

Ketchikan Gateway Borough



FY 2018

Detail Budget

Adopted on May 15, 2017

Ordinance No. 1832 & 1833

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KETCHIKAN GATEWAY BOROUGH

1900 First Avenue, Ketchikan, Alaska 99901

May 23, 2017

The Honorable Mayor and Assembly Members
Ketchikan Gateway Borough
1900 First Avenue
Ketchikan, Alaska

RE: Fiscal Year 2018 Budget and Capital Program Overview

Dear Mayor and Members of the Assembly:

In accordance with KGBC 4.05.020, the Borough Manager and Finance Director presented the Fiscal Year 2018 Borough Budget and Capital Program (“Budget”) at the May 1, 2017 regular meeting of the Assembly. At that May 1 meeting, the Assembly introduced Ordinance 1832, which appropriates from all funds except the Local Education Fund, formerly called the Schools Reserve Fund. Also on May 1, the Assembly introduced Ordinance 1833, which set the Ketchikan Gateway Borough School District spending authority for FY 2018, determined how much funding would be made available from local sources, and changed the name of the fund from ‘Schools Reserve Fund’ to ‘Local Education Fund’. Both ordinances combined establish the full FY 2018 Borough budget. The Assembly held separate public hearings on both ordinances on May 15, 2018.

After the public hearing, the Assembly considered and adopted Ordinance 1832 and Ordinance 1833, appropriating the entire FY 2018 Borough Budget. Ordinance 1833 also directs staff to incorporate the final appropriations for the School District and the fund name change into the FY 2018 Borough Budget Documents.

KGBC 4.050.020(a) states *“the borough manager shall prepare and submit to the assembly, no later than the first regular assembly meeting in May of each year, a proposed annual budget and capital program for the next fiscal year, which shall contain detailed estimates of anticipated revenues and proposed expenditures for the year. The total of such proposed expenditures shall not exceed the total of such anticipated revenues.”* The FY 2018 Budget as presented for introduction is a fiscally prudent budget, and has been developed in a fashion that recognizes and responds to the fiscal challenges facing the Borough.

This budget authorizes \$42.8 million in borough wide expenditures. Of that, \$11.3 is in the General Fund and an additional \$8.2 is in the Local Education Fund.

Economic Overview

Broad economic indicators for the Borough are mixed. Housing starts and sales are stable at this time. Borough wide, gross sales for calendar years 2012-2016 are flat, with minor fluctuations around a consistent average. However, retail sector sales for calendar year 2016 are 8% above sales five years ago. All other sales are down by almost the same amount over the five-year span, driven by declining fuel prices and sales volume, and the slowing of public construction projects.

The State of Alaska's budget woes directly affect the Borough's budget. Examples are reduced funding levels in programs such as Community Assistance (formerly called Community Revenue Sharing), and reductions in the Department of Education and Early Development Bond Debt Reimbursement program.

The lack of a clear plan for resolving the State's fiscal crisis impedes the Borough's ability to plan for and manage a potential economic downturn. Through conservative fiscal policies, the Borough built healthy reserves during more prosperous years. The FY 2018 General Fund budget is balanced without the need to draw on reserves. By reorganizing processes and adjusting services levels, directors and supervisors have been able to take advantage of opportunities presented by attrition, with minimal impacts to the public at this time. Three positions are being eliminated in the General Fund in FY 2018.

The Manager and Finance Director acknowledge and express sincere appreciation for the considerable efforts of the *many* Borough staff that helped craft a responsible fiscal plan to carry out the duties of the Borough and provide the services and facilities during the period beginning July 1, 2017, and ending June 30, 2018:

- | | |
|---|---|
| 1. Schools ^a | 15. Solid Waste ⁿ |
| 2. Ketchikan International Airport ^a | 16. Assessment of Taxable Property ^a |
| 3. Airport Ferry System ^a | 17. Tax Collection ^a |
| 4. Fire Protection ^s | 18. Public Works ^a |
| 5. Emergency Medical Services ^s | 19. Animal Protection ^a |
| 6. Road Maintenance ^s | 20. Regulation of Alcohol ^a |
| 7. Library ⁿ | 21. Regulation of Fireworks ^a |
| 8. Wastewater ⁿ | 22. Aquatic Center ^a |
| 9. Planning ^a | 23. Recreation Center ^a |
| 10. Land Use Regulation ^a | 24. Parks and Sports Fields ^a |
| 11. Platting ^a | 25. Water Utility ^s |
| 12. Economic Development ^a | 26. Land Trust ^a |
| 13. Docks ^s | 27. Code Enforcement ^a |
| 14. Bus System ^a | |

^a = areawide basis; ⁿ = nonareawide basis; ^s = service area basis.

Assumptions

Budgets are built on estimates and assumptions. The cumulative effect of these estimates and assumptions results in the final budget. The FY 2018 budget as presented by the Finance Director and Borough Manager is a balanced budget. Expenditures do not exceed anticipated revenues.

The major assumptions used in preparing the FY 2018 budget are as follows:

1. All revenue budgets are conservative, but reasonable. Revenue budgets are as close to expected as possible, without over estimating.
2. Sales tax revenue for FY 2018 is expected to be flat as compared to FY 2016 actuals and FY 2017 estimates.
3. Property tax revenue is based on a preliminary assessment roll dated March 21, 2017.
4. Two General Fund positions are eliminated effective July 1. One additional position is eliminated November 30, 2017 upon retirement of the incumbent employee. The elimination of these positions results in \$249,505 savings the first year and \$301,081 in future years.
5. Federal PILT is estimated to be \$950,000 for FY 2017 and FY 2018. The FY 2016 payment of \$1.2 million included retroactive payments for FY 2016 and FY 2015, and the same funding level should not be expected for future years.
6. The revenue from Ketchikan Gateway Borough School District Service Fees (Contractual Services) is budgeted at \$0. This is not a reduction in actual revenue to the Borough, but the result of eliminating a transaction designed to record the value of in-kind contributions to the school district.
7. An increase of \$100,000 (10%) is budgeted for Transit Operating Grant revenue. The department is currently applying for additional paratransit funding, and the likelihood of approval is high.
8. Transfers-In and Impact Mitigation fees from the Commercial Passenger Vessel Fund increase by \$160,512 and are based on the results of the Summer 2016 industry survey and a 95% confidence level as presented at the March 6, 2017 Assembly meeting.
9. General Fund capital spending is reduced by \$265,000, which should be considered a one-time savings.
10. As of the adoption of the budget, the fiscal impact of renegotiated agreements for three of the four collective bargaining units is unknown. Certain assumptions have been made, but are subject to change upon ratification and adoption of new agreements.

A. General Fund:

1. Overall General Fund Revenues increase by 1.9%

Revenues	General Fund Revenues				
	FY2017	FY2017	FY2018	FY2018-FY2017 Final	
	Final	Estimated	Budget	\$	%
Property tax (net of exemptions)	\$ -	\$ -	\$ -	\$ -	0.0%
Sales tax	5,094,184	5,094,184	5,094,184	-	0.0%
Other taxes & miscellaneous	161,000	166,000	171,000	10,000	6.2%
Revenue from other governments	1,745,027	1,841,133	1,779,301	34,274	2.0%
Charges for services	3,083,012	3,144,477	3,169,959	86,947	2.8%
Operating grants	1,000,000	1,000,000	1,100,000	100,000	10.0%
Interfund transfers	420,757	420,757	405,253	(15,504)	-3.7%
Total	\$ 11,503,980	\$ 11,666,551	\$ 11,719,697	\$ 215,717	1.9%

General Fund revenues are expected to increase by 1.9%, or \$215,717.

- Of that, \$100,000 is an expected operating grant for expansion of paratransit services.
- Increases in charges for services come from increased transit fares, increased recreation fees, and increased support from the Commercial Passenger Vessel Fund for services provided to passengers, crew, and cruise related businesses, based on a 2016 industry survey.
- Revenue from other governments shows a total increase of \$34,274, but true cash revenue from other governments decreases in FY 2018 by \$51,433. Only PERS On-Behalf revenue increased. PERS On-Behalf revenue, which represents the difference between the statutory limit of 22% of wages and the actuarially determined contribution rate, is offset by an equal expense in personnel benefits.
- Other taxes and miscellaneous revenue includes transient occupancy tax. The budgeted increase of \$10,000 is more consistent with prior years' receipts.

2. General Fund Expenditures Decrease by 5.1%

	General Fund Expenditures					
	FY 2017		FY 2018		FY 2018-FY 2017 Final	
	Final	Estimate	Budget	\$	%	
Administration	\$ 4,669,143	\$ 4,438,772	\$ 4,424,187	\$ (244,956)	-5.2%	
Animal Protection	519,792	461,334	488,268	(31,524)	-6.1%	
Recreation	2,351,445	2,209,166	2,257,767	(93,678)	-4.0%	
Public Services	2,351,441	2,282,169	2,240,167	(111,274)	-4.7%	
Transit	2,079,980	2,093,522	2,236,707	156,727	7.5%	
Capital Projects	285,390	285,273	20,000	(265,390)	-93.0%	
Total	\$ 12,257,191	\$ 11,770,236	\$ 11,667,096	\$ (590,095)	-4.8%	

Total General Fund expenditures have decreased by \$590,095, or 4.8%.

- The Administration budget has decreased by 5.2%, or \$244,956, of which at least \$200,000 is ongoing annual savings.
 - The Legislative Fly-In to Juneau normally included in the Mayor and Assembly budget has been eliminated, saving \$11,200.
 - The Manager's Office is planning for \$4,800 (10%) in savings in the contract for borough advocacy services. Other savings result from the elimination of \$15,000 in FY 2017 one-time costs for recruiting a new manager. The new manager's salary and benefits are less than the previous manager's were, resulting in on-going savings of approximately \$25,000 per year.
 - The Clerk's Office renegotiated the offsite records storage rent for savings of \$2,640.
 - The Law Office eliminated professional services funding. If the Assembly elects to pursue litigation of any issue, additional appropriations may be required.
 - The Finance Department reorganized work processes and duties throughout the department, reducing staffing by one position. By upgrading certain computer programs and redesigning tasks, service level impacts to the public have been minimized, although not eliminated. After absorbing credit card fees previously charged to Economic

- Development, ongoing savings are approximately \$80,000 per year.
- The Automation Department is reducing professional services by \$20,000 and reducing the level of service to other departments. Equipment purchases are scaled back by \$19,500 in another internal service level reduction.
- Animal Protection staffing will be reorganized and services reduced when a current employee retires in November. The public may notice more unscheduled shelter closures when staff is responding to calls. The after-hours and weekend call response policy will be strictly enforced, with response to emergencies only. The direct animal care budget is being maintained at this time. First year savings are \$31,524; on-going savings will be approximately \$88,000 per year.
- Certain recreation programs are being reduced or eliminated based on low attendance or usage, or high cost to provide the program. Ongoing annual savings are \$93,678.
 - Roller skating is being reduced to every other weekend.
 - The Children's room will not be available in the evenings.
 - Winter Break Camp is being eliminated.
 - Free preschools tours and frees swims are being eliminated.
 - Some swim sessions are not as busy as previously. Temporary lifeguard staffing will be reduced accordingly. It is possible the public will be turned away if too many swimmers arrive and not enough lifeguards are scheduled.
 - The Recreation Center and Aquatic Center will close 2 hours early in June, July and August.
- The Public Services budget is being reduced by \$111,274.
 - Planning staffing has been reorganized, resulting in the elimination of one position. Customers may notice a reduced level of service at the counter, especially during commission packet preparation. Ongoing savings are projected to be \$76,698.
 - Service levels for items such as Public Works and maintenance of parks, fields, and facilities are not being reduced at this time.
- Paratransit service expansions are proposed if the Borough is successful in obtaining the additional operating grant discussed in the revenue section. With the additional operating grant, and increased fares, General Fund support for transit services will decline as compared to FY 2017. Transit system expansions are budgeted at \$122,707, but General Fund support to the system declines by 28%, or almost \$30,000.
- The Animal Shelter remodel is expected to be complete in FY 2017, and no new major capital projects are anticipated for FY 2018. This is a one-time cost reduction of \$265,000.

3. General Fund Balance

General Fund revenues for FY 2018 exceed expenditures by \$52,601. The General Fund FY 2018 yearend balance is expected to be \$8,344,361, or approximately .63% higher than the FY 2017 estimated ending fund balance. Although Borough code authorizes an areawide property tax for purposes other than education, it is currently not in use. The Manager and Finance Director are not recommending implementation of that tax at this time.

B. Local Education Fund, formerly called Schools Reserve Fund

In fiscal year 2014, a Schools Reserve Fund was established through Ordinance 1712, creating Chapter 4.65 “Schools Reserve Fund” under Title 4 of the Ketchikan Gateway Borough Code of Ordinances. As initially established, the only identified revenue potential was from pending litigation, and dependent on a favorable outcome. At the June 2, 2014 regular meeting, the Assembly adopted Ordinance 1718, moving \$1.1 million from the General Fund into the Schools Reserve Fund. With the adoption of Ordinance 1793-A in June 2016, separate revenues were identified and dedicated for school funding, namely a property tax of 5.0 mills, Secure Rural Schools revenues and tobacco tax proceeds. With ongoing revenues, although a component of the fund is for reserves, the fund now serves a broader purpose. In the interest of clarity for the public, Ordinance 1833 setting the FY 2018 school district spending authority includes language that will rename the fund to ‘Local Education Fund’.

Total revenue for FY 2018 is estimated to be \$8,481,550, but is dependent on the new tobacco tax approved by voters in October 2016, and on Congress reauthorizing the Federal Secure Rural Schools and Community Self-Determination Act. On May 4, 2017, the Federal omnibus bill passed, but did not reauthorize Secure Rural Schools. In 2014, Secure Rural Schools funding was not initially reauthorized, but was eventually reauthorized retroactively on April 16, 2015. The Borough’s FY 2018 budget includes \$675,000 for Secure Rural Schools, which had been conservative but reasonable estimate at the time the budget was prepared. The status of Secure Rural Schools funding for the Borough’s FY 2018 budget year may not be known until April or May of 2018. Budgeted revenue also includes \$75,000 transferred in from the School Bond CIP Fund to pay the cost of school building insurance.

Local Education Fund					
	FY 2017	FY 2017	FY 2018	FY 2018-FY 2017 Final	
	Final	Estimate	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 2,748,886	\$ 2,724,886	\$ 2,725,208	\$ (23,678)	-0.9%
<u>Revenues</u>					
Property taxes	7,248,414	6,916,914	7,051,550	(196,864)	-2.7%
Tobacco taxes	-	331,500	680,000	680,000	0.0%
Secure rural schools	750,000	750,000	675,000	(75,000)	-10.0%
Transfers in (insurance for buildings)	82,000	73,404	75,000	(7,000)	-8.5%
	8,080,414	8,071,818	8,481,550	401,136	5.0%
<u>Expenditures</u>					
Required local contribution	4,650,284	4,533,826	4,628,063	(22,221)	0.0%
Discretionary cash contribution	3,464,266	3,464,266	3,464,000	(266)	0.0%
Insurance for buildings	82,000	73,404	75,000	(7,000)	-8.5%
	8,196,550	8,071,496	8,167,063	(29,487)	-0.4%
Surplus (deficit)	(116,136)	322	314,487	430,623	-370.8%
<u>Ending Fund Balance</u>	\$ 2,632,750	\$ 2,725,208	\$ 3,039,695	406,945	15.5%

Reservation of fund balance per KGBC 4.65.030(b)	(2,000,000)
Unreserved Fund Balance	\$ 1,039,695

Expenditures total \$8,167,063, which includes the Required Local Contribution and discretionary cash for School District operating purposes. All non-cash in-kind contributions and certain cash payments for services provided by service areas are in the General Fund.

Although the FY 2017 budget anticipated a deficit of \$116,136, a successful challenge to the State's determination of full and true value eliminated the deficit by reducing the required local contribution for FY 2017, FY 2018 and future years.

C. Airport Enterprise Fund

Airport Enterprise Fund						
	FY2017	FY2017	FY2018	FY2018-FY2017 Final		
	Final	Estimated	Budget	\$	%	
Revenues						
From other governments	\$ 635,479	\$ 630,479	\$ 616,625	\$ (18,854)	-3.0%	
Field	933,700	945,000	978,800	45,100	4.8%	
Terminal	911,900	824,400	858,500	(53,400)	-5.9%	
Parking	221,000	209,000	219,000	(2,000)	-0.9%	
Ferry	1,850,000	1,985,178	2,005,000	155,000	8.4%	
Transfers in	172,303	172,303	174,104	1,801	1.0%	
	4,724,382	4,766,360	4,852,029	127,647	2.7%	
Expenses						
Field	1,347,591	1,224,696	1,334,598	(12,993)	-1.0%	
Terminal	1,171,864	1,094,372	1,222,459	50,595	4.3%	
Ferry	1,798,889	1,738,073	1,792,116	(6,773)	-0.4%	
Administration	465,683	450,430	461,925	(3,758)	-0.8%	
	4,784,027	4,507,571	4,811,098	27,071	0.6%	
Surplus(deficit)	\$ (59,645)	\$ 258,789	\$ 40,931	\$ 100,576	-168.6%	

Airport revenue is expected to increase by 2.7%, while expenses increase by less than 1%, generating a surplus of \$40,931. This surplus represents less than 1% of total expenses. The net position at June 30, 2018 is estimated to be \$18,566,791 all of which is non-spendable capital assets. In addition, there is a \$175,000 reservation of net position for grant funds for the construction of an airport waiting shelter.

D. Wastewater Enterprise Fund

No significant change is expected in revenue, but FY 2018 expenses are down \$26,999 or 3.2% when compared to the FY 2017 budget. Approximately half the reduction is connected to the sludge-pumping contract. Increases in wages resulting primarily from changes in personnel allocations are offset by savings in other areas, including a \$75,000 adjustment to the sludge-pumping contract. The

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Public Works Department reduced the estimated number of pumps to be completed during the year based on recent years' actual counts, which reduced the total estimated cost of the contract. The balance of the reduction is attributed to small savings in multiple line items due to Public Works staff efforts to reduce costs in the Wastewater Enterprise Fund.

Wastewater Enterprise Fund						
	FY 2017	FY 2017	FY 2018	FY 2018-FY 2017 Final		
	Final	Estimated	Budget	\$	%	
Revenues	\$ 763,410	\$ 763,410	\$ 763,056	\$ (354)	0.0%	
Expenses	839,771	711,243	812,772	(26,999)	-3.2%	
Surplus(deficit)	\$ (76,361)	\$ 52,167	\$ (49,716)	\$ 26,645	-34.9%	

The Wastewater Enterprise Fund ending net position will be \$9,472,326, more than 96% of which is capital assets.

E. Land Trust Fund

Land Trust Fund					
	FY 2017	FY 2017	FY 2018	FY 2018-FY 2017 Final	
	Final	Estimated	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 4,278,603	\$ 4,278,603	\$ 4,358,720	\$ 80,117	1.9%
<u>Revenues</u>					
Land and other resources	100,000	449,298	150,000	50,000	50.0%
Leases, and other revenue	511,480	511,480	514,280		
Total revenue	611,480	960,778	664,280	52,800	8.6%
<u>Expenditures</u>					
Land Management	741,636	390,558	681,638	(59,998)	-8.1%
White Cliff	526,467	490,103	436,137	(90,330)	-17.2%
Total expenses	1,268,103	880,661	1,117,775	(150,328)	-11.9%
Surplus (deficit)	(656,623)	80,117	(453,495)	203,128	-30.9%
<u>Ending Fund Balance</u>	\$ 3,621,980	\$ 4,358,720	\$ 3,905,225	\$ 283,245	7.8%

Reservations of Fund Balance	
Interfund loans	(361,183)
Bond reserve	(410,325)
Major maintenance reserve (White Cliff)	(1,000,000)
	<u>\$ 2,133,717</u>

Land sales income for FY 2018 is estimated to be \$150,000. Total rental income for White Cliff office space is estimated at \$497,335, of which \$225,271 is from tenants and \$272,064 is from the Borough offices and the SBDC.

FY 2018 year-end fund balance is budgeted to be approximately \$3.9 million. Reservations for interfund

loans, bond reserves, and White Cliff major maintenance reduce the available fund balance to \$2,133,717.

F. Commercial Passenger Vessel Fund

For the 2016 cruise ship season, the Borough contracted with the McDowell Group to conduct a Cruise Industry Survey. The survey interviewed passengers, crew, and merchants, and asked what Borough services they used and/or desired. Based on the results of the survey, allocations are made for services directly supported by survey results. Departments or services that were not supported by survey results are not receiving allocations in the FY 2018 budget. Departments and services that lost funding allocations under this approach include all Borough administration departments and Animal Protection. The allocation for General Fund services such as recreation, public works and planning, but excluding transit, increased by \$80,432. The allocation for transit services increased by \$79,082. The allocation for emergency services provided by the North and South Tongass Service Areas increased by \$140,128, to a total of \$300,000.

Commercial Passenger Vessel Fund	
	FY 2018
<u>Beginning Fund Balance</u>	\$ 2,239,438
Total revenues	2,001,200
Outstanding projects carry forward	180,055
Rental of space for flight simulator	8,523
Grants	284,112
Summer services (Herring Cove, etc)	59,948
Allocation for Borough services	<u>1,615,198</u>
Total expenditures	\$ 2,147,836
<u>Ending Fund Balance</u>	<u>\$ 2,092,802</u>

G. Nonareawide Library Fund

Nonareawide Library Services					
	FY 2017	FY 2017	FY 2018	FY 2018-FY 2017 Final	
	Final	Estimated	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 122,709	\$ 122,709	\$ 151,640	\$ 28,931	23.6%
Revenue	431,210	431,210	477,451	46,241	10.7%
Expenditures	<u>402,279</u>	<u>402,279</u>	<u>415,612</u>	<u>13,333</u>	<u>3.3%</u>
Surplus (deficit)	28,931	28,931	61,839	32,908	113.7%
<u>Ending Fund Balance</u>	<u>\$ 151,640</u>	<u>\$ 151,640</u>	<u>\$ 213,479</u>	<u>\$ 61,839</u>	<u>40.8%</u>

The Borough's nonareawide property tax revenue in FY 2018 is estimated to be \$429,237 at 0.7 mills, and total revenue is projected to be \$477,451. The City has submitted a request for \$415,612 for FY 2018, generating a surplus of \$61,839. The fund balance at June 30, 2018, is estimated to be \$213,479.

H. Recreation Sales Tax Capital Projects Fund

The ½ cent sales tax for the Recreation Capital Projects Fund is estimated to generate \$1,698,065, consistent with the last 4 years. Major capital projects planned for FY 2018 include elevated bleachers and site work at Esther Shea field, and covered grandstands and a media booth at Dudley field.

The FY 2018 ending fund balance for the Recreation CIP Fund is \$2,602,367, with a \$1,000,000 reservation of fund balance for major maintenance at the Gateway Recreation and Aquatic Center, leaving an available balance of \$1,602,367.

Recreation Capital Improvements Fund					
	FY 2017	FY 2017	FY 2018	FY 2018-FY 2017 Final	
	Final	Estimated	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 2,807,363	\$ 2,807,363	\$ 2,445,152	\$ (362,211)	-12.9%
Revenues	2,117,584	2,135,019	2,118,676	1,092	0.1%
<u>Expenditures</u>					
Capital improvements	715,000	710,000	172,000	(543,000)	-75.9%
Maintenance and equipment	64,667	25,033	25,000	(39,667)	-61.3%
Debt service	1,337,681	1,337,681	1,339,945	2,264	0.2%
Transfers out	424,516	424,516	424,516	-	0.0%
Total expenditures	2,541,864	2,497,230	1,961,461	(580,403)	-22.8%
Surplus (deficit)	(424,280)	(362,211)	157,215	581,495	-137.1%
<u>Ending Fund Balance</u>	<u>\$ 2,383,083</u>	<u>\$ 2,445,152</u>	<u>\$ 2,602,367</u>	<u>\$ 219,284</u>	<u>9.2%</u>

Reservations of Fund Balance

Major maintenance reserve	<u>(1,000,000)</u>
Unreserved Fund Balance	<u>\$ 1,602,367</u>

I. School Bond Capital Improvements Fund

The ½ cent sales tax will generate \$1,698,065. The FY 2018 budget projects DEED School Bond Debt Reimbursement program revenue at \$1,842,873 consistent with last year's 25% funding reduction. As of the drafting of this memo, the Legislature is proposing full funding, and if not reduced, reimbursements will increase by \$614,291. After debt payments and capital expenditures, the fund balance for FY 2018 is projected to be \$4,282,616.

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School Bond Capital Improvements Fund					
	FY 2017	FY 2017	FY 2018	FY 2018-FY 2017 Final	
	Final	Estimated	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 5,142,922	\$ 5,142,922	\$ 4,886,630	\$ (256,292)	-5.0%
<u>Revenues</u>					
Sales tax	1,700,565	1,719,000	1,701,565	1,000	0.1%
Reimbursement (DEED)	2,452,701	1,839,526	1,842,873	(609,828)	-24.9%
Total revenues	4,153,266	3,558,526	3,544,438	(608,828)	-14.7%
<u>Expenditures</u>					
Capital improvements	570,000	75,000	400,000	(170,000)	-29.8%
Debt service	3,503,859	3,503,859	3,510,233	6,374	0.2%
Transfers out	244,555	235,959	238,219	(6,336)	-2.6%
Total expenditures	4,318,414	3,814,818	4,148,452	(169,962)	-3.9%
Surplus (deficit)	(165,148)	(256,292)	(604,014)	(438,866)	265.7%
<u>Ending Fund Balance</u>	\$ 4,977,774	\$ 4,886,630	\$ 4,282,616	\$ (695,158)	-14.0%

J. Economic Development Fund

The Economic Development Fund has no source of revenue. To maximize the funds available for grants, 0.5 FTE has been moved to Planning Department, and credit card fee expenses have been moved to the General Fund under the Finance Department budget.

Highlights of the FY 2018 budget are as follows:

- No revenue
- Community grants continue in FY 2018, at the lower of last year’s actual or this year’s requested funding
- No significant litigation expense expected in FY 2018
- 0.5 FTEs moved from Economic Development to the General Fund Planning Department
- FY 2018 community grants and requested new grants total \$302,575
- FY 2018 rent grant for the University of Alaska’s Small Business Development Center is \$22,917
- FY 2018 senior services transportation grant is \$179,650
- FY 2018 total expenditures are \$523,297
- All previous reservations of fund balance (negative cash in the airport central treasury and the OceansAlaska loan) have been lifted
- FY 2018 yearend unreserved fund balance is \$405,837

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Economic Development Fund					
	FY 2017	FY 2017	FY 2018	FY 2018-FY 2017 Final	
	Final	Estimated	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 1,585,572	\$ 1,585,572	\$ 929,133	\$ (656,439)	-41.4%
Revenues	1,475	1,475	-	(1,475)	-100.0%
Grants	350,260	257,297	325,492	(24,768)	-7.1%
Operating	239,690	220,967	18,154	(221,536)	-92.4%
Transfers out	179,650	179,650	179,650	-	0.0%
Total expenditures	769,600	657,914	523,296	(246,304)	-32.0%
Surplus (deficit)	(768,125)	(656,439)	(523,296)	244,829	-31.9%
<u>Ending Fund Balance</u>	<u>\$ 817,447</u>	<u>\$ 929,133</u>	<u>\$ 405,837</u>	<u>\$ (411,610)</u>	<u>-50.4%</u>

K. Tobacco Tax Fund

On October 4, 2016, voters ratified Ordinance 1789-A, establishing an area-wide excise tax of \$2.00 per pack of cigarettes and 50% of the wholesale price of other tobacco products, effective January 1, 2017. The tax is estimated to generate \$800,000 per year. At this time, actual proceeds are unknown as the first returns are not due until April 30, 2017.

Ordinance 1789-A directs that 85% of the proceeds shall be deposited into the Local Education Fund, formerly called the Schools Reserve Fund. The remaining 15% shall be appropriated to entities other than the Borough for tobacco cessation programs, tobacco cessation education, and/or tobacco related health care purposes.

The FY 2018 budget does not propose awarding any grants or contracts for tobacco cessation or health purposes. The Manager and Finance Director recommend waiting until after the FY 2017 proceeds are received before the first grant requests are appropriated.

Tobacco Tax Fund					
	FY 2017	FY 2017	FY 2018	FY 2018-FY 2017 Final	
	Final	Estimated	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ -	\$ -	\$ 58,500	\$ 58,500	0.0%
Revenues	-	400,000	800,000	800,000	0.0%
Grants	-	-	-	-	0.0%
Operating	-	10,000	-	-	0.0%
Transfers out	-	331,500	680,000	680,000	0.0%
Total expenditures	-	341,500	680,000	680,000	0.0%
Surplus (deficit)	-	58,500	120,000	120,000	0.0%
<u>Ending Fund Balance</u>	<u>\$ -</u>	<u>\$ 58,500</u>	<u>\$ 178,500</u>	<u>\$ 178,500</u>	<u>0.0%</u>

L. No Significant Issues for Service Areas, except South Tongass

Although Mud Bight, Forest Park and Gold Nugget are proposing deficits in the current year’s budget, each of the individual service areas has sufficient fund balance to cover the deficits. All service areas with road powers have benefited from several recent mild winters that minimized snowplowing expenses. North Tongass Fire and EMS Service Area shows a current year surplus.

Service Area Fund Balances						
Fund	Service Area	Beginning Balance	Revenues	Expenditures	Surplus(Deficit)	Ending Balance
800	South Tongass	\$ 645,531	\$ 1,185,355	\$ 1,245,754	\$ (60,399)	\$ 585,132
810	Loring	14,875	46,199	45,791	408	15,283
830	Waterfall	14,332	37,123	33,005	4,118	18,450
840	Mud Bight	58,346	12,720	26,500	(13,780)	44,566
850	Nichols View	5,534	-	500	(500)	5,034
860	Forest Park	135,644	70,709	76,660	(5,951)	129,693
870	Gold Nugget	70,266	12,000	33,920	(21,920)	48,346
885	Homestead	83,444	38,227	38,202	25	83,469
890	North Tongass	183,464	1,002,633	959,160	43,473	226,937

The South Tongass Fire and EMS Service Area Board is recommending replacement of Engine 4 in FY 2018. The total estimated cost is \$340,000. At the urging of the Manager and Finance Director, the Service Area Board is considering paying half the cost in cash, and financing the balance through an internal loan over five years. The purpose of financing part of the cost is to avoid depleting most of fire department’s portion of the fund balance while there are additional equipment replacements needed in the near future. The Finance Director is assisting the service area staff with developing a five-year capital plan.

South Tongass Service Area Fund Balance						
Service Area	Beginning Balance	Revenues	Expenditures	Surplus(Deficit)	Ending Balance	
Fire & EMS	\$ 312,161	\$ 765,959	\$ 892,482	\$ (126,523)	\$ 185,638	
Water	328,309	419,396	353,272	66,124	394,433	
Total Service Area	\$ 640,470	\$ 1,185,355	\$ 1,245,754	\$ (60,399)	\$ 580,071	

M. Debt Service Schedule

In FY 2017, the Legislature cut funding for the State of Alaska Department of Education and Early Development’s School Bond Debt Reimbursement program by 25%, making the effective reimbursement rate for most Borough bonds 52.5%. The FY 2018 Borough budget assumes a similar reduction, although the legislature has recently proposed cutting the program even further, then reversed course. As of the drafting of this memo, the State Legislature is proposing full funding for the program for FY 2018. The Legislature is still in session and is expected to go into at least one special session, so funding levels for FY 2018 are subject to change.

Fiscal Year 2018 Budget and Capital Program Overview

May 18, 2017

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Schedule of Debt and Other Obligations

		Principal 7/1/2017	Principal Payments	Principal 6/30/2018	Net Interest Exp. FY 2018	DEED Participation *	Year of Maturity (Fiscal)
Defeased in FY 2017							
GO Bonds - 2006A	School safety upgrades	-	-	-	-		2016
GO Bonds - 2009A	Aquatic Center	-	-	-	-		2016
Current							
GO Bonds - 2009B & C	Aquatic Center	19,835,000	610,000	19,225,000	729,945	18%	2039
GO Bonds - 2010 One	Refunding bond	2,025,000	650,000	1,375,000	81,000	70%	2020
GO Bonds - 2010B Four	High school roof	2,205,000	220,000	1,985,000	57,358	70%	2026
GO Bonds - 2011 III	Refunding bond	3,205,000	475,000	2,730,000	143,175	70%	2023
GO Bonds - 2012 II	Refunding bond	1,910,000	605,000	1,305,000	77,350	70%	2020
GO Bonds - 2013 One	School facilities upgrades	3,180,000	475,000	2,705,000	132,150	70%	2024
GO Bonds - 2015A One	Refunding bond	1,135,000	560,000	575,000	34,200	70%	2019
Certificates of Participation							
C of P 2010A-1	White Cliff	310,000	150,000	160,000	9,400	0%	2019
C of P 2010A-2	White Cliff	3,700,000	-	3,700,000	132,134	0%	2036
Total		\$ 37,505,000	\$ 3,745,000	\$ 33,760,000	\$ 1,396,712		

* DEED Participation per original project agreements.

N. Conclusion

1. Borough Budget is \$34.6 Million

After adjusting for transfers in and out, FY 2018 revenue for all funds is \$34,599,691 and expenditures are \$35,266,254 after adjusting for the internal health insurance funds.

2. Staff Has Responded to Fiscal Realities

At the direction of the Assembly and Manager, staff has taken a hard look at services offered and the rates charged for those services, budgeted line items, and opportunities for savings. By thinking creatively, and being flexible, staff has eliminated a deficit of at least \$750,000 as compared to FY 2017, with minimal service reductions and fee increases, and without a reduction in force.

The General Fund balance is strong, with an ending fund balance of \$8,344,361, compared to a minimum fund balance requirement of \$3,000,000 per Resolution 2698-A. The Local Education Fund has \$1,039,695 in available fund balance over and above the \$2,000,000 reserves required by KGBC 4.65.030(b). Reserves are simply savings held from prior years, and although changes in the State budget have the potential to swamp the Borough and School District budgets, both entities are in a good starting position. The Manager and Finance Director expect that additional reductions in service levels will be required in response to the changing fiscal and economic climate, and staff will continue to look for opportunities to streamline the delivery of services.

Fiscal Year 2018 Budget and Capital Program Overview

May 18, 2017

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Source	Summary of Reserves			
	FY 2013	FY 2018	Incr(Decr)	% Change
General Fund	6,726,521	8,344,361	1,617,840	24.1%
Local Education Fund	-	3,039,695	3,039,695	100.0%
Economic Development	5,918,222	405,837	(5,512,385)	-93.1%
Land Trust	1,940,951	3,905,225	1,964,274	101.2%
Total Reserves	<u>\$ 14,585,694</u>	<u>\$ 15,695,118</u>	<u>\$ 1,109,424</u>	7.6%

3. Manager Presents a Balanced Budget

The FY 2018 Borough Budget, as presented herein, is a balanced budget without the need to rely on reserves. Proposed expenditures do not exceed anticipated revenues. Implementation of the budget required adoption of Ordinances 1832 for everything except education funding, and Ordinance 1833 for the School District spending authority and Local Education Fund appropriations. In addition, service fee increases will be accomplished through separate ordinances and resolutions as required.

Respectfully submitted,



Ruben Duran
Borough Manager



Cynna Gubatayao
Finance Director



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**KETCHIKAN GATEWAY BOROUGH
FY 2018 BUDGET
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KETCHIKAN GATEWAY BOROUGH

FY 2018

SUMMARY OF ALL FUNDS

DESCRIPTION	2018	ORIGINAL	Transfers		Transfers	Over/	Ending
	Beginning	Revenue	In	Expenses	Out	(Under)	Balance
GOVERNMENTAL FUNDS							
GENERAL FUND	8,291,760	9,332,329	2,387,368	11,333,751	333,345	52,601	8,344,361
DEBT SERVICE FUNDS	0	583,326	5,144,712	5,728,038	0	0	0
MERITAIN - SCHOOL DISTRICT	0	0	5,144,160	5,144,160	0	0	0
MERITAIN - BOROUGH	475,912	0	2,583,955	2,459,648	0	124,307	600,219
LAND TRUST	4,358,720	392,216	272,064	534,418	583,357	(453,495)	3,905,225
COMMER PASSENGER VESSEL FUND	2,239,438	2,001,200	0	532,638	1,615,198	(146,636)	2,092,802
NONAREAWIDE - LIBRARY FUND	151,640	432,637	44,814	415,612	0	61,839	213,479
LOCAL EDUCATION FUND	2,725,208	7,726,550	755,000	8,167,063	0	314,487	3,039,695
REC CAPITAL PROJECTS FUND	2,445,152	1,940,718	177,958	197,000	1,764,461	157,215	2,602,367
SCHOOL BOND/CAPITAL IMPROV	4,886,630	3,544,438	0	400,000	3,748,452	(604,014)	4,282,616
AIRPORT PFC FUND	716,225	399,000	0	0	0	399,000	1,115,225
ECONOMIC DEVELOPMENT FUND	929,133	0	0	302,575	220,722	(523,297)	405,837
TOBACCO TAX FUND	58,500	800,000	0	0	680,000	120,000	178,500
SOUTH TONGASS SERVICE AREA	645,531	993,625	191,730	1,186,068	59,686	(60,399)	585,132
LORING SERVICE AREA	14,875	46,199	0	43,199	2,592	408	15,283
WATERFALL SERVICE AREA	14,332	37,125	0	30,630	2,375	4,120	18,452
MUD BIGHT SERVICE AREA	58,346	12,720	0	25,000	1,500	(13,780)	44,566
NICHOLS VIEW SERVICE AREA	5,534	0	0	0	500	(500)	5,034
FOREST PARK SERVICE AREA	135,644	70,709	0	72,321	4,339	(5,951)	129,693
GOLD NUGGET SERVICE AREA	70,266	12,000	0	32,000	1,920	(21,920)	48,346
HOMESTEAD SERVICE AREA	83,444	9,453	28,774	36,040	2,162	25	83,469
NORTH TONGASS FIRE DISTRICT	183,464	832,233	170,400	900,281	58,879	43,473	226,937
TOTAL GOVERNMENTAL FUNDS	28,489,754	29,166,478	16,900,935	37,540,443	9,079,488	(552,518)	27,937,236
ENTERPRISE FUNDS							
AIRPORT ENTERPRISE FUND	18,525,860	4,677,925	174,104	4,574,815	236,283	40,931	18,566,791
WASTEWATER ENTERPRISE FUND	9,522,042	755,288	7,768	754,804	57,968	(49,716)	9,472,326
TOTAL ENTERPRISE FUNDS	28,047,902	5,433,213	181,872	5,329,619	294,251	(8,785)	28,039,117
TOTAL	56,537,656	34,599,691	17,082,807	42,870,062	9,373,739	(561,303)	55,976,353

KETCHIKAN GATEWAY BOROUGH
FY 2018
RESERVATION OF FUND BALANCES

DESCRIPTION	Ending Fund Balance	Reservation of Fund	Key	Unreserved Fund Balance
GOVERNMENTAL FUNDS				
GENERAL FUND	8,344,361	3,000,000	1	5,344,361
INTERNAL SERVICE - BOROUGH	600,219			600,219
INTERNAL SERVICE - SCHOOL	-			-
LAND TRUST	3,905,225	361,183	2	
LAND TRUST		410,325	3	
LAND TRUST		1,000,000	4	2,133,717
CPV	2,092,802			2,092,802
NONAREAWIDE - LIBRARY FUND	213,479			213,479
LOCAL EDUCATION FUND *	3,039,695	2,000,000	6	1,039,695
REC CAPITAL PROJECTS FUND	2,602,367	1,000,000	4	1,602,367
SCHOOL BOND/CAPITAL IMPROV	4,282,616			4,282,616
AIRPORT PFC FUND	1,115,225			1,115,225
ECONOMIC DEVELOPMENT FUND	405,837			405,837
TOBACCO TAX FUND	178,500			178,500
SOUTH TONGASS SERVICE AREA	585,132			585,132
LORING SERVICE AREA	15,283			15,283
WATERFALL SERVICE AREA	18,450			18,450
MUD BIGHT SERVICE AREA	44,566			44,566
NICHOLS VIEW SERVICE AREA	5,034			5,034
FOREST PARK SERVICE AREA	129,693			129,693
GOLD NUGGET SERVICE AREA	48,346			48,346
HOMESTEAD SERVICE AREA	83,469			83,469
NORTH TONGASS	226,937			226,937
TOTAL GOVERNMENTAL FUNDS	27,937,236	7,771,508		20,165,728
ENTERPRISE FUNDS				
AIRPORT	18,566,791	19,232,921	5	
AIRPORT		175,000	7	(841,130)
WASTEWATER	9,472,326	9,087,845	5	384,481
TOTAL ENTERPRISE FUNDS	28,039,117	28,495,766		(456,649)
TOTAL GOVERNMENTAL & ENTERPRISE	\$ 55,976,353	\$ 36,267,274		\$ 19,709,079

DESCRIPTION OF FUND BALANCE RESERVATIONS

- 1 Minimum Fund Balance per Resolution 2698-A
- 2 Interfund Loans (Airport, Wastewater, North Tongass & Waterfall)
- 3 Bond Reserve
- 4 Major Maintenance Reserve
- 5 Capital Assets at 6/30/16
- 6 Minimum Required Reserves per KGBC 4.65.030(b)
- 7 Airport Waiting Shelter

* formerly Schools Reserve Fund

KETCHIKAN GATEWAY BOROUGH
FY 2018
GENERAL FUND SUMMARY

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	10,301,526	8,395,445	8,395,445	8,291,760	(103,685)	(1.2%)
4010 REAL PROPERTY TAXES	6,761,263	0	0	0	0	0.0%
4030 BOAT TAXES	178	0	0	0	0	0.0%
4040 SALES TAXES - IN CITY	4,275,230	4,269,195	4,269,195	4,269,195	0	0.0%
4050 SALES TAXES - OUT OF CITY	817,449	824,989	824,989	824,989	0	0.0%
4055 TRANSIENT OCCUPANCY TAXES	63,102	60,000	65,000	70,000	10,000	16.7%
4060 MOTOR VEHICLE TAXES	65,036	60,000	60,000	60,000	0	0.0%
4090 FORECLOSURE COSTS	19,068	10,000	10,000	10,000	0	0.0%
TAXES	12,001,327	5,224,184	5,229,184	5,234,184	10,000	0.2%
4080 PENALTY & INTEREST	53,319	20,000	20,000	20,000	0	0.0%
4085 PENALTY & INTEREST - SALES TAX	20,848	10,000	10,000	10,000	0	0.0%
PENALTY AND INTEREST	74,167	30,000	30,000	30,000	0	0.0%
4190 ALASKA STATE HOUSING - PILT	9,725	9,700	9,700	9,700	0	0.0%
4191 TLINGIT-HAIDA HOUSING - PILT	12,667	10,000	10,000	10,000	0	0.0%
4192 KETCHIKAN INDIAN COMMUNITY - PILT	7,772	0	6,692	7,000	7,000	0.0%
4215 RAW FISH TAX REFUND	238,773	230,000	199,188	199,188	(30,812)	(13.4%)
4216 SHARED BUSINESS FISHERIES TAX	10,821	10,000	9,446	10,000	0	0.0%
4220 STATE REVENUE SHARING	598,123	397,393	397,393	369,772	(27,621)	(7.0%)
4221 PERS ON BEHALF PAYMENTS	206,142	137,934	258,714	223,641	85,707	62.1%
4225 SECURE RURAL SCHOOLS	993,052	0	0	0	0	0.0%
4245 FEDERAL REVENUE - PILT	1,202,357	950,000	950,000	950,000	0	0.0%
REVENUE FROM OTHER GOVTS	3,279,432	1,745,027	1,841,133	1,779,301	34,274	2.0%
4305 INTEREST INCOME	1,008	1,000	1,000	1,000	0	0.0%
INVESTMENT INCOME	1,008	1,000	1,000	1,000	0	0.0%
4110 NSF FEES	120	200	120	100	(100)	(50.0%)
4115 REGISTRATION FEES	3,470	3,000	3,000	3,000	0	0.0%
4120 MARIJUANA APPLICATION REVIEW	0	0	1,000	0	0	0.0%
4315 ASSESSMENT FEES	3,994	1,500	1,500	1,500	0	0.0%
4316 ASSEMBLY REVENUE	1,418	1,500	1,500	500	(1,000)	(66.7%)
4317 CLERK REVENUE	1,545	1,500	1,500	1,500	0	0.0%
4325 ZONING & PLATTING FEES	366	200	200	200	0	0.0%
4335 ANIMAL PROTECTION FEES	40,047	45,000	40,000	35,000	(10,000)	(22.2%)
4340 VENDOR COMMISSION FEES	825	500	500	500	0	0.0%
4342 JUNK VEHICLE FEES	80,000	80,000	80,000	80,000	0	0.0%
4345 PUBLIC WORKS FEES	5,847	5,000	5,000	5,000	0	0.0%
4353 PROCESS SERVICE FEES	866	1,000	1,000	1,000	0	0.0%
4355 SMALL CLAIMS FEES	1,514	1,000	1,000	1,000	0	0.0%
4359 B/P FAILURE TO FILE FEE	3,655	1,500	1,500	1,500	0	0.0%
4360 CITATIONS/VIOLATIONS/FINES	22,995	3,500	3,500	3,500	0	0.0%
4365 CONTRIB FROM PRIVATE SOURCES	848	0	0	0	0	0.0%
4375 KGBSD SERVICE FEES	776,912	225,156	225,156	0	(225,156)	(100.0%)
4380 RECREATION FEES	725,988	725,000	725,000	740,000	15,000	2.1%
4390 MISCELLANEOUS REVENUE	31,917	7,500	5,000	5,000	(2,500)	(33.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2018

GENERAL FUND SUMMARY

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
4391 TRANSIT STATE TRAVEL REIMBURSEMENT	932	1,500	1,500	1,500	0	0.0%
4392 TRANSIT ADVERTISING REVENUE	0	8,000	8,000	8,000	0	0.0%
4393 BUS SYSTEM REVENUE	189,230	225,000	274,000	280,000	55,000	24.4%
4394 TRANSIT OPERATING GRANT	1,080,726	1,000,000	1,000,000	1,100,000	100,000	10.0%
4590 MISCELLANEOUS FIELD REVENUE	14,670	0	19,044	19,044	19,044	0.0%
SERVICE FEES	2,987,887	2,337,556	2,399,020	2,287,844	(49,712)	(2.1%)
4370 RENTAL INCOME	250	0	0	0	0	0.0%
4415 TRANSFERS IN - REC CIP	446,280	424,516	424,516	424,516	0	0.0%
4416 TRANSFERS IN - LAND TRUST	221,069	217,291	217,291	249,147	31,856	14.7%
4430 ADMIN FEES - SERVICE AREAS	85,531	122,306	122,306	126,292	3,987	3.3%
4440 TRANSFERS IN - CPV FUND	455,499	471,590	471,590	550,672	79,082	16.8%
4455 TRANSFERS IN - ECON DEVELOP	144,650	179,650	179,650	179,650	0	0.0%
4459 ADMIN FEES - ECON DEVELOP	36,842	28,679	28,679	18,155	(10,524)	(36.7%)
4460 ADMIN FEES - LAND TRUST	49,686	42,364	42,364	32,065	(10,298)	(24.3%)
4470 ADMIN FEES - AIRPORT	203,389	227,408	227,408	228,741	1,333	0.6%
4480 ADMIN FEES - WASTEWATER	51,992	0	0	45,288	45,288	0.0%
4490 IMPACT MITIGATION FEES - CPV FUND	558,970	452,410	452,410	532,842	80,432	17.8%
INTERFUND TRANSFERS	2,254,158	2,166,213	2,166,214	2,387,368	221,155	10.2%
TOTAL REVENUES	20,597,979	11,503,980	11,666,551	11,719,697	215,717	1.9%

GENERAL FUND

MAYOR & ASSEMBLY MANAGERS OFFICE	134,181	155,792	137,045	140,850	(14,942)	(9.6%)
CLERK'S OFFICE	718,029	772,404	808,493	707,224	(65,179)	(8.4%)
LAW	445,954	458,621	435,606	457,011	(1,611)	(0.4%)
FINANCE	390,852	410,278	381,635	398,553	(11,725)	(2.9%)
ASSESSMENT	1,289,232	1,319,158	1,202,372	1,238,391	(80,767)	(6.1%)
ANIMAL PROTECTION	672,847	733,740	687,285	711,803	(21,937)	(3.0%)
RECREATION	470,323	519,792	461,334	488,268	(31,525)	(6.1%)
PUBLIC WORKS	2,242,488	2,351,445	2,209,166	2,257,767	(93,677)	(4.0%)
PLANNING	1,112,591	1,228,708	1,160,700	1,204,284	(24,424)	(2.0%)
TRANSIT	558,972	744,888	754,717	668,190	(76,698)	(10.3%)
CODE ENFORCEMENT	2,012,614	2,079,980	2,093,522	2,236,707	156,727	7.5%
NON-DEPARTMENTAL	125,776	140,971	132,971	133,913	(7,058)	(5.0%)
NON-DEPT WHITE CLIFF	196,588	200,000	199,700	200,000	0	0.0%
INTERFUND TRANSFERS	63,111	50,770	50,527	48,497	(2,273)	(4.5%)
AUTOMATION	3,040,674	98,431	95,336	95,336	(3,095)	(3.1%)
GF CAPITAL	457,707	568,380	536,109	521,858	(46,522)	(8.2%)
KGB SCHOOL DISTRICT	42,357	285,390	285,273	20,000	(265,390)	(93.0%)
TOTAL EXPENSES	8,529,765	138,445	138,445	138,445	0	0.0%
TOTAL EXPENSES	22,504,060	12,257,191	11,770,236	11,667,096	(590,095)	(4.8%)
REVENUE OVER(UNDER) EXPENDITURES	(1,906,081)	(753,211)	(103,685)	52,601	805,812	(107.0%)
ENDING FUND BALANCE	8,395,445	7,642,234	8,291,760	8,344,361	702,127	9.2%

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-11-000 MAYOR & ASSEMBLY

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
5140 BOROUGH ASSEMBLY FEES	34,875	43,800	39,600	39,600	(4,200)	(9.6%)
5200 TAXES/BENEFITS	6,447	6,400	6,230	6,400	0	0.0%
5300 TRAVEL & TRAINING	3,149	3,250	1,735	3,250	0	0.0%
5301 BOROUGH BUSINESS TRAVEL	13,242	10,515	11,285	11,439	924	8.8%
6010 SUPPLIES	666	600	400	400	(200)	(33.3%)
6020 DUES & PUBLICATIONS	14,355	14,700	14,324	15,000	300	2.0%
6021 DATA SERVICES	2,204	2,430	2,080	2,430	0	0.0%
6040 COMMUNITY PROMOTION	8,466	13,500	12,237	8,500	(5,000)	(37.0%)
6045 MEETING/TRAINING FOOD	422	500	357	300	(200)	(40.0%)
6050 BOROUGH ADVOCACY	462	11,400	300	300	(11,100)	(97.4%)
6090 CONTRACTUAL SERVICES	5,360	4,494	4,494	5,791	1,297	28.9%
6331 LONG DISTANCE	69	500	300	300	(200)	(40.0%)
OPERATING EXPENSES	89,718	112,089	93,342	93,710	(18,379)	(16.4%)
6650 TRANSFERS OUT - RENT	44,463	43,703	43,703	47,140	3,437	7.9%
NON OPERATING EXPENSES	44,463	43,703	43,703	47,140	3,437	7.9%
TOTAL APPROPRIATIONS	134,181	155,792	137,045	140,850	(14,942)	(9.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-11-000 MAYOR & ASSEMBLY

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
5140 BOROUGH ASSEMBLY FEES	34,875	43,800	39,600	39,600	(4,200)	(9.6%)
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Stipend - Mayor	\$500 per month					6,000
[101-11-000] Stipend - Assembly Members	\$150 per month					12,600
[101-11-000] Meeting fees	\$75 per meeting					21,000
Total						39,600
5200 TAXES/BENEFITS	6,447	6,400	6,230	6,400	0	0.0%
5300 TRAVEL & TRAINING	3,149	3,250	1,735	3,250	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] AML/NEO training - Anchorage	2 Newly elected Assembly Members					3,250
Total						3,250
5301 BOROUGH BUSINESS TRAVEL	13,242	10,515	11,285	11,439	924	8.8%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] AML/ACoM Summer mtg - Haines, AK	Mayor					1,500
[101-11-000] SE Conference - Haines, AK	1 Member					1,625
[101-11-000] AML/ACoM annual conference - Anchorage	Mayor					1,725
[101-11-000] State Advocacy - Juneau	Mayor					975
[101-11-000] Federal Advocacy - Washington, DC	Mayor					3,000
[101-11-000] AML Legislative meeting - Juneau	1 Member					1,230
[101-11-000] SE Conference Midsession - Juneau	1 Member					1,384
Total						11,439
6010 SUPPLIES	666	600	400	400	(200)	(33.3%)
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] General supplies	pens, paper, nameplates, CDs, etc					400
Total						400
6020 DUES & PUBLICATIONS	14,355	14,700	14,324	15,000	300	2.0%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] National Assn of Counties (NACo)	Dues					450
[101-11-000] Southeast Conference	Dues					7,500
[101-11-000] Alaska Municipal League (AML)	Dues					6,550
[101-11-000] Alaska Conference of Mayors (ACoM)	Dues					200
[101-11-000] United Fisherman of Alaska	Dues					300
Total						15,000

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-11-000 MAYOR & ASSEMBLY

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6021 DATA SERVICES	2,204	2,430	2,080	2,430	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Assembly and Clerk iPad data plan	\$22.50 per month per iPad					2,430
Total						2,430
6040 COMMUNITY PROMOTION	8,466	13,500	12,237	8,500	(5,000)	(37.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] American Legion	July 4 fireworks					4,000
[101-11-000] Chamber of Commerce	Community holiday festival					500
[101-11-000] Voter information pamphlet	October Borough election					4,000
Total						8,500
6045 MEETING/TRAINING FOOD	422	500	357	300	(200)	(40.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Bottled water	Assembly Chambers					300
Total						300
6050 BOROUGH ADVOCACY	462	11,400	300	300	(11,100)	(97.4%)
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Federal advocacy supplies	Issue policy packets, supplies					200
[101-11-000] State advocacy supplies	Issue and CIP project packets					100
Total						300
[Note]	In years 2015 and prior, Borough officials, as well as other community representatives, participated in a Legislative Fly-In to the State Capitol in Juneau in an effort to advocate for capital project funding. The fly-in expenses are not allocated for FY 2018. The budgeted allocation for the Fly-In totaled \$11,200.					
6090 CONTRACTUAL SERVICES	5,360	4,494	4,494	5,791	1,297	28.9%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Janitorial	1,858 sq. ft.					5,110
[101-11-000] Carpet and upholstery cleaning						681
Total						5,791
6331 LONG DISTANCE	69	500	300	300	(200)	(40.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Long distance and conference calls	Mayor and Assembly					300
Total						300

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 101-11-000 MAYOR & ASSEMBLY

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
OPERATING EXPENSES	89,718	112,089	93,342	93,710	(18,379)	(16.4%)
6650 TRANSFERS OUT - RENT	44,463	43,703	43,703	47,140	3,437	7.9%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] White Cliff Chambers	3,198 sq ft					47,140
Total						47,140
NON OPERATING EXPENSES	44,463	43,703	43,703	47,140	3,437	7.9%
TOTAL APPROPRIATIONS	134,181	155,792	137,045	140,850	(14,942)	(9.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-12 MANAGERS OFFICE

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	392,405	396,557	445,060	369,766	(26,790)	(6.8%)
5200 TAXES/BENEFITS	226,248	253,539	243,341	250,881	(2,658)	(1.0%)
5300 TRAVEL & TRAINING	8,969	5,300	5,654	0	(5,300)	(100.0%)
5301 BOROUGH BUSINESS TRAVEL	6,180	20,600	14,000	6,300	(14,300)	(69.4%)
6010 SUPPLIES	1,158	3,000	1,200	1,000	(2,000)	(66.7%)
6011 OPERATING SUPPLIES	31	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	1,873	3,080	3,960	3,880	800	26.0%
6030 PUBLISHING EXPENSE	6,305	13,000	7,000	3,000	(10,000)	(76.9%)
6031 RECORDING FEES/TITLE REPORTS	85	0	0	0	0	0.0%
6040 COMMUNITY PROMOTION	0	300	300	300	0	0.0%
6050 BOROUGH ADVOCACY	48,000	48,000	48,000	43,200	(4,800)	(10.0%)
6070 POSTAGE EXPENSE	131	100	210	200	100	100.0%
6080 PROFESSIONAL SERVICES	0	0	10,370	0	0	0.0%
6090 CONTRACTUAL SERVICES	3,439	5,624	5,624	2,943	(2,681)	(47.7%)
6330 TELEPHONE	0	0	500	672	672	0.0%
6331 LONG DISTANCE	208	200	170	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	500	500	500	0	0.0%
OPERATING EXPENSES	695,032	749,800	785,889	682,842	(66,957)	(8.9%)
6650 TRANSFERS OUT - RENT	22,997	22,604	22,604	24,382	1,778	7.9%
NON OPERATING EXPENSES	22,997	22,604	22,604	24,382	1,778	7.9%
TOTAL APPROPRIATIONS	718,029	772,404	808,493	707,224	(65,179)	(8.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-12 MANAGERS OFFICE

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	392,405	396,557	445,060	369,766	(26,790)	(6.8%)
5200 TAXES/BENEFITS	226,248	253,539	243,341	250,881	(2,658)	(1.0%)
5300 TRAVEL & TRAINING	8,969	5,300	5,654	0	(5,300)	(100.0%)
5301 BOROUGH BUSINESS TRAVEL	6,180	20,600	14,000	6,300	(14,300)	(69.4%)
[Entity] Budget Detail Desc.						Total
[101-12-000] Juneau Lobbying Efforts						1,200
[101-12-000] Washington D.C. Federal Advocacy						3,400
[101-12-000] AML						1,700
Total						6,300
6010 SUPPLIES	1,158	3,000	1,200	1,000	(2,000)	(66.7%)
6011 OPERATING SUPPLIES	31	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	1,873	3,080	3,960	3,880	800	26.0%
[Entity] Budget Detail Desc.						Total
[101-12-000] AMMA membership						400
[101-12-000] Chamber of Commerce membership						1,440
[101-12-000] Ketchikan Daily News subscription						150
[101-12-000] AML Salary & Benefits survey						95
[101-12-000] Supervisors legal updates						325
[101-12-000] National Institute of Government Procurement dues						330
[101-12-000] National Institute of Government Procurement						40
[101-12-000] ICMA dues						800
[101-12-000] Notary and Bonding						300
Total						3,880
6030 PUBLISHING EXPENSE	6,305	13,000	7,000	3,000	(10,000)	(76.9%)
[Entity] Budget Detail Desc.						Total
[101-12-000] Employment ads						2,500
[101-12-000] Procurement ads						500
Total						3,000
6031 RECORDING FEES/TITLE REPORTS	85	0	0	0	0	0.0%
6040 COMMUNITY PROMOTION	0	300	300	300	0	0.0%
[Entity] Budget Detail Desc.						Total
[101-12-000] Misc. authorized by manager						300
Total						300
6050 BOROUGH ADVOCACY	48,000	48,000	48,000	43,200	(4,800)	(10.0%)
6070 POSTAGE EXPENSE	131	100	210	200	100	100.0%
6080 PROFESSIONAL SERVICES	0	0	10,370	0	0	0.0%
6090 CONTRACTUAL SERVICES	3,439	5,624	5,624	2,943	(2,681)	(47.7%)
[Entity] Budget Detail Desc.	Note					Total
[101-12-000] Janitorial	961 sq. ft.					2,643
[101-12-000] TSS consortium Membership	300					300
Total						2,943

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 101-12 MANAGERS OFFICE

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6330 TELEPHONE	0	0	500	672	672	0.0%
6331 LONG DISTANCE	208	200	170	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	500	500	500	0	0.0%
OPERATING EXPENSES	695,032	749,800	785,889	682,842	(66,957)	(8.9%)
6650 TRANSFERS OUT - RENT	22,997	22,604	22,604	24,382	1,778	7.9%
NON OPERATING EXPENSES	22,997	22,604	22,604	24,382	1,778	7.9%
TOTAL APPROPRIATIONS	718,029	772,404	808,493	707,224	(65,179)	(8.4%)



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KETCHIKAN GATEWAY BOROUGH
FY 2018
101-13 CLERK'S OFFICE

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	212,239	215,954	205,000	215,443	(511)	(0.2%)
5110 OVERTIME PAY	1,156	1,000	829	200	(800)	(80.0%)
5120 TEMPORARY PAY	5,983	6,400	8,362	6,400	0	0.0%
5200 TAXES/BENEFITS	152,376	162,899	148,307	167,222	4,322	2.7%
5300 TRAVEL & TRAINING	6,701	5,000	5,100	4,000	(1,000)	(20.0%)
6010 SUPPLIES	3,839	5,050	4,000	3,350	(1,700)	(33.7%)
6020 DUES & PUBLICATIONS	986	1,040	940	740	(300)	(28.8%)
6030 PUBLISHING EXPENSE	15,223	13,300	16,918	14,500	1,200	9.0%
6060 RENTALS	15,880	15,840	15,840	13,200	(2,640)	(16.7%)
6070 POSTAGE EXPENSE	611	600	600	600	0	0.0%
6080 PROFESSIONAL SERVICES	5,036	5,500	5,300	5,350	(150)	(2.7%)
6090 CONTRACTUAL SERVICES	9,488	9,628	8,300	8,351	(1,277)	(13.3%)
6100 INSURANCE	137	130	130	130	0	0.0%
6331 LONG DISTANCE	102	100	100	100	0	0.0%
6370 MILEAGE REIMBURSEMENT	93	50	50	50	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	300	0	300	0	0.0%
OPERATING EXPENSES	429,849	442,791	419,776	439,936	(2,856)	(0.6%)
6650 TRANSFERS OUT - RENT	16,105	15,830	15,830	17,075	1,245	7.9%
NON OPERATING EXPENSES	16,105	15,830	15,830	17,075	1,245	7.9%
TOTAL APPROPRIATIONS	445,954	458,621	435,606	457,011	(1,611)	(0.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-13 CLERK'S OFFICE

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
5100 EMPLOYEE WAGES	212,239	215,954	205,000	215,443	(511)	(0.2%)
5110 OVERTIME PAY	1,156	1,000	829	200	(800)	(80.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Records Manager	Elections					200
Total						200
5120 TEMPORARY PAY	5,983	6,400	8,362	6,400	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Polling place workers, canvass board	October 2017 election					6,400
Total						6,400
5200 TAXES/BENEFITS	152,376	162,899	148,307	167,222	4,322	2.7%
5300 TRAVEL & TRAINING	6,701	5,000	5,100	4,000	(1,000)	(20.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] AAMC Conference Anchorage, AK	Clerk / Deputy					2,400
[101-13-000] NW Clerks Institute Tacoma, WA	Deputy					1,600
Total						4,000
6010 SUPPLIES	3,839	5,050	4,000	3,350	(1,700)	(33.7%)
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Legislative supplies	Minutes, Ordinance, Resolution books					900
[101-13-000] Filing supplies	Filing folders, etc.					400
[101-13-000] Ceremonial items	Certificats, folders, etc.					200
[101-13-000] General supplies	Pens, labels, folder, etc.					400
[101-13-000] Election supplies	Pens, labels, folders, etc.					250
[101-13-000] Records supplies	Record storage boxes					700
[101-13-000] Minute books and supplies	Board of Ethics					500
Total						3,350
6020 DUES & PUBLICATIONS	986	1,040	940	740	(300)	(28.8%)
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] International Institute of Municipal Clerks (IIMC)	Dues - Clerk, Deputy					240
[101-13-000] Alaska Association of Municipal Clerks (AAMC)	Dues - Clerk, Deputy, Records Manager					250
[101-13-000] Natl Assn of Parliamentarians	Dues - Clerk					75
[101-13-000] Assn Records Managers (ARMA)	Dues - Records Manager					175
Total						740

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-13 CLERK'S OFFICE

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6030 PUBLISHING EXPENSE	15,223	13,300	16,918	14,500	1,200	9.0%

<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>	<i>Total</i>
[101-13-000] Public hearing ads	Mandatory AS 29.25.020 and 29.71.800	1,500
[101-13-000] Election notices	Courtesy publications	2,000
[101-13-000] Notice of upcoming meetings	Meeting notices - general	4,800
[101-13-000] Assembly Agendas	Agenda ads	5,500
[101-13-000] Vacancy notices	Board and Commission vacancies	700
Total		14,500

[Note Entity:101-13-000]

With adoption of Ordinance 1827, the Assembly could direct that the Clerk's Publishing budget be amended to reduce or eliminate publishing of certain advertisements in the print newspaper: Assembly Agenda Ads; Notice of Upcoming Meetings; Vacancy Notices. Should the Assembly reduce the publishing budget, policy direction should also be provided as to the new level of publication.

6060 RENTALS	15,880	15,840	15,840	13,200	(2,640)	(16.7%)
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<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>	<i>Total</i>
[101-13-000] Offsite records storage	\$1,100 per month	13,200
Total		13,200

[Note Entity:101-13-000]

The current contract for the offsite records storage lease is \$1,320 per month (\$15,840 per year.) In an effort to retain the Borough as a tenant, the Executive Director of Rendezvous Senior Day Services has offered to lower the monthly lease amount to \$1,100.

6070 POSTAGE EXPENSE	611	600	600	600	0	0.0%
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<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>	<i>Total</i>
[101-13-000] General postage	Property owner notifications, Notices of decision	400
[101-13-000] Election postage		200
Total		600

6080 PROFESSIONAL SERVICES	5,036	5,500	5,300	5,350	(150)	(2.7%)
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<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>	<i>Total</i>
[101-13-000] Memory card programming	October 2017 election	2,000
[101-13-000] Ballot stock and printing	October 2017 election	1,800
[101-13-000] Microfilm services	Vital records program - annual microfilm	1,200
[101-13-000] Records shredding	Annual records destruction	350
Total		5,350

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-13 CLERK'S OFFICE

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6090 CONTRACTUAL SERVICES	9,488	9,628	8,300	8,351	(1,277)	(13.3%)
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Janitorial		673 sq. ft.				1,851
[101-13-000] Borough code		Codification supplements and online services				6,500
Total						8,351
6100 INSURANCE	137	130	130	130	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Offsite Records Storage		Liability				130
Total						130
6331 LONG DISTANCE	102	100	100	100	0	0.0%
6370 MILEAGE REIMBURSEMENT	93	50	50	50	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	300	0	300	0	0.0%
OPERATING EXPENSES	429,849	442,791	419,776	439,936	(2,856)	(0.6%)
6650 TRANSFERS OUT - RENT	16,105	15,830	15,830	17,075	1,245	7.9%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] White Cliff rent		Clerks Office 1131 Sq Ft				17,075
Total						17,075
NON OPERATING EXPENSES	16,105	15,830	15,830	17,075	1,245	7.9%
TOTAL APPROPRIATIONS	445,954	458,621	435,606	457,011	(1,611)	(0.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-14-000 LAW

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
5100 EMPLOYEE WAGES	208,478	209,922	209,634	213,112	3,190	1.5%
5120 TEMPORARY PAY	7,608	6,000	6,000	4,000	(2,000)	(33.3%)
5200 TAXES/BENEFITS	136,946	145,791	133,196	140,407	(5,384)	(3.7%)
5300 TRAVEL & TRAINING	2,277	6,700	7,832	6,700	0	0.0%
5301 BOROUGH BUSINESS TRAVEL	2,617	4,000	2,000	3,000	(1,000)	(25.0%)
6010 SUPPLIES	0	350	200	300	(50)	(14.3%)
6011 OPERATING SUPPLIES	164	350	100	350	0	0.0%
6015 BOOKS & SOFTWARE	0	0	0	100	100	0.0%
6020 DUES & PUBLICATIONS	8,853	9,695	9,695	9,695	0	0.0%
6030 PUBLISHING EXPENSE	0	40	20	40	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	1,145	800	400	400	(400)	(50.0%)
6070 POSTAGE EXPENSE	136	200	150	160	(40)	(20.0%)
6080 PROFESSIONAL SERVICES	0	3,000	0	1,500	(1,500)	(50.0%)
6081 PROF SERVICES - LITIGATION	9,741	10,000	0	5,000	(5,000)	(50.0%)
6090 CONTRACTUAL SERVICES	1,195	1,173	900	1,334	161	13.7%
6330 TELEPHONE	0	700	0	0	(700)	(100.0%)
6331 LONG DISTANCE	87	150	100	150	0	0.0%
OPERATING EXPENSES	379,246	398,870	370,227	386,248	(12,622)	(3.2%)
6650 TRANSFERS OUT - RENT	11,606	11,408	11,408	12,305	897	7.9%
NON OPERATING EXPENSES	11,606	11,408	11,408	12,305	897	7.9%
TOTAL APPROPRIATIONS	390,852	410,278	381,635	398,553	(11,725)	(2.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-14-000 LAW

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	208,478	209,922	209,634	213,112	3,190	1.5%
5120 TEMPORARY PAY	7,608	6,000	6,000	4,000	(2,000)	(33.3%)
[Entity] Budget Detail Desc.						Total
[101-14-000] Legal intern June-Aug			4,000			4,000
Total			4,000			4,000
5200 TAXES/BENEFITS	136,946	145,791	133,196	140,407	(5,384)	(3.7%)
5300 TRAVEL & TRAINING	2,277	6,700	7,832	6,700	0	0.0%
[Entity] Budget Detail Desc.						Total
[101-14-000] Alaska Municipal Attorneys Association Conference- Anchorage			1,800			1,800
[101-14-000] International Municipal Attorneys 82 Annual Conference- Canada			1,900			1,900
[101-14-000] Alaska Bar Association Conference			1,200			1,200
[101-14-000] CLE Training for Paralegal			1,800			1,800
Total			6,700			6,700
5301 BOROUGH BUSINESS TRAVEL	2,617	4,000	2,000	3,000	(1,000)	(25.0%)
[Entity] Budget Detail Desc.						Total
[101-14-000] Legislative issues			3,000			3,000
Total			3,000			3,000
6010 SUPPLIES	0	350	200	300	(50)	(14.3%)
6011 OPERATING SUPPLIES	164	350	100	350	0	0.0%
6015 BOOKS & SOFTWARE	0	0	0	100	100	0.0%
6020 DUES & PUBLICATIONS	8,853	9,695	9,695	9,695	0	0.0%
6030 PUBLISHING EXPENSE	0	40	20	40	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	1,145	800	400	400	(400)	(50.0%)
6070 POSTAGE EXPENSE	136	200	150	160	(40)	(20.0%)
6080 PROFESSIONAL SERVICES	0	3,000	0	1,500	(1,500)	(50.0%)
6081 PROF SERVICES - LITIGATION	9,741	10,000	0	5,000	(5,000)	(50.0%)
6090 CONTRACTUAL SERVICES	1,195	1,173	900	1,334	161	13.7%
[Entity] Budget Detail Desc.						Total
[101-14-000] Janitorial		485 sq. ft.				1,334
Total						1,334
6330 TELEPHONE	0	700	0	0	(700)	(100.0%)
6331 LONG DISTANCE	87	150	100	150	0	0.0%
OPERATING EXPENSES	379,246	398,870	370,227	386,248	(12,622)	(3.2%)
6650 TRANSFERS OUT - RENT	11,606	11,408	11,408	12,305	897	7.9%
NON OPERATING EXPENSES	11,606	11,408	11,408	12,305	897	7.9%
TOTAL APPROPRIATIONS	390,852	410,278	381,635	398,553	(11,725)	(2.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-21 FINANCE

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	628,809	624,315	595,000	564,377	(59,938)	(9.6%)
5110 OVERTIME PAY	1,407	8,000	321	0	(8,000)	(100.0%)
5120 TEMPORARY PAY	0	0	1,000	1,000	1,000	0.0%
5200 TAXES/BENEFITS	433,370	467,453	402,000	390,785	(76,668)	(16.4%)
5300 TRAVEL & TRAINING	8,545	5,500	6,800	2,750	(2,750)	(50.0%)
6010 SUPPLIES	7,411	12,000	10,200	11,750	(250)	(2.1%)
6015 BOOKS & SOFTWARE	24,910	24,700	26,425	25,750	1,050	4.3%
6020 DUES & PUBLICATIONS	2,075	2,500	1,645	1,500	(1,000)	(40.0%)
6030 PUBLISHING EXPENSE	12,769	15,000	13,500	15,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	5,632	3,000	5,000	2,000	(1,000)	(33.3%)
6032 BANKING FEES	10,960	12,000	0	75,000	63,000	525.0%
6033 COURT FILING FEES	895	750	1,465	1,000	250	33.3%
6034 PROCESS SERVICE / SKIP TRACING	2,246	2,500	2,500	2,500	0	0.0%
6060 RENTALS	4,822	4,822	4,822	4,822	0	0.0%
6070 POSTAGE EXPENSE	26,539	25,000	25,000	25,000	0	0.0%
6080 PROFESSIONAL SERVICES	65,698	60,000	55,000	62,500	2,500	4.2%
6090 CONTRACTUAL SERVICES	12,612	10,534	11,500	9,588	(946)	(9.0%)
6150 FINES & PENALTIES	0	500	0	0	(500)	(100.0%)
6331 LONG DISTANCE	215	150	100	250	100	66.7%
6370 MILEAGE REIMBURSEMENT	33	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	370	200	260	0	(200)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	0	1,000	600	500	(500)	(50.0%)
OPERATING EXPENSES	1,249,316	1,279,924	1,163,138	1,196,072	(83,852)	(6.6%)
6650 TRANSFERS OUT - RENT	39,916	39,234	39,234	42,319	3,085	7.9%
NON OPERATING EXPENSES	39,916	39,234	39,234	42,319	3,085	7.9%
TOTAL APPROPRIATIONS	1,289,232	1,319,158	1,202,372	1,238,391	(80,767)	(6.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-21 FINANCE

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
5100 EMPLOYEE WAGES	628,809	624,315	595,000	564,377	(59,938)	(9.6%)
[Note Entity:101-21-000] Reduction of one full time position through attrition in FY 2017.						
5110 OVERTIME PAY	1,407	8,000	321	0	(8,000)	(100.0%)
5120 TEMPORARY PAY	0	0	1,000	1,000	1,000	0.0%
5200 TAXES/BENEFITS	433,370	467,453	402,000	390,785	(76,668)	(16.4%)
5300 TRAVEL & TRAINING	8,545	5,500	6,800	2,750	(2,750)	(50.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Continuing Professional Education (CPE)	Controller					1,000
[101-21-000] University of Alaska Southeast accounting	Staff Accountant					1,250
[101-21-000] Webinars	Director and Controller					500
Total						2,750
6010 SUPPLIES	7,411	12,000	10,200	11,750	(250)	(2.1%)
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Sales tax forms, checks, W-2's, 1099;s, paper, envelopes						11,000
[101-21-000] Covers						750
Total						11,750
6015 BOOKS & SOFTWARE	24,910	24,700	26,425	25,750	1,050	4.3%
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Software maintenance & licensing	Financial Edge, fixed assets, FMLA, OSHA, Omatic, etc					25,000
[101-21-000] Books	Generally Accepted Accounting Procedure Guides, (GAAP), Governmental Accounting Standards					750
Total						25,750
6020 DUES & PUBLICATIONS	2,075	2,500	1,645	1,500	(1,000)	(40.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Dues	Controller license, renewal, notary renewals, GFOA dues					1,500
Total						1,500
6030 PUBLISHING EXPENSE	12,769	15,000	13,500	15,000	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Newspaper	Newspaper listings: delinquencies, foreclosures, end of redemption, etc.					15,000
Total						15,000

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-21 FINANCE

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6031 RECORDING FEES/TITLE REPORTS	5,632	3,000	5,000	2,000	(1,000)	(33.3%)
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Recordings		Certificates of redemption				2,000
Total						2,000
6032 BANKING FEES	10,960	12,000	0	75,000	63,000	525.0%
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Credit card fees		Previously in Economic Development Fund				75,000
Total						75,000
6033 COURT FILING FEES	895	750	1,465	1,000	250	33.3%
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Foreclosures		Filings				1,000
Total						1,000
6034 PROCESS SERVICE / SKIP TRACING	2,246	2,500	2,500	2,500	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Process server fees		Skip tracing				2,500
Total						2,500
6060 RENTALS	4,822	4,822	4,822	4,822	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Folder stuffer machine rent			4,822			4,822
Total			4,822			4,822
6070 POSTAGE EXPENSE	26,539	25,000	25,000	25,000	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Bulk mailing and mailing service		Postage				25,000
Total						25,000
6080 PROFESSIONAL SERVICES	65,698	60,000	55,000	62,500	2,500	4.2%
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Annual audit		Contract				62,500
Total						62,500
6090 CONTRACTUAL SERVICES	12,612	10,534	11,500	9,588	(946)	(9.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Janitorial		1,668 sq. ft.				4,588
[101-21-000] Programming		Software Engineering				5,000
Total						9,588

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-21 FINANCE

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6150 FINES & PENALTIES	0	500	0	0	(500)	(100.0%)
6331 LONG DISTANCE	215	150	100	250	100	66.7%
[Entity] Budget Detail Desc.			Total			
[101-21-000] Long distance phone calls			250			
Total			250			
6370 MILEAGE REIMBURSEMENT	33	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	370	200	260	0	(200)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	0	1,000	600	500	(500)	(50.0%)
[Entity] Budget Detail Desc.		Note			Total	
[101-21-000] Desk equipment		calculators, label printers, etc.			500	
Total					500	
OPERATING EXPENSES	1,249,316	1,279,924	1,163,138	1,196,072	(83,852)	(6.6%)
6650 TRANSFERS OUT - RENT	39,916	39,234	39,234	42,319	3,085	7.9%
[Entity] Budget Detail Desc.		Note			Total	
[101-21-000] White Cliff rent		2,803 square feet			42,319	
Total					42,319	
NON OPERATING EXPENSES	39,916	39,234	39,234	42,319	3,085	7.9%
TOTAL APPROPRIATIONS	1,289,232	1,319,158	1,202,372	1,238,391	(80,767)	(6.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-22-000 ASSESSMENT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	326,439	326,833	332,378	323,030	(3,803)	(1.2%)
5110 OVERTIME PAY	257	0	0	0	0	0.0%
5200 TAXES/BENEFITS	278,458	313,302	284,638	295,243	(18,058)	(5.8%)
5300 TRAVEL & TRAINING	4,325	12,400	4,500	12,400	0	0.0%
6010 SUPPLIES	2,489	3,300	3,250	3,000	(300)	(9.1%)
6015 BOOKS & SOFTWARE	14,048	15,350	13,500	14,500	(850)	(5.5%)
6020 DUES & PUBLICATIONS	2,030	2,255	2,100	2,050	(205)	(9.1%)
6030 PUBLISHING EXPENSE	266	2,000	0	1,500	(500)	(25.0%)
6031 RECORDING FEES/TITLE REPORTS	100	150	100	100	(50)	(33.3%)
6060 RENTALS	0	8,000	0	8,000	0	0.0%
6070 POSTAGE EXPENSE	4,485	5,650	5,200	5,500	(150)	(2.7%)
6090 CONTRACTUAL SERVICES	9,923	12,832	11,000	12,800	(32)	(0.2%)
6100 INSURANCE	1,192	1,470	1,125	1,470	0	0.0%
6331 LONG DISTANCE	212	480	200	400	(80)	(16.7%)
6460 VEHICLE MAINTENANCE	332	975	950	900	(75)	(7.7%)
6461 VEHICLE FUEL & OIL	269	1,200	800	1,200	0	0.0%
OPERATING EXPENSES	644,824	706,196	659,741	682,093	(24,103)	(3.4%)
6650 TRANSFERS OUT - RENT	28,023	27,544	27,544	29,710	2,166	7.9%
NON OPERATING EXPENSES	28,023	27,544	27,544	29,710	2,166	7.9%
TOTAL APPROPRIATIONS	672,847	733,740	687,285	711,803	(21,937)	(3.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-22-000 ASSESSMENT

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
5100 EMPLOYEE WAGES	326,439	326,833	332,378	323,030	(3,803)	(1.2%)
5110 OVERTIME PAY	257	0	0	0	0	0.0%
5200 TAXES/BENEFITS	278,458	313,302	284,638	295,243	(18,058)	(5.8%)
5300 TRAVEL & TRAINING	4,325	12,400	4,500	12,400	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-22-000] Alaska Association of Assessing Officers - winter conference		Director				2,800
[101-22-000] 2 International Association of Assessing Officers - training courses		1 staff				5,600
[101-22-000] Alaska Association of Assessing Officers - summer conference		Director				2,800
[101-22-000] McKissock Education - online classes		All staff				1,200
Total						12,400
6010 SUPPLIES	2,489	3,300	3,250	3,000	(300)	(9.1%)
6015 BOOKS & SOFTWARE	14,048	15,350	13,500	14,500	(850)	(5.5%)
[Entity] Budget Detail Desc.	Note					Total
[101-22-000] Residential software		Marshall & Swift				4,750
[101-22-000] Commercial software		Marshall & Swift				7,100
[101-22-000] Commercial handbook		Marshall & Swift - 1 book				750
[101-22-000] Residential handbook		Marshall & Swift - 1 book				450
[101-22-000] International Association of Assessing Officers		Text books				250
[101-22-000] Apex sketch		Sketch software				1,200
Total						14,500
6020 DUES & PUBLICATIONS	2,030	2,255	2,100	2,050	(205)	(9.1%)
[Entity] Budget Detail Desc.	Note					Total
[101-22-000] International Association of Assessing Officers - dues		3 staff				525
[101-22-000] Alaska Association of Assessing Officers		5 staff				175
[101-22-000] Ketchikan Daily News		Newspaper				150
[101-22-000] Alaska Association of Assessing Officers - recertification						150
[101-22-000] State of Alaska - recertification		Director				1,050
Total						2,050
6030 PUBLISHING EXPENSE	266	2,000	0	1,500	(500)	(25.0%)
6031 RECORDING FEES/TITLE REPORTS	100	150	100	100	(50)	(33.3%)
6060 RENTALS	0	8,000	0	8,000	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-22-000] Float plane rental		Outlying areas				6,800
[101-22-000] Boat rentals		Outlying areas				1,200
Total						8,000

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-22-000 ASSESSMENT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6070 POSTAGE EXPENSE	4,485	5,650	5,200	5,500	(150)	(2.7%)
6090 CONTRACTUAL SERVICES	9,923	12,832	11,000	12,800	(32)	(0.2%)
[Entity] Budget Detail Desc.	Note					Total
[101-22-000] Janitorial	1,171 sq. ft.					3,221
[101-22-000] Software Engineering						9,579
Total						12,800
6100 INSURANCE	1,192	1,470	1,125	1,470	0	0.0%
6331 LONG DISTANCE	212	480	200	400	(80)	(16.7%)
6460 VEHICLE MAINTENANCE	332	975	950	900	(75)	(7.7%)
6461 VEHICLE FUEL & OIL	269	1,200	800	1,200	0	0.0%
OPERATING EXPENSES	644,824	706,196	659,741	682,093	(24,103)	(3.4%)
6650 TRANSFERS OUT - RENT	28,023	27,544	27,544	29,710	2,166	7.9%
NON OPERATING EXPENSES	28,023	27,544	27,544	29,710	2,166	7.9%
TOTAL APPROPRIATIONS	672,847	733,740	687,285	711,803	(21,937)	(3.0%)



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KETCHIKAN GATEWAY BOROUGH
FY 2018
101-25 ANIMAL PROTECTION

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	196,209	194,248	190,660	171,799	(22,449)	(11.6%)
5110 OVERTIME PAY	12,678	12,000	9,920	10,000	(2,000)	(16.7%)
5120 TEMPORARY PAY	10,127	10,000	9,000	0	(10,000)	(100.0%)
5160 CALL OUT PAY	16,716	15,974	10,000	16,000	26	0.2%
5200 TAXES/BENEFITS	165,315	158,832	155,504	156,111	(2,721)	(1.7%)
5300 TRAVEL & TRAINING	104	1,250	3,000	5,000	3,750	300.0%
5400 UNIFORM ALLOWANCE	295	4,000	2,000	6,000	2,000	50.0%
6010 SUPPLIES	126	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	7,339	8,000	9,432	8,000	0	0.0%
6015 BOOKS & SOFTWARE	0	500	500	500	0	0.0%
6020 DUES & PUBLICATIONS	0	100	0	0	(100)	(100.0%)
6030 PUBLISHING EXPENSE	277	2,200	2,200	500	(1,700)	(77.3%)
6040 COMMUNITY PROMOTION	0	1,000	1,000	500	(500)	(50.0%)
6060 RENTALS	0	500	0	0	(500)	(100.0%)
6070 POSTAGE EXPENSE	65	500	100	300	(200)	(40.0%)
6080 PROFESSIONAL SERVICES	37,686	62,000	31,000	62,000	0	0.0%
6090 CONTRACTUAL SERVICES	1,100	0	0	0	0	0.0%
6100 INSURANCE	2,998	6,743	5,726	6,743	0	0.0%
6110 MEDICAL EXPENSE	0	2,000	2,000	0	(2,000)	(100.0%)
6310 ELECTRICITY	2,216	1,880	2,732	1,880	0	0.0%
6320 WATER	619	540	434	540	0	0.0%
6330 TELEPHONE	3,092	2,500	2,318	2,500	0	0.0%
6331 LONG DISTANCE	33	100	32	100	0	0.0%
6340 SEWER	570	495	400	495	0	0.0%
6350 LANDFILL FEES	1,029	1,000	1,024	1,000	0	0.0%
6370 MILEAGE REIMBURSEMENT	387	500	454	500	0	0.0%
6430 BUILDING MAINTENANCE	927	3,630	2,000	3,000	(630)	(17.4%)
6431 HEATING FUEL	4,673	8,500	4,498	10,000	1,500	17.6%
6450 EQUIPMENT MAINTENANCE	120	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	1,639	5,000	4,098	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,983	7,800	3,302	7,800	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	6,000	6,000	10,000	4,000	66.7%
OPERATING EXPENSES	470,323	519,792	461,334	488,268	(31,525)	(6.1%)
TOTAL APPROPRIATIONS	470,323	519,792	461,334	488,268	(31,525)	(6.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-25 ANIMAL PROTECTION

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
5100 EMPLOYEE WAGES	196,209	194,248	190,660	171,799	(22,449)	(11.6%)
[Note Entity:101-25-000] Reduction of one FTE due to scheduled retirement in FY 2018.						
5110 OVERTIME PAY	12,678	12,000	9,920	10,000	(2,000)	(16.7%)
[Entity] Budget Detail Desc.			Total			
[101-25-000] Compensation for call outs after hours, hoarding cases, and impound of a large number of animals.			10,000			
Total			10,000			
5120 TEMPORARY PAY	10,127	10,000	9,000	0	(10,000)	(100.0%)
5160 CALL OUT PAY	16,716	15,974	10,000	16,000	26	0.2%
[Entity] Budget Detail Desc.			Total			
[101-25-000] Compensation for after hours call out.			16,000			
Total			16,000			
5200 TAXES/BENEFITS	165,315	158,832	155,504	156,111	(2,721)	(1.7%)
5300 TRAVEL & TRAINING	104	1,250	3,000	5,000	3,750	300.0%
[Entity] Budget Detail Desc.		Note			Total	
[101-25-000] Animal cruelty course for field officer		Additional training required for shelter officer to do field operations			2,500	
[101-25-000] Management course for Director					2,500	
Total					5,000	
5400 UNIFORM ALLOWANCE	295	4,000	2,000	6,000	2,000	50.0%
[Entity] Budget Detail Desc.			Total			
[101-25-000] Uniforms for three staff members			6,000			
Total			6,000			
6010 SUPPLIES	126	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	7,339	8,000	9,432	8,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-25-000] Purchase of supplies for field and shelter operations, and animal husbandry			8,000			
Total			8,000			
6015 BOOKS & SOFTWARE	0	500	500	500	0	0.0%
[Entity] Budget Detail Desc.		Note			Total	
[101-25-000] Materials for continuing education for department staff		Common diseases in animal shelters, customer service manuals			500	
Total					500	

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-25 ANIMAL PROTECTION

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6020 DUES & PUBLICATIONS	0	100	0	0	(100)	(100.0%)
6030 PUBLISHING EXPENSE	277	2,200	2,200	500	(1,700)	(77.3%)
[Entity] Budget Detail Desc.			Total			
[101-25-000] Humane education materials			500			
Total			500			
6040 COMMUNITY PROMOTION	0	1,000	1,000	500	(500)	(50.0%)
[Entity] Budget Detail Desc.			Total			
[101-25-000] Humane education handouts for education			500			
Total			500			
6060 RENTALS	0	500	0	0	(500)	(100.0%)
6070 POSTAGE EXPENSE	65	500	100	300	(200)	(40.0%)
[Entity] Budget Detail Desc.			Total			
[101-25-000] dog license postage, legal notifications			300			
Total			300			
6080 PROFESSIONAL SERVICES	37,686	62,000	31,000	62,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-25-000] Veterinary services for animal care and control of zoonotic diseases, vaccines, medications, and microchips.			62,000			
Total			62,000			
6090 CONTRACTUAL SERVICES	1,100	0	0	0	0	0.0%
6100 INSURANCE	2,998	6,743	5,726	6,743	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-25-000] Personal vehicle use			6,743			
Total			6,743			
6110 MEDICAL EXPENSE	0	2,000	2,000	0	(2,000)	(100.0%)
6310 ELECTRICITY	2,216	1,880	2,732	1,880	0	0.0%
6320 WATER	619	540	434	540	0	0.0%
6330 TELEPHONE	3,092	2,500	2,318	2,500	0	0.0%
6331 LONG DISTANCE	33	100	32	100	0	0.0%
6340 SEWER	570	495	400	495	0	0.0%
6350 LANDFILL FEES	1,029	1,000	1,024	1,000	0	0.0%
6370 MILEAGE REIMBURSEMENT	387	500	454	500	0	0.0%
6430 BUILDING MAINTENANCE	927	3,630	2,000	3,000	(630)	(17.4%)
6431 HEATING FUEL	4,673	8,500	4,498	10,000	1,500	17.6%
[Entity] Budget Detail Desc.			Total			
[101-25-000] Increase in heating fuel due to change in exterior building siding from wood to metal, decreased insulation			10,000			
Total			10,000			

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 101-25 ANIMAL PROTECTION

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6450 EQUIPMENT MAINTENANCE	120	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	1,639	5,000	4,098	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,983	7,800	3,302	7,800	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	6,000	6,000	10,000	4,000	66.7%
[Entity] Budget Detail Desc.			Total			
[101-25-000] Purchase of cat kennels for renovated cat main viewing room.			10,000			
Total			10,000			
OPERATING EXPENSES	470,323	519,792	461,334	488,268	(31,525)	(6.1%)
TOTAL APPROPRIATIONS	470,323	519,792	461,334	488,268	(31,525)	(6.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-26 RECREATION

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	709,555	699,781	685,000	695,760	(4,021)	(0.6%)
5110 OVERTIME PAY	10,776	7,000	5,400	7,000	0	0.0%
5120 TEMPORARY PAY	348,097	376,410	338,000	328,282	(48,128)	(12.8%)
5200 TAXES/BENEFITS	637,356	647,101	612,000	643,977	(3,124)	(0.5%)
5300 TRAVEL & TRAINING	318	0	0	5,000	5,000	0.0%
5400 UNIFORM ALLOWANCE	855	1,800	1,000	1,800	0	0.0%
6010 SUPPLIES	1,212	1,800	1,800	1,800	0	0.0%
6011 OPERATING SUPPLIES	91,419	104,550	104,000	102,600	(1,950)	(1.9%)
6020 DUES & PUBLICATIONS	2,944	3,011	7,000	7,011	4,000	132.8%
6030 PUBLISHING EXPENSE	7,400	7,500	7,500	7,500	0	0.0%
6032 BANKING FEES	20,208	0	24,790	9,020	9,020	0.0%
6070 POSTAGE EXPENSE	175	150	150	150	0	0.0%
6090 CONTRACTUAL SERVICES	16,278	26,662	26,662	29,062	2,400	9.0%
6100 INSURANCE	21,856	22,550	17,965	17,965	(4,585)	(20.3%)
6110 MEDICAL EXPENSE	1,056	1,180	480	830	(350)	(29.7%)
6310 ELECTRICITY	152,024	175,000	162,000	140,000	(35,000)	(20.0%)
6320 WATER	17,819	17,500	18,746	18,800	1,300	7.4%
6330 TELEPHONE	6,230	6,600	5,712	5,700	(900)	(13.6%)
6331 LONG DISTANCE	106	100	100	100	0	0.0%
6340 SEWER	16,408	16,100	17,261	17,261	1,161	7.2%
6370 MILEAGE REIMBURSEMENT	0	200	0	0	(200)	(100.0%)
6430 BUILDING MAINTENANCE	43,682	39,000	45,000	45,000	6,000	15.4%
6431 HEATING FUEL	121,188	180,000	112,000	157,000	(23,000)	(12.8%)
6450 EQUIPMENT MAINTENANCE	13,329	12,000	15,000	15,000	3,000	25.0%
6460 VEHICLE MAINTENANCE	195	250	250	250	0	0.0%
6461 VEHICLE FUEL & OIL	743	1,200	800	900	(300)	(25.0%)
6525 SMALL EQUIPMENT PURCHASES	1,258	4,000	550	0	(4,000)	(100.0%)
OPERATING EXPENSES	2,242,488	2,351,445	2,209,166	2,257,767	(93,677)	(4.0%)
TOTAL APPROPRIATIONS	2,242,488	2,351,445	2,209,166	2,257,767	(93,677)	(4.0%)



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KETCHIKAN GATEWAY BOROUGH
 FY 2018
 101-26-020 GATEWAY RECREATION CENTER

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
5100 EMPLOYEE WAGES	0	286,300	270,000	292,803	6,503	2.3%
5110 OVERTIME PAY	0	1,000	400	1,000	0	0.0%
5120 TEMPORARY PAY	0	157,410	130,000	124,776	(32,634)	(20.7%)
5200 TAXES/BENEFITS	0	246,779	242,000	249,546	2,767	1.1%
6010 SUPPLIES	0	900	900	900	0	0.0%
6011 OPERATING SUPPLIES	0	30,400	30,000	28,550	(1,850)	(6.1%)
6020 DUES & PUBLICATIONS	0	1,506	3,500	3,506	2,000	132.8%
6030 PUBLISHING EXPENSE	0	3,750	3,750	3,750	0	0.0%
6032 BANKING FEES	0	0	12,395	4,510	4,510	0.0%
6070 POSTAGE EXPENSE	0	75	75	75	0	0.0%
6090 CONTRACTUAL SERVICES	0	24,262	24,262	26,662	2,400	9.9%
6100 INSURANCE	0	12,155	9,688	9,688	(2,467)	(20.3%)
6110 MEDICAL EXPENSE	0	350	0	0	(350)	(100.0%)
6310 ELECTRICITY	0	50,000	42,000	45,000	(5,000)	(10.0%)
6320 WATER	0	7,000	7,461	7,500	500	7.1%
6330 TELEPHONE	0	3,300	2,856	2,850	(450)	(13.6%)
6331 LONG DISTANCE	0	50	50	50	0	0.0%
6340 SEWER	0	6,400	6,855	6,855	455	7.1%
6370 MILEAGE REIMBURSEMENT	0	100	0	0	(100)	(100.0%)
6430 BUILDING MAINTENANCE	0	25,000	33,000	35,000	10,000	40.0%
6431 HEATING FUEL	0	45,000	40,000	42,000	(3,000)	(6.7%)
6450 EQUIPMENT MAINTENANCE	0	6,000	3,000	2,000	(4,000)	(66.7%)
6460 VEHICLE MAINTENANCE	0	125	125	125	0	0.0%
6461 VEHICLE FUEL & OIL	0	600	400	450	(150)	(25.0%)
6525 SMALL EQUIPMENT PURCHASES	0	3,500	300	0	(3,500)	(100.0%)
OPERATING EXPENSES	0	911,962	863,017	887,595	(24,366)	(2.7%)
TOTAL APPROPRIATIONS	0	911,962	863,017	887,595	(24,366)	(2.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-26-020 GATEWAY RECREATION CENTER

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	0	286,300	270,000	292,803	6,503	2.3%
5110 OVERTIME PAY	0	1,000	400	1,000	0	0.0%
5120 TEMPORARY PAY	0	157,410	130,000	124,776	(32,634)	(20.7%)

<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>	<i>Total</i>
[101-26-020] Children's room		12,500
[101-26-020] Monitor		13,397
[101-26-020] Receptionist		13,041
[101-26-020] Rollerskating		4,300
[101-26-020] Programs	Adult	28,112
[101-26-020] Programs	Youth	429
[101-26-020] Programs	Preschool	526
[101-26-020] Programs	Camps	49,107
[101-26-020] Programs	Special events	1,924
[101-26-020] Custodial	Monitor	1,440
Total		124,776

5200 TAXES/BENEFITS	0	246,779	242,000	249,546	2,767	1.1%
6010 SUPPLIES	0	900	900	900	0	0.0%
6011 OPERATING SUPPLIES	0	30,400	30,000	28,550	(1,850)	(6.1%)

<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>	<i>Total</i>
[101-26-020] Children's room	Toys, books, movies, snacks	250
[101-26-020] Preschool activities	Arts/crafts, refreshments	500
[101-26-020] Youth activities	Balls, books, refreshments	750
[101-26-020] Fitness activities	Music, prizes, equip, stereo	1,000
[101-26-020] Special events	T-shirts, prizes, toys, decor	2,500
[101-26-020] Camps	Snacks, crafts, field trips	4,500
[101-26-020] Red Cross	Certificates, course materials	500
[101-26-020] Uniforms	Staff shirts	500
[101-26-020] Gyms	Toys, balls, racquets	2,500
[101-26-020] Roller skating	Skates, parts, music	1,000
[101-26-020] Fitness rooms	Upholstery, small equipment	1,000
[101-26-020] Building supplies	Towels, locks, wristbands, batteries	1,850
[101-26-020] Cleaning supplies	Laundry, cleaning products	10,500
[101-26-020] Custodial Equipment	Hoses, brooms, gloves	1,000
[101-26-020] 1st aid supplies	Band-aids, tape, ointment	200
Total		28,550

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-26-020 GATEWAY RECREATION CENTER

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6020 DUES & PUBLICATIONS	0	1,506	3,500	3,506	2,000	132.8%
[Entity] Budget Detail Desc.	Note					Total
[101-26-020] Ketchikan Daily News		1 year subscription				75
[101-26-020] The Society of European Stage Authors & Composers (SESAC)		Music license agreement				277
[101-26-020] Broadcast Music, Inc (BMI)		Music license agreement				156
[101-26-020] Motion Picture Licensing Corp (MPLC)		Music license agreement				293
[101-26-020] American Society of Composers, Authors & Publishers		Music license agreement				170
[101-26-020] Calameo		Interactive brochure				125
[101-26-020] FlashAlert						110
[101-26-020] National Recreation & Park Association (NRPA)		1 year membership				300
[101-26-020] ReDesk		Registration software				2,000
Total						3,506
6030 PUBLISHING EXPENSE	0	3,750	3,750	3,750	0	0.0%
[Entity] Budget Detail Desc.	Total					
[101-26-020] Quarterly brochure			3,750			
Total			3,750			
6032 BANKING FEES	0	0	12,395	4,510	4,510	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-26-020] Gateway Recreation Center						4,510
Total						4,510
6070 POSTAGE EXPENSE	0	75	75	75	0	0.0%
6090 CONTRACTUAL SERVICES	0	24,262	24,262	26,662	2,400	9.9%
[Entity] Budget Detail Desc.	Note					Total
[101-26-020] Martial arts		Children, teens, adults				14,750
[101-26-020] Wrestling		Mat rats				2,500
[101-26-020] Skatepark		Grant to Ketchikan Youth Initiative for maintenance and operations				7,012
[101-26-020] DEC water testing		Monthly pool water tests				2,400
Total						26,662

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-26-020 GATEWAY RECREATION CENTER

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6100 INSURANCE	0	12,155	9,688	9,688	(2,467)	(20.3%)
[Entity] Budget Detail Desc.	Note					Total
[101-26-020] Property insurance						9,337
[101-26-020] Vehicle insurance		Canoe trailer and maintenance truck				351
Total						9,688
6110 MEDICAL EXPENSE	0	350	0	0	(350)	(100.0%)
6310 ELECTRICITY	0	50,000	42,000	45,000	(5,000)	(10.0%)
6320 WATER	0	7,000	7,461	7,500	500	7.1%
6330 TELEPHONE	0	3,300	2,856	2,850	(450)	(13.6%)
6331 LONG DISTANCE	0	50	50	50	0	0.0%
6340 SEWER	0	6,400	6,855	6,855	455	7.1%
6370 MILEAGE REIMBURSEMENT	0	100	0	0	(100)	(100.0%)
6430 BUILDING MAINTENANCE	0	25,000	33,000	35,000	10,000	40.0%
[Entity] Budget Detail Desc.	Note					Total
[101-26-020] Annual floor resurfacing		gym, exercise rooms				11,000
[101-26-020] Miscellaneous building maintenance						24,000
Total						35,000
6431 HEATING FUEL	0	45,000	40,000	42,000	(3,000)	(6.7%)
6450 EQUIPMENT MAINTENANCE	0	6,000	3,000	2,000	(4,000)	(66.7%)
6460 VEHICLE MAINTENANCE	0	125	125	125	0	0.0%
6461 VEHICLE FUEL & OIL	0	600	400	450	(150)	(25.0%)
6525 SMALL EQUIPMENT PURCHASES	0	3,500	300	0	(3,500)	(100.0%)
OPERATING EXPENSES	0	911,962	863,017	887,595	(24,366)	(2.7%)
TOTAL APPROPRIATIONS	0	911,962	863,017	887,595	(24,366)	(2.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-26-030 GATEWAY AQUATIC CENTER

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	0	413,481	415,000	402,957	(10,524)	(2.5%)
5110 OVERTIME PAY	0	6,000	5,000	6,000	0	0.0%
5120 TEMPORARY PAY	0	219,000	208,000	203,506	(15,494)	(7.1%)
5200 TAXES/BENEFITS	0	400,322	370,000	394,431	(5,891)	(1.5%)
5300 TRAVEL & TRAINING	0	0	0	5,000	5,000	0.0%
5400 UNIFORM ALLOWANCE	0	1,800	1,000	1,800	0	0.0%
6010 SUPPLIES	0	900	900	900	0	0.0%
6011 OPERATING SUPPLIES	0	74,150	74,000	74,050	(100)	(0.1%)
6020 DUES & PUBLICATIONS	0	1,505	3,500	3,505	2,000	132.9%
6030 PUBLISHING EXPENSE	0	3,750	3,750	3,750	0	0.0%
6032 BANKING FEES	0	0	12,395	4,510	4,510	0.0%
6070 POSTAGE EXPENSE	0	75	75	75	0	0.0%
6090 CONTRACTUAL SERVICES	0	2,400	2,400	2,400	0	0.0%
6100 INSURANCE	0	10,395	8,277	8,277	(2,118)	(20.4%)
6110 MEDICAL EXPENSE	0	830	480	830	0	0.0%
6310 ELECTRICITY	0	125,000	120,000	95,000	(30,000)	(24.0%)
6320 WATER	0	10,500	11,285	11,300	800	7.6%
6330 TELEPHONE	0	3,300	2,856	2,850	(450)	(13.6%)
6331 LONG DISTANCE	0	50	50	50	0	0.0%
6340 SEWER	0	9,700	10,406	10,406	706	7.3%
6370 MILEAGE REIMBURSEMENT	0	100	0	0	(100)	(100.0%)
6430 BUILDING MAINTENANCE	0	14,000	12,000	10,000	(4,000)	(28.6%)
6431 HEATING FUEL	0	135,000	72,000	115,000	(20,000)	(14.8%)
6450 EQUIPMENT MAINTENANCE	0	6,000	12,000	13,000	7,000	116.7%
6460 VEHICLE MAINTENANCE	0	125	125	125	0	0.0%
6461 VEHICLE FUEL & OIL	0	600	400	450	(150)	(25.0%)
6525 SMALL EQUIPMENT PURCHASES	0	500	250	0	(500)	(100.0%)
OPERATING EXPENSES	0	1,439,483	1,346,149	1,370,172	(69,311)	(4.8%)
TOTAL APPROPRIATIONS	0	1,439,483	1,346,149	1,370,172	(69,311)	(4.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-26-030 GATEWAY AQUATIC CENTER

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	0	413,481	415,000	402,957	(10,524)	(2.5%)
5110 OVERTIME PAY	0	6,000	5,000	6,000	0	0.0%
5120 TEMPORARY PAY	0	219,000	208,000	203,506	(15,494)	(7.1%)
[Entity] Budget Detail Desc.						Total
[101-26-030] Lifeguards			123,500			
[101-26-030] Swim Instructors			62,500			
[101-26-030] Monitor			4,465			
[101-26-030] Receptionist			13,041			
Total			203,506			
5200 TAXES/BENEFITS	0	400,322	370,000	394,431	(5,891)	(1.5%)
5300 TRAVEL & TRAINING	0	0	0	5,000	5,000	0.0%
[Entity] Budget Detail Desc.		Note				Total
[101-26-030] Aquatic Supervisor Certifications		WSI-I, LGI-I, CPO All required due to retirement				5,000
Total						5,000
5400 UNIFORM ALLOWANCE	0	1,800	1,000	1,800	0	0.0%
[Entity] Budget Detail Desc.		Note				Total
[101-26-030] IBEW uniform reimbursement		6 employees-GAC				1,800
Total						1,800
6010 SUPPLIES	0	900	900	900	0	0.0%
6011 OPERATING SUPPLIES	0	74,150	74,000	74,050	(100)	(0.1%)
[Entity] Budget Detail Desc.		Note				Total
[101-26-030] Red Cross		Certificates, course materials				3,000
[101-26-030] Chemicals		CO2, chlorine, acid				48,000
[101-26-030] Filters		Media				2,500
[101-26-030] Test kit supplies						2,000
[101-26-030] Swim supplies		Noodles, lesson supplies, fins				3,000
[101-26-030] Uniforms		Staff shirts and tanks				500
[101-26-030] Rescue equipment		Backboard, whistles, tubes, masks				1,500
[101-26-030] Building supplies		Towels, locks, wristbands, batteries				1,850
[101-26-030] Cleaning supplies		Laundry, cleaning supplies				10,500
[101-26-030] Custodial equipment		Hoses, brooms, gloves				1,000
[101-26-030] 1st aid supplies		Band-aids, tape, ointment				200
Total						74,050

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-26-030 GATEWAY AQUATIC CENTER

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6020 DUES & PUBLICATIONS	0	1,505	3,500	3,505	2,000	132.9%
[Entity] Budget Detail Desc.	Note					Total
[101-26-030] Ketchikan Daily News		1 year subscription				75
[101-26-030] The Society of European Stage Authors & Composers (SESAC)		Music license agreement				277
[101-26-030] Broadcast Music, Inc (BMI)		Music license agreement				156
[101-26-030] Motion Picture Licensing Corp (MPLC)		Music license agreement				292
[101-26-030] American Society of Composers, Authors & Publishers (ASCAP)		Music license agreement				170
[101-26-030] Calameo		Interactive brochure				125
[101-26-030] FlashAlert						110
[101-26-030] National Recreation & Parks Association (NRPA)		1 year membership				300
[101-26-030] RecDesk		Registration software				2,000
Total						3,505
6030 PUBLISHING EXPENSE	0	3,750	3,750	3,750	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-26-030] Quarterly brochure			3,750			3,750
Total			3,750			3,750
6032 BANKING FEES	0	0	12,395	4,510	4,510	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-26-030] Gateway Aquatic Center						4,510
Total						4,510
6070 POSTAGE EXPENSE	0	75	75	75	0	0.0%
6090 CONTRACTUAL SERVICES	0	2,400	2,400	2,400	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-26-030] DEC water testing						2,400
Total						2,400
6100 INSURANCE	0	10,395	8,277	8,277	(2,118)	(20.4%)
[Entity] Budget Detail Desc.	Note					Total
[101-26-030] Property insurance						7,955
[101-26-030] Vehicle insurance						322
Total						8,277

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 101-26-030 GATEWAY AQUATIC CENTER

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6110 MEDICAL EXPENSE	0	830	480	830	0	0.0%
[Entity] Budget Detail Desc. Note Total						
[101-26-030] HEP A shot		2 employees			140	
[101-26-030] HEP B shot		2 employees			210	
[101-26-030] Pre-employment drug test		Lifeguards and swim instructors			480	
Total					830	
6310 ELECTRICITY	0	125,000	120,000	95,000	(30,000)	(24.0%)
6320 WATER	0	10,500	11,285	11,300	800	7.6%
6330 TELEPHONE	0	3,300	2,856	2,850	(450)	(13.6%)
6331 LONG DISTANCE	0	50	50	50	0	0.0%
6340 SEWER	0	9,700	10,406	10,406	706	7.3%
6370 MILEAGE REIMBURSEMENT	0	100	0	0	(100)	(100.0%)
6430 BUILDING MAINTENANCE	0	14,000	12,000	10,000	(4,000)	(28.6%)
[Entity] Budget Detail Desc. Total						
[101-26-030] Miscellaneous building maintenance			10,000			
Total			10,000			
6431 HEATING FUEL	0	135,000	72,000	115,000	(20,000)	(14.8%)
6450 EQUIPMENT MAINTENANCE	0	6,000	12,000	13,000	7,000	116.7%
6460 VEHICLE MAINTENANCE	0	125	125	125	0	0.0%
6461 VEHICLE FUEL & OIL	0	600	400	450	(150)	(25.0%)
6525 SMALL EQUIPMENT PURCHASES	0	500	250	0	(500)	(100.0%)
OPERATING EXPENSES	0	1,439,483	1,346,149	1,370,172	(69,311)	(4.8%)
TOTAL APPROPRIATIONS	0	1,439,483	1,346,149	1,370,172	(69,311)	(4.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-27 PUBLIC WORKS

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	434,986	450,408	425,518	469,590	19,183	4.3%
5110 OVERTIME PAY	2,732	0	1,945	0	0	0.0%
5120 TEMPORARY PAY	81,194	80,640	81,030	97,604	16,964	21.0%
5160 CALL OUT PAY	136	0	0	0	0	0.0%
5200 TAXES/BENEFITS	356,167	373,517	372,619	376,021	2,504	0.7%
5300 TRAVEL & TRAINING	275	1,500	1,500	0	(1,500)	(100.0%)
5400 UNIFORM ALLOWANCE	1,368	1,200	1,200	1,200	0	0.0%
6010 SUPPLIES	0	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	15,837	17,700	17,200	12,700	(5,000)	(28.2%)
6030 PUBLISHING EXPENSE	147	0	0	0	0	0.0%
6060 RENTALS	0	4,000	4,000	4,000	0	0.0%
6070 POSTAGE EXPENSE	230	100	169	100	0	0.0%
6080 PROFESSIONAL SERVICES	390	50,000	15,000	15,000	(35,000)	(70.0%)
6085 LICENSES/FEES/PERMITS	715	1,550	1,550	1,550	0	0.0%
6090 CONTRACTUAL SERVICES	21,741	73,390	73,390	63,581	(9,809)	(13.4%)
6100 INSURANCE	11,948	12,681	12,681	12,681	0	0.0%
6110 MEDICAL EXPENSE	428	2,688	2,838	2,838	150	5.6%
6310 ELECTRICITY	20,001	16,500	16,500	16,500	0	0.0%
6320 WATER	11,164	13,650	14,000	14,000	350	2.6%
6330 TELEPHONE	1,766	3,260	3,560	2,080	(1,180)	(36.2%)
6331 LONG DISTANCE	97	150	101	100	(50)	(33.3%)
6340 SEWER	9,099	13,050	13,050	13,050	0	0.0%
6350 LANDFILL FEES	7,940	7,400	7,300	7,800	400	5.4%
6420 FIELD MAINTENANCE	21,927	31,000	25,225	20,000	(11,000)	(35.5%)
6421 PARKS MAINTENANCE	5,807	7,700	7,700	5,700	(2,000)	(26.0%)
6430 BUILDING MAINTENANCE	7,727	5,400	5,400	9,400	4,000	74.1%
6431 HEATING FUEL	117	500	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	2,019	3,700	3,700	3,700	0	0.0%
6460 VEHICLE MAINTENANCE	21,557	16,000	16,000	16,000	0	0.0%
6461 VEHICLE FUEL & OIL	15,541	21,000	17,000	16,500	(4,500)	(21.4%)
6525 SMALL EQUIPMENT PURCHASES	10,136	6,000	6,000	7,000	1,000	16.7%
6540 CAPITAL IMPROVEMENTS	35,640	0	0	0	0	0.0%
OPERATING EXPENSES	1,098,831	1,215,184	1,147,176	1,189,695	(25,489)	(2.1%)
6650 TRANSFERS OUT - RENT	13,760	13,524	13,524	14,589	1,065	7.9%
NON OPERATING EXPENSES	13,760	13,524	13,524	14,589	1,065	7.9%
TOTAL APPROPRIATIONS	1,112,591	1,228,708	1,160,700	1,204,284	(24,424)	(2.0%)



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KETCHIKAN GATEWAY BOROUGH
FY 2018
101-27-001 PUBLIC WORKS MAINTENANCE

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	37,393	35,199	35,199	31,578	(3,621)	(10.3%)
5110 OVERTIME PAY	290	0	20	0	0	0.0%
5120 TEMPORARY PAY	524	0	312	0	0	0.0%
5160 CALL OUT PAY	66	0	0	0	0	0.0%
5200 TAXES/BENEFITS	26,077	25,202	25,202	21,504	(3,698)	(14.7%)
5400 UNIFORM ALLOWANCE	811	300	300	300	0	0.0%
6010 SUPPLIES	0	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	1,297	1,000	500	500	(500)	(50.0%)
6100 INSURANCE	821	909	909	909	0	0.0%
6110 MEDICAL EXPENSE	92	0	150	150	150	0.0%
6330 TELEPHONE	225	300	300	300	0	0.0%
6350 LANDFILL FEES	0	300	300	300	0	0.0%
6430 BUILDING MAINTENANCE	546	1,000	1,000	1,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	537	2,000	2,000	2,000	0	0.0%
6460 VEHICLE MAINTENANCE	4,461	3,500	3,500	3,500	0	0.0%
6461 VEHICLE FUEL & OIL	2,223	3,500	2,500	2,500	(1,000)	(28.6%)
6525 SMALL EQUIPMENT PURCHASES	1,026	2,000	2,000	2,000	0	0.0%
6540 CAPITAL IMPROVEMENTS	35,640	0	0	0	0	0.0%
OPERATING EXPENSES	112,027	75,711	74,692	67,042	(8,669)	(11.5%)
TOTAL APPROPRIATIONS	112,027	75,711	74,692	67,042	(8,669)	(11.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-27-001 PUBLIC WORKS MAINTENANCE

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	37,393	35,199	35,199	31,578	(3,621)	(10.3%)
5110 OVERTIME PAY	290	0	20	0	0	0.0%
5120 TEMPORARY PAY	524	0	312	0	0	0.0%
5160 CALL OUT PAY	66	0	0	0	0	0.0%
5200 TAXES/BENEFITS	26,077	25,202	25,202	21,504	(3,698)	(14.7%)
5400 UNIFORM ALLOWANCE	811	300	300	300	0	0.0%
6010 SUPPLIES	0	500	500	500	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-001] Padlocks, cores, key stocks and hardware			500			
Total			500			
6011 OPERATING SUPPLIES	1,297	1,000	500	500	(500)	(50.0%)
6100 INSURANCE	821	909	909	909	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-001] Vehicle insurance			909			
Total			909			
6110 MEDICAL EXPENSE	92	0	150	150	150	0.0%
6330 TELEPHONE	225	300	300	300	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-001] Cell phone			300			
Total			300			
6350 LANDFILL FEES	0	300	300	300	0	0.0%
6430 BUILDING MAINTENANCE	546	1,000	1,000	1,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	537	2,000	2,000	2,000	0	0.0%
6460 VEHICLE MAINTENANCE	4,461	3,500	3,500	3,500	0	0.0%
[Entity] Budget Detail Desc.			Note		Total	
[101-27-001] Vehicle maintenance			Maintenance van and plow expenses		3,500	
Total					3,500	
6461 VEHICLE FUEL & OIL	2,223	3,500	2,500	2,500	(1,000)	(28.6%)
6525 SMALL EQUIPMENT PURCHASES	1,026	2,000	2,000	2,000	0	0.0%
[Entity] Budget Detail Desc.			Note		Total	
[101-27-001] Small tools			Replace expired tools		2,000	
Total					2,000	
6540 CAPITAL IMPROVEMENTS	35,640	0	0	0	0	0.0%
OPERATING EXPENSES	112,027	75,711	74,692	67,042	(8,669)	(11.5%)
TOTAL APPROPRIATIONS	112,027	75,711	74,692	67,042	(8,669)	(11.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-27-002 PUBLIC WORKS PARKS

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	48,292	61,713	57,000	87,831	26,118	42.3%
5110 OVERTIME PAY	354	0	642	0	0	0.0%
5120 TEMPORARY PAY	44,413	40,320	40,320	48,802	8,482	21.0%
5160 CALL OUT PAY	70	0	0	0	0	0.0%
5200 TAXES/BENEFITS	42,191	46,301	56,260	83,756	37,456	80.9%
5300 TRAVEL & TRAINING	6	0	0	0	0	0.0%
5400 UNIFORM ALLOWANCE	254	300	300	300	0	0.0%
6011 OPERATING SUPPLIES	8,998	12,200	12,200	8,200	(4,000)	(32.8%)
6090 CONTRACTUAL SERVICES	0	12,000	12,000	12,000	0	0.0%
6100 INSURANCE	3,158	3,410	3,410	3,410	0	0.0%
6110 MEDICAL EXPENSE	336	1,344	1,344	1,344	0	0.0%
6310 ELECTRICITY	2,949	3,000	3,000	3,000	0	0.0%
6320 WATER	1,988	1,650	2,000	2,000	350	21.2%
6330 TELEPHONE	279	1,050	1,050	350	(700)	(66.7%)
6340 SEWER	839	1,050	1,050	1,050	0	0.0%
6350 LANDFILL FEES	6,147	5,500	5,500	6,000	500	9.1%
6420 FIELD MAINTENANCE	50	0	225	0	0	0.0%
6421 PARKS MAINTENANCE	4,148	7,700	7,700	5,700	(2,000)	(26.0%)
6430 BUILDING MAINTENANCE	865	1,400	1,400	1,400	0	0.0%
6431 HEATING FUEL	117	500	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,012	1,200	1,200	1,200	0	0.0%
6460 VEHICLE MAINTENANCE	10,478	6,000	6,000	6,000	0	0.0%
6461 VEHICLE FUEL & OIL	8,188	10,000	7,000	7,000	(3,000)	(30.0%)
6525 SMALL EQUIPMENT PURCHASES	1,975	0	0	1,000	1,000	0.0%
OPERATING EXPENSES	187,108	216,637	220,101	280,843	64,206	29.6%
TOTAL APPROPRIATIONS	187,108	216,637	220,101	280,843	64,206	29.6%

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-27-002 PUBLIC WORKS PARKS

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	48,292	61,713	57,000	87,831	26,118	42.3%
5110 OVERTIME PAY	354	0	642	0	0	0.0%
5120 TEMPORARY PAY	44,413	40,320	40,320	48,802	8,482	21.0%
5160 CALL OUT PAY	70	0	0	0	0	0.0%
5200 TAXES/BENEFITS	42,191	46,301	56,260	83,756	37,456	80.9%
5300 TRAVEL & TRAINING	6	0	0	0	0	0.0%
5400 UNIFORM ALLOWANCE	254	300	300	300	0	0.0%
6011 OPERATING SUPPLIES	8,998	12,200	12,200	8,200	(4,000)	(32.8%)
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] Basket program	Plants, flowers, etc.					3,000
[101-27-002] Janitorial supplies						3,000
[101-27-002] Safety equipment						1,000
[101-27-002] Misc operating supplies						1,200
Total						8,200
6090 CONTRACTUAL SERVICES	0	12,000	12,000	12,000	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] Danger tree removal						4,000
[101-27-002] Basket program	Contract out					8,000
Total						12,000
6100 INSURANCE	3,158	3,410	3,410	3,410	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] Commercial property	Warehouse Schoenbar Road					574
[101-27-002] Vehicle insurance						2,836
Total						3,410
6110 MEDICAL EXPENSE	336	1,344	1,344	1,344	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] HEP Immunizations						1,200
[101-27-002] New hire drug test	\$48 X 3 Temps					144
Total						1,344
6310 ELECTRICITY	2,949	3,000	3,000	3,000	0	0.0%
6320 WATER	1,988	1,650	2,000	2,000	350	21.2%
6330 TELEPHONE	279	1,050	1,050	350	(700)	(66.7%)
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] Cell phone	1/2 of one phone (split with Fields)					350
Total						350
6340 SEWER	839	1,050	1,050	1,050	0	0.0%
6350 LANDFILL FEES	6,147	5,500	5,500	6,000	500	9.1%
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] Landfill fees	Facility runs					6,000
Total						6,000

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-27-002 PUBLIC WORKS PARKS

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6420 FIELD MAINTENANCE	50	0	225	0	0	0.0%
6421 PARKS MAINTENANCE	4,148	7,700	7,700	5,700	(2,000)	(26.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] Dog pots (3)						1,200
[101-27-002] Footbridge repair		Rotary Beach				1,000
[101-27-002] Misc supplies						2,000
[101-27-002] Trash can replacement						0
[101-27-002] Outhouse trail		Rotary Beach				1,500
Total						5,700
6430 BUILDING MAINTENANCE	865	1,400	1,400	1,400	0	0.0%
6431 HEATING FUEL	117	500	500	500	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] Greenhouse		Propane				500
Total						500
6450 EQUIPMENT MAINTENANCE	1,012	1,200	1,200	1,200	0	0.0%
6460 VEHICLE MAINTENANCE	10,478	6,000	6,000	6,000	0	0.0%
6461 VEHICLE FUEL & OIL	8,188	10,000	7,000	7,000	(3,000)	(30.0%)
6525 SMALL EQUIPMENT PURCHASES	1,975	0	0	1,000	1,000	0.0%
[Entity] Budget Detail Desc.	Total					
[101-27-002] Misc tools and equipment			1,000			
Total			1,000			
OPERATING EXPENSES	187,108	216,637	220,101	280,843	64,206	29.6%
TOTAL APPROPRIATIONS	187,108	216,637	220,101	280,843	64,206	29.6%



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KETCHIKAN GATEWAY BOROUGH
FY 2018
101-27-003 PUBLIC WORKS FIELDS

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	70,295	106,176	86,000	58,140	(48,036)	(45.2%)
5110 OVERTIME PAY	2,088	0	1,283	0	0	0.0%
5120 TEMPORARY PAY	33,627	40,320	40,320	48,802	8,482	21.0%
5200 TAXES/BENEFITS	60,271	84,139	73,282	45,479	(38,660)	(45.9%)
5400 UNIFORM ALLOWANCE	303	600	600	600	0	0.0%
6011 OPERATING SUPPLIES	3,338	3,500	3,500	3,000	(500)	(14.3%)
6060 RENTALS	0	4,000	4,000	4,000	0	0.0%
6085 LICENSES/FEES/PERMITS	600	1,500	1,500	1,500	0	0.0%
6090 CONTRACTUAL SERVICES	0	135	135	154	19	14.1%
6100 INSURANCE	7,378	7,770	7,770	7,770	0	0.0%
6110 MEDICAL EXPENSE	0	1,344	1,344	1,344	0	0.0%
6310 ELECTRICITY	17,052	13,500	13,500	13,500	0	0.0%
6320 WATER	9,176	12,000	12,000	12,000	0	0.0%
6330 TELEPHONE	279	350	650	650	300	85.7%
6331 LONG DISTANCE	11	0	1	0	0	0.0%
6340 SEWER	8,260	12,000	12,000	12,000	0	0.0%
6350 LANDFILL FEES	1,698	1,500	1,500	1,500	0	0.0%
6420 FIELD MAINTENANCE	21,877	31,000	25,000	20,000	(11,000)	(35.5%)
6430 BUILDING MAINTENANCE	6,316	3,000	3,000	7,000	4,000	133.3%
6450 EQUIPMENT MAINTENANCE	470	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	5,863	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	4,303	6,000	6,000	6,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,503	4,000	4,000	4,000	0	0.0%
OPERATING EXPENSES	256,707	338,334	302,885	252,939	(85,395)	(25.2%)
6650 TRANSFERS OUT - RENT	0	1,352	1,352	1,421	69	5.1%
NON OPERATING EXPENSES	0	1,352	1,352	1,421	69	5.1%
TOTAL APPROPRIATIONS	256,707	339,686	304,237	254,360	(85,326)	(25.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-27-003 PUBLIC WORKS FIELDS

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	70,295	106,176	86,000	58,140	(48,036)	(45.2%)
5110 OVERTIME PAY	2,088	0	1,283	0	0	0.0%
5120 TEMPORARY PAY	33,627	40,320	40,320	48,802	8,482	21.0%
5200 TAXES/BENEFITS	60,271	84,139	73,282	45,479	(38,660)	(45.9%)
5400 UNIFORM ALLOWANCE	303	600	600	600	0	0.0%
6011 OPERATING SUPPLIES	3,338	3,500	3,500	3,000	(500)	(14.3%)
[Entity] Budget Detail Desc.						Total
[101-27-003] Janitorial supplies						2,500
[101-27-003] Safety equipment						500
Total						3,000
6060 RENTALS	0	4,000	4,000	4,000	0	0.0%
[Entity] Budget Detail Desc.		Note				Total
[101-27-003] Rental		Manlift for lights and tree cutting				4,000
Total						4,000
6085 LICENSES/FEES/PERMITS	600	1,500	1,500	1,500	0	0.0%
[Entity] Budget Detail Desc.		Note				Total
[101-27-003] Food handler permits		Norman Walker, Dudley & Weiss fields				600
[101-27-003] Annual recertification fire suppression units		Norman Walker field				900
Total						1,500
6090 CONTRACTUAL SERVICES	0	135	135	154	19	14.1%
[Entity] Budget Detail Desc.						Total
[101-27-003] Janitorial						154
Total						154
6100 INSURANCE	7,378	7,770	7,770	7,770	0	0.0%
[Entity] Budget Detail Desc.		Note				Total
[101-27-003] Vehicle insurance						1,954
[101-27-003] Commercial property		Bleachers, Mead bldg, brokerage fee				5,816
Total						7,770
6110 MEDICAL EXPENSE	0	1,344	1,344	1,344	0	0.0%
[Entity] Budget Detail Desc.		Note				Total
[101-27-003] New hire drug tests		\$48 X 3 temps				144
[101-27-003] HEP immunizations		3 employees				1,200
Total						1,344

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-27-003 PUBLIC WORKS FIELDS

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6310 ELECTRICITY	17,052	13,500	13,500	13,500	0	0.0%
6320 WATER	9,176	12,000	12,000	12,000	0	0.0%
6330 TELEPHONE	279	350	650	650	300	85.7%
[Entity] Budget Detail Desc.	Note					Total
[101-27-003] Cell phone	1/2 of one phone (split with Parks)					350
[101-27-003] Cell phone	Reimburse for personal cell phone					300
Total						650
6331 LONG DISTANCE	11	0	1	0	0	0.0%
6340 SEWER	8,260	12,000	12,000	12,000	0	0.0%
6350 LANDFILL FEES	1,698	1,500	1,500	1,500	0	0.0%
6420 FIELD MAINTENANCE	21,877	31,000	25,000	20,000	(11,000)	(35.5%)
[Entity] Budget Detail Desc.	Total					
[101-27-003] Chalk, dog waste bags, sand bags, field sand,						20,000
Total						20,000
6430 BUILDING MAINTENANCE	6,316	3,000	3,000	7,000	4,000	133.3%
[Entity] Budget Detail Desc.	Total					
[101-27-003] Misc repairs						7,000
Total						7,000
6450 EQUIPMENT MAINTENANCE	470	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	5,863	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	4,303	6,000	6,000	6,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,503	4,000	4,000	4,000	0	0.0%
[Entity] Budget Detail Desc.	Total					
[101-27-003] Misc small tools						4,000
Total						4,000
OPERATING EXPENSES	256,707	338,334	302,885	252,939	(85,395)	(25.2%)
6650 TRANSFERS OUT - RENT	0	1,352	1,352	1,421	69	5.1%
NON OPERATING EXPENSES	0	1,352	1,352	1,421	69	5.1%
TOTAL APPROPRIATIONS	256,707	339,686	304,237	254,360	(85,326)	(25.1%)



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KETCHIKAN GATEWAY BOROUGH
FY 2018
101-27-004 PUBLIC WORKS ADMINISTRATION

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	279,006	247,319	247,319	292,041	44,721	18.1%
5120 TEMPORARY PAY	2,629	0	78	0	0	0.0%
5200 TAXES/BENEFITS	227,628	217,875	217,875	225,282	7,406	3.4%
5300 TRAVEL & TRAINING	269	1,500	1,500	0	(1,500)	(100.0%)
6011 OPERATING SUPPLIES	2,205	1,000	1,000	1,000	0	0.0%
6030 PUBLISHING EXPENSE	147	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	230	100	169	100	0	0.0%
6080 PROFESSIONAL SERVICES	390	50,000	15,000	15,000	(35,000)	(70.0%)
6085 LICENSES/FEES/PERMITS	115	50	50	50	0	0.0%
6090 CONTRACTUAL SERVICES	21,741	61,255	61,255	51,427	(9,828)	(16.0%)
6100 INSURANCE	592	592	592	592	0	0.0%
6330 TELEPHONE	983	1,560	1,560	780	(780)	(50.0%)
6331 LONG DISTANCE	86	150	100	100	(50)	(33.3%)
6350 LANDFILL FEES	95	100	0	0	(100)	(100.0%)
6421 PARKS MAINTENANCE	1,659	0	0	0	0	0.0%
6460 VEHICLE MAINTENANCE	756	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	827	1,500	1,500	1,000	(500)	(33.3%)
6525 SMALL EQUIPMENT PURCHASES	3,632	0	0	0	0	0.0%
OPERATING EXPENSES	542,989	584,502	549,498	588,871	4,370	0.7%
6650 TRANSFERS OUT - RENT	13,760	12,172	12,172	13,168	996	8.2%
NON OPERATING EXPENSES	13,760	12,172	12,172	13,168	996	8.2%
TOTAL APPROPRIATIONS	556,749	596,674	561,670	602,039	5,366	0.9%

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-27-004 PUBLIC WORKS ADMINISTRATION

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	279,006	247,319	247,319	292,041	44,721	18.1%
5120 TEMPORARY PAY	2,629	0	78	0	0	0.0%
5200 TAXES/BENEFITS	227,628	217,875	217,875	225,282	7,406	3.4%
5300 TRAVEL & TRAINING	269	1,500	1,500	0	(1,500)	(100.0%)
6011 OPERATING SUPPLIES	2,205	1,000	1,000	1,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-004] Misc supplies			1,000			
Total			1,000			
6030 PUBLISHING EXPENSE	147	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	230	100	169	100	0	0.0%
6080 PROFESSIONAL SERVICES	390	50,000	15,000	15,000	(35,000)	(70.0%)
[Entity] Budget Detail Desc.			Total			
[101-27-004] Borough engineering services			15,000			
Total			15,000			
[Note]						
Competitive procurement was pursued in FY16, and awarded to two firms. By Code, the maximum contract amount allowed for each firm is \$25,000 but these services will be paid for by specific projects. \$15,000 is sufficient for Plat review and other general engineering.						
6085 LICENSES/FEES/PERMITS	115	50	50	50	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-004] Vehicle registration renewal			50			
Total			50			
6090 CONTRACTUAL SERVICES	21,741	61,255	61,255	51,427	(9,828)	(16.0%)
[Entity] Budget Detail Desc.			Total			
[101-27-004] Janitorial			1,427			
[101-27-004] Abandoned vehicle contract			50,000			
Total			51,427			
6100 INSURANCE	592	592	592	592	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-004] Vehicle insurance			592			
Total			592			
6330 TELEPHONE	983	1,560	1,560	780	(780)	(50.0%)
[Entity] Budget Detail Desc.		Note				Total
[101-27-004] Cell phones		Monthly reimbursement for two personal phones				780
Total						780

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 101-27-004 PUBLIC WORKS ADMINISTRATION

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6331 LONG DISTANCE	86	150	100	100	(50)	(33.3%)
6350 LANDFILL FEES	95	100	0	0	(100)	(100.0%)
6421 PARKS MAINTENANCE	1,659	0	0	0	0	0.0%
6460 VEHICLE MAINTENANCE	756	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	827	1,500	1,500	1,000	(500)	(33.3%)
6525 SMALL EQUIPMENT PURCHASES	3,632	0	0	0	0	0.0%
OPERATING EXPENSES	542,989	584,502	549,498	588,871	4,370	0.7%
6650 TRANSFERS OUT - RENT	13,760	12,172	12,172	13,168	996	8.2%
NON OPERATING EXPENSES	13,760	12,172	12,172	13,168	996	8.2%
TOTAL APPROPRIATIONS	556,749	596,674	561,670	602,039	5,366	0.9%



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KETCHIKAN GATEWAY BOROUGH
FY 2018
101-30-000 PLANNING

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	286,056	363,941	360,000	335,778	(28,163)	(7.7%)
5110 OVERTIME PAY	1,729	3,000	3,000	3,000	0	0.0%
5120 TEMPORARY PAY	880	0	0	0	0	0.0%
5150 PLANNING COMMISSION FEES	3,825	4,500	4,025	4,500	0	0.0%
5200 TAXES/BENEFITS	200,188	282,103	306,348	236,557	(45,546)	(16.1%)
5300 TRAVEL & TRAINING	2,372	5,500	5,500	4,000	(1,500)	(27.3%)
6010 SUPPLIES	1,943	5,000	2,000	5,000	0	0.0%
6020 DUES & PUBLICATIONS	3,065	4,000	3,000	3,000	(1,000)	(25.0%)
6030 PUBLISHING EXPENSE	7,958	10,000	9,000	8,000	(2,000)	(20.0%)
6031 RECORDING FEES/TITLE REPORTS	1,480	5,000	3,000	5,000	0	0.0%
6070 POSTAGE EXPENSE	2,921	5,000	4,000	5,000	0	0.0%
6090 CONTRACTUAL SERVICES	18,334	25,815	23,815	22,595	(3,220)	(12.5%)
6330 TELEPHONE	210	400	400	300	(100)	(25.0%)
6331 LONG DISTANCE	158	250	250	300	50	20.0%
6525 SMALL EQUIPMENT PURCHASES	0	3,000	3,000	2,000	(1,000)	(33.3%)
OPERATING EXPENSES	531,117	717,509	727,338	635,030	(82,479)	(11.5%)
6650 TRANSFERS OUT - RENT	27,855	27,379	27,379	33,160	5,781	21.1%
NON OPERATING EXPENSES	27,855	27,379	27,379	33,160	5,781	21.1%
TOTAL APPROPRIATIONS	558,972	744,888	754,717	668,190	(76,698)	(10.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-30-000 PLANNING

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	286,056	363,941	360,000	335,778	(28,163)	(7.7%)
5110 OVERTIME PAY	1,729	3,000	3,000	3,000	0	0.0%
5120 TEMPORARY PAY	880	0	0	0	0	0.0%
5150 PLANNING COMMISSION FEES	3,825	4,500	4,025	4,500	0	0.0%
5200 TAXES/BENEFITS	200,188	282,103	306,348	236,557	(45,546)	(16.1%)
5300 TRAVEL & TRAINING	2,372	5,500	5,500	4,000	(1,500)	(27.3%)
[Entity] Budget Detail Desc.	Note					Total
[101-30-000] 1 staff member to AK-APA Chapter Conference	Anchorage, AK					2,000
[101-30-000] APA online training courses - commissioners	For staff and planning commissioners					2,000
Total						4,000
6010 SUPPLIES	1,943	5,000	2,000	5,000	0	0.0%
6020 DUES & PUBLICATIONS	3,065	4,000	3,000	3,000	(1,000)	(25.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-30-000] American Planning Association dues	Staff and Planning Commission members					2,700
[101-30-000] Floodplain manager certification						150
[101-30-000] Ketchikan Daily News						150
Total						3,000
6030 PUBLISHING EXPENSE	7,958	10,000	9,000	8,000	(2,000)	(20.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-30-000] Legal ads and agendas for public meetings and notifications						8,000
Total						8,000
6031 RECORDING FEES/TITLE REPORTS	1,480	5,000	3,000	5,000	0	0.0%
6070 POSTAGE EXPENSE	2,921	5,000	4,000	5,000	0	0.0%
6090 CONTRACTUAL SERVICES	18,334	25,815	23,815	22,595	(3,220)	(12.5%)
[Entity] Budget Detail Desc.	Note					Total
[101-30-000] Janitorial	1,307 sq. ft.					3,595
[101-30-000] Emergency management services	City of Ketchikan					15,000
[101-30-000] Database upgrades	Software Engineering					4,000
Total						22,595
6330 TELEPHONE	210	400	400	300	(100)	(25.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-30-000] Cell phone reimbursement	Director's phone					300
Total						300
6331 LONG DISTANCE	158	250	250	300	50	20.0%
6525 SMALL EQUIPMENT PURCHASES	0	3,000	3,000	2,000	(1,000)	(33.3%)
OPERATING EXPENSES	531,117	717,509	727,338	635,030	(82,479)	(11.5%)
6650 TRANSFERS OUT - RENT	27,855	27,379	27,379	33,160	5,781	21.1%
NON OPERATING EXPENSES	27,855	27,379	27,379	33,160	5,781	21.1%
TOTAL APPROPRIATIONS	558,972	744,888	754,717	668,190	(76,698)	(10.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-31-000 TRANSIT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	610,244	623,890	586,000	641,906	18,016	2.9%
5110 OVERTIME PAY	28,581	14,000	30,000	15,000	1,000	7.1%
5120 TEMPORARY PAY	142,466	130,984	178,000	153,700	22,716	17.3%
5160 CALL OUT PAY	578	300	0	300	0	0.0%
5200 TAXES/BENEFITS	585,567	580,688	530,000	618,436	37,748	6.5%
5300 TRAVEL & TRAINING	1,702	3,280	2,900	3,200	(80)	(2.4%)
5400 UNIFORM ALLOWANCE	212	500	1,800	500	0	0.0%
6010 SUPPLIES	994	2,850	1,000	2,000	(850)	(29.8%)
6011 OPERATING SUPPLIES	2,440	3,900	6,000	4,000	100	2.6%
6015 BOOKS & SOFTWARE	1,741	2,500	2,000	2,500	0	0.0%
6020 DUES & PUBLICATIONS	230	1,500	1,860	1,500	0	0.0%
6030 PUBLISHING EXPENSE	4,012	5,500	3,500	4,500	(1,000)	(18.2%)
6040 COMMUNITY PROMOTION	601	1,500	1,000	1,000	(500)	(33.3%)
6070 POSTAGE EXPENSE	180	100	65	100	0	0.0%
6080 PROFESSIONAL SERVICES	1,275	9,200	9,200	9,200	0	0.0%
6085 LICENSES/FEES/PERMITS	0	0	0	300	300	0.0%
6090 CONTRACTUAL SERVICES	331,281	325,939	362,000	360,000	34,061	10.5%
6100 INSURANCE	20,018	20,672	20,412	21,000	328	1.6%
6310 ELECTRICITY	5,567	5,400	5,400	5,500	100	1.9%
6320 WATER	2,247	1,462	1,620	1,700	238	16.3%
6330 TELEPHONE	7,438	7,899	8,400	9,335	1,436	18.2%
6331 LONG DISTANCE	353	500	250	300	(200)	(40.0%)
6340 SEWER	1,522	1,360	1,490	1,500	140	10.3%
6350 LANDFILL FEES	0	300	300	300	0	0.0%
6370 MILEAGE REIMBURSEMENT	0	25	25	0	(25)	(100.0%)
6430 BUILDING MAINTENANCE	4,236	6,500	8,500	8,500	2,000	30.8%
6431 HEATING FUEL	1,718	2,000	2,500	2,500	500	25.0%
6450 EQUIPMENT MAINTENANCE	685	1,500	1,500	2,000	500	33.3%
6460 VEHICLE MAINTENANCE	120,074	134,500	150,000	155,000	20,500	15.2%
6461 VEHICLE FUEL & OIL	135,185	130,000	136,000	140,000	10,000	7.7%
6525 SMALL EQUIPMENT PURCHASES	1,184	0	1,800	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	283	61,231	40,000	70,930	9,699	15.8%
OPERATING EXPENSES	2,012,614	2,079,980	2,093,522	2,236,707	156,727	7.5%
TOTAL APPROPRIATIONS	2,012,614	2,079,980	2,093,522	2,236,707	156,727	7.5%

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-31-000 TRANSIT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	610,244	623,890	586,000	641,906	18,016	2.9%
5110 OVERTIME PAY	28,581	14,000	30,000	15,000	1,000	7.1%
5120 TEMPORARY PAY	142,466	130,984	178,000	153,700	22,716	17.3%
5160 CALL OUT PAY	578	300	0	300	0	0.0%
5200 TAXES/BENEFITS	585,567	580,688	530,000	618,436	37,748	6.5%
5300 TRAVEL & TRAINING	1,702	3,280	2,900	3,200	(80)	(2.4%)
[Entity] Budget Detail Desc.						Total
[101-31-000] Smith System (2) - Anchorage, AK			500			500
[101-31-000] Alaska Transit conference & providers meeting (3) - Juneau, AK			1,000			1,000
[101-31-000] Mechanic training (2)			500			500
[101-31-000] Gillig prebuild & inspection			500			500
[101-31-000] Comprehensive ADA Paratransit eligibility			200			200
[101-31-000] Sexual harassment training			500			500
Total			3,200			3,200
5400 UNIFORM ALLOWANCE	212	500	1,800	500	0	0.0%
6010 SUPPLIES	994	2,850	1,000	2,000	(850)	(29.8%)
6011 OPERATING SUPPLIES	2,440	3,900	6,000	4,000	100	2.6%
6015 BOOKS & SOFTWARE	1,741	2,500	2,000	2,500	0	0.0%
[Entity] Budget Detail Desc.		Note				Total
[101-31-000] Software maintenance		Adobe, Fleetwise, Microsoft, Trimble, Cummins, Basecamp				2,500
Total						2,500
6020 DUES & PUBLICATIONS	230	1,500	1,860	1,500	0	0.0%
[Entity] Budget Detail Desc.						Total
[101-31-000] Alaska Mobility Coalition (AMC)			1,000			1,000
[101-31-000] Community Transit Association of America (CTAA)			500			500
Total			1,500			1,500
6030 PUBLISHING EXPENSE	4,012	5,500	3,500	4,500	(1,000)	(18.2%)
6040 COMMUNITY PROMOTION	601	1,500	1,000	1,000	(500)	(33.3%)
6070 POSTAGE EXPENSE	180	100	65	100	0	0.0%
6080 PROFESSIONAL SERVICES	1,275	9,200	9,200	9,200	0	0.0%
[Entity] Budget Detail Desc.		Note				Total
[101-31-000] Technical services		IT, engineering, design & planning, radio communications				9,200
Total						9,200
6085 LICENSES/FEES/PERMITS	0	0	0	300	300	0.0%
6090 CONTRACTUAL SERVICES	331,281	325,939	362,000	360,000	34,061	10.5%
[Entity] Budget Detail Desc.						Total
[101-31-000] Paratransit & senior transportation			358,500			358,500
[101-31-000] Drug & alcohol testing			1,500			1,500
Total			360,000			360,000

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-31-000 TRANSIT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6100 INSURANCE	20,018	20,672	20,412	21,000	328	1.6%
6310 ELECTRICITY	5,567	5,400	5,400	5,500	100	1.9%
6320 WATER	2,247	1,462	1,620	1,700	238	16.3%
6330 TELEPHONE	7,438	7,899	8,400	9,335	1,436	18.2%
[Entity] Budget Detail Desc.	Note					Total
[101-31-000] Land lines						4,600
[101-31-000] Cell phone reimbursement						2,160
[101-31-000] Conference calls						175
[101-31-000] Cell phone contracts						2,400
Total						9,335
6331 LONG DISTANCE	353	500	250	300	(200)	(40.0%)
6340 SEWER	1,522	1,360	1,490	1,500	140	10.3%
6350 LANDFILL FEES	0	300	300	300	0	0.0%
6370 MILEAGE REIMBURSEMENT	0	25	25	0	(25)	(100.0%)
6430 BUILDING MAINTENANCE	4,236	6,500	8,500	8,500	2,000	30.8%
6431 HEATING FUEL	1,718	2,000	2,500	2,500	500	25.0%
6450 EQUIPMENT MAINTENANCE	685	1,500	1,500	2,000	500	33.3%
6460 VEHICLE MAINTENANCE	120,074	134,500	150,000	155,000	20,500	15.2%
6461 VEHICLE FUEL & OIL	135,185	130,000	136,000	140,000	10,000	7.7%
6525 SMALL EQUIPMENT PURCHASES	1,184	0	1,800	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	283	61,231	40,000	70,930	9,699	15.8%
[Entity] Budget Detail Desc.	Note					Total
[101-31-000] Carry forward						343,000
[101-31-000] FTA DOT grant						-312,106
[101-31-000] Transit technology project (FY 16 carry forward)						369,850
[101-31-000] FTA DOT grant						-295,880
[101-31-000] CPV grant (FY 16 carry forward)						-30,000
[101-31-000] 2 Paratransit vehicles						130,000
[101-31-000] FTA DOT grant						-104,000
[101-31-000] 3 Gillig buses						1,174,734
[101-31-000] FTA DOT grant						-900,334
[101-31-000] CPV grant (FY 17 carry forward)						-150,000
[101-31-000] FTA DOT grant						-50,000
[101-31-000] State match 2017						-96,834
[101-31-000] CPV bus grant						-7,500
Total						70,930
OPERATING EXPENSES	2,012,614	2,079,980	2,093,522	2,236,707	156,727	7.5%
TOTAL APPROPRIATIONS	2,012,614	2,079,980	2,093,522	2,236,707	156,727	7.5%



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KETCHIKAN GATEWAY BOROUGH
FY 2018
101-32-000 CODE ENFORCEMENT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	61,915	62,454	62,454	64,352	1,897	3.0%
5200 TAXES/BENEFITS	55,968	61,262	61,262	59,523	(1,739)	(2.8%)
6010 SUPPLIES	8	500	100	100	(400)	(80.0%)
6090 CONTRACTUAL SERVICES	584	7,580	580	660	(6,920)	(91.3%)
6100 INSURANCE	896	1,040	1,040	1,040	0	0.0%
6330 TELEPHONE	0	840	840	300	(540)	(64.3%)
6370 MILEAGE REIMBURSEMENT	72	150	150	150	0	0.0%
6460 VEHICLE MAINTENANCE	80	500	500	500	0	0.0%
6461 VEHICLE FUEL & OIL	508	1,000	400	1,200	200	20.0%
OPERATING EXPENSES	120,033	135,326	127,326	127,824	(7,502)	(5.5%)
6650 TRANSFERS OUT - RENT	5,743	5,645	5,645	6,089	444	7.9%
NON OPERATING EXPENSES	5,743	5,645	5,645	6,089	444	7.9%
TOTAL APPROPRIATIONS	125,776	140,971	132,971	133,913	(7,058)	(5.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-32-000 CODE ENFORCEMENT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	61,915	62,454	62,454	64,352	1,897	3.0%
5200 TAXES/BENEFITS	55,968	61,262	61,262	59,523	(1,739)	(2.8%)
6010 SUPPLIES	8	500	100	100	(400)	(80.0%)
6090 CONTRACTUAL SERVICES	584	7,580	580	660	(6,920)	(91.3%)
[Entity] Budget Detail Desc.	Note					Total
[101-32-000] Janitorial	240 sq. ft.					660
[101-32-000] Clean up projects	If funds are needed for clean up project, Assembly approval will be needed.					0
Total						660
6100 INSURANCE	896	1,040	1,040	1,040	0	0.0%
6330 TELEPHONE	0	840	840	300	(540)	(64.3%)
6370 MILEAGE REIMBURSEMENT	72	150	150	150	0	0.0%
6460 VEHICLE MAINTENANCE	80	500	500	500	0	0.0%
6461 VEHICLE FUEL & OIL	508	1,000	400	1,200	200	20.0%
OPERATING EXPENSES	120,033	135,326	127,326	127,824	(7,502)	(5.5%)
6650 TRANSFERS OUT - RENT	5,743	5,645	5,645	6,089	444	7.9%
NON OPERATING EXPENSES	5,743	5,645	5,645	6,089	444	7.9%
TOTAL APPROPRIATIONS	125,776	140,971	132,971	133,913	(7,058)	(5.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-36-000 NON-DEPARTMENTAL

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6205 EXCESS LIABILITY INSURANCE	196,589	200,000	199,700	200,000	0	0.0%
6220 WORKERS COMP INSURANCE	337,479	333,150	333,150	364,359	31,209	9.4%
6221 WORKERS COMP ALLOCATION	(337,479)	(333,150)	(333,150)	(364,359)	(31,209)	9.4%
6230 UNEMPLOYMENT INSURANCE (ESD)	15,726	64,204	64,204	63,840	(364)	(0.6%)
6231 UNEMPLOYMENT INSURANCE ALLOC	(15,726)	(64,204)	(64,204)	(63,840)	364	(0.6%)
PENSION	1,387,365	1,594,480	1,594,480	1,531,321	(63,159)	(4.0%)
6241 PENSION ALLOCATION	(1,273,020)	(1,472,795)	(1,472,795)	(1,409,636)	63,159	(4.3%)
6242 PENSION ALLOCATION - IBEW	(114,346)	(121,685)	(121,685)	(121,685)	0	0.0%
6250 SOCIAL SECURITY TAX (FICA)	560,924	485,713	485,713	486,702	989	0.2%
6251 SOCIAL SECURITY TAX ALLOCATION	(560,924)	(485,713)	(485,713)	(486,702)	(989)	0.2%
OPERATING EXPENSES	196,588	200,000	199,700	200,000	0	0.0%
TOTAL APPROPRIATIONS	196,588	200,000	199,700	200,000	0	0.0%



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KETCHIKAN GATEWAY BOROUGH
 FY 2018
 101-37-000 NON-DEPT WHITE CLIFF

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	764	0	4,000	1,022	1,022	0.0%
5200 TAXES/BENEFITS	357	0	0	774	774	0.0%
6010 SUPPLIES	7,640	9,000	5,000	5,000	(4,000)	(44.4%)
6011 OPERATING SUPPLIES	0	3,000	2,916	0	(3,000)	(100.0%)
6060 RENTALS	1,411	1,320	1,412	1,500	180	13.6%
6070 POSTAGE EXPENSE	450	450	199	200	(250)	(55.6%)
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	0	0	3,000	3,000	0.0%
6090 CONTRACTUAL SERVICES	3,458	0	0	0	0	0.0%
6331 LONG DISTANCE	19	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	36,608	37,000	37,000	37,000	0	0.0%
6530 EQUIPMENT PURCHASE	12,404	0	0	0	0	0.0%
OPERATING EXPENSES	63,111	50,770	50,527	48,497	(2,273)	(4.5%)
TOTAL APPROPRIATIONS	63,111	50,770	50,527	48,497	(2,273)	(4.5%)



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KETCHIKAN GATEWAY BOROUGH
 FY 2018
 101-38-000 INTERFUND TRANSFERS

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6603 TRANSFERS OUT - MEDEVACS	5,500	5,500	5,500	5,500	0	0.0%
6606 TRANSFERS OUT - HOMESTEAD SA	3,869	31,869	28,774	28,774	(3,095)	(9.7%)
6610 TRANSFERS OUT - SEWER FEES	0	1,152	1,152	1,152	0	0.0%
6615 TRANSFERS OUT - FIRE/EMS	58,494	58,800	58,800	58,800	0	0.0%
6616 TRANSFERS OUT - SCHOOL BOND/CIP	248,126	0	0	0	0	0.0%
6617 TRANSFERS OUT - WATER FEES	0	1,110	1,110	1,110	0	0.0%
6618 TRANSFERS OUT - SCHOOL RESERVE FU	2,724,685	0	0	0	0	0.0%
NON OPERATING EXPENSES	3,040,674	98,431	95,336	95,336	(3,095)	(3.1%)
TOTAL APPROPRIATIONS	3,040,674	98,431	95,336	95,336	(3,095)	(3.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-38-000 INTERFUND TRANSFERS

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6603 TRANSFERS OUT - MEDEVACS	5,500	5,500	5,500	5,500	0	0.0%
6606 TRANSFERS OUT - HOMESTEAD SA	3,869	31,869	28,774	28,774	(3,095)	(9.7%)
[Entity] Budget Detail Desc.			Total			
[101-38-000] KGB transit use			11,129			
[101-38-000] KGBSD use			17,645			
Total			28,774			
6610 TRANSFERS OUT - SEWER FEES	0	1,152	1,152	1,152	0	0.0%
[Entity] Budget Detail Desc.		Note				Total
[101-38-000] Esther Shea field	1	EDU				576
[101-38-000] Rotary Beach	1	EDU				576
Total						1,152
6615 TRANSFERS OUT - FIRE/EMS	58,494	58,800	58,800	58,800	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-38-000] North Tongass Fire & EMS			20,400			
[101-38-000] South Tongass Fire & EMS			38,400			
Total			58,800			
6616 TRANSFERS OUT - SCHOOL BOND/CIP	248,126	0	0	0	0	0.0%
6617 TRANSFERS OUT - WATER FEES	0	1,110	1,110	1,110	0	0.0%
[Entity] Budget Detail Desc.		Note				Total
[101-38-000] Esther Shea field	1	EDU				555
[101-38-000] Rotary Beach	1	EDU				555
Total						1,110
6618 TRANSFERS OUT - SCHOOL RESERVE FU	2,724,685	0	0	0	0	0.0%
NON OPERATING EXPENSES	3,040,674	98,431	95,336	95,336	(3,095)	(3.1%)
TOTAL APPROPRIATIONS	3,040,674	98,431	95,336	95,336	(3,095)	(3.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-39 AUTOMATION

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	110,134	113,292	113,292	116,722	3,431	3.0%
5200 TAXES/BENEFITS	52,293	54,497	54,497	53,877	(620)	(1.1%)
5300 TRAVEL & TRAINING	5,957	1,200	1,200	1,200	0	0.0%
6010 SUPPLIES	0	500	300	500	0	0.0%
6011 OPERATING SUPPLIES	10	500	200	500	0	0.0%
6015 BOOKS & SOFTWARE	75,028	113,500	110,000	110,000	(3,500)	(3.1%)
6021 DATA SERVICES	47,998	44,800	42,000	44,800	0	0.0%
6070 POSTAGE EXPENSE	100	0	0	200	200	0.0%
6080 PROFESSIONAL SERVICES	29,729	75,600	65,000	55,600	(20,000)	(26.5%)
6090 CONTRACTUAL SERVICES	69,076	71,071	61,000	63,718	(7,353)	(10.3%)
6330 TELEPHONE	2,447	500	700	500	0	0.0%
6331 LONG DISTANCE	358	1,000	500	1,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,560	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	30,290	32,500	28,000	24,000	(8,500)	(26.2%)
6530 EQUIPMENT PURCHASE	22,126	49,000	49,000	38,000	(11,000)	(22.4%)
OPERATING EXPENSES	447,106	557,960	525,689	510,618	(47,342)	(8.5%)
6650 TRANSFERS OUT - RENT	10,601	10,420	10,420	11,240	820	7.9%
NON OPERATING EXPENSES	10,601	10,420	10,420	11,240	820	7.9%
TOTAL APPROPRIATIONS	457,707	568,380	536,109	521,858	(46,522)	(8.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-39 AUTOMATION

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
5100 EMPLOYEE WAGES	110,134	113,292	113,292	116,722	3,431	3.0%
5200 TAXES/BENEFITS	52,293	54,497	54,497	53,877	(620)	(1.1%)
5300 TRAVEL & TRAINING	5,957	1,200	1,200	1,200	0	0.0%

<i>[Entity] Budget Detail Desc.</i>	<i>Total</i>
[101-39-000] Lynda.com online technical training	1,200
Total	1,200

6010 SUPPLIES	0	500	300	500	0	0.0%
6011 OPERATING SUPPLIES	10	500	200	500	0	0.0%
6015 BOOKS & SOFTWARE	75,028	113,500	110,000	110,000	(3,500)	(3.1%)

<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>	<i>Total</i>
[101-39-000] SolarWinds annual maintenance	Network management and monitoring software	1,500
[101-39-000] Network backup software annual maintenance		4,500
[101-39-000] Esri annual software maintenance	Mapping software maintenance	19,500
[101-39-000] Vmware annual maintenance	Virtualization software maintenance	3,500
[101-39-000] Equalogic San annual maintenance	San software maintenance	3,500
[101-39-000] Granicus web streaming annual maintenance	Web streaming and video archiving maintenance	4,000
[101-39-000] Laserfiche annual maintenance		26,000
[101-39-000] Firewall annual maintenance		2,000
[101-39-000] Website annual maintenance		5,000
[101-39-000] Agendaquick annual maintenance		5,000
[101-39-000] Facilities management software maintenance	Maintenance edge, utility trac, facility schedule, connect GIS, Insight	14,000
[101-39-000] Misc utility software	Specialized maitenance management or monitoring software	1,500
[101-39-000] Adobe annual maintenance		7,000
[101-39-000] Pernix software annual maintenance	Virtulization acceleration software	3,000
[101-39-000] Office 365 and email software maintenance	Microsoft office and hosted email services	10,000
Total		110,000

6021 DATA SERVICES	47,998	44,800	42,000	44,800	0	0.0%
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<i>[Entity] Budget Detail Desc.</i>	<i>Total</i>
[101-39-000] Borough facilities data circuits	14,000
[101-39-000] Internet access and services	8,000
[101-39-000] Airport kiosk, camera and booth data circuits	4,800
[101-39-000] Public Works, facilities and scada networks	18,000
Total	44,800

KETCHIKAN GATEWAY BOROUGH
FY 2018
101-39 AUTOMATION

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6070 POSTAGE EXPENSE	100	0	0	200	200	0.0%
6080 PROFESSIONAL SERVICES	29,729	75,600	65,000	55,600	(20,000)	(26.5%)
[Entity] Budget Detail Desc.	Note					Total
[101-39-000] Technical and professional services	Computer desktop support, specialized software programming, GIS support services, electrical and data wiring services, website upgrade and enhancements, scada programming, security and other specialized services					40,000
[101-39-000] Airport support	Support for airport booth, parking kiosks, camera systems and other network and related services					15,600
Total						55,600
6090 CONTRACTUAL SERVICES	69,076	71,071	61,000	63,718	(7,353)	(10.3%)
[Entity] Budget Detail Desc.	Note					Total
[101-39-000] Janitorial	443 sq. ft.					1,218
[101-39-000] Software Engineering of Alaska	Programming, security and desktop support for borough wide services					92,500
[101-39-000] Software Engineering of Alaska other						-30,000
Total						63,718
6330 TELEPHONE	2,447	500	700	500	0	0.0%
6331 LONG DISTANCE	358	1,000	500	1,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,560	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	30,290	32,500	28,000	24,000	(8,500)	(26.2%)
[Entity] Budget Detail Desc.	Note					Total
[101-39-000] Desktop computer replacements	Desktops, notebooks, monitors scheduled replacements and additions					20,000
[101-39-000] Other replacement equipment as needed						4,000
Total						24,000
6530 EQUIPMENT PURCHASE	22,126	49,000	49,000	38,000	(11,000)	(22.4%)
[Entity] Budget Detail Desc.	Note					Total
[101-39-000] SAN scheduled replacement	Replace 5yr old Equallogic PS6100 Series SAN					38,000
Total						38,000
OPERATING EXPENSES	447,106	557,960	525,689	510,618	(47,342)	(8.5%)
6650 TRANSFERS OUT - RENT	10,601	10,420	10,420	11,240	820	7.9%
NON OPERATING EXPENSES	10,601	10,420	10,420	11,240	820	7.9%
TOTAL APPROPRIATIONS	457,707	568,380	536,109	521,858	(46,522)	(8.2%)



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KETCHIKAN GATEWAY BOROUGH
 FY 2018
 101-40 GF CAPITAL

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	3,532	19,409	25,000	0	(19,409)	(100.0%)
5120 TEMPORARY PAY	540	0	300	0	0	0.0%
5200 TAXES/BENEFITS	1,924	12,480	15,000	0	(12,480)	(100.0%)
6090 CONTRACTUAL SERVICES	18,830	20,000	0	0	(20,000)	(100.0%)
6540 CAPITAL IMPROVEMENTS	17,530	233,500	244,973	20,000	(213,500)	(91.4%)
OPERATING EXPENSES	42,357	285,390	285,273	20,000	(265,390)	(93.0%)
TOTAL APPROPRIATIONS	42,357	285,390	285,273	20,000	(265,390)	(93.0%)

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 101-40 GF CAPITAL

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	3,532	19,409	25,000	0	(19,409)	(100.0%)
5120 TEMPORARY PAY	540	0	300	0	0	0.0%
5200 TAXES/BENEFITS	1,924	12,480	15,000	0	(12,480)	(100.0%)
6090 CONTRACTUAL SERVICES	18,830	20,000	0	0	(20,000)	(100.0%)
6540 CAPITAL IMPROVEMENTS	17,530	233,500	244,973	20,000	(213,500)	(91.4%)
[Entity] Budget Detail Desc.	Note					Total
[101-40-113] Agenda/video/records mangement upgrades	FY 2017 carryforward					20,000
Total						20,000
OPERATING EXPENSES	42,357	285,390	285,273	20,000	(265,390)	(93.0%)
TOTAL APPROPRIATIONS	42,357	285,390	285,273	20,000	(265,390)	(93.0%)

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 101-51-000 KGB SCHOOL DISTRICT

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6655 KGBSD LOCAL APPROPRIATION	8,529,765	138,445	138,445	138,445	0	0.0%
OPERATING EXPENSES	8,529,765	138,445	138,445	138,445	0	0.0%
TOTAL APPROPRIATIONS	8,529,765	138,445	138,445	138,445	0	0.0%

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 101-51-000 KGB SCHOOL DISTRICT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6655 KGBSD LOCAL APPROPRIATION	8,529,765	138,445	138,445	138,445	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-51-000] Use of Gateway Aquatic Center			54,000			
[101-51-000] Use of athletic fields			59,445			
[101-51-000] Financing of District health insurance deficit			25,000			
Total			138,445			
OPERATING EXPENSES	8,529,765	138,445	138,445	138,445	0	0.0%
TOTAL APPROPRIATIONS	8,529,765	138,445	138,445	138,445	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2018
DEBT SERVICE FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
FUND 270 - 2010 G.O. BONDS (2000 REFUNDIN						
4450 TRANSFERS IN - DEBT SERVICE	729,800	725,800	725,800	731,000	5,200	0.7%
TOTAL REVENUES	729,800	725,800	725,800	731,000	5,200	0.7%

6840 DEBT PRINCIPAL PAYMENTS	600,000	620,000	620,000	650,000	30,000	4.8%
6845 DEBT INTEREST EXPENSE	129,800	105,800	105,800	81,000	(24,800)	(23.4%)
TOTAL APPROPRIATIONS	729,800	725,800	725,800	731,000	5,200	0.7%

FUND 282 - 2006 G.O. BONDS (SCHOENBAR & F						
4450 TRANSFERS IN - DEBT SERVICE	135,200	0	0	0	0	0.0%
TOTAL REVENUES	135,200	0	0	0	0	0.0%

6840 DEBT PRINCIPAL PAYMENTS	130,000	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	5,200	0	0	0	0	0.0%
TOTAL APPROPRIATIONS	135,200	0	0	0	0	0.0%

FUND 284-10-001 - AQUATIC CENTER 2009 A SE						
4450 TRANSFERS IN - DEBT SERVICE	592,250	0	0	0	0	0.0%
TOTAL REVENUES	592,250	0	0	0	0	0.0%

6840 DEBT PRINCIPAL PAYMENTS	575,000	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	17,250	0	0	0	0	0.0%
TOTAL APPROPRIATIONS	592,250	0	0	0	0	0.0%

FUND 284-10-002 - AQUATIC CENTER 2009B SE						
4300 INTEREST SUBSIDY	406,971	437,838	437,838	428,287	(9,551)	(2.2%)
4450 TRANSFERS IN - DEBT SERVICE	778,548	1,337,681	1,337,681	1,339,945	2,264	0.2%
TOTAL REVENUES	1,185,519	1,775,519	1,775,519	1,768,232	(7,287)	(0.4%)

6840 DEBT PRINCIPAL PAYMENTS	0	590,000	590,000	610,000	20,000	3.4%
6845 DEBT INTEREST EXPENSE	1,185,519	1,185,519	1,185,519	1,158,232	(27,287)	(2.3%)
TOTAL APPROPRIATIONS	1,185,519	1,775,519	1,775,519	1,768,232	(7,287)	(0.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
DEBT SERVICE FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
FUND 286-10-001 - W.C. BUILDING DRTORD 201						
4450 TRANSFERS IN - DEBT SERVICE	163,200	163,200	163,200	162,400	(800)	(0.5%)
TOTAL REVENUES	163,200	163,200	163,200	162,400	(800)	(0.5%)
6840 DEBT PRINCIPAL PAYMENTS	145,000	145,000	145,000	150,000	5,000	3.4%
6845 DEBT INTEREST EXPENSE	18,200	18,200	18,200	12,400	(5,800)	(31.9%)
TOTAL APPROPRIATIONS	163,200	163,200	163,200	162,400	(800)	(0.5%)
FUND 286-10-002 - W.C. BUILDING DRTORD 201						
4300 INTEREST SUBSIDY	150,869	108,110	108,110	108,110	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	89,374	132,134	132,134	132,134	0	0.0%
TOTAL REVENUES	240,244	240,244	240,244	240,244	0	0.0%
6845 DEBT INTEREST EXPENSE	240,244	240,244	240,244	240,244	0	0.0%
TOTAL APPROPRIATIONS	240,244	240,244	240,244	240,244	0	0.0%
FUND 287-10-002 - KAYHI REROOF 2010 SERIE						
4300 INTEREST SUBSIDY	49,761	50,489	50,489	46,929	(3,560)	(7.1%)
4450 TRANSFERS IN - DEBT SERVICE	284,214	281,709	281,709	277,358	(4,351)	(1.5%)
TOTAL REVENUES	333,976	332,198	332,198	324,287	(7,911)	(2.4%)
6840 DEBT PRINCIPAL PAYMENTS	215,000	220,000	220,000	220,000	0	0.0%
6845 DEBT INTEREST EXPENSE	118,976	112,198	112,198	104,287	(7,911)	(7.1%)
TOTAL APPROPRIATIONS	333,976	332,198	332,198	324,287	(7,911)	(2.4%)
FUND 288-10-000 - G.O. BONDS 2011 THREE						
4450 TRANSFERS IN - DEBT SERVICE	621,250	616,300	616,300	618,175	1,875	0.3%
TOTAL REVENUES	621,250	616,300	616,300	618,175	1,875	0.3%
6840 DEBT PRINCIPAL PAYMENTS	435,000	450,000	450,000	475,000	25,000	5.6%
6845 DEBT INTEREST EXPENSE	186,250	166,300	166,300	143,175	(23,125)	(13.9%)
TOTAL APPROPRIATIONS	621,250	616,300	616,300	618,175	1,875	0.3%

KETCHIKAN GATEWAY BOROUGH
FY 2018
DEBT SERVICE FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
FUND 289 - 2012 GO BONDS						
4450 TRANSFERS IN - DEBT SERVICE	689,150	686,150	686,150	682,350	(3,800)	(0.6%)
TOTAL REVENUES	689,150	686,150	686,150	682,350	(3,800)	(0.6%)
6840 DEBT PRINCIPAL PAYMENTS	565,000	585,000	585,000	605,000	20,000	3.4%
6845 DEBT INTEREST EXPENSE	124,150	101,150	101,150	77,350	(23,800)	(23.5%)
TOTAL APPROPRIATIONS	689,150	686,150	686,150	682,350	(3,800)	(0.6%)
292 - 2015A SERIES ONE BOND						
4450 TRANSFERS IN - DEBT SERVICE	583,964	583,350	583,350	594,200	10,850	1.9%
TOTAL REVENUES	583,964	583,350	583,350	594,200	10,850	1.9%
6840 DEBT PRINCIPAL PAYMENTS	520,000	530,000	530,000	560,000	30,000	5.7%
6845 DEBT INTEREST EXPENSE	69,288	53,350	53,350	34,200	(19,150)	(35.9%)
292-10-000 2015A SERIES ONE TOTAL APPROP	589,288	583,350	583,350	594,200	10,850	1.9%



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KETCHIKAN GATEWAY BOROUGH
FY 2018
AIRPORT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	16,744,051	18,267,071	18,267,071	18,525,860	258,789	1.4%
4221 PERS ON BEHALF PAYMENTS	97,350	68,479	68,479	52,625	(15,854)	(23.2%)
4385 STATE MOA REVENUE	502,000	502,000	502,000	502,000	0	0.0%
4390 MISCELLANEOUS REVENUE	407	0	1,000	0	0	0.0%
4800 CONTRIBUTED CAPITAL	1,734,408	0	0	0	0	0.0%
4453 TRANSFERS IN - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
4454 TRANSFERS IN - CPV FUNDS	294,265	166,803	166,803	168,604	1,801	1.1%
ADMIN REVENUE	2,633,930	742,782	743,782	728,729	(14,053)	(1.9%)
4710 FERRY FARE FEES	2,169,269	1,810,000	1,900,000	1,920,000	110,000	6.1%
4730 CALL OUT FEES - FERRY	59,852	40,000	85,000	85,000	45,000	112.5%
4790 MISCELLANEOUS FERRY FEES	0	0	178	0	0	0.0%
FERRY REVENUE	2,229,121	1,850,000	1,985,178	2,005,000	155,000	8.4%
4260 STATE FUEL TAX REVENUE	24,915	25,000	25,000	26,000	1,000	4.0%
4510 FUEL FLOWAGE FEES	108,491	110,000	130,000	130,000	20,000	18.2%
4520 RENTAL INCOME - FIELD	24,654	20,000	25,000	25,000	5,000	25.0%
4530 LANDING FEES	878,159	760,000	750,000	785,000	25,000	3.3%
4540 TIE DOWN CHARGES	2,230	2,200	2,000	2,000	(200)	(9.1%)
4550 DOCK FEES	0	500	0	0	(500)	(100.0%)
4555 SEAPLANE DOCK FEES	11,059	12,000	10,000	12,000	0	0.0%
4580 AIRCRAFT PARKING FEES	14,700	20,000	16,000	16,000	(4,000)	(20.0%)
4590 MISCELLANEOUS FIELD REVENUE	6,416	0	3,200	0	0	0.0%
FIELD REVENUE	1,070,624	949,700	961,200	996,000	46,300	4.9%
4610 VEHICLE PARKING FEES	65,515	85,000	77,000	80,000	(5,000)	(5.9%)
4611 REVILLA PARKING REVENUE	127,350	100,000	96,000	100,000	0	0.0%
4792 PARKING ENFORCEMENT FEES	46,888	36,000	36,000	39,000	3,000	8.3%
PARKING REVENUE	239,753	221,000	209,000	219,000	(2,000)	(0.9%)
4226 TSA LAW ENFORCEMENT REIMB	45,455	40,000	35,000	36,000	(4,000)	(10.0%)
4340 VENDOR COMMISSION FEES	5,528	5,500	6,000	6,000	500	9.1%
4620 BUILDING RENTAL - TERMINAL	630,258	700,000	600,000	640,000	(60,000)	(8.6%)
4626 FBI BACKGROUND FEES	11,633	5,000	4,500	4,500	(500)	(10.0%)
4630 ALASKA AIR SECURITY REVENUE	186,216	165,000	170,000	170,000	5,000	3.0%
4670 FACILITY USE FEES	32,212	28,000	28,000	29,000	1,000	3.6%
4685 AIRPORT AMBASSADOR FEES	8,482	8,400	9,600	9,000	600	7.1%
4690 MISCELLANEOUS TERMINAL FEES	1,978	0	5,300	0	0	0.0%
TERMINAL REVENUE	921,762	951,900	858,400	894,500	(57,400)	(6.0%)
4810 MURPHY'S DOCKING FEES	8,400	9,000	8,800	8,800	(200)	(2.2%)
MURPHY'S LANDING REVENUE	8,400	9,000	8,800	8,800	(200)	(2.2%)
TOTAL REVENUES	7,103,589	4,724,382	4,766,360	4,852,029	127,647	2.7%

KETCHIKAN GATEWAY BOROUGH
FY 2018
AIRPORT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
OPERATING EXPENSES - FIELD	1,057,337	1,283,420	1,160,525	1,271,046	(12,374)	(1.0%)
OPERATING EXPENSES - TERMINAL	1,074,298	1,109,567	1,033,750	1,158,526	48,959	4.4%
OPERATING EXPENSES - FERRY	1,673,147	1,708,466	1,647,650	1,702,015	(6,451)	(0.4%)
OPERATING EXPENSES - ADMIN	448,591	443,508	428,255	439,929	(3,579)	(0.8%)
OPERATING EXPENSES - MURPHY'S LANDING	418	3,200	1,525	3,300	100	3.1%
TOTAL OPERATING EXPENSES	4,253,791	4,548,161	4,271,705	4,574,815	26,654	0.6%
NON OPERATING EXPENSES - FIELD	52,060	64,171	64,171	63,552	(619)	(1.0%)
NON OPERATING EXPENSES - TERMINAL	56,367	58,937	58,937	60,468	1,531	2.6%
NON OPERATING EXPENSES - FERRY	82,046	90,423	90,423	90,101	(323)	(0.4%)
NON OPERATING EXPENSES - ADMIN	21,721	22,175	22,175	21,996	(179)	(0.8%)
NON OPERATING EXPENSES - MURPHY'S LAN	21	160	160	165	5	3.1%
TOTAL NON OPERATING EXPENSES	1,326,778	235,867	235,866	236,283	416	0.2%
TOTAL APPROPRIATIONS - FIELD	1,109,397	1,347,591	1,224,696	1,334,598	(12,993)	(1.0%)
TOTAL APPROPRIATIONS - TERMINAL	1,130,665	1,168,504	1,092,687	1,218,994	50,490	4.3%
TOTAL APPROPRIATIONS - FERRY	1,755,193	1,798,889	1,738,073	1,792,116	(6,773)	(0.4%)
TOTAL APPROPRIATIONS - ADMIN	470,312	465,683	450,430	461,925	(3,758)	(0.8%)
TOTAL APPROPRIATIONS - MURPHY'S LANDIN	439	3,360	1,685	3,465	105	3.1%
TOTAL APPROPRIATIONS	5,580,569	4,784,028	4,507,571	4,811,098	27,070	0.6%
REVENUE OVER (UNDER) EXPENDITURES	1,523,020	(59,646)	258,789	40,931	100,577	(168.6%)
END ENDING FUND BALANCE	18,267,071	18,207,425	18,525,860	18,566,791	359,366	2.0%

KETCHIKAN GATEWAY BOROUGH
FY 2018
400-60-000 AIRPORT - FIELD

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	435,714	444,971	439,000	442,525	(2,446)	(0.5%)
5110 OVERTIME PAY	21,336	35,000	20,000	35,000	0	0.0%
5120 TEMPORARY PAY	7,501	9,000	1,000	8,000	(1,000)	(11.1%)
5200 TAXES/BENEFITS	360,894	436,100	429,000	425,221	(10,878)	(2.5%)
5300 TRAVEL & TRAINING	17,807	15,000	15,000	20,000	5,000	33.3%
5400 UNIFORM ALLOWANCE	2,051	2,200	2,000	2,800	600	27.3%
6010 SUPPLIES	315	900	700	800	(100)	(11.1%)
6011 OPERATING SUPPLIES	16,803	50,000	32,000	90,000	40,000	80.0%
6020 DUES & PUBLICATIONS	145	400	250	400	0	0.0%
6030 PUBLISHING EXPENSE	108	150	175	200	50	33.3%
6085 LICENSES/FEES/PERMITS	975	1,000	1,000	1,000	0	0.0%
6090 CONTRACTUAL SERVICES	9,054	9,000	6,000	4,000	(5,000)	(55.6%)
6100 INSURANCE	62,099	64,000	59,000	59,000	(5,000)	(7.8%)
6110 MEDICAL EXPENSE	1,162	500	500	500	0	0.0%
6150 FINES & PENALTIES	1,100	0	0	0	0	0.0%
6310 ELECTRICITY	29,009	28,000	25,000	27,000	(1,000)	(3.6%)
6330 TELEPHONE	1,115	1,100	900	1,000	(100)	(9.1%)
6331 LONG DISTANCE	28	100	100	100	0	0.0%
6350 LANDFILL FEES	27	500	400	500	0	0.0%
6410 DOCK MAINTENANCE	1,343	1,500	1,000	1,000	(500)	(33.3%)
6420 FIELD MAINTENANCE	10,114	18,000	15,000	15,000	(3,000)	(16.7%)
6430 BUILDING MAINTENANCE	23,739	19,000	15,000	15,000	(4,000)	(21.1%)
6431 HEATING FUEL	11,121	15,000	10,000	19,000	4,000	26.7%
6450 EQUIPMENT MAINTENANCE	3,217	5,000	4,000	4,000	(1,000)	(20.0%)
6460 VEHICLE MAINTENANCE	12,244	30,000	10,000	20,000	(10,000)	(33.3%)
6461 VEHICLE FUEL & OIL	24,354	50,000	30,000	42,000	(8,000)	(16.0%)
6525 SMALL EQUIPMENT PURCHASES	3,963	5,000	3,500	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	42,000	40,000	32,000	(10,000)	(23.8%)
OPERATING EXPENSES	1,057,337	1,283,420	1,160,525	1,271,046	(12,374)	(1.0%)
6130 ADMINISTRATIVE FEES	52,060	64,171	64,171	63,552	(619)	(1.0%)
NON OPERATING EXPENSES	52,060	64,171	64,171	63,552	(619)	(1.0%)
TOTAL APPROPRIATIONS	1,109,397	1,347,591	1,224,696	1,334,598	(12,993)	(1.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
400-60-000 AIRPORT - FIELD

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	435,714	444,971	439,000	442,525	(2,446)	(0.5%)
5110 OVERTIME PAY	21,336	35,000	20,000	35,000	0	0.0%
5120 TEMPORARY PAY	7,501	9,000	1,000	8,000	(1,000)	(11.1%)
5200 TAXES/BENEFITS	360,894	436,100	429,000	425,221	(10,878)	(2.5%)
5300 TRAVEL & TRAINING	17,807	15,000	15,000	20,000	5,000	33.3%
5400 UNIFORM ALLOWANCE	2,051	2,200	2,000	2,800	600	27.3%
6010 SUPPLIES	315	900	700	800	(100)	(11.1%)
6011 OPERATING SUPPLIES	16,803	50,000	32,000	90,000	40,000	80.0%
[Entity] Budget Detail Desc.						Total
[400-60-000] Late winter, increased runway chemicals, ice melt, etc.				90,000		
Total				90,000		
6020 DUES & PUBLICATIONS	145	400	250	400	0	0.0%
6030 PUBLISHING EXPENSE	108	150	175	200	50	33.3%
6085 LICENSES/FEES/PERMITS	975	1,000	1,000	1,000	0	0.0%
6090 CONTRACTUAL SERVICES	9,054	9,000	6,000	4,000	(5,000)	(55.6%)
6100 INSURANCE	62,099	64,000	59,000	59,000	(5,000)	(7.8%)
6110 MEDICAL EXPENSE	1,162	500	500	500	0	0.0%
6150 FINES & PENALTIES	1,100	0	0	0	0	0.0%
6310 ELECTRICITY	29,009	28,000	25,000	27,000	(1,000)	(3.6%)
6330 TELEPHONE	1,115	1,100	900	1,000	(100)	(9.1%)
6331 LONG DISTANCE	28	100	100	100	0	0.0%
6350 LANDFILL FEES	27	500	400	500	0	0.0%
6410 DOCK MAINTENANCE	1,343	1,500	1,000	1,000	(500)	(33.3%)
6420 FIELD MAINTENANCE	10,114	18,000	15,000	15,000	(3,000)	(16.7%)
6430 BUILDING MAINTENANCE	23,739	19,000	15,000	15,000	(4,000)	(21.1%)
6431 HEATING FUEL	11,121	15,000	10,000	19,000	4,000	26.7%
6450 EQUIPMENT MAINTENANCE	3,217	5,000	4,000	4,000	(1,000)	(20.0%)
6460 VEHICLE MAINTENANCE	12,244	30,000	10,000	20,000	(10,000)	(33.3%)
6461 VEHICLE FUEL & OIL	24,354	50,000	30,000	42,000	(8,000)	(16.0%)
6525 SMALL EQUIPMENT PURCHASES	3,963	5,000	3,500	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	42,000	40,000	32,000	(10,000)	(23.8%)
OPERATING EXPENSES	1,057,337	1,283,420	1,160,525	1,271,046	(12,374)	(1.0%)
6130 ADMINISTRATIVE FEES	52,060	64,171	64,171	63,552	(619)	(1.0%)
NON OPERATING EXPENSES	52,060	64,171	64,171	63,552	(619)	(1.0%)
TOTAL APPROPRIATIONS	1,109,397	1,347,591	1,224,696	1,334,598	(12,993)	(1.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
400-61-000 AIRPORT - TERMINAL

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	341,044	375,631	350,000	389,278	13,647	3.6%
5110 OVERTIME PAY	59,895	48,000	43,000	48,000	0	0.0%
5120 TEMPORARY PAY	31,849	16,000	15,000	16,000	0	0.0%
5200 TAXES/BENEFITS	325,622	342,336	320,000	362,148	19,812	5.8%
5300 TRAVEL & TRAINING	820	2,500	25,000	2,500	0	0.0%
5400 UNIFORM ALLOWANCE	1,806	2,250	750	2,000	(250)	(11.1%)
6010 SUPPLIES	45	500	400	400	(100)	(20.0%)
6011 OPERATING SUPPLIES	30,155	28,000	26,000	30,000	2,000	7.1%
6020 DUES & PUBLICATIONS	0	400	300	400	0	0.0%
6030 PUBLISHING EXPENSE	901	300	200	200	(100)	(33.3%)
6075 SECURITY SCREENING EXPENSE	5,000	5,000	3,000	4,000	(1,000)	(20.0%)
6090 CONTRACTUAL SERVICES	64,182	50,000	40,000	45,000	(5,000)	(10.0%)
6100 INSURANCE	8,197	7,200	6,600	7,000	(200)	(2.8%)
6110 MEDICAL EXPENSE	335	4,100	100	2,500	(1,600)	(39.0%)
6310 ELECTRICITY	92,703	100,000	82,000	95,000	(5,000)	(5.0%)
6320 WATER	30,378	30,000	26,000	28,000	(2,000)	(6.7%)
6330 TELEPHONE	1,115	1,400	1,000	1,500	100	7.1%
6331 LONG DISTANCE	41	150	100	100	(50)	(33.3%)
6340 SEWER	22,515	22,300	20,000	22,000	(300)	(1.3%)
6430 BUILDING MAINTENANCE	29,363	28,000	30,000	29,000	1,000	3.6%
6431 HEATING FUEL	24,439	30,000	30,000	30,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	562	1,000	800	500	(500)	(50.0%)
6460 VEHICLE MAINTENANCE	0	2,000	500	500	(1,500)	(75.0%)
6475 AIRPORT PARKING LOT MAINT	1,636	2,500	2,000	2,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,697	5,000	10,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	5,000	1,000	35,000	30,000	600.0%
OPERATING EXPENSES	1,074,298	1,109,567	1,033,750	1,158,526	48,959	4.4%
6130 ADMINISTRATIVE FEES	52,541	55,478	55,478	57,926	2,448	4.4%
6140 DEBT SERVICE	4,359	3,459	3,459	2,542	(917)	(26.5%)
6800 GAIN/LOSS ON ASSET DISPOSAL	(533)	0	0	0	0	0.0%
NON OPERATING EXPENSES	56,367	58,937	58,937	60,468	1,531	2.6%
TOTAL APPROPRIATIONS	1,130,665	1,168,504	1,092,687	1,218,994	50,490	4.3%

KETCHIKAN GATEWAY BOROUGH
FY 2018
400-61-000 AIRPORT - TERMINAL

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	341,044	375,631	350,000	389,278	13,647	3.6%
5110 OVERTIME PAY	59,895	48,000	43,000	48,000	0	0.0%
5120 TEMPORARY PAY	31,849	16,000	15,000	16,000	0	0.0%
5200 TAXES/BENEFITS	325,622	342,336	320,000	362,148	19,812	5.8%
5300 TRAVEL & TRAINING	820	2,500	25,000	2,500	0	0.0%
5400 UNIFORM ALLOWANCE	1,806	2,250	750	2,000	(250)	(11.1%)
6010 SUPPLIES	45	500	400	400	(100)	(20.0%)
6011 OPERATING SUPPLIES	30,155	28,000	26,000	30,000	2,000	7.1%
6020 DUES & PUBLICATIONS	0	400	300	400	0	0.0%
6030 PUBLISHING EXPENSE	901	300	200	200	(100)	(33.3%)
6075 SECURITY SCREENING EXPENSE	5,000	5,000	3,000	4,000	(1,000)	(20.0%)
6090 CONTRACTUAL SERVICES	64,182	50,000	40,000	45,000	(5,000)	(10.0%)
6100 INSURANCE	8,197	7,200	6,600	7,000	(200)	(2.8%)
6110 MEDICAL EXPENSE	335	4,100	100	2,500	(1,600)	(39.0%)
6310 ELECTRICITY	92,703	100,000	82,000	95,000	(5,000)	(5.0%)
6320 WATER	30,378	30,000	26,000	28,000	(2,000)	(6.7%)
6330 TELEPHONE	1,115	1,400	1,000	1,500	100	7.1%
6331 LONG DISTANCE	41	150	100	100	(50)	(33.3%)
6340 SEWER	22,515	22,300	20,000	22,000	(300)	(1.3%)
6430 BUILDING MAINTENANCE	29,363	28,000	30,000	29,000	1,000	3.6%
6431 HEATING FUEL	24,439	30,000	30,000	30,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	562	1,000	800	500	(500)	(50.0%)
6460 VEHICLE MAINTENANCE	0	2,000	500	500	(1,500)	(75.0%)
6475 AIRPORT PARKING LOT MAINT	1,636	2,500	2,000	2,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,697	5,000	10,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	5,000	1,000	35,000	30,000	600.0%
[Entity] Budget Detail Desc.						Total
[400-61-000] Need to replace an aging badging system for control at doors & gates into restricted areas						35,000
Total						35,000
OPERATING EXPENSES	1,074,298	1,109,567	1,033,750	1,158,526	48,959	4.4%
6130 ADMINISTRATIVE FEES	52,541	55,478	55,478	57,926	2,448	4.4%
6140 DEBT SERVICE	4,359	3,459	3,459	2,542	(917)	(26.5%)
6800 GAIN/LOSS ON ASSET DISPOSAL	(533)	0	0	0	0	0.0%
NON OPERATING EXPENSES	56,367	58,937	58,937	60,468	1,531	2.6%
TOTAL APPROPRIATIONS	1,130,665	1,168,504	1,092,687	1,218,994	50,490	4.3%

KETCHIKAN GATEWAY BOROUGH
FY 2018
400-62-000 AIRPORT - FERRY

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	490,385	502,589	480,000	512,281	9,692	1.9%
5110 OVERTIME PAY	102,029	80,000	80,000	82,000	2,000	2.5%
5120 TEMPORARY PAY	7,820	11,000	14,000	14,000	3,000	27.3%
5200 TAXES/BENEFITS	379,493	414,677	396,000	419,484	4,807	1.2%
5300 TRAVEL & TRAINING	1,150	1,000	2,000	2,000	1,000	100.0%
5400 UNIFORM ALLOWANCE	0	400	200	300	(100)	(25.0%)
6010 SUPPLIES	62	400	350	400	0	0.0%
6011 OPERATING SUPPLIES	9,033	4,000	3,000	3,000	(1,000)	(25.0%)
6020 DUES & PUBLICATIONS	352	500	300	250	(250)	(50.0%)
6085 LICENSES/FEES/PERMITS	0	0	0	1,000	1,000	0.0%
6090 CONTRACTUAL SERVICES	43,115	30,000	120,000	33,000	3,000	10.0%
6100 INSURANCE	165,332	166,000	156,000	160,000	(6,000)	(3.6%)
6110 MEDICAL EXPENSE	0	0	100	100	100	0.0%
6330 TELEPHONE	1,115	900	700	900	0	0.0%
6410 DOCK MAINTENANCE	4,884	9,000	7,000	7,000	(2,000)	(22.2%)
6430 BUILDING MAINTENANCE	454	9,000	2,000	5,000	(4,000)	(44.4%)
6450 EQUIPMENT MAINTENANCE	179	1,000	500	800	(200)	(20.0%)
6460 VEHICLE MAINTENANCE	2,708	2,000	400	1,000	(1,000)	(50.0%)
6461 VEHICLE FUEL & OIL	165,794	200,000	185,000	185,000	(15,000)	(7.5%)
6470 FERRY MAINTENANCE	281,500	230,000	175,000	230,000	0	0.0%
6475 AIRPORT PARKING LOT MAINT	15,842	35,000	20,000	35,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,899	9,000	5,000	7,500	(1,500)	(16.7%)
6530 EQUIPMENT PURCHASE	0	2,000	100	2,000	0	0.0%
OPERATING EXPENSES	1,673,147	1,708,466	1,647,650	1,702,015	(6,451)	(0.4%)
6130 ADMINISTRATIVE FEES	77,046	85,423	85,423	85,101	(323)	(0.4%)
6610 TRANSFERS OUT - SEWER FEES	5,000	5,000	5,000	5,000	0	0.0%
NON OPERATING EXPENSES	82,046	90,423	90,423	90,101	(323)	(0.4%)
TOTAL APPROPRIATIONS	1,755,193	1,798,889	1,738,073	1,792,116	(6,773)	(0.4%)



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KETCHIKAN GATEWAY BOROUGH
FY 2018
400-63-000 AIRPORT - ADMINISTRATION

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	236,461	228,476	230,000	235,556	7,080	3.1%
5110 OVERTIME PAY	4,120	0	4,000	4,000	4,000	0.0%
5200 TAXES/BENEFITS	151,024	149,532	150,000	146,453	(3,079)	(2.1%)
5300 TRAVEL & TRAINING	2,293	4,000	2,000	3,000	(1,000)	(25.0%)
6010 SUPPLIES	813	1,350	400	1,400	50	3.7%
6011 OPERATING SUPPLIES	1,033	1,500	1,200	1,500	0	0.0%
6020 DUES & PUBLICATIONS	1,085	750	800	950	200	26.7%
6021 DATA SERVICES	642	400	0	0	(400)	(100.0%)
6030 PUBLISHING EXPENSE	489	400	325	450	50	12.5%
6032 BANKING FEES	36,925	40,000	25,000	30,000	(10,000)	(25.0%)
6045 MEETING/TRAINING FOOD	371	200	100	200	0	0.0%
6070 POSTAGE EXPENSE	369	400	250	400	0	0.0%
6090 CONTRACTUAL SERVICES	0	5,000	2,000	4,500	(500)	(10.0%)
6110 MEDICAL EXPENSE	0	200	100	200	0	0.0%
6330 TELEPHONE	12,367	9,000	9,000	9,000	0	0.0%
6331 LONG DISTANCE	110	100	80	100	0	0.0%
6370 MILEAGE REIMBURSEMENT	288	300	300	320	20	6.7%
6450 EQUIPMENT MAINTENANCE	0	400	200	200	(200)	(50.0%)
6525 SMALL EQUIPMENT PURCHASES	203	1,500	2,500	1,700	200	13.3%
OPERATING EXPENSES	448,591	443,508	428,255	439,929	(3,579)	(0.8%)
6130 ADMINISTRATIVE FEES	21,721	22,175	22,175	21,996	(179)	(0.8%)
NON OPERATING EXPENSES	21,721	22,175	22,175	21,996	(179)	(0.8%)
TOTAL APPROPRIATIONS	470,312	465,683	450,430	461,925	(3,758)	(0.8%)



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KETCHIKAN GATEWAY BOROUGH
 FY 2018
 400-64-000 AIRPORT - MURPHY'S LANDING

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6010 SUPPLIES	0	300	200	300	0	0.0%
6310 ELECTRICITY	391	400	325	400	0	0.0%
6450 EQUIPMENT MAINTENANCE	27	2,500	1,000	2,600	100	4.0%
OPERATING EXPENSES	418	3,200	1,525	3,300	100	3.1%
6130 ADMINISTRATIVE FEES	21	160	160	165	5	3.1%
NON OPERATING EXPENSES	21	160	160	165	5	3.1%
TOTAL APPROPRIATIONS	439	3,360	1,685	3,465	105	3.1%



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KETCHIKAN GATEWAY BOROUGH
FY 2018
480 WASTEWATER ENTERPRISE FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	9,675,821	9,469,875	9,469,875	9,522,042	52,167	0.6%
4080 PENALTY & INTEREST	11,454	0	0	0	0	0.0%
PENALTY AND INTEREST	11,454	0	0	0	0	0.0%
4221 PERS ON BEHALF PAYMENTS	0	4,530	4,530	4,176	(354)	(7.8%)
REVENUE FROM OTHER GOVTS	0	4,530	4,530	4,176	(354)	(7.8%)
4358 WASTEWATER HOOK UP FEES	1,600	0	0	0	0	0.0%
4363 SEWER FEES	348,299	387,768	387,768	387,768	0	0.0%
4367 NONAREAWIDE OUTFALL FEES	29,413	28,800	28,800	28,800	0	0.0%
4371 SLUDGE DISPOSAL FEES	327,798	334,544	334,544	334,544	0	0.0%
4390 MISCELLANEOUS REVENUE	62,290	0	0	0	0	0.0%
SERVICE FEES	769,400	751,112	751,112	751,112	0	0.0%
4451 TRANSFERS IN - SEWER FEES	6,496	7,768	7,768	7,768	0	0.0%
INTERFUND TRANSFERS	6,496	7,768	7,768	7,768	0	0.0%
TOTAL REVENUES	787,350	763,410	763,410	763,056	(354)	0.0%
5100 EMPLOYEE WAGES	94,574	109,557	109,557	138,756	29,199	26.7%
5110 OVERTIME PAY	420	0	502	0	0	0.0%
5120 TEMPORARY PAY	2,056	0	288	0	0	0.0%
5200 TAXES/BENEFITS	70,223	77,656	77,654	111,897	34,242	44.1%
5300 TRAVEL & TRAINING	546	2,000	2,000	1,500	(500)	(25.0%)
5400 UNIFORM ALLOWANCE	300	300	300	300	0	0.0%
6010 SUPPLIES	0	1,500	1,500	1,500	0	0.0%
6011 OPERATING SUPPLIES	16,216	20,500	20,500	20,500	0	0.0%
6060 RENTALS	0	1,300	1,300	1,300	0	0.0%
6070 POSTAGE EXPENSE	120	500	500	700	200	40.0%
6080 PROFESSIONAL SERVICES	758	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	3,002	3,000	3,000	3,000	0	0.0%
6090 CONTRACTUAL SERVICES	261,350	415,816	300,000	340,816	(75,000)	(18.0%)
6091 WATER TESTING	21,746	24,600	24,600	25,000	400	1.6%
6100 INSURANCE	6,597	7,284	7,284	7,284	0	0.0%
6110 MEDICAL EXPENSE	573	600	600	600	0	0.0%
6310 ELECTRICITY	28,667	30,000	30,000	30,000	0	0.0%
6330 TELEPHONE	2,959	2,400	2,400	2,400	0	0.0%
6350 LANDFILL FEES	544	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	2,292	10,000	1,500	5,000	(5,000)	(50.0%)
6431 HEATING FUEL	2,576	5,000	5,000	5,000	0	0.0%
6441 ROAD MAINTENANCE	7,620	10,000	10,000	10,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	24,093	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	4,348	7,000	7,000	7,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,114	10,000	5,000	5,000	(5,000)	(50.0%)
6525 SMALL EQUIPMENT PURCHASES	4,947	5,000	5,000	3,000	(2,000)	(40.0%)
6530 EQUIPMENT PURCHASE	0	24,000	24,000	24,000	0	0.0%
OPERATING EXPENSES	559,640	778,263	649,735	754,804	(23,459)	(3.0%)
6130 ADMINISTRATIVE FEES	51,992	46,696	46,696	45,288	(1,408)	(3.0%)
6140 DEBT SERVICE	16,038	13,704	13,704	11,570	(2,134)	(15.6%)
6617 TRANSFERS OUT - WATER FEES	600	1,108	1,108	1,110	2	0.2%
6700 BAD DEBT EXPENSE	7,161	0	0	0	0	0.0%
6760 DEPRECIATION - TERMINAL/ WASTEWATE	12,163	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY/MT. POINT	342,628	0	0	0	0	0.0%
6780 DEPRECIATION - ADMIN/FOREST PARK	3,073	0	0	0	0	0.0%
NON OPERATING EXPENSES	433,655	61,508	61,508	57,968	(3,540)	(5.8%)
TOTAL APPROPRIATIONS	993,295	839,771	711,243	812,772	(26,999)	(3.2%)
NET EXCESS REV OVER (UNDER) APP	(205,946)	(76,361)	52,167	(49,716)	26,645	(34.9%)
END ENDING FUND BALANCE	9,469,875	9,393,514	9,522,042	9,472,326	78,812	0.8%

KETCHIKAN GATEWAY BOROUGH
FY 2018
480 WASTEWATER ENTERPRISE FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	9,675,821	9,469,875	9,469,875	9,522,042	52,167	0.6%
4080 PENALTY & INTEREST	11,454	0	0	0	0	0.0%
PENALTY AND INTEREST	11,454	0	0	0	0	0.0%
4221 PERS ON BEHALF PAYMENTS	0	4,530	4,530	4,176	(354)	(7.8%)
REVENUE FROM OTHER GOVTS	0	4,530	4,530	4,176	(354)	(7.8%)
4358 WASTEWATER HOOK UP FEES	1,600	0	0	0	0	0.0%
4363 SEWER FEES	348,299	387,768	387,768	387,768	0	0.0%
4367 NONAREAWIDE OUTFALL FEES	29,413	28,800	28,800	28,800	0	0.0%
4371 SLUDGE DISPOSAL FEES	327,798	334,544	334,544	334,544	0	0.0%
4390 MISCELLANEOUS REVENUE	62,290	0	0	0	0	0.0%
SERVICE FEES	769,400	751,112	751,112	751,112	0	0.0%
4451 TRANSFERS IN - SEWER FEES	6,496	7,768	7,768	7,768	0	0.0%
INTERFUND TRANSFERS	6,496	7,768	7,768	7,768	0	0.0%
TOTAL REVENUES	787,350	763,410	763,410	763,056	(354)	0.0%
5100 EMPLOYEE WAGES	94,574	109,557	109,557	138,756	29,199	26.7%
5110 OVERTIME PAY	420	0	502	0	0	0.0%
5120 TEMPORARY PAY	2,056	0	288	0	0	0.0%
5200 TAXES/BENEFITS	70,223	77,656	77,654	111,897	34,242	44.1%
5300 TRAVEL & TRAINING	546	2,000	2,000	1,500	(500)	(25.0%)
[Entity] Budget Detail Desc.	Note				Total	
[480-10-001] Pump training class	Alaska Pump & Supply				1,500	
Total					1,500	
5400 UNIFORM ALLOWANCE	300	300	300	300	0	0.0%
6010 SUPPLIES	0	1,500	1,500	1,500	0	0.0%
[Entity] Budget Detail Desc.					Total	
[480-10-001] Safety supplies					1,500	
Total					1,500	
6011 OPERATING SUPPLIES	16,216	20,500	20,500	20,500	0	0.0%
6060 RENTALS	0	1,300	1,300	1,300	0	0.0%
6070 POSTAGE EXPENSE	120	500	500	700	200	40.0%
6080 PROFESSIONAL SERVICES	758	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	3,002	3,000	3,000	3,000	0	0.0%
6090 CONTRACTUAL SERVICES	261,350	415,816	300,000	340,816	(75,000)	(18.0%)
[Entity] Budget Detail Desc.	Note				Total	
[480-10-001] Regional Disposal	Sludge disposal				24,000	
[480-10-001] Full Cycle	Sludge processing				126,336	
[480-10-001] Misc repairs					10,000	
[480-10-001] Shoreline Septic	Sludge pumping program - decrease to reflect actuals vs. anticipated				180,480	
Total					340,816	

KETCHIKAN GATEWAY BOROUGH
FY 2018
480 WASTEWATER ENTERPRISE FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6091 WATER TESTING	21,746	24,600	24,600	25,000	400	1.6%
[Entity] Budget Detail Desc.	Note					Total
[480-10-001] R&M Engineering						23,000
[480-10-001] Pollen Environmental						2,000
Total						25,000
6100 INSURANCE	6,597	7,284	7,284	7,284	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[480-10-001] Commercial property						5,122
[480-10-001] Vehicle insurance						2,162
Total						7,284
6110 MEDICAL EXPENSE	573	600	600	600	0	0.0%
6310 ELECTRICITY	28,667	30,000	30,000	30,000	0	0.0%
6330 TELEPHONE	2,959	2,400	2,400	2,400	0	0.0%
6350 LANDFILL FEES	544	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	2,292	10,000	1,500	5,000	(5,000)	(50.0%)
6431 HEATING FUEL	2,576	5,000	5,000	5,000	0	0.0%
6441 ROAD MAINTENANCE	7,620	10,000	10,000	10,000	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[480-10-001] Roosevelt manhole raising						10,000
Total						10,000
6450 EQUIPMENT MAINTENANCE	24,093	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	4,348	7,000	7,000	7,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,114	10,000	5,000	5,000	(5,000)	(50.0%)
6525 SMALL EQUIPMENT PURCHASES	4,947	5,000	5,000	3,000	(2,000)	(40.0%)
6530 EQUIPMENT PURCHASE	0	24,000	24,000	24,000	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[480-10-001] New vehicle purchase						17,000
[480-10-001] New pump						7,000
Total						24,000
OPERATING EXPENSES	559,640	778,263	649,735	754,804	(23,459)	(3.0%)
6130 ADMINISTRATIVE FEES	51,992	46,696	46,696	45,288	(1,408)	(3.0%)
6140 DEBT SERVICE	16,038	13,704	13,704	11,570	(2,134)	(15.6%)
6617 TRANSFERS OUT - WATER FEES	600	1,108	1,108	1,110	2	0.2%
[Entity] Budget Detail Desc.	Total					
[480-10-001] 2 EDU's				1,110		
Total				1,110		

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 480 WASTEWATER ENTERPRISE FUND

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6700 BAD DEBT EXPENSE	7,161	0	0	0	0	0.0%
6760 DEPRECIATION - TERMINAL/ WASTEWATE	12,163	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY/MT. POINT	342,628	0	0	0	0	0.0%
6780 DEPRECIATION - ADMIN/FOREST PARK	3,073	0	0	0	0	0.0%
NON OPERATING EXPENSES	433,655	61,508	61,508	57,968	(3,540)	(5.8%)
TOTAL APPROPRIATIONS	993,295	839,771	711,243	812,772	(26,999)	(3.2%)
NET EXCESS REV OVER (UNDER) APP	(205,946)	(76,361)	52,167	(49,716)	26,645	(34.9%)
END ENDING FUND BALANCE	9,469,875	9,393,514	9,522,042	9,472,326	78,812	0.8%

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 550 MERITAIN - SCHOOL DISTRICT

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
4390 MISCELLANEOUS REVENUE	47,089	0	0	0	0	0.0%
SERVICE FEES	47,089	0	0	0	0	0.0%
4410 PREMIUM RESERVE	4,865,685	5,063,677	5,063,677	5,144,160	80,483	1.6%
INTERFUND TRANSFERS	4,865,685	5,063,677	5,063,677	5,144,160	80,483	1.6%
TOTAL REVENUES	4,912,774	5,063,677	5,063,677	5,144,160	80,483	1.6%
5201 CLAIMS PAID	4,242,068	4,343,677	4,343,677	4,424,160	80,483	1.9%
5202 FIXED INSURANCE COSTS	670,706	720,000	720,000	720,000	0	0.0%
OPERATING EXPENSES	4,912,774	5,063,677	5,063,677	5,144,160	80,483	1.6%
TOTAL APPROPRIATIONS	4,912,774	5,063,677	5,063,677	5,144,160	80,483	1.6%



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KETCHIKAN GATEWAY BOROUGH
FY 2018
555 MERITAIN - BOROUGH

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	(35,973)	85,494	85,494	475,912	390,418	456.7%
4410 PREMIUM RESERVE	2,091,826	2,378,418	2,378,418	2,214,307	(164,111)	(6.9%)
4411 PREMIUM RESERVE - IBEW	337,839	333,888	344,322	369,648	35,760	10.7%
INTERFUND TRANSFERS	2,429,665	2,712,306	2,722,740	2,583,955	(128,351)	(4.7%)
TOTAL REVENUES	2,429,665	2,712,306	2,722,740	2,583,955	(128,351)	(4.7%)
5201 CLAIMS PAID	1,699,881	2,075,800	1,700,000	1,800,000	(275,800)	(13.3%)
5202 FIXED INSURANCE COSTS	270,144	275,000	288,000	290,000	15,000	5.5%
5203 PREMIUMS PAID	338,174	333,888	344,322	369,648	35,760	10.7%
OPERATING EXPENSES	2,308,198	2,684,688	2,332,322	2,459,648	(225,040)	(8.4%)
TOTAL APPROPRIATIONS	2,308,198	2,684,688	2,332,322	2,459,648	(225,040)	(8.4%)
NET EXCESS REV OVER (UNDER) APP	121,467	27,618	390,418	124,307	96,689	350.1%
END ENDING FUND BALANCE	85,494	113,112	475,912	600,219	487,107	430.6%



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KETCHIKAN GATEWAY BOROUGH

FY 2018

701 LAND TRUST

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	3,871,217	4,278,603	4,278,603	4,358,720	80,117	1.9%
4221 PERS ON BEHALF PAYMENTS	1,363	1,534	1,534	1,945	411	26.8%
REVENUE FROM OTHER GOVTS	1,363	1,534	1,534	1,945	411	26.8%
4305 INTEREST INCOME	32,875	24,599	24,599	15,000	(9,599)	(39.0%)
INVESTMENT INCOME	32,875	24,599	24,599	15,000	(9,599)	(39.0%)
4095 FORECLOSED PROPERTY SALES	0	0	18,600	0	0	0.0%
4096 PROPERTY SALES	596,512	100,000	166,900	150,000	50,000	50.0%
4390 MISCELLANEOUS REVENUE	5,557	0	263,798	0	0	0.0%
4525 LEASE AGREEMENT REVENUES	232,114	231,442	231,442	225,271	(6,171)	(2.7%)
SERVICE FEES	834,183	331,442	680,740	375,271	43,829	13.2%
4370 RENTAL INCOME	260,138	253,905	253,905	272,064	18,159	7.2%
INTERFUND TRANSFERS	260,138	253,905	253,905	272,064	18,159	7.2%
TOTAL REVENUES	1,128,559	611,480	960,778	664,280	52,800	8.6%
5100 EMPLOYEE WAGES	27,703	37,051	37,052	64,264	27,213	73.4%
5110 OVERTIME PAY	503	0	0	0	0	0.0%
5120 TEMPORARY PAY	1,164	0	0	0	0	0.0%
5200 TAXES/BENEFITS	27,485	35,454	26,539	54,193	18,739	52.9%
5300 TRAVEL & TRAINING	0	500	500	0	(500)	(100.0%)
6030 PUBLISHING EXPENSE	0	1,500	1,500	1,000	(500)	(33.3%)
6031 RECORDING FEES/TITLE REPORTS	0	1,500	1,500	1,000	(500)	(33.3%)
6060 RENTALS	338	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	0	250	250	150	(100)	(40.0%)
6080 PROFESSIONAL SERVICES	5,900	432,485	110,688	282,750	(149,735)	(34.6%)
6085 LICENSES/FEES/PERMITS	570	1,070	1,070	1,070	0	0.0%
6090 CONTRACTUAL SERVICES	7,361	11,618	11,618	8,691	(2,927)	(25.2%)
6100 INSURANCE	5,946	7,030	7,299	7,300	270	3.8%
6310 ELECTRICITY	63,208	60,000	68,000	70,000	10,000	16.7%
6320 WATER	6,111	6,000	6,000	7,000	1,000	16.7%
6330 TELEPHONE	1,634	1,600	1,600	2,000	400	25.0%
6340 SEWER	5,195	5,000	5,000	5,000	0	0.0%
6350 LANDFILL FEES	90	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	37,457	40,000	40,000	20,000	(20,000)	(50.0%)
6540 CAPITAL IMPROVEMENTS	0	65,000	0	10,000	(55,000)	(84.6%)
OPERATING EXPENSES	190,665	706,058	318,616	534,418	(171,640)	(24.3%)
6130 ADMINISTRATIVE FEES	49,686	42,364	(42,363)	32,065	(10,298)	(24.3%)
6600 TRANSFERS OUT - DEBT SERVICE	252,574	295,334	295,334	294,534	(800)	(0.3%)
6612 TRANSFERS OUT - GF	221,069	217,291	217,291	249,147	31,856	14.7%
6650 TRANSFERS OUT - RENT	7,179	7,056	7,056	7,611	555	7.9%
NON OPERATING EXPENSES	530,508	562,045	477,318	583,357	21,313	3.8%
TOTAL APPROPRIATIONS	721,173	1,268,103	795,934	1,117,775	(150,328)	(11.9%)
NET EXCESS REV OVER (UNDER) APP	407,386	(656,623)	164,844	(453,495)	203,128	(30.9%)
END ENDING FUND BALANCE	4,278,603	3,621,980	4,443,447	3,905,225	283,245	7.8%

KETCHIKAN GATEWAY BOROUGH
FY 2018
701 LAND TRUST

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	3,871,217	4,278,603	4,278,603	4,358,720	80,117	1.9%
4221 PERS ON BEHALF PAYMENTS	1,363	1,534	1,534	1,945	411	26.8%
REVENUE FROM OTHER GOVTS	1,363	1,534	1,534	1,945	411	26.8%
4305 INTEREST INCOME	32,875	24,599	24,599	15,000	(9,599)	(39.0%)
INVESTMENT INCOME	32,875	24,599	24,599	15,000	(9,599)	(39.0%)
4095 FORECLOSED PROPERTY SALES	0	0	18,600	0	0	0.0%
4096 PROPERTY SALES	596,512	100,000	166,900	150,000	50,000	50.0%
4390 MISCELLANEOUS REVENUE	5,557	0	263,798	0	0	0.0%
4525 LEASE AGREEMENT REVENUES	232,114	231,442	231,442	225,271	(6,171)	(2.7%)
[Entity] Budget Detail Desc.						Total
[701-00-000] White Cliff leases				207,268		
[701-00-000] Tidelands leases				18,003		
Total				225,271		
SERVICE FEES	834,183	331,442	680,740	375,271	43,829	13.2%
4370 RENTAL INCOME	260,138	253,905	253,905	272,064	18,159	7.2%
[Entity] Budget Detail Desc.						Total
[701-00-000] Small Business Development Center				22,917		
[701-00-000] General Fund rent - White Cliff				238,009		
[701-00-000] Lands management program				7,611		
[701-00-000] CPV rent				3,527		
Total				272,064		
INTERFUND TRANSFERS	260,138	253,905	253,905	272,064	18,159	7.2%
TOTAL REVENUES	1,128,559	611,480	960,778	664,280	52,800	8.6%
5100 EMPLOYEE WAGES	27,703	37,051	37,052	64,264	27,213	73.4%
5110 OVERTIME PAY	503	0	0	0	0	0.0%
5120 TEMPORARY PAY	1,164	0	0	0	0	0.0%
5200 TAXES/BENEFITS	27,485	35,454	26,539	54,193	18,739	52.9%
5300 TRAVEL & TRAINING	0	500	500	0	(500)	(100.0%)
6030 PUBLISHING EXPENSE	0	1,500	1,500	1,000	(500)	(33.3%)
6031 RECORDING FEES/TITLE REPORTS	0	1,500	1,500	1,000	(500)	(33.3%)
6060 RENTALS	338	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	0	250	250	150	(100)	(40.0%)
6080 PROFESSIONAL SERVICES	5,900	432,485	110,688	282,750	(149,735)	(34.6%)
[Entity] Budget Detail Desc.		Note				Total
[701-10-000] Entitlement Land - Harriet Hunt/First Waterfall		FY 2017 Carryforward				220,000
[701-10-000] Subdivisions		Individual Borough projects				60,000
[701-10-010] Bank of New York/Mellon		Admin fees				2,750
Total						282,750

KETCHIKAN GATEWAY BOROUGH
FY 2018
701 LAND TRUST

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6085 LICENSES/FEES/PERMITS	570	1,070	1,070	1,070	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[701-10-000] Louis Reef log transfer facility		ADEC fee				570
[701-10-000] Coast Guard Beach trail		AMHLT fee				500
Total						1,070
6090 CONTRACTUAL SERVICES	7,361	11,618	11,618	8,691	(2,927)	(25.2%)
[Entity] Budget Detail Desc.	Note					Total
[701-10-000] Janitorial						825
[701-10-000] Lands database software maintenance		Software Engineering				3,000
[701-10-010] Janitorial		Murkowski/ Sullivan - 500 sq. ft.				1,375
[701-10-010] Janitorial		Land Trust/DNR - 424 sq. ft.				1,166
[701-10-010] Janitorial		Planning department				825
[701-10-010] Common area carpet cleaning						1,500
Total						8,691
6100 INSURANCE	5,946	7,030	7,299	7,300	270	3.8%
6310 ELECTRICITY	63,208	60,000	68,000	70,000	10,000	16.7%
6320 WATER	6,111	6,000	6,000	7,000	1,000	16.7%
6330 TELEPHONE	1,634	1,600	1,600	2,000	400	25.0%
6340 SEWER	5,195	5,000	5,000	5,000	0	0.0%
6350 LANDFILL FEES	90	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	37,457	40,000	40,000	20,000	(20,000)	(50.0%)
[Entity] Budget Detail Desc.	Note					Total
[701-10-010] Building maintenance		Miscellaneous repairs				20,000
Total						20,000
6540 CAPITAL IMPROVEMENTS	0	65,000	0	10,000	(55,000)	(84.6%)
[Entity] Budget Detail Desc.	Note					Total
[701-10-010] White Cliff renovations			10,000			10,000
Total			10,000			10,000
OPERATING EXPENSES	190,665	706,058	318,616	534,418	(171,640)	(24.3%)
6130 ADMINISTRATIVE FEES	49,686	42,364	(42,363)	32,065	(10,298)	(24.3%)
6600 TRANSFERS OUT - DEBT SERVICE	252,574	295,334	295,334	294,534	(800)	(0.3%)
[Entity] Budget Detail Desc.	Note					Total
[701-10-010] CoP 2010A-1 tax-exempt			162,400			162,400
[701-10-010] CoP 2010A-2 taxable			132,134			132,134
Total			294,534			294,534

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 701 LAND TRUST

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6612 TRANSFERS OUT - GF	221,069	217,291	217,291	249,147	31,856	14.7%
[Entity] Budget Detail Desc.			Total			
[701-10-000] White Cliff rent subsidy to general fund			249,147			
Total			249,147			
6650 TRANSFERS OUT - RENT	7,179	7,056	7,056	7,611	555	7.9%
NON OPERATING EXPENSES	530,508	562,045	477,318	583,357	21,313	3.8%
TOTAL APPROPRIATIONS	721,173	1,268,103	795,934	1,117,775	(150,328)	(11.9%)
NET EXCESS REV OVER (UNDER) APP	407,386	(656,623)	164,844	(453,495)	203,128	(30.9%)
END ENDING FUND BALANCE	4,278,603	3,621,980	4,443,447	3,905,225	283,245	7.8%

KETCHIKAN GATEWAY BOROUGH
FY 2018
701-10-000 LAND TRUST

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	23,091	23,188	23,188	61,523	38,335	165.3%
5200 TAXES/BENEFITS	23,644	26,539	26,539	52,262	25,723	96.9%
5300 TRAVEL & TRAINING	0	500	500	0	(500)	(100.0%)
6030 PUBLISHING EXPENSE	0	1,500	1,500	1,000	(500)	(33.3%)
6031 RECORDING FEES/TITLE REPORTS	0	1,500	1,500	1,000	(500)	(33.3%)
6070 POSTAGE EXPENSE	0	250	250	150	(100)	(40.0%)
6080 PROFESSIONAL SERVICES	3,150	429,735	107,938	280,000	(149,735)	(34.8%)
6085 LICENSES/FEES/PERMITS	570	1,070	1,070	1,070	0	0.0%
6090 CONTRACTUAL SERVICES	1,001	3,726	3,726	3,825	99	2.7%
6350 LANDFILL FEES	90	0	0	0	0	0.0%
OPERATING EXPENSES	51,545	488,008	166,211	400,830	(87,178)	(17.9%)
6130 ADMINISTRATIVE FEES	37,936	29,280	(29,280)	24,050	(5,231)	(17.9%)
6600 TRANSFERS OUT - DEBT SERVICE	274,222	0	0	0	0	0.0%
6612 TRANSFERS OUT - GF	221,069	217,291	217,291	249,147	31,856	14.7%
6650 TRANSFERS OUT - RENT	7,179	7,056	7,056	7,611	555	7.9%
NON OPERATING EXPENSES	540,406	253,627	195,067	280,808	27,180	10.7%
TOTAL APPROPRIATIONS	591,951	741,636	361,278	681,638	(59,998)	(8.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
701-10-000 LAND TRUST

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
5100 EMPLOYEE WAGES	23,091	23,188	23,188	61,523	38,335	165.3%
5200 TAXES/BENEFITS	23,644	26,539	26,539	52,262	25,723	96.9%
5300 TRAVEL & TRAINING	0	500	500	0	(500)	(100.0%)
6030 PUBLISHING EXPENSE	0	1,500	1,500	1,000	(500)	(33.3%)
6031 RECORDING FEES/TITLE REPORTS	0	1,500	1,500	1,000	(500)	(33.3%)
6070 POSTAGE EXPENSE	0	250	250	150	(100)	(40.0%)
6080 PROFESSIONAL SERVICES	3,150	429,735	107,938	280,000	(149,735)	(34.8%)
[Entity] Budget Detail Desc.	Note					Total
[701-10-000] Entitlement Land - Harriet Hunt/First Waterfall	FY 2017 Carryforward					220,000
[701-10-000] Subdivisions	Individual Borough projects					60,000
Total						280,000
6085 LICENSES/FEES/PERMITS	570	1,070	1,070	1,070	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[701-10-000] Louis Reef log transfer facility	ADEC fee					570
[701-10-000] Coast Guard Beach trail	AMHLT fee					500
Total						1,070
6090 CONTRACTUAL SERVICES	1,001	3,726	3,726	3,825	99	2.7%
[Entity] Budget Detail Desc.	Note					Total
[701-10-000] Janitorial						825
[701-10-000] Lands database software maintenance	Software Engineering					3,000
Total						3,825
6350 LANDFILL FEES	90	0	0	0	0	0.0%
OPERATING EXPENSES	51,545	488,008	166,211	400,830	(87,178)	(17.9%)
6130 ADMINISTRATIVE FEES	37,936	29,280	(29,280)	24,050	(5,231)	(17.9%)
6600 TRANSFERS OUT - DEBT SERVICE	274,222	0	0	0	0	0.0%
6612 TRANSFERS OUT - GF	221,069	217,291	217,291	249,147	31,856	14.7%
[Entity] Budget Detail Desc.	Total					
[701-10-000] White Cliff rent subsidy to general fund						249,147
Total						249,147
6650 TRANSFERS OUT - RENT	7,179	7,056	7,056	7,611	555	7.9%
NON OPERATING EXPENSES	540,406	253,627	195,067	280,808	27,180	10.7%
TOTAL APPROPRIATIONS	591,951	741,636	361,278	681,638	(59,998)	(8.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
701-10-010 LAND TRUST WHITE CLIFF

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	4,612	13,864	13,864	2,742	(11,122)	(80.2%)
5110 OVERTIME PAY	503	0	0	0	0	0.0%
5120 TEMPORARY PAY	1,164	0	0	0	0	0.0%
5200 TAXES/BENEFITS	3,842	8,915	0	1,931	(6,984)	(78.3%)
6060 RENTALS	338	0	0	0	0	0.0%
6080 PROFESSIONAL SERVICES	2,750	2,750	2,750	2,750	0	0.0%
6090 CONTRACTUAL SERVICES	6,360	7,892	7,892	4,866	(3,026)	(38.3%)
6100 INSURANCE	5,946	7,030	7,299	7,300	270	3.8%
6310 ELECTRICITY	63,208	60,000	68,000	70,000	10,000	16.7%
6320 WATER	6,111	6,000	6,000	7,000	1,000	16.7%
6330 TELEPHONE	1,634	1,600	1,600	2,000	400	25.0%
6340 SEWER	5,195	5,000	5,000	5,000	0	0.0%
6430 BUILDING MAINTENANCE	37,457	40,000	40,000	20,000	(20,000)	(50.0%)
6540 CAPITAL IMPROVEMENTS	0	65,000	0	10,000	(55,000)	(84.6%)
OPERATING EXPENSES	139,119	218,050	152,405	133,588	(84,462)	(38.7%)
6130 ADMINISTRATIVE FEES	11,750	13,083	(13,083)	8,015	(5,068)	(38.7%)
6600 TRANSFERS OUT - DEBT SERVICE	(21,647)	295,334	295,334	294,534	(800)	(0.3%)
NON OPERATING EXPENSES	(9,897)	308,417	282,251	302,549	(5,868)	(1.9%)
TOTAL APPROPRIATIONS	129,222	526,467	434,656	436,137	(90,330)	(17.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
701-10-010 LAND TRUST WHITE CLIFF

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	4,612	13,864	13,864	2,742	(11,122)	(80.2%)
5110 OVERTIME PAY	503	0	0	0	0	0.0%
5120 TEMPORARY PAY	1,164	0	0	0	0	0.0%
5200 TAXES/BENEFITS	3,842	8,915	0	1,931	(6,984)	(78.3%)
6060 RENTALS	338	0	0	0	0	0.0%
6080 PROFESSIONAL SERVICES	2,750	2,750	2,750	2,750	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[701-10-010] Bank of New York/Mellon		Admin fees				2,750
Total						2,750
6090 CONTRACTUAL SERVICES	6,360	7,892	7,892	4,866	(3,026)	(38.3%)
[Entity] Budget Detail Desc.	Note					Total
[701-10-010] Janitorial		Murkowski/ Sullivan - 500 sq. ft.				1,375
[701-10-010] Janitorial		Land Trust/DNR - 424 sq. ft.				1,166
[701-10-010] Janitorial		Planning department				825
[701-10-010] Common area carpet cleaning						1,500
Total						4,866
6100 INSURANCE	5,946	7,030	7,299	7,300	270	3.8%
6310 ELECTRICITY	63,208	60,000	68,000	70,000	10,000	16.7%
6320 WATER	6,111	6,000	6,000	7,000	1,000	16.7%
6330 TELEPHONE	1,634	1,600	1,600	2,000	400	25.0%
6340 SEWER	5,195	5,000	5,000	5,000	0	0.0%
6430 BUILDING MAINTENANCE	37,457	40,000	40,000	20,000	(20,000)	(50.0%)
[Entity] Budget Detail Desc.	Note					Total
[701-10-010] Building maintenance		Miscellaneous repairs				20,000
Total						20,000
6540 CAPITAL IMPROVEMENTS	0	65,000	0	10,000	(55,000)	(84.6%)
[Entity] Budget Detail Desc.	Note					Total
[701-10-010] White Cliff renovations			10,000			10,000
Total			10,000			10,000
OPERATING EXPENSES	139,119	218,050	152,405	133,588	(84,462)	(38.7%)
6130 ADMINISTRATIVE FEES	11,750	13,083	(13,083)	8,015	(5,068)	(38.7%)
6600 TRANSFERS OUT - DEBT SERVICE	(21,647)	295,334	295,334	294,534	(800)	(0.3%)
[Entity] Budget Detail Desc.	Note					Total
[701-10-010] CoP 2010A-1 tax-exempt			162,400			162,400
[701-10-010] CoP 2010A-2 taxable			132,134			132,134
Total			294,534			294,534
NON OPERATING EXPENSES	(9,897)	308,417	282,251	302,549	(5,868)	(1.9%)
TOTAL APPROPRIATIONS	129,222	526,467	434,656	436,137	(90,330)	(17.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
705 COMMER PASSENGER VESSEL FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	2,245,844	1,829,096	1,829,096	2,239,438	410,342	22.4%
4221 PERS ON BEHALF PAYMENTS	3,772	0	0	0	0	0.0%
4255 COMMERCIAL PASSENGER VESSEL TAX	2,141,633	2,000,000	2,163,570	2,000,000	0	0.0%
REVENUE FROM OTHER GOVTS	2,145,404	2,000,000	2,163,570	2,000,000	0	0.0%
4305 INTEREST INCOME	1,030	850	1,200	1,200	350	41.2%
INVESTMENT INCOME	1,030	850	1,200	1,200	350	41.2%
TOTAL REVENUES	2,146,434	2,000,850	2,164,770	2,001,200	350	0.0%
5100 EMPLOYEE WAGES	76,367	0	0	0	0	0.0%
5120 TEMPORARY PAY	32,348	52,006	52,006	52,004	(2)	0.0%
5200 TAXES/BENEFITS	67,675	0	2,644	2,644	2,644	0.0%
6011 OPERATING SUPPLIES	68	2,000	2,000	5,000	3,000	150.0%
6060 RENTALS	7,800	8,276	0	8,523	247	3.0%
6090 CONTRACTUAL SERVICES	756,993	803,208	414,055	284,112	(519,096)	(64.6%)
6100 INSURANCE	2,078	0	0	0	0	0.0%
6330 TELEPHONE	558	0	300	300	300	0.0%
6530 EQUIPMENT PURCHASE	21,745	150,055	0	180,055	30,000	20.0%
OPERATING EXPENSES	965,631	1,015,545	471,005	532,638	(482,907)	(47.6%)
6601 TRANSFERS OUT - AIRPORT SUBSIDY	294,265	166,803	166,803	168,604	1,801	1.1%
6602 TRANSFERS OUT - TRANSIT SUBSIDY	455,499	471,590	471,590	550,672	79,082	16.8%
6611 TRANSFERS OUT - RECREATION SUBSID	14,739	14,715	14,715	14,739	24	0.2%
6612 TRANSFERS OUT - GF	558,970	452,410	452,410	532,842	80,432	17.8%
6613 TRANSFERS OUT - SERVICE AREA	244,841	159,872	159,872	300,000	140,128	87.7%
6614 TRANSFERS OUT - NON AREAWIDE	25,910	14,764	14,764	44,814	30,050	203.5%
6650 TRANSFERS OUT - RENT	3,326	3,269	3,269	3,527	258	7.9%
NON OPERATING EXPENSES	1,597,550	1,283,423	1,283,423	1,615,198	331,775	25.9%
TOTAL APPROPRIATIONS	2,563,181	2,298,968	1,754,428	2,147,836	(151,132)	(6.6%)
NET EXCESS REV OVER (UNDER) APP	(416,748)	(298,118)	410,342	(146,636)	151,482	(50.8%)
END ENDING FUND BALANCE	1,829,096	1,530,978	2,239,438	2,092,802	561,824	36.7%

KETCHIKAN GATEWAY BOROUGH
FY 2018
705 COMMER PASSENGER VESSEL FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	2,245,844	1,829,096	1,829,096	2,239,438	410,342	22.4%
4221 PERS ON BEHALF PAYMENTS	3,772	0	0	0	0	0.0%
4255 COMMERCIAL PASSENGER VESSEL TAX	2,141,633	2,000,000	2,163,570	2,000,000	0	0.0%
REVENUE FROM OTHER GOVTS	2,145,404	2,000,000	2,163,570	2,000,000	0	0.0%
4305 INTEREST INCOME	1,030	850	1,200	1,200	350	41.2%
INVESTMENT INCOME	1,030	850	1,200	1,200	350	41.2%
TOTAL REVENUES	2,146,434	2,000,850	2,164,770	2,001,200	350	0.0%
5100 EMPLOYEE WAGES	76,367	0	0	0	0	0.0%
5120 TEMPORARY PAY	32,348	52,006	52,006	52,004	(2)	0.0%
5200 TAXES/BENEFITS	67,675	0	2,644	2,644	2,644	0.0%
6011 OPERATING SUPPLIES	68	2,000	2,000	5,000	3,000	150.0%
6060 RENTALS	7,800	8,276	0	8,523	247	3.0%
6090 CONTRACTUAL SERVICES	756,993	803,208	414,055	284,112	(519,096)	(64.6%)
[Entity] Budget Detail Desc.	Note					Total
[705-10-100] Ketchikan Visitors Bureau	Operating support					233,730
[705-10-151] Janitorial						382
[705-10-165] KTN Volunteer Rescue Squad						50,000
Total						284,112
6100 INSURANCE	2,078	0	0	0	0	0.0%
6330 TELEPHONE	558	0	300	300	300	0.0%
[Entity] Budget Detail Desc.	Note					Total
[705-10-136] 6 months cell phone reimbursement	\$25/mo for 2 temps					300
Total						300
6530 EQUIPMENT PURCHASE	21,745	150,055	0	180,055	30,000	20.0%
[Entity] Budget Detail Desc.	Note					Total
[705-10-141] Support acquisition of 2 35' transit buses	FY 17 carry forward					150,055
[705-10-141] Partial match for transit technology grant	FY 16 carry forward					30,000
Total						180,055
OPERATING EXPENSES	965,631	1,015,545	471,005	532,638	(482,907)	(47.6%)
6601 TRANSFERS OUT - AIRPORT SUBSIDY	294,265	166,803	166,803	168,604	1,801	1.1%
[Entity] Budget Detail Desc.	Note					Total
[705-10-000] 3.71% of Airport FY18 Budget						168,604
Total						168,604

KETCHIKAN GATEWAY BOROUGH
FY 2018
705 COMMER PASSENGER VESSEL FUND

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6602 TRANSFERS OUT - TRANSIT SUBSIDY	455,499	471,590	471,590	550,672	79,082	16.8%
[Entity] Budget Detail Desc.			Total			
[705-10-000] 25% of Transit FY18 budget			550,672			
Total			550,672			
6611 TRANSFERS OUT - RECREATION SUBSID	14,739	14,715	14,715	14,739	24	0.2%
6612 TRANSFERS OUT - GF	558,970	452,410	452,410	532,842	80,432	17.8%
[Entity] Budget Detail Desc.		Note			Total	
[705-10-000] Park and Recreation Department		8% of FY18 budget based on collected statistics			179,845	
[705-10-000] Code Enforcement Department		11.14% of FY18 budget based on service hours available			14,918	
[705-10-000] Non-Departmental (General Liability Insurance)		11.14% of FY18 budget based on service hours available			22,280	
[705-10-000] Public Works - Park Maintenance		75% of park maintenance budget			150,000	
[705-10-000] Planning - Visitor Enhancement		5% of FY18 planning budget			33,160	
[705-10-000] Planning - CPV Land Use Permitting		5% of FY18 planning budget			33,160	
[705-10-000] Planning - Herring Cove Management and Permitting		15% of FY18 planning budget			99,479	
Total					532,842	
6613 TRANSFERS OUT - SERVICE AREA	244,841	159,872	159,872	300,000	140,128	87.7%
[Entity] Budget Detail Desc.			Total			
[705-10-000] NTVFD			150,000			
[705-10-000] STVFD			150,000			
Total			300,000			
6614 TRANSFERS OUT - NON AREA WIDE	25,910	14,764	14,764	44,814	30,050	203.5%
[Entity] Budget Detail Desc.			Total			
[705-10-000] Library Funding			44,814			
Total			44,814			
6650 TRANSFERS OUT - RENT	3,326	3,269	3,269	3,527	258	7.9%
NON OPERATING EXPENSES	1,597,550	1,283,423	1,283,423	1,615,198	331,775	25.9%
TOTAL APPROPRIATIONS	2,563,181	2,298,968	1,754,428	2,147,836	(151,132)	(6.6%)
NET EXCESS REV OVER (UNDER) APP	(416,748)	(298,118)	410,342	(146,636)	151,482	(50.8%)
END ENDING FUND BALANCE	1,829,096	1,530,978	2,239,438	2,092,802	561,824	36.7%



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KETCHIKAN GATEWAY BOROUGH
 FY 2018
 710 NONAREAWIDE - LIBRARY FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	82,028	122,709	122,709	151,640	28,931	23.6%
4010 REAL PROPERTY TAXES	401,028	414,446	414,446	429,237	14,791	3.6%
4060 MOTOR VEHICLE TAXES	3,766	2,000	2,000	3,400	1,400	70.0%
TAXES	404,794	416,446	416,446	432,637	16,191	3.9%
4390 MISCELLANEOUS REVENUE	552	0	0	0	0	0.0%
SERVICE FEES	552	0	0	0	0	0.0%
4440 TRANSFERS IN - CPV FUND	25,910	14,764	14,764	44,814	30,050	203.5%
INTERFUND TRANSFERS	25,910	14,764	14,764	44,814	30,050	203.5%
TOTAL REVENUES	431,256	431,210	431,210	477,451	46,241	10.7%
6090 CONTRACTUAL SERVICES	390,575	402,279	402,279	415,612	13,333	3.3%
OPERATING EXPENSES	390,575	402,279	402,279	415,612	13,333	3.3%
TOTAL APPROPRIATIONS	390,575	402,279	402,279	415,612	13,333	3.3%
NET EXCESS REV OVER (UNDER) APP	40,681	28,931	28,931	61,839	32,908	113.7%
END ENDING FUND BALANCE	122,709	151,640	151,640	213,479	61,839	40.8%



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KETCHIKAN GATEWAY BOROUGH
FY 2018
711 LOCAL EDUCATION FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	0	2,724,886	2,724,886	2,725,208	322	0.0%
4010 REAL PROPERTY TAXES	0	6,916,914	6,916,914	7,051,550	134,636	1.9%
4070 TOBACCO TAX	0	331,500	0	0	(331,500)	(100.0%)
TAXES	0	7,248,414	6,916,914	7,051,550	(196,864)	(2.7%)
4225 SECURE RURAL SCHOOLS	0	750,000	750,000	675,000	(75,000)	(10.0%)
REVENUE FROM OTHER GOVTS	0	750,000	750,000	675,000	(75,000)	(10.0%)
4305 INTEREST INCOME	201	0	0	0	0	0.0%
INVESTMENT INCOME	201	0	0	0	0	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	0	82,000	73,404	75,000	(7,000)	(8.5%)
4435 TRANSFERS IN - GF	2,724,685	0	0	0	0	0.0%
4447 TRANSFERS IN - TOBACCO TAX	0	0	331,500	680,000	680,000	0.0%
INTERFUND TRANSFERS	2,724,685	82,000	404,904	755,000	673,000	820.7%
TOTAL REVENUES	2,724,886	8,080,414	8,071,818	8,481,550	401,136	5.0%
6100 INSURANCE	0	82,000	73,404	75,000	(7,000)	(8.5%)
6655 KGBSD LOCAL APPROPRIATION	0	8,114,550	7,998,092	8,092,063	(22,487)	(0.3%)
OPERATING EXPENSES	0	8,196,550	8,071,496	8,167,063	(29,487)	(0.4%)
TOTAL APPROPRIATIONS	0	8,196,550	8,071,496	8,167,063	(29,487)	(0.4%)
NET EXCESS REV OVER (UNDER) APP	2,724,886	(116,136)	322	314,487	430,623	(370.8%)
END ENDING FUND BALANCE	2,724,886	2,608,750	2,725,208	3,039,695	430,945	16.5%

KETCHIKAN GATEWAY BOROUGH
FY 2018
711 LOCAL EDUCATION FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	0	2,724,886	2,724,886	2,725,208	322	0.0%
4010 REAL PROPERTY TAXES	0	6,916,914	6,916,914	7,051,550	134,636	1.9%
4070 TOBACCO TAX	0	331,500	0	0	(331,500)	(100.0%)
TAXES	0	7,248,414	6,916,914	7,051,550	(196,864)	(2.7%)
4225 SECURE RURAL SCHOOLS	0	750,000	750,000	675,000	(75,000)	(10.0%)
REVENUE FROM OTHER GOVTS	0	750,000	750,000	675,000	(75,000)	(10.0%)
4305 INTEREST INCOME	201	0	0	0	0	0.0%
INVESTMENT INCOME	201	0	0	0	0	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	0	82,000	73,404	75,000	(7,000)	(8.5%)
4435 TRANSFERS IN - GF	2,724,685	0	0	0	0	0.0%
4447 TRANSFERS IN - TOBACCO TAX	0	0	331,500	680,000	680,000	0.0%
INTERFUND TRANSFERS	2,724,685	82,000	404,904	755,000	673,000	820.7%
TOTAL REVENUES	2,724,886	8,080,414	8,071,818	8,481,550	401,136	5.0%
6100 INSURANCE	0	82,000	73,404	75,000	(7,000)	(8.5%)
6655 KGBSD LOCAL APPROPRIATION	0	8,114,550	7,998,092	8,092,063	(22,487)	(0.3%)

[Entity] Budget Detail Desc.	Total
[711-10-000] Required local contribution	4,628,063
[711-10-000] Discretionary local contribution	3,464,000
Total	8,092,063

[Note Entity:711-10-000]

Successful appeal of State's full and true value resulted in lower required local contribution for FY 2017.

OPERATING EXPENSES	0	8,196,550	8,071,496	8,167,063	(29,487)	(0.4%)
TOTAL APPROPRIATIONS	0	8,196,550	8,071,496	8,167,063	(29,487)	(0.4%)
NET EXCESS REV OVER (UNDER) APP	2,724,886	(116,136)	322	314,487	430,623	(370.8%)
END ENDING FUND BALANCE	2,724,886	2,608,750	2,725,208	3,039,695	430,945	16.5%

KETCHIKAN GATEWAY BOROUGH
FY 2018
712 REC CAPITAL PROJECTS FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	2,753,116	2,807,363	2,807,363	2,445,152	(362,211)	(12.9%)
4040 SALES TAXES - IN CITY	1,426,622	1,423,065	1,437,000	1,423,065	0	0.0%
4050 SALES TAXES - OUT OF CITY	272,483	275,000	277,000	275,000	0	0.0%
TAXES	1,699,105	1,698,065	1,714,000	1,698,065	0	0.0%
4085 PENALTY & INTEREST - SALES TAX	6,949	3,500	5,000	3,500	0	0.0%
PENALTY AND INTEREST	6,949	3,500	5,000	3,500	0	0.0%
4250 REIMBURSEMENT (DEED)	247,374	238,749	238,749	239,153	404	0.2%
REVENUE FROM OTHER GOVTS	247,374	238,749	238,749	239,153	404	0.2%
4420 TRANSFERS IN - SCHOOL BOND/CIP	163,217	162,555	162,555	163,219	664	0.4%
4440 TRANSFERS IN - CPV FUND	14,739	14,715	14,715	14,739	24	0.2%
INTERFUND TRANSFERS	177,956	177,270	177,270	177,958	688	0.4%
TOTAL REVENUES	2,131,384	2,117,584	2,135,019	2,118,676	1,092	0.1%
5100 EMPLOYEE WAGES	21,534	8,318	0	0	(8,318)	(100.0%)
5120 TEMPORARY PAY	284	0	0	0	0	0.0%
5200 TAXES/BENEFITS	12,940	5,349	0	0	(5,349)	(100.0%)
6030 PUBLISHING EXPENSE	0	0	264	0	0	0.0%
6070 POSTAGE EXPENSE	0	0	9	0	0	0.0%
6090 CONTRACTUAL SERVICES	60,545	20,000	0	10,000	(10,000)	(50.0%)
6350 LANDFILL FEES	773	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	6,630	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	42,443	25,500	24,760	0	(25,500)	(100.0%)
6530 EQUIPMENT PURCHASE	35,134	5,500	0	15,000	9,500	172.7%
6540 CAPITAL IMPROVEMENTS	79,777	715,000	710,000	172,000	(543,000)	(75.9%)
OPERATING EXPENSES	260,059	779,667	735,033	197,000	(582,667)	(74.7%)
6600 TRANSFERS OUT - DEBT SERVICE	1,370,798	1,337,681	1,337,681	1,339,945	2,264	0.2%
6611 TRANSFERS OUT - RECREATION SUBSIDY	446,280	424,516	424,516	424,516	0	0.0%
NON OPERATING EXPENSES	1,817,078	1,762,197	1,762,197	1,764,461	2,264	0.1%
TOTAL APPROPRIATIONS	2,077,137	2,541,864	2,497,230	1,961,461	(580,403)	(22.8%)
NET EXCESS REV OVER (UNDER) APP	54,247	(424,280)	(362,211)	157,215	581,495	(137.1%)
END ENDING FUND BALANCE	2,807,363	2,383,083	2,445,152	2,602,367	219,284	9.2%

KETCHIKAN GATEWAY BOROUGH
FY 2018
712 REC CAPITAL PROJECTS FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	2,753,116	2,807,363	2,807,363	2,445,152	(362,211)	(12.9%)
4040 SALES TAXES - IN CITY	1,426,622	1,423,065	1,437,000	1,423,065	0	0.0%
4050 SALES TAXES - OUT OF CITY	272,483	275,000	277,000	275,000	0	0.0%
TAXES	1,699,105	1,698,065	1,714,000	1,698,065	0	0.0%
4085 PENALTY & INTEREST - SALES TAX	6,949	3,500	5,000	3,500	0	0.0%
PENALTY AND INTEREST	6,949	3,500	5,000	3,500	0	0.0%
4250 REIMBURSEMENT (DEED)	247,374	238,749	238,749	239,153	404	0.2%
[Entity] Budget Detail Desc.	Note					Total
[712-00-000] DEED Reimbursement	17.848% X \$1,339,945					239,153
Total						239,153
REVENUE FROM OTHER GOVTS	247,374	238,749	238,749	239,153	404	0.2%
4420 TRANSFERS IN - SCHOOL BOND/CIP	163,217	162,555	162,555	163,219	664	0.4%
4440 TRANSFERS IN - CPV FUND	14,739	14,715	14,715	14,739	24	0.2%
[Entity] Budget Detail Desc.	Note					Total
[712-00-000] CPV 1.1% of debt service	Debt service \$1,339,945					14,739
Total						14,739
INTERFUND TRANSFERS	177,956	177,270	177,270	177,958	688	0.4%
TOTAL REVENUES	2,131,384	2,117,584	2,135,019	2,118,676	1,092	0.1%
5100 EMPLOYEE WAGES	21,534	8,318	0	0	(8,318)	(100.0%)
5120 TEMPORARY PAY	284	0	0	0	0	0.0%
5200 TAXES/BENEFITS	12,940	5,349	0	0	(5,349)	(100.0%)
6030 PUBLISHING EXPENSE	0	0	264	0	0	0.0%
6070 POSTAGE EXPENSE	0	0	9	0	0	0.0%
6090 CONTRACTUAL SERVICES	60,545	20,000	0	10,000	(10,000)	(50.0%)
[Entity] Budget Detail Desc.	Note					Total
[712-10-000] Danger trees	Carry forward FY 2017					10,000
Total						10,000
6350 LANDFILL FEES	773	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	6,630	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	42,443	25,500	24,760	0	(25,500)	(100.0%)
6530 EQUIPMENT PURCHASE	35,134	5,500	0	15,000	9,500	172.7%
[Entity] Budget Detail Desc.	Note					Total
[712-10-000] Equipment replacements as needed						15,000
Total						15,000
6540 CAPITAL IMPROVEMENTS	79,777	715,000	710,000	172,000	(543,000)	(75.9%)
[Entity] Budget Detail Desc.	Note					Total
[712-10-000] Esther Shea Fawn Mountain Field elevated bleachers and sitework						65,000
[712-10-000] Dudley Field covered grandstands and media booth	LWCF grant match					107,000
Total						172,000

KETCHIKAN GATEWAY BOROUGH
FY 2018
712 REC CAPITAL PROJECTS FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
OPERATING EXPENSES	260,059	779,667	735,033	197,000	(582,667)	(74.7%)
6600 TRANSFERS OUT - DEBT SERVICE	1,370,798	1,337,681	1,337,681	1,339,945	2,264	0.2%
[Entity] Budget Detail Desc.	Note				Total	
[712-10-000] 2009 B & C Taxable	GAC 17.848% Education related				1,339,945	
Total					1,339,945	
6611 TRANSFERS OUT - RECREATION SUBSIDY	446,280	424,516	424,516	424,516	0	0.0%
NON OPERATING EXPENSES	1,817,078	1,762,197	1,762,197	1,764,461	2,264	0.1%
TOTAL APPROPRIATIONS	2,077,137	2,541,864	2,497,230	1,961,461	(580,403)	(22.8%)
NET EXCESS REV OVER (UNDER) APP	54,247	(424,280)	(362,211)	157,215	581,495	(137.1%)
END ENDING FUND BALANCE	2,807,363	2,383,083	2,445,152	2,602,367	219,284	9.2%



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KETCHIKAN GATEWAY BOROUGH
FY 2018
713 SCHOOL BOND/CAPITAL IMPROV

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	4,634,080	5,142,922	5,142,922	4,886,630	(256,292)	(5.0%)
4040 SALES TAXES - IN CITY	1,426,622	1,423,065	1,437,000	1,423,065	0	0.0%
4050 SALES TAXES - OUT OF CITY	272,483	275,000	277,000	275,000	0	0.0%
TAXES	1,699,105	1,698,065	1,714,000	1,698,065	0	0.0%
4085 PENALTY & INTEREST - SALES TAX	6,949	2,500	5,000	3,500	1,000	40.0%
PENALTY AND INTEREST	6,949	2,500	5,000	3,500	1,000	40.0%
4250 REIMBURSEMENT (DEED)	2,530,287	2,452,701	1,839,526	1,842,873	(609,828)	(24.9%)
REVENUE FROM OTHER GOVTS	2,530,287	2,452,701	1,839,526	1,842,873	(609,828)	(24.9%)
4435 TRANSFERS IN - GF	248,126	0	0	0	0	0.0%
INTERFUND TRANSFERS	248,126	0	0	0	0	0.0%
TOTAL REVENUES	4,484,467	4,153,266	3,558,526	3,544,438	(608,828)	(14.7%)
6090 CONTRACTUAL SERVICES	9,732	20,000	0	0	(20,000)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	150,948	0	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	550,000	75,000	400,000	(150,000)	(27.3%)
OPERATING EXPENSES	160,680	570,000	75,000	400,000	(170,000)	(29.8%)
6600 TRANSFERS OUT - DEBT SERVICE	3,651,729	3,503,859	3,503,859	3,510,233	6,374	0.2%
6609 TRANSFERS OUT - SCHOOL INSURANCE	0	82,000	73,404	75,000	(7,000)	(8.5%)
6611 TRANSFERS OUT - RECREATION SUBSIDY	163,217	162,555	162,555	163,219	664	0.4%
NON OPERATING EXPENSES	3,814,946	3,748,414	3,739,818	3,748,452	38	0.0%
TOTAL APPROPRIATIONS	3,975,625	4,318,414	3,814,818	4,148,452	(169,962)	(3.9%)
NET EXCESS REV OVER (UNDER) APP	508,842	(165,148)	(256,292)	(604,014)	(438,866)	265.7%
END ENDING FUND BALANCE	5,142,922	4,977,774	4,886,630	4,282,616	(695,158)	(14.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
713 SCHOOL BOND/CAPITAL IMPROV

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	4,634,080	5,142,922	5,142,922	4,886,630	(256,292)	(5.0%)
4040 SALES TAXES - IN CITY	1,426,622	1,423,065	1,437,000	1,423,065	0	0.0%
4050 SALES TAXES - OUT OF CITY	272,483	275,000	277,000	275,000	0	0.0%
TAXES	1,699,105	1,698,065	1,714,000	1,698,065	0	0.0%
4085 PENALTY & INTEREST - SALES TAX	6,949	2,500	5,000	3,500	1,000	40.0%
PENALTY AND INTEREST	6,949	2,500	5,000	3,500	1,000	40.0%
4250 REIMBURSEMENT (DEED)	2,530,287	2,452,701	1,839,526	1,842,873	(609,828)	(24.9%)

[Entity] Budget Detail Desc.	Note	Total
[713-00-000] 2010A	School facilities & refund 2000 series	383,775
[713-00-000] 2010B-4 Taxable	School-Kayhi roof	145,613
[713-00-000] 2011 III	Advance refund of 2003 GO bonds (School)	324,542
[713-00-000] 2012 II	Advance refund of 2005 GO bonds (School)	358,234
[713-00-000] 2013 One	School facility upgrades	318,754
[713-00-000] 2015A One	Refunded remaining balance of 2005B bonds	311,955
Total		1,842,873

[Note Entity:713-00-000]

Reimbursement budget assumes a 25% reduction in the State of Alaska's School Bond Debt Reimbursement Program.

REVENUE FROM OTHER GOVTS	2,530,287	2,452,701	1,839,526	1,842,873	(609,828)	(24.9%)
4435 TRANSFERS IN - GF	248,126	0	0	0	0	0.0%
INTERFUND TRANSFERS	248,126	0	0	0	0	0.0%
TOTAL REVENUES	4,484,467	4,153,266	3,558,526	3,544,438	(608,828)	(14.7%)
6090 CONTRACTUAL SERVICES	9,732	20,000	0	0	(20,000)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	150,948	0	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	550,000	75,000	400,000	(150,000)	(27.3%)
OPERATING EXPENSES	160,680	570,000	75,000	400,000	(170,000)	(29.8%)
6600 TRANSFERS OUT - DEBT SERVICE	3,651,729	3,503,859	3,503,859	3,510,233	6,374	0.2%

[Entity] Budget Detail Desc.	Note	Total
[713-10-000] 2010A	School	731,000
[713-10-000] 2010B-Four Taxable	School-Kayhi roof	277,358
[713-10-000] 2011 III	Advance refund of 2003 GO bonds (School)	618,175
[713-10-000] 2012 II	Advance refund of 2005B GO bonds (School)	682,350
[713-10-000] 2013 One	School facility upgrades	607,150
[713-10-000] 2015A One	Refunded remaining balance of 2005B GO bonds (School)	594,200
Total		3,510,233

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 713 SCHOOL BOND/CAPITAL IMPROV

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6609 TRANSFERS OUT - SCHOOL INSURANCE	0	82,000	73,404	75,000	(7,000)	(8.5%)
6611 TRANSFERS OUT - RECREATION SUBSID	163,217	162,555	162,555	163,219	664	0.4%
[Entity] Budget Detail Desc.			Total			
[713-10-000] 12.181% of Aquatic Center debt			163,219			
Total			163,219			
NON OPERATING EXPENSES	3,814,946	3,748,414	3,739,818	3,748,452	38	0.0%
TOTAL APPROPRIATIONS	3,975,625	4,318,414	3,814,818	4,148,452	(169,962)	(3.9%)
NET EXCESS REV OVER (UNDER) APP	508,842	(165,148)	(256,292)	(604,014)	(438,866)	265.7%
END ENDING FUND BALANCE	5,142,922	4,977,774	4,886,630	4,282,616	(695,158)	(14.0%)



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KETCHIKAN GATEWAY BOROUGH
 FY 2018
 714 AIRPORT PFC FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	(71,178)	326,225	326,225	716,225	390,000	119.5%
4210 PFC ENPLANEMENT REVENUE	397,403	375,000	390,000	399,000	24,000	6.4%
REVENUE FROM OTHER GOVTS	397,403	375,000	390,000	399,000	24,000	6.4%
TOTAL REVENUES	397,403	375,000	390,000	399,000	24,000	6.4%
NET EXCESS REV OVER (UNDER) APP	397,403	375,000	390,000	399,000	24,000	6.4%
END ENDING FUND BALANCE	326,225	701,225	716,225	1,115,225	414,000	59.0%



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KETCHIKAN GATEWAY BOROUGH
FY 2018
721 ECONOMIC DEVELOPMENT FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	2,723,670	1,585,572	1,585,572	929,133	(656,439)	(41.4%)
4221 PERS ON BEHALF PAYMENTS	2,736	1,475	1,475	0	(1,475)	(100.0%)
REVENUE FROM OTHER GOVTS	2,736	1,475	1,475	0	(1,475)	(100.0%)
4390 MISCELLANEOUS REVENUE	750	0	0	0	0	0.0%
4525 LEASE AGREEMENT REVENUES	(293)	0	0	0	0	0.0%
SERVICE FEES	457	0	0	0	0	0.0%
TOTAL REVENUES	3,192	1,475	1,475	0	(1,475)	(100.0%)
5100 EMPLOYEE WAGES	46,996	35,637	35,637	0	(35,637)	(100.0%)
5200 TAXES/BENEFITS	37,919	29,075	29,075	0	(29,075)	(100.0%)
6010 SUPPLIES	0	250	0	0	(250)	(100.0%)
6030 PUBLISHING EXPENSE	0	500	0	0	(500)	(100.0%)
6032 BANKING FEES	89,641	75,000	75,000	0	(75,000)	(100.0%)
6040 COMMUNITY PROMOTION	10,016	30,000	0	0	(30,000)	(100.0%)
6070 POSTAGE EXPENSE	0	500	0	0	(500)	(100.0%)
6081 PROF SERVICES - LITIGATION	92,758	40,000	0	0	(40,000)	(100.0%)
6090 CONTRACTUAL SERVICES	265,099	323,921	283,585	302,575	(21,346)	(6.6%)
6330 TELEPHONE	31	0	0	0	0	0.0%
6331 LONG DISTANCE	0	100	0	0	(100)	(100.0%)
OPERATING EXPENSES	542,459	534,983	423,297	302,575	(232,408)	(43.4%)
6130 ADMINISTRATIVE FEES	36,842	28,679	28,679	18,155	(10,524)	(36.7%)
6612 TRANSFERS OUT - GF	144,650	179,650	179,650	179,650	0	0.0%
6650 TRANSFERS OUT - RENT	26,339	26,288	26,288	22,917	(3,371)	(12.8%)
6700 BAD DEBT EXPENSE	391,000	0	0	0	0	0.0%
NON OPERATING EXPENSES	598,831	234,617	234,617	220,722	(13,895)	(5.9%)
TOTAL APPROPRIATIONS	1,141,290	769,600	657,914	523,297	(246,303)	(32.0%)
NET EXCESS REV OVER (UNDER) APP	(1,138,098)	(768,125)	(656,439)	(523,297)	244,828	(31.9%)
END ENDING FUND BALANCE	1,585,572	817,447	929,133	405,837	(411,611)	(50.4%)

**KETCHIKAN GATEWAY BOROUGH
FY 2018
721 ECONOMIC DEVELOPMENT FUND**

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	2,723,670	1,585,572	1,585,572	929,133	(656,439)	(41.4%)
4221 PERS ON BEHALF PAYMENTS	2,736	1,475	1,475	0	(1,475)	(100.0%)
REVENUE FROM OTHER GOVTS	2,736	1,475	1,475	0	(1,475)	(100.0%)
4390 MISCELLANEOUS REVENUE	750	0	0	0	0	0.0%
4525 LEASE AGREEMENT REVENUES	(293)	0	0	0	0	0.0%
SERVICE FEES	457	0	0	0	0	0.0%
TOTAL REVENUES	3,192	1,475	1,475	0	(1,475)	(100.0%)
5100 EMPLOYEE WAGES	46,996	35,637	35,637	0	(35,637)	(100.0%)
5200 TAXES/BENEFITS	37,919	29,075	29,075	0	(29,075)	(100.0%)
6010 SUPPLIES	0	250	0	0	(250)	(100.0%)
6030 PUBLISHING EXPENSE	0	500	0	0	(500)	(100.0%)
6032 BANKING FEES	89,641	75,000	75,000	0	(75,000)	(100.0%)
6040 COMMUNITY PROMOTION	10,016	30,000	0	0	(30,000)	(100.0%)
6070 POSTAGE EXPENSE	0	500	0	0	(500)	(100.0%)
6081 PROF SERVICES - LITIGATION	92,758	40,000	0	0	(40,000)	(100.0%)
6090 CONTRACTUAL SERVICES	265,099	323,921	283,585	302,575	(21,346)	(6.6%)

[Entity] Budget Detail Desc.	Note	Total
[721-10-000] KMIC	Original grant \$116,000, balance forward	23,336
[721-10-004] Historic Ketchikan	Staffing for membership	8,000
[721-10-101] Kanayama Exchange	Cultural exchange program	16,998
[721-10-102] Ketchikan Arts & Humanities	Operating support	19,056
[721-10-103] Big Brothers Big Sisters	Mentoring program	7,622
[721-10-104] Boys & Girls Club	Opening the door to great futures	22,867
[721-10-106] Southeast Alaska Independent Living	Program support	9,147
[721-10-109] Women in Safe Homes - carry forward	Boiler system/ no new application received for FY 2018	15,881
[721-10-113] Ketchikan Killer Whales	Annual swim meet support	1,906
[721-10-114] Southeast Senior Services Meal Service	Ketchikan senior nutrition program	24,010
[721-10-123] Love in Action	Program support	7,622
[721-10-124] Alaska Legal Services	Elder & family advocacy project	13,720
[721-10-126] Ketchikan Humane Society	Low cost spay/neuter & free feral cat altering/rabies vaccination program	3,811
[721-10-127] Ketchikan Youth Court	Operating support	4,954
[721-10-129] Summer Library Program	Operating support	3,811
[721-10-131] First City Players	Operating support	15,244
[721-10-140] Rendezvous Senior Day Services, Inc	Adult day services	19,056
[721-10-141] First City Homeless Shelter	Operating support	11,433
[721-10-142] University of Alaska Testing Center	Testing center	60,000
[721-10-143] Ketchikan Wellness Coalition	Community wellness via assessment and action	14,101
Total		302,575

KETCHIKAN GATEWAY BOROUGH
FY 2018
721 ECONOMIC DEVELOPMENT FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6330 TELEPHONE	31	0	0	0	0	0.0%
6331 LONG DISTANCE	0	100	0	0	(100)	(100.0%)
OPERATING EXPENSES	542,459	534,983	423,297	302,575	(232,408)	(43.4%)
6130 ADMINISTRATIVE FEES	36,842	28,679	28,679	18,155	(10,524)	(36.7%)
6612 TRANSFERS OUT - GF	144,650	179,650	179,650	179,650	0	0.0%
[Entity] Budget Detail Desc.			Total			
[721-10-000] Senior transportation subsidy			179,650			
Total			179,650			
6650 TRANSFERS OUT - RENT	26,339	26,288	26,288	22,917	(3,371)	(12.8%)
[Entity] Budget Detail Desc.	Note		Total			
[721-10-000] SBDC rent	950sf		22,917			
Total			22,917			
6700 BAD DEBT EXPENSE	391,000	0	0	0	0	0.0%
NON OPERATING EXPENSES	598,831	234,617	234,617	220,722	(13,895)	(5.9%)
TOTAL APPROPRIATIONS	1,141,290	769,600	657,914	523,297	(246,303)	(32.0%)
NET EXCESS REV OVER (UNDER) APP	(1,138,098)	(768,125)	(656,439)	(523,297)	244,828	(31.9%)
END ENDING FUND BALANCE	1,585,572	817,447	929,133	405,837	(411,611)	(50.4%)



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KETCHIKAN GATEWAY BOROUGH
 FY 2018
 722 TOBACCO TAX FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	0	0	0	58,500	58,500	0.0%
4070 TOBACCO TAX	0	0	400,000	800,000	800,000	0.0%
TAXES	0	0	400,000	800,000	800,000	0.0%
TOTAL REVENUES	0	0	400,000	800,000	800,000	0.0%
6090 CONTRACTUAL SERVICES	0	0	10,000	0	0	0.0%
OPERATING EXPENSES	0	0	10,000	0	0	0.0%
6618 TRANSFERS OUT - SCHOOL RESERVE FU	0	0	331,500	680,000	680,000	0.0%
NON OPERATING EXPENSES	0	0	331,500	680,000	680,000	0.0%
TOTAL APPROPRIATIONS	0	0	341,500	680,000	680,000	0.0%
NET EXCESS REV OVER (UNDER) APP	0	0	58,500	120,000	120,000	0.0%
END ENDING FUND BALANCE	0	0	58,500	178,500	178,500	0.0%

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 722 TOBACCO TAX FUND

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	0	0	0	58,500	58,500	0.0%
4070 TOBACCO TAX	0	0	400,000	800,000	800,000	0.0%
TAXES	0	0	400,000	800,000	800,000	0.0%
TOTAL REVENUES	0	0	400,000	800,000	800,000	0.0%
6090 CONTRACTUAL SERVICES	0	0	10,000	0	0	0.0%
OPERATING EXPENSES	0	0	10,000	0	0	0.0%
6618 TRANSFERS OUT - SCHOOL RESERVE FU	0	0	331,500	680,000	680,000	0.0%
[Entity] Budget Detail Desc.				Total		
[722-10-000] 85% of actual net receipts				680,000		
Total				680,000		
NON OPERATING EXPENSES	0	0	331,500	680,000	680,000	0.0%
TOTAL APPROPRIATIONS	0	0	341,500	680,000	680,000	0.0%
NET EXCESS REV OVER (UNDER) APP	0	0	58,500	120,000	120,000	0.0%
END ENDING FUND BALANCE	0	0	58,500	178,500	178,500	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2018
800 SOUTH TONGASS SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	149,027	496,129	496,129	645,531	149,402	30.1%
4010 REAL PROPERTY TAXES	565,513	591,700	591,700	617,842	26,142	4.4%
4060 MOTOR VEHICLE TAXES	5,782	3,500	3,500	5,200	1,700	48.6%
TAXES	571,295	595,200	595,200	623,042	27,842	4.7%
4080 PENALTY & INTEREST	2,022	0	0	0	0	0.0%
PENALTY AND INTEREST	2,022	0	0	0	0	0.0%
4221 PERS ON BEHALF PAYMENTS	6,802	9,505	9,505	6,671	(2,834)	(29.8%)
4383 FROM OTHER GOVTS - NONGRANT	26,939	27,273	24,000	24,000	(3,273)	(12.0%)
REVENUE FROM OTHER GOVTS	33,741	36,778	33,505	30,671	(6,107)	(16.6%)
4364 WATER FEES	286,472	279,912	279,912	279,912	0	0.0%
4390 MISCELLANEOUS REVENUE	2,852	0	0	0	0	0.0%
4396 EMS REVENUE	41,427	65,000	60,000	60,000	(5,000)	(7.7%)
SERVICE FEES	330,751	344,912	339,912	339,912	(5,000)	(1.4%)
4440 TRANSFERS IN - CPV FUND	68,000	0	0	150,000	150,000	0.0%
4454 TRANSFERS IN - CPV FUNDS	90,016	82,307	82,307	0	(82,307)	(100.0%)
4456 TRANSFERS IN - FIRE/EMS	38,400	38,400	38,400	38,400	0	0.0%
4457 TRANSFERS IN - WATER FEES	(1,800)	3,326	3,326	3,330	4	0.1%
INTERFUND TRANSFERS	194,616	124,033	124,033	191,730	67,697	54.6%
TOTAL REVENUES	1,132,424	1,100,923	1,092,650	1,185,355	84,432	7.7%
5100 EMPLOYEE WAGES	198,578	225,744	200,151	216,641	(9,103)	(4.0%)
5110 OVERTIME PAY	3,977	4,000	2,935	5,000	1,000	25.0%
5120 TEMPORARY PAY	20,099	30,000	8,000	30,000	0	0.0%
5121 FIREFIGHTER FEES	64,054	50,000	50,000	50,000	0	0.0%
5160 CALL OUT PAY	85	0	0	0	0	0.0%
5200 TAXES/BENEFITS	158,635	179,355	161,623	178,080	(1,275)	(0.7%)
5300 TRAVEL & TRAINING	20,450	29,000	17,964	30,300	1,300	4.5%
5400 UNIFORM ALLOWANCE	4,519	7,300	7,300	8,300	1,000	13.7%
6010 SUPPLIES	1,370	4,500	3,000	4,000	(500)	(11.1%)
6011 OPERATING SUPPLIES	34,503	75,750	61,000	64,000	(11,750)	(15.5%)
6015 BOOKS & SOFTWARE	1,598	1,250	1,200	4,200	2,950	236.0%
6020 DUES & PUBLICATIONS	1,197	1,650	1,600	1,600	(50)	(3.0%)
6030 PUBLISHING EXPENSE	182	450	300	450	0	0.0%
6040 COMMUNITY PROMOTION	1,122	1,500	1,000	1,500	0	0.0%
6045 MEETING/TRAINING FOOD	124	700	800	600	(100)	(14.3%)
6060 RENTALS	0	1,000	0	1,000	0	0.0%
6070 POSTAGE EXPENSE	722	650	550	750	100	15.4%
6080 PROFESSIONAL SERVICES	5,000	5,000	8,000	8,000	3,000	60.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	1,200	600	1,100	(100)	(8.3%)
6085 LICENSES/FEES/PERMITS	225	1,500	1,500	1,500	0	0.0%
6090 CONTRACTUAL SERVICES	26,781	44,880	44,000	61,500	16,620	37.0%
6091 WATER TESTING	9,322	5,000	5,000	7,500	2,500	50.0%
6100 INSURANCE	15,465	16,697	19,363	17,197	500	3.0%
6110 MEDICAL EXPENSE	3,872	7,000	5,000	7,000	0	0.0%
6310 ELECTRICITY	25,495	27,500	27,000	27,800	300	1.1%
6320 WATER	0	0	1,100	600	600	0.0%
6330 TELEPHONE	4,416	2,560	2,475	2,650	90	3.5%
6331 LONG DISTANCE	129	200	200	250	50	25.0%
6340 SEWER	0	0	1,100	600	600	0.0%
6350 LANDFILL FEES	305	350	350	350	0	0.0%
6370 MILEAGE REIMBURSEMENT	42	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	8,727	18,350	13,000	27,500	9,150	49.9%
6431 HEATING FUEL	2,579	7,500	3,000	7,000	(500)	(6.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
800 SOUTH TONGASS SERVICE AREA

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6441 ROAD MAINTENANCE	0	2,500	5,000	2,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	17,120	22,450	21,000	22,900	450	2.0%
6460 VEHICLE MAINTENANCE	18,661	24,500	32,000	22,500	(2,000)	(8.2%)
6461 VEHICLE FUEL & OIL	6,749	12,000	9,500	12,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	64,316	138,450	89,000	113,200	(25,250)	(18.2%)
6530 EQUIPMENT PURCHASE	19,036	14,000	35,384	17,000	3,000	21.4%
6540 CAPITAL IMPROVEMENTS	0	0	42,185	229,000	229,000	0.0%
OPERATING EXPENSES	739,455	964,486	883,180	1,186,068	221,582	23.0%
6130 ADMINISTRATIVE FEES	43,635	57,869	57,868	57,424	(445)	(0.8%)
6610 TRANSFERS OUT - SEWER FEES	1,032	1,152	1,100	1,152	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,200	1,108	1,100	1,110	2	0.2%
NON OPERATING EXPENSES	45,867	60,129	60,068	59,686	(443)	(0.7%)
TOTAL APPROPRIATIONS	785,322	1,024,615	943,248	1,245,754	221,139	21.6%
NET EXCESS REV OVER (UNDER) APP	347,102	76,308	149,402	(60,399)	(136,707)	(179.2%)
END ENDING FUND BALANCE	496,129	572,437	645,531	585,132	12,695	2.2%

KETCHIKAN GATEWAY BOROUGH
FY 2018
800-90-000 SOUTH TONGASS FIRE DISTRICT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	122,383	123,370	123,370	127,374	4,004	3.2%
5110 OVERTIME PAY	2,068	4,000	2,000	5,000	1,000	25.0%
5120 TEMPORARY PAY	18,353	30,000	8,000	30,000	0	0.0%
5121 FIREFIGHTER FEES	64,054	50,000	50,000	50,000	0	0.0%
5200 TAXES/BENEFITS	109,837	108,425	108,425	110,719	2,294	2.1%
5300 TRAVEL & TRAINING	20,335	28,000	17,000	28,800	800	2.9%
5400 UNIFORM ALLOWANCE	3,919	7,000	7,000	8,000	1,000	14.3%
6010 SUPPLIES	1,370	3,000	1,500	3,000	0	0.0%
6011 OPERATING SUPPLIES	16,267	32,750	18,000	21,500	(11,250)	(34.4%)
6015 BOOKS & SOFTWARE	1,598	1,250	1,200	4,200	2,950	236.0%
6020 DUES & PUBLICATIONS	799	1,150	1,100	1,100	(50)	(4.3%)
6030 PUBLISHING EXPENSE	0	250	100	250	0	0.0%
6040 COMMUNITY PROMOTION	1,122	1,500	1,000	1,500	0	0.0%
6045 MEETING/TRAINING FOOD	124	700	800	600	(100)	(14.3%)
6070 POSTAGE EXPENSE	389	400	300	500	100	25.0%
6080 PROFESSIONAL SERVICES	5,000	5,000	8,000	8,000	3,000	60.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	1,200	600	1,100	(100)	(8.3%)
6090 CONTRACTUAL SERVICES	15,781	19,880	19,000	21,500	1,620	8.1%
6100 INSURANCE	11,765	13,000	13,000	13,500	500	3.8%
6110 MEDICAL EXPENSE	3,323	6,500	4,500	6,500	0	0.0%
6310 ELECTRICITY	8,255	7,500	7,000	7,800	300	4.0%
6320 WATER	0	0	1,100	600	600	0.0%
6330 TELEPHONE	3,887	2,200	2,000	2,200	0	0.0%
6331 LONG DISTANCE	127	200	200	250	50	25.0%
6340 SEWER	0	0	1,100	600	600	0.0%
6350 LANDFILL FEES	65	100	100	100	0	0.0%
6370 MILEAGE REIMBURSEMENT	42	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	6,476	15,350	13,000	21,500	6,150	40.1%
6431 HEATING FUEL	2,579	7,500	3,000	7,000	(500)	(6.7%)
6450 EQUIPMENT MAINTENANCE	12,441	12,450	12,000	12,900	450	3.6%
6460 VEHICLE MAINTENANCE	13,231	17,500	25,000	15,500	(2,000)	(11.4%)
6461 VEHICLE FUEL & OIL	3,291	7,000	4,500	7,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	57,813	125,450	80,000	105,200	(20,250)	(16.1%)
6530 EQUIPMENT PURCHASE	19,036	0	17,558	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	0	0	229,000	229,000	0.0%
OPERATING EXPENSES	525,733	632,624	551,453	852,793	220,169	34.8%
6130 ADMINISTRATIVE FEES	30,905	37,957	37,957	37,428	(530)	(1.4%)
6610 TRANSFERS OUT - SEWER FEES	1,032	1,152	1,100	1,152	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,200	1,108	1,100	1,110	2	0.2%
NON OPERATING EXPENSES	33,137	40,217	40,157	39,690	(528)	(1.3%)
TOTAL APPROPRIATIONS	558,870	672,842	591,610	892,482	219,641	32.6%

KETCHIKAN GATEWAY BOROUGH
FY 2018
800-90-000 SOUTH TONGASS FIRE DISTRICT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	122,383	123,370	123,370	127,374	4,004	3.2%
5110 OVERTIME PAY	2,068	4,000	2,000	5,000	1,000	25.0%
5120 TEMPORARY PAY	18,353	30,000	8,000	30,000	0	0.0%
5121 FIREFIGHTER FEES	64,054	50,000	50,000	50,000	0	0.0%
5200 TAXES/BENEFITS	109,837	108,425	108,425	110,719	2,294	2.1%
5300 TRAVEL & TRAINING	20,335	28,000	17,000	28,800	800	2.9%
[Entity] Budget Detail Desc.			Total			
[800-90-000] National Fire Academy- Emmitsburg, MD 2 members			1,200			
[800-90-000] Dr. Raine EMS update seminar Anchorage			2,000			
[800-90-000] SEREMS Symposium location not determined			5,000			
[800-90-000] Recertification training			1,500			
[800-90-000] Alaska Fire Chiefs Leadership Summit- Juneau			2,700			
[800-90-000] Alaska Fire and Arson Investigation training Juneau			2,500			
[800-90-000] Alaska Fire Chiefs Conference- Sitka			2,400			
[800-90-000] International Association of Fire Chiefs training Charlotte, NC			4,500			
[800-90-000] Training prop replacement			2,000			
[800-90-000] Unexpected training- volunteer members			3,000			
[800-90-000] Confined space training Eugene OR			2,000			
Total			28,800			
5400 UNIFORM ALLOWANCE	3,919	7,000	7,000	8,000	1,000	14.3%
6010 SUPPLIES	1,370	3,000	1,500	3,000	0	0.0%
6011 OPERATING SUPPLIES	16,267	32,750	18,000	21,500	(11,250)	(34.4%)
[Entity] Budget Detail Desc.			Total			
[800-90-000] Ambulance supplies			17,250			
[800-90-000] Ice melt			250			
[800-90-000] Cleaning and janitorial			2,500			
[800-90-000] Coffee, tea, cocoa			500			
[800-90-000] Rehab supplies			1,000			
Total			21,500			
6015 BOOKS & SOFTWARE	1,598	1,250	1,200	4,200	2,950	236.0%
[Entity] Budget Detail Desc.			Total			
[800-90-000] Library updates			1,200			
[800-90-000] NFPA updates			3,000			
Total			4,200			
6020 DUES & PUBLICATIONS	799	1,150	1,100	1,100	(50)	(4.3%)
[Entity] Budget Detail Desc.			Total			
[800-90-000] International Association of Arson Investigators membership			250			
[800-90-000] Alaska Fire Chiefs Association			100			
[800-90-000] International Association of Fire Chiefs			350			
[800-90-000] Alaska Association of Fire & Arson investigators			300			
[800-90-000] Subscriptions for trade journals			100			
Total			1,100			

KETCHIKAN GATEWAY BOROUGH
FY 2018
800-90-000 SOUTH TONGASS FIRE DISTRICT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6030 PUBLISHING EXPENSE	0	250	100	250	0	0.0%
6040 COMMUNITY PROMOTION	1,122	1,500	1,000	1,500	0	0.0%
6045 MEETING/TRAINING FOOD	124	700	800	600	(100)	(14.3%)
6070 POSTAGE EXPENSE	389	400	300	500	100	25.0%
6080 PROFESSIONAL SERVICES	5,000	5,000	8,000	8,000	3,000	60.0%
[Entity] Budget Detail Desc.			Total			
[800-90-000] Medical sponsor fee			8,000			
Total			8,000			
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	1,200	600	1,100	(100)	(8.3%)
[Entity] Budget Detail Desc.			Total			
[800-90-000] Badges			600			
[800-90-000] Awards			500			
Total			1,100			
6090 CONTRACTUAL SERVICES	15,781	19,880	19,000	21,500	1,620	8.1%
[Entity] Budget Detail Desc.			Total			
[800-90-000] Systems Design EMS billing			5,000			
[800-90-000] Tongass Sanitation			4,500			
[800-90-000] Dispatch fees			7,700			
[800-90-000] Alarm monitoring			1,000			
[800-90-000] Emergency Reporting system			2,400			
[800-90-000] I am Responding (Call notification software)			900			
Total			21,500			
6100 INSURANCE	11,765	13,000	13,000	13,500	500	3.8%
6110 MEDICAL EXPENSE	3,323	6,500	4,500	6,500	0	0.0%
6310 ELECTRICITY	8,255	7,500	7,000	7,800	300	4.0%
6320 WATER	0	0	1,100	600	600	0.0%
6330 TELEPHONE	3,887	2,200	2,000	2,200	0	0.0%
6331 LONG DISTANCE	127	200	200	250	50	25.0%
6340 SEWER	0	0	1,100	600	600	0.0%
6350 LANDFILL FEES	65	100	100	100	0	0.0%
6370 MILEAGE REIMBURSEMENT	42	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	6,476	15,350	13,000	21,500	6,150	40.1%
[Entity] Budget Detail Desc.			Total			
[800-90-000] Snow and ice removal			4,000			
[800-90-000] Carpet replacement			6,000			
[800-90-000] LED light fixture replacement			3,000			
[800-90-000] General maintenance			6,000			
[800-90-000] 3 replace dorm furniture			2,500			
Total			21,500			
6431 HEATING FUEL	2,579	7,500	3,000	7,000	(500)	(6.7%)
6450 EQUIPMENT MAINTENANCE	12,441	12,450	12,000	12,900	450	3.6%
[Entity] Budget Detail Desc.			Total			
[800-90-000] Radio/ pager parts and repair			3,500			
[800-90-000] Automatic external defibrillator maintenance			3,000			
[800-90-000] Self contained breathing apparatus flow testing			3,200			
[800-90-000] Small equipment repair			3,200			
Total			12,900			

KETCHIKAN GATEWAY BOROUGH
FY 2018
800-90-000 SOUTH TONGASS FIRE DISTRICT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6460 VEHICLE MAINTENANCE	13,231	17,500	25,000	15,500	(2,000)	(11.4%)
[Entity] Budget Detail Desc.			Total			
[800-90-000] Tire replacement			4,500			
[800-90-000] Apparatus service			7,000			
[800-90-000] Parts and maintenance			4,000			
Total			15,500			
6461 VEHICLE FUEL & OIL	3,291	7,000	4,500	7,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	57,813	125,450	80,000	105,200	(20,250)	(16.1%)
[Entity] Budget Detail Desc.			Total			
[800-90-000] Rescue saw replacement Stihl			1,200			
[800-90-000] Helmet replacement			1,200			
[800-90-000] Flash hood replacement			600			
[800-90-000] NFPA compliant gloves			1,200			
[800-90-000] Boots			1,200			
[800-90-000] 10 sets of bunker gear replacement			22,000			
[800-90-000] 10 pager replacement			5,000			
[800-90-000] PPE flashlights			1,300			
[800-90-000] 3 replacement thermal imagers			28,000			
[800-90-000] Hydrant adaptor project			13,000			
[800-90-000] AFFF foam			2,500			
[800-90-000] 2.5 inch hose replacement			2,500			
[800-90-000] 1.75 inch hose replacement			2,500			
[800-90-000] 3 tough book laptops for apparatus			7,500			
[800-90-000] Sked replacement			1,500			
[800-90-000] Nozzle replacement			6,000			
[800-90-000] Misc. equipment through the year			8,000			
Total			105,200			
6530 EQUIPMENT PURCHASE	19,036	0	17,558	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	0	0	229,000	229,000	0.0%
[Entity] Budget Detail Desc.			Note		Total	
[800-90-000] Replace Command 4					59,000	
[800-90-000] E-4 replacement			Total cost estimated at \$340,000. Half to be paid up front, the balance to be financed. Additional Assembly approval of the final purchase and any financing options will be required		170,000	
Total					229,000	
OPERATING EXPENSES	525,733	632,624	551,453	852,793	220,169	34.8%
6130 ADMINISTRATIVE FEES	30,905	37,957	37,957	37,428	(530)	(1.4%)
6610 TRANSFERS OUT - SEWER FEES	1,032	1,152	1,100	1,152	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,200	1,108	1,100	1,110	2	0.2%
NON OPERATING EXPENSES	33,137	40,217	40,157	39,690	(528)	(1.3%)
TOTAL APPROPRIATIONS	558,870	672,842	591,610	892,482	219,641	32.6%

KETCHIKAN GATEWAY BOROUGH
FY 2018
Entity Set: 800.1 SOUTH TONGASS SERVICE AREA WATER DIST/TREAT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	76,195	102,374	76,781	89,267	(13,107)	(12.8%)
5110 OVERTIME PAY	1,909	0	935	0	0	0.0%
5120 TEMPORARY PAY	1,746	0	0	0	0	0.0%
5160 CALL OUT PAY	85	0	0	0	0	0.0%
5200 TAXES/BENEFITS	48,798	70,930	53,198	67,361	(3,569)	(5.0%)
5300 TRAVEL & TRAINING	115	1,000	964	1,500	500	50.0%
5400 UNIFORM ALLOWANCE	600	300	300	300	0	0.0%
6010 SUPPLIES	0	1,500	1,500	1,000	(500)	(33.3%)
6011 OPERATING SUPPLIES	18,236	43,000	43,000	42,500	(500)	(1.2%)
6020 DUES & PUBLICATIONS	398	500	500	500	0	0.0%
6030 PUBLISHING EXPENSE	182	200	200	200	0	0.0%
6060 RENTALS	0	1,000	0	1,000	0	0.0%
6070 POSTAGE EXPENSE	333	250	250	250	0	0.0%
6085 LICENSES/FEES/PERMITS	225	1,500	1,500	1,500	0	0.0%
6090 CONTRACTUAL SERVICES	11,000	25,000	25,000	40,000	15,000	60.0%
6091 WATER TESTING	9,322	5,000	5,000	7,500	2,500	50.0%
6100 INSURANCE	3,700	3,697	6,363	3,697	0	0.0%
6110 MEDICAL EXPENSE	549	500	500	500	0	0.0%
6310 ELECTRICITY	17,240	20,000	20,000	20,000	0	0.0%
6330 TELEPHONE	529	360	475	450	90	25.0%
6331 LONG DISTANCE	2	0	0	0	0	0.0%
6350 LANDFILL FEES	240	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	2,251	3,000	0	6,000	3,000	100.0%
6441 ROAD MAINTENANCE	0	2,500	5,000	2,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	4,678	10,000	9,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	5,430	7,000	7,000	7,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,458	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	6,502	13,000	9,000	8,000	(5,000)	(38.5%)
6530 EQUIPMENT PURCHASE	0	14,000	17,826	17,000	3,000	21.4%
6540 CAPITAL IMPROVEMENTS	0	0	42,185	0	0	0.0%
OPERATING EXPENSES	213,722	331,861	331,727	333,275	1,414	0.4%
6130 ADMINISTRATIVE FEES	12,731	19,912	19,911	19,997	85	0.4%
NON OPERATING EXPENSES	12,731	19,912	19,911	19,997	85	0.4%
TOTAL APPROPRIATIONS	226,452	351,773	351,638	353,272	1,499	0.4%

KETCHIKAN GATEWAY BOROUGH
FY 2018
800-91-001 SOUTH TONGASS WATER TREATMENT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	25,350	47,302	35,477	47,595	293	0.6%
5110 OVERTIME PAY	414	0	592	0	0	0.0%
5120 TEMPORARY PAY	1,456	0	0	0	0	0.0%
5200 TAXES/BENEFITS	17,568	32,822	24,617	37,120	4,298	13.1%
5300 TRAVEL & TRAINING	0	1,000	750	750	(250)	(25.0%)
[Entity] Budget Detail Desc.	Note					Total
[800-91-001] Pumps & motors class	AK Pump & Supply					750
Total						750
5400 UNIFORM ALLOWANCE	300	300	300	300	0	0.0%
6011 OPERATING SUPPLIES	9,363	30,000	30,000	30,000	0	0.0%
6020 DUES & PUBLICATIONS	398	500	500	500	0	0.0%
6070 POSTAGE EXPENSE	239	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	150	300	300	300	0	0.0%
6090 CONTRACTUAL SERVICES	9,522	20,000	20,000	35,000	15,000	75.0%
[Entity] Budget Detail Desc.	Total					
[800-91-001] Misc plant work						10,000
[800-91-001] Plant optimization						25,000
Total						35,000
6091 WATER TESTING	9,143	5,000	5,000	7,500	2,500	50.0%
[Entity] Budget Detail Desc.	Note					Total
[800-91-001] Pollen Environmental	Quarterly testing required by Alaska Dept of Environ Cons					1,600
[800-91-001] R&M and Alaska Airlines	Water sample testing					3,400
[800-91-001] R&M	LT2 Rule, required by State of AK					2,500
Total						7,500
6100 INSURANCE	3,700	0	2,666	0	0	0.0%
6110 MEDICAL EXPENSE	516	500	500	500	0	0.0%
6310 ELECTRICITY	14,594	17,000	17,000	17,000	0	0.0%
6330 TELEPHONE	0	0	25	0	0	0.0%
6350 LANDFILL FEES	6	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	159	2,000	0	5,000	3,000	150.0%
[Entity] Budget Detail Desc.	Total					
[800-91-001] Misc repairs						2,000
[800-91-001] Polymer lagoon maintenance						3,000
Total						5,000
6441 ROAD MAINTENANCE	0	1,500	1,500	1,500	0	0.0%
[Entity] Budget Detail Desc.	Total					
[800-91-001] Access road maintenance						1,500
Total						1,500

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 800-91-001 SOUTH TONGASS WATER TREATMENT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6450 EQUIPMENT MAINTENANCE	3,042	5,000	4,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	266	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	5,522	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	14,000	17,826	17,000	3,000	21.4%
6540 CAPITAL IMPROVEMENTS	0	0	15,947	0	0	0.0%
OPERATING EXPENSES	101,707	182,474	182,250	210,315	27,841	15.3%
6130 ADMINISTRATIVE FEES	6,064	10,948	10,948	12,619	1,670	15.3%
NON OPERATING EXPENSES	6,064	10,948	10,948	12,619	1,670	15.3%
TOTAL APPROPRIATIONS	107,771	193,422	193,198	222,934	29,511	15.3%

KETCHIKAN GATEWAY BOROUGH
FY 2018
800-91-002 SOUTH TONGASS WATER DISTRIBUT.

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	50,845	55,072	41,304	41,672	(13,400)	(24.3%)
5110 OVERTIME PAY	1,495	0	343	0	0	0.0%
5120 TEMPORARY PAY	290	0	0	0	0	0.0%
5160 CALL OUT PAY	85	0	0	0	0	0.0%
5200 TAXES/BENEFITS	31,230	38,108	28,581	30,241	(7,867)	(20.6%)
5300 TRAVEL & TRAINING	115	0	214	750	750	0.0%
[Entity] Budget Detail Desc.			Total			
			750			
			750			
5400 UNIFORM ALLOWANCE	300	0	0	0	0	0.0%
6010 SUPPLIES	0	1,500	1,500	1,000	(500)	(33.3%)
[Entity] Budget Detail Desc.			Total			
			1,000			
			1,000			
6011 OPERATING SUPPLIES	8,873	13,000	13,000	12,500	(500)	(3.8%)
[Entity] Budget Detail Desc.			Total			
			12,500			
			12,500			
6030 PUBLISHING EXPENSE	182	200	200	200	0	0.0%
[Entity] Budget Detail Desc.			Total			
			200			
			200			
6060 RENTALS	0	1,000	0	1,000	0	0.0%
6070 POSTAGE EXPENSE	94	250	250	250	0	0.0%
6085 LICENSES/FEES/PERMITS	75	1,200	1,200	1,200	0	0.0%
6090 CONTRACTUAL SERVICES	1,478	5,000	5,000	5,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
			5,000			
			5,000			
6091 WATER TESTING	179	0	0	0	0	0.0%
[Note]						
All water testing will be tracked under Water Treatment budget.						
6100 INSURANCE	0	3,697	3,697	3,697	0	0.0%
[Entity] Budget Detail Desc.			Total			
			3,697			
			3,697			

KETCHIKAN GATEWAY BOROUGH
FY 2018
800-91-002 SOUTH TONGASS WATER DISTRIBUT.

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6110 MEDICAL EXPENSE	33	0	0	0	0	0.0%
6310 ELECTRICITY	2,646	3,000	3,000	3,000	0	0.0%
6330 TELEPHONE	529	360	450	450	90	25.0%
6331 LONG DISTANCE	2	0	0	0	0	0.0%
6350 LANDFILL FEES	234	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	2,092	1,000	0	1,000	0	0.0%
6441 ROAD MAINTENANCE	0	1,000	3,500	1,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,636	5,000	5,000	5,000	0	0.0%
6460 VEHICLE MAINTENANCE	5,430	7,000	7,000	7,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,192	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	980	8,000	4,000	3,000	(5,000)	(62.5%)
[Entity] Budget Detail Desc.			Total			
[800-91-002] Liftgate for new vehicle purchase			3,000			
Total			3,000			
6540 CAPITAL IMPROVEMENTS	0	0	26,238	0	0	0.0%
OPERATING EXPENSES	112,014	149,387	149,477	122,960	(26,427)	(17.7%)
6130 ADMINISTRATIVE FEES	6,666	8,963	8,963	7,378	(1,586)	(17.7%)
NON OPERATING EXPENSES	6,666	8,963	8,963	7,378	(1,586)	(17.7%)
TOTAL APPROPRIATIONS	118,681	158,351	158,440	130,338	(28,013)	(17.7%)



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KETCHIKAN GATEWAY BOROUGH
FY 2018
810 LORING SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	15,286	15,850	15,850	14,875	(975)	(6.2%)
4010 REAL PROPERTY TAXES	2,312	0	0	0	0	0.0%
4060 MOTOR VEHICLE TAXES	119	0	0	0	0	0.0%
TAXES	2,431	0	0	0	0	0.0%
STATE REVENUE	0	44,133	44,133	43,199	(934)	(2.1%)
REVENUE FROM OTHER GOVTS	0	44,133	44,133	43,199	(934)	(2.1%)
4305 INTEREST INCOME	0	0	102	0	0	0.0%
INVESTMENT INCOME	0	0	102	0	0	0.0%
4390 MISCELLANEOUS REVENUE	0	0	20	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	0	3,000	3,000	3,000	0	0.0%
SERVICE FEES	0	3,000	3,020	3,000	0	0.0%
TOTAL REVENUES	2,431	47,133	47,255	46,199	(934)	(2.0%)
6100 INSURANCE	1,367	1,367	1,367	0	(1,367)	(100.0%)
6410 DOCK MAINTENANCE	0	44,133	44,133	43,199	(934)	(2.1%)
OPERATING EXPENSES	1,367	45,500	45,500	43,199	(2,301)	(5.1%)
6130 ADMINISTRATIVE FEES	500	2,730	2,730	2,592	(138)	(5.1%)
NON OPERATING EXPENSES	500	2,730	2,730	2,592	(138)	(5.1%)
TOTAL APPROPRIATIONS	1,867	48,230	48,230	45,791	(2,439)	(5.1%)
NET EXCESS REV OVER (UNDER) APP	564	(1,097)	(975)	408	1,505	(137.2%)
END ENDING FUND BALANCE	15,850	14,753	14,875	15,283	530	3.6%

KETCHIKAN GATEWAY BOROUGH
FY 2018
810 LORING SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	15,286	15,850	15,850	14,875	(975)	(6.2%)
4010 REAL PROPERTY TAXES	2,312	0	0	0	0	0.0%
4060 MOTOR VEHICLE TAXES	119	0	0	0	0	0.0%
TAXES	2,431	0	0	0	0	0.0%
STATE REVENUE	0	44,133	44,133	43,199	(934)	(2.1%)
REVENUE FROM OTHER GOVTS	0	44,133	44,133	43,199	(934)	(2.1%)
4305 INTEREST INCOME	0	0	102	0	0	0.0%
INVESTMENT INCOME	0	0	102	0	0	0.0%
4390 MISCELLANEOUS REVENUE	0	0	20	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	0	3,000	3,000	3,000	0	0.0%
SERVICE FEES	0	3,000	3,020	3,000	0	0.0%
TOTAL REVENUES	2,431	47,133	47,255	46,199	(934)	(2.0%)
6100 INSURANCE	1,367	1,367	1,367	0	(1,367)	(100.0%)
6410 DOCK MAINTENANCE	0	44,133	44,133	43,199	(934)	(2.1%)
[Note Entity:810-90-000]						
This is the full balance remaining from the State Grant to construct docks. The Service Area has requested that these fund always be available for expenditures.						
OPERATING EXPENSES	1,367	45,500	45,500	43,199	(2,301)	(5.1%)
6130 ADMINISTRATIVE FEES	500	2,730	2,730	2,592	(138)	(5.1%)
NON OPERATING EXPENSES	500	2,730	2,730	2,592	(138)	(5.1%)
TOTAL APPROPRIATIONS	1,867	48,230	48,230	45,791	(2,439)	(5.1%)
NET EXCESS REV OVER (UNDER) APP	564	(1,097)	(975)	408	1,505	(137.2%)
END ENDING FUND BALANCE	15,850	14,753	14,875	15,283	530	3.6%

KETCHIKAN GATEWAY BOROUGH
FY 2018
830 WATERFALL SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	(23,095)	9,883	9,883	14,332	4,449	45.0%
4080 PENALTY & INTEREST	1,885	0	790	0	0	0.0%
PENALTY AND INTEREST	1,885	0	790	0	0	0.0%
4369 ROAD FEES	42,326	37,125	37,125	37,125	0	0.0%
4390 MISCELLANEOUS REVENUE	158	0	0	0	0	0.0%
SERVICE FEES	42,484	37,125	37,125	37,125	0	0.0%
TOTAL REVENUES	44,369	37,125	37,915	37,125	0	0.0%
6090 CONTRACTUAL SERVICES	3,784	20,000	20,000	20,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	606	630	630	630	0	0.0%
6441 ROAD MAINTENANCE	5,000	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	9,390	30,630	30,630	30,630	0	0.0%
6130 ADMINISTRATIVE FEES	560	1,838	1,838	1,838	0	0.0%
6140 DEBT SERVICE	1,441	998	998	537	(461)	(46.2%)
NON OPERATING EXPENSES	2,001	2,836	2,836	2,375	(461)	(16.3%)
TOTAL APPROPRIATIONS	11,391	33,466	33,466	33,005	(461)	(1.4%)
NET EXCESS REV OVER (UNDER) APP	32,978	3,659	4,449	4,120	461	12.6%
END ENDING FUND BALANCE	9,883	13,542	14,332	18,452	4,910	36.3%

KETCHIKAN GATEWAY BOROUGH
FY 2018
830 WATERFALL SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	(23,095)	9,883	9,883	14,332	4,449	45.0%
4080 PENALTY & INTEREST	1,885	0	790	0	0	0.0%
PENALTY AND INTEREST	1,885	0	790	0	0	0.0%
4369 ROAD FEES	42,326	37,125	37,125	37,125	0	0.0%
4390 MISCELLANEOUS REVENUE	158	0	0	0	0	0.0%
SERVICE FEES	42,484	37,125	37,125	37,125	0	0.0%
TOTAL REVENUES	44,369	37,125	37,915	37,125	0	0.0%
6090 CONTRACTUAL SERVICES	3,784	20,000	20,000	20,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[830-90-000] Snow removal			20,000			
Total			20,000			
6312 ELECTRICITY - STREET LIGHTS	606	630	630	630	0	0.0%
6441 ROAD MAINTENANCE	5,000	10,000	10,000	10,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[830-90-000] Spring brush clearing			5,000			
[830-90-000] Ditch cleaning			5,000			
Total			10,000			
OPERATING EXPENSES	9,390	30,630	30,630	30,630	0	0.0%
6130 ADMINISTRATIVE FEES	560	1,838	1,838	1,838	0	0.0%
6140 DEBT SERVICE	1,441	998	998	537	(461)	(46.2%)
NON OPERATING EXPENSES	2,001	2,836	2,836	2,375	(461)	(16.3%)
TOTAL APPROPRIATIONS	11,391	33,466	33,466	33,005	(461)	(1.4%)
NET EXCESS REV OVER (UNDER) APP	32,978	3,659	4,449	4,120	461	12.6%
END ENDING FUND BALANCE	9,883	13,542	14,332	18,452	4,910	36.3%

KETCHIKAN GATEWAY BOROUGH
FY 2018
840 MUD BIGHT SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	57,330	65,065	65,065	58,346	(6,719)	(10.3%)
4080 PENALTY & INTEREST	451	0	4,300	0	0	0.0%
PENALTY AND INTEREST	451	0	4,300	0	0	0.0%
4390 MISCELLANEOUS REVENUE	67	0	0	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	13,276	12,720	15,481	12,720	0	0.0%
SERVICE FEES	13,342	12,720	15,481	12,720	0	0.0%
TOTAL REVENUES	13,794	12,720	19,781	12,720	0	0.0%
6090 CONTRACTUAL SERVICES	3,045	15,000	15,000	15,000	0	0.0%
6441 ROAD MAINTENANCE	2,514	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	5,559	25,000	25,000	25,000	0	0.0%
6130 ADMINISTRATIVE FEES	500	1,500	1,500	1,500	0	0.0%
NON OPERATING EXPENSES	500	1,500	1,500	1,500	0	0.0%
TOTAL APPROPRIATIONS	6,059	26,500	26,500	26,500	0	0.0%
NET EXCESS REV OVER (UNDER) APP	7,735	(13,780)	(6,719)	(13,780)	0	0.0%
END ENDING FUND BALANCE	65,065	51,285	58,346	44,566	(6,719)	(13.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
840 MUD BIGHT SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	57,330	65,065	65,065	58,346	(6,719)	(10.3%)
4080 PENALTY & INTEREST	451	0	4,300	0	0	0.0%
PENALTY AND INTEREST	451	0	4,300	0	0	0.0%
4390 MISCELLANEOUS REVENUE	67	0	0	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	13,276	12,720	15,481	12,720	0	0.0%
SERVICE FEES	13,342	12,720	15,481	12,720	0	0.0%
TOTAL REVENUES	13,794	12,720	19,781	12,720	0	0.0%
6090 CONTRACTUAL SERVICES	3,045	15,000	15,000	15,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[840-90-000] Snow removal			15,000			
Total			15,000			
6441 ROAD MAINTENANCE	2,514	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	5,559	25,000	25,000	25,000	0	0.0%
6130 ADMINISTRATIVE FEES	500	1,500	1,500	1,500	0	0.0%
NON OPERATING EXPENSES	500	1,500	1,500	1,500	0	0.0%
TOTAL APPROPRIATIONS	6,059	26,500	26,500	26,500	0	0.0%
NET EXCESS REV OVER (UNDER) APP	7,735	(13,780)	(6,719)	(13,780)	0	0.0%
END ENDING FUND BALANCE	65,065	51,285	58,346	44,566	(6,719)	(13.1%)

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 850 NICHOLS VIEW SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	6,534	6,034	6,034	5,534	(500)	(8.3%)
6130 ADMINISTRATIVE FEES	500	500	500	500	0	0.0%
NON OPERATING EXPENSES	500	500	500	500	0	0.0%
TOTAL APPROPRIATIONS	500	500	500	500	0	0.0%
NET EXCESS REV OVER (UNDER) APP	(500)	(500)	(500)	(500)	0	0.0%
END ENDING FUND BALANCE	6,034	5,534	5,534	5,034	(500)	(9.0%)



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KETCHIKAN GATEWAY BOROUGH
FY 2018
860 FOREST PARK SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	139,364	143,228	143,228	135,644	(7,584)	(5.3%)
4010 REAL PROPERTY TAXES	63,241	66,046	66,046	70,209	4,163	6.3%
4060 MOTOR VEHICLE TAXES	713	500	500	500	0	0.0%
TAXES	63,954	66,546	66,546	70,709	4,163	6.3%
TOTAL REVENUES	63,954	66,546	66,546	70,709	4,163	6.3%
6060 RENTALS	0	2,000	0	0	(2,000)	(100.0%)
6090 CONTRACTUAL SERVICES	5,580	40,000	40,000	40,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	5,656	5,821	5,821	5,821	0	0.0%
6441 ROAD MAINTENANCE	45,453	24,000	24,000	26,500	2,500	10.4%
OPERATING EXPENSES	56,689	71,821	69,821	72,321	500	0.7%
6130 ADMINISTRATIVE FEES	3,401	4,309	4,309	4,339	30	0.7%
NON OPERATING EXPENSES	3,401	4,309	4,309	4,339	30	0.7%
TOTAL APPROPRIATIONS	60,090	76,130	74,130	76,660	530	0.7%
NET EXCESS REV OVER (UNDER) APP	3,864	(9,584)	(7,584)	(5,951)	3,633	(37.9%)
END ENDING FUND BALANCE	143,228	133,644	135,644	129,693	(3,951)	(3.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
860 FOREST PARK SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	139,364	143,228	143,228	135,644	(7,584)	(5.3%)
4010 REAL PROPERTY TAXES	63,241	66,046	66,046	70,209	4,163	6.3%
4060 MOTOR VEHICLE TAXES	713	500	500	500	0	0.0%
TAXES	63,954	66,546	66,546	70,709	4,163	6.3%
TOTAL REVENUES	63,954	66,546	66,546	70,709	4,163	6.3%
6060 RENTALS	0	2,000	0	0	(2,000)	(100.0%)
6090 CONTRACTUAL SERVICES	5,580	40,000	40,000	40,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[860-90-000] Snow removal			40,000			
Total			40,000			
6312 ELECTRICITY - STREET LIGHTS	5,656	5,821	5,821	5,821	0	0.0%
[Entity] Budget Detail Desc.			Total			
[860-90-000] Street lights			5,821			
Total			5,821			
6441 ROAD MAINTENANCE	45,453	24,000	24,000	26,500	2,500	10.4%
[Entity] Budget Detail Desc.			Note		Total	
[860-90-000] Ditch cleaning					6,000	
[860-90-000] Brush clearing					3,000	
[860-90-000] Culvert replacement					15,000	
[860-90-000] Speed bumps			Install and removal		2,500	
Total					26,500	
OPERATING EXPENSES	56,689	71,821	69,821	72,321	500	0.7%
6130 ADMINISTRATIVE FEES	3,401	4,309	4,309	4,339	30	0.7%
NON OPERATING EXPENSES	3,401	4,309	4,309	4,339	30	0.7%
TOTAL APPROPRIATIONS	60,090	76,130	74,130	76,660	530	0.7%
NET EXCESS REV OVER (UNDER) APP	3,864	(9,584)	(7,584)	(5,951)	3,633	(37.9%)
END ENDING FUND BALANCE	143,228	133,644	135,644	129,693	(3,951)	(3.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
870 GOLD NUGGET SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	64,940	83,399	83,399	70,266	(13,133)	(15.7%)
4080 PENALTY & INTEREST	51	0	27	0	0	0.0%
PENALTY AND INTEREST	51	0	27	0	0	0.0%
4369 ROAD FEES	23,520	23,520	20,760	12,000	(11,520)	(49.0%)
SERVICE FEES	23,520	23,520	20,760	12,000	(11,520)	(49.0%)
TOTAL REVENUES	23,571	23,520	20,787	12,000	(11,520)	(49.0%)
6090 CONTRACTUAL SERVICES	4,532	17,000	17,000	17,000	0	0.0%
6441 ROAD MAINTENANCE	80	15,000	15,000	15,000	0	0.0%
OPERATING EXPENSES	4,612	32,000	32,000	32,000	0	0.0%
6130 ADMINISTRATIVE FEES	500	1,920	1,920	1,920	0	0.0%
NON OPERATING EXPENSES	500	1,920	1,920	1,920	0	0.0%
TOTAL APPROPRIATIONS	5,112	33,920	33,920	33,920	0	0.0%
NET EXCESS REV OVER (UNDER) APP	18,459	(10,400)	(13,133)	(21,920)	(11,520)	110.8%
END ENDING FUND BALANCE	83,399	72,999	70,266	48,346	(24,653)	(33.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
870 GOLD NUGGET SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	64,940	83,399	83,399	70,266	(13,133)	(15.7%)
4080 PENALTY & INTEREST	51	0	27	0	0	0.0%
PENALTY AND INTEREST	51	0	27	0	0	0.0%
4369 ROAD FEES	23,520	23,520	20,760	12,000	(11,520)	(49.0%)
SERVICE FEES	23,520	23,520	20,760	12,000	(11,520)	(49.0%)
TOTAL REVENUES	23,571	23,520	20,787	12,000	(11,520)	(49.0%)
6090 CONTRACTUAL SERVICES	4,532	17,000	17,000	17,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[870-90-000] Snow removal			17,000			
Total			17,000			
6441 ROAD MAINTENANCE	80	15,000	15,000	15,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[870-90-000] Culvert replacement			15,000			
Total			15,000			
OPERATING EXPENSES	4,612	32,000	32,000	32,000	0	0.0%
6130 ADMINISTRATIVE FEES	500	1,920	1,920	1,920	0	0.0%
NON OPERATING EXPENSES	500	1,920	1,920	1,920	0	0.0%
TOTAL APPROPRIATIONS	5,112	33,920	33,920	33,920	0	0.0%
NET EXCESS REV OVER (UNDER) APP	18,459	(10,400)	(13,133)	(21,920)	(11,520)	110.8%
END ENDING FUND BALANCE	83,399	72,999	70,266	48,346	(24,653)	(33.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
885 HOMESTEAD SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	62,722	80,324	80,324	83,444	3,120	3.9%
4369 ROAD FEES	31,601	5,535	9,453	9,453	3,918	70.8%
SERVICE FEES	31,601	5,535	9,453	9,453	3,918	70.8%
4435 TRANSFERS IN - GF	3,869	31,869	31,869	28,774	(3,095)	(9.7%)
INTERFUND TRANSFERS	3,869	31,869	31,869	28,774	(3,095)	(9.7%)
TOTAL REVENUES	35,470	37,404	41,322	38,227	823	2.2%
6090 CONTRACTUAL SERVICES	7,845	25,000	25,000	25,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	1,010	1,040	1,040	1,040	0	0.0%
6441 ROAD MAINTENANCE	8,002	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	16,857	36,040	36,040	36,040	0	0.0%
6130 ADMINISTRATIVE FEES	1,011	2,162	2,162	2,162	0	0.0%
NON OPERATING EXPENSES	1,011	2,162	2,162	2,162	0	0.0%
TOTAL APPROPRIATIONS	17,868	38,202	38,202	38,202	0	0.0%
NET EXCESS REV OVER (UNDER) APP	17,602	(798)	3,120	25	823	(103.1%)
END ENDING FUND BALANCE	80,324	79,526	83,444	83,469	3,943	5.0%

KETCHIKAN GATEWAY BOROUGH
FY 2018
885 HOMESTEAD SERVICE AREA

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	62,722	80,324	80,324	83,444	3,120	3.9%
4369 ROAD FEES	31,601	5,535	9,453	9,453	3,918	70.8%
SERVICE FEES	31,601	5,535	9,453	9,453	3,918	70.8%
4435 TRANSFERS IN - GF	3,869	31,869	31,869	28,774	(3,095)	(9.7%)
[Entity] Budget Detail Desc.			Total			
[885-00-000] KGB transit use			11,129			
[885-00-000] KGBSD use			17,645			
Total			28,774			
INTERFUND TRANSFERS	3,869	31,869	31,869	28,774	(3,095)	(9.7%)
TOTAL REVENUES	35,470	37,404	41,322	38,227	823	2.2%
6090 CONTRACTUAL SERVICES	7,845	25,000	25,000	25,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[885-90-000] Snow removal			25,000			
Total			25,000			
6312 ELECTRICITY - STREET LIGHTS	1,010	1,040	1,040	1,040	0	0.0%
[Entity] Budget Detail Desc.			Total			
[885-90-000] Street lights			1,040			
Total			1,040			
6441 ROAD MAINTENANCE	8,002	10,000	10,000	10,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[885-90-000] Misc road repairs			10,000			
Total			10,000			
OPERATING EXPENSES	16,857	36,040	36,040	36,040	0	0.0%
6130 ADMINISTRATIVE FEES	1,011	2,162	2,162	2,162	0	0.0%
NON OPERATING EXPENSES	1,011	2,162	2,162	2,162	0	0.0%
TOTAL APPROPRIATIONS	17,868	38,202	38,202	38,202	0	0.0%
NET EXCESS REV OVER (UNDER) APP	17,602	(798)	3,120	25	823	(103.1%)
END ENDING FUND BALANCE	80,324	79,526	83,444	83,469	3,943	5.0%

KETCHIKAN GATEWAY BOROUGH
FY 2018
890 NORTH TONGASS FIRE DISTRICT

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	(73,304)	209,957	209,957	183,464	(26,493)	(12.6%)
4010 REAL PROPERTY TAXES	588,389	606,756	606,756	624,452	17,696	2.9%
4060 MOTOR VEHICLE TAXES	4,838	5,000	5,000	4,800	(200)	(4.0%)
TAXES	593,226	611,756	611,756	629,252	17,496	2.9%
4080 PENALTY & INTEREST	5,090	0	5,400	0	0	0.0%
PENALTY AND INTEREST	5,090	0	5,400	0	0	0.0%
4221 PERS ON BEHALF PAYMENTS	11,191	8,223	8,223	6,081	(2,142)	(26.0%)
REVENUE FROM OTHER GOVTS	11,191	8,223	8,223	6,081	(2,142)	(26.0%)
4390 MISCELLANEOUS REVENUE	1,328	0	0	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	131,950	118,910	118,910	126,900	7,990	6.7%
4396 EMS REVENUE	76,497	55,000	55,000	70,000	15,000	27.3%
SERVICE FEES	209,775	173,910	173,910	196,900	22,990	13.2%
4440 TRANSFERS IN - CPV FUND	60,851	0	0	0	0	0.0%
4454 TRANSFERS IN - CPV FUNDS	25,974	77,565	77,565	150,000	72,435	93.4%
4456 TRANSFERS IN - FIRE/EMS	20,094	20,400	20,400	20,400	0	0.0%
INTERFUND TRANSFERS	106,919	97,965	97,965	170,400	72,435	73.9%
TOTAL REVENUES	926,201	891,854	897,254	1,002,633	110,779	12.4%
5100 EMPLOYEE WAGES	190,328	194,623	194,623	202,018	7,395	3.8%
5110 OVERTIME PAY	8,990	4,000	5,000	0	(4,000)	(100.0%)
5120 TEMPORARY PAY	640	2,500	1,000	2,500	0	0.0%
5121 FIREFIGHTER FEES	24,720	41,920	30,000	46,720	4,800	11.5%
5200 TAXES/BENEFITS	158,710	168,773	168,773	166,553	(2,219)	(1.3%)
5300 TRAVEL & TRAINING	14,354	22,900	22,900	33,000	10,100	44.1%
5400 UNIFORM ALLOWANCE	5,079	1,600	2,516	1,600	0	0.0%
6010 SUPPLIES	2,013	4,600	5,900	4,400	(200)	(4.3%)
6011 OPERATING SUPPLIES	9,319	19,000	31,000	20,750	1,750	9.2%
6015 BOOKS & SOFTWARE	15,012	10,500	10,000	9,300	(1,200)	(11.4%)
6020 DUES & PUBLICATIONS	0	200	0	200	0	0.0%
6030 PUBLISHING EXPENSE	291	500	200	500	0	0.0%
6040 COMMUNITY PROMOTION	383	4,750	4,750	3,750	(1,000)	(21.1%)
6045 MEETING/TRAINING FOOD	215	500	250	400	(100)	(20.0%)
6060 RENTALS	745	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	340	500	150	600	100	20.0%
6080 PROFESSIONAL SERVICES	110	1,000	500	1,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	702	1,700	1,700	2,000	300	17.6%
6090 CONTRACTUAL SERVICES	12,593	13,050	17,250	14,050	1,000	7.7%
6100 INSURANCE	11,843	12,204	17,100	12,420	216	1.8%
6110 MEDICAL EXPENSE	651	1,200	1,200	1,500	300	25.0%
6310 ELECTRICITY	12,421	13,356	13,356	13,610	254	1.9%
6330 TELEPHONE	6,284	6,169	6,600	4,969	(1,200)	(19.5%)
6331 LONG DISTANCE	122	250	100	300	50	20.0%
6350 LANDFILL FEES	310	600	600	600	0	0.0%
6370 MILEAGE REIMBURSEMENT	2,374	3,000	2,800	3,000	0	0.0%
6430 BUILDING MAINTENANCE	24,565	21,700	21,700	28,400	6,700	30.9%
6431 HEATING FUEL	8,400	12,625	11,000	13,141	516	4.1%
6450 EQUIPMENT MAINTENANCE	11,274	11,600	11,500	11,100	(500)	(4.3%)
6460 VEHICLE MAINTENANCE	40,479	16,400	16,400	15,000	(1,400)	(8.5%)
6461 VEHICLE FUEL & OIL	5,917	14,000	8,000	10,800	(3,200)	(22.9%)
6525 SMALL EQUIPMENT PURCHASES	16,756	141,800	141,800	244,600	102,800	72.5%
6530 EQUIPMENT PURCHASE	11,679	9,000	11,000	30,000	21,000	233.3%
6540 CAPITAL IMPROVEMENTS	0	106,600	106,200	0	(106,600)	(100.0%)
OPERATING EXPENSES	597,617	864,619	867,368	900,281	35,662	4.1%

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 890 NORTH TONGASS FIRE DISTRICT

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6130 ADMINISTRATIVE FEES	34,924	49,477	49,477	54,017	4,540	9.2%
6140 DEBT SERVICE	9,936	6,438	6,438	4,398	(2,040)	(31.7%)
6610 TRANSFERS OUT - SEWER FEES	464	464	464	464	0	0.0%
NON OPERATING EXPENSES	45,323	56,379	56,379	58,879	2,500	4.4%
TOTAL APPROPRIATIONS	642,940	920,999	923,747	959,160	38,162	4.1%
NET EXCESS REV OVER (UNDER) APP	283,261	(29,144)	(26,493)	43,473	72,617	(249.2%)
END ENDING FUND BALANCE	209,957	180,813	183,464	226,937	46,124	25.5%

KETCHIKAN GATEWAY BOROUGH
FY 2018
890 NORTH TONGASS FIRE DISTRICT

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
BEGINNING FUND BALANCE	(73,304)	209,957	209,957	183,464	(26,493)	(12.6%)
4010 REAL PROPERTY TAXES	588,389	606,756	606,756	624,452	17,696	2.9%
4060 MOTOR VEHICLE TAXES	4,838	5,000	5,000	4,800	(200)	(4.0%)
TAXES	593,226	611,756	611,756	629,252	17,496	2.9%
4080 PENALTY & INTEREST	5,090	0	5,400	0	0	0.0%
PENALTY AND INTEREST	5,090	0	5,400	0	0	0.0%
4221 PERS ON BEHALF PAYMENTS	11,191	8,223	8,223	6,081	(2,142)	(26.0%)
REVENUE FROM OTHER GOVTS	11,191	8,223	8,223	6,081	(2,142)	(26.0%)
4390 MISCELLANEOUS REVENUE	1,328	0	0	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	131,950	118,910	118,910	126,900	7,990	6.7%
4396 EMS REVENUE	76,497	55,000	55,000	70,000	15,000	27.3%
SERVICE FEES	209,775	173,910	173,910	196,900	22,990	13.2%
4440 TRANSFERS IN - CPV FUND	60,851	0	0	0	0	0.0%
4454 TRANSFERS IN - CPV FUNDS	25,974	77,565	77,565	150,000	72,435	93.4%
4456 TRANSFERS IN - FIRE/EMS	20,094	20,400	20,400	20,400	0	0.0%
INTERFUND TRANSFERS	106,919	97,965	97,965	170,400	72,435	73.9%
TOTAL REVENUES	926,201	891,854	897,254	1,002,633	110,779	12.4%
5100 EMPLOYEE WAGES	190,328	194,623	194,623	202,018	7,395	3.8%
5110 OVERTIME PAY	8,990	4,000	5,000	0	(4,000)	(100.0%)
5120 TEMPORARY PAY	640	2,500	1,000	2,500	0	0.0%
5121 FIREFIGHTER FEES	24,720	41,920	30,000	46,720	4,800	11.5%
[Entity] Budget Detail Desc.						Total
[890-90-000] 48 drills, 12 volunteers @ \$20.00 per drill						11,520
[890-90-000] 220 emergency calls, 8 volunteers @ \$20.00 per call						35,200
Total						46,720
5200 TAXES/BENEFITS	158,710	168,773	168,773	166,553	(2,219)	(1.3%)
5300 TRAVEL & TRAINING	14,354	22,900	22,900	33,000	10,100	44.1%
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] Live fire prop upgrades	Addition of concrete pads for training purposes, live fire props					4,000
[890-90-000] Medical scenario training	Training in Texas for 2 people to attend factory training on the advanced life support manikin donated by the North Tongass Fire & EMS Association					6,000
[890-90-000] Reporting software training	1 person - training for new Fire & EMS reporting software that will be purchases in FY 18					3,500
[890-90-000] Basic Firefighter/EMS classes						4,000
[890-90-000] Drill night training programs						1,500
[890-90-000] National Fire Conference	2 persons - Indianapolis, Indiana					7,500
[890-90-000] National EMS Conference	2 persons - Las Vegas, Nevada					6,500
Total						33,000

KETCHIKAN GATEWAY BOROUGH
FY 2018
890 NORTH TONGASS FIRE DISTRICT

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
5400 UNIFORM ALLOWANCE	5,079	1,600	2,516	1,600	0	0.0%
[Entity] Budget Detail Desc.						Total
[890-90-005] EMS Response Gear						600
Total						600
6010 SUPPLIES	2,013	4,600	5,900	4,400	(200)	(4.3%)
6011 OPERATING SUPPLIES	9,319	19,000	31,000	20,750	1,750	9.2%
[Entity] Budget Detail Desc.		Note				Total
[890-90-000] REHAB supplies		Food, water and other consumables used for OSHA required rehabilitation of firefighters working on scene.				750
[890-90-000] Ice melt		Ice melt used for deicing of station grounds and parking lots				2,000
[890-90-000] Operating supplies		Operating supplies not related to EMS operations.				4,000
[890-90-005] Consumables		Supplies including but not limited to bandages, dressings, medications, and other medical supplies.				14,000
Total						20,750
6015 BOOKS & SOFTWARE	15,012	10,500	10,000	9,300	(1,200)	(11.4%)
[Entity] Budget Detail Desc.		Note				Total
[890-90-000] Mapping software		Replacement				1,600
[890-90-000] Software upgrades		Maintenance and upgrades				1,800
[890-90-000] Emergency Reporting Software		Support agreement and fee for data migration for State of Alaska required Emergency Reporting Software.				4,200
[890-90-000] Online training programs						1,500
[890-90-000] Computer access		Computer access to City of Ketchikan computers installed at Ketchikan Medical Center.				200
Total						9,300
6020 DUES & PUBLICATIONS	0	200	0	200	0	0.0%
6030 PUBLISHING EXPENSE	291	500	200	500	0	0.0%
[Entity] Budget Detail Desc.						Total
[890-90-000] Recruitment ads						500
Total						500
6040 COMMUNITY PROMOTION	383	4,750	4,750	3,750	(1,000)	(21.1%)
[Entity] Budget Detail Desc.		Note				Total
[890-90-000] Fire prevention supplies						2,500
[890-90-000] Home safety visit supplies						750
[890-90-000] Brochures		Annual awareness material				500
Total						3,750

KETCHIKAN GATEWAY BOROUGH
FY 2018
890 NORTH TONGASS FIRE DISTRICT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6045 MEETING/TRAINING FOOD	215	500	250	400	(100)	(20.0%)
6060 RENTALS	745	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	340	500	150	600	100	20.0%
6080 PROFESSIONAL SERVICES	110	1,000	500	1,000	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] CLIA	State of Alaska required waiver for the testing of blood.					150
[890-90-000] Unanticipated expense	Unanticipated professional expenses not covered by other accounts.					850
Total						1,000
6082 EMPLOYEE RETENTION/ RECRUITMENT	702	1,700	1,700	2,000	300	17.6%
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] Volunteer recruitment	Membership drives and open house events.					2,000
Total						2,000
6090 CONTRACTUAL SERVICES	12,593	13,050	17,250	14,050	1,000	7.7%
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] Dispatch services	City of Ketchikan					7,600
[890-90-000] I Am Responding	Annual fee					850
[890-90-000] Alaska Pacific	Solid waste pickup.					1,100
[890-90-005] Systems Design	Contract for EMS billing services					4,500
Total						14,050
6100 INSURANCE	11,843	12,204	17,100	12,420	216	1.8%
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] Broker fees						120
[890-90-000] Property & liability						2,900
[890-90-000] Rolling stock						4,900
[890-90-005] Medical liability						4,500
Total						12,420
6110 MEDICAL EXPENSE	651	1,200	1,200	1,500	300	25.0%
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] Drug screening						300
[890-90-000] Physicals						850
[890-90-000] TB tests						100
[890-90-000] Hepatitis A&B shots						250
Total						1,500

KETCHIKAN GATEWAY BOROUGH
FY 2018
890 NORTH TONGASS FIRE DISTRICT

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6310 ELECTRICITY	12,421	13,356	13,356	13,610	254	1.9%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Station 6			5,670			
[890-90-000] Station 8			7,940			
Total			13,610			
6330 TELEPHONE	6,284	6,169	6,600	4,969	(1,200)	(19.5%)
[Entity] Budget Detail Desc.			Total			
[890-90-000] Station 6			675			
[890-90-000] Station 8			4,294			
Total			4,969			
6331 LONG DISTANCE	122	250	100	300	50	20.0%
6350 LANDFILL FEES	310	600	600	600	0	0.0%
6370 MILEAGE REIMBURSEMENT	2,374	3,000	2,800	3,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Mileage			3,000			
Total			3,000			
6430 BUILDING MAINTENANCE	24,565	21,700	21,700	28,400	6,700	30.9%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Punch list items			5,000			
[890-90-000] Station 8 bay wall covering			5,000			
[890-90-000] Station door locks			1,200			
[890-90-000] Station 8 highway sign			5,700			
[890-90-000] Building flood lights			1,500			
[890-90-000] General			10,000			
Total			28,400			
6431 HEATING FUEL	8,400	12,625	11,000	13,141	516	4.1%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Station 6			6,608			
[890-90-000] Station 8			6,533			
Total			13,141			
6450 EQUIPMENT MAINTENANCE	11,274	11,600	11,500	11,100	(500)	(4.3%)
[Entity] Budget Detail Desc.			Total			
[890-90-000] SCBA repair parts					500	
[890-90-000] Batteries					1,000	
[890-90-000] Replacement pagers					600	
[890-90-000] Radio maintenance					500	
[890-90-000] General					3,000	
[890-90-000] Calibrations					2,000	
Total					7,600	

KETCHIKAN GATEWAY BOROUGH
FY 2018
890 NORTH TONGASS FIRE DISTRICT

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6460 VEHICLE MAINTENANCE	40,479	16,400	16,400	15,000	(1,400)	(8.5%)
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] Used oil containment						250
[890-90-000] Shop equipment						3,500
[890-90-000] Maintenance tools						250
[890-90-000] General						9,000
[890-90-005] General maintenance						2,000
Total						15,000

6461 VEHICLE FUEL & OIL	5,917	14,000	8,000	10,800	(3,200)	(22.9%)
[Entity] Budget Detail Desc.						Total
[890-90-000] Lubrication supplies						800
[890-90-000] Vehicle fuel						10,000
Total						10,800

6525 SMALL EQUIPMENT PURCHASES	16,756	141,800	141,800	244,600	102,800	72.5%
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] Support 8 inverter						500
[890-90-000] Mutual Aid fittings						1,000
[890-90-000] Master intake valve, Tanker 8						4,600
[890-90-000] Fire hose storage rack						1,800
[890-90-000] Bolt bins						1,000
[890-90-000] Tools for Station 8						1,000
[890-90-000] Tools for Station 6						1,800
[890-90-000] PM Tools						1,000
[890-90-000] Storage lockers						1,300
						Replacement of OSHA required flammable liquid storage lockers.
[890-90-000] Radio microphones						6,000
						Radio ear microphones for SCBA masks.
[890-90-000] Storage shelving						1,800
[890-90-000] Ventilation fans						8,000
						Station 6
						Electric fans to replace gas operated positive pressure ventilation fans
[890-90-000] SCBA replacement						212,000
						Seeking grant funding, requirement not yet successful. Replacement required this year
[890-90-000] Electric toilet						2,000
						For use in firefighter REHAB operations that can last many hours
[890-90-005] Training props						800
						Training devices that demonstrate the operation of the heart and lungs.
Total						244,600

[Note Entity:890-90-000]

The \$212,000 increase is necessary to cover purchase of Self-Contained Breathing Apparatus, in the event the department is unsuccessful in its application for the 2017 FEMA grant.

KETCHIKAN GATEWAY BOROUGH
FY 2018
890 NORTH TONGASS FIRE DISTRICT

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
6530 EQUIPMENT PURCHASE	11,679	9,000	11,000	30,000	21,000	233.3%
[Entity] Budget Detail Desc.	Note					Total
[890-90-005] Ambulance power cots	Replacement of (2) ambulance cots					30,000
Total						30,000
6540 CAPITAL IMPROVEMENTS	0	106,600	106,200	0	(106,600)	(100.0%)
OPERATING EXPENSES	597,617	864,619	867,368	900,281	35,662	4.1%
6130 ADMINISTRATIVE FEES	34,924	49,477	49,477	54,017	4,540	9.2%
6140 DEBT SERVICE	9,936	6,438	6,438	4,398	(2,040)	(31.7%)
6610 TRANSFERS OUT - SEWER FEES	464	464	464	464	0	0.0%
[Entity] Budget Detail Desc.	Total					
[890-90-000] Station 6	232					
[890-90-000] Station 8	232					
Total	464					
NON OPERATING EXPENSES	45,323	56,379	56,379	58,879	2,500	4.4%
TOTAL APPROPRIATIONS	642,940	920,999	923,747	959,160	38,162	4.1%
NET EXCESS REV OVER (UNDER) APP	283,261	(29,144)	(26,493)	43,473	72,617	(249.2%)
END ENDING FUND BALANCE	209,957	180,813	183,464	226,937	46,124	25.5%

Supplemental Section

FY 2018



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Ketchikan Gateway Borough
FY 2018
Travel, Training & Business Travel Detail

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
Mayor & Assembly - Travel and Training	3,149	3,250	1,735	3,250	0	0.0%
Mayor & Assembly - Borough Business Travel	13,242	10,515	11,285	11,439	924	8.8%
Manager's Office - Travel and Training	8,969	5,300	5,654	0	(5,300)	(100.0%)
Manager's Office - Borough Business Travel	6,180	20,600	14,000	6,300	(14,300)	(69.4%)
Clerk's Office - Travel and Training	6,701	5,000	5,100	4,000	(1,000)	(20.0%)
Law - Travel and Training	2,277	6,700	7,832	6,700	0	0.0%
Law - Borough Business Travel	2,617	4,000	2,000	3,000	(1,000)	(25.0%)
Finance - Travel and Training	8,545	5,500	6,800	2,750	(2,750)	(50.0%)
Assessment - Travel and Training	4,325	12,400	4,500	12,400	0	0.0%
Animal Protection - Travel and Training	104	1,250	3,000	5,000	3,750	300.0%
Recreation - Travel and Training	318	0	0	5,000	5,000	0.0%
Public Works - Travel and Training	275	1,500	1,500	0	(1,500)	(100.0%)
Planning - Travel and Training	2,372	5,500	5,500	4,000	(1,500)	(27.3%)
Transit - Travel and Training	1,702	3,280	2,900	3,200	(80)	(2.4%)
Automation - Travel and Training	5,957	1,200	1,200	1,200	0	0.0%
Airport - Travel and Training	22,069	22,500	44,000	27,500	5,000	22.2%
Wastewater - Travel and Training	546	2,000	2,000	1,500	(500)	(25.0%)
Land Trust - Travel and Training	0	500	500	0	(500)	(100.0%)
South Tongass Service Area - Travel and Training	20,450	29,000	17,964	30,300	1,300	4.5%
North Tongass Service Area - Travel and Training	14,354	22,900	22,900	33,000	10,100	44.1%
Total for Travel and Training	124,151	162,895	160,370	160,539	(2,356)	(1.4%)

Ketchikan Gateway Borough
FY 2018
Travel, Training & Business Travel Detail

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
Mayor & Assembly - Travel and Training	3,149	3,250	1,735	3,250	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] AML/NEO training - Anchorage	2 Newly elected Assembly Members					3,250
Total						3,250
Mayor & Assembly - Borough Business Travel	13,242	10,515	11,285	11,439	924	8.8%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] AML/ACoM Summer mtg - Haines, AK	Mayor					1,500
[101-11-000] SE Conference - Haines, AK	1 Member					1,625
[101-11-000] AML/ACoM annual conference - Anchorage	Mayor					1,725
[101-11-000] State Advocacy - Juneau	Mayor					975
[101-11-000] Federal Advocacy - Washington, DC	Mayor					3,000
[101-11-000] AML Legislative meeting - Juneau	1 Member					1,230
[101-11-000] SE Conference Midsession - Juneau	1 Member					1,384
Total						11,439
Manager's Office - Travel and Training	8,969	5,300	5,654	0	(5,300)	(100.0%)
Manager's Office - Borough Business Travel	6,180	20,600	14,000	6,300	(14,300)	(69.4%)
[Entity] Budget Detail Desc.	Total					
[101-12-000] Juneau Lobbying Efforts						1,200
[101-12-000] Washington D.C. Federal Advocacy						3,400
[101-12-000] AML						1,700
Total						6,300
Clerk's Office - Travel and Training	6,701	5,000	5,100	4,000	(1,000)	(20.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] AAMC Conference Anchorage, AK	Clerk / Deputy					2,400
[101-13-000] NW Clerks Institute Tacoma, WA	Deputy					1,600
Total						4,000
Law - Travel and Training	2,277	6,700	7,832	6,700	0	0.0%
[Entity] Budget Detail Desc.	Total					
[101-14-000] Alaska Municipal Attorneys Association Conference- Anchorage						1,800
[101-14-000] International Municipal Attorneys 82 Annual Conference- Canada						1,900
[101-14-000] Alaska Bar Association Conference						1,200
[101-14-000] CLE Training for Paralegal						1,800
Total						6,700
Law - Borough Business Travel	2,617	4,000	2,000	3,000	(1,000)	(25.0%)
[Entity] Budget Detail Desc.	Total					
[101-14-000] Legislative issues						3,000
Total						3,000

Ketchikan Gateway Borough
FY 2018
Travel, Training & Business Travel Detail

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
Finance - Travel and Training	8,545	5,500	6,800	2,750	(2,750)	(50.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Continuing Professional Education (CPE)		Controller				1,000
[101-21-000] University of Alaska Southeast accounting		Staff Accountant				1,250
[101-21-000] Webinars		Director and Controller				500
Total						2,750
Assessment - Travel and Training	4,325	12,400	4,500	12,400	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-22-000] Alaska Association of Assessing Officers - winter conference		Director				2,800
[101-22-000] 2 International Association of Assessing Officers - training courses		1 staff				5,600
[101-22-000] Alaska Association of Assessing Officers - summer conference		Director				2,800
[101-22-000] McKissock Education - online classes		All staff				1,200
Total						12,400
Animal Protection - Travel and Training	104	1,250	3,000	5,000	3,750	300.0%
[Entity] Budget Detail Desc.	Note					Total
[101-25-000] Management course for Director						2,500
[101-25-000] Animal cruelty course for field officers		Additional training required for shelter officer to do field operations				2,500
Total						5,000
Recreation - Travel and Training	318	0	0	5,000	5,000	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-26-030] Aquatic Supervisor Certifications		Required due to retirement				5,000
Total						5,000
Public Works - Travel and Training	275	1,500	1,500	0	(1,500)	(100.0%)
Planning - Travel and Training	2,372	5,500	5,500	4,000	(1,500)	(27.3%)
[Entity] Budget Detail Desc.	Note					Total
[101-30-000] 1 staff member to AK-APA Chapter Conference		Anchorage, AK				2,000
[101-30-000] APA online training courses - commissioners		For staff and planning commissioners				2,000
Total						4,000

Ketchikan Gateway Borough
FY 2018
Travel, Training & Business Travel Detail

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
Transit - Travel and Training	1,702	3,280	2,900	3,200	(80)	(2.4%)
[Entity] Budget Detail Desc.						Total
[101-31-000] Smith System (2) - Anchorage, AK			500			500
[101-31-000] Alaska Transit conference & providers meeting (3) - Juneau, AK			1,000			1,000
[101-31-000] Mechanic training (2)			500			500
[101-31-000] Gillig prebuild & inspection			500			500
[101-31-000] Comprehensive ADA Paratransit eligibility			200			200
[101-31-000] Sexual harassment training			500			500
Total			3,200			3,200
Automation - Travel and Training	5,957	1,200	1,200	1,200	0	0.0%
[Entity] Budget Detail Desc.						Total
[101-39-000] Lynda.com online technical training			1,200			1,200
Total			1,200			1,200
Airport - Travel and Training	22,069	22,500	44,000	27,500	5,000	22.2%
Wastewater - Travel and Training	546	2,000	2,000	1,500	(500)	(25.0%)
[Entity] Budget Detail Desc.	Note					Total
[480-10-001] Pump training class	Alaska Pump & Supply					1,500
Total						1,500
Land Trust - Travel and Training	0	500	500	0	(500)	(100.0%)
South Tongass Service Area - Travel and Training	20,450	29,000	17,964	30,300	1,300	4.5%
[Entity] Budget Detail Desc.	Note					Total
[800-90-000] National Fire Academy- Emmitsburg, MD 2 members						1,200
[800-90-000] Dr. Raine EMS update seminar Anchorage						2,000
[800-90-000] SEREMS Symposium location not determined						5,000
[800-90-000] Recertification training						1,500
[800-90-000] Alaska Fire Chiefs Leadership Summit- Juneau						2,700
[800-90-000] Alaska Fire and Arson Investigation training Juneau						2,500
[800-90-000] Alaska Fire Chiefs Conference- Sitka						2,400
[800-90-000] International Association of Fire Chiefs training Charlotte, NC						4,500
[800-90-000] Training prop replacement						2,000
[800-90-000] Unexpected training- volunteer members						3,000
[800-90-000] Confined space training Eugene OR						2,000
[800-91-001] Pumps & motors class	AK Pump & Supply					750
[800-91-002] Copy from treatment						750
Total						30,300

Ketchikan Gateway Borough
FY 2018
Travel, Training & Business Travel Detail

	FY2016 ACTUAL	FY2017 FINAL	FY2017 ESTIMATED	FY2018 ORIGINAL	FY18-FY17 ORIGINAL	FY18-FY17 Final-%
North Tongass Service Area - Travel and Training	14,354	22,900	22,900	33,000	10,100	44.1%
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] Live fire prop upgrades		Addition of concrete pads for training purposes, live fire props				4,000
[890-90-000] Medical scenario training		Training in Texas for 2 people to attend factory training on the advanced life support manikin donated by the North Tongass Fire & EMS Association				6,000
[890-90-000] Reporting software training		1 person - training for new Fire & EMS reporting software that will be purchases in FY 18				3,500
[890-90-000] Basic Firefighter/EMS classes						4,000
[890-90-000] Drill night training programs						1,500
[890-90-000] National Fire Conference		2 persons - Indianapolis, Indiana				7,500
[890-90-000] National EMS Conference		2 persons - Las Vegas, Nevada				6,500
Total						33,000
Total for Travel and Training	124,151	162,895	160,370	160,539	(2,356)	(1.4%)



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Full Time Employee Positions by Home Department											
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
General Fund											
Animal Protection	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00 ¹
Assessment	6.00	6.00	6.00	5.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Clerk	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Finance	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00 ²
Law	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Manager	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Automation / Information Tech.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks & Recreation	15.25	15.25	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Planning	7.00	9.00	8.52	8.52	5.77	5.43	6.50	7.00	7.00	7.00	6.00 ²
Public Works	21.65	19.50	23.55	18.50	14.29	14.63	12.00	12.00	12.00	12.00	12.00
Transit	9.00	9.00	9.30	11.00	11.50	11.50	11.60	13.75	12.75		12.75
Total General Fund	81.90	82.75	86.37	82.52	75.56	76.56	75.10	77.75	76.75		73.75
Enterprise Funds											
Airport	27.50	27.50	27.75	27.50	27.50	26.50	27.50	27.50	27.50		28.00
Wastewater Enterprise	-	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	27.50	27.50	27.75	27.50	27.50	26.50	27.50	27.50	27.50	28.00	28.00
Special Revenue Funds											
Commercial Passenger Vessel	-	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-	-
Land Trust	-	-	-	-	-	-	-	-	-	-	-
North Tongass Fire Service Area	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
South Tongass Service Area	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00
Total Special Revenue Funds	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	6.00	5.00	5.00
Total Borough FTE	113.40	114.25	118.12	114.02	108.06	108.06	107.60	110.25	110.25	109.75	106.75

¹ Position eliminated after planned retirement of incumbent.
² Position eliminated effective July 1, 2017.

Full Time Employee Positions by Cost Center											
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
General Fund											
Animal Protection	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.35	4.02
Assessment	6.00	6.00	6.00	5.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Clerk	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Finance	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00
Law	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Manager	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Automation / Information Tech.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks & Recreation	15.25	15.25	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Planning	7.00	7.00	6.52	6.52	5.02	4.68	4.70	4.75	4.75	6.00	4.00
Public Works	16.50	12.60	14.75	10.78	8.64	7.98	7.78	6.70	7.05	7.20	7.62
Transit	9.00	9.00	9.30	11.00	11.50	11.50	11.60	13.75	12.75	12.75	12.75
Total General Fund	76.75	73.85	75.57	72.80	69.16	69.16	69.08	70.20	69.55	71.30	68.39
Enterprise Funds											
Airport	27.50	27.50	27.75	27.50	27.50	26.50	27.50	27.50	27.50	28.00	28.00
Wastewater Enterprise	2.65	3.70	2.58	1.73	1.73	2.70	1.93	1.50	2.15	2.11	2.78
Total Enterprise Funds	30.15	31.20	30.33	29.23	29.23	29.20	29.43	29.00	29.65	30.11	30.78
Special Revenue Funds											
Commercial Passenger Vessel	-	1.00	1.00	1.00	1.00	1.25	2.30	3.85	1.00	-	-
Economic Development	-	0.15	2.09	1.88	1.23	0.75	0.50	0.75	0.75	0.50	-
Land Trust	-	2.00	2.00	2.00	0.75	0.75	0.50	0.85	1.00	0.75	1.06
Recreation CIP	-	-	-	-	-	-	-	-	0.30	0.15	-
North Tongass Fire Service Area	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
South Tongass Service Area	3.50	3.05	4.13	4.11	3.69	3.95	2.79	2.60	5.00	3.94	3.52
Total Special Revenue Funds	6.50	9.20	12.22	11.99	9.67	9.70	9.09	11.05	11.05	8.34	7.58
Total Borough FTE	113.40	114.25	118.12	114.02	108.06	108.06	107.60	110.25	110.25	109.75	106.75

Ketchikan Gateway Borough
Wages and Benefits by Department
FY 2018 Budget

Department	Position Description	FTE	Total Wages	Total Benefits	Total Compensation
Airport	Airport Manager	1.00	\$ 123,879	\$ 64,172	\$ 188,052
Airport	Executive Secretary	1.00	62,452	43,320	105,771
Airport	Executive Secretary	1.00	49,225	38,758	87,982
Airport	Deckhand II	1.00	47,377	53,667	101,044
Airport	Ferry Toll Collector	1.00	47,778	33,434	81,212
Airport	Airport Ferry Captain	1.00	57,100	41,000	98,099
Airport	Deckhand II	1.00	39,069	29,822	68,891
Airport	Ferry Toll Collector	1.00	32,440	27,073	59,513
Airport	Maritime Maintenance	1.00	60,963	49,821	110,785
Airport	Airport Ferry Captain	1.00	84,092	62,325	146,418
Airport	Ferry Toll Collector	1.00	35,480	39,254	74,734
Airport	Deckhand II	1.00	47,377	33,267	80,644
Airport	Airport Ferry Captain	1.00	60,604	44,939	105,544
Airport	Airport Technician(ARFF)	1.00	40,874	50,971	91,845
Airport	Airport Technician(ARFF)	1.00	42,416	31,210	73,625
Airport	AP Equipment Mechanic (ARFF)	1.00	89,276	58,803	148,078
Airport	Airport Maintenance Laborer	1.00	35,480	48,734	84,214
Airport	AP Maintenance Tech/ARFF	1.00	50,713	55,051	105,764
Airport	Maintenance Supervisor	1.00	80,450	67,383	147,833
Airport	Airport Technician(ARFF)	1.00	61,544	59,542	121,086
Airport	Airport Technician(ARFF)	1.00	41,772	51,343	93,114
Airport	Airport Custodian	1.00	33,928	38,610	72,538
Airport	Security Coordinator	1.00	86,658	60,477	147,134
Airport	Airport Custodian	1.00	31,975	47,280	79,256
Airport	Airport Custodian	1.00	29,674	46,326	76,000
Airport	Enforcement Officer	1.00	72,480	51,838	124,318
Airport	Airport Safety Officer	1.00	67,276	61,919	129,195
Airport	Enforcement Officer	1.00	67,287	52,444	119,730
	Airport Total	28.00	\$ 1,579,639	\$ 1,342,781	\$ 2,922,420
Animal Protection	Animal Protection Director	1.00	73,578	42,360	115,938
Animal Protection	Field Officer	1.00	37,380	48,621	86,001
Animal Protection	Field Officer	1.00	38,784	49,169	87,953
	Animal Protection Total	3.00	\$ 149,743	\$ 140,149	\$ 289,892
Assessment	Appraiser I	1.00	38,777	49,387	88,165
Assessment	Director of Assessment	1.00	90,616	69,931	160,547
Assessment	Appraiser II	1.00	90,616	69,931	160,547
Assessment	Records/Information Specialist	1.00	62,452	55,560	118,011
Assessment	Appraiser I	1.00	40,568	50,434	91,002
	Assessment Total	5.00	\$ 323,030	\$ 295,243	\$ 618,273
Automation	Information Systems & Tech Mgr	1.00	116,722	53,877	170,600
	Automation Total	1.00	\$ 116,722	\$ 53,877	\$ 170,600

**Ketchikan Gateway Borough
Wages and Benefits by Department
FY 2018 Budget**

Department	Position Description	FTE	Total Wages	Total Benefits	Total Compensation
Clerk	Records Technician	1.00	49,225	41,518	90,742
Clerk	Deputy Borough Clerk	1.00	58,841	54,314	113,156
Clerk	Borough Clerk	1.00	107,377	71,054	178,431
	Clerk Total	3.00	\$ 215,443	\$ 166,886	\$ 382,329
Code Enforcement	Enforcement Officer	1.00	64,352	59,523	123,874
	Code Enforcement Total	1.00	\$ 64,352	\$ 59,523	\$ 123,874
Finance	Accounting Technician	1.00	42,416	48,649	91,065
Finance	Accounting Technician	1.00	58,841	44,834	103,676
Finance	Controller	1.00	113,291	52,694	165,986
Finance	Accounting Technician	1.00	43,693	36,850	80,543
Finance	Director of Finance	1.00	114,991	61,440	176,431
Finance	Staff Accountant	1.00	51,452	51,766	103,218
Finance	Accounting Technician	1.00	53,035	40,072	93,107
Finance	Accounting Supervisor	1.00	86,658	54,428	141,086
	Finance Total	8.00	\$ 564,377	\$ 390,734	\$ 955,111
Law	Borough Attorney	1.00	140,093	80,999	221,093
Law	Paralegal	1.00	73,019	59,204	132,223
	Law Total	2.00	\$ 213,112	\$ 140,204	\$ 353,316
Managers Office	Procurement/Contracts Officer	1.00	68,289	48,093	116,382
Managers Office	Borough Manager	1.00	110,015	56,413	166,428
Managers Office	Executive Secretary	1.00	48,507	38,510	87,017
Managers Office	Human Resources Administrator	1.00	56,266	53,426	109,692
Managers Office	Assistant Borough Manager	1.00	86,689	54,439	141,128
	Managers Office Total	5.00	\$ 369,766	\$ 250,881	\$ 620,647
N.T. Fire District	FF/EMT	1.00	56,266	50,495	106,761
N.T. Fire District	Career Fire Lieutenant	1.00	65,302	54,664	119,966
N.T. Fire District	Fire Chief	1.00	80,450	58,892	139,342
	North Tongass Fire District Total	3.00	\$ 202,018	\$ 164,051	\$ 366,069
Planning	Administrative Assistant	1.00	48,507	50,750	99,257
Planning	Planning Director	1.00	100,571	56,799	157,370
Planning	Planning Secretary	1.00	49,225	30,598	79,822
Planning	Principal Planner	1.00	68,289	57,798	126,088
Planning	Assistant Planner	1.00	51,452	31,366	82,818
Planning	Associate Planner	1.00	79,258	61,356	140,613
	Planning Total	6.00	\$ 397,301	\$ 288,666	\$ 685,967

**Ketchikan Gateway Borough
Wages and Benefits by Department
FY 2018 Budget**

Department	Position Description	FTE	Total Wages	Total Benefits	Total Compensation
Public Works	Deputy Director	1.00	90,616	74,797	165,413
Public Works	Operator II	1.00	60,686	37,304	97,990
Public Works	Parks Technician I	1.00	51,118	38,723	89,841
Public Works	Parks Technician I	1.00	36,994	35,899	72,894
Public Works	Maintenance Tech II	1.00	57,306	38,539	95,845
Public Works	Administrative Assistant	1.00	52,244	52,039	104,282
Public Works	Operator I	1.00	38,232	34,048	72,280
Public Works	Parks Technician I	1.00	36,994	35,899	72,894
Public Works	Public Works Director	1.00	102,080	67,716	169,797
Public Works	GIS Coordinator & Permit Tech	1.00	67,287	43,899	111,185
Public Works	Utilities Supervisor	1.00	60,625	57,973	118,599
Public Works	Maintenance Tech I	1.00	48,279	36,958	85,236
	Public Works Total	12.00	\$ 702,462	\$ 553,794	\$ 1,256,256
Recreation	Custodian	1.00	45,096	37,519	82,615
Recreation	Aquatic Supervisor	1.00	48,604	33,435	82,039
Recreation	Lifeguard	1.00	34,373	34,523	68,896
Recreation	Lifeguard	1.00	32,064	34,119	66,183
Recreation	Lifeguard	1.00	36,849	34,956	71,805
Recreation	Lifeguard	1.00	31,711	34,057	65,768
Recreation	Lifeguard	1.00	32,064	34,119	66,183
Recreation	Monitor	1.00	41,799	36,860	78,659
Recreation	Recreation Supervisor	1.00	82,868	59,071	141,938
Recreation	Recreation Programmer	1.00	21,518	16,292	37,811
Recreation	Lifeguard	1.00	34,956	16,292	51,248
Recreation	Parks and Recreation Supervisor	1.00	66,284	63,848	130,131
Recreation	Receptionist	1.00	39,678	36,436	76,113
Recreation	Maintenance Supervisor	1.00	71,931	66,389	138,320
Recreation	Receptionist	1.00	31,659	34,833	66,492
	Recreation Total	15.00	\$ 651,454	\$ 572,748	\$ 1,224,202
S.T. Fire District	Fire	1.00	73,557	47,552	121,109
S.T. Fire District	EMS LIEUTENANT	1.00	53,817	58,846	112,662
	South Tongass Fire District Total	2.00	\$ 127,374	\$ 106,397	\$ 233,771

**Ketchikan Gateway Borough
Wages and Benefits by Department
FY 2018 Budget**

Department	Position Description	FTE	Total Wages	Total Benefits	Total Compensation
Transit	Bus Driver I	1.00	46,374	55,505	101,880
Transit	Bus Driver I	1.00	47,778	56,156	103,934
Transit	Bus Driver I	1.00	45,699	42,952	88,651
Transit	Mechanic	1.00	55,305	55,572	110,877
Transit	Mechanic	1.00	59,739	57,300	117,039
Transit	Administrative Assistant	1.00	46,374	37,775	84,149
Transit	Bus Driver I Perm PT	1.00	38,225	39,490	77,714
Transit	Transit Grant Coordinator Perm PT	0.75	44,129	49,240	93,370
Transit	Transit Director	1.00	96,190	46,796	142,986
Transit	Bus Driver I Perm PT	1.00	37,655	31,065	68,720
Transit	Bus Driver I Perm PT	1.00	47,778	43,916	91,694
Transit	Bus Driver I Perm PT	1.00	36,714	51,030	87,744
Transit	Bus Driver I Perm PT	1.00	39,945	43,047	82,992
	Transit Total	12.75	\$ 641,906	\$ 609,843	\$ 1,251,749
Grand Total		<u>106.75</u>	<u>\$ 6,318,698</u>	<u>\$ 5,135,778</u>	<u>\$ 11,454,476</u>



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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1832

An Ordinance of the Assembly of the Ketchikan Gateway Borough Adopting the Budget for Fiscal Year 2018 and Appropriating From All Borough Funds Except the Schools Reserve Fund

RECITALS

- A. WHEREAS**, in accordance with Ketchikan Gateway Borough Code 4.05.020, the Borough Assembly held a public hearing on the proposed Fiscal Year 2018 Budget and Capital Program; and
- B. WHEREAS** the Assembly held a separate public hearing on the FY 2018 Ketchikan Gateway Borough School District budget and appropriation for that budget from the Schools Reserve Fund; and
- C. WHEREAS**, the Assembly has considered and will address approval of the School District budget and appropriation of funds from the Schools Reserve Fund through Ordinance 1833, which appropriation, together with the appropriation made by this Ordinance 1832, shall constitute the entire Borough budget and appropriations for FY 2018; and
- D. WHEREAS**, the Assembly will also consider changing the name of the Schools Reserve Fund to the Local Education Fund through Ordinance 1833, and incorporating any change so made into the final budget documents as appropriate; and
- E. WHEREAS**, after hearing public testimony, the Assembly now desires to adopt the FY 2018 budget and make appropriations to fund that budget from the corresponding Borough funds other than the Schools Reserve Fund.

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH; as follows:

Section 1. The budget for the fiscal year beginning July 1, 2017, entitled KETCHIKAN GATEWAY BOROUGH FY 2018 BUDGET, excluding appropriations from the Schools Reserve Fund, is hereby adopted.

Section 2. Appropriations for the Schools Reserve Fund will be considered by the Assembly through Ordinance 1833. Total Borough appropriations for FY 2018 are reflected in Ordinances 1832 and 1833 combined.

New wording is underlined—Deleted wording is [CAPITALIZED AND BRACKETED]

Section 3. The amounts listed below are hereby appropriated from the corresponding funds.

Fund #	Fund Description	Appropriation
101	General Fund	11,667,096
2XX	Debt Service Funds	5,728,038
550	Internal Service Fund - KGBSD Health Insurance	5,144,160
555	Internal Service Fund - KGB Health Insurance	2,459,648
701	Land Trust Fund	1,117,775
705	Commerical Vessel Passenger Fund	2,147,836
710	Nonareaw ide Fund - Library	415,612
711	Schools Reserve Fund	See Ord 1833
712	Recreation Capital Sales Tax Fund	1,961,461
713	School Bond/Capital Improvement Fund	4,149,452
714	Passenger Facility Charges (PFC Fund)	-
721	Economic Development Fund	523,297
722	Tobacco Tax Fund	680,000
800	South Tongass Service Area	1,245,754
810	Loring Service Area	45,791
830	Waterfall Creek Service Area	33,005
840	Mud Bight Service Area	26,500
850	Nichols View Service Area	500
860	Forest Park Service Area	76,660
870	Gold Nugget Service Area	33,920
885	Homestead Service Area	38,202
890	North Tongass Fire District	959,160
	Subtotal	38,453,867
Enterprise Funds		
400	Airport Enterprise Fund	4,811,098
480	Wastewater Enterprise Fund	812,772
	Subtotal	5,623,870
	Total all Funds	44,077,737

Section 4. Every unencumbered appropriation for all funds shall lapse at the close of the fiscal year to the respective fund. An appropriation for a capital improvement, grant award, or encumbered appropriation for all funds in this ordinance shall not lapse until its purpose has been accomplished or abandoned.

Section 5. Effective date. This ordinance is effective as provided in Section 1.15.040 of the KGB Code of Ordinances.

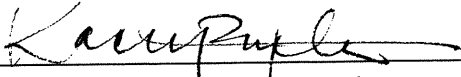
ADOPTED this 15th day of May, 2017.

EFFECTIVE the 6th day of June, 2017.



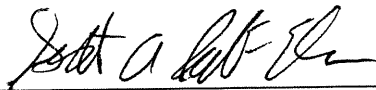
David Landis, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Scott A. Brandt-Erichsen, Borough Attorney



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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1833

An Ordinance of the Assembly of the Ketchikan Gateway Borough Approving \$40,554,499 for Total Spending Authority for the Fiscal Year 2018 School Budget of the Ketchikan Gateway Borough School District; Determining that \$8,167,063 Shall be Made Available to the District from Local Sources; Changing the Name of the Schools Reserve Fund to Local Education Fund; and Making Appropriations from the Local Education Fund.

RECITALS

- A. WHEREAS**, AS 14.14.060(c) and KGBC 2.35.050(a) require the Ketchikan Gateway Borough School Board ("Board") to submit the "School Budget" of the Ketchikan Gateway Borough School District ("District") for the following school year to the Ketchikan Gateway Borough Assembly ("Assembly") by May 1 for approval of the total amount of the School Budget; and
- B. WHEREAS** on April 27, 2017, the Board submitted the FY 2018 School Budget on the form prescribed in KGB 2.35.050 ("KGBSD Budget Version 2.0, prepared on April 25, 2017") to the Assembly proposing total expenditures of \$40,554,499; and
- C. WHEREAS** KGBC 2.35.050(c) requires the Borough Manager to provide to the Assembly a proposed ordinance approving the School Budget as submitted by the Board, which is accomplished through Ordinance No. 1833; and
- D. WHEREAS** in 2014, the Schools Reserve Fund was established through Ordinance 1712, and with adoption of Ordinance 1793-A in 2016, ongoing sources of revenue were identified and directed to the fund; and
- E. WHEREAS** the Schools Reserve Fund is no longer simply a reserves fund and in the interest of clarity for the public, the Assembly determines the fund should be renamed to the 'Local Education Fund'; and
- F. WHEREAS**, the Manager does not have any proposed amendments to the school budget or to the School District's proposed value of in-kind services for FY 2018; and
- G. WHEREAS**, after hearing public testimony, the Assembly now desires to approve the total amount of the FY 2018 School District Budget; change the name of the Schools Reserve Fund to the Local Education Fund; and to make appropriations from the Local Education Fund.

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH; as follows:

New wording is underlined—Deleted wording is [CAPITALIZED AND BRACKETED]

Section 1. Approval of a Total Amount for the FY 2018 School Budget. In accordance with KGBC 2.35.050(c), which requires the Borough Manager to provide to the Assembly a proposed ordinance approving the School Budget as submitted by the Board, the Assembly hereby approves a total amount of \$40,554,499 in expenditures for the District during FY 2018 as proposed by the Board.

The \$40,554,499 figure is comprised of \$36,090,578 in School District General Fund expenditures, \$4,463,921 in grant expenditures, and is based on the following revenue projections and the beginning fund balance in the School District General Fund:

\$	1,491,719	from the beginning fund balance in the School District General Fund;
	23,783,405	in "State Aid" per AS 14.17.410(b)(1);
	4,628,063	in Borough appropriations for the local contribution of the Borough to the District required by AS 14.17.410(b)(2) to pay State underfunding of Basic Need;
	3,464,000	as voluntary contributions from the Borough allowed by AS 14.17.410(c) to be paid in cash to be allocated at the discretion of the School Board for general operational purposes of the District or provided as in-kind contributions paid as direct cash payments by the Borough on behalf of the District to entities other than the Borough, its service areas, or enterprise activities;
	75,000	as voluntary contributions from the Borough allowed by AS 14.17.410(c) to be paid in cash from the Schools Reserve Fund to third parties for insurance expenses;
	15,000	other local revenues (not specifically identified by the District);
	60,000	E-rate program;
	2,156,578	TRS On-behalf Payments;
	266,813	PERS On-behalf Payments;
	150,000	Other Direct Federal Revenue;
	<u>4,463,921</u>	Grants and Other Revenues;
\$	40,554,499	Total Spending Authority

Section 2. Fund Renamed. KGBC Title 2 and Title 4 are hereby amended to read as follows:

Wherever the phrase 'Schools Reserve Fund' appears in the Ketchikan Gateway Borough Code of Ordinances, it shall be replaced with 'Local Education Fund'.

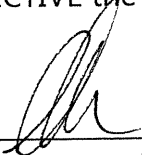
Section 3. Amount and Nature of Funds to be Made Available from Local Sources for School Purposes. The Assembly hereby determines that the sum of \$8,167,063 shall be made available from the schools reserve fund for school purposes during FY 2018.

Section 4. Ordinance 1833 Incorporated into FY 2018 Borough Budget Documents. Staff is hereby directed to incorporate the final appropriations figures and the fund name change into the FY 2018 Borough Budget Documents.

Section 5. Effective date. This ordinance is effective as provided in Section 1.15.040 of the KGB Code of Ordinances.

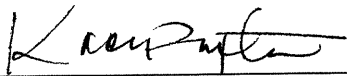
ADOPTED this 15th day of May, 2017.

EFFECTIVE the 6th day of June, 2017.



David Landis, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Scott A. Brandt-Erichsen, Borough Attorney