

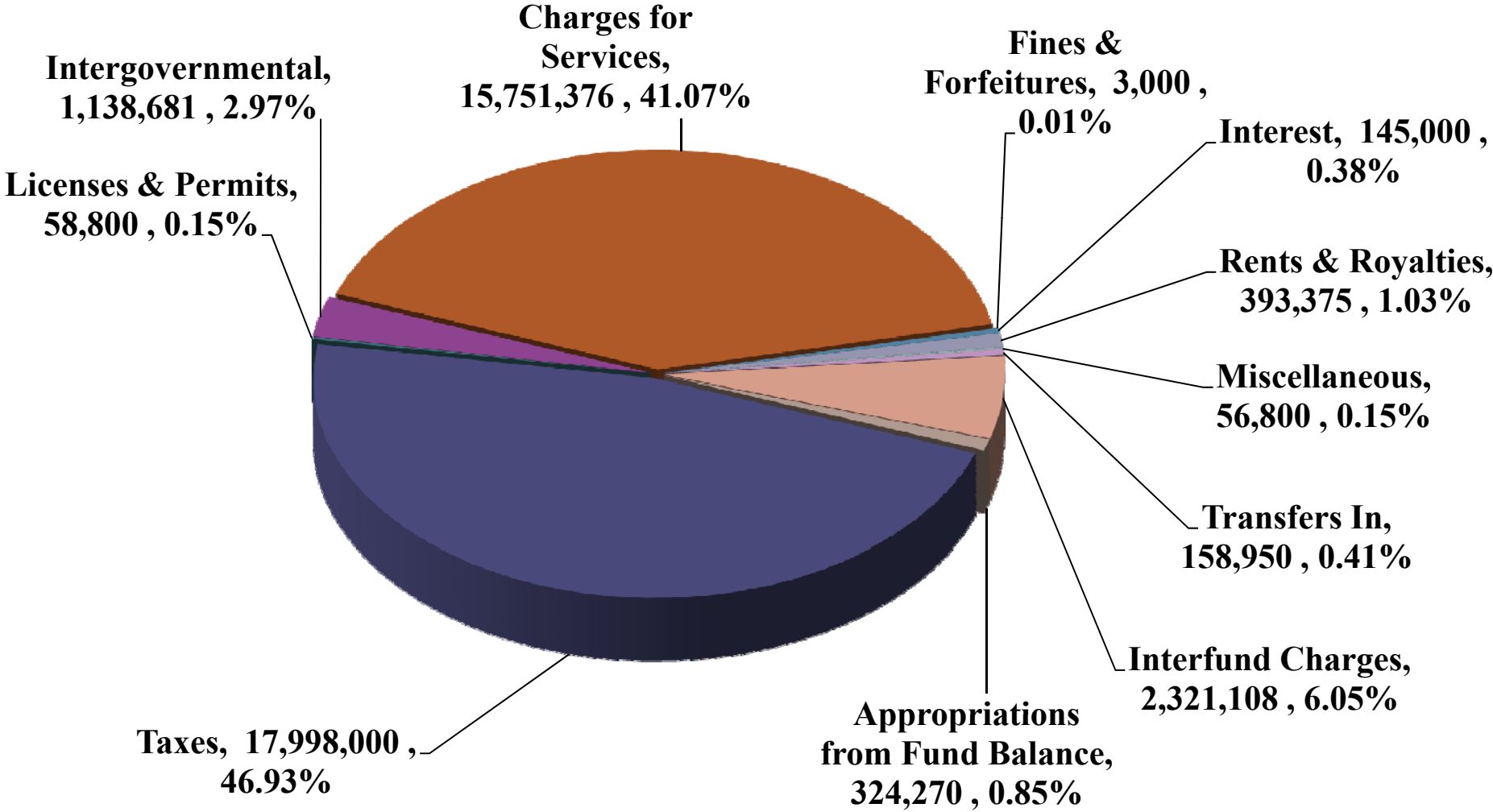
CITY OF KODIAK ANNUAL OPERATING BUDGET

Fiscal Year 2019



FY 2019 Citywide Revenues

Excluding Capital Projects



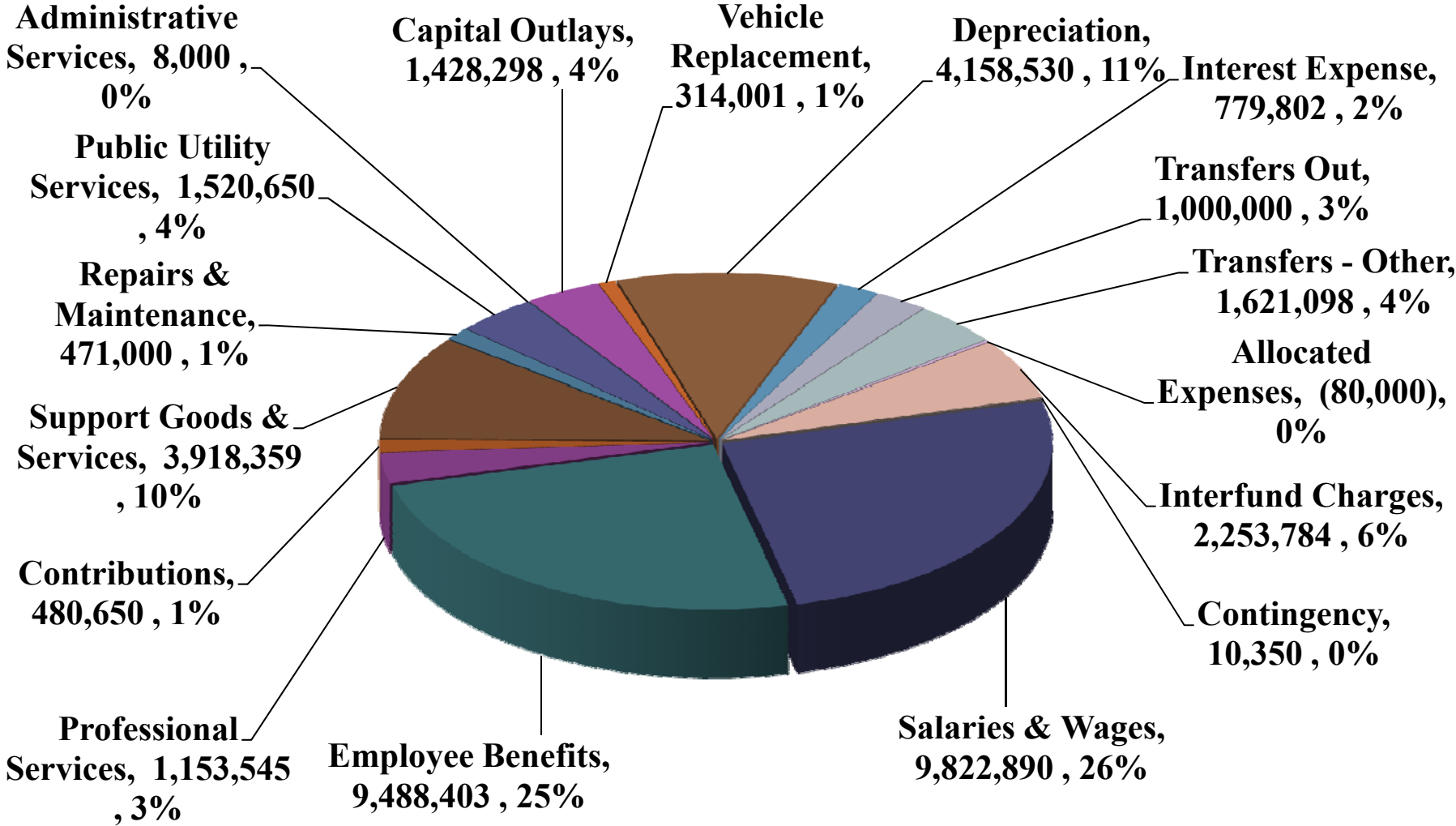
FY 2019 Citywide Revenues

Excluding Capital Projects

Source	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Taxes	\$ 12,923,000	\$ 17,998,000	39.27%
Licenses & Permits	\$ 58,800	\$ 58,800	-0-%
Intergovernmental	\$ 1,256,181	\$ 1,138,681	-9.35%
Charges for Services	\$ 15,227,972	\$ 15,751,376	3.44%
Fines & forfeitures	\$ 10,000	\$ 3,000	-70.00%
Interest	\$ 97,500	\$ 145,000	48.72%
Rents & Royalties	\$ 527,425	\$ 393,375	-25.42%
Miscellaneous	\$ 74,300	\$ 56,800	-23.55%
Transfers In	\$ -0-	\$ 158,950	100.00%
Interfund Charges	\$ 2,183,540	\$ 2,321,108	6.30%
Appropriations	\$ 3,622,438	\$ 324,270	-91.05%
Total Revenues	\$ 35,981,156	\$ 38,349,360	6.58%

FY 2019 Citywide Expenses

Excluding Capital Projects



FY 2019 Citywide Expenses

Excluding Capital Projects

Classification	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 9,366,048	\$ 9,822,890	4.88%
Employee Benefits	\$ 8,297,827	\$ 9,488,403	14.35%
Professional Services	\$ 1,365,979	\$ 1,153,545	-15.55%
Contributions	\$ 442,300	\$ 480,650	8.67%
Support Goods & Services	\$ 4,006,525	\$ 3,918,359	-2.20%
Repairs & Maintenance	\$ 566,247	\$ 471,000	-16.82%
Public Utility Services	\$ 1,606,686	\$ 1,520,650	-5.35%
Administrative Services	\$ 2,000	\$ 8,000	300.00%
Capital Outlays	\$ 569,374	\$ 1,428,298	150.85%
Vehicle Replacement	\$ 314,480	\$ 314,001	-0.15%

FY 2019 Citywide Expenses continued

Excluding Capital Projects

Classification	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Depreciation	\$ 4,450,298	\$ 4,158,530	-6.56%
Interest Expense	\$ 830,741	\$ 779,802	-6.13%
Transfers – KCC	\$ 1,000,000	\$ 1,000,000	-0-%
Transfers – Other	\$ 1,029,651	\$ 1,621,098	57.44%
Allocated Expenses	\$ -80,000	\$ -80,000	-0-%
Interfund Charges	\$ 2,178,650	\$ 2,253,784	3.45%
Contingency	\$ 34,350	\$ 10,350	-69.87%
Total Expenses	\$ 35,981,156	\$ 38,349,360	6.58%

FY 2019 Citywide Personnel

Fund	Department	FY 2017	FY 2018	FY 2019
General	Executive	4.00	4.00	4.00
	City Clerk	3.00	3.00	3.00
	Finance / IT	7.25	7.25	8.25
	Police*	42.50	42.50	41.50
	Fire	13.75	13.75	13.75
	Public Works	9.50	9.50	9.50
	Engineering	2.00	2.00	2.00
	Parks & Recreation	5.75	5.75	8.20
	Library	7.00	7.00	7.00
	Total General Fund FTEs	94.75	94.75	97.20

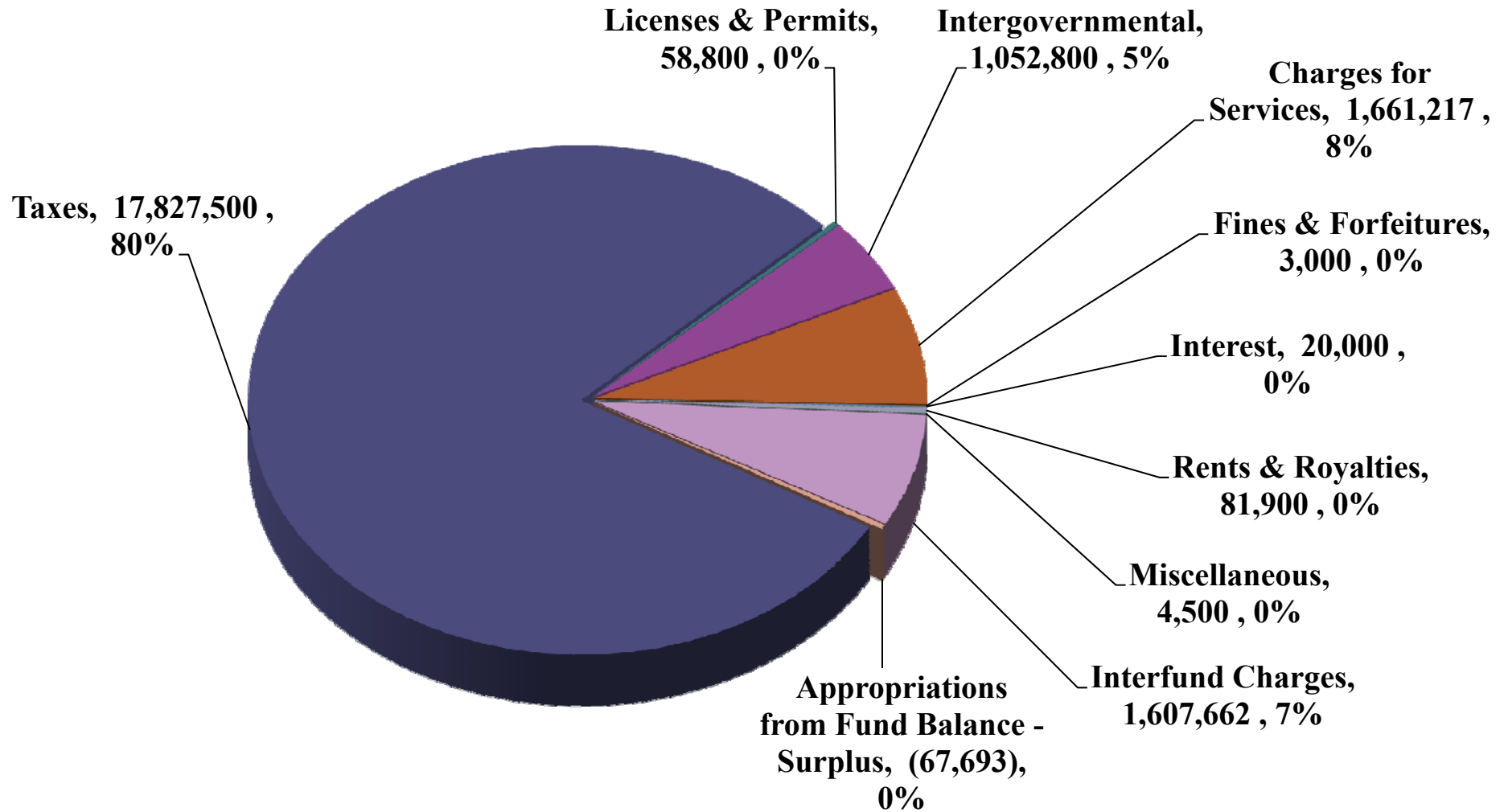
* Note that 2 FTEs have been transferred to the E911 Enterprise Fund from KPD-Support Services-Dispatch.

FY 2019 Citywide Personnel continued

Fund	Department	FY 2017	FY 2018	FY 2019
Enterprise	Cargo Terminal	3.00	3.00	3.00
	Boat Harbor	11.40	11.40	11.00
	Ship Yard	2.00	2.00	2.00
	Water Utility	7.60	7.60	7.60
	Sewer Utility	10.35	10.35	10.35
	E911 Services	0.05	0.05	2.05
	Total Enterprise Fund FTEs	34.40	34.40	36.00
	Total Citywide FTEs	128.15	129.15	133.20

- Personnel is shown in allocated totals per fund and department.
- There are 127 regular full time employees and 6.20 regular part time employees. The City also has temporary that are not included in the above personnel counts.
- See Finance, KPD, Parks & Recreation, Harbor, and E911 for changes in personnel.

FY 2019 General Fund Revenues

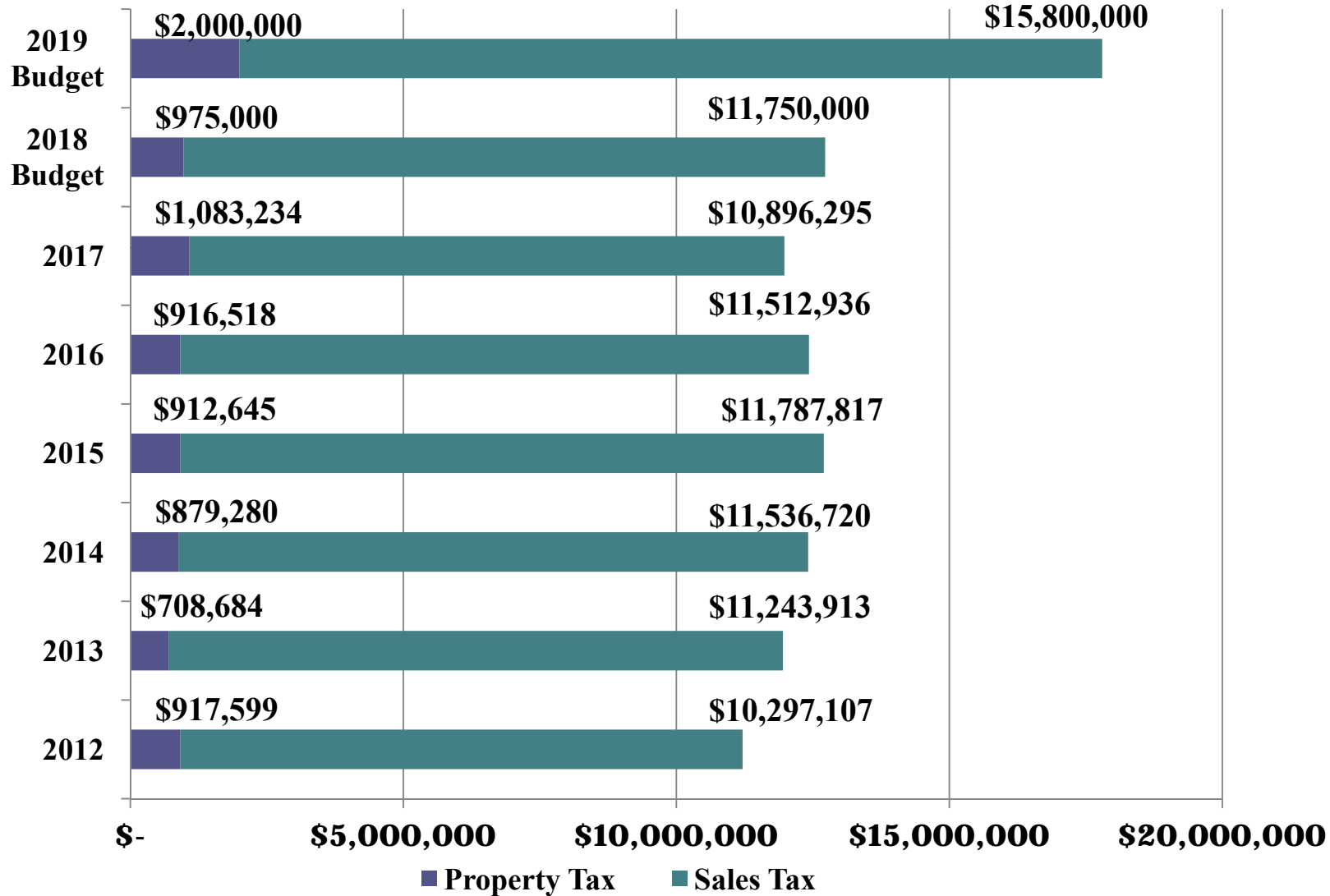


FY 2019 General Fund Revenues

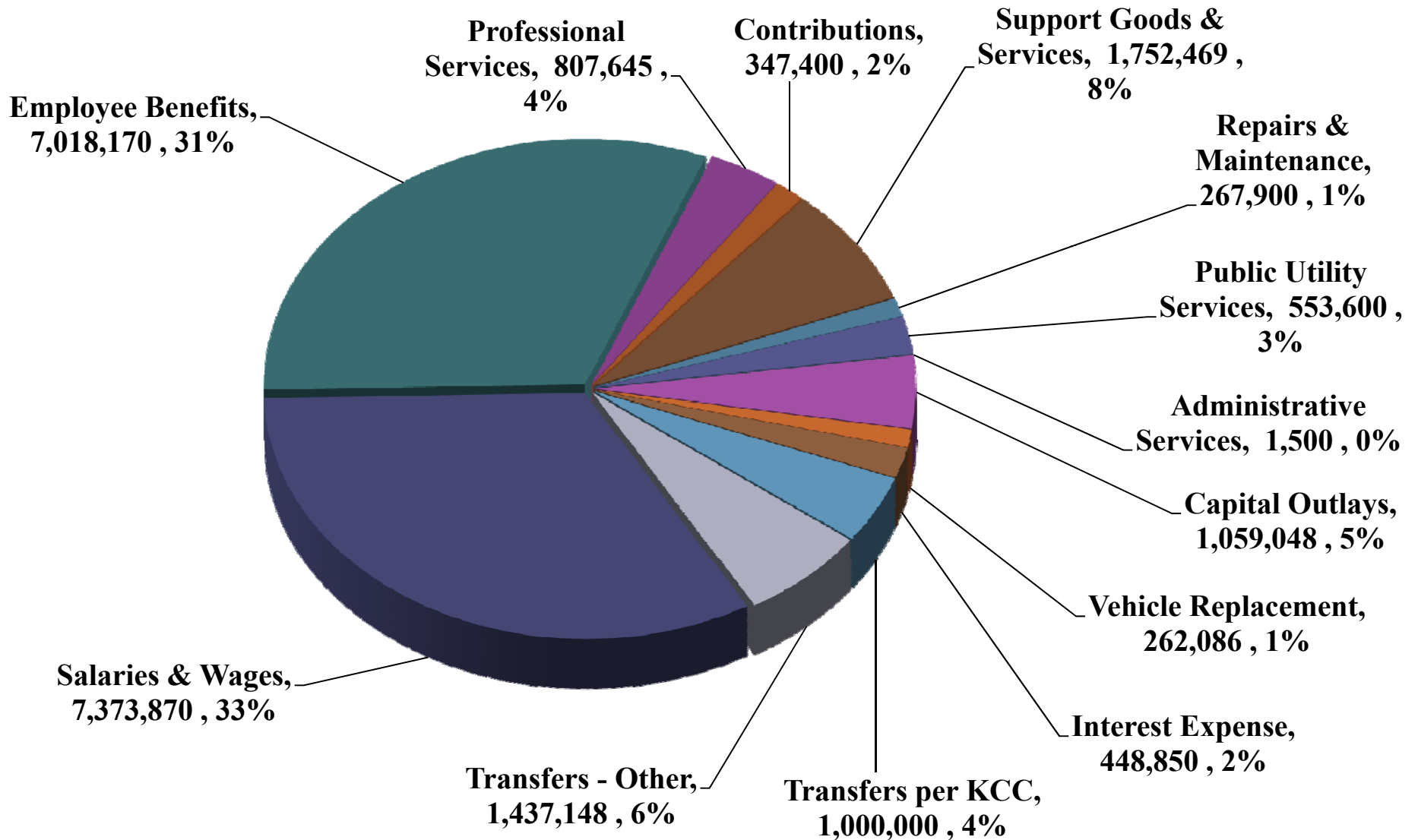
Source	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Taxes	\$ 12,752,500	\$ 17,827,500	39.80%
Licenses & Permits	\$ 58,800	\$ 58,800	-0-%
Intergovernmental	\$ 1,116,800	\$ 1,052,800	-5.73%
Charges for Services	\$ 1,661,217	\$ 1,661,217	-0-%
Fines & forfeitures	\$ 10,000	\$ 3,000	-70.00%
Interest	\$ 15,000	\$ 20,000	33.33%
Rents & Royalties	\$ 175,000	\$ 81,900	-53.20%
Miscellaneous	\$ 22,000	\$ 4,500	-79.55%
Interfund Charges	\$ 1,534,343	\$ 1,607,662	4.78%
Appropriations (To) From Fund Balance	\$ 2,936,977	(\$ 67,693)	-102.30%
Total Revenues	\$ 20,282,637	\$ 22,249,686	9.70%

FY 2019 General Fund Taxes

Property Tax and Sales Tax Comparisons



FY 2019 General Fund Expenses



FY 2019 General Fund Expenses

Classification	FY 2018 Amended Budget	FY 2019	% Variance
Salaries & Wages	\$ 7,067,596	\$ 7,373,870	4.33%
Employee Benefits	\$ 6,111,829	\$ 7,018,170	14.83%
Professional Services	\$ 1,085,079	\$ 807,645	-25.57%
Contributions	\$ 309,300	\$ 347,400	12.32%
Support Goods & Services	\$ 1,845,558	\$ 1,752,469	-5.04%
Repairs & Maintenance	\$ 231,747	\$ 267,900	15.60%
Public Utility Services	\$ 583,600	\$ 553,600	-5.14%
Administrative Services	\$ 2,000	\$ 1,500	-25.00%
Capital Outlays	\$ 383,974	\$ 1,059,048	175.81%
Vehicle Replacement	\$ 260,903	\$ 262,086	0.45%

Reclassifications between expense categories have occurred over the most recent 3 years to allow for more transparency of expenses. Professional Services, Contributions, Support Goods & Services, Repairs & Maintenance, Public Utility Services, and Administrative Services account for a combined decrease of 8.05% (\$326,770) as compared to the FY 2018 Amended Budget.

FY 2019 General Fund Expenses

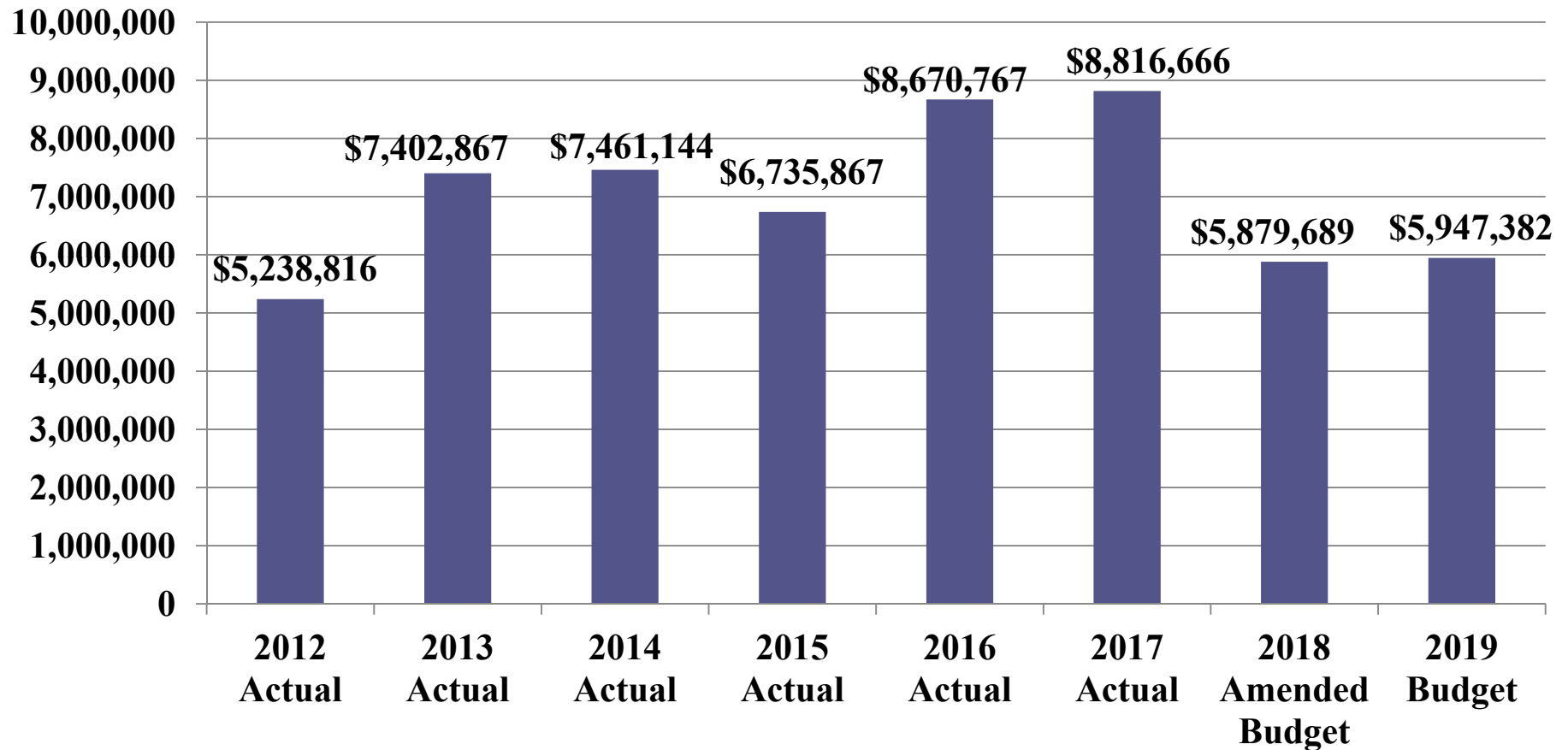
Continued

Classification	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Interest Expense	\$ 471,400	\$ 448,850	-4.78%
Transfers per KCC	\$ 1,000,000	\$ 1,000,000	-0-%
Transfers Other	\$ 1,009,651	\$ 1,437,148	42.34%
Allocated Expenses	\$ -80,000	\$ -80,000	-0-%
Total General Fund			
Expenses	\$ 20,282,637	\$ 22,249,686	9.70%

The FY 2018 Adopted budget for Transfers Other totaled = \$310,901 which included \$260,901 in transfers to the Vehicle Replacement fund and \$50,000 to the KFD Deferred Maintenance capital project. During FY 2018, Transfers Other was amended by Council resolution to transfer an additional \$48,750 to general capital projects for Citywide timekeeping software and \$650,000 to the Sewer Improvement Fund for refurbishing lift stations #3 and #4.

FY 2019 General Fund

Unassigned Fund Balance



- Estimated one month of operating expenses = \$1,854,141
- Estimated three months of operating expenses = \$5,562,423
- Fund Balance for FY 2019 budget = 3.21 months of operating expenses

Annual Nonprofit Contracts

Nonprofit Grantee	Fund	FY 2018 Amended Budget	FY 2019 Budget
Kodiak Historical Society	General Fund – Parks & Rec	\$94,700	\$94,700
Kodiak Humane Society	General Fund – Police	\$125,000	\$125,000
Discover Kodiak (CVB)	Tourism Fund	\$108,000	\$108,000
Kodiak Chamber of Commerce – Litter Cleanup	Tourism Fund	\$7,000	\$7,000
Kodiak Chamber of Commerce – AMHS Rent	Harbor Fund	\$16,500	\$16,750
Kodiak Garden Club	General Fund – Parks & Rec	\$1,200	\$1,200

Budget Binder Tab 1 – Summary of Nonprofit Contracts

Contracts are noted in the FY 2019 Budget Summary : Kodiak Historical Society – Page 38;
 Kodiak Humane Society – Page 21; Discover Kodiak & Chamber of Commerce – Pages 47-48;
 Kodiak Chamber of Commerce AMHS Rent – Page 56; Kodiak Garden Club – Page 40

FY 2019 General Fund Legislative-Legal

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Professional Services	\$ 75,000	\$ 75,000	-0-%
Total Legislative-Legal	\$ 75,000	\$ 75,000	-0-%
Total FTEs	0.00	0.00	-0-%

FY 2019 General Fund Executive - Administration

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 424,333	\$ 419,878	-1.05%
Employee Benefits	\$ 345,731	\$ 367,950	6.43%
Professional Services	\$ 20,000	\$ 5,000	-75.00%
Contributions	\$ 600	\$ 600	-0-%
Support Goods & Services	\$ 30,500	\$ 33,000	8.20%
Repairs & Maintenance	\$-0-	\$ 100	100.00%
Capital Outlays	\$ 2,500	\$ -0-	-100.00%
Vehicle Replacement	\$ 4,027	\$ 4,027	-0-%
Total Executive-Admin	\$ 827,691	\$ 830,555	0.35%
Total FTEs	4.00	4.00	-0-%

FY 2019 General Fund

Executive - Emergency Preparedness

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Professional Services	\$ 15,000	\$ 15,000	-0-%
Support Goods & Services	\$ 23,000	\$ 23,000	-0-%
Total Emergency Preparedness	\$ 38,000	\$ 38,000	-0-%
Total FTEs	0.00	0.00	-0-%

FY 2019 General Fund

Nondepartmental Administration

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Employee Benefits	\$ -0-	\$ 500	100.00%
Professional Services	\$ 33,000	\$ 24,000	-27.27%
Contributions	\$ 45,000	\$ 45,000	-0-%
Support Goods & Services	\$ 318,908	\$ 344,184	7.93%
Repairs & Maintenance	\$ -0-	\$ 500	100.00%
Public Utility Services	\$ 26,000	\$ 10,000	-61.54%
Administrative Services	\$ 1,000	\$ 1,000	-0-%
Total Nondept Admin	\$ 423,908	\$ 425,184	0.30%
Total FTEs	0.00	0.00	-0-%

FY 2019 General Fund Nondepartmental Contributions

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Contributions	\$ 160,700	\$ 198,800	23.71%
Total Nondept Admin	\$ 160,700	\$ 198,800	23.71%
Total FTEs	0.00	0.00	-0-%

Budget Binder: Calculation located in Tab 1

FY 2019 General Fund

Nondepartmental Downtown Maintenance

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Professional Services	\$ 13,000	\$ 7,000	-46.15%
Repairs & Maintenance	\$ 2,000	\$ 1,000	-50.00%
Public Utility Services	\$ 25,000	\$ 25,000	-0-%
Total Downtown Maint	\$ 40,000	\$ 33,000	-17.50%
Total FTEs	0.00	0.00	-0-%

FY 2019 General Fund

Nondepartmental Transfers to Other Funds

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Transfers to:			
General Cap Projects	\$ 98,750	\$ 860,062	770.95%
Streets Improve Fund	\$ 450,000	\$ 450,000	-0-%
Building Improve Fund	\$ -0-	\$ 315,000	100.00%
Sewer Improve Fund	\$ 650,000	\$ -0-	-100.00%
Harbor Improve Fund	\$ 500,000	\$ 500,000	-0-%
Parks & Rec Improve Fund	\$ 50,000	\$ 50,000	-0-%
Vehicle Replacement Fund	\$ 260,901	\$ 262,806	0.45%
Total Nondept Transfers	\$ 2,009,651	\$ 2,437,148	21.27%

FY 2019 General Fund

Clerks - Legislative

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 42,900	\$ 42,900	-0-%
Employee Benefits	\$ 7,431	\$ 7,431	-0-%
Professional Services	\$ 112,439	\$ 109,000	-3.06%
Contributions	\$ 8,300	\$ 8,300	-0-%
Support Goods & Services	\$ 93,680	\$ 89,880	-4.06%
Capital Outlays	\$ 1,658	\$ 1,658	-0-%
Total Clerks-Legislative	\$ 266,408	\$ 259,169	-2.72%

FY 2019 General Fund

Clerks - Legislative - Community Promotions

- Newspaper Ads - \$1,500
 - Holiday, USCG, Comfish, Native Roots, etc. advertising
- Local Receptions / Sponsorships - \$2,000
- City of Kodiak Promotion Items / City Pins / Silent Auction Contributions - \$1,000
- SWAMC Conference Sponsorship - \$1,500
- Discover Kodiak Annual Publication - \$1,300
- USCG Appreciation Dinner, Cruise Ship Plaques, Misc - \$1,000

FY 2019 General Fund

Clerks - Legislative - Travel

- **Mayor Travel** - \$15,300 (Increase of \$2,600 compared to FY 2018)
 - AML Summer Meeting & Conference of Mayors (August) – Denali, AK \$2,600
 - AML Fall Conference & Conference of Mayors (November) – Anchorage, AK \$ 1,600
 - AML Winter Fly In & Conference of Mayors (February) - \$2,300
 - SWAMC Winter Conference (Feb / March) – Anchorage, AK \$-0-
 - Juneau Lobbying (March) - \$-0-
 - D.C. Constituent Trip (April / May) – Washington, D.C. \$ 5,500
 - Lobbying (Unscheduled) - \$1,800
 - NPFMC Meeting – \$1,500

FY 2019 General Fund

Clerks - Legislative - Travel

- **Council Travel** - \$29,900 (Decrease of \$4,900 compared to FY 2018)
 - AML Summer Legislative Meetings (August) : Denali, AK – 2 @ \$2,600=\$5,200
 - AML Fall Conference (November) : Anchorage, AK – 3 @ \$1,600=\$ 4,800
 - AML NEO (November): Anchorage, AK – 1@ \$1,200 = \$1,200
 - AML Winter Fly In (February): Juneau, AK – 2 @ \$2,500 = \$5,000
 - SWAMC Winter Conference (Feb / March): Anchorage, AK – 2 @ \$1,500 = \$3,000
 - NLC Spring Conference (Washington, D.C. and/or Los Angeles, CA): 2 @ \$4,600 = \$ 9,200
 - NPFMC Meeting: 1 @ \$1,500 = \$1,500
 - Juneau Lobbying (March): Juneau, AK – \$-0-
 - D.C. Constituent Trip (April / May): Washington, D.C. – \$-0-

FY 2019 General Fund Clerks - Administration

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 176,509	\$ 189,281	7.24%
Employee Benefits	\$ 146,096	\$ 144,820	-0.87%
Professional Services	\$ 3,000	\$ 3,000	-0-%
Support Goods & Services	\$ 33,800	\$ 29,300	-13.31%
Repairs & Maintenance	\$ 500	\$ 500	-0-%
Capital Outlays	\$ -0-	\$ 4,700	100.00%
Total Clerks-Legislative	\$ 359,905	\$ 371,601	3.25%
Total FTEs	1.80	1.80	-0-%

FY 2019 General Fund

Clerks - Records Management

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 95,555	\$ 102,194	6.95%
Employee Benefits	\$ 89,310	\$ 82,183	-7.98%
Professional Services	\$ 4,000	\$ 4,000	-0-%
Support Goods & Services	\$ 8,250	\$ 5,500	-33.33%
Total Clerks-Records Mgmt	\$ 197,115	\$ 193,877	-1.64%
Total FTEs	1.20	1.20	-0-%

FY 2019 General Fund

Finance - Administration

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 413,701	\$ 470,217	13.66%
Employee Benefits	\$ 291,653	\$ 395,054	35.45%
Professional Services	\$ 85,000	\$ 85,000	-0-%
Support Goods & Services	\$ 30,000	\$ 47,500	58.33%
Repairs & Maintenance	\$ 500	\$ 500	-0-%
Capital Outlays	\$ 2,300	\$ 6,000	160.87%
Total Finance-Admin	\$ 823,154	\$ 1,004,271	22.00%
Total FTEs	7.25	8.25	13.79%

FY 2019 General Fund

Finance - Utility

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 13,791	\$ 15,528	12.60%
Employee Benefits	\$ 19,903	\$ 23,609	18.62%
Support Goods & Services	\$ 36,100	\$ 32,500	-9.97%
Repairs & Maintenance	\$ 500	\$ 500	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Total Finance - Utility	\$ 70,294	\$ 72,137	2.62%
Total FTEs	0.30	0.30	-0-%

FY 2019 General Fund

Finance - Information Systems

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 161,125	\$ 173,275	7.54%
Employee Benefits	\$ 144,156	\$ 160,005	10.99%
Professional Services	\$ 265,730	\$ 160,000	-39.79%
Support Goods & Services	\$ 76,800	\$ 76,500	-0.39%
Repairs & Maintenance	\$ 7,500	\$ 7,500	-0-%
Capital Outlays	\$ 128,000	\$ 265,000	107.03%
Total Finance-IT	\$ 783,311	\$ 842,280	7.53%
Total FTEs	1.95	1.95	-0-%

FY 2019 General Fund Police - Summary

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 2,794,933	\$ 2,880,804	3.07%
Employee Benefits	\$ 2,620,378	\$ 2,978,308	13.66%
Professional Services	\$ 291,065	\$ 203,800	-29.98%
Support Goods & Services	\$ 473,942	\$ 466,132	-1.65%
Repairs & Maintenance	\$ 32,947	\$ 69,350	110.49%
Administrative Services	\$ 500	\$ 500	-0-%
Public Utility Services	\$ 154,000	\$ 150,000	-2.60%
Capital Outlays	\$ 20,511	\$ 230,360	1,023.10%
Vehicle Replacement	\$ 53,564	\$ 53,537	-0.05%
Bond Principal & Interest	\$ 471,400	\$ 448,850	-4.78%
Total Police	\$ 6,913,240	\$ 7,481,641	8.22%
Total FTEs	42.50	41.50	-2.35%

FY 2019 General Fund

Police - Administration

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 370,301	\$ 374,035	1.01%
Employee Benefits	\$ 323,232	\$ 352,818	9.15%
Professional Services	\$ 122,615	\$ 68,400	-44.22%
Support Goods & Services	\$ 38,841	\$ 31,166	-19.76%
Repairs & Maintenance	\$ 7,000	\$ 45,700	552.86%
Public Utility Services	\$ 85,000	\$ 85,000	-0-%
Capital Outlays	\$ -0-	\$ 9,340	100.00%
Vehicle Replacement	\$ -0-	\$ -0-	-0-%
Bond Principal & Interest	\$471,400	\$448,850	-4.78%
Total Police – Admin	\$ 1,418,389	\$ 1,415,309	-0.22%
Total FTEs	4.50	4.50	-0-%

FY 2019 General Fund

Police - Uniform Patrol

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 692,783	\$ 790,218	14.06%
Employee Benefits	\$ 728,372	\$ 918,431	26.09%
Professional Services	\$ 5,950	\$ 950	-84.03%
Support Goods & Services	\$ 61,135	\$ 70,500	15.32%
Repairs & Maintenance	\$ 50	\$ 100	100.00%
Administrative Services	\$ 500	\$ 500	-0-%
Capital Outlays	\$ -0-	\$ 172,300	100.00%
Vehicle Replacement	\$ 26,675	\$ 30,515	14.40%
Total Police-Uniform Patrol	\$ 1,515,465	\$ 1,983,514	30.88%
Total FTEs	11.00	12.00	9.09%

FY 2019 General Fund

Police - Corrections

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 613,083	\$ 654,679	6.78%
Employee Benefits	\$ 591,008	\$ 696,610	17.87%
Professional Services	\$ 12,500	\$ 500	-96.00%
Support Goods & Services	\$ 164,932	\$ 160,932	-2.43%
Repairs & Maintenance	\$ 3,000	\$ 4,000	33.33%
Public Utility Services	\$ 69,000	\$ 65,000	-5.80%
Capital Outlays	\$ 15,711	\$ 40,520	157.91%
Vehicle Replacement	\$ 5,464	\$ 5,464	-0-%
Total Police-Corrections	\$ 1,474,698	\$ 1,627,705	10.38%
Total FTEs	10.00	10.00	-0-%

FY 2019 General Fund

Police - Investigations

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 153,767	\$ 168,927	9.86%
Employee Benefits	\$ 138,874	\$ 157,082	13.11%
Professional Services	\$ 8,000	\$ 2,000	-75.00%
Support Goods & Services	\$ 17,885	\$ 17,885	-0-%
Repairs & Maintenance	\$-0-	\$ 100	100.00%
Capital Outlays	\$ 1,500	\$ -0-	-100.00%
Vehicle Replacement	\$-0-	\$ -0-	-0-%
Total Police-Investigations	\$ 320,026	\$ 345,994	8.11%
Total FTEs	2.00	2.00	-0-%

FY 2019 General Fund

Police - Support Services

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 618,875	\$ 531,943	-14.05%
Employee Benefits	\$ 497,946	\$ 457,886	-8.05%
Professional Services	\$ 7,000	\$ 1,500	-78.57%
Support Goods & Services	\$ 84,894	\$ 75,394	-11.19%
Repairs & Maintenance	\$ 1,000	\$ 1,000	-0-%
Capital Outlays	\$ 3,300	\$ 3,000	-9.09%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total Police-Support Svcs	\$ 1,213,015	\$ 1,070,723	-11.73%
Total FTEs	10.00	8.00	-20.00%

FY 2019 General Fund

Police - Animal Control

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 44,894	\$ 49,297	9.81%
Employee Benefits	\$ 37,890	\$ 41,748	10.18%
Professional Services	\$ 125,200	\$ 125,200	-0-%
Support Goods & Services	\$ 4,000	\$ 3,500	-12.50%
Repairs & Maintenance	\$ 3,897	\$ 3,050	-21.73%
Capital Outlays	\$ -0-	\$ 3,700	100.00%
Vehicle Replacement	\$ 5,101	\$ 5,101	-0-%
Total Police-Animal Control	\$ 220,982	\$ 231,596	4.80%
Total FTEs	1.00	1.00	-0-%

FY 2019 General Fund

Police - Drug Enforcement

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 65,906	\$ 69,555	5.54%
Employee Benefits	\$ 60,108	\$ 86,983	44.71%
Professional Services	\$ 7,000	\$ 4,000	-42.86%
Support Goods & Services	\$ 15,725	\$ 15,225	-3.18%
Repairs & Maintenance	\$ 500	\$ 350	-30.00%
Capital Outlays	\$ -0-	\$ 1,500	100.00%
Vehicle Replacement	\$ 3,815	\$ 2,862	-24.98%
Total Police-Drug Enforcement	\$ 153,054	\$ 180,475	17.92%
Total FTEs	1.00	1.00	-0-%

FY 2019 General Fund

Police - Community Services

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 52,770	\$ 56,153	6.41%
Employee Benefits	\$ 71,010	\$ 80,144	12.86%
Professional Services	\$ 500	\$ 250	-50.00%
Support Goods & Services	\$ 71,000	\$ 70,500	-0.70%
Repairs & Maintenance	\$ 17,500	\$ 15,000	-14.29%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Vehicle Replacement	\$ 5,829	\$ 2,915	-49.99%
Total Police-Community Svcs	\$ 218,609	\$ 224,962	2.91%
Total FTEs	1.00	1.00	-0-%

FY 2019 General Fund

Police - Canine

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 93,530	\$ 89,709	-4.09%
Employee Benefits	\$ 94,288	\$ 99,780	5.82%
Professional Services	\$ 2,300	\$ 1,000	-56.52%
Support Goods & Services	\$ 9,680	\$ 15,180	56.82%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Vehicle Replacement	\$ 6,680	\$ 6,680	-0-%
Total Police-Canine	\$ 206,478	\$ 212,349	2.84%
Total FTEs	1.00	1.00	-0-%

FY 2019 General Fund

Police - School Resources

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 89,024	\$ 96,288	8.16%
Employee Benefits	\$ 77,650	\$ 86,826	11.82%
Support Goods & Services	\$ 5,850	\$ 5,850	-0-%
Repairs & Maintenance	\$-0-	\$ 50	100.00%
Capital Outlays	\$-0-	\$-0-	-0-%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total Police-School Resources	\$ 172,524	\$ 189,014	9.56%
Total FTEs	1.00	1.00	-0-%

FY 2019 General Fund

Fire - Administration

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 1,004,084	\$ 1,068,745	6.44%
Employee Benefits	\$ 905,117	\$ 1,069,047	18.11%
Professional Services	\$ 53,165	\$ 52,165	-1.88%
Support Goods & Services	\$ 165,180	\$ 159,425	-3.48%
Repairs & Maintenance	\$ 20,000	\$ 20,000	-0-%
Public Utility Services	\$ 30,000	\$ 30,000	-0-%
Capital Outlays	\$ 211,005	\$ 222,380	5.39%
Vehicle Replacement	\$ 71,425	\$ 70,973	-0.63%
Total Fire – Admin	\$ 2,459,976	\$ 2,692,735	9.46%
Total FTEs	13.75	13.75	-0-%

FY 2019 General Fund

Public Works - Summary

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 703,522	\$ 684,566	-2.69%
Employee Benefits	\$ 683,276	\$ 768,523	12.48%
Professional Services	\$ 16,500	\$ 9,000	-45.45%
Support Goods & Services	\$ 330,238	\$ 252,738	-23.47%
Repairs & Maintenance	\$ 124,300	\$ 124,350	0.04%
Public Utility Services	\$ 200,600	\$ 190,600	-4.99%
Capital Outlays	\$ 15,000	\$ 327,500	2,083.33%
Vehicle Replacement	\$ 114,914	\$ 114,914	-0-%
Total Public Works	\$ 2,188,350	\$ 2,472,191	12.97%
Total FTEs	9.50	9.50	-0-%

FY 2019 General Fund

Public Works - Administration

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 88,237	\$ 52,097	-40.96%
Employee Benefits	\$ 48,007	\$ 49,862	3.86%
Professional Services	\$ 2,000	\$ 2,000	-0-%
Support Goods & Services	\$ 7,300	\$ 7,300	-0-%
Repairs & Maintenance	\$ 1,000	\$ 1,050	5.00%
Capital Outlays	\$-0-	\$-0-	-0-%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total Public Works–Admin	\$ 146,544	\$ 112,309	-23.36%
Total FTEs	0.50	0.50	-0-%

FY 2019 General Fund

Public Works - Streets

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 349,644	\$ 353,160	1.01%
Employee Benefits	\$ 355,796	\$ 397,449	11.71%
Professional Services	\$ 3,000	\$ 3,000	-0-%
Support Goods & Services	\$ 278,500	\$ 204,000	-26.75%
Repairs & Maintenance	\$ 92,500	\$ 104,500	12.97%
Public Utility Services	\$180,000	\$170,000	-5.56%
Capital Outlays	\$ 5,000	\$ 322,500	6,350.0%
Vehicle Replacement	\$114,914	\$114,914	-0-%
Total Public Works–Streets	\$ 1,379,354	\$ 1,669,523	21.04%
Total FTEs	5.00	5.00	-0-%

FY 2019 General Fund

Public Works - Garage

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 119,591	\$ 128,204	7.20%
Employee Benefits	\$ 121,963	\$ 148,292	21.59%
Professional Services	\$ 1,500	\$ 1,500	-0-%
Support Goods & Services	\$ 16,000	\$ 13,000	-18.75%
Repairs & Maintenance	\$ 21,000	\$ 11,000	-47.62%
Public Utility Services	\$20,000	\$20,000	-0-%
Capital Outlays	\$10,000	\$5,000	-50.00%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total Public Works–Garage	\$ 310,054	\$ 326,996	5.46%
Total FTEs	2.00	2.00	-0-%

FY 2019 General Fund

Public Works - Building Inspectors

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 146,050	\$ 151,105	3.46%
Employee Benefits	\$ 157,510	\$ 172,920	9.78%
Professional Services	\$ 10,000	\$ 2,500	-75.00%
Support Goods & Services	\$ 11,438	\$ 11,438	-0-%
Repairs & Maintenance	\$ 4,800	\$ 2,800	-41.67%
Capital Outlays	\$-0-	\$-0-	-0-%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total PW – Bldg Inspectors	\$ 329,798	\$ 340,763	3.32%
Total FTEs	2.00	2.00	-0-%

FY 2019 General Fund

Public Works - Muni Airport

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Support Goods & Services	\$ 17,000	\$ 17,000	-0-%
Repairs & Maintenance	\$ 5,000	\$ 5,000	-0-%
Public Utility Services	\$600	\$600	-0-%
Total PW –Muni Airport	\$ 22,600	\$ 22,600	-0-%
Total FTEs	0.00	0.00	-0-%

FY 2019 General Fund

Engineering - Administration

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 173,343	\$ 185,515	7.02%
Employee Benefits	\$ 157,571	\$ 175,110	11.13%
Professional Services	\$ 12,500	\$ 5,000	-60.00%
Support Goods & Services	\$ 14,000	\$ 9,500	-32.14%
Repairs & Maintenance	\$ 4,500	\$ 2,100	-53.33%
Allocated Expenses	\$ -80,000	\$ -80,000	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Vehicle Replacement	\$ -0-	\$ -0-	-0-%
Total Engineering–Admin	\$ 281,914	\$ 297,225	5.43%
Total FTEs	2.00	2.00	-0-%

FY 2019 General Fund Parks & Recreation - Summary

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 661,549	\$ 714,715	8.04%
Employee Benefits	\$ 378,718	\$ 513,000	35.46%
Professional Services	\$ 40,680	\$ 40,680	-0-%
Contributions	\$ 94,700	\$ 94,700	-0-%
Support Goods & Services	\$ 111,150	\$ 105,650	-4.95%
Repairs & Maintenance	\$ 24,000	\$ 26,500	10.42%
Public Utility Services	\$ 103,000	\$ 103,000	-0-%
Administrative Services	\$ 500	\$ -0-	-100.00%
Capital Outlays	\$ 3,000	\$ -0-	-100.00%
Vehicle Replacement	\$ 16,973	\$ 18,635	9.79%
Total Parks & Recreation	\$ 1,434,270	\$ 1,616,880	12.73%
Total FTEs	5.75	8.20	42.61%

FY 2019 General Fund

Parks & Recreation - Administration

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 320,678	\$ 357,548	11.50%
Employee Benefits	\$ 199,278	\$ 302,748	51.92%
Professional Services	\$ 23,850	\$ 23,850	-0-%
Support Goods & Services	\$ 70,000	\$ 70,500	0.71%
Repairs & Maintenance	\$ 9,000	\$ 9,000	-0-%
Public Utility Services	\$ 12,000	\$ 12,000	-0-%
Capital Outlays	\$-0-	\$-0-	-0-%
Vehicle Replacement	\$16,973	\$18,635	9.79%
Total Parks & Rec – Admin	\$ 651,779	\$ 794,281	21.86%
Total FTEs	3.25	4.96	52.62%

FY 2019 General Fund

Parks & Recreation - Museum

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Contributions	\$ 94,700	\$ 94,700	-0-%
Repairs & Maintenance	\$ 2,500	\$ 2,500	-0-%
Public Utility Services	\$ 10,000	\$ 10,000	-0-%
Total Parks & Rec – Museum	\$ 107,200	\$ 107,200	-0-%
Total FTEs	0.00	0.00	-0-%

FY 2019 General Fund

Parks & Recreation - Teen Center

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 137,641	\$ 147,769	7.36%
Employee Benefits	\$ 53,340	\$ 67,997	27.48%
Professional Services	\$ 11,330	\$ 11,330	-0-%
Support Goods & Services	\$ 12,500	\$ 10,500	-16.00%
Repairs & Maintenance	\$ 5,000	\$ 5,000	-0-%
Public Utility Services	\$ 15,000	\$ 15,000	-0-%
Administrative Services	\$ 500	\$ -0-	-100.00%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Total P&R - Teen Center	\$ 235,311	\$ 257,596	9.47%
Total FTEs	1.00	1.73	73.00%

FY 2019 General Fund

Parks & Recreation - Aquatics

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 155,224	\$ 159,056	2.47%
Employee Benefits	\$ 86,925	\$ 98,010	12.75%
Support Goods & Services	\$ 5,150	\$ 5,150	-0-%
Capital Outlays	\$ 3,000	\$ -0-	-100.00%
Total P&R – Aquatics	\$ 250,299	\$ 262,216	4.76%
Total FTEs	1.00	1.00	-0-%

FY 2019 General Fund

Parks & Recreation - Ice Rink

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 48,006	\$ 50,342	4.87%
Employee Benefits	\$ 39,175	\$ 44,245	12.94%
Professional Services	\$ 500	\$ 500	-0-%
Support Goods & Services	\$ 15,500	\$ 11,500	-25.81%
Repairs & Maintenance	\$ 7,500	\$ 10,000	33.33%
Public Utility Services	\$ 66,000	\$ 66,000	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Total P&R – Ice Rink	\$ 176,681	\$ 182,587	3.34%
Total FTEs	0.50	0.50	-0-%

FY 2019 General Fund

Parks & Recreation - Beautification Program

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Professional Services	\$ 5,000	\$ 5,000	-0-%
Support Goods & Services	\$ 8,000	\$ 8,000	-0-%
Total P&R-Beautification	\$ 13,000	\$ 13,000	-0-%
Total FTEs	0.50	0.50	-0-%

FY 2019 General Fund

Library - Administration

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 402,251	\$ 426,252	5.97%
Employee Benefits	\$ 322,489	\$ 332,630	3.14%
Professional Services	\$ 45,000	\$ 10,000	-77.78%
Support Goods & Services	\$ 47,410	\$ 45,410	-4.22%
Books & Materials	\$ 52,600	\$ 32,250	-38.69%
Repairs & Maintenance	\$ 15,000	\$ 15,000	-0-%
Public Utility Services	\$ 45,000	\$ 45,000	-0-%
Capital Outlays	\$-0-	\$ 1,450	100.00%
Total Library – Admin	\$ 929,750	\$ 907,992	-2.34%
Total FTEs	7.00	7.00	-0-%

FY 2019 Special Revenue Fund

Tourism Fund - Revenues

Sources	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Taxes	\$ 170,500	\$ 170,500	-0-%
Appropriation (To) From Fund Balance	\$ 19,000	\$ -0-	-100.00%
Total Tourism Revenues	\$ 189,500	\$ 170,500	-10.03%

FY 2019 Special Revenue Fund

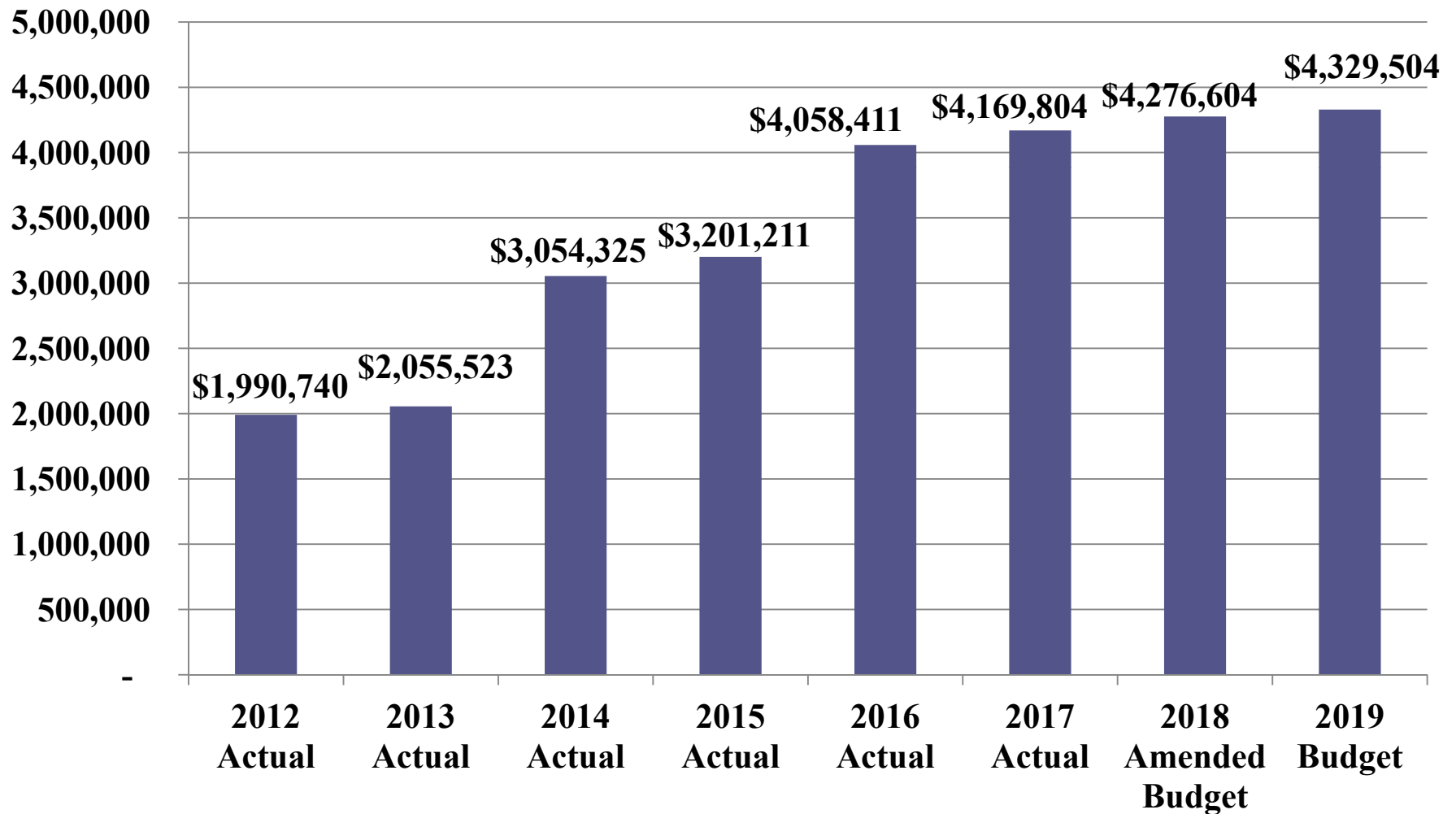
Tourism Fund - Expenses-Administration

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Contributions	\$ 115,000	\$ 115,000	-0-%
Interfund Charges	\$ 45,150	\$ 45,150	-0-%
Contingency	\$ 29,350	\$ 10,350	-64.73%
Total Tourism Expenses	\$ 189,500	\$ 170,500	-10.03%

FY 2019 Special Revenue Fund Enhancement Fund

Sources	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Interest on Investments	\$ 40,000	\$ 40,000	-0-%
Rents & Royalties	\$ 66,800	\$ 18,900	-71.71%
Appropriation (To) From Fund Balance	(\$ 106,800)	(\$ 52,900)	-50.47%
Total Enhancement Fund Revenues	\$ -0-	\$ 6,000	100.00%
Expenses – Investment Fees	\$-0-	\$ 6,000	100.00%
Total Expenses	\$-0-	\$ 6,000	100.00%

FY 2019 Special Revenue Fund Enhancement Fund - Fund Balance



FY 2019 Enterprise Fund

Cargo Terminal Fund - Revenues

Sources	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Intergovernmental	\$ 15,000	\$ 15,000	-0-%
Charges for Services	\$ 1,095,000	\$ 1,095,000	-0-%
Interest	\$ 12,000	\$ 12,000	-0-%
Rents & Royalties	\$ 235,825	\$ 235,825	-0-%
Appropriation (To) From Fund Balance	(\$ 67,470)	(\$ 110,538)	63.83%
Total Cargo Fund Revenues	\$ 1,290,355	\$ 1,247,287	-3.34%

FY 2019 Enterprise Fund

Cargo Terminal Fund - Expenses

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 187,221	\$ 192,570	2.86%
Employee Benefits	\$ 182,252	\$ 198,190	8.75%
Professional Services	\$ 16,000	\$ 7,000	-56.25%
Support Goods & Services	\$ 112,202	\$ 119,181	6.22%
Repairs & Maintenance	\$ 62,500	\$ 20,500	-67.20%
Public Utility Services	\$ 29,536	\$ 30,500	3.26%
Capital Outlays	\$ 20,000	\$ -0-	-100.00%
Depreciation Expense	\$ 532,006	\$ 532,006	-0-%
Interfund Charges	\$ 148,638	\$ 147,340	-0.87%
Total Cargo Fund Expenses	\$ 1,290,355	\$ 1,247,287	-3.34%
FTEs	3.00	3.00	-0-%

FY 2019 Enterprise Fund

Boat Harbor Fund - Revenues

Sources	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Intergovernmental	\$ 50,000	\$ 25,000	-50.00%
Charges for Services	\$ 2,513,265	\$ 2,538,359	1.00%
Interest	\$ 21,000	\$ 21,000	-0-%
Rents & Royalties	\$ 16,500	\$ 16,750	1.52%
Miscellaneous	\$ 7,300	\$ 7,300	-0-%
Interfund Charges	\$ 75,218	\$ 78,228	4.00%
Appropriation (To) From Fund Balance	\$ 1,124,153	\$ 1,253,000	11.46%
Total Boat Harbor Fund Revenues	\$ 3,807,436	\$ 3,939,637	3.47%

FY 2019 Enterprise Fund

Boat Harbor Fund - Expenses

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 800,161	\$ 823,631	2.93%
Employee Benefits	\$ 684,035	\$ 740,896	8.31%
Professional Services	\$ 114,000	\$ 59,500	-47.81%
Contributions	\$ 18,000	\$ 18,250	1.39%
Support Goods & Services	\$ 205,190	\$ 197,839	-3.58%
Repairs & Maintenance	\$ 100,000	\$ 60,000	-40.00%
Public Utility Services	\$ 195,000	\$ 192,000	-1.54%
Capital Outlays	\$ 63,400	\$ 80,250	26.58%
Vehicle Replacement	\$16,840	\$ 16,840	-0-%

FY 2019 Enterprise Fund

Boat Harbor Fund - Expenses continued

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Depreciation	\$ 1,279,565	\$ 1,254,487	-1.96%
Interest	\$ 83,671	\$ 62,215	-25.64%
Transfers to Shipyard	\$ -0-	\$ 158,950	100.00%
Interfund Charges	\$ 247,574	\$ 274,779	10.99%
Total Boat Harbor Fund Expenses	\$ 3,807,436	\$ 3,939,637	3.47%
FTEs	11.40	11.00	-3.51%

FY 2019 Enterprise Fund

Shipyard Fund - Revenues

Sources	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Intergovernmental	\$ 13,500	\$ 5,000	-62.96%
Charges for Services	\$ 616,000	\$ 455,500	-26.06%
Interest	\$ 1,000	\$ 500	-50.00%
Transfers In from Harbor Fund	\$ -0-	\$ 158,950	100.00%
Appropriation (To) From Fund Balance	\$ 600,867	\$ 526,844	-12.32%
Total Shipyard Fund Revenues	\$ 1,231,367	\$ 1,146,794	-6.87%

FY 2019 Enterprise Fund

Shipyard Fund - Expenses

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 107,340	\$ 114,763	6.92%
Employee Benefits	\$ 98,511	\$ 107,366	8.99%
Professional Services	\$ 25,000	\$ 25,000	-0-%
Support Goods & Services	\$ 71,935	\$ 63,372	-11.90%
Repairs & Maintenance	\$ 24,500	\$ 10,000	-59.18%
Public Utility Services	\$ 41,500	\$ 40,500	-2.41%
Depreciation	\$ 526,860	\$ 526,860	-0-%
Interest	\$ 229,506	\$ 168,252	-26.69%
Interfund Charges	\$ 106,215	\$ 90,681	-14.63%
Total Shipyard Fund Expenses	\$ 1,231,367	\$ 1,146,794	-6.87%
FTEs	2.00	2.00	-0-%

FY 2019 Enterprise Fund

Electric Utility - Revenues

Sources	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Charges for Services	\$ 674,500	\$ 674,500	-0-%
Interest	\$ 1,000	\$ 1,000	-0-%
Appropriation (To) From Fund Balance	(\$ 48,592)	(\$ 48,820)	0.47%
Total Electric Utility Fund Revenues	\$ 626,908	\$ 626,680	-0.04%

FY 2019 Enterprise Fund

Electric Utility Fund - Expenses

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Professional Services	\$ 15,000	\$ 7,500	-50.00%
Support Goods & Services	\$ 534,240	\$ 533,263	-0.18%
Repairs & Maintenance	\$ 10,000	\$ 10,000	-0-%
Administrative Services	\$ -0-	\$ 500	100.00%
Capital Outlays	\$ 5,000	\$ -0-	-100.00%
Depreciation	\$ 864	\$ -0-	-100.00%
Interfund Charges	\$ 61,804	\$ 75,417	22.03%
Total Electric Utility Fund Expenses	\$ 626,908	\$ 626,680	-0.04%
FTEs	0.00	0.00	-0-%

FY 2019 Enterprise Fund

Water Utility Fund - Revenues

Sources	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Intergovernmental	\$ 20,000	\$ 15,000	-25.00%
Charges for Services	\$ 4,219,000	\$ 4,392,000	4.10%
Interest	\$ 2,000	\$ 40,000	1,900.00%
Miscellaneous	\$ 5,000	\$ 5,000	-0-%
Appropriation (To) From Fund Balance	(\$ 948,762)	(\$ 1,024,762)	7.98%
Total Water Utility Fund Revenues	\$ 3,297,238	\$ 3,427,535	3.95%

FY 2019 Enterprise Fund

Water Utility Fund - Expenses

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 465,334	\$ 465,601	0.06%
Employee Benefits	\$ 493,283	\$ 557,750	13.07%
Professional Services	\$ 48,400	\$ 48,400	-0-%
Support Goods & Services	\$ 243,762	\$ 221,027	-9.33%
Repairs & Maintenance	\$ 41,000	\$ 39,000	-4.88%
Public Utility Services	\$ 477,250	\$ 424,250	-11.11%
Capital Outlays	\$ 30,000	\$ 118,000	293.33%
Vehicle Replacement	\$ 13,193	\$ 11,531	-12.60%

FY 2019 Enterprise Fund

Water Utility Fund - Expenses continued

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Depreciation	\$ 652,780	\$ 653,794	0.16%
Interest	\$ 28,190	\$ 58,750	108.41%
Transfers Out – Cap Projects	\$ 10,000	\$ 25,000	150.00%
Interfund Charges	\$ 794,046	\$ 804,432	1.31%
Total Water Utility Fund Expenses	\$ 3,297,238	\$ 3,427,535	3.95%
FTEs*	7.60	7.60	-0-%

FY 2019 Enterprise Fund

Sewer Utility Fund - Revenues

Sources	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Intergovernmental	\$ 40,000	\$ 25,000	-37.50%
Charges for Services	\$ 4,399,290	\$ 4,619,800	5.01%
Interest	\$ 5,000	\$ 10,000	100.00%
Appropriation (To) From Fund Balance	(\$ 119,078)	(\$ 549,182)	361.20%
Total Sewer Utility Fund Revenues	\$ 4,325,212	\$ 4,105,618	-5.08%

FY 2019 Enterprise Fund

Sewer Utility Fund - Expenses

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 733,922	\$ 730,034	-0.53%
Employee Benefits	\$ 723,620	\$ 755,802	4.45%
Professional Services	\$ 56,500	\$ 46,500	-17.70%
Support Goods & Services	\$ 371,108	\$ 332,532	-10.39%
Repairs & Maintenance	\$ 86,500	\$ 61,600	-28.79%
Public Utility Services	\$ 264,800	\$ 254,800	-3.78%
Capital Outlays	\$ 67,000	\$ 171,000	155.22%
Vehicle Replacement	\$ 23,544	\$ 23,544	-0-%

FY 2019 Enterprise Fund

Sewer Utility Fund - Expenses continued

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Depreciation	\$ 1,209,493	\$ 886,453	-26.71%
Interest	\$ 17,974	\$ 41,735	132.20%
Transfers Out – Cap Projects	\$ 10,000	\$ -0-	-100.00%
Interfund Charges	\$ 760,751	\$ 801,618	5.37%
Total Sewer Utility Fund Expenses	\$ 4,325,212	\$ 4,105,618	-5.08%
FTEs**	10.35	10.35	-0-%

FY 2019 Enterprise Fund

Trident Basin - Revenues

Sources	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Charges for Services	\$ 13,000	\$ 15,000	15.38%
Rents & Royalties	\$ 33,300	\$ 40,000	20.12%
Appropriation (To) From Fund Balance	\$ 255,953	\$ 248,555	-2.89%
Total Trident Basin Fund Revenues	\$ 302,253	\$ 303,555	0.43%

FY 2019 Enterprise Fund

Trident Basin - Expenses

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Professional Services	\$ 1,000	\$ -0-	-100.00%
Support Goods & Services	\$ 13,051	\$ 13,458	3.12%
Repairs & Maintenance	\$ 10,000	\$ 2,000	-80.00%
Public Utility Services	\$ 15,000	\$ 25,000	66.67%
Depreciation	\$ 248,730	\$ 248,730	-0-%
Interfund Charges	\$ 14,472	\$ 14,367	-0.73%
Total Trident Basin Expenses	\$ 302,253	\$ 303,555	0.43%
FTEs	0.00	0.00	-0-%

FY 2019 Enterprise Fund

E911- Revenues

Sources	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Intergovernmental	\$ 881	\$ 881	-0-%
Charges for Services	\$ 36,700	\$ 300,000	717.44%
Appropriation (To) From Fund Balance	(\$ 23,810)	\$ 149,469	-727.76%
Total E911 Fund Revenues	\$ 13,771	\$ 450,350	3,170.28%

FY 2019 Enterprise Fund

E911 - Expenses

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 4,474	\$ 122,421	2,636.28%
Employee Benefits	\$4,297	\$ 110,229	2,465.25%
Professional Services	\$ 5,000	\$ 152,000	2,940.00%
Support Goods & Services	\$ -0-	\$ 9,500	100.00%
Depreciation	\$ -0-	\$ 56,200	100.00%
Total E911 Expenses	\$ 13,771	\$ 450,350	3,170.28%
FTEs	0.05	2.05	4,000.00%

FY 2019

Capital Project Requests

Description	Funding Source	Cost
General Capital Projects		
Quantar Repeater & Voting Receiver	General Fund Transfer	\$ 368,400
Gold Elite Dispatch Console	General Fund Transfer	\$ 399,623
Sales Tax and Business License Software	General Fund Transfer	\$ 35,000
PN 4002: City Land Development Addition	General Fund Transfer	\$2,138
PN 4015: Fire Station Def Maint Addition	General Fund Transfer	\$50,000
PN 4049: Federal Equip Grant Addition	General Fund Transfer	\$4,901
Total General Capital Projects	FY 2019 Additions	\$860,062
Building Capital Projects		
PN 6015: New Fire Station	General Fund Transfer	\$ 315,000
Total Building Capital Projects	FY 2019 Additions	\$315,000

FY 2019

Capital Project Requests continued

Description	Funding Source	Cost
Streets Capital Projects		
Downtown Phase 3 Center Street Design – Water / Sewer / Streets Infrastructure	Streets Sales Tax Allocation	\$ 90,000
PN 5003: Annual Sidewalk, Curb, & Gutter	Streets Sales Tax Allocation	\$ 25,000
PN 5037: Underground Storage Tank Inspection	Streets Sales Tax Allocation	\$ 15,000
PN 5039: Annual Pavement Repairs	Streets Sales Tax Allocation	\$300,000
Unassigned	Streets Sales Tax Allocation	\$20,000
Total Streets Capital Projects	FY 2019 Additions	\$ 450,000
Parks & Recreation Capital Projects		
Major Park Maintenance	Sales Tax Allocation	\$25,000
Major Building Maintenance	Sales Tax Allocations	\$ 25,000
Total Parks & Recreation Capital Projects	FY 2019 Additions	\$ 50,000

FY 2019

Capital Project Requests continued (2)

Description	Funding Source	Cost
Harbor Capital Projects		
Unassigned	Harbor Sales Tax Allocation	\$500,000
Total Harbor Capital Projects	FY 2019 Additions	\$500,000
Total General Fund – Vehicle Replacement Fund	FY 2019 Additions	\$ 262,086
Water Capital Projects		
CT Tank Painting & Coating – Design	Water Improvement Fund	\$300,000
Downtown Phase 3 Center Street Design – Water / Sewer / Streets Infrastructure	Water Portion – Water Improvement Fund	\$105,000
PN 7039: Dam Safety Inspections Addition	Water Improvement Fund	\$60,000
Total Water Capital Projects	FY 2019 Additions	\$ 465,000

Budget Binder Tab 4

Handouts from Long-Term Capital Improvement Plan

FY 2019 Summary - General Fund Page 44-45; Water Utility Fund Page 71

FY 2019

Capital Project Requests continued (3)

Description	Funding Source	Cost
Sewer Capital Projects		
Lift Station Emergency Generators	Sewer Improvement Fund	\$ 40,000
Downtown Phase 3 Center Street Design – Water / Sewer / Streets Infrastructure	Sewer Portion – Water Improvement Fund	\$105,000
PN 7522: Wastewater Treatment Plant Upgrade	Sewer Improvement Fund	\$75,000
Total Sewer Capital Projects	FY 2019 Additions	\$220,000
Total All Capital Project Funds	FY 2019 Additions	\$3,122,148

FY 2019

Anticipated Use of Increased Mill Rate

Description		Amount
FY 2018 & Prior City Mill Rate	2.0 Mills	\$ 1,000,000
FY 2019 Budgeted City Mill Rate	4.0 Mills	\$ 2,000,000
Overall Increase to Budget Due to Mill Rate		\$ 1,000,000
FY 2019 Use of Mill Rate Increase:		
Capital Outlays for Equipment Needs – General Fund Departments ONLY		\$ 1,059,048
General Fund – City Code Required FY 2019 Transfers to Capital Projects		\$ 1,000,000
FY 2019 General Fund Transfers to Capital Projects		\$ 1,437,148
	Total Capital Outlays & Capital Projects – FY 2019	\$ 3,496,196

FY 2019 Citywide Budget Overview

Resolution Number 2018-04 Council Budget Goals

- Revenues
 - All revenues were forecasted and estimated conservatively.
 - Charges for Fees & Services were reviewed at a detail level
- Operating Expenses
 - All operating expenses are comparable to prior year and known increases were appropriately justified to the City Manager and presented before Council
 - Existing programs and services were reviewed and assessed appropriately per departmental goals & objectives
- Personnel Goals
 - Personnel changes were due to new operational needs (i.e. moving janitorial services internally and reducing professional services to be more efficient and effective; KPD Patrol Officer for downtown satellite office; Fiscal Specialist for Business License and changes to other sales tax exemption programs; reallocating temporary wages to part-time staff to gain efficiencies through more stable employment)
- General Fund
 - General Fund revenues were forecasted conservatively
 - The General Fund deficit was budgeted through appropriations
 - Fund Balance of the General Fund maintains a minimum balance equal to 3.0 months of operating expenses

FY 2019 Citywide Budget Overview

Resolution Number 2018-04 Council Budget Goals

- **Enterprise Funds**
 - Enterprise funds are continuing long term maintenance and replacement of infrastructure through capital projects
 - All enterprise funds are undergoing rate studies at least every 5 years
 - The Shipyard Fund continues to meet debt service obligations
 - A business plan will be developed in the upcoming year for the Shipyard
- **Community Support**
 - Nonprofit Grant award contributions continue to be budgeted in FY 2019.
- **Capital - Citywide**
 - 17 new capital project requests and/or additions to existing projects for FY 2019
 - 9 capital projects closed during FY 2018
 - 54 open capital projects during FY 2019
- **Debt Service**
 - Debt service levels have remained consistent to prior year.
- **Quality of Life**
 - The City developed the FY 2019 budget to enhance the quality of life for the citizens of Kodiak.
- **Economic Development**
 - The City developed the FY 2019 budget to help ensure a sustainable and healthy economy for Kodiak.

FY 2019 Outstanding Budget Items

- If Resolution passes on 03.08.2018, an adjustment will be made to the General Fund-Nondepartmental-Contributions for the maximum cap of \$175,000, which will result in a decrease of \$23,800
- Adjust the Fire Department Capital Outlays - detailed list on FY 2019 General Fund Summary Fire Department Pages 28-29 totals \$227,380, however the budget only reflects \$222,380 therefore an adjustment of \$5,000 is required.