:** To train the division to effectively diffuse situations in a professional manner.

**Objective:** To improve leadership development and enhance training to deescalate before escalating situations arise.

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**Significant Budget Changes and Accomplishments**

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The Kodiak Police Department-Uniform Patrol division trained and staffed two drug recognition experts. The Kodiak Police Department-Uniform Patrol division met the City Council's personnel goals and operating expenditure goals for fiscal year 2016. The Kodiak Police Department consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – POLICE-UNIFORM PATROL**

FUND: General  
FUNCTION: Public Safety

DEPARTMENT: Police  
COST CENTER: Uniformed Patrol

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 660,532	\$ 570,789	\$ 755,340	\$ 660,968	\$ <b>708,094</b>
Employee Benefits	566,602	694,694	670,255	440,076	<b>716,818</b>
Professional Services	4,809	3,578	6,000	2,196	<b>6,000</b>
Support Goods & Services	47,138	41,372	56,300	51,708	<b>51,300</b>
Repairs & Maintenance	-	-	-	10	-
Administrative Services	507	207	500	206	<b>500</b>
Capital Outlay	60,326	25,218	16,428	16,428	<b>111,448</b>
<b>Total Expenditures</b>	<b>\$ 1,339,914</b>	<b>\$ 1,335,858</b>	<b>\$ 1,504,823</b>	<b>\$ 1,171,592</b>	<b>\$ 1,594,160</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Sergeants/Detectives	3	3	3	3
Police Officers/Detectives	8	8	8	8
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Calls for Service	15,135	14,168	14,100	<b>14,145</b>
Cases Investigated	914	793	868	<b>858</b>
Cases Forwarded to Prosecution	515	530	501	<b>515</b>
Impaired Driving Arrests made	41	35	48	<b>47</b>
Motor Vehicle Collision Reports	118	124	132	<b>124</b>
Alcohol Retail Sales Compliance Checks	2,467	2,231	2,503	<b>2,389</b>



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**GENERAL FUND – POLICE-CORRECTIONS**

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**Departmental Vision**

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

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**Program Description**

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The Kodiak Jail maintains a secure environment and sustains constitutional conditions for confinement in ways that are efficient, effective, and promotes safety.

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**Planned Accomplishments for Fiscal Year 2017**

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- To detain all prisoners in a safe environment where they are provided with those amenities required by state and federal laws.
  - To promote positive change within prisoners by allowing participation and interaction with community support groups such as Alcoholics Anonymous, Celebrate Recover, etc.
  - To maintain prisoner family engagement by allowing visitation with prisoners incarcerated at the Kodiak Jail.
  - To incorporate video conferencing to mitigate the amount of prisoner transports in and out of the Kodiak Jail.
  - To continue the successful operation of the Inmate Community Work Service program and the Inmate Commissary program
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**Goals and Objectives**

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Goals and objectives for this division of the Kodiak Police Department are included with the Police-Administration section.

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**Significant Budget Changes and Accomplishments**

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The Kodiak Police Department-Corrections division met the City Council's personnel goals for fiscal year 2016 and maintained the same number of fulltime employees for fiscal year 2016 as fiscal year 2015. The Kodiak Police Department-Corrections division did not meet the City Council's expenditure goals for fiscal year 2016 due to the amended contract for the Regional and Community Jail Services. The State of Alaska renegotiated the five-year Regional and Community Jail Services contract for fiscal year 2016 and amended this contract to total \$991,552, resulting in the City receiving only 80% funding than previous year. This contract remains to be level funded for fiscal year 2017. The Kodiak Police Department consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.





**GENERAL FUND – POLICE-CORRECTIONS**

FUND: General  
FUNCTION: Public Safety

DEPARTMENT: Police  
COST CENTER: Corrections

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 558,470	\$ 539,202	\$ 590,200	\$ 557,504	\$ 598,776
Employee Benefits	470,492	595,650	557,000	379,915	596,111
Professional Services	171,870	198,777	147,993	152,705	22,993
Support Goods & Services	31,817	32,703	46,517	28,704	163,484
Repairs & Maintenance	1,118	1,972	3,000	1,551	3,000
Public Utility Services	56,942	57,831	87,532	54,677	69,000
Capital Outlay	19,891	6,698	9,964	8,272	5,464
<b>Total Expenditures</b>	<b>\$ 1,310,600</b>	<b>\$ 1,432,833</b>	<b>\$ 1,442,206</b>	<b>\$ 1,183,328</b>	<b>\$ 1,458,828</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Corrections Sergeant	1	1	1	1
Corrections Corporal	1	1	1	1
Corrections Officers	8	8	8	8
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Jail Bookings (Criminal)	973	1,196	1,704	1,292
Man Days Served	7,411	10,405	8,132	8,649
Protective Custody Detention	59	44	45	49
Prisoners Transported/Court	1,042	1,106	855	1,001
Prisoners Transported Trips/Court	494	558	519	523
Prisoners Transported/Medical	15	15	15	15
Summons/Subpoenas Served	430	344	323	366
Visits/Family	1,082	1,586	2,781	1,816
Visits/Support Groups	291	723	624	546



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**GENERAL FUND – POLICE-INVESTIGATIONS**

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**Departmental Vision**

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

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**Program Description**

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The Investigations functional unit initiates proactive criminal investigations and conducts follow-up investigations 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 this specialization, detectives develop a high level of expertise in responding to specific types of crime.

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**Planned Accomplishments for Fiscal Year 2017**

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- To investigate all crimes that fall under the purview of the Investigations division.
  - To 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.
  - To support the patrol division with additional investigative assets.
  - To provide crime prevention training.
  - To support the Drug Enforcement Unit with the Kodiak Safe Streets Task Force as a Task Force Officer.
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**Goals and Objectives**

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Goals and objectives for this division of the Kodiak Police Department are included with the Police-Administration section.

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**Significant Budget Changes and Accomplishments**

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The Kodiak Police Department-Investigations division met the City Council's personnel goals and operating expenditure goals for fiscal year 2016 and continue to provide the Drug Enforcement Unit with Kodiak Safe Streets Task Force as a Task Force Officer. The Kodiak Police Department consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – POLICE-INVESTIGATIONS**

FUND: General  
FUNCTION: Public Safety

DEPARTMENT: Police  
COST CENTER: Investigations

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 84,599	\$ 85,595	\$ 158,330	\$ 77,775	\$ 161,473
Employee Benefits	74,835	95,823	155,295	54,252	165,297
Professional Services	5,456	2,369	11,200	3,798	8,000
Support Goods & Services	18,863	13,194	16,300	14,934	15,500
Capital Outlay	1,410	-	14,500	2,755	-
<b>Total Expenditures</b>	<b>\$ 185,163</b>	<b>\$ 196,981</b>	<b>\$ 355,625</b>	<b>\$ 153,514</b>	<b>\$ 350,270</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Sergeant/Detective	1	1	1	1
Police Officer/Detective	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Investigations Conducted	299	271	140	237
Adult Sexual Assault Investigations	5	9	5	6
Death Investigations	8	6	7	7
Agency Assist	16	23	20	20
Fraud & Theft type crimes	10	5	18	11
Patrol Assists	39	56	50	48
Child Sexual Assaults	9	11	3	8
Drug Enforcement Unit Assist	19	14	2	12
Child Pornography Crimes	3	1	3	2
Computer Forensic Exams	11	13	22	15
Defendants Charged	26	23	22	24
CVSA (Truth Verification) Exams	1	4	4	3
Search Warrants Served	67	35	32	45
Cellular Telephone Exams	109	48	78	78
Crime Stopper Reports Received	231	437	424	364



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

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**Departmental Vision**

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To support accomplishment of the Kodiak Police Department's mission by processing emergency and nonemergency calls for service in a prompt and efficient manner. To effectively and efficiently perform all collateral unit responsibilities.

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**Program Description**

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The principal mission of Police - Police Dispatch / Evidence division is to provide 24-hour emergency and nonemergency telephone answering and dispatch services for all local, state, and federal public safety, fire, and emergency medical service organizations operating within the Kodiak Archipelago. Collateral unit responsibilities include, but are not limited to, managing police records, facilitating the City Chauffeur Licensing program, and overseeing Property and Evidence room operations for the Kodiak Police Department.

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**Planned Accomplishments for Fiscal Year 2017**

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- To review and evaluate operational procedures to ensure accuracy, efficiency, and competency.
  - To coordinate grant efforts for the new E-911 system.
  - To collaborate with the state of Alaska with the Uniform Crime Reporting program.
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**Goals and Objectives**

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Goals and objectives for this functional unit of the Kodiak Police Department are included with the Police-Administration section.

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**Significant Budget Changes and Accomplishments**

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The Kodiak Police Department-Police Dispatch / Evidence division met the City Council's personnel goals for fiscal year 2016 and maintained the same number of fulltime employees during fiscal year 2016 as fiscal year 2015. The Kodiak Police Department-Police Dispatch / Evidence division met the City Council's operating expenditure goals for fiscal year 2016. The division implemented a new PowerPhone Total Response system to allow public safety dispatchers to quickly and efficiently find the appropriate line of questioning based on incident-specific information gathered. The Kodiak Police Department consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



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

FUND: General  
FUNCTION: Public Safety

DEPARTMENT: Police  
COST CENTER: Police Dispatch / Evidence

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 515,667	\$ 541,119	\$ 600,050	\$ 543,758	<b>\$ 618,891</b>
Employee Benefits	416,587	534,161	511,040	311,746	<b>514,697</b>
Professional Services	4,252	5,229	10,000	3,498	<b>7,000</b>
Support Goods & Services	60,818	67,896	83,534	71,305	<b>80,149</b>
Repairs & Maintenance	342	217	3,500	217	<b>1,000</b>
Capital Outlay	37,771	-	17,522	17,166	<b>3,000</b>
<b>Total Expenditures</b>	<b>\$ 1,035,437</b>	<b>\$ 1,148,622</b>	<b>\$ 1,225,646</b>	<b>\$ 947,690</b>	<b>\$ 1,224,737</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Communications Sergeant	1	1	1	1
Communications Officers	9	9	9	9
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Non-emergency Calls Received	23,940	24,060	23,592	<b>23,984</b>
Emergency Calls Received	5,200	6,037	6,148	<b>6,699</b>
Walk-in Reports (Lobby Visits)	5,448	5,447	6,306	<b>66,553</b>
Service Calls Received/Dispatched	15,135	14,202	14,397	<b>14,578</b>



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**GENERAL FUND – POLICE-ANIMAL CONTROL**

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**Departmental Vision**

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

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**Program Description**

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The Animal Control Officer is responsible for investigating all animal complaints occurring within the City of Kodiak and the Kodiak Island Borough. 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 and Borough 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.

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**Planned Accomplishments for Fiscal Year 2017**

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- To patrol the City of Kodiak and Kodiak Island Borough to identify violations of codes and ordinances that pertain to animals.
  - To increase community awareness of City ordinances that pertain to animals through public education.
  - To perform timely investigations of all vicious and abused animal complaints.
  - To encourage community-wide participation in animal registration and vaccination.
  - To encourage ethical and humane treatment of animals by their owners through education and enforcement of City and Borough ordinances.
  - To continue enhancements for the animal shelter facility to provide a safe environment for shelter animals.
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**Goals and Objectives**

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Goals and objectives for this division of the Kodiak Police Department are included with the Police-Administration section.

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**Significant Budget Changes and Accomplishments**

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The Kodiak Police Department-Animal Control division met the City Council's personnel goals for fiscal year 2016 and maintained the same number of fulltime employees during fiscal year 2016 as fiscal year 2015. The Kodiak Police Department-Animal Control division met the City Council's operating expenditure goals for fiscal year 2016. During fiscal year 2016, the division enhanced the animal shelter facility to provide a safe environment for shelter animals. The Kodiak Police Department consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – POLICE-ANIMAL CONTROL**

FUND: General  
FUNCTION: Public Safety

DEPARTMENT: Police  
COST CENTER: Animal Control

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 32,879	\$ 42,930	\$ 46,350	\$ 43,800	\$ <b>48,491</b>
Employee Benefits	23,876	43,582	36,220	24,469	<b>38,169</b>
Professional Services	108,037	114,029	117,200	117,150	<b>121,700</b>
Support Goods & Services	802	3,629	4,000	1,006	<b>4,000</b>
Repairs & Maintenance	1,142	206	3,897	2,469	<b>3,897</b>
Capital Outlay	3,516	44,433	5,101	5,101	<b>5,101</b>
<b>Total Expenditures</b>	<b>\$ 170,252</b>	<b>\$ 248,809</b>	<b>\$ 212,768</b>	<b>\$ 193,995</b>	<b>\$ 221,358</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Animal Control Officer	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
<b>Animal Control Officer</b>				
Calls for Service - Officer Initiated	709	794	745	<b>749</b>
Animals Impounded - Officer	173	180	197	<b>183</b>
Citations Issued	19	13	13	<b>15</b>
<b>Animal Shelter Statistics</b>				
Animals Reclaimed by Owner	124	106	112	<b>114</b>
Animals Adopted	187	233	233	<b>204</b>
Animals Euthanized	10	26	21	<b>19</b>
Animal Licenses Issued	175	193	209	<b>192</b>



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**GENERAL FUND – POLICE-DRUG ENFORCEMENT**

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**Departmental Vision**

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

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**Program Description**

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The Drug Enforcement functional unit is tasked with identifying, investigating, and apprehending suspects that are involved with the importation, manufacturing, distribution, and sales of illegal drugs in the City of Kodiak.

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**Planned Accomplishments for Fiscal Year 2017**

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- To 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.
  - To intercept drugs shipped to Kodiak by all various means.
  - To encourage anonymous reporting of information about drugs and drug dealers to Crime Stoppers.
  - To collaborate with FBI for the successful operation of the Kodiak Safe Streets program.
- 

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**Goals and Objectives**

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Goals and objectives for this functional unit of the Kodiak Police Department are included with the Police-Administration section.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes for fiscal year 2016. During fiscal year 2016, fifty-four drug related arrests were made, 371 drug-related complaints, and 251 calls to Crime Stoppers in which 40 grams of methamphetamine; 165 grams of heroin; 23 grams of cocaine, 18 pills or pieces, and \$30,000 in cash were seized. Additionally, multiple legal and illegal weapons have been seized as part of drug investigations. The Kodiak Police Department consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.





**GENERAL FUND – POLICE-DRUG ENFORCEMENT**

FUND: General  
FUNCTION: Public Safety

DEPARTMENT: Police  
COST CENTER: Drug Enforcement

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 68,000	\$ 70,585	\$ 72,350	\$ 78,735	\$ <b>75,508</b>
Employee Benefits	43,003	64,633	48,190	35,781	<b>51,308</b>
Professional Services	439	135	7,298	3,259	<b>7,000</b>
Support Goods & Services	11,184	6,685	14,300	6,815	<b>14,300</b>
Repairs & Maintenance	-	390	500	-	<b>500</b>
Capital Outlay	3,815	3,815	3,815	3,815	<b>3,815</b>
<b>Total Expenditures</b>	<b>\$ 126,441</b>	<b>\$ 146,243</b>	<b>\$ 146,453</b>	<b>\$ 128,405</b>	<b>\$ 152,431</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Police Officers/Detectives	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Investigations Conducted	334	153	230	<b>239</b>
Cases Referred to Prosecution	43	15	29	<b>29</b>
Persons Arrested	36	6	21	<b>21</b>
Crime Stoppers Reports Received	231	437	277	<b>315</b>
General Investigation Unit Assists	5	20	10	<b>11</b>



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**GENERAL FUND – POLICE-COMMUNITY SERVICES**

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**Departmental Vision**

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To enhance quality of life through effective enforcement of noncriminal ordinances.

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**Program Description**

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The Community Services functional unit's primary responsibility is to support the Kodiak Police Department's public safety mission by performing a variety of noncriminal enforcement duties. These noncriminal enforcement duties include 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 Kodiak Police Department.

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**Planned Accomplishments for Fiscal Year 2017**

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- To patrol the City of Kodiak to identify violations that pertain to parking, litter, junk and abandoned vehicles, and animal complaints.
  - To increase community awareness of the City ordinances through public education.
  - To utilize efficient scheduling practices for routine and non-routine vehicle maintenance to minimize vehicle unavailability.
  - To employ preventative maintenance measures to increase vehicle service life.
  - To monitor and evaluate the approved City Council Parking Plan to identify strengths and weaknesses.
- 

**Goals and Objectives**

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Goals and objectives for this functional unit of the Kodiak Police Department are included with the Police-Administration section.

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**Significant Budget Changes and Accomplishments**

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The Kodiak Police Department-Community Services division met the City Council's personnel goals for fiscal year 2016 and maintained the same number of fulltime employees during fiscal year 2016 as fiscal year 2015. The Kodiak Police Department-Community Services functional unit met the City Council's operating expenditure goals for fiscal year 2016. The Kodiak Police Department consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – POLICE-COMMUNITY SERVICES**

FUND: General  
FUNCTION: Public Safety

DEPARTMENT: Police  
COST CENTER: Community Services

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 41,904	\$ 43,443	\$ 49,430	\$ 25,708	\$ 51,492
Employee Benefits	55,272	64,390	61,690	33,893	66,826
Professional Services	-	10	500	60	500
Support Goods & Services	55,221	45,928	85,000	57,096	66,000
Repairs & Maintenance	14,595	19,994	20,000	19,262	17,500
Capital Outlay	5,829	5,829	5,829	5,829	5,829
<b>Total Expenditures</b>	<b>\$ 172,821</b>	<b>\$ 179,594</b>	<b>\$ 222,449</b>	<b>\$ 141,848</b>	<b>\$ 208,147</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Communications Services Officer	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Calls of Service	549	473	466	471
Citations Issued	10*	9*	32	17
Vehicles Impounded	54	81	122	129
Vehicle Work Orders Completed	185	232	242	220

\* Amended City Code to allow for City of Kodiak officers to give citations. The decrease from fiscal year 2013 to fiscal year 2014 was due to the State of Alaska amending the State Statute to take away the ability for parking citations to be left on property. During fiscal year 2015, the State Statute was repealed, allowing officers to once again leave parking citations on personal property.



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**GENERAL FUND – POLICE-POLICE CANINE SERVICES**

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**Departmental Vision**

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

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**Program Description**

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The Police Canine functional unit is designed to enhance and augment field and special operations by utilizing a police dog and handler that are trained in scent detection, tracking, search operations, suspect apprehensions, and handler protection.

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**Planned Accomplishments for Fiscal Year 2017**

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- To successfully recruit and hire a new Handler and canine to work within the Drug Enforcement functional unit offering additional assistance and resources.
- To successfully train the new hire Handler and canine to obtain national certification in scent detection, tracking, and patrol work.

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**Goals and Objectives**

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**Goal:** To provide scent detection, tracking, search operations, apprehensions, and handler protection.

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

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**Significant Budget Changes and Accomplishments**

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The Kodiak Police Department-Police Canine Services functional unit met the City Council's personnel goals for fiscal year 2016 and maintained the same number of fulltime employees during fiscal year 2016 as fiscal year 2015. The Kodiak Police Department-Police Canine Services functional unit met the City Council's operating expenditure goals for fiscal year 2016. The Kodiak Police Department consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – POLICE-POLICE CANINE SERVICES**

FUND: General  
FUNCTION: Public Safety

DEPARTMENT: Police  
COST CENTER: Police Canine Services

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 114,855	\$ 84,586	\$ 97,060	\$ 21,029	\$ <b>100,357</b>
Employee Benefits	89,530	76,215	62,775	6,076	<b>94,961</b>
Professional Services	2,150	865	2,300	-	<b>2,300</b>
Support Goods & Services	8,712	9,401	9,680	2,485	<b>9,680</b>
Capital Outlay	35,106	(500)	-	-	<b>74,560</b>
<b>Total Expenditures</b>	<b>\$ 250,353</b>	<b>\$ 170,567</b>	<b>\$ 171,815</b>	<b>\$ 29,590</b>	<b>\$ 281,858</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Police Officer/Detective	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
All Canine Deployments	44	44	44	<b>52</b>
Scent Detection Deployments	33	34	34	<b>43</b>
Apprehensions / Track / Searches (non-drug related)	3	10	10	<b>7</b>
Training Hours	140	156	156	<b>141</b>
Public Appearances	44	5	5	<b>24</b>



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**GENERAL FUND – POLICE-POLICE SCHOOL RESOURCES**

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**Departmental Vision**

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

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**Program Description**

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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 the City's schools and fostering positive relationships with the City's youth.

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**Planned Accomplishments for Fiscal Year 2017**

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- To maintain a highly visible profile at Kodiak High School; Kodiak Middle School; Main, East, and North Star Elementary Schools.
- To investigate crimes occurring on any campus within the City of Kodiak.
- To provide instruction to students that emphasize a decision-making model that develops, refines, and empowers students to make positive decisions.
- To be an available resource to the City's youth and the Kodiak Island Borough School District staff for the law and law enforcement procedures.

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**Goals and Objectives**

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Goals and objectives for this functional unit of the Kodiak Police Department are included with the Police-Administration section.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes for fiscal year 2016. The Kodiak Police Department-Police School Resources functional unit met the City Council's goals for expenditures during fiscal year 2016. The Kodiak Police Department consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – POLICE-POLICE SCHOOL RESOURCES**

FUND: General  
FUNCTION: Public Safety

DEPARTMENT: Police  
COST CENTER: School Resources

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 77,467	\$ 78,728	\$ 84,530	\$ 77,525	\$ <b>87,907</b>
Employee Benefits	47,652	79,820	69,635	47,492	<b>74,551</b>
Support Goods & Services	2,041	2,174	5,250	3,975	<b>5,250</b>
<b>Total Expenditures</b>	<b>\$ 127,160</b>	<b>\$ 160,722</b>	<b>\$ 159,415</b>	<b>\$ 128,992</b>	<b>\$ 167,708</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Police Officer/Detective	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
School Based Complaints	400	1**	136	<b>179</b>
Investigations Completed	38	1**	25	<b>21</b>
Investigations Forwarded to Prosecution	23	1**	10	<b>11</b>
D.A.R.E (Drug Abuse Resistance Education) Students Instructed	148	117	124	<b>130</b>
Drunk Busters Impaired Driving Program	0	200*	0**	<b>67</b>

\* The Drunk Busters Impaired Driving Program is new for fiscal year 2015.

\*\* The decrease in these categories are due to staff shortages and the SRO working patrol shifts throughout the fiscal year.

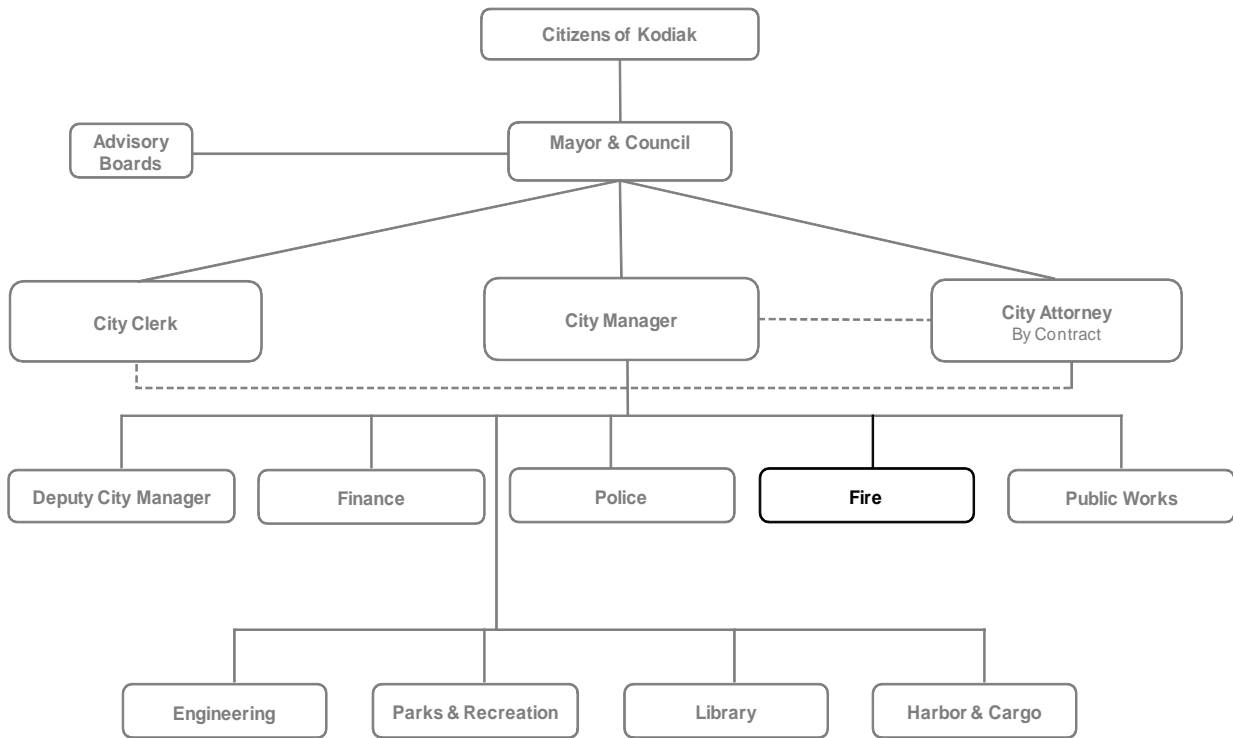


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GENERAL FUND  
DEPARTMENTAL BUDGETS





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## GENERAL FUND – FIRE ADMINISTRATION / OPERATIONS

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### Departmental Vision

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The Kodiak Fire Department strives to provide the highest level of service possible in the present while planning for a sustainable future. The Kodiak Fire Department aims to protect the lives and property of all persons within our community and to convey this commitment in a professional manner. The Kodiak Fire Department supports education, training, developing skills, and to use these opportunities to further enhance the quality of life for City of Kodiak citizens and visitors.

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### Program Description

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The Fire Department provides fulltime all hazards emergency response to meet the needs of the citizens of Kodiak. These duties include fire fighting operations, advanced life support, medical services and ambulance transport, emergency rescue services, fire code enforcement, Level A hazardous materials response, Fire / EMS training, and public education. The Fire Chief is responsible for and oversees all aspects of Fire Department operations. The Fire Chief also provides contracted Fire Marshall services to the Kodiak Island Borough.

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### Planned Accomplishments for Fiscal Year 2017

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- To complete a response coverage analysis for the City of Kodiak.
- To develop a five year strategic plan for the Kodiak Fire Department.
- To provide employee training in expected performance areas.
- To begin Phase 1 of 3 to replace the existing fire station.
- To meet National Fire Protection Agency standards for response times.
- To plan for equipment replacement that meets the current National Fire Project Agency standards and General Services Administration KKK-1822F.
- To maintain positive employee relationships.
- To maintain effective and ongoing relationships with other agencies.
- To maintain a progressive advanced medical treatment and ambulance transport service.
- To provide Fire Prevention Training to the community.
- To maintain Level A Hazardous Materials Response Team.

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### Goals and Objectives

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**Goal:** To ensure departmental readiness by providing effectively and efficient personnel, equipment, and systems service through certification training, physical fitness, equipment maintenance, fire inspections, pre-incident planning, and other nonemergency service programs.

**Objective:** To serve the City of Kodiak in ways that the Fire Department is uniquely qualified based on training and equipment.

**Goal:** To enhance departmental performance.

**Objective:** To improve internal training for officer development. To complete the rewrite of the departmental operations manual. To encourage problem-solving at all levels of the department.

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### Significant Budget Changes and Accomplishments

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There were no significant budget changes throughout fiscal year 2016. The Kodiak Fire Department consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – FIRE ADMINISTRATION / OPERATIONS**

FUND: General  
FUNCTION: Public Safety

DEPARTMENT: Fire  
COST CENTER: Administration / Operations

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 978,488	\$ 970,406	\$ 1,024,650	\$ 935,416	\$ 1,042,579
Employee Benefits	782,343	961,194	883,970	564,686	899,351
Professional Services	21,924	35,156	22,100	31,936	47,745
Support Goods & Services	70,337	62,741	73,000	58,565	86,798
Repairs & Maintenance	14,640	16,959	20,000	17,159	20,000
Public Utility Services	30,808	30,383	25,000	25,804	25,000
Administrative Services	19,490	19,335	20,000	19,549	20,000
Capital Outlay	52,818	27,299	148,491	145,949	268,898
<b>Total Expenditures</b>	<b>\$ 1,970,848</b>	<b>\$ 2,123,473</b>	<b>\$ 2,217,211</b>	<b>\$ 1,799,064</b>	<b>\$ 2,410,371</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Fire Captain	3	3	3	3
Firefighter/EMT III	6	6	6	6
Firefighter/EMT II	1	1	1	1
Firefighter/EMT I	1	1	1	1
Department Assistant (PT)	0.75	0.75	0.75	0.75
<b>Total</b>	<b>13.75</b>	<b>13.75</b>	<b>13.75</b>	<b>13.75</b>

**Performance Indicators**

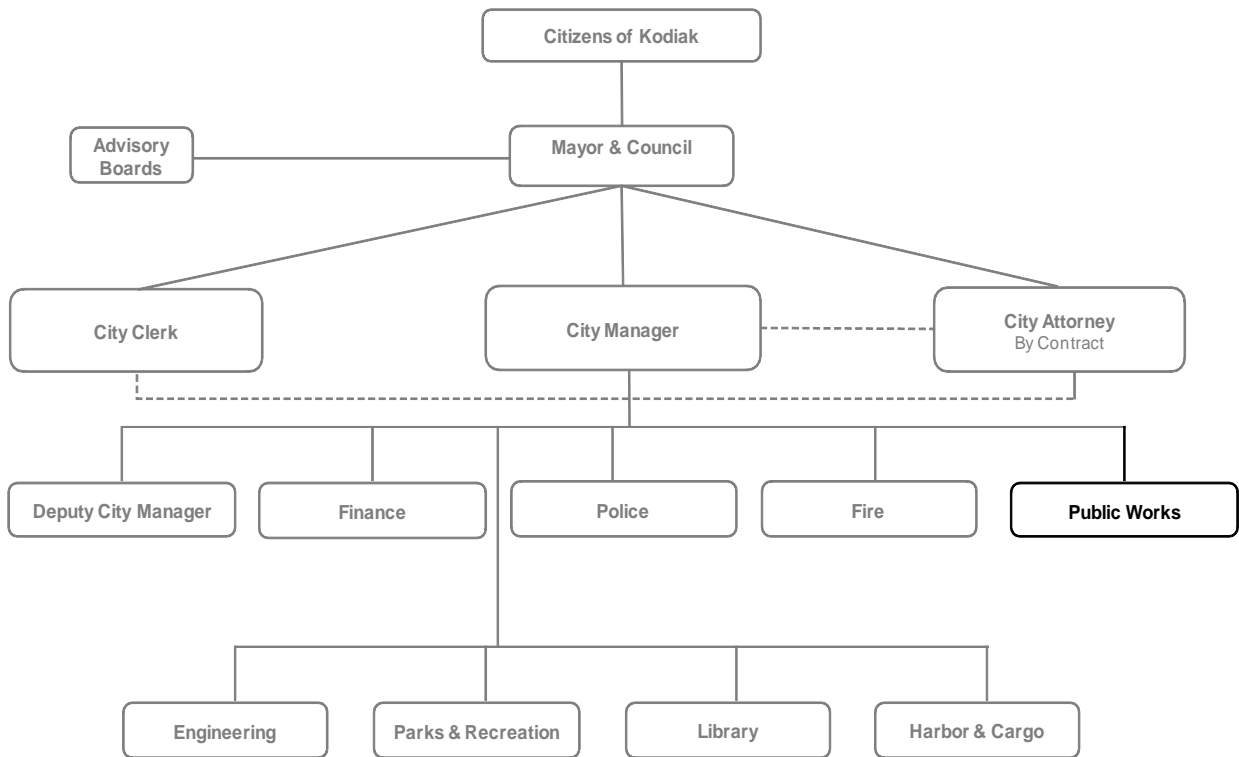
	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
<b>Workload: # Calls Received</b>				
Fire Responses	229	210	245	250
Ambulance Responses:				
Kodiak Road System	754	719	776	780
Inside city limits-Code 3 responses only	378	327	361	370
Hazardous Materials Responses	35	22	15	20
Rescue Responses	8	7	3	10
<b>Efficiency: # Calls responded in 5 min</b>				
Fire	196	188	214	250
Ambulance Inside City Limits - Code 3 Only	328	283	346	370
Hazmat	30	20	14	20
Rescue	4	6	2	10
<b>Outcome: 90% Calls responded in 5 min</b>				
Fire	86%	86%	93%	90%
EMS	86%	86%	95%	90%
Hazmat	85%	90%	93%	90%



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**GENERAL FUND  
DEPARTMENTAL BUDGETS**





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**GENERAL FUND – PUBLIC WORKS-ADMINISTRATION**

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**Departmental Vision**

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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 to provide a productive building inspection program. To provide the necessary management skills and techniques to affect a total program that brings 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.

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**Program Description**

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The Public Works Administration is responsible for the overall supervision and administration of the Public Works department.

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**Planned Accomplishments for Fiscal Year 2017**

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- To minimize the need for additional personnel by utilizing the appropriate technology and equipment to accomplish expanded workloads.
- To provide forward-looking management for the Public Works department that reflects the policies and long term objectives of the City of Kodiak.
- To respond to questions, complaints, and requests for information from the public or other agencies in a timely manner.

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**Goals and Objectives**

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**Goal:** To continue the level of service that is being provided to the sub-departments.

**Objective:** To maintain the operations of the Public Works department while minimizing costs.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes throughout fiscal year 2016.

The administration is responsible for the design, construction, and maintenance of quality streets, storm drains, sewer, and water, as well as City owned airports. Efficient and accurate processing of quality projects was ensured through the completion of the Phase V Segment B, Aleutian Homes Water and Sewer Replacement project. In fiscal year 2016, the design to refurbish Lift Station # 1 and Lift Station # 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.

The award to construct the new Composting Facility was approved in April 2015 and substantial completion is expected in October 2016. The new Monashka Pump House is expected to be substantially completed in July 2015 with project completion by the end of November 2016. The design to refurbish Lift Station # 1 and Lift Station # 2 is expected to be completed by November 2016 with the project bidding by February 2017. The design of Aleutian Homes Water and Sewer Replacement project is expected to be finished by fall 2017. Construction will commence when funding support is available through grants or loans.

The Public Works-Administration department consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – PUBLIC WORKS-ADMINISTRATION**

FUND: General  
FUNCTION: Public Works

DEPARTMENT: Public Works  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 56,925	\$ 56,975	\$ 64,000	\$ 57,809	\$ <b>65,698</b>
Employee Benefits	49,948	82,814	48,400	32,613	<b>51,131</b>
Professional Services	1,990	370	2,000	1,712	<b>2,000</b>
Support Goods & Services	6,654	7,185	8,000	5,089	<b>7,300</b>
Repairs & Maintenance	1,188	110	1,500	1,553	<b>1,500</b>
Capital Outlay	-	-	1,500	1,473	-
<b>Total Expenditures</b>	<b>\$ 116,705</b>	<b>\$ 147,454</b>	<b>\$ 125,400</b>	<b>\$ 100,249</b>	<b>\$ 127,629</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Public Works Director	0.5	0.5	0.5	<b>0.5</b>
<b>Total</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Total Public Works Employees	25	25	27	<b>27</b>



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## **GENERAL FUND – PUBLIC WORKS-STREETS**

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### **Departmental Vision**

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

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### **Program Description**

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

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### **Planned Accomplishments for Fiscal Year 2017**

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- To maintain safe driving conditions on all streets year round.
  - To remove snow from the downtown core within 24 hours after a storm.
  - To continue to clean a portion of the storm drainage system annually.
  - To keep streets and sidewalks clean.
  - To maintain traffic signs.
  - To respond to road condition complaints within 24 hours.
- 

### **Goals and Objectives**

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**Goal:** 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 a satisfactory or above conditions.

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### **Significant Budget Changes and Accomplishments**

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The Public Works-Streets division bid and replaced the sweeper with a new 2015 Elgin Whirlwind sweeper. The Public Works-Street division consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.





**GENERAL FUND – PUBLIC WORKS-STREETS**

FUND: General  
FUNCTION: Public Works

DEPARTMENT: Public Works  
COST CENTER: Streets

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 247,028	\$ 239,602	\$ 381,590	\$ 255,289	\$ <b>354,245</b>
Employee Benefits	262,385	320,063	352,350	191,592	<b>340,589</b>
Professional Services	9,084	2,994	3,000	3,332	<b>3,500</b>
Support Goods & Services	239,625	233,374	444,650	118,159	<b>268,500</b>
Repairs & Maintenance	104,234	71,374	126,500	69,832	<b>97,500</b>
Public Utility Service	168,889	159,206	200,000	166,831	<b>190,000</b>
Capital Outlay	98,033	342,631	427,128	394,323	<b>233,799</b>
<b>Total Expenditures</b>	<b>\$ 1,129,278</b>	<b>\$ 1,369,244</b>	<b>\$ 1,935,218</b>	<b>\$ 1,199,358</b>	<b>\$ 1,488,133</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 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
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Lane Miles of Street Maintained	46.8	46.8	46.8	<b>46.8</b>
Time Spent on Snow Removal - man hours	2,066	693	700	<b>1,000</b>
Time Spent on Street Cleaning - man hours	482	980	489	<b>500</b>
Snow Removed within 24 Hours	Yes	Yes	Yes	<b>Yes</b>
Respond to road complaints within 24 hours	20	6	10	<b>10</b>
Time Spent on Drainage System Maintenance - man hours	1,554	2,049	1,022	<b>1,000</b>



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**GENERAL FUND – PUBLIC WORKS-GARAGE**

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**Departmental Vision**

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

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**Program Description**

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The Public Works-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 Public Works-Garage division assists other City departments with major vehicle maintenance. The Public Works-Garage personnel also supplement the street crews as needed for snow removal.

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**Planned Accomplishments for Fiscal Year 2017**

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- To provide a comprehensive preventative maintenance program.
  - To reduce downtime associated with equipment repair.
  - To complete major equipment modifications and rehabilitation on schedule.
  - To perform comprehensive mechanical evaluation on equipment that is scheduled to be replaced.
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**Goals and Objectives**

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

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

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes for fiscal year 2016. The Public Works-Garage division ensured the City of Kodiak's vehicle fleet was maintained and replaced as necessary. All vehicles remained functional. The Public Works-Garage division consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – PUBLIC WORKS-GARAGE**

FUND: General  
FUNCTION: Public Works

DEPARTMENT: Public Works  
COST CENTER: Garage

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 104,116	\$ 105,915	\$ 115,030	\$ 83,374	<b>\$ 116,356</b>
Employee Benefits	93,817	122,916	95,030	51,031	<b>99,139</b>
Professional Services	2,767	204	1,500	1,249	<b>1,500</b>
Support Goods & Services	10,437	15,731	16,000	11,468	<b>16,000</b>
Repairs & Maintenance	5,949	17,366	21,000	11,584	<b>21,000</b>
Public Utility Service	27,479	17,414	37,750	15,214	<b>20,000</b>
Capital Outlay	4,613	6,713	6,500	5,792	<b>5,000</b>
<b>Total Expenditures</b>	<b>\$ 249,178</b>	<b>\$ 286,259</b>	<b>\$ 292,810</b>	<b>\$ 179,712</b>	<b>\$ 278,995</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Shop Supervisor	1	1	1	1
Automotive Mechanic	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Preventative Maintenance Checks	79	117	217	<b>200</b>
Equipment Repairs	360	351	336	<b>300</b>
Equipment Modifications/Refurbishment	18	22	50	<b>20</b>



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## GENERAL FUND – PUBLIC WORKS-BUILDING INSPECTIONS

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### Departmental Vision

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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 in place. To retain qualified personnel with certifications in relevant fields. To maintain the community exemptions from the State Fire Marshal's office.

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### Program Description

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The Public Works-Building Inspections division 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 Public Works-Building Inspections division is also responsible for zoning compliance for activities associated with permitted structures and for providing code information to the public.

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### Planned Accomplishments for Fiscal Year 2017

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- To complete residential plan reviews within 7 working days.
- To complete commercial plan reviews within 20 working days.
- To increase the knowledge of personnel through continuing education.
- To conduct thorough and efficient inspections within 24 hours if requested.
- To stay current with new construction techniques and trends.

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### Goals and Objectives

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**Goal:** 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 ensure that the structures are seismically appropriate for the geographic area and compliant with life safety standards for commercial and residential construction.

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### Significant Budget Changes and Accomplishments

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There were no significant budget changes for fiscal year 2016. The completion of residential plan reviews within 7 working days was met 100% of the time. The completion of commercial plan reviews within 20 working days was met 100% of the time. The Public Works-Building Inspections division maintained ISO Building Code Enforcement Evaluation Report Class 4 for 1 and 2 family dwellings and Class 3 for all other dwellings. The Public Works-Building Inspections division consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



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

FUND: General  
FUNCTION: Public Works

DEPARTMENT: Public Works  
COST CENTER: Building Inspection

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 155,041	\$ 159,629	\$ 180,250	\$ 194,517	\$ 141,121
Employee Benefits	139,299	174,889	156,610	100,691	148,077
Professional Services	15,171	13,639	10,500	-	10,000
Support Goods & Services	9,535	10,695	14,513	6,452	10,938
Repairs & Maintenance	3,882	4,133	4,300	4,410	4,600
Capital Outlay	-	-	3,000	2,052	-
<b>Total Expenditures</b>	<b>\$ 322,928</b>	<b>\$ 362,985</b>	<b>\$ 369,173</b>	<b>\$ 308,122</b>	<b>\$ 314,736</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Building Official	1	1	1	1
Assistant Building Official	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Plan Reviews Completed	37	60	54	50
Building Permits Issued	158	193	224	200
Electrical Permits Issued	123	120	110	100
Plumbing Permits Issued	48	62	74	70
Number of Inspection Trips	917	1,123	798	750



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

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**Departmental Vision**

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To provide safe and usable facilities for aircraft users.

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**Program Description**

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The Public Works-Municipal Airport / Lily Lake division accounts for all maintenance and repair of the Municipal Airport facility. The Public Works personnel perform weekly patrols and any maintenance issues noted are scheduled for repair.

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**Planned Accomplishments for Fiscal Year 2017**

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- To provide prompt snow removal and ice control.
  - To provide maintenance and repair activities for the runway and taxiways.
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**Goals and Objectives**

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

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

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes for fiscal year 2016. Public Works is continuing to work on adoption of new City of Kodiak airport codes and a leasing process. The Public Works-Municipal Airport / Lilly Lake division consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



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

FUND: General  
FUNCTION: Public Works

DEPARTMENT: Public Works  
COST CENTER: Municipal Airport / Lilly Lake

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Professional Services	\$ 442	\$ -	\$ 5,000	\$ -	\$ -
Support Goods & services	6,973	6,390	10,650	6,831	<b>12,950</b>
Repairs & Maintenance	-	-	-	-	<b>5,000</b>
Public Utility Services	434	423	600	403	<b>600</b>
Administrative Services	10,091	12,360	10,000	4,860	-
<b>Total Expenditures</b>	<b>\$ 17,940</b>	<b>\$ 19,173</b>	<b>\$ 26,250</b>	<b>\$ 12,094</b>	<b>\$ 18,550</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Authorized Personnel	0	0	0	<b>0</b>
Total	0	0	0	<b>0</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Maintenance Effort (man/equipment hours)	143	240	90	<b>100</b>

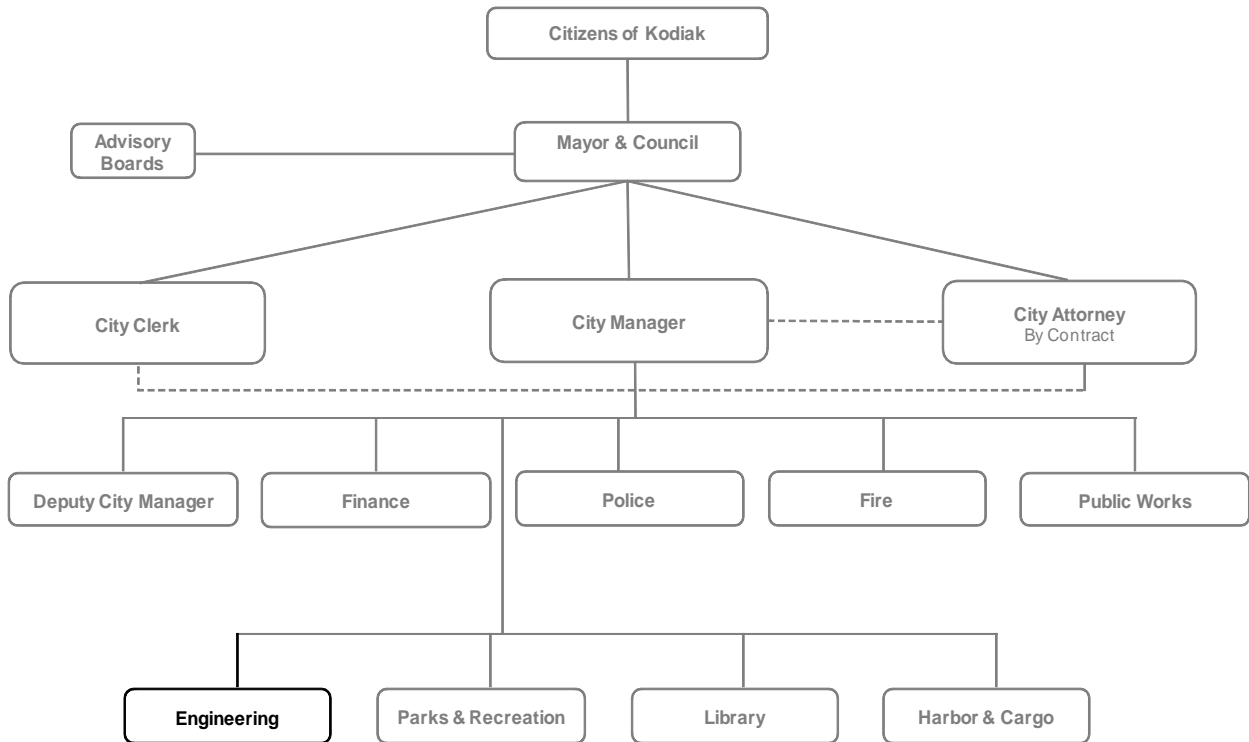


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### GENERAL FUND DEPARTMENTAL BUDGETS





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## **GENERAL FUND – ENGINEERING-ADMINISTRATION**

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### **Departmental Vision**

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To maintain the City of Kodiak Standard Construction Specifications and Standard Details to be compliance with current state regulations and accepted construction practices. To maintain and improve an archive of institutional knowledge to be an available resource when experienced staff is unavailable.

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### **Program Description**

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The Engineering Department performs engineering studies and research, and administers engineering designs, in support of all City departments. The Engineering Department provides engineering advice regarding City facilities and projects, prepares bid documents, and provides bidding and contract management services. The Engineering Department also assists in the selection of architectural and engineering (A/E) consulting professionals and coordinates and reviews the work of consultants. The Engineering 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 City Council and the public with information regarding City capital projects.

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### **Planned Accomplishments for Fiscal Year 2017**

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- To continue to document all department standard operating procedures.
- To use engineering consultants as supplements for minor project support and to support existing capital projects.
- To monitor City Compost Facility construction.
- To monitor the construction of the Pier III Replacement Project.
- To monitor the construction of the Monashka Pump House Replacement Project.
- To monitor the construction of the new Fire Station project.

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### **Goals and Objectives**

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**Goal:** To support all City departments pertaining to engineering issues.

**Objective:** To perform duties at a minimized cost with a maximized positive output while remaining within the department's budget.

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### **Significant Budget Changes and Accomplishments**

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During fiscal year 2016, the Aleutian Homes Phase V Segment B was completed; the pre-design of the new Fire Station was negotiated and approved; and the Parks and Recreation Skate Park improvements were completed. In addition, the St. Herman Quarry permits were revised and reissued. The Engineering Department consistently applied City Council's budget goals (pages 25-27, 31) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – ENGINEERING-ADMINISTRATION**

FUND: General  
FUNCTION: Engineering

DEPARTMENT: Engineering  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 139,764	\$ 141,089	\$ 158,600	\$ 140,660	<b>\$ 169,488</b>
Employee Benefits	117,897	157,832	139,170	90,743	<b>149,663</b>
Professional Services	17,217	18,450	50,000	681	<b>20,000</b>
Support Goods & Services	8,317	9,197	20,000	9,873	<b>15,000</b>
Repairs & Maintenance	3,102	2,378	6,300	2,517	<b>6,300</b>
Capital Outlay	-	2,468	-	-	-
Allocated Expenses	(84,716)	(86,447)	(80,000)	(79,247)	<b>(80,000)</b>
<b>Total Expenditures</b>	<b>\$ 201,581</b>	<b>\$ 244,967</b>	<b>\$ 294,070</b>	<b>\$ 165,227</b>	<b>\$ 280,451</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
City Engineer	1	1	1	1
Administrative Assistant	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Performance Indicators**

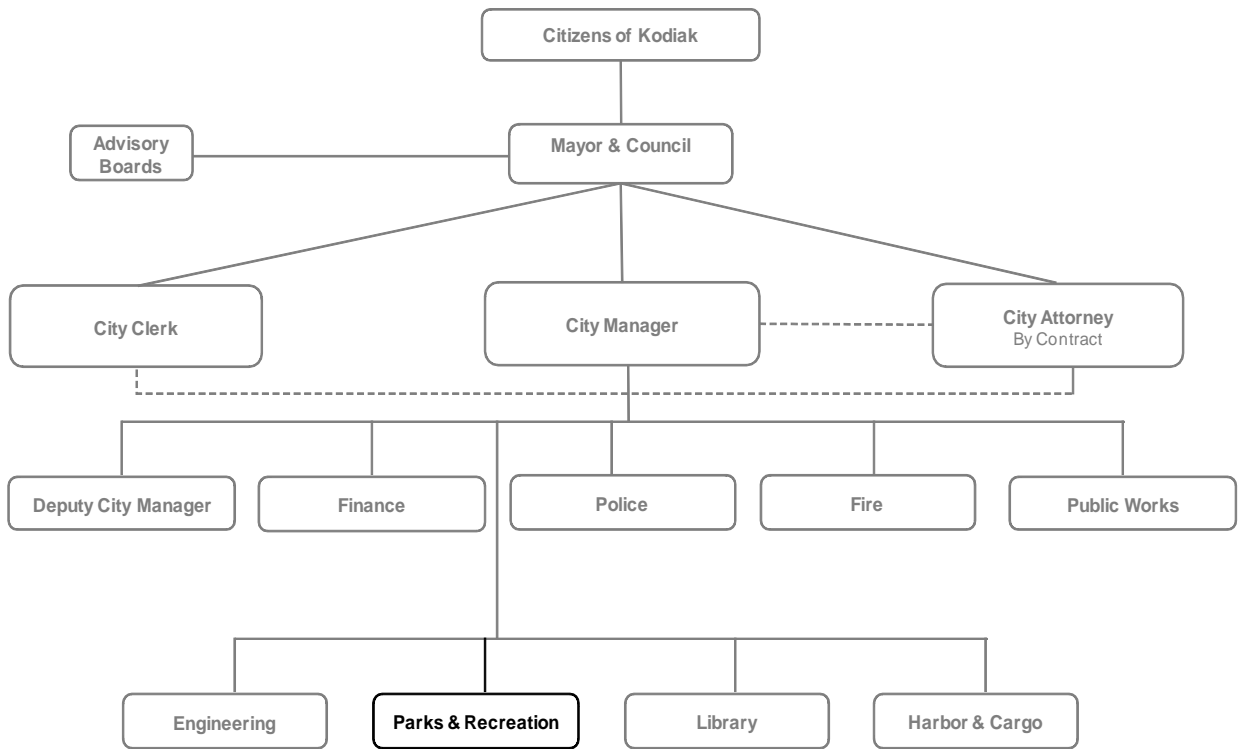
	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Use of Standard Construction Specifications and Standard Details Edition	2000	2012	2012	<b>2012</b>
Projects completed in compliance with specifications	100%	100%	100%	<b>100%</b>
Projects completed on schedule	100%	100%	100%	<b>100%</b>
Projects completed within budget	100%	100%	100%	<b>100%</b>



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**GENERAL FUND  
DEPARTMENTAL BUDGETS**





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## GENERAL FUND – PARKS AND RECREATION-ADMINISTRATION

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### Departmental Vision

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To provide direction and management of Parks and Recreation in a manner that is consistent with the policies and direction of the City Council as well as the goals of the community. These goals will be administered to ensure safe, resourceful, and effective leisure service programs, facilities, and related resources.

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### Program Description

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Parks and Recreation-Administration is responsible for the direction, professional management, and general administration of the City's leisure service programs and resources. Areas of concentration within Parks and Recreation 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 Kodiak Island Borough and Kodiak Island School facilities operated by the City under a joint-use agreement between the City, Borough, and School District.

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### Planned Accomplishments for Fiscal Year 2017

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- To negotiate minor changes to the Facility Joint Use Agreement with the Kodiak Island Borough School District and Kodiak Island Borough.
- Complete Phase 2 of the Skate Park
- To establish classification and compensation guidelines that create a motivated part-time and seasonal workforce capable of sustaining quality work. To align processes to convert many of our one talent/interest seasonal hires to multi-talent/interest part-time employees, thereby reducing the number of annual temporary staff.
- To meet payroll challenges through activating business / organizational partnerships, community volunteerism, and modeling relatively high cost programs toward successful low cost programs.
- To broaden regular and temporary work hours to create evening and weekend coverage while maintaining regular hours on a department annual basis.
- To review City policy and department procedures related to commercial and nonprofit uses of City assets to find ways to encourage partnerships that are cohesive and increase community benefits.
- To address adjacency challenges at the Kodiak Cemetery created by the construction of the Long Term Care Facility, including the removal of wind susceptible trees and access driveway.
- To increase recreation opportunity through maximizing scheduling, developing additional playing surfaces, and diversifying facility use.
- Address parking concerns at Baranof Park.
- To increase the level of cross-training across the department as well as safety training and protocols to include planning and conducting road races.
- To increase summer and winter adult athletic leagues.

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### Goals and Objectives

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**Goal:** To 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 the policies and direction of administration.

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### Significant Budget Changes and Accomplishments

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During fiscal year 2016, Parks and Recreation completed the leash-free dog park at East Addition Park and completed construction of a new storage building for turf grooming equipment. The Parks and Recreation Administration department consistently applied City Council's budget goals (pages 25-27, 32) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – PARKS AND RECREATION-ADMINISTRATION**

FUND: General  
FUNCTION: Public Recreation

DEPARTMENT: Parks and Recreation  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 278,523	\$ 278,641	\$ 321,370	\$ 266,287	\$ 317,301
Employee Benefits	141,757	197,181	223,700	121,966	191,165
Professional Services	19,953	23,710	20,000	24,909	23,850
Support Goods & Services	69,884	80,316	73,000	69,131	62,000
Repairs & Maintenance	7,400	5,433	4,000	5,655	9,000
Public Utility Services	6,237	11,211	10,000	12,090	12,000
Capital Outlay	6,234	7,544	45,734	59,839	101,757
<b>Total Expenditures</b>	<b>\$ 529,988</b>	<b>\$ 604,036</b>	<b>\$ 697,804</b>	<b>\$ 559,877</b>	<b>\$ 717,073</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Parks & Recreation Director	1	1	1	1
Recreation Supervisor	1.5	1.5	1.5	1.5
Parks Maintenance Worker	0.75	0.75	0.75	0.75
<b>Total</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
City League Basketball Teams	28	26	24	25
City League Basketball Players	325	316	300	275
City League Volleyball Teams	13	18	20	15
City League Volleyball Players	111	123	164	175
Womens League Volleyball Teams	13	11	11	8
Womens League Volleyball Players	84	76	74	85
City League Softball Teams	10	11	11	12
City League Softball Players	160	160	178	200
<b>Races (contestants)</b>				
Earth Day Triathlon	40	38	28	50
Pillar Mountain Classic	86	64	51	80
Pasagshak to Kodiak Bike Ride	33	27	30	40
Marathon	4	4	1	4



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## GENERAL FUND – PARKS AND RECREATION-MUSEUM

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### Departmental Vision

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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 1,200 hours.

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### Program Description

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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.

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### Planned Accomplishments for Fiscal Year 2017

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- To complete a new permanent exhibit design that will better share the full and complex history of the Kodiak region, its culture, and its people.
- To develop new and expanded education programs and events, including a spring lecture series, monthly events to share traditional Kodiak crafts and art, and a monthly story time to encourage early literacy and a love of history.
- To continue the care and preservation of objects, photographs, and documents related to the history of Kodiak.
- To continue maintenance and renovation of the Baranov Museum Building.

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### Goals and Objectives

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**Goal:** To continue cooperation with the Kodiak Historical Society by maintaining the level of service provided by 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 and Accomplishments

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During fiscal year 2016, the museum developed and installed an exhibit exploring the impact of the 1964 earthquake and tsunami that occurred in Kodiak. On the 50<sup>th</sup> anniversary of the earthquake and tsunami, this exhibit was completed for presentation to the public. The educational programs and events served over 1,000 residents and visitors. The Parks and Recreation Museum division consistently applied City Council's budget goals (pages 25-27, 32) based on performance measures, personnel, and stated goals and objectives.





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

FUND: General  
FUNCTION: Public Recreation

DEPARTMENT: Parks and Recreation  
COST CENTER: Museum

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Contributions	\$ 77,500	\$ 90,000	\$ 93,650	\$ 93,650	<b>\$ 94,700</b>
Public Utility Services	13,714	11,708	15,000	8,694	<b>15,000</b>
<b>Total Expenditures</b>	<b>\$ 91,214</b>	<b>\$ 101,708</b>	<b>\$ 108,650</b>	<b>\$ 102,344</b>	<b>\$ 109,700</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Number of Visitors Annually	8,500	9,014	9,014	<b>9,500</b>
Number of Historical Artifacts	4,000	4,052	4,052	<b>4,100</b>
Number of Archives (Photos, Maps, Etc.)	45,000	48,000	48,000	<b>19,500</b>
Cost Per Unit of Participation	\$ 11.40	\$ 10.12	\$ 10.12	<b>\$ 10.12</b>



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## GENERAL FUND – PARKS AND RECREATION-TEEN CENTER

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### Departmental Vision

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To provide the Kodiak community with a variety of activities that supports all cultural diversities. To provide programs and services that promote a sense of belonging to the Kodiak community, a sense of self-worth as a community, and a sense of competency to everyone of all ages. To provide healthy choices for teens / youth in the Kodiak community.

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### Program Description

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The Parks and Recreation-Teen Center provides sustainable drug-free options of recreational leisure to the community of Kodiak and abroad. The Parks and Recreation-Teen Center is responsible for providing reasonably priced sports events to the Kodiak community and offering the community diverse opportunities of leisure. These programs include sustainable afterschool activities that are educational, fun, and exciting and offer youth and adult programs within the Teen Center.

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### Planned Accomplishments for Fiscal Year 2017

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- To provide a variety of activities on a monthly basis that includes art, sports, leisure afterschool activities, and teen-adult programs.
- To reach out to different organizations within the Kodiak community to provide multiple support networks to the Kodiak community.
- To forge relationships with different agencies and businesses within the Kodiak community that supports children's needs and provides a reasonable 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 Kodiak community.
- To continue developing a fitness room with training opportunities.
- To create protocols in the area of financial cash management, safety and maintenance, fee registration, patron registration, patron activity logs, and database management.
- To evaluate items for repairs and maintenance and replace items as necessary.

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### Goals and Objectives

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**Goal:** To continue providing the level of services that the Parks and Recreation-Teen Center currently offers, through maximizing the use of facilities and minimizing costs, and providing community involvement through employment.

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

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### Significant Budget Changes and Accomplishments

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During fiscal year 2016, the Parks and Recreation-Teen Center has been able to maintain operations by utilizing only temporary and part-time staff. In addition, the Parks and Recreation-Teen Center completed installation of new flooring. The Parks and Recreation Teen Center division consistently applied City Council's budget goals (pages 25-27, 32) based on performance measures, personnel, and stated goals and objectives.



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

FUND: General  
FUNCTION: Public Recreation

DEPARTMENT: Parks and Recreation  
COST CENTER: Teen Center

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 118,806	\$ 149,233	\$ 140,820	\$ 129,855	\$ 140,172
Employee Benefits	53,447	80,818	75,410	54,732	81,315
Professional Services	-	400	6,330	6,705	11,330
Support Goods & Services	9,402	7,779	11,000	11,573	12,500
Repairs & Maintenance	4,412	3,203	6,500	14,948	5,000
Public Utility Services	19,692	21,204	17,000	14,986	15,000
Administrative Services	898	783	1,000	-	500
Capital Outlay	-	1,488	1,500	3,320	1,500
<b>Total Expenditures</b>	<b>\$ 206,657</b>	<b>\$ 264,908</b>	<b>\$ 259,560</b>	<b>\$ 236,119</b>	<b>\$ 267,317</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Recreation Supervisor	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Boy Dribblers Teams	17	10	8	10
Boy Dribblers Participants	85	73	70	70
Girl Dribblers Teams	12	14	9	10
Girl Dribblers Participants	75	83	69	70
Spring Soccer Teams	16	13	20	15
Spring Soccer Participants	90	165	224	160
Morning Program/Days	32	32	24	24
Morning Program/Attendance	155	162	206	180
Total Teen Center Attendance	16,054	17,408	26,365	18,500
Monthly Teen Center Attendance	1,334	1,450	2,197	1,542



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**GENERAL FUND – PARKS AND RECREATION-AQUATICS**

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**Departmental Vision**

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

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**Program Description**

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Parks and Recreation-Aquatics are responsible for the overall supervision of the public use of the swimming pool and high school gym facilities, staff, patrons, and programs. Parks and Recreation-Aquatics is responsible for the water quality of the swimming pool, the custodial care of the swimming pool area, execution of recreational programs, providing 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.

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**Planned Accomplishments for Fiscal Year 2017**

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- To represent the Kodiak Island Borough, City of Kodiak, and Kodiak Island Borough School District as the agency in charge of the overall use and operation of the swimming pool.
  - To monitor and operate pool chemical equipment, water temperature, and air handling units.
  - To partner with Kingfishers to develop a swim lesson plan that would allow for lessons continuously throughout the year.
  - To plan, organize, and implement an aquatics program for all ages on a year-round basis.
  - To coordinate the entire use by all community and school groups.
- 

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**Goals and Objectives**

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**Goal:** To provide a safe and affordable facility for the community and swim teams to maximize and use; to maximize the use of the Kodiak High School gymnasium.

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

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**Significant Budget Changes and Accomplishments**

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During fiscal year 2016, the Parks and Recreation-Aquatics have been able to maintain operations by utilizing only temporary and part-time staff. The Parks and Recreation Aquatics division consistently applied City Council's budget goals (pages 25-27, 32) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – PARKS AND RECREATION-AQUATICS**

FUND: General  
FUNCTION: Public Recreation

DEPARTMENT: Parks and Recreation  
COST CENTER: Aquatics

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 149,412	\$ 144,534	\$ 150,930	\$ 133,080	<b>\$ 154,565</b>
Employee Benefits	73,733	59,539	80,180	54,675	<b>83,060</b>
Professional Services	140	609	850	-	-
Support Goods & Services	3,916	4,965	5,000	5,054	<b>5,000</b>
<b>Total Expenditures</b>	<b>\$ 227,201</b>	<b>\$ 209,647</b>	<b>\$ 236,960</b>	<b>\$ 192,809</b>	<b>\$ 242,625</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Recreation Supervisor	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
<b>Number of Individuals Participating</b>				
Morning Lap	2,597	1,626	1,378	<b>2,000</b>
Noon Lap Swim	4,015	3,340	2,800	<b>3,000</b>
Evening Lap	3,213	2,251	1,511	<b>2,500</b>
Open Swim	12,687	9,306	10,599	<b>10,000</b>
Aerobics	1,757	2,000	3,573	<b>2,500</b>
Family Swim	3,224	3,564	1,590	<b>2,500</b>
Youth Lessons	3,000	3,000	12,000	<b>12,000</b>
<b>Total number of Participants</b>	<b>30,493</b>	<b>25,087</b>	<b>33,451</b>	<b>34,500</b>



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## GENERAL FUND – PARKS AND RECREATION-ICE RINK

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### Departmental Vision

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To provide programs to the Kodiak community for ice skating and other winter activities. To provide facilities for use when the ice rink is closed for other sporting and community events.

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### Program Description

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The Parks and Recreation-Ice Rink operates seasonally from mid-November through the end of March. The Parks and Recreation-Ice Rink features a refrigeration system and a Zamboni to resurface ice, ensuring that the quality of ice is reliable. Ice skating programs include schedules for free skating times to the public, hockey, and broomball. In addition, there are figure skating and hockey clinics held during Christmas and spring break holidays. The youth hockey league program operates mid February through the end of March. 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 covered and serves as a multipurpose play-court area used for tennis, basketball, roller hockey, soccer, and community events.

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### Planned Accomplishments for Fiscal Year 2017

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- To plan, organize, schedule, and supervise recreational activities and programs within the community to include coordinating volunteers, determining appropriate sites for events and activities, and locating and solidifying instructors and/or volunteers.
- To coordinate the use of the Parks and Recreation-Ice Rink with community groups and the Kodiak Island Borough School District.
- To maintain an inventory of maintenance tools, machinery, manuals, and reports.
- To expand the Parks and Recreation-Ice Rink oversight to include all of Baranof facilities and other outdoor recreation venues.
- To send staff to the Parks and Recreation-Ice Rink facility for oversight and operational training.

---

### Goals and Objectives

---

**Goal:** To provide a safe and affordable facility for the community to maximize the use of the Parks and Recreation-Ice Rink.

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

---

### Significant Budget Changes and Accomplishments

---

During fiscal year 2016, the Parks and Recreation-Ice Rink functional unit performed numerous repairs to the ice rink system to assist in energy conservation. The Parks and Recreation-Ice Rink continues to curtail its offerings to maximize the use of the facility by the community. The Parks and Recreation Ice Rink division consistently applied City Council's budget goals (pages 25-27, 32) based on performance measures, personnel, and stated goals and objectives.



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

FUND: General  
FUNCTION: Public Recreation

DEPARTMENT: Parks and Recreation  
COST CENTER: Ice Rink

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 44,252	\$ 36,064	\$ 44,960	\$ 39,975	\$ 47,071
Employee Benefits	27,980	14,963	34,420	20,558	37,421
Professional Services	2,786	2,739	2,500	-	500
Support Goods & Services	7,046	8,939	9,500	10,808	11,500
Repairs & Maintenance	7,606	25,712	7,500	9,768	7,500
Public Utility Services	64,254	55,066	60,000	62,216	60,000
Capital Outlay	-	1,487	1,500	765	-
<b>Total Expenditures</b>	<b>\$ 153,924</b>	<b>\$ 144,970</b>	<b>\$ 160,380</b>	<b>\$ 144,090</b>	<b>\$ 163,992</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Parks Superior	0	0.5	0.5	0.5
<b>Total</b>	<b>0</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
<b>Number of Individuals Participating</b>				
Public Skate	7,200	1,181	4,791	5,000
Broomball	300	-	150	300
Stick & Puck	500	16	186	500
Youth Hockey League	1,700	431	2,600	2,500
Women's Hockey	800	6,400	428	1,000
Men's Hockey	1,200	781	833	1,000
<b>Total number of Participants</b>	<b>12,200</b>	<b>14,535</b>	<b>8,988</b>	<b>10,300</b>



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

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**Departmental Vision**

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

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**Program Description**

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The Parks and Recreation-Beautification Program provides for the procurement and maintenance of hanging flower baskets and maintenance of St. Paul Plaza, AC Parking Lot, the Russian Well, Y Intersection Island, the Kodiak Police Department, and the Parks and Recreation-Teen Center. The Parks and Recreation-Beautification Program also provides holiday lighting within the downtown Kodiak area.

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**Planned Accomplishments for Fiscal Year 2017**

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- To maintain flower baskets through daily watering, weekly weeding, and biweekly fertilization.
- To purchase, install, and maintain winter lights on mall trees and use LED lighting and timers for minimal electrical use.

---

**Goals and Objectives**

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**Goal:** To beautify Kodiak and make it an enjoyable place for visitors and citizens of Kodiak.

**Objective:** To maintain the flower baskets and maintenance of various community areas.

---

**Significant Budget Changes and Accomplishments**

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During fiscal year 2016, the Parks and Recreation-Beautification Program spent significant time and resources in the St. Paul Plaza area cleaning and trimming shrubs and trees that limited visibility. The Parks and Recreation Beautification division consistently applied City Council's budget goals (pages 25-27, 32) based on performance measures, personnel, and stated goals and objectives.





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

FUND: General  
FUNCTION: Public Recreation

DEPARTMENT: Parks and Recreation  
COST CENTER: Beautification Program

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Professional Services	\$ 4,632	\$ 4,731	\$ 6,000	\$ 5,076	\$ 5,000
Support Goods & Services	134	4,690	10,000	10,000	8,000
<b>Total Expenditures</b>	<b>\$ 4,766</b>	<b>\$ 9,421</b>	<b>\$ 16,000</b>	<b>\$ 15,076</b>	<b>\$ 13,000</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Authorized Personnel	0	0	0	0
<b>Total</b>	0	0	0	0

**Performance Indicators**

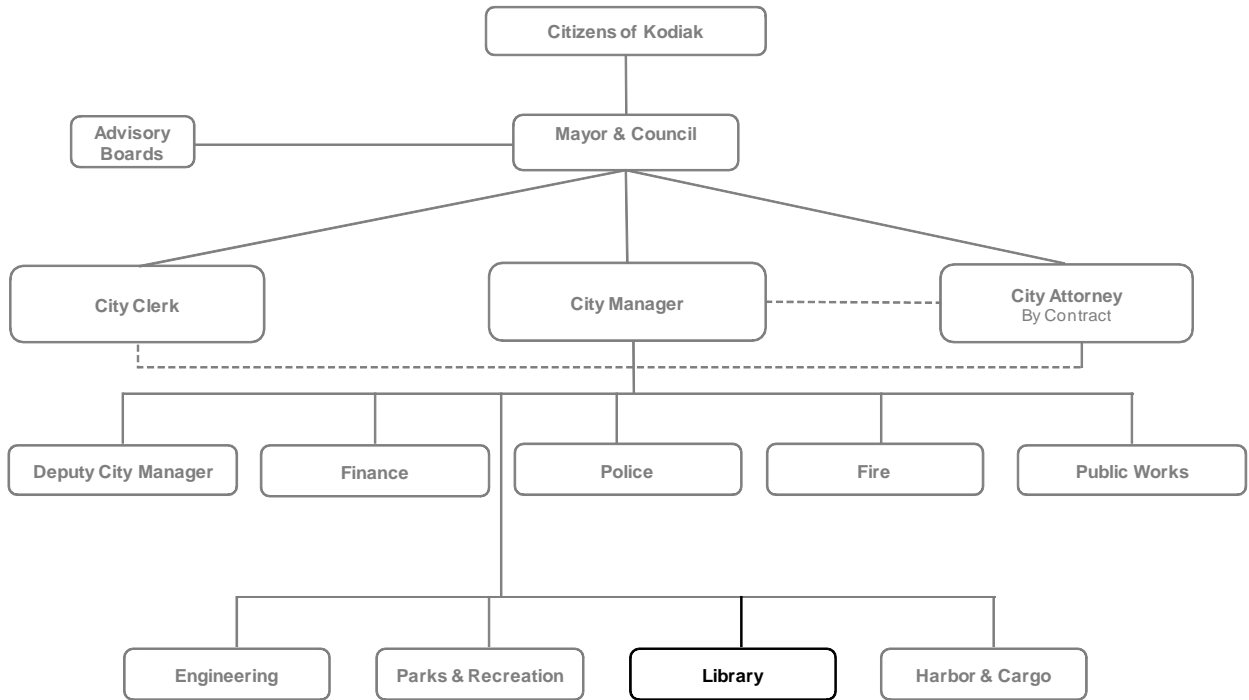
	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Flower Baskets	100	108	108	100
Winter lights on trees in downtown shopping area	16	16	16	16



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### GENERAL FUND DEPARTMENTAL BUDGETS





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## GENERAL FUND – LIBRARY-ADMINISTRATION/OPERATIONS

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### Departmental Vision

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As a crossroads of information services, resources, enrichment programs, and community events, the Kodiak Public Library plans, improves, and delivers 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.

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### Program Description

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The Library is responsible for fulfilling the informational, recreational, educational, and cultural resources to support the well being of the Kodiak community. The Library's core values are the safe, service, and wellness of patrons and staff; the stewardship of City assets; and the legacy of cultural and educational enrichment to Kodiak's future generations.

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### Planned Accomplishments for Fiscal Year 2017

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- To address the landscape maintenance, equipment, and furnishing needs of the Library's exterior grounds.
- To continue modifying space, furnishings, and equipment needs in the Library building.
- To incorporate adult programs and video conferencing into the Library's calendar of offerings.
- To infuse youth services programs with literacy enhancements.
- To collaborate with local and state entities to broaden patron and staff access to informational, technology, cultural, and support and resource services.
- To work with Kodiak Island's private and public school communities to promote public library resources to students, parents, and faculty.
- To continue with the Staff Development Program

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### Goals and Objectives

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**Goal:** To continue to maintain the level of services provided to ensure that library patrons can maximize the potential use of the library while keeping costs for these services as minimal as possible. These services include, but are not limited to, library cards, computer usage, library programs, and the availability of resources for patrons to borrow.

**Objective:** To ensure that the Library patrons receive services which are equal to those provided for in past fiscal years.

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### Significant Budget Changes and Accomplishments

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The Library met each planned accomplishment for fiscal year 2016. Fiscal year 2017 recognized a 5.39% reduction in budgeted overhead expenses. The Library received a federal internet rate discount coordinated through the Alaska State Library and the state's Online With Libraries program to provide public internet connectivity. The Library received an Alaska Public Library Assistance grant to provide collections and other materials in support of the statewide Battle of the Book program for youth. The Kodiak Public Library department consistently applied City Council's budget goals (pages 25-27, 32) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – LIBRARY-ADMINISTRATION/OPERATIONS**

FUND: General  
FUNCTION: Library

DEPARTMENT: Library  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 372,547	\$ 401,455	\$ 458,830	\$ 400,152	\$ 456,853
Employee Benefits	276,258	365,957	350,220	171,384	312,569
Professional Services	47,591	36,576	62,950	40,340	52,950
Support Goods & Services	94,259	86,166	98,280	98,128	99,480
Repairs & Maintenance	2,694	1,346	5,000	5,254	15,000
Public Utility Services	52,495	42,779	60,250	43,487	50,000
Capital Outlay	1,290	769	9,150	5,129	1,500
<b>Total Expenditures</b>	<b>\$ 847,134</b>	<b>\$ 935,048</b>	<b>\$ 1,044,680</b>	<b>\$ 763,874</b>	<b>\$ 988,352</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Library Director	1	1	1	1
Library Specialist - Nonsupervisor	3	3	3	3
Library Technician - Nonsupervisor	1	1	1	1
Administrative Assistant	0.75	0.75	0.75	0.75
Assistant	1.25	1.25	1.25	1.25
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Total Circulation**	56,999	67,981	74,780	75,000
Library Cards Issued	850	1,090	1,252	1,000
Program Attendance	2,800	4,480	5,288	5,000
Classroom Visits	0	62	36	70
Alaska Digital Library Downloads	4,100	4,617	5,757	5,800
Computer Sessions-Wired	68,000	20,390	16,536	15,000
Computer Sessions-Wireless	9,100	37,341	47,520	40,000
Materials Purchased	2,698	3,846	3,474	3,500
Materials Withdraw	1,146	1,121	3,000	3,000
Library Visitors	150,000	152,000	181,188	180,000

\*\* Prior to 2015, total circulation included statistics in conjunction with circulation. Fiscal year 2015 is based on check-out circulation only.



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**GENERAL FUND – NONDEPARTMENTAL PROGRAMS AND OPERATIONS**

The nondepartmental programs and operations of the general fund are specific programs or operations that cannot be reasonably allocated to specific departments. These programs and operations include the following:

- Downtown Revitalization
- Administration
- Contributions
- Operating Transfers



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**GENERAL FUND – NONDEPARTMENTAL-DOWNTOWN REVITALIZATION**

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**Departmental Vision**

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

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**Program Description**

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The Downtown Revitalization program is a maintenance program to address decriminalization of disorderly behaviors, improved lighting, and assessment of downtown parking and retention of St. Paul Plaza as the centerpiece of downtown pocket parks.

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**Planned Accomplishments for Fiscal Year 2017**

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- To allocate funds for indigent criminal prosecution and defense counsel costs associated with certain disorderly offences.
- To work closely with the Kodiak Chamber of Commerce to promote the vitality of downtown Kodiak.

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**Goals and Objectives**

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**Goal:** To maintain an attractive downtown area that can be used by the visitors and residents of Kodiak.

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

---

**Significant Budget Changes and Accomplishments**

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There were no significant budget changes during the fiscal year. The Downtown Revitalization division consistently applied City Council's budget goals (pages 25-27, 32) based on performance measures, personnel, and stated goals and objectives.





**GENERAL FUND – NONDEPARTMENTAL-DOWNTOWN REVITALIZATION**

FUND: General  
FUNCTION: Community Services

DEPARTMENT: Non-Departmental  
COST CENTER: Downtown Revitalization

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Professional Services	\$ 12,523	\$ 10,972	\$ 13,000	\$ 6,378	\$ 13,000
Support Goods & Services	350	-	7,000	398	2,000
Public Utility Services	29,830	29,792	25,000	29,937	25,000
<b>Total Expenditures</b>	<b>\$ 42,703</b>	<b>\$ 40,764</b>	<b>\$ 45,000</b>	<b>\$ 36,713</b>	<b>\$ 40,000</b>

**PERSONNEL**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Authorized Personnel	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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**GENERAL FUND – NONDEPARTMENTAL-ADMINISTRATION**

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**Departmental Vision**

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To finance general fund expenses that cannot be reasonably allocated to a specific department.

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**Program Description**

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

---

**Planned Accomplishments for Fiscal Year 2017**

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- To allocate funds to cover expenses that will benefit all general fund departments.
- 

**Goals and Objectives**

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

**Objective:** To maintain costs while providing the structure to administer general fund departments.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes during the fiscal year. The Administration division consistently applied City Council's budget goals (pages 25-27, 32) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – NONDEPARTMENTAL-ADMINISTRATION**

FUND: General  
FUNCTION: General Government

DEPARTMENT: Non-Departmental  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Estimated	FY 2017 Budget
Professional Services	\$ 18,471	\$ 17,827	\$ 33,000	\$ 15,761	\$ 33,000
Contributions	32,250	-	45,000	24,380	45,000
Support Goods & Services	432,543	425,023	377,157	377,470	392,157
Public Utility Service	24,061	25,275	32,000	14,564	26,000
Administrative Services	70,412	-	1,000	3,122	1,000
Capital Outlays	-	-	-	1,578	-
<b>Total Expenditures</b>	<b>\$ 577,737</b>	<b>\$ 468,125</b>	<b>\$ 488,157</b>	<b>\$ 436,875</b>	<b>\$ 497,157</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0



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## GENERAL FUND – NONDEPARTMENTAL-CONTRIBUTIONS

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### Departmental Vision

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To provide financial assistance to nonprofit organizations that support programs, activities, and services to the citizens and visitors of Kodiak.

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### Program Description

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Nondepartmental-Contributions provide additional funding to nonprofit organizations by the City of Kodiak.

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### Planned Accomplishments for Fiscal Year 2017

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- To fund programs that supplement the services provided by the City of Kodiak for the benefit of the residents and visitors to the community.

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### Goals and Objectives

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**Goal:** To provide contributions to nonprofit organizations by allocating 1% of the total general fund budgeted revenue.

**Objective:** To maintain contributions while adhering to the parameters developed by the City Council.

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### Significant Budget Changes and Accomplishments

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The annual contribution amount is established by calculating 1% of the total general fund budgeted revenues not including appropriations from fund balance. Contributions continue to be based on four categories in fiscal year 2016: Youth Recreation, Adult Recreation, Emergency Support, and Emergency Preparedness. The Contributions division consistently applied City Council's budget goals (pages 25-27, 32) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – NONDEPARTMENTAL-CONTRIBUTIONS**

FUND: General  
FUNCTION: Community Services

DEPARTMENT: Non-Departmental  
COST CENTER: Contributions

**Expenditures**

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Budget</u>	<u>FY 2016 Estimated</u>	<u>FY 2017 Budget</u>
Contributions	\$ 120,671	\$ 168,098	\$ 149,900	\$ 149,900	\$ 184,500
Total Expenditures	<u>\$ 120,671</u>	<u>\$ 168,098</u>	<u>\$ 149,900</u>	<u>\$ 149,900</u>	<u>\$ 184,500</u>

**Personnel**

Number of Employees

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Estimated</u>	<u>FY 2017 Budget</u>
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**Performance Indicators**

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Estimated</u>	<u>FY 2017 Budget</u>
Number of Non-profits assisted	17	20	21	22



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**GENERAL FUND – NONDEPARTMENTAL-OPERATING TRANSFERS**

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**Departmental Vision**

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Not applicable.

**Program Description**

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Nondepartmental-Operating Transfers represents the transfer of monies between funds to pay expenses.

**Planned Accomplishments for Fiscal Year 2017**

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- Not applicable

**Goals and Objectives**

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Not applicable.

**Significant Budget Changes and Accomplishments**

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There were no significant budget changes during the fiscal year. The Nondepartmental Operating Transfers division consistently applied City Council's budget goals (pages 25-27, 32) based on performance measures, personnel, and stated goals and objectives.



**GENERAL FUND – NONDEPARTMENTAL-OPERATING TRANSFERS**

FUND: General  
FUNCTION: Transfers

DEPARTMENT: Non-Departmental  
COST CENTER: Transfers

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	<b>FY 2017 Budget</b>
Operating Transfers	\$ 2,934,396	\$ 1,992,355	\$ 4,917,305	\$ 4,920,949	<b>\$ 1,203,594</b>
Total Expenditures	<b>\$ 2,934,396</b>	<b>\$ 1,992,355</b>	<b>\$ 4,917,305</b>	<b>\$ 4,920,949</b>	<b>\$ 1,203,594</b>

**Personnel**

Number of Employees

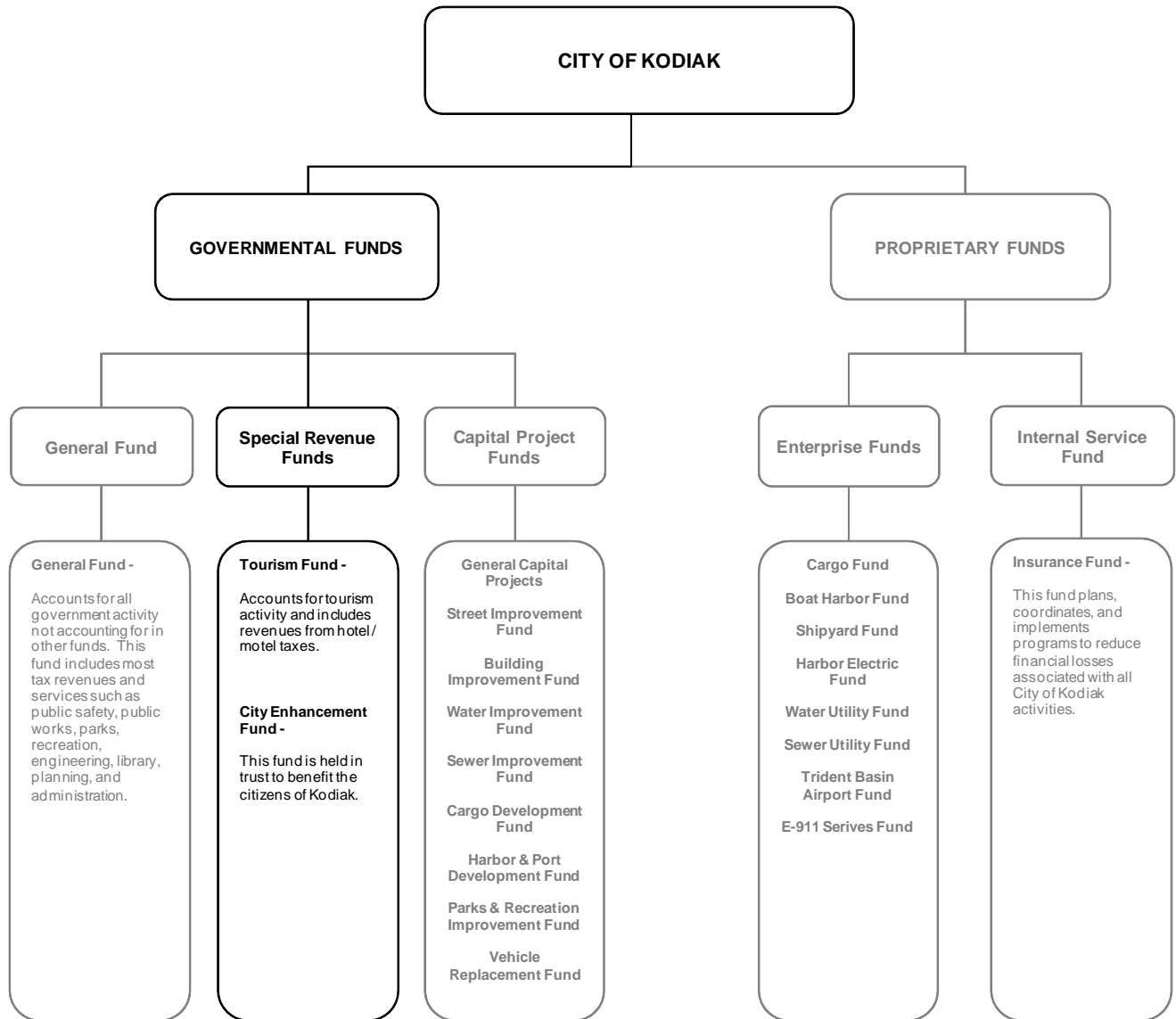
	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	<b>FY 2017 Budget</b>
None	0	0	0	<b>0</b>
Total	0	0	0	<b>0</b>







**SPECIAL REVENUE FUNDS – NONMAJOR FUNDS**





## **SPECIAL REVENUE FUNDS – NONMAJOR FUNDS**

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The two special revenue funds for the City of Kodiak include the Tourism Fund and the Enhancement Fund. The Tourism fund is comprised of hotel and motel tax revenues. This fund is for the promotion of tourism within the City of Kodiak. The Enhancement Fund is comprised of invested funds held in trust for the benefit of the residents within the City of Kodiak. This fund provides financial stability of the City of Kodiak.

- Tourism
- Enhancement



**SPECIAL REVENUE FUNDS – SUMMARY OF REVENUES AND EXPENDITURES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>Revenues</b>					
Hotel & Motel Tax	\$ 188,298	\$ 212,229	\$ 170,500	\$ 210,098	\$ 170,500
Net Investment Income	19,955	10,664	40,000	37,545	40,000
Rents	57,802	64,127	66,800	72,483	66,800
<b>Total Revenues</b>	<b>\$ 266,055</b>	<b>\$ 287,020</b>	<b>\$ 277,300</b>	<b>\$ 320,126</b>	<b>\$ 277,300</b>
<b>Expenses</b>					
Contributions	\$ 96,000	\$ 111,000	\$ 115,000	\$ 124,621	\$ 119,000
Administrative Charges	36,860	45,150	45,150	45,150	45,150
Contingency	-	-	29,350	-	25,350
<b>Total Expenses</b>	<b>\$ 132,860</b>	<b>\$ 156,150</b>	<b>\$ 189,500</b>	<b>\$ 169,771</b>	<b>\$ 189,500</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	\$ 921,584	\$ 72,781	\$ 748,400	\$ 748,400	\$ -
Transfer Out	-	(25,000)	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>\$ 921,584</b>	<b>\$ 47,781</b>	<b>\$ 748,400</b>	<b>\$ 748,400</b>	<b>\$ -</b>
<b>Net Increase (Decrease)</b>	<b>\$ 1,054,779</b>	<b>\$ 178,651</b>	<b>\$ 836,200</b>	<b>\$ 898,755</b>	<b>\$ 87,800</b>

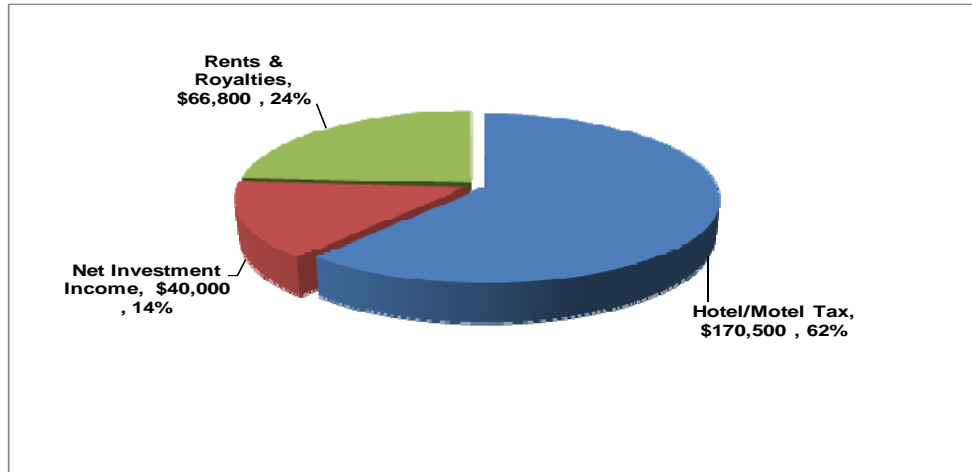


**SPECIAL REVENUE FUND – DETAIL OF REVENUES AND EXPENSES BY FUND**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>Revenues</b>					
<b>Tourism</b>					
Hotel & Motel Tax	\$ 188,298	\$ 212,229	\$ 170,500	\$ 210,098	\$ 170,500
Interest on Investments	539	686	-	1,227	-
<b>Enhancement</b>					
Interest on Investments	19,416	9,978	40,000	36,318	40,000
Rents	57,802	64,127	66,800	72,483	66,800
<b>Total Revenues</b>	<b>\$ 266,055</b>	<b>\$ 287,020</b>	<b>\$ 277,300</b>	<b>\$ 320,126</b>	<b>\$ 277,300</b>
<b>Expenses</b>					
<b>Tourism</b>					
Contributions	\$ 96,000	\$ 111,000	\$ 115,000	\$ 124,621	\$ 119,000
Administrative Charges	36,860	45,150	45,150	45,150	45,150
Contingency	-	-	29,350	-	25,350
<b>Enhancement</b>					
	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 132,860</b>	<b>\$ 156,150</b>	<b>\$ 189,500</b>	<b>\$ 169,771</b>	<b>\$ 189,500</b>
<b>Appropriations (to) from Fund Balance</b>					
<b>Tourism</b>					
	\$ -	\$ -	\$ 19,000	\$ -	\$ 19,000
<b>Enhancement</b>					
	-	-	(855,200)	-	(106,800)
<b>Net Appropriations (to) from Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (836,200)</b>	<b>\$ -</b>	<b>\$ (87,800)</b>
<b>Operating Transfers</b>					
<b>Tourism</b>					
Transfer Out	\$ -	\$ (25,000)	\$ -	\$ -	\$ -
<b>Enhancement</b>					
Transfers In	921,584	72,781	748,400	748,400	-
Transfer Out	-	-	-	-	-
<b>Total Operating Transfers</b>	<b>\$ 921,584</b>	<b>\$ 47,781</b>	<b>\$ 748,400</b>	<b>\$ 748,400</b>	<b>\$ -</b>
<b>Net Increase (Decrease)</b>	<b>\$ 1,054,779</b>	<b>\$ 178,651</b>	<b>\$ -</b>	<b>\$ 898,755</b>	<b>\$ -</b>



**SPECIAL REVENUE FUNDS – BUDGETED REVENUES BY SOURCE**



**Revenues by Source –**

The budgeted revenues for fiscal year 2017 are consistent with fiscal year 2016. Hotel / Motel tax revenues are projected based on the data provided by the Kodiak Chamber of Commerce for tourists visiting the Kodiak community. Interest rates have been projected as slightly lower than fiscal year 2016 based on historical trends in the marketplace. Revenues in the Special Revenue Funds are projected based on historical trends, economic activity in the community, and contracts and leases. These revenues remain consistent year over year.

**Hotel / Motel Tax (KCC 3.08.010)** – 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 the increased development of the tourism industry. During fiscal year 2016, estimated revenues totaled \$210,098. For fiscal year 2017, budgeted revenues totaled \$170,500. These budgeted amounts are based on the anticipated growth in the tourism industry within the Kodiak community and historical trends.

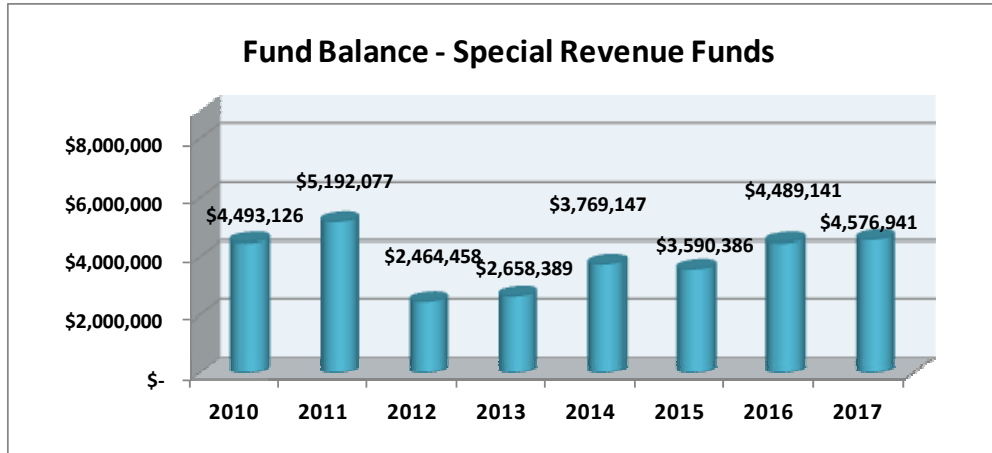
**Net Investment Income** – This amount represents monies earned on investments. The Enhancement Fund investments generate the majority of the net investment income. During the fiscal year, estimated net investment income totaled \$37,545. For fiscal year 2017, budgeted net investment income totaled \$40,000. The budgeted amount is based on historical trends in the marketplace and low interest rates.

**Rents and Royalties** – Rents and royalties represent contracts and leases with the City. Gibson Cove Cannery lease agreement totals \$50,000 and various other lease agreements that total \$60,000. During fiscal year 2016, estimated rents and royalties revenues totaled \$72,483. For fiscal year 2017, budgeted revenues totaled \$66,800. The budgeted amounts are based upon lease agreements with the City.



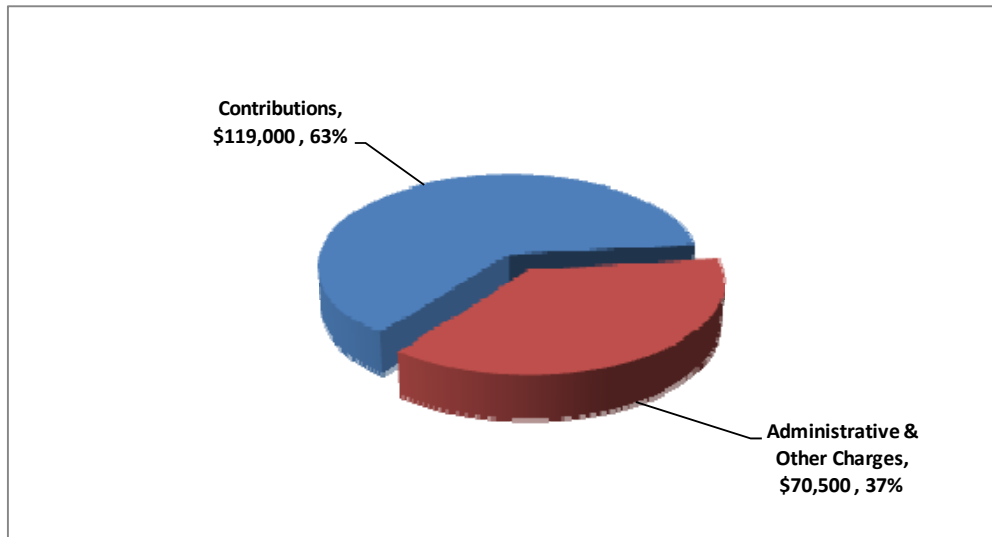
**SPECIAL REVENUE FUNDS – REVENUE BY SOURCE continued**

**Appropriations to (from) Fund Balance** – These include beginning fund balances and the annual change in fund balance that remains after all expenses have been paid. During the fiscal year 2016, estimated appropriations to replenish fund balance for the Tourism Fund totaled \$41,554 and the Enhancement Fund replenished fund balance by \$857,201. For fiscal year 2017, budgeted appropriations from fund balance from the Tourism Fund totaled \$19,000 and estimated appropriations to replenish fund balance for the Enhancement Fund \$106,800. Shown below is the historical trend for the Special Revenue fund balance for the most recent ten-year period. The City has budgeted appropriations to use or replenish fund balance and actual uses are typically lower than budgeted amounts.



**Other Financing Sources – Transfers In** – These amounts represent transfers from other funds. For fiscal year 2016, the Tourism Fund did not recognize any transfers in from other funds and total estimated transfers in for the Enhancement Fund totaled \$748,400. There were no budgeted transfers for fiscal year 2017. The City Council has been replenishing the Enhancement Fund over the past few years. Any uses of the Enhancement Fund would be authorized by a super majority vote of the City Council.

**SPECIAL REVENUE FUNDS – BUDGETED EXPENDITURES BY CLASSIFICATION**





**SPECIAL REVENUE FUNDS – BUDGETED EXPENDITURES BY CLASSIFICATION continued**

**Expenditures by Classification**

The budgeted expenses for fiscal year 2017 are consistent with fiscal year 2016. The Enhancement Fund did not recognize any transfers during fiscal year 2016 and does not anticipate any operating transfers for fiscal year 2017. The Tourism Fund expenses are based on Kodiak City Code for contributions, administration, and other miscellaneous charges. Overall budgeted expenses for the Special Revenue funds have remained consistent year over year.

**Contributions (KCC 3.08.010)** – Based on Kodiak City Code, 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 and various smaller nonprofit organizations whose mission strives to promote tourism. For fiscal year 2016, estimated contributions totaled \$ 124,621. Budgeted tourism contributions for fiscal year 2017 total \$119,000. The Kodiak Island Convention and Visitors Center will receive \$112,000 and the Chamber of Commerce will receive \$7,000.

**Administrative and Other Charges** – For the Tourism Fund, these expenditures represent administration, public works, and beautification services performed. For fiscal year 2016, the estimated amounts for these services totaled \$45,150. Budgeted administrative and other expenditures for fiscal year 2017 totaled \$74,500.

**Other Financing Uses – Transfers Out** – These amounts represent transfers to other funds. For fiscal year 2016, the Tourism Fund and the Enhancement Fund did not experience any transfers out to other funds. The City Council has been replenishing the Enhancement Fund over the past few years. Any uses of the Enhancement Fund would be authorized by a super majority vote of the City Council. There were no budgeted transfers for fiscal year 2017.



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**SPECIAL REVENUE FUNDS – TOURISM DEVELOPMENT FUND**

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**Departmental Vision**

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To expand the City of Kodiak economy by attracting and retaining visitors to the Kodiak community.

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**Program Description**

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The Tourism Development Fund was established to assist in promoting tourism to the City of Kodiak. In previous years, monies from this fund have been part of nonprofit organization contributions to the Kodiak Island Convention and Visitors Center, the Chamber of Commerce, and various nonprofit organizations that strive to promote tourism within their respective missions.

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**Planned Accomplishments for Fiscal Year 2017**

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- To attract tourists to Kodiak.
  - To attract conventions, meetings, and events to be held in the City of Kodiak.
  - To enhance the City of Kodiak through beautification projects.
  - To fund and implement the Downtown Revitalization Committee short-term project.
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**Goals and Objectives**

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

**Objective:** To continue to fund tourism projects.

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**Significant Budget Changes and Accomplishments**

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The Tourism Development Fund did not have any significant budget changes. The Tourism Development Fund established the Downtown Revitalization Committee and began small beautification projects. The Tourism Development division consistently applied City Council's budget goals (pages 25-27; 32) based on performance measures, personnel, and stated goals and objectives.





**SPECIAL REVENUE FUNDS – TOURISM DEVELOPMENT FUND**

FUND: Special Revenue  
FUNCTION: Special Revenue

DEPARTMENT: Tourism  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Contributions	\$ 96,000	\$ 111,000	\$ 115,000	\$ 124,621	\$ 119,000
Administrative Charges	36,860	45,150	45,150	45,150	45,150
Other	-	-	29,350	-	25,350
Transfers Out	-	25,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 132,860</b>	<b>\$ 181,150</b>	<b>\$ 189,500</b>	<b>\$ 169,771</b>	<b>\$ 189,500</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Authorized Personnel	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Conventions/Meetings/Events	118	141	145	160
Number of Visitor Inquiries	7,792	7,953	8,250	8,600
Number of Visitors at Visitor Center	5,699	14,233	14,632	16,500
Number of Cruise Ships Visits	10	12	14	20



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## SPECIAL REVENUE FUNDS – CITY ENHANCEMENT FUND

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### Departmental Vision

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To provide the highest returns on investments possible while minimizing risks in the marketplace in order to safeguard the funds.

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### Program Description

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The City Enhancement Fund was established to promote the financial stability of the City and to provide long term tax relief for the provision of public service. The City Enhancement Fund is intended to be held in perpetually in trust for the benefit of present and future obligations.

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### Planned Accomplishments for Fiscal Year 2017

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- To achieve the highest rates of return on investments within the parameters set by the City of Kodiak municipal code.
- To ensure funds are inflation proofed with the earnings of the fund.
- To ensure that 50% of the gross proceeds from the sale or lease of the municipal real property will be deposited in the City Enhancement Fund.
- To ensure that 50% of the prior fiscal years' general fund surplus will be deposited into this fund.
- To prepare a Request for Proposal and appropriately select professional services for an Investment Management and Advisory firm to maximize performance of City investments.

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### Goals and Objectives

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**Goal:** To maintain a fund balance as required by the City of Kodiak municipal code.

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

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### Significant Budget Changes and Accomplishments

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The City Enhancement Fund did not have any significant budget changes. The City Enhancement Fund met the City Council's goal by not utilizing this fund in order to replenish the fund. The finance director successfully formed an investment committee comprised of the Finance Director, the City Manager, the Deputy City Manager, the City Clerk, and one City Council member. The Enhancement Fund division consistently applied City Council's budget goals (pages 25-27) based on performance measures, personnel, and stated goals and objectives.



**SPECIAL REVENUE FUNDS – CITY ENHANCEMENT FUND**

FUND: Special Revenue  
FUNCTION: Special Revenue

DEPARTMENT: Enhancement Fund  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	<b>FY 2017 Budget</b>
Operating Transfers					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Library Fund	-	-	-	-	-
Parks&Recreation Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	<b>FY 2017 Budget</b>
Authorized Personnel	0	0	0	<b>0</b>
Total	0	0	0	<b>0</b>

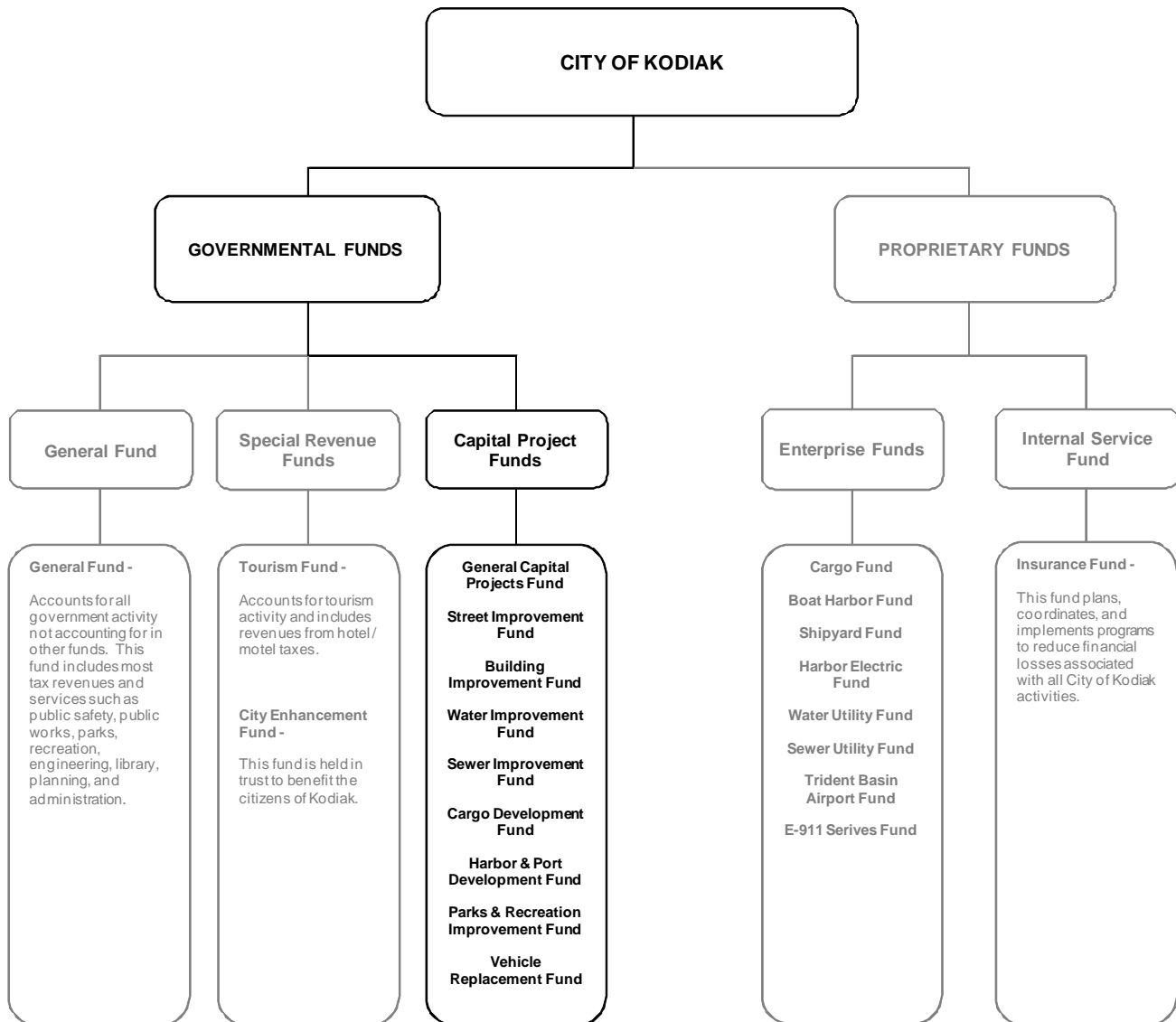
**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	<b>FY 2017 Budget</b>
Net Investment Earnings	\$ 19,416	\$ 9,978	\$ 36,317	<b>\$ 40,000</b>
City Enhancement Fund - Fund Balance	\$ 3,054,325	\$ 3,021,211	\$ 4,058,412	<b>\$ 4,165,212</b>





**GOVERNMENTAL FUNDS – CAPITAL PROJECT FUNDS**





## **CAPITAL PROJECT FUNDS**

The 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's operating budget, State of Alaska grants, and federal grants for capital improvement projects. Each year, the City's administration will present the capital improvement plan to the City Council. The priority of projects is set by the City Council and will be based on availability of funds, compliance regulation issues, public comments on projects, and the overall need for the project.

The Capital Project funds include both capital expenditures and capital projects. A capital expenditure includes 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. A capital project has a specific objective, is easily distinguishable from other work being performed, has a definite beginning and end, is non-routine, and typically has a total cost in excess of \$5,000.

While capital projects do not include routine maintenance, these do include renovations, major repairs, or reconstruction of damaged or deteriorated facilities. Capital projects 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 new constructed or renovated facility.

### **Goals and Objectives –**

The Capital Improvement Plan implements the City's policy to preserve physical assets, minimize future maintenance and replacement costs, and plan for future capital investments.

Capital assets are essential to the delivery and support of the City's core services. The City 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 in the context of how much the projects will cost and the impact that the project will have on the City's current and future operating budgets.

The objectives of the Capital Improvement Plan are to ensure timely completion of budgeted projects; and to administer projects, whether professional services contracts or construction contracts, in a manner that is consistent with the appropriate legal requirements, City policies, and department needs for each project.

### **Budget Process –**

During the budget process each year, City administration will identify all projects. City administration will analyze all project proposals for costs, benefits, and impacts to future operating budgets. Available capital resources and funding strategies are identified for each project. These proposed projects are prioritized and submitted with the annual operating budget.

The planning process includes ensuring that capital resources are allocated to the City's highest priority projects. The highest priority projects typically include those that are specifically for general government departments. Based on City of Kodiak municipal code, the City allocates a portion of sales tax proceeds to certain capital project funds on an annual basis. These specific allocations are \$450,000 to the Street Capital Improvement Fund; \$500,000 to the Harbor and Port Capital Improvement Fund; and \$50,000 to the Parks and Recreation Capital Improvement Fund. Other funding sources include state and federal grants; state loan programs; the sale of bonds; charges for services for water, sewer, and harbor usage fees; investments; and land sales.

Once projects are identified, capital expenditures can be authorized as part of the current operating budget or during the fiscal year through a supplemental budget amendment.



## **CAPITAL PROJECT FUNDS**

The following is a list of the various capital project funds:

- **General Capital Project Fund – Non-major Fund (Fund 300)**  
The General Capital Project fund accounts for projects that include the purchase of new equipment, the development of land, or a feasibility study that is within the scope of the general City operations.
- **Street Improvement Fund – Non-major Fund (Fund 301)**  
The Street Improvement fund accounts for projects that include new road construction, paving, and major road maintenance for the City's road system.
- **Building Improvement Fund – Major Fund (Fund 302)**  
The Building Improvement fund accounts for projects that include construction for new City facilities and repairs to existing City facilities.
- **Water Improvement Fund – Major Fund (Fund 305)**  
The Water Improvement fund accounts for projects that include new construction, major maintenance, and improvements related to the water collection, water treatment facility, and water delivery system.
- **Sewer Improvement Fund – Non-major Fund (Fund 306)**  
The Sewer Improvement fund accounts for projects that include the new construction, major maintenance, and improvements related to the sewer collection system and wastewater treatment plant facilities.
- **Cargo Development Fund – Major Fund (Fund 307)**  
The Cargo Development fund accounts for projects that include the new construction and improvements of the cargo piers and port facilities.
- **Harbor and Port Improvement Fund – Non-major Fund (Fund 308)**  
The Harbor and Port Improvement fund accounts for projects that include the new construction and improvements of the floats, docks, and breakwater within the harbor facilities.
- **Parks and Recreation Improvement Fund – Major Fund (Fund 309)**  
The Parks and Recreation Improvement fund accounts for projects that include the new construction and improvements of City-owned parks, trails, and recreational facilities.
- **Vehicle Replacement Capital Fund – Non-major Fund (Fund 315)**  
The Vehicle Replacement Capital fund accounts for projects that include the replacement of vehicles within the City of Kodiak's vehicle fleet.



**CAPITAL PROJECT FUNDS – SUMMARY OF BUDGETED REVENUES AND EXPENSES**

	<b>FY 2016 LTD Budget</b>	<b>FY 2016 LTD Budget Completed Projects</b>	<b>FY 2017 Additions</b>	<b>FY 2017 LTD Budget</b>
<b>Revenues</b>				
<b>Net Investment Income</b>				
Net Investment Income	\$ 121,185	\$ -	\$ -	\$ 121,185
<b>Total Net Investment Income</b>	<b>121,185</b>	<b>-</b>	<b>-</b>	<b>121,185</b>
<b>Donations</b>				
Donations	750,000	-	-	750,000
In Kind Donations	735,000	-	-	735,000
<b>Total Donations</b>	<b>1,485,000</b>	<b>-</b>	<b>-</b>	<b>1,485,000</b>
<b>Grants</b>				
State grants	65,401,739	13,166,652	-	52,235,087
Federal grants	1,286,067	188,657	-	1,097,410
Local grants	1,046,763	500,000	-	546,763
<b>Total Grants</b>	<b>67,734,569</b>	<b>13,855,309</b>	<b>-</b>	<b>53,879,260</b>
<b>Transfers In</b>				
General Fund	11,446,208	3,211,965	1,203,594	9,437,837
Tourism Fund	25,000	-	-	25,000
Enhancement Fund	3,110,000	500,000	-	2,610,000
Land Development Fund	70,000	-	-	70,000
Water Fund	13,976,634	3,763,430	-	10,213,204
Water Fund - 10% Charges for Services	-	-	440,000	440,000
Sewer Fund	9,218,642	2,583,430	-	6,635,212
Sewer Fund - 10% Charges for Services	26,000	-	390,000	416,000
Streets Improvement	93,000	78,000	-	15,000
New Library Fund	5,424	-	-	5,424
Cargo Fund	2,900,000	-	-	2,900,000
Harbor Fund	1,020,000	20,000	-	1,000,000
Shipyard Fund	11,000	-	-	11,000
Insurance Fund	225,000	-	-	225,000
<b>Total Transfers</b>	<b>42,126,908</b>	<b>10,156,825</b>	<b>2,033,594</b>	<b>34,003,677</b>
<b>Appropriation from Capital Projects</b>				
<b>Fund Balance</b>	<b>5,830,075</b>	<b>1,464,268</b>	<b>5,101,790</b>	<b>9,467,597</b>
<b>Total Revenues</b>	<b>\$ 117,297,737</b>	<b>\$ 25,476,402</b>	<b>\$ 7,135,384</b>	<b>\$ 98,956,719</b>
<b>Projects</b>				
General Capital Projects	\$ 5,353,399	\$ 2,832,517	\$ 83,790	\$ 2,604,672
Street Improvement Fund	5,793,032	2,690,000	1,500,000	4,603,032
Building Improvement Fund	13,558,372	-	-	13,558,372
Water Improvement Fund	30,638,897	10,971,792	4,469,000	24,136,105
Sewer Improvement Fund	9,336,000	-	1,515,000	10,851,000
Cargo Improvement Fund	39,938,700	2,712,000	-	37,226,700
Harbor & Port Improvement Fund	4,670,000	55,000	250,000	4,865,000
Parks & Recreation Improvement Fund	7,562,094	7,235,093	134,000	461,001
Vehicle Replacement Capital Fund	447,243	-	203,594	650,837
<b>Total Projects</b>	<b>\$ 117,297,737</b>	<b>\$ 26,496,402</b>	<b>\$ 8,155,384</b>	<b>\$ 98,956,719</b>





**CAPITAL PROJECT FUNDS – SUMMARY OF BUDGETED REVENUES AND EXPENSES  
AND LIFE-TO-DATE ACTIVITY WITH FIVE-YEAR CAPITAL PROJECT BUDGET PROJECTIONS**

	6/30/2016	6/30/2016	6/30/2016	Five-Year Capital Project Budgets				
	LTD Budget	LTD Activity	LTD Balance	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>Revenues</b>								
<b>Net Investment Income</b>								
Net Investment Income	\$ 121,185	\$ 120,000	\$ 1,185	\$ 1,185	\$ -	\$ -	\$ -	\$ -
<b>Total Net Investment Income</b>	<b>121,185</b>	<b>120,000</b>	<b>1,185</b>	<b>1,185</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Donations</b>								
Donations	750,000	693,477	56,523	56,523	-	-	-	-
In Kind Donations	735,000	-	735,000	735,000	-	-	-	-
<b>Total Donations</b>	<b>1,485,000</b>	<b>693,477</b>	<b>791,523</b>	<b>791,523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grants</b>								
State grants	65,407,739	62,096,697	3,311,042	3,311,042	-	-	-	-
Federal grants	1,286,067	1,180,105	105,962	105,962	-	-	-	-
Local grants	1,046,763	1,055,376	(8,613)	(8,613)	-	-	-	-
<b>Total Grants</b>	<b>67,740,569</b>	<b>64,332,178</b>	<b>3,408,391</b>	<b>3,408,391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers In</b>								
General Fund	11,446,208	7,653,465	(3,792,743)	(2,589,149)	1,000,000	1,000,000	1,000,000	1,000,000
Tourism Fund	25,000	25,000	-	-	-	-	-	-
Enhancement Fund	3,110,000	3,110,000	-	-	-	-	-	-
Land Development Fund	70,000	70,000	-	-	-	-	-	-
Water Fund	13,976,634	9,836,213	4,140,421	4,140,421	-	-	-	-
Water Fund (10% Fees)	-	-	-	440,000	440,000	440,000	440,000	440,000
Sewer Fund	9,218,642	3,384,000	5,834,642	5,834,642	-	-	-	-
Sewer Fund (10% Fees)	26,000	26,000	-	390,000	390,000	390,000	390,000	390,000
Streets Improvement	93,000	93,000	-	-	-	-	-	-
New Library Fund	5,424	5,424	-	-	-	-	-	-
Cargo Fund	2,900,000	2,900,000	-	-	-	-	-	-
Harbor Fund	1,020,000	1,020,000	-	-	-	-	-	-
Shipyards Fund	11,000	11,000	-	-	-	-	-	-
Insurance Fund	225,000	225,000	-	-	-	-	-	-
<b>Total Transfers</b>	<b>42,126,908</b>	<b>28,359,102</b>	<b>6,182,320</b>	<b>8,215,914</b>	<b>1,830,000</b>	<b>1,830,000</b>	<b>1,830,000</b>	<b>1,830,000</b>
<b>Appropriation from Capital Projects Fund Balance</b>								
	5,830,075	5,751,337	78,738	5,180,528				
<b>Total Revenues</b>	<b>\$ 117,303,737</b>	<b>\$ 99,256,094</b>	<b>\$ 10,462,157</b>	<b>\$ 17,597,541</b>	<b>\$ 1,830,000</b>	<b>\$ 1,830,000</b>	<b>\$ 1,830,000</b>	<b>\$ 1,830,000</b>
<b>Projects</b>								
General Capital Projects	\$ 5,353,399	\$ 4,084,249	\$ 1,269,150	\$ 1,069,365	\$ 61,000	\$ 58,350	\$ 50,000	\$ 50,000
Streets Improvement Fund	5,793,032	3,810,841	1,982,191	2,456,618	25,000	25,000	25,000	25,000
Building Improvement Fund	13,558,372	11,025,839	2,532,533	2,532,533	-	-	-	-
Water Improvement Fund	30,638,897	20,888,237	9,750,660	4,469,000	-	-	-	-
Sewer Improvement Fund	9,336,000	5,293,495	4,042,505	5,557,505	-	-	-	-
Cargo Improvement Fund	39,938,700	39,947,285	(8,585)	(338,650)	-	-	-	-
Harbor Improvement Fund	4,670,000	538,998	4,131,002	4,355,492	-	-	-	-
Parks & Recreation Improvement Fund	7,562,094	7,499,127	62,967	188,137	-	-	-	-
Vehicle Replacement Fund	447,243	-	447,243	650,837	-	-	-	-
<b>Total Projects</b>	<b>\$ 117,297,737</b>	<b>\$ 93,088,071</b>	<b>\$ 24,209,666</b>	<b>\$ 20,940,837</b>	<b>\$ 86,000</b>	<b>\$ 83,350</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>



**GENERAL CAPITAL PROJECTS FUND  
SUMMARY OF BUDGETED REVENUES AND EXPENSES**

	<u>FY 2016 LTD Budget</u>	<u>FY 2016 LTD Budget Completed Projects</u>	<u>FY 2017 Additions</u>	<u>FY 2017 LTD Budget</u>
<b>Revenues</b>				
<b>Intergovernmental</b>				
State grants	\$ 1,142,332	\$ 760,860	\$ -	\$ 381,472
Federal Grants	518,067	188,657	-	329,410
<b>Total Intergovernmental</b>	<b>1,660,399</b>	<b>949,517</b>	<b>-</b>	<b>710,882</b>
<b>Transfers In</b>				
General Fund	3,201,500	1,861,500	-	1,340,000
Tourism Fund	25,000	-	-	25,000
Enhancement Fund	100,000	-	-	100,000
Harbor Fund	20,000	20,000	-	-
Land Development Fund	70,000	-	-	70,000
Insurance Fund	225,000	-	-	225,000
<b>Total Transfers</b>	<b>3,641,500</b>	<b>1,881,500</b>	<b>-</b>	<b>1,760,000</b>
<b>Appropriation from General Capital Projects Fund Balance</b>				
	<b>51,500</b>	<b>1,500</b>	<b>83,790</b>	<b>133,790</b>
<b>Total Revenues</b>	<b>\$ 5,353,399</b>	<b>\$ 2,832,517</b>	<b>\$ 83,790</b>	<b>\$ 2,604,672</b>
<b>Projects</b>				
4002 City Land Development	\$ 170,000	\$ -	\$ -	\$ 170,000
4009 Comprehensive Records Management	275,000	-	-	275,000
4013 Museum Building - Phase I	250,000	-	-	250,000
4014 Municipal Airport Improvements	700,000	700,000	-	-
4015 Fire Station Deferred Maintenance	550,000	-	-	550,000
4027 AK Shield Hazmat Exercise / Anchorage	14,500	14,500	-	-
4028 Financial Software Upgrade	530,000	530,000	-	-
4029 E-911 Upgrade System	656,472	-	-	656,472
4030 Classification & Compensation Study	100,000	-	-	100,000
4032 Fire Department Engine Replacement	450,000	450,000	-	-
4033 Fire Department Ambulance Replacement	201,000	201,000	-	-
4034 Paving Police Station Parking Lot	248,500	248,500	-	-
4035 Demolition of Old Police Station	545,500	545,500	-	-
4037 Homeland Security - AK Shield 2014	11,360	11,360	-	-
4038 Homeland Security - AK Shield 2014	49,973	49,973	-	-
4039 Downtown Revitalization Project	175,000	-	-	175,000
4040 Assistance to Firefighters Grant	81,684	81,684	-	-
4041 City Website Development	20,000	-	-	20,000
4042 Long-Term Records Storage	20,000	-	-	20,000
4043 2015 SHSP Grant	64,281	-	-	64,281
4044 Storm Damage	225,000	-	-	225,000
4045 DOJ-KPD Equipment Grant	15,129	-	-	15,129
4046 Animal Shelter Kennel Replacement	-	-	35,000	35,000
4047 Ambulance Replacement - Code Blue	-	-	48,790	48,790
<b>Total Projects</b>	<b>\$ 5,353,399</b>	<b>\$ 2,832,517</b>	<b>\$ 83,790</b>	<b>\$ 2,604,672</b>



**GENERAL CAPITAL PROJECTS FUND**  
**LIFE-TO-DATE ACTIVITY WITH FIVE-YEAR CAPITAL PROJECT BUDGET PROJECTIONS**

	6/30/2016	6/30/2016	6/30/2016	Five-Year Capital Project Budgets				
	LTD Budget	LTD Activity	Balance	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>Revenues</b>								
<b>Intergovernmental</b>								
State grants	\$ 1,142,332	\$ 703,516	\$ 438,816	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	518,067	412,105	105,962	-	-	-	-	-
<b>Total Intergovernmental</b>	<u>1,660,399</u>	<u>1,115,621</u>	<u>544,778</u>	-	-	-	-	-
<b>Transfers In</b>								
General Fund	3,201,500	3,201,500	-	-	-	-	-	-
Tourism Fund	25,000	25,000	-	-	-	-	-	-
Enhancement Fund	100,000	100,000	-	-	-	-	-	-
Harbor Fund	20,000	20,000	-	-	-	-	-	-
Land Development Fund	70,000	70,000	-	-	-	-	-	-
Insurance Fund	225,000	225,000	-	-	-	-	-	-
<b>Total Transfers</b>	<u>3,641,500</u>	<u>3,641,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Appropriation from General Capital   Projects Fund Balance</b>	<u>51,500</u>	<u>10,335</u>	<u>41,165</u>	<u>83,790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>\$ 5,353,399</u>	<u>\$ 4,767,456</u>	<u>\$ 585,943</u>	<u>\$ 83,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Projects</b>								
4002 City Land Development	\$ 170,000	\$ 140,263	\$ 29,737	\$ 29,737	\$ -	\$ -	\$ -	\$ -
4009 Comprehensive Records Management	275,000	255,650	19,350	19,350	11,000	8,350	-	-
4013 Museum Building - Phase I	250,000	250,000	-	-	-	-	-	-
4014 Municipal Airport Improvements	700,000	695,516	4,484	-	-	-	-	-
4015 Fire Station Deferred Maintenance	550,000	510,335	39,665	39,665	50,000	50,000	50,000	50,000
4027 AK Shield Hazmat Exercise / Anchorage	14,500	8,045	6,455	-	-	-	-	-
4028 Financial Software Upgrade	530,000	524,441	5,559	-	-	-	-	-
4029 E-911 Upgrade System	656,472	-	656,472	656,472	-	-	-	-
4030 Classification & Compensation Study	100,000	83,062	16,938	16,938	-	-	-	-
4032 Fire Department Engine Replacement	450,000	449,478	522	-	-	-	-	-
4033 Fire Department Ambulance Replacement	201,000	99,247	101,753	-	-	-	-	-
4034 Paving Police Station Parking Lot	248,500	248,215	285	-	-	-	-	-
4035 Demolition of Old Police Station	545,500	416,063	129,437	-	-	-	-	-
4037 Homeland Security - AK Shield 2014	11,360	10,657	11,120	-	-	-	-	-
4038 Homeland Security - AK Shield 2014	49,973	26,755	12,801	-	-	-	-	-
4039 Downtown Revitalization Project	175,000	29,358	145,642	145,642	-	-	-	-
4040 Assistance to Firefighters Grant	81,684	70,525	11,159	-	-	-	-	-
4041 City Website Development	20,000	17,875	2,125	2,125	-	-	-	-
4042 Long-Term Records Storage	20,000	-	20,000	20,000	-	-	-	-
4043 2015 SHSP Grant	64,281	42,694	21,587	21,587	-	-	-	-
4044 Storm Damage	225,000	191,070	33,930	33,930	-	-	-	-
4045 DOJ-KPD Equipment Grant	15,129	15,000	129	129	-	-	-	-
4046 Animal Shelter Kennel Replacement	-	-	-	35,000	-	-	-	-
4047 Ambulance Replacement - Code Blue	-	-	-	48,790	-	-	-	-
<b>Total Projects</b>	<u>\$ 5,353,399</u>	<u>\$ 4,084,249</u>	<u>\$ 1,269,150</u>	<u>\$ 1,069,365</u>	<u>\$ 61,000</u>	<u>\$ 58,350</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>



**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4002: City Land Development**

The City Land Development project accounts for activity and costs associated with the disposal of City land and development of the Near Island Comprehensive Plan.

Source of funding consists of \$70,000 transfer from the Land Development Fund and \$100,000 transferred from the General Fund.

The project is non-recurring and estimated completion is scheduled for five years from inception date.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 10,000	\$ 5,245	\$ 4,755	\$ 4,755	\$ -	\$ -	\$ -	\$ -
Professional Services	110,000	100,832	9,168	9,168	-	-	-	-
Engineering & Inspection	50,000	34,186	15,814	15,814	-	-	-	-
<b>Totals</b>	<b>\$ 170,000</b>	<b>\$ 140,263</b>	<b>\$ 29,737</b>	<b>\$ 29,737</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The City Land Development project would record proceeds from land sales as follows: 50% to the General Fund and 50% to the Enhancement Fund. Projected future operating costs would consist of personnel staff time and costs related to the sale of property.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ 2,500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other Operating Costs	5,000	1,000	1,000	1,000	1,000	1,000
<b>Totals</b>	<b>\$ 7,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>



**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4009: Comprehensive Records Management**

The City Comprehensive Records Management project accounts for activity and costs associated with the records management within all City departments.

Source of funding consists of \$275,000 transfer from the General Fund.

After the initial software and implementation, this project is recurring in nature. The estimated initial setup and implementation is scheduled for five years from inception date.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Professional Services	\$ 275,000	\$ 255,650	\$ 19,350	\$ 11,000	\$ 8,350	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 275,000</u>	<u>\$ 255,650</u>	<u>\$ 19,350</u>	<u>\$ 11,000</u>	<u>\$ 8,350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The City Comprehensive Records Management project will incur administration costs for the implemented records management system and an annual service maintenance agreement. Projected future operating costs would consist of personnel staff time of 50% of the Deputy Clerk's duties, or \$32,500 per year, and an annual service maintenance agreement for \$11,000 per year.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ 162,500	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500
Other Operating Costs	55,000	11,000	11,000	11,000	11,000	11,000
<b>Totals</b>	<u>\$ 217,500</u>	<u>\$ 43,500</u>	<u>\$ 43,500</u>	<u>\$ 43,500</u>	<u>\$ 43,500</u>	<u>\$ 43,500</u>



**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4013: Museum Building Phase I**

The Museum Building Phase I project consists of restoration repairs to the historic Baranov Museum building, which is owned by the City. The Baranov Museum is operated through a contract with the Kodiak Historical Society.

Source of funding consists of \$250,000 through a federal grant.

The project is non-recurring and estimated completion is scheduled for five years from inception date. This project is scheduled for completion during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Salaries & Benefits	\$ 1,337	\$ 1,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering & Inspection	58,976	58,976	-	-	-	-	-	-
Construction	189,687	189,687	-	-	-	-	-	-
<b>Totals</b>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Museum Building Phase I project will provide restoration to the museum building and thus lower utility costs by approximately 2%. As the City does not operate the facility, this will not have an impact on the City's operating budget. Therefore, all operating costs would be expensed by the Kodiak Historical Society.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4015: Fire Station Deferred Maintenance**

The Fire Station Deferred Maintenance project consists of repairs and maintenance to the Fire Station building. These repairs would include replacing the existing furnace, new doors, drainage repairs, and other required maintenance.

Source of funding consists of \$500,000 transferred from the General Fund and \$50,000 use of fund balance from the General Capital Projects Fund.

The project is non-recurring and estimated completion is scheduled for two years from inception date. This project is scheduled for completion during fiscal year 2018.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Salaries & Wages	\$ 5,000	\$ 1,907	\$ 3,093	\$ 3,093	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance	545,000	508,428	36,572	36,572	-	-	-	-
<b>Totals</b>	<u>\$ 550,000</u>	<u>\$ 510,335</u>	<u>\$ 39,665</u>	<u>\$ 39,665</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Fire Station Deferred Maintenance project consists of routine repairs and maintenance to the existing Fire Station. Due to the nature of these repairs, the impact would result in a decrease in future operating costs.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4029: E-911 Upgrade**

The E-911 Upgrade project consists of upgrading the current Enhanced-911 system with a VoIP-based 911 system. The upgraded VoIP-911 system will meet, or exceed, the applicable standards of the Electronic Industries Association (EIA) and the Federal Communications Commission. The VoIP-911 system will be totally responsible to the needs of users and capable of delivering maximum performance with high reliability.

Source of funding consists of \$381,472 grant from the State of Alaska and \$275,000 transferred from the General Fund.

The project is non-recurring and estimated completion is scheduled for five years from inception date. This project is currently in the design phase.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Professional Services	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Machinery & Equipment	631,472	-	631,472	631,472	-	-	-	-
<b>Totals</b>	<b>\$ 656,472</b>	<b>\$ -</b>	<b>\$ 656,472</b>	<b>\$656,472</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The E-911 Upgrade project will remove the Enhanced-911 system with a VoIP-911 system. The VoIP-based 911 system will require annual hardware and software maintenance. As this program is still in the design phase, the operating impact has yet to be determined.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4030: Classification and Compensation Study**

The Classification and Compensation Study project is directed by the City Council and consists of a study performed to review all job descriptions, job duties, and personnel responsibilities to determine any changes to classifications and compensation of City employees.

Source of funding consists of \$100,000 transferred from the Enhancement Fund.

The project is non-recurring and estimated completion is scheduled for five years from inception date. This project is in the implementation phases.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Professional Services	\$ 100,000	\$ 83,062	\$ 16,938	\$ 16,938	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 100,000</u>	<u>\$ 83,062</u>	<u>\$ 16,938</u>	<u>\$ 16,938</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Classification and Compensation Study project will result in a study performed to review all job descriptions, job classifications, and compensation to ensure that compensation is competitive and commensurate with responsibilities. This project is in the final implementation phases and the City does not anticipate further operating impact as a result of this project.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4039: Downtown Revitalization**

The Downtown Revitalization project consists of beautification and landscaping to revitalize downtown Kodiak.

Source of funding consists of \$150,000 transferred from the General Fund and \$25,000 transferred from the Tourism Fund.

The project is recurring and landscaping and beautification maintenance will continue to be performed in downtown Kodiak.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Salaries & Benefits	\$ 10,000	\$ 798	\$ 9,202	\$ 9,202	\$ -	\$ -	\$ -	\$ -
Professional Services	10,000	-	10,000	10,000	-	-	-	-
Machinery & Equipment	30,000	28,124	1,876	1,876	-	-	-	-
Construction	125,000	436	124,564	124,564	-	-	-	-
<b>Totals</b>	<b>\$ 175,000</b>	<b>\$ 29,358</b>	<b>\$ 145,642</b>	<b>\$145,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Downtown Revitalization project consists of beautification and landscaping of the downtown Kodiak area. These functions will continue to be performed and result in lower repairs and maintenance to the downtown area, thus resulting in lower operating costs.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4041: City Website Development**

The City Website Development project consists of obtaining professional services to design and develop a new website for the City and City services.

Source of funding consists of \$20,000 transferred from the General Fund.

The project is non-recurring and will be completed during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Professional Services	\$ 20,000	\$ 17,875	\$ 2,125	\$ 2,125	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 20,000</u>	<u>\$ 17,875</u>	<u>\$ 2,125</u>	<u>\$ 2,125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The City Website Development project will reduce website maintenance time, therefore lowering operating costs. Operating budget impacts include professional services for the annual website maintenance agreement.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ 10,625	\$ 2,125	\$ 2,125	\$ 2,125	\$ 2,125	\$ 2,125
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ 10,625</u>	<u>\$ 2,125</u>	<u>\$ 2,125</u>	<u>\$ 2,125</u>	<u>\$ 2,125</u>	<u>\$ 2,125</u>



**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4042: Long-Term Records Storage**

The Long-Term Records Storage project consists of contracting with a vendor to obtain long-term storage for City records.

Source of funding consists of \$20,000 transferred from the General Fund.

The project is non-recurring and will be completed during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Professional Services	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Long-Term Records Storage project will not have an operating impact to the budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4043: 2015 SHSP Grant**

To track expenditures related to the 2015 SHSP Grant award.

Source of funding consists of \$64,281 federal grant.

The project is non-recurring and will be completed during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Salaries & Benefits	\$ 17,979	\$ 2,745	\$ 15,234	\$ 15,234	\$ -	\$ -	\$ -	\$ -
Professional Services	4,774	1,186	3,588	3,588	-	-	-	-
Machinery & Equipment	41,528	38,763	2,765	2,765	-	-	-	-
<b>Totals</b>	<u>\$ 64,281</u>	<u>\$ 42,694</u>	<u>\$ 21,587</u>	<u>\$ 21,587</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The 2015 SHSP Grant project is a nonrecurring federal grant award. Therefore, this project will not have an impact on the operating budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4044: Storm Damage**

To track expenditures related to storm damage to City-owned property for insurance recovery purposes.

Source of funding consists of \$225,000 transferred from the Insurance Fund.

The project is non-recurring and will be completed during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Professional Services	\$ 15,000	\$ 13,075	\$ 1,925	\$ 1,925	\$ -	\$ -	\$ -	\$ -
Machinery & Equipment	10,000	-	10,000	10,000	-	-	-	-
Supplies	2,500	1,722	778	778	-	-	-	-
Repairs & Maintenance	197,500	176,274	21,226	21,226	-	-	-	-
<b>Totals</b>	<b>\$ 225,000</b>	<b>\$ 191,071</b>	<b>\$ 33,929</b>	<b>\$ 33,929</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Storm Damage project was created to track expenses related to City-owned property for insurance recovery purposes. Therefore, this project will not have an impact on the operating budget.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4045: DOJ-KPD Equipment**

To track expenditures relate to the Department of Justice Equipment grant award to the Kodiak Police Department.

Source of funding consists of \$15,129 in federal grants.

The project is non-recurring and will be completed during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Machinery & Equipment	\$ 15,129	\$ 15,000	\$ 129	\$ 129	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 15,129</u>	<u>\$ 15,000</u>	<u>\$ 129</u>	<u>\$ 129</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The DOJ-KPD Equipment project is a nonrecurring federal grant award. Therefore, this project will not have an impact on the operating budget.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4046: Animal Shelter Kennel Replacement**

To replace the kennels at the Kodiak Animal Shelter.

Source of funding consists of \$35,000 appropriated from the General Capital Projects unassigned fund balance.

The project is non-recurring and will be completed during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Machinery & Equipment	48,790	-	48,790	48,790	-	-	-	-
<b>Totals</b>	<u>\$ 48,790</u>	<u>\$ -</u>	<u>\$ 48,790</u>	<u>\$ 48,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Animal Shelter Kennel Replacement project will replace the kennels at the City Animal Shelter. As repair and maintenance costs will be reduced, this project will not have an impact on the operating budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>





**GENERAL CAPITAL PROJECTS (FUND 300)**

**Project 4047: Ambulance Replacement-Code Blue**

To track the 25% required city matching funds for the Ambulance replacement under the state of Alaska Code Blue grant. The state of Alaska Code Blue grant will fund the remaining 75% directly to the provider. The total cost of ambulance replacement is approximately \$195,000.

Source of funding consists of \$48,790 appropriated from the General Capital Projects unassigned fund balance.

The project is non-recurring and will be completed during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Machinery & Equipment	\$ 48,790	\$ -	\$ 48,790	\$ 48,790	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 48,790</u>	<u>\$ -</u>	<u>\$ 48,790</u>	<u>\$ 48,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Ambulance Replacement-Code Blue project will replace an existing ambulance for the Kodiak Fire Department. As repair and maintenance costs will be reduced, this project will not have an impact on the operating budget.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**STREET IMPROVEMENT FUND  
SUMMARY OF BUDGETED REVENUES AND EXPENSES**

	<u>FY 2016 LTD Budget</u>	<u>FY 2016 LTD Budget Completed Projects</u>	<u>FY 2017 Additions</u>	<u>FY 2017 LTD Budget</u>
<b>Revenues</b>				
<b>Net Investment Income</b>				
Net Investment Income	\$ 120,000	\$ -	\$ -	\$ 120,000
<b>Total Net Investment Income</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>120,000</b>
<b>Transfers In</b>				
Water Fund	794,032	-	-	794,032
Sewer Fund	209,000	-	-	209,000
General Fund	4,001,000	1,049,000	450,000	3,402,000
Cargo Fund	5,000	-	-	5,000
Shipyard	11,000	-	-	11,000
<b>Total Transfers</b>	<b>5,020,032</b>	<b>1,049,000</b>	<b>450,000</b>	<b>4,421,032</b>
<b>Appropriation from Streets Improvement Fund Balance</b>				
	<b>653,000</b>	<b>621,000</b>	<b>30,000</b>	<b>62,000</b>
<b>Total Revenues</b>	<b>\$ 5,793,032</b>	<b>\$ 1,670,000</b>	<b>\$ 480,000</b>	<b>\$ 4,603,032</b>
<b>Projects</b>				
5003 Annual Sidewalk Curb & Gutter	\$ 750,032	\$ -	\$ 25,000	\$ 775,032
5025 Pavement Repairs	1,600,000	1,600,000	-	-
5030 Snow Dump and Storage Yard	1,070,000	650,000	-	420,000
5031 Storm Drainage Repair on Shelikof	70,000	70,000	-	-
5032 Storm Drainage Repair on Simeonof	915,000	370,000	-	545,000
5033 Pillar Mountain Waste Material Dump Site	60,000	-	-	60,000
5034 Rocks for PW Maintenance	60,000	-	-	60,000
5035 SPCC Spill Prevention	58,000	-	-	58,000
5036 Mill Bay Road Rebuild	1,200,000	-	1,470,000	2,670,000
5037 Underground Storage Tank	10,000	-	5,000	15,000
<b>Total Projects</b>	<b>\$ 5,793,032</b>	<b>\$ 2,690,000</b>	<b>\$ 1,500,000</b>	<b>\$ 4,603,032</b>



**Annual Operating Budget  
July 1, 2016 – June 30, 2017**

**STREET IMPROVEMENT FUND  
LIFE-TO-DATE ACTIVITY WITH FIVE-YEAR CAPITAL PROJECT BUDGET PROJECTIONS**

	6/30/2016	6/30/2016	6/30/2016	Five-Year Capital Project Budgets				
	LTD Budget	LTD Activity	Balance	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>Revenues</b>								
<b>Net Investment Income</b>								
Net Investment Income	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Net Investment Income</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers In</b>								
Water Fund	794,032	794,032	-	-	-	-	-	-
Sewer Fund	209,000	209,000	-	-	-	-	-	-
General Fund	4,001,000	4,001,000	-	450,000	450,000	450,000	450,000	450,000
Cargo Fund	5,000	5,000	-	-	-	-	-	-
Shipyard	11,000	11,000	-	-	-	-	-	-
<b>Total Transfers</b>	<b>5,020,032</b>	<b>5,020,032</b>	<b>-</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>
<b>Appropriation from Streets</b>								
<b>Improvement Fund Balance</b>	<b>653,000</b>	<b>615,427</b>	<b>37,573</b>	<b>30,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>
<b>Total Revenues</b>	<b>\$ 5,793,032</b>	<b>\$ 5,755,459</b>	<b>\$ 37,573</b>	<b>\$ 480,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>
<b>Projects</b>								
5003 Annual Sidewalk Curb & Gutter	\$ 750,032	\$ 636,459	\$ 113,573	\$ 138,573	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
5025 Pavement Repairs	1,600,000	1,594,427	5,573	-	-	-	-	-
5030 Snow Dump and Storage Yard	1,070,000	237,649	832,351	182,351	-	-	-	-
5031 Storm Drainage Repair on Shelikof	70,000	70,000	-	-	-	-	-	-
5032 Storm Drainage Repair on Simeonof	915,000	-	915,000	545,000	-	-	-	-
5033 Pillar Mountain Waste Material Dump Site	60,000	30,739	29,261	29,261	-	-	-	-
5034 Rocks for PW Maintenance	60,000	-	60,000	60,000	-	-	-	-
5035 SPCC Spill Prevention	58,000	52,783	5,217	5,217	-	-	-	-
5036 Mill Bay Road Rebuild	1,200,000	1,183,880	16,120	1,486,120	-	-	-	-
5037 Underground Storage Tank	10,000	4,904	5,096	10,096	-	-	-	-
<b>Total Projects</b>	<b>\$ 5,793,032</b>	<b>\$ 3,810,841</b>	<b>\$ 1,982,191</b>	<b>\$ 2,456,618</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>



**STREET IMPROVEMENT (FUND 301)**

**Project 5003: Annual Sidewalk & Curb**

The Annual Sidewalk & Curb project consists of replacing sections of curb, gutter, or sidewalks that are a hazard or in need of replacement.

Source of funding consists of \$355,000 transferred from the General Fund; \$120,000 interest on investments; \$230,032 transferred from the Water Fund; \$45,000 transferred from the Sewer Fund; and \$25,000 in appropriations from the Street Improvement fund balance.

The project is recurring and will be evaluated each year for annual improvements to sections of curb, gutters, or sidewalks.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 50,000	\$ 35,542	\$ 14,458	\$ 14,458	\$ -	\$ -	\$ -	\$ -
Engineering/Inspection	50,000	36,469	13,531	13,531	-	-	-	-
Construction	675,032	564,449	110,583	110,583	-	-	-	-
<b>Totals</b>	<b>\$ 775,032</b>	<b>\$ 636,460</b>	<b>\$ 138,572</b>	<b>\$ 138,572</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Annual Sidewalk & Curb project consists of replacement of failed and deteriorated sections of sidewalk and reduces the repairs and maintenance efforts in the areas that have been replaced. However, the existing infrastructure requires continuous repairs and maintenance, and when needed replacement, to keep the sidewalks, curbs, and gutters safe for use.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Salaries & Benefits	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Other Operating Costs	100,000	20,000	20,000	20,000	20,000	20,000
<b>Totals</b>	<b>\$ 125,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>



**STREET IMPROVEMENT (FUND 301)**

**Project 5030: Preliminary Design of Snow Dump**

The Preliminary Design of Snow Dump project consists of identifying three potential sites that could be used for snow dump. The cost of these sites and downstream drainage impacts will be determined during the design phase.

Source of funding consists of \$1,070,000 transferred from the General Fund. During fiscal year 2016, the City noted that this project was going to be completed significantly under budget. Therefore, \$650,000 of funding was transferred from this project to the Mill Bay Road Rebuild project number 5036.

The project is non-recurring and 95% completed during fiscal year 2016. This project is expected to reach final completion during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 4,000	\$ 3,734	\$ 266	\$ 266	\$ -	\$ -	\$ -	\$ -
Professional Services	1,000	340	660	660	-	-	-	-
Engineering & Inspection	265,000	146,275	118,725	118,725	-	-	-	-
Construction	150,000	87,300	62,700	62,700	-	-	-	-
<b>Totals</b>	<b>\$ 420,000</b>	<b>\$ 237,649</b>	<b>\$ 182,351</b>	<b>\$ 182,351</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Preliminary Design of Snow Dump project consists of identifying, designing, and constructing an area for snow dump. This project is currently 95% completed. Final completion of this project is anticipated during fiscal year 2017. As this project exists to satisfy regulatory requirements for snow removal from City streets, the City does not anticipate any future operating budget impacts.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**STREET IMPROVEMENT (FUND 301)**

**Project 5032: Storm Drainage Repair on Simeonof**

The Storm Drainage Repair on Simeonof project consists of preventing wash out underneath the pavement due to sink holes in the area. During 2001, the City replaced a large section of the drainage system that crossed East Addition Park. Sink holes are now forming in the section where the drainage system stopped to the edge of the street. These repairs include sections of Oak Street and Simeonof Street.

Source of funding consists of \$480,000 transferred from the General Fund and \$435,000 transferred from the Water Fund. During fiscal year 2016, additional funding sources were needed to rebuild Mill Bay Road for fiscal year 2017. As this project was still in the preliminary design phases, \$370,000 of funding was transferred from this project to the Mill Bay Road Rebuild project number 5036.

The project is non-recurring and in the preliminary design phases. This project is expected to be finalized within five years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Engineering/Inspection	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Construction	535,000	-	535,000	535,000	-	-	-	-
<b>Totals</b>	<b>\$ 545,000</b>	<b>\$ -</b>	<b>\$ 545,000</b>	<b>\$545,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Storm Drainage Repair on Simeonof project consists of repairs to Simeonof Street and Oak Street. These repairs will offset future road repairs and maintenance due to improved conditions. Therefore, the City does not anticipate any operating impact to the budget.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**STREET IMPROVEMENT (FUND 301)**

**Project 5033: Pillar Mountain Material Dump Site**

The Pillar Mountain Material Dump Site project is located at the previous rock quarry on Pillar Mountain Road. This site will be designed to establish a site for disposal of waste soil from City capital improvement projects and will include the fill profiles, grade, and establish SWPP for this site.

Source of funding consists of \$20,000 transferred from the Water Fund, \$20,000 transferred from the Sewer Fund, and \$20,000 use of fund balance of the Street Improvement fund.

The project is non-recurring and preliminary design phases are 35% complete. This project is expected to be completed within five years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Salaries & Benefits	\$ 1,000	\$ 492	\$ 508	\$ 508	\$ -	\$ -	\$ -	\$ -
Professional Services	59,000	30,246	28,754	28,754	-	-	-	-
<b>Totals</b>	<b>\$ 60,000</b>	<b>\$ 30,738</b>	<b>\$ 29,262</b>	<b>\$ 29,262</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Pillar Mountain Dump Site project will reduce the overall capital project costs that require disposal of waste soils. As this project is currently in the preliminary stages, the operating impact to the budget has yet to be determined.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**STREET IMPROVEMENT (FUND 301)**

**Project 5034: Public Works Rock for Maintenance**

The Public Works Rock for Maintenance project consists of purchasing rock on an annual basis for repairs and maintenance to roads, streets, and other Street Improvement fund capital projects.

Source of funding consists of \$24,000 transferred from the Water Fund, \$24,000 transferred from the Sewer Fund, and \$12,000 use of fund balance of the Street Improvement fund.

The project is recurring and reviewed each year for annual repairs and maintenance to City streets.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Construction	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Public Works Rock for Maintenance project consists of purchasing rock for repairs and maintenance and Street Improvement capital projects. As these projects are anticipated to lower repairs and maintenance in future years, there will not be an operating impact on the budget.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>





**STREET IMPROVEMENT (FUND 301)**

**Project 5035: SPCC Spill Prevention Plan**

The SPCC Spill Prevention Plan project is based on mandatory requirements by the EPA for any facilities that store greater than approximately 1,300 gallons of petroleum above ground. The Police Department, Public Works department, and the Harbor meet these regulations. Based on EPA requirements, these facilities must have written plans and trained personnel for inspections, spill prevention, and spill-related emergencies.

Source of funding consists of \$7,000 transferred from the General Fund; \$5,000 transferred from the Cargo Fund; \$11,000 transferred from the Shipyard Fund; \$15,000 transferred from the Water Fund; and \$20,000 transferred from the Sewer Fund.

The project is non-recurring and expected to be completed within the next two years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 3,000	\$ 1,276	\$ 1,724	\$ 1,724	\$ -	\$ -	\$ -	\$ -
Professional Services	55,000	51,507	3,493	3,493	-	-	-	-
<b>Totals</b>	<b>\$ 58,000</b>	<b>\$ 52,783</b>	<b>\$ 5,217</b>	<b>\$ 5,217</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The SPCC Spill Prevention project will consist of monthly inspections and ongoing personnel training. Projected future operating costs would consist of personnel staff time related to inspections and training.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	7,500	1,500	1,500	1,500	1,500	1,500
<b>Expenditures</b>	<b>\$ 7,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>



**STREET IMPROVEMENT (FUND 301)**

**Project 5036: Mill Bay Road Rebuild**

The Mill Bay Road Rebuild project consists of grading, paving, and striping to Mill Bay Road for street repairs and improvements.

Source of funding consists of \$1,000,000 transferred from the General Fund; \$100,000 transferred from the Water Fund; \$100,000 transferred from the Sewer fund. During fiscal year 2017, funding sources consisted of transfers from project number 5030, Preliminary Design of Snow Dump, for \$650,000; project number 5032, Storm Drainage Repair on Simeonoff, for \$370,000, and \$450,000 transferred from the General Fund.

The project is recurring for different sections of Mill Bay Road. The second section of Mill Bay Road is scheduled for completion at the beginning of fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 10,000	\$ 1,587	\$ 8,413	\$ 8,413	\$ -	\$ -	\$ -	\$ -
Engineering & Inspection	60,000	54,725	5,275	5,275	-	-	-	-
Construction	2,600,000	1,127,568	1,472,432	1,472,432	-	-	-	-
<b>Totals</b>	<b>\$ 2,670,000</b>	<b>\$ 1,183,880</b>	<b>\$ 1,486,120</b>	<b>\$ 1,486,120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Mill Bay Road Rebuild project will consist of routine repairs and maintenance. Projected future operating costs would consist of professional services and personnel staff time related to routine annual repairs and maintenance.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Other Operating Costs	10,000	2,000	2,000	2,000	2,000	2,000
<b>Totals</b>	<b>\$ 60,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>



**STREET IMPROVEMENT (FUND 301)**

**Project 5037: Underground Storage Tank Inspection, Testing, and Maintenance**

The Underground Storage Tank Inspection, Testing, and Maintenance project consists of maintenance and regulatory compliance for underground fuel storage tanks at the Public Works department.

Source of funding consists of \$10,000 transferred from the General Fund and \$5,000 in appropriations from the Street Improvement fund balance.

The project is recurring based on 3-year inspections and testing to continue into the spring of 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Professional Services	\$ 15,000	\$ 4,904	\$ 10,096	\$ 10,096	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 15,000</u>	<u>\$ 4,904</u>	<u>\$ 10,096</u>	<u>\$ 10,096</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Underground Storage Tank Inspection, Testing, and Maintenance project will consist of annual testing and maintenance, and 3-year inspections and testing, for the underground fuel tanks located at the Public Works department. Projected future operating costs would consist of personnel staff time related to testing and maintenance.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	30,000	10,000	5,000	5,000	5,000	5,000
<b>Totals</b>	<u>\$ 30,000</u>	<u>\$ 10,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>



**BUILDING IMPROVEMENT FUND  
SUMMARY OF BUDGETED REVENUES AND EXPENSES**

	<u>FY 2016 LTD Budget</u>	<u>FY 2016 LTD Budget Completed Projects</u>	<u>FY 2017 Additions</u>	<u>FY 2017 LTD Budget</u>
<b>Revenues</b>				
<b>Net Investment Income</b>				
Net Investment Income	\$ 1,185	\$ -	\$ -	\$ 1,185
<b>Total Net Investment Income</b>	<b>1,185</b>	<b>-</b>	<b>-</b>	<b>1,185</b>
<b>Donations</b>				
Donations	750,000	-	-	750,000
In-Kind Donations	735,000	-	-	735,000
<b>Total Donations</b>	<b>1,485,000</b>	<b>-</b>	<b>-</b>	<b>1,485,000</b>
<b>Grants</b>				
State grants	6,900,000	-	-	6,900,000
Local grants	546,763	-	-	546,763
<b>Total grants</b>	<b>7,446,763</b>	<b>-</b>	<b>-</b>	<b>7,446,763</b>
<b>Transfers In</b>				
General Fund	2,110,000	-	-	2,110,000
New Library Fund	5,424	-	-	5,424
Enhancement Fund	2,510,000	-	-	2,510,000
<b>Total Transfers</b>	<b>4,625,424</b>	<b>-</b>	<b>-</b>	<b>4,625,424</b>
<b>Total Revenues</b>	<b>\$ 13,558,372</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,558,372</b>
<b>Projects</b>				
6012 Kodiak Public Library	\$ 12,448,372	\$ -	\$ -	\$ 12,448,372
6015 Kodiak Fire Station	1,110,000	-	-	1,110,000
<b>Total Projects</b>	<b>\$ 13,558,372</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,558,372</b>



**BUILDING IMPROVEMENT FUND**  
**LIFE-TO-DATE ACTIVITY WITH FIVE-YEAR CAPITAL PROJECT BUDGET PROJECTIONS**

	6/30/2016	6/30/2016	6/30/2016	Five-Year Capital Project Budgets				
	LTD Budget	LTD Activity	Balance	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>Revenues</b>								
<b>Net Investment Income</b>								
Net Investment Income	\$ 1,185	\$ -	\$ 1,185	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Net Investment Income</b>	1,185	-	1,185	-	-	-	-	-
<b>Donations</b>								
Donations	750,000	693,477	56,523	-	-	-	-	-
In-Kind Donations	735,000	-	735,000	-	-	-	-	-
<b>Total Donations</b>	1,485,000	693,477	791,523	-	-	-	-	-
<b>Grants</b>								
State grants	6,900,000	6,900,000	-	-	-	-	-	-
Local grants	546,763	500,000	46,763	-	-	-	-	-
<b>Total grants</b>	7,446,763	7,400,000	46,763	-	-	-	-	-
<b>Transfers In</b>								
General Fund	2,110,000	2,110,000	-	-	-	-	-	-
New Library Fund	5,424	5,424	-	-	-	-	-	-
Enhancement Fund	2,510,000	2,510,000	-	-	-	-	-	-
<b>Total Transfers</b>	4,625,424	4,625,424	-	-	-	-	-	-
<b>Total Revenues</b>	<u>\$ 13,558,372</u>	<u>\$ 12,718,901</u>	<u>\$ 839,471</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Projects</b>								
6012 New Library	\$ 12,448,372	\$ 10,983,976	\$ 1,464,396	\$ 1,464,396	\$ -	\$ -	\$ -	\$ -
6015 New Fire Station	1,110,000	41,863	1,068,137	1,068,137	-	-	-	-
<b>Total Projects</b>	<u>\$ 13,558,372</u>	<u>\$ 11,025,839</u>	<u>\$ 2,532,533</u>	<u>\$ 2,532,533</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**BUILDING IMPROVEMENT (FUND 302)**

**Project 6012: New Library**

The New Library project consists of design and construction of a new City-owned Public Library.

Source of funding consists of \$1,000,000 transferred from the General Fund; \$2,510,000 transferred from the Enhancement Fund; \$1,000 interest earned on investments; \$5,424 transferred from the Library fund; \$6,900,000 in state grants; \$500,000 from local grants; \$46,763 in other grants; \$750,000 from capital campaign contributions; \$650,000 received from City-in-kind donations; and \$85,185 received from pre-development stage in-kind donations.

The project is non-recurring and in the final stages of completion.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 50,000	\$ 48,143	\$ 1,857	\$ 1,857	\$ -	\$ -	\$ -	\$ -
Professional Services	815,000	799,051	15,949	15,949	-	-	-	-
Machinery & Equipment	1,090,000	400,818	689,182	689,182	-	-	-	-
Engineering & Inspection	1,083,000	1,074,720	8,280	8,280	-	-	-	-
Construction	9,410,372	8,661,244	749,128	749,128	-	-	-	-
<b>Totals</b>	<b>\$ 12,448,372</b>	<b>\$ 10,983,976</b>	<b>\$ 1,464,396</b>	<b>\$ 1,464,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The New Library project consists of improving the public library and services offered to the community. Projected future operating costs would consist of increases in personnel and operating expenses based on the size of the building.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Other Operating Costs	175,000	35,000	35,000	35,000	35,000	35,000
<b>Totals</b>	<b>\$ 275,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>



**BUILDING IMPROVEMENT (FUND 302)**

**Project 6015: New Fire Station**

The New Fire Station project consists of design and construction of a new City-owned Fire Station.

Source of funding consists of \$1,100,000 transferred from the General Fund.

The project is non-recurring and in the beginning design phases, therefore, estimated completion dates have yet to be determined. For fiscal year 2017, anticipated project costs include the disposal of the existing structure on the site selected and preparing the land for anticipated future construction.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 5,000	\$ 2,994	\$ 2,006	\$ 2,006	\$ -	\$ -	\$ -	\$ -
Professional Services	1,035,000	38,869	996,131	996,131	-	-	-	-
Engineering & Inspection	70,000	-	70,000	70,000	-	-	-	-
<b>Totals</b>	<b>\$ 1,110,000</b>	<b>\$ 41,863</b>	<b>\$ 1,068,137</b>	<b>\$ 1,068,137</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The New Fire Station project consists of professional services related to engineering and design for a new fire station building. As this project is in the early design phases, the operating impact to the budget has yet to be determined.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**WATER IMPROVEMENT FUND  
SUMMARY OF BUDGETED REVENUES AND EXPENSES**

	<u>FY 2016 LTD Budget</u>	<u>FY 2016 LTD Budget Completed Projects</u>	<u>FY 2017 Additions</u>	<u>FY 2017 LTD Budget</u>
<b>Revenues</b>				
<b>Intergovernmental</b>				
State grants	\$ 14,225,407	\$ 4,255,792	\$ -	\$ 9,969,615
Federal grants	768,000	-	-	768,000
<b>Total intergovernmental</b>	<b>14,993,407</b>	<b>4,255,792</b>	<b>-</b>	<b>10,737,615</b>
<b>Transfers In</b>				
Water Fund	11,982,602	3,763,430	-	8,219,172
Sewer Fund	2,834,642	2,583,430	-	251,212
Streets Fund	78,000	78,000	-	-
Water Fund (10% of Fees)	-	-	440,000	440,000
<b>Total Transfers</b>	<b>14,895,244</b>	<b>6,424,860</b>	<b>440,000</b>	<b>8,910,384</b>
<b>Appropriation from Water Improvement Fund Balance</b>				
	<b>750,246</b>	<b>291,140</b>	<b>4,029,000</b>	<b>4,488,106</b>
<b>Total Revenues</b>	<b>\$ 30,638,897</b>	<b>\$ 10,971,792</b>	<b>\$ 4,469,000</b>	<b>\$ 24,136,105</b>
<b>Projects</b>				
7021 Phase II Downtown Comp Water Sewer & Storm Drain	\$ 850,000	\$ 850,000	\$ -	\$ -
7023 UV Water Treatment Facility	6,859,589	-	-	6,859,589
7024 Utility Rate Study	96,000	-	-	96,000
7026 Aleutian Homes Phase V	10,001,792	10,001,792	-	-
7029 Monashka Pumphouse	11,530,986	-	-	11,530,986
7030 Chlorine Solution Replacement	120,000	120,000	-	-
7031 Monashka Watershed	250,000	-	-	250,000
7033 Pillar Creek Dam Spillway Repairs 2B & 3	100,000	-	-	100,000
7036 Annual Electric Maintenance	100,000	-	-	100,000
7037 Aleutian Homes Phase VI	465,530	-	4,369,000	4,834,530
7038 Monashka Transmission Line	205,000	-	-	205,000
7039 Dam Safety	60,000	-	-	60,000
7040 Water Utility Deferred Maintenance	-	-	100,000	100,000
<b>Total Projects</b>	<b>\$ 30,638,897</b>	<b>\$ 10,971,792</b>	<b>\$ 4,469,000</b>	<b>\$ 24,136,105</b>





**WATER IMPROVEMENT FUND**  
**LIFE-TO-DATE ACTIVITY WITH FIVE-YEAR CAPITAL PROJECT BUDGET PROJECTIONS**

	6/30/2016	6/30/2016	6/30/2016	Five-Year Capital Project Budgets				
	LTD Budget	LTD Activity	Balance	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>Revenues</b>								
<b>Intergovernmental</b>								
State grants	\$ 14,225,407	\$ 12,999,171	\$ 1,226,236	\$ 1,226,236	\$ -	\$ -	\$ -	\$ -
Federal grants	768,000	768,000	-	-	-	-	-	-
<b>Total intergovernmental</b>	<b>14,993,407</b>	<b>13,767,171</b>	<b>1,226,236</b>	<b>1,226,236</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers In</b>								
Water Fund	11,982,602	7,842,181	4,140,421	4,140,421	-	-	-	-
Sewer Fund	2,834,642	2,815,729	18,913	18,913	-	-	-	-
Streets Fund	78,000	78,000	-	-	-	-	-	-
Water Fund (10% of Fees)	-	-	-	440,000	-	-	-	-
<b>Total Transfers</b>	<b>14,895,244</b>	<b>10,735,910</b>	<b>4,159,334</b>	<b>4,599,334</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Appropriation from Water Improvement Fund Balance</b>								
	750,246	750,246	-	4,029,000	-	-	-	-
<b>Total Revenues</b>	<b>\$ 30,638,897</b>	<b>\$ 25,253,327</b>	<b>\$ 5,385,570</b>	<b>\$ 9,854,570</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Projects</b>								
7021 Phase II Downtown Comp Water Sewer & Storm Drain	\$ 850,000	\$ 646,187	\$ 203,813	\$ -	\$ -	\$ -	\$ -	\$ -
7023 UV Water Treatment Facility	6,859,589	5,735,493	1,124,096	1,124,096	-	-	-	-
7024 Utility Rate Study	96,000	90,382	5,618	5,618	-	-	-	-
7026 Aleutian Homes Phase V	10,001,792	6,565,341	3,436,451	-	-	-	-	-
7029 Monashka Pump house	11,530,986	7,453,179	4,077,807	4,077,807	-	-	-	-
7030 Chlorine Solution Replacement	120,000	51,864	68,136	-	-	-	-	-
7031 Monashka Watershed	250,000	350	249,650	249,650	-	-	-	-
7033 Pillar Creek Dam Spillway Repairs 2B & 3	100,000	37,935	62,065	62,065	-	-	-	-
7036 Annual Electric Maintenance	100,000	-	100,000	100,000	-	-	-	-
7037 Aleutian Homes Phase VI	465,530	153,429	312,101	4,681,101	-	-	-	-
7038 Monashka Transmission Line	205,000	119,207	85,793	85,793	-	-	-	-
7039 Dam Safety	60,000	34,870	25,130	25,130	-	-	-	-
7040 Water Utility Deferred Maintenance	-	-	-	100,000	-	-	-	-
<b>Total Projects</b>	<b>\$ 30,638,897</b>	<b>\$ 20,888,237</b>	<b>\$ 9,750,660</b>	<b>\$ 10,511,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**WATER IMPROVEMENT (FUND 305)**

**Project 7023: UV Water Treatment Facility Construction**

The UV Water Treatment Facility Construction project consists of design and construction of an ultraviolet light drinking water disinfection facility and the purchase of UV disinfection units.

Source of funding consists of \$5,088,629 in state grants; \$768,000 in federal grants; \$942,960 in Alaska Drinking Water loans; and \$60,000 transferred from the Water Fund.

The project is non-recurring and in the final completion phases. The construction was complete and this facility has been issued an interim certificate to operate. This project will be completed during the fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 90,000	\$ 17,292	\$ 72,708	\$ 72,708	\$ -	\$ -	\$ -	\$ -
Professional Services	70,000	34,329	35,671	35,671	-	-	-	-
Construction Administration	2,010,000	1,646,933	363,067	363,067	-	-	-	-
Machinery & Equipment	382,000	381,692	308	308	-	-	-	-
Engineering & Inspection	1,000	12	988	988	-	-	-	-
Construction	4,306,589	3,655,235	651,354	651,354	-	-	-	-
<b>Totals</b>	<b>\$ 6,859,589</b>	<b>\$ 5,735,493</b>	<b>\$ 1,124,096</b>	<b>\$ 1,124,096</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The UV Water Treatment Facility Construction project consists of construction of a new facility and purchase of UV disinfection units. Projected future operating costs would consist of increases in personnel, utilities, and depreciation on the facility.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ 21,000	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Other Operating Costs	442,000	42,000	100,000	100,000	100,000	100,000
<b>Totals</b>	<b>\$ 463,000</b>	<b>\$ 43,000</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>



**WATER IMPROVEMENT (FUND 305)**

**Project 7024: Utility Rate Study**

The Utility Rate Study project consists of rate studies performed for water and sewer rates over a five-year period to determine the applicable rates charged for utilities.

Source of funding consists of \$40,000 transferred from the Water Fund; \$40,000 transferred from the Sewer Fund; and \$16,000 from the fund balance of the Water Improvement Fund.

The project recurs on a five-year basis for independent studies performed for water utilities and sewer utilities. The water utility rate study was performed during fiscal year 2016 and will be completed in fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Salaries & Benefits	\$ 1,000	\$ 982	\$ 18	\$ 18	\$ -	\$ -	\$ -	\$ -
Professional Services	95,000	89,400	5,600	5,600	-	-	-	-
<b>Totals</b>	<u>\$ 96,000</u>	<u>\$ 90,382</u>	<u>\$ 5,618</u>	<u>\$ 5,618</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Utility Rate Study project consists of professional services to perform the independent rate studies for water and sewer utilities. Projected future operating costs would include professional services.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**WATER IMPROVEMENT (FUND 305)**

**Project 7029: Monashka Pump House Feasibility Study**

The Monashka Pump House Feasibility Study project consists of survey, design, and construction of the Monashka Pump House facility upgrades to include building structure, seismic activity and life safety, and electrical systems upgrades.

Source of funding consists of \$4,880,986 in state grants; \$6,000,000 in Alaska Drinking Water Loans; and \$650,000 transferred from the Water Fund.

The project is non-recurring and in the final stages of completion. This project is expected to be completed in fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 35,000	\$ 31,127	\$ 3,873	\$ 3,873	\$ -	\$ -	\$ -	\$ -
Professional Services	20,000	14,238	5,762	5,762	-	-	-	-
Engineering & Inspection	1,750,000	1,652,201	97,799	97,799	-	-	-	-
Construction	9,725,986	5,755,613	3,970,373	3,970,373	-	-	-	-
<b>Totals</b>	<b>\$ 11,530,986</b>	<b>\$ 7,453,179</b>	<b>\$ 4,077,807</b>	<b>\$ 4,077,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Monashka Pump House Feasibility Study project consists of facility upgrades. Projected future operating costs would include operating personnel, utilities, inspections, and depreciation related to the facility.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	2,375,000	475,000	475,000	475,000	475,000	475,000
<b>Totals</b>	<b>\$ 2,375,000</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>



**WATER IMPROVEMENT (FUND 305)**

**Project 7031: Monashka Watershed Survey**

The Monashka Watershed Survey project consists of surveying the watershed to define the perimeter and boundaries for the purpose of land ownerships transfer from the Kodiak Island Borough to the City of Kodiak.

Source of funding consists of \$250,000 use of the fund balance of the Water Improvement fund.

The project is non-recurring and in the preliminary phases. Due to the early phases of this project, the completion date is not readily determinable.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Salaries & Benefits	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Professional Services	245,000	350	244,650	244,650	-	-	-	-
<b>Totals</b>	<u>\$ 250,000</u>	<u>\$ 350</u>	<u>\$ 249,650</u>	<u>\$ 249,650</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Monashka Watershed Survey project consists of surveying the Monashka Watershed. Therefore, the City does not anticipate any impacts to the operating budget.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**WATER IMPROVEMENT (FUND 305)**

**Project 7033: Pillar Creek Dam Spillway Repair Work for Dam 2B & 3**

The Pillar Creek Dam Spillway Repair Work for Dam 2B & 3 project consists of engineering inspection and repairs to the eroded bank behind the spillway of Dam 2B and evaluate and repair the spillway for Dam 3 at the Pillar Creek Dam complex.

Source of funding consists of \$100,000 use of the fund balance of the Water Improvement Fund.

The project is non-recurring and in the final completion phases. Anticipated completion for this project will occur during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 5,000	\$ 1,467	\$ 3,533	\$ 3,533	\$ -	\$ -	\$ -	\$ -
Professional Services	5,000	-	5,000	5,000	-	-	-	-
Engineering & Inspection	10,000	4,092	5,908	5,908	-	-	-	-
Construction	80,000	32,375	47,625	47,625	-	-	-	-
<b>Totals</b>	<b>\$ 100,000</b>	<b>\$ 37,934</b>	<b>\$ 62,066</b>	<b>\$ 62,066</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Pillar Creek Dam Spillway Repair Work for Dam 2B & 3 project consists of engineering inspection and repairs to the spillways behind Dam 2B and Dam 3 at the Pillar Creek Dam complex. As these repairs will lower future repairs and maintenance costs, the City does not anticipate any impacts to the operating budget.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**WATER IMPROVEMENT (FUND 305)**

**Project 7036: Annual Electric Maintenance**

The Annual Electric Maintenance project consists of establishing a professional service contract to provide 24-hour a day electrical support for systems operations at the Public Works and Waste Water Treatment Plant facilities.

Source of funding consists of \$75,000 transferred from the Water Fund and \$25,000 transferred from the Sewer Fund.

The project is non-recurring and in the preliminary phases. Due to the early phases of this project, the completion date is not readily determinable.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Professional Services	\$ 100,000	\$ -	\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>Totals</b>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>

**Project Operating Impact**

The Annual Electric Maintenance project consists of acquiring a professional electrical services contract for Public Works and the Waste Water Treatment Plant facilities. Therefore, the City does not anticipate any impacts to the operating budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**WATER IMPROVEMENT (FUND 305)**

**Project 7037: Aleutian Homes Water & Sewer Replacement Phase VI**

The Aleutian Homes Water & Sewer Replacement Phase VI project consists of survey, design, and construction of the Aleutian Homes Water and Sewer Replacement Phase VI segment. This segment includes Hemlock Street and Birch Street and encompasses new water and sewer main lines, new service connections to the edge of the ROW, new drainage, and replacements of curb, gutter, sidewalks, and street pavement.

Source of funding consists of \$186,212 transferred from the Sewer Fund; \$186,212 transferred from the Water Fund; and \$93,106 from the fund balance of the capital project. Fiscal year 2017 project additions include \$4,369,000 in appropriations from the Water Improvement unassigned fund balance.

The project is non-recurring and in final design phases. As this project is in the final design phase, an estimated completion date has not yet been determined. It is anticipated to be completed within the next five years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 10,000	\$ 2,743	\$ 7,257	\$ 7,257	\$ -	\$ -	\$ -	\$ -
Professional Services	50,000	38,500	11,500	11,500	-	-	-	-
Engineering & Inspection	450,000	112,185	337,815	337,815	-	-	-	-
Construction	4,324,530	-	4,324,530	4,324,530	-	-	-	-
<b>Totals</b>	<b>\$ 4,834,530</b>	<b>\$ 153,428</b>	<b>\$4,681,102</b>	<b>\$ 4,681,102</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Aleutian Homes Water & Sewer Replacement Phase VI project consists of replacing water and sewer main lines, drainage, and service connections, which includes repairs and maintenance to sidewalks, streets, curbs, and gutters within the area specified within this segment. As this project reduces future maintenance for deteriorated water and sewer services and surrounding asphalt, the City anticipates a reduction in repairs and maintenance for this area. Therefore, the City does not anticipate an operating impact to the budget.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





**WATER IMPROVEMENT (FUND 305)**

**Project 7038: Monashka Transmission Line**

The Monashka Transmission Line project consists of a feasibility study to investigate the internal and external conditions of the transmission lines from the Monashka Pump House as well as design and routing of a second transmission line from the Monashka Pump House to the Pillar Creek area.

Source of funding consists of \$205,000 transferred from the Water Fund.

The project is non-recurring and in preliminary design phases. The feasibility and investigation project is expected to be completed during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 5,000	\$ 732	\$ 4,268	\$ 4,268	\$ -	\$ -	\$ -	\$ -
Professional Services	190,000	118,475	71,525	71,525	-	-	-	-
Engineering & Inspection	10,000	-	10,000	10,000	-	-	-	-
<b>Totals</b>	<b>\$ 205,000</b>	<b>\$ 119,207</b>	<b>\$ 85,793</b>	<b>\$ 85,793</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Monashka Transmission Line project consists of a feasibility study and investigation into the internal and external transmission lines. Therefore, the City does not anticipate an operating impact to the budget.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**WATER IMPROVEMENT (FUND 305)**

**Project 7039: Dam Safety Inspections**

The Dam Safety Inspections project consists of dam safety inspections for three reservoirs and nine dams. These inspections are required by the ADNR Dam Safety Inspection Program.

Source of funding consists of \$60,000 transferred from the Water Fund.

The project is recurring on a 3-year cycle based on the ADNR Dam Safety Inspection Program. This project is expected to be completed within fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering & Inspection	60,000	-	60,000	60,000	-	-	-	-
<b>Totals</b>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Dam Safety Inspections project consists of regulatory requirements for the dams to be inspected every three years by a Dam Safety Division engineer. Therefore, the City does not anticipate an operating impact to the budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**WATER IMPROVEMENT (FUND 305)**

**Project 7040: Water Utility Deferred Maintenance**

The Water Utility Deferred Maintenance project consists of moderate repairs and maintenance projects that are not significant enough to segregate into separate capital projects. The City anticipates these types of projects to be recurring each year for aging water utility infrastructure that has yet to be scheduled for replacement.

Source of funding consists of \$100,000 in appropriations from the Water Improvement unassigned fund balance.

The project is recurring each year based on repairs and maintenance of water utility infrastructure located within the service districts.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Engineering & Inspection	60,000	-	60,000	60,000	-	-	-	-
<b>Totals</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Water Utility Deferred Maintenance consists of recurring repairs and maintenance projects for aging infrastructure. Therefore, the City does not anticipate an operating impact to the budget.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**SEWER IMPROVEMENT FUND  
SUMMARY OF BUDGETED REVENUES AND EXPENSES**

	<u>FY 2016 LTD Budget</u>	<u>FY 2016 LTD Budget Completed Projects</u>	<u>FY 2017 Additions</u>	<u>FY 2017 LTD Budget</u>
<b>Revenues</b>				
<b>Transfers In</b>				
Water Fund	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Sewer Fund	6,175,000	-	-	6,175,000
Streets Fund	15,000	-	-	15,000
Sewer Fund (10% of Fees)	26,000	-	390,000	416,000
<b>Total Transfers</b>	<b>7,416,000</b>	<b>-</b>	<b>390,000</b>	<b>7,806,000</b>
<b>Appropriation from Water Capital Projects Fund Balance</b>				
	<b>1,920,000</b>	<b>-</b>	<b>1,125,000</b>	<b>3,045,000</b>
<b>Total Revenues</b>	<b>\$ 9,336,000</b>	<b>\$ -</b>	<b>\$ 1,515,000</b>	<b>\$10,851,000</b>
<b>Projects</b>				
7508 Lift Station Electrical Repairs (5)	\$ 26,000	\$ -	\$ -	\$ 26,000
7509 Upgrade Lift Stations #1, #2, #3, #4	1,475,000	-	175,000	1,650,000
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
7517 Bio-Solid Management Project	7,200,000	-	-	7,200,000
7518 APDES Permit Renewal	60,000	-	-	60,000
7519 WWTP Centrifuge Project	-	-	1,200,000	1,200,000
7520 Sewer Utility Deferred Maintenance	-	-	100,000	100,000
7521 Sewer Utility Rate Study	-	-	40,000	40,000
<b>Total Projects</b>	<b>\$ 9,336,000</b>	<b>\$ -</b>	<b>\$ 1,515,000</b>	<b>\$10,851,000</b>



**SEWER IMPROVEMENT FUND**  
**LIFE-TO-DATE ACTIVITY WITH FIVE-YEAR CAPITAL PROJECT BUDGET PROJECTIONS**

	6/30/2016 LTD Budget	6/30/2016 LTD Activity	6/30/2016 Balance	Five-Year Capital Project Budgets				
				FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>Revenues</b>								
<b>Transfers In</b>								
Water Fund	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Fund	6,175,000	3,175,000	3,000,000	3,000,000	-	-	-	-
Streets Fund	15,000	15,000	-	-	-	-	-	-
Sewer Fund (10% of Fees)	26,000	26,000	-	390,000	390,000	390,000	390,000	390,000
<b>Total Transfers</b>	<b>7,416,000</b>	<b>4,416,000</b>	<b>3,000,000</b>	<b>3,390,000</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>
<b>Appropriation from Water Capital Projects Fund Balance</b>								
	1,920,000	1,920,000	-	1,125,000	-	-	-	-
<b>Total Revenues</b>	<b>9,336,000</b>	<b>6,336,000</b>	<b>3,000,000</b>	<b>4,515,000</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>
<b>Projects</b>								
7508 Lift Station Electrical Repairs (5)	26,000	1,079	24,921	24,921	-	-	-	-
7509 Upgrade Lift Stations #1, #2, #3, #4	1,475,000	200,942	1,274,058	1,449,058	-	-	-	-
7512 Aeration Basin Air Control System	150,000	-	150,000	150,000	-	-	-	-
7513 Inflow & Infiltration Repair Materials	25,000	5,444	19,556	19,556	-	-	-	-
7514 Rehabilitate Press Pump Station	400,000	-	400,000	400,000	-	-	-	-
7517 Bio-Solid Management Project	7,200,000	5,083,405	2,116,595	2,116,595	-	-	-	-
7518 APDES Permit Renewal	60,000	2,625	57,375	57,375	-	-	-	-
7519 WWTP Centrifuge Project	-	-	-	1,200,000	-	-	-	-
7520 Sewer Utility Deferred Maintenance	-	-	-	100,000	-	-	-	-
7521 Sewer Utility Rate Study	-	-	-	40,000	-	-	-	-
<b>Total Projects</b>	<b>\$ 9,336,000</b>	<b>\$ 5,293,495</b>	<b>\$ 4,042,505</b>	<b>\$ 5,557,505</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**SEWER IMPROVEMENT (FUND 306)**

**Project 7508: Lift Station Electrical Repairs**

The Lift Station Electrical Repairs project consists of electrical repairs for lift stations # 1, # 2, # 3, # 4, and # 6 and replacing the two mainline valves in lift station # 5.

Source of funding consists of \$26,000 transferred from the Sewer Fund.

The project is recurring and expected to be completed within the next five years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Construction	\$ 26,000	\$ 1,079	\$ 24,921	\$ 24,921	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 26,000</u>	<u>\$ 1,079</u>	<u>\$ 24,921</u>	<u>\$ 24,921</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Lift Station Electrical Repairs project consists of electrical repairs for lift stations which will increase efficiency and reduce repairs and maintenance costs. Projected future operating impacts to the budget would include personnel staff time for internal inspections.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	5,000	1,000	1,000	1,000	1,000	1,000
<b>Totals</b>	<u>\$ 5,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>



**SEWER IMPROVEMENT (FUND 306)**

**Project 7509: Upgrade Lift Station # 1, # 2, # 3, and # 4**

The Upgrade Lift Station # 1, # 2, # 3, and # 4 project consists of two components. The first component encompasses replacing Lift Station # 1 and # 2 including any necessary repairs and maintenance to the underground work, curbs, gutters, and sidewalks surrounding these lift stations. The second component encompasses replacing Lift Station # 3 and # 4 including any necessary repairs and maintenance to the underground work, curbs, gutters, and sidewalks surrounding these lift stations.

Source of funding consists of \$1,300,000 from the fund balance of the Sewer Improvement Fund and \$175,000 transferred from the Sewer Fund. Additional funding for fiscal year 2017 includes \$175,000 in appropriations from the Sewer Improvement unassigned fund balance.

The project is non-recurring and expected to be completed within the next five years. Lift Stations # 1 is in the final completion stages. Lift Station # 2 design phase has been completed and construction is expected to begin during fiscal year 2017. Lift Stations # 3 and # 4 are in the design phases.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Salaries & Benefits	\$ 50,000	\$ 6,858	\$ 43,142	\$ 43,142	-	\$ -	\$ -	\$ -
Professional Services	100,000	34,367	65,633	65,633	-	-	-	-
Engineering & Inspection	450,000	144,209	305,791	305,791	-	-	-	-
Construction	1,050,000	15,507	1,034,493	1,034,493	-	-	-	-
<b>Totals</b>	<u>\$ 1,650,000</u>	<u>\$ 200,941</u>	<u>\$ 1,449,059</u>	<u>\$ 1,449,059</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Upgrade Lift Station # 1, # 2, # 3, and # 4 project consists of replacing lift stations and related peripheral repairs and maintenance. Projected future operating impacts to the budget would include additional professional services.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**SEWER IMPROVEMENT (FUND 306)**

**Project 7512: Aeration Basin Air Control System**

The Aeration Basin Air Control System project consists of installation of additional controls and valves to regulate air quantities and introduce the aeration basin treatment process at the Waste Water Treatment Plant.

Source of funding consists of \$150,000 from the fund balance of the Sewer Improvement Fund.

The project is non-recurring and expected to be completed within the next five years. As this project is in the early design phases, an estimated completion date has yet to be determined.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Construction	\$ 150,000	\$ -	\$ 150,000	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Aeration Basin Air Control System project consists of installation of additional controls and valves to regulate air quantities and introduce the aeration basin treatment process at the Waste Water Treatment Plant. Since this project is still within the early design phases, future operating impacts to the budget have not been determined.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>





**SEWER IMPROVEMENT (FUND 306)**

**Project 7513: Inflow and Infiltration Repair Materials**

The Inflow and Infiltration Repair Materials project consists of purchasing and replacing of materials for specialized projects such as chemical grout, rapid seal for grade ring, barrels, and external joint wraps.

Source of funding consists of \$15,000 transferred from the Street Improvement fund and \$10,000 from the fund balance of the Sewer Improvement Fund.

The project is recurring for internal repairs and maintenance for specialized areas.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Professional Services	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Construction	10,000	5,443	4,557	4,557	-	-	-	-
<b>Totals</b>	<u>\$ 25,000</u>	<u>\$ 5,443</u>	<u>\$ 19,557</u>	<u>\$ 19,557</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Inflow and Infiltration Repair Materials project consists of materials used in repairs and maintenance for specialized areas. Projected future operating impacts to the budget would include these construction materials and professional services for repairs and maintenance.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	25,000	5,000	5,000	5,000	5,000	5,000
<b>Totals</b>	<u>\$ 25,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>



**SEWER IMPROVEMENT (FUND 306)**

**Project 7514: Rehabilitate Press Pump Station**

The Rehabilitate Press Pump Station project consists of determining whether the Press Pump Station will be rehabilitated or replaced to offset the deterioration caused by corrosion. The Press Pump Station returns the wastewater from the belt press operation and from the thickener.

Source of funding consists of \$400,000 from the fund balance of the Sewer Improvement Fund.

The project is non-recurring and expected to be completed within the next five years. As this project is in the early design phases, an estimated completion date has yet to be determined.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Professional Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Engineering/Inspection	50,000	-	50,000	50,000	-	-	-	-
Construction	345,000	-	345,000	345,000	-	-	-	-
<b>Totals</b>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Rehabilitate Press Pump Station project consists of rehabilitating or replacing the Press Pump Station. Since this project is still within the early design phases, future operating impacts to the budget have not been determined.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**SEWER IMPROVEMENT (FUND 306)**

**Project 7517: Bio-Solid Management Project**

The Bio-Solid Management project consists of determining the best methods and processes to facilitate the City's bio-solid disposal in future periods. This project designed and constructed a new facility on Monashka Bay Road. Currently, the Kodiak Island Borough landfill accepts bio-solid disposals until January 31, 2016.

Source of funding consists of \$6,000,000 transferred from the Sewer fund and \$1,200,000 transferred from the Water Fund.

The project is non-recurring and expected to be completed in fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Accumulated Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 100,000	\$ 49,136	\$ 50,864	\$ 50,864	\$ -	\$ -	\$ -	\$ -
Professional Services	600,000	596,049	3,951	3,951	-	-	-	-
Engineering & Inspection	500,000	415,715	84,285	84,285	-	-	-	-
Construction	6,000,000	4,022,505	1,977,495	1,977,495	-	-	-	-
<b>Totals</b>	<b>\$ 7,200,000</b>	<b>\$ 5,083,405</b>	<b>\$2,116,595</b>	<b>\$2,116,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Bio-Solid Management project consists of design and construction of a new facility to facilitate the City's bio-solid disposal. Future operating impacts to the budget would include the following:

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Fuel	\$ 125,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Salaries & Benefits	1,099,444	185,498	185,498	242,816	242,816	242,816
Supplies	1,365,000	273,000	273,000	273,000	273,000	273,000
Annual Inspection	150,000	30,000	30,000	30,000	30,000	30,000
Other Operating Costs	131,750	26,350	26,350	26,350	26,350	26,350
<b>Totals</b>	<b>\$ 2,871,194</b>	<b>\$ 539,848</b>	<b>\$ 539,848</b>	<b>\$ 597,166</b>	<b>\$ 597,166</b>	<b>\$ 597,166</b>



**SEWER IMPROVEMENT (FUND 306)**

**Project 7518: APDES Permit Renewal**

The APDES Permit Renewal project consists of a five-year renewal process for discharge permits at the Wastewater Treatment Plant.

Source of funding consists of \$60,000 use of the fund balance of the Sewer Improvement Fund.

The project is non-recurring and expected to be completed during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Professional Services	\$ 60,000	\$ 2,625	\$ 57,375	\$ 57,375	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 60,000</u>	<u>\$ 2,625</u>	<u>\$ 57,375</u>	<u>\$ 57,375</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The APDES Permit Renewal project consists of inspections related to discharge permit renewals at the Wastewater Treatment Plant. The City does not anticipate operating impacts to the budget.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**SEWER IMPROVEMENT (FUND 306)**

**Project 7519: Wastewater Treatment Plant Centrifuge Project**

The Wastewater Treatment Plant Centrifuge project consists of a design and installation of a new centrifuge to replace the existing belt system.

Source of funding consists of \$1,200,000 in appropriations from the Sewer Improvement unassigned fund balance.

The project is non-recurring and expected to begin during fiscal year 2017 and to be completed within five years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Professional Services	\$1,200,000	\$ -	\$1,200,000	\$1,200,000	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$1,200,000</u>	<u>\$ -</u>	<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Wastewater Treatment Plan Centrifuge project consists of replacing the existing belt system with a new centrifuge. As the centrifuge would make operations more efficient, the City does not anticipate operating impacts to the budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**SEWER IMPROVEMENT (FUND 306)**

**Project 7520: Sewer Utility Deferred Maintenance**

The Sewer Utility Deferred Maintenance project consists of moderate repairs and maintenance projects that are not significant enough to segregate into separate capital projects. The City anticipates these types of projects to be recurring each year for aging sewer utility infrastructure that has yet to be scheduled for replacement.

Source of funding consists of \$100,000 in appropriations from the Sewer Improvement unassigned fund balance.

The project is recurring each year based on repairs and maintenance of sewer utility infrastructure located within the service districts.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Professional Services	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Sewer Utility Deferred Maintenance consists of recurring repairs and maintenance projects for aging infrastructure. Therefore, the City does not anticipate an operating impact to the budget.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**SEWER IMPROVEMENT (FUND 306)**

**Project 7521: Sewer Utility Rate Study**

The Utility Rate Study project consists of rate studies performed for water and sewer rates over a five-year period to determine the applicable rates charged for utilities.

Source of funding consists of \$40,000 appropriated from the Water Improvement unassigned fund balance.

The project recurs on a five-year basis for independent studies performed for water utilities and sewer utilities. The sewer utility rate study was performed during fiscal year 2014.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Professional Services	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Sewer Utility Rate Study project consists of professional services to perform the independent rate studies for water and sewer utilities to determine if the City is maintaining appropriate rates. Therefore, the City does not anticipate any operating impact to the budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**CARGO DEVELOPMENT FUND  
SUMMARY OF BUDGETED REVENUES AND EXPENSES**

	<u>FY 2016 LTD Budget</u>	<u>FY 2016 LTD Budget Completed Projects</u>	<u>FY 2017 Additions</u>	<u>FY 2017 LTD Budget</u>
<b>Revenues</b>				
<b>Intergovernmental</b>				
State grants	\$ 35,784,000	\$ 2,300,000	\$ -	\$ 33,484,000
<b>Total Intergovernmental</b>	<b>35,784,000</b>	<b>2,300,000</b>	<b>-</b>	<b>33,484,000</b>
<b>Transfers In</b>				
General Fund	100,000	100,000	-	-
Cargo Fund	2,895,000	-	-	2,895,000
<b>Total Transfers</b>	<b>2,995,000</b>	<b>100,000</b>	<b>-</b>	<b>2,895,000</b>
<b>Appropriation from Cargo Capital Projects Fund Balance</b>				
	<b>1,159,700</b>	<b>312,000</b>	<b>-</b>	<b>847,700</b>
<b>Total Revenues</b>	<b>\$ 39,938,700</b>	<b>\$ 2,712,000</b>	<b>\$ -</b>	<b>\$ 37,226,700</b>
<b>Projects</b>				
8016 Shelikof Street Pedestrian Improvements	\$ 2,400,000	\$ 2,400,000	\$ -	\$ -
8017 Inspection Pier II & Inner Harbor Docks	85,700	-	-	85,700
8018 Security Improvements	50,000	-	-	50,000
8019 Oscar's Dock Electric	150,000	150,000	-	-
8020 Decking for Dock I	100,000	100,000	-	-
8021 Zinc Replacement	50,000	50,000	-	-
8022 Data Station - Weather & Ocean Observation	12,000	12,000	-	-
8023 Pedestrian Pathways	384,000	-	-	384,000
8024 Pier III Replacement Project	36,707,000	-	-	36,707,000
<b>Total Projects</b>	<b>\$ 39,938,700</b>	<b>\$ 2,712,000</b>	<b>\$ -</b>	<b>\$ 37,226,700</b>





**CARGO DEVELOPMENT FUND**  
**LIFE-TO-DATE ACTIVITY WITH FIVE-YEAR CAPITAL PROJECT BUDGET PROJECTIONS**

	6/30/2016	6/30/2016	6/30/2016	Five-Year Capital Project Budgets				
	LTD Budget	LTD Activity	Balance	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>Revenues</b>								
<b>Intergovernmental</b>								
State grants	\$ 35,784,000	\$ 35,644,010	\$ 139,990					
<b>Total Intergovernmental</b>	35,784,000	35,644,010	139,990					
<b>Transfers In</b>								
General Fund	100,000	100,000	-					
Cargo Fund	2,895,000	2,895,000	-					
<b>Total Transfers</b>	2,995,000	2,995,000	-	-	-	-	-	-
<b>Appropriation from Cargo   Development Fund Balance</b>	1,159,700	1,159,700	-					
<b>Total Revenues</b>	<u>\$39,938,700</u>	<u>\$39,798,710</u>	<u>\$ 139,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Projects</b>								
8016 Shelikof Street Pedestrian Improvements	\$ 2,400,000	\$ 2,359,162	\$ 40,838	\$ -	\$ -	\$ -	\$ -	\$ -
8017 Inspection Pier II & Inner Harbor Docks	85,700	64,347	21,353	21,353	-	-	-	-
8018 Security Improvements	50,000	11,500	38,500	38,500	-	-	-	-
8019 Oscar's Dock Electric	150,000	7,866	142,134	-	-	-	-	-
8020 Decking for Dock I	100,000	2,247	97,753	-	-	-	-	-
8021 Zinc Replacement	50,000	7,660	42,340	-	-	-	-	-
8022 Data Station - Weather & Ocean Observation	12,000	5,000	7,000	-	-	-	-	-
8023 Pedestrian Pathways	384,000	244,010	139,990	139,990	-	-	-	-
8024 Pier III Replacement Project	36,707,000	37,245,493	(538,493)	(538,493)	-	-	-	-
<b>Total Projects</b>	<u>\$ 39,938,700</u>	<u>\$ 39,947,285</u>	<u>\$ (8,585)</u>	<u>\$ (338,650)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**CARGO DEVELOPMENT (FUND 307)**

**Project 8017: Inspection Pier II & Inner Harbor Docks**

The Inspection Pier II & Inner Harbor Docks project consists of required periodic inspections to Pier II and the inner Harbor docks.

Source of funding consists of \$85,700 from the fund balance of the capital projects fund.

The project is recurring each year. Selected docks are inspected each year to ensure that Pier II and inner harbor docks are inspected every three-to-five years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<b>Life to Date Budget</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>								
Salaries & Benefits	\$ 1,000	\$ 230	\$ 770	\$ 770	\$ -	\$ -	\$ -	\$ -
Professional Services	84,700	64,118	20,582	20,582	-	-	-	-
<b>Totals</b>	<b>\$ 85,700</b>	<b>\$ 64,348</b>	<b>\$ 21,352</b>	<b>\$ 21,352</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Inspection Pier II & Inner Harbor Docks project consists of periodic inspections of selected Harbor facilities. The City does not anticipate any operating impacts to the budget.

	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**CARGO DEVELOPMENT (FUND 307)**

**Project 8018: Security Improvements**

The Security Improvements project consists of periodic inspection and upgrades to security equipment at the Harbor offices.

Source of funding consists of \$50,000 from the fund balance of the capital projects fund.

The project is recurring each year. Routine inspections and periodic upgrades are performed as needed throughout the fiscal year.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Machinery & Equipment	\$ 30,000	\$ 11,500	\$ 18,500	\$ 18,500	\$ -	\$ -	\$ -	\$ -
Construction	20,000	-	20,000	20,000	-	-	-	-
<b>Totals</b>	<u>\$ 50,000</u>	<u>\$ 11,500</u>	<u>\$ 38,500</u>	<u>\$ 38,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Security Improvements project consists of routine inspections and periodic upgrades to the security equipment at the Harbor offices. The City does not anticipate any operating impacts to the budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**CARGO DEVELOPMENT (FUND 307)**

**Project 8023: Pedestrian Pathways**

The Pedestrian Pathways project consists of design of a pathway to benefit cruise ship passengers.

Source of funding consists of \$384,000 from state grants.

The project is non-recurring each year. This project is in the early phases and design is expected to be completed within the next fiscal year.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Salaries & Benefits	\$ 2,000	\$ 1,273	\$ 727	\$ 727	\$ -	\$ -	\$ -	\$ -
Professional Services	15,000	12,474	2,526	2,526	-	-	-	-
Engineering & Inspection	350,000	230,263	119,737	119,737	-	-	-	-
Construction	17,000	-	17,000	17,000	-	-	-	-
<b>Totals</b>	<u>\$ 384,000</u>	<u>\$ 244,010</u>	<u>\$ 139,990</u>	<u>\$ 139,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Pedestrian Pathways project consists of design of a pathway to benefit cruise ship passengers. The City does not anticipate any operating impacts to the budget.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**CARGO DEVELOPMENT (FUND 307)**

**Project 8024: Pier III Replacement**

The Pier III Replacement project consists of design and construction of a new cargo pier and facilities located at Pier III.

Source of funding consists of \$33,100,000 from state grants, \$2,895,000 transferred from the Cargo Fund, and \$712,000 from the fund balance of the Cargo Development Fund.

The project is non-recurring each year. This project is in the final construction phases and expected completion is anticipated during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

<b>Expenditures</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Salaries & Benefits	\$ 53,007	\$ 115,303	\$ (62,296)	\$ (62,296)	\$ -	\$ -	\$ -	\$ -
Professional Services	1,523,330	1,534,228	(10,898)	(10,898)	-	-	-	-
Construction Administration	2,231,766	2,173,831	57,935	57,935	-	-	-	-
Permitting	110,765	110,765	-	-	-	-	-	-
Engineering & Inspection	943,540	943,540	-	-	-	-	-	-
Construction	31,844,592	32,367,825	(523,233)	(523,233)	-	-	-	-
<b>Totals</b>	<b>\$ 36,707,000</b>	<b>\$ 37,245,492</b>	<b>\$ (538,492)</b>	<b>\$ (538,492)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Pier III Replacement project consists of design and construction of a new cargo pier at Pier III. Future projected operating impacts include professional services related to the annual lease agreement specifications, personnel time, and depreciation on the new facility.

<b>Expenditures</b>	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**HARBOR & PORT DEVELOPMENT FUND  
SUMMARY OF BUDGETED REVENUES AND EXPENSES**

	<u>FY 2016 LTD Budget</u>	<u>FY 2016 LTD Budget Completed Projects</u>	<u>FY 2017 Additions</u>	<u>FY 2017 LTD Budget</u>
<b>Revenues</b>				
<b>Intergovernmental</b>				
State grants	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
<b>Total Intergovernmental</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>
<b>Transfers In</b>				
General Fund	1,255,000	-	500,000	1,755,000
Harbor Fund	1,000,000	-	-	1,000,000
<b>Total Transfers</b>	<b>2,255,000</b>	<b>-</b>	<b>500,000</b>	<b>2,755,000</b>
<b>Appropriation from Harbor &amp; Port Development Fund Balance</b>				
	<b>915,000</b>	<b>55,000</b>	<b>(250,000)</b>	<b>610,000</b>
<b>Total Revenues</b>	<b>\$ 4,670,000</b>	<b>\$ 55,000</b>	<b>\$ 250,000</b>	<b>\$ 4,865,000</b>
<b>Projects</b>				
8515 Harbor Security Camera	\$ 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 Replacement	45,000	-	-	45,000
8525 Channel Transient Float Replacement	3,000,000	-	-	3,000,000
8526 Oscar's Dock Electric	150,000	-	-	150,000
8527 Decking for Dock I	100,000	-	-	100,000
8528 Security Cameras	25,000	-	-	25,000
8529 St Herman Harbor Parking Improvements	200,000	-	-	200,000
8530 St Herman Harbor Replacement	-	-	250,000	250,000
<b>Total Projects</b>	<b>\$ 4,670,000</b>	<b>\$ 55,000</b>	<b>\$ 250,000</b>	<b>\$ 4,865,000</b>



**HARBOR & PORT DEVELOPMENT FUND**  
**LIFE-TO-DATE ACTIVITY WITH FIVE-YEAR CAPITAL PROJECT BUDGET PROJECTIONS**

	6/30/2016 LTD Budget	6/30/2016 LTD Activity	6/30/2016 Balance	Five-Year Capital Project Budgets				
				FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>Revenues</b>								
<b>Intergovernmental</b>								
State grants	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Intergovernmental</b>	<u>1,500,000</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Transfers In</b>								
General Fund	1,255,000	1,255,000	-	-	-	-	-	-
Harbor Fund	1,000,000	1,000,000	-	-	-	-	-	-
<b>Total Transfers</b>	<u>2,255,000</u>	<u>2,255,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Appropriation from Harbor &amp; Port Development Fund Balance</b>								
	915,000	915,000	-	-	-	-	-	-
<b>Total Revenues</b>	<u>\$ 4,670,000</u>	<u>\$ 3,170,000</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Projects</b>								
8515 Harbor Security Camera	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8516 Boat Launch SPH Floats	150,000	14,863	135,137	135,137	-	-	-	-
8517 Restrooms, Fisherman's Hall	200,000	53	199,947	199,947	-	-	-	-
8519 SPH Ladders	20,000	9,791	10,209	-	-	-	-	-
8520 SHH Repairs	745,000	439,813	305,187	305,187	-	-	-	-
8521 Channel Transient Float / Bull Rails	25,000	9,699	15,301	-	-	-	-	-
8523 Oscar's Dock / Fender Piling Replacement	45,000	10,920	34,080	34,080	-	-	-	-
8525 Channel Transient Float Replacement	3,000,000	43,859	2,956,141	2,956,141	-	-	-	-
8526 Oscar's Dock Electric	150,000	-	150,000	150,000	-	-	-	-
8527 Decking for Dock I	100,000	-	100,000	100,000	-	-	-	-
8528 Security Cameras	25,000	-	25,000	25,000	-	-	-	-
8529 St Herman Harbor Parking Improvements	200,000	-	200,000	200,000	-	-	-	-
8530 St Herman Harbor Replacement	-	-	-	250,000	-	-	-	-
<b>Total Projects</b>	<u>\$ 4,670,000</u>	<u>\$ 538,998</u>	<u>\$ 4,131,002</u>	<u>\$ 4,355,492</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**HARBOR & PORT DEVELOPMENT (FUND 308)**

**Project 8516: Boat Launch SPH Floats**

The Boat Launch SPH Floats project consists of repairs to the floats and the boat launch at St. Paul Harbor.

Source of funding consists of \$150,000 transferred from the General Fund.

The project is non-recurring each year. This project is in the preliminary design phases and expected to be completed within the next five years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Salaries & Benefits	\$ 2,000	\$ 1,062	\$ 938	\$ 938	\$ -	\$ -	\$ -	\$ -
Construction	148,000	13,801	134,199	134,199	-	-	-	-
<b>Totals</b>	<b>\$ 150,000</b>	<b>\$ 14,863</b>	<b>\$ 135,137</b>	<b>\$ 135,137</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The Boat Launch SPH Floats project consists of repairs to the floats and boat launch at St. Paul Harbor. As this project is in the preliminary phases, the City does not anticipate any operating impacts to the budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





**HARBOR & PORT DEVELOPMENT (FUND 308)**

**Project 8517: Restrooms, Fisherman’s Hall**

The Restrooms, Fisherman’s Hall project consists of refurbishing the restrooms and showers at Fisherman’s Hall.

Source of funding consists of \$30,000 transferred from the General Fund and \$170,000 from the fund balance of the Harbor & Port Development Fund.

The project is non-recurring each year. This project is in the preliminary design phases and expected to be completed within the next five years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Machinery & Equipment	\$ 2,000	\$ 53	\$ 1,947	\$ 1,947	\$ -	\$ -	\$ -	\$ -
Construction	198,000	-	198,000	198,000	-	-	-	-
<b>Totals</b>	<u>\$ 200,000</u>	<u>\$ 53</u>	<u>\$ 199,947</u>	<u>\$ 199,947</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Restrooms, Fisherman’s Hall project consists of refurbishing the restrooms and showers at Fisherman’s Hall. As this project is in the preliminary phases, the City does not anticipate any operating impacts to the budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**HARBOR & PORT DEVELOPMENT (FUND 308)**

**Project 8520: SHH Repairs**

The SHH Repairs project consists of major repairs and renovations to St. Herman's Harbor.

Source of funding consists of \$100,000 transferred from the General Fund and \$645,000 from the fund balance of the Harbor & Port Development Fund.

The project is non-recurring each year. This project is in the preliminary design phases and expected to be completed within the next five years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Salaries & Benefits	\$ 3,000	\$ 2,272	\$ 728	\$ 728	\$ -	\$ -	\$ -	\$ -
Professional Services	2,000	7	1,993	1,993	-	-	-	-
Construction	740,000	437,534	302,466	302,466	-	-	-	-
<b>Totals</b>	<b>\$ 745,000</b>	<b>\$ 439,813</b>	<b>\$ 305,187</b>	<b>\$ 305,187</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project Operating Impact**

The SHH Repairs project consists of major repairs and renovations to St. Herman Harbor. As this project is in the preliminary phases, the City does not anticipate any operating impacts to the budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**HARBOR & PORT DEVELOPMENT (FUND 308)**

**Project 8523: Oscar’s Dock Fender Piling Replacement**

The Oscar’s Dock Fender Piling Replacement project consists of replacing broken fender piles at Oscar’s Dock.

Source of funding consists of \$45,000 from the fund balance of the Harbor & Port Development Fund.

The project is recurring each year and includes routine repairs and maintenance to the bull rails.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Construction	\$ 45,000	\$ 10,920	\$ 34,080	\$ 34,080	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 45,000</u>	<u>\$ 10,920</u>	<u>\$ 34,080</u>	<u>\$ 34,080</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Oscar's Dock Fender Piling Replacement project consists of replacing broken fender piles at Oscar's Dock. As this project lower repairs and maintenance each year, the City does not anticipate any operating impacts to the budget.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**HARBOR & PORT DEVELOPMENT (FUND 308)**

**Project 8525: Channel Transient Float Replacement**

The Channel Transient Float Replacement project consists of design and construction to replace the Channel Transient Float.

Source of funding consists of \$1,500,000 from state grants; \$500,000 transferred from the General Fund; and \$1,000,000 transferred from the Harbor Fund.

The project is non-recurring each year. This project is anticipated to be completed within the next five years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Engineering & Inspection	\$1,000,000	\$ 43,859	\$ 956,141	\$ 956,141	\$ -	\$ -	\$ -	\$ -
Construction	2,000,000	-	2,000,000	2,000,000	-	-	-	-
<b>Totals</b>	<u>\$3,000,000</u>	<u>\$ 43,859</u>	<u>\$2,956,141</u>	<u>\$2,956,141</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Channel Transient Float Replacement project consists of design and construction to replace the Channel Transient Float. As this project lower repairs and maintenance each year, the City does not anticipate any operating impacts to the budget.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**HARBOR & PORT DEVELOPMENT (FUND 308)**

**Project 8526: Oscar's Dock Electric**

The Oscar's Dock Electric project consists of upgrading the electric system for 110/20 50-100 amp service.

Source of funding consists of \$150,000 from the fund balance of the Harbor & Port Development Fund.

The project is non-recurring each year. This project is anticipated to be completed within the next five years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

<b>Expenditures</b>	<b>Estimated Total Cost</b>	<b>Prior Years Expenditures</b>	<b>Project Balance</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Construction	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Oscar's Dock Electric project consists of replacing outdated and deteriorated electrical systems at Oscar's Dock. As this project lower repairs and maintenance each year, the City does not anticipate any operating impacts to the budget.

<b>Expenditures</b>	<b>Estimated Total Cost</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**HARBOR & PORT DEVELOPMENT (FUND 308)**

**Project 8527: Decking for Dock I**

The Decking for Dock I project consists of replacing the decking on Dock I.

Source of funding consists of \$100,000 from the fund balance of the Harbor & Port Development Fund.

The project is non-recurring each year. This project is anticipated to be completed within the next five years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Construction	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Decking for Dock I project consists of replacing the decking at Dock I. As this project lower repairs and maintenance each year, the City does not anticipate any operating impacts to the budget.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**HARBOR & PORT DEVELOPMENT (FUND 308)**

**Project 8528: Security Cameras**

The Security Cameras project consists of replacing the security equipment at St. Herman’s Harbor.

Source of funding consists of \$25,000 transferred from the General Fund.

The project is non-recurring each year. This project is anticipated to be completed within the upcoming fiscal year.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Machinery & Equipment	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Security Cameras project consists of upgrading the security equipment at St. Herman’s Harbor. As this project lower repairs and maintenance each year, the City does not anticipate any operating impacts to the budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**HARBOR & PORT DEVELOPMENT (FUND 308)**

**Project 8529: SHH Parking Improvements**

The SHH Parking Improvements project consists of repairing and upgrading the parking areas at St. Herman's Harbor in conjunction with EPA regulatory requirements.

Source of funding consists of \$200,000 transferred from the General Fund.

The project is non-recurring each year. This project is anticipated to be completed within the next two years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Construction	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The SHH Parking Improvements project consists of repairing the parking facilities at St. Herman's Harbor. As this project lower repairs and maintenance each year, the City does not anticipate any operating impacts to the budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>





**HARBOR & PORT DEVELOPMENT (FUND 308)**

**Project 8530: St. Herman Harbor Replacement**

The St. Herman Harbor Replacement project consists of a complete replacement of specific floats located within St. Herman Harbor.

Source of funding consists of \$250,000 appropriated from the Harbor & Port Development unassigned fund balance. The fiscal year 2017 funds are allocated to this project to begin design and research funding sources.

The project is non-recurring each year. As this project is in the preliminary design phases, an estimated completion date has not yet been determined.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Professional Services	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The SHH Parking Improvements project consists of repairing the parking facilities at St. Herman's Harbor. As this project lower repairs and maintenance each year, the City does not anticipate any operating impacts to the budget.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**PARKS & RECREATION IMPROVEMENT FUND  
SUMMARY OF BUDGETED REVENUES AND EXPENSES**

	<u>FY 2016 LTD Budget</u>	<u>FY 2016 LTD Budget Completed Projects</u>	<u>FY 2017 Additions</u>	<u>FY 2017 LTD Budget</u>
<b>Revenues</b>				
<b>Grants</b>				
State grants	\$ 5,850,000	\$ 5,850,000	\$ -	\$ -
Local grants	500,000	500,000	-	-
<b>Total grants</b>	<b>6,350,000</b>	<b>6,350,000</b>	<b>-</b>	<b>-</b>
<b>Transfers In</b>				
General Fund	331,465	201,465	50,000	180,000
Enhancement Fund	500,000	500,000	-	-
<b>Total Transfers</b>	<b>831,465</b>	<b>701,465</b>	<b>50,000</b>	<b>180,000</b>
<b>Appropriation from Parks Improvement Projects Fund Balance</b>				
	<b>380,629</b>	<b>183,628</b>	<b>84,000</b>	<b>281,001</b>
<b>Total Revenues</b>	<b>\$ 7,562,094</b>	<b>\$ 7,235,093</b>	<b>\$ 134,000</b>	<b>\$ 461,001</b>
<b>Projects</b>				
9001 Baranof Park Improvements	\$ 6,998,999	\$ 6,998,999	\$ -	\$ -
9004 Playground Improvements - Larch & Spruce	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	-	60,000	181,000
9014 Building Improvements - Weatherization	50,000	-	-	50,000
9015 Skate Park Improvements	126,001	-	74,000	200,001
9016 Teen Center Floor Replacement	30,000	-	-	30,000
<b>Total Projects</b>	<b>\$ 7,562,094</b>	<b>\$ 7,235,093</b>	<b>\$ 134,000</b>	<b>\$ 461,001</b>



**PARKS & RECREATION IMPROVEMENT FUND**  
**LIFE-TO-DATE ACTIVITY WITH FIVE-YEAR CAPITAL PROJECT BUDGET PROJECTIONS**

	6/30/2016	6/30/2016	6/30/2016	Five-Year Capital Project Budgets				
	LTD Budget	LTD Activity	Balance	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>Revenues</b>								
<b>Grants</b>								
State grants	\$5,850,000	\$5,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local grants	500,000	555,376	55,376	-	-	-	-	-
<b>Total grants</b>	<u>6,350,000</u>	<u>6,405,376</u>	<u>55,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Transfers In</b>								
General Fund	331,465	333,371	1,906	50,000	50,000	50,000	50,000	50,000
Enhancement Fund	500,000	500,000	-	-	-	-	-	-
<b>Total Transfers</b>	<u>831,465</u>	<u>833,371</u>	<u>1,906</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>Appropriation from Parks &amp; Recreation   Improvement Fund Balance</b>	<u>380,629</u>	<u>380,629</u>	<u>-</u>	<u>84,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>\$7,562,094</u>	<u>\$7,619,376</u>	<u>\$ 57,282</u>	<u>\$ 134,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
<b>Projects</b>								
9001 Baranof Park Improvements	\$6,998,999	\$6,998,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9004 Playground Improvements - Larch & Spruce	73,000	72,330	670	-	-	-	-	-
9007 Storage Building - Baranof Park	115,000	106,840	8,160	-	-	-	-	-
9012 Baranof Baseball Field Improvements	48,094	48,094	-	-	-	-	-	-
9013 Major Park Maintenance	121,000	108,987	12,013	72,013	-	-	-	-
9014 Building Improvements - Weatherization	50,000	44,049	5,951	5,951	-	-	-	-
9015 Skate Park Improvements	126,001	99,713	26,288	100,288	-	-	-	-
9016 Teen Center Floor Replacement	30,000	20,115	9,885	9,885	-	-	-	-
<b>Total Projects</b>	<u>\$7,562,094</u>	<u>\$7,499,127</u>	<u>\$ 62,967</u>	<u>\$ 188,137</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**PARKS & RECREATION IMPROVEMENT (FUND 309)**

**Project 9013: Major Park Maintenance**

The Major Park Maintenance project consists of routine repairs and maintenance performed at each of the City's parks.

Source of funding consists of \$121,000 from the fund balance of the Parks & Recreation Improvement Fund. For fiscal year 2017, an additional \$60,000 was appropriated from the Parks & Recreation Improvement unassigned fund balance.

The project is recurring each year. Annual repairs and maintenance are performed on a routine basis for the City's major parks.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Construction	\$ 181,000	\$ 108,987	\$ 72,013	\$ 72,013	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 181,000</u>	<u>\$ 108,987</u>	<u>\$ 72,013</u>	<u>\$ 72,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Major Park Maintenance project consists of routine repairs and maintenance performed on an annual basis for each of the City's parks. As this project would lower repairs and maintenance costs, the City does not anticipate any operating impacts to the budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**PARKS & RECREATION IMPROVEMENT (FUND 309)**

**Project 9014: Building Improvement (Weatherization)**

The Building Improvement (Weatherization) project consists of improvements made to the Parks & Recreation facilities for weatherization.

Source of funding consists of \$50,000 from the fund balance of the Parks & Recreation Improvement Fund.

The project is non-recurring each year. As this project is in the final improvement phases, the City anticipates the project to be completed within the next fiscal year.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	Life to Date Budget	Prior Years Expenditures	Project Balance	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>								
Construction	\$ 50,000	\$ 44,049	\$ 5,951	\$ 5,951	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 50,000</u>	<u>\$ 44,049</u>	<u>\$ 5,951</u>	<u>\$ 5,951</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Building Improvement (Weatherization) project consists of improvements to the Parks & Recreation facilities. As this project would lower repairs and maintenance costs, the City does not anticipate any operating impacts to the budget.

	Estimated Total Cost	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**PARKS & RECREATION IMPROVEMENT (FUND 309)**

**Project 9015: Skate Park Improvements**

The Skate Park Improvements project consists of improvements made to the Skate Park and surrounding areas.

Source of funding consists of \$50,000 transferred from the General Fund and \$76,001 was appropriated from the Parks & Recreation Improvement unassigned fund balance. For fiscal year 2017, an additional \$74,000 was appropriated from the Parks & Recreation Improvement unassigned fund balance.

The project is non-recurring each year. As this project is in the construction phases, the City anticipates the project to be completed within the next five years.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Salaries & Benefits	\$ 5,000	\$ 2,119	\$ 2,881	\$ 2,881	\$ -	\$ -	\$ -	\$ -
Engineering & Inspection	20,000	-	20,000	20,000	-	-	-	-
Construction	175,001	97,595	77,406	77,406	-	-	-	-
<b>Totals</b>	<u>\$ 200,001</u>	<u>\$ 99,714</u>	<u>\$ 100,287</u>	<u>\$ 100,287</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Skate Park Improvements project consists of improvements to the Skate Park and surrounding areas. As this project would lower repairs and maintenance costs, the City does not anticipate any operating impacts to the budget.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**PARKS & RECREATION IMPROVEMENT (FUND 309)**

**Project 9016: Teen Center Floor Replacement**

The Teen Center Floor Replacement project consists of replacing the floor of the Teen Center facility.

Source of funding consists of \$30,000 transferred from the General Fund.

The project is non-recurring each year. As this project is in the construction phases, the City anticipates the project to be completed during fiscal year 2017.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Construction	\$ 30,000	\$ 20,115	\$ 9,885	\$ 9,885	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 30,000</u>	<u>\$ 20,115</u>	<u>\$ 9,885</u>	<u>\$ 9,885</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Project Operating Impact**

The Teen Center Floor Replacement project consists of replacing the floor of the Teen Center facility. As this project would lower repairs and maintenance costs, the City does not anticipate any operating impacts to the budget.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**VEHICLE REPLACEMENT FUND  
SUMMARY OF BUDGETED REVENUES AND EXPENSES**

	<u>FY 2016 LTD Budget</u>	<u>FY 2016 LTD Budget Completed Projects</u>	<u>FY 2017 Additions</u>	<u>FY 2017 LTD Budget</u>
<b>Revenues</b>				
<b>Transfers In</b>				
General Fund	\$ 447,243	\$ -	\$ 203,594	\$ 650,837
<b>Total Transfers</b>	<u>447,243</u>	<u>-</u>	<u>203,594</u>	<u>650,837</u>
<b>Total Revenues</b>	<u>\$ 447,243</u>	<u>\$ -</u>	<u>\$ 203,594</u>	<u>\$ 650,837</u>
<b>Projects</b>				
Vehicle Replacements	\$ 447,243	\$ -	\$ 203,594	\$ 650,837
<b>Total Projects</b>	<u>\$ 447,243</u>	<u>\$ -</u>	<u>\$ 203,594</u>	<u>\$ 650,837</u>





**VEHICLE REPLACEMENT FUND  
LIFE-TO-DATE ACTIVITY WITH FIVE-YEAR CAPITAL PROJECT BUDGET PROJECTIONS**

	6/30/2016 LTD Budget	6/30/2016 LTD Activity	6/30/2016 Balance	Five-Year Capital Project Budgets				
				FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
<b>Revenues</b>								
<b>Transfers In</b>								
General Fund	\$ 447,243	\$ 447,243	\$ -	\$ 203,594	\$ -	\$ -	\$ -	\$ -
<b>Total Transfers</b>	<u>447,243</u>	<u>447,243</u>	<u>-</u>	<u>203,594</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>\$ 447,243</u>	<u>\$ 447,243</u>	<u>\$ -</u>	<u>\$ 203,594</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Projects</b>								
Vehicle Replacements	\$ 447,243	\$ -	\$ 447,243	\$ 650,837	\$ -	\$ -	\$ -	\$ -
<b>Total Projects</b>	<u>\$ 447,243</u>	<u>\$ -</u>	<u>\$ 447,243</u>	<u>\$ 650,837</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**VEHICLE REPLACEMENT (FUND 315)**

**Project 4900: Vehicle Replacement**

The Vehicle Replacement project consists of replacing City vehicles. This project started in fiscal year 2010 and will fluctuate based on new vehicles purchased and vehicles scheduled for replacement.

Source of funding consists of \$650,837 transferred from the General Fund.

The project is recurring each year and includes the vehicles scheduled for replacement.

**Project Expenditures**

The following table outlines the total life-to-date estimated costs, prior expenditures to date, the project balance to date, and the 5-year projected expenditures.

	<u>Life to Date Budget</u>	<u>Prior Years Expenditures</u>	<u>Project Balance</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>								
Machinery & Equipment	\$ 650,837	\$ -	\$ 650,837	\$ 650,837	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<u>\$ 650,837</u>	<u>\$ -</u>	<u>\$ 650,837</u>	<u>\$ 650,837</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

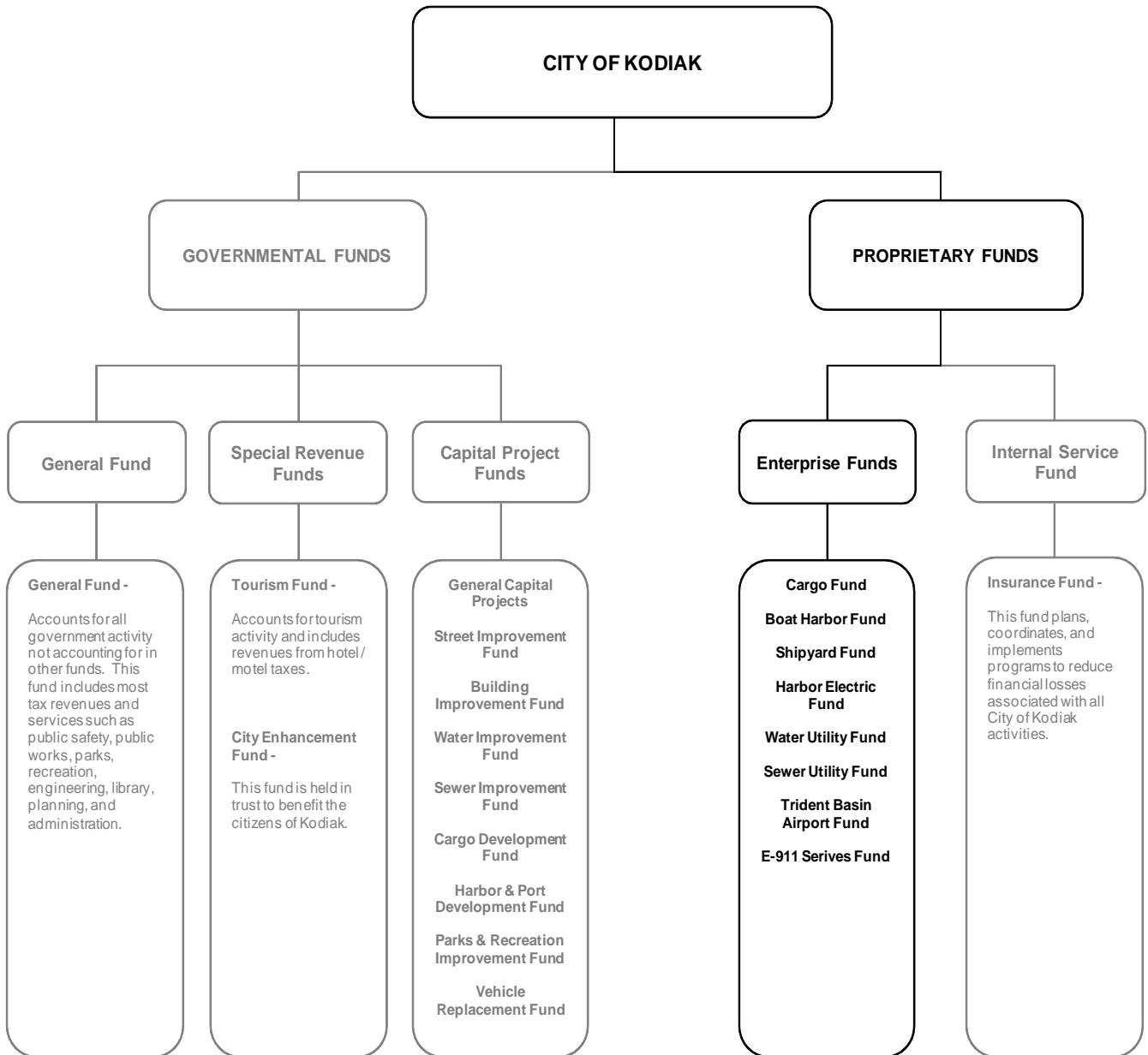
**Project Operating Impact**

The Vehicle Replacement project consists of replacing City vehicles. As this project would lower repairs and maintenance costs, the City does not anticipate any operating impacts to the budget.

	<u>Estimated Total Cost</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>Expenditures</b>						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Costs	-	-	-	-	-	-
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**PROPRIETARY FUNDS – ENTERPRISE FUNDS**





## **ENTERPRISE FUNDS**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Enterprise funds are determined by accounting principles generally accepted in the United States and based upon determination by the City Council. The costs of providing goods and services under these funds are recovered or financed primarily through charges for services. The following is a list of the City of Kodiak Enterprise Funds:

- **Cargo Terminal Fund – Major Fund**  
The Cargo Terminal Fund accounts for all activity of the City owned and operated cargo terminal. This includes a warehouse and piers.
- **Boat Harbor Fund – Major Fund**  
The Boat Harbor Fund accounts for all activity for the City owned and operated Port of Kodiak. This includes two harbors.
- **Shipyards Fund – Major Fund**  
The Shipyards Fund accounts for all activity for the City owned and operated Shipyards Facility.
- **Harbor Electric Fund – Major Fund**  
The Harbor Electric Fund accounts for the use of electrical power for the Boat Harbor.
- **Water Utility Fund – Major Fund**  
The Water Utility Fund accounts for all activity of the City owned and operated water utilities.
- **Sewer Utility Fund – Major Fund**  
The Sewer Utility Fund accounts for all activity of the City owned and operated sewer utilities.
- **Trident Basin Airport Fund – Non-Major Fund**  
The Trident Basin Airport Fund accounts for all activity of the City owned and operated floatplane facility.
- **E-911 Services Fund – Non-Major Fund**  
The E-911 Services Fund accounts for funds collected from telephone charges and accounts for operations of the 911 emergency systems.



**ENTERPRISE FUNDS – SUMMARY OF REVENUES AND EXPENSES**

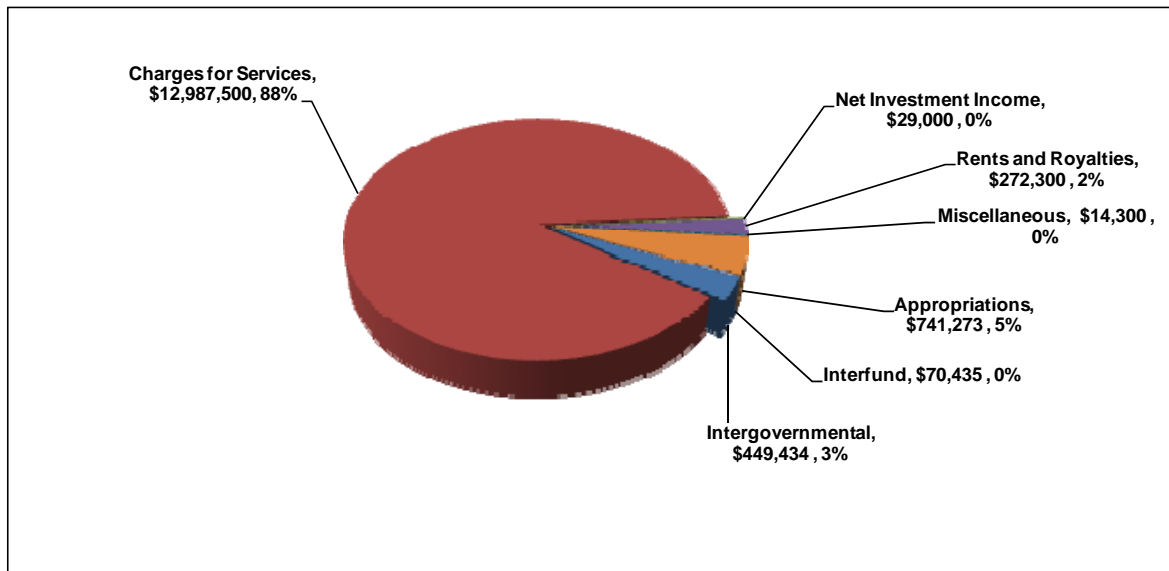
	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
Intergovernmental	\$ 247,211	\$ 140,280	\$ 420,000	\$ 94,291	\$ 449,434
Charges for Services	12,531,980	13,012,285	12,987,500	13,323,031	13,327,500
Net Investment Income	44,661	37,450	29,000	64,283	29,000
Rents & Royalties	267,252	268,150	272,300	283,422	272,300
Miscellaneous	210,206	106,414	207,919	254,314	88,558
<b>TOTAL REVENUES</b>	<b><u>\$13,301,310</u></b>	<b><u>\$13,564,579</u></b>	<b><u>\$13,916,719</u></b>	<b><u>\$14,019,341</u></b>	<b><u>\$14,166,792</u></b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 1,883,946	\$ 1,858,939	\$ 2,192,450	\$ 1,827,856	\$ 2,323,954
Employee Benefits	1,649,619	1,437,666	1,939,010	1,178,726	2,157,863
Professional Services	671,969	233,688	308,400	187,077	325,400
Contributions	16,747	16,923	19,500	17,580	19,500
Support Goods & Services	1,099,918	1,051,304	1,491,047	1,270,128	1,413,850
Repairs & Maintenance	202,040	206,768	340,500	185,069	347,000
Public Utility Services	1,230,629	1,390,058	1,401,230	1,152,046	1,017,830
Other Charges	1,923,694	1,617,112	1,894,628	1,860,727	2,228,993
Capital Outlay	43,312	53,895	718,157	63,963	359,692
Depreciation	4,444,647	4,413,502	4,492,637	4,375,521	4,384,642
Interest Expense on Bonds	377,876	413,584	359,341	360,841	359,341
<b>TOTAL EXPENSES</b>	<b><u>\$13,544,397</u></b>	<b><u>\$12,693,439</u></b>	<b><u>\$15,156,900</u></b>	<b><u>\$12,479,534</u></b>	<b><u>\$14,938,065</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Transfer Out	(4,616,400)	(4,076,670)	(3,243,492)	(3,243,492)	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b><u>\$ (4,616,400)</u></b>	<b><u>\$ (4,076,670)</u></b>	<b><u>\$ (3,243,492)</u></b>	<b><u>\$ (3,243,492)</u></b>	<b><u>\$ 30,000</u></b>
<b>NET INCREASE (DECREASE) IN FUND</b>	<b><u>\$ (4,859,487)</u></b>	<b><u>\$ (3,205,530)</u></b>	<b><u>\$ (4,483,673)</u></b>	<b><u>\$ (1,703,685)</u></b>	<b><u>\$ (741,273)</u></b>



**ENTERPRISE FUNDS – SUMMARY OF REVENUES BY FUND**

	FY 2017 Cargo	FY 2017 Harbor	FY 2017 Shipyard	FY 2017 Electric	FY 2017 Water	FY 2017 Sewer	FY 2017 Trident	FY 2017 E-911	FY 2017 Total
<b>REVENUES</b>									
Intergovernmental	\$ 35,017	\$ 147,365	\$ 23,235	0	\$ 91,563	\$ 151,373	\$ -	\$ 881	\$ 449,434
Charges for Services	995,500	2,162,500	688,000	673,000	4,569,000	4,189,800	13,000	36,700	13,327,500
Net Investment Income	7,000	14,000	1,000	1,000	2,000	4,000	-	-	29,000
Rents and Royalties	222,500	16,500	-	-	-	-	33,300	-	272,300
Miscellaneous	-	7,300	2,000	-	5,000	-	-	-	14,300
Appropriations	(193,823)	1,364,696	569,163	(36,116)	(1,331,575)	137,905	254,993	(23,970)	741,273
Interfund Charges	-	74,258	-	-	-	-	-	-	74,258
Transfers	-	-	-	-	30,000	-	-	-	30,000
<b>TOTAL REVENUES</b>	<b>\$1,066,194</b>	<b>\$3,786,619</b>	<b>\$1,283,398</b>	<b>\$ 637,884</b>	<b>\$3,365,988</b>	<b>\$4,483,078</b>	<b>\$ 301,293</b>	<b>\$ 13,611</b>	<b>\$14,938,065</b>

**ENTERPRISE FUNDS – REVENUES BY SOURCE**



**Revenue Sources:**

**Intergovernmental Sources: PERS on Behalf**

The State of Alaska Division of Retirement and Benefits distributed legislative funding for the Public Employees Retirement System (PERS). PERS on Behalf payments are determined by the State of Alaska Budget. The City of Kodiak allocates these payments to the appropriate enterprise funds. Total PERS on Behalf payments budgeted for fiscal year 2017 totaled \$449,434.

**Charges for Services:**

Revenues for the Enterprise Funds are based on historical trends, rate increases, customer usage, and the economic activity of the Kodiak community. The main industry for Kodiak is commercial fishing. The fishing industry in the Kodiak area began in the early 1800's and is one of the oldest fishing communities. As Kodiak consistently ranks as one of the top three fishing ports in the United States, all of the City of Kodiak's Enterprise Funds are impacted by the fishing industry. 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. In addition, rates are also reviewed to allow for planned capital projects.



## **ENTERPRISE FUNDS – REVENUES BY SOURCE continued**

### **Charges for Services continued:**

Harbor revenues are estimated based on the number of fishing vessels moored in the two harbors. Historically the number of vessels moored in Kodiak is consistent year over year.

The Shipyard Enterprise Fund budgeted revenues are derived from estimated usage for the shipyard. These projections are based on a feasibility study that includes vessels preferring to stay in Kodiak rather than travel to shipyards on the mainland. The Shipyard rates were adjusted based on various methods and additional fees for hang times.

Water and sewer revenues are impacted on the usage of water from the fishing processing industries located within the City of Kodiak. Canneries are the largest users of water and sewer services. Fishing projections are used to determine the water and sewer usage for the fiscal year. A Water Rate Study was presented to the City Council in late fiscal year 2016 and implemented in 2017. This study was a cost of service study that differentiated the costs to operate between residential, commercial, and industrial users. Water rates based on flat rates per billing cycle for residential and commercial users will remain consistent over the next five years. Metered rates for commercial and industrial users are based on a rate per thousand gallons and will be increased incrementally over the next five years. For fiscal year 2017, these rates range by commercial or industrial users from \$1.94 to \$2.32 per thousand gallons. A Sewer Rate Study was presented to the City Council in fiscal year 2014. Sewer rates were increased by 5% in 2014 and will increase by 5% for each of the next two fiscal years.

Charges for services for all enterprise funds for fiscal year 2017 were budgeted at \$13,327,500. A detailed summary of charges for services by fund is shown for each enterprise fund on the following pages.

### **Net Investment Income:**

Net Investment Income (KCC 3.16 and 3.28) – The City has a central treasury of pooled resources, some of which have been invested in approved investment options. Net investment income represents the interest, realized and unrealized gains and losses per these investments. The budgeted amount for fiscal year 2017 is \$29,000. The budgeted amounts are based on historical trends and known changes in the marketplace.

### **Rents and Royalties:**

The City has several rental agreements with various entities. Based on these agreements, the budgeted amount for fiscal year 2017 is \$272,300.

### **Miscellaneous:**

Miscellaneous revenue is comprised of sale of fixed assets, soda vending machines, towing services, restitution, and other revenues. The budgeted amount for fiscal year 2017 is \$14,300.

### **Appropriations from Fund Balance:**

These include beginning fund balances and the annual change in fund balance that remains after all expenses have been paid. These are incorporated as part of the subsequent year's budget, loan proceeds, and other non-revenue adjustments. Any fund balance reserves are shown separately as committed, nonspendable, or assigned. Total budgeted appropriations from fund balance totaled \$741,273 for fiscal year 2017.

### **Interfund Charges:**

These represent the allocation of revenues between funds to cover services rendered. The Enterprise Funds budgeted amount of interfund charges for fiscal year 2017 totaled \$74,258.

### **Transfers In:**

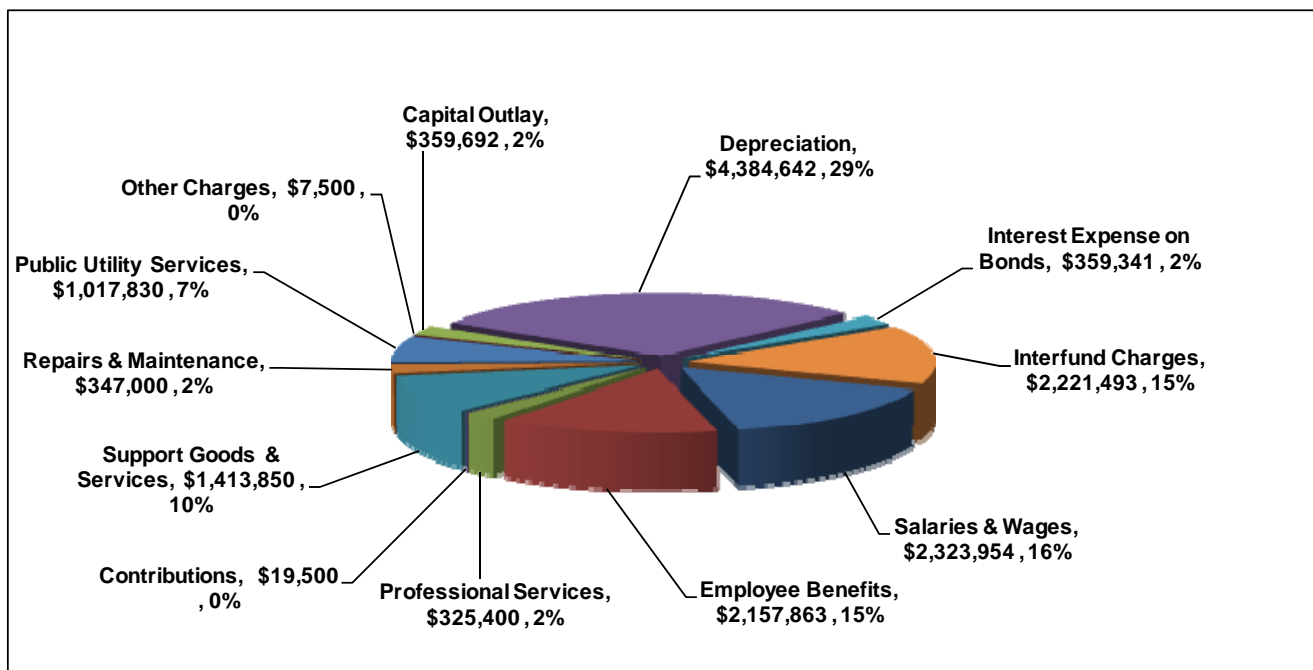
These represent the transfer in of revenues between funds. For fiscal year 2017, the Water fund received \$30,000 from the Parks and Recreation Improvement fund for the purchase of equipment to be shared between the departments.



**ENTERPRISE FUNDS – SUMMARY OF EXPENSES BY FUND**

	FY 2017 Cargo	FY 2017 Harbor	FY 2017 Shipyards	FY 2017 Electric	FY 2017 Water	FY 2017 Sewer	FY 2017 Trident	FY 2017 E-911	FY 2017 Total
<b>EXPENSES</b>									
Salaries & Wages	\$ 183,165	\$ 786,232	\$ 114,874	\$ -	\$ 448,992	\$ 786,281	\$ -	\$ 4,410	\$ 2,323,954
Employee Benefits	173,304	693,666	105,040	-	430,764	750,998	-	4,091	2,157,863
Professional Services	16,000	107,000	50,000	15,000	48,400	76,500	7,500	5,000	325,400
Contributions	-	19,500	-	-	-	-	-	-	19,500
Support Goods & Services	37,140	200,720	75,840	535,640	197,490	354,720	12,190	110	1,413,850
Repairs & Maintenance	62,500	82,000	25,000	10,000	66,000	101,500	-	-	347,000
Public Utility Services	26,780	182,000	42,000	-	477,250	274,800	15,000	-	1,017,830
Other Charges	-	4,500	-	-	-	-	3,000	-	7,500
Capital Outlays	-	80,232	-	5,000	189,835	84,625	-	-	359,692
Depreciation	425,619	1,299,014	529,981	10,402	644,159	1,226,737	248,730	-	4,384,642
Interest Expense on Bonds	-	83,671	229,506	-	28,190	17,974	-	-	359,341
Interfund Charges	141,686	248,084	111,157	61,842	834,908	808,943	14,873	-	2,221,493
<b>TOTAL EXPENSES</b>	<b>\$1,066,194</b>	<b>\$3,786,619</b>	<b>\$1,283,398</b>	<b>\$ 637,884</b>	<b>\$3,365,988</b>	<b>\$4,483,078</b>	<b>\$ 301,293</b>	<b>\$ 13,611</b>	<b>\$14,938,065</b>

**ENTERPRISE FUNDS – EXPENSES BY CLASSIFICATION**



**Expenditures by Classification:**

**Salaries and Wages:**

Salaries and wages includes all compensation paid to City employees for salaries, hourly wages, overtime, temporary wages, holiday wages, sick leave, and annual leave. For fiscal year 2017, budgeted salaries and wages for all enterprise funds totaled \$2,323,954.

**Employee Benefits:**

Employee benefits are non-wage and non-salary compensation provided to City employees in addition to their normal compensation. Employee benefits include insurance, payroll taxes, retirement contributions, unemployment compensation, and workers' compensation. For fiscal year 2017, budgeted employee benefits for all enterprise funds totaled \$2,157,863.





## **Enterprise Funds – Expenditures by Classification continued**

### **Professional Services:**

Professional services are fees paid to third-party consultants and tertiary businesses to provide support services for the City. Professional services expenses include janitorial services, audit services, consulting services, legal services, and various other sources. For fiscal year 2017, budgeted professional services for all enterprise funds totaled \$325,400.

### **Contributions:**

Contributions are payments made by the City to nonprofit organizations. Contributions made each year include nonprofit grant applications, annual performance contracts, and other contributions made by specific departments. For fiscal year 2017, budgeted contributions for all enterprise funds totaled \$19,500.

### **Support Goods and Services:**

Support goods and services are expenditures made to support the administrative functions of each City function to provide goods and services to the public. Support goods and services include communications, advertising, dues and subscriptions, training, travel, supplies, and equipment rentals. For fiscal year 2017, budgeted support goods and services for all enterprise funds totaled \$1,413,850.

### **Repairs and maintenance:**

Repairs and maintenance are expenditures incurred to keep all City equipment, vehicles, buildings, and other infrastructure at the present operating conditions. For fiscal year 2017, budgeted repairs and maintenance for all enterprise funds totaled \$347,000.

### **Public Utility Services:**

Public utility services are fees paid for public utilities. Public utilities include electric, fuel, heating oil, garbage services, and other miscellaneous utilities. For fiscal year 2017, budgeted Public Utility Services for all enterprise funds totaled \$1,017,830.

### **Other:**

Other expenses are generally miscellaneous and administrative in nature. Other expenses include administrative costs and other miscellaneous items. For fiscal year 2017, budgeted Other Charges for all enterprise funds totaled \$7,500.

### **Capital Outlay:**

Capital outlays are expenditures for improving, acquiring, or extending the use of existing fixed assets. For fiscal year 2017, budgeted Capital Outlays for all enterprise funds totaled \$359,692.

### **Depreciation:**

Depreciation is calculated by the cost of a fixed asset, less any salvage value, divided by the estimated useful 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 to expense. For fiscal year 2017, budgeted Depreciation for all enterprise funds totaled \$4,384,642.

### **Interest Expense on Bonds:**

The City currently has three revenue bonds. Interest and principal payments are made annually based on the original terms of these bonds. For further information related to the City's bonds and debt service requirements, see page 272. Interest Expense on Bonds is included in Harbor, Shipyard, Water, and Sewer enterprise fund expenses. For fiscal year 2017, budgeted Interest Expense on Bonds for all enterprise funds totaled \$359,341.

### **Interfund Charges:**

These represent the allocation of revenues and expenses between funds to cover services rendered. For fiscal year 2017, budgeted Interfund Charges for all enterprise funds totaled \$2,221,493.



## **ENTERPRISE FUNDS – DEBT SERVICE**

### **Debt Administration:**

The State of Alaska and the City of Kodiak do not establish a legal debt margin. The voters of the City of Kodiak ultimately determine the amount of debt that can be outstanding. The residents of the City of Kodiak passed a ballot question that allowed 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. See General Fund – Debt Service on page 68 for General Obligation Bonds.

The necessity to incur debt in order to finance the capital improvement plan 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 require careful consideration.

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 multiple 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 repay the debt. Included in the City's capital improvement plan, on an annual basis, the City Council prioritizes and updates the plan to maintain a listing of needed capital improvements. Funds spent on capital projects will result in long-term economic growth beyond the initial capital expenditure by ensuring that the residents of Kodiak will receive future benefits from these capital improvements.

Water, Sewer, and Harbor Enterprise Funds derive their revenue sources primarily through charges for services. These charges for services are rate-driven based upon the service provided. The City completed a Utility Rate Study project and Harbor Rate Study project and implemented rate increases with the least impact upon users. The rate increase allowed the City to fund future projects needed in the Water, Sewer, and Harbor Enterprise Funds. These rate studies are typically performed every five years to ensure the appropriate rates are charged for these services and to ensure that debt service requirements can be met.

### **Description of Debt:**

Harbor Revenue bonds are comprised of three projects over two bond issuances. The 2007 Series Five Bond issuance comprises of the M&P Floats project and the Boat Yard / Lift Project. The 2009 Series One Bond issuance is an addition to the Boat Yard / Lift project.

#### **2007 Series Five Bond Issuance –**

The 2007 Series Five Bond issuance was in the amount of \$6,000,000 and covers the M&P Floats project for \$2,000,000 and the Boat Yard / Lift project for \$4,000,000. Under the terms of the bond issuance, principal payments are due annually and range from \$80,000 to \$420,000 with a final maturity date in 2038, with interest payable semi-annually at a rate ranging from 4.00% to 6.00% over the term.



**ENTERPRISE FUNDS – DEBT SERVICE continued**

**Description of Debt continued**

Shown below are the 2007 Series Five Bond repayment schedules for each project.

**2007 Series five – M & P Floats Project (\$2,000,000)**

<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009		\$ -	\$ 121,213	\$ 121,213
<b>2010-2019</b>	<b>6.00%</b>	<b>400,000</b>	<b>868,213</b>	<b>1,268,213</b>
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
Totals		<u>\$ 2,000,000</u>	<u>\$ 1,809,035</u>	<u>\$ 3,809,035</u>

Debt service payments for these bonds are paid from current year revenues from the Harbor Enterprise Funds. Below is a schedule of payments for fiscal year 2017.

	<u>Bonds Payable 7/1/2016</u>	<u>FY 2017 Additions</u>	<u>FY 2017 Reductions</u>	<u>Bonds Payable 7/1/2017</u>
M & P Floats-2007 Series Five	\$ 1,745,000	\$ -	\$ 45,000	\$ 1,700,000
Totals	<u>\$ 1,745,000</u>	<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ 1,700,000</u>

**2007 Series Five – Boat Yard / Lift (\$4,000,000)**

<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009		\$ -	\$ 241,293	\$ 241,293
<b>2010-2019</b>	<b>6.00%</b>	<b>675,000</b>	<b>1,756,850</b>	<b>2,431,850</b>
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
Totals		<u>\$ 4,000,000</u>	<u>\$ 3,816,313</u>	<u>\$ 7,816,313</u>



**ENTERPRISE FUNDS – DEBT SERVICE continued**

**Description of Debt continued**

Debt service payments for these bonds are paid from current year revenues from the Shipyard Enterprise Fund. Below is a schedule of payments for fiscal year 2017.

	<u>Bonds Payable 7/1/2016</u>	<u>FY 2017 Additions</u>	<u>FY 2017 Reductions</u>	<u>Bonds Payable 7/1/2017</u>
Boat Yard / Lift-2007 Series Five	\$ 3,565,000	\$ -	\$ 75,000	\$ 3,490,000
Totals	<u>\$ 3,565,000</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ 3,490,000</u>

The Alaska Municipal Bond Bank Authority 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.

2009 Series One Bond Issuance –

The 2009 Series One bond issuance was in the amount of \$1,000,000 and for the purpose of the Boat Yard / Lift project. Under the terms of the bond issuance, principal payments are due annually and range from \$15,000 to \$65,000 with a final maturity date in 2037, with interest payable semi-annually at a rate ranging from 3.00% to 5.875% over the term.

The 2009 Series One Bond repayment schedule is shown below.

**2009 Series One – Boat Yard / Lift (\$1,000,000)**

<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
<b>2016-2023</b>	<b>5.00%</b>	<b>200,000</b>	<b>356,700</b>	<b>556,700</b>
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
Totals		<u>\$ 1,000,000</u>	<u>\$ 1,012,358</u>	<u>\$ 2,012,358</u>

Debt service payments for these bonds are paid from current year revenues from the Shipyard Enterprise Funds. A schedule of payments for fiscal year 2017 for the 2009 Series One bonds is shown next.



**ENTERPRISE FUNDS – DEBT SERVICE continued**

**Description of Debt continued**

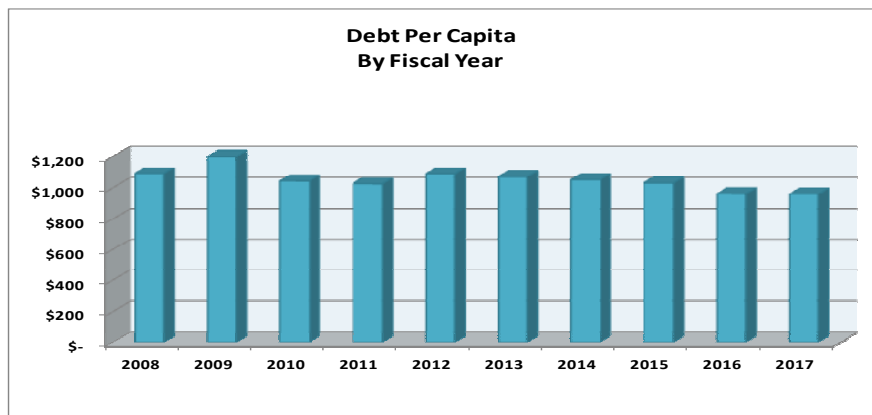
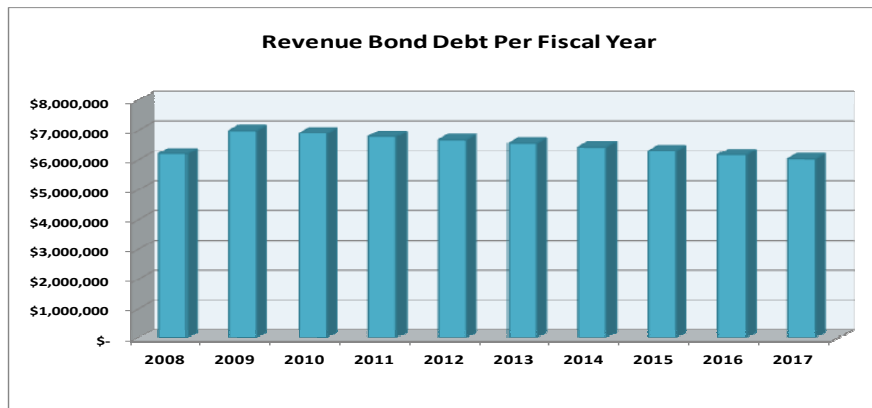
	<u>Bonds Payable 7/1/2016</u>	<u>FY 2017 Additions</u>	<u>FY 2017 Reductions</u>	<u>Bonds Payable 7/1/2017</u>
Boat Yard / Lift-2009 Series One	\$ 870,000	\$ -	\$ 20,000	\$ 850,000
<b>Totals</b>	<u>\$ 870,000</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 850,000</u>

The Alaska Municipal Bond Bank Authority 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 Five Bonds. Individual purchases of the 2009 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 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.

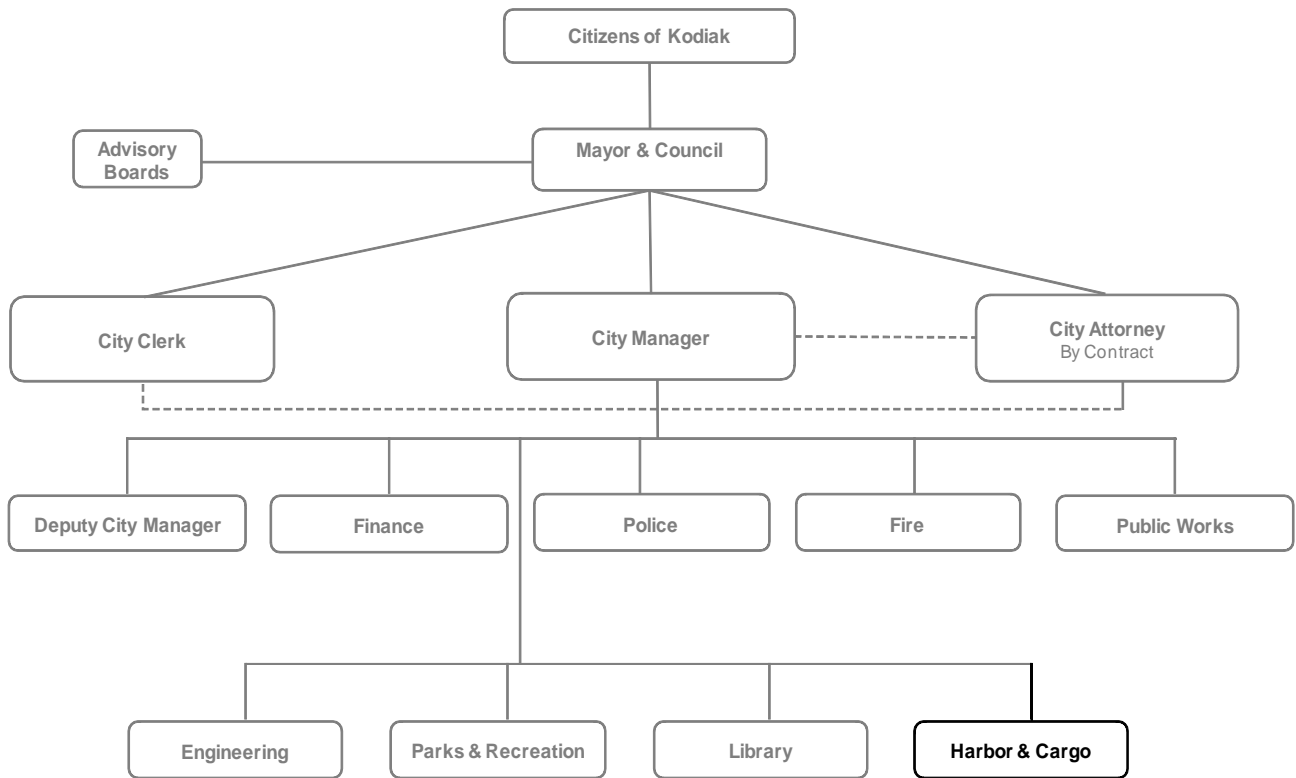
**Revenue Bond Summary –**

The City strives to maintain debt at a manageable level considering economic factors such as population, assessed valuation, sales tax, and other current and future revenue streams. Total outstanding debt service required for the revenue bonds as of fiscal year 2017 totaled \$6,045,000 and the total estimated population of the City of Kodiak is 6,288 residents. The debt per capita is estimated at \$961 per resident. Below is a graph depicting the most recent 10-year period of revenue bond debt and debt per capita. Since the issuance of revenue bonds, these have remained consistent year over year with decreases due to debt services payments.





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**CARGO TERMINAL FUND – SUMMARY OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
Intergovernmental	\$ 20,936	\$ 12,440	\$ 33,570	\$ 8,655	\$ 35,017
Charges for Services	966,831	1,054,471	955,500	1,122,617	995,500
Net Investment Income	12,773	10,195	7,000	13,372	7,000
Rents & Royalties	217,972	214,649	222,500	225,914	222,500
Miscellaneous	18,673	1,840	12,070	13,222	-
<b>TOTAL REVENUES</b>	<b>\$ 1,237,185</b>	<b>\$ 1,293,595</b>	<b>\$ 1,230,640</b>	<b>\$ 1,383,780</b>	<b>\$ 1,260,017</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 148,456	\$ 161,317	\$ 175,480	\$ 154,759	\$ 183,165
Employee Benefits	141,425	126,088	160,000	107,956	173,304
Professional Services	485,764	33,393	16,500	6,066	16,000
Support Goods & Services	27,965	32,889	37,140	27,682	37,140
Repairs & Maintenance	2,872	10,459	77,000	36,266	62,500
Public Utility Services	22,420	25,975	26,780	22,981	26,780
Other Charges	189,613	93,743	123,103	123,112	141,686
Capital Outlays	547	3,660	-	259	-
Depreciation	442,662	437,890	435,526	425,619	425,619
<b>TOTAL EXPENSES</b>	<b>\$ 1,461,724</b>	<b>\$ 925,414</b>	<b>\$ 1,051,529</b>	<b>\$ 904,700</b>	<b>\$ 1,066,194</b>
<b>OTHER FINANCING USES</b>					
Capital Transfers Out	\$ -	\$(2,245,000)	\$ (655,000)	\$ (655,000)	\$ -
<b>NET OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$(2,245,000)</b>	<b>\$ (655,000)</b>	<b>\$ (655,000)</b>	<b>\$ -</b>
<b>NET INCREASE (DECREASE) IN FUND</b>	<b>\$ (224,539)</b>	<b>\$(1,876,819)</b>	<b>\$ (475,889)</b>	<b>\$ (175,920)</b>	<b>\$ 193,823</b>





**CARGO TERMINAL FUND – DETAIL OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
<b>Intergovernmental</b>					
PERS State Revenues	\$ 20,936	\$ 12,440	\$ 33,570	\$ 8,655	\$ 35,017
<b>Total Intergovernmental</b>	<u>20,936</u>	<u>12,440</u>	<u>33,570</u>	<u>8,655</u>	<u>35,017</u>
<b>Charges for Services</b>					
Dockage Pier III	135,266	125,281	130,000	152,255	<b>130,000</b>
Cruise Ship	46,524	96,491	70,000	151,913	<b>85,000</b>
Pier III Lease	303,778	295,930	280,500	280,235	<b>280,500</b>
Wharfage and Handling	481,263	536,769	475,000	538,214	<b>500,000</b>
<b>Total Charges for Services</b>	<u>966,831</u>	<u>1,054,471</u>	<u>955,500</u>	<u>1,122,617</u>	<u>995,500</u>
<b>Net Investment Income</b>					
Net Investment Income	12,773	10,195	7,000	13,372	<b>7,000</b>
<b>Total Interest</b>	<u>12,773</u>	<u>10,195</u>	<u>7,000</u>	<u>13,372</u>	<u>7,000</u>
<b>Rents and Royalties</b>					
Warehouse Rental	204,968	202,381	202,500	203,464	<b>202,500</b>
Van Storage Rental	13,004	12,268	20,000	22,450	<b>20,000</b>
<b>Total Rents and Royalties</b>	<u>217,972</u>	<u>214,649</u>	<u>222,500</u>	<u>225,914</u>	<u>222,500</u>
<b>Miscellaneous</b>					
Other Revenues	18,673	1,840	12,070	13,222	-
<b>Total Miscellaneous</b>	<u>18,673</u>	<u>1,840</u>	<u>12,070</u>	<u>13,222</u>	<u>-</u>
<b>Appropriation from Fund Balance</b>					
Appropriation From Fund Balance	-	-	475,889	-	<b>(193,823)</b>
<b>Total Appropriation from Fund Balance</b>	<u>-</u>	<u>-</u>	<u>475,889</u>	<u>-</u>	<u>(193,823)</u>
<b>TOTAL REVENUES</b>	<u>\$ 1,237,185</u>	<u>\$ 1,293,595</u>	<u>\$ 1,706,529</u>	<u>\$ 1,383,780</u>	<u>\$ 1,066,194</u>
<b>EXPENSES</b>					
Salaries & Wages	\$ 148,456	\$ 161,317	\$ 175,480	\$ 154,759	\$ 183,165
Employee Benefits	141,425	126,088	160,000	107,956	173,304
Professional Services	485,764	33,393	16,500	6,066	16,000
Support Goods & Services	27,965	32,889	37,140	27,682	37,140
Repairs & Maintenance	2,872	10,459	77,000	36,266	62,500
Public Utility Services	22,420	25,975	26,780	22,981	26,780
Other Charges	189,613	93,743	123,103	123,112	141,686
Capital Outlays	547	3,660	-	259	-
Depreciation	442,662	437,890	435,526	425,619	425,619
<b>TOTAL EXPENSES</b>	<u>\$ 1,461,724</u>	<u>\$ 925,414</u>	<u>\$ 1,051,529</u>	<u>\$ 904,700</u>	<u>\$ 1,066,194</u>
<b>OTHER FINANCING USES</b>					
Capital Transfers Out	\$ -	\$(2,245,000)	\$ (655,000)	\$ (655,000)	\$ -
<b>NET OTHER FINANCING USES</b>	<u>\$ -</u>	<u>\$(2,245,000)</u>	<u>\$ (655,000)</u>	<u>\$ (655,000)</u>	<u>\$ -</u>
<b>NET INCREASE (DECREASE) IN FUND</b>	<u>\$ (224,539)</u>	<u>\$(1,876,819)</u>	<u>\$ -</u>	<u>\$ (175,920)</u>	<u>\$ -</u>



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## ENTERPRISE FUND-CARGO TERMINAL FUND – ADMINISTRATION

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### Departmental Vision

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

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### Program Description

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The Cargo Terminal Fund-Administration division operates and maintains 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, the Tustemena and the Kennicott, make approximately 300 calls annually at Pier I and Pier II. These piers are also used by commercial fishing vessels, research vessels, and cruise vessels. In addition, the National Oceanic and Atmospheric Association's research vessel, the R/V Oscar Dyson, also berths at Pier II. These facilities are also utilized by many local fishing vessels and a wide variety of other vessels including processors and tug boats.

Pier III is primarily used by Matson, Inc. Matson, Inc. provides bi-weekly containership service to and from various locations including Dutch Harbor, Alaska and Tacoma, Washington on an annual basis.

The Cargo Terminal Fund-Administration responsibilities include billing and collections, budgeting, records management, port development, and planning. The Harbormaster negotiates and administers lease agreements with major tenants and implements port tariffs. In conjunction with the Harbor department, the Cargo Terminal Fund Administration division also provides security, scheduling, repairs and maintenance of Harbor facilities, and monitors dockings and departures for deep draft vessels.

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### Planned Accomplishments for Fiscal Year 2017

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- To maintain a financially sound, self-supporting port enterprise fund.
- To keep charges for services, rates, and tariffs reasonable and competitive.
- To provide the necessary port services for the shipping, cruise ship, and commercial fishing industries.

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### Goals and Objectives

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**Goal:** To continue management of the piers, contracts, and lease agreements ensuring that users and tenants receive the services per their agreements.

**Objective:** To continue to maintain facilities, Pier I, Pier II, and Pier III in a usable condition to allow for uninterrupted and safe dockage.

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### Significant Budget Changes and Accomplishments

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Pier III Replacement project was completed in early fiscal year 2017. Therefore, new lease agreements with Matson, Inc. were implemented due to this completion. The Cargo Terminal Administration division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-CARGO TERMINAL FUND – ADMINISTRATION**

FUND: Enterprise  
FUNCTION: Cargo

DEPARTMENT: Cargo Terminal  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 148,456	\$ 161,317	\$ 175,480	\$ 154,759	\$ 183,165
Employee Benefits	141,425	126,088	160,000	107,956	173,304
Professional Services	485,529	32,108	14,500	4,421	14,000
Support Goods & Services	27,174	32,487	35,140	26,014	35,140
Repairs & Maintenance	22	-	-	161	500
Administrative	7,879	445	-	9	-
Capital Outlays	-	3,660	-	259	-
<b>Total Expenditures</b>	<b>\$ 810,485</b>	<b>\$ 356,105</b>	<b>\$ 385,120</b>	<b>\$ 293,579</b>	<b>\$ 406,109</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Senior Harbor Officer	1	1	1	1
Harbor Officer	1	1	1	1
Fiscal Specialist	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Performance Indicators**

Leases and Agreements

Pier II:	Maintain Warehouse Lease
	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)



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**ENTERPRISE FUND-CARGO TERMINAL FUND – WAREHOUSE**

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**Departmental Vision**

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

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**Program Description**

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The Cargo Terminal Fund-Warehouse facility is located at Pier II. The warehouse is leased by Matson, Inc. and NOAA for administrative offices, freight, warehouse operations, and teamster operations. In conjunction with the Harbor department, the Cargo Terminal Fund-Warehouse division is responsible for monitoring the lease agreements with the tenants, repairs 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, ground level, of the warehouse and is not included in any lease agreements.

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**Planned Accomplishments for Fiscal Year 2017**

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- To maintain positive working relationships with Matson, Inc. and NOAA employees as well as other users of the facilities.
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**Goals and Objectives**

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**Goal:** To continue management and maintenance of the facility.

**Objective:** Not applicable to this section.

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**Significant Budget Changes and Accomplishments**

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The fiscal year 2017 budgeted amounts are consistent with prior year. The Cargo Terminal Warehouse division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-CARGO TERMINAL FUND – WAREHOUSE**

FUND: Enterprise  
FUNCTION: Cargo

DEPARTMENT: Cargo Terminal  
COST CENTER: Warehouse

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Professional Services	\$ 235	\$ 1,285	\$ 2,000	\$ 1,645	\$ 2,000
Support Goods & Services	253	235	-	130	-
Repairs & Maintenance	1,776	6,498	40,000	767	25,000
<b>Total Expenditures</b>	<b>\$ 2,264</b>	<b>\$ 8,018</b>	<b>\$ 42,000</b>	<b>\$ 2,542</b>	<b>\$ 27,000</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Warehouse Lease Agreements	\$ 204,968	\$ 202,381	\$ 205,616	\$ 208,941



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## ENTERPRISE FUND-CARGO TERMINAL FUND – PIER II

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### Departmental Vision

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To provide a safe mooring for vessels and working areas for crews. To maintain the dock and fender system to keep in optimal condition. To provide various port services such as water, used oil disposal, and marine debris removal.

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### Program Description

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The Cargo Terminal Fund-Pier II division is responsible for the administration and operations of the multi-use marine terminal. Pier II is primarily for commercial fishing vessels, Alaska Marine Highway System ferries, and the NOAA research vessel, R/V Oscar Dyson, and to stage and work on fishing equipment. Pier II is also used to facilitate deep-draft vessel moorage on an as-needed basis for passenger, cargo, and government vessels. Pier II services include dockage, marine debris removal, used oil collection, potable water, fuel, and other services upon request.

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### Planned Accomplishments for Fiscal Year 2017

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- To continue providing the necessary services to the fishing fleet and other users.
- To provide security to regulated passenger vessels (i.e. cruise ships).

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### Goals and Objectives

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**Goal:** To maintain and improve the lease agreements and property rentals; to provide a dock for the fishing vessels to load and unload fishing equipment.

**Objective:** To provide first class dockage and uplands facilities for customer use.

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### Significant Budget Changes and Accomplishments

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There were no significant budget changes throughout the fiscal year. The Cargo Terminal Pier II division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-CARGO TERMINAL FUND – PIER II**

FUND: Enterprise  
FUNCTION: Cargo

DEPARTMENT: Cargo Terminal  
COST CENTER: Pier II

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Support Goods & Services	\$ 538	\$ 167	\$ 2,000	\$ 1,538	\$ 2,000
Repairs & Maintenance	558	1,190	20,000	30,586	20,000
Public Utility Services	21,385	24,350	24,780	20,901	24,780
Capital Outlays	547	-	-	-	-
Depreciation	442,662	437,890	435,526	425,619	425,619
<b>Total Expenditures</b>	<b>\$ 465,690</b>	<b>\$ 463,597</b>	<b>\$ 482,306</b>	<b>\$ 478,644</b>	<b>\$ 472,399</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Cruise Ship Revenues	\$ 46,524	\$ 96,491	\$ 151,913	\$ 85,000
Van Storage Revenues	\$ 13,004	\$ 12,268	\$ 22,499	\$ 20,000



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**ENTERPRISE FUND-CARGO TERMINAL FUND – PIER III**

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**Departmental Vision**

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To ensure proper maintenance of Pier III (the container terminal) and ensure that the new facility is in serviceable, operating condition. To monitor lease agreements and tariffs.

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**Program Description**

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The Cargo Terminal Fund-Pier III division is responsible for the administration and operations of all non-Matson, Inc. shipping and vessel activity. The Cargo Terminal Fund-Pier III provides the following: vessel traffic control by monitoring arrivals and departures; repair and maintenance of the dock fender system, underground utilities, blacktop common roadways, and van parking parcels; administration of the preferential use agreement with Matson, Inc.

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**Planned Accomplishments for Fiscal Year 2017**

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- To provide the necessary services and maintain a safe working environment.
  - To cultivate positive working relationships with tenants and other users.
  - To demolish the obsolete gantry crane at the Pier III facility.
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**Goals and Objectives**

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**Goal:** To maintain and improve the lease agreements and property rentals; to provide a dock for the fishing vessels to load and unload fishing equipment.

**Objective:** To provide first class dockage and uplands facilities for customer use.

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**Significant Budget Changes and Accomplishments**

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The Preferential Use Agreement and Terminal Operating Contracted were both renewed under long-term agreements in fiscal year 2015. These are monitored and maintained each year. The Cargo Terminal Pier III division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.





**ENTERPRISE FUND-CARGO TERMINAL FUND – PIER III**

FUND: Enterprise  
FUNCTION: Cargo

DEPARTMENT: Cargo Terminal  
COST CENTER: Pier III

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Repairs & Maintenance	\$ 516	\$ 2,771	\$ 17,000	\$ 4,752	\$ 17,000
Public Utility Services	1,035	1,625	2,000	2,080	2,000
<b>Total Expenditures</b>	<b>\$ 1,551</b>	<b>\$ 4,396</b>	<b>\$ 19,000</b>	<b>\$ 6,832</b>	<b>\$ 19,000</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Wharfage	\$ 481,263	\$ 536,769	\$ 538,214	\$ 500,000
Dockage Pier III	\$ 135,266	\$ 125,281	\$ 152,256	\$ 130,000



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**ENTERPRISE FUND-CARGO TERMINAL FUND – INTERFUND CHARGES**

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**Departmental Vision**

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Not applicable.

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**Program Description**

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The Cargo Terminal Fund-Interfund Charges represent the allocation of revenues and expenses between funds to cover services rendered.

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**Planned Accomplishments for Fiscal Year 2017**

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- Not applicable.

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**Goals and Objectives**

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Not applicable.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes throughout the year. The Cargo Terminal Interfund division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-CARGO TERMINAL FUND – INTERFUND CHARGES**

FUND: Enterprise  
FUNCTION: Cargo

DEPARTMENT: Cargo Terminal  
COST CENTER: Interfund Charges

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Administrative	\$ 85,270	\$ 58,039	\$ 86,996	\$ 86,996	\$ 104,561
Public Works	30,751	6,743	7,933	7,933	7,422
Engineering	10,230	-	-	-	-
Harbor	55,483	28,516	28,174	28,174	29,703
<b>Total Expenditures</b>	<b>\$ 181,734</b>	<b>\$ 93,298</b>	<b>\$ 123,103</b>	<b>\$ 123,103</b>	<b>\$ 141,686</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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**ENTERPRISE FUND-CARGO TERMINAL FUND – TRANSFERS**

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**Departmental Vision**

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Not applicable.

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**Program Description**

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The Cargo Terminal Fund-Transfers represents the transfer of monies between funds for capital projects.

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**Planned Accomplishments for Fiscal Year 2017**

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- Not applicable.

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**Goals and Objectives**

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Not applicable.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes throughout the year. The Cargo Terminal Transfers division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-CARGO TERMINAL FUND – TRANSFERS**

FUND: Enterprise  
FUNCTION: Cargo

DEPARTMENT: Cargo Terminal  
COST CENTER: Transfers

**Expenditures**

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Budget</u>	<u>FY 2016 Estimated</u>	<u>FY 2017 Budget</u>
Capital Projects Transfers	\$ -	\$ 2,245,000	\$ 655,000	\$ 655,000	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 2,245,000</u>	<u>\$ 655,000</u>	<u>\$ 655,000</u>	<u>\$ -</u>

**Personnel**

Number of Employees

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Estimated</u>	<u>FY 2017 Budget</u>
None	0	0	0	0
<b>Total</b>	0	0	0	0



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**BOAT HARBOR FUND – SUMMARY OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
Intergovernmental	\$ 92,354	\$ 53,891	\$ 144,670	\$ 36,137	\$ 147,365
Charges for Services	2,160,661	2,261,736	2,179,500	2,093,710	2,162,500
Net Investment Income	17,130	13,821	14,000	17,853	14,000
Rents & Royalties	15,765	15,765	16,500	17,365	16,500
Miscellaneous	1,385	22,206	46,264	89,965	7,300
Interfund Charges	166,449	71,290	70,435	70,435	74,258
<b>TOTAL REVENUES</b>	<b>\$ 2,453,744</b>	<b>\$ 2,438,709</b>	<b>\$ 2,471,369</b>	<b>\$ 2,325,465</b>	<b>\$ 2,421,923</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 681,767	\$ 679,517	\$ 754,460	\$ 684,100	\$ 786,232
Employee Benefits	564,500	496,265	654,240	424,800	693,666
Professional Services	69,388	66,636	108,000	92,846	107,000
Contributions	16,747	16,923	19,500	17,580	19,500
Support Goods & Services	161,207	166,082	203,720	179,919	200,720
Repairs & Maintenance	69,677	41,913	60,000	62,803	82,000
Public Utility Services	169,047	179,946	162,700	180,453	182,000
Other Charges	145,668	190,049	219,399	234,925	252,584
Capital Outlays	18,328	22,625	36,232	18,255	80,232
Depreciation	1,324,132	1,315,684	1,303,111	1,303,111	1,299,014
Interest Expense on Bonds	88,421	85,421	83,671	82,771	83,671
<b>TOTAL EXPENSES</b>	<b>\$ 3,308,882</b>	<b>\$ 3,261,061</b>	<b>\$ 3,605,033</b>	<b>\$ 3,281,563</b>	<b>\$ 3,786,619</b>
<b>OTHER FINANCING USES</b>					
Capital Transfers Out	\$ -	\$(1,000,000)	\$ -	\$ -	\$ -
<b>NET OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$(1,000,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET DECREASE IN FUND</b>	<b>\$ (855,138)</b>	<b>\$(1,822,352)</b>	<b>\$(1,133,664)</b>	<b>\$ (956,098)</b>	<b>\$(1,364,696)</b>



**BOAT HARBOR FUND – DETAIL OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
<b>Intergovernmental</b>					
PERS State Revenues	\$ 92,354	\$ 53,891	\$ 144,670	\$ 36,137	\$ 147,365
<b>Total Intergovernmental</b>	<b>92,354</b>	<b>53,891</b>	<b>144,670</b>	<b>36,137</b>	<b>147,365</b>
<b>Charges for Services</b>					
Dockages AMHS	68,156	71,642	65,000	75,686	<b>32,500</b>
Exclusive Moorage	1,195,826	1,216,601	1,240,000	1,242,620	<b>1,240,000</b>
Transient Moorage	515,205	526,930	525,000	470,142	<b>525,000</b>
Harbormaster Services	6,459	6,902	10,000	8,655	<b>7,500</b>
Tidal Grid Fees	16,160	17,246	15,000	16,812	<b>15,000</b>
Pier / Dock Fees	176,337	202,419	175,000	110,547	<b>165,000</b>
Used Oil Fees	11,014	18,987	15,000	20,724	<b>15,000</b>
Waiting List Fees	2,925	2,700	3,000	2,925	<b>3,000</b>
Trailer Parking Fees	28,620	30,457	35,000	32,630	<b>35,000</b>
Bulk Oil Sales	55,189	57,227	20,000	18,994	-
Refunds - Charges for Services	-	-	-	(13,925)	-
Gear Storage	55,558	84,608	50,000	82,668	<b>65,000</b>
Parking Meters	6,845	5,971	7,500	4,395	<b>7,500</b>
Launch Ramp Permits	22,367	20,046	19,000	20,837	<b>19,000</b>
Pier I - Harbormaster Services	-	-	-	-	<b>3,000</b>
Pier I - Pier / Dock Fees	-	-	-	-	<b>10,000</b>
Pier I - Bulk Oil Sales / Charges	-	-	-	-	<b>20,000</b>
<b>Total Charges for Services</b>	<b>2,160,661</b>	<b>2,261,736</b>	<b>2,179,500</b>	<b>2,093,710</b>	<b>2,162,500</b>
<b>Net Investment Income</b>					
Net Investment Income	17,130	13,821	14,000	17,853	<b>14,000</b>
<b>Total Net Investment Income</b>	<b>17,130</b>	<b>13,821</b>	<b>14,000</b>	<b>17,853</b>	<b>14,000</b>
<b>Rents and Royalties</b>					
AMHS Office Rent	15,765	15,765	16,500	17,365	<b>16,500</b>
<b>Total Rents and Royalties</b>	<b>15,765</b>	<b>15,765</b>	<b>16,500</b>	<b>17,365</b>	<b>16,500</b>
<b>Miscellaneous</b>					
Other Revenues	1,385	22,206	46,264	89,965	<b>7,300</b>
<b>Total Miscellaneous</b>	<b>\$ 1,385</b>	<b>\$ 22,206</b>	<b>\$ 46,264</b>	<b>\$ 89,965</b>	<b>\$ 7,300</b>





**BOAT HARBOR FUND – DETAIL OF REVENUES AND EXPENSES continued**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES continued</b>					
<b>Interfund Charges</b>					
Harbormaster Services	\$ 166,449	\$ 71,290	\$ 70,435	\$ 70,435	\$ 74,258
<b>Total Interfund Charges</b>	<u>166,449</u>	<u>71,290</u>	<u>70,435</u>	<u>70,435</u>	<u>74,258</u>
<b>Appropriation from Fund Balance</b>					
Appropriation From Fund Balance	-	-	1,133,664	-	1,364,696
<b>Total Appropriation from Fund Balance</b>	<u>-</u>	<u>-</u>	<u>1,133,664</u>	<u>-</u>	<u>1,364,696</u>
<b>TOTAL REVENUES</b>	<u><u>\$ 2,453,744</u></u>	<u><u>\$ 2,438,709</u></u>	<u><u>\$ 3,605,033</u></u>	<u><u>\$ 2,325,465</u></u>	<u><u>\$ 3,786,619</u></u>
<b>EXPENSES</b>					
Salaries & Wages	\$ 681,767	\$ 679,517	\$ 754,460	\$ 684,100	\$ 786,232
Employee Benefits	564,500	496,265	654,240	424,800	693,666
Professional Services	69,388	66,636	108,000	92,846	107,000
Contributions	16,747	16,923	19,500	17,580	19,500
Support Goods & Services	161,207	166,082	203,720	179,919	200,720
Repairs & Maintenance	69,677	41,913	60,000	62,803	82,000
Public Utility Services	169,047	179,946	162,700	180,453	182,000
Other Charges	145,668	190,049	219,399	234,925	252,584
Capital Outlays	18,328	22,625	36,232	18,255	80,232
Depreciation	1,324,132	1,315,684	1,303,111	1,303,111	1,299,014
Interest Expense on Bonds	88,421	85,421	83,671	82,771	83,671
<b>TOTAL EXPENSES</b>	<u><u>\$ 3,308,882</u></u>	<u><u>\$ 3,261,061</u></u>	<u><u>\$ 3,605,033</u></u>	<u><u>\$ 3,281,563</u></u>	<u><u>\$ 3,786,619</u></u>
<b>OTHER FINANCING USES</b>					
Capital Transfers Out	\$ -	\$(1,000,000)	\$ -	\$ -	\$ -
<b>NET OTHER FINANCING USES</b>	<u>\$ -</u>	<u>\$(1,000,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>NET DECREASE IN FUND</b>	<u><u>\$ (855,138)</u></u>	<u><u>\$(1,822,352)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (956,098)</u></u>	<u><u>\$ -</u></u>



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**ENTERPRISE FUND-BOAT HARBOR FUND – ADMINISTRATION**

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**Departmental Vision**

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To provide secure moorage and the necessary services for one of the largest commercial fishing fleets in Alaska. To monitor the aging of the Boat Harbor's accounts received in accordance with City policy and to pursue the appropriate procedures for collection. To market the Port of Kodiak as having premier harbor facilities to support the fishing industry. To serve both pleasure and commercial fleets with efficiently managed harbor operations.

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**Program Description**

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The Boat Harbor Fund-Administration division operates two large boat harbors, the St. Paul Harbor and the St. Herman Harbor, Pier I (the ferry dock), and the transient boat dock. All of these facilities operate 24 hours a day throughout the entire year. The Boat Harbor Fund-Administration is responsible for moorage, dock scheduling, emergency pumping, VHF radio communication, and used oil collection. In addition to these services, this division is also responsible for scheduling use of all of the port facilities, boat docks and gridirons, stages transient vessels, rents exclusive moorage, registering of vessels, and routine patrols. Routine patrols include foot patrols, vessel patrols and vehicle patrols to enforce the City code in the waterways, docks, grids, parking lots, and loading zones.

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**Planned Accomplishments for Fiscal Year 2017**

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- To create an additional sub-division for Pier I (the ferry dock) activity per the Alaska Marine Highway System memorandum of agreement.
  - To monitor and work with the Alaska Department of Transportation and the Alaska Marine Highway System through the construction phase of the replacement for Pier I (the ferry dock).
  - To research funding, design, and replacement of St. Herman Harbor E through L Floats
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**Goals and Objectives**

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**Goal:** To maintain the level of service and quality to each facility.

**Objective:** To efficiently manage costs to allow for a maximization of revenues.

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**Significant Budget Changes and Accomplishments**

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Per pending agreement with the Alaska Marine Highway System, Pier I was added to the Harbor fund as a separate sub-department to track repairs and maintenance. There were no other significant budget changes during fiscal year 2016. The Boat Harbor Administration division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-BOAT HARBOR FUND – ADMINISTRATION**

FUND: Enterprise  
FUNCTION: Harbor

DEPARTMENT: Harbor  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 681,767	\$ 679,517	\$ 754,460	\$ 684,100	\$ 786,232
Employee Benefits	564,500	496,265	654,240	424,800	693,666
Professional Services	69,388	66,636	108,000	92,846	107,000
Contributions	16,747	16,923	19,500	17,580	19,500
Support Goods & Services	161,207	166,082	203,720	179,919	198,720
Repairs & Maintenance	69,677	41,913	60,000	62,803	80,000
Public Utility Services	169,047	179,946	162,700	180,453	162,000
Administrative Services	19,417	(248)	-	15,526	-
Capital Outlays	18,328	22,625	36,232	18,255	80,232
Depreciation	1,324,132	1,315,684	1,303,111	1,303,111	1,299,014
Bond Expense	88,421	85,421	83,671	82,771	83,671
<b>Total Expenditures</b>	<b>\$ 3,182,631</b>	<b>\$ 3,070,764</b>	<b>\$ 3,385,634</b>	<b>\$ 3,062,164</b>	<b>\$ 3,510,035</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 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	0.4	0.4	0.4	1.4
Administrative Secretary	2	2	2	1
<b>Total</b>	<b>11.4</b>	<b>11.4</b>	<b>11.4</b>	<b>11.4</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Vehicle, Boat and Foot Patrol Hours	7,611	8,464	8,425	8,400
Number of Citizens Assists	1,559	4,623	7,063	5,400
Used Oil Collected (Gallons)	11,014	18,987	20,724	20,000
Maintained Petro Marine Lease	Yes	Yes	No*	In Process

\* Petro Marine Lease expired during the State of Alaska Pier I replacement project. This lease is currently in process of being renewed.



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**ENTERPRISE FUND-BOAT HARBOR FUND – PIER I**

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**Departmental Vision**

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During fiscal year 2017, the Pier I Ferry Dock was replaced by the State of Alaska. Pending this agreement are additional requirements to track repairs and maintenance expenses related to the Pier I Ferry Dock.

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**Program Description**

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The Boat Harbor Fund-Pier I Ferry Dock represents the transparency of repairs and maintenance expenses directly related to the Pier I Ferry Dock.

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**Planned Accomplishments for Fiscal Year 2017**

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- Not applicable.

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**Goals and Objectives**

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Not applicable.

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**Significant Budget Changes and Accomplishments**

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This sub-department of the Boat Harbor Fund is new for fiscal year 2017. As the Boat Harbor Pier I division is new for fiscal year 2017, this division will consistently apply City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives for the upcoming fiscal year.



**ENTERPRISE FUND-BOAT HARBOR FUND – PIER I**

FUND: Enterprise  
FUNCTION: Harbor

DEPARTMENT: Harbor  
COST CENTER: Pier I

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Professional Services	-	-	-	-	<b>2,000</b>
Support Goods & Services	-	-	-	-	<b>2,000</b>
Repairs & Maintenance	-	-	-	-	<b>20,000</b>
Public Utility Services	-	-	-	-	<b>4,500</b>
Administrative Services	-	-	-	-	<b>5,000</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,500</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Harbormaster (1 Day / Month)	0	0	0	0
Deputy Harbormaster (1 Day / Month)	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Establish lease for Petro Marine	N/A	N/A	N/A	<b>In Process</b>



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**ENTERPRISE FUND-BOAT HARBOR FUND – INTERFUND CHARGES**

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**Departmental Vision**

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Not applicable.

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**Program Description**

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The Boat Harbor Fund-Interfund Charges represent the allocation of revenues and expenses between funds to cover services rendered.

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**Planned Accomplishments for Fiscal Year 2017**

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- Not applicable.

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**Goals and Objectives**

---

Not applicable.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes throughout the year. The Boat Harbor Interfund Charges division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-BOAT HARBOR FUND – INTERFUND CHARGES**

FUND: Enterprise  
FUNCTION: Harbor

DEPARTMENT: Harbor  
COST CENTER: Interfund Charges

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Administrative	\$ 85,270	\$ 183,554	\$ 211,466	\$ 211,466	\$ 240,662
Public Works	30,751	6,743	7,933	7,933	7,422
Engineering	10,230	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 126,251</b>	<b>\$ 190,297</b>	<b>\$ 219,399</b>	<b>\$ 219,399</b>	<b>\$ 248,084</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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**ENTERPRISE FUND-BOAT HARBOR FUND – TRANSFERS**

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**Departmental Vision**

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Not applicable.

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**Program Description**

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The Boat Harbor Fund-Transfers represents the transfer of monies between funds for capital projects.

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**Planned Accomplishments for Fiscal Year 2017**

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- Not applicable.
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**Goals and Objectives**

---

Not applicable.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes throughout the year. The Boat Harbor Transfers division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.





**ENTERPRISE FUND-BOAT HARBOR FUND – TRANSFERS**

FUND: Enterprise  
FUNCTION: Harbor

DEPARTMENT: Harbor  
COST CENTER: Transfers

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	<b>FY 2017 Budget</b>
Capital Projects Transfers	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	<b>FY 2017 Budget</b>
None	0	0	0	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**SHIPYARD FUND – SUMMARY OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
Intergovernmental	\$ 13,572	\$ 5,827	\$ 22,220	\$ 6,173	\$ 23,235
Charges for Services	718,923	743,949	693,000	597,240	688,000
Net Investment Income	1,395	331	1,000	378	1,000
Miscellaneous	3,742	2,053	7,352	6,794	2,000
<b>TOTAL REVENUES</b>	<b>\$ 737,632</b>	<b>\$ 752,160</b>	<b>\$ 723,572</b>	<b>\$ 610,585</b>	<b>\$ 714,235</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 95,668	\$ 68,713	\$ 109,790	\$ 99,723	\$ 114,874
Employee Benefits	84,341	62,181	97,340	63,832	105,040
Professional Services	29,540	26,680	60,000	21,683	50,000
Support Goods & Services	67,319	66,036	84,840	58,756	75,840
Repairs & Maintenance	21,823	18,003	25,000	11,429	25,000
Public Utility Services	36,612	39,100	44,500	37,288	42,000
Other Charges	182,093	86,112	95,758	95,758	111,157
Depreciation	529,981	529,981	529,981	529,981	529,981
Interest Expense on Bonds	239,284	241,076	229,506	227,176	229,506
<b>TOTAL EXPENSES</b>	<b>\$ 1,286,661</b>	<b>\$ 1,137,882</b>	<b>\$ 1,276,715</b>	<b>\$ 1,145,626</b>	<b>\$ 1,283,398</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital Transfers In (Out)	\$ -	\$ (11,000)	\$ -	\$ -	\$ -
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ (11,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE (DECREASE) IN FUND</b>	<b>\$ (549,029)</b>	<b>\$ (396,722)</b>	<b>\$ (553,143)</b>	<b>\$ (535,041)</b>	<b>\$ (569,163)</b>



**SHIPYARD FUND – DETAIL OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
<b>Intergovernmental</b>					
PERS	\$ 13,572	\$ 5,827	\$ 22,220	\$ 6,173	\$ 23,235
<b>Total Intergovernmental</b>	13,572	5,827	22,220	6,173	23,235
<b>Charges for Services</b>					
Haul / Launch / Block	338,674	342,233	323,000	274,078	323,000
Pressure Wash	19,750	20,550	20,000	13,500	20,000
Yard Services	54,449	55,491	55,000	52,952	55,000
Container Storage	5,846	-	4,000	3,320	4,000
Lay Days	193,744	189,740	192,000	159,597	192,000
Electricity	46,772	68,225	40,000	44,770	40,000
Vendor Fees	6,250	9,500	15,000	7,250	10,000
Hang Time	36,230	40,362	32,000	27,550	32,000
Environmental Surcharges	17,208	17,848	12,000	14,223	12,000
<b>Total Charges for Services</b>	718,923	743,949	693,000	597,240	688,000
<b>Net Investment Income</b>					
Net Investment Income	1,395	331	1,000	378	1,000
<b>Total Net Investment Income</b>	1,395	331	1,000	378	1,000
<b>Miscellaneous</b>					
Other Revenues	3,742	2,053	7,352	6,794	2,000
<b>Total Miscellaneous</b>	3,742	2,053	7,352	6,794	2,000
<b>Appropriation from Fund Balance</b>					
Appropriation from Fund Balance	-	-	553,143	-	569,163
<b>Total Appropriation from Fund Balance</b>	-	-	553,143	-	569,163
<b>TOTAL REVENUES</b>	<b>\$ 737,632</b>	<b>\$ 752,160</b>	<b>\$ 1,276,715</b>	<b>\$ 610,585</b>	<b>\$ 1,283,398</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 95,668	\$ 68,713	\$ 109,790	\$ 99,723	\$ 114,874
Employee Benefits	84,341	62,181	97,340	63,832	105,040
Professional Services	29,540	26,680	60,000	21,683	50,000
Support Goods & Services	67,319	66,036	84,840	58,756	75,840
Repairs & Maintenance	21,823	18,003	25,000	11,429	25,000
Public Utility Services	36,612	39,100	44,500	37,288	42,000
Other Charges	182,093	86,112	95,758	95,758	111,157
Depreciation	529,981	529,981	529,981	529,981	529,981
Interest Expense on Bonds	239,284	241,076	229,506	227,176	229,506
<b>TOTAL EXPENSES</b>	<b>\$ 1,286,661</b>	<b>\$ 1,137,882</b>	<b>\$ 1,276,715</b>	<b>\$ 1,145,626</b>	<b>\$ 1,283,398</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital Transfers In (Out)	\$ -	\$ (11,000)	\$ -	\$ -	\$ -
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ (11,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE (DECREASE) IN FUND</b>	<b>\$ (549,029)</b>	<b>\$ (396,722)</b>	<b>\$ -</b>	<b>\$ (535,041)</b>	<b>\$ -</b>



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**ENTERPRISE FUND-SHIPYARD FUND – ADMINISTRATION**

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**Departmental Vision**

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To promote, operate, and maintain the shipyard and the 660-ton Marine Travel lift effectively and efficiently to meet the needs of both local and non-local vessel owners. To provide excellent service that optimizes customer loyalty and increases the number of vessels utilizing the facility.

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**Program Description**

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The Shipyard Fund-Administration division, in conjunction with the Harbor department, is responsible for administration, operation, and maintenance of the shipyard and Marine Travel lift in St. Herman harbor. Vessels, up to a maximum of 660 tons, can be lifted for maintenance and repairs. This division provides lift operators, labor, and management oversight including other services such as a wash down pad and electrical service.

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**Planned Accomplishments for Fiscal Year 2017**

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- To manage the operations of the shipyard and vessel lift efficiently and professionally.
- To increase the number of vessels lifted annually.
- To research the addition of long-term rate structures for storage of vessels during the off-season.

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**Goals and Objectives**

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**Goal:** To provide safe and efficient shipyard services for Kodiak and the surrounding community.

**Objective:** To maximize the number of vessels lifted each year while increasing revenue to sufficiently meet operating and fixed asset costs, including debt service payments.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes during fiscal year 2016. The Shipyard Administration division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-SHIPYARD FUND – ADMINISTRATION**

FUND: Enterprise  
FUNCTION: Shipyard

DEPARTMENT: Shipyard  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 95,668	\$ 68,713	\$ 109,790	\$ 99,723	\$ 114,874
Employee Benefits	84,341	62,181	97,340	63,832	105,040
Professional Services	29,540	26,680	60,000	21,683	50,000
Support Goods & Services	67,319	66,036	84,840	58,756	75,840
Repairs & Maintenance	21,823	18,003	25,000	11,429	25,000
Public Utility Services	36,612	39,100	44,500	37,288	42,000
Administrative Services	359	1,268	-	-	-
Depreciation	529,981	529,981	529,981	529,981	529,981
Bond Expense	239,284	241,076	229,506	227,176	229,506
<b>Total Expenditures</b>	<b>\$ 1,104,927</b>	<b>\$ 1,053,038</b>	<b>\$ 1,180,957</b>	<b>\$ 1,049,868</b>	<b>\$ 1,172,241</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Harbor Maintenance Mechanic	2	2	2	2
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Number of Boats Serviced	53	51	55	55
Number of Lay Days	701	811	599	700
Average Number of Lay Days per Boat	13	16	11	13
Average Length of Vessel	95	85	64	85
Haul, Launch, Block Revenue	\$ 338,674	\$ 342,233	\$ 274,078	\$ 323,000
Lay Day Revenue	\$ 193,744	\$ 189,740	\$ 159,597	\$ 192,000



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**ENTERPRISE FUND-SHIPYARD FUND – INTERFUND CHARGES**

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**Departmental Vision**

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Not applicable.

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**Program Description**

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The Shipyard Fund-Interfund Charges represent the allocation of revenues and expenses between funds to cover services rendered.

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**Planned Accomplishments for Fiscal Year 2017**

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- Not applicable.

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**Goals and Objectives**

---

Not applicable.

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**Significant Budget Changes and Accomplishments**

---

There were no significant budget changes throughout the year. The Shipyard Interfund division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-SHIPYARD FUND – INTERFUND CHARGES**

FUND: Enterprise  
FUNCTION: Shipyard

DEPARTMENT: Shipyard  
COST CENTER: Interfund Charges

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Administrative	\$ 85,270	\$ 49,585	\$ 59,651	\$ 59,651	<b>\$ 74,032</b>
Public Works	30,751	6,743	7,933	7,933	<b>7,422</b>
Engineering	10,230	-	-	-	-
Harbormaster	55,483	28,516	28,174	28,174	<b>29,703</b>
<b>Total Expenditures</b>	<b>\$ 181,734</b>	<b>\$ 84,844</b>	<b>\$ 95,758</b>	<b>\$ 95,758</b>	<b>\$ 111,157</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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**ENTERPRISE FUND-SHIPYARD FUND – TRANSFERS**

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**Departmental Vision**

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Not applicable.

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**Program Description**

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The Shipyard Fund-Transfers represents the transfer of monies between funds for capital projects.

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**Planned Accomplishments for Fiscal Year 2017**

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- Not applicable.

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**Goals and Objectives**

---

Not applicable.

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**Significant Budget Changes and Accomplishments**

---

There were no significant budget changes throughout the year. The Shipyard Transfers division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.





**ENTERPRISE FUND-SHIPYARD FUND – TRANSFERS**

FUND: Enterprise  
FUNCTION: Shipyard

DEPARTMENT: Shipyard  
COST CENTER: Transfers

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	<b>FY 2017 Budget</b>
Capital Projects Transfers	\$ -	\$ 11,000	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 11,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	<b>FY 2017 Budget</b>
None	0	0	0	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**ELECTRIC UTILITY FUND – SUMMARY OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
Charges for Services	\$ 674,425	\$ 617,571	\$ 673,000	\$ 673,656	<b>\$ 673,000</b>
Net Investment Income	1,383	1,458	1,000	2,627	<b>1,000</b>
<b>TOTAL REVENUES</b>	<b><u>\$ 675,808</u></b>	<b><u>\$ 619,029</u></b>	<b><u>\$ 674,000</u></b>	<b><u>\$ 676,283</u></b>	<b><u>\$ 674,000</u></b>
<b>EXPENSES</b>					
Professional Services	\$ 10	\$ -	\$ 2,000	\$ -	<b>\$ 15,000</b>
Support Goods & Services	518,948	506,868	535,640	509,088	<b>535,640</b>
Repairs & Maintenance	7,969	9,645	10,000	8,301	<b>10,000</b>
Public Utility Services	-	16	-	-	-
Other Charges	134,809	43,605	53,548	52,951	<b>61,842</b>
Capital Outlays	3,336	4,725	5,000	5,000	<b>5,000</b>
Depreciation	10,402	10,402	10,402	10,402	<b>10,402</b>
<b>TOTAL EXPENSES</b>	<b><u>\$ 675,474</u></b>	<b><u>\$ 575,261</u></b>	<b><u>\$ 616,590</u></b>	<b><u>\$ 585,742</u></b>	<b><u>\$ 637,884</u></b>
<b>NET INCREASE IN FUND</b>	<b><u>\$ 334</u></b>	<b><u>\$ 43,768</u></b>	<b><u>\$ 57,410</u></b>	<b><u>\$ 90,541</u></b>	<b><u>\$ 36,116</u></b>



**ELECTRIC UTILITY FUND – DETAIL OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
<b>Charges for Services</b>					
Non-Meter Charges	\$ 14,774	\$ 14,670	\$ 15,000	\$ 10,888	\$ 15,000
Customer Charges - Recurring	107,415	109,953	115,000	110,955	115,000
Con / Disc / Trans Fees	7,960	8,510	7,000	8,640	7,000
Energy Charge Fees	541,654	479,165	530,000	537,100	530,000
Record Fees	300	330	1,000	405	1,000
Electric Service Calls	2,322	4,943	5,000	5,668	5,000
<b>Total Charges for Services</b>	674,425	617,571	673,000	673,656	673,000
<b>Net Investment Income</b>					
Net Investment Income	1,383	1,458	1,000	2,627	1,000
<b>Total Net Investment Income</b>	1,383	1,458	1,000	2,627	1,000
<b>Appropriations from Fund Balance</b>					
Appropriations from Fund Balance	-	-	(57,410)	-	(36,116)
<b>Total Appropriations from Fund Balance</b>	-	-	(57,410)	-	(36,116)
<b>TOTAL REVENUES</b>	\$ 675,808	\$ 619,029	\$ 616,590	\$ 676,283	\$ 637,884
<b>EXPENSES</b>					
Professional Services	\$ 10	\$ -	\$ 2,000	\$ -	\$ 15,000
Support Goods & Services	518,948	506,868	535,640	509,088	535,640
Repairs & Maintenance	7,969	9,645	10,000	8,301	10,000
Public Utility Services	-	16	-	-	-
Other Charges	134,809	43,605	53,548	52,951	61,842
Capital Outlays	3,336	4,725	5,000	5,000	5,000
Depreciation	10,402	10,402	10,402	10,402	10,402
<b>TOTAL EXPENSES</b>	\$ 675,474	\$ 575,261	\$ 616,590	\$ 585,742	\$ 637,884
<b>NET INCREASE IN FUND</b>	\$ 334	\$ 43,768	\$ -	\$ 90,541	\$ -



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**ENTERPRISE FUND-ELECTRIC UTILITY FUND – ADMINISTRATION**

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**Departmental Vision**

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To operate and maintain the electric distribution system on the floats and docks in the St. Paul Harbor and St. Herman Harbor as effectively and efficiently as possible.

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**Program Description**

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The Electric Utility Fund-Administration division is responsible for the administration, operations, and maintenance of the City's electrical service at the City's harbor facilities.

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**Planned Accomplishments for Fiscal Year 2017**

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- To operate the electric utilities at the harbor facilities in a manner that will provide customers electricity as cost efficiently as possible while maintaining the electric distribution system.
  - To research and update the electric tariff.
- 

**Goals and Objectives**

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**Goal:** To maintain the electricity to users.

**Objective:** To ensure that customers have safe and reliable electricity.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes during fiscal year 2016. The Electric Utility Administration division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-ELECTRIC UTILITY FUND – ADMINISTRATION**

FUND: Enterprise  
FUNCTION: Electric

DEPARTMENT: Electric Utility  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Professional Services	\$ 10	\$ -	\$ 2,000	\$ -	\$ 15,000
Support Goods & Services	518,948	506,868	535,640	509,088	535,640
Repairs & Maintenance	7,969	9,645	10,000	8,301	10,000
Public Utility Services	-	16	-	-	-
Capital Outlays	3,336	4,725	5,000	5,000	5,000
Depreciation	10,402	10,402	10,402	10,402	10,402
<b>Total Expenditures</b>	<b>\$ 540,665</b>	<b>\$ 531,656</b>	<b>\$ 563,042</b>	<b>\$ 532,791</b>	<b>\$ 576,042</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Deputy Harbormaster (2 Days / month)	0	0	0	0
Administrative Supervisor (3 Days / month)	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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**ENTERPRISE FUND-ELECTRIC UTILITY FUND – INTERFUND CHARGES**

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**Departmental Vision**

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Not applicable.

**Program Description**

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The Electric Utility Fund-Interfund Charges represent the allocation of revenues and expenses between funds to cover services rendered.

**Planned Accomplishments for Fiscal Year 2017**

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- Not applicable.

**Goals and Objectives**

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Not applicable.

**Significant Budget Changes and Accomplishments**

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There were no significant budget changes throughout the year. The Electric Utility Interfund Charges division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-ELECTRIC UTILITY FUND – INTERFUND CHARGES**

FUND: Enterprise  
FUNCTION: Electric

DEPARTMENT: Electric Utility  
COST CENTER: Interfund Charges

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Administrative	\$ 63,951	\$ 29,347	\$ 39,461	\$ 38,864	\$ 46,990
Public Works	15,375	-	-	-	-
Harbormaster	55,483	14,258	14,087	14,087	14,852
<b>Total Expenditures</b>	<b>\$ 134,809</b>	<b>\$ 43,605</b>	<b>\$ 53,548</b>	<b>\$ 52,951</b>	<b>\$ 61,842</b>

**Personnel**

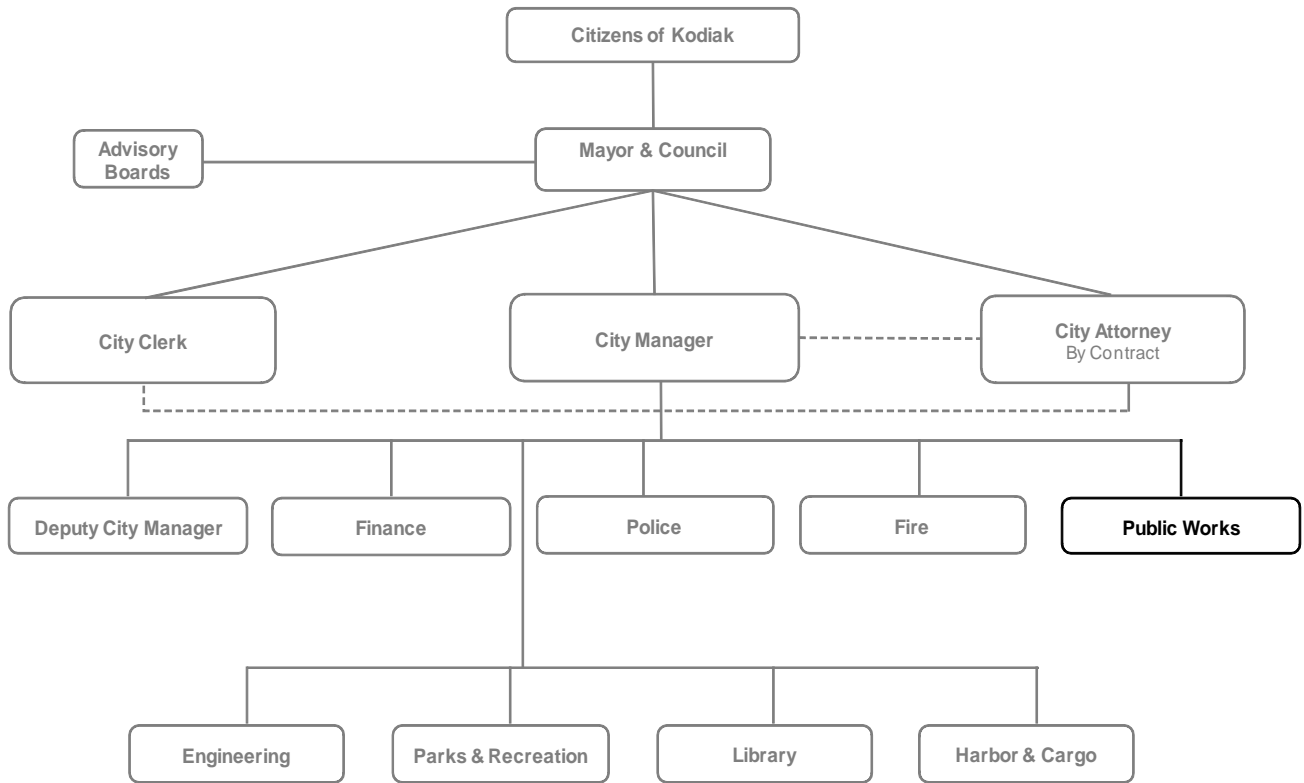
Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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**WATER UTILITY FUND – SUMMARY OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
Intergovernmental	\$ 40,054	\$ 22,794	\$ 80,280	\$ 11,318	\$ 91,563
Charges for Services	4,256,883	4,428,088	4,442,000	4,750,630	4,569,000
Net Investment Income	11,174	11,335	2,000	27,335	2,000
Miscellaneous	15,065	4,661	28,548	31,173	5,000
<b>TOTAL REVENUES</b>	<b>\$ 4,323,176</b>	<b>\$ 4,466,878</b>	<b>\$ 4,552,828</b>	<b>\$ 4,820,456</b>	<b>\$ 4,667,563</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 328,047	\$ 327,077	\$ 392,340	\$ 280,624	\$ 448,992
Employee Benefits	298,383	263,458	354,060	193,347	430,764
Professional Services	31,270	20,099	53,400	27,656	48,400
Support Goods & Services	158,772	127,874	219,689	146,425	197,490
Repairs & Maintenance	25,509	45,819	66,000	14,610	66,000
Public Utility Services	442,076	424,008	477,250	411,165	477,250
Administrative Charges	20,944	-	-	-	-
Capital Outlays	12,719	8,473	172,425	25,926	189,835
Depreciation	644,523	642,914	755,320	643,238	644,159
Interest Expense on Bonds	24,153	53,270	28,190	30,079	28,190
Interfund Charges	544,810	615,141	709,372	689,579	834,908
<b>TOTAL EXPENSES</b>	<b>\$ 2,531,206</b>	<b>\$ 2,528,133</b>	<b>\$ 3,228,046</b>	<b>\$ 2,462,649</b>	<b>\$ 3,365,988</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Capital Transfers Out	(2,891,400)	(437,835)	(2,303,492)	(2,303,492)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$(2,891,400)</b>	<b>\$(437,835)</b>	<b>\$(2,303,492)</b>	<b>\$(2,303,492)</b>	<b>\$ 30,000</b>
<b>NET INCREASE (DECREASE) IN FUND</b>	<b>\$(1,099,430)</b>	<b>\$ 1,500,910</b>	<b>\$(978,710)</b>	<b>\$ 54,315</b>	<b>\$ 1,331,575</b>



**WATER UTILITY FUND – DETAIL OF REVENUES AND EXPENSES**

	FY 2014 <u>Actual</u>	FY 2015 <u>Actual</u>	FY 2016 <u>Budget</u>	FY 2016 <u>Estimated</u>	FY 2017 <u>Budget</u>
<b>REVENUES</b>					
<b>Intergovernmental</b>					
PERS	\$ 40,054	\$ 22,794	\$ 80,280	\$ 11,318	\$ 91,563
<b>Total Intergovernmental</b>	<u>40,054</u>	<u>22,794</u>	<u>80,280</u>	<u>11,318</u>	<u>91,563</u>
<b>Charges for Services</b>					
Water Sales - Metered	1,915,934	1,921,671	1,900,000	2,071,705	1,957,000
Water Sales - City	1,351,679	1,466,382	1,500,000	1,580,645	1,545,000
Water Sales - Borough	917,991	993,073	1,000,000	1,067,255	1,030,000
Water Service Hookup	42,684	18,017	15,000	5,370	10,000
Penalties and Interest	28,595	28,945	27,000	25,655	27,000
<b>Total Charges for Services</b>	<u>4,256,883</u>	<u>4,428,088</u>	<u>4,442,000</u>	<u>4,750,630</u>	<u>4,569,000</u>
<b>Net Investment Income</b>					
Net Investment Income	11,174	11,335	2,000	27,335	2,000
<b>Total Net Investment Income</b>	<u>11,174</u>	<u>11,335</u>	<u>2,000</u>	<u>27,335</u>	<u>2,000</u>
<b>Miscellaneous</b>					
Other Revenues	15,065	4,661	28,548	31,173	5,000
<b>Total Miscellaneous</b>	<u>15,065</u>	<u>4,661</u>	<u>28,548</u>	<u>31,173</u>	<u>5,000</u>
<b>Appropriations from Fund Balance</b>					
Appropriations from Fund Balance	-	-	978,710	-	(1,331,575)
<b>Total Appropriations from Fund Balance</b>	<u>-</u>	<u>-</u>	<u>978,710</u>	<u>-</u>	<u>(1,331,575)</u>
<b>TOTAL REVENUES</b>	<u>\$ 4,323,176</u>	<u>\$ 4,466,878</u>	<u>\$ 5,531,538</u>	<u>\$ 4,820,456</u>	<u>\$ 3,335,988</u>
<b>EXPENSES</b>					
Salaries & Wages	\$ 328,047	\$ 327,077	\$ 392,340	\$ 280,624	\$ 448,992
Employee Benefits	298,383	263,458	354,060	193,347	430,764
Professional Services	31,270	20,099	53,400	27,656	48,400
Support Goods & Services	158,772	127,874	219,689	146,425	197,490
Repairs & Maintenance	25,509	45,819	66,000	14,610	66,000
Public Utility Services	442,076	424,008	477,250	411,165	477,250
Administrative Charges	20,944	-	-	-	-
Capital Outlays	12,719	8,473	172,425	25,926	189,835
Depreciation	644,523	642,914	755,320	643,238	644,159
Interest Expense on Bonds	24,153	53,270	28,190	30,079	28,190
Interfund Charges	544,810	615,141	709,372	689,579	834,908
<b>TOTAL EXPENSES</b>	<u>\$ 2,531,206</u>	<u>\$ 2,528,133</u>	<u>\$ 3,228,046</u>	<u>\$ 2,462,649</u>	<u>\$ 3,365,988</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Capital Transfers Out	(2,891,400)	(437,835)	(2,303,492)	(2,303,492)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$(2,891,400)</u>	<u>\$(437,835)</u>	<u>\$(2,303,492)</u>	<u>\$(2,303,492)</u>	<u>\$ 30,000</u>
<b>NET INCREASE (DECREASE) IN FUND</b>	<u>\$(1,099,430)</u>	<u>\$ 1,500,910</u>	<u>\$ -</u>	<u>\$ 54,315</u>	<u>\$ -</u>



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**ENTERPRISE FUND-WATER UTILITY FUND – ADMINISTRATION**

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**Departmental Vision**

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

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**Program Description**

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The Water Utility Fund-Administration division is responsible for the delivery of high quality potable water to the citizens, businesses, and industries of the City and the surrounding area. The Water Fund-Administration division operates and maintains the reservoirs, dams, pump stations, and distribution systems. This division also operates and installs new water hookups, reads meters, and performs minor system improvements.

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**Planned Accomplishments for Fiscal Year 2017**

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- To continue to meet all federal requirements to maintain our filtration avoidance status.
  - To meet all local, state, and federal water regulations.
  - To complete and bring operational the new Monashka Pump House.
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**Goals and Objectives**

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**Goal:** To maintain Environmental Protection Agency and Alaska Department of Environmental Conservation water treatment regulations and to continue the community filtration avoidance status.

**Objective:** To meet all water treatment regulations.

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**Significant Budget Changes and Accomplishments**

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The new Monashka pump house was substantially completed in July 2016. The previous pump house is expected to be removed by August 2016. The Water Utility Administration division consistently applied City Council's budget goals (pages 25-27; 31) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-WATER UTILITY FUND – ADMINISTRATION**

FUND: Enterprise  
FUNCTION: Water

DEPARTMENT: Water Utility  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 328,047	\$ 327,077	\$ 392,340	\$ 275,100	\$ 372,696
Employee Benefits	298,383	263,458	354,060	193,283	364,054
Professional Services	21,503	14,400	35,000	17,598	30,000
Support Goods & Services	91,417	67,169	133,500	73,998	112,990
Repairs & Maintenance	12,909	20,539	42,000	5,231	42,000
Public Utility Services	388,727	362,081	411,250	354,855	411,250
Administrative Charges	20,944	-	-	-	-
Capital Outlays	9,452	8,473	87,425	17,154	84,835
Depreciation	644,523	642,914	755,320	643,238	644,159
Interest Expense on Bonds	24,153	53,270	28,190	30,079	28,190
Interfund Charges	481,685	526,638	574,686	554,893	636,273
<b>Total Expenditures</b>	<b>\$ 2,321,743</b>	<b>\$ 2,286,019</b>	<b>\$ 2,813,771</b>	<b>\$ 2,165,429</b>	<b>\$ 2,726,447</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 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
<b>Total</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Number of times responded to all after hours emergency call outs within 30 minutes	10	5	5	5
Number of water leaks located and repaired	23	18	16	15



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**ENTERPRISE FUND-WATER UTILITY FUND – WATER TREATMENT**

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**Departmental Vision**

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

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**Program Description**

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The Water Utility Fund-Water Treatment division encompasses the entire treatment process, meeting all local, state, and federal ordinances and laws. The Water Fund-Water Treatment division operates and maintains the two treatment buildings, tanks, and the computer systems that control the treatment system.

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**Planned Accomplishments for Fiscal Year 2017**

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- To continue to meet all necessary regulatory requirements and meet goals set by the City Council.
  - To maintain continuous operation of potable water disinfection system.
  - To implement the new cost of service water rate study by evaluating new water rates to support and maintain the water system and planned capital improvements.
- 

**Goals and Objectives**

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**Goal:** To meet all federal and state water treatment regulations.

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

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**Significant Budget Changes and Accomplishments**

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The new UV Water Treatment facility is currently in service and operating under an interim Certificate To Operate from the Alaska Department of Environmental Conservation. The Water Utility Water Treatment division consistently applied City Council's budget goals (pages 25-27; 31) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-WATER UTILITY FUND – WATER TREATMENT**

FUND: Enterprise  
FUNCTION: Water

DEPARTMENT: Water Utility  
COST CENTER: Water Treatment

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ 5,524	\$ 76,296
Employee Benefits	-	-	-	64	66,710
Professional Services	9,767	5,699	18,400	10,058	18,400
Support Goods & Services	67,355	60,705	86,189	72,427	84,500
Repairs & Maintenance	12,600	25,280	24,000	9,379	24,000
Public Utility Services	53,349	61,927	66,000	56,310	66,000
Capital Outlays	3,267	-	85,000	8,772	105,000
Interfund Charges	63,125	88,503	134,686	134,686	198,635
<b>Total Expenditures</b>	<b>\$ 209,463</b>	<b>\$ 242,114</b>	<b>\$ 414,275</b>	<b>\$ 297,220</b>	<b>\$ 639,541</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Water Treatment Operator	0	0	1	1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Met all state of Alaska and U.S. Environmental Protection Agency water treatment regulations	100%	100%	100%	100%
Respond to all water quality complaints within 1 hour during regular working hours and within 24 hours during non-regular working hours	100%	100%	100%	100%
Number of times responded to all after-hours emergency call outs and alarms	6	9	5	5



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**ENTERPRISE FUND-WATER UTILITY FUND – TRANSFERS**

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**Departmental Vision**

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Not applicable.

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**Program Description**

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The Water Utility Fund-Transfers represents the transfer of monies between funds for capital projects.

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**Planned Accomplishments for Fiscal Year 2017**

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- Not applicable.

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**Goals and Objectives**

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Not applicable.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes throughout the year. The Water Utility Transfers division consistently applied City Council's budget goals (pages 25-27; 31) based on performance measures, personnel, and stated goals and objectives.





**ENTERPRISE FUND-WATER UTILITY FUND – TRANSFERS**

FUND: Enterprise  
FUNCTION: Water

DEPARTMENT: Water Utility  
COST CENTER: Transfers

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	<b>FY 2017 Budget</b>
Capital Projects Transfers	\$ 2,891,400	\$ 437,835	\$ 2,303,492	\$ 2,303,492	\$ -
<b>Total Expenditures</b>	<b>\$ 2,891,400</b>	<b>\$ 437,835</b>	<b>\$ 2,303,492</b>	<b>\$ 2,303,492</b>	<b>\$ -</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	<b>FY 2017 Budget</b>
None	0	0	0	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**SEWER UTILITY FUND – SUMMARY OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
Intergovernmental	\$ 80,295	\$ 45,328	\$ 138,190	\$ 32,008	\$ 151,373
Charges for Services	3,704,229	3,862,292	3,994,800	4,043,051	4,189,800
Net Investment Income	800	248	4,000	2,523	4,000
Miscellaneous	4,892	4,364	42,950	42,427	-
<b>TOTAL REVENUES</b>	<b>\$ 3,790,216</b>	<b>\$ 3,912,232</b>	<b>\$ 4,179,940</b>	<b>\$ 4,120,009</b>	<b>\$ 4,345,173</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 626,349	\$ 618,013	\$ 756,140	\$ 604,667	\$ 786,281
Employee Benefits	557,988	486,996	669,540	386,441	750,998
Professional Services	41,141	83,495	48,500	35,089	76,500
Support Goods & Services	154,381	139,690	397,718	336,458	354,720
Repairs & Maintenance	74,190	80,929	102,500	51,660	101,500
Public Utility Services	558,566	707,394	680,000	484,836	274,800
Administrative Charges	3,489	-	-	122	-
Capital Outlays	8,382	14,412	504,500	14,523	84,625
Depreciation	1,213,467	1,212,526	1,209,567	1,214,440	1,226,737
Interest Expense on Bonds	26,018	33,817	17,974	20,815	17,974
Interfund Charges	484,163	571,093	673,914	643,664	808,943
<b>TOTAL EXPENSES</b>	<b>\$ 3,748,134</b>	<b>\$ 3,948,365</b>	<b>\$ 5,060,353</b>	<b>\$ 3,792,715</b>	<b>\$ 4,483,078</b>
<b>OTHER FINANCING USES</b>					
Capital Transfers Out	\$(1,725,000)	\$ (382,835)	\$ (285,000)	\$ (285,000)	\$ -
<b>TOTAL OTHER FINANCING USES</b>	<b>\$(1,725,000)</b>	<b>\$ (382,835)</b>	<b>\$ (285,000)</b>	<b>\$ (285,000)</b>	<b>\$ -</b>
<b>NET INCREASE (DECREASE) IN FUND</b>	<b>\$(1,682,918)</b>	<b>\$ (418,968)</b>	<b>\$(1,165,413)</b>	<b>\$ 42,294</b>	<b>\$ (137,905)</b>



**SEWER UTILITY FUND – DETAIL OF REVENUES AND EXPENSES**

	FY 2014 <u>Actual</u>	FY 2015 <u>Actual</u>	FY 2016 <u>Budget</u>	FY 2016 <u>Estimated</u>	FY 2017 <u>Budget</u>
<b>REVENUES</b>					
<b>Intergovernmental</b>					
PERS	\$ 80,295	\$ 45,328	\$ 138,190	\$ 32,008	\$ 151,373
<b>Total Intergovernmental</b>	<u>80,295</u>	<u>45,328</u>	<u>138,190</u>	<u>32,008</u>	<u>151,373</u>
<b>Charges for Services</b>					
Sewer Services - City	2,313,065	2,416,295	2,500,000	2,537,519	2,625,000
Sewer Services - Borough	1,266,060	1,335,992	1,400,000	1,389,014	1,470,000
Sewer Services - Hookup	34,841	7,579	9,800	6,122	9,800
Septic Tank Discharge	67,983	78,456	62,000	86,586	62,000
Lab Testing Fees	22,280	23,970	23,000	23,810	23,000
<b>Total Charges for Services</b>	<u>3,704,229</u>	<u>3,862,292</u>	<u>3,994,800</u>	<u>4,043,051</u>	<u>4,189,800</u>
<b>Net Investment Income</b>					
Net Investment Income	800	248	4,000	2,523	4,000
<b>Total Net Investment Income</b>	<u>800</u>	<u>248</u>	<u>4,000</u>	<u>2,523</u>	<u>4,000</u>
<b>Miscellaneous</b>					
Other Revenues	4,892	4,364	42,950	42,427	-
<b>Total Miscellaneous</b>	<u>4,892</u>	<u>4,364</u>	<u>42,950</u>	<u>42,427</u>	<u>-</u>
<b>Appropriations from Fund Balance</b>					
Appropriations from Fund Balance	-	-	1,165,413	-	137,905
<b>Total Appropriations from Fund Balance</b>	<u>-</u>	<u>-</u>	<u>1,165,413</u>	<u>-</u>	<u>137,905</u>
<b>TOTAL REVENUES</b>	<u>\$ 3,790,216</u>	<u>\$ 3,912,232</u>	<u>\$ 5,345,353</u>	<u>\$ 4,120,009</u>	<u>\$ 4,483,078</u>
<b>EXPENSES</b>					
Salaries & Wages	\$ 626,349	\$ 618,013	\$ 756,140	\$ 604,667	\$ 786,281
Employee Benefits	557,988	486,996	669,540	386,441	750,998
Professional Services	41,141	83,495	48,500	35,089	76,500
Support Goods & Services	154,381	139,690	397,718	336,458	354,720
Repairs & Maintenance	74,190	80,929	102,500	51,660	101,500
Public Utility Services	558,566	707,394	680,000	484,836	274,800
Administrative Charges	3,489	-	-	122	-
Capital Outlays	8,382	14,412	504,500	14,523	84,625
Depreciation	1,213,467	1,212,526	1,209,567	1,214,440	1,226,737
Interest Expense on Bonds	26,018	33,817	17,974	20,815	17,974
Interfund Charges	484,163	571,093	673,914	643,664	808,943
<b>TOTAL EXPENSES</b>	<u>\$ 3,748,134</u>	<u>\$ 3,948,365</u>	<u>\$ 5,060,353</u>	<u>\$ 3,792,715</u>	<u>\$ 4,483,078</u>
<b>OTHER FINANCING USES</b>					
Capital Transfers Out	\$(1,725,000)	\$(382,835)	\$(285,000)	\$(285,000)	\$ -
<b>TOTAL OTHER FINANCING USES</b>	<u>\$(1,725,000)</u>	<u>\$(382,835)</u>	<u>\$(285,000)</u>	<u>\$(285,000)</u>	<u>\$ -</u>
<b>NET INCREASE (DECREASE) IN FUND</b>	<u>\$ (1,682,918)</u>	<u>\$ (418,968)</u>	<u>\$ -</u>	<u>\$ 42,294</u>	<u>\$ -</u>



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**ENTERPRISE FUND-SEWER UTILITY FUND – ADMINISTRATION**

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**Departmental Vision**

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

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**Program Description**

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The Sewer Utility Fund-Administration division is responsible for maintaining the sanitary sewer system by routine cleaning; sewage operation and maintenance; and clearing of sewer stoppages. This division also installs new sewer hookups and coordinates with the Engineering department to determine line and manhole conditions for inflow and infiltration reduction.

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**Planned Accomplishments for Fiscal Year 2017**

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- To eliminate chronic sewer line problems.
  - To complete the design of Lift Station # 1 and Lift Station # 2 for rehabilitation. Replacement or refurbishment is expected to be completed in the construction season of fiscal year 2016.
  - To begin design of rehabilitation of Lift Station # 3 and Lift Station # 4.
- 

**Goals and Objectives**

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**Goal:** To continue to perform the required maintenance in order to avoid sewage overflows and stoppages.

**Objective:** To efficiently manage costs to the City while ensuring uninterrupted sewer service to the residents.

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**Significant Budget Changes and Accomplishments**

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The Sewer Rate Study was completed and a new 5-year rate schedule was adopted by the City Council during fiscal year 2014. There were no significant budget changes during fiscal year 2016. The Sewer Utility Administration division consistently applied City Council's budget goals (pages 25-27; 31) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-SEWER UTILITY FUND – ADMINISTRATION**

FUND: Enterprise  
FUNCTION: Sewer

DEPARTMENT: Sewer Utility  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 66,817	\$ 65,901	\$ 89,440	\$ 80,662	<b>\$ 80,734</b>
Employee Benefits	65,429	63,689	76,680	52,863	<b>81,260</b>
Professional Services	19,690	11,446	21,500	12,499	<b>16,500</b>
Support Goods & Services	27,968	18,847	45,841	20,699	<b>36,700</b>
Repairs & Maintenance	22,582	15,586	27,500	16,305	<b>17,500</b>
Administrative Charges	3,489	-	-	-	-
Capital Outlays	3,105	2,262	35,000	1,445	<b>7,700</b>
Interfund Charges	421,038	473,161	531,957	501,707	<b>591,207</b>
<b>Total Expenditures</b>	<b>\$ 630,118</b>	<b>\$ 650,892</b>	<b>\$ 827,918</b>	<b>\$ 686,180</b>	<b>\$ 831,601</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Equipment Operator	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Problem Areas Eliminated	3	3	2	4
Number of Infiltration and Inflow locations Eliminated	1	8	2	4
Number of sewer mains or services unplugged	33	17	7	10



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**ENTERPRISE FUND-SEWER UTILITY FUND – WASTEWATER TREATMENT**

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**Departmental Vision**

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To provide water and wastewater treatment with 100% compliance with federal and state standards.

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**Program Description**

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The Sewer Utility Fund-Wastewater Treatment division, in conjunction with the Water Treatment division, is responsible for the treatment and discharge of sanitary sewage. This division maintains and operates twenty-two sewage lift stations, a Supervisory Control and Data Acquisition Software System, and the laboratory. The Sewer Utility Fund-Wastewater Treatment division, in conjunction with the Water Treatment division, provides maintenance and operations for both the Water Treatment facility and the Wastewater Treatment facility.

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**Planned Accomplishments for Fiscal Year 2017**

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- To rehabilitate Lift Station # 1 and Lift Station # 2.
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**Goals and Objectives**

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**Goal:** To rehabilitate the station prior to deterioration requiring replacement due to environmental conditions. This project solicited bids and is currently under construction.

**Objective:** To efficiently manage costs to the City while ensuring operational capabilities while undergoing rehabilitation.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes during fiscal year 2016. The Sewer Utility Wastewater Treatment division consistently applied City Council's budget goals (pages 25-27; 31) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-SEWER UTILITY FUND – WASTEWATER TREATMENT**

FUND: Enterprise  
FUNCTION: Sewer

DEPARTMENT: Sewer Utility  
COST CENTER: Waste Water Treatment

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 559,532	\$ 552,112	\$ 613,700	\$ 509,618	\$ <b>535,746</b>
Employee Benefits	492,559	423,307	592,860	325,034	<b>525,657</b>
Professional Services	21,451	72,049	27,000	8,124	<b>25,000</b>
Support Goods & Services	126,413	120,843	151,877	140,644	<b>143,820</b>
Repairs & Maintenance	51,608	65,343	75,000	33,522	<b>75,000</b>
Public Utility Services	558,566	707,394	680,000	474,616	<b>252,000</b>
Administrative Services	-	-	-	122	-
Capital Outlays	5,277	12,150	122,500	7,796	<b>46,500</b>
Depreciation	1,213,467	1,212,526	1,209,567	1,214,440	<b>1,226,737</b>
Interest Expense on Bonds	26,018	33,817	17,974	20,815	<b>17,974</b>
Interfund Charges	63,125	97,932	141,957	141,957	<b>217,736</b>
<b>Total Expenditures</b>	<b>\$ 3,118,016</b>	<b>\$ 3,297,473</b>	<b>\$ 3,632,435</b>	<b>\$ 2,876,688</b>	<b>\$ 3,066,170</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Public Works Director	0.25	0.25	0.25	<b>0.25</b>
Account Technician / Cashier	0.35	0.35	0.35	<b>0.35</b>
Administrative Assistant	0	0.75	0.75	<b>0.75</b>
Treatment Plant Operators	6	6	5	<b>5</b>
Treatment Plant Supervisors	1	1	1	<b>1</b>
<b>Total</b>	<b>7.6</b>	<b>8.35</b>	<b>7.35</b>	<b>7.35</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
State of Alaska and U.S. Environmental Protection Agency treatment standards met	Yes	Yes	Yes	<b>Yes</b>
Discharge effluent limits, per APDES permit met	Yes	Yes	Yes	<b>Yes</b>
Number of times responded to all after-hours emergency call outs within 30 minutes, including Wastewater Treatment Plant and Lift Station responses	59	28	18	<b>15</b>



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**ENTERPRISE FUND-SEWER UTILITY FUND – COMPOST FACILITY**

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**Departmental Vision**

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The Sewer Utility Fund-Compost facility generates Class AAQ certified compost based on federal EPA and state of Alaska DEC regulations.

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**Program Description**

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The Sewer Utility Fund-Transfers represents the facility operations of the Class AAQ certified compost based on federal EPA and state of Alaska DEC regulations. This facility is an alternative source to landfill operations.

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**Planned Accomplishments for Fiscal Year 2017**

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- To complete the construction of the above ground covered storage of wood materials used for composting.
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**Goals and Objectives**

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**Goal:** To generate Class AAQ certified compost in compliance with DEC regulations.

**Objective:** Not applicable.

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**Significant Budget Changes and Accomplishments**

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This department was created during late Fiscal Year 2016. Budget changes and accomplishments will be more readily determined after the first full year of operations, which occur in Fiscal Year 2017. The Sewer Utility Compost Facility division consistently applied City Council's budget goals (pages 25-27; 31) based on performance measures, personnel, and stated goals and objectives.





**ENTERPRISE FUND-SEWER UTILITY FUND – COMPOST FACILITY**

FUND: Enterprise  
FUNCTION: Sewer

DEPARTMENT: Sewer Utility  
COST CENTER: Compost Facility

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ -	\$ -	\$ 53,000	\$ 14,387	\$ 169,801
Employee Benefits	-	-	-	8,544	144,081
Professional Services	-	-	-	14,466	35,000
Support Goods & Services	-	-	200,000	175,115	174,200
Repairs & Maintenance	-	-	-	1,833	9,000
Public Utility Services	-	-	-	10,220	22,800
Capital Outlays	-	-	347,000	5,282	30,425
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>	<b>\$ 229,847</b>	<b>\$ 585,307</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Treatment Operators	0	0	2	2
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>

**Performance Indicators**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
State of Alaska and U.S. Environmental Protection Agency treatment standards met	N/A	N/A	Yes	Yes
Number of times responded to all after-hours emergency call outs within 30 minutes, at the Composting Facility			5	5



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**ENTERPRISE FUND-SEWER UTILITY FUND – TRANSFERS**

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**Departmental Vision**

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Not applicable.

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**Program Description**

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The Sewer Utility Fund-Transfers represents the transfer of monies between funds for capital projects.

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**Planned Accomplishments for Fiscal Year 2017**

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- Not applicable.

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**Goals and Objectives**

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Not applicable.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes throughout the year. The Sewer Utility Transfers division consistently applied City Council's budget goals (pages 25-27; 32-33) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-SEWER UTILITY FUND – TRANSFERS**

FUND: Enterprise  
FUNCTION: Sewer

DEPARTMENT: Sewer Utility  
COST CENTER: Transfers

**Expenditures**

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Budget</u>	<u>FY 2016 Estimated</u>	<u>FY 2017 Budget</u>
Capital Projects Transfers	<u>\$ 1,725,000</u>	<u>\$ 382,835</u>	<u>\$ 285,000</u>	<u>\$ 285,000</u>	<u>\$ -</u>
Total Expenditures	<u><u>\$ 1,725,000</u></u>	<u><u>\$ 382,835</u></u>	<u><u>\$ 285,000</u></u>	<u><u>\$ 285,000</u></u>	<u><u>\$ -</u></u>

**Personnel**

Number of Employees

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Estimated</u>	<u>FY 2017 Budget</u>
None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



**TRIDENT BASIN AIRPORT FUND – SUMMARY OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
Charges for Services	\$ 13,309	\$ 13,309	\$ 13,000	\$ 13,309	\$ 13,000
Rents & Royalties	33,515	37,736	33,300	40,143	33,300
<b>TOTAL REVENUES</b>	<b>\$ 46,824</b>	<b>\$ 51,045</b>	<b>\$ 46,300</b>	<b>\$ 53,452</b>	<b>\$ 46,300</b>
<b>EXPENSES</b>					
Professional Services	\$ 14,856	\$ 3,385	\$ 15,000	\$ 3,737	\$ 7,500
Support Goods & Services	11,215	11,755	12,190	11,690	12,190
Public Utility Services	1,908	13,619	10,000	15,323	15,000
Administrative Charges	2,808	2,808	3,000	4,082	3,000
Depreciation	279,480	264,105	248,730	248,730	248,730
Interfund Charges	63,125	14,561	16,534	16,534	14,873
<b>TOTAL EXPENSES</b>	<b>\$ 373,392</b>	<b>\$ 310,233</b>	<b>\$ 305,454</b>	<b>\$ 300,096</b>	<b>\$ 301,293</b>
<b>NET DECREASE IN FUND</b>	<b>\$ (326,568)</b>	<b>\$ (259,188)</b>	<b>\$ (259,154)</b>	<b>\$ (246,644)</b>	<b>\$ (254,993)</b>



**TRIDENT BASIN AIRPORT FUND – DETAIL OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
<b>Charges for Services</b>					
Sea Plane Moorage	\$ 13,309	\$ 13,309	\$ 13,000	\$ 13,309	\$ 13,000
<b>Total Charges for Services</b>	<b>13,309</b>	<b>13,309</b>	<b>13,000</b>	<b>13,309</b>	<b>13,000</b>
<b>Rents and Royalties</b>					
Rentals from Others	33,515	37,736	33,300	40,143	<b>33,300</b>
<b>Total Rents and Royalties</b>	<b>33,515</b>	<b>37,736</b>	<b>33,300</b>	<b>40,143</b>	<b>33,300</b>
<b>Appropriations from Fund Balance</b>					
Appropriations from Fund Balance	-	-	259,154	-	<b>254,993</b>
<b>Total Appropriations from Fund Balance</b>	<b>-</b>	<b>-</b>	<b>259,154</b>	<b>-</b>	<b>254,993</b>
<b>TOTAL REVENUES</b>	<b>\$ 46,824</b>	<b>\$ 51,045</b>	<b>\$ 305,454</b>	<b>\$ 53,452</b>	<b>\$ 301,293</b>
<b>EXPENSES</b>					
Professional Services	\$ 14,856	\$ 3,385	\$ 15,000	\$ 3,737	\$ 7,500
Support Goods & Services	11,215	11,755	12,190	11,690	<b>12,190</b>
Public Utility Services	1,908	13,619	10,000	15,323	<b>15,000</b>
Administrative Charges	2,808	2,808	3,000	4,082	<b>3,000</b>
Depreciation	279,480	264,105	248,730	248,730	<b>248,730</b>
Interfund Charges	63,125	14,561	16,534	16,534	<b>14,873</b>
<b>TOTAL EXPENSES</b>	<b>\$ 373,392</b>	<b>\$ 310,233</b>	<b>\$ 305,454</b>	<b>\$ 300,096</b>	<b>\$ 301,293</b>
<b>NET DECREASE IN FUND</b>	<b>\$ (326,568)</b>	<b>\$ (259,188)</b>	<b>\$ -</b>	<b>\$ (246,644)</b>	<b>\$ -</b>



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**ENTERPRISE FUND-TRIDENT BASIN AIRPORT FUND – ADMINISTRATION**

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**Departmental Vision**

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To provide safe and usable facilities for aircraft users.

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**Program Description**

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The Trident Basin Airport Fund-Administration division is responsible for all maintenance and repair of the Trident Basin Float Plane facility. Public Works personnel perform weekly patrols. During these patrols, if any maintenance issues are noticed, these repairs are scheduled to be performed.

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**Planned Accomplishments for Fiscal Year 2017**

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- To provide maintenance and repairs for the Trident Basin Float Plane facility.

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**Goals and Objectives**

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**Goal:** To maintain the facility for public use.

**Objective:** Not applicable.

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**Significant Budget Changes and Accomplishments**

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There were no significant budget changes during fiscal year 2016. The Trident Basin Administration division consistently applied City Council's budget goals (pages 25-27; 31) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-TRIDENT BASIN AIRPORT FUND – ADMINISTRATION**

FUND: Enterprise  
FUNCTION: Trident Basin Airport

DEPARTMENT: Trident Basin Airport  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Professional Services	\$ 14,856	\$ 3,385	\$ 15,000	\$ 3,737	\$ 7,500
Support Goods & Services	11,215	11,755	12,190	11,690	12,190
Public Utility Services	1,908	13,619	10,000	15,323	15,000
Administrative Charges	2,808	2,808	3,000	4,082	3,000
Depreciation	279,480	264,105	248,730	248,730	248,730
Interfund Charges	63,125	14,561	16,534	16,534	14,873
<b>Total Expenditures</b>	<b>\$ 373,392</b>	<b>\$ 310,233</b>	<b>\$ 305,454</b>	<b>\$ 300,096</b>	<b>\$ 301,293</b>

**Personnel**

Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
None	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**EMERGENCY 911 SERVICES FUND – SUMMARY OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ 1,070	\$ -	\$ 881
Charges for Services	36,719	30,869	36,700	28,818	36,700
Net Investment Income	6	62	-	195	-
Miscellaneous	-	-	300	298	-
<b>TOTAL REVENUES</b>	<b>\$ 36,725</b>	<b>\$ 30,931</b>	<b>\$ 38,070</b>	<b>\$ 29,311</b>	<b>\$ 37,581</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 3,659	\$ 4,302	\$ 4,240	\$ 3,983	\$ 4,410
Employee Benefits	2,982	2,678	3,830	2,350	4,091
Professional Services	-	-	5,000	-	5,000
Support Goods & Services	111	110	110	110	110
Administrative Charges	152,172	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 158,924</b>	<b>\$ 7,090</b>	<b>\$ 13,180</b>	<b>\$ 6,443</b>	<b>\$ 13,611</b>
<b>NET INCREASE (DECREASE) IN FUND</b>	<b>\$ (122,199)</b>	<b>\$ 23,841</b>	<b>\$ 24,890</b>	<b>\$ 22,868</b>	<b>\$ 23,970</b>





**EMERGENCY 911 SERVICES FUND – DETAIL OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
<b>Intergovernmental</b>					
PERS	\$ -	\$ -	\$ 1,070	\$ -	\$ 881
<b>Total Intergovernmental</b>	-	-	1,070	-	881
<b>Charges for Services</b>					
E911 Fees	36,719	30,869	36,700	28,818	36,700
<b>Total Charges for Services</b>	36,719	30,869	36,700	28,818	36,700
<b>Net Investment Income</b>					
Net Investment Income	6	62	-	195	-
<b>Total Net Investment Income</b>	6	62	-	195	-
<b>Miscellaneous Income</b>					
Miscellaneous Income	-	-	300	298	-
<b>Total Miscellaneous Income</b>	-	-	300	298	-
<b>Appropriations from Fund Balance</b>					
Appropriations from Fund Balance	-	-	(24,890)	-	(23,970)
<b>Total Appropriations from Fund Balance</b>	-	-	(24,890)	-	(23,970)
<b>TOTAL REVENUES</b>	<u>\$ 36,725</u>	<u>\$ 30,931</u>	<u>\$ 13,180</u>	<u>\$ 29,311</u>	<u>\$ 13,611</u>
<b>EXPENSES</b>					
Salaries & Wages	\$ 3,659	\$ 4,302	\$ 4,240	\$ 3,983	\$ 4,410
Employee Benefits	2,982	2,678	3,830	2,350	4,091
Professional Services	-	-	5,000	-	5,000
Support Goods & Services	111	110	110	110	110
Administrative Charges	152,172	-	-	-	-
<b>TOTAL EXPENSES</b>	<u>\$ 158,924</u>	<u>\$ 7,090</u>	<u>\$ 13,180</u>	<u>\$ 6,443</u>	<u>\$ 13,611</u>
<b>NET INCREASE (DECREASE) IN FUND</b>	<u>\$ (122,199)</u>	<u>\$ 23,841</u>	<u>\$ -</u>	<u>\$ 22,868</u>	<u>\$ -</u>



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## ENTERPRISE FUND-EMERGENCY 911 SERVICES FUND – ADMINISTRATION

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### Departmental Vision

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To process emergency calls through the Kodiak Police Department and Public Safety Answering Point for service in a prompt and efficient manner, ensuring that appropriate resources and equipment are dispatched to routine and non-routine requests for services.

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### Program Description

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The Emergency 911 Services Fund-Administration division is responsible for all maintenance and repair of the emergency 911 services. This division provides 24-hour telephone, enhanced 911 and dispatch services for the City of Kodiak Police Department and the Kodiak Fire Department. This service is provided throughout the Kodiak road system.

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### Planned Accomplishments for Fiscal Year 2017

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- To process 90% of all emergency calls for service with 90 seconds.
- To track the work product of the division by totaling calls processed through the dispatch center.
- To perform a comprehensive review of E911 equipment to ensure compatibility and long-range sustainability of the system with the City's new communication system and identify upgrades as needed.

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### Goals and Objectives

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**Goal:** To generate funding to maintain the operation of the E911 services.

**Objective:** To continue to provide E911 services to the City and the Kodiak Island Borough residents on the road system.

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### Significant Budget Changes and Accomplishments

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The Emergency 911 Services fund was setup during 2010. As these services had been previously accounted for by the Kodiak Island Borough, this fund was setup for the anticipation of the Kodiak Island Borough turning over the authority to the City for emergency 911 services. The Emergency 911 Services division consistently applied City Council's budget goals (pages 25-27; 31) based on performance measures, personnel, and stated goals and objectives.



**ENTERPRISE FUND-EMERGENCY 911 SERVICES FUND – ADMINISTRATION**

FUND: Enterprise  
FUNCTION: E-911

DEPARTMENT: E-911  
COST CENTER: Administration

**Expenditures**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
Salaries & Wages	\$ 3,659	\$ 4,302	\$ 4,240	\$ 3,983	<b>\$ 4,410</b>
Employee Benefits	2,982	2,678	3,830	2,350	<b>4,091</b>
Professional Services	-	-	5,000	-	<b>5,000</b>
Support Goods & Services	111	110	110	110	<b>110</b>
Administrative Charges	152,172	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 158,924</b>	<b>\$ 7,090</b>	<b>\$ 13,180</b>	<b>\$ 6,443</b>	<b>\$ 13,611</b>

**Personnel**

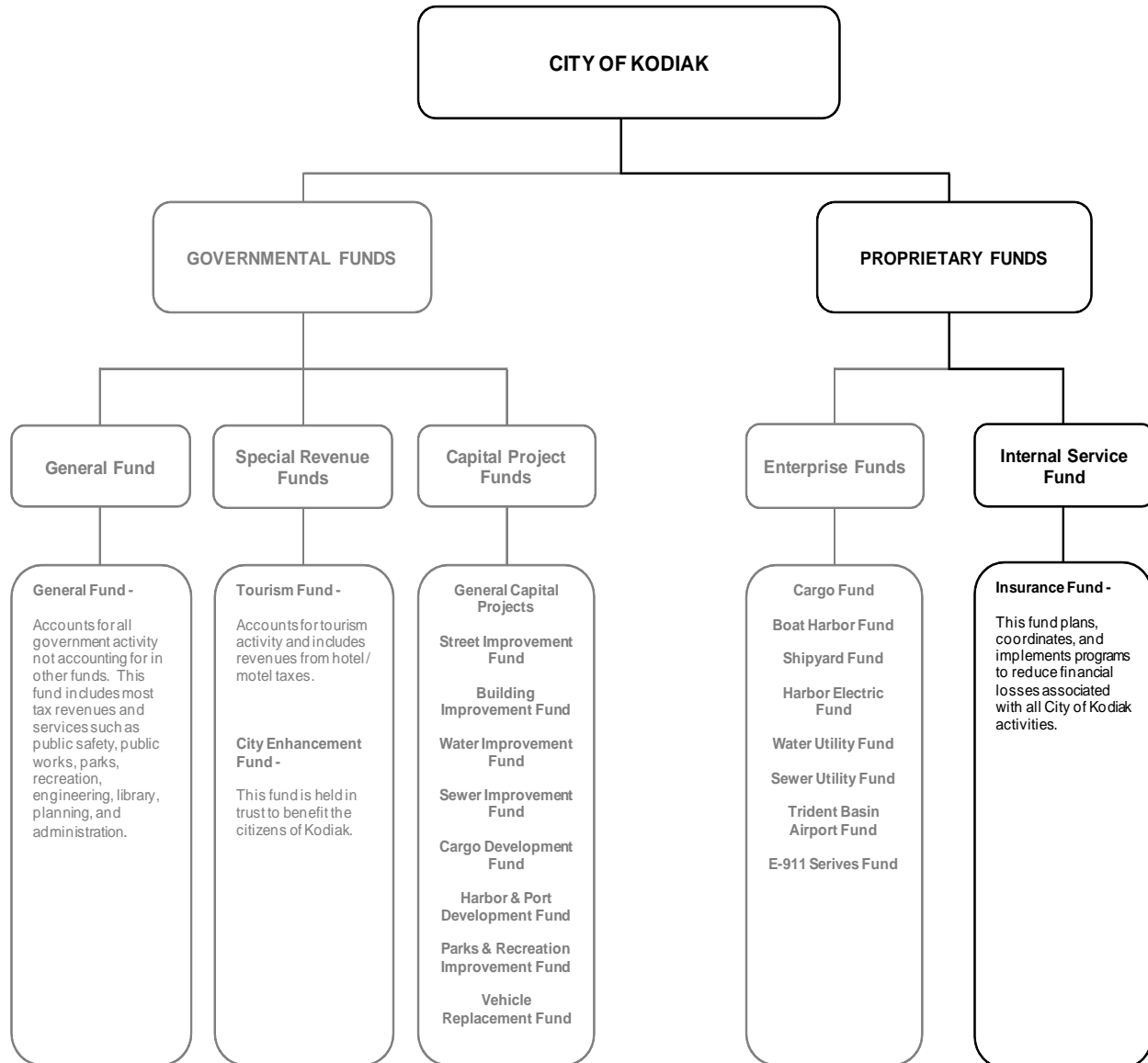
Number of Employees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Budget
Information Systems Administrator	0.05	0.05	0.05	<b>0.05</b>
<b>Total</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>





**PROPRIETARY FUNDS – INTERNAL SERVICE FUND**





## **PROPRIETARY FUNDS – INTERNAL SERVICE FUND**

The Internal Service Funds are used to centralize certain services and then allocate the cost of those services within the government. These funds 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

This fund plans, implements, and coordinates programs to reduce financial losses associated with all City activities.



**INTERNAL SERVICE FUNDS  
SUMMARY OF REVENUES AND EXPENSES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget
<b>REVENUES</b>					
Interest on Investments	\$ 322	\$ 1,173	\$ 500	\$ 1,518	\$ 500
Insurance Refund	16,170	14,677	40,000	196,261	40,000
<b>Interfund Charges</b>					
Charges to General Fund	317,931	320,494	234,840	234,840	234,840
Charges to Trident Basin Fund	11,215	11,731	11,690	11,690	11,690
Charges to Cargo Fund	25,606	27,832	25,140	25,140	25,140
Charges to Boat Harbor Fund	95,218	101,657	114,720	114,720	114,720
Charges to Shipyard Fund	20,267	22,084	19,840	19,840	19,840
Charges to Electric Fund	136	149	140	140	140
Charges to Water Utility Fund	49,535	53,962	49,040	49,040	49,040
Charges to Sewer Fund	53,482	57,281	52,920	52,920	52,920
Charges to E-911 Fund	111	110	110	110	110
<b>Total Interfund Charges</b>	<b>573,501</b>	<b>595,300</b>	<b>508,440</b>	<b>508,440</b>	<b>508,440</b>
<b>Appropriation from Fund Balance</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 589,993</b>	<b>\$ 611,150</b>	<b>\$ 798,940</b>	<b>\$ 706,219</b>	<b>\$ 548,940</b>
<b>EXPENSES</b>					
Support Goods and Services	\$ 506,284	\$ 484,016	\$ 568,940	\$ 592,546	\$ 543,940
Contingency	1,989	-	5,000	-	5,000
<b>TOTAL EXPENSES</b>	<b>\$ 508,273</b>	<b>\$ 484,016</b>	<b>\$ 573,940</b>	<b>\$ 592,546</b>	<b>\$ 548,940</b>
<b>OTHER FINANCING USES</b>					
<b>Operating Transfers Out</b>					
General Capital Projects	\$ -	\$ -	\$ 225,000	\$ 225,000	\$ -
<b>NET OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>\$ -</b>
<b>NET INCREASE (DECREASE) IN FUND</b>	<b>\$ 81,720</b>	<b>\$ 127,134</b>	<b>\$ -</b>	<b>\$ (111,327)</b>	<b>\$ -</b>



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**PROPRIETARY FUNDS – INTERNAL SERVICE FUND-INSURANCE**

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**Departmental Vision**

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To minimize the City's exposures to risk by securing insurance and liability coverage in a cost effective manner while providing a high degree of protection to the City.

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**Program Description**

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The Finance Department plans, implements, and coordinates programs to reduce financial losses associated with all City property and operations. The Finance Department also recommends dispositions on claims against the City and coordinates the City's claim programs.

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**Planned Accomplishments for Fiscal Year 2017**

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- To develop procedures for analyzing risk for determining the most cost-beneficial method of handling risk.
- To develop risk identification procedures.
- To develop written reports and special analyses, including schedules of insured property or loss records, to aid in the interpretation of the results of the risk management programs.
- To establish timely goals for claims processing to aid in identifying problem areas, to aid in the claim settlements, and to reduce the time and cost of claims.

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**Goals and Objectives**

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**Goal:** To reduce insurance risk and maintain sufficient coverage.

**Objective:** To ensure that all City property and functions are fully insured.

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**Significant Budget Changes**

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There were no significant budget changes. The Internal Service Fund-Insurance division consistently applied City Council's budget goals (pages 25-27) based on performance measures, personnel, and stated goals and objectives.





**PROPRIETARY FUND – INTERNAL SERVICE FUND-INSURANCE**

FUND: Internal Service  
FUNCTION: Insurance

DEPARTMENT: Insurance  
COST CENTER: Administration

**Expenditures**

	FY 2014 <u>Actual</u>	FY 2015 <u>Actual</u>	FY 2016 <u>Budget</u>	FY 2016 <u>Estimated</u>	<b>FY 2017 <u>Budget</u></b>
Support Goods & Services	\$ 506,284	\$ 484,016	\$ 568,940	\$ 592,546	<b>\$ 543,940</b>
Contingency	1,989	-	5,000	-	<b>5,000</b>
Transfers to Capital Projects	-	-	225,000	225,000	-
<b>Total Expenditures</b>	<b><u>\$ 508,273</u></b>	<b><u>\$ 484,016</u></b>	<b><u>\$ 798,940</u></b>	<b><u>\$ 817,546</u></b>	<b><u>\$ 548,940</u></b>

**Personnel**

Number of Employees

	FY 2013 <u>Actual</u>	FY 2014 <u>Actual</u>	FY 2015 <u>Estimated</u>	<b>FY 2016 <u>Budget</u></b>
None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>





APPENDIX

City of Kodiak Personnel Summary  
Fiscal Year 2013 – Fiscal Year 2017  
Comparison of Authorized Permanent Personnel

Department	FTEs				
	2013 Approved	2014 Approved	2015 Approved	2016 Approved	2017 Approved
<b>General Fund</b>					
Executive	3.00	3.00	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	42.50	42.50	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	5.75	5.75	5.75	5.75	5.75
Library	7.00	7.00	7.00	7.00	7.00
<b>Total General Fund</b>	<b>92.75</b>	<b>92.75</b>	<b>93.75</b>	<b>93.75</b>	<b>93.75</b>
<b>Enterprise Funds</b>					
Cargo Terminal	3.00	3.00	3.00	3.00	3.00
Boat Harbor	11.40	11.40	11.40	11.40	11.40
Shipyard	2.00	2.00	2.00	2.00	2.00
Water Utility	6.60	6.60	6.60	6.60	6.60
Sewer Utility	9.35	9.35	9.35	11.35	11.35
Emergency Preparedness	0.05	0.05	0.05	0.05	0.05
<b>Total Enterprise Funds</b>	<b>32.40</b>	<b>32.40</b>	<b>32.40</b>	<b>34.40</b>	<b>34.40</b>
<b>Total All Funds</b>	<b>125.15</b>	<b>125.15</b>	<b>126.15</b>	<b>128.15</b>	<b>128.15</b>

FTE: Full Time Equivalent



## **APPENDIX continued**

### **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 – Determines manner and speed to perform defined steps of an operation.
- Band B Operational – Determines and how and when to perform steps of process.
- Band C Process – Selects the appropriate process to accomplish operations of programs.
- Band D Interpretive – Interprets programs into the operational plans and deploys resources.
- Band E Programming – 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.

<b>STEP 1: BAND</b>	<b>STEP 2: GRADE</b>	<b>STEP 3: SUB-GRADE</b>
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



**DECISION BAND METHOD SALARY MATRIX**  
**Regular Employees and Fire Department Employees**

<b>General Per Hour Salary Structure</b>			
<b>2080 Hours Regular Employees</b>	<b>Min to Max 50% Increase</b>		
	<b>Min to Mid 25% Increase</b>		
	<b>Mid to Max 20% Increase</b>		
<b>DBM</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
A11	\$ 15.46	\$ 19.33	\$ 23.19
A12	\$ 16.57	\$ 20.71	\$ 24.85
A13	\$ 17.67	\$ 22.09	\$ 26.51
B21	\$ 18.78	\$ 23.48	\$ 28.17
B22	\$ 19.89	\$ 24.86	\$ 29.83
B23	\$ 20.99	\$ 26.24	\$ 31.49
B24/B31	\$ 22.10	\$ 27.63	\$ 33.15
B25/B32	\$ 23.21	\$ 29.01	\$ 34.81
C41	\$ 25.42	\$ 31.78	\$ 38.13
C42	\$ 26.53	\$ 33.16	\$ 39.79
C43	\$ 27.63	\$ 34.54	\$ 41.45
C44/C51	\$ 28.74	\$ 35.93	\$ 43.11
C45/C52	\$ 29.85	\$ 37.31	\$ 44.77
D61	\$ 32.06	\$ 40.08	\$ 48.10
D62	\$ 33.17	\$ 41.46	\$ 49.75
D63	\$ 34.28	\$ 42.84	\$ 51.41
E81	\$ 38.71	\$ 48.38	\$ 58.06
E82	\$ 39.81	\$ 49.76	\$ 59.72
E83	\$ 40.92	\$ 51.15	\$ 61.37
E84	\$ 42.97	\$ 53.71	\$ 64.45

<b>Fire Department Employees on Platoon System Per Hour Salary Structure</b>			
<b>2764 Hours Fire Department Employees</b>	<b>Min to Max 50% Increase</b>		
	<b>Min to Mid 25% Increase</b>		
	<b>Mid to Max 20% Increase</b>		
<b>DBM</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
A11	\$ 11.63	\$ 14.54	\$ 17.45
A12	\$ 12.47	\$ 15.58	\$ 18.70
A13	\$ 13.30	\$ 16.62	\$ 19.95
B21	\$ 14.13	\$ 17.67	\$ 21.20
B22	\$ 14.97	\$ 18.71	\$ 22.45
B23	\$ 15.80	\$ 19.75	\$ 23.70
B24/B31	\$ 16.63	\$ 20.79	\$ 24.95
B25/B32	\$ 17.46	\$ 21.83	\$ 26.20
C41	\$ 19.13	\$ 23.91	\$ 28.70
C42	\$ 19.96	\$ 24.95	\$ 29.95
C43	\$ 20.80	\$ 25.99	\$ 31.19
C44/C51	\$ 21.63	\$ 27.04	\$ 32.45
C45/C52	\$ 22.46	\$ 28.08	\$ 33.69
D61	\$ 24.13	\$ 30.16	\$ 36.19
D62	\$ 24.96	\$ 31.20	\$ 37.44
D63	\$ 25.79	\$ 32.24	\$ 38.69
E81	\$ 29.13	\$ 36.41	\$ 43.69
E82	\$ 29.96	\$ 37.45	\$ 44.94
E83	\$ 30.79	\$ 38.49	\$ 46.19



**EMPLOYEE FACT SHEET**  
**Fiscal Year 2017**

*Social Security*

Social Security – 6.2% of gross wages  
Medicare – 1.45% of gross wages  
Wage base – Social Security - \$118,500 - 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 - \$998.73, Employee with spouse - \$2,327.66, Employee with child/children - \$1,912.49 Family rate - \$3,241.15.

*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 \$18,000 per year, can be deferred from federal income tax.

*Pay Ranges – Rate, Day, and Place of Pay*

See Schedules on previous pages for City pay rates. 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).



**EMPLOYEE FACT SHEET continued**

*HOLIDAYS –PR&R Chapter 12:*

- January 1, New Years Day
- January (3<sup>rd</sup> Monday), Martin Luther King Jr. Day
- February (3<sup>rd</sup> Monday), President’s Day
- March (last Monday), Seward’s Day
- May (last Monday), Memorial Day
- July 4, Independence Day
- September (1<sup>st</sup> Monday), Labor Day
- October 18, Alaska Day
- November 11, Veterans Day
- November (4<sup>th</sup> Thursday), Thanksgiving Day
- December 25, Christmas
- Employee’s Birthday

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

*Annual Leave - PR&R Chapter 10:*

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

<u>Months Worked</u>	<u>Hours Earned Per Pay Period</u>	<u>Hours - Fire Department (Platoon System)</u>
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.



**Annual Operating Budget**  
July 1, 2016 – June 30, 2017

**STATISTICAL DATA**

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017 Estimated</b>
<b>Taxes</b>					
Real property	2.00 mills	2.00 mills	2.00 mills	2.00 mills	2.00 mills
Personal Property	none	none	none	none	none
Sales Tax	7%	7%	7%	7%	7%
Transient Room Tax	5%	5%	5%	5%	5%
<b>Population of City</b>					
	6,312	6,130	6,130	6,434	6,288
<b>Population of the Kodiak Island Borough</b>					
	13,870	13,592	13,592	13,797	13,819
<b>Total Number of Municipal Employees</b>					
	126.15	126.15	126.15	128.15	128.15
<b>Sales Tax Collected</b>					
	\$ 10,574,144	\$ 11,546,559	\$ 11,759,863	\$ 12,000,000	\$ 12,000,000
<b>Assessed Property Values</b>					
	\$ 415,089,700	\$ 439,584,331	\$ 459,530,522	\$ 546,459,838	\$ 539,952,018
<b>Number of Building Permits</b>					
	261	172	172	134	125
<b>Port &amp; Harbor Services</b>					
Number of Harbors	2	2	2	2	2
Pier I - Ferry Dock	1	1	1	1	1
Pier II - City Dock	1	1	1	1	1
Pier III Container Terminal	1	1	1	1	1
Number of Employees	16.40	16.40	16.40	16.40	16.40
<b>Moorage Rates Per Feet</b>					
Vessel length 0-40 feet	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Vessel length 41-60 feet	\$ 41.00	\$ 41.00	\$ 41.00	\$ 41.00	\$ 41.00
Vessel length 61-80 feet	\$ 61.00	\$ 61.00	\$ 61.00	\$ 61.00	\$ 61.00
Vessel length 81-100 feet	\$ 71.50	\$ 71.50	\$ 71.50	\$ 71.50	\$ 71.50
Vessel length 101-120 feet	\$ 82.00	\$ 82.00	\$ 82.00	\$ 82.00	\$ 82.00
Vessel length 121-150 feet	\$ 89.00	\$ 89.00	\$ 89.00	\$ 89.00	\$ 89.00
Vessel length 151 feet & over	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
<b>Public Works Services</b>					
Number of Treatment Plants	1	1	1	1	1
Number of Employees	25.45	25.45	25.45	27.45	27.45
Monthly Water Rates - Single Family	\$ 43.84	\$ 47.35	\$ 51.14	\$ 55.23	\$ 55.23
Monthly Sewer Rate - Single Family	\$ 62.81	\$ 62.81	\$ 65.95	\$ 69.25	\$ 72.71
<b>Airport Services</b>					
Municipal Airport	1	1	1	1	1
Float Plane Facility	1	1	1	1	1
<b>Parks &amp; Recreation Services</b>					
Number of Parks	5	5	5	5	5
Number of Employees	5.75	5.75	5.75	5.75	5.75
<b>Fire Protection</b>					
Number of Fire Stations	1	1	1	1	1
Number of Employees	13.75	13.75	13.75	13.75	13.75
Ambulance Service/EMS	Yes	Yes	Yes	Yes	Yes
<b>Police Protection</b>					
City Jail	1	1	1	1	1
Number of Employees	41.50	41.50	42.50	42.50	42.50
<b>Library Services</b>					
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 1351**

**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 2016 AND ENDING ON THE THIRTIETH DAY OF JUNE 2017**

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 2016 and ending on the thirtieth day of June 2017.
- 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 2016 and ending on the thirtieth day of June 2017 to defray expenses and liabilities of the City during the fiscal year.

**FY2017 BUDGET SUMMARY**

**GENERAL FUND**

	Anticipated Revenues	
Taxes	\$ 13,281,000	
Licenses & Permits	52,300	
Intergovernmental Revenues	2,813,431	
Charges for Services	1,661,217	
Fines & Forfeitures	15,000	
Interest	10,000	
Rents & Royalties	230,000	
Miscellaneous	22,000	
Interfund Charges	1,565,978	
Appropriation to Fund Balance	(72,702)	
<b>Total Anticipated Revenues</b>	<b>19,578,224</b>	
		<b>Planned Expenditures</b>
Legislative		\$ 288,404
Legal		100,000
Executive- Administration		704,353
Executive-Emergency Preparedness		38,000
City Clerk-Administration		350,890
City Clerk-Records Management		189,406

**GENERAL FUND EXPENDITURES CONTINUED**

Finance	1,421,001
Police	7,139,995
Fire	2,410,371
Public Works	2,228,043
Engineering	280,451
Parks & Recreation	1,513,707
Library	988,352
Non-Departmental	1,925,251
<b>Total Planned Expenditures</b>	<b>19,578,224</b>

**SPECIAL REVENUE FUND**

	Anticipated Revenues	Planned Expenditures
Tourism Fund	\$ 189,500	\$ 189,500
City Enhancement Fund	-	-
<b>Total Anticipated Revenues</b>	<b>189,500</b>	<b>189,500</b>

**CAPITAL PROJECTS FUND**

	Anticipated Revenues
General Capital	\$ 83,790
Street Improvements	1,500,000
Building Improvement Fund	-
Water Capital Fund	4,469,000
Sewer Capital Fund	1,515,000
Cargo Development Fund	-
Harbor Development Fund	250,000
Parks & Recreation Fund	134,000
Vehicle Replacement Fund	203,594
<b>Total Anticipated Revenues</b>	<b>8,155,384</b>

**CAPITAL PROJECTS FUND CONTINUED**

General Capital	\$	83,790
Street Improvements		1,500,000
Building Improvement Fund		-
Water Capital Fund		4,469,000
Sewer Capital Fund		1,515,000
Cargo Development Fund		-
Harbor Development Fund		250,000
Parks & Recreation Fund		134,000
Vehicle Replacement Fund		203,594
<b>Total Planned Expenditures</b>		<b>8,155,384</b>

**ENTERPRISE FUNDS**

	Anticipated
	Revenues
Cargo Fund	\$ 1,066,194
Harbor Fund	3,791,619
Boat Yard Lift	1,283,398
Harbor Electric Fund	637,884
Water Utility Fund	3,365,988
Sewer Utility Fund	4,483,078
Trident Basin Fund	301,293
E-911 Services	13,611
<b>Total Anticipated Revenues</b>	<b>14,943,065</b>

	Planned
	Expenditures
Cargo Fund	\$ 1,066,194
Harbor Fund	3,791,619
Boat Yard Lift	1,283,398
Harbor Electric Fund	637,884
Water Utility Fund	3,365,988
Sewer Utility Fund	4,483,078
Trident Basin Fund	301,293
E-911 Services	13,611
<b>Total Planned Expenditures</b>	<b>14,943,065</b>

**INTERNAL SERVICE FUNDS**

	Anticipated Revenues	
Self Insurance Fund	\$	548,940
<b>Total Anticipated Revenues</b>		<b>548,940</b>

		Planned Expenditures
Self Insurance Fund	\$	548,940
<b>Total Planned Expenditures</b>		<b>548,940</b>

<b>Grand Total Anticipated Revenues</b>	\$	<b>43,415,113</b>	
<b>Grand Total Planned Expenditures</b>			\$ <b>43,415,113</b>

<b>Non- Projects</b>	<b>35,259,729</b>
<b>Non- Projects</b>	<b>35,259,729</b>
<b>Projects</b>	<b>8,155,384</b>
<b>Projects</b>	<b>8,155,384</b>
<b>Total</b>	<b>43,415,113</b>
<b>Total</b>	<b>43,415,113</b>

**Section 3:** All unexpended appropriation balances, with the exception of capital project fund appropriations, shall lapse to the appropriate fund as of June 30, 2017.

**Section 4:** This ordinance shall go into effect July 1, 2016.

CITY OF KODIAK

  
 \_\_\_\_\_  
 MAYOR

ATTEST:

  
 \_\_\_\_\_  
 CITY CLERK

First Reading: May 26, 2016  
 Second Reading: June 9, 2016  
 Continued Second Reading: June 23, 2016  
 Effective Date: July 1, 2016





## 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.



## BUDGET GLOSSARY continued

**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.





## BUDGET GLOSSARY continued

**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.



## BUDGET GLOSSARY continued

**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.



## **BUDGET GLOSSARY continued**

**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.



## BUDGET GLOSSARY continued

**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.



## **BUDGET GLOSSARY continued**

**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.



**BUDGET ABBREVIATIONS & ACRONYMS**

**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.



