

Introduced by: Borough Manager
Drafted by: Finance Director
Introduced on: 04/20/2017
Postponed: 05/04/2017
Amended: 05/18/2017
Public Hearing Date: 06/01/2017
Adopted on: 06/01/2017

**KODIAK ISLAND BOROUGH
ORDINANCE NO. FY2018-01**

AN ORDINANCE OF THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH LEVYING TAXES ON ALL TAXABLE REAL AND PERSONAL PROPERTY WITHIN THE KODIAK ISLAND BOROUGH FOR THE EXPENSES AND LIABILITIES OF THE KODIAK ISLAND BOROUGH FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF JULY 2017 AND ENDING ON THE THIRTIETH DAY OF JUNE 2018 (FISCAL YEAR 2018 BUDGET)

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH THAT:

Section 1: This ordinance is NOT of permanent nature and shall NOT become a part of the Kodiak Island Borough Code of Ordinances.

Section 2: The following sums of money, or as much thereof as may be authorized by law, as may be needed or deemed necessary to defray all expenses and liabilities of the Kodiak Island Borough, be and the same, is hereby appropriated for municipal purposes and objects of the Kodiak Island Borough and other taxing entities hereinafter specified for the fiscal year commencing on the first day of July 2017 and ending on the thirtieth day of June 2018.

Section 3: Adoption of this ordinance recognizes that funds are appropriated at department and/or project level. Compositions of these figures are as delineated in the full detail budget document. The full document is available to all elected and appointed officials for their use. Copies may be reviewed by interested citizens at the Borough Building during normal working hours and also at the Kodiak and village public libraries during their normal operating hours.

Section 4: Tax Levy. A tax for the amount specified in the form of a mill levy is hereby levied for the value as of January 1, 2017, to be used for the purposes as specified in the Budget for Fiscal Year 2018 of the Kodiak Island Borough commencing on the first day of July 2017 and ending on the thirtieth day of June 2018 to defray expenses and liabilities of said entity as enumerated in the applicable budgets.

The millage rates by taxing entity are as follows:

AREA WIDE:

A. Kodiak Island Borough General Fund	0.62 mills
B. Education Support Fund	6.80 mills
C. Debt Service Fund	2.03 mills
D. Renewal and Replacement Fund	<u>1.30 mills</u>
Total Area wide:	10.75mills

NON AREA WIDE:

E. Womens Bay Road Service Area	2.50 mills
F. Womens Bay Fire Dept.	1.25 mills
G. Bay View Road Service Area	1.50 mills

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H. Fire Protection Area No. 1	1.50 mills
I. Monashka Bay Road Service Area	2.50 mills
J. Service Area No. 1 Roads	1.50 mills
K. Woodland Acres Street Light Area	0.10 mills
L. Service Area No. 2	0.00 mills
M. KIB Airport Fire Area	1.25 mills
N. Trinity Islands Street Light Service Area	0.20 mills
O. Mission Lake Tide Gate Service Area	1.00 mills

Section 5: Commercial aircraft that have been issued an N number by the Federal Aviation Administration and are less than 12,500 pounds takeoff weight are taxed using the following table:

	FIXED WING	ROTOCRAFT	
Gross Lbs	Annual Tax	Gross Lbs	Annual Tax
Non Flyable	\$50		
0-1,000	\$100	0-2,000	\$400
1,001-2,000	\$200	2,001-3,000	\$800
2,001-3,000	\$400	3,001-4,000	\$1,000
3,001-4,000	\$600	4,001-7,000	\$1,400
4,001-5,000	\$800	7,001-12,500	\$1,600
5,001-6,000	\$1,000		
6,001-7,000	\$1,200		
7,001-8,000	\$1,300		
8,001-10,000	\$1,400		
10,001-12,500	\$1,500		

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Section 6: Kodiak Island Borough Staff is hereby authorized and directed to effect the necessary line item changes within the limits established by fund, project and department to properly monitor, account and report on the expenditures of these funds.

Section 7: The FY2018 budget is hereby adopted per the attached schedule.

Effective Date: This ordinance takes effect on July 1, 2017.

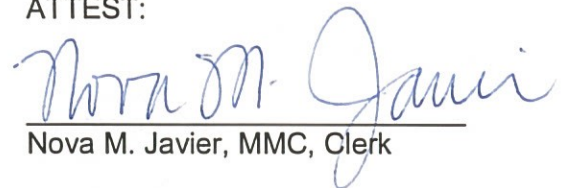
**ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH
THIS FIRST DAY OF JUNE, 2017.**

KODIAK ISLAND BOROUGH



Daniel A. Rohrer, Mayor

ATTEST:



Nova M. Javier, MMC, Clerk

UNANIMOUS VOTE:

Ayes: Crow, LeDoux, Skinner, Smiley, Symmons, Townsend, Van Daele