

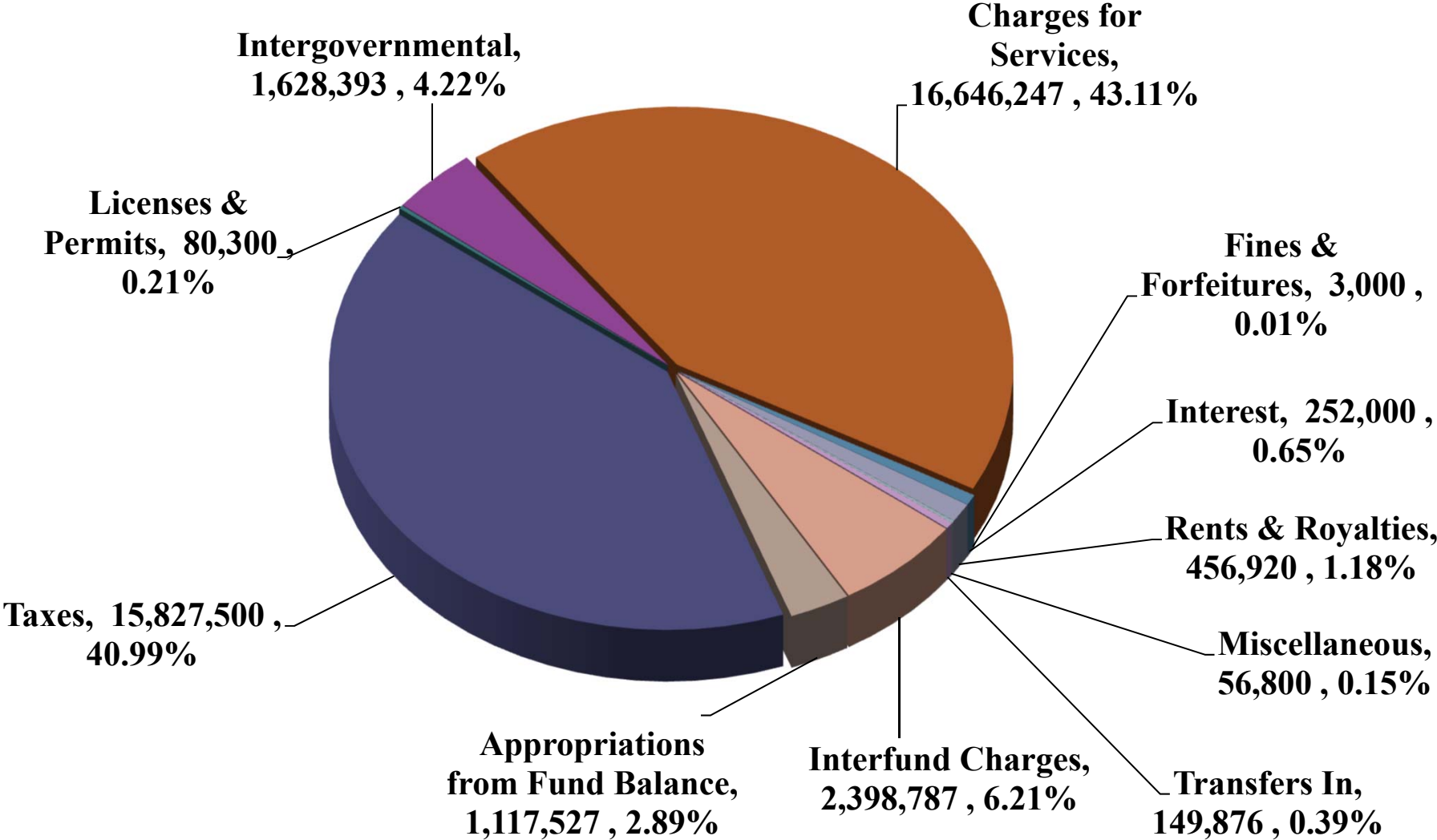
CITY OF KODIAK ANNUAL OPERATING BUDGET

Fiscal Year 2020



FY 2020 Citywide Revenues

Excluding Capital Projects



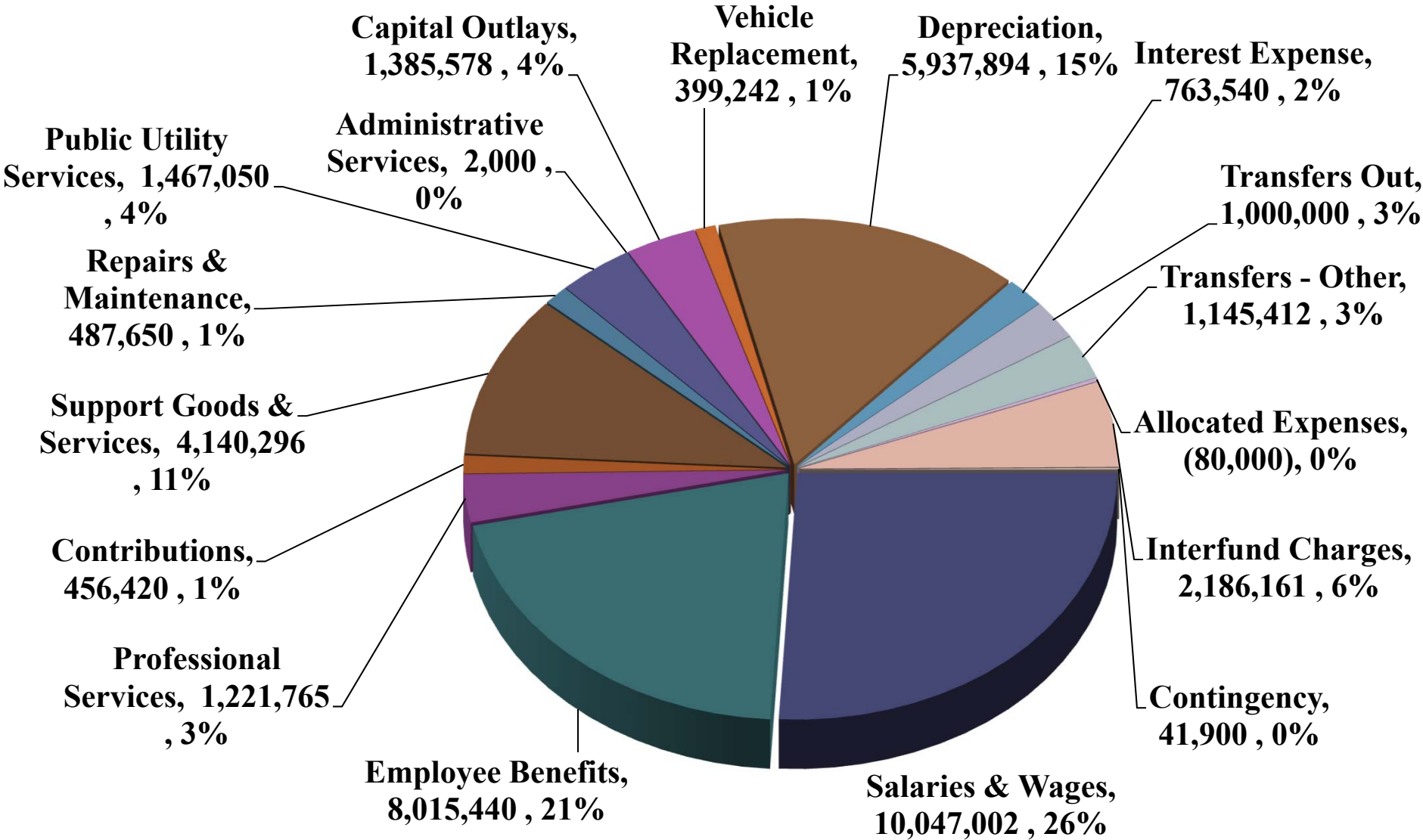
FY 2020 Citywide Revenues

Excluding Capital Projects

Source	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Taxes	\$ 16,998,000	\$ 15,827,500	-6.89%
Licenses & Permits	\$ 58,800	\$ 80,300	36.56%
Intergovernmental	\$ 1,138,681	\$ 1,628,393	43.01%
Charges for Services	\$ 15,845,376	\$ 16,646,247	5.05%
Fines & forfeitures	\$ 3,000	\$ 3,000	-0-%
Interest	\$ 145,000	\$ 252,000	73.79%
Rents & Royalties	\$ 393,375	\$ 456,920	16.15%
Miscellaneous	\$ 56,800	\$ 56,800	-0-%
Transfers In	\$ 158,950	\$ 149,876	-5.71%
Interfund Charges	\$ 2,321,108	\$ 2,398,787	3.35%
Appropriations	\$ 660,363	\$ 1,117,527	69.23%
Total Revenues	\$ 37,779,453	\$ 38,617,350	2.22%

FY 2020 Citywide Expenses

Excluding Capital Projects



FY 2020 Citywide Expenses

Excluding Capital Projects

Classification	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 9,822,890	\$ 10,047,002	2.28%
Employee Benefits	\$ 9,488,403	\$ 8,015,440	-15.52%
Professional Services	\$ 1,153,545	\$ 1,221,765	5.91%
Contributions	\$ 456,850	\$ 456,420	-0.09%
Support Goods & Services	\$ 3,906,559	\$ 4,140,296	5.98%
Repairs & Maintenance	\$ 451,000	\$ 487,650	8.13%
Public Utility Services	\$ 1,520,650	\$ 1,467,050	-3.52%
Administrative Services	\$ 2,000	\$ 2,000	-0-%
Capital Outlays	\$ 1,113,298	\$ 1,385,578	24.46%
Vehicle Replacement	\$ 314,001	\$ 399,242	27.15%

FY 2020 Citywide Expenses continued

Excluding Capital Projects

Classification	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Depreciation	\$ 4,158,530	\$ 5,937,894	42.79%
Interest Expense	\$ 779,802	\$ 763,540	-2.09%
Transfers – KCC	\$ 1,000,000	\$ 1,000,000	-0-%
Transfers – Other	\$ 1,427,791	\$ 1,145,412	-19.78%
Allocated Expenses	\$ -80,000	\$ -80,000	-0-%
Interfund Charges	\$ 2,253,781	\$ 2,186,161	-3.00%
Contingency	\$ 10,350	\$ 41,900	304.83%
Total Expenses	\$ 37,779,453	\$ 38,349,360	2.22%

FY 2020 Citywide Personnel

Fund	Department	FY 2018	FY 2019	FY 2020
General	Executive	4.00	4.00	4.00
	City Clerk	3.00	3.00	3.00
	Finance / IT	7.25	8.25	9.25
	Police*	42.50	41.50	41.50
	Fire	13.75	13.75	13.73
	Public Works	9.50	9.50	9.60
	Engineering	2.00	2.00	2.00
	Parks & Recreation	5.75	8.20	7.92
	Library	7.00	7.00	7.00
	Total General Fund FTEs	94.75	97.20	97.00

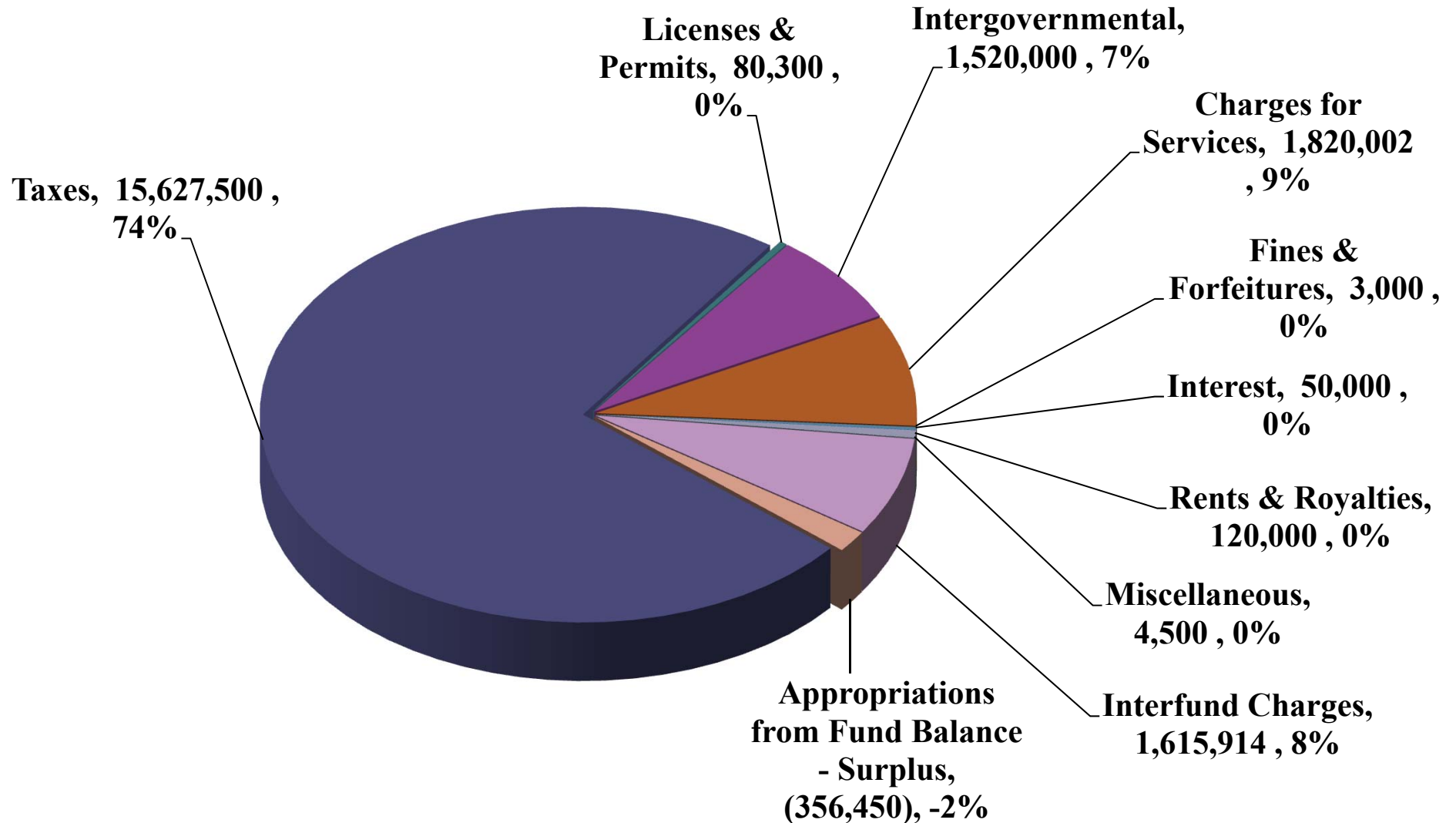
* Note that 2 FTEs have been transferred to the E911 Enterprise Fund from KPD-Support Services-Dispatch starting in FY 2019.

FY 2020 Citywide Personnel continued

Fund	Department	FY 2017	FY 2018	FY 2019
Enterprise	Cargo Terminal	3.00	3.00	3.00
	Boat Harbor	11.40	11.00	11.00
	Ship Yard	2.00	2.00	2.00
	Water Utility	7.60	7.60	7.75
	Sewer Utility	10.35	10.35	10.35
	E911 Services	0.05	2.05	2.05
	Total Enterprise Fund FTEs	34.40	36.00	36.15
	Total Citywide FTEs	128.15	133.20	133.15

- Personnel is shown in allocated totals per fund and department.
- There are 128 regular full time employees and 5.15 regular part time employees. The City also has temporary that are not included in the above personnel counts.
- See Finance-IT, KPD, Parks & Recreation, and Harbor for changes in personnel.

FY 2020 General Fund Revenues

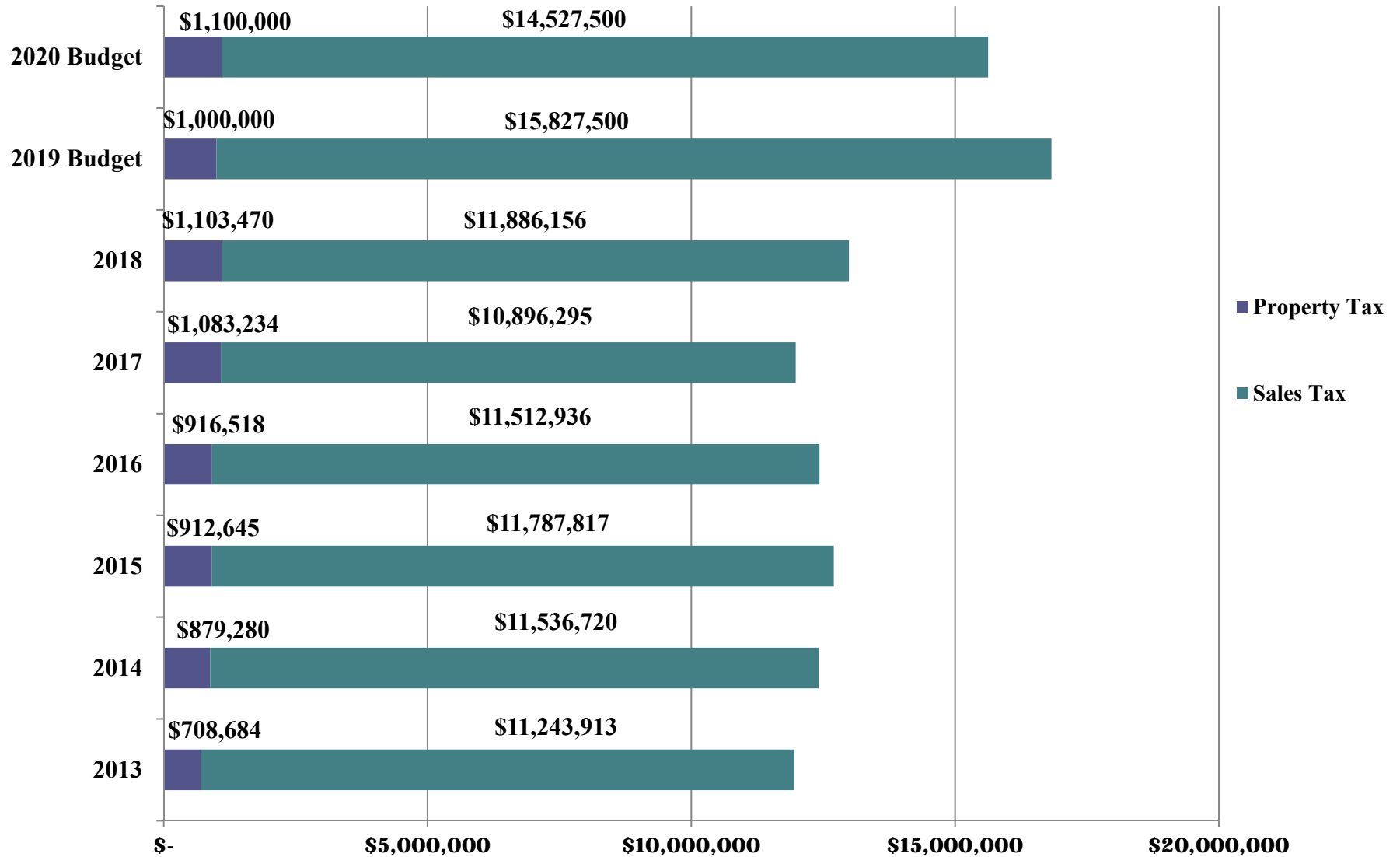


FY 2020 General Fund Revenues

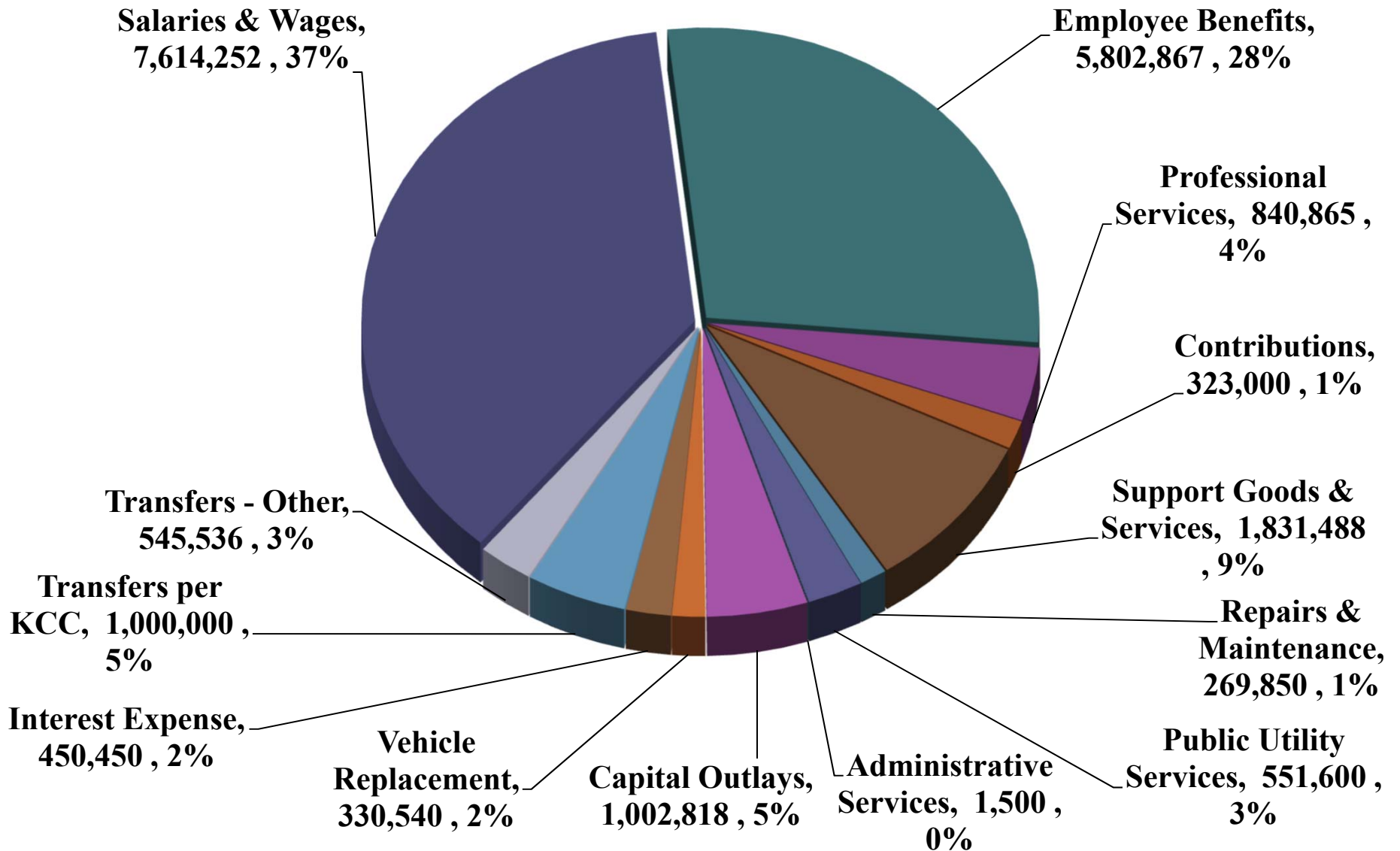
Source	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Taxes	\$ 16,827,500	\$ 16,627,500	-7.13%
Licenses & Permits	\$ 58,800	\$ 80,300	36.56%
Intergovernmental	\$ 1,052,800	\$ 1,520,000	44.38%
Charges for Services	\$ 1,661,217	\$ 1,820,002	9.56%
Fines & forfeitures	\$ 3,000	\$ 3,000	-0-%
Interest	\$ 20,000	\$ 50,000	150.00%
Rents & Royalties	\$ 81,900	\$ 120,000	46.52%
Miscellaneous	\$ 4,500	\$ 4,500	-0-%
Interfund Charges	\$ 1,607,662	\$ 1,615,914	0.51%
Appropriations (To) From Fund Balance	\$ 368,400	(\$ 356,450)	-196.76%
Total Revenues	\$ 21,685,779	\$ 20,484,766	-5.54%

FY 2020 General Fund Taxes

Property Tax and Sales Tax Comparisons



FY 2020 General Fund Expenses



FY 2020 General Fund Expenses

Classification	FY 2019 Amended Budget	FY 2020	% Variance
Salaries & Wages	\$ 7,373,870	\$ 7,614,252	3.26%
Employee Benefits	\$ 7,018,170	\$ 5,802,867	-17.32%
Professional Services	\$ 807,645	\$ 840,865	4.11%
Contributions	\$ 323,600	\$ 323,000	-0.19%
Support Goods & Services	\$ 1,740,669	\$ 1,831,488	5.22%
Repairs & Maintenance	\$ 247,900	\$ 269,850	8.85%
Public Utility Services	\$ 553,600	\$ 551,600	-0.36%
Administrative Services	\$ 1,500	\$ 1,500	-0-%
Capital Outlays	\$ 744,048	\$ 1,002,818	34.78%
Vehicle Replacement	\$ 262,086	\$ 330,540	26.12%

Reclassifications between expense categories have occurred over the most recent 3 years to allow for more transparency of expenses.

FY 2020 General Fund Expenses

Continued

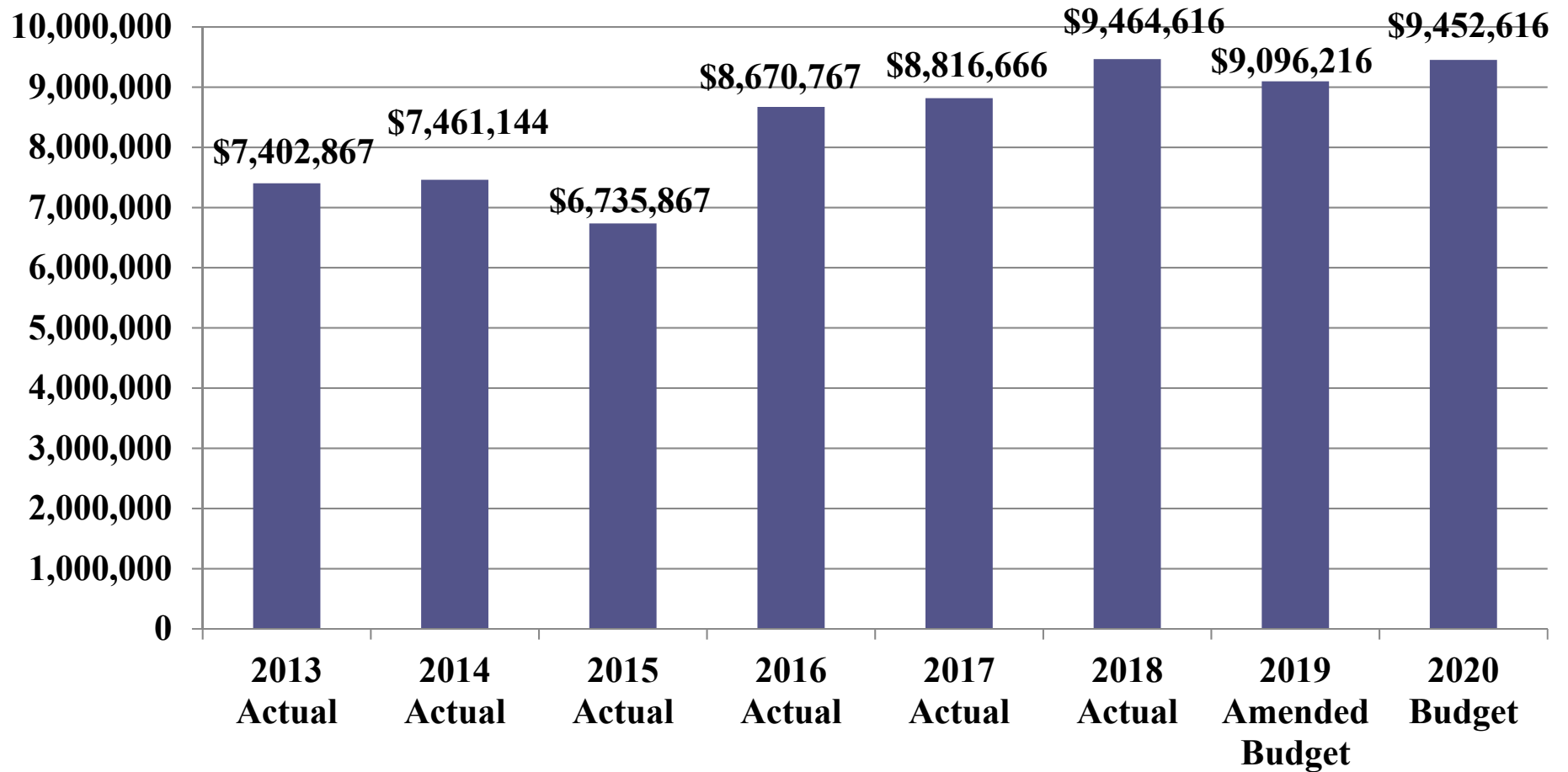
Classification	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Interest Expense	\$ 448,850	\$ 450,450	0.36%
Transfers per KCC	\$ 1,000,000	\$ 1,000,000	-0-%
Transfers Other	\$ 1,243,841	\$ 545,536	-56.14%
Allocated Expenses	\$ -80,000	\$ -80,000	-0-%
Total General Fund			
Expenses	\$ 21,685,779	\$ 20,484,766	-5.54%

The general fund will recognize a surplus of \$356,450. This surplus is reserved as follows:

- Pending grant applications to meet required matching funds for capital infrastructure projects
- Pending legislature regarding fish tax

FY 2020 General Fund

Unassigned Fund Balance



- Estimated one month of operating expenses = \$1,707,064
- Estimated six months of operating expenses = \$10,242,383
- Fund Balance for FY 2020 budget = 5.54 months of operating expenses

Annual Nonprofit Contracts

Nonprofit Grantee	Fund	FY 2019 Amended Budget	FY 2020 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	\$16,750	\$16,920
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 2020 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 2020 General Fund Legislative-Legal

Expenses	FY 2019 Amended Budget	FY 2020 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 2020 General Fund Executive - Administration

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 419,878	\$ 469,572	11.84%
Employee Benefits	\$ 367,950	\$ 301,743	-17.99%
Professional Services	\$ 5,000	\$ 2,500	-50.00%
Contributions	\$ 600	\$ -0-	-100.00%
Support Goods & Services	\$ 33,000	\$ 38,100	15.45%
Repairs & Maintenance	\$ 100	\$ 100	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Vehicle Replacement	\$ 4,027	\$ 4,027	-0-%
Total Executive-Admin	\$ 830,555	\$ 816,042	-1.75%
Total FTEs	4.00	4.00	-0-%

FY 2020 General Fund

Executive - Emergency Preparedness

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Professional Services	\$ 15,000	\$ 15,000	-0-%
Support Goods & Services	\$ 23,000	\$ 10,500	-54.35%
Repairs & Maintenance	\$ -0-	\$ 20,000	100.00%
Total Emergency Preparedness	\$ 38,000	\$ 45,500	19.74%
Total FTEs	0.00	0.00	-0-%

FY 2020 General Fund

Nondepartmental Administration

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Employee Benefits	\$ 500	\$ 750	50.00%
Professional Services	\$ 24,000	\$ 24,000	-0-%
Contributions	\$ 45,000	\$ 45,000	-0-%
Support Goods & Services	\$ 344,184	\$ 359,051	4.32%
Repairs & Maintenance	\$ 500	\$ 500	-0-%
Public Utility Services	\$ 10,000	\$ 10,000	-0-%
Administrative Services	\$ 1,000	\$ 1,000	-0-%
Total Nondept Admin	\$ 425,184	\$ 440,301	3.56%
Total FTEs	0.00	0.00	-0-%

FY 2020 General Fund Nondepartmental Contributions

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Contributions	\$ 175,000	\$ 175,000	-0-%
Total Nondept Admin	\$ 175,000	\$ 175,000	-0-%
Total FTEs	0.00	0.00	-0-%

Budget Binder: Calculation located in Tab 1

FY 2020 General Fund

Nondepartmental Downtown Maintenance

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Professional Services	\$ 7,000	\$ 13,000	85.71%
Repairs & Maintenance	\$ 1,000	\$ 1,000	-0-%
Public Utility Services	\$ 25,000	\$ 25,000	-0-%
Total Downtown Maint	\$ 33,000	\$ 33,000	18.18%
Total FTEs	0.00	0.00	-0-%

FY 2020 General Fund

Nondepartmental Transfers to Other Funds

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Transfers to:			
General Cap Projects	\$ 860,062	\$ 65,000	-92.44%
Streets Improve Fund	\$ 450,000	\$ 450,000	-0-%
Building Improve Fund	\$ 121,693	\$ 150,000	23.26%
Sewer Improve Fund	\$ -0-	\$ -0-	-0-%
Harbor Improve Fund	\$ 500,000	\$ 500,000	-0-%
Parks & Rec Improve Fund	\$ 50,000	\$ 50,000	-0-%
Vehicle Replacement Fund	\$ 262,806	\$ 330,536	26.12%
Total Nondept Transfers	\$ 2,243,841	\$ 1,545,536	-31.12%

FY 2020 General Fund Clerks - Legislative

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 42,900	\$ 42,900	-0-%
Employee Benefits	\$ 7,431	\$ 3,431	-53.83%
Professional Services	\$ 109,000	\$ 77,000	-29.36%
Contributions	\$ 8,300	\$ 8,300	-0-%
Support Goods & Services	\$ 90,580	\$ 88,780	-1.99%
Capital Outlays	\$ 1,658	\$ 1,658	-0-%
Total Clerks-Legislative	\$ 259,869	\$ 222,069	-14.55%

FY 2020 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 2020 General Fund

Clerks - Legislative - Travel

- **Mayor Travel** - \$11,400 (Decrease of \$600 compared to FY 2019)
 - AML Summer Meeting & Conference of Mayors (August) – Soldotna, AK \$2,000
 - 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) - \$-0-
 - NPFMC Meeting – \$-0-

FY 2020 General Fund

Clerks - Legislative - Travel

- **Council Travel** - \$32,700 (Decrease of \$1,200 compared to FY 2019)
 - AML Summer Legislative Meetings (August) : Soldotna, AK – 2 @ \$2,000=\$4,000
 - 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 San Antonio, TX): 2 @ \$4,600 = \$ 9,200
 - NPFMC Meeting: -0- @ \$1,500 = \$-0-
 - Juneau Lobbying (March): Juneau, AK – \$-0-
 - D.C. Constituent Trip (April / May): Washington, D.C. – \$5,500

FY 2020 General Fund Clerks - Administration

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 189,281	\$ 194,307	2.66%
Employee Benefits	\$ 144,820	\$ 128,452	-11.30%
Professional Services	\$ 3,000	\$ 3,000	-0-%
Support Goods & Services	\$ 36,800	\$ 37,050	0.68%
Repairs & Maintenance	\$ 500	\$ 500	-0-%
Capital Outlays	\$ 4,700	\$ 3,050	-35.11%
Total Clerks-Legislative	\$ 379,101	\$ 366,359	-3.36%
Total FTEs	1.80	1.80	-0-%

FY 2020 General Fund Clerks - Records Management

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 102,194	\$ 105,237	2.98%
Employee Benefits	\$ 82,183	\$ 70,001	-14.82%
Professional Services	\$ 4,000	\$ 4,000	-0-%
Support Goods & Services	\$ 5,500	\$ 5,500	-0-%
Total Clerks-Records Mgmt	\$ 193,877	\$ 184,738	-4.71%
Total FTEs	1.20	1.20	-0-%

FY 2020 General Fund

Finance - Administration

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 470,217	\$ 460,896	-1.98%
Employee Benefits	\$ 395,054	\$ 333,839	-15.50%
Professional Services*	\$ 85,000	\$ 85,000	-0-%
Support Goods & Services	\$ 27,500	\$ 50,000	81.82%
Repairs & Maintenance	\$ 500	\$ 500	-0-%
Capital Outlays	\$ 6,000	\$ 1,800	-70.00%
Total Finance-Admin	\$ 984,271	\$ 932,035	-5.31%
Total FTEs	8.25	8.25	-0-%

FY 2020 Budget Summary - General Fund Page 11

* Pending FY 2019 Supplemental Budget request for approximately \$105,000 for additional contract services that will not be needed for FY 2020.

FY 2020 General Fund

Finance - Utility

Expenses	FY 2018 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 15,528	\$ 16,747	7.85%
Employee Benefits	\$ 23,609	\$ 20,621	-12.66%
Support Goods & Services	\$ 32,500	\$ 32,500	-0-%
Repairs & Maintenance	\$ 500	\$ 500	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Total Finance - Utility	\$ 72,137	\$ 70,368	-2.45%
Total FTEs	0.30	0.30	-0-%

FY 2020 General Fund

Finance - Information Systems

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 173,275	\$ 228,889	32.10%
Employee Benefits	\$ 160,005	\$ 202,111	26.32%
Professional Services	\$ 160,000	\$ 175,000	9.38%
Support Goods & Services	\$ 76,500	\$ 76,500	-0-%
Repairs & Maintenance	\$ 7,500	\$ 7,500	-0-%
Capital Outlays	\$ 265,000	\$ 140,500	-46.98%
Total Finance-IT	\$ 842,280	\$ 830,500	-1.40%
Total FTEs	1.95	2.95	51.28%

FY 2020 General Fund Police - Summary

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 2,880,804	\$ 2,937,862	1.98%
Employee Benefits	\$ 2,978,308	\$ 2,479,809	-16.74%
Professional Services	\$ 203,800	\$ 205,700	0.93%
Support Goods & Services	\$ 466,132	\$ 510,744	9.57%
Repairs & Maintenance	\$ 69,350	\$ 66,800	-3.68%
Administrative Services	\$ 500	\$ 500	-0-%
Public Utility Services	\$ 150,000	\$ 156,000	4.00%
Capital Outlays	\$ 230,360	\$ 271,420	17.82%
Vehicle Replacement	\$ 53,537	\$ 79,757	48.98%
Bond Principal & Interest	\$ 448,850	\$ 450,450	0.36%
Total Police	\$ 7,481,641	\$ 7,159,042	-4.31%
Total FTEs	41.50	41.50	-0-%

FY 2020 General Fund

Police - Administration

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 374,035	\$ 389,076	4.02%
Employee Benefits	\$ 352,818	\$ 303,571	-13.96%
Professional Services	\$ 68,400	\$ 61,300	-10.38%
Support Goods & Services	\$ 31,166	\$ 38,035	22.04%
Repairs & Maintenance	\$ 45,700	\$ 46,650	2.08%
Public Utility Services	\$ 85,000	\$ 85,000	-0-%
Capital Outlays	\$ 9,340	\$ 82,920	787.79%
Vehicle Replacement	\$ -0-	\$ -0-	-0-%
Bond Principal & Interest	\$448,850	\$450,450	0.36%
Total Police – Admin	\$ 1,415,309	\$ 1,457,002	2.95%
Total FTEs	4.50	4.50	-0-%

FY 2020 General Fund

Police - Substation

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Professional Services	\$ -0-	\$ 6,000	100.00%
Support Goods & Services	\$ -0-	\$ 500	100.00%
Repairs & Maintenance	\$ -0-	\$ 1,000	100.00%
Public Utility Services	\$ -0-	\$6,000	100.00%
Total Police – Substation	\$ -0-	\$ 13,500	100.00%
Total FTEs	-0-	-0-	-0-%

FY 2020 General Fund

Police - Uniform Patrol

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 790,218	\$ 825,107	4.42%
Employee Benefits	\$ 918,431	\$ 780,096	-15.06%
Professional Services	\$ 950	\$ 950	-0-%
Support Goods & Services	\$ 70,500	\$ 116,980	65.93%
Repairs & Maintenance	\$ 100	\$ 100	-0-%
Administrative Services	\$ 500	\$ 500	-0-%
Capital Outlays	\$ 172,300	\$ 61,900	-64.07%
Vehicle Replacement	\$ 30,515	\$ 56,735	85.92%
Total Police-Uniform Patrol	\$ 1,983,514	\$ 1,842,368	-7.12%
Total FTEs	12.00	12.00	-0-%

FY 2020 General Fund

Police - Corrections

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 654,679	\$ 648,327	-0.97%
Employee Benefits	\$ 696,610	\$ 505,695	-27.41%
Professional Services	\$ 500	\$ 2,050	310.00%
Support Goods & Services	\$ 160,932	\$ 143,044	-11.12%
Repairs & Maintenance	\$ 4,000	\$ 4,500	12.50%
Public Utility Services	\$ 65,000	\$ 65,000	-0-%
Capital Outlays	\$ 40,520	\$ 40,000	-1.28%
Vehicle Replacement	\$ 5,464	\$ 5,464	-0-%
Total Police-Corrections	\$ 1,627,705	\$ 1,414,080	-13.12%
Total FTEs	10.00	10.00	-0-%

FY 2020 General Fund

Police - Investigations

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 168,927	\$ 179,404	6.20%
Employee Benefits	\$ 157,082	\$ 135,944	-13.46%
Professional Services	\$ 2,000	\$ 2,000	-0-%
Support Goods & Services	\$ 17,885	\$ 18,965	6.04%
Repairs & Maintenance	\$ 100	\$ 100	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Vehicle Replacement	\$ -0-	\$ -0-	-0-%
Total Police-Investigations	\$ 345,994	\$ 336,413	-2.77%
Total FTEs	2.00	2.00	-0-%

FY 2020 General Fund

Police - Support Services

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 531,943	\$ 551,107	3.60%
Employee Benefits	\$ 457,886	\$ 407,908	-10.91%
Professional Services	\$ 1,500	\$ 2,950	96.67%
Support Goods & Services	\$ 75,394	\$ 81,885	8.61%
Repairs & Maintenance	\$ 1,000	\$ 1,000	-0-%
Capital Outlays	\$ 3,000	\$ 3,300	10.00%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total Police-Support Svcs	\$ 1,070,723	\$ 1,048,150	-2.11%
Total FTEs	8.00	8.00	-0-%

FY 2020 General Fund

Police - Animal Control

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 49,297	\$ 52,156	5.80%
Employee Benefits	\$ 41,748	\$ 34,774	-16.70%
Professional Services	\$ 125,200	\$ 125,200	-0-%
Support Goods & Services	\$ 3,500	\$ 3,500	-0-%
Repairs & Maintenance	\$ 3,050	\$ 3,050	-0-%
Capital Outlays	\$ 3,700	\$ 27,650	647.30%
Vehicle Replacement	\$ 5,101	\$ 5,101	-0-%
Total Police-Animal Control	\$ 231,596	\$ 251,431	8.56%
Total FTEs	1.00	1.00	-0-%

FY 2020 General Fund

Police - Drug Enforcement

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 69,555	\$ 71,579	2.91%
Employee Benefits	\$ 86,983	\$ 76,664	-11.86%
Professional Services	\$ 4,000	\$ 4,000	-0-%
Support Goods & Services	\$ 15,225	\$ 15,225	-0-%
Repairs & Maintenance	\$ 350	\$ 350	-0-%
Capital Outlays	\$ 1,500	\$ -0-	-100.0%
Vehicle Replacement	\$ 2,862	\$ 2,862	-0-%
Total Police-Drug Enforcement	\$ 180,475	\$ 170,680	-5.43%
Total FTEs	1.00	1.00	-0-%

FY 2020 General Fund

Police - Community Services

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 56,153	\$ 59,453	5.88%
Employee Benefits	\$ 80,144	\$ 72,522	-9.51%
Professional Services	\$ 250	\$ 250	-0-%
Support Goods & Services	\$ 70,500	\$ 70,500	-0-%
Repairs & Maintenance	\$ 15,000	\$ 10,000	-33.33%
Capital Outlays	\$ -0-	\$ 55,650	100.00%
Vehicle Replacement	\$ 2,915	\$ 2,915	-0-%
Total Police-Community Svcs	\$ 224,962	\$ 271,290	20.59%
Total FTEs	1.00	1.00	-0-%

FY 2020 General Fund

Police - Canine

Expenses	FY 2019 Amended Budget	FY 2019 Budget	% Variance
Salaries & Wages	\$ 89,709	\$ 93,199	3.89%
Employee Benefits	\$ 99,780	\$ 86,354	-13.46%
Professional Services	\$ 1,000	\$ 1,000	-0-%
Support Goods & Services	\$ 15,180	\$ 15,720	3.56%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Vehicle Replacement	\$ 6,680	\$ 6,680	-0-%
Total Police-Canine	\$ 212,349	\$ 202,953	-4.42%
Total FTEs	1.00	1.00	-0-%

FY 2020 General Fund

Police - School Resources

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 96,288	\$ 68,454	-28.91%
Employee Benefits	\$ 86,826	\$ 76,281	-12.14%
Support Goods & Services	\$ 5,850	\$ 6,390	9.23%
Repairs & Maintenance	\$ 50	\$ 50	-0-%
Capital Outlays	\$-0-	\$-0-	-0-%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total Police-School Resources	\$ 189,014	\$ 151,175	-20.02%
Total FTEs	1.00	1.00	-0-%

FY 2020 General Fund

Fire - Administration

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 1,068,745	\$ 1,117,257	4.54%
Employee Benefits	\$ 1,069,047	\$ 805,133	-24.69%
Professional Services	\$ 52,165	\$ 52,165	-0-%
Support Goods & Services	\$ 159,425	\$ 159,375	-0.03%
Repairs & Maintenance	\$ 20,000	\$ 20,000	-0-%
Public Utility Services	\$ 30,000	\$ 30,000	-0-%
Capital Outlays	\$ 227,380	\$ 425,190	87.00%
Vehicle Replacement	\$ 70,973	\$ 93,571	31.84%
Total Fire – Admin	\$ 2,695,735	\$ 2,702,691	0.18%
Total FTEs	13.75	13.73	-0-%

FY 2020 General Fund

Public Works - Summary

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 684,566	\$ 720,329	5.22%
Employee Benefits	\$ 768,523	\$ 635,077	-17.36%
Professional Services	\$ 9,000	\$ 17,000	88.89%
Support Goods & Services	\$ 252,738	\$ 253,328	0.23%
Repairs & Maintenance	\$ 104,350	\$ 88,850	-14.85%
Public Utility Services	\$ 190,600	\$ 180,600	-5.25%
Capital Outlays	\$ 7,500	\$ 110,000	1,366.67%
Vehicle Replacement	\$ 114,914	\$ 130,776	13.80%
Total Public Works	\$ 2,132,191	\$ 2,135,960	0.18%
Total FTEs	9.50	9.50	-0-%

FY 2020 General Fund

Public Works - Administration

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 52,097	\$ 60,955	17.00%
Employee Benefits	\$ 49,862	\$ 49,796	-0.13%
Professional Services	\$ 2,000	\$ 2,000	-0-%
Support Goods & Services	\$ 7,300	\$ 11,100	52.05%
Repairs & Maintenance	\$ 1,050	\$ 1,550	47.62%
Capital Outlays	\$-0-	\$ 1,500	100.00%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total Public Works–Admin	\$ 112,309	\$ 112,309	12.99%
Total FTEs	0.50	1.00	50.00%

FY 2020 General Fund

Public Works - Streets

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 353,160	\$ 357,306	1.17%
Employee Benefits	\$ 397,449	\$ 330,836	-16.76%
Professional Services	\$ 3,000	\$ 4,000	33.34%
Support Goods & Services	\$ 204,000	\$ 201,250	-1.35%
Repairs & Maintenance	\$ 84,500	\$ 69,500	-17.75%
Public Utility Services	\$170,000	\$160,000	-5.88%
Capital Outlays	\$ 2,500	\$ 70,000	2,700.0%
Vehicle Replacement	\$ 114,914	\$ 130,776	13.80%
Total Public Works–Streets	\$ 1,329,523	\$ 1,323,668	-0.44%
Total FTEs	5.00	5.00	-0-%

FY 2020 General Fund

Public Works - Garage

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 128,204	\$ 142,636	11.26%
Employee Benefits	\$ 148,292	\$ 116,388	-21.51%
Professional Services	\$ 1,500	\$ 1,000	-33.34%
Support Goods & Services	\$ 13,000	\$ 13,000	-0-%
Repairs & Maintenance	\$ 11,000	\$ 12,000	9.09%
Public Utility Services	\$ 20,000	\$ 20,000	-0-%
Capital Outlays	\$ 5,000	\$ 7,500	50.00%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total Public Works–Garage	\$ 326,996	\$ 312,524	-4.43%
Total FTEs	2.00	2.00	-0-%

FY 2020 General Fund

Public Works - Building Inspectors

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 151,105	\$ 159,432	5.51%
Employee Benefits	\$ 172,920	\$ 138,057	-20.16%
Professional Services	\$ 2,500	\$ 5,000	100.00%
Support Goods & Services	\$ 11,438	\$ 14,438	26.23%
Repairs & Maintenance	\$ 2,800	\$ 800	-71.43%
Capital Outlays	\$-0-	\$ 31,000	100.00%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total PW – Bldg Inspectors	\$ 340,763	\$ 348,727	2.34%
Total FTEs	2.00	2.00	-0-%

FY 2020 General Fund

Public Works - Muni Airport

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Professional Services	\$ -0-	\$ 5,000	100.00%
Support Goods & Services	\$ 17,000	\$ 13,540	-20.35%
Repairs & Maintenance	\$ 5,000	\$ 5,000	-0-%
Public Utility Services	\$600	\$600	-0-%
Total PW –Muni Airport	\$ 22,600	\$ 24,140	6.81%
Total FTEs	0.00	0.00	-0-%

FY 2020 General Fund Engineering - Administration

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 185,515	\$ 196,567	5.96%
Employee Benefits	\$ 175,110	\$ 149,901	-14.40%
Professional Services	\$ 5,000	\$ 5,000	-0-%
Support Goods & Services	\$ 9,500	\$ 9,500	-0-%
Repairs & Maintenance	\$ 2,100	\$ 2,100	-0-%
Allocated Expenses	\$ -80,000	\$ -80,000	-0-%
Capital Outlays	\$ -0-	\$ 3,000	100.00%
Vehicle Replacement	\$ -0-	\$ -0-	-0-%
Total Engineering–Admin	\$ 297,225	\$ 286,068	-3.75%
Total FTEs	2.00	2.00	-0-%

FY 2020 General Fund Parks & Recreation - Summary

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 714,715	\$ 736,052	2.99%
Employee Benefits	\$ 513,000	\$ 364,143	-29.02%
Professional Services	\$ 40,680	\$ 45,680	12.29%
Contributions	\$ 94,700	\$ 94,700	-0-%
Support Goods & Services	\$ 105,650	\$ 107,000	1.28%
Repairs & Maintenance	\$ 26,500	\$ 41,500	56.60%
Public Utility Services	\$ 103,000	\$ 105,000	1.94%
Administrative Services	\$ -0-	\$ -0-	-0-%
Capital Outlays	\$ -0-	\$ 33,500	100.00%
Vehicle Replacement	\$ 18,635	\$ 22,409	20.25%
Total Parks & Recreation	\$ 1,616,880	\$ 1,549,984	-4.14%
Total FTEs	8.20	7.80	-4.88%

FY 2020 General Fund

Parks & Recreation - Administration

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 357,548	\$ 356,387	-0.32%
Employee Benefits	\$ 302,748	\$ 193,366	-36.13%
Professional Services	\$ 23,850	\$ 28,850	20.96%
Support Goods & Services	\$ 70,500	\$ 69,000	-2.13%
Repairs & Maintenance	\$ 9,000	\$ 9,000	-0-%
Public Utility Services	\$ 12,000	\$ 14,000	16.67%
Capital Outlays	\$-0-	\$ 33,500	100.00%
Vehicle Replacement	\$18,635	\$22,409	20.25%
Total Parks & Rec – Admin	\$ 794,281	\$ 726,512	-8.53%
Total FTEs	4.96	4.56	-8.06%

FY 2020 General Fund

Parks & Recreation - Museum

Expenses	FY 2019 Amended Budget	FY 2020 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 2020 General Fund

Parks & Recreation - Teen Center

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 147,769	\$ 159,209	7.74%
Employee Benefits	\$ 67,997	\$ 59,325	-12.75%
Professional Services	\$ 11,330	\$ 11,330	-0-%
Support Goods & Services	\$ 10,500	\$ 13,500	28.57%
Repairs & Maintenance	\$ 5,000	\$ 5,000	-0-%
Public Utility Services	\$ 15,000	\$ 15,000	-0-%
Administrative Services	\$ -0-	\$ -0-	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Total P&R - Teen Center	\$ 257,596	\$ 263,363	2.24%
Total FTEs	1.73	1.73	-0-%

FY 2020 General Fund

Parks & Recreation - Aquatics

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 159,056	\$ 165,438	4.01%
Employee Benefits	\$ 98,010	\$ 88,083	-10.13%
Support Goods & Services	\$ 5,150	\$ 5,000	-2.91%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Total P&R – Aquatics	\$ 262,216	\$ 258,520	-1.41%
Total FTEs	1.00	1.00	-0-%

FY 2020 General Fund

Parks & Recreation - Ice Rink

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 50,342	\$ 55,020	9.29%
Employee Benefits	\$ 44,245	\$ 23,369	-47.18%
Professional Services	\$ 500	\$ 500	-0-%
Support Goods & Services	\$ 11,500	\$ 11,500	-0-%
Repairs & Maintenance	\$ 10,000	\$ 25,000	150.00%
Public Utility Services	\$ 66,000	\$ 66,000	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Total P&R – Ice Rink	\$ 182,587	\$ 181,389	-0.66%
Total FTEs	0.50	0.50	-0-%

FY 2020 General Fund

Parks & Recreation - Beautification Program

Expenses	FY 2019 Amended Budget	FY 2020 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 2020 General Fund

Library - Administration

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 426,252	\$ 387,637	-9.06%
Employee Benefits	\$ 332,630	\$ 307,856	-7.45%
Professional Services	\$ 10,000	\$ 41,820	318.20%
Support Goods & Services	\$ 45,410	\$ 50,160	10.46%
Books & Materials	\$ 32,250	\$ 43,400	34.57%
Repairs & Maintenance	\$ 15,000	\$ 20,000	33.34%
Public Utility Services	\$ 45,000	\$ 45,000	-0-%
Capital Outlays	\$ 1,450	\$ 12,700	775.86%
Total Library – Admin	\$ 907,992	\$ 908,573	0.06%
Total FTEs	7.00	7.00	-0-%

FY 2020 Special Revenue Fund

Tourism Fund - Revenues

Sources	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Taxes	\$ 170,500	\$ 200,000	-0-%
Net investment income	\$ -0-	\$ 5,000	100.00%
Appropriation (To) From Fund Balance	\$ -0-	\$ -0-	-100.00%
Total Tourism Revenues	\$ 170,500	\$ 205,000	20.23%

FY 2020 Special Revenue Fund

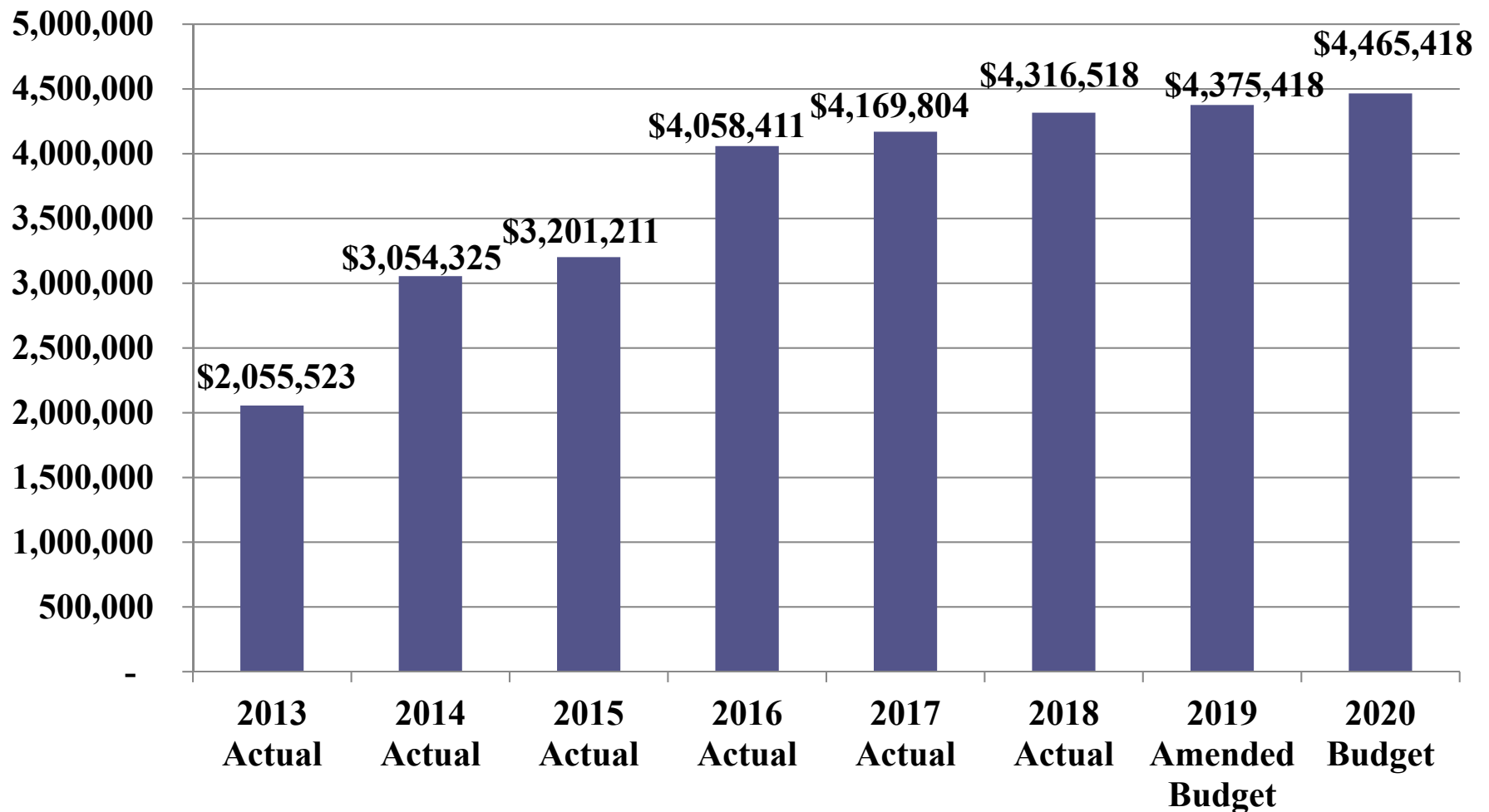
Tourism Fund - Expenses-Administration

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Contributions	\$ 115,000	\$ 115,000	-0-%
Interfund Charges	\$ 45,150	\$ 48,000	6.53%
Contingency	\$ 10,350	\$ 41,900	304.83%
Total Tourism Expenses	\$ 170,500	\$ 205,000	20.23%

FY 2020 Special Revenue Fund Enhancement Fund

Sources	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Interest on Investments	\$ 40,000	\$ 50,000	25.00%
Rents & Royalties	\$ 18,900	\$ 40,000	111.64%
Appropriation (To) From Fund Balance	(\$ 58,900)	(\$ 90,000)	52.80%
Total Enhancement Fund Revenues	\$ -0-	\$ -0-	-0-%

FY 2020 Special Revenue Fund Enhancement Fund - Fund Balance



FY 2020 Enterprise Fund

Cargo Terminal Fund - Revenues

Sources	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Intergovernmental	\$ 15,000	\$ 8,481	-43.46%
Charges for Services	\$ 1,189,000	\$ 1,305,000	9.76%
Interest	\$ 12,000	\$ 30,000	150.00%
Rents & Royalties	\$ 235,825	\$ 240,000	1.77%
Appropriation (To) From Fund Balance	(\$ 204,538)	\$ 946,741	562.87%
Total Cargo Fund Revenues	\$ 1,247,287	\$ 2,530,222	102.86%

FY 2020 Enterprise Fund

Cargo Terminal Fund - Expenses

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 192,570	\$ 190,178	-1.24%
Employee Benefits	\$ 198,190	\$ 182,554	-7.89%
Professional Services	\$ 7,000	\$ 12,000	71.43%
Support Goods & Services	\$ 119,181	\$ 133,846	12.30%
Repairs & Maintenance	\$ 20,500	\$ 25,500	24.39%
Public Utility Services	\$ 30,500	\$ 30,900	1.31%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Depreciation Expense	\$ 532,006	\$ 1,781,659	234.89%
Interfund Charges	\$ 147,340	\$ 173,585	17.81%
Total Cargo Fund Expenses	\$ 1,247,287	\$ 2,530,222	102.86%
FTEs	3.00	3.00	-0-%

FY 2020 Enterprise Fund

Boat Harbor Fund - Revenues

Sources	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Intergovernmental	\$ 25,000	\$ 34,682	38.73%
Charges for Services	\$ 2,538,359	\$ 2,519,220	-0.75%
Interest	\$ 21,000	\$ 26,000	23.81%
Rents & Royalties	\$ 16,750	\$ 16,920	1.01%
Miscellaneous	\$ 7,300	\$ 7,300	-0-%
Interfund Charges	\$ 78,228	\$ 70,243	-10.21%
Appropriation (To) From Fund Balance	\$ 1,253,000	\$ 1,220,902	-2.56%
Total Boat Harbor Fund Revenues	\$ 3,939,637	\$ 3,895,267	-1.13%

FY 2020 Enterprise Fund

Boat Harbor Fund - Expenses

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 823,631	\$ 788,206	-4.30%
Employee Benefits	\$ 740,896	\$ 616,627	-16.77%
Professional Services	\$ 59,500	\$ 89,500	50.42%
Contributions	\$ 18,250	\$ 18,420	0.93%
Support Goods & Services	\$ 197,839	\$ 215,148	8.75%
Repairs & Maintenance	\$ 60,000	\$ 56,000	-6.67%
Public Utility Services	\$ 192,000	\$ 193,000	0.52%
Capital Outlays	\$ 80,250	\$ 39,260	-51.08%
Vehicle Replacement	\$ 16,840	\$ 23,302	38.37%

FY 2020 Enterprise Fund

Boat Harbor Fund - Expenses continued

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Depreciation	\$ 1,254,487	\$ 1,380,745	10.06%
Interest	\$ 62,215	\$ 60,115	-3.38%
Transfers to Shipyard	\$ 158,950	\$ 149,876	-5.71%
Interfund Charges	\$ 274,779	\$ 265,068	-3.53%
Total Boat Harbor Fund Expenses	\$ 3,939,637	\$ 3,895,267	-1.13%
FTEs	11.00	11.00	-0-%

FY 2020 Enterprise Fund

Shipyard Fund - Revenues

Sources	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Intergovernmental	\$ 5,000	\$ 5,018	0.36%
Charges for Services	\$ 455,500	\$ 468,000	2.74%
Interest	\$ 500	\$ 500	-0-%
Transfers In from Harbor Fund	\$ 158,950	\$ 149,876	-5.71%
Appropriation (To) From Fund Balance	\$ 526,844	\$ 527,111	0.05%
Total Shipyard Fund Revenues	\$ 1,146,794	\$ 1,150,505	0.32%

FY 2020 Enterprise Fund

Shipyard Fund - Expenses

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 114,763	\$ 107,064	-6.71%
Employee Benefits	\$ 107,366	\$ 121,200	12.88%
Professional Services	\$ 25,000	\$ 15,000	-40.00%
Support Goods & Services	\$ 63,372	\$ 71,765	13.24%
Repairs & Maintenance	\$ 10,000	\$ 13,500	35.00%
Public Utility Services	\$ 40,500	\$ 40,500	-0-0%
Depreciation	\$ 526,860	\$ 526,860	-0-%
Interest	\$ 168,252	\$ 162,655	-3.33%
Interfund Charges	\$ 90,681	\$ 91,961	1.41%
Total Shipyard Fund Expenses	\$ 1,146,794	\$ 1,150,505	0.32%
FTEs	2.00	2.00	-0-%

FY 2020 Enterprise Fund

Electric Utility - Revenues

Sources	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Charges for Services	\$ 674,500	\$ 674,500	-0-%
Interest	\$ 1,000	\$ 5,000	400.00%
Appropriation (To) From Fund Balance	(\$ 48,820)	\$ 278,106	669.66%
Total Electric Utility Fund Revenues	\$ 626,680	\$ 957,606	52.81%

FY 2020 Enterprise Fund

Electric Utility Fund - Expenses

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Professional Services	\$ 7,500	\$ 7,500	-0-%
Support Goods & Services	\$ 533,263	\$ 533,297	0.01%
Repairs & Maintenance	\$ 10,000	\$ 10,000	-0-%
Administrative Services	\$ 500	\$ 500	0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Depreciation	\$ -0-	\$ -0-	-0-%
Transfers	\$ -0-	\$ 350,000	100.00%
Interfund Charges	\$ 75,417	\$ 56,309	-25.34%
Total Electric Utility Fund Expenses	\$ 626,680	\$ 957,606	52.81%
FTEs	0.00	0.00	-0-%

FY 2020 Enterprise Fund

Water Utility Fund - Revenues

Sources	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Intergovernmental	\$ 15,000	\$ 21,363	42.42%
Charges for Services	\$ 4,392,000	\$ 4,542,000	3.42%
Interest	\$ 40,000	\$ 60,000	50.00%
Miscellaneous	\$ 5,000	\$ 5,000	-0-%
Appropriation (To) From Fund Balance	(\$ 1,024,762)	(\$ 1,407,925)	37.43%
Total Water Utility Fund Revenues	\$ 3,427,535	\$ 3,220,438	-6.04%

FY 2020 Enterprise Fund

Water Utility Fund - Expenses

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 465,601	\$ 472,359	1.45%
Employee Benefits	\$ 557,750	\$ 479,496	-14.03%
Professional Services	\$ 48,400	\$ 48,400	-0-%
Support Goods & Services	\$ 221,027	\$ 229,134	3.67%
Repairs & Maintenance	\$ 39,000	\$ 39,000	-0-%
Public Utility Services	\$ 424,250	\$ 371,250	-12.49%
Capital Outlays	\$ 118,000	\$ 33,500	-71.61%
Vehicle Replacement	\$ 11,531	\$ 16,589	43.86%

FY 2020 Enterprise Fund

Water Utility Fund - Expenses continued

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Depreciation	\$ 653,794	\$ 713,644	9.15%
Interest	\$ 58,750	\$ 54,385	-7.43%
Transfers Out – Cap Projects	\$ 25,000	\$ -0-	-100.00%
Interfund Charges	\$ 804,432	\$ 762,681	-5.19%
Total Water Utility Fund Expenses	\$ 3,427,535	\$ 3,220,438	-6.04%
FTEs*	7.60	7.60	-0-%

FY 2020 Enterprise Fund

Sewer Utility Fund - Revenues

Sources	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Intergovernmental	\$ 25,000	\$ 33,019	32.08%
Charges for Services	\$ 4,619,800	\$ 4,852,525	5.04%
Interest	\$ 10,000	\$ 25,000	150.00%
Appropriation (To) From Fund Balance	(\$ 549,182)	(\$ 293,545)	-46.55%
Total Sewer Utility Fund Revenues	\$ 4,105,618	\$ 4,616,999	12.46%

FY 2020 Enterprise Fund

Sewer Utility Fund - Expenses

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 730,034	\$ 747,450	2.39%
Employee Benefits	\$ 755,802	\$ 712,972	-5.67%
Professional Services	\$ 46,500	\$ 56,500	21.51%
Support Goods & Services	\$ 332,532	\$ 348,174	4.70%
Repairs & Maintenance	\$ 61,600	\$ 71,800	16.56%
Public Utility Services	\$ 254,800	\$ 254,800	-0-%
Capital Outlays	\$ 171,000	\$ 255,000	49.12%
Vehicle Replacement	\$ 23,544	\$ 28,811	22.37%

FY 2020 Enterprise Fund

Sewer Utility Fund - Expenses continued

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Depreciation	\$ 886,453	\$ 1,230,056	38.76%
Interest	\$ 41,735	\$ 35,935	-13.90%
Transfers Out – Cap Projects	\$ -0-	\$ 100,000	100.00%
Interfund Charges	\$ 801,618	\$ 775,501	-3.26%
Total Sewer Utility Fund Expenses	\$ 4,105,618	\$ 4,616,999	12.46%
FTEs**	10.35	10.35	-0-%

FY 2020 Enterprise Fund

Trident Basin - Revenues

Sources	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Charges for Services	\$ 15,000	\$ 15,000	-0-%
Rents & Royalties	\$ 40,000	\$ 40,000	-0-%
Appropriation (To) From Fund Balance	\$ 248,555	\$ 248,500	-0.02%
Total Trident Basin Fund Revenues	\$ 303,555	\$ 303,500	-0.02%

FY 2020 Enterprise Fund

Trident Basin - Expenses

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Professional Services	\$ -0-	\$ -0-	-0-%
Support Goods & Services	\$ 13,458	\$ 14,814	10.08%
Repairs & Maintenance	\$ 2,000	\$ 2,000	-0-%
Public Utility Services	\$ 25,000	\$ 25,000	-0-%
Depreciation	\$ 248,730	\$ 248,730	-0-%
Interfund Charges	\$ 14,367	\$ 12,956	-9.82%
Total Trident Basin Expenses	\$ 303,555	\$ 303,500	-0.02%
FTEs	0.00	0.00	-0-%

FY 2020 Enterprise Fund

E911- Revenues

Sources	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Intergovernmental	\$ 881	\$ 5,830	561.75%
Charges for Services	\$ 300,000	\$ 450,000	50.00%
Appropriation (To) From Fund Balance	\$ 149,469	\$ 44,087	-70.50%
Total E911 Fund Revenues	\$ 450,350	\$ 499,917	11.01%

FY 2020 Enterprise Fund

E911 - Expenses

Expenses	FY 2019 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 122,421	\$ 127,493	4.14%
Employee Benefits	\$ 110,229	\$ 99,724	-9.53%
Professional Services	\$ 152,000	\$ 152,000	-0-%
Support Goods & Services	\$ 9,500	\$ 9,500	-0-%
Capital Outlays	\$ -0-	\$ 55,000	100.00%
Depreciation	\$ 56,200	\$ 56,200	-0-%
Total E911 Expenses	\$ 450,350	\$ 499,917	11.01%
FTEs	2.05	2.05	-0-%

FY 2020

Capital Project Requests

Description	Funding Source	Cost
General Capital Projects		
PN 4015: Fire Station Def Maint Addition	General Fund Transfer	\$ 50,000
PN 4058: Jail CCTV Software Addition*	General Fund Transfer	\$ 15,000
Total General Capital Projects	FY 2020 Additions	\$ 65,000
Building Capital Projects		
PN 6016: New Fire Station*	Bldg Fund Appropriations	\$ 1,289,830.32
Hillside Drive Renovations	General Fund Transfer	\$ 150,000
Total Building Capital Projects	FY 2020 Additions	\$ 1,439,830.32
* Project Created / Adjusted during FY 2019 Supplemental Budget		

FY 2020

Capital Project Requests continued

Description	Funding Source	Cost
Streets Capital Projects		
PN 5039: Annual Pavement Repairs	Streets Sales Tax Allocation	\$ 130,000
	Streets Appropriations	\$ 300,000
Streets Capital Equipment	Streets Sales Tax Allocation	\$ 320,000
Total Streets Capital Projects	FY 2020 Additions	\$ 750,000
Parks & Recreation Capital Projects		
Baranof Park Improvements	Sales Tax Allocation	\$ 50,000
	P&R Fund Appropriations	\$ 50,000
Total Parks & Recreation Capital Projects	FY 2020 Additions	\$ 100,000

FY 2020

Capital Project Requests continued (2)

Description	Funding Source	Cost
Sewer Capital Projects		
PN 7523: Emergency Generators	Sewer Chgs for Services	\$40,000
Upgrade Lift Stations # 5 & # 1B	Sewer Chgs for Services	\$ 350,000
Total Sewer Capital Projects	FY 2020 Additions	\$ 390,000
Water Capital Projects		
Dam and Spillway Repairs	Water Chgs for Services	\$ 100,000
SCATA Systems Upgrade	Water Chgs for Services	\$ 100,000
	Transfer from Sewer Fund	\$ 100,000
Aleutian Homes Phase VII – Hemlock	Water Chgs for Services	\$ 240,000
Total Water Capital Projects	FY 2020 Additions	\$ 540,000

FY 2020

Capital Project Requests continued (3)

Description	Funding Source	Cost
Harbor Capital Projects		
Harbor Software Replacement	Sales Tax Allocation	\$ 35,000
Safety Inspections & Improvements	Sales Tax Allocation	\$ 170,000
Anode Replacements	Sales Tax Allocation	\$ 225,000
Piers & Docks Repairs & Maintenance	Sales Tax Allocation	\$ 70,000
	Harbor Fund Approp	\$ 30,000
Security Improvements	Harbor Fund Approp	\$ 50,000
St. Herman Harbor Replacement – Phase I	Transfer – Electric Utility	\$ 350,000
	Harbor Fund Approp	\$ 1,000,000
Total Harbor Capital Projects	FY 2020 Additions	\$ 1,930,000
Cargo Capital Projects	FY 2020 Additions	\$ -0-

Budget Binder Tab 4

Handouts from Long-Term Capital Improvement Plan

FY 2019 Summary - Sewer Utility Fund Page 78

FY 2020

Capital Project Requests continued (4)

Description	Funding Source	Cost
Total General Fund Vehicle Replacement	FY 2020 Additions	\$ 330,536
Total Citywide Capital Projects	FY 2020 Additions	\$ 5,545,366.32

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.