



FY 2018 Summary Budget

Ordinance No. 1832 & 1833

Adopted on May 15, 2017



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Ketchikan Gateway Borough

Fiscal Year 2018

Budget & Capital

Program

<i>Mayor & Assembly</i>	<i>Term Expires</i>
<i>David Landis, Mayor</i>	<i>2019</i>
<i>Rodney Dial</i>	<i>2019</i>
<i>John Harrington</i>	<i>2017</i>
<i>Mike Painter</i>	<i>2017</i>
<i>Stephen Bradford</i>	<i>2018</i>
<i>Judith McQuerry</i>	<i>2019</i>
<i>Glen Thompson</i>	<i>2017</i>
<i>Felix Wong</i>	<i>2018</i>

Appointed Staff

Ruben Duran, Borough Manager
Scott A. Brandt-Erichsen, Borough Attorney
Kacie Paxton, Borough Clerk

Directors

Cynna Gubatayao, Finance Director
Deanna Thomas, Assistant Borough Manager
Mike Carney, Airport Manager
Alex Peura, Public Works Director
Eddie Blackwood, Animal Protection Director
Jeff Hurt, Assessment Director
Chris French, Planning Director

Effective July 1, 2017
Adopted on May 15, 2017
Ordinance No. 1832 & 1833

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KETCHIKAN GATEWAY BOROUGH

Summary Budget

Fiscal Year 2018

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INTRODUCTION

FY 2018



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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				
	FY 2017	FY 2017	FY 2018	FY 2018-FY 2017 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						
	FY 2017	FY 2017	FY 2018	FY 2018-FY 2017 Final		
	Final	Estimated	Budget	\$	%	
<u>Revenues</u>						
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%	
	<u>4,724,382</u>	<u>4,766,360</u>	<u>4,852,029</u>	<u>127,647</u>	<u>2.7%</u>	
<u>Expenses</u>						
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%	
	<u>4,784,027</u>	<u>4,507,571</u>	<u>4,811,098</u>	<u>27,071</u>	<u>0.6%</u>	
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

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 carryforward	180,055
Rental of space for flight simulator	8,523
Grants	284,112
Summer services (Herring Cove, etc)	59,948
Allocation for Borough services	1,615,198
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	402,279	402,279	415,612	13,333	3.3%
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.

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

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 benefitted 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.

Schedule of Debt and Other Obligations

		Principal	Principal	Principal	Net Interest Exp.	DEED	Year of
		7/1/2017	Payments	6/30/2018	FY 2018	Participation *	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.

Summary of Reserves				
Source	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	\$ 14,585,694	\$ 15,695,118	\$ 1,109,424	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
SUMMARY OF ALL FUNDS

DESCRIPTION	2018 Beginning	ORIGINAL Revenue	Transfers In	Expenses	Transfers Out	Over/ (Under)	Ending 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	756,000	8,168,329	0	314,221	3,039,429
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	3,749,452	(605,014)	4,281,616
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	16,901,935	37,541,709	9,080,488	(553,784)	27,935,970
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	17,083,807	42,871,328	9,374,739	(562,569)	55,975,087

**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 *	3,039,429	2,000,000	6	1,039,429
REC CAPITAL PROJECTS FUND	2,602,367	1,000,000	4	1,602,367
SCHOOL BOND/CAPITAL IMPROV	4,281,616			4,281,616
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	27,935,970	7,771,508		20,164,462
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	55,975,087	36,267,274		19,707,813

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

GENERAL FUND

FY 2018



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KETCHIKAN GATEWAY BOROUGH
FY 2018
GENERAL FUND SUMMARY

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%)
4391 TRANSIT STATE TRAVEL REIMBURSEMEN	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%

KETCHIKAN GATEWAY BOROUGH
FY 2018
GENERAL FUND SUMMARY

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-12 MANAGERS OFFICE

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-13 CLERK'S OFFICE

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-14-000 LAW

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-21 FINANCE

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-22-000 ASSESSMENT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-25 ANIMAL PROTECTION

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-26 RECREATION

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%)

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

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-26-030 GATEWAY AQUATIC CENTER

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-27 PUBLIC WORKS

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%)

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

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-27-002 PUBLIC WORKS PARKS

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-27-003 PUBLIC WORKS FIELDS

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-27-004 PUBLIC WORKS ADMINISTRATION

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-30-000 PLANNING

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-31-000 TRANSIT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
 101-32-000 CODE ENFORCEMENT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-36-000 NON-DEPARTMENTAL

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%

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

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%)

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

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-39 AUTOMATION

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-40 GF CAPITAL

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
101-51-000 KGB SCHOOL DISTRICT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%

ENTERPRISE FUNDS

FY 2018



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KETCHIKAN GATEWAY BOROUGH
FY 2018
AIRPORT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
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
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
400-61-000 AIRPORT - TERMINAL

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
400-62-000 AIRPORT - FERRY

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%)

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

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%)

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

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%

KETCHIKAN GATEWAY BOROUGH
FY 2018
480 WASTEWATER ENTERPRISE FUND

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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/ WASTEWAT	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%

***OTHER FUND
SUMMARIES***

FY 2018



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KETCHIKAN GATEWAY BOROUGH
FY 2018
DEBT SERVICE FUND

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 550 MERITAIN - SCHOOL DISTRICT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%

KETCHIKAN GATEWAY BOROUGH
FY 2018
555 MERITAIN - BOROUGH

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%

KETCHIKAN GATEWAY BOROUGH
FY 2018
701 LAND TRUST

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
701-10-000 LAND TRUST

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
701-10-010 LAND TRUST WHITE CLIFF

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
705 COMMER PASSENGER VESSEL FUND

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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 SUBSIDY	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
710 NONAREA WIDE - LIBRARY FUND

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%

KETCHIKAN GATEWAY BOROUGH
FY 2018
711 LOCAL EDUCATION FUND

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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	76,000	(6,000)	(7.3%)
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	756,000	674,000	822.0%
TOTAL REVENUES	2,724,886	8,080,414	8,071,818	8,482,550	402,136	5.0%
6100 INSURANCE	0	82,000	73,404	76,000	(6,000)	(7.3%)
6655 KGBSD LOCAL APPROPRIATION	0	8,114,550	7,998,092	8,092,329	(22,221)	(0.3%)
OPERATING EXPENSES	0	8,196,550	8,071,496	8,168,329	(28,221)	(0.3%)
TOTAL APPROPRIATIONS	0	8,196,550	8,071,496	8,168,329	(28,221)	(0.3%)
NET EXCESS REV OVER (UNDER) APP	2,724,886	(116,136)	322	314,221	430,357	(370.6%)
END ENDING FUND BALANCE	2,724,886	2,608,750	2,725,208	3,039,429	430,679	16.5%

KETCHIKAN GATEWAY BOROUGH
FY 2018
712 REC CAPITAL PROJECTS FUND

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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 SUBSID	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
713 SCHOOL BOND/CAPITAL IMPROV

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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	76,000	(6,000)	(7.3%)
6611 TRANSFERS OUT - RECREATION SUBSID	163,217	162,555	162,555	163,219	664	0.4%
NON OPERATING EXPENSES	3,814,946	3,748,414	3,739,818	3,749,452	1,038	0.0%
TOTAL APPROPRIATIONS	3,975,625	4,318,414	3,814,818	4,149,452	(168,962)	(3.9%)
NET EXCESS REV OVER (UNDER) APP	508,842	(165,148)	(256,292)	(605,014)	(439,866)	266.3%
END ENDING FUND BALANCE	5,142,922	4,977,774	4,886,630	4,281,616	(696,158)	(14.0%)

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 714 AIRPORT PFC FUND

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%

KETCHIKAN GATEWAY BOROUGH
FY 2018
721 ECONOMIC DEVELOPMENT FUND

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
 722 TOBACCO TAX FUND

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
800 SOUTH TONGASS SERVICE AREA

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%)
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%

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 800 SOUTH TONGASS SERVICE AREA

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
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
Entity Set: 800.1 SOUTH TONGASS SERVICE AREA WATER DIST/TREAT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
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%)
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%
6091 WATER TESTING	9,143	5,000	5,000	7,500	2,500	50.0%
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%
6441 ROAD MAINTENANCE	0	1,500	1,500	1,500	0	0.0%
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
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%
5400 UNIFORM ALLOWANCE	300	0	0	0	0	0.0%
6010 SUPPLIES	0	1,500	1,500	1,000	(500)	(33.3%)
6011 OPERATING SUPPLIES	8,873	13,000	13,000	12,500	(500)	(3.8%)
6030 PUBLISHING EXPENSE	182	200	200	200	0	0.0%
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%
6091 WATER TESTING	179	0	0	0	0	0.0%
6100 INSURANCE	0	3,697	3,697	3,697	0	0.0%
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%)
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%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
810 LORING SERVICE AREA

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
830 WATERFALL SERVICE AREA

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
840 MUD BIGHT SERVICE AREA

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
 850 NICHOLS VIEW SERVICE AREA

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%)

KETCHIKAN GATEWAY BOROUGH
FY 2018
860 FOREST PARK SERVICE AREA

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
870 GOLD NUGGET SERVICE AREA

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
885 HOMESTEAD SERVICE AREA

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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
890 NORTH TONGASS FIRE DISTRICT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%
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%

KETCHIKAN GATEWAY BOROUGH
 FY 2018
 890 NORTH TONGASS FIRE DISTRICT

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%



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***STATISTICAL & OTHER
INFORMATION***

FY 2018



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

	FY2016	FY2017	FY2017	FY2018	FY18-FY17	FY18-FY17
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%)

18-Apr-2017

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	12.75
Total General Fund	81.90	82.75	86.37	82.52	75.56	76.56	75.10	77.75	76.75	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	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 I	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 CHIEF	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 P 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>

KETCHIKAN GATEWAY BOROUGH

<i>Miscellaneous Statistics</i>									
Date of Incorporation & Code of Ordinances Adopted- 1963									
Form of Government - Elected Assembly - Manager									
Second-Class Borough									
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<i>Ketchikan Gateway Borough</i>									
Borough, square miles	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900
Revillagigedo Island, square miles	1,129	1,129	1,129	1,129	1,129	1,129	1,129	1,129	1,129
Gravina Island, square miles	96	96	96	96	96	96	96	96	96
<i>Population</i>		13,709	13,778	13,729	13,779	13,593	13,477	13,477	12,984
<i>Property Assessment (Millions \$)</i>	\$	1,383	\$ 1,348	\$ 1,348	1,374	1,415	1,356	1,344	1,398
Public School Teachers		174	175	179	174	170	154	158	151
Public School Enrollment (K-12)		2,296	2,228	2,210	2,165	2,200	2,100	2,127	2,252
<i>Calendar Year Taxable Sales by Category (million \$)</i>									
Contractors	N/A	8.1	8.1	8.0	7.8	7.4	6.4	6.2	6.3
Finance, insurance, banks	N/A	2.0	1.9	2.0	2.2	1.9	1.7	2.2	2.3
Hotels, motels, lodges	N/A	16.7	16.8	15.0	14.6	13.6	12.6	12.9	12.8
Manufacturing	N/A	5.2	5.0	4.9	5.0	4.7	6.3	5.9	6.0
Real estate	N/A	25.1	24.5	23.6	23.7	23.0	25.0	24.3	23.5
Retail trade	N/A	30.6	30.2	29.8	30.9	29.5	61.9	61.8	64.6
Retail trade - food	N/A	50.8	50.3	50.2	49.5	48.9	47.3	46.5	45.0
Retail trade, bars & catering	N/A	22.4	22.2	20.4	20.7	20.4	18.7	17.9	18.0
Retail, automotive	N/A	15.5	15.7	15.8	15.4	15.5	14.5	13.9	14.2
Retail, specialty	N/A	8.1	8.5	8.2	8.4	9.2	15.3	14.8	14.2
Retail, var, jewelry, curios	N/A	70.3	70.2	66.6	70.3	68.7	28.0	31.3	31.7
Services, entertainment	N/A	4.4	4.2	3.9	3.6	3.4	3.9	4.1	4.2
Service, general	N/A	7.1	6.9	6.4	6.0	5.7	9.2	9.0	9.2
Services, professional	N/A	3.8	3.6	3.7	3.7	3.5	3.4	3.5	3.5
Trans, comm, utilities	N/A	67.6	69.0	74.8	78.3	75.6	71.1	62.4	62.7
Wholesale trade	N/A	10,974	16,215	12,906	14,947	16.0	71.1	62.4	62.7
		337.80	337.2	333.4	340.2	347	396	379.1	381.0
<i>Employees by Fund</i>									
General Fund									
Animal Protection	3	3	4	4	4	4	4	4	4
Assessment	5	5	5	5	5	5	6	6	6

KETCHIKAN GATEWAY BOROUGH

Miscellaneous Statistics
 Date of Incorporation & Code of Ordinances Adopted- 1963
 Form of Government - Elected Assembly - Manager
 Second-Class Borough

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Clerk	3	3	3	3	3	3	3	3	3
Code Enforcement	1	1	1	1	1	1	-	-	-
Finance	8	9	9	9	9	9	9	9	9
Law	2	2	2	2	2	2	2	2	2
Manager	5	5	5	5	5	4	4	4	4
Automation/ Information Tech.	1	-	-	1	2	-	2	2	2
Parks & Recreation	15	15	15	15	15	15	15	15	15
Planning	6	7	7	5	5	7	7	7	7
Public Works	12	12	12	8	8	12	11	15	13
Transit	12.75	12.75	13	12	12	13	11	9	9
	<u>73.75</u>	<u>74.75</u>	<u>76</u>	<u>69</u>	<u>70</u>	<u>75</u>	<u>73</u>	<u>76</u>	<u>74</u>
Assembly/Mayor	8	8	8	8	8	8	8	8	8
Enterprise Funds									
Airport	28	28	28	28	28	27	28	28	28
Wastewater Enterprise	2	2	2	2	3	3	2	3	4
	<u>30</u>	<u>30</u>	<u>30</u>	<u>29</u>	<u>31</u>	<u>30</u>	<u>29</u>	<u>30</u>	<u>31</u>
Special Revenue Funds									
Commercial Passenger Vessel	-	-	-	1	1	1	1	1	1
Economic Development	-	0.50	-	1	1	1	2	2	0
Land Trust	-	0.75	-	1	1	2	2	2	2
North Tongass Fire Service Area	3	3	3	3	3	3	3	3	3
South Tongass Service Area	2	2	3	4	2	4	4	4	3
	<u>5</u>	<u>6.25</u>	<u>6</u>	<u>9</u>	<u>8</u>	<u>11</u>	<u>12</u>	<u>12</u>	<u>9</u>
Total Borough	<u>108.75</u>	<u>111.00</u>	<u>119</u>	<u>115</u>	<u>117</u>	<u>124</u>	<u>122</u>	<u>126</u>	<u>122</u>

KETCHIKAN GATEWAY BOROUGH

Miscellaneous Statistics
Date of Incorporation & Code of Ordinances Adopted- 1963
Form of Government - Elected Assembly - Manager
Second-Class Borough

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<i>Animal Protection (Fiscal)</i>									
Licenses Issued	449	581	663	684	830	778	774	774	810
Animals Impounded	217	260	296	235	442	402	362	362	509
Animals Surrendered	121	165	149	157	193	287	296	296	309
Animals Adopted	138	210	162	158	224	209	130	130	121
Animals Claimed	91	122	117	106	105	124	161	161	171
<i>South Tongass Volunteer Fire Department (Calendar)</i>									
Stations	N/A	2	2	1	1	1	1	1	1
Volunteers	N/A	31	31	39	18	36	43	43	39
Fire Calls	N/A	56	55	33	38	20	34	34	29
Emergency Calls/EMS Incidents	N/A	125	123	163	129	132	96	96	125
Fire Investigations	N/A	10	4	11	2	1	5	5	7
<i>North Tongass Volunteer Fire Department (Calendar)</i>									
Stations	N/A	2	2	2	2	2	2	2	2
Volunteers	N/A	19	25	24	15	16	23	23	26
Fire Calls	N/A	18	13	19	26	23	25	25	43
Emergency Calls/EMS Incidents	N/A	202	151	153	161	158	145	145	149
Fire Investigations	N/A	3	1	1	-	-	-	-	-
<i>Elections (Calendar)</i>									
Registered Voters	N/A	10,286	9963	9,836	10,065	10,105	10,354	10,354	10,255
Votes Cast Last Borough Election	N/A	2,762	1880	2001	1,272	1,849	2,127	2,127	2,189
% Voting Last Borough Election	N/A	27%	23%	20%	15%	22%	24%	24%	25%
<i>Municipal Parks</i>									
Developed Parks	15	15	15	15	15	15	15	15	15
Developed Acres	48	6,564	6,564	6,564	6,564	6,564	6,564	6,564	6,564
Swimming Pools	1	1	1	1	1	1	1	1	1
Lighted Ball Fields	6	6	6	6	7	7	7	7	7
<i>Ketchikan International Airport (Calendar)</i>									
Inbound Passengers	107,646	95,452	88,302	95,828	101,041	100,542	98,632	96,160	100,851
Outbound Passengers	105,433	91,636	84,166	94,948	99,987	99,687	97,412	95,050	99,650
<i>Airport Ferry (Calendar)</i>									

KETCHIKAN GATEWAY BOROUGH

<i>Miscellaneous Statistics</i>									
Date of Incorporation & Code of Ordinances Adopted- 1963									
Form of Government - Elected Assembly - Manager									
Second-Class Borough									
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Passengers	388,631	377,097	349,493	352,778	337,242	335,765	332,729	358,443	381,961
Vehicles	96,061	90,108	83,148	83,286	79,119	78,010	77,673	83,690	105,653
<i>Transit (Fiscal)</i>									
Passengers	424,894	420,913	414,297	403,884	458,703	396,689	342,412	307,999	265,536
<i>Visitor Industry (Calendar)</i>									
Cruise Ship Passengers	N/A	948,089	944,500	896,084	791,108	778,899	835,325	925,517	937,419
Data retrieved from the following sources:									
2000 U.S. Census of Population and Housing					Ketchikan Gateway Borough School District				
Alaska Department of Community & Economic					Ketchikan Public Library				
Alaska Department of Labor and Workforce Development					City of Ketchikan				
Data supplied by Ketchikan Gateway Borough Department Directors									

Schedule of Bonds and Debt Service Payable

		Principal 7/1/2017	Principal Payments	Principal 6/30/2018	Net Interest Expense FY18	DEED Participation	Year of Maturity
GO Bonds - 2009B & C	Aquatic center	19,835,000	610,000	19,225,000	583,030	18%	2039
GO Bonds - 2010 One	Refunding school 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	57,357	70%	2026
GO Bonds - 2011 III	Refunding school bond	3,205,000	475,000	2,730,000	143,175	70%	2023
GO Bonds - 2012 II	Refunding school bond	1,910,000	605,000	1,305,000	77,350	70%	2020
GO Bonds - 2013 One	School facilities upgrade	3,180,000	475,000	2,705,000	132,150	70%	2023
GO Bonds - 2015A One	Refunding school 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%	2018
C of P 2010A-2	White Cliff	3,700,000		3,700,000	132,134	0%	2036
Total		<u>37,505,000</u>	<u>3,745,000</u>	<u>33,760,000</u>	<u>1,249,796</u>		

Refunding bonds refinanced Houghtaling and Schoenbar remodels, and Fawn Mountain school construction.