



KETCHIKAN GATEWAY BOROUGH

Ketchikan, Alaska

BUDGET

Fiscal Year 2019

Majestic Mountain in the Misty's
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INTRODUCTION

FY 2019



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KETCHIKAN GATEWAY BOROUGH

1900 First Avenue, Ketchikan, Alaska 99901

August 8, 2018

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

RE: Fiscal Year 2019 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 present the adopted Fiscal Year 2019 Borough Budget and Capital Program ("Budget"). The Budget Message transmits the document and provides the Manager and Finance Director an opportunity to give perspective on the state of the Borough and its finances.

This budget authorizes \$46.7 million in borough wide expenditures. Of that, \$11.8 is in the General Fund and an additional \$9.0 is in the Local Education Fund. Per KGBC 4.05.020(a), the budget must be submitted to the Assembly no later than the first meeting in May, and per 4.45.340(b), the mill levy must be set no later than June 15 of each year.

Economic Overview

Broad economic indicators are mixed but suggest cautious optimism. Lack of inventory in certain segments of the housing market is driving up home prices. Sales tax revenue has started to increase after four years of very flat receipts. The tourism industry expects a significant increase in visitors. Although budget woes at the State level are not entirely resolved, the increase in oil prices has provided some relief.

Borough staff made several changes through the FY 2018 budget to trim costs and programs, especially by taking advantage of pending retirements. Those reductions, coupled with increased sales tax revenues, changes the tenor of budget conversations. The Manager and Finance Director caution though that even minor changes at the State level for any of the program revenues or education funding can have significant fiscal impacts on the local community.

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, 2018, and ending June 30, 2019:

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

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

Strategic and Capital Plans

Each January or February, the Assembly holds a two-day Policy Session. The work session meetings are used to discuss potential legislative and economic events and the fiscal impact to the Borough; review a five-year fiscal projection for all major funds and any other funds where extra attention may be warranted; establish assumptions for the upcoming budget; and set other policy direction as determined by the Assembly.

During the February 2018 Policy Session, the Assembly adopted the Strategic Plan and the Five-Year Capital Plan. The Strategic Plan is a work plan that identifies specific priorities and outcomes to be achieved during the next five years. The Borough's vision, as outlined in the Plan, is to provide quality-driven services that enhance the lives and safety of residents in a fiscally responsible manner. The priorities and objectives in the Plan support the vision, and direct staff efforts and budget development. The FY 2019 – 2023 Capital Plan summarizes all the capital projects anticipated by staff, and shows how capital projects support the Strategic Plan. Adoption of the Capital Plan by the Assembly endorses the investment of staff time during the early phases of projects, and informs the Assembly and the Public of anticipated funding sources budgetary needs. Final approval of projects and funding requires additional Assembly actions.

The Policy Session discussions and adoption of the Strategic and Capital Plans influenced the assumptions for, and guided development of, the FY 2019 budget.

Assumptions

Budgets are built on estimates and assumptions. The cumulative effect of these estimates and assumptions results in the proposed budget. The FY 2019 budget as presented by the Finance Director and Borough Manager was a balanced budget. Proposed expenditures did not exceed anticipated revenues.

The major assumptions used in preparing the FY 2019 budget are as follows:

1. Revenue budgets are as close to expected as possible, without over estimating.
2. After four years of flat sales tax revenue, receipts started to increase in FY 2017. Revenue for both FY 2018 and FY 2019 is expected to increase by 1.5% per year.
3. Federal PILT is estimated to be \$1,100,000 for FY 2018 and FY 2019 as compared to the FY 2018 budget of \$950,000.
4. No cost of living adjustment (COLA) is included for FY 2019. All four collective bargaining agreements include no guaranteed COLA for FY 2019, 1.5% for FY 2020, and 3.0% for FY 2021. To treat all employees equitably, management intends to budget COLAs for non-represented employees on the same schedule, however the Assembly must authorize the COLAs through adoption of a resolution.
5. Community grants previously funded through the Economic Development Fund have been transferred to the General Fund. The balance in the Economic Development Fund, estimated to be approximately \$260,000 as of the end of FY 2018, will be transferred to the General Fund. A budget amendment authorizing the transfer was adopted on May 21, 2018. Transferring the balance in FY 2018 prevents artificially inflating revenues in FY 2019. The Senior Transportation subsidy from the Economic Development Fund to the General Fund has been eliminated. Grants are budgeted based on last years' award. Grants awarded by the Assembly for 18 different agencies total \$334,708.
6. Transfers-In and Impact Mitigation fees from the Commercial Passenger Vessel Fund increase by \$40,290 and are based on the same allocation formulas used for FY 2018. Increases in allocation dollars are due to increased actual passenger counts for the calendar year 2017.
7. The funding allocation for the Borough's self-funded health insurance plan has been converted to a blended rate, effective July 1, 2018. The insurance fund will charge all departments the same fee per employee without regard to marital or family status. Although year-to-year comparisons of the cost of taxes and benefits by department are difficult for FY 2019, changing to a blended rate will promote better transparency in the future.
8. General Fund staffing remains constant for FY 2019, although one position is being transferred from the Manager's Office to Finance. There is one new full time position in the Airport, related to the expanded Revillagigedo parking lot, slated to be filled in January 2019. There is one new full time position, effective July 1, in the South Tongass Fire Department due to increased call volume. No airport fee or service mill rate increases are proposed.
9. Property tax revenue is based on the preliminary assessment roll dated March 15, 2018. Areawide assessments increased by 3.6%. All of the areawide 5.0 mill property tax revenue is dedicated to the Local Education Fund and is not used to support Borough operations.
10. Secure Rural Schools funding is dedicated per KGBC 4.65.020(b) to the Local Education Fund. Funding for FY 2018 was received in June in the amount of \$905,126.56. FY 2019 Secure Rural Schools is anticipated to be \$896,229. The Federal Omnibus bill only funded these two years of Secure Rural Schools.

A. General Fund:

1. Fund Balance Increased During FY 2018

After adjusting for audited ending balances, the FY 2018 budget reports a beginning Fund Balance for the General Fund of \$8,781,040, and the final budget after amendments would generate a deficit of \$39,854. The FY 2018 estimated ending Fund Balance actually increases by 907,121, to \$9,688,161. Of that amount, \$473,385 is for one-time events. Higher than expected State and Federal appropriations added \$207,794. Revenue increases in sales taxes and recreation fees can be expected to continue into the future and account for \$281,093.

Estimated Fund Balance Changes		
<u>General Fund</u>	<u>FY 2018</u>	
Beginning Fund Balance	\$	8,781,040
One time events		
Close Economic Development Fund	267,602	
Raw fish taxes high due to late receipts	205,783	473,385
Subject to appropriations		
Federal PILT higher than budgeted	150,000	
Additional appropriations for State CAP	57,794	207,794
Ongoing increases in revenue		
Increased sales tax revenue	191,093	
Increased recreation fees	90,000	281,093
All other revenue changes	(103,324)	
Reduced FY 2018 expenditures	142,027	
Deficit due to budget amendments	(93,854)	(55,151)
 Total	 \$	 <u>9,688,161</u>

2. Overall General Fund Revenues increase by 4.5%

General Fund revenues are expected to increase by 4.5%, or \$526,093.

- Of that, \$270,371 is an increase in sales tax revenue, based on FY 2017 actual receipts. FY 2018 receipts to date are also strong and support the increased budget projection.
- Revenue from other governments shows a total increase of \$226,170. Federal PILT is expected to increase by \$150,000, and the State Community Assistance Program is increasing by \$27,228. Raw Fish Tax is budgeted to increase \$50,812 over the FY 2018 budget. Raw Fish Tax declines by \$209,529 over FY 2018 actual receipts that included late payments and penalties from prior years.
- The increase in other taxes and miscellaneous revenue is all interest income from the Borough's investments.

General Fund Revenues					
Revenues	FY 2018	FY 2018	FY 2019	FY 2019-FY 2018 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
Sales tax	5,094,184	5,285,277	5,364,555	270,371	5.3%
Other taxes & miscellaneous	171,000	242,750	240,000	69,000	40.4%
Revenue from other governments	1,779,301	2,188,170	2,005,471	226,170	12.7%
Charges for services	3,124,671	3,144,305	3,148,387	23,716	0.8%
Operating grants	1,100,000	1,000,000	1,000,000	(100,000)	-9.1%
Interfund transfers	450,541	718,143	487,377	36,836	8.2%
Total	\$ 11,719,697	\$ 12,578,645	\$ 12,245,790	\$ 526,093	4.5%

3. General Fund Expenditures Increase by 4.0%

General Fund Expenditures					
	FY 2018	FY 2018	FY 2019	FY 2019-FY 2018 Final Budget	
	Final	Estimate	Budget	\$	%
Administration	\$ 4,485,657	\$ 4,455,181	\$ 4,479,651	\$ (6,006)	-0.1%
Animal Protection	508,426	492,289	473,749	(34,677)	-6.8%
Recreation	2,286,895	2,235,603	2,363,456	76,561	3.3%
Public Services	2,257,411	2,221,072	2,212,431	(44,980)	-2.0%
Grants	-	-	334,708	334,708	0.0%
Transit	2,236,707	2,248,924	2,286,491	49,784	2.2%
Capital Projects	38,455	18,455	130,000	91,545	238.1%
Total	\$ 11,813,551	\$ 11,671,524	\$ 12,280,486	\$ 466,935	4.0%

Total General Fund expenditures have increased by \$466,935, or 4.0%.

- Grants previously funded from the Economic Development Fund have been transferred to the General Fund. Grant awards are budgeted based on the prior year awards, which may be less than requested by the agency. The total proposed awards to 18 agencies and groups is \$334,708 or 72% of the total General Fund increase.
- The remaining \$132,227 is an increase in expenditures of 1.1% over FY 2018.
- The Administration budget has decreased by 0.1%, or \$6,006. Administration includes the Mayor and Assembly, Manager, Clerk, Law, Finance, Assessment, and Automation departments.
 - Taxes and benefits fluctuate dramatically due to the conversion to a blended rate for health insurance. Departments with a large proportion of staff with employee only coverage will show an increase, while departments with a large proportion of staff with employee plus family coverage will show a decrease. Future years will be easier to compare.

- The Law Department expenditures have decreased by \$68,187 or 16.4% due to lower personnel costs after the retirement of a long-term employee.
- In a budget neutral adjustment, one position is being transferred from the Manager's Office to the Finance Department.
- Another budget neutral adjustment is to eliminate the Non-departmental White Cliff department. This department was used to budget for costs common to multiple departments in the White Cliff building, primarily the printer maintenance contracts and paper. Printer maintenance and paper are both now budgeted in Automation.
- Total expenditures for the Finance Department increase by \$192,460 or 15.5%. After adjusting for the position transferred from the Manager's office, the increase is 6.6% or \$82,404.
 - Banking fees increase by \$50,000 to a total of \$125,000 due to high use of credit cards by the public over the last three to four years.
 - Software related increases are \$15,190.
- Automation expenditures increase by \$76,956, or 14.6%. After adjusting for increases due to moving the printer costs and the change to a blended rate for health insurance, the department increase is \$22,557 or 4.2%.
 - Network infrastructure switch upgrades and desktop computer replacements for the Assembly chambers are budgeted for a total of \$22,500.
- The Animal Protection budget includes \$18,000 for a temporary part time employee to assist with coverage during vacations, illness and other staff shortages. Even with the addition of temporary help, total expenditures decline by \$34,677 or 6.8% due to the elimination of a full time position after a retirement in early FY 2018.
- Recreation expenditures increase by \$76,562 or 3.3%. Heating fuel and electric costs are expected to increase by \$69,000. Contractual services increase by \$19,818 for yoga, Zumba and personal training instructors. Offering additional sessions of the most popular classes is expected to increase revenue by \$100,000.
- Public Services expenditures have decreased by \$44,980 or 2.0%.
 - Total expenditures for Public Works increase \$21,402 or 1.8%, primarily due to changes in the allocations of staffing between Public Works (General Fund), Wastewater, and Water (South Tongass Service Area). There are no positions being added during FY 2019.
 - Decreases in Planning and Code Enforcement are related to the change in health insurance rates.
- Transit expenditures increase by \$49,784, or 2.2%. Overtime and temporary pay increase by \$34,300, driven by maintaining an older fleet and increased training costs due to high turnover of temporary drivers.

- General Fund Capital includes \$110,000 funding for 4 vehicles as listed in the adopted FY 2019 Capital Plan. Two of the vehicles are funded 100% from the General Fund, and two are split with other funds. \$20,000 is carried forward from prior years for agenda/video/records management software.

4. General Fund Balance for FY 2019

After amendments by the Assembly, General Fund expenditures for FY 2019 exceed revenue by \$34,696. The General Fund FY 2019 yearend balance is expected to be \$9,653,465. 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

Total revenue and transfers in for FY 2019 are estimated to be \$9,446,563. In March, Congress reauthorized the Federal Secure Rural Schools and Community Self-Determination Act for two years. The Borough expects to receive \$943,339 in May or June of FY 2018, and \$896,229 in FY 2019. Tobacco tax revenue is anticipated to be \$900,000. Budgeted revenue also includes \$75,000 transferred in from the School Bond CIP Fund to pay the cost of school building insurance.

Expenditures total \$9,177,923, which includes the Required Local Contribution of \$4,689,240, discretionary cash of \$4,223,793 for School District operating purposes, and \$189,890 for in-kind services. In the interest of transparency, all non-cash in-kind contributions and certain cash payments for services provided by service areas are paid from the Local Education Fund after transfers-in from the General Fund to maintain a budget neutral impact on the School District.

(see table next page)

Fiscal Year 2019 Budget and Capital Program Overview

August 8, 2018

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Local Education Fund						
	FY 2018	FY 2018	FY 2019	FY 2019-FY 2018 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 2,111,059	\$ 2,111,059	\$ 3,803,332	\$ 1,692,273	80.2%	
<u>Revenues</u>						
Property taxes	7,051,550	7,086,550	7,336,694	285,144	4.0%	
Tobacco taxes	680,000	900,000	900,000	220,000	32.4%	
Secure rural schools	675,000	943,399	896,229	221,229	32.8%	
Interest income	-	45,000	45,000	45,000	0.0%	
In-kind services	-	-	189,890	189,890	0.0%	
Transfers in (insurance for buildings)	75,000	74,476	78,750	3,750	5.0%	
	8,481,550	9,049,425	9,446,563	965,013	11.4%	
<u>Expenditures</u>						
Required local contribution	4,628,063	4,628,063	4,689,240	61,177	1.3%	
Discretionary cash contribution	3,464,000	3,464,000	4,223,793	759,793	21.9%	
Transfers out for in-kind services	-	-	189,890	189,890	0.0%	
Insurance for buildings	75,000	74,776	75,000	-	0.0%	
	8,167,063	8,166,839	9,177,923	1,010,860	12.4%	
Surplus (deficit)	314,487	882,586	268,640	(45,847)	-14.6%	
Excess fund balance returned*	-	809,687	-	-	-	
<u>Ending Fund Balance</u>	\$ 2,425,546	\$ 3,803,332	\$ 4,071,972	1,646,426	67.9%	

Reservation of fund balance per KGBC 4.65.030(b) (2,000,000)
 Unreserved Fund Balance \$ 2,071,972

* Per KGBC 4.65.020(d), any unreserved fund balance held by the school district in excess of 5% of the total school district budget must be returned to the Borough. The transfer occurred on June 15, 2018 after the adoption of the Borough's budget.

C. Airport Enterprise Fund

Airport Enterprise Fund						
Revenues	FY 2018	FY 2018	FY 2019	FY 2019-FY 2018 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
From other governments	\$ 554,625	\$ 554,625	\$ 649,879	\$ 95,254	17.2%	
Field	996,000	1,027,200	1,016,200	20,200	2.0%	
Terminal	974,500	936,000	981,500	7,000	0.7%	
Parking	139,000	122,000	132,000	(7,000)	-5.0%	
Ferry	2,005,000	2,010,000	2,010,000	5,000	0.2%	
Administration and other	182,904	182,500	205,140	22,236	12.2%	
	<u>4,852,029</u>	<u>4,832,325</u>	<u>4,994,719</u>	<u>142,690</u>	<u>2.9%</u>	
Expenses						
Field	1,351,908	1,318,254	1,315,328	(36,580)	-2.7%	
Terminal	1,244,758	1,200,395	1,170,913	(73,845)	-5.9%	
Parking	-	-	171,951	171,951	0.0%	
Ferry	1,830,761	1,841,178	1,792,217	(38,544)	-2.1%	
Administration and other	467,000	438,520	473,915	6,915	1.5%	
	<u>4,894,427</u>	<u>4,798,347</u>	<u>4,924,324</u>	<u>29,897</u>	<u>0.6%</u>	
Surplus(deficit)	<u>\$ (42,398)</u>	<u>\$ 33,978</u>	<u>\$ 70,395</u>	<u>\$ 112,793</u>	<u>-266.0%</u>	

A new Parking department has been added to the Airport budget to meet reporting requirements for the State of Alaska Department of Transportation. The FY 2019 budget proposes the addition of one full-time benefitted position to perform parking lot maintenance, parking enforcement, and assist the traveling public in the new expanded Revillagiedo parking lot.

Airport revenue is expected to increase by 2.9%, while expenses increase by only 0.6%, generating a surplus of \$70,395. This surplus represents approximately 1.4% of total expenses. Revenue from other governments, which consists of \$502,000 from the State of Alaska for Airport operations, and \$147,879 in PERS On-Behalf payments, is 13% of total airport revenue. The net position at June 30, 2019 is estimated to be \$17,529,423 all of which is non-spendable capital assets.

D. Wastewater Enterprise Fund

No significant change is expected in revenue, but FY 2019 expenses are down \$60,780 or 7.5% when compared to the FY 2018 budget due to changes in staffing allocations. The Wastewater Enterprise Fund ending net position will be \$9,149,048, more than 92% of which is capital assets.

Wastewater Enterprise Fund						
	FY 2018		FY 2019	FY 2019-FY 2018 Final Budget		
	Final Budget	Estimated Actual		Budget	\$	%
Revenues	\$ 763,056	\$ 763,718	\$ 749,447	\$ (13,609)	-1.8%	
Expenses	813,849	814,478	753,069	(60,780)	-7.5%	
Surplus(deficit)	\$ (50,793)	\$ (50,760)	\$ (3,622)	\$ 47,171	-92.9%	

E. Internal Service Funds for Health Insurance

The Borough is partially self-insured for employee health insurance, and the internal service funds are used to track the cost of claims and the offsetting allocations (or premiums) by departments. The Borough accounts for two funds, one for the Borough and one for the School District. Actual costs and premium allocations are posted to the specific employer. At the end of each fiscal year, the School District’s Fund Balance is converted to a note receivable or payable to ensure that the Fund Balance is accurately reflected as an asset or liability of the School District. As of June 30, 2017, the School District’s Fund Balance was a negative \$490,952. Final figures for FY 2018 were not available as of the publication of this document. The School District sets its own allocation rates and premiums.

Effective July 1, 2019, the funding allocation for the Borough’s self-funded health insurance plan has been converted to a blended rate. The Borough’s fund now charges all departments the same fee per employee without regard to marital or family status. Although year-to-year comparisons of the cost of taxes and benefits by department are difficult for FY 2019, changing to a blended rate will promote better transparency in the future. The FY 2019 ending Fund Balance for the Borough is expected to be \$989,510, or approximately 41.7% of annual costs. Claims costs are more volatile than other expenditures, and a higher Fund Balance is merited in order to provide a cushion against higher risk.

F. Land Trust Fund

	Land Trust Fund				
	FY 2018	FY 2018	FY 2019	FY 2019-FY 2018 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 4,747,303	\$ 4,747,303	\$ 4,720,991	\$ (26,312)	-0.6%
<u>Revenues</u>					
Land and other resources	150,000	243,520	200,000	50,000	33.3%
Leases, and other revenue	514,280	515,616	487,929	(26,351)	-5.1%
Total revenue	664,280	759,136	687,929	23,649	3.6%
<u>Expenditures</u>					
Land Management	741,638	365,942	723,207	(18,431)	-2.5%
White Cliff	450,715	419,506	556,360	105,645	23.4%
Total expenses	1,192,353	785,448	1,279,567	87,214	7.3%
Surplus (deficit)	(528,073)	(26,312)	(591,638)	(63,565)	12.0%
<u>Ending Fund Balance</u>	\$ 4,219,230	\$ 4,720,991	\$ 4,129,353	\$ (89,877)	-2.1%

Reservations of Fund Balance	
Interfund loans	(289,329)
Bond reserve	(414,274)
Major maintenance reserve (White Cliff)	(1,000,000)
	<u>\$ 2,425,750</u>

Land sales income for FY 2019 is estimated to be \$200,000. Lease and other revenue is budgeted at \$487,929.

- Total rental income for White Cliff office space is estimated at \$450,500, of which \$207,579 is from tenants and \$242,921 is from the Borough offices and the SBDC.
- Tideland lease revenues, interest income, and PERS on-behalf payments total \$37,429.

FY 2019 year-end Fund Balance is budgeted to be \$4,129,353. Reservations for interfund loans, bond reserves, and White Cliff major maintenance reduce the available Fund Balance to \$2,425,750.

G. 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 do not receive allocations.

(See table next page)

Commercial Passenger Vessel Fund	
	FY 2019
<u>Beginning Fund Balance</u>	\$ 2,166,497
Total revenues	2,256,000
Outstanding projects carryforward	180,055
Rental of space for flight simulator	8,523
Grants	502,160
Summer services (Herring Cove, etc)	71,563
Allocation for Borough services	1,678,830
Total expenditures	\$ 2,441,131
Surplus (deficit)	(185,131)
<u>Ending Fund Balance</u>	<u>\$ 1,981,366</u>

H. Nonareawide Library Fund

The Borough’s nonareawide property tax revenue in FY 2019 is estimated to be \$451,357 at 0.7 mills, a 5.2% increase over FY 2018, and total revenue is projected to be \$505,715, a 5.9% increase. Increases in assessed value drive property tax revenue increases, and increased passenger counts result in an increase in the allocation from the Commercial Passenger Vessel Tax Fund. The City of Ketchikan has submitted a request for \$436,161 for FY 2019, generating a surplus of \$69,554. The Fund Balance at June 30, 2019, is estimated to be \$286,305.

Nonareawide Library Services						
	FY 2018		FY 2019	FY 2019-FY 2018 Final Budget		
	Final Budget	Estimated Actual		Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 153,412	\$ 153,412	\$ 216,751	\$ 63,339	41.3%	
Revenue	477,451	478,951	505,715	28,264	5.9%	
Expenditures	415,612	415,612	436,161	20,549	4.9%	
Surplus (deficit)	61,839	63,339	69,554	7,715	12.5%	
<u>Ending Fund Balance</u>	<u>\$ 215,251</u>	<u>\$ 216,751</u>	<u>\$ 286,305</u>	<u>\$ 71,054</u>	<u>33.0%</u>	

I. Recreation Sales Tax Capital Projects Fund

For FY 2019, the ½ cent sales tax for the Recreation Capital Projects Fund is estimated to generate \$1,796,994, a 5.8% increase over the FY 2018 budget, but consistent with FY 2017 and early FY 2018 actual receipts. Major capital projects planned for FY 2019 include \$500,000 for a new public works maintenance building, \$225,000 for new sand media filters at the Gateway Aquatic Center, and \$207,100 for grandstand covers at Esther Shea and Drencey Dudley fields.

The FY 2019 ending Fund Balance for the Recreation CIP Fund is \$2,225,621, with a \$1,000,000 reservation of Fund Balance for major maintenance at the Gateway Recreation and Aquatic Center, leaving an available balance of \$1,225,621.

Recreation Capital Improvements Fund						
	FY 2018	FY 2018	FY 2019	FY 2019-FY 2018 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 2,462,040	\$ 2,462,040	\$ 2,800,069	\$ 338,029	13.7%	
Revenues	2,118,676	2,192,490	2,225,413	106,737	5.0%	
<u>Expenditures</u>						
Capital improvements	193,100	71,500	932,100	739,000	382.7%	
Maintenance and equipment	25,000	18,500	82,500	57,500	230.0%	
Debt service	1,339,945	1,339,945	1,336,012	(3,933)	-0.3%	
Transfers out	424,516	424,516	449,249	24,733	5.8%	
Total expenditures	1,982,561	1,854,461	2,799,861	817,300	41.2%	
Surplus (deficit)	136,115	338,029	(574,448)	(710,563)	-522.0%	
<u>Ending Fund Balance</u>	\$ 2,598,155	\$ 2,800,069	\$ 2,225,621	\$ (372,534)	-14.3%	

Reservations of Fund Balance	
Major maintenance reserve	(1,000,000)
Unreserved Fund Balance	\$ 1,225,621

J. School Bond Capital Improvements Fund

The ½ cent sales tax will generate \$1,800,494 in FY 2019. The budget projects DEED School Bond Debt Reimbursement program revenue at \$2,457,046 and assumes full funding of the program by the State Legislature. The budget includes \$1,008,508 as local match for a potential DEED grant for reroofing at Houghtaling School. After debt payments and capital expenditures, the Fund Balance for FY 2019 is projected to be \$4,788,028.

(See table next page)

Fiscal Year 2019 Budget and Capital Program Overview

August 8, 2018

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School Bond Capital Improvements Fund						
	FY 2018	FY 2018	FY 2019	FY 2019-FY 2018 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 5,024,442	\$ 5,024,442	\$ 5,681,151	\$ 656,709	13.1%	
<u>Revenues</u>						
Sales tax	1,701,565	1,766,359	1,800,494	98,929	5.8%	
Reimbursement (DEED)	1,842,873	2,671,908	2,457,046	614,173	33.3%	
Interest income	-	13,000	15,000	15,000	0.0%	
Total revenues	3,544,438	4,451,267	4,272,540	728,102	20.5%	
<u>Expenditures</u>						
Capital improvements	400,000	48,890	1,414,108	1,014,108	253.5%	
Debt service	3,510,233	3,510,233	3,510,065	(168)	0.0%	
Transfers out	238,219	235,435	241,490	3,271	1.4%	
Total expenditures	4,148,452	3,794,558	5,165,663	1,017,211	24.5%	
Surplus (deficit)	(604,014)	656,709	(893,123)	(289,109)	47.9%	
<u>Ending Fund Balance</u>	\$ 4,420,428	\$ 5,681,151	\$ 4,788,028	\$ 367,600	8.3%	

K. Economic Development Fund

At the end of FY 2018, the Economic Development Fund will not have sufficient Fund Balance to continue supporting community grants. Grants previously funded through the Economic Development Fund are now included in the General Fund. The FY 2018 estimated ending Fund Balance of \$267,602 is being transferred to the General Fund as authorized by Ordinance 1856.

Economic Development Fund						
	FY 2018	FY 2018	FY 2019	FY 2019-FY 2018 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 782,507	\$ 782,507	\$ -	\$ (782,507)	-100.0%	
Revenues	-	1,230	-	-	0.0%	
Grants	302,575	294,953	-	(302,575)	-100.0%	
Operating expenses	-	461	-	-	0.0%	
Transfers out	220,721	220,721	-	(220,721)	-100.0%	
Fund balance close out	-	267,602	-	-	0.0%	
Total expenditures	523,296	783,737	-	(523,296)	-100.0%	
Surplus (deficit)	(523,296)	(782,507)	-	523,296	-100.0%	
<u>Ending Fund Balance</u>	\$ 259,211	\$ -	\$ -	\$ (259,211)	-100.0%	

L. 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 and expiring on December 31, 2021. The tax was initially estimated to generate \$800,000 per year, but after six months' actual receipts, estimates have been revised to \$1,059,000 per year.

Ordinance 1789-A directs that 85% of the net proceeds shall be deposited into the Local Education 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 budget assumes that the Assembly will issue grants from the fund sometime during the year, and the \$150,943 is appropriated for that purpose. Award of the individual grants will require additional Assembly approvals.

Tobacco Tax Fund						
	FY 2018		FY 2018	FY 2019	FY 2019-FY 2018 Final Budget	
	Final Budget	Estimated Actual	Budget	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 66,434	\$ 66,434	\$ 224,034	\$ 224,034	\$ 157,600	237.2%
Tax revenues	800,000	1,059,900	1,060,000	1,060,000	260,000	32.5%
Interest and other revenue	-	350	500	500	500	0.0%
Total revenue	800,000	1,060,250	1,060,500	1,060,500	260,500	32.6%
Grants	-	-	150,943	150,943	150,943	0.0%
Operating expenses	-	2,500	-	-	-	0.0%
Transfers out	680,000	900,000	900,000	900,000	220,000	32.4%
Admin Fees	-	150	9,057	9,057	9,057	0.0%
Total expenditures	680,000	902,650	1,060,000	1,060,000	380,000	55.9%
Surplus (deficit)	120,000	157,600	500	500	(119,500)	-99.6%
<u>Ending Fund Balance</u>	\$ 186,434	\$ 224,034	\$ 224,534	\$ 224,534	\$ 38,100	20.4%

M. Service Areas

The South Tongass Service Area shows a deficit of \$228,178 which is a rollover from FY 2018 for the purchase of a fire engine. The purchase was initiated in FY 2018, but the vehicle will not be delivered until FY 2019. The South Tongass budget also includes the addition of one full-time benefitted employee. No mill rate increase is proposed. 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 three service areas are proposing road maintenance work. Forest Park's project includes culvert replacement and is budgeted for \$100,000. North Tongass Fire and EMS Service Area shows a deficit of \$9,496, or 1.5%, but also includes a carryforward of \$212,000 for SCBA equipment, the purchase of which will not be completed until FY 2019.

N. Debt Service and Other Obligations

		Schedule of Debt and Other Obligations					
		Principal 7/1/2018	Principal Payments	Principal 6/30/2019	Net Interest Exp. FY 2019	DEED Participation *	Year of Maturity (Fiscal)
Debt Service							
GO Bonds - 2009 Series 4	Aquatic Center	19,225,000	625,000	18,600,000	711,012	18%	2039
GO Bonds - 2010	Refunding bond	1,375,000	675,000	700,000	55,000	70%	2020
GO Bonds - 2010 Series Four	High school roof	1,985,000	225,000	1,760,000	52,365	70%	2026
GO Bonds - 2011 Series Three	Refunding bond	2,730,000	500,000	2,230,000	118,800	70%	2023
GO Bonds - 2012	Refunding bond	1,305,000	640,000	665,000	49,250	70%	2020
GO Bonds - 2013	School facilities upgrades	2,705,000	495,000	2,210,000	113,150	70%	2024
GO Bonds - 2015A Series One	Refunding bond	575,000	575,000	-	11,500	70%	2019
Certificate of Participation							
C of P 2010A-2	White Cliff	3,700,000	160,000	3,535,000	138,534	0%	2036
Total		\$ 33,600,000	\$ 3,895,000	\$ 29,700,000	\$ 1,249,611		

* DEED Participation per original project agreements.

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 Legislature restored funding for the program in FY 2018, and full funding is expected in FY 2019.

O. Conclusion

1. Borough Budget is \$38.3 Million

After adjusting for transfers in and out, FY 2019 revenue for all funds is \$36,924,394 and expenditures are \$39,142,653 after adjusting for the internal health insurance funds.

The General Fund balance is strong, with an ending fund balance of \$9,653,465, compared to a minimum fund balance requirement of \$3,000,000 per Resolution 2698-A. The Local Education Fund has \$2,071,972 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 are cautiously optimistic that current service levels can be maintained, despite continuing uncertainty at the State level.

2. Manager Presented a Balanced Budget

The FY 2019 Borough Budget, as initially presented by the Manager to the Assembly, was a balanced

budget without the need to rely on reserves. After public hearings and during consideration of the budget, the Assembly made amendments that draw \$34,696 from reserves. Ordinances 1858-Substitute and 1859-Amended, when combined, appropriate the entire FY 2019 budget.

Respectfully submitted,



Ruben Duran
Borough Manager



Cynna Gubatayao
Finance Director



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KETCHIKAN GATEWAY BOROUGH
FY 2019
SUMMARY OF ALL FUNDS

DESCRIPTION	2019	ORIGINAL	Transfers		Transfers	Over/	Ending
	Beginning	Revenue	In	Expenses	Out	(Under)	Balance
GOVERNMENTAL FUNDS							
GENERAL FUND	9,688,161	9,858,026	2,387,764	11,839,643	440,843	(34,696)	9,653,465
DEBT SERVICE FUNDS	0	569,046	5,144,611	5,713,657	0	0	0
MERITAIN - SCHOOL DISTRICT	0	0	5,144,160	5,144,160	0	0	0
MERITAIN - BOROUGH	903,960	0	2,460,198	2,374,648	0	85,550	989,510
LAND TRUST	4,720,991	445,008	242,921	700,533	579,034	(591,638)	4,129,353
COMMER PASSENGER VESSEL FUND	2,166,497	2,256,000	0	758,863	1,682,268	(185,131)	1,981,366
NONAREAWIDE - LIBRARY FUND	216,751	456,257	49,458	436,161	0	69,554	286,305
LOCAL EDUCATION FUND	2,993,645	8,277,923	1,168,640	8,988,033	189,890	268,640	3,262,285
REC CAPITAL PROJECTS FUND	2,800,069	2,047,945	177,468	1,014,600	1,785,261	(574,448)	2,225,621
SCHOOL BOND/CAPITAL IMPROV	5,681,151	4,272,540	0	1,414,108	3,751,555	(893,123)	4,788,028
AIRPORT PFC FUND	902,551	3,000	0	0	0	3,000	905,551
ECONOMIC DEVELOPMENT FUND	0	0	0	0	0	0	0
TOBACCO TAX FUND	224,034	1,060,500	0	150,943	909,057	500	224,534
SOUTH TONGASS SERVICE AREA	805,267	1,059,541	191,730	1,409,182	70,267	(228,178)	577,089
LORING SERVICE AREA	12,231	42,195	0	39,704	2,382	109	12,340
WATERFALL SERVICE AREA	19,747	37,225	0	30,630	2,375	4,220	23,967
MUD BIGHT SERVICE AREA	56,406	12,920	0	40,000	2,400	(29,480)	26,926
NICHOLS VIEW SERVICE AREA	5,034	0	0	0	500	(500)	4,534
FOREST PARK SERVICE AREA	114,543	73,534	0	145,821	8,749	(81,036)	33,507
GOLD NUGGET SERVICE AREA	50,495	12,300	0	32,000	1,920	(21,620)	28,875
HOMESTEAD SERVICE AREA	94,443	9,618	28,774	36,040	2,162	190	94,633
NORTH TONGASS FIRE DISTRICT	632,360	890,758	170,400	1,008,580	62,075	(9,496)	622,864
TOTAL GOVERNMENTAL FUNDS	32,088,336	31,384,336	17,166,124	41,277,305	9,490,738	(2,217,582)	29,870,754
ENTERPRISE FUNDS							
AIRPORT ENTERPRISE FUND	17,459,028	4,798,379	196,340	4,683,549	240,775	70,395	17,529,423
WASTEWATER ENTERPRISE FUND	9,152,670	741,679	7,768	700,607	52,462	(3,622)	9,149,048
TOTAL ENTERPRISE FUNDS	26,611,698	5,540,058	204,108	5,384,155	293,238	66,773	26,678,471
TOTAL	58,700,034	36,924,394	17,370,232	46,661,461	9,783,975	(2,150,809)	56,549,225



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KETCHIKAN GATEWAY BOROUGH
FY 2019
RESERVATION OF FUND BALANCES

DESCRIPTION	Ending Fund Balance	Reservation of Fund	Key	Unreserved Fund Balance
GOVERNMENTAL FUNDS				
GENERAL FUND	9,653,465	(3,000,000)	1	6,653,465
INTERNAL SERVICE - BOROUGH	989,510			989,510
INTERNAL SERVICE - SCHOOL	-			-
LAND TRUST	4,129,353	(289,329)	2	
LAND TRUST		(414,274)	3	
LAND TRUST		(1,000,000)	4	2,425,750
CPV	1,981,366			1,981,366
NONAREAWIDE - LIBRARY FUND	286,305			286,305
LOCAL EDUCATION FUND	3,262,285	809,687	7	
LOCAL EDUCATION FUND		(2,000,000)	6	2,071,972
REC CAPITAL PROJECTS FUND	2,225,621	(1,000,000)	4	1,225,621
SCHOOL BOND/CAPITAL IMPROV	4,788,028			4,788,028
AIRPORT PFC FUND	905,551			905,551
ECONOMIC DEVELOPMENT FUND	-			-
TOBACCO TAX FUND	224,534			224,534
SOUTH TONGASS SERVICE AREA	577,089			577,089
LORING SERVICE AREA	12,340			12,340
WATERFALL SERVICE AREA	23,967			23,967
MUD BIGHT SERVICE AREA	26,926			26,926
NICHOLS VIEW SERVICE AREA	4,534			4,534
FOREST PARK SERVICE AREA	33,507			33,507
GOLD NUGGET SERVICE AREA	28,875			28,875
HOMESTEAD SERVICE AREA	94,633			94,633
NORTH TONGASS	622,864			622,864
TOTAL GOVERNMENTAL FUNDS	29,870,753	(6,893,916)		22,976,837
ENTERPRISE FUNDS				
AIRPORT	17,529,423	(18,206,413)	5	(676,990)
WASTEWATER	9,149,048	(8,746,850)	5	402,198
TOTAL ENTERPRISE FUNDS	26,678,471	(26,953,263)		(274,792)
TOTAL GOVERNMENTAL & ENTERPRISE	56,549,224	(33,847,179)		22,702,045

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 6/30/18
- 6 Minimum Required Reserves per KGBC 4.65.030(b)
- 7 Excess Fund Balance Returned per KGBC 4.65.020(d) as of June 15, 2018



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GENERAL FUND

FY 2019



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KETCHIKAN GATEWAY BOROUGH
FY 2019
GENERAL FUND SUMMARY

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	8,395,445	8,781,040	8,781,040	9,688,161	907,121	10.3%
4010 REAL PROPERTY TAXES	31,285	0	5,200	0	0	0.0%
4040 SALES TAXES - IN CITY	4,350,708	4,269,195	4,421,168	4,487,485	218,290	5.1%
4050 SALES TAXES - OUT OF CITY	928,625	824,989	864,109	877,070	52,081	6.3%
4055 TRANSIENT OCCUPANCY TAXES	73,685	70,000	85,000	85,000	15,000	21.4%
4060 MOTOR VEHICLE TAXES	60,222	60,000	54,864	60,000	0	0.0%
4090 FORECLOSURE COSTS	13,900	10,000	14,600	10,000	0	0.0%
TAXES	5,458,425	5,234,184	5,444,941	5,519,555	285,371	5.5%
4080 PENALTY & INTEREST	18,994	20,000	1,086	0	(20,000)	(100.0%)
4085 PENALTY & INTEREST - SALES TAX	14,965	10,000	14,000	10,000	0	0.0%
PENALTY AND INTEREST	33,958	30,000	15,086	10,000	(20,000)	(66.7%)
4190 ALASKA STATE HOUSING - PILT	9,209	9,700	9,700	9,700	0	0.0%
4191 TLINGIT-HAIDA HOUSING - PILT	13,815	10,000	10,000	10,000	0	0.0%
4192 KETCHIKAN INDIAN COMMUNITY - PILT	2,585	7,000	2,600	2,600	(4,400)	(62.9%)
4215 RAW FISH TAX REFUND	199,188	199,188	404,971	250,000	50,812	25.5%
4216 SHARED BUSINESS FISHERIES TAX	10,184	10,000	9,692	10,000	0	0.0%
4220 COMMUNITY ASSISTANCE PROGRAM	397,754	369,772	427,566	397,000	27,228	7.4%
4221 PERS ON BEHALF PAYMENTS	160,766	223,641	223,641	226,171	2,530	1.1%
4245 FEDERAL REVENUE - PILT	1,128,941	950,000	1,100,000	1,100,000	150,000	15.8%
REVENUE FROM OTHER GOVTS	1,922,442	1,779,301	2,188,170	2,005,471	226,170	12.7%
4305 INTEREST INCOME	4,062	1,000	68,000	75,000	74,000	7400.0%
INVESTMENT INCOME	4,062	1,000	68,000	75,000	74,000	7400.0%
4110 NSF FEES	365	100	210	0	(100)	(100.0%)
4115 REGISTRATION FEES	3,770	3,000	3,500	3,000	0	0.0%
4120 MARIJUANA APPLICATION REVIEW	2,000	0	1,400	0	0	0.0%
4315 ASSESSMENT FEES	2,472	1,500	1,000	1,000	(500)	(33.3%)
4316 ASSEMBLY REVENUE	200	500	500	500	0	0.0%
4317 CLERK REVENUE	1,690	1,500	1,836	1,500	0	0.0%
4325 ZONING & PLATTING FEES	350	200	0	0	(200)	(100.0%)
4335 ANIMAL PROTECTION FEES	33,682	35,000	45,073	45,000	10,000	28.6%
4340 VENDOR COMMISSION FEES	638	500	9,750	9,500	9,000	1800.0%
4342 JUNK VEHICLE FEES	80,000	80,000	80,000	80,000	0	0.0%
4345 TRANSIT MECHANIC FEES	3,640	5,000	5,000	5,000	0	0.0%
4353 PROCESS SERVICE FEES	115	1,000	0	0	(1,000)	(100.0%)
4355 SMALL CLAIMS FEES	57	1,000	95	0	(1,000)	(100.0%)
4359 B/P FAILURE TO FILE FEE	4,200	1,500	1,600	1,500	0	0.0%
4360 CITATIONS/VIOLATIONS/FINES	6,012	3,500	4,970	3,500	0	0.0%
4365 CONTRIB FROM PRIVATE SOURCES	125	0	0	0	0	0.0%
4380 RECREATION FEES	802,398	740,000	830,000	840,000	100,000	13.5%
4390 MISCELLANEOUS REVENUE	30,805	5,000	1,000	1,000	(4,000)	(80.0%)
4391 TRANSIT STATE TRAVEL REIMBURSEMEN	708	1,500	1,500	1,500	0	0.0%
4392 TRANSIT ADVERTISING REVENUE	0	8,000	0	0	(8,000)	(100.0%)
4393 BUS SYSTEM REVENUE	206,273	280,000	235,200	235,000	(45,000)	(16.1%)
4394 TRANSIT OPERATING GRANT	1,000,000	1,100,000	1,000,000	1,000,000	(100,000)	(9.1%)
4590 ANNUAL FIELD MAINTENANCE	24,066	19,044	19,044	20,000	956	5.0%
SERVICE FEES	2,203,565	2,287,844	2,241,678	2,248,000	(39,844)	(1.7%)
4415 TRANSFERS IN - REC CIP	424,516	424,516	424,516	449,249	24,733	5.8%
4416 TRANSFERS IN - LAND TRUST	217,291	249,147	249,147	242,920	(6,227)	(2.5%)
4430 ADMIN FEES - SERVICE AREAS	115,213	126,292	112,417	142,917	16,625	13.2%
4440 TRANSFERS IN - CPV FUND	471,590	550,672	550,672	559,177	8,505	1.5%

KETCHIKAN GATEWAY BOROUGH
FY 2019
GENERAL FUND SUMMARY

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
4455 TRANSFERS IN - ECON DEVELOP	179,650	179,650	447,252	0	(179,650)	(100.0%)
4458 TRANSFER IN - LOCAL EDUCATION FUND	0	0	0	113,445	113,445	0.0%
4459 ADMIN FEES - ECON DEVELOP	28,680	18,155	18,155	0	(18,155)	(100.0%)
4460 ADMIN FEES - LAND TRUST	42,364	32,065	12,125	30,159	(1,906)	(5.9%)
4465 ADMIN FEES - TOBACCO TAX FUND	0	0	150	9,057	9,057	0.0%
4470 ADMIN FEES - AIRPORT	227,408	228,741	228,103	234,177	5,437	2.4%
4480 ADMIN FEES - WASTEWATER	46,696	45,288	45,391	42,036	(3,252)	(7.2%)
4490 IMPACT MITIGATION FEES - CPV FUND	452,410	532,842	532,842	564,627	31,785	6.0%
INTERFUND TRANSFERS	2,205,818	2,387,368	2,620,770	2,387,764	396	0.0%
TOTAL REVENUES	11,828,271	11,719,697	12,578,645	12,245,790	526,093	4.5%

GENERAL FUND

MAYOR & ASSEMBLY MANAGERS OFFICE	139,126	140,850	135,259	148,716	7,866	5.6%
CLERK'S OFFICE	826,196	710,124	721,023	641,952	(68,172)	(9.6%)
LAW	449,205	457,010	418,722	441,164	(15,847)	(3.5%)
FINANCE	387,863	423,151	410,235	353,964	(69,187)	(16.4%)
ASSESSMENT	1,223,382	1,244,847	1,332,842	1,437,308	192,460	15.5%
ANIMAL PROTECTION	672,562	735,498	687,539	655,222	(80,276)	(10.9%)
RECREATION	450,843	508,426	492,289	473,749	(34,677)	(6.8%)
PUBLIC WORKS	2,337,665	2,286,895	2,235,603	2,363,456	76,562	3.3%
PLANNING	1,014,255	1,209,667	1,199,831	1,231,069	21,402	1.8%
TRANSIT	734,109	680,050	652,885	646,150	(33,900)	(5.0%)
CODE ENFORCEMENT	2,040,212	2,236,707	2,248,924	2,286,491	49,784	2.2%
GF GRANTS	137,624	133,913	134,575	126,431	(7,482)	(5.6%)
NON-DEPARTMENTAL	0	0	0	334,708	334,708	0.0%
NON-DEPT WHITE CLIFF	186,646	200,000	200,000	198,690	(1,310)	(0.7%)
INTERFUND TRANSFERS	48,278	48,497	48,102	0	(48,497)	(100.0%)
AUTOMATION	98,431	95,336	95,336	208,781	113,445	119.0%
GF CAPITAL	487,689	525,680	501,459	602,636	76,956	14.6%
KGB SCHOOL DISTRICT	208,442	38,455	18,455	130,000	91,545	238.1%
TOTAL EXPENSES	11,442,530	11,813,551	11,671,524	12,280,486	466,935	4.0%

REVENUE OVER(UNDER) EXPENDITURES	385,595	(93,854)	907,121	(34,696)	59,158	(63.0%)
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ENDING FUND BALANCE	8,781,040	8,687,186	9,688,161	9,653,465	966,279	11.1%
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KETCHIKAN GATEWAY BOROUGH
FY 2019
101-11-000 MAYOR & ASSEMBLY

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5140 BOROUGH ASSEMBLY FEES	35,800	39,600	36,600	38,400	(1,200)	(3.0%)
5200 TAXES/BENEFITS	7,670	6,400	5,800	5,800	(600)	(9.4%)
5300 TRAVEL & TRAINING	1,735	3,250	3,857	3,250	0	0.0%
5301 BOROUGH BUSINESS TRAVEL	13,323	11,439	12,000	17,964	6,525	57.0%
6010 SUPPLIES	261	400	500	400	0	0.0%
6020 DUES & PUBLICATIONS	14,324	15,000	15,032	15,000	0	0.0%
6021 DATA SERVICES	2,085	2,430	2,430	2,430	0	0.0%
6040 COMMUNITY PROMOTION	11,861	8,500	7,300	13,500	5,000	58.8%
6045 MEETING/TRAINING FOOD	357	300	300	800	500	166.7%
6050 BOROUGH ADVOCACY	3,013	300	0	0	(300)	(100.0%)
6090 CONTRACTUAL SERVICES	4,744	5,791	4,200	5,110	(681)	(11.8%)
6331 LONG DISTANCE	250	300	100	100	(200)	(66.7%)
OPERATING EXPENSES	95,423	93,710	88,119	102,754	9,044	9.7%
6650 TRANSFERS OUT - RENT	43,703	47,140	47,140	45,962	(1,178)	(2.5%)
NON OPERATING EXPENSES	43,703	47,140	47,140	45,962	(1,178)	(2.5%)
TOTAL APPROPRIATIONS	139,126	140,850	135,259	148,716	7,866	5.6%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-11-000 MAYOR & ASSEMBLY

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
5140 BOROUGH ASSEMBLY FEES	35,800	39,600	36,600	38,400	(1,200)	(3.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Meeting fees	\$75 per meeting @ 33 meetings					19,800
[101-11-000] Stipend - Mayor	\$500 per month					6,000
[101-11-000] Stipend - Assembly members	\$150 per month					12,600
Total						38,400
5200 TAXES/BENEFITS	7,670	6,400	5,800	5,800	(600)	(9.4%)
5300 TRAVEL & TRAINING	1,735	3,250	3,857	3,250	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] AML/NEO training	2 Newly elected Assembly members					3,250
Total						3,250
5301 BOROUGH BUSINESS TRAVEL	13,323	11,439	12,000	17,964	6,525	57.0%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] AML Summer meeting	Mayor					2,670
[101-11-000] SE Conference Annual meeting	Registration only; Mayor + 7 Members					2,400
[101-11-000] AML/ACoM annual conference	Mayor					1,788
[101-11-000] AML Legislative meeting	Mayor					1,119
[101-11-000] SE Conference Midsession Summit	1 Member					1,367
[101-11-000] NACo Annual Conference and/or Federal Advocacy	Mayor + 1 Member					7,200
[101-11-000] Metlakatla Founder's Day	Mayor					160
[101-11-000] Prince Rupert Seafest - June 2019	Mayor					1,260
Total						17,964
[Note]	The increase is due to: 1) AML Summer Meeting will be held in Denali, which is a higher cost destination; 2) SE Conference Annual meeting will be held in Ketchikan; registration for all members of the Mayor and Assembly is included; if approved, it is recommended that the Assembly determine no more than 3 members attend any one session; 3) an additional Assembly member is added to the Washington D.C. fly-in, with the NACo conference as an alternative; 4) addition of the Prince Rupert Seafest as a community promotion outreach.					
6010 SUPPLIES	261	400	500	400	0	0.0%
6020 DUES & PUBLICATIONS	14,324	15,000	15,032	15,000	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] National Assn of Counties (NACo)	Dues					450
[101-11-000] Southeast Conference	Dues					7,500
[101-11-000] Alaska Municipal League (AML)	Dues					6,550
[101-11-000] Alaska Conference of Mayors (ACoM)	Dues - Mayor					200
[101-11-000] United Fisherman of Alaska	Dues					300
Total						15,000
6021 DATA SERVICES	2,085	2,430	2,430	2,430	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Assembly and Clerk iPad data plan	\$22.50 per month per iPad					2,430
Total						2,430

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-11-000 MAYOR & ASSEMBLY

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6040 COMMUNITY PROMOTION	11,861	8,500	7,300	13,500	5,000	58.8%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Voter information pamphlet						3,000
[101-11-000] July 4 fireworks						4,000
[101-11-000] Community holiday festival						500
[101-11-000] Borough seal pins						1,000
[101-11-000] Southeast Conference Host						5,000
Total						13,500
[Note]	The Southeast Conference Annual Meeting will be held in Ketchikan in September 2018. It is customary for the host municipality to contribute toward the expense. \$5,000 is included to share with the City of Ketchikan in the host expenses, as was done when Ketchikan last hosted the conference in 2011.					
6045 MEETING/TRAINING FOOD	357	300	300	800	500	166.7%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Bottled water						300
[101-11-000] Meeting refreshments						500
Total						800
6050 BOROUGH ADVOCACY	3,013	300	0	0	(300)	(100.0%)
6090 CONTRACTUAL SERVICES	4,744	5,791	4,200	5,110	(681)	(11.8%)
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Janitorial						5,110
Total						5,110
6331 LONG DISTANCE	250	300	100	100	(200)	(66.7%)
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Long distance and conference calls						100
Total						100
OPERATING EXPENSES	95,423	93,710	88,119	102,754	9,044	9.7%
6650 TRANSFERS OUT - RENT	43,703	47,140	47,140	45,962	(1,178)	(2.5%)
NON OPERATING EXPENSES	43,703	47,140	47,140	45,962	(1,178)	(2.5%)
TOTAL APPROPRIATIONS	139,126	140,850	135,259	148,716	7,866	5.6%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
101-12 MANAGERS OFFICE

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	450,513	369,766	382,630	314,321	(55,445)	(15.0%)
5200 TAXES/BENEFITS	255,289	250,881	245,748	202,145	(48,736)	(19.4%)
5300 TRAVEL & TRAINING	7,361	2,900	20	8,750	5,850	201.7%
5301 BOROUGH BUSINESS TRAVEL	15,923	6,300	8,300	8,400	2,100	33.3%
5305 EMPLOYEE EDUCATION	0	0	0	5,000	5,000	0.0%
6010 SUPPLIES	2,122	1,000	1,100	1,100	100	10.0%
6020 DUES & PUBLICATIONS	3,215	3,880	3,200	3,510	(370)	(9.5%)
6030 PUBLISHING EXPENSE	5,394	3,000	3,000	2,500	(500)	(16.7%)
6040 COMMUNITY PROMOTION	60	300	100	300	0	0.0%
6050 BOROUGH ADVOCACY	48,000	43,200	48,000	48,000	4,800	11.1%
6070 POSTAGE EXPENSE	253	200	200	200	0	0.0%
6080 PROFESSIONAL SERVICES	10,370	0	0	0	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	0	0	3,000	3,000	0.0%
6090 CONTRACTUAL SERVICES	4,548	2,943	2,943	17,643	14,700	499.5%
6330 TELEPHONE	395	672	800	1,510	838	124.7%
6331 LONG DISTANCE	148	200	100	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	500	500	1,600	1,100	220.0%
OPERATING EXPENSES	803,592	685,742	696,641	618,179	(67,563)	(9.9%)
6650 TRANSFERS OUT - RENT	22,604	24,382	24,382	23,773	(609)	(2.5%)
NON OPERATING EXPENSES	22,604	24,382	24,382	23,773	(609)	(2.5%)
TOTAL APPROPRIATIONS	826,196	710,124	721,023	641,952	(68,172)	(9.6%)

**KETCHIKAN GATEWAY BOROUGH
FY 2019
101-12 MANAGERS OFFICE**

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	450,513	369,766	382,630	314,321	(55,445)	(15.0%)
5200 TAXES/BENEFITS	255,289	250,881	245,748	202,145	(48,736)	(19.4%)
[Note Entity:101-12-000] Procurement Officer position transferred to Finance Department						
5300 TRAVEL & TRAINING	7,361	2,900	20	8,750	5,850	201.7%
[Entity] Budget Detail Desc.	Note					Total
[101-12-000] HR Legal conference	HR Administrator, HR Director					5,400
[101-12-000] Borough-wide sexual harassment training	6 sessions					3,000
[101-12-000] SHRM certification exam	HR Administrator					350
Total						8,750
5301 BOROUGH BUSINESS TRAVEL	15,923	6,300	8,300	8,400	2,100	33.3%
[Entity] Budget Detail Desc.	Note					Total
[101-12-000] State Legislature Lobbying Efforts	Borough Manager					1,200
[101-12-000] Washington D.C. Federal Advocacy/NACo	Borough Manager					3,500
[101-12-000] Southeast Conference	Borough Manager, Assistant Borough Manager					600
[101-12-000] Mid-Session Southeast Conference or Prince Rupert Seafest	Borough Manager					1,400
[101-12-000] AML	Borough Manager					1,700
Total						8,400
5305 EMPLOYEE EDUCATION	0	0	0	5,000	5,000	0.0%
6010 SUPPLIES	2,122	1,000	1,100	1,100	100	10.0%
[Entity] Budget Detail Desc.	Total					
[101-12-000] Annual office supplies						1,100
Total						1,100
6020 DUES & PUBLICATIONS	3,215	3,880	3,200	3,510	(370)	(9.5%)
[Entity] Budget Detail Desc.	Note					Total
[101-12-000] AMMA membership	Borough Manager					200
[101-12-000] Chamber of Commerce membership						1,440
[101-12-000] Ketchikan Daily News subscription						150
[101-12-000] AML Salary & Benefits survey						95
[101-12-000] Supervisors legal updates						325
[101-12-000] SHRM membership	HR Director, HR Administrator					420
[101-12-000] ICMA membership	Borough Manager					880
Total						3,510

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-12 MANAGERS OFFICE

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6030 PUBLISHING EXPENSE	5,394	3,000	3,000	2,500	(500)	(16.7%)
[Entity] Budget Detail Desc.			Total			
[101-12-000] Employment ads			2,500			
Total			2,500			
6040 COMMUNITY PROMOTION	60	300	100	300	0	0.0%
6050 BOROUGH ADVOCACY	48,000	43,200	48,000	48,000	4,800	11.1%
6070 POSTAGE EXPENSE	253	200	200	200	0	0.0%
6080 PROFESSIONAL SERVICES	10,370	0	0	0	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	0	0	3,000	3,000	0.0%
[Entity] Budget Detail Desc.			Total			
[101-12-000] Previously budgeted through non-departmental			3,000			
Total			3,000			
6090 CONTRACTUAL SERVICES	4,548	2,943	2,943	17,643	14,700	499.5%
[Entity] Budget Detail Desc.			Note		Total	
[101-12-000] Janitorial			961 sf			2,643
[101-12-000] Emergency Management Services			City of Ketchikan			15,000
Total						17,643
6330 TELEPHONE	395	672	800	1,510	838	124.7%
6331 LONG DISTANCE	148	200	100	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	500	500	1,600	1,100	220.0%
[Entity] Budget Detail Desc.			Total			
[101-12-000] Office table and chairs			1,100			
[101-12-000] Miscellaneous small equipment			500			
Total			1,600			
OPERATING EXPENSES	803,592	685,742	696,641	618,179	(67,563)	(9.9%)
6650 TRANSFERS OUT - RENT	22,604	24,382	24,382	23,773	(609)	(2.5%)
NON OPERATING EXPENSES	22,604	24,382	24,382	23,773	(609)	(2.5%)
TOTAL APPROPRIATIONS	826,196	710,124	721,023	641,952	(68,172)	(9.6%)



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KETCHIKAN GATEWAY BOROUGH
FY 2019
101-13 CLERK'S OFFICE

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	208,698	215,443	202,519	216,224	782	0.4%
5110 OVERTIME PAY	829	200	600	200	0	0.0%
5120 TEMPORARY PAY	8,362	6,400	7,729	6,400	0	0.0%
5200 TAXES/BENEFITS	159,440	167,222	142,247	150,644	(16,577)	(9.9%)
5300 TRAVEL & TRAINING	5,493	4,000	3,900	6,600	2,600	65.0%
6010 SUPPLIES	4,958	3,350	3,350	3,350	0	0.0%
6020 DUES & PUBLICATIONS	1,066	740	860	740	0	0.0%
6030 PUBLISHING EXPENSE	15,820	14,500	13,056	12,600	(1,900)	(13.1%)
6060 RENTALS	15,840	13,200	13,200	13,200	0	0.0%
6070 POSTAGE EXPENSE	640	600	550	600	0	0.0%
6080 PROFESSIONAL SERVICES	4,652	5,350	4,900	5,050	(300)	(5.6%)
6090 CONTRACTUAL SERVICES	7,291	8,351	8,200	8,351	0	0.0%
6100 INSURANCE	143	130	181	181	51	39.2%
6331 LONG DISTANCE	92	100	75	75	(25)	(25.0%)
6370 MILEAGE REIMBURSEMENT	52	50	50	50	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	300	230	250	(50)	(16.7%)
OPERATING EXPENSES	433,376	439,935	401,647	424,516	(15,420)	(3.5%)
6650 TRANSFERS OUT - RENT	15,830	17,075	17,075	16,648	(427)	(2.5%)
NON OPERATING EXPENSES	15,830	17,075	17,075	16,648	(427)	(2.5%)
TOTAL APPROPRIATIONS	449,205	457,010	418,722	441,164	(15,847)	(3.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-13 CLERK'S OFFICE

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	208,698	215,443	202,519	216,224	782	0.4%
5110 OVERTIME PAY	829	200	600	200	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Records Manager	Elections					200
Total						200
5120 TEMPORARY PAY	8,362	6,400	7,729	6,400	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Polling place workers, canvass board	October 2018 election					6,400
Total						6,400
5200 TAXES/BENEFITS	159,440	167,222	142,247	150,644	(16,577)	(9.9%)
5300 TRAVEL & TRAINING	5,493	4,000	3,900	6,600	2,600	65.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] AAMC Conference	Clerk / Deputy					2,200
[101-13-000] NW Clerks Institute (NCI)	Deputy					1,600
[101-13-000] NCI Tacoma or IIMC Conference	Clerk					1,800
[101-13-000] ARMA Conference	Records Manager					1,000
Total						6,600
6010 SUPPLIES	4,958	3,350	3,350	3,350	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Legislative supplies	Minutes, Ordinance, Resolution books					900
[101-13-000] Filing supplies	Filing folders, etc					400
[101-13-000] Ceremonial items	Certificates, folders, etc					200
[101-13-000] General supplies	Pens, notepads, paperclips, etc					400
[101-13-000] Election supplies	Ballot marking pens, labels, envelopes, etc					250
[101-13-000] Records supplies	Record storage boxes					700
[101-13-000] Board of Ethics supplies	Ethics Board minute books, etc					500
Total						3,350
6020 DUES & PUBLICATIONS	1,066	740	860	740	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] International Institute of Municipal Clerks (IIMC)	Dues - Clerk, Deputy					240
[101-13-000] Alaska Association of Municipal Clerks (AAMC)	Dues - Clerk, Deputy, Records Manager					250
[101-13-000] Nat'l Association of Parliamentarians (NAP)	Dues - Clerk					75
[101-13-000] Association of Records Managers (ARMA)	Dues - Records Manager					175
Total						740

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-13 CLERK'S OFFICE

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6030 PUBLISHING EXPENSE	15,820	14,500	13,056	12,600	(1,900)	(13.1%)
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Public Hearing ads	Mandatory AS 29.25.020 and 29.71.800					1,200
[101-13-000] Election notices	Courtesy publications in newspaper					2,000
[101-13-000] Notices of upcoming meetings	Meeting notices - general					4,900
[101-13-000] Assembly Agenda ads	Discretionary agenda ads					4,500
Total						12,600
[Note Entity:101-13-000] Reflects reduction in cost based on FY 2018 charges (\$1,200) and exclusion of board vacancy ads for FY 2019 (\$700)						
6060 RENTALS	15,840	13,200	13,200	13,200	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Offsite records storage	\$1,100 per month					13,200
Total						13,200
6070 POSTAGE EXPENSE	640	600	550	600	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] General postage	Property owner notifications, notices of decision					400
[101-13-000] Election postage	Absentee by-mail ballots; DOE materials					200
Total						600
6080 PROFESSIONAL SERVICES	4,652	5,350	4,900	5,050	(300)	(5.6%)
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Memory card programming	October 2018 election					2,000
[101-13-000] Ballot stock and printing	October 2018 election					1,800
[101-13-000] Microfilm services	Vital records program - annual microfilm					900
[101-13-000] Records destruction services	Annual records destruction - shredding					350
Total						5,050
6090 CONTRACTUAL SERVICES	7,291	8,351	8,200	8,351	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Janitorial	673 sf					1,851
[101-13-000] Borough Code	Codification supplements and online services					6,500
Total						8,351

KETCHIKAN GATEWAY BOROUGH
 FY 2019
 101-13 CLERK'S OFFICE

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6100 INSURANCE	143	130	181	181	51	39.2%
[Entity] Budget Detail Desc. Note Total						
[101-13-000] Offsite records storage		Liability				181
Total						181
6331 LONG DISTANCE	92	100	75	75	(25)	(25.0%)
6370 MILEAGE REIMBURSEMENT	52	50	50	50	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	300	230	250	(50)	(16.7%)
OPERATING EXPENSES	433,376	439,935	401,647	424,516	(15,420)	(3.5%)
6650 TRANSFERS OUT - RENT	15,830	17,075	17,075	16,648	(427)	(2.5%)
NON OPERATING EXPENSES	15,830	17,075	17,075	16,648	(427)	(2.5%)
TOTAL APPROPRIATIONS	449,205	457,010	418,722	441,164	(15,847)	(3.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-14-000 LAW

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	210,290	237,710	240,234	193,562	(44,148)	(18.6%)
5120 TEMPORARY PAY	4,944	4,000	2,500	3,000	(1,000)	(25.0%)
5200 TAXES/BENEFITS	143,761	140,407	132,056	118,325	(22,082)	(15.7%)
5300 TRAVEL & TRAINING	7,581	6,700	5,800	6,150	(550)	(8.2%)
5301 BOROUGH BUSINESS TRAVEL	0	3,000	0	2,000	(1,000)	(33.3%)
6010 SUPPLIES	200	300	706	300	0	0.0%
6011 OPERATING SUPPLIES	104	350	150	250	(100)	(28.6%)
6015 BOOKS & SOFTWARE	0	100	0	100	0	0.0%
6020 DUES & PUBLICATIONS	8,158	9,695	9,695	9,695	0	0.0%
6030 PUBLISHING EXPENSE	0	40	0	40	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	200	400	300	400	0	0.0%
6070 POSTAGE EXPENSE	69	160	80	160	0	0.0%
6080 PROFESSIONAL SERVICES	0	1,500	0	1,500	0	0.0%
6081 PROF SERVICES - LITIGATION	0	5,000	5,000	5,000	0	0.0%
6090 CONTRACTUAL SERVICES	1,079	1,334	1,334	1,334	0	0.0%
6331 LONG DISTANCE	68	150	75	150	0	0.0%
OPERATING EXPENSES	376,455	410,846	397,930	341,966	(68,880)	(16.8%)
6650 TRANSFERS OUT - RENT	11,408	12,305	12,305	11,998	(307)	(2.5%)
NON OPERATING EXPENSES	11,408	12,305	12,305	11,998	(307)	(2.5%)
TOTAL APPROPRIATIONS	387,863	423,151	410,235	353,964	(69,187)	(16.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-14-000 LAW

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
5100 EMPLOYEE WAGES	210,290	237,710	240,234	193,562	(44,148)	(18.6%)
5120 TEMPORARY PAY	4,944	4,000	2,500	3,000	(1,000)	(25.0%)
[Entity] Budget Detail Desc.			Total			
[101-14-000] 2019 Intern May and June			3,000			
Total			3,000			
5200 TAXES/BENEFITS	143,761	140,407	132,056	118,325	(22,082)	(15.7%)
5300 TRAVEL & TRAINING	7,581	6,700	5,800	6,150	(550)	(8.2%)
[Entity] Budget Detail Desc.			Note Total			
[101-14-000] International Municipal Lawyers Association -		Attorney				2,450
[101-14-000] Alaska Municipal Attorney's Association - AMAA		Attorney				1,100
[101-14-000] National Association of Legal Assistants - NALA		Paralegal				2,600
Total						6,150
5301 BOROUGH BUSINESS TRAVEL	0	3,000	0	2,000	(1,000)	(33.3%)
6010 SUPPLIES	200	300	706	300	0	0.0%
6011 OPERATING SUPPLIES	104	350	150	250	(100)	(28.6%)
6015 BOOKS & SOFTWARE	0	100	0	100	0	0.0%
6020 DUES & PUBLICATIONS	8,158	9,695	9,695	9,695	0	0.0%
6030 PUBLISHING EXPENSE	0	40	0	40	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	200	400	300	400	0	0.0%
6070 POSTAGE EXPENSE	69	160	80	160	0	0.0%
6080 PROFESSIONAL SERVICES	0	1,500	0	1,500	0	0.0%
6081 PROF SERVICES - LITIGATION	0	5,000	5,000	5,000	0	0.0%
6090 CONTRACTUAL SERVICES	1,079	1,334	1,334	1,334	0	0.0%
[Entity] Budget Detail Desc.			Note Total			
[101-14-000] Janitorial		485 sf				1,334
Total						1,334
6331 LONG DISTANCE	68	150	75	150	0	0.0%
OPERATING EXPENSES	376,455	410,846	397,930	341,966	(68,880)	(16.8%)
6650 TRANSFERS OUT - RENT	11,408	12,305	12,305	11,998	(307)	(2.5%)
NON OPERATING EXPENSES	11,408	12,305	12,305	11,998	(307)	(2.5%)
TOTAL APPROPRIATIONS	387,863	423,151	410,235	353,964	(69,187)	(16.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-21 FINANCE

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	594,964	570,431	576,748	631,991	61,560	10.8%
5110 OVERTIME PAY	321	0	373	1,000	1,000	0.0%
5120 TEMPORARY PAY	643	1,000	0	0	(1,000)	(100.0%)
5200 TAXES/BENEFITS	410,493	391,187	410,773	441,880	50,693	13.0%
5300 TRAVEL & TRAINING	7,062	2,750	2,750	6,775	4,025	146.4%
6010 SUPPLIES	11,383	11,750	11,750	13,450	1,700	14.5%
6015 BOOKS & SOFTWARE	26,084	25,750	37,690	40,940	15,190	59.0%
6020 DUES & PUBLICATIONS	1,488	1,500	1,631	1,850	350	23.3%
6030 PUBLISHING EXPENSE	9,442	15,000	12,800	13,500	(1,500)	(10.0%)
6031 RECORDING FEES/TITLE REPORTS	4,134	2,000	3,410	3,500	1,500	75.0%
6032 BANKING FEES	0	75,000	125,000	125,000	50,000	66.7%
6033 COURT FILING FEES	1,160	1,000	1,275	1,000	0	0.0%
6034 PROCESS SERVICE / SKIP TRACING	3,194	2,500	4,213	2,500	0	0.0%
6060 RENTALS	4,822	4,822	4,822	4,822	0	0.0%
6070 POSTAGE EXPENSE	22,644	25,000	25,000	25,000	0	0.0%
6080 PROFESSIONAL SERVICES	61,786	62,500	62,500	62,500	0	0.0%
6090 CONTRACTUAL SERVICES	20,958	9,588	9,588	19,588	10,000	104.3%
6110 MEDICAL EXPENSE	56	0	0	0	0	0.0%
6150 FINES & PENALTIES	290	0	0	0	0	0.0%
6331 LONG DISTANCE	151	250	200	250	0	0.0%
6450 EQUIPMENT MAINTENANCE	260	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,812	500	0	500	0	0.0%
OPERATING EXPENSES	1,184,148	1,202,528	1,290,523	1,396,046	193,517	16.1%
6650 TRANSFERS OUT - RENT	39,235	42,319	42,319	41,262	(1,057)	(2.5%)
NON OPERATING EXPENSES	39,235	42,319	42,319	41,262	(1,057)	(2.5%)
TOTAL APPROPRIATIONS	1,223,382	1,244,847	1,332,842	1,437,308	192,460	15.5%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-21 FINANCE

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	594,964	570,431	576,748	631,991	61,560	10.8%
5110 OVERTIME PAY	321	0	373	1,000	1,000	0.0%
5120 TEMPORARY PAY	643	1,000	0	0	(1,000)	(100.0%)
5200 TAXES/BENEFITS	410,493	391,187	410,773	441,880	50,693	13.0%

[Note Entity:101-21-000]
Staffing reorganization. Procurement officer moved from Manager to Finance.

5300 TRAVEL & TRAINING	7,062	2,750	2,750	6,775	4,025	146.4%
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[Entity] Budget Detail Desc.	Note	Total
[101-21-000] ICMA membership and credentialing program	Finance Director	1,025
[101-21-000] Local training for CPE	Controller	650
[101-21-000] CPA license fees	Controller	500
[101-21-000] AGFOA Fall conference	Finance Director and Controller	3,100
[101-21-000] Contracting with Federal Funds and Grants	Procurement Officer	1,500
Total		6,775

[Note Entity:101-21-000]
AGFOA Conference for Controller & Finance Director eliminated last year due to budget constraints. Procurement training was previously budgeted in Manager's Office.

6010 SUPPLIES	11,383	11,750	11,750	13,450	1,700	14.5%
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[Entity] Budget Detail Desc.	Total
[101-21-000] Paper, envelopes, forms, office supplies, etc	13,450
Total	13,450

6015 BOOKS & SOFTWARE	26,084	25,750	37,690	40,940	15,190	59.0%
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[Entity] Budget Detail Desc.	Note	Total
[101-21-000] Financial Edge	Blackbaud	24,000
[101-21-000] Hosting and FTP hosted backup	Blackbaud	6,250
[101-21-000] Advanced Budget Module	Questica	4,800
[101-21-000] Fixed Assets	Sage	2,450
[101-21-000] E-mail module	Omatic	1,295
[101-21-000] FMLA Software		795
[101-21-000] GAAP, GASB Manuals		850
[101-21-000] First Records, First Data		500
Total		40,940

[Note Entity:101-21-000]
Increased costs are the result of Blackbaud and Questica programs converting to cloud based system, and the addition of a web based purchasing module.

6020 DUES & PUBLICATIONS	1,488	1,500	1,631	1,850	350	23.3%
6030 PUBLISHING EXPENSE	9,442	15,000	12,800	13,500	(1,500)	(10.0%)

[Entity] Budget Detail Desc.	Note	Total
[101-21-000] Foreclosure and end of redemption notices	Required	13,000
[101-21-000] Procurement advertising		200
[101-21-000] Tax ads - not required		300
Total		13,500

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-21 FINANCE

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6031 RECORDING FEES/TITLE REPORTS	4,134	2,000	3,410	3,500	1,500	75.0%
[Entity] Budget Detail Desc.			Total			
[101-21-000] Title reports for foreclosures			3,500			
Total			3,500			
6032 BANKING FEES	0	75,000	125,000	125,000	50,000	66.7%
[Note Entity:101-21-000] Prior to FY 2018 credit card fees were charged to Economic Development Fund.						
6033 COURT FILING FEES	1,160	1,000	1,275	1,000	0	0.0%
6034 PROCESS SERVICE / SKIP TRACING	3,194	2,500	4,213	2,500	0	0.0%
6060 RENTALS	4,822	4,822	4,822	4,822	0	0.0%
6070 POSTAGE EXPENSE	22,644	25,000	25,000	25,000	0	0.0%
6080 PROFESSIONAL SERVICES	61,786	62,500	62,500	62,500	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-21-000] Audit services			62,500			
Total			62,500			
6090 CONTRACTUAL SERVICES	20,958	9,588	9,588	19,588	10,000	104.3%
[Entity] Budget Detail Desc.			Note Total			
[101-21-000] Janitorial		1668 sf				9,588
[101-21-000] Software Engineering						10,000
Total						19,588
6110 MEDICAL EXPENSE	56	0	0	0	0	0.0%
6150 FINES & PENALTIES	290	0	0	0	0	0.0%
6331 LONG DISTANCE	151	250	200	250	0	0.0%
6450 EQUIPMENT MAINTENANCE	260	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,812	500	0	500	0	0.0%
OPERATING EXPENSES	1,184,148	1,202,528	1,290,523	1,396,046	193,517	16.1%
6650 TRANSFERS OUT - RENT	39,235	42,319	42,319	41,262	(1,057)	(2.5%)
NON OPERATING EXPENSES	39,235	42,319	42,319	41,262	(1,057)	(2.5%)
TOTAL APPROPRIATIONS	1,223,382	1,244,847	1,332,842	1,437,308	192,460	15.5%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
101-22-000 ASSESSMENT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	321,202	346,725	325,701	297,285	(49,440)	(14.3%)
5110 OVERTIME PAY	36	0	2,500	2,500	2,500	0.0%
5200 TAXES/BENEFITS	287,872	295,243	267,158	238,724	(56,519)	(19.1%)
5300 TRAVEL & TRAINING	4,991	12,400	12,400	12,400	0	0.0%
6010 SUPPLIES	2,786	3,000	3,000	3,000	0	0.0%
6015 BOOKS & SOFTWARE	13,484	14,500	14,500	14,500	0	0.0%
6020 DUES & PUBLICATIONS	2,050	2,050	2,200	2,250	200	9.8%
6030 PUBLISHING EXPENSE	0	1,500	0	0	(1,500)	(100.0%)
6031 RECORDING FEES/TITLE REPORTS	100	100	100	100	0	0.0%
6060 RENTALS	0	8,000	8,000	8,000	0	0.0%
6070 POSTAGE EXPENSE	4,244	5,500	5,500	5,500	0	0.0%
6090 CONTRACTUAL SERVICES	5,669	12,800	12,800	38,221	25,421	198.6%
6100 INSURANCE	1,122	1,470	1,470	1,275	(195)	(13.3%)
6331 LONG DISTANCE	156	400	400	400	0	0.0%
6460 VEHICLE MAINTENANCE	874	900	900	900	0	0.0%
6461 VEHICLE FUEL & OIL	433	1,200	1,200	1,200	0	0.0%
OPERATING EXPENSES	645,018	705,788	657,829	626,255	(79,533)	(11.3%)
6650 TRANSFERS OUT - RENT	27,544	29,710	29,710	28,967	(743)	(2.5%)
NON OPERATING EXPENSES	27,544	29,710	29,710	28,967	(743)	(2.5%)
TOTAL APPROPRIATIONS	672,562	735,498	687,539	655,222	(80,276)	(10.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-22-000 ASSESSMENT

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
5100 EMPLOYEE WAGES	321,202	346,725	325,701	297,285	(49,440)	(14.3%)
[Note] Appraiser II to be replaced with an Appraiser I or II upon incumbent's retirement in FY 2018.						
5110 OVERTIME PAY	36	0	2,500	2,500	2,500	0.0%
5200 TAXES/BENEFITS	287,872	295,243	267,158	238,724	(56,519)	(19.1%)
5300 TRAVEL & TRAINING	4,991	12,400	12,400	12,400	0	0.0%
[Entity] Budget Detail Desc.						Total
[101-22-000] Alaska Association of Assessing Officers winter conference						2,800
[101-22-000] International Association of Assessing Officers training courses						5,600
[101-22-000] Alaska Association of Assessing Officers summer conference						2,800
[101-22-000] McKissock Education online classes						1,200
Total						12,400
6010 SUPPLIES	2,786	3,000	3,000	3,000	0	0.0%
6015 BOOKS & SOFTWARE	13,484	14,500	14,500	14,500	0	0.0%
[Entity] Budget Detail Desc.						Total
[101-22-000] Residential software						4,750
[101-22-000] Commercial software						7,100
[101-22-000] Commercial handbook						750
[101-22-000] Residential handbook						450
[101-22-000] Apex sketch program						1,200
[101-22-000] International Association of Assessing Officers						250
Total						14,500
6020 DUES & PUBLICATIONS	2,050	2,050	2,200	2,250	200	9.8%
[Entity] Budget Detail Desc.						Total
[101-22-000] International Association of Assessing Officers						570
[101-22-000] Alaska Association of Assessing Officers						150
[101-22-000] Ketchikan Daily News						150
[101-22-000] Alaska Association of Assessing Officers						150
[101-22-000] State of Alaska - recertification						1,050
[101-22-000] Data for Ipad						180
Total						2,250
6030 PUBLISHING EXPENSE	0	1,500	0	0	(1,500)	(100.0%)
6031 RECORDING FEES/TITLE REPORTS	100	100	100	100	0	0.0%
6060 RENTALS	0	8,000	8,000	8,000	0	0.0%
[Entity] Budget Detail Desc.						Total
[101-22-000] Float plane rental						6,800
[101-22-000] Boat rentals						1,200
Total						8,000

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-22-000 ASSESSMENT

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6070 POSTAGE EXPENSE	4,244	5,500	5,500	5,500	0	0.0%
6090 CONTRACTUAL SERVICES	5,669	12,800	12,800	38,221	25,421	198.6%
[Entity] Budget Detail Desc.	Note					Total
[101-22-000] Janitorial	1171 sf					3,221
[101-22-000] Software Engineering	Database support					35,000
Total						38,221
[Note]						
Anticipate increased database support needs after retirement of Appraiser II.						
6100 INSURANCE	1,122	1,470	1,470	1,275	(195)	(13.3%)
6331 LONG DISTANCE	156	400	400	400	0	0.0%
6460 VEHICLE MAINTENANCE	874	900	900	900	0	0.0%
6461 VEHICLE FUEL & OIL	433	1,200	1,200	1,200	0	0.0%
OPERATING EXPENSES	645,018	705,788	657,829	626,255	(79,533)	(11.3%)
6650 TRANSFERS OUT - RENT	27,544	29,710	29,710	28,967	(743)	(2.5%)
NON OPERATING EXPENSES	27,544	29,710	29,710	28,967	(743)	(2.5%)
TOTAL APPROPRIATIONS	672,562	735,498	687,539	655,222	(80,276)	(10.9%)



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KETCHIKAN GATEWAY BOROUGH
FY 2019
101-25 ANIMAL PROTECTION

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	186,548	191,957	171,799	150,109	(41,848)	(21.8%)
5110 OVERTIME PAY	10,393	10,000	10,000	10,000	0	0.0%
5120 TEMPORARY PAY	9,566	0	235	18,000	18,000	0.0%
5160 CALL OUT PAY	17,167	16,000	16,000	16,000	0	0.0%
5200 TAXES/BENEFITS	157,641	156,111	156,111	139,030	(17,081)	(10.9%)
5300 TRAVEL & TRAINING	595	5,000	5,000	3,000	(2,000)	(40.0%)
5400 UNIFORM ALLOWANCE	78	6,000	6,000	3,000	(3,000)	(50.0%)
6010 SUPPLIES	38	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	8,053	8,000	8,000	8,000	0	0.0%
6015 BOOKS & SOFTWARE	0	500	500	500	0	0.0%
6020 DUES & PUBLICATIONS	0	0	0	500	500	0.0%
6030 PUBLISHING EXPENSE	333	500	800	300	(200)	(40.0%)
6040 COMMUNITY PROMOTION	0	500	500	500	0	0.0%
6070 POSTAGE EXPENSE	77	300	300	300	0	0.0%
6080 PROFESSIONAL SERVICES	31,035	62,000	62,000	62,000	0	0.0%
6090 CONTRACTUAL SERVICES	679	0	0	0	0	0.0%
6100 INSURANCE	2,863	6,743	6,743	7,300	557	8.3%
6310 ELECTRICITY	4,009	1,880	3,360	4,200	2,320	123.4%
6320 WATER	597	540	640	900	360	66.7%
6330 TELEPHONE	3,467	2,500	3,376	3,400	900	36.0%
6331 LONG DISTANCE	28	100	100	100	0	0.0%
6340 SEWER	550	495	500	530	35	7.1%
6350 LANDFILL FEES	1,211	1,000	1,025	1,000	0	0.0%
6370 MILEAGE REIMBURSEMENT	387	500	500	500	0	0.0%
6430 BUILDING MAINTENANCE	2,449	3,000	3,000	8,000	5,000	166.7%
6431 HEATING FUEL	6,631	10,000	11,000	11,000	1,000	10.0%
6450 EQUIPMENT MAINTENANCE	0	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	2,494	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,737	7,800	7,800	8,580	780	10.0%
6525 SMALL EQUIPMENT PURCHASES	218	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	450,843	508,426	492,289	473,749	(34,677)	(6.8%)
TOTAL APPROPRIATIONS	450,843	508,426	492,289	473,749	(34,677)	(6.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-25 ANIMAL PROTECTION

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	186,548	191,957	171,799	150,109	(41,848)	(21.8%)
5110 OVERTIME PAY	10,393	10,000	10,000	10,000	0	0.0%
5120 TEMPORARY PAY	9,566	0	235	18,000	18,000	0.0%
[Note Entity:101-25-000] The increase in temporary pay will provide salary for a temporary staff member. This will provide staffing coverage when full time staff members are in training, on vacation, on regular days off, or sick.						
5160 CALL OUT PAY	17,167	16,000	16,000	16,000	0	0.0%
5200 TAXES/BENEFITS	157,641	156,111	156,111	139,030	(17,081)	(10.9%)
5300 TRAVEL & TRAINING	595	5,000	5,000	3,000	(2,000)	(40.0%)
[Entity] Budget Detail Desc. Total						
[101-25-000] Certifications for new hire						3,000
Total						3,000
5400 UNIFORM ALLOWANCE	78	6,000	6,000	3,000	(3,000)	(50.0%)
[Note Entity:101-25-000] Reduction in uniform allowance is due to a decrease in staff and protective vests purchased in FY 2018 are good for 5 years.						
6010 SUPPLIES	38	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	8,053	8,000	8,000	8,000	0	0.0%
6015 BOOKS & SOFTWARE	0	500	500	500	0	0.0%
6020 DUES & PUBLICATIONS	0	0	0	500	500	0.0%
6030 PUBLISHING EXPENSE	333	500	800	300	(200)	(40.0%)
6040 COMMUNITY PROMOTION	0	500	500	500	0	0.0%
6070 POSTAGE EXPENSE	77	300	300	300	0	0.0%
6080 PROFESSIONAL SERVICES	31,035	62,000	62,000	62,000	0	0.0%
6090 CONTRACTUAL SERVICES	679	0	0	0	0	0.0%
6100 INSURANCE	2,863	6,743	6,743	7,300	557	8.3%
6310 ELECTRICITY	4,009	1,880	3,360	4,200	2,320	123.4%
[Note Entity:101-25-000] Increase in electricity to cover the expense of housing animals on two floors.						
6320 WATER	597	540	640	900	360	66.7%
6330 TELEPHONE	3,467	2,500	3,376	3,400	900	36.0%
6331 LONG DISTANCE	28	100	100	100	0	0.0%
6340 SEWER	550	495	500	530	35	7.1%
6350 LANDFILL FEES	1,211	1,000	1,025	1,000	0	0.0%
6370 MILEAGE REIMBURSEMENT	387	500	500	500	0	0.0%
6430 BUILDING MAINTENANCE	2,449	3,000	3,000	8,000	5,000	166.7%
[Note Entity:101-25-000] Increase in building maintenance is to bring the interior lights up to OSHA standard. Install metal panels on the walls of the cat adoption room to protect and extend the life of the drywall and paint. Continued maintenance on the thirty plus year old heating system.						
6431 HEATING FUEL	6,631	10,000	11,000	11,000	1,000	10.0%
6450 EQUIPMENT MAINTENANCE	0	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	2,494	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,737	7,800	7,800	8,580	780	10.0%
6525 SMALL EQUIPMENT PURCHASES	218	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	450,843	508,426	492,289	473,749	(34,677)	(6.8%)
TOTAL APPROPRIATIONS	450,843	508,426	492,289	473,749	(34,677)	(6.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-26 RECREATION

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	717,132	724,888	716,000	681,455	(43,433)	(6.0%)
5110 OVERTIME PAY	15,466	7,000	7,600	7,000	0	0.0%
5120 TEMPORARY PAY	355,614	328,282	305,000	331,597	3,315	1.0%
5200 TAXES/BENEFITS	647,265	643,976	580,000	664,761	20,785	3.2%
5300 TRAVEL & TRAINING	0	5,000	4,500	4,500	(500)	(10.0%)
5400 UNIFORM ALLOWANCE	1,086	1,800	1,500	1,800	0	0.0%
6010 SUPPLIES	1,099	1,800	1,675	1,800	0	0.0%
6011 OPERATING SUPPLIES	87,230	102,600	93,500	102,600	0	0.0%
6020 DUES & PUBLICATIONS	6,652	7,011	7,800	8,926	1,915	27.3%
6030 PUBLISHING EXPENSE	7,500	7,500	7,500	7,500	0	0.0%
6032 BANKING FEES	21,020	9,020	10,400	10,400	1,380	15.3%
6070 POSTAGE EXPENSE	114	150	135	150	0	0.0%
6090 CONTRACTUAL SERVICES	29,534	29,062	59,400	48,880	19,818	68.2%
6100 INSURANCE	17,964	17,965	18,850	18,172	207	1.2%
6110 MEDICAL EXPENSE	960	830	797	830	0	0.0%
6310 ELECTRICITY	177,010	140,000	140,000	161,000	21,000	15.0%
6320 WATER	18,745	18,800	18,785	19,835	1,035	5.5%
6330 TELEPHONE	5,597	5,700	5,600	5,700	0	0.0%
6331 LONG DISTANCE	79	100	60	100	0	0.0%
6340 SEWER	17,261	17,261	17,261	18,300	1,039	6.0%
6430 BUILDING MAINTENANCE	56,872	45,000	51,000	45,000	0	0.0%
6431 HEATING FUEL	138,575	157,000	180,000	205,000	48,000	30.6%
6450 EQUIPMENT MAINTENANCE	13,228	15,000	7,230	15,000	0	0.0%
6460 VEHICLE MAINTENANCE	25	250	10	250	0	0.0%
6461 VEHICLE FUEL & OIL	1,169	900	1,000	900	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	468	0	0	2,000	2,000	0.0%
OPERATING EXPENSES	2,337,665	2,286,895	2,235,603	2,363,456	76,562	3.3%
TOTAL APPROPRIATIONS	2,337,665	2,286,895	2,235,603	2,363,456	76,562	3.3%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
101-26-020 GATEWAY RECREATION CENTER

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	302,208	297,109	288,000	296,506	(603)	(0.2%)
5110 OVERTIME PAY	1,630	1,000	1,100	1,000	0	0.0%
5120 TEMPORARY PAY	147,126	124,776	130,000	127,455	2,679	2.1%
5200 TAXES/BENEFITS	255,468	243,150	230,000	258,315	15,165	6.2%
6010 SUPPLIES	568	900	1,025	900	0	0.0%
6011 OPERATING SUPPLIES	24,162	28,550	26,000	28,550	0	0.0%
6020 DUES & PUBLICATIONS	3,326	3,506	3,900	4,463	957	27.3%
6030 PUBLISHING EXPENSE	3,750	3,750	3,750	3,750	0	0.0%
6032 BANKING FEES	10,529	4,510	5,200	5,200	690	15.3%
6070 POSTAGE EXPENSE	57	75	75	75	0	0.0%
6090 CONTRACTUAL SERVICES	27,424	26,662	57,000	46,480	19,818	74.3%
6100 INSURANCE	9,688	9,688	10,050	9,086	(602)	(6.2%)
6110 MEDICAL EXPENSE	0	0	80	0	0	0.0%
6310 ELECTRICITY	41,285	45,000	40,000	40,000	(5,000)	(11.1%)
6320 WATER	7,460	7,500	7,500	7,913	413	5.5%
6330 TELEPHONE	2,799	2,850	2,800	2,850	0	0.0%
6331 LONG DISTANCE	43	50	30	50	0	0.0%
6340 SEWER	6,855	6,855	6,855	7,270	415	6.1%
6430 BUILDING MAINTENANCE	39,780	35,000	35,000	35,000	0	0.0%
6431 HEATING FUEL	43,214	42,000	95,000	60,000	18,000	42.9%
6450 EQUIPMENT MAINTENANCE	2,692	2,000	230	2,000	0	0.0%
6460 VEHICLE MAINTENANCE	13	125	5	125	0	0.0%
6461 VEHICLE FUEL & OIL	585	450	500	450	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	468	0	0	2,000	2,000	0.0%
OPERATING EXPENSES	931,129	885,506	944,100	939,438	53,932	6.1%
TOTAL APPROPRIATIONS	931,129	885,506	944,100	939,438	53,932	6.1%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-26-020 GATEWAY RECREATION CENTER

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	302,208	297,109	288,000	296,506	(603)	(0.2%)
5110 OVERTIME PAY	1,630	1,000	1,100	1,000	0	0.0%
5120 TEMPORARY PAY	147,126	124,776	130,000	127,455	2,679	2.1%

[Entity] Budget Detail Desc.	Note	Total
[101-26-020] Children's room		12,500
[101-26-020] Monitor		13,750
[101-26-020] Receptionist		13,550
[101-26-020] Rollerskating		4,300
[101-26-020] Programs	Camps	44,785
[101-26-020] Programs	Special events	6,035
[101-26-020] Programs	Fitness	31,095
[101-26-020] Custodial		1,440
Total		127,455

5200 TAXES/BENEFITS	255,468	243,150	230,000	258,315	15,165	6.2%
6010 SUPPLIES	568	900	1,025	900	0	0.0%
6011 OPERATING SUPPLIES	24,162	28,550	26,000	28,550	0	0.0%

[Entity] Budget Detail Desc.	Note	Total
[101-26-020] Red Cross	Certificates, course materials	500
[101-26-020] Gyms	Toys, balls, racquets	2,500
[101-26-020] Roller skating	Skates, parts, music	1,000
[101-26-020] Fitness rooms	Upholstery, misc.	1,000
[101-26-020] Building supplies	Towels, locks, wristbands, batteries	1,850
[101-26-020] Cleaning supplies	Laundry, cleaning products	11,500
[101-26-020] 1st Aid supplies	Band-aids, tape, ointment	200
[101-26-020] Children's room	Toys, books, movies, snacks	750
[101-26-020] Camps	Snacks, crafts, field trips	4,500
[101-26-020] Special events	T-shirts, prizes, toys, decor	3,750
[101-26-020] Fitness	Music, prizes, equipment	1,000
Total		28,550

6020 DUES & PUBLICATIONS	3,326	3,506	3,900	4,463	957	27.3%
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[Entity] Budget Detail Desc.	Note	Total
[101-26-020] Ketchikan Daily News	1 year subscription	75
[101-26-020] The Society of European Stage Authors & Composers (SESAC)	Music license agreement	277
[101-26-020] Broadcast Music, Inc. (BMI)	Music license agreement	158
[101-26-020] Motion Picture Licensing Corp (MPLC)	Music license agreement	304
[101-26-020] American Society of Composers, Authors & Publishers	Music license agreement	174

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-26-020 GATEWAY RECREATION CENTER

[101-26-020] National Recreation & Park Association (NRPA)	1 year membership	325
[101-26-020] RecDesk	Registration Software	1,950
[101-26-020] RecDesk	Variable surcharge	1,200
Total		4,463

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6030 PUBLISHING EXPENSE	3,750	3,750	3,750	3,750	0	0.0%

[Entity] Budget Detail Desc.	Total
[101-26-020] Quarterly brochure	3,750
Total	3,750

6032 BANKING FEES	10,529	4,510	5,200	5,200	690	15.3%
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[Entity] Budget Detail Desc.	Note	Total
[101-26-020] Gateway Recreation Center	Credit card & bank fees	5,200
Total		5,200

6070 POSTAGE EXPENSE	57	75	75	75	0	0.0%
6090 CONTRACTUAL SERVICES	27,424	26,662	57,000	46,480	19,818	74.3%

[Entity] Budget Detail Desc.	Note	Total
[101-26-020] Martial arts		18,980
[101-26-020] Fitness	Yoga, zumba, personal training	25,200
[101-26-020] Wrestling	Mat Rats	2,300
Total		46,480

[Note]
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Offering additional yoga classes and workshops along with an additional martial arts class. Class pricing is structured so that cost fo instructor is covered first and excess goes to recreation fees revenue.

6100 INSURANCE	9,688	9,688	10,050	9,086	(602)	(6.2%)
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[Entity] Budget Detail Desc.	Total
[101-26-020] Property insurance	8,436
[101-26-020] Vehicle insurance	650
Total	9,086

6110 MEDICAL EXPENSE	0	0	80	0	0	0.0%
6310 ELECTRICITY	41,285	45,000	40,000	40,000	(5,000)	(11.1%)
6320 WATER	7,460	7,500	7,500	7,913	413	5.5%
6330 TELEPHONE	2,799	2,850	2,800	2,850	0	0.0%
6331 LONG DISTANCE	43	50	30	50	0	0.0%
6340 SEWER	6,855	6,855	6,855	7,270	415	6.1%
6430 BUILDING MAINTENANCE	39,780	35,000	35,000	35,000	0	0.0%
6431 HEATING FUEL	43,214	42,000	95,000	60,000	18,000	42.9%

[Note]
 Based on current oil prices and previous year consumption with an additional 7% for possible increases.

KETCHIKAN GATEWAY BOROUGH
 FY 2019
 101-26-020 GATEWAY RECREATION CENTER

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6450 EQUIPMENT MAINTENANCE	2,692	2,000	230	2,000	0	0.0%
6460 VEHICLE MAINTENANCE	13	125	5	125	0	0.0%
6461 VEHICLE FUEL & OIL	585	450	500	450	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	468	0	0	2,000	2,000	0.0%
[Entity] Budget Detail Desc.						Total
[101-26-020] Bouncy house						2,000
Total			2,000			
OPERATING EXPENSES	931,129	885,506	944,100	939,438	53,932	6.1%
TOTAL APPROPRIATIONS	931,129	885,506	944,100	939,438	53,932	6.1%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-26-030 GATEWAY AQUATIC CENTER

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	414,924	427,779	428,000	384,949	(42,830)	(10.0%)
5110 OVERTIME PAY	13,836	6,000	6,500	6,000	0	0.0%
5120 TEMPORARY PAY	208,488	203,506	175,000	204,142	636	0.3%
5200 TAXES/BENEFITS	391,797	400,826	350,000	406,446	5,620	1.4%
5300 TRAVEL & TRAINING	0	5,000	4,500	4,500	(500)	(10.0%)
5400 UNIFORM ALLOWANCE	1,086	1,800	1,500	1,800	0	0.0%
6010 SUPPLIES	531	900	650	900	0	0.0%
6011 OPERATING SUPPLIES	63,068	74,050	67,500	74,050	0	0.0%
6020 DUES & PUBLICATIONS	3,326	3,505	3,900	4,463	958	27.3%
6030 PUBLISHING EXPENSE	3,750	3,750	3,750	3,750	0	0.0%
6032 BANKING FEES	10,491	4,510	5,200	5,200	690	15.3%
6070 POSTAGE EXPENSE	57	75	60	75	0	0.0%
6090 CONTRACTUAL SERVICES	2,110	2,400	2,400	2,400	0	0.0%
6100 INSURANCE	8,276	8,277	8,800	9,086	809	9.8%
6110 MEDICAL EXPENSE	960	830	717	830	0	0.0%
6310 ELECTRICITY	135,726	95,000	100,000	121,000	26,000	27.4%
6320 WATER	11,284	11,300	11,285	11,922	622	5.5%
6330 TELEPHONE	2,799	2,850	2,800	2,850	0	0.0%
6331 LONG DISTANCE	36	50	30	50	0	0.0%
6340 SEWER	10,406	10,406	10,406	11,030	624	6.0%
6430 BUILDING MAINTENANCE	17,092	10,000	16,000	10,000	0	0.0%
6431 HEATING FUEL	95,361	115,000	85,000	145,000	30,000	26.1%
6450 EQUIPMENT MAINTENANCE	10,536	13,000	7,000	13,000	0	0.0%
6460 VEHICLE MAINTENANCE	13	125	5	125	0	0.0%
6461 VEHICLE FUEL & OIL	585	450	500	450	0	0.0%
OPERATING EXPENSES	1,406,536	1,401,389	1,291,503	1,424,018	22,629	1.6%
TOTAL APPROPRIATIONS	1,406,536	1,401,389	1,291,503	1,424,018	22,629	1.6%

**KETCHIKAN GATEWAY BOROUGH
FY 2019
101-26-030 GATEWAY AQUATIC CENTER**

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	414,924	427,779	428,000	384,949	(42,830)	(10.0%)
5110 OVERTIME PAY	13,836	6,000	6,500	6,000	0	0.0%
5120 TEMPORARY PAY	208,488	203,506	175,000	204,142	636	0.3%
[Entity] Budget Detail Desc.			Total			
[101-26-030] Lifeguards			123,500			
[101-26-030] Swim Instructors			62,500			
[101-26-030] Monitor			4,592			
[101-26-030] Receptionist			13,550			
Total			204,142			
5200 TAXES/BENEFITS	391,797	400,826	350,000	406,446	5,620	1.4%
5300 TRAVEL & TRAINING	0	5,000	4,500	4,500	(500)	(10.0%)
[Entity] Budget Detail Desc.			Total			
[101-26-030] Certified Pool Operators certifications			4,500			
Total			4,500			
5400 UNIFORM ALLOWANCE	1,086	1,800	1,500	1,800	0	0.0%
[Entity] Budget Detail Desc.			Note		Total	
[101-26-030] IBEW uniform allowance			6 employees-GAC		1,800	
Total					1,800	
6010 SUPPLIES	531	900	650	900	0	0.0%
6011 OPERATING SUPPLIES	63,068	74,050	67,500	74,050	0	0.0%
[Entity] Budget Detail Desc.			Note		Total	
[101-26-030] Red Cross			Certificates, course materials		3,000	
[101-26-030] Chemicals			CO2, chlorine, acid		48,000	
[101-26-030] Filters			Media		2,500	
[101-26-030] Test kit supplies					2,000	
[101-26-030] Swim supplies			Noodles, lesson supplies, fins		3,000	
[101-26-030] Uniforms			Staff shirts and tanks		500	
[101-26-030] Rescue equipment			Backboard, whistles, tubes, masks		1,500	
[101-26-030] Building supplies			Towels, locks, wristbands, batteries		1,850	
[101-26-030] Cleaning supplies			Laundry, cleaning supplies		11,500	
[101-26-030] 1st Aid supplies			Band-aids, tape, ointment		200	
Total					74,050	
6020 DUES & PUBLICATIONS	3,326	3,505	3,900	4,463	958	27.3%
[Entity] Budget Detail Desc.			Note		Total	
[101-26-030] Ketchikan Daily News			1 year subscription		75	
[101-26-030] The Society of European Stage Authors & Composers (SESAC)			Music license agreement		277	

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-26-030 GATEWAY AQUATIC CENTER

6030 PUBLISHING EXPENSE	3,750	3,750	3,750	3,750	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-26-030] Quarterly brochure				3,750		
Total				3,750		
6032 BANKING FEES	10,491	4,510	5,200	5,200	690	15.3%
[Entity] Budget Detail Desc.			Note		Total	
[101-26-030] Gateway Aquatic Center			Credit card & bank fees	5,200		
Total					5,200	
6070 POSTAGE EXPENSE	57	75	60	75	0	0.0%
6090 CONTRACTUAL SERVICES	2,110	2,400	2,400	2,400	0	0.0%
[Entity] Budget Detail Desc.			Note		Total	
[101-26-030] DEC water testing			Monthly pool water tests	2,400		
Total					2,400	
6100 INSURANCE	8,276	8,277	8,800	9,086	809	9.8%
[Entity] Budget Detail Desc.			Total			
[101-26-030] Property insurance				8,436		
[101-26-030] Vehicle insurance				650		
Total				9,086		
6110 MEDICAL EXPENSE	960	830	717	830	0	0.0%
[Entity] Budget Detail Desc.			Note		Total	
[101-26-030] HEP A shot			2 employees	140		
[101-26-030] HEP B shot			2 employees	210		
[101-26-030] Pre-employment drug test			Lifeguards and swim instructors	480		
Total					830	
6310 ELECTRICITY	135,726	95,000	100,000	121,000	26,000	27.4%
6320 WATER	11,284	11,300	11,285	11,922	622	5.5%
6330 TELEPHONE	2,799	2,850	2,800	2,850	0	0.0%
6331 LONG DISTANCE	36	50	30	50	0	0.0%
6340 SEWER	10,406	10,406	10,406	11,030	624	6.0%
6430 BUILDING MAINTENANCE	17,092	10,000	16,000	10,000	0	0.0%
6431 HEATING FUEL	95,361	115,000	85,000	145,000	30,000	26.1%
[Note]	Based on current oil prices and previous year consumption with an additional 7% for possible increases.					
6450 EQUIPMENT MAINTENANCE	10,536	13,000	7,000	13,000	0	0.0%
6460 VEHICLE MAINTENANCE	13	125	5	125	0	0.0%
6461 VEHICLE FUEL & OIL	585	450	500	450	0	0.0%
OPERATING EXPENSES	1,406,536	1,401,389	1,291,503	1,424,018	22,629	1.6%
TOTAL APPROPRIATIONS	1,406,536	1,401,389	1,291,503	1,424,018	22,629	1.6%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
101-27 PUBLIC WORKS

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	427,023	474,973	469,590	500,145	25,172	5.3%
5110 OVERTIME PAY	4,822	0	1,200	0	0	0.0%
5120 TEMPORARY PAY	48,486	97,604	98,106	83,700	(13,904)	(14.2%)
5200 TAXES/BENEFITS	353,250	376,021	376,021	401,173	25,152	6.7%
5300 TRAVEL & TRAINING	0	0	135	100	100	0.0%
5400 UNIFORM ALLOWANCE	1,698	1,200	1,200	1,200	0	0.0%
6010 SUPPLIES	0	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	9,759	12,700	12,950	12,700	0	0.0%
6030 PUBLISHING EXPENSE	61	0	0	0	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	0	0	100	100	100	0.0%
6060 RENTALS	934	4,000	4,000	4,000	0	0.0%
6070 POSTAGE EXPENSE	192	100	100	100	0	0.0%
6080 PROFESSIONAL SERVICES	1,723	15,000	5,000	5,000	(10,000)	(66.7%)
6085 LICENSES/FEES/PERMITS	760	1,550	1,550	1,550	0	0.0%
6090 CONTRACTUAL SERVICES	14,407	63,581	63,735	56,581	(7,000)	(11.0%)
6100 INSURANCE	12,511	12,681	13,827	13,758	1,077	8.5%
6110 MEDICAL EXPENSE	294	2,838	2,838	1,038	(1,800)	(63.4%)
6310 ELECTRICITY	20,623	16,500	17,700	18,500	2,000	12.1%
6312 ELECTRICITY - STREET LIGHTS	1,593	0	1,225	1,300	1,300	0.0%
6320 WATER	11,761	14,000	12,000	13,000	(1,000)	(7.1%)
6330 TELEPHONE	2,341	2,080	2,150	1,800	(280)	(13.5%)
6331 LONG DISTANCE	58	100	100	100	0	0.0%
6340 SEWER	9,756	13,050	10,000	11,000	(2,050)	(15.7%)
6350 LANDFILL FEES	6,282	7,800	9,300	8,800	1,000	12.8%
6420 FIELD MAINTENANCE	27,829	20,000	20,015	20,000	0	0.0%
6421 PARKS MAINTENANCE	1,330	5,700	5,700	6,000	300	5.3%
6430 BUILDING MAINTENANCE	5,242	9,400	11,000	10,500	1,100	11.7%
6431 HEATING FUEL	271	500	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	704	3,700	2,700	2,700	(1,000)	(27.0%)
6460 VEHICLE MAINTENANCE	22,279	16,000	19,000	18,000	2,000	12.5%
6461 VEHICLE FUEL & OIL	13,265	16,500	16,000	16,000	(500)	(3.0%)
6525 SMALL EQUIPMENT PURCHASES	1,476	7,000	7,000	7,000	0	0.0%
OPERATING EXPENSES	1,000,731	1,195,078	1,185,242	1,216,845	21,767	1.8%
6650 TRANSFERS OUT - RENT	13,524	14,589	14,589	14,224	(365)	(2.5%)
NON OPERATING EXPENSES	13,524	14,589	14,589	14,224	(365)	(2.5%)
TOTAL APPROPRIATIONS	1,014,255	1,209,667	1,199,831	1,231,069	21,402	1.8%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
101-27-001 PUBLIC WORKS MAINTENANCE

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	28,787	33,731	31,578	57,826	24,095	71.4%
5110 OVERTIME PAY	318	0	300	0	0	0.0%
5120 TEMPORARY PAY	312	0	502	500	500	0.0%
5200 TAXES/BENEFITS	20,308	21,504	21,504	39,995	18,491	86.0%
5300 TRAVEL & TRAINING	0	0	27	0	0	0.0%
5400 UNIFORM ALLOWANCE	300	300	300	300	0	0.0%
6010 SUPPLIES	0	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	444	500	750	500	0	0.0%
6100 INSURANCE	847	909	1,330	1,391	482	53.0%
6110 MEDICAL EXPENSE	0	150	150	150	0	0.0%
6330 TELEPHONE	300	300	300	300	0	0.0%
6350 LANDFILL FEES	0	300	300	300	0	0.0%
6430 BUILDING MAINTENANCE	0	1,000	1,000	1,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	71	2,000	1,000	1,000	(1,000)	(50.0%)
6460 VEHICLE MAINTENANCE	7,830	3,500	3,500	2,500	(1,000)	(28.6%)
6461 VEHICLE FUEL & OIL	1,408	2,500	2,000	2,000	(500)	(20.0%)
6525 SMALL EQUIPMENT PURCHASES	996	2,000	2,000	2,000	0	0.0%
OPERATING EXPENSES	61,921	69,195	67,041	110,262	41,068	59.4%
TOTAL APPROPRIATIONS	61,921	69,195	67,041	110,262	41,068	59.4%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-27-001 PUBLIC WORKS MAINTENANCE

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	28,787	33,731	31,578	57,826	24,095	71.4%
5110 OVERTIME PAY	318	0	300	0	0	0.0%
5120 TEMPORARY PAY	312	0	502	500	500	0.0%
5200 TAXES/BENEFITS	20,308	21,504	21,504	39,995	18,491	86.0%
5300 TRAVEL & TRAINING	0	0	27	0	0	0.0%
5400 UNIFORM ALLOWANCE	300	300	300	300	0	0.0%
6010 SUPPLIES	0	500	500	500	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-001] Padlocks, cores, key stocks and hardware			500			
Total			500			
6011 OPERATING SUPPLIES	444	500	750	500	0	0.0%
6100 INSURANCE	847	909	1,330	1,391	482	53.0%
[Entity] Budget Detail Desc.			Total			
[101-27-001] Vehicle insurance			1,049			
[101-27-001] Building insurance			342			
Total			1,391			
6110 MEDICAL EXPENSE	0	150	150	150	0	0.0%
6330 TELEPHONE	300	300	300	300	0	0.0%
[Entity] Budget Detail Desc.			Note		Total	
[101-27-001] Cell phone			1 employee @ \$25/mo		300	
Total					300	
6350 LANDFILL FEES	0	300	300	300	0	0.0%
6430 BUILDING MAINTENANCE	0	1,000	1,000	1,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	71	2,000	1,000	1,000	(1,000)	(50.0%)
6460 VEHICLE MAINTENANCE	7,830	3,500	3,500	2,500	(1,000)	(28.6%)
[Entity] Budget Detail Desc.			Note		Total	
[101-27-001] Vehicle maintenance			Maintenance van and plow expenses		2,500	
Total					2,500	
6461 VEHICLE FUEL & OIL	1,408	2,500	2,000	2,000	(500)	(20.0%)
6525 SMALL EQUIPMENT PURCHASES	996	2,000	2,000	2,000	0	0.0%
[Entity] Budget Detail Desc.			Note		Total	
[101-27-001] Small tools			Replace expired tools		2,000	
Total					2,000	
OPERATING EXPENSES	61,921	69,195	67,041	110,262	41,068	59.4%
TOTAL APPROPRIATIONS	61,921	69,195	67,041	110,262	41,068	59.4%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-27-002 PUBLIC WORKS PARKS

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	47,835	89,984	87,831	85,410	(4,574)	(5.1%)
5110 OVERTIME PAY	929	0	250	0	0	0.0%
5120 TEMPORARY PAY	26,362	48,802	48,802	41,600	(7,202)	(14.8%)
5200 TAXES/BENEFITS	42,143	86,238	83,756	89,700	3,463	4.0%
5300 TRAVEL & TRAINING	0	0	54	100	100	0.0%
5400 UNIFORM ALLOWANCE	584	300	300	300	0	0.0%
6011 OPERATING SUPPLIES	5,548	8,200	8,200	8,200	0	0.0%
6090 CONTRACTUAL SERVICES	0	12,000	12,000	5,000	(7,000)	(58.3%)
6100 INSURANCE	3,269	3,410	3,410	3,129	(281)	(8.2%)
6110 MEDICAL EXPENSE	246	1,344	1,344	744	(600)	(44.6%)
6310 ELECTRICITY	2,845	3,000	3,000	3,000	0	0.0%
6320 WATER	1,841	2,000	2,000	2,500	500	25.0%
6330 TELEPHONE	323	350	300	300	(50)	(14.3%)
6340 SEWER	819	1,050	1,000	1,500	450	42.9%
6350 LANDFILL FEES	5,252	6,000	6,000	6,000	0	0.0%
6420 FIELD MAINTENANCE	225	0	15	0	0	0.0%
6421 PARKS MAINTENANCE	1,330	5,700	5,700	6,000	300	5.3%
6430 BUILDING MAINTENANCE	1,513	1,400	3,000	2,500	1,100	78.6%
6431 HEATING FUEL	271	500	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	490	1,200	1,200	1,200	0	0.0%
6460 VEHICLE MAINTENANCE	7,008	6,000	8,000	8,000	2,000	33.3%
6461 VEHICLE FUEL & OIL	6,485	7,000	7,000	7,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	1,000	1,000	1,000	0	0.0%
OPERATING EXPENSES	155,316	285,478	284,662	273,684	(11,794)	(4.1%)
TOTAL APPROPRIATIONS	155,316	285,478	284,662	273,684	(11,794)	(4.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-27-002 PUBLIC WORKS PARKS

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
5100 EMPLOYEE WAGES	47,835	89,984	87,831	85,410	(4,574)	(5.1%)
5110 OVERTIME PAY	929	0	250	0	0	0.0%
5120 TEMPORARY PAY	26,362	48,802	48,802	41,600	(7,202)	(14.8%)
5200 TAXES/BENEFITS	42,143	86,238	83,756	89,700	3,463	4.0%
5300 TRAVEL & TRAINING	0	0	54	100	100	0.0%
5400 UNIFORM ALLOWANCE	584	300	300	300	0	0.0%
6011 OPERATING SUPPLIES	5,548	8,200	8,200	8,200	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] Basket program						3,000
[101-27-002] Janitorial supplies						3,000
[101-27-002] Safety equipment						1,000
[101-27-002] Miscellaneous operating supplies						1,200
Total						8,200
6090 CONTRACTUAL SERVICES	0	12,000	12,000	5,000	(7,000)	(58.3%)
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] Danger tree removal						5,000
Total						5,000
6100 INSURANCE	3,269	3,410	3,410	3,129	(281)	(8.2%)
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] Vehicle insurance						3,129
Total						3,129
6110 MEDICAL EXPENSE	246	1,344	1,344	744	(600)	(44.6%)
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] HEP Immunization						600
[101-27-002] New hire drug tests						144
Total						744
6310 ELECTRICITY	2,845	3,000	3,000	3,000	0	0.0%
6320 WATER	1,841	2,000	2,000	2,500	500	25.0%
6330 TELEPHONE	323	350	300	300	(50)	(14.3%)
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] Cell phone						300
Total						300
6340 SEWER	819	1,050	1,000	1,500	450	42.9%
6350 LANDFILL FEES	5,252	6,000	6,000	6,000	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] Landfill fees						6,000
Total						6,000

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-27-002 PUBLIC WORKS PARKS

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6420 FIELD MAINTENANCE	225	0	15	0	0	0.0%
6421 PARKS MAINTENANCE	1,330	5,700	5,700	6,000	300	5.3%
6430 BUILDING MAINTENANCE	1,513	1,400	3,000	2,500	1,100	78.6%
6431 HEATING FUEL	271	500	500	500	0	0.0%
[Entity] Budget Detail Desc.		Note				Total
[101-27-002] Greenhouse		Propane				500
Total						500
6450 EQUIPMENT MAINTENANCE	490	1,200	1,200	1,200	0	0.0%
6460 VEHICLE MAINTENANCE	7,008	6,000	8,000	8,000	2,000	33.3%
6461 VEHICLE FUEL & OIL	6,485	7,000	7,000	7,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	1,000	1,000	1,000	0	0.0%
[Entity] Budget Detail Desc.				Total		
[101-27-002] Miscellaneous tools and equipment				1,000		
Total				1,000		
OPERATING EXPENSES	155,316	285,478	284,662	273,684	(11,794)	(4.1%)
TOTAL APPROPRIATIONS	155,316	285,478	284,662	273,684	(11,794)	(4.1%)



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KETCHIKAN GATEWAY BOROUGH
FY 2019
101-27-003 PUBLIC WORKS FIELDS

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	86,419	59,217	58,140	41,568	(17,649)	(29.8%)
5110 OVERTIME PAY	3,575	0	650	0	0	0.0%
5120 TEMPORARY PAY	21,734	48,802	48,802	41,600	(7,202)	(14.8%)
5200 TAXES/BENEFITS	70,769	42,997	45,479	40,132	(2,865)	(6.7%)
5400 UNIFORM ALLOWANCE	813	600	600	600	0	0.0%
6011 OPERATING SUPPLIES	2,503	3,000	3,000	3,000	0	0.0%
6030 PUBLISHING EXPENSE	61	0	0	0	0	0.0%
6060 RENTALS	934	4,000	4,000	4,000	0	0.0%
6085 LICENSES/FEES/PERMITS	760	1,500	1,500	1,500	0	0.0%
6090 CONTRACTUAL SERVICES	110	154	154	0	(154)	(100.0%)
6100 INSURANCE	7,767	7,770	8,495	8,575	805	10.4%
6110 MEDICAL EXPENSE	48	1,344	1,344	144	(1,200)	(89.3%)
6310 ELECTRICITY	17,779	13,500	14,700	15,500	2,000	14.8%
6312 ELECTRICITY - STREET LIGHTS	1,593	0	1,225	1,300	1,300	0.0%
6320 WATER	9,920	12,000	10,000	10,500	(1,500)	(12.5%)
6330 TELEPHONE	599	650	650	300	(350)	(53.8%)
6331 LONG DISTANCE	1	0	0	0	0	0.0%
6340 SEWER	8,937	12,000	9,000	9,500	(2,500)	(20.8%)
6350 LANDFILL FEES	1,030	1,500	3,000	2,500	1,000	66.7%
6420 FIELD MAINTENANCE	27,604	20,000	20,000	20,000	0	0.0%
6430 BUILDING MAINTENANCE	3,730	7,000	7,000	7,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	144	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	7,433	5,000	6,000	6,000	1,000	20.0%
6461 VEHICLE FUEL & OIL	4,621	6,000	6,000	6,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	480	4,000	4,000	4,000	0	0.0%
OPERATING EXPENSES	279,363	251,534	254,239	224,219	(27,315)	(10.9%)
6650 TRANSFERS OUT - RENT	1,352	1,421	1,421	0	(1,421)	(100.0%)
NON OPERATING EXPENSES	1,352	1,421	1,421	0	(1,421)	(100.0%)
TOTAL APPROPRIATIONS	280,716	252,955	255,660	224,219	(28,736)	(11.4%)

**KETCHIKAN GATEWAY BOROUGH
FY 2019
101-27-003 PUBLIC WORKS FIELDS**

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
5100 EMPLOYEE WAGES	86,419	59,217	58,140	41,568	(17,649)	(29.8%)
5110 OVERTIME PAY	3,575	0	650	0	0	0.0%
5120 TEMPORARY PAY	21,734	48,802	48,802	41,600	(7,202)	(14.8%)
5200 TAXES/BENEFITS	70,769	42,997	45,479	40,132	(2,865)	(6.7%)
5400 UNIFORM ALLOWANCE	813	600	600	600	0	0.0%
6011 OPERATING SUPPLIES	2,503	3,000	3,000	3,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-003] Janitorial supplies			2,500			
[101-27-003] Safety equipment			500			
Total			3,000			
6030 PUBLISHING EXPENSE	61	0	0	0	0	0.0%
6060 RENTALS	934	4,000	4,000	4,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-003] Manlift rental for field light maintenance			4,000			
Total			4,000			
6085 LICENSES/FEES/PERMITS	760	1,500	1,500	1,500	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-003] Food handler permits						600
[101-27-003] Annual recertification fire suppression units						900
Total						1,500
6090 CONTRACTUAL SERVICES	110	154	154	0	(154)	(100.0%)
6100 INSURANCE	7,767	7,770	8,495	8,575	805	10.4%
[Entity] Budget Detail Desc.			Total			
[101-27-003] Vehicle insurance						3,652
[101-27-003] Building insurance						4,923
Total						8,575
6110 MEDICAL EXPENSE	48	1,344	1,344	144	(1,200)	(89.3%)
[Entity] Budget Detail Desc.			Total			
[101-27-003] New hire drug tests						144
Total						144
6310 ELECTRICITY	17,779	13,500	14,700	15,500	2,000	14.8%
6312 ELECTRICITY - STREET LIGHTS	1,593	0	1,225	1,300	1,300	0.0%
6320 WATER	9,920	12,000	10,000	10,500	(1,500)	(12.5%)
6330 TELEPHONE	599	650	650	300	(350)	(53.8%)
[Entity] Budget Detail Desc.			Total			
[101-27-003] Cell phone						300
Total						300

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-27-003 PUBLIC WORKS FIELDS

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6331 LONG DISTANCE	1	0	0	0	0	0.0%
6340 SEWER	8,937	12,000	9,000	9,500	(2,500)	(20.8%)
6350 LANDFILL FEES	1,030	1,500	3,000	2,500	1,000	66.7%
6420 FIELD MAINTENANCE	27,604	20,000	20,000	20,000	0	0.0%
[Entity] Budget Detail Desc.						Total
[101-27-003] Chalk, dog waste bags, sand bags, field sand,						20,000
Total						20,000
6430 BUILDING MAINTENANCE	3,730	7,000	7,000	7,000	0	0.0%
[Entity] Budget Detail Desc.						Total
[101-27-003] Miscellaneous repairs						7,000
Total						7,000
6450 EQUIPMENT MAINTENANCE	144	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	7,433	5,000	6,000	6,000	1,000	20.0%
6461 VEHICLE FUEL & OIL	4,621	6,000	6,000	6,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	480	4,000	4,000	4,000	0	0.0%
[Entity] Budget Detail Desc.						Total
[101-27-003] Miscellaneous small tools						4,000
Total						4,000
OPERATING EXPENSES	279,363	251,534	254,239	224,219	(27,315)	(10.9%)
6650 TRANSFERS OUT - RENT	1,352	1,421	1,421	0	(1,421)	(100.0%)
NON OPERATING EXPENSES	1,352	1,421	1,421	0	(1,421)	(100.0%)
TOTAL APPROPRIATIONS	280,716	252,955	255,660	224,219	(28,736)	(11.4%)



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KETCHIKAN GATEWAY BOROUGH
FY 2019
101-27-004 PUBLIC WORKS ADMINISTRATION

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	263,983	292,041	292,041	315,340	23,299	8.0%
5120 TEMPORARY PAY	78	0	0	0	0	0.0%
5200 TAXES/BENEFITS	220,031	225,282	225,282	231,345	6,063	2.7%
5300 TRAVEL & TRAINING	0	0	54	0	0	0.0%
6011 OPERATING SUPPLIES	1,265	1,000	1,000	1,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	0	0	100	100	100	0.0%
6070 POSTAGE EXPENSE	192	100	100	100	0	0.0%
6080 PROFESSIONAL SERVICES	1,723	15,000	5,000	5,000	(10,000)	(66.7%)
6085 LICENSES/FEES/PERMITS	0	50	50	50	0	0.0%
6090 CONTRACTUAL SERVICES	14,296	51,427	51,581	51,581	154	0.3%
6100 INSURANCE	628	592	592	663	71	12.0%
6330 TELEPHONE	1,119	780	900	900	120	15.4%
6331 LONG DISTANCE	57	100	100	100	0	0.0%
6460 VEHICLE MAINTENANCE	8	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	751	1,000	1,000	1,000	0	0.0%
OPERATING EXPENSES	504,131	588,871	579,300	608,679	19,808	3.4%
6650 TRANSFERS OUT - RENT	12,172	13,168	13,168	14,224	1,056	8.0%
NON OPERATING EXPENSES	12,172	13,168	13,168	14,224	1,056	8.0%
TOTAL APPROPRIATIONS	516,302	602,039	592,468	622,903	20,864	3.5%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-27-004 PUBLIC WORKS ADMINISTRATION

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	263,983	292,041	292,041	315,340	23,299	8.0%
5120 TEMPORARY PAY	78	0	0	0	0	0.0%
5200 TAXES/BENEFITS	220,031	225,282	225,282	231,345	6,063	2.7%
5300 TRAVEL & TRAINING	0	0	54	0	0	0.0%
6011 OPERATING SUPPLIES	1,265	1,000	1,000	1,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-004] Miscellaneous supplies			1,000			
Total			1,000			
6031 RECORDING FEES/TITLE REPORTS	0	0	100	100	100	0.0%
6070 POSTAGE EXPENSE	192	100	100	100	0	0.0%
6080 PROFESSIONAL SERVICES	1,723	15,000	5,000	5,000	(10,000)	(66.7%)
[Entity] Budget Detail Desc.			Note Total			
[101-27-004] Borough engineering services			5,000			
Total					5,000	
6085 LICENSES/FEES/PERMITS	0	50	50	50	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-004] Vehicle registration renewal			50			
Total			50			
6090 CONTRACTUAL SERVICES	14,296	51,427	51,581	51,581	154	0.3%
[Entity] Budget Detail Desc.			Note Total			
[101-27-004] Janitorial		575 sf			1,581	
[101-27-004] Junk vehicle contract					50,000	
Total					51,581	
6100 INSURANCE	628	592	592	663	71	12.0%
[Entity] Budget Detail Desc.			Total			
[101-27-004] Vehicle insurance			663			
Total			663			
6330 TELEPHONE	1,119	780	900	900	120	15.4%
[Entity] Budget Detail Desc.			Note Total			
[101-27-004] Cell phones		3 employees @ \$25/mo			900	
Total					900	
6331 LONG DISTANCE	57	100	100	100	0	0.0%
6460 VEHICLE MAINTENANCE	8	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	751	1,000	1,000	1,000	0	0.0%
OPERATING EXPENSES	504,131	588,871	579,300	608,679	19,808	3.4%
6650 TRANSFERS OUT - RENT	12,172	13,168	13,168	14,224	1,056	8.0%
NON OPERATING EXPENSES	12,172	13,168	13,168	14,224	1,056	8.0%
TOTAL APPROPRIATIONS	516,302	602,039	592,468	622,903	20,864	3.5%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-30-000 PLANNING

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	357,930	347,638	335,778	326,120	(21,518)	(6.2%)
5110 OVERTIME PAY	1,168	3,000	4,000	5,000	2,000	66.7%
5150 PLANNING COMMISSION FEES	4,063	4,500	4,500	4,500	0	0.0%
5200 TAXES/BENEFITS	305,011	236,557	236,557	238,832	2,276	1.0%
5300 TRAVEL & TRAINING	4,240	4,000	4,000	7,050	3,050	76.3%
6010 SUPPLIES	1,340	5,000	4,000	4,000	(1,000)	(20.0%)
6020 DUES & PUBLICATIONS	2,835	3,000	2,495	2,520	(480)	(16.0%)
6030 PUBLISHING EXPENSE	5,179	8,000	4,500	4,500	(3,500)	(43.8%)
6031 RECORDING FEES/TITLE REPORTS	1,765	5,000	1,000	2,000	(3,000)	(60.0%)
6045 MEETING/TRAINING FOOD	0	0	0	600	600	0.0%
6070 POSTAGE EXPENSE	2,390	5,000	2,000	2,500	(2,500)	(50.0%)
6090 CONTRACTUAL SERVICES	18,733	22,595	18,595	13,595	(9,000)	(39.8%)
6330 TELEPHONE	225	300	200	300	0	0.0%
6331 LONG DISTANCE	199	300	300	300	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,652	2,000	1,800	2,000	0	0.0%
OPERATING EXPENSES	706,729	646,890	619,725	613,818	(33,072)	(5.1%)
6650 TRANSFERS OUT - RENT	27,379	33,160	33,160	32,332	(828)	(2.5%)
NON OPERATING EXPENSES	27,379	33,160	33,160	32,332	(828)	(2.5%)
TOTAL APPROPRIATIONS	734,109	680,050	652,885	646,150	(33,900)	(5.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-30-000 PLANNING

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
5100 EMPLOYEE WAGES	357,930	347,638	335,778	326,120	(21,518)	(6.2%)
5110 OVERTIME PAY	1,168	3,000	4,000	5,000	2,000	66.7%
5150 PLANNING COMMISSION FEES	4,063	4,500	4,500	4,500	0	0.0%
5200 TAXES/BENEFITS	305,011	236,557	236,557	238,832	2,276	1.0%
5300 TRAVEL & TRAINING	4,240	4,000	4,000	7,050	3,050	76.3%
[Entity] Budget Detail Desc. Note Total						
[101-30-000] Staff Professional Development						2,700
[101-30-000] APA online training courses						2,000
[101-30-000] AML						2,000
[101-30-000] Southeast Conference						350
Total						7,050
6010 SUPPLIES	1,340	5,000	4,000	4,000	(1,000)	(20.0%)
6020 DUES & PUBLICATIONS	2,835	3,000	2,495	2,520	(480)	(16.0%)
[Entity] Budget Detail Desc. Total						
[101-30-000] American Planning Association dues			2,200			
[101-30-000] Floodplain Manager certification			170			
[101-30-000] Ketchikan Daily News			150			
Total			2,520			
6030 PUBLISHING EXPENSE	5,179	8,000	4,500	4,500	(3,500)	(43.8%)
6031 RECORDING FEES/TITLE REPORTS	1,765	5,000	1,000	2,000	(3,000)	(60.0%)
6045 MEETING/TRAINING FOOD	0	0	0	600	600	0.0%
6070 POSTAGE EXPENSE	2,390	5,000	2,000	2,500	(2,500)	(50.0%)
6090 CONTRACTUAL SERVICES	18,733	22,595	18,595	13,595	(9,000)	(39.8%)
[Entity] Budget Detail Desc. Note Total						
[101-30-000] Janitorial						3,595
[101-30-000] Code Publishing Services						5,000
[101-30-000] Software Engineering of Alaska						5,000
Total						13,595
6330 TELEPHONE	225	300	200	300	0	0.0%
6331 LONG DISTANCE	199	300	300	300	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,652	2,000	1,800	2,000	0	0.0%
OPERATING EXPENSES	706,729	646,890	619,725	613,818	(33,072)	(5.1%)
6650 TRANSFERS OUT - RENT	27,379	33,160	33,160	32,332	(828)	(2.5%)
NON OPERATING EXPENSES	27,379	33,160	33,160	32,332	(828)	(2.5%)
TOTAL APPROPRIATIONS	734,109	680,050	652,885	646,150	(33,900)	(5.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-31-000 TRANSIT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	570,442	641,906	622,311	640,645	(1,261)	(0.2%)
5110 OVERTIME PAY	40,223	15,000	54,000	35,000	20,000	133.3%
5120 TEMPORARY PAY	172,126	153,700	156,000	168,000	14,300	9.3%
5160 CALL OUT PAY	652	300	800	700	400	133.3%
5200 TAXES/BENEFITS	564,090	618,436	585,844	621,621	3,185	0.5%
5300 TRAVEL & TRAINING	3,910	3,200	3,200	5,950	2,750	85.9%
5400 UNIFORM ALLOWANCE	0	500	435	3,000	2,500	500.0%
6010 SUPPLIES	1,481	2,000	1,579	1,500	(500)	(25.0%)
6011 OPERATING SUPPLIES	7,700	4,000	8,607	8,000	4,000	100.0%
6015 BOOKS & SOFTWARE	1,806	2,500	2,000	2,700	200	8.0%
6020 DUES & PUBLICATIONS	1,904	1,500	1,700	1,700	200	13.3%
6030 PUBLISHING EXPENSE	3,421	4,500	4,000	4,500	0	0.0%
6040 COMMUNITY PROMOTION	0	1,000	500	750	(250)	(25.0%)
6070 POSTAGE EXPENSE	164	100	75	75	(25)	(25.0%)
6080 PROFESSIONAL SERVICES	4,217	9,200	9,000	9,500	300	3.3%
6085 LICENSES/FEES/PERMITS	0	300	250	250	(50)	(16.7%)
6090 CONTRACTUAL SERVICES	325,941	360,000	360,000	345,000	(15,000)	(4.2%)
6100 INSURANCE	20,412	21,000	26,802	48,500	27,500	131.0%
6310 ELECTRICITY	5,873	5,500	7,618	7,350	1,850	33.6%
6320 WATER	1,736	1,700	1,760	1,800	100	5.9%
6330 TELEPHONE	10,351	9,335	9,800	9,800	465	5.0%
6331 LONG DISTANCE	258	300	200	250	(50)	(16.7%)
6340 SEWER	1,589	1,500	1,613	1,680	180	12.0%
6350 LANDFILL FEES	0	300	200	100	(200)	(66.7%)
6430 BUILDING MAINTENANCE	11,628	8,500	8,500	8,500	0	0.0%
6431 HEATING FUEL	3,107	2,500	2,700	2,800	300	12.0%
6450 EQUIPMENT MAINTENANCE	1,560	2,000	500	500	(1,500)	(75.0%)
6460 VEHICLE MAINTENANCE	131,496	155,000	155,000	130,000	(25,000)	(16.1%)
6461 VEHICLE FUEL & OIL	141,915	140,000	151,000	160,000	20,000	14.3%
6525 SMALL EQUIPMENT PURCHASES	5,545	0	2,000	4,820	4,820	0.0%
6540 CAPITAL IMPROVEMENTS	6,665	70,930	70,930	61,500	(9,430)	(13.3%)
OPERATING EXPENSES	2,040,212	2,236,707	2,248,924	2,286,491	49,784	2.2%
TOTAL APPROPRIATIONS	2,040,212	2,236,707	2,248,924	2,286,491	49,784	2.2%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-31-000 TRANSIT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	570,442	641,906	622,311	640,645	(1,261)	(0.2%)
5110 OVERTIME PAY	40,223	15,000	54,000	35,000	20,000	133.3%

[Note]
Significant overtime has occurred due to maintenance of older fleet and staffing issues associated with high turnover of temporary drivers and the training associated with hiring replacements.

5120 TEMPORARY PAY	172,126	153,700	156,000	168,000	14,300	9.3%
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[Note]
Additional technical service support and administrative support in order to adequately carry out recommendations by AKDOT&PF Transit Office.

5160 CALL OUT PAY	652	300	800	700	400	133.3%
5200 TAXES/BENEFITS	564,090	618,436	585,844	621,621	3,185	0.5%
5300 TRAVEL & TRAINING	3,910	3,200	3,200	5,950	2,750	85.9%

[Entity] Budget Detail Desc.	Note	Total
[101-31-000] Alaska Transit conference & providers meeting		1,200
[101-31-000] Mechanic training (2)	Not reimbursed by FTA	3,000
[101-31-000] Gillig / Eldorado ADA (2) prebuild & inspection		750
[101-31-000] Comprehensive ADA Paratransit eligibility		500
[101-31-000] CTA Conference		500
Total		5,950

[Note]
Most travel cost will be reimbursed by the FTA. Borough is required to pay per diem.

5400 UNIFORM ALLOWANCE	0	500	435	3,000	2,500	500.0%
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[Entity] Budget Detail Desc.	Total
[101-31-000] APEA Required Uniform Allowance	3,000
Total	3,000

[Note]
Increase is due to new APEA contract requirement to add uniform expense for two mechanics (2 pants, 3 shirts & 1 pair of boots - each) and seven bus drivers (4 shirts - each). This is a one-time expense for the duration of the contract.

6010 SUPPLIES	1,481	2,000	1,579	1,500	(500)	(25.0%)
6011 OPERATING SUPPLIES	7,700	4,000	8,607	8,000	4,000	100.0%
6015 BOOKS & SOFTWARE	1,806	2,500	2,000	2,700	200	8.0%

[Entity] Budget Detail Desc.	Note	Total
[101-31-000] Software maintenance	Adobe, Fleetwise, Microsoft, Trimble, GTFS, Cummins, Trillium	2,700
Total		2,700

6020 DUES & PUBLICATIONS	1,904	1,500	1,700	1,700	200	13.3%
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[Entity] Budget Detail Desc.	Note	Total
[101-31-000] Alaska Mobility Coalition	State Match Grant efforts	1,200
[101-31-000] CTA Community Transit		500
Total		1,700

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-31-000 TRANSIT

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6030 PUBLISHING EXPENSE	3,421	4,500	4,000	4,500	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-31-000] Bus schedule and signage			4,500			
Total			4,500			
6040 COMMUNITY PROMOTION	0	1,000	500	750	(250)	(25.0%)
[Entity] Budget Detail Desc.			Total			
[101-31-000] IFA Ferry schedule			750			
Total			750			
6070 POSTAGE EXPENSE	164	100	75	75	(25)	(25.0%)
6080 PROFESSIONAL SERVICES	4,217	9,200	9,000	9,500	300	3.3%
[Entity] Budget Detail Desc.			Total			
[101-31-000] Technical services					9,500	
			<i>Note</i>			
			IT, engineering, design & planning, radio communications, GTFS			
Total					9,500	
6085 LICENSES/FEES/PERMITS	0	300	250	250	(50)	(16.7%)
6090 CONTRACTUAL SERVICES	325,941	360,000	360,000	345,000	(15,000)	(4.2%)
[Entity] Budget Detail Desc.			Total			
[101-31-000] Paratransit contractor					343,500	
[101-31-000] Substance screening					1,500	
			<i>Note</i>			
			Requirement of an ADA card and no charge for labor on maintenance			
Total					345,000	
6100 INSURANCE	20,412	21,000	26,802	48,500	27,500	131.0%
[Entity] Budget Detail Desc.			Total			
[101-31-000] 11 Transit vehicles			26,000			
[101-31-000] 7 New Transit vehicles			22,500			
Total			48,500			
[Note]						
The Transit Dept. currently has (3) Admin support vehicles, (5) 29' Buses, (1) 35' Bus, and (1) Paratransit bus.						
Cost increase is due to the addition of (4) 35' Buses and (3) Paratransit buses.						
6310 ELECTRICITY	5,873	5,500	7,618	7,350	1,850	33.6%
6320 WATER	1,736	1,700	1,760	1,800	100	5.9%
6330 TELEPHONE	10,351	9,335	9,800	9,800	465	5.0%
6331 LONG DISTANCE	258	300	200	250	(50)	(16.7%)
6340 SEWER	1,589	1,500	1,613	1,680	180	12.0%
6350 LANDFILL FEES	0	300	200	100	(200)	(66.7%)
6430 BUILDING MAINTENANCE	11,628	8,500	8,500	8,500	0	0.0%
6431 HEATING FUEL	3,107	2,500	2,700	2,800	300	12.0%
6450 EQUIPMENT MAINTENANCE	1,560	2,000	500	500	(1,500)	(75.0%)
6460 VEHICLE MAINTENANCE	131,496	155,000	155,000	130,000	(25,000)	(16.1%)
6461 VEHICLE FUEL & OIL	141,915	140,000	151,000	160,000	20,000	14.3%
6525 SMALL EQUIPMENT PURCHASES	5,545	0	2,000	4,820	4,820	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-32-000 CODE ENFORCEMENT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	62,604	64,352	65,000	64,358	6	0.0%
5120 TEMPORARY PAY	3,700	0	0	0	0	0.0%
5200 TAXES/BENEFITS	62,356	59,523	59,888	53,026	(6,496)	(10.9%)
6010 SUPPLIES	22	100	100	100	0	0.0%
6090 CONTRACTUAL SERVICES	513	660	660	660	0	0.0%
6100 INSURANCE	782	1,040	838	850	(190)	(18.3%)
6330 TELEPHONE	850	300	800	300	0	0.0%
6370 MILEAGE REIMBURSEMENT	65	150	0	0	(150)	(100.0%)
6460 VEHICLE MAINTENANCE	601	500	500	500	0	0.0%
6461 VEHICLE FUEL & OIL	484	1,200	700	700	(500)	(41.7%)
OPERATING EXPENSES	131,979	127,824	128,486	120,494	(7,330)	(5.7%)
6650 TRANSFERS OUT - RENT	5,645	6,089	6,089	5,937	(152)	(2.5%)
NON OPERATING EXPENSES	5,645	6,089	6,089	5,937	(152)	(2.5%)
TOTAL APPROPRIATIONS	137,624	133,913	134,575	126,431	(7,482)	(5.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-32-000 CODE ENFORCEMENT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	62,604	64,352	65,000	64,358	6	0.0%
5120 TEMPORARY PAY	3,700	0	0	0	0	0.0%
5200 TAXES/BENEFITS	62,356	59,523	59,888	53,026	(6,496)	(10.9%)
6010 SUPPLIES	22	100	100	100	0	0.0%
6090 CONTRACTUAL SERVICES	513	660	660	660	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-32-000] Janitorial	240 sf					660
Total						660
6100 INSURANCE	782	1,040	838	850	(190)	(18.3%)
6330 TELEPHONE	850	300	800	300	0	0.0%
6370 MILEAGE REIMBURSEMENT	65	150	0	0	(150)	(100.0%)
6460 VEHICLE MAINTENANCE	601	500	500	500	0	0.0%
6461 VEHICLE FUEL & OIL	484	1,200	700	700	(500)	(41.7%)
OPERATING EXPENSES	131,979	127,824	128,486	120,494	(7,330)	(5.7%)
6650 TRANSFERS OUT - RENT	5,645	6,089	6,089	5,937	(152)	(2.5%)
NON OPERATING EXPENSES	5,645	6,089	6,089	5,937	(152)	(2.5%)
TOTAL APPROPRIATIONS	137,624	133,913	134,575	126,431	(7,482)	(5.6%)

KETCHIKAN GATEWAY BOROUGH
 FY 2019
 101-35 GF GRANTS

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6010 SUPPLIES	0	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	0	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	0	0	0	334,708	334,708	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	0	0	0	0	0.0%
OPERATING EXPENSES	0	0	0	334,708	334,708	0.0%
TOTAL APPROPRIATIONS	0	0	0	334,708	334,708	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-35 GF GRANTS

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6010 SUPPLIES	0	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	0	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	0	0	0	334,708	334,708	0.0%

[Entity] Budget Detail Desc.	Note	Total
[101-35-010] Ketchikan Area Arts and Humanities	Operating support	25,000
[101-35-011] Boys and Girls Club Alaska	Ketchikan Boys and Girls Club	22,867
[101-35-012] Ketchikan Kanayama Exchange Program	Help with the exchange program	16,998
[101-35-013] Women in Safe Homes	Prevention Outreach Advocate	22,000
[101-35-014] Southeast Alaska Independent Living	Support services and programs for seniors and people experiencing disabilities	9,147
[101-35-015] Ketchikan Killer Whales Swim Club	Annual swim meet	1,906
[101-35-016] Senior Services Meal Program	Ketchikan senior nutrition program	24,010
[101-35-017] Alaska Legal Services Corporation	Elder and family advocacy program	13,720
[101-35-018] Love in Action	Provide basic necessities to clients	10,000
[101-35-019] Ketchikan Youth Court	Operating support	4,800
[101-35-020] Ketchikan Humane Society	Spay and neuter program	3,811
[101-35-021] Ketchikan Youth Initiatives	Maintenance and operational support	7,012
[101-35-022] First City Players	Operating support	20,000
[101-35-023] First City Homeless Services - Day Shelter	Shelter open weekends	26,000
[101-35-024] Ketchikan Wellness Coalition	Operating support	14,101
[101-35-025] Rendezvous Senior Day Services, Inc.	Operational support	30,000
[101-35-030] Chamber of Commerce	Carry foward	23,336
[101-35-031] UAS Testing Center	Testing Center	60,000
Total		334,708

6525 SMALL EQUIPMENT PURCHASES	0	0	0	0	0	0.0%
OPERATING EXPENSES	0	0	0	334,708	334,708	0.0%
TOTAL APPROPRIATIONS	0	0	0	334,708	334,708	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-36-000 NON-DEPARTMENTAL

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6205 EXCESS LIABILITY INSURANCE	186,646	200,000	200,000	198,690	(1,310)	(0.7%)
6220 WORKERS COMP INSURANCE	308,630	364,359	364,359	361,025	(3,334)	(0.9%)
6221 WORKERS COMP ALLOCATION	(308,630)	(364,359)	(364,359)	(361,025)	3,334	(0.9%)
6230 UNEMPLOYMENT INSURANCE (ESD)	27,460	63,840	63,840	73,138	9,298	14.6%
6231 UNEMPLOYMENT INSURANCE ALLOC	(27,460)	(63,840)	(63,840)	(73,138)	(9,298)	14.6%
PENSION	1,307,671	1,531,321	1,531,321	2,746,325	1,215,004	79.3%
6241 PENSION ALLOCATION	(1,261,789)	(1,409,636)	(1,409,636)	(2,601,672)	(1,192,036)	84.6%
6242 PENSION ALLOCATION - IBEW	(45,883)	(121,685)	(121,685)	(144,653)	(22,968)	18.9%
6250 SOCIAL SECURITY TAX (FICA)	564,986	486,702	486,702	453,031	(33,671)	(6.9%)
6251 SOCIAL SECURITY TAX ALLOCATION	(564,986)	(486,702)	(486,702)	(453,031)	33,671	(6.9%)
OPERATING EXPENSES	186,646	200,000	200,000	198,690	(1,310)	(0.7%)
TOTAL APPROPRIATIONS	186,646	200,000	200,000	198,690	(1,310)	(0.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-36-000 NON-DEPARTMENTAL

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6205 EXCESS LIABILITY INSURANCE	186,646	200,000	200,000	198,690	(1,310)	(0.7%)
[Entity] Budget Detail Desc.			Total			
[101-36-000] Excess liability insurnce			200,000			
[101-36-000] Reconciling			-1,310			
Total			198,690			
6220 WORKERS COMP INSURANCE	308,630	364,359	364,359	361,025	(3,334)	(0.9%)
6221 WORKERS COMP ALLOCATION	(308,630)	(364,359)	(364,359)	(361,025)	3,334	(0.9%)
6230 UNEMPLOYMENT INSURANCE (ESD)	27,460	63,840	63,840	73,138	9,298	14.6%
6231 UNEMPLOYMENT INSURANCE ALLOC	(27,460)	(63,840)	(63,840)	(73,138)	(9,298)	14.6%
PENSION	1,307,671	1,531,321	1,531,321	2,746,325	1,215,004	79.3%
6241 PENSION ALLOCATION	(1,261,789)	(1,409,636)	(1,409,636)	(2,601,672)	(1,192,036)	84.6%
6242 PENSION ALLOCATION - IBEW	(45,883)	(121,685)	(121,685)	(144,653)	(22,968)	18.9%
6250 SOCIAL SECURITY TAX (FICA)	564,986	486,702	486,702	453,031	(33,671)	(6.9%)
6251 SOCIAL SECURITY TAX ALLOCATION	(564,986)	(486,702)	(486,702)	(453,031)	33,671	(6.9%)
OPERATING EXPENSES	186,646	200,000	200,000	198,690	(1,310)	(0.7%)
TOTAL APPROPRIATIONS	186,646	200,000	200,000	198,690	(1,310)	(0.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-37-000 NON-DEPT WHITE CLIFF

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	1,712	1,022	1,000	0	(1,022)	(100.0%)
5200 TAXES/BENEFITS	1,708	774	750	0	(774)	(100.0%)
5300 TRAVEL & TRAINING	0	0	0	0	0	0.0%
6010 SUPPLIES	3,565	5,000	4,500	0	(5,000)	(100.0%)
6011 OPERATING SUPPLIES	2,926	0	0	0	0	0.0%
6045 MEETING/TRAINING FOOD	0	0	0	0	0	0.0%
6060 RENTALS	1,412	1,500	1,835	0	(1,500)	(100.0%)
6070 POSTAGE EXPENSE	199	200	0	0	(200)	(100.0%)
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	3,000	2,567	0	(3,000)	(100.0%)
6090 CONTRACTUAL SERVICES	446	0	450	0	0	0.0%
6150 FINES & PENALTIES	0	0	0	0	0	0.0%
6310 ELECTRICITY	0	0	0	0	0	0.0%
6320 WATER	0	0	0	0	0	0.0%
6330 TELEPHONE	0	0	0	0	0	0.0%
6331 LONG DISTANCE	0	0	0	0	0	0.0%
6340 SEWER	0	0	0	0	0	0.0%
6360 REIMBURSABLE EXPENSES	0	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	0	0	0	0	0	0.0%
6431 HEATING FUEL	0	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	36,312	37,000	37,000	0	(37,000)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	0	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	0	0	0	0	0	0.0%
OPERATING EXPENSES	48,278	48,497	48,102	0	(48,497)	(100.0%)
TOTAL APPROPRIATIONS	48,278	48,497	48,102	0	(48,497)	(100.0%)

**KETCHIKAN GATEWAY BOROUGH
FY 2019
101-37-000 NON-DEPT WHITE CLIFF**

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	1,712	1,022	1,000	0	(1,022)	(100.0%)
[Note] Items previously budgeted in 'non-departmental' are being budgeted through other responsible departments budgets.						
5200 TAXES/BENEFITS	1,708	774	750	0	(774)	(100.0%)
5300 TRAVEL & TRAINING	0	0	0	0	0	0.0%
6010 SUPPLIES	3,565	5,000	4,500	0	(5,000)	(100.0%)
6011 OPERATING SUPPLIES	2,926	0	0	0	0	0.0%
6045 MEETING/TRAINING FOOD	0	0	0	0	0	0.0%
6060 RENTALS	1,412	1,500	1,835	0	(1,500)	(100.0%)
6070 POSTAGE EXPENSE	199	200	0	0	(200)	(100.0%)
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	3,000	2,567	0	(3,000)	(100.0%)
6090 CONTRACTUAL SERVICES	446	0	450	0	0	0.0%
6150 FINES & PENALTIES	0	0	0	0	0	0.0%
6310 ELECTRICITY	0	0	0	0	0	0.0%
6320 WATER	0	0	0	0	0	0.0%
6330 TELEPHONE	0	0	0	0	0	0.0%
6331 LONG DISTANCE	0	0	0	0	0	0.0%
6340 SEWER	0	0	0	0	0	0.0%
6360 REIMBURSABLE EXPENSES	0	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	0	0	0	0	0	0.0%
6431 HEATING FUEL	0	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	36,312	37,000	37,000	0	(37,000)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	0	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	0	0	0	0	0	0.0%
OPERATING EXPENSES	48,278	48,497	48,102	0	(48,497)	(100.0%)
TOTAL APPROPRIATIONS	48,278	48,497	48,102	0	(48,497)	(100.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-38-000 INTERFUND TRANSFERS

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
6606 TRANSFERS OUT - HOMESTEAD SA	31,869	28,774	28,774	11,129	(17,645)	(61.3%)
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0.0%
6615 TRANSFERS OUT - FIRE/EMS	58,800	58,800	58,800	0	(58,800)	(100.0%)
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
6618 TRANSFERS OUT - LOCAL EDUCATION FU	0	0	0	189,890	189,890	0.0%
NON OPERATING EXPENSES	98,431	95,336	95,336	208,781	113,445	119.0%
TOTAL APPROPRIATIONS	98,431	95,336	95,336	208,781	113,445	119.0%

**KETCHIKAN GATEWAY BOROUGH
FY 2019
101-38-000 INTERFUND TRANSFERS**

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
6606 TRANSFERS OUT - HOMESTEAD SA	31,869	28,774	28,774	11,129	(17,645)	(61.3%)
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-38-000] Esther Shea field	1 EDU					576
[101-38-000] Rotary Beach	1 EDU					576
Total						1,152
6615 TRANSFERS OUT - FIRE/EMS	58,800	58,800	58,800	0	(58,800)	(100.0%)
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-38-000] Esther Shea field	1 EDU					555
[101-38-000] Rotary Beach	1 EDU					555
Total						1,110
6618 TRANSFERS OUT - LOCAL EDUCATION FU	0	0	0	189,890	189,890	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-38-000] In-kind services to school district	See Local Education Fund for details					189,890
Total						189,890
NON OPERATING EXPENSES	98,431	95,336	95,336	208,781	113,445	119.0%
TOTAL APPROPRIATIONS	98,431	95,336	95,336	208,781	113,445	119.0%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-39 AUTOMATION

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	112,947	116,722	116,722	116,734	12	0.0%
5200 TAXES/BENEFITS	53,594	53,877	53,877	66,280	12,402	23.0%
5300 TRAVEL & TRAINING	0	1,200	1,350	3,000	1,800	150.0%
6010 SUPPLIES	802	500	400	5,500	5,000	1000.0%
6011 OPERATING SUPPLIES	39	500	300	500	0	0.0%
6015 BOOKS & SOFTWARE	106,798	110,000	110,000	108,060	(1,940)	(1.8%)
6021 DATA SERVICES	48,079	44,800	45,000	49,800	5,000	11.2%
6060 RENTALS	0	0	0	2,285	2,285	0.0%
6070 POSTAGE EXPENSE	0	200	50	200	0	0.0%
6080 PROFESSIONAL SERVICES	40,597	55,600	40,000	55,600	0	0.0%
6090 CONTRACTUAL SERVICES	42,397	63,718	63,720	100,718	37,000	58.1%
6330 TELEPHONE	500	500	500	500	0	0.0%
6331 LONG DISTANCE	539	1,000	300	1,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	28,455	27,822	35,000	51,500	23,678	85.1%
6530 EQUIPMENT PURCHASE	42,522	38,000	23,000	30,000	(8,000)	(21.1%)
OPERATING EXPENSES	477,269	514,440	490,219	591,677	77,237	15.0%
6650 TRANSFERS OUT - RENT	10,420	11,240	11,240	10,959	(281)	(2.5%)
NON OPERATING EXPENSES	10,420	11,240	11,240	10,959	(281)	(2.5%)
TOTAL APPROPRIATIONS	487,689	525,680	501,459	602,636	76,956	14.6%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-39 AUTOMATION

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	112,947	116,722	116,722	116,734	12	0.0%
5200 TAXES/BENEFITS	53,594	53,877	53,877	66,280	12,402	23.0%
5300 TRAVEL & TRAINING	0	1,200	1,350	3,000	1,800	150.0%
6010 SUPPLIES	802	500	400	5,500	5,000	1000.0%

[Entity] Budget Detail Desc.	Note	Total
[101-39-000] General supplies		500
[101-39-000] Copier and printer paper	Previously budgeted through non-departmental	5,000
Total		5,500

6011 OPERATING SUPPLIES	39	500	300	500	0	0.0%
6015 BOOKS & SOFTWARE	106,798	110,000	110,000	108,060	(1,940)	(1.8%)

[Entity] Budget Detail Desc.	Note	Total
[101-39-000] Solarwinds annual maintenance	Network management and monitoring software	1,700
[101-39-000] Network backup software annual maintenance		4,700
[101-39-000] Esri annual software maintenance	Mapping software maintenance	19,500
[101-39-000] Vmware annual maintenance	Virtualization software maintenance	5,000
[101-39-000] Equallogic San annual software maintenance	Network San software maintenance	3,500
[101-39-000] Granicus web streaming annual maintenance	Web streaming and video archiving maintenance	4,000
[101-39-000] LaserFiche annual software maintenance	Document management software maintenance	25,000
[101-39-000] Firewall annual maintenance		2,000
[101-39-000] Website annual maintenance		5,500
[101-39-000] Agendaquick annual maintenance		5,000
[101-39-000] Facilities management software maintenance	Maintenance edge, utility trac, facility schedule connect, GIS, and insite	14,500
[101-39-000] Miscellaneous utility software	Specialized maintenance, management or monitoring software	1,500
[101-39-000] PDF software maintenance	PDF editing software	1,000
[101-39-000] Office 365 and email software maintenance	Microsoft office hosted email services	12,000
[101-39-000] Social media archiver annual maintenance	Web archiving	2,800
[101-39-000] Webex	Meeting software	360
Total		108,060

6021 DATA SERVICES	48,079	44,800	45,000	49,800	5,000	11.2%
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[Entity] Budget Detail Desc.	Total
[101-39-000] Borough facilities data circuits	14,000
[101-39-000] Internet access and services	8,000
[101-39-000] Airport kiosk, camera and booth data circuits	4,800
[101-39-000] Public works facilities and scada networks	18,000
[101-39-000] SCADA connection	5,000
Total	49,800

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-39 AUTOMATION

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6060 RENTALS	0	0	0	2,285	2,285	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-39-000] Mail postage meter						2,285
Total						2,285
6070 POSTAGE EXPENSE	0	200	50	200	0	0.0%
6080 PROFESSIONAL SERVICES	40,597	55,600	40,000	55,600	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-39-000] Technical and professional services						40,000
[101-39-000] Airport support						15,600
Total						55,600
6090 CONTRACTUAL SERVICES	42,397	63,718	63,720	100,718	37,000	58.1%
[Entity] Budget Detail Desc.	Note					Total
[101-39-000] Janitorial						1,218
[101-39-000] Software Engineering of Alaska						92,500
[101-39-000] Software Engineering of Alaska						-30,000
[101-39-000] Copier and printer supplies and maintenance						37,000
Total						100,718
6330 TELEPHONE	500	500	500	500	0	0.0%
6331 LONG DISTANCE	539	1,000	300	1,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	28,455	27,822	35,000	51,500	23,678	85.1%
[Entity] Budget Detail Desc.	Note					Total
[101-39-000] Desktop computer replacements						25,000
[101-39-000] Other replacement equipment as needed						4,000
[101-39-000] Network infrastructure switch upgrades						10,000
[101-39-000] Desktop computer replacements for assembly chambers						12,500
Total						51,500
6530 EQUIPMENT PURCHASE	42,522	38,000	23,000	30,000	(8,000)	(21.1%)
[Entity] Budget Detail Desc.	Note					Total
[101-39-000] VM host Dell server scheduled upgrade						9,000
[101-39-000] Replacement Copier for 2nd floor						15,000
[101-39-000] Replacement DVR for WhiteCliff						6,000
Total						30,000

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-39 AUTOMATION

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
OPERATING EXPENSES	477,269	514,440	490,219	591,677	77,237	15.0%
6650 TRANSFERS OUT - RENT	10,420	11,240	11,240	10,959	(281)	(2.5%)
NON OPERATING EXPENSES	10,420	11,240	11,240	10,959	(281)	(2.5%)
TOTAL APPROPRIATIONS	487,689	525,680	501,459	602,636	76,956	14.6%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-40 GF CAPITAL

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	33,780	0	0	0	0	0.0%
5120 TEMPORARY PAY	396	0	0	0	0	0.0%
5200 TAXES/BENEFITS	20,630	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	6,779	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	0	0	0	110,000	110,000	0.0%
6540 CAPITAL IMPROVEMENTS	146,857	38,455	18,455	20,000	(18,455)	(48.0%)
OPERATING EXPENSES	208,442	38,455	18,455	130,000	91,545	238.1%
TOTAL APPROPRIATIONS	208,442	38,455	18,455	130,000	91,545	238.1%

KETCHIKAN GATEWAY BOROUGH
FY 2019
101-40 GF CAPITAL

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
5100 EMPLOYEE WAGES	33,780	0	0	0	0	0.0%
5120 TEMPORARY PAY	396	0	0	0	0	0.0%
5200 TAXES/BENEFITS	20,630	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	6,779	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	0	0	0	110,000	110,000	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-40-000] Vehicle purchase - CIP P3	PA-21, 25% ea PW Admin, Rec CIP, WW, ST Water					7,500
[101-40-000] Vehicle purchase - CIP P3	PA-10, Parks Packer, 50% ea GF and Rec CIP					32,500
[101-40-000] Vehicle purchase - CIP P3	BE-05, Maintenance van, 100% GF					40,000
[101-40-000] Vehicle purchase - CIP General Fund	ASC-07, shared Planning and Assessment vehicle, 100% GF					30,000
Total						110,000
6540 CAPITAL IMPROVEMENTS	146,857	38,455	18,455	20,000	(18,455)	(48.0%)
[Entity] Budget Detail Desc.	Note					Total
[101-40-113] Agenda/video/records management upgrades	FY 2018 carryforward					20,000
Total						20,000
OPERATING EXPENSES	208,442	38,455	18,455	130,000	91,545	238.1%
TOTAL APPROPRIATIONS	208,442	38,455	18,455	130,000	91,545	238.1%

KETCHIKAN GATEWAY BOROUGH
 FY 2019
 101-51-000 KGB SCHOOL DISTRICT

DESCRIPTION	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6040 COMMUNITY PROMOTION	0	0	0	0	0.0%
6100 INSURANCE	0	0	0	0	0.0%
6655 KGBSD LOCAL APPROPRIATION	138,445	138,445	0	(138,445)	(100.0%)
OPERATING EXPENSES	138,445	138,445	0	(138,445)	(100.0%)
TOTAL APPROPRIATIONS	138,445	138,445	0	(138,445)	(100.0%)

**KETCHIKAN GATEWAY BOROUGH
FY 2019
101-51-000 KGB SCHOOL DISTRICT**

DESCRIPTION	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6040 COMMUNITY PROMOTION	0	0	0	0	0.0%
6100 INSURANCE	0	0	0	0	0.0%
6655 KGBSD LOCAL APPROPRIATION	138,445	138,445	0	(138,445)	(100.0%)

[Note]

Funding for in-kind services is transferred out of the general fund through Interfund Transfers. Detail for all in-kind services are reflected the Local Education Fund.

OPERATING EXPENSES	138,445	138,445	0	(138,445)	(100.0%)
TOTAL APPROPRIATIONS	138,445	138,445	0	(138,445)	(100.0%)

ENTERPRISE FUNDS

FY 2019



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KETCHIKAN GATEWAY BOROUGH
FY 2019
AIRPORT

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	17,946,334	17,425,050	17,425,050	17,459,028	33,978	0.2%
4080 PENALTY & INTEREST	15	0	0	0	0	0.0%
4221 PERS ON BEHALF PAYMENTS	65,698	52,625	52,625	147,879	95,254	181.0%
4305 INTEREST INCOME	273	0	0	0	0	0.0%
4385 STATE MOA REVENUE	709,387	502,000	502,000	502,000	0	0.0%
4390 MISCELLANEOUS REVENUE	27,107	0	0	0	0	0.0%
4800 CONTRIBUTED CAPITAL	295,811	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	166,803	168,604	169,000	190,840	22,236	13.2%
ADMIN REVENUE	1,270,594	728,729	729,125	846,219	117,490	16.1%
4710 FERRY FARE FEES	2,283,096	1,920,000	1,920,000	1,920,000	0	0.0%
4730 CALL OUT FEES - FERRY	125,214	85,000	90,000	90,000	5,000	5.9%
4790 MISCELLANEOUS FERRY FEES	2,104	0	0	0	0	0.0%
FERRY REVENUE	2,410,413	2,005,000	2,010,000	2,010,000	5,000	0.2%
4260 STATE FUEL TAX REVENUE	23,737	26,000	26,000	26,000	0	0.0%
4510 FUEL FLOWAGE FEES	154,520	130,000	129,000	130,000	0	0.0%
4520 RENTAL INCOME - FIELD	26,679	25,000	64,000	40,000	15,000	60.0%
4530 LANDING FEES	921,853	785,000	780,000	790,000	5,000	0.6%
4540 TIE DOWN CHARGES	2,230	2,000	2,200	2,200	200	10.0%
4550 DOCK FEES	10	0	0	0	0	0.0%
4555 SEAPLANE DOCK FEES	7,166	12,000	9,000	10,000	(2,000)	(16.7%)
4580 AIRCRAFT PARKING FEES	15,914	16,000	17,000	18,000	2,000	12.5%
4590 ANNUAL FIELD MAINTENANCE	3,125	0	0	0	0	0.0%
FIELD REVENUE	1,155,233	996,000	1,027,200	1,016,200	20,200	2.0%
4611 REVILLA PARKING REVENUE	120,069	100,000	90,000	100,000	0	0.0%
4792 PARKING ENFORCEMENT FEES	43,666	39,000	32,000	32,000	(7,000)	(17.9%)
REVILLA FERRY PARKING LOT REVENUE	163,735	139,000	122,000	132,000	(7,000)	(5.0%)
4226 TSA LAW ENFORCEMENT REIMB	43,105	36,000	36,000	36,000	0	0.0%
4340 VENDOR COMMISSION FEES	5,852	6,000	6,000	6,500	500	8.3%
4610 GRAVINA VEHICLE PARKING FEES	85,465	80,000	80,000	80,000	0	0.0%
4620 BUILDING RENTAL - TERMINAL	638,880	640,000	600,000	640,000	0	0.0%
4626 FBI BACKGROUND FEES	7,620	4,500	3,000	4,000	(500)	(11.1%)
4630 ALASKA AIR SECURITY REVENUE	237,000	170,000	170,000	175,000	5,000	2.9%
4670 FACILITY USE FEES	39,797	29,000	32,000	32,000	3,000	10.3%
4685 AIRPORT AMBASSADOR FEES	9,620	9,000	9,000	8,000	(1,000)	(11.1%)
4690 MISCELLANEOUS TERMINAL FEES	14,829	0	0	0	0	0.0%
TERMINAL REVENUE	1,082,169	974,500	936,000	981,500	7,000	0.7%
4810 MURPHY'S DOCKING FEES	8,900	8,800	8,000	8,800	0	0.0%
MURPHY'S LANDING REVENUE	8,900	8,800	8,000	8,800	0	0.0%
TOTAL REVENUES	6,091,044	4,852,029	4,832,325	4,994,719	142,690	2.9%

KETCHIKAN GATEWAY BOROUGH
FY 2019
AIRPORT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
OPERATING EXPENSES - FIELD	1,308,457	1,288,356	1,254,702	1,252,693	(35,662)	(2.8%)
OPERATING EXPENSES - TERMINAL	1,123,829	1,184,289	1,139,927	1,113,633	(70,656)	(6.0%)
OPERATING EXPENSES - FERRY	1,693,291	1,740,660	1,751,077	1,702,111	(38,549)	(2.2%)
OPERATING EXPENSES - ADMIN	424,635	441,539	413,959	448,049	6,510	1.5%
OPERATING EXPENSES - MURPHY'S LANDING	1,106	3,300	2,400	3,300	0	0.0%
OPERATING EXPENSES - REVILLA FERRY PARK	0	0	0	163,763	163,763	0.0%
TOTAL OPERATING EXPENSES	5,219,843	4,658,144	4,562,065	4,683,549	25,404	0.5%
NON OPERATING EXPENSES - FIELD	51,263	63,552	63,552	62,635	(918)	(1.4%)
NON OPERATING EXPENSES - TERMINAL	58,937	60,468	60,468	57,280	(3,189)	(5.3%)
NON OPERATING EXPENSES - FERRY	90,423	90,101	90,101	90,106	5	0.0%
NON OPERATING EXPENSES - ADMIN	22,175	21,996	21,996	22,402	406	1.8%
NON OPERATING EXPENSES - MURPHY'S LAND	160	165	165	165	0	0.0%
NON OPERATING EXPENSES - AIRPORT - REVIL	0	0	0	8,188	8,188	0.0%
TOTAL NON OPERATING EXPENSES	1,392,485	236,283	236,282	240,775	4,493	1.9%
TOTAL APPROPRIATIONS - FIELD	1,359,720	1,351,908	1,318,254	1,315,328	(36,580)	(2.7%)
TOTAL APPROPRIATIONS - TERMINAL	1,182,766	1,244,758	1,200,395	1,170,913	(73,845)	(5.9%)
TOTAL APPROPRIATIONS - FERRY	1,783,715	1,830,761	1,841,178	1,792,217	(38,544)	(2.1%)
TOTAL APPROPRIATIONS - ADMIN	446,810	463,535	435,955	470,451	6,916	1.5%
TOTAL APPROPRIATIONS - MURPHY'S LANDING	1,266	3,465	2,565	3,465	0	0.0%
TOTAL APPROPRIATIONS - AIRPORT REVILLA F	0	0	0	171,951	171,951	0.0%
TOTAL APPROPRIATIONS	6,612,328	4,894,427	4,798,347	4,924,324	29,897	0.6%
REVENUE OVER (UNDER) EXPENDITURES - FIE	(521,284)	(42,398)	33,978	70,395	112,793	(266.0%)
END ENDING FUND BALANCE	17,425,050	17,382,652	17,459,028	17,529,423	146,771	0.8%

KETCHIKAN GATEWAY BOROUGH
FY 2019
400-60-000 AIRPORT - FIELD

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	438,008	442,525	442,525	441,809	(716)	(0.2%)
5110 OVERTIME PAY	27,214	35,000	35,000	30,000	(5,000)	(14.3%)
5120 TEMPORARY PAY	0	8,000	8,000	6,000	(2,000)	(25.0%)
5200 TAXES/BENEFITS	406,115	442,531	425,221	379,384	(63,147)	(14.3%)
5300 TRAVEL & TRAINING	14,838	20,000	17,000	19,000	(1,000)	(5.0%)
5400 UNIFORM ALLOWANCE	255	2,800	2,000	2,500	(300)	(10.7%)
6010 SUPPLIES	212	800	600	700	(100)	(12.5%)
6011 OPERATING SUPPLIES	32,017	90,000	70,000	85,000	(5,000)	(5.6%)
6020 DUES & PUBLICATIONS	0	400	350	350	(50)	(12.5%)
6030 PUBLISHING EXPENSE	378	200	100	0	(200)	(100.0%)
6085 LICENSES/FEES/PERMITS	860	1,000	500	1,200	200	20.0%
6090 CONTRACTUAL SERVICES	178,789	4,000	2,500	4,000	0	0.0%
6100 INSURANCE	60,585	59,000	61,206	63,000	4,000	6.8%
6110 MEDICAL EXPENSE	606	500	300	400	(100)	(20.0%)
6310 ELECTRICITY	33,191	27,000	23,500	29,000	2,000	7.4%
6320 WATER	0	0	0	2,000	2,000	0.0%
6330 TELEPHONE	733	1,000	750	800	(200)	(20.0%)
6331 LONG DISTANCE	29	100	50	50	(50)	(50.0%)
6350 LANDFILL FEES	119	500	500	500	0	0.0%
6410 DOCK MAINTENANCE	477	1,000	600	500	(500)	(50.0%)
6420 FIELD MAINTENANCE	44,708	15,000	10,000	12,000	(3,000)	(20.0%)
6430 BUILDING MAINTENANCE	9,642	15,000	20,000	17,000	2,000	13.3%
6431 HEATING FUEL	13,966	19,000	14,000	4,500	(14,500)	(76.3%)
6450 EQUIPMENT MAINTENANCE	3,263	4,000	3,000	4,000	0	0.0%
6460 VEHICLE MAINTENANCE	12,559	20,000	21,000	40,000	20,000	100.0%
6461 VEHICLE FUEL & OIL	26,127	42,000	55,000	50,000	8,000	19.0%
6475 AIRPORT PARKING LOT MAINT	150	0	0	3,000	3,000	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,617	5,000	8,000	6,000	1,000	20.0%
6530 EQUIPMENT PURCHASE	0	32,000	33,000	50,000	18,000	56.3%
OPERATING EXPENSES	1,308,457	1,288,356	1,254,702	1,252,693	(35,662)	(2.8%)
6130 ADMINISTRATIVE FEES	64,171	63,552	63,552	62,635	(918)	(1.4%)
6800 GAIN/LOSS ON ASSET DISPOSAL	(12,908)	0	0	0	0	0.0%
NON OPERATING EXPENSES	51,263	63,552	63,552	62,635	(918)	(1.4%)
TOTAL APPROPRIATIONS	1,359,720	1,351,908	1,318,254	1,315,328	(36,580)	(2.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
400-60-000 AIRPORT - FIELD

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	438,008	442,525	442,525	441,809	(716)	(0.2%)
5110 OVERTIME PAY	27,214	35,000	35,000	30,000	(5,000)	(14.3%)
[Note] Full staffing will result in lower overtime costs.						
5120 TEMPORARY PAY	0	8,000	8,000	6,000	(2,000)	(25.0%)
5200 TAXES/BENEFITS	406,115	442,531	425,221	379,384	(63,147)	(14.3%)
5300 TRAVEL & TRAINING	14,838	20,000	17,000	19,000	(1,000)	(5.0%)
5400 UNIFORM ALLOWANCE	255	2,800	2,000	2,500	(300)	(10.7%)
6010 SUPPLIES	212	800	600	700	(100)	(12.5%)
6011 OPERATING SUPPLIES	32,017	90,000	70,000	85,000	(5,000)	(5.6%)
[Note] Supplies in reserve from previous year.						
6020 DUES & PUBLICATIONS	0	400	350	350	(50)	(12.5%)
6030 PUBLISHING EXPENSE	378	200	100	0	(200)	(100.0%)
6085 LICENSES/FEEES/PERMITS	860	1,000	500	1,200	200	20.0%
6090 CONTRACTUAL SERVICES	178,789	4,000	2,500	4,000	0	0.0%
6100 INSURANCE	60,585	59,000	61,206	63,000	4,000	6.8%
6110 MEDICAL EXPENSE	606	500	300	400	(100)	(20.0%)
6310 ELECTRICITY	33,191	27,000	23,500	29,000	2,000	7.4%
6320 WATER	0	0	0	2,000	2,000	0.0%
6330 TELEPHONE	733	1,000	750	800	(200)	(20.0%)
6331 LONG DISTANCE	29	100	50	50	(50)	(50.0%)
6350 LANDFILL FEES	119	500	500	500	0	0.0%
6410 DOCK MAINTENANCE	477	1,000	600	500	(500)	(50.0%)
6420 FIELD MAINTENANCE	44,708	15,000	10,000	12,000	(3,000)	(20.0%)
6430 BUILDING MAINTENANCE	9,642	15,000	20,000	17,000	2,000	13.3%
6431 HEATING FUEL	13,966	19,000	14,000	4,500	(14,500)	(76.3%)
[Note] Adjusting allocation between vehicle and heating fuel.						
6450 EQUIPMENT MAINTENANCE	3,263	4,000	3,000	4,000	0	0.0%
6460 VEHICLE MAINTENANCE	12,559	20,000	21,000	40,000	20,000	100.0%
[Note] Scheduled maintenance; anticipated growth in consumables; vehicle systems updates.						
6461 VEHICLE FUEL & OIL	26,127	42,000	55,000	50,000	8,000	19.0%
[Note] Adjusting allocation between vehicle and heating fuel.						
6475 AIRPORT PARKING LOT MAINT	150	0	0	3,000	3,000	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,617	5,000	8,000	6,000	1,000	20.0%
6530 EQUIPMENT PURCHASE	0	32,000	33,000	50,000	18,000	56.3%
[Note] Planned purchase of vehicle attachments for air field and winter operations.						

KETCHIKAN GATEWAY BOROUGH
 FY 2019
 400-60-000 AIRPORT - FIELD

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
OPERATING EXPENSES	1,308,457	1,288,356	1,254,702	1,252,693	(35,662)	(2.8%)
6130 ADMINISTRATIVE FEES	64,171	63,552	63,552	62,635	(918)	(1.4%)
6800 GAIN/LOSS ON ASSET DISPOSAL	(12,908)	0	0	0	0	0.0%
NON OPERATING EXPENSES	51,263	63,552	63,552	62,635	(918)	(1.4%)
TOTAL APPROPRIATIONS	1,359,720	1,351,908	1,318,254	1,315,328	(36,580)	(2.7%)



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KETCHIKAN GATEWAY BOROUGH
FY 2019
400-61-000 AIRPORT - TERMINAL

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	360,693	389,278	389,278	370,171	(19,107)	(4.9%)
5110 OVERTIME PAY	46,223	48,000	48,000	45,000	(3,000)	(6.3%)
5120 TEMPORARY PAY	17,990	16,000	16,000	10,000	(6,000)	(37.5%)
5160 CALL OUT PAY	127	0	0	0	0	0.0%
5200 TAXES/BENEFITS	377,062	387,911	362,148	329,862	(58,049)	(15.0%)
5300 TRAVEL & TRAINING	1,179	2,500	2,500	2,700	200	8.0%
5400 UNIFORM ALLOWANCE	382	2,000	2,200	2,000	0	0.0%
6010 SUPPLIES	146	400	200	400	0	0.0%
6011 OPERATING SUPPLIES	29,231	30,000	34,000	30,000	0	0.0%
6020 DUES & PUBLICATIONS	50	400	200	300	(100)	(25.0%)
6030 PUBLISHING EXPENSE	0	200	100	100	(100)	(50.0%)
6075 SECURITY SCREENING EXPENSE	2,200	4,000	4,000	4,000	0	0.0%
6090 CONTRACTUAL SERVICES	46,609	45,000	25,000	45,000	0	0.0%
6100 INSURANCE	6,592	7,000	4,901	5,400	(1,600)	(22.9%)
6110 MEDICAL EXPENSE	45	2,500	200	2,000	(500)	(20.0%)
6310 ELECTRICITY	95,184	95,000	90,000	100,000	5,000	5.3%
6320 WATER	32,168	28,000	29,000	30,000	2,000	7.1%
6330 TELEPHONE	733	1,500	600	1,500	0	0.0%
6331 LONG DISTANCE	54	100	50	100	0	0.0%
6340 SEWER	23,946	22,000	23,000	24,000	2,000	9.1%
6350 LANDFILL FEES	1,798	0	8,000	7,000	7,000	0.0%
6430 BUILDING MAINTENANCE	30,137	29,000	29,000	27,000	(2,000)	(6.9%)
6431 HEATING FUEL	35,498	30,000	35,000	31,000	1,000	3.3%
6450 EQUIPMENT MAINTENANCE	43	500	350	400	(100)	(20.0%)
6460 VEHICLE MAINTENANCE	1,252	500	200	700	200	40.0%
6475 AIRPORT PARKING LOT MAINT	5,062	2,500	2,500	35,000	32,500	1300.0%
6525 SMALL EQUIPMENT PURCHASES	9,427	5,000	3,500	8,000	3,000	60.0%
6530 EQUIPMENT PURCHASE	0	35,000	30,000	2,000	(33,000)	(94.3%)
OPERATING EXPENSES	1,123,829	1,184,289	1,139,927	1,113,633	(70,656)	(6.0%)
6130 ADMINISTRATIVE FEES	55,478	57,926	57,926	55,682	(2,245)	(3.9%)
6140 DEBT SERVICE	3,458	2,542	2,542	1,598	(944)	(37.1%)
NON OPERATING EXPENSES	58,937	60,468	60,468	57,280	(3,189)	(5.3%)
TOTAL APPROPRIATIONS	1,182,766	1,244,758	1,200,395	1,170,913	(73,845)	(5.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
400-61-000 AIRPORT - TERMINAL

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	360,693	389,278	389,278	370,171	(19,107)	(4.9%)
5110 OVERTIME PAY	46,223	48,000	48,000	45,000	(3,000)	(6.3%)
5120 TEMPORARY PAY	17,990	16,000	16,000	10,000	(6,000)	(37.5%)

[Note]
Full staffing will result in lower temporary pay.

5160 CALL OUT PAY	127	0	0	0	0	0.0%
5200 TAXES/BENEFITS	377,062	387,911	362,148	329,862	(58,049)	(15.0%)
5300 TRAVEL & TRAINING	1,179	2,500	2,500	2,700	200	8.0%
5400 UNIFORM ALLOWANCE	382	2,000	2,200	2,000	0	0.0%
6010 SUPPLIES	146	400	200	400	0	0.0%
6011 OPERATING SUPPLIES	29,231	30,000	34,000	30,000	0	0.0%
6020 DUES & PUBLICATIONS	50	400	200	300	(100)	(25.0%)
6030 PUBLISHING EXPENSE	0	200	100	100	(100)	(50.0%)
6075 SECURITY SCREENING EXPENSE	2,200	4,000	4,000	4,000	0	0.0%
6090 CONTRACTUAL SERVICES	46,609	45,000	25,000	45,000	0	0.0%
6100 INSURANCE	6,592	7,000	4,901	5,400	(1,600)	(22.9%)
6110 MEDICAL EXPENSE	45	2,500	200	2,000	(500)	(20.0%)
6310 ELECTRICITY	95,184	95,000	90,000	100,000	5,000	5.3%
6320 WATER	32,168	28,000	29,000	30,000	2,000	7.1%
6330 TELEPHONE	733	1,500	600	1,500	0	0.0%
6331 LONG DISTANCE	54	100	50	100	0	0.0%
6340 SEWER	23,946	22,000	23,000	24,000	2,000	9.1%
6350 LANDFILL FEES	1,798	0	8,000	7,000	7,000	0.0%
6430 BUILDING MAINTENANCE	30,137	29,000	29,000	27,000	(2,000)	(6.9%)
6431 HEATING FUEL	35,498	30,000	35,000	31,000	1,000	3.3%
6450 EQUIPMENT MAINTENANCE	43	500	350	400	(100)	(20.0%)
6460 VEHICLE MAINTENANCE	1,252	500	200	700	200	40.0%
6475 AIRPORT PARKING LOT MAINT	5,062	2,500	2,500	35,000	32,500	1300.0%

[Note]
Adding Luke II parking stations for Gravina parking.

6525 SMALL EQUIPMENT PURCHASES	9,427	5,000	3,500	8,000	3,000	60.0%
6530 EQUIPMENT PURCHASE	0	35,000	30,000	2,000	(33,000)	(94.3%)

[Note]
No scheduled major equipment purchase anticipated.

OPERATING EXPENSES	1,123,829	1,184,289	1,139,927	1,113,633	(70,656)	(6.0%)
6130 ADMINISTRATIVE FEES	55,478	57,926	57,926	55,682	(2,245)	(3.9%)
6140 DEBT SERVICE	3,458	2,542	2,542	1,598	(944)	(37.1%)
NON OPERATING EXPENSES	58,937	60,468	60,468	57,280	(3,189)	(5.3%)
TOTAL APPROPRIATIONS	1,182,766	1,244,758	1,200,395	1,170,913	(73,845)	(5.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
400-62-000 AIRPORT - FERRY

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	491,271	512,281	514,000	491,086	(21,195)	(4.1%)
5110 OVERTIME PAY	116,449	82,000	90,000	90,000	8,000	9.8%
5120 TEMPORARY PAY	17,257	14,000	14,000	5,000	(9,000)	(64.3%)
5200 TAXES/BENEFITS	418,366	458,129	419,484	432,725	(25,404)	(5.5%)
5300 TRAVEL & TRAINING	3,535	2,000	1,400	1,000	(1,000)	(50.0%)
5400 UNIFORM ALLOWANCE	0	300	450	500	200	66.7%
6010 SUPPLIES	274	400	400	400	0	0.0%
6011 OPERATING SUPPLIES	4,338	3,000	2,500	3,000	0	0.0%
6020 DUES & PUBLICATIONS	0	250	200	0	(250)	(100.0%)
6085 LICENSES/FEES/PERMITS	0	1,000	500	1,400	400	40.0%
6090 CONTRACTUAL SERVICES	51,254	33,000	50,000	33,000	0	0.0%
6100 INSURANCE	165,919	160,000	154,993	160,000	0	0.0%
6110 MEDICAL EXPENSE	50	100	100	400	300	300.0%
6150 FINES & PENALTIES	33	0	0	0	0	0.0%
6330 TELEPHONE	733	900	550	600	(300)	(33.3%)
6410 DOCK MAINTENANCE	6,809	7,000	10,000	7,000	0	0.0%
6430 BUILDING MAINTENANCE	608	5,000	3,000	500	(4,500)	(90.0%)
6450 EQUIPMENT MAINTENANCE	385	800	500	500	(300)	(37.5%)
6460 VEHICLE MAINTENANCE	4,466	1,000	500	0	(1,000)	(100.0%)
6461 VEHICLE FUEL & OIL	180,205	185,000	200,000	200,000	15,000	8.1%
6470 FERRY MAINTENANCE	191,820	230,000	230,000	230,000	0	0.0%
6475 AIRPORT PARKING LOT MAINT	35,153	35,000	50,000	35,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	4,366	7,500	7,500	8,000	500	6.7%
6530 EQUIPMENT PURCHASE	0	2,000	1,000	2,000	0	0.0%
OPERATING EXPENSES	1,693,291	1,740,660	1,751,077	1,702,111	(38,549)	(2.2%)
6130 ADMINISTRATIVE FEES	85,423	85,101	85,101	85,106	5	0.0%
6610 TRANSFERS OUT - SEWER FEES	5,000	5,000	5,000	5,000	0	0.0%
NON OPERATING EXPENSES	90,423	90,101	90,101	90,106	5	0.0%
TOTAL APPROPRIATIONS	1,783,715	1,830,761	1,841,178	1,792,217	(38,544)	(2.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
400-62-000 AIRPORT - FERRY

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	491,271	512,281	514,000	491,086	(21,195)	(4.1%)
5110 OVERTIME PAY	116,449	82,000	90,000	90,000	8,000	9.8%
[Note] Based on actuals from increased after hours operations.						
5120 TEMPORARY PAY	17,257	14,000	14,000	5,000	(9,000)	(64.3%)
[Note] Back-up, cross-trained staff available.						
5200 TAXES/BENEFITS	418,366	458,129	419,484	432,725	(25,404)	(5.5%)
5300 TRAVEL & TRAINING	3,535	2,000	1,400	1,000	(1,000)	(50.0%)
5400 UNIFORM ALLOWANCE	0	300	450	500	200	66.7%
6010 SUPPLIES	274	400	400	400	0	0.0%
6011 OPERATING SUPPLIES	4,338	3,000	2,500	3,000	0	0.0%
6020 DUES & PUBLICATIONS	0	250	200	0	(250)	(100.0%)
6085 LICENSES/FEES/PERMITS	0	1,000	500	1,400	400	40.0%
6090 CONTRACTUAL SERVICES	51,254	33,000	50,000	33,000	0	0.0%
6100 INSURANCE	165,919	160,000	154,993	160,000	0	0.0%
6110 MEDICAL EXPENSE	50	100	100	400	300	300.0%
6150 FINES & PENALTIES	33	0	0	0	0	0.0%
6330 TELEPHONE	733	900	550	600	(300)	(33.3%)
6410 DOCK MAINTENANCE	6,809	7,000	10,000	7,000	0	0.0%
6430 BUILDING MAINTENANCE	608	5,000	3,000	500	(4,500)	(90.0%)
6450 EQUIPMENT MAINTENANCE	385	800	500	500	(300)	(37.5%)
6460 VEHICLE MAINTENANCE	4,466	1,000	500	0	(1,000)	(100.0%)
6461 VEHICLE FUEL & OIL	180,205	185,000	200,000	200,000	15,000	8.1%
[Note] Anticipated fuel cost increase.						
6470 FERRY MAINTENANCE	191,820	230,000	230,000	230,000	0	0.0%
6475 AIRPORT PARKING LOT MAINT	35,153	35,000	50,000	35,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	4,366	7,500	7,500	8,000	500	6.7%
6530 EQUIPMENT PURCHASE	0	2,000	1,000	2,000	0	0.0%
OPERATING EXPENSES	1,693,291	1,740,660	1,751,077	1,702,111	(38,549)	(2.2%)
6130 ADMINISTRATIVE FEES	85,423	85,101	85,101	85,106	5	0.0%
6610 TRANSFERS OUT - SEWER FEES	5,000	5,000	5,000	5,000	0	0.0%
NON OPERATING EXPENSES	90,423	90,101	90,101	90,106	5	0.0%
TOTAL APPROPRIATIONS	1,783,715	1,830,761	1,841,178	1,792,217	(38,544)	(2.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
400-63-000 AIRPORT - ADMINISTRATION

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	227,523	235,556	236,000	235,569	13	0.0%
5110 OVERTIME PAY	4,685	4,000	4,000	4,000	0	0.0%
5200 TAXES/BENEFITS	150,300	148,063	146,453	156,929	8,866	6.0%
5300 TRAVEL & TRAINING	3,549	3,000	2,000	3,000	0	0.0%
6010 SUPPLIES	1,194	1,400	3,500	1,400	0	0.0%
6011 OPERATING SUPPLIES	441	1,500	300	1,000	(500)	(33.3%)
6020 DUES & PUBLICATIONS	1,142	950	950	1,000	50	5.3%
6021 DATA SERVICES	206	0	0	0	0	0.0%
6030 PUBLISHING EXPENSE	306	450	1,200	300	(150)	(33.3%)
6032 BANKING FEES	18,705	30,000	5,000	28,000	(2,000)	(6.7%)
6045 MEETING/TRAINING FOOD	0	200	300	250	50	25.0%
6070 POSTAGE EXPENSE	242	400	200	400	0	0.0%
6090 CONTRACTUAL SERVICES	958	4,500	2,000	4,000	(500)	(11.1%)
6110 MEDICAL EXPENSE	0	200	100	100	(100)	(50.0%)
6330 TELEPHONE	12,279	9,000	10,000	10,000	1,000	11.1%
6331 LONG DISTANCE	81	100	100	100	0	0.0%
6370 MILEAGE REIMBURSEMENT	367	320	256	300	(20)	(6.3%)
6450 EQUIPMENT MAINTENANCE	0	200	100	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,657	1,700	1,500	1,500	(200)	(11.8%)
OPERATING EXPENSES	424,635	441,539	413,959	448,049	6,510	1.5%
6130 ADMINISTRATIVE FEES	22,175	21,996	21,996	22,402	406	1.8%
NON OPERATING EXPENSES	22,175	21,996	21,996	22,402	406	1.8%
TOTAL APPROPRIATIONS	446,810	463,535	435,955	470,451	6,916	1.5%



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KETCHIKAN GATEWAY BOROUGH
 FY 2019
 400-64-000 AIRPORT - MURPHY'S LANDING

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6010 SUPPLIES	0	300	200	500	200	66.7%
6310 ELECTRICITY	405	400	400	300	(100)	(25.0%)
6450 EQUIPMENT MAINTENANCE	701	2,600	1,800	2,500	(100)	(3.8%)
OPERATING EXPENSES	1,106	3,300	2,400	3,300	0	0.0%
6130 ADMINISTRATIVE FEES	160	165	165	165	0	0.0%
NON OPERATING EXPENSES	160	165	165	165	0	0.0%
TOTAL APPROPRIATIONS	1,266	3,465	2,565	3,465	0	0.0%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
400-65-000 AIRPORT - REVILLA FERRY PARKING LOT

DESCRIPTION	FY2018	FY2019	FY19-FY18
	ESTIMATED	ORIGINAL	ORIGINAL
5100 EMPLOYEE WAGES	0	18,575	18,575
5110 OVERTIME PAY	0	0	0
5120 TEMPORARY PAY	0	0	0
5200 TAXES/BENEFITS	0	20,187	20,187
6010 SUPPLIES	0	0	0
6011 OPERATING SUPPLIES	0	15,000	15,000
6032 BANKING FEES	0	0	0
6090 CONTRACTUAL SERVICES	0	5,000	5,000
6100 INSURANCE	0	0	0
6241 PENSION ALLOCATION	0	0	0
6450 EQUIPMENT MAINTENANCE	0	0	0
6460 VEHICLE MAINTENANCE	0	2,000	2,000
6461 VEHICLE FUEL & OIL	0	5,000	5,000
6475 AIRPORT PARKING LOT MAINT	0	5,000	5,000
6525 SMALL EQUIPMENT PURCHASES	0	5,000	5,000
6530 EQUIPMENT PURCHASE	0	88,000	88,000
6540 CAPITAL IMPROVEMENTS	0	0	0
OPERATING EXPENSES	0	163,763	163,763
6130 ADMINISTRATIVE FEES	0	8,188	8,188
NON OPERATING EXPENSES	0	8,188	8,188
TOTAL APPROPRIATIONS	0	171,951	171,951



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KETCHIKAN GATEWAY BOROUGH
FY 2019
480 WASTEWATER ENTERPRISE FUND

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	9,469,875	9,203,430	9,203,430	9,152,670	(50,760)	(0.6%)
4080 PENALTY & INTEREST	12,764	0	0	0	0	0.0%
PENALTY AND INTEREST	12,764	0	0	0	0	0.0%
4221 PERS ON BEHALF PAYMENTS	0	4,176	2,838	2,119	(2,057)	(49.3%)
REVENUE FROM OTHER GOVTS	0	4,176	2,838	2,119	(2,057)	(49.3%)
4305 INTEREST INCOME	80	0	2,000	2,000	2,000	0.0%
INVESTMENT INCOME	80	0	2,000	2,000	2,000	0.0%
4358 WASTEWATER HOOK UP FEES	1,050	0	0	0	0	0.0%
4363 SEWER FEES	400,681	387,768	387,768	377,280	(10,488)	(2.7%)
4367 NONAREAWIDE OUTFALL FEES	27,346	28,800	28,800	28,288	(512)	(1.8%)
4371 SLUDGE DISPOSAL FEES	334,740	334,544	334,544	331,992	(2,552)	(0.8%)
4390 MISCELLANEOUS REVENUE	(47,598)	0	0	0	0	0.0%
SERVICE FEES	716,219	751,112	751,112	737,560	(13,552)	(1.8%)
4451 TRANSFERS IN - SEWER FEES	7,768	7,768	7,768	7,768	0	0.0%
INTERFUND TRANSFERS	7,768	7,768	7,768	7,768	0	0.0%
TOTAL REVENUES	736,831	763,056	763,718	749,447	(13,609)	(1.8%)
5100 EMPLOYEE WAGES	99,160	139,833	138,757	88,093	(51,741)	(37.0%)
5110 OVERTIME PAY	589	0	1,300	0	0	0.0%
5120 TEMPORARY PAY	288	0	0	0	0	0.0%
5200 TAXES/BENEFITS	74,815	111,897	111,897	74,699	(37,198)	(33.2%)
5300 TRAVEL & TRAINING	0	1,500	1,500	1,500	0	0.0%
5400 UNIFORM ALLOWANCE	300	300	300	300	0	0.0%
6010 SUPPLIES	280	1,500	2,162	1,500	0	0.0%
6011 OPERATING SUPPLIES	19,996	20,500	20,500	20,500	0	0.0%
6030 PUBLISHING EXPENSE	0	0	58	250	250	0.0%
6060 RENTALS	0	1,300	1,300	1,500	200	15.4%
6070 POSTAGE EXPENSE	362	700	700	350	(350)	(50.0%)
6080 PROFESSIONAL SERVICES	65	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	3,990	3,000	3,000	4,000	1,000	33.3%
6090 CONTRACTUAL SERVICES	288,244	340,816	340,816	340,816	0	0.0%
6091 WATER TESTING	22,269	25,000	25,000	30,000	5,000	20.0%
6100 INSURANCE	6,138	7,284	7,284	4,649	(2,635)	(36.2%)
6110 MEDICAL EXPENSE	125	600	800	600	0	0.0%
6150 FINES & PENALTIES	9,250	0	0	0	0	0.0%
6310 ELECTRICITY	26,619	30,000	30,000	33,000	3,000	10.0%
6312 ELECTRICITY - STREET LIGHTS	490	0	0	0	0	0.0%
6330 TELEPHONE	2,789	2,400	2,400	2,600	200	8.3%
6350 LANDFILL FEES	15	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	86	5,000	5,000	5,000	0	0.0%
6431 HEATING FUEL	5,091	5,000	5,000	5,500	500	10.0%
6441 ROAD MAINTENANCE	0	10,000	10,000	10,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	8,984	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	3,313	7,000	7,000	5,000	(2,000)	(28.6%)
6461 VEHICLE FUEL & OIL	2,556	5,000	3,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,769	3,000	3,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	24,000	25,486	37,500	13,500	56.3%
6540 CAPITAL IMPROVEMENTS	0	0	0	15,000	15,000	0.0%
OPERATING EXPENSES	579,582	755,881	756,510	700,607	(55,274)	(7.3%)
6130 ADMINISTRATIVE FEES	46,696	45,288	45,288	42,036	(3,252)	(7.2%)
6140 DEBT SERVICE	13,704	11,570	11,570	9,316	(2,254)	(19.5%)
6617 TRANSFERS OUT - WATER FEES	1,108	1,110	1,110	1,110	0	0.0%
6700 BAD DEBT EXPENSE	3,364	0	0	0	0	0.0%
6760 DEPRECIATION - TERMINAL/ WASTEWATE	12,163	0	0	0	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2019
480 WASTEWATER ENTERPRISE FUND

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6770 DEPRECIATION - FERRY/MT. POINT	343,585	0	0	0	0	0.0%
6780 DEPRECIATION - ADMIN/FOREST PARK	3,073	0	0	0	0	0.0%
NON OPERATING EXPENSES	423,694	57,968	57,968	52,462	(5,506)	(9.5%)
TOTAL APPROPRIATIONS	1,003,276	813,849	814,478	753,069	(60,780)	(7.5%)
NET EXCESS REV OVER (UNDER) APP	(266,445)	(50,793)	(50,760)	(3,622)	47,171	(92.9%)
END ENDING FUND BALANCE	9,203,430	9,152,637	9,152,670	9,149,048	(3,589)	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2019
480-10-001 WASTEWATER TREATMENT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	86,218	95,374	94,297	75,825	(19,548)	(20.5%)
5110 OVERTIME PAY	589	0	1,300	0	0	0.0%
5120 TEMPORARY PAY	288	0	0	0	0	0.0%
5200 TAXES/BENEFITS	64,616	76,966	76,966	65,146	(11,821)	(15.4%)
5300 TRAVEL & TRAINING	0	1,500	1,500	1,500	0	0.0%
5400 UNIFORM ALLOWANCE	300	300	300	300	0	0.0%
6010 SUPPLIES	280	1,500	2,162	1,500	0	0.0%
6011 OPERATING SUPPLIES	19,996	20,500	20,500	20,500	0	0.0%
6030 PUBLISHING EXPENSE	0	0	58	250	250	0.0%
6060 RENTALS	0	1,300	1,300	1,500	200	15.4%
6070 POSTAGE EXPENSE	362	700	700	350	(350)	(50.0%)
6080 PROFESSIONAL SERVICES	65	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	3,990	3,000	3,000	4,000	1,000	33.3%
6090 CONTRACTUAL SERVICES	288,244	340,816	340,816	340,816	0	0.0%
6091 WATER TESTING	22,269	25,000	25,000	30,000	5,000	20.0%
6100 INSURANCE	5,966	7,284	7,284	4,649	(2,635)	(36.2%)
6110 MEDICAL EXPENSE	125	600	800	600	0	0.0%
6150 FINES & PENALTIES	9,250	0	0	0	0	0.0%
6310 ELECTRICITY	26,619	30,000	30,000	33,000	3,000	10.0%
6312 ELECTRICITY - STREET LIGHTS	490	0	0	0	0	0.0%
6330 TELEPHONE	2,789	2,400	2,400	2,600	200	8.3%
6350 LANDFILL FEES	15	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	86	5,000	5,000	5,000	0	0.0%
6431 HEATING FUEL	5,091	5,000	5,000	5,500	500	10.0%
6441 ROAD MAINTENANCE	0	10,000	10,000	10,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	8,984	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	3,313	7,000	7,000	5,000	(2,000)	(28.6%)
6461 VEHICLE FUEL & OIL	2,556	5,000	3,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,769	3,000	3,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	24,000	25,486	37,500	13,500	56.3%
6540 CAPITAL IMPROVEMENTS	0	0	0	15,000	15,000	0.0%
OPERATING EXPENSES	556,269	676,490	677,119	678,786	2,296	0.3%
6130 ADMINISTRATIVE FEES	46,696	40,525	40,525	40,727	202	0.5%
6140 DEBT SERVICE	13,704	11,570	11,570	9,316	(2,254)	(19.5%)
6617 TRANSFERS OUT - WATER FEES	1,108	1,110	1,110	1,110	0	0.0%
NON OPERATING EXPENSES	61,508	53,205	53,205	51,153	(2,052)	(3.9%)
TOTAL APPROPRIATIONS	617,778	729,695	730,324	729,939	244	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2019
480-10-001 WASTEWATER TREATMENT

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
5100 EMPLOYEE WAGES	86,218	95,374	94,297	75,825	(19,548)	(20.5%)
5110 OVERTIME PAY	589	0	1,300	0	0	0.0%
5120 TEMPORARY PAY	288	0	0	0	0	0.0%
5200 TAXES/BENEFITS	64,616	76,966	76,966	65,146	(11,821)	(15.4%)
5300 TRAVEL & TRAINING	0	1,500	1,500	1,500	0	0.0%
[Entity] Budget Detail Desc.			Total			
[480-10-001] CEU's and certifications			1,500			
Total			1,500			
5400 UNIFORM ALLOWANCE	300	300	300	300	0	0.0%
6010 SUPPLIES	280	1,500	2,162	1,500	0	0.0%
[Entity] Budget Detail Desc.			Total			
[480-10-001] Safety supplies			1,500			
Total			1,500			
6011 OPERATING SUPPLIES	19,996	20,500	20,500	20,500	0	0.0%
6030 PUBLISHING EXPENSE	0	0	58	250	250	0.0%
6060 RENTALS	0	1,300	1,300	1,500	200	15.4%
6070 POSTAGE EXPENSE	362	700	700	350	(350)	(50.0%)
6080 PROFESSIONAL SERVICES	65	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	3,990	3,000	3,000	4,000	1,000	33.3%
6090 CONTRACTUAL SERVICES	288,244	340,816	340,816	340,816	0	0.0%
[Entity] Budget Detail Desc.			Total			
[480-10-001] Regional Disposal			24,000			
[480-10-001] Full Cycle			126,336			
[480-10-001] Miscellaneous repairs			10,000			
[480-10-001] Shoreline Septic			180,480			
Total			340,816			
6091 WATER TESTING	22,269	25,000	25,000	30,000	5,000	20.0%
[Entity] Budget Detail Desc.			Note		Total	
[480-10-001] R&M Engineering			Outfall testing		28,000	
[480-10-001] Pollen Environmental			Sludge sampling		2,000	
Total					30,000	
[Note] Potential increase for Outfall testing.						
6100 INSURANCE	5,966	7,284	7,284	4,649	(2,635)	(36.2%)
[Entity] Budget Detail Desc.			Total			
[480-10-001] Vehicle insurance			2,520			
[480-10-001] Building insurance			2,129			
Total			4,649			
6110 MEDICAL EXPENSE	125	600	800	600	0	0.0%
6150 FINES & PENALTIES	9,250	0	0	0	0	0.0%
6310 ELECTRICITY	26,619	30,000	30,000	33,000	3,000	10.0%
[Note] Increase includes raise of electrical rates by 5% plus addition of liftstations 9 and 10.						

KETCHIKAN GATEWAY BOROUGH
FY 2019
480-10-001 WASTEWATER TREATMENT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6312 ELECTRICITY - STREET LIGHTS	490	0	0	0	0	0.0%
6330 TELEPHONE	2,789	2,400	2,400	2,600	200	8.3%
6350 LANDFILL FEES	15	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	86	5,000	5,000	5,000	0	0.0%
6431 HEATING FUEL	5,091	5,000	5,000	5,500	500	10.0%
6441 ROAD MAINTENANCE	0	10,000	10,000	10,000	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[480-10-001] Road paving	Due to wastewater repairs					10,000
Total						10,000
6450 EQUIPMENT MAINTENANCE	8,984	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	3,313	7,000	7,000	5,000	(2,000)	(28.6%)
6461 VEHICLE FUEL & OIL	2,556	5,000	3,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,769	3,000	3,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	24,000	25,486	37,500	13,500	56.3%
[Entity] Budget Detail Desc.	Note					Total
[480-10-001] 20hp Lift station pump						20,000
[480-10-001] Pumps and blowers						10,000
[480-10-001] Vehicle purchase - CIP P3	25% Admin (PA-21)					7,500
Total						37,500
6540 CAPITAL IMPROVEMENTS	0	0	0	15,000	15,000	0.0%
[Entity] Budget Detail Desc.	Note					Total
[480-10-001] CIP W1	Upgrades for outfall compliance					15,000
Total						15,000
OPERATING EXPENSES	556,269	676,490	677,119	678,786	2,296	0.3%
6130 ADMINISTRATIVE FEES	46,696	40,525	40,525	40,727	202	0.5%
6140 DEBT SERVICE	13,704	11,570	11,570	9,316	(2,254)	(19.5%)
6617 TRANSFERS OUT - WATER FEES	1,108	1,110	1,110	1,110	0	0.0%
NON OPERATING EXPENSES	61,508	53,205	53,205	51,153	(2,052)	(3.9%)
TOTAL APPROPRIATIONS	617,778	729,695	730,324	729,939	244	0.0%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
480-10-002 WASTEWATER COLLECTION

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	12,942	44,460	44,460	12,267	(32,192)	(72.4%)
5200 TAXES/BENEFITS	10,199	34,931	34,931	9,553	(25,378)	(72.7%)
OPERATING EXPENSES	23,141	79,390	79,391	21,820	(57,570)	(72.5%)
6130 ADMINISTRATIVE FEES	0	4,763	4,763	1,309	(3,454)	(72.5%)
NON OPERATING EXPENSES	0	4,763	4,763	1,309	(3,454)	(72.5%)
TOTAL APPROPRIATIONS	23,141	84,154	84,154	23,130	(61,024)	(72.5%)



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***OTHER FUND
SUMMARIES***

FY 2019



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KETCHIKAN GATEWAY BOROUGH
FY 2019
DEBT SERVICE FUND

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
FUND 270 - 2010 G.O. BONDS (2000 REFUNDING)						
4450 TRANSFERS IN - DEBT SERVICE	725,800	731,000	731,000	730,000	(1,000)	(0.1%)
TOTAL REVENUES	725,800	731,000	731,000	730,000	(1,000)	(0.1%)
6840 DEBT PRINCIPAL PAYMENTS	620,000	650,000	650,000	675,000	25,000	3.8%
6845 DEBT INTEREST EXPENSE	105,800	81,000	81,000	55,000	(26,000)	(32.1%)
TOTAL APPROPRIATIONS	725,800	731,000	731,000	730,000	(1,000)	(0.1%)
FUND 284 - AQUATIC CENTER 2009 SERIES 4						
284 AQUATIC CENTER 2009 SERIES 4 4450 TRA	1,367,674	1,339,945	1,339,945	1,336,012	(3,933)	(0.3%)
284 AQUATIC CENTER 2009 SERIES 4 4300 INTE	407,846	428,287	428,287	418,092	(10,195)	(2.4%)
TOTAL REVENUES	1,775,519	1,768,232	1,768,232	1,754,104	(14,128)	(0.8%)
284 AQUATIC CENTER 2009 SERIES 4 6840 DEB	590,000	610,000	610,000	625,000	15,000	2.5%
284 AQUATIC CENTER 2009 SERIES 4 6845 DEB	1,185,519	1,158,232	1,158,232	1,129,104	(29,128)	(2.5%)
TOTAL APPROPRIATIONS	1,775,519	1,768,232	1,768,232	1,754,104	(14,128)	(0.8%)
FUND 286-10-001 - W.C. BUILDING DRTORD 201						
4450 TRANSFERS IN - DEBT SERVICE	162,400	162,400	162,400	166,400	4,000	2.5%
TOTAL REVENUES	162,400	162,400	162,400	166,400	4,000	2.5%
6840 DEBT PRINCIPAL PAYMENTS	150,000	150,000	150,000	160,000	10,000	6.7%
6845 DEBT INTEREST EXPENSE	12,400	12,400	12,400	6,400	(6,000)	(48.4%)
TOTAL APPROPRIATIONS	162,400	162,400	162,400	166,400	4,000	2.5%
FUND 286-10-002 - W.C. BUILDING DRTORD 201						
4300 INTEREST SUBSIDY	100,650	108,110	108,110	108,110	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	139,594	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 SERIES						
4300 INTEREST SUBSIDY	47,031	46,929	46,929	42,844	(4,085)	(8.7%)
4450 TRANSFERS IN - DEBT SERVICE	285,167	277,358	277,358	277,365	7	0.0%
TOTAL REVENUES	332,198	324,287	324,287	320,209	(4,078)	(1.3%)
6840 DEBT PRINCIPAL PAYMENTS	220,000	220,000	220,000	225,000	5,000	2.3%
6845 DEBT INTEREST EXPENSE	112,198	104,287	104,287	95,209	(9,078)	(8.7%)
TOTAL APPROPRIATIONS	332,198	324,287	324,287	320,209	(4,078)	(1.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
DEBT SERVICE FUND

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
FUND 288-10-000 - G.O. BONDS 2011 THREE						
4450 TRANSFERS IN - DEBT SERVICE	616,300	618,175	618,175	618,800	625	0.1%
TOTAL REVENUES	616,300	618,175	618,175	618,800	625	0.1%
6840 DEBT PRINCIPAL PAYMENTS	450,000	475,000	475,000	500,000	25,000	5.3%
6845 DEBT INTEREST EXPENSE	166,300	143,175	143,175	118,800	(24,375)	(17.0%)
TOTAL APPROPRIATIONS	616,300	618,175	618,175	618,800	625	0.1%
FUND 289 - 2012 G.O. BONDS						
4450 TRANSFERS IN - DEBT SERVICE	686,150	682,350	682,350	689,250	6,900	1.0%
TOTAL REVENUES	686,150	682,350	682,350	689,250	6,900	1.0%
6840 DEBT PRINCIPAL PAYMENTS	585,000	605,000	605,000	640,000	35,000	5.8%
6845 DEBT INTEREST EXPENSE	101,150	77,350	77,350	49,250	(28,100)	(36.3%)
TOTAL APPROPRIATIONS	686,150	682,350	682,350	689,250	6,900	1.0%
FUND 291 - 2013 G.O. BONDS						
291 SCHOOL FACILITY IMPROVEMENTS 4450 T	610,550	607,150	607,150	608,150	1,000	0.2%
TOTAL REVENUES	610,550	607,150	607,150	608,150	1,000	0.2%
291 SCHOOL FACILITY IMPROVEMENTS 6840 D	460,000	475,000	475,000	495,000	20,000	4.2%
291 SCHOOL FACILITY IMPROVEMENTS 6845 D	150,550	132,150	132,150	113,150	(19,000)	(14.4%)
TOTAL APPROPRIATIONS	610,550	607,150	607,150	608,150	1,000	0.2%
FUND 292 - 2015A SERIES ONE BOND						
4450 TRANSFERS IN - DEBT SERVICE	583,350	594,200	594,200	586,500	(7,700)	(1.3%)
TOTAL REVENUES	583,350	594,200	594,200	586,500	(7,700)	(1.3%)
6840 DEBT PRINCIPAL PAYMENTS	530,000	560,000	560,000	575,000	15,000	2.7%
6845 DEBT INTEREST EXPENSE	53,350	34,200	34,200	11,500	(22,700)	(66.4%)
TOTAL APPROPRIATIONS	583,350	594,200	594,200	586,500	(7,700)	(1.3%)

KETCHIKAN GATEWAY BOROUGH
 FY 2019
 550 MERITAIN - SCHOOL DISTRICT

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
4390 MISCELLANEOUS REVENUE	27,324	0	0	0	0	0.0%
SERVICE FEES	27,324	0	0	0	0	0.0%
4410 PREMIUM RESERVE	5,135,569	5,144,160	5,144,160	5,144,160	0	0.0%
INTERFUND TRANSFERS	5,135,569	5,144,160	5,144,160	5,144,160	0	0.0%
TOTAL REVENUES	5,162,893	5,144,160	5,144,160	5,144,160	0	0.0%
5201 CLAIMS PAID	4,451,920	4,424,160	4,424,160	4,424,160	0	0.0%
5202 FIXED INSURANCE COSTS	710,974	720,000	720,000	720,000	0	0.0%
OPERATING EXPENSES	5,162,893	5,144,160	5,144,160	5,144,160	0	0.0%
TOTAL APPROPRIATIONS	5,162,893	5,144,160	5,144,160	5,144,160	0	0.0%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
555 MERITAIN - BOROUGH

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	85,494	629,653	629,653	903,960	274,307	43.6%
4305 INTEREST INCOME	87	0	0	0	0	0.0%
INVESTMENT INCOME	87	0	0	0	0	0.0%
4410 PREMIUM RESERVE	2,421,551	2,214,307	2,214,307	2,090,550	(123,757)	(5.6%)
4411 PREMIUM RESERVE - IBEW	348,045	369,648	369,648	369,648	0	0.0%
INTERFUND TRANSFERS	2,769,596	2,583,955	2,583,955	2,460,198	(123,757)	(4.8%)
TOTAL REVENUES	2,769,683	2,583,955	2,583,955	2,460,198	(123,757)	(4.8%)
5201 CLAIMS PAID	1,594,537	1,800,000	1,650,000	1,700,000	(100,000)	(5.6%)
5202 FIXED INSURANCE COSTS	284,682	290,000	290,000	290,000	0	0.0%
5203 PREMIUMS PAID - IBEW	346,306	369,648	369,648	369,648	0	0.0%
6105 WELLNESS PLAN EXPENSE	0	0	0	15,000	15,000	0.0%
OPERATING EXPENSES	2,225,524	2,459,648	2,309,648	2,374,648	(85,000)	(3.5%)
TOTAL APPROPRIATIONS	2,225,524	2,459,648	2,309,648	2,374,648	(85,000)	(3.5%)
NET EXCESS REV OVER (UNDER) APP	544,159	124,307	274,307	85,550	(38,757)	(31.2%)
END ENDING FUND BALANCE	629,653	753,960	903,960	989,510	235,550	31.2%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
701 LAND TRUST

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	4,278,603	4,747,303	4,747,303	4,720,991	(26,312)	(0.6%)
4221 PERS ON BEHALF PAYMENTS	1,086	1,945	1,945	1,191	(754)	(38.8%)
REVENUE FROM OTHER GOVTS	1,086	1,945	1,945	1,191	(754)	(38.8%)
4305 INTEREST INCOME	26,760	15,000	18,645	20,000	5,000	33.3%
INVESTMENT INCOME	26,760	15,000	18,645	20,000	5,000	33.3%
4095 FORECLOSED PROPERTY SALES	5,017	0	35,941	50,000	50,000	0.0%
4096 PROPERTY SALES	537,896	150,000	225,141	150,000	0	0.0%
4390 MISCELLANEOUS REVENUE	276,573	0	0	0	0	0.0%
4525 WC LEASE AGREEMENT REVENUES	229,895	225,271	207,579	207,579	(17,692)	(7.9%)
4527 TIDELAND LEASE REVENUES	0	0	16,238	16,238	16,238	0.0%
SERVICE FEES	1,049,381	375,271	484,899	423,817	48,546	12.9%
4370 RENTAL INCOME	253,904	272,064	253,647	242,921	(29,143)	(10.7%)
INTERFUND TRANSFERS	253,904	272,064	253,647	242,921	(29,143)	(10.7%)
TOTAL REVENUES	1,331,132	664,280	759,136	687,929	23,649	3.6%
5100 EMPLOYEE WAGES	23,226	64,264	35,756	58,258	(6,006)	(9.3%)
5110 OVERTIME PAY	559	0	0	0	0	0.0%
5120 TEMPORARY PAY	1,129	0	0	0	0	0.0%
5200 TAXES/BENEFITS	22,988	54,193	36,960	44,709	(9,483)	(17.5%)
5300 TRAVEL & TRAINING	469	0	0	0	0	0.0%
6010 SUPPLIES	202	0	0	500	500	0.0%
6030 PUBLISHING EXPENSE	1,220	1,000	0	1,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	375	1,000	0	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	150	0	150	0	0.0%
6080 PROFESSIONAL SERVICES	126,191	342,750	12,273	342,750	0	0.0%
6085 LICENSES/FEES/PERMITS	500	1,070	2,070	500	(570)	(53.3%)
6090 CONTRACTUAL SERVICES	11,332	8,691	5,691	7,866	(825)	(9.5%)
6100 INSURANCE	7,299	7,300	7,259	7,300	0	0.0%
6310 ELECTRICITY	72,035	70,000	70,000	75,000	5,000	7.1%
6320 WATER	6,429	7,000	6,429	8,000	1,000	14.3%
6330 TELEPHONE	1,665	2,000	1,557	2,500	500	25.0%
6340 SEWER	5,464	5,000	5,009	6,000	1,000	20.0%
6350 LANDFILL FEES	180	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	12,465	20,000	19,088	15,000	(5,000)	(25.0%)
6540 CAPITAL IMPROVEMENTS	0	24,578	0	130,000	105,422	428.9%
OPERATING EXPENSES	293,727	608,996	202,091	700,533	91,537	15.0%
6130 ADMINISTRATIVE FEES	42,364	32,065	32,065	30,159	(1,906)	(5.9%)
6600 TRANSFERS OUT - DEBT SERVICE	301,994	294,534	294,534	298,534	4,000	1.4%
6612 TRANSFERS OUT - GF	217,291	249,147	249,147	242,920	(6,227)	(2.5%)
6650 TRANSFERS OUT - RENT	7,056	7,611	7,611	7,421	(190)	(2.5%)
NON OPERATING EXPENSES	568,705	583,357	583,357	579,034	(4,323)	(0.7%)
TOTAL APPROPRIATIONS	862,431	1,192,353	785,448	1,279,567	87,214	7.3%
NET EXCESS REV OVER (UNDER) APP	468,700	(528,073)	(26,312)	(591,638)	(63,565)	12.0%
END ENDING FUND BALANCE	4,747,303	4,219,230	4,720,991	4,129,353	(89,877)	(2.1%)



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KETCHIKAN GATEWAY BOROUGH
FY 2019
701-10-000 LAND TRUST

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	17,878	61,523	35,756	58,258	(3,265)	(5.3%)
5110 OVERTIME PAY	30	0	0	0	0	0.0%
5200 TAXES/BENEFITS	18,480	52,262	36,960	44,709	(7,553)	(14.5%)
5300 TRAVEL & TRAINING	469	0	0	0	0	0.0%
6010 SUPPLIES	202	0	0	500	500	0.0%
6030 PUBLISHING EXPENSE	1,163	1,000	0	1,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	375	1,000	0	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	150	0	150	0	0.0%
6080 PROFESSIONAL SERVICES	126,191	340,000	9,523	340,000	0	0.0%
6085 LICENSES/FEES/PERMITS	500	1,070	2,070	500	(570)	(53.3%)
6090 CONTRACTUAL SERVICES	3,599	3,825	825	3,825	0	0.0%
6350 LANDFILL FEES	180	0	0	0	0	0.0%
OPERATING EXPENSES	169,065	460,830	85,134	449,942	(10,888)	(2.4%)
6130 ADMINISTRATIVE FEES	29,280	24,050	24,050	22,923	(1,127)	(4.7%)
6612 TRANSFERS OUT - GF	217,291	249,147	249,147	242,920	(6,227)	(2.5%)
6650 TRANSFERS OUT - RENT	7,056	7,611	7,611	7,421	(190)	(2.5%)
NON OPERATING EXPENSES	253,627	280,808	280,808	273,264	(7,544)	(2.7%)
TOTAL APPROPRIATIONS	422,692	741,638	365,942	723,206	(18,431)	(2.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
701-10-000 LAND TRUST

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
5100 EMPLOYEE WAGES	17,878	61,523	35,756	58,258	(3,265)	(5.3%)
5110 OVERTIME PAY	30	0	0	0	0	0.0%
5200 TAXES/BENEFITS	18,480	52,262	36,960	44,709	(7,553)	(14.5%)
5300 TRAVEL & TRAINING	469	0	0	0	0	0.0%
6010 SUPPLIES	202	0	0	500	500	0.0%
6030 PUBLISHING EXPENSE	1,163	1,000	0	1,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	375	1,000	0	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	150	0	150	0	0.0%
6080 PROFESSIONAL SERVICES	126,191	340,000	9,523	340,000	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[701-10-000] Entitlement Land - Harriet Hunt / First Waterfall	FY 2018 carryforward					220,000
[701-10-000] Subdivisions	Individual Borough projects - subject to Assembly direction					60,000
[701-10-000] Housing assessment	FY 2018 carryforward					60,000
Total						340,000
6085 LICENSES/FEES/PERMITS	500	1,070	2,070	500	(570)	(53.3%)
[Entity] Budget Detail Desc.	Note					Total
[701-10-000] Coast Guard Beach Trail	AMHLT fee					500
Total						500
6090 CONTRACTUAL SERVICES	3,599	3,825	825	3,825	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[701-10-000] Janitorial	300 sf - Borough Offices					825
[701-10-000] Lands database software maintenance	Software Engineering of Alaska					3,000
Total						3,825
6350 LANDFILL FEES	180	0	0	0	0	0.0%
OPERATING EXPENSES	169,065	460,830	85,134	449,942	(10,888)	(2.4%)
6130 ADMINISTRATIVE FEES	29,280	24,050	24,050	22,923	(1,127)	(4.7%)
6612 TRANSFERS OUT - GF	217,291	249,147	249,147	242,920	(6,227)	(2.5%)
[Entity] Budget Detail Desc.	Note					Total
[701-10-000] White Cliff rent subsidy to General Fund						242,920
Total						242,920
6650 TRANSFERS OUT - RENT	7,056	7,611	7,611	7,421	(190)	(2.5%)
NON OPERATING EXPENSES	253,627	280,808	280,808	273,264	(7,544)	(2.7%)
TOTAL APPROPRIATIONS	422,692	741,638	365,942	723,206	(18,431)	(2.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
701-10-010 LAND TRUST WHITE CLIFF

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	5,349	2,742	0	0	(2,742)	(100.0%)
5110 OVERTIME PAY	529	0	0	0	0	0.0%
5120 TEMPORARY PAY	1,129	0	0	0	0	0.0%
5200 TAXES/BENEFITS	4,508	1,931	0	0	(1,931)	(100.0%)
6030 PUBLISHING EXPENSE	57	0	0	0	0	0.0%
6080 PROFESSIONAL SERVICES	0	2,750	2,750	2,750	0	0.0%
6090 CONTRACTUAL SERVICES	7,734	4,866	4,866	4,041	(825)	(17.0%)
6100 INSURANCE	7,299	7,300	7,259	7,300	0	0.0%
6310 ELECTRICITY	72,035	70,000	70,000	75,000	5,000	7.1%
6320 WATER	6,429	7,000	6,429	8,000	1,000	14.3%
6330 TELEPHONE	1,665	2,000	1,557	2,500	500	25.0%
6340 SEWER	5,464	5,000	5,009	6,000	1,000	20.0%
6430 BUILDING MAINTENANCE	12,465	20,000	19,088	15,000	(5,000)	(25.0%)
6540 CAPITAL IMPROVEMENTS	0	24,578	0	130,000	105,422	428.9%
OPERATING EXPENSES	124,661	148,166	116,957	250,591	102,425	69.1%
6130 ADMINISTRATIVE FEES	13,084	8,015	8,015	7,235	(780)	(9.7%)
6600 TRANSFERS OUT - DEBT SERVICE	301,994	294,534	294,534	298,534	4,000	1.4%
NON OPERATING EXPENSES	315,078	302,549	302,549	305,769	3,220	1.1%
TOTAL APPROPRIATIONS	439,739	450,715	419,506	556,360	105,645	23.4%

KETCHIKAN GATEWAY BOROUGH
FY 2019
701-10-010 LAND TRUST WHITE CLIFF

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
5100 EMPLOYEE WAGES	5,349	2,742	0	0	(2,742)	(100.0%)
5110 OVERTIME PAY	529	0	0	0	0	0.0%
5120 TEMPORARY PAY	1,129	0	0	0	0	0.0%
5200 TAXES/BENEFITS	4,508	1,931	0	0	(1,931)	(100.0%)
6030 PUBLISHING EXPENSE	57	0	0	0	0	0.0%
6080 PROFESSIONAL SERVICES	0	2,750	2,750	2,750	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[701-10-010] Bank of New York/Mellon	Admin fees					2,750
Total						2,750
6090 CONTRACTUAL SERVICES	7,734	4,866	4,866	4,041	(825)	(17.0%)
[Entity] Budget Detail Desc.	Note					Total
[701-10-010] Janitorial	Murkowski / Sullivan - 500 sq.ft.					1,375
[701-10-010] Janitorial	Land Trust / DNR - 424 sq.ft.					1,166
[701-10-010] Common area carpet cleaning						1,500
Total						4,041
6100 INSURANCE	7,299	7,300	7,259	7,300	0	0.0%
6310 ELECTRICITY	72,035	70,000	70,000	75,000	5,000	7.1%
6320 WATER	6,429	7,000	6,429	8,000	1,000	14.3%
6330 TELEPHONE	1,665	2,000	1,557	2,500	500	25.0%
6340 SEWER	5,464	5,000	5,009	6,000	1,000	20.0%
6430 BUILDING MAINTENANCE	12,465	20,000	19,088	15,000	(5,000)	(25.0%)
[Entity] Budget Detail Desc.	Total					
[701-10-010] General maintenance expenses						15,000
Total						15,000
6540 CAPITAL IMPROVEMENTS	0	24,578	0	130,000	105,422	428.9%
[Entity] Budget Detail Desc.	Total					
[701-10-010] White Cliff renovations						30,000
[701-10-010] White Cliff security system						100,000
Total						130,000
OPERATING EXPENSES	124,661	148,166	116,957	250,591	102,425	69.1%
6130 ADMINISTRATIVE FEES	13,084	8,015	8,015	7,235	(780)	(9.7%)
6600 TRANSFERS OUT - DEBT SERVICE	301,994	294,534	294,534	298,534	4,000	1.4%
NON OPERATING EXPENSES	315,078	302,549	302,549	305,769	3,220	1.1%
TOTAL APPROPRIATIONS	439,739	450,715	419,506	556,360	105,645	23.4%

KETCHIKAN GATEWAY BOROUGH
FY 2019
705 COMMER PASSENGER VESSEL FUND

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	1,829,096	2,109,533	2,109,533	2,166,497	56,964	2.7%
4255 COMMERCIAL PASSENGER VESSEL TAX	2,163,570	2,000,000	2,252,488	2,250,000	250,000	12.5%
REVENUE FROM OTHER GOVTS	2,163,570	2,000,000	2,252,488	2,250,000	250,000	12.5%
4305 INTEREST INCOME	1,405	1,200	5,200	6,000	4,800	400.0%
INVESTMENT INCOME	1,405	1,200	5,200	6,000	4,800	400.0%
TOTAL REVENUES	2,164,975	2,001,200	2,257,688	2,256,000	254,800	12.7%
5100 EMPLOYEE WAGES	13,683	0	0	0	0	0.0%
5120 TEMPORARY PAY	36,534	52,004	52,004	52,004	0	0.0%
5200 TAXES/BENEFITS	12,686	23,579	2,644	10,739	(12,840)	(54.5%)
6011 OPERATING SUPPLIES	0	5,000	5,000	5,000	0	0.0%
6060 RENTALS	8,275	8,523	8,523	8,523	0	0.0%
6080 PROFESSIONAL SERVICES	570	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	528,871	284,112	284,112	502,542	218,430	76.9%
6330 TELEPHONE	496	300	300	0	(300)	(100.0%)
6530 EQUIPMENT PURCHASE	0	180,055	232,942	180,055	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	52,887	0	0	(52,887)	(100.0%)
OPERATING EXPENSES	601,115	606,460	585,525	758,863	152,403	25.1%
6601 TRANSFERS OUT - AIRPORT SUBSIDY	166,803	168,604	168,604	190,840	22,236	13.2%
6602 TRANSFERS OUT - TRANSIT SUBSIDY	471,590	550,672	550,672	559,177	8,505	1.5%
6611 TRANSFERS OUT - RECREATION SUBSIDY	14,715	14,739	14,739	14,728	(11)	(0.1%)
6612 TRANSFERS OUT - GF	452,410	532,842	532,842	564,627	31,785	6.0%
6613 TRANSFERS OUT - SERVICE AREA	159,872	300,000	300,000	300,000	0	0.0%
6614 TRANSFERS OUT - NON AREAWIDE	14,764	44,814	44,815	49,458	4,644	10.4%
6650 TRANSFERS OUT - RENT	3,269	3,527	3,527	3,438	(89)	(2.5%)
NON OPERATING EXPENSES	1,283,423	1,615,198	1,615,199	1,682,268	67,070	4.2%
TOTAL APPROPRIATIONS	1,884,538	2,221,658	2,200,724	2,441,131	219,473	9.9%
NET EXCESS REV OVER (UNDER) APP	280,437	(220,458)	56,964	(185,131)	35,327	(16.0%)
END ENDING FUND BALANCE	2,109,533	1,889,075	2,166,497	1,981,366	92,291	4.9%

KETCHIKAN GATEWAY BOROUGH
FY 2019
705 COMMER PASSENGER VESSEL FUND

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	1,829,096	2,109,533	2,109,533	2,166,497	56,964	2.7%
4255 COMMERCIAL PASSENGER VESSEL TAX	2,163,570	2,000,000	2,252,488	2,250,000	250,000	12.5%
REVENUE FROM OTHER GOVTS	2,163,570	2,000,000	2,252,488	2,250,000	250,000	12.5%
4305 INTEREST INCOME	1,405	1,200	5,200	6,000	4,800	400.0%
INVESTMENT INCOME	1,405	1,200	5,200	6,000	4,800	400.0%
TOTAL REVENUES	2,164,975	2,001,200	2,257,688	2,256,000	254,800	12.7%
5100 EMPLOYEE WAGES	13,683	0	0	0	0	0.0%
5120 TEMPORARY PAY	36,534	52,004	52,004	52,004	0	0.0%
5200 TAXES/BENEFITS	12,686	23,579	2,644	10,739	(12,840)	(54.5%)
6011 OPERATING SUPPLIES	0	5,000	5,000	5,000	0	0.0%
6060 RENTALS	8,275	8,523	8,523	8,523	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[705-10-126] Facility rent	Flight simulator					8,523
Total						8,523
6080 PROFESSIONAL SERVICES	570	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	528,871	284,112	284,112	502,542	218,430	76.9%
[Entity] Budget Detail Desc.	Note					Total
[705-10-000] Janitorial	139 sf					382
[705-10-000] CPV grants	Subject to Assembly approval					200,000
[705-10-100] Ketchikan Visitors Bureau	Visitor services program support					249,700
[705-10-141] Ketchikan art bus painting	1 bus					17,000
[705-10-165] Ketchikan Volunteer Rescue Squad	Operating support					35,460
Total						502,542
6330 TELEPHONE	496	300	300	0	(300)	(100.0%)
6530 EQUIPMENT PURCHASE	0	180,055	232,942	180,055	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[705-10-141] Support acquisition of 2 35' transit buses	FY 17 carry forward					150,055
[705-10-141] Partial match for transit technology grant	FY 16 carry forward					30,000
Total						180,055
6540 CAPITAL IMPROVEMENTS	0	52,887	0	0	(52,887)	(100.0%)
OPERATING EXPENSES	601,115	606,460	585,525	758,863	152,403	25.1%
6601 TRANSFERS OUT - AIRPORT SUBSIDY	166,803	168,604	168,604	190,840	22,236	13.2%
6602 TRANSFERS OUT - TRANSIT SUBSIDY	471,590	550,672	550,672	559,177	8,505	1.5%
6611 TRANSFERS OUT - RECREATION SUBSIDY	14,715	14,739	14,739	14,728	(11)	(0.1%)
6612 TRANSFERS OUT - GF	452,410	532,842	532,842	564,627	31,785	6.0%
6613 TRANSFERS OUT - SERVICE AREA	159,872	300,000	300,000	300,000	0	0.0%
6614 TRANSFERS OUT - NON AREAWIDE	14,764	44,814	44,815	49,458	4,644	10.4%
6650 TRANSFERS OUT - RENT	3,269	3,527	3,527	3,438	(89)	(2.5%)
NON OPERATING EXPENSES	1,283,423	1,615,198	1,615,199	1,682,268	67,070	4.2%
TOTAL APPROPRIATIONS	1,884,538	2,221,658	2,200,724	2,441,131	219,473	9.9%
NET EXCESS REV OVER (UNDER) APP	280,437	(220,458)	56,964	(185,131)	35,327	(16.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
705 COMMER PASSENGER VESSEL FUND

END ENDING FUND BALANCE	2,109,533	1,889,075	2,166,497	1,981,366	92,291	4.9%
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KETCHIKAN GATEWAY BOROUGH
FY 2019
710 NONAREAWIDE - LIBRARY FUND

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	122,709	153,412	153,412	216,751	63,339	41.3%
4010 REAL PROPERTY TAXES	414,714	429,237	429,237	451,357	22,120	5.2%
4060 MOTOR VEHICLE TAXES	3,486	3,400	3,400	3,400	0	0.0%
TAXES	418,200	432,637	432,637	454,757	22,120	5.1%
4305 INTEREST INCOME	18	0	1,500	1,500	1,500	0.0%
INVESTMENT INCOME	18	0	1,500	1,500	1,500	0.0%
4440 TRANSFERS IN - CPV FUND	14,764	44,814	44,814	49,458	4,644	10.4%
INTERFUND TRANSFERS	14,764	44,814	44,814	49,458	4,644	10.4%
TOTAL REVENUES	432,982	477,451	478,951	505,715	28,264	5.9%
6090 CONTRACTUAL SERVICES	402,279	415,612	415,612	436,161	20,549	4.9%
OPERATING EXPENSES	402,279	415,612	415,612	436,161	20,549	4.9%
TOTAL APPROPRIATIONS	402,279	415,612	415,612	436,161	20,549	4.9%
NET EXCESS REV OVER (UNDER) APP	30,703	61,839	63,339	69,554	7,715	12.5%
END ENDING FUND BALANCE	153,412	215,251	216,751	286,305	71,054	33.0%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
711 LOCAL EDUCATION FUND

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	2,724,886	2,111,059	2,111,059	2,993,645	882,586	41.8%
4010 REAL PROPERTY TAXES	6,890,523	7,051,550	7,051,550	7,306,694	255,144	3.6%
TAXES	6,890,523	7,051,550	7,051,550	7,306,694	255,144	3.6%
4080 PENALTY & INTEREST	31,996	0	35,000	30,000	30,000	0.0%
PENALTY AND INTEREST	31,996	0	35,000	30,000	30,000	0.0%
4225 SECURE RURAL SCHOOLS	85,015	675,000	943,399	896,229	221,229	32.8%
REVENUE FROM OTHER GOVTS	85,015	675,000	943,399	896,229	221,229	32.8%
4305 INTEREST INCOME	2,269	0	45,000	45,000	45,000	0.0%
INVESTMENT INCOME	2,269	0	45,000	45,000	45,000	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	73,404	75,000	74,476	78,750	3,750	5.0%
4435 TRANSFERS IN - GF	0	0	0	189,890	189,890	0.0%
4447 TRANSFERS IN - TOBACCO TAX	376,462	680,000	900,000	900,000	220,000	32.4%
INTERFUND TRANSFERS	449,866	755,000	974,476	1,168,640	413,640	54.8%
TOTAL REVENUES	7,459,670	8,481,550	9,049,425	9,446,563	965,013	11.4%
6100 INSURANCE	73,404	75,000	74,776	75,000	0	0.0%
6655 KGBSD LOCAL APPROPRIATION	7,998,093	8,092,063	8,092,063	8,913,033	820,970	10.1%
OPERATING EXPENSES	8,071,497	8,167,063	8,166,839	8,988,033	820,970	10.1%
6612 TRANSFERS OUT - GF	0	0	0	113,445	113,445	0.0%
6618 TRANSFERS OUT - LOCAL EDUCATION FU	2,000	0	0	0	0	0.0%
6619 TRANSFERS OUT - NT, ST, HS	0	0	0	76,445	76,445	0.0%
NON OPERATING EXPENSES	2,000	0	0	189,890	189,890	0.0%
TOTAL APPROPRIATIONS	8,073,497	8,167,063	8,166,839	9,177,923	1,010,860	12.4%
NET EXCESS REV OVER (UNDER) APP	(613,827)	314,487	882,586	268,640	(45,847)	(14.6%)
END ENDING FUND BALANCE	2,111,059	2,425,546	2,993,645	3,262,285	836,739	34.5%

<p>* Per KGBC 4.65.020(d), any unreserved fund balance held by the school district in excess of 5% of the total school district budget must be returned to the Borough.</p> <p style="text-align: center;">See Reservation of Fund Balances</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">FY 2019 Ending Balance per Published Budget:</td> <td style="text-align: right; padding: 5px;">\$3,262,285</td> </tr> <tr> <td style="padding: 5px;">Excess Fund Balance Returned 6/15/18:</td> <td style="text-align: right; padding: 5px;">+ \$809,687</td> </tr> <tr> <td style="padding: 5px;">Revised FY 2019 Ending Balance:</td> <td style="text-align: right; padding: 5px;">\$4,071,972</td> </tr> </table>	FY 2019 Ending Balance per Published Budget:	\$3,262,285	Excess Fund Balance Returned 6/15/18:	+ \$809,687	Revised FY 2019 Ending Balance:	\$4,071,972
FY 2019 Ending Balance per Published Budget:	\$3,262,285						
Excess Fund Balance Returned 6/15/18:	+ \$809,687						
Revised FY 2019 Ending Balance:	\$4,071,972						

KETCHIKAN GATEWAY BOROUGH
FY 2019
711 LOCAL EDUCATION FUND

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	2,724,886	2,111,059	2,111,059	2,993,645	882,586	41.8%
4010 REAL PROPERTY TAXES	6,890,523	7,051,550	7,051,550	7,306,694	255,144	3.6%
TAXES	6,890,523	7,051,550	7,051,550	7,306,694	255,144	3.6%
4080 PENALTY & INTEREST	31,996	0	35,000	30,000	30,000	0.0%
PENALTY AND INTEREST	31,996	0	35,000	30,000	30,000	0.0%
4225 SECURE RURAL SCHOOLS	85,015	675,000	943,399	896,229	221,229	32.8%
REVENUE FROM OTHER GOVTS	85,015	675,000	943,399	896,229	221,229	32.8%
4305 INTEREST INCOME	2,269	0	45,000	45,000	45,000	0.0%
INVESTMENT INCOME	2,269	0	45,000	45,000	45,000	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	73,404	75,000	74,476	78,750	3,750	5.0%
4435 TRANSFERS IN - GF	0	0	0	189,890	189,890	0.0%
4447 TRANSFERS IN - TOBACCO TAX	376,462	680,000	900,000	900,000	220,000	32.4%
INTERFUND TRANSFERS	449,866	755,000	974,476	1,168,640	413,640	54.8%
TOTAL REVENUES	7,459,670	8,481,550	9,049,425	9,446,563	965,013	11.4%
6100 INSURANCE	73,404	75,000	74,776	75,000	0	0.0%
6655 KGBSD LOCAL APPROPRIATION	7,998,093	8,092,063	8,092,063	8,913,033	820,970	10.1%
[Entity] Budget Detail Desc.	Note					Total
[711-10-000] Required local contribution	2.65 mills on \$1,769,524,600 full value					4,689,240
[711-10-000] Discretionary local contribution						4,223,793
Total						8,913,033
OPERATING EXPENSES	8,071,497	8,167,063	8,166,839	8,988,033	820,970	10.1%
6612 TRANSFERS OUT - GF	0	0	0	113,445	113,445	0.0%
[Entity] Budget Detail Desc.	Total					
[711-10-000] Use of Gateway Aquatic Center						54,000
[711-10-000] Use of athletic fields						59,445
Total						113,445
6618 TRANSFERS OUT - LOCAL EDUCATION FU	2,000	0	0	0	0	0.0%
6619 TRANSFERS OUT - NT, ST, HS	0	0	0	76,445	76,445	0.0%
[Entity] Budget Detail Desc.	Total					
[711-10-000] Homestead road fees						17,645
[711-10-000] North Tongass Fire & EMS						20,400
[711-10-000] South Tongass Fire & EMS						38,400
Total						76,445
NON OPERATING EXPENSES	2,000	0	0	189,890	189,890	0.0%
TOTAL APPROPRIATIONS	8,073,497	8,167,063	8,166,839	9,177,923	1,010,860	12.4%
NET EXCESS REV OVER (UNDER) APP	(613,827)	314,487	882,586	268,640	(45,847)	(14.6%)
END ENDING FUND BALANCE	2,111,059	2,425,546	2,993,645	3,262,285	836,739	34.5%

KETCHIKAN GATEWAY BOROUGH
FY 2019
712 REC CAPITAL PROJECTS FUND

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	2,807,363	2,462,040	2,462,040	2,800,069	338,029	13.7%
4040 SALES TAXES - IN CITY	1,450,038	1,423,065	1,490,389	1,520,197	97,132	6.8%
4050 SALES TAXES - OUT OF CITY	309,542	275,000	271,390	276,797	1,797	0.7%
TAXES	1,759,580	1,698,065	1,761,779	1,796,994	98,929	5.8%
4085 PENALTY & INTEREST - SALES TAX	4,988	3,500	4,600	3,500	0	0.0%
PENALTY AND INTEREST	4,988	3,500	4,600	3,500	0	0.0%
4250 REIMBURSEMENT (DEED)	187,157	239,153	239,153	238,451	(702)	(0.3%)
REVENUE FROM OTHER GOVTS	187,157	239,153	239,153	238,451	(702)	(0.3%)
4305 INTEREST INCOME	235	0	9,000	9,000	9,000	0.0%
INVESTMENT INCOME	235	0	9,000	9,000	9,000	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	162,555	163,219	163,219	162,740	(479)	(0.3%)
4440 TRANSFERS IN - CPV FUND	14,715	14,739	14,739	14,728	(11)	(0.1%)
INTERFUND TRANSFERS	177,270	177,958	177,958	177,468	(490)	(0.3%)
TOTAL REVENUES	2,129,230	2,118,676	2,192,490	2,225,413	106,737	5.0%
5100 EMPLOYEE WAGES	4,902	0	0	0	0	0.0%
5200 TAXES/BENEFITS	2,902	0	0	0	0	0.0%
6030 PUBLISHING EXPENSE	264	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	9	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	0	10,000	6,500	0	(10,000)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	14,196	0	0	27,500	27,500	0.0%
6530 EQUIPMENT PURCHASE	5,561	15,000	12,000	55,000	40,000	266.7%
6540 CAPITAL IMPROVEMENTS	654,529	193,100	71,500	932,100	739,000	382.7%
OPERATING EXPENSES	682,364	218,100	90,000	1,014,600	796,500	365.2%
6600 TRANSFERS OUT - DEBT SERVICE	1,367,674	1,339,945	1,339,945	1,336,012	(3,933)	(0.3%)
6611 TRANSFERS OUT - RECREATION SUBSIDY	424,516	424,516	424,516	449,249	24,733	5.8%
NON OPERATING EXPENSES	1,792,190	1,764,461	1,764,461	1,785,261	20,800	1.2%
TOTAL APPROPRIATIONS	2,474,554	1,982,561	1,854,461	2,799,861	817,300	41.2%
NET EXCESS REV OVER (UNDER) APP	(345,323)	136,115	338,029	(574,448)	(710,563)	(522.0%)
END ENDING FUND BALANCE	2,462,040	2,598,155	2,800,069	2,225,621	(372,534)	(14.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
712 REC CAPITAL PROJECTS FUND

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	2,807,363	2,462,040	2,462,040	2,800,069	338,029	13.7%
4040 SALES TAXES - IN CITY	1,450,038	1,423,065	1,490,389	1,520,197	97,132	6.8%
4050 SALES TAXES - OUT OF CITY	309,542	275,000	271,390	276,797	1,797	0.7%
TAXES	1,759,580	1,698,065	1,761,779	1,796,994	98,929	5.8%
4085 PENALTY & INTEREST - SALES TAX	4,988	3,500	4,600	3,500	0	0.0%
PENALTY AND INTEREST	4,988	3,500	4,600	3,500	0	0.0%
4250 REIMBURSEMENT (DEED)	187,157	239,153	239,153	238,451	(702)	(0.3%)
[Entity] Budget Detail Desc. Note						Total
[712-00-000] Reimbursement on aquatic center debt service						17.848% of \$1,336,012 238,451
Total						238,451
REVENUE FROM OTHER GOVTS	187,157	239,153	239,153	238,451	(702)	(0.3%)
4305 INTEREST INCOME	235	0	9,000	9,000	9,000	0.0%
INVESTMENT INCOME	235	0	9,000	9,000	9,000	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	162,555	163,219	163,219	162,740	(479)	(0.3%)
4440 TRANSFERS IN - CPV FUND	14,715	14,739	14,739	14,728	(11)	(0.1%)
INTERFUND TRANSFERS	177,270	177,958	177,958	177,468	(490)	(0.3%)
TOTAL REVENUES	2,129,230	2,118,676	2,192,490	2,225,413	106,737	5.0%
5100 EMPLOYEE WAGES	4,902	0	0	0	0	0.0%
5200 TAXES/BENEFITS	2,902	0	0	0	0	0.0%
6030 PUBLISHING EXPENSE	264	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	9	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	0	10,000	6,500	0	(10,000)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	14,196	0	0	27,500	27,500	0.0%
[Entity] Budget Detail Desc. Note						Total
[712-10-000] Lane line						4,000
[712-10-000] Diving board						5,500
[712-10-000] Sand for parks and fields						15,000
[712-10-000] Touch pad replacements (2)						3,000
Total						27,500
6530 EQUIPMENT PURCHASE	5,561	15,000	12,000	55,000	40,000	266.7%
[Entity] Budget Detail Desc. Note						Total
[712-10-000] New vehicle - CIP P3						PA-10, 50% ea Rec CIP and GF 32,500
[712-10-000] New vehicle - CIP P3						PA-21, 25% ea Rec CIP, GF, WWEF, and STSA Water 7,500
[712-10-000] Fitness equipment						15,000
Total						55,000
6540 CAPITAL IMPROVEMENTS	654,529	193,100	71,500	932,100	739,000	382.7%
[Entity] Budget Detail Desc. Note						Total
[712-10-000] New maintenance building - CIP P1						500,000
[712-10-000] Fawn Mountain grandstand cover - CIP P2						LWCF 50/50 Match 100,000
[712-10-000] Pool filters						Sand media 225,000
[712-10-000] Dudley field granstand cover						Carry forward FY18 107,100

KETCHIKAN GATEWAY BOROUGH
FY 2019
712 REC CAPITAL PROJECTS FUND

[Note Entity:712-10-000]

Conversion to sand filters due to inefficient and obsolete replacement parts for existing regenerative media filter system. Was not included in the FY 2019 5-Year CIP Plan as cost were not available.

OPERATING EXPENSES	682,364	218,100	90,000	1,014,600	796,500	365.2%
6600 TRANSFERS OUT - DEBT SERVICE	1,367,674	1,339,945	1,339,945	1,336,012	(3,933)	(0.3%)
[Entity] Budget Detail Desc.	Note		Total			
[712-10-000] 2009 B & C Taxable	Gateway Aquatic Center		1,336,012			
Total					1,336,012	
6611 TRANSFERS OUT - RECREATION SUBSIDY	424,516	424,516	424,516	449,249	24,733	5.8%
NON OPERATING EXPENSES	1,792,190	1,764,461	1,764,461	1,785,261	20,800	1.2%
TOTAL APPROPRIATIONS	2,474,554	1,982,561	1,854,461	2,799,861	817,300	41.2%
NET EXCESS REV OVER (UNDER) APP	(345,323)	136,115	338,029	(574,448)	(710,563)	(522.0%)
END ENDING FUND BALANCE	2,462,040	2,598,155	2,800,069	2,225,621	(372,534)	(14.3%)



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KETCHIKAN GATEWAY BOROUGH
FY 2019
713 SCHOOL BOND/CAPITAL IMPROV

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	5,142,921	5,024,442	5,024,442	5,681,151	656,709	13.1%
4040 SALES TAXES - IN CITY	1,450,038	1,423,065	1,490,389	1,520,197	97,132	6.8%
4050 SALES TAXES - OUT OF CITY	309,542	275,000	271,370	276,797	1,797	0.7%
TAXES	1,759,580	1,698,065	1,761,759	1,796,994	98,929	5.8%
4085 PENALTY & INTEREST - SALES TAX	4,998	3,500	4,600	3,500	0	0.0%
PENALTY AND INTEREST	4,998	3,500	4,600	3,500	0	0.0%
4250 REIMBURSEMENT (DEED)	1,926,565	1,842,873	2,671,908	2,457,046	614,173	33.3%
REVENUE FROM OTHER GOVTS	1,926,565	1,842,873	2,671,908	2,457,046	614,173	33.3%
4305 INTEREST INCOME	480	0	13,000	15,000	15,000	0.0%
INVESTMENT INCOME	480	0	13,000	15,000	15,000	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	35,162	0	0	0	0	0.0%
INTERFUND TRANSFERS	35,162	0	0	0	0	0.0%
TOTAL REVENUES	3,726,785	3,544,438	4,451,267	4,272,540	728,102	20.5%
6090 CONTRACTUAL SERVICES	33,059	0	600	600	600	0.0%
6540 CAPITAL IMPROVEMENTS	68,929	400,000	48,290	1,413,508	1,013,508	253.4%
OPERATING EXPENSES	101,988	400,000	48,890	1,414,108	1,014,108	253.5%
6600 TRANSFERS OUT - DEBT SERVICE	3,507,317	3,510,233	3,510,233	3,510,065	(168)	0.0%
6609 TRANSFERS OUT - SCHOOL INSURANCE	73,404	75,000	72,216	78,750	3,750	5.0%
6611 TRANSFERS OUT - RECREATION SUBSIDY	162,555	163,219	163,219	162,740	(479)	(0.3%)
NON OPERATING EXPENSES	3,743,276	3,748,452	3,745,668	3,751,555	3,103	0.1%
TOTAL APPROPRIATIONS	3,845,264	4,148,452	3,794,558	5,165,663	1,017,211	24.5%
NET EXCESS REV OVER (UNDER) APP	(118,479)	(604,014)	656,709	(893,123)	(289,109)	47.9%
END ENDING FUND BALANCE	5,024,442	4,420,428	5,681,151	4,788,028	367,600	8.3%

KETCHIKAN GATEWAY BOROUGH
FY 2019
713 SCHOOL BOND/CAPITAL IMPROV

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	5,142,921	5,024,442	5,024,442	5,681,151	656,709	13.1%
4040 SALES TAXES - IN CITY	1,450,038	1,423,065	1,490,389	1,520,197	97,132	6.8%
4050 SALES TAXES - OUT OF CITY	309,542	275,000	271,370	276,797	1,797	0.7%
TAXES	1,759,580	1,698,065	1,761,759	1,796,994	98,929	5.8%
4085 PENALTY & INTEREST - SALES TAX	4,998	3,500	4,600	3,500	0	0.0%
PENALTY AND INTEREST	4,998	3,500	4,600	3,500	0	0.0%
4250 REIMBURSEMENT (DEED)	1,926,565	1,842,873	2,671,908	2,457,046	614,173	33.3%
REVENUE FROM OTHER GOVTS	1,926,565	1,842,873	2,671,908	2,457,046	614,173	33.3%
4305 INTEREST INCOME	480	0	13,000	15,000	15,000	0.0%
INVESTMENT INCOME	480	0	13,000	15,000	15,000	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	35,162	0	0	0	0	0.0%
INTERFUND TRANSFERS	35,162	0	0	0	0	0.0%
TOTAL REVENUES	3,726,785	3,544,438	4,451,267	4,272,540	728,102	20.5%
6090 CONTRACTUAL SERVICES	33,059	0	600	600	600	0.0%
[Entity] Budget Detail Desc.						Total
[713-10-000] BNY Mellon	Calculated agent fee					600
Total						600
6540 CAPITAL IMPROVEMENTS	68,929	400,000	48,290	1,413,508	1,013,508	253.4%
[Entity] Budget Detail Desc.						Total
[713-10-000] Houghtaling roof replacement local share	If grant awarded					1,008,508
[713-10-000] Kayhi admin entry sidewalk replacement	Adopted FY 2019 5 Year Capital Plan, 100% SB CIP					65,000
[713-10-000] Kayhi security cameras and upgrades	Adopted FY 2019 5 Year Capital Plan, 100% SB CIP					340,000
Total						1,413,508
OPERATING EXPENSES	101,988	400,000	48,890	1,414,108	1,014,108	253.5%
6600 TRANSFERS OUT - DEBT SERVICE	3,507,317	3,510,233	3,510,233	3,510,065	(168)	0.0%
6609 TRANSFERS OUT - SCHOOL INSURANCE	73,404	75,000	72,216	78,750	3,750	5.0%
[Entity] Budget Detail Desc.						Total
[713-10-000] Final transfer will be based on actual expense						78,750
Total						78,750
6611 TRANSFERS OUT - RECREATION SUBSIDY	162,555	163,219	163,219	162,740	(479)	(0.3%)
[Entity] Budget Detail Desc.						Total
[713-10-000] 12.181% of Aquatic Center debt						162,740
Total						162,740
NON OPERATING EXPENSES	3,743,276	3,748,452	3,745,668	3,751,555	3,103	0.1%
TOTAL APPROPRIATIONS	3,845,264	4,148,452	3,794,558	5,165,663	1,017,211	24.5%
NET EXCESS REV OVER (UNDER) APP	(118,479)	(604,014)	656,709	(893,123)	(289,109)	47.9%
END ENDING FUND BALANCE	5,024,442	4,420,428	5,681,151	4,788,028	367,600	8.3%

KETCHIKAN GATEWAY BOROUGH
 FY 2019
 714 AIRPORT PFC FUND

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	326,225	723,821	723,821	902,551	178,730	24.7%
4210 PFC ENPLANEMENT REVENUE	397,520	399,000	176,000	0	(399,000)	(100.0%)
REVENUE FROM OTHER GOVTS	397,520	399,000	176,000	0	(399,000)	(100.0%)
4305 INTEREST INCOME	75	0	2,730	3,000	3,000	0.0%
INVESTMENT INCOME	75	0	2,730	3,000	3,000	0.0%
TOTAL REVENUES	397,596	399,000	178,730	3,000	(396,000)	(99.2%)
NET EXCESS REV OVER (UNDER) APP	397,596	399,000	178,730	3,000	(396,000)	(99.2%)
END ENDING FUND BALANCE	723,821	1,122,821	902,551	905,551	(217,270)	(19.4%)



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KETCHIKAN GATEWAY BOROUGH
FY 2019
721 ECONOMIC DEVELOPMENT FUND

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	1,585,572	782,507	782,507	0	(782,507)	(100.0%)
4221 PERS ON BEHALF PAYMENTS	1,654	0	0	0	0	0.0%
REVENUE FROM OTHER GOVTS	1,654	0	0	0	0	0.0%
4305 INTEREST INCOME	97	0	1,230	0	0	0.0%
INVESTMENT INCOME	97	0	1,230	0	0	0.0%
4096 PROPERTY SALES	0	0	0	0	0	0.0%
4390 MISCELLANEOUS REVENUE	8,043	0	0	0	0	0.0%
4525 WC LEASE AGREEMENT REVENUES	0	0	0	0	0	0.0%
4992 PRIOR PERIOD ADJUSTMENT	0	0	0	0	0	0.0%
SERVICE FEES	8,043	0	0	0	0	0.0%
TOTAL REVENUES	9,794	0	1,230	0	0	0.0%
5100 EMPLOYEE WAGES	42,445	0	0	0	0	0.0%
5110 OVERTIME PAY	60	0	0	0	0	0.0%
5200 TAXES/BENEFITS	35,379	0	0	0	0	0.0%
6032 BANKING FEES	115,360	0	0	0	0	0.0%
6040 COMMUNITY PROMOTION	28,750	0	0	0	0	0.0%
6081 PROF SERVICES - LITIGATION	11,293	0	429	0	0	0.0%
6090 CONTRACTUAL SERVICES	294,878	302,575	294,953	0	(302,575)	(100.0%)
6330 TELEPHONE	75	0	31	0	0	0.0%
OPERATING EXPENSES	528,240	302,575	295,413	0	(302,575)	(100.0%)
6130 ADMINISTRATIVE FEES	28,680	18,155	18,155	0	(18,155)	(100.0%)
6612 TRANSFERS OUT - GF	179,650	179,650	447,252	0	(179,650)	(100.0%)
6650 TRANSFERS OUT - RENT	26,288	22,917	22,917	0	(22,917)	(100.0%)
6700 BAD DEBT EXPENSE	50,000	0	0	0	0	0.0%
NON OPERATING EXPENSES	284,618	220,722	488,324	0	(220,722)	(100.0%)
TOTAL APPROPRIATIONS	812,859	523,297	783,737	0	(523,296)	(100.0%)
NET EXCESS REV OVER (UNDER) APP	(803,065)	(523,297)	(782,507)	0	523,297	(100.0%)
END ENDING FUND BALANCE	782,507	259,211	0	0	(259,210)	(100.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
721 ECONOMIC DEVELOPMENT FUND

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	1,585,572	782,507	782,507	0	(782,507)	(100.0%)
4221 PERS ON BEHALF PAYMENTS	1,654	0	0	0	0	0.0%
REVENUE FROM OTHER GOVTS	1,654	0	0	0	0	0.0%
4305 INTEREST INCOME	97	0	1,230	0	0	0.0%
INVESTMENT INCOME	97	0	1,230	0	0	0.0%
4096 PROPERTY SALES	0	0	0	0	0	0.0%
4390 MISCELLANEOUS REVENUE	8,043	0	0	0	0	0.0%
4525 WC LEASE AGREEMENT REVENUES	0	0	0	0	0	0.0%
4992 PRIOR PERIOD ADJUSTMENT	0	0	0	0	0	0.0%
SERVICE FEES	8,043	0	0	0	0	0.0%
TOTAL REVENUES	9,794	0	1,230	0	0	0.0%
5100 EMPLOYEE WAGES	42,445	0	0	0	0	0.0%
5110 OVERTIME PAY	60	0	0	0	0	0.0%
5200 TAXES/BENEFITS	35,379	0	0	0	0	0.0%
6032 BANKING FEES	115,360	0	0	0	0	0.0%
6040 COMMUNITY PROMOTION	28,750	0	0	0	0	0.0%
6081 PROF SERVICES - LITIGATION	11,293	0	429	0	0	0.0%
6090 CONTRACTUAL SERVICES	294,878	302,575	294,953	0	(302,575)	(100.0%)
6330 TELEPHONE	75	0	31	0	0	0.0%
OPERATING EXPENSES	528,240	302,575	295,413	0	(302,575)	(100.0%)
6130 ADMINISTRATIVE FEES	28,680	18,155	18,155	0	(18,155)	(100.0%)
6612 TRANSFERS OUT - GF	179,650	179,650	447,252	0	(179,650)	(100.0%)
[Note Entity:721-10-000] Economic Development Fund to be closed out at the end of FY 2018. Grant appropriations to be transferred to General Fund.						
6650 TRANSFERS OUT - RENT	26,288	22,917	22,917	0	(22,917)	(100.0%)
6700 BAD DEBT EXPENSE	50,000	0	0	0	0	0.0%
NON OPERATING EXPENSES	284,618	220,722	488,324	0	(220,722)	(100.0%)
TOTAL APPROPRIATIONS	812,859	523,297	783,737	0	(523,296)	(100.0%)
NET EXCESS REV OVER (UNDER) APP	(803,065)	(523,297)	(782,507)	0	523,297	(100.0%)
END ENDING FUND BALANCE	782,507	259,211	0	0	(259,210)	(100.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
722 TOBACCO TAX FUND

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	0	66,434	66,434	224,034	157,600	237.2%
4070 TOBACCO TAX	447,487	800,000	1,059,000	1,059,000	259,000	32.4%
TAXES	447,487	800,000	1,059,000	1,059,000	259,000	32.4%
4305 INTEREST INCOME	0	0	350	500	500	0.0%
INVESTMENT INCOME	0	0	350	500	500	0.0%
4115 REGISTRATION FEES	700	0	900	1,000	1,000	0.0%
SERVICE FEES	700	0	900	1,000	1,000	0.0%
TOTAL REVENUES	448,187	800,000	1,060,250	1,060,500	260,500	32.6%
5100 EMPLOYEE WAGES	2,519	0	0	0	0	0.0%
5200 TAXES/BENEFITS	1,212	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	34	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	1,525	0	2,500	150,943	150,943	0.0%
OPERATING EXPENSES	5,290	0	2,500	150,943	150,943	0.0%
6130 ADMINISTRATIVE FEES	0	0	150	9,057	9,057	0.0%
6618 TRANSFERS OUT - LOCAL EDUCATION FU	376,462	680,000	900,000	900,000	220,000	32.4%
NON OPERATING EXPENSES	376,462	680,000	900,150	909,057	229,057	33.7%
TOTAL APPROPRIATIONS	381,752	680,000	902,650	1,060,000	380,000	55.9%
NET EXCESS REV OVER (UNDER) APP	66,434	120,000	157,600	500	(119,500)	(99.6%)
END ENDING FUND BALANCE	66,434	186,434	224,034	224,534	38,100	20.4%

KETCHIKAN GATEWAY BOROUGH
FY 2019
722 TOBACCO TAX FUND

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	0	66,434	66,434	224,034	157,600	237.2%
4070 TOBACCO TAX	447,487	800,000	1,059,000	1,059,000	259,000	32.4%
TAXES	447,487	800,000	1,059,000	1,059,000	259,000	32.4%
4305 INTEREST INCOME	0	0	350	500	500	0.0%
INVESTMENT INCOME	0	0	350	500	500	0.0%
4115 REGISTRATION FEES	700	0	900	1,000	1,000	0.0%
SERVICE FEES	700	0	900	1,000	1,000	0.0%
TOTAL REVENUES	448,187	800,000	1,060,250	1,060,500	260,500	32.6%
5100 EMPLOYEE WAGES	2,519	0	0	0	0	0.0%
5200 TAXES/BENEFITS	1,212	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	34	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	1,525	0	2,500	150,943	150,943	0.0%
[Entity] Budget Detail Desc.	Note					Total
[722-10-000] Computer programming	Maintenance of reports for excise tax collection and reporting					500
[722-10-000] Tobacco cessation and health care grants	Assembly approval required					150,443
Total						150,943
OPERATING EXPENSES	5,290	0	2,500	150,943	150,943	0.0%
6130 ADMINISTRATIVE FEES	0	0	150	9,057	9,057	0.0%
6618 TRANSFERS OUT - LOCAL EDUCATION FU	376,462	680,000	900,000	900,000	220,000	32.4%
NON OPERATING EXPENSES	376,462	680,000	900,150	909,057	229,057	33.7%
TOTAL APPROPRIATIONS	381,752	680,000	902,650	1,060,000	380,000	55.9%
NET EXCESS REV OVER (UNDER) APP	66,434	120,000	157,600	500	(119,500)	(99.6%)
END ENDING FUND BALANCE	66,434	186,434	224,034	224,534	38,100	20.4%

KETCHIKAN GATEWAY BOROUGH
FY 2019
800 SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	496,129	675,304	675,304	805,267	129,963	19.2%
4010 REAL PROPERTY TAXES	589,495	617,842	617,842	644,905	27,063	4.4%
4060 MOTOR VEHICLE TAXES	5,372	5,200	5,200	5,200	0	0.0%
TAXES	594,868	623,042	623,042	650,105	27,063	4.3%
4080 PENALTY & INTEREST	1,725	0	2,500	2,500	2,500	0.0%
PENALTY AND INTEREST	1,725	0	2,500	2,500	2,500	0.0%
4221 PERS ON BEHALF PAYMENTS	5,570	6,671	6,671	15,703	9,032	135.4%
4383 FROM OTHER GOVTS - NONGRANT	24,000	24,000	24,000	24,000	0	0.0%
REVENUE FROM OTHER GOVTS	29,570	30,671	30,671	39,703	9,032	29.4%
4305 INTEREST INCOME	83	0	2,500	3,000	3,000	0.0%
INVESTMENT INCOME	83	0	2,500	3,000	3,000	0.0%
4364 WATER FEES	294,097	279,912	293,200	294,233	14,321	5.1%
4390 MISCELLANEOUS REVENUE	2,092	0	0	0	0	0.0%
4396 EMS REVENUE	67,307	60,000	60,000	70,000	10,000	16.7%
SERVICE FEES	363,496	339,912	353,200	364,233	24,321	7.2%
4440 TRANSFERS IN - CPV FUND	0	150,000	150,000	150,000	0	0.0%
4454 TRANSFERS IN - CPV FUNDS	82,307	0	0	0	0	0.0%
4456 TRANSFERS IN - LOCAL EDUCATION FUND	38,400	38,400	38,400	38,400	0	0.0%
4457 TRANSFERS IN - WATER FEES	3,326	3,330	3,330	3,330	0	0.0%
INTERFUND TRANSFERS	124,033	191,730	191,730	191,730	0	0.0%
TOTAL REVENUES	1,113,774	1,185,355	1,203,643	1,251,271	65,916	5.6%
5100 EMPLOYEE WAGES	201,552	216,641	224,085	270,409	53,769	24.8%
5110 OVERTIME PAY	3,795	5,000	9,990	11,000	6,000	120.0%
5120 TEMPORARY PAY	20,000	30,000	25,000	30,000	0	0.0%
5121 FIREFIGHTER FEES	77,265	50,000	45,000	50,000	0	0.0%
5200 TAXES/BENEFITS	171,573	212,297	178,080	251,433	39,135	18.4%
5300 TRAVEL & TRAINING	24,312	30,300	29,000	29,550	(750)	(2.5%)
5400 UNIFORM ALLOWANCE	7,154	8,300	10,094	8,300	0	0.0%
6010 SUPPLIES	1,443	4,000	3,908	4,000	0	0.0%
6011 OPERATING SUPPLIES	44,982	64,000	54,500	65,400	1,400	2.2%
6015 BOOKS & SOFTWARE	3,488	4,200	3,800	3,000	(1,200)	(28.6%)
6020 DUES & PUBLICATIONS	1,588	1,600	1,400	1,600	0	0.0%
6030 PUBLISHING EXPENSE	183	450	200	450	0	0.0%
6040 COMMUNITY PROMOTION	443	1,500	1,200	1,500	0	0.0%
6045 MEETING/TRAINING FOOD	1,113	600	600	600	0	0.0%
6060 RENTALS	0	1,000	1,000	1,000	0	0.0%
6070 POSTAGE EXPENSE	445	750	550	850	100	13.3%
6080 PROFESSIONAL SERVICES	3,731	8,000	8,000	8,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	1,395	1,100	800	1,000	(100)	(9.1%)
6085 LICENSES/FEES/PERMITS	150	1,500	1,500	1,500	0	0.0%
6090 CONTRACTUAL SERVICES	30,186	61,500	36,000	61,800	300	0.5%
6091 WATER TESTING	4,004	7,500	7,700	7,500	0	0.0%
6100 INSURANCE	15,672	17,197	20,428	18,765	1,568	9.1%
6110 MEDICAL EXPENSE	4,329	7,000	7,000	6,500	(500)	(7.1%)
6310 ELECTRICITY	28,147	27,800	26,000	27,800	0	0.0%
6320 WATER	0	600	600	600	0	0.0%
6330 TELEPHONE	4,862	2,650	2,750	2,750	100	3.8%
6331 LONG DISTANCE	84	250	125	275	25	10.0%
6340 SEWER	0	600	600	600	0	0.0%
6350 LANDFILL FEES	15	350	350	400	50	14.3%
6430 BUILDING MAINTENANCE	17,535	27,500	25,000	19,500	(8,000)	(29.1%)
6431 HEATING FUEL	2,882	7,000	4,000	7,000	0	0.0%
6441 ROAD MAINTENANCE	3,190	2,500	2,500	3,500	1,000	40.0%
6450 EQUIPMENT MAINTENANCE	15,427	22,900	16,000	28,500	5,600	24.5%

KETCHIKAN GATEWAY BOROUGH
FY 2019
800 SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6460 VEHICLE MAINTENANCE	29,114	22,500	21,195	22,500	0	0.0%
6461 VEHICLE FUEL & OIL	5,866	12,000	11,500	11,000	(1,000)	(8.3%)
6525 SMALL EQUIPMENT PURCHASES	71,963	113,200	108,000	86,100	(27,100)	(23.9%)
6530 EQUIPMENT PURCHASE	35,385	17,000	40,457	24,500	7,500	44.1%
6540 CAPITAL IMPROVEMENTS	41,202	346,293	85,081	340,000	(6,293)	(1.8%)
OPERATING EXPENSES	874,471	1,337,578	1,013,993	1,409,182	71,604	5.4%
6130 ADMINISTRATIVE FEES	57,868	57,424	57,425	64,151	6,727	11.7%
6140 DEBT SERVICE	0	0	0	3,854	3,854	0.0%
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,108	1,110	1,110	1,110	0	0.0%
NON OPERATING EXPENSES	60,128	59,686	59,687	70,267	10,581	17.7%
TOTAL APPROPRIATIONS	934,599	1,397,264	1,073,680	1,479,449	82,184	5.9%
NET EXCESS REV OVER (UNDER) APP	179,175	(211,909)	129,963	(228,178)	(16,268)	7.7%
END ENDING FUND BALANCE	675,304	463,395	805,267	577,089	113,695	24.5%

KETCHIKAN GATEWAY BOROUGH
FY 2019
800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	125,311	127,374	134,818	172,522	45,148	35.4%
5110 OVERTIME PAY	2,295	5,000	3,000	10,000	5,000	100.0%
5120 TEMPORARY PAY	20,000	30,000	25,000	30,000	0	0.0%
5121 FIREFIGHTER FEES	77,265	50,000	45,000	50,000	0	0.0%
5200 TAXES/BENEFITS	119,049	144,936	110,719	168,711	23,775	16.4%
5300 TRAVEL & TRAINING	23,748	28,800	27,500	28,050	(750)	(2.6%)
5400 UNIFORM ALLOWANCE	6,854	8,000	9,500	8,000	0	0.0%
6010 SUPPLIES	1,423	3,000	3,000	3,000	0	0.0%
6011 OPERATING SUPPLIES	16,889	21,500	17,000	22,900	1,400	6.5%
6015 BOOKS & SOFTWARE	3,488	4,200	3,800	3,000	(1,200)	(28.6%)
6020 DUES & PUBLICATIONS	1,249	1,100	900	1,100	0	0.0%
6030 PUBLISHING EXPENSE	0	250	0	250	0	0.0%
6040 COMMUNITY PROMOTION	443	1,500	1,200	1,500	0	0.0%
6045 MEETING/TRAINING FOOD	1,113	600	600	600	0	0.0%
6070 POSTAGE EXPENSE	278	500	100	400	(100)	(20.0%)
6080 PROFESSIONAL SERVICES	3,731	8,000	8,000	8,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	1,395	1,100	800	1,000	(100)	(9.1%)
6090 CONTRACTUAL SERVICES	19,449	21,500	21,000	21,800	300	1.4%
6100 INSURANCE	11,522	13,500	13,500	14,850	1,350	10.0%
6110 MEDICAL EXPENSE	4,329	6,500	6,500	6,000	(500)	(7.7%)
6310 ELECTRICITY	9,009	7,800	6,000	7,800	0	0.0%
6320 WATER	0	600	600	600	0	0.0%
6330 TELEPHONE	4,155	2,200	2,200	2,200	0	0.0%
6331 LONG DISTANCE	82	250	100	250	0	0.0%
6340 SEWER	0	600	600	600	0	0.0%
6350 LANDFILL FEES	15	100	100	150	50	50.0%
6430 BUILDING MAINTENANCE	17,535	21,500	19,000	13,500	(8,000)	(37.2%)
6431 HEATING FUEL	2,882	7,000	4,000	7,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	10,855	12,900	6,000	18,500	5,600	43.4%
6460 VEHICLE MAINTENANCE	27,098	15,500	14,000	15,500	0	0.0%
6461 VEHICLE FUEL & OIL	3,830	7,000	6,500	6,000	(1,000)	(14.3%)
6525 SMALL EQUIPMENT PURCHASES	63,649	105,200	95,000	78,100	(27,100)	(25.8%)
6530 EQUIPMENT PURCHASE	17,558	0	23,457	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	346,293	60,000	340,000	(6,293)	(1.8%)
OPERATING EXPENSES	596,499	1,004,303	669,494	1,041,883	37,580	3.7%
6130 ADMINISTRATIVE FEES	37,957	37,428	37,428	42,113	4,685	12.5%
6140 DEBT SERVICE	0	0	0	3,854	3,854	0.0%
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,108	1,110	1,110	1,110	0	0.0%
NON OPERATING EXPENSES	40,217	39,690	39,690	48,229	8,539	21.5%
TOTAL APPROPRIATIONS	636,716	1,043,993	709,184	1,090,112	46,120	4.4%

KETCHIKAN GATEWAY BOROUGH
FY 2019
800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	125,311	127,374	134,818	172,522	45,148	35.4%
[Note]	Add one full time staff person, APEA represented firefighter.					
5110 OVERTIME PAY	2,295	5,000	3,000	10,000	5,000	100.0%
5120 TEMPORARY PAY	20,000	30,000	25,000	30,000	0	0.0%
5121 FIREFIGHTER FEES	77,265	50,000	45,000	50,000	0	0.0%
5200 TAXES/BENEFITS	119,049	144,936	110,719	168,711	23,775	16.4%
5300 TRAVEL & TRAINING	23,748	28,800	27,500	28,050	(750)	(2.6%)
[Entity] Budget Detail Desc.	Note					Total
[800-90-000] National Fire Academy	2 members					1,200
[800-90-000] EMS State symposium - Sponsor	Medical sponsor					2,000
[800-90-000] SEREMS	3 members					2,000
[800-90-000] Recertification training	Department training					1,500
[800-90-000] Alaska Fire Chiefs Leadership Summit	Fire Chief					2,650
[800-90-000] International Association of Fire Chiefs training	Fire Chief					4,000
[800-90-000] Sick not Sick class	Regional training					3,500
[800-90-000] Rapid Intervention team training	Regional Training					3,500
[800-90-000] Officer development class	2 members					2,700
[800-90-000] Volunteer outside training	Department training					5,000
Total						28,050
5400 UNIFORM ALLOWANCE	6,854	8,000	9,500	8,000	0	0.0%
6010 SUPPLIES	1,423	3,000	3,000	3,000	0	0.0%
6011 OPERATING SUPPLIES	16,889	21,500	17,000	22,900	1,400	6.5%
[Entity] Budget Detail Desc.	Total					
[800-90-000] Ambulance supplies	18,000					
[800-90-000] Ice melt	400					
[800-90-000] Cleaning and janitorial	2,500					
[800-90-000] Coffee, tea, cocoa	500					
[800-90-000] Rehab supplies	1,500					
Total	22,900					
6015 BOOKS & SOFTWARE	3,488	4,200	3,800	3,000	(1,200)	(28.6%)
6020 DUES & PUBLICATIONS	1,249	1,100	900	1,100	0	0.0%
[Entity] Budget Detail Desc.	Total					
[800-90-000] International Association of Arson Investigators	250					
[800-90-000] Alaska Fire Chiefs Association	100					
[800-90-000] International Association of Fire Chiefs	350					
[800-90-000] Alaska Association of Fire and Arson Invetigators	300					
[800-90-000] Subscriptions to trade journals	100					
Total	1,100					
6030 PUBLISHING EXPENSE	0	250	0	250	0	0.0%
6040 COMMUNITY PROMOTION	443	1,500	1,200	1,500	0	0.0%
6045 MEETING/TRAINING FOOD	1,113	600	600	600	0	0.0%
6070 POSTAGE EXPENSE	278	500	100	400	(100)	(20.0%)
6080 PROFESSIONAL SERVICES	3,731	8,000	8,000	8,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	1,395	1,100	800	1,000	(100)	(9.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
800-90-000 SOUTH TONGASS FIRE DISTRICT

6090 CONTRACTUAL SERVICES	19,449	21,500	21,000	21,800	300	1.4%
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[Entity] Budget Detail Desc.	Total
[800-90-000] Systems Design EMS billing	5,000
[800-90-000] Tongass Sanitation	4,500
[800-90-000] Dispatch fees	7,800
[800-90-000] Alarm monitoring	600
[800-90-000] Emergency reporting	2,500
[800-90-000] I am resspending	900
[800-90-000] NIXLE	500
Total	21,800

6100 INSURANCE	11,522	13,500	13,500	14,850	1,350	10.0%
6110 MEDICAL EXPENSE	4,329	6,500	6,500	6,000	(500)	(7.7%)
6310 ELECTRICITY	9,009	7,800	6,000	7,800	0	0.0%
6320 WATER	0	600	600	600	0	0.0%
6330 TELEPHONE	4,155	2,200	2,200	2,200	0	0.0%
6331 LONG DISTANCE	82	250	100	250	0	0.0%
6340 SEWER	0	600	600	600	0	0.0%
6350 LANDFILL FEES	15	100	100	150	50	50.0%
6430 BUILDING MAINTENANCE	17,535	21,500	19,000	13,500	(8,000)	(37.2%)

[Entity] Budget Detail Desc.	Total
[800-90-000] Snow and ice removal	4,000
[800-90-000] LED lighting fixture replacement	3,500
[800-90-000] General maintenance	6,000
Total	13,500

6431 HEATING FUEL	2,882	7,000	4,000	7,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	10,855	12,900	6,000	18,500	5,600	43.4%

[Entity] Budget Detail Desc.	Note	Total
[800-90-000] Radio/ Pager repair	Repeater upgrade	7,000
[800-90-000] Automatic External Defibrillator maintenance		3,000
[800-90-000] Self Contained Breathing Apparatus testing		2,400
[800-90-000] Small equipment repair		3,000
[800-90-000] Fit tester calibration		1,100
[800-90-000] Air testing samples		1,000
[800-90-000] Fire extinguisher service		1,000
Total		18,500

6460 VEHICLE MAINTENANCE	27,098	15,500	14,000	15,500	0	0.0%
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[Entity] Budget Detail Desc.	Total
[800-90-000] Tire replacement and repair	4,000
[800-90-000] Apparatus service	7,000
[800-90-000] Parts and maintenance	4,500
Total	15,500

KETCHIKAN GATEWAY BOROUGH
FY 2019
800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6461 VEHICLE FUEL & OIL	3,830	7,000	6,500	6,000	(1,000)	(14.3%)
6525 SMALL EQUIPMENT PURCHASES	63,649	105,200	95,000	78,100	(27,100)	(25.8%)
[Entity] Budget Detail Desc.						Total
[800-90-000] Bunker gear replacement			18,000			
[800-90-000] Helmet replacement			1,600			
[800-90-000] Flash hoods			600			
[800-90-000] NFPA structural gloves			1,400			
[800-90-000] Hydrant Adaptors			5,000			
[800-90-000] PPE flashlights			1,000			
[800-90-000] 4 inch hose			3,000			
[800-90-000] Nozzle replacement			4,500			
[800-90-000] Misc equipment			8,000			
[800-90-000] Treadmill			3,500			
[800-90-000] Weight room equipment			2,500			
[800-90-000] AED trainers			2,000			
[800-90-000] Airway trainer			2,500			
[800-90-000] Fire Com system for medic 4			8,000			
[800-90-000] Bunker gear/ hose dryer			10,500			
[800-90-000] Electric hose roller			6,000			
Total			78,100			
6530 EQUIPMENT PURCHASE	17,558	0	23,457	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	346,293	60,000	340,000	(6,293)	(1.8%)
[Entity] Budget Detail Desc.		Note				Total
[800-90-000] Compressor replacement					50,000	
[800-90-000] E4 replacement		FY 2018 carry forward			290,000	
Total					340,000	
OPERATING EXPENSES	596,499	1,004,303	669,494	1,041,883	37,580	3.7%
6130 ADMINISTRATIVE FEES	37,957	37,428	37,428	42,113	4,685	12.5%
6140 DEBT SERVICE	0	0	0	3,854	3,854	0.0%
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0.0%
6617 TRANSFERS OUT - WATER FEES	1,108	1,110	1,110	1,110	0	0.0%
NON OPERATING EXPENSES	40,217	39,690	39,690	48,229	8,539	21.5%
TOTAL APPROPRIATIONS	636,716	1,043,993	709,184	1,090,112	46,120	4.4%

KETCHIKAN GATEWAY BOROUGH
FY 2019
Entity Set: 800.1 SOUTH TONGASS SERVICE AREA WATER DIST/TREAT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	76,241	89,267	89,267	97,887	8,620	9.7%
5110 OVERTIME PAY	1,500	0	6,990	1,000	1,000	0.0%
5200 TAXES/BENEFITS	52,523	67,361	67,361	82,721	15,360	22.8%
5300 TRAVEL & TRAINING	564	1,500	1,500	1,500	0	0.0%
5400 UNIFORM ALLOWANCE	300	300	594	300	0	0.0%
6010 SUPPLIES	19	1,000	908	1,000	0	0.0%
6011 OPERATING SUPPLIES	28,092	42,500	37,500	42,500	0	0.0%
6020 DUES & PUBLICATIONS	339	500	500	500	0	0.0%
6030 PUBLISHING EXPENSE	183	200	200	200	0	0.0%
6060 RENTALS	0	1,000	1,000	1,000	0	0.0%
6070 POSTAGE EXPENSE	166	250	450	450	200	80.0%
6085 LICENSES/FEES/PERMITS	150	1,500	1,500	1,500	0	0.0%
6090 CONTRACTUAL SERVICES	10,737	40,000	15,000	40,000	0	0.0%
6091 WATER TESTING	4,004	7,500	7,700	7,500	0	0.0%
6100 INSURANCE	4,150	3,697	6,928	3,915	218	5.9%
6110 MEDICAL EXPENSE	0	500	500	500	0	0.0%
6310 ELECTRICITY	19,137	20,000	20,000	20,000	0	0.0%
6330 TELEPHONE	707	450	550	550	100	22.2%
6331 LONG DISTANCE	2	0	25	25	25	0.0%
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	0	6,000	6,000	6,000	0	0.0%
6441 ROAD MAINTENANCE	3,190	2,500	2,500	3,500	1,000	40.0%
6450 EQUIPMENT MAINTENANCE	4,572	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	2,016	7,000	7,195	7,000	0	0.0%
6461 VEHICLE FUEL & OIL	2,037	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	8,313	8,000	13,000	8,000	0	0.0%
6530 EQUIPMENT PURCHASE	17,826	17,000	17,000	24,500	7,500	44.1%
6540 CAPITAL IMPROVEMENTS	41,202	0	25,081	0	0	0.0%
OPERATING EXPENSES	277,972	333,275	344,499	367,298	34,023	10.2%
6130 ADMINISTRATIVE FEES	19,911	19,997	19,997	22,038	2,041	10.2%
NON OPERATING EXPENSES	19,911	19,997	19,997	22,038	2,041	10.2%
TOTAL APPROPRIATIONS	297,883	353,272	364,496	389,336	36,065	10.2%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
800-91-001 SOUTH TONGASS WATER TREATMENT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	26,533	47,595	47,595	60,873	13,278	27.9%
5110 OVERTIME PAY	677	0	6,000	1,000	1,000	0.0%
5200 TAXES/BENEFITS	18,841	37,120	37,120	50,936	13,816	37.2%
5300 TRAVEL & TRAINING	150	750	750	750	0	0.0%
5400 UNIFORM ALLOWANCE	300	300	594	300	0	0.0%
6010 SUPPLIES	0	0	408	0	0	0.0%
6011 OPERATING SUPPLIES	24,421	30,000	30,000	30,000	0	0.0%
6020 DUES & PUBLICATIONS	339	500	500	500	0	0.0%
6070 POSTAGE EXPENSE	166	0	200	200	200	0.0%
6085 LICENSES/FEES/PERMITS	150	300	300	300	0	0.0%
6090 CONTRACTUAL SERVICES	9,050	35,000	10,000	35,000	0	0.0%
6091 WATER TESTING	3,664	7,500	7,500	7,500	0	0.0%
6100 INSURANCE	2,826	0	3,231	2,743	2,743	0.0%
6110 MEDICAL EXPENSE	0	500	500	500	0	0.0%
6310 ELECTRICITY	16,633	17,000	17,000	17,000	0	0.0%
6330 TELEPHONE	159	0	100	100	100	0.0%
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	0	5,000	5,000	5,000	0	0.0%
6441 ROAD MAINTENANCE	0	1,500	1,500	1,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	2,167	5,000	5,000	5,000	0	0.0%
6460 VEHICLE MAINTENANCE	13	0	195	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,750	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	17,826	17,000	17,000	17,000	0	0.0%
6540 CAPITAL IMPROVEMENTS	20,601	0	11,081	0	0	0.0%
OPERATING EXPENSES	148,266	210,315	206,824	241,453	31,138	14.8%
6130 ADMINISTRATIVE FEES	10,948	12,619	12,619	14,487	1,868	14.8%
NON OPERATING EXPENSES	10,948	12,619	12,619	14,487	1,868	14.8%
TOTAL APPROPRIATIONS	159,214	222,934	219,443	255,940	33,006	14.8%

KETCHIKAN GATEWAY BOROUGH
FY 2019
800-91-001 SOUTH TONGASS WATER TREATMENT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	26,533	47,595	47,595	60,873	13,278	27.9%
5110 OVERTIME PAY	677	0	6,000	1,000	1,000	0.0%
5200 TAXES/BENEFITS	18,841	37,120	37,120	50,936	13,816	37.2%
5300 TRAVEL & TRAINING	150	750	750	750	0	0.0%
5400 UNIFORM ALLOWANCE	300	300	594	300	0	0.0%
6010 SUPPLIES	0	0	408	0	0	0.0%
6011 OPERATING SUPPLIES	24,421	30,000	30,000	30,000	0	0.0%
6020 DUES & PUBLICATIONS	339	500	500	500	0	0.0%
6070 POSTAGE EXPENSE	166	0	200	200	200	0.0%
6085 LICENSES/FEES/PERMITS	150	300	300	300	0	0.0%
6090 CONTRACTUAL SERVICES	9,050	35,000	10,000	35,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[800-91-001] Miscellaneous repairs			35,000			
Total			35,000			
6091 WATER TESTING	3,664	7,500	7,500	7,500	0	0.0%
[Entity] Budget Detail Desc.			Note			
[800-91-001] Pollen Environmental			Quarterly testing required by ADEC			
[800-91-001] R&M and Alaska Airlines			Water sample testing			
Total			7,500			
6100 INSURANCE	2,826	0	3,231	2,743	2,743	0.0%
[Entity] Budget Detail Desc.			Note			
[800-91-001] Building insurance			Water Treatment Plant			
Total			2,743			
6110 MEDICAL EXPENSE	0	500	500	500	0	0.0%
6310 ELECTRICITY	16,633	17,000	17,000	17,000	0	0.0%
6330 TELEPHONE	159	0	100	100	100	0.0%
[Entity] Budget Detail Desc.			Note			
[800-91-001] Telephone costs			Treatment plant/SCADA line			
Total			100			
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	0	5,000	5,000	5,000	0	0.0%
6441 ROAD MAINTENANCE	0	1,500	1,500	1,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	2,167	5,000	5,000	5,000	0	0.0%
6460 VEHICLE MAINTENANCE	13	0	195	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,750	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	17,826	17,000	17,000	17,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[800-91-001] Chemical pumps and supplies			17,000			
Total			17,000			

KETCHIKAN GATEWAY BOROUGH
 FY 2019
 800-91-001 SOUTH TONGASS WATER TREATMENT

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6540 CAPITAL IMPROVEMENTS	20,601	0	11,081	0	0	0.0%
OPERATING EXPENSES	148,266	210,315	206,824	241,453	31,138	14.8%
6130 ADMINISTRATIVE FEES	10,948	12,619	12,619	14,487	1,868	14.8%
NON OPERATING EXPENSES	10,948	12,619	12,619	14,487	1,868	14.8%
TOTAL APPROPRIATIONS	159,214	222,934	219,443	255,940	33,006	14.8%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
800-91-002 SOUTH TONGASS WATER DISTRIBUT.

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	49,708	41,672	41,672	37,014	(4,658)	(11.2%)
5110 OVERTIME PAY	822	0	990	0	0	0.0%
5200 TAXES/BENEFITS	33,682	30,241	30,241	31,785	1,544	5.1%
5300 TRAVEL & TRAINING	414	750	750	750	0	0.0%
6010 SUPPLIES	19	1,000	500	1,000	0	0.0%
6011 OPERATING SUPPLIES	3,671	12,500	7,500	12,500	0	0.0%
6030 PUBLISHING EXPENSE	183	200	200	200	0	0.0%
6060 RENTALS	0	1,000	1,000	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	250	250	250	0	0.0%
6085 LICENSES/FEES/PERMITS	0	1,200	1,200	1,200	0	0.0%
6090 CONTRACTUAL SERVICES	1,687	5,000	5,000	5,000	0	0.0%
6091 WATER TESTING	340	0	200	0	0	0.0%
6100 INSURANCE	1,324	3,697	3,697	1,172	(2,525)	(68.3%)
6310 ELECTRICITY	2,504	3,000	3,000	3,000	0	0.0%
6330 TELEPHONE	548	450	450	450	0	0.0%
6331 LONG DISTANCE	2	0	25	25	25	0.0%
6430 BUILDING MAINTENANCE	0	1,000	1,000	1,000	0	0.0%
6441 ROAD MAINTENANCE	3,190	1,000	1,000	2,000	1,000	100.0%
6450 EQUIPMENT MAINTENANCE	2,406	5,000	5,000	5,000	0	0.0%
6460 VEHICLE MAINTENANCE	2,004	7,000	7,000	7,000	0	0.0%
6461 VEHICLE FUEL & OIL	2,037	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	4,563	3,000	8,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	0	0	7,500	7,500	0.0%
6540 CAPITAL IMPROVEMENTS	20,601	0	14,000	0	0	0.0%
OPERATING EXPENSES	129,706	122,960	137,675	125,846	2,886	2.3%
6130 ADMINISTRATIVE FEES	8,963	7,378	7,378	7,551	173	2.3%
NON OPERATING EXPENSES	8,963	7,378	7,378	7,551	173	2.3%
TOTAL APPROPRIATIONS	138,669	130,338	145,053	133,397	3,059	2.3%

KETCHIKAN GATEWAY BOROUGH
FY 2019
800-91-002 SOUTH TONGASS WATER DISTRIBUT.

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	49,708	41,672	41,672	37,014	(4,658)	(11.2%)
5110 OVERTIME PAY	822	0	990	0	0	0.0%
5200 TAXES/BENEFITS	33,682	30,241	30,241	31,785	1,544	5.1%
5300 TRAVEL & TRAINING	414	750	750	750	0	0.0%
6010 SUPPLIES	19	1,000	500	1,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[800-91-002] Safety supplies						1,000
Total			1,000			
6011 OPERATING SUPPLIES	3,671	12,500	7,500	12,500	0	0.0%
6030 PUBLISHING EXPENSE	183	200	200	200	0	0.0%
6060 RENTALS	0	1,000	1,000	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	250	250	250	0	0.0%
6085 LICENSES/FEES/PERMITS	0	1,200	1,200	1,200	0	0.0%
6090 CONTRACTUAL SERVICES	1,687	5,000	5,000	5,000	0	0.0%
6091 WATER TESTING	340	0	200	0	0	0.0%
6100 INSURANCE	1,324	3,697	3,697	1,172	(2,525)	(68.3%)
[Entity] Budget Detail Desc.			Total			
[800-91-002] Vehicle insurance						1,172
Total			1,172			
6310 ELECTRICITY	2,504	3,000	3,000	3,000	0	0.0%
6330 TELEPHONE	548	450	450	450	0	0.0%
6331 LONG DISTANCE	2	0	25	25	25	0.0%
6430 BUILDING MAINTENANCE	0	1,000	1,000	1,000	0	0.0%
6441 ROAD MAINTENANCE	3,190	1,000	1,000	2,000	1,000	100.0%
6450 EQUIPMENT MAINTENANCE	2,406	5,000	5,000	5,000	0	0.0%
6460 VEHICLE MAINTENANCE	2,004	7,000	7,000	7,000	0	0.0%
6461 VEHICLE FUEL & OIL	2,037	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	4,563	3,000	8,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	0	0	7,500	7,500	0.0%
[Entity] Budget Detail Desc.			Note		Total	
[800-91-002] Vehicle Purchase			25% Admin (PA-21)			7,500
Total						7,500
6540 CAPITAL IMPROVEMENTS	20,601	0	14,000	0	0	0.0%
OPERATING EXPENSES	129,706	122,960	137,675	125,846	2,886	2.3%
6130 ADMINISTRATIVE FEES	8,963	7,378	7,378	7,551	173	2.3%
NON OPERATING EXPENSES	8,963	7,378	7,378	7,551	173	2.3%
TOTAL APPROPRIATIONS	138,669	130,338	145,053	133,397	3,059	2.3%

KETCHIKAN GATEWAY BOROUGH
FY 2019
810 LORING SERVICE AREA

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	15,850	12,339	12,339	12,231	(108)	(0.9%)
4060 MOTOR VEHICLE TAXES	28	0	0	0	0	0.0%
TAXES	28	0	0	0	0	0.0%
4080 PENALTY & INTEREST	114	0	108	0	0	0.0%
PENALTY AND INTEREST	114	0	108	0	0	0.0%
STATE REVENUE	0	43,199	43,199	39,045	(4,154)	(9.6%)
REVENUE FROM OTHER GOVTS	0	43,199	43,199	39,045	(4,154)	(9.6%)
4305 INTEREST INCOME	7	0	74	150	150	0.0%
INVESTMENT INCOME	7	0	74	150	150	0.0%
4365 CONTRIB FROM PRIVATE SOURCES	20	0	0	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	3,000	3,000	3,000	3,000	0	0.0%
SERVICE FEES	3,020	3,000	3,000	3,000	0	0.0%
TOTAL REVENUES	3,168	46,199	46,381	42,195	(4,004)	(8.7%)
6100 INSURANCE	921	0	659	659	659	0.0%
6410 DOCK MAINTENANCE	5,259	43,199	43,199	39,045	(4,154)	(9.6%)
OPERATING EXPENSES	6,180	43,199	43,858	39,704	(3,495)	(8.1%)
6130 ADMINISTRATIVE FEES	500	2,592	2,631	2,382	(210)	(8.1%)
NON OPERATING EXPENSES	500	2,592	2,631	2,382	(210)	(8.1%)
TOTAL APPROPRIATIONS	6,680	45,791	46,489	42,086	(3,705)	(8.1%)
NET EXCESS REV OVER (UNDER) APP	(3,511)	408	(108)	109	(299)	(73.3%)
END ENDING FUND BALANCE	12,339	12,747	12,231	12,340	(407)	(3.2%)



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KETCHIKAN GATEWAY BOROUGH
FY 2019
830 WATERFALL SERVICE AREA

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	9,883	14,646	14,646	19,747	5,101	34.8%
4080 PENALTY & INTEREST	1,268	0	925	0	0	0.0%
PENALTY AND INTEREST	1,268	0	925	0	0	0.0%
4305 INTEREST INCOME	4	0	56	100	100	0.0%
INVESTMENT INCOME	4	0	56	100	100	0.0%
4369 ROAD FEES	36,596	37,125	37,125	37,125	0	0.0%
SERVICE FEES	36,596	37,125	37,125	37,125	0	0.0%
TOTAL REVENUES	37,867	37,125	38,106	37,225	100	0.3%
6090 CONTRACTUAL SERVICES	26,167	20,000	20,000	20,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	630	630	630	630	0	0.0%
6441 ROAD MAINTENANCE	3,492	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	30,289	30,630	30,630	30,630	0	0.0%
6130 ADMINISTRATIVE FEES	1,817	1,838	1,838	1,838	0	0.0%
6140 DEBT SERVICE	998	537	537	537	0	0.0%
NON OPERATING EXPENSES	2,815	2,375	2,375	2,375	0	0.0%
TOTAL APPROPRIATIONS	33,104	33,005	33,005	33,005	0	0.0%
NET EXCESS REV OVER (UNDER) APP	4,763	4,120	5,101	4,220	100	2.4%
END ENDING FUND BALANCE	14,646	18,766	19,747	23,967	5,201	27.7%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
840 MUD BIGHT SERVICE AREA

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	65,065	69,579	69,579	56,406	(13,173)	(18.9%)
4080 PENALTY & INTEREST	7,440	0	380	0	0	0.0%
PENALTY AND INTEREST	7,440	0	380	0	0	0.0%
4305 INTEREST INCOME	8	0	107	200	200	0.0%
INVESTMENT INCOME	8	0	107	200	200	0.0%
4395 ANNUAL SERVICE AREA FEES	18,068	12,720	12,840	12,720	0	0.0%
SERVICE FEES	18,068	12,720	12,840	12,720	0	0.0%
TOTAL REVENUES	25,516	12,720	13,327	12,920	200	1.6%
6090 CONTRACTUAL SERVICES	19,814	15,000	15,000	15,000	0	0.0%
6441 ROAD MAINTENANCE	0	10,000	10,000	25,000	15,000	150.0%
OPERATING EXPENSES	19,814	25,000	25,000	40,000	15,000	60.0%
6130 ADMINISTRATIVE FEES	1,189	1,500	1,500	2,400	900	60.0%
NON OPERATING EXPENSES	1,189	1,500	1,500	2,400	900	60.0%
TOTAL APPROPRIATIONS	21,003	26,500	26,500	42,400	15,900	60.0%
NET EXCESS REV OVER (UNDER) APP	4,514	(13,780)	(13,173)	(29,480)	(15,700)	113.9%
END ENDING FUND BALANCE	69,579	55,799	56,406	26,926	(28,873)	(51.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
840 MUD BIGHT SERVICE AREA

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	65,065	69,579	69,579	56,406	(13,173)	(18.9%)
4080 PENALTY & INTEREST	7,440	0	380	0	0	0.0%
PENALTY AND INTEREST	7,440	0	380	0	0	0.0%
4305 INTEREST INCOME	8	0	107	200	200	0.0%
INVESTMENT INCOME	8	0	107	200	200	0.0%
4395 ANNUAL SERVICE AREA FEES	18,068	12,720	12,840	12,720	0	0.0%
SERVICE FEES	18,068	12,720	12,840	12,720	0	0.0%
TOTAL REVENUES	25,516	12,720	13,327	12,920	200	1.6%
6090 CONTRACTUAL SERVICES	19,814	15,000	15,000	15,000	0	0.0%
6441 ROAD MAINTENANCE	0	10,000	10,000	25,000	15,000	150.0%
[Entity] Budget Detail Desc.	Note					Total
[840-90-000] Road repairs	Herron Lane culverts and ditch work					25,000
Total						25,000
OPERATING EXPENSES	19,814	25,000	25,000	40,000	15,000	60.0%
6130 ADMINISTRATIVE FEES	1,189	1,500	1,500	2,400	900	60.0%
NON OPERATING EXPENSES	1,189	1,500	1,500	2,400	900	60.0%
TOTAL APPROPRIATIONS	21,003	26,500	26,500	42,400	15,900	60.0%
NET EXCESS REV OVER (UNDER) APP	4,514	(13,780)	(13,173)	(29,480)	(15,700)	113.9%
END ENDING FUND BALANCE	69,579	55,799	56,406	26,926	(28,873)	(51.7%)

KETCHIKAN GATEWAY BOROUGH
 FY 2019
 850 NICHOLS VIEW SERVICE AREA

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	6,034	5,534	5,534	5,034	(500)	(9.0%)
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	5,534	5,034	5,034	4,534	(500)	(9.9%)



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KETCHIKAN GATEWAY BOROUGH
FY 2019
860 FOREST PARK SERVICE AREA

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	143,229	120,262	120,262	114,543	(5,719)	(4.8%)
4010 REAL PROPERTY TAXES	65,792	70,209	70,209	72,534	2,325	3.3%
4060 MOTOR VEHICLE TAXES	671	500	500	500	0	0.0%
TAXES	66,463	70,709	70,709	73,034	2,325	3.3%
4305 INTEREST INCOME	14	0	232	500	500	0.0%
INVESTMENT INCOME	14	0	232	500	500	0.0%
TOTAL REVENUES	66,477	70,709	70,941	73,534	2,825	4.0%
6090 CONTRACTUAL SERVICES	68,540	40,000	40,000	40,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	4,900	5,821	5,821	5,821	0	0.0%
6441 ROAD MAINTENANCE	10,941	26,500	26,500	100,000	73,500	277.4%
OPERATING EXPENSES	84,381	72,321	72,321	145,821	73,500	101.6%
6130 ADMINISTRATIVE FEES	5,063	4,339	4,339	8,749	4,410	101.6%
NON OPERATING EXPENSES	5,063	4,339	4,339	8,749	4,410	101.6%
TOTAL APPROPRIATIONS	89,444	76,660	76,660	154,570	77,910	101.6%
NET EXCESS REV OVER (UNDER) APP	(22,967)	(5,951)	(5,719)	(81,036)	(75,085)	1261.7%
END ENDING FUND BALANCE	120,262	114,311	114,543	33,507	(80,804)	(70.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2019
860 FOREST PARK SERVICE AREA

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	143,229	120,262	120,262	114,543	(5,719)	(4.8%)
4010 REAL PROPERTY TAXES	65,792	70,209	70,209	72,534	2,325	3.3%
4060 MOTOR VEHICLE TAXES	671	500	500	500	0	0.0%
TAXES	66,463	70,709	70,709	73,034	2,325	3.3%
4305 INTEREST INCOME	14	0	232	500	500	0.0%
INVESTMENT INCOME	14	0	232	500	500	0.0%
TOTAL REVENUES	66,477	70,709	70,941	73,534	2,825	4.0%
6090 CONTRACTUAL SERVICES	68,540	40,000	40,000	40,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	4,900	5,821	5,821	5,821	0	0.0%
6441 ROAD MAINTENANCE	10,941	26,500	26,500	100,000	73,500	277.4%
[Entity] Budget Detail Desc.			Total			
[860-90-000] Pavement repairs & culvert replacements			100,000			
Total			100,000			
OPERATING EXPENSES	84,381	72,321	72,321	145,821	73,500	101.6%
6130 ADMINISTRATIVE FEES	5,063	4,339	4,339	8,749	4,410	101.6%
NON OPERATING EXPENSES	5,063	4,339	4,339	8,749	4,410	101.6%
TOTAL APPROPRIATIONS	89,444	76,660	76,660	154,570	77,910	101.6%
NET EXCESS REV OVER (UNDER) APP	(22,967)	(5,951)	(5,719)	(81,036)	(75,085)	1261.7%
END ENDING FUND BALANCE	120,262	114,311	114,543	33,507	(80,804)	(70.7%)

KETCHIKAN GATEWAY BOROUGH
 FY 2019
 870 GOLD NUGGET SERVICE AREA

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	83,399	72,197	72,197	50,495	(21,702)	(30.1%)
4080 PENALTY & INTEREST	28	0	115	100	100	0.0%
PENALTY AND INTEREST	28	0	115	100	100	0.0%
4305 INTEREST INCOME	9	0	103	200	200	0.0%
INVESTMENT INCOME	9	0	103	200	200	0.0%
4369 ROAD FEES	17,760	12,000	12,000	12,000	0	0.0%
SERVICE FEES	17,760	12,000	12,000	12,000	0	0.0%
TOTAL REVENUES	17,796	12,000	12,218	12,300	300	2.5%
6090 CONTRACTUAL SERVICES	19,067	17,000	17,000	17,000	0	0.0%
6441 ROAD MAINTENANCE	8,290	15,000	15,000	15,000	0	0.0%
OPERATING EXPENSES	27,357	32,000	32,000	32,000	0	0.0%
6130 ADMINISTRATIVE FEES	1,641	1,920	1,920	1,920	0	0.0%
NON OPERATING EXPENSES	1,641	1,920	1,920	1,920	0	0.0%
TOTAL APPROPRIATIONS	28,998	33,920	33,920	33,920	0	0.0%
NET EXCESS REV OVER (UNDER) APP	(11,202)	(21,920)	(21,702)	(21,620)	300	(1.4%)
END ENDING FUND BALANCE	72,197	50,277	50,495	28,875	(21,402)	(42.6%)



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KETCHIKAN GATEWAY BOROUGH
FY 2019
885 HOMESTEAD SERVICE AREA

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	80,324	94,253	94,253	94,443	190	0.2%
4080 PENALTY & INTEREST	5	0	24	25	25	0.0%
PENALTY AND INTEREST	5	0	24	25	25	0.0%
4305 INTEREST INCOME	11	0	141	140	140	0.0%
INVESTMENT INCOME	11	0	141	140	140	0.0%
4369 ROAD FEES	9,107	9,453	9,453	9,453	0	0.0%
SERVICE FEES	9,107	9,453	9,453	9,453	0	0.0%
4435 TRANSFERS IN - GF	31,869	28,774	28,774	11,129	(17,645)	(61.3%)
4458 TRANSFER IN - LOCAL EDUCATION FUND	0	0	0	17,645	17,645	0.0%
INTERFUND TRANSFERS	31,869	28,774	28,774	28,774	0	0.0%
TOTAL REVENUES	40,992	38,227	38,392	38,392	165	0.4%
6090 CONTRACTUAL SERVICES	19,846	25,000	25,000	25,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	688	1,040	1,040	1,040	0	0.0%
6441 ROAD MAINTENANCE	4,998	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	25,531	36,040	36,040	36,040	0	0.0%
6130 ADMINISTRATIVE FEES	1,532	2,162	2,162	2,162	0	0.0%
NON OPERATING EXPENSES	1,532	2,162	2,162	2,162	0	0.0%
TOTAL APPROPRIATIONS	27,063	38,202	38,202	38,202	0	0.0%
NET EXCESS REV OVER (UNDER) APP	13,929	25	190	190	165	670.7%
END ENDING FUND BALANCE	94,253	94,278	94,443	94,633	355	0.4%



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KETCHIKAN GATEWAY BOROUGH
FY 2019
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	209,957	350,444	350,444	632,360	281,916	80.4%
4010 REAL PROPERTY TAXES	607,682	624,452	621,295	658,490	34,038	5.5%
4060 MOTOR VEHICLE TAXES	4,654	4,800	4,500	4,600	(200)	(4.2%)
TAXES	612,336	629,252	625,795	663,090	33,838	5.4%
4080 PENALTY & INTEREST	5,045	0	2,212	0	0	0.0%
PENALTY AND INTEREST	5,045	0	2,212	0	0	0.0%
4221 PERS ON BEHALF PAYMENTS	9,082	6,081	12,162	17,468	11,387	187.3%
REVENUE FROM OTHER GOVTS	9,082	6,081	12,162	17,468	11,387	187.3%
4305 INTEREST INCOME	64	0	1,363	2,500	2,500	0.0%
INVESTMENT INCOME	64	0	1,363	2,500	2,500	0.0%
4395 ANNUAL SERVICE AREA FEES	111,646	126,900	125,400	127,700	800	0.6%
4396 EMS REVENUE	82,977	70,000	70,000	80,000	10,000	14.3%
SERVICE FEES	194,623	196,900	195,400	207,700	10,800	5.5%
4454 TRANSFERS IN - CPV FUNDS	77,565	150,000	150,000	150,000	0	0.0%
4456 TRANSFERS IN - LOCAL EDUCATION FUND	20,400	20,400	20,400	20,400	0	0.0%
INTERFUND TRANSFERS	97,965	170,400	170,400	170,400	0	0.0%
TOTAL REVENUES	919,116	1,002,633	1,007,332	1,061,158	58,525	5.8%
5100 EMPLOYEE WAGES	199,604	202,018	202,018	204,066	2,048	1.0%
5110 OVERTIME PAY	9,316	0	50	0	0	0.0%
5120 TEMPORARY PAY	560	2,500	2,500	6,800	4,300	172.0%
5121 FIREFIGHTER FEES	19,980	46,720	30,000	53,860	7,140	15.3%
5200 TAXES/BENEFITS	166,765	186,367	166,553	177,431	(8,936)	(4.8%)
5300 TRAVEL & TRAINING	22,705	33,000	26,000	32,950	(50)	(0.2%)
5400 UNIFORM ALLOWANCE	1,543	1,600	2,048	2,700	1,100	68.8%
6010 SUPPLIES	3,749	4,400	4,400	5,400	1,000	22.7%
6011 OPERATING SUPPLIES	13,096	20,750	20,750	21,250	500	2.4%
6015 BOOKS & SOFTWARE	5,596	9,300	11,700	11,300	2,000	21.5%
6020 DUES & PUBLICATIONS	0	200	100	200	0	0.0%
6030 PUBLISHING EXPENSE	120	500	100	500	0	0.0%
6040 COMMUNITY PROMOTION	4,955	3,750	2,500	1,950	(1,800)	(48.0%)
6045 MEETING/TRAINING FOOD	220	400	720	400	0	0.0%
6060 RENTALS	2,080	1,500	1,500	3,000	1,500	100.0%
6070 POSTAGE EXPENSE	159	600	300	250	(350)	(58.3%)
6080 PROFESSIONAL SERVICES	150	1,000	500	6,150	5,150	515.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	1,438	2,000	1,800	1,800	(200)	(10.0%)
6090 CONTRACTUAL SERVICES	13,712	14,050	14,050	18,900	4,850	34.5%
6100 INSURANCE	12,549	12,420	13,784	13,662	1,242	10.0%
6110 MEDICAL EXPENSE	832	1,500	2,500	2,430	930	62.0%
6310 ELECTRICITY	13,526	13,610	13,610	12,934	(676)	(5.0%)
6312 ELECTRICITY - STREET LIGHTS	0	0	35	35	35	0.0%
6330 TELEPHONE	6,382	4,969	4,969	5,689	720	14.5%
6331 LONG DISTANCE	52	300	100	300	0	0.0%
6340 SEWER	0	0	0	464	464	0.0%
6350 LANDFILL FEES	212	600	600	700	100	16.7%
6370 MILEAGE REIMBURSEMENT	2,400	3,000	3,000	3,000	0	0.0%
6430 BUILDING MAINTENANCE	11,856	28,400	28,400	28,400	0	0.0%
6431 HEATING FUEL	11,123	13,141	13,141	14,058	917	7.0%
6450 EQUIPMENT MAINTENANCE	7,475	11,100	11,500	11,600	500	4.5%
6460 VEHICLE MAINTENANCE	15,844	15,000	15,200	22,750	7,750	51.7%
6461 VEHICLE FUEL & OIL	5,800	10,800	9,500	9,300	(1,500)	(13.9%)
6525 SMALL EQUIPMENT PURCHASES	66,625	244,600	45,840	252,850	8,250	3.4%
6530 EQUIPMENT PURCHASE	0	30,000	30,000	61,500	31,500	105.0%
6540 CAPITAL IMPROVEMENTS	106,200	0	0	20,000	20,000	0.0%
OPERATING EXPENSES	726,623	920,095	679,768	1,008,580	88,484	9.6%

KETCHIKAN GATEWAY BOROUGH
 FY 2019
 890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6130 ADMINISTRATIVE FEES	45,103	54,017	40,786	59,315	5,298	9.8%
6140 DEBT SERVICE	6,438	4,398	4,398	2,296	(2,102)	(47.8%)
6610 TRANSFERS OUT - SEWER FEES	464	464	464	464	0	0.0%
NON OPERATING EXPENSES	52,005	58,879	45,648	62,075	3,196	5.4%
TOTAL APPROPRIATIONS	778,628	978,974	725,416	1,070,654	91,680	9.4%
NET EXCESS REV OVER (UNDER) APP	140,487	23,659	281,916	(9,496)	(33,155)	(140.1%)
END ENDING FUND BALANCE	350,444	374,103	632,360	622,864	248,761	66.5%

**KETCHIKAN GATEWAY BOROUGH
FY 2019
890 NORTH TONGASS FIRE DISTRICT**

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
BEGINNING FUND BALANCE	209,957	350,444	350,444	632,360	281,916	80.4%
4010 REAL PROPERTY TAXES	607,682	624,452	621,295	658,490	34,038	5.5%
4060 MOTOR VEHICLE TAXES	4,654	4,800	4,500	4,600	(200)	(4.2%)
TAXES	612,336	629,252	625,795	663,090	33,838	5.4%
4080 PENALTY & INTEREST	5,045	0	2,212	0	0	0.0%
PENALTY AND INTEREST	5,045	0	2,212	0	0	0.0%
4221 PERS ON BEHALF PAYMENTS	9,082	6,081	12,162	17,468	11,387	187.3%
REVENUE FROM OTHER GOVTS	9,082	6,081	12,162	17,468	11,387	187.3%
4305 INTEREST INCOME	64	0	1,363	2,500	2,500	0.0%
INVESTMENT INCOME	64	0	1,363	2,500	2,500	0.0%
4395 ANNUAL SERVICE AREA FEES	111,646	126,900	125,400	127,700	800	0.6%
4396 EMS REVENUE	82,977	70,000	70,000	80,000	10,000	14.3%
SERVICE FEES	194,623	196,900	195,400	207,700	10,800	5.5%
4454 TRANSFERS IN - CPV FUNDS	77,565	150,000	150,000	150,000	0	0.0%
4456 TRANSFERS IN - LOCAL EDUCATION FUND	20,400	20,400	20,400	20,400	0	0.0%
INTERFUND TRANSFERS	97,965	170,400	170,400	170,400	0	0.0%
TOTAL REVENUES	919,116	1,002,633	1,007,332	1,061,158	58,525	5.8%
5100 EMPLOYEE WAGES	199,604	202,018	202,018	204,066	2,048	1.0%
5110 OVERTIME PAY	9,316	0	50	0	0	0.0%
5120 TEMPORARY PAY	560	2,500	2,500	6,800	4,300	172.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Labor for projects and staff absences			2,900			
[890-90-000] Labor for burn room, preplan, and hose testing			3,900			
Total			6,800			
5121 FIREFIGHTER FEES	19,980	46,720	30,000	53,860	7,140	15.3%
[Entity] Budget Detail Desc.			Total			
[890-90-000] 48 drills			11,860			
[890-90-000] 300 calls			42,000			
Total			53,860			
5200 TAXES/BENEFITS	166,765	186,367	166,553	177,431	(8,936)	(4.8%)
5300 TRAVEL & TRAINING	22,705	33,000	26,000	32,950	(50)	(0.2%)
[Entity] Budget Detail Desc.			Note	Total		
[890-90-000] Training ground cones			Drivers training equipment	500		
[890-90-000] Live fire prop upgrades			Continued construction of facility	4,000		
[890-90-000] Training room upgrades			Switch gear for smart board operation	3,500		
[890-90-000] FireFighter II class, 8 students			FEMA required firefighter training	3,500		
[890-90-000] ESC Solutions, software training, 1 person			Department reporting software training	3,500		
[890-90-000] Basic EKG Rythm Recognition, online training				450		
[890-90-000] Drill night training programs			Supplies needed to perform fire/EMS drills	1,500		
[890-90-000] National Fire Academy, 1 student			Continuing training for the department's fire investigator	1,000		
[890-90-000] Southeast EMS Symposium, 2 persons				2,000		

**KETCHIKAN GATEWAY BOROUGH
FY 2019
890 NORTH TONGASS FIRE DISTRICT**

5400 UNIFORM ALLOWANCE	1,543	1,600	2,048	2,700	1,100	68.8%
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[Entity] Budget Detail Desc.		Total
[890-90-000] Personal protective equipment for new members		1,700
[890-90-000] Uniforms and clothing		1,000
Total		2,700

6010 SUPPLIES	3,749	4,400	4,400	5,400	1,000	22.7%
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[Entity] Budget Detail Desc.	Note	Total
[890-90-000] Shop supplies	Shop supplies, including but not limited to nuts, bolts, and other fasteners	2,000
[890-90-000] Office supplies	Miscellaneous supplies, including but not limited to general office and cleaning supplies.	3,400
Total		5,400

6011 OPERATING SUPPLIES	13,096	20,750	20,750	21,250	500	2.4%
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[Entity] Budget Detail Desc.	Note	Total
[890-90-000] REHAB supplies	NFPA required food and supplies needed for volunteers working on the fire ground	750
[890-90-000] Ice melt		3,500
[890-90-000] Supplies not related to EMS operations		2,000
[890-90-005] EMS consumables	Increase due to anticipated higher call volume	15,000
Total		21,250

6015 BOOKS & SOFTWARE	5,596	9,300	11,700	11,300	2,000	21.5%
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[Entity] Budget Detail Desc.	Note	Total
[890-90-000] Iron Compass support Contract	Annual fee for emergency response navigation software	1,600
[890-90-000] ESO support contract	Annual fee for EMS/Fire reporting software	5,000
[890-90-000] On Line EMS/Fire training program		4,500
[890-90-000] Computer access @ ER		200
Total		11,300

6020 DUES & PUBLICATIONS	0	200	100	200	0	0.0%
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[Entity] Budget Detail Desc.	Note	Total
[890-90-000] Subscriptions	Trade Magazine subscriptions and dues not limited to NFPA, ASFA and ASFCA	200
Total		200

6030 PUBLISHING EXPENSE	120	500	100	500	0	0.0%
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[Entity] Budget Detail Desc.		Total
[890-90-000] Recruitment ads		500
Total		500

KETCHIKAN GATEWAY BOROUGH
FY 2019
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6040 COMMUNITY PROMOTION	4,955	3,750	2,500	1,950	(1,800)	(48.0%)
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] Fire prevention supplies						1,000
[890-90-000] Home safety visit supplies						750
[890-90-000] Print media			Brochures and pamphlets for community awareness			200
Total						1,950
6045 MEETING/TRAINING FOOD	220	400	720	400	0	0.0%
[Entity] Budget Detail Desc.						Total
[890-90-000] Refreshments			400			
Total			400			
6060 RENTALS	2,080	1,500	1,500	3,000	1,500	100.0%
[Entity] Budget Detail Desc.						Total
[890-90-000] Equipment rental for station upkeep			3,000			
Total			3,000			
6070 POSTAGE EXPENSE	159	600	300	250	(350)	(58.3%)
[Entity] Budget Detail Desc.						Total
[890-90-000] Regular mailings			250			
Total			250			
6080 PROFESSIONAL SERVICES	150	1,000	500	6,150	5,150	515.0%
[Entity] Budget Detail Desc.						Total
[890-90-000] CLIA laboratory waiver			150			
[890-90-000] Health and fitness program			6,000			
Total			6,150			
6082 EMPLOYEE RETENTION/ RECRUITMENT	1,438	2,000	1,800	1,800	(200)	(10.0%)
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] Volunteer Recruitment						1,300
[890-90-000] Volunteer Retention					Service awards	500
Total						1,800
6090 CONTRACTUAL SERVICES	13,712	14,050	14,050	18,900	4,850	34.5%
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] Dispatch services						7,600
[890-90-000] NIXLE						500
[890-90-000] I Am Responding						3,200
[890-90-000] Alaska Waste						1,100
[890-90-005] Systems Design billing contract						6,500
						Increase due to anticipated higher call volume

KETCHIKAN GATEWAY BOROUGH
FY 2019
890 NORTH TONGASS FIRE DISTRICT

6100 INSURANCE	12,549	12,420	13,784	13,662	1,242	10.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Property and liability			3,190			
[890-90-000] Automotive			5,390			
[890-90-000] Broker fees			132			
[890-90-005] Medical liability			4,950			
Total			13,662			
6110 MEDICAL EXPENSE	832	1,500	2,500	2,430	930	62.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Drug screening			480			
[890-90-000] Physicals			650			
[890-90-000] TB tests			100			
[890-90-000] Hepatitis A & B shots			1,200			
Total			2,430			
6310 ELECTRICITY	13,526	13,610	13,610	12,934	(676)	(5.0%)
[Entity] Budget Detail Desc.			Total			
[890-90-000] Station 6			4,858			
[890-90-000] Station 8			8,076			
Total			12,934			
6312 ELECTRICITY - STREET LIGHTS	0	0	35	35	35	0.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Station 8 driveway light			35			
Total			35			
6330 TELEPHONE	6,382	4,969	4,969	5,689	720	14.5%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Station 6			490			
[890-90-000] Station 8			2,189			
[890-90-000] GCI @ Station 6			185			
[890-90-000] KPU DSL @ Station 8			2,105			
[890-90-000] KPU WiFi @ Station 8			720			
Total			5,689			
6331 LONG DISTANCE	52	300	100	300	0	0.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Long distance			300			
Total			300			
6340 SEWER	0	0	0	464	464	0.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Station 6			232			
[890-90-000] Station 8			232			
Total			464			

**KETCHIKAN GATEWAY BOROUGH
FY 2019
890 NORTH TONGASS FIRE DISTRICT**

DESCRIPTION	FY2017 ACTUAL	FY2018 FINAL	FY2018 ESTIMATED	FY2019 ORIGINAL	FY19-FY18 ORIGINAL	FY19-FY18 Final-%
6350 LANDFILL FEES	212	600	600	700	100	16.7%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Solid Waste			700			
Total			700			
6370 MILEAGE REIMBURSEMENT	2,400	3,000	3,000	3,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Mileage			3,000			
Total			3,000			
6430 BUILDING MAINTENANCE	11,856	28,400	28,400	28,400	0	0.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Punch list items						5,000
[890-90-000] Station 8 apparatus bay walls						5,000
[890-90-000] Station 6 door lock replacement						1,200
[890-90-000] Station 8 highway sign installation						5,700
[890-90-000] Station 6 LED light installation						1,500
[890-90-000] General maintenance and repair						10,000
Total						28,400
6431 HEATING FUEL	11,123	13,141	13,141	14,058	917	7.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Station 6			7,069			
[890-90-000] Station 8			6,989			
Total			14,058			
6450 EQUIPMENT MAINTENANCE	7,475	11,100	11,500	11,600	500	4.5%
[Entity] Budget Detail Desc.			Total			
[890-90-000] SCBA repair parts						500
[890-90-000] Batteries						300
[890-90-000] Replacement pagers						1,800
[890-90-000] Radio maintenance						500
[890-90-000] General						3,000
[890-90-000] General						2,000
[890-90-005] General						2,000
[890-90-005] General						1,500
Total						11,600

**KETCHIKAN GATEWAY BOROUGH
FY 2019
890 NORTH TONGASS FIRE DISTRICT**

DESCRIPTION	FY2017	FY2018	FY2018	FY2019	FY19-FY18	FY19-FY18
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6460 VEHICLE MAINTENANCE	15,844	15,000	15,200	22,750	7,750	51.7%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Welding equipment			3,500			
[890-90-000] Grinding & sanding equipment			500			
[890-90-000] Preventive maintenance tools			250			
[890-90-000] Support 8, body and bed paint			3,500			
[890-90-000] Tanker 8 body work			1,000			
[890-90-000] General maintenance			9,000			
[890-90-005] Medic 8 paint			3,000			
[890-90-005] General maintenance			2,000			
Total			22,750			

6461 VEHICLE FUEL & OIL	5,800	10,800	9,500	9,300	(1,500)	(13.9%)
[Entity] Budget Detail Desc.			Total			
[890-90-000] Vehicle oil			800			
[890-90-000] Vehicle fuel			8,500			
Total			9,300			

6525 SMALL EQUIPMENT PURCHASES	66,625	244,600	45,840	252,850	8,250	3.4%
[Entity] Budget Detail Desc.			Note	Total		
[890-90-000] Navigation computer system			Engine 8			3,800
[890-90-000] Master intake valve			Engine 8			4,600
[890-90-000] Electric ventillation fans			Replacement of gas powered fans to eliminate carbon monoxide production			8,000
[890-90-000] Engraving machine			Produce in house accountability tags			4,800
[890-90-000] Fitness equipment			Additional equipment as recommended by fitness trainer			3,000
[890-90-000] Gas monitor			Repacement for 2 obsolete units			2,500
[890-90-000] Tools and work station for Station 8			General tools and box			1,500
[890-90-000] Station 6 rig check table			Rolling steel shop table			350
[890-90-000] Surface Pro tablets			To display EMS reporting software in the field			8,500
[890-90-000] Shop tools			General tools			2,800
[890-90-000] SCBA replacement			Carry forward 2017, cost may be reduced if grant awarded)			212,000
[890-90-005] Powered stethoscopes			For use when ambulances are moving			1,000
Total						252,850

[Note Entity:890-90-000]

SCBA equipment will not need replacement for 10 to 15 years after this upgrade is completed.

6530 EQUIPMENT PURCHASE	0	30,000	30,000	61,500	31,500	105.0%
[Entity] Budget Detail Desc.			Note	Total		
[890-90-000] Station 8 copy machine						8,500
[890-90-005] LUCAS CPR device			To replace obsolete unit in Medic 8			16,000

**KETCHIKAN GATEWAY BOROUGH
FY 2019
890 NORTH TONGASS FIRE DISTRICT**

6540 CAPITAL IMPROVEMENTS	106,200	0	0	20,000	20,000	0.0%
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[Entity] Budget Detail Desc.	Note	Total
[890-90-000] Station 6 storage facility engineering	5 YR CIP, N-1	20,000
Total		20,000

[Note Entity:890-90-000]

The adopted FY 2019 5 Year CIP Plan called for acquisition of a \$250,000 rehab vehicle for FY 2019 (N-3). That project has been delayed to allow time to research alternatives that will reduce the capital outlay for vehicle replacements in FY 2019 and FY 2020. Project N-1, the NTSA Maintenance and Storage Facility at Station 6, has been accelerated to start engineering in FY 2019 instead of FY 2020.

OPERATING EXPENSES	726,623	920,095	679,768	1,008,580	88,484	9.6%
6130 ADMINISTRATIVE FEES	45,103	54,017	40,786	59,315	5,298	9.8%
6140 DEBT SERVICE	6,438	4,398	4,398	2,296	(2,102)	(47.8%)
6610 TRANSFERS OUT - SEWER FEES	464	464	464	464	0	0.0%
NON OPERATING EXPENSES	52,005	58,879	45,648	62,075	3,196	5.4%
TOTAL APPROPRIATIONS	778,628	978,974	725,416	1,070,654	91,680	9.4%
NET EXCESS REV OVER (UNDER) APP	140,487	23,659	281,916	(9,496)	(33,155)	(140.1%)
END ENDING FUND BALANCE	350,444	374,103	632,360	622,864	248,761	66.5%



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***Statistical & other
information***

FY 2019



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Full Time Employee Positions by Home Department							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
General Fund							
Animal Protection	4.00	4.00	4.00	4.00	4.00	3.00	3.00
Assessment	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Clerk	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	8.00	9.00 ¹
Law	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Manager	5.00	5.00	5.00	5.00	5.00	5.00	4.00 ¹
Code Enforcement Officer	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
Parks & Recreation	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Planning	5.43	6.50	7.00	7.00	7.00	6.00	6.00
Public Works	14.63	12.00	12.00	12.00	12.00	12.00	12.00
Transit	11.50	11.60	13.75	12.75	12.75	12.75	12.75
Total General Fund	76.56	75.10	77.75	76.75	76.75	73.75	73.75
Enterprise Funds							
Airport	26.50	27.50	27.50	27.50	28.00	28.00	29.00
Wastewater Enterprise	-	-	-	-	-	-	-
Total Enterprise Funds	26.50	27.50	27.50	27.50	28.00	28.00	29.00
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
South Tongass Service Area	2.00	2.00	2.00	3.00	2.00	2.00	3.00
Total Special Revenue Funds	5.00	5.00	5.00	6.00	5.00	5.00	6.00
Total Borough FTE	108.06	107.60	110.25	110.25	109.75	106.75	108.75

¹ One position transferred from Manager's Office to Finance.

Full Time Employee Positions by Cost Center							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
General Fund							
Animal Protection	4.00	4.00	4.00	4.00	4.35	4.02	3.00
Assessment	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Clerk	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	8.00	9.00
Law	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Manager	5.00	5.00	5.00	5.00	5.00	5.00	4.00
Code Enforcement Officer	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
Parks & Recreation	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Planning	4.68	4.70	4.75	4.75	6.00	4.00	5.00
Public Works	7.98	7.78	6.70	7.05	7.20	7.62	8.00
Transit	11.50	11.60	13.75	12.75	12.75	12.75	12.75
Total General Fund	69.16	69.08	70.20	69.55	71.30	68.39	68.75
Enterprise Funds							
Airport	26.50	27.50	27.50	27.50	28.00	28.00	29.00
Wastewater Enterprise	2.70	1.93	1.50	2.15	2.11	2.78	1.92
Total Enterprise Funds	29.20	29.43	29.00	29.65	30.11	30.78	30.92
Special Revenue Funds							
Commercial Passenger Vessel	1.25	2.30	3.85	1.00	-	-	-
Economic Development	0.75	0.50	0.75	0.75	0.50	-	-
Land Trust	0.75	0.50	0.85	1.00	0.75	1.06	1.00
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
South Tongass Service Area	3.95	2.79	2.60	5.00	3.94	3.52	5.08
Total Special Revenue Funds	9.70	9.09	11.05	11.05	8.34	7.58	9.08
Total Borough FTE	108.06	107.60	110.25	110.25	109.75	106.75	108.75



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Ketchikan Gateway Borough
Wages and Benefits by Department
FY 2019 Budget

Entity	Position Description	FTE	Total Wages (For Reports)	Total Benefits	Total Compensation
AIRPORT	AIRPORT MANAGER	1.00	\$ 123,879.16	\$ 68,589.39	\$ 192,468.55
AIRPORT	EXECUTIVE SECRETARY	1.00	62,454.40	46,201.87	108,656.27
AIRPORT	EXECUTIVE SECRETARY	1.00	49,235.49	41,312.20	90,547.69
AIRPORT	DECKHAND II	1.00	47,727.44	40,391.65	88,119.09
AIRPORT	FERRY TOLL COLLECTOR	1.00	47,789.84	40,935.17	88,725.01
AIRPORT	DECKHAND I	1.00	37,919.86	36,838.37	74,758.23
AIRPORT	AIRPORT FERRY CAPTAIN	1.00	57,108.60	43,790.44	100,899.04
AIRPORT	DECKHAND II	1.00	39,365.51	37,362.13	76,727.64
AIRPORT	FERRY TOLL COLLECTOR	1.00	32,449.25	35,210.05	67,659.30
AIRPORT	MARITIME MAINTENANCE	1.00	61,403.96	45,346.66	106,750.62
AIRPORT	AIRPORT FERRY CAPTAIN	1.00	84,108.03	53,572.35	137,680.38
AIRPORT	FERRY TOLL COLLECTOR	1.00	35,486.16	36,343.43	71,829.59
AIRPORT	AIRPORT FERRY CAPTAIN	1.00	47,727.44	43,317.34	91,044.78
AIRPORT	AIRPORT TECHNICIAN(ARFF)	1.00	42,423.23	41,070.48	83,493.71
AIRPORT	AP EQUIPMENT MECHANIC ARFF	1.00	89,277.03	60,917.76	150,194.79
AIRPORT	AP MAINTENANCE TECH/ARFF	1.00	50,722.75	44,586.15	95,308.90
AIRPORT	AIRPORT MAINTENANCE LABORER	1.00	36,557.41	38,585.71	75,143.12
AIRPORT	MAINTENANCE SUPERVISOR	1.00	80,457.49	57,181.78	137,639.27
AIRPORT	AIRPORT TECHNICIAN(ARFF)	1.00	40,551.16	40,277.47	80,828.63
AIRPORT	FOREMAN	1.00	61,549.57	49,172.40	110,721.97
AIRPORT	AIRPORT TECHNICIAN(ARFF)	1.00	40,270.35	40,158.51	80,428.86
AIRPORT	FERRY PARKING LOT ATTENDANT	1.00	18,575.11	20,187.43	38,762.54
AIRPORT	AIRPORT CUSTODIAN	1.00	33,936.51	37,475.51	71,412.02
AIRPORT	AIRPORT CUSTODIAN	1.00	31,981.23	36,647.25	68,628.48
AIRPORT	ENFORCEMENT OFFICER	1.00	65,304.11	50,762.81	116,066.92
AIRPORT	AIRPORT CUSTODIAN	1.00	30,119.56	35,858.64	65,978.20
AIRPORT	ENFORCEMENT OFFICER	1.00	66,292.15	51,181.35	117,473.50
AIRPORT	SECURITY SUPERVISOR	1.00	75,236.49	54,970.17	130,206.66
AIRPORT	ENFORCEMENT OFFICER	1.00	67,300.99	51,608.69	118,909.68
AIRPORT Total		29.00	\$ 1,557,210.28	\$ 1,279,853.16	\$ 2,837,063.44
ANIMAL					
PROTECTION	ANIMAL PROTECTION DIRECTOR	1.00	75,808.52	53,726.65	129,535.17
ANIMAL					
PROTECTION	ANIMAL PROTECTION OFFICER	1.00	39,365.51	39,003.67	78,369.18
ANIMAL					
PROTECTION	ANIMAL PROTECTION OFFICER	1.00	34,934.94	37,213.73	72,148.67
ANIMAL PROTECTION Total		3.00	\$ 150,108.97	\$ 129,944.05	\$ 280,053.02

Entity	Position Description	FTE	Total Wages		Total
			(For Reports)	Total Benefits	
ASSESSMENT	DIRECTOR OF ASSESSMENT	1.00	91,981.14	62,155.19	154,136.33
ASSESSMENT	APPRAISER I	1.00	38,793.49	39,571.72	78,365.21
ASSESSMENT	RECORDS/INFORMATION SPECIALIST	1.00	64,336.87	46,898.21	111,235.08
ASSESSMENT	APPRAISER I	1.00	51,471.58	44,954.84	96,426.42
ASSESSMENT	APPRAISER II	1.00	50,701.95	44,628.05	95,330.00
ASSESSMENT Total		5.00	\$ 297,285.03	\$ 238,208.01	\$ 535,493.04
AUTOMATION	INFORMATION SYSTEMS & TECH MGR	1.00	116,734.09	66,279.93	183,014.02
AUTOMATION Total		1.00	\$ 116,734.09	\$ 66,279.93	\$ 183,014.02
CLERK	RECORDS MANAGER	1.00	49,963.52	41,581.51	91,545.03
CLERK	DEPUTY BOROUGH CLERK	1.00	60,467.93	45,467.08	105,935.01
CLERK	BOROUGH CLERK	1.00	105,792.87	62,232.79	168,025.66
CLERK Total		3.00	\$ 216,224.32	\$ 149,281.38	\$ 365,505.70
CODE					
ENFORCEMENT	CODE ENFORCEMENT OFFICER	1.00	64,357.68	53,026.33	117,384.01
CODE ENFORCEMENT Total		1.00	\$ 64,357.68	\$ 53,026.33	\$ 117,384.01
FINANCE	ACCOUNTING TECHNICIAN	1.00	59,729.50	45,193.94	104,923.44
FINANCE	PROCUREMENT/CONTRACTS OFFICER	1.00	68,299.43	48,363.95	116,663.38
FINANCE	CONTROLLER	1.00	111,617.09	64,387.16	176,004.25
FINANCE	DIRECTOR OF FINANCE	1.00	118,470.96	66,922.41	185,393.37
FINANCE	ACCOUNTING TECHNICIAN	1.00	44,347.31	39,504.07	83,851.38
FINANCE	ACCOUNTING TECHNICIAN	1.00	36,276.60	36,518.71	72,795.31
FINANCE	STAFF ACCOUNTANT	1.00	51,471.58	42,139.34	93,610.92
FINANCE	ACCOUNTING TECHNICIAN	1.00	53,822.07	43,008.79	96,830.86
FINANCE	ACCOUNTING SUPERVISOR	1.00	87,956.18	55,634.99	143,591.17
FINANCE Total		9.00	\$ 631,990.72	\$ 441,673.36	\$ 1,073,664.08
LAW	BOROUGH ATTORNEY	1.00	119,999.82	67,394.95	187,394.77
LAW	PARALEGAL	1.00	73,562.03	50,310.60	123,872.63
LAW Total		2.00	\$ 193,561.85	\$ 117,705.55	\$ 311,267.40
MANAGERS					
OFFICE	BOROUGH MANAGER	1.00	120,020.62	60,973.71	180,994.33
MANAGERS					
OFFICE	EXECUTIVE SECRETARY	1.00	49,235.49	41,312.20	90,547.69
MANAGERS					
OFFICE	HUMAN RESOURCES ADMINISTRATOR	1.00	57,108.60	44,224.47	101,333.07
MANAGERS					
OFFICE	ASSISTANT BOROUGH MANAGER	1.00	87,956.18	55,634.99	143,591.17
MANAGERS OFFICE Total		4.00	\$ 314,320.89	\$ 202,145.37	\$ 516,466.26

Entity	Position Description	FTE	Total Wages (For Reports)	Total Benefits	Total Compensation
NORTH TONGASS					
FIRE DISTRICT	CAREER FIRE LIEUTENANT	1.00	57,108.60	49,855.37	106,963.97
NORTH TONGASS					
FIRE DISTRICT	CAREER FIRE LIEUTENANT	1.00	65,304.11	53,694.97	118,999.08
NORTH TONGASS					
FIRE DISTRICT	FIRE CHIEF	1.00	81,653.54	61,354.70	143,008.24
NORTH TONGASS FIRE DISTRICT Total		3.00	\$ 204,066.25	\$ 164,905.04	\$ 368,971.29
PLANNING	ADMINISTRATIVE ASSISTANT	1.00	49,214.69	41,304.51	90,519.20
PLANNING	PLANNING SECRETARY	1.00	49,963.52	41,581.51	91,545.03
PLANNING	PRINCIPAL PLANNER	1.00	68,299.43	48,555.18	116,854.61
PLANNING	ASSISTANT PLANNER	1.00	52,251.61	42,574.18	94,825.79
PLANNING	ASSOCIATE PLANNER	1.00	79,261.45	52,640.74	131,902.19
PLANNING	PLANNING DIRECTOR	1.00	85,387.28	54,923.84	140,311.12
PLANNING Total		6.00	\$ 384,377.98	\$ 281,579.96	\$ 665,957.94
PUBLIC WORKS	PARKS TECHNICIAN I	1.00	51,960.40	39,427.18	91,387.58
PUBLIC WORKS	MAINTENANCE TECH II	1.00	59,292.68	40,008.07	99,300.75
PUBLIC WORKS	PARKS TECHNICIAN I	1.00	37,826.25	36,752.99	74,579.24
PUBLIC WORKS	PARKS TECHNICIAN I	1.00	35,725.37	36,355.50	72,080.87
PUBLIC WORKS	DEPUTY DIRECTOR	1.00	90,618.69	65,237.69	155,856.38
PUBLIC WORKS	ADMINISTRATIVE ASSISTANT	1.00	52,251.61	42,427.87	94,679.48
PUBLIC WORKS	PUBLIC WORKS DIRECTOR	1.00	105,168.84	72,003.52	177,172.36
PUBLIC WORKS	GIS COORDINATOR & PERMIT TECH	1.00	67,300.99	51,675.99	118,976.98
PUBLIC WORKS	UTILITIES SUPERVISOR	1.00	61,216.76	48,847.75	110,064.51
PUBLIC WORKS	OPERATOR I	1.00	37,826.25	35,073.51	72,899.76
PUBLIC WORKS	MAINTENANCE TECH I	1.00	49,069.09	38,212.79	87,281.88
PUBLIC WORKS	OPERATOR I	1.00	37,867.85	35,079.50	72,947.35
PUBLIC WORKS Total		12.00	\$ 686,124.78	\$ 541,102.36	\$ 1,227,227.14
RECREATION	CUSTODIAN	1.00	45,439.35	35,094.42	80,533.77
RECREATION	AQUATIC SUPERVISOR	1.00	51,471.58	46,334.28	97,805.86
RECREATION	RECREATION PROGRAMMER	1.00	44,555.32	34,987.46	79,542.78
RECREATION	MONITOR	1.00	42,485.64	34,737.01	77,222.65
RECREATION	RECREATION SUPERVISOR	1.00	85,387.28	56,981.70	142,368.98
RECREATION	PARKS AND RECREATION SUPERVISOR	1.00	66,292.14	49,404.72	115,696.86
RECREATION	RECEPTIONIST	1.00	40,322.36	34,475.26	74,797.62
RECREATION	MAINTENANCE SUPERVISOR	1.00	71,398.74	56,300.42	127,699.16
RECREATION	RECEPTIONIST	1.00	32,168.44	33,488.64	65,657.08
RECREATION	LIFEGUARD	1.00	34,934.94	35,730.84	70,665.78
RECREATION	LIFEGUARD	1.00	37,451.84	36,172.80	73,624.64
RECREATION	LIFEGUARD	1.00	32,428.45	35,290.68	67,719.13
RECREATION	LIFEGUARD	1.00	32,594.85	35,319.92	67,914.77
RECREATION	LIFEGUARD	1.00	32,262.04	35,261.48	67,523.52
RECREATION	LIFEGUARD	1.00	32,262.04	35,261.48	67,523.52
RECREATION Total		15.00	\$ 681,455.01	\$ 594,841.11	\$ 1,276,296.12

Entity	Position Description	FTE	Total Wages (For Reports)	Total Benefits	Total Compensation
SOUTH TONGASS					
FIRE DISTRICT	FIRE CHIEF	1.00	73,562.03	57,563.82	131,125.85
SOUTH TONGASS					
FIRE DISTRICT	EMS LIEUTENANT	1.00	54,612.50	48,685.97	103,298.47
SOUTH TONGASS					
FIRE DISTRICT	FF/EMT	1.00	44,347.31	43,876.71	88,224.02
SOUTH TONGASS FIRE DISTRICT Total		3.00	\$ 172,521.84	\$ 150,126.50	\$ 322,648.34
TRANSIT	MECHANIC	1.00	59,750.30	47,382.52	107,132.82
TRANSIT	ADMINISTRATIVE ASSISTANT	1.00	46,385.78	40,258.10	86,643.88
TRANSIT	MECHANIC	1.00	54,487.70	45,243.81	99,731.51
TRANSIT	BUS DRIVER I	1.00	46,385.78	45,462.59	91,848.37
TRANSIT	BUS DRIVER I	1.00	47,789.84	46,139.48	93,929.32
TRANSIT	BUS DRIVER I PERM PT	1.00	38,231.87	41,531.59	79,763.46
TRANSIT	TRANSIT GRANT COORDINATOR P PT	0.75	44,140.20	39,427.46	83,567.66
TRANSIT	BUS DRIVER I	1.00	45,709.76	45,136.67	90,846.43
TRANSIT	TRANSIT DIRECTOR	1.00	96,193.30	58,681.89	154,875.19
TRANSIT	BUS DRIVER I PERM PT	1.00	37,659.85	41,255.82	78,915.67
TRANSIT	BUS DRIVER I PERM PT	1.00	47,789.84	46,139.48	93,929.32
TRANSIT	BUS DRIVER I PERM PT	1.00	36,172.59	40,538.81	76,711.40
TRANSIT	BUS DRIVER I PERM PT	1.00	39,947.94	42,358.90	82,306.84
TRANSIT Total		12.75	\$ 640,644.75	\$ 579,557.12	\$ 1,220,201.87
GRAND TOTAL		108.75	6,310,984.44	4,990,229.23	11,301,213.67

Ketchikan Gateway Borough

FY 2019





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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1858-SUBSTITUTE

An Ordinance of the Assembly of the Ketchikan Gateway Borough Approving \$42,703,204 for Total Spending Authority for the Fiscal Year 2019 School Budget of the Ketchikan Gateway Borough School District; Determining that \$8,988,033 Shall be Made Available to the District from Local Sources; and Making Appropriations from the Local Education Fund

RECITALS

- A. WHEREAS**, AS 14.14.060(c) and KGBC 2.35.050(a) require the Ketchikan Gateway Borough School Board ("Board") to submit the "School Budget" of the Ketchikan Gateway Borough School District ("District") for the following school year to the Ketchikan Gateway Borough Assembly ("Assembly") by May 1 for approval of the total amount of the School Budget; and
- B. WHEREAS**, on April 27, 2018, the Board submitted the FY 2019 School Budget on the form prescribed in KGB 2.35.050 (KGBSD Budget Version 5.0, prepared April 27, 2018) to the Assembly proposing total expenditures of \$42,344,755; and
- C. WHEREAS**, KGBC 2.35.050(c) requires the Borough Manager to provide to the Assembly a proposed ordinance approving the School Budget as submitted by the Board, which is accomplished through Ordinance 1858; and
- D. WHEREAS**, the Manager does not have any proposed amendments to the school budget or to the School District's proposed value of in-kind services for FY 2019; and
- E. WHEREAS**, on May 7, 2018, the Assembly introduced Ordinance 1858, and amended it to add \$358,449 as additional discretionary funding available to the School District, increasing the total local contribution to \$8,988,033, and the total spending authority of the School District to \$42,703,204; and
- F. WHEREAS**, after hearing public testimony, the Assembly now desires to approve the total amount of the FY 2019 School District Budget and to make appropriations from the Local Education Fund.

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

Section 1. Approval of a Total Amount for the FY 2019 School Budget. In accordance with KGBC 2.35.050(c), which requires the Borough Manager to provide to the Assembly a proposed ordinance approving the School Budget as submitted by the Board, the Assembly hereby approves a total amount of \$42,344,755, as proposed by the Board; and an additional

in discretionary funding from the Borough for a total amount of \$42,703,204 in expenditures for the District during FY 2019.

The \$42,703,204 figure is comprised of \$37,829,836 in School District General Fund expenditures, \$4,514,919 in grant expenditures, and \$358,449 in additional funding available from the Borough, and is based on the following revenue projections and the beginning fund balance in the School District General Fund:

\$ 1,180,895	from the beginning fund balance in the School District General Fund;
25,012,278	in "State Aid" per AS 14.17.410(b)(1);
4,689,240	in Borough appropriations for the local contribution of the Borough to the District required by AS 14.17.410(b)(2) to pay State underfunding of Basic Need;
¹ 4,223,793	as voluntary contributions from the Borough allowed by AS 14.17.410(c) to be paid in cash to be allocated at the discretion of the School Board for general operational purposes of the District or provided as in-kind contributions paid as direct cash payments by the Borough on behalf of the District to entities other than the Borough, its service areas, or enterprise activities;
75,000	as voluntary contributions from the Borough allowed by AS 14.17.410(c) to be paid in cash from the Local Education Fund to third parties for insurance expenses;
15,000	other local revenues (not specifically identified by the District);
60,000	E-rate program;
2,411,169	TRS On-behalf Payments;
370,910	PERS On-behalf Payments;
150,000	Other Direct Federal Revenue;
4,514,919	Grants and Other Revenues;
<u>\$ 42,703,204</u>	<u>Total Spending</u>

Section 2. Amount and Nature of Funds to be Made Available from Local Sources for School Purposes. The Assembly hereby determines that the sum of \$8,988,033 shall be made available from the Local Education Fund for school purposes during FY 2019.

¹ Clerk's Note: The \$4,223,793 includes the voluntary contribution as listed in original Ordinance 1858, plus the additional voluntary contribution amount of \$358,449, for a total of \$8,988,033, as amended by the Assembly on May 7, 2018.

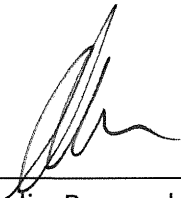
Section 3. Appropriation from the Local Education Fund. The Assembly hereby appropriates the \$8,988,033 identified to be made available from local sources from the Local Education Fund. Further, the Assembly hereby recognizes and appropriates \$189,900 of in-kind services provided by the Borough for use of athletic fields and the Gateway Aquatic Center, Homestead Road fees, and fire and EMS services from the North and South Tongass Service Areas. The funding for in-kind services is paid with General Fund dollars and is budget neutral for the Local Education Fund.

Section 4. Ordinance 1858-S Incorporated into FY 2019 Borough Budget Documents. Staff is hereby directed to incorporate the final appropriations figures into the FY 2019 Borough Budget Documents.

Section 5. Effective date. This ordinance shall be effective immediately upon adoption.

ADOPTED this 21st day of May, 2018.

EFFECTIVE the 21st day of May, 2018.



David Landis, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Glenn Brown, Borough Attorney



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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1859-AMENDED

An Ordinance of the Assembly of the Ketchikan Gateway Borough Adopting the Budget for Fiscal Year 2019 and Appropriating From All Borough Funds Except the Local Education Fund

RECITALS

- A. WHEREAS**, in accordance with Ketchikan Gateway Borough Code 4.05.020, the Borough Assembly held a public hearing on the proposed Fiscal Year 2019 Budget and Capital Program; and
- B. WHEREAS**, the Assembly held a separate public hearing on the FY 2019 Ketchikan Gateway Borough School District budget and appropriation for that budget from the Local Education Fund; and
- C. WHEREAS**, the Assembly has considered and will address approval of the School District budget and appropriation of funds from the Schools Reserve Fund through Ordinance 1858-Amended, which, together with the appropriation made by this Ordinance 1859-Amended, shall constitute the entire Borough budget and appropriations for FY 2019; and
- D. WHEREAS**, at the May 7th meeting, the Assembly amended the budget by revising the following items:

<u>Fund</u>	<u>Description/Organization</u>	<u>Acct Code</u>	<u>As Introduced</u>	<u>As Amended</u>
General Fund	Community Grants	101-35-000-6090		
	First City Homeless Services		\$ 11,433	\$ 26,000
	Love in Action		7,622	10,000
	Rendezvous		19,056	30,000
	Women in Safe Homes		15,881	22,000
	Ketchikan Area Arts and Humanities Council		19,056	25,000
	First City Players		15,244	20,000
	Eliminate Summer Library Program		3,811	-
			\$ 92,103	\$ 133,000
	Increase (decrease) General Fund appropriations:		\$	40,897

- E. WHEREAS**, after hearing public testimony, the Assembly now desires to adopt the FY 2019 budget and make appropriations to fund that budget from the corresponding Borough funds other than the Schools Reserve Fund.

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

Section 1. The budget for the fiscal year beginning July 1, 2018, entitled KETCHIKAN GATEWAY BOROUGH FY 2019 BUDGET, excluding appropriations from the Local Education Fund, is hereby adopted.

Section 2. Appropriations for the Local Education Fund will be considered by the Assembly through Ordinance 1858-Amended. Total Borough appropriations for FY 2019 are reflected in Ordinances 1858-Amended and 1859-Amended combined.

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

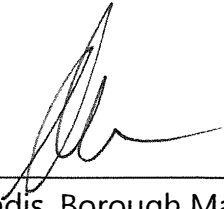
Fund #	Fund Description	Appropriation
101	General Fund	12,280,487
2XX	Debt Service Funds	5,713,657
550	Internal Service Fund - KGBSD Health Insuranc	5,144,160
555	Internal Service Fund - KGB Health Insurance	2,374,648
701	Land Trust Fund	1,279,567
705	Commerical Vessel Passenger Fund	2,441,131
710	Nonareawide Fund - Library	436,161
711	Local Education Fund	See Ordinance 1858-A
712	Recreation Capital Sales Tax Fund	2,799,861
713	School Bond/Capital Improvement Fund	5,165,663
714	Passenger Facility Charges (PFC Fund)	-
721	Economic Development Fund	-
722	Tobacco Tax Fund	1,060,000
800	South Tongass Service Area	1,479,449
810	Loring Service Area	42,086
830	Waterfall Creek Service Area	33,005
840	Mud Bight Service Area	42,400
850	Nichols View Service Area	500
860	Forest Park Service Area	154,570
870	Gold Nugget Service Area	33,920
885	Homestead Service Area	38,202
890	North Tongass Fire District	1,070,655
	Subtotal	41,590,122
<u>Enterprise Funds</u>		
400	Airport Enterprise Fund	4,924,324
480	Wastewater Enterprise Fund	753,069
	Subtotal	5,677,393
	Total all Funds	47,267,515

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

Section 5. Effective date. This ordinance is effective immediately upon adoption.

ADOPTED this 21st day of May, 2018.

EFFECTIVE the 21st day of May, 2018.



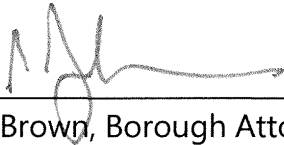
David Landis, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Glenn Brown, Borough Attorney



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KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 2698-Amended

A Resolution of the Assembly of the Ketchikan Gateway Borough, Setting a Policy for Appropriate Levels of Unrestricted Fund Balance in the General Fund

RECITALS

- A. **WHEREAS**, KGBC 4.05.015 requires the Borough's appropriation ordinances, budgets, accounting and financial reporting should:
- (1) Promote transparency and accountability;
 - (2) Strive to provide information for citizens, taxpayers, students, teachers, parents, and others in a readily understandable form;
 - (3) Provide trust and confidence in the completeness of reporting of the finances of the borough and school district; and
 - (4) Facilitate effective supervision of the borough; and
- B. **WHEREAS**, a policy establishing appropriate reserve levels and adherence to same is an important element of a sound fiscal policy which mitigates current and future risks and ensures stable tax rates; and
- C. **WHEREAS**, the Government Finance Officers Association recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund as reserves; and
- D. **WHEREAS**, the reserves policy should be reviewed periodically to ensure it addresses changing circumstances.

NOW, THEREFORE, IN CONSIDERATION OF THE ABOVE FACTS, IT IS RESOLVED BY THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH as follows:

Section 1. Unrestricted fund balance means the sum of the committed, assigned, and unassigned fund balances, where the only restriction on spending, if any, is imposed by the Assembly.

Section 2. The Assembly has given due consideration to the Ketchikan Gateway Borough's specific circumstance and has considered the following factors:

- 1) Predictability of revenues and volatility of expenditures;

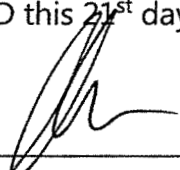
- 2) Perceived exposure to significant one-time outlays;
- 3) Potential drain on the general fund from other funds and the availability of resources in other funds;
- 4) Potential impact on bond ratings and the increased cost of borrowed funds; and
- 5) Commitments and assignments of fund balance.

Section 3. The Assembly hereby determines that an appropriate level of unrestricted general fund balance to be maintained as reserves is 25% of annual general fund expenditures, including routine interfund transfers out and general fund capital projects not exceeding \$500,000 in any given year.

Section 4. The Assembly hereby directs that the Finance Director report on the expected level of unrestricted general fund reserves at least once each year during the budget process.

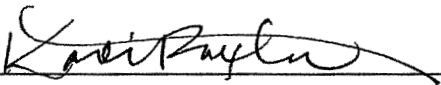
Section 5. Effective Date. This resolution shall be effective immediately upon adoption.

ADOPTED this 21st day of February, 2017.



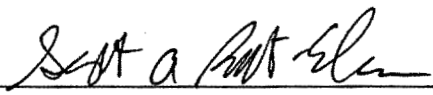
David Landis, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Scott A. Brandt-Erichsen, Borough Attorney