

# KETCHIKAN GATEWAY BOROUGH

*Ketchikan, Alaska*



**BUDGET**

*Fiscal Year 2017*

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# **Ketchikan Gateway Borough**

## **Fiscal Year 2017**

### **Budget & Capital**

### **Program**

<b><u>Mayor &amp; Assembly</u></b>	<b><u>Term Expires</u></b>
David Landis, Mayor	2016
Alan Bailey	2016
Bill Rotecki	2016
Glen Thompson	2017
Mike Painter	2017
John Harrington	2017
Stephen Bradford	2018
Felix Wong	2018

#### **Appointed Staff**

Dan Bockhorst, Borough Manager  
Scott A. Brandt-Erichsen, Borough Attorney  
Kacie Paxton, Borough Clerk

#### **Directors**

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

**Effective July 1, 2016**  
**Adopted on May 16, 2016**  
**Ordinance 1798 - Amended**

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**Special Acknowledgement  
for  
Staff Assistance in Preparing Budget**

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Charlanne J. Thomas, Accounting Supervisor

Brenda Secret, Staff Accountant

**KETCHIKAN GATEWAY BOROUGH**

**Summary Budget**

**Fiscal Year 2017**

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# **INTRODUCTION**

**FY 2017**



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# KETCHIKAN GATEWAY BOROUGH

1900 First Avenue, Ketchikan, Alaska 99901

July 1, 2016

To: The Honorable Mayor and Assembly Members

Through: Dan Bockhorst, Borough Manager

From: Cynna Gubatayao, Finance Director

**RE: Fiscal Year 2017 Budget and Capital Program Overview  
Ordinance 1798-Amended, Adopted May 16, 2016  
Effective July 1, 2016 to June 30, 2017**

## Introduction

In compliance with Section 4.05.020(a) of the Ketchikan Gateway Borough Code and Section 29.35.100 of the Alaska Statutes, presented here is the Borough Budget for FY 2017 as adopted by the Borough Assembly through Ordinance No 1798-A on May 16, 2016.

The budget includes the General Fund, the new Schools Reserve Fund, enterprise funds (Airport and Wastewater), School Bond/Capital Improvement Fund, Economic Development Fund, Land Trust Fund, nine service area funds, Commercial Passenger Vessel Excise Tax Fund, Recreation Bond/Capital Improvement Fund, Nonareawide Library Fund, Debt Service Fund, Airport PFC Fund, and two internal service funds.

The budget was prepared based on the certified assessment roll as of May 10, 2016; the projection of flat sales tax revenue compared to the FY 2015 actual and FY 2016 estimated receipts; and no cost of living adjustment for all employees except the contractually agreed 1.5% COLA for those employees represented by the International Brotherhood of Electrical Workers. The International Brotherhood of Electrical Workers covers approximately 18 Parks and Recreation and Public Works employees. All other regular employees, including those represented by other unions, will receive no COLA per Resolution 2650, which was adopted by the Assembly on April 18, 2016.

Management recommended a zero cost-of-living allowance for the other employees for two reasons. First, the State is currently facing unprecedented fiscal challenges which are anticipated to result in significant additional financial burdens on the Ketchikan Gateway Borough. The zero percent cost of living allowance recognizes the need to limit wage growth during this time of fiscal challenges. Secondly, inflation in Alaska for the last twelve months of record has been minimal. The December 2015 full-year Anchorage CPI, the most recent data available, showed a 0.5% increase over the prior year. Inflation in the second half of 2015 was a negative 0.1 percent. For similar reasons, there no salary increase was budgeted for the Borough Manager, the Borough Attorney, or Borough Clerk.

KGBC 4.050.020(a) states *“the borough manager shall prepare and submit to the assembly, no later than the first regular assembly meeting in May of each year, a proposed annual budget and capital program for the next fiscal year, which shall contain detailed estimates of anticipated revenues and*

*proposed expenditures for the year. The total of such proposed expenditures shall not exceed the total of such anticipated revenues.”* In compliance with Borough code, the budget introduced on May 2 included a 0.6 areawide mill rate increase for purposes other than education, i.e., General Fund purposes. However, the Manager and Finance Director recommended holding property tax rates at the current level, and instead using a portion of the fund balance to cover the deficit in the General Fund. The Assembly concurred and adopted a deficit budget on May 16. This is discussed more fully on pages 4 and 5 as part of the discussion of the impact of Ordinance 1793-A, which created the new Schools Reserve Fund and separated most education funding from the General Fund.

The Ketchikan Gateway Borough School District’s operating budget is adopted by the School Board in a separate document. In accordance with Section 2.35.050 of the Ketchikan Gateway Borough Code and Section 14.14.060(c) of the Alaska Statutes, the Assembly approved \$40,172,877 in expenditures for the District during FY 2017. That figure includes \$35,320,430 for the District’s operating budget, plus \$4,852,447 for expenditures in special revenue funds. Those figures are exclusive of \$3,666,414 in funding for school-related debt service and \$400,000 for school-related major maintenance projects for which funding was appropriated by the Assembly for FY 2017 in Ordinance No. 1798-Amended. When those figures are added to the \$40,172,877 School Budget, the total equals \$44,239,291.

Management also acknowledges and expresses 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, 2016, and ending June 30, 2017 as depicted below:

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

<sup>a</sup> = areawide basis; <sup>n</sup> = nonareawide basis; <sup>s</sup> = service area basis.

## Summary of Changes in the Local Economy

### Tourism Industry

Ketchikan's tourism industry is expected to bring between 800,000 to 850,000 cruise ship visitors annually. In calendar year 2015, 856,653 cruise passengers visited Ketchikan. For purposes of budgeting the Commercial Passenger Vessel (CPV) Excise Tax Fund, it is conservatively estimated that 800,000 CPV excise taxpaying passengers will visit Ketchikan in calendar year 2016. A number of factors, including the health of the tourism industry, affect sales tax proceeds.

### Fiscal Challenges at the State Level Impact Borough

#### **Debt Reimbursement for School Facilities**

On June 29, 2016 and approximately six weeks after the Borough Assembly adopted the FY 2017 Borough budget, Governor Walker vetoed more than \$30 million for the State School Debt Reimbursement Program, resulting in a \$672,862 reduction in revenue for the Borough in FY 2017. The Borough currently has \$20,160,000 in general obligation bonded indebtedness for schools and FY 2017 debt reimbursement from the State was expected to be \$2,691,451. In the past, when the State has experienced fiscal difficulties, it has underfunded the debt reimbursement payment program. This occurred in 1983, 1986, 1987, 1988, 1989, 1990, and 1991.

The 2015 Legislature imposed a five-year moratorium on new municipal general obligation bonded debt for school construction, additions to schools, and major rehabilitation projects that qualify for partial reimbursement from the State. The Ketchikan Gateway Borough School District has identified capital needs in excess of \$12.5 million during that five-year moratorium. Once the moratorium ends, the level of partial reimbursement by the State for new school-related debt will drop by 28.6% to 33.3% (depending on nature of project) compared to pre-moratorium levels.

#### **State Revenue Sharing**

With the passage of SB 210, the formula for the Community Revenue Sharing Program has changed to favor smaller communities. In prior years, the Ketchikan Gateway Borough received about \$600,000 annually in State Revenue Sharing. The new formula results in a payment of \$397,393 in FY 2017 and \$369,772 in FY 2018. The FY 2017 figure is the equivalent of 0.29 mills property tax.

## Ordinance 1793-Amended and Its Impact on the General and the Schools Reserve Funds

On May 5, 2014, the Assembly adopted Ordinance 1712, creating a Schools Reserve Fund to be used for extraordinary needs regarding schools. Because the fund did not have a source of revenue, it did not meet GAAP requirements for establishment of a separate fund. To carry out the will of the Assembly, staff segregated the funds in question into a separate savings account, and established a reservation of fund balance in the General Fund. On April 18, 2016, the Assembly adopted Ordinance 1793-Amended, which provides for a dedicated property tax and dedicates Federal Secure Rural Schools revenues to be deposited into the Schools Reserve Fund for school district operating purposes. With an ongoing revenue source, GAAP requirements for a separate fund were met, and staff transferred the balance of the separate savings account out of the General Fund and into the new Schools Reserve Fund.

Ordinance 1793-A also directs that cash contributions for school funding, including the required local contribution and any discretionary cash, be appropriated from the Schools Reserve Fund. Non-cash in-kind services will continue to be processed through the General Fund. Furthermore, if the voters approve a tobacco tax in October 2016, 85% of the proceeds from the tobacco tax will be deposited into the Schools Reserve Fund.

Sales, transient occupancy, shared fish and other miscellaneous taxes, as well as any collections of prior years' delinquent property taxes, will continue to be deposited in the General Fund.

The implementation of Ordinance 1793-A created a surplus in the Schools Reserve Fund which is being used, along with a portion of the fund balance, to increase the FY 2017 voluntary cash contribution by the Borough to the School District by \$915,712 (34.4%) compared to FY 2016 (including assumption of costs previously paid in cash by the District). Implementation of 1793-A with levels of funding provided in the FY 2017 budget ordinance (Ordinance No. 1799-A) also compounds the deficit in the General Fund for FY 2017, as shown in the table on the next page.

Fiscal Year 2017 Budget and Capital Program Overview

July 1, 2016

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Ketchikan Gateway Borough		General Fund FY 2017 Forecast w/o Ord 1793-A	With Adoption of Ordinance 1793-A	
			General Fund FY 2017 Forecast	Schools Reserve FY 2017 Forecast
1	<b>Beginning Fund Balance</b>	10,604,469	7,879,784	2,724,685
2				
3	<b>Revenue</b>			
4	Property Tax	6,916,914	-	6,916,914
5	Sales Tax	5,094,184	5,094,184	-
6	Tobacco Tax	-	-	331,500
7	Fish, Transient Occ. Taxes and Misc. Revenue	420,700	420,700	-
8	State Revenue Sharing	397,393	397,393	-
9	SRS/Forest Receipts	750,000	-	750,000
10	Federal & State Revenue - PILT	950,000	950,000	-
11	PERS on Behalf	137,934	137,934	-
12	Transit Grant	1,000,000	1,000,000	-
13	Charges for Services	1,797,143	1,797,143	-
14	In-Kind or Contr. Services KGBSD	225,156	225,156	-
15	Transfers-in	1,610,166	1,528,166	82,000
16	<b>Total Revenue</b>	19,299,590	11,550,676	8,080,414
17	<b>Expenditures</b>			
18	General Fund (General Government)	5,163,260	5,163,260	-
19	General Fund (Public Services)	6,583,385	6,583,385	-
20	Capital Projects	285,390	285,390	-
21	Education - Mandatory RLC	4,650,284	-	4,650,284
22	- Discretionary (In-Kind Non-Cash)	225,156	225,156	-
23	<b>Ttl Exp. Before Discretionary Cash</b>	16,907,475	12,257,191	4,650,284
24				
25	Education - Discretionary (Cash)	2,617,153	-	2,617,153
26	Education - School Building Insurance	82,000	-	82,000
27	Education - To meet KGBSD request	-	-	847,113
28	<b>Total Discretionary (Cash)</b>	2,699,153	-	3,546,266
29				
30	<b>Total Expenditures</b>	19,606,628	12,257,191	8,196,550
31				
32	<b>Current year surplus (deficit)</b>	(307,038)	(706,515)	(116,136)
33				
34	<b>Fund Balance Before Reserves</b>	10,297,431	7,173,269	2,608,549
35	<b>Reserves</b>	2,724,685	5,000,000	2,000,000
36	<b>Unreserved Fund Balance</b>	7,572,746	2,173,269	608,549
37				

Prior to the implementation of Ordinance 1793-A, the unreserved fund balance for the General Fund was \$7,572,746, and in various budget work sessions, the Assembly and Borough staff have discussed \$5 million as a desired minimum fund balance. Ordinance 1793-A establishes a minimum fund balance of \$2 million in the Schools Reserve Fund and requires an affirmative vote of five members of the seven member Assembly to appropriate funds below the \$2 million level. In the table above, these desired minimum fund balances are shown as reservations, resulting in an unreserved fund balance of \$2,173,269 in the General Fund, and an unreserved fund balance of \$608,549 in the Schools Reserve Fund.

Note that the General Fund Forecast without Ordinance 1793-A does not include tobacco tax which was never discussed as a potential funding source for the General Fund.

On May 16, the Assembly adopted Ordinance 1799-A, approving \$40,172,877 in expenditures for the District during FY 2017. That figure includes \$35,320,430 for the District's operating budget, plus \$4,582,477 for expenditures in special revenue funds. The Borough Assembly appropriated \$8,421,706 as a local contribution from the Borough to the School District and those funds are included in the District's operating budget. The level of funding provided to the School District in FY 2017 through Ordinance No. 1799-Amended is \$875,823 more than the amount identified as the total local cash contribution when the Assembly held its FY 2017

budget planning discussion at the January 8, 2016, policy session.

Additionally, the Ketchikan Gateway Borough pays the bonded debt service, capital improvement costs, and major maintenance costs for the Borough School District facilities. In FY 2017, those costs are projected to total \$3,666,414. Before the Governor’s vetoes, \$2,691,450 was to be funded by the State and \$974,964 was to be funded by the Borough. The Governor’s vetoes have increased the Borough’s share by \$672,862 to \$1,647,826 and has reduced the State’s share to \$2,018,588.

## General Fund

### Overall General Fund Revenues Restructured by Ordinance 1793-A

With the adoption of Ordinance 1793-A, areawide property taxes for education and Federal Secure Rural Schools revenues are now dedicated to the Schools Reserve Fund. There will still be minor property tax revenue in the General Fund as delinquent taxes from prior years are collected, but if no areawide tax for purposes other than education is levied in the next several years, that revenue will taper off and disappear.

Comparing FY 2017 to FY 2016 without adjusting for the effects of 1793-A leads to a distorted view of the General Fund. For example, FY 2017 General Fund revenue is 39% lower than FY 2016 after removing property tax (except for minor penalties and interest on delinquent taxes from prior years as noted above) and Secure Rural Schools revenue. The table below has been adjusted to remove these two revenue sources from FY 2016, allowing a better year-over-year comparison.

General Fund Revenues (Adjusted for Ord 1793-A)					
General Fund Revenue	FY 2016	FY 2016	FY 2017	FY 2017-FY 2016 Final	
	Final	Estimated	Budget	\$	%
Property Tax (net of exemptions)	\$ -	\$ -	\$ -	\$ -	0.0%
Sales Tax	5,355,240	5,094,184	5,094,184	(261,056)	-4.9%
Other Taxes & Miscellaneous	185,000	202,263	180,700	(4,300)	-2.3%
Revenue from other governments	1,543,571	1,874,604	1,725,327	181,756	11.8%
Charges for Services	2,972,614	2,854,404	2,337,556	(635,058)	-21.4%
Interfund transfers	2,400,196	2,229,480	2,212,909	(187,287)	-7.8%
<b>Total</b>	<b>\$ 12,456,621</b>	<b>\$ 12,254,935</b>	<b>\$ 11,550,676</b>	<b>\$ (905,945)</b>	<b>-7.3%</b>

After adjusting for the effects for Ordinance 1793-A, General Fund Revenues are expected to decline by \$909,945 or 7.3% compared to the FY 2016 final budget.

Although sales taxes show a decline from the FY 2016 budget, they are flat compared to FY 2015 actual and FY 2016 estimated.

For the last three years, it has been the Borough’s practice to take a conservative stance regarding Federal funding, and budget for funding for *either* Secure Rural Schools *or* Payment in Lieu of Taxes. Consistent with

that conservative stance, staff budgeted only Secure Rural Schools for FY 2016, and did not budget Federal Payment in Lieu of Taxes. Although revenue from other governments for FY 2017 is expected to increase by \$154,135, or 10% compared to FY 2016 budget, the fluctuations in PILT budgeting mask the decline in raw fish tax and State Revenue Sharing, as shown in the table below.

General Fund Revenue	FY 2016	FY 2016	FY 2017	FY 2017-FY 2016 Final	
	Final	Estimated	Budget	\$	%
Raw Fish Tax Refund	\$ 750,000	\$ 238,773	\$ 230,000	\$ (520,000)	-69.3%
Shared Business Fisheries Tax	21,000	10,770	10,000	(11,000)	-52.4%
State Revenue Sharing	595,633	598,123	397,393	(198,240)	-33.3%
PERS On Behalf Payments	176,938	176,938	137,934	(39,004)	-22.0%
Federal Revenue - PILT	-	850,000	950,000	950,000	0.0%
<b>Total</b>	<b>\$ 1,543,571</b>	<b>\$ 1,874,604</b>	<b>\$ 1,725,327</b>	<b>\$ 181,756</b>	<b>11.8%</b>

Service and user fees generate revenue and offset costs of some Borough-provided services. The table below summarizes the major categories of charges for services.

General Fund Charges for Services	FY 2016	FY 2016	FY 2017	FY 2017-FY 2016 Final	
	Final	Estimated	Budget	\$	%
Interest Income	\$ 5,000	\$ 1,000	\$ 1,000	(4,000)	-80.0%
Recreation Fees	775,000	730,000	725,000	(50,000)	-6.5%
Transit Grant & Fare Box Revenue	1,250,000	1,200,000	1,225,000	(25,000)	-2.0%
School District Service Fees (In-Kind)	782,914	776,912	225,156	(557,758)	-71.2%
Other Services	164,700	147,492	163,400	(1,300)	-0.8%
<b>Total</b>	<b>\$ 2,977,614</b>	<b>\$ 2,855,404</b>	<b>\$ 2,339,556</b>	<b>\$ (638,058)</b>	<b>-21.4%</b>

General Fund support is also transferred in as administrative fees from the enterprise funds and service areas, recreation operations support from the Recreation Construction Fund, transit support from the Economic Development Fund, property tax relief from the Land Trust Fund, and impact mitigation allocations from the CPV Fund. The allocations from the CPV Fund are based on passenger counts and service hours and are conservatively calculated. The transfer in from the School Bond CIP fund was for school building insurance, and with the adoption of Ordinance 1793-A, school building insurance will be paid from the Schools Reserve Fund and not the General Fund.

Interfund Transfers					
General Fund <u>Interfund Transfers In</u>	FY 2016	FY 2016	FY 2017	FY 2017-FY 2016 Final	
	Final	Estimated	Budget	\$	%
Recreation CIP	446,280	446,280	424,516	(21,764)	-4.9%
Land Trust	221,069	221,069	217,291	(3,778)	-1.7%
School Bond CIP	85,000	-	-	(85,000)	-100.0%
CPV Fund	1,014,469	1,014,469	924,000	(90,469)	-8.9%
Economic Development Fund	144,650	144,650	179,650	35,000	24.2%
Administrative Fees	488,728	403,012	467,452	(21,276)	-4.4%
Total	2,400,196	2,229,480	2,212,909	(187,287)	-7.8%

**GF Expenditures Decrease by 1.4%**

Total GF expenditures, after adjusting for Ordinance 1793-A, have declined by \$169,174, or approximately 1.4%.

General Fund Expenditures (Adjusted for Ord 1793-A)					
General Expenditures	FY 2016	FY 2016	FY 2017	FY 2017-FY 2016 Final	
	Final	Estimate		\$	%
Administration	\$ 4,817,344	\$ 4,689,262	\$ 5,163,260	\$ 345,916	7.2%
Animal Protection	515,502	522,415	519,793	4,291	0.8%
Recreation	2,426,925	2,279,799	2,351,444	(75,481)	-3.1%
Public Services & Transfers	1,662,216	1,809,940	1,632,168	(30,048)	-1.8%
Transit	2,092,466	1,983,114	2,079,980	(12,486)	-0.6%
Capital Projects	135,000	30,000	285,390	150,390	111.4%
KGB School District (non-cash only)	776,912	776,912	225,156	(551,756)	-71.0%
	<u>\$ 12,426,365</u>	<u>\$ 12,091,442</u>	<u>\$ 12,257,191</u>	<u>\$ (169,174)</u>	<u>-1.4%</u>

Administration, which includes the Mayor and Assembly, Manager, Clerk, Attorney, Finance, Assessment, Planning, and Automation departments has increased by 7.2%, most of which is due to increases in health insurance costs (12.2% overall and approx. \$190,000 in the General Fund) and moving the cost of 1.25 full time equivalent employees (FTEs) in the Planning Department from the CPV and Economic Development funds to the General Fund (\$149,918).

The decrease in recreation costs is driven by \$125,000 anticipated savings in electricity and heating fuel. Most of the savings is reflected in electricity because aquatic center staff anticipates using the oil boilers more for heating the pool while heating fuel prices are low.

**General Fund Balance**

During preparation of the FY 2017 budget, the General Fund FY 2016 year-end balance was estimated to be \$10,604,469. Of that fund balance, \$2,724,685 was a reservation for education purposes only, leaving \$7,879,784 available. With the adoption of Ordinance 1793-A on April 18, 2016, the

reservation of funds was transferred to the new Schools Reserve Fund. The FY 2017 beginning fund balance for the General Fund is now the unreserved portion, or \$7,879,784.

General Fund expenditures for FY 2017 exceed revenues by \$706,515. Ordinance 1793-A allows for an areawide tax for purposes other than schools, but there is sufficient fund balance to cover the shortfall in the short term. The Assembly elected to hold taxes steady and use a portion of the fund balance to cover the deficit.

General Fund	General Fund Balance (adjusted for 1793-A)				FY 2017-FY 2016 Final	
	FY 2016 Final	FY 2016 Estimate	FY 2017		\$	%
Beginning balance	\$ 7,716,290	\$ 7,716,290	\$ 7,879,784			
Revenue	12,456,621	12,254,935	11,550,676	(905,945)	-7.3%	
Appropriations	12,511,439	12,091,441	12,257,191	(254,248)	-2.0%	
Current year surplus (deficit)	(54,818)	163,494	(706,515)	(651,697)	1188.8%	
Ending balance	\$ 7,661,472	\$ 7,879,784	\$ 7,173,269	\$ (488,203)	-6.4%	

## Schools Reserve Fund

The Schools Reserve Fund was established with the adoption of Ordinance 1793-A. The FY 2017 beginning fund balance is \$2,724,685. Total revenue is estimated to be \$8,080,414, but a portion of that revenue is dependent on the voters approving a tobacco tax in the October regular election, and on Congress reauthorizing the Federal Secure Rural Schools and Community Self-Determination Act. At this time, it is reasonable to expect that Congress will reauthorize the Secure Rural Schools program, but at reduced levels. This budget includes \$750,000 for Secure Rural Schools, a conservative but reasonable estimate. Budgeted revenue also includes \$82,000 transferred in from the School Bond CIP Fund to pay the cost of school building insurance as expressly authorized by KGBC 4.50.260(c).

Expenditures total \$8,196,550, which include the Required Local Contribution, and discretionary cash for School District operating purposes, including the payment of all school district insurances. All non-cash in-kind contributions from the Borough totaling \$225,156 are in the General Fund; all cash contributions are from the Schools Reserve Fund.

Schools Reserve Fund		
	FY 2016	FY 2017
	Estimate	Budget
Beginning Fund Balance	\$ -	\$ 2,724,685
<b>Revenue</b>		
Property taxes	\$ -	\$ 6,916,914
Tobacco taxes	-	331,500
Secure Rural Schools	-	750,000
Transfers in	2,724,685	82,000
	<u>2,724,685</u>	<u>8,080,414</u>
<b>Expenses</b>		
Required Local Contribution	\$ -	\$ 4,650,284
Discretionary cash contribution	-	3,546,266
	-	8,196,550
Surplus (deficit)	<u>\$ 2,724,685</u>	<u>\$ (116,136)</u>
Minimum required reserves	2,000,000	2,000,000
Ending Available Fund Balance	<u>\$ 724,685</u>	<u>\$ 608,549</u>

Although the budget shows a deficit of \$116,136 in the current year, the fund balance is not anticipated to drop below the \$2,000,000 threshold in KGBC 4.65.030(c). Appropriations below the threshold require a finding by the Assembly that extraordinary needs regarding schools exist and the affirmative vote of five members of the Assembly. If the voters approve the tobacco tax in October 2016, the first fiscal year revenue required to be deposited into the Schools Reserve Fund (85% of proceeds net of expenses) is conservatively projected to be \$331,500 as the tax would be in effect for only six months of FY 2017 (January 1 to June 30). Future years are anticipated to bring \$680,000 into the Schools Reserve Fund.

## Airport Enterprise Fund

FY 2017 shows a net operating income deficit of \$59,647 (-1.3%) in the Airport Enterprise Fund excluding depreciation costs. Revenues are expected to increase by 4.3%, and expenditures excluding depreciation are expected to increase by 4.4%.

Airport Enterprise Fund					
	FY 2016	FY 2016	FY 2017	FY 2017-FY2016 Final	
	Final	Estimate	Budget	\$	%
<u>Revenue</u>					
From other Governments	643,200	643,967	635,479	(7,721)	-1.2%
Field	861,500	1,012,700	939,200	77,700	9.0%
Terminal	803,500	878,000	906,400	102,900	12.8%
Ferry	1,738,000	1,938,000	1,850,000	112,000	6.4%
Parking	184,000	220,000	221,000	37,000	20.1%
Transfers in and capital	299,765	599,765	172,303	(127,462)	-42.5%
	4,529,965	5,292,432	4,724,382	194,417	4.3%
<u>Expenses</u>					
Field	1,278,998	1,224,615	1,347,592	68,594	5.4%
Terminal	1,098,254	1,085,859	1,168,505	70,251	6.4%
Ferry	1,764,982	1,645,665	1,798,889	33,907	1.9%
Administration	441,979	461,632	469,042	27,063	6.1%
	4,584,213	4,417,771	4,784,028	199,815	4.4%
Surplus(deficit)	(54,248)	874,661	(59,646)	(5,398)	

The ending fund balance is \$17,599,065, of which \$18,400,300 is capital assets. In addition, there is a reservation of fund balance for \$175,000 in grant funds for the construction of an airport waiting shelter. The available fund balance for the Airport Enterprise Fund including all fixed assets and accumulated depreciation is in a deficit position of (\$1,016,235).

## Wastewater Enterprise Fund

FY 2017 revenues are \$59,037 or 8.4% higher than FY 2016, a result of the July 1, 2016 fee increase authorized in Ordinance 1787.

FY 2017 expenditures are down \$95,391 or 10.2% compared to the FY 2016 budget. Approximately half the reduction is connected with the sludge pumping contract. The Public Works Department reduced the estimated number of pumps to be completed during the year based on recent years' actual counts, which reduced the total estimated cost of the contract. The balance of the reduction is attributed to small savings in multiple line items as a result of Public Works staff efforts to reduce costs in the Wastewater Enterprise Fund.

The Wastewater Enterprise Fund ending balance is projected to be \$9,592,435, but \$9,445,709 is comprised of capital assets. The available fund balance is \$146,726.

## Internal Service Fund

This fund is used to account for health insurance premiums paid on behalf of Borough and School District employees and for health insurance claims paid for employees.

The Borough's portion of the fund is expected to have an FY 2017 ending fund balance of \$82,229. Internal

allocations of health insurance costs for the Borough were increased by 12.2% to build the fund balance to a reasonable level over a three to five year period, which would be approximately \$500,000, or three months' reserve. If the fund balance begins to approach the desired reserve level, the allocations may be rolled back. In addition to increasing the allocation rates, the ratio between employee-only, employee + spouse, employee + child, and employee + family were all revised to be more consistent with the broker recommended rates. The total increase, including both the rate increase and changes in employee status, is \$191,124 in the General Fund; \$88,469 in the Airport Enterprise Fund; \$9,267 in North Tongass; \$6,382 in South Tongass; and \$4,414 in other funds.

The School District continues to make progress in reducing the deficit in the District health insurance account. Due to a change in accounting procedures, the School District now carries any health insurance fund deficit at the end of the year on its own books. The Borough now records a receivable from the School District, as opposed to the Borough carrying the deficit. As of June 30, 2015, the School District deficit was \$416,538, compared to \$460,498 the prior year.

## Land Trust Fund

Land sales income for FY 2017 is estimated to be \$100,000. Total rental income for White Cliff office space is estimated at \$485,047, of which \$231,442 is from tenants and \$253,905 is from the Borough offices and the Small Business Development Center which is funded by a grant from the Economic Development Fund.

The FY 2017 year end fund balance will be approximately \$3.1 million. Reservations for interfund loans, bond reserves, and White Cliff major maintenance reduce the available fund balance to \$1,069,911.

Land Trust Fund Balance		FY 2017
Ending fund balance before reserves		\$ 3,146,025
White Cliff major maintenance reserve	\$ (1,000,000)	
Bond reserve	(408,020)	
Interfund loans to North Tongass Service Area, Waterfall Service Area, Airport and Wastewater enterprise funds	(668,094)	
Reservations against fund balance		<u>\$ (2,076,114)</u>
Unreserved fund balance		<u><u>1,069,911</u></u>

## Commercial Passenger Vessel Fund

The Planning Department has reviewed passenger counts and impact mitigation percentages for the various funds and departments impacted by the cruise ship passengers. This review supports an 11.63% allocation for most departments. However, in keeping with a conservative stance, staff is recommending using approximately one third of that, or 3.67%, for the allocation.

On May 12, 2016, the Alaska State Legislature's Conference Committee on the FY 2017 State Operating Budget adopted a provision impounding \$15.7 million in CPV distributions to municipal ports of call for FY 2017. On

May 31, 2016, the Conference Committee restored funding for the distributions and the House and Senate passed the FY 2017 State Operating Budget. The Governor signed the budget on June 29 with CPV funding intact.

CPV Fund Summary	
	FY 2017
Beginning fund balance	\$ 1,798,853
Total revenue	2,000,850
Outstanding projects carryforward	235,450
Impact mitigation, Borough operations	633,977
Grants	1,020,824
Borough operations	291,795
Total appropriations	<u>\$ 2,182,046</u>
<b>Ending fund balance</b>	<b><u>\$ 1,617,657</u></b>

### Nonareawide Library Fund

The Borough’s nonareawide contribution for operation of the public library is estimated to be \$414,446 at 0.7 mills. The City has submitted a request for \$402,279 for FY 2017. This is an increase of \$11,704 or 3.0%, but City staff indicated last year that FY 2016 would be low due to one-time personnel cost changes. The FY 2015 request for funding was \$405,199.

### Recreation Capital Projects Sales Tax Fund

The 0.5% sales tax for the Recreation Capital Projects Fund is estimated to generate \$1,698,065, the same as FY 2015 actual and FY 2016 estimated revenue. The FY 2017 budget was prepared based on \$238,749 in bond debt reimbursement expected from the State. The governor’s 25% funding veto for that program will result in a reduction of \$59,687 to the fund.

Proposed expenditures and additions to the fund exceed revenue by \$274,820. There is \$565,000 budgeted for capital improvements, including grandstand replacement and ADA access improvements at Dudley Field, tennis court resurfacing, and replacing playground equipment at Triangle Park. The major maintenance reserve for the Gateway Aquatic Center and Gateway Recreation Center totals \$1,000,000.

The FY 2017 ending fund balance for the Recreation CIP Fund is \$2,537,976, with the previously mentioned \$1,000,000 reservation of fund balance, leaving an available fund balance of \$1,537,976 as budgeted, which is further reduced to \$1,478,289 after the Governor’s vetoes.

## School Bond/Capital Improvement Fund

The ½ cent sales tax is projected to generate \$1,698,065. Reimbursements from the State for its portion of the school debt, before the Governor’s vetoes, were projected to be \$2,452,701. After debt payments and capital expenditures, the fund balance for FY 2017 was projected to be \$5,008,883. The Governor’s vetoes result in a reduction of \$613,175 in the School Bond/Capital Improvements Fund.

In response to SB 64 (April 2015) which suspends DEED participation in new school bond debt for five years, the Finance Department prepared an analysis demonstrating the effect of several scenarios on the fund balance over a ten-year time frame. That analysis, available from the Finance Department, projects a strong possibility of deficit fund balances by FY 2020, especially as the State cuts back on current debt participation. In addition to this most recent reduction, the State reduced or eliminated debt participation funding in 1983, 1986, 1987, 1988, 1989, 1990, and 1991. Furthermore, the ½ cent sales tax is due to expire on January 1, 2022. At its June 20 meeting, the Assembly introduced an ordinance which would submit a ballot proposition to ask the voters on October 4, 2016, to authorize a five-year extension of the tax.

School Bond / Capital Improvements Fund					
	FY 2016 Final	FY 2016 Estimated	FY 2017 Budget	FY 2017-FY2016 Final	
				\$	%
Beginning fund balance	\$ 4,634,080	\$ 4,634,080	\$ 5,024,031	\$ 389,951	
Revenue(sales tx + interest)	1,785,120	1,701,565	1,700,565	(84,555)	-4.7%
Transfers in	-	248,126	-	-	0.0%
Reimbursement (DEED)	2,558,553	2,558,553	2,452,701	(105,852)	-4.1%
Total revenue	4,343,673	4,508,244	4,153,266	(190,407)	-4.4%
Capital improvements	300,000	300,000	420,000	120,000	40.0%
Debt service	3,655,076	3,655,076	3,503,859	(151,217)	-4.1%
Transfers out	248,217	163,217	244,555	(3,662)	-1.5%
Total expenses	4,203,293	4,118,293	4,168,414	(34,879)	-0.8%
Revenues over Expenditures	140,380	389,951	(15,148)	(155,528)	
Fund balance	4,774,460	5,024,031	5,008,883	234,423	4.9%

As budgeted, the fund balance is \$5,008,883, but after the Governor’s 25% veto of bond debt reimbursement, the fund balance estimate is \$4,395,708.

## Economic Development Fund

The Economic Development Fund has no revenue for the foreseeable future. The only revenue shown is PERS on-behalf payments and is offset by an equal expense. Community Grants total \$313,587 for FY 2017 and Credit Card fees are expected to be \$75,000. For FY 2017, .25 FTEs were moved from Economic Development

to the Planning Department in the General Fund. FY 2017 total expenditures are \$720,033 and the year end fund balance is \$1,302,630, with reservations of \$979,104. The FY 2017 year end unreserved fund balance \$323,526.

Economic Development Fund					
	FY 2016	FY 2016	FY 2017	FY 2017-FY2016 Final	
	Final	Estimated	Budget	\$	%
Beginning Balance	\$2,723,670	\$2,723,670	\$2,021,188	(\$702,482)	-25.8%
Revenue	2,362	2,362	1,475	(887)	-37.6%
Grants	323,589	287,625	313,587	(10,002)	-3.1%
Operating	329,503	216,011	171,408	(158,095)	-48.0%
Transfers out	207,831	201,208	235,038	27,207	13.1%
Total expenses	860,923	704,844	720,033	(140,890)	-16.4%
Current yr deficit	(858,561)	(702,482)	(718,558)	140,003	-16.3%
Unreserved fund balance	\$1,865,109	\$2,021,188	\$1,302,630	(\$562,479)	-30.2%
Reservations against fund balance					
Note receivable - Oceans Alaska			460,000		
Loan commitment - Oceans Alaska			140,000		
Reserve for negative airport cash in central treasury			379,104		
			979,104		
Unreserved fund balance			\$ 323,526		

## Service Areas

### No Significant Changes Proposed for Service Areas

Although Loring, Mud Bight, Forest Park, and Gold Nugget service areas are proposing deficits in the current year's budget, each of the individual service areas has a sufficient fund balance to cover the deficits. All service areas with road powers have benefitted from mild winters minimizing snow plowing expenses.

North and South Tongass Service Areas both show current year surpluses, and in South Tongass, there are small surpluses in both water and fire operations.

Service Area Fund Balances

Fund	Service Area	Beginning Balance	Revenue	Appropriation	Surplus(Deficit)	Ending Balance
800	South Tongass	\$ 340,697	\$ 1,100,923	\$ 1,024,615	\$ 76,308	\$ 417,005
810	Loring	16,675	47,133	48,230	(1,097)	15,578
830	Waterfall	(1,145)	37,125	33,466	3,659	2,514
840	Mud Bight	59,111	12,720	26,500	(13,780)	45,331
850	Nichols View	6,034	-	500	6,034	5,534
860	Forest Park	144,949	66,546	76,130	(9,584)	135,365
870	Gold Nugget	64,117	23,520	33,920	(10,400)	53,717
885	Homestead	74,467	38,203	38,202	1	74,468
890	North Tongass	68,311	891,854	880,999	10,855	79,166

## Debt Service Schedule

During FY 2017, the Borough will pay \$5,136,075 in principal and interest payments on debt and other obligations.

Schedule of Debt and Other Obligations

		Principal 7/1/2016	Principal Payments	Principal 6/30/2017	Net Interest Exp. FY 2017	DEED Participation	Year of Maturity
GO Bonds - 2009B & C	Aquatic Center	\$ 20,425,000	590,000	19,835,000	747,682	18%	2039
GO Bonds - 2010 One	Refunding bond	2,645,000	620,000	2,025,000	105,800	70%	2020
GO Bonds - 2010B Four	High school roof	2,425,000	220,000	2,205,000	61,709	70%	2026
GO Bonds - 2011 III	Refunding bond	3,655,000	450,000	3,205,000	166,300	70%	2023
GO Bonds - 2012 II	Refunding bond	2,495,000	585,000	1,910,000	101,150	70%	2020
GO Bonds - 2013 One	School facilities upgrades	3,640,000	460,000	3,180,000	150,550	70%	2023
GO Bonds - 2015A One	Refunding bond	1,665,000	530,000	1,135,000	53,350	70%	2019
Certificates of Participation							
C of P 2010A-1	White Cliff	310,000	150,000	160,000	12,400	0%	2018
C of P 2010A-2	White Cliff	3,700,000	-	3,700,000	132,134	0%	2036
Total		\$ 40,960,000	3,605,000	37,355,000	1,531,075		

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

## Conclusion

### Borough Budget is \$34.2 Million

After adjusting for transfers in and out, FY 2017 revenue for all funds is \$35,642,355 and expenses are \$37,152,993 after adjusting for the internal health insurance funds.

### Reserves in Land Trust and Economic Development Continue to Drop

Although General Fund reserves have grown and the new Schools Reserve Fund establishes a reserve for purposes of education, the Economic Development and Land Trust fund balances have dropped significantly. Five years ago, the Economic Development Fund had available reserves of \$5,034,099, compared to just \$323,526 at the end of FY 2017. The Land Trust Fund reserves were \$2,510,511 in FY 2012, and have dropped to \$1,069,911 in FY 2017. The reduction in reserves is the result of intentional fiscal policy decisions by the Borough Assembly to avoid excessive fund reserves. Additionally, the Economic Development Fund balance declined by \$2.5 million as a result of a grant by the Assembly to the City of Ketchikan for construction of the Whitman Lake Hydroelectric project.

Source	Summary of Reserves			
	FY 2012	FY 2017	Incr(Decr)	% Change
General Fund	6,860,808	7,152,143	291,335	4.2%
Schools Reserve Fund	-	2,608,549	2,608,549	100.0%
Economic Development	5,034,099	323,526	(4,710,573)	-93.6%
Land Trust	2,510,511	1,069,911	(1,440,600)	-57.4%
<b>Total reserves</b>	<b>\$ 14,405,418</b>	<b>\$11,154,129</b>	<b>\$ (3,251,289)</b>	<b>-22.6%</b>

Respectfully submitted,



Dan Bockhorst  
Borough Manager



Cynna Gubatayao  
Finance Director



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KETCHIKAN GATEWAY BOROUGH  
FY 2017  
SUMMARY OF ALL FUNDS

DESCRIPTION	2017 Beginning	ORIGINAL Revenue	Transfers In	Expenses	Transfers Out	Over/ (Under)	Ending Balance
<b>GOVERNMENTAL FUNDS</b>							
GENERAL FUND	7,879,784	9,337,767	2,212,909	11,941,469	315,722	(706,515)	7,173,269
DEBT SERVICE FUNDS	0	596,437	5,136,874	5,733,311	0	0	0
MERITAIN - SCHOOL DISTRICT	0	0	5,063,677	5,063,677	0	0	0
MERITAIN - BOROUGH	54,611	0	2,712,306	2,684,688	0	27,618	82,229
LAND TRUST	3,802,647	357,575	253,905	706,058	562,045	(656,623)	3,146,024
COMMER PASSENGER VESSEL FUND	1,798,853	2,000,850	0	836,123	1,283,423	(118,696)	1,680,157
NONAREAWIDE - LIBRARY FUND	132,423	416,446	14,764	402,279	0	28,931	161,354
SCHOOLS RESERVE FUND	2,724,685	7,998,414	82,000	8,196,550	0	(116,136)	2,608,549
REC CAPITAL PROJECTS FUND	2,812,256	1,940,314	177,270	629,667	1,762,197	(274,280)	2,537,976
SCHOOL BOND/CAPITAL IMPROV	5,024,031	4,153,266	0	420,000	3,748,414	(15,148)	5,008,883
AIRPORT PFC FUND	308,822	375,000	0	0	0	375,000	683,822
ECONOMIC DEVELOPMENT FUND	2,021,188	1,475	0	477,983	234,617	(711,125)	1,310,063
SOUTH TONGASS SERVICE AREA	340,697	976,890	124,033	964,486	60,129	76,308	417,005
LORING SERVICE AREA	16,675	47,133	0	45,500	2,730	(1,097)	15,578
WATERFALL SERVICE AREA	(1,145)	37,125	0	30,630	2,836	3,659	2,514
MUD BIGHT SERVICE AREA	59,111	12,720	0	25,000	1,500	(13,780)	45,331
NICHOLS VIEW SERVICE AREA	6,034	0	0	0	500	(500)	5,534
FOREST PARK SERVICE AREA	144,949	66,546	0	71,821	4,309	(9,584)	135,365
GOLD NUGGET SERVICE AREA	64,117	23,520	0	32,000	1,920	(10,400)	53,717
HOMESTEAD SERVICE AREA	74,467	5,535	31,869	36,040	2,162	(798)	73,669
NORTH TONGASS FIRE DISTRICT	68,311	793,889	97,965	824,619	56,379	10,856	79,167
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>27,332,516</b>	<b>29,140,902</b>	<b>15,907,572</b>	<b>39,121,901</b>	<b>8,038,883</b>	<b>(2,112,310)</b>	<b>25,220,206</b>
<b>ENTERPRISE FUNDS</b>							
AIRPORT ENTERPRISE FUND	17,618,712	4,552,079	172,303	4,548,161	235,867	(59,646)	17,559,066
WASTEWATER ENTERPRISE FUND	9,668,796	755,642	7,768	778,263	61,508	(76,361)	9,592,435
<b>TOTAL ENTERPRISE FUNDS</b>	<b>27,287,508</b>	<b>5,307,721</b>	<b>180,071</b>	<b>5,326,424</b>	<b>297,375</b>	<b>(136,007)</b>	<b>27,151,501</b>
<b>TOTAL</b>	<b>54,620,024</b>	<b>34,448,623</b>	<b>16,087,643</b>	<b>44,448,325</b>	<b>8,336,258</b>	<b>(2,248,317)</b>	<b>52,371,707</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
RESERVATION OF FUND BALANCES

DESCRIPTION	Ending Fund Balance	Reservation of Fund	Key	Unreserved Fund Balance
<b>GOVERNMENTAL FUNDS</b>				
GENERAL FUND	7,173,269			7,173,269
INTERNAL SERVICE - BOROUGH	82,229			82,229
INTERNAL SERVICE - SCHOOL	-			-
LAND TRUST	3,146,024	668,094	1	
LAND TRUST		408,020	2	
LAND TRUST		1,000,000	3	1,069,910
CPV	1,680,157			1,680,157
NONAREAWIDE - LIBRARY FUND	161,354			161,354
SCHOOLS RESERVE FUND	2,608,549	2,000,000	9	608,549
REC CAPITAL PROJECTS FUND	2,537,976	1,000,000		1,537,976
SCHOOL BOND/CAPITAL IMPROV	5,008,883			5,008,883
AIRPORT PFC FUND	683,822			683,822
ECONOMIC DEVELOPMENT FUND	1,310,063	460,000	4	
ECONOMIC DEVELOPMENT FUND		140,000	5	
ECONOMIC DEVELOPMENT FUND		379,104	6	330,959
SOUTH TONGASS SERVICE AREA	417,005			417,005
LORING SERVICE AREA	15,578			15,578
WATERFALL SERVICE AREA	2,514			2,514
MUD BIGHT SERVICE AREA	45,331			45,331
NICHOLS VIEW SERVICE AREA	5,534			5,534
FOREST PARK SERVICE AREA	135,365			135,365
GOLD NUGGET SERVICE AREA	53,717			53,717
HOMESTEAD SERVICE AREA	73,669			73,669
NORTH TONGASS	79,167			79,167
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>25,220,206</b>	<b>6,055,218</b>		<b>19,164,988</b>
<b>ENTERPRISE FUNDS</b>				
	17,559,066	18,400,300	7	
AIRPORT		175,000	8	(1,016,234)
WASTEWATER	9,592,435	9,445,709	7	146,726
<b>TOTAL ENTERPRISE FUNDS</b>	<b>27,151,501</b>	<b>28,021,009</b>		<b>(869,508)</b>
<b>TOTAL GOVERNMENTAL &amp; ENTERPRISE</b>	<b>52,371,707</b>	<b>32,817,165</b>		<b>20,034,496</b>

DESCRIPTION OF FUND BALANCE RESERVATIONS

- 1 Interfund Loans
- 2 Bond Reserve
- 3 Major Maintenance Reserve
- 4 Note Receivable - Oceans Alaska
- 5 Loan Commitment - Oceans Alaska
- 6 Reserve for Negative Airport Cash in Central Treasury  
at 6/30/15
- 7 Capital Assets at 6/30/15
- 8 Airport Waiting Shelter
- 9 Minimum Required Reserves

# **GENERAL FUND**

## **FY 2017**

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# KETCHIKAN GATEWAY BOROUGH

## ORDINANCE NO. 1798-Amended

**An Ordinance of the Assembly of the Ketchikan Gateway Borough Adopting the Budget for Fiscal Year 2017 and Appropriating From All Borough Funds Except the Schools Reserve Fund**

### RECITALS

- A. WHEREAS**, in accordance with Ketchikan Gateway Borough Code 4.05.020, the Borough Assembly held a public hearing on the proposed Fiscal Year 2017 Budget and Capital Program; and
- B. WHEREAS**, the Assembly held a public hearing on education funding and appropriated from the Schools Reserve Fund in Ordinance 1799; 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 1799-Amended; and
- D. WHEREAS**, after hearing public testimony, the Assembly now desires to adopt the FY 2017 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, 2016, entitled KETCHIKAN GATEWAY BOROUGH FY 2017 BUDGET, is hereby adopted. The amounts listed are hereby appropriated from the corresponding funds listed in section 3 with the exception of the Schools Reserve Fund, which is listed in section 3 but from which funds were appropriated by Ordinance 1799-Amended and not by this Ordinance 1798-Amended.

**Section 2.** The appropriation of funds in Ordinance 1799-Amended, appropriating from the Schools Reserve Fund, is hereby incorporated by reference, and inconsistencies in appropriations between Ordinance 1799-Amended and this Ordinance shall be resolved by reference to Ordinance 1799-Amended.

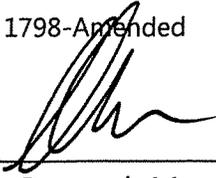
**Section 3.**

Fund #	Fund Description	Appropriation
101	General Fund	12,257,191
2XX	Debt Service Funds	5,733,311
550	Internal Service Fund - KGBSD Health Insurance	5,063,677
555	Internal Service Fund - KGB Health Insurance	2,684,688
701	Land Trust Fund	1,268,103
705	Commerical Vessel Passenger Fund	2,182,046
710	Nonareaw ide Fund - Library	402,279
711	Schools Reserve Fund	8,196,550
712	Recreation Capital Sales Tax Fund	2,391,864
713	School Bond/Capital Improvement Fund	4,168,414
714	Passenger Facility Charges (PFC Fund)	-
721	Economic Development Fund	712,600
800	South Tongass Service Area	1,024,615
810	Loring Service Area	48,230
830	Waterfall Creek Service Area	33,466
840	Mud Bight Service Area	26,500
850	Nichols View Service Area	500
860	Forest Park Service Area	76,130
870	Gold Nugget Service Area	33,920
885	Homestead Service Area	38,202
890	North Tongass Fire District	880,998
	Subtotal	<u>47,223,284</u>
<b><u>Enterprise Funds</u></b>		
400	Airport Enterprise Fund	4,784,028
480	Wastewater Enterprise Fund	839,771
	Subtotal	<u>5,623,799</u>
	Total all Funds	<u>52,847,083</u>

**Section 4. Effective date.** This ordinance is effective July 1, 2016.

ADOPTED this 16 day of May, 2016.

EFFECTIVE the 1 day of July, 2016.



\_\_\_\_\_  
David Landis, Borough Mayor

ATTEST:



\_\_\_\_\_  
Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



\_\_\_\_\_  
Scott A. Brandt-Erichsen, Borough Attorney



**Assembly - Regular**

9. c.

**Meeting Date:** 05/02/2016

**Submitted By:** Kacie Paxton

**Department:** Finance

**Approved for Submittal:** Dan Bockhorst, Manager  
Deanna Garrison, Asst Manager  
Cynna Gubatayao, Finance Director

**Approved as to form:** Scott Brandt-Erichsen, Attorney

**Information**

**TITLE**

Introduction of Ordinance 1798 Adopting the Budget for Fiscal Year 2017 and Appropriating From all Borough Funds Except the Schools Reserve Fund

**RECOMMENDED ACTION**

**"I move to introduce Ordinance 1798 adopting the FY 2017 Borough Budget and set it for public hearing May 16, 2016."**

Following the motion to introduce the budget ordinance, the Assembly may wish to make the following motion:

**"I move to recess into work session to discuss the FY 2017 Borough Budget."**

Following the work session, the Assembly may take action, including direction to staff to prepare and bring back amendments to Ordinance 1798 at the public hearing on May 16, 2016.

**SUMMARY OF ISSUE**

Staff proposes the following schedule for the FY 2017 budget discussion:

1. Assembly motion to introduce Ordinance 1798
2. Assembly motion to recess into work session to discuss the FY 2017 Borough budget
3. Staff presentation on the FY 2017 Borough budget
4. Assembly discussion and questions regarding FY 2017 Borough budget
5. Assembly reconvenes into regular session; may make motions arising from work session discussion

Management and staff prepared a budget for Fiscal Year 2017 according to Borough code requirements for Assembly review. Ordinance 1798 appropriates from all Borough funds except the Schools Reserve Fund. Ordinance 1799 addresses appropriations from the Schools Reserve Fund.

**4.05.020. Budget and capital program.**

(a) The borough manager shall prepare and submit to the assembly, no later than the first regular assembly meeting in May of each year, a proposed annual budget and capital program for the next fiscal year, which shall contain detailed estimates of anticipated revenues and proposed expenditures for the year. The total of such proposed expenditures shall not exceed the total of such anticipated revenues.

*Ord 1798 introduced,  
Public Hearing 5/16/16*

The department heads and staff made considerable effort to hold the line on budget increases within

their control.

The detail budget can be viewed via the Ketchikan Gateway Borough website, Finance Department page. The detail community grant applications are also available for review on the same web page.

<http://www.kgbak.us/136/Finance>

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**Fiscal Impact**

**Attachments**

Ordinance 1798

FY 2017 Budget Message from the Manager and Finance Director

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# KETCHIKAN GATEWAY BOROUGH

## ORDINANCE NO. 1798

### An Ordinance of the Assembly of the Ketchikan Gateway Borough Adopting the Budget for Fiscal Year 2017 and Appropriating From All Borough Funds Except the Schools Reserve Fund

#### RECITALS

- A. **WHEREAS**, in accordance with Ketchikan Gateway Borough Code 4.05.020, the Borough Assembly held a public hearing on the proposed Fiscal Year 2017 Budget and Capital Program; and
- B. **WHEREAS**, the Assembly held a public hearing on education funding and appropriated from the Schools Reserve Fund in Ordinance 1799; 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 1799; and
- D. **WHEREAS**, after hearing public testimony, the Assembly now desires to adopt the FY 2017 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, 2016, entitled KETCHIKAN GATEWAY BOROUGH FY 2017 BUDGET, is hereby adopted. The amounts listed are hereby appropriated from the corresponding funds listed in section 3 with the exception of the Schools Reserve Fund, which is listed in section 3 but from which funds were appropriated by Ordinance 1799 and not by this Ordinance 1798.

**Section 2.** The appropriation of funds in Ordinance 1799, appropriating from the Schools Reserve Fund, is hereby incorporated by reference, and inconsistencies in appropriations between Ordinance 1799 and this Ordinance shall be resolved by reference to Ordinance 1799.

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

**Section 3.**

Fund #	Fund Description	Appropriation
101	General Fund	12,641,509
2XX	Debt Service Funds	5,733,311
550	Internal Service Fund - KGBSD Health Insurance	5,063,677
555	Internal Service Fund - KGB Health Insurance	2,684,688
701	Land Trust Fund	1,268,102
705	Commerical Vessel Passenger Fund	2,182,046
710	Nonareaw ide Fund - Library	402,279
711	Schools Reserve Fund	8,196,550
712	Recreation Capital Sales Tax Fund	2,391,864
713	School Bond/Capital Improvement Fund	4,168,414
714	Passenger Facility Charges (PFC Fund)	-
721	Economic Development Fund	720,033
800	South Tongass Service Area	1,024,615
810	Loring Service Area	48,230
830	Waterfall Creek Service Area	33,466
840	Mud Bight Service Area	26,500
850	Nichols View Service Area	500
860	Forest Park Service Area	76,130
870	Gold Nugget Service Area	33,920
885	Homestead Service Area	38,202
890	North Tongass Fire District	880,999
	Subtotal	<u>47,615,035</u>
<b><u>Enterprise Funds</u></b>		
400	Airport Enterprise Fund	4,784,029
480	Wastewater Enterprise Fund	839,771
	Subtotal	<u>5,623,800</u>
	Total all Funds	<u>53,238,835</u>

**Section 4.** Effective date. This ordinance is effective July 1, 2016.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2016.

EFFECTIVE the \_\_\_\_ day of \_\_\_\_\_, 2016.

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David Landis, Borough Mayor

*ATTEST:*

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Kacie Paxton, Borough Clerk

*APPROVED AS TO FORM:*

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Scott A. Brandt-Erichsen, Borough Attorney

**Ketchikan Gateway Borough  
Schedule of Assessed Values**

<b>Calendar Year</b>	<b>Fiscal Year</b>	<b>Valuation(s)</b>	<b>Millage Rate</b>	<b>Dollar Amount(s)</b>
<b><u>BOROUGH</u></b>				
2005	2006	1,024,185,800	7.50	7,681,394
2006	2007	1,094,029,200	7.20	7,877,010
2007	2008	1,230,865,200	6.80	8,369,883
2008	2009	1,356,900,000	6.80	9,226,920
2009	2010	1,397,726,900	6.00	8,386,361
2010	2011	1,344,116,700	5.80	7,795,877
2011	2012	1,356,413,200	5.80	7,867,197
2012	2013	1,374,312,500	5.50	7,558,719
2013	2014	1,427,897,800	5.00	7,139,489
2014	2015	1,348,141,200	5.00	6,740,706
2015	2016	1,348,144,630	5.00	6,740,723
2016	2017	1,383,382,789	5.00	6,916,914
<b><u>NON-AREAWIDE FUND</u></b>				
2005	2006	412,808,900	0.90	371,528
2006	2007	446,440,900	0.90	401,797
2007	2008	518,551,500	0.90	466,696
2008	2009	572,683,200	0.80	458,147
2009	2010	584,017,800	0.70	408,812
2010	2011	576,267,500	0.70	403,387
2011	2012	584,490,800	0.70	409,144
2012	2013	589,015,400	0.70	412,311
2013	2014	608,056,900	0.70	425,640
2014	2015	577,744,500	0.70	404,421
2015	2016	575,598,500	0.70	402,919
2016	2017	591,756,389	0.70	414,229
<b><u>FOREST PARK SERVICE AREA</u></b>				
2005	2006	22,654,400	2.20	49,840
2006	2007	24,144,800	2.20	53,119
2007	2008	28,109,900	2.20	61,842
2008	2009	30,122,300	2.20	66,269
2009	2010	30,318,900	2.20	66,702
2010	2011	30,360,800	2.20	66,794
2011	2012	30,319,900	2.20	66,704
2012	2013	30,068,700	2.20	66,151
2013	2014	30,043,000	2.20	66,095
2014	2015	26,825,200	2.20	59,015
2015	2016	29,013,000	2.20	63,829
2016	2017	29,999,689	2.20	65,999
<b><u>NORTH TONGASS VOLUNTEER FIRE &amp; EMS SERVICE AREA</u></b>				
2007	2008	307,767,500	1.70	523,205
2008	2009	344,185,700	1.70	585,116
2009	2010	345,262,000	1.70	586,945
2010	2011	346,693,400	1.70	589,379
2011	2012	350,764,400	1.70	596,299
2012	2013	356,112,200	1.70	605,391
2013	2014	367,650,300	1.70	625,006
2014	2015	347,679,700	1.70	591,055
2015	2016	347,733,000	1.70	591,146
2016	2017	356,831,500	1.70	606,614
<b><u>SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA</u></b>				
2005	2006	122,346,300	2.50	305,866
2006	2007	132,920,400	2.60	345,593
2007	2008	159,176,600	2.60	413,859
2008	2009	177,132,300	2.60	460,544
2009	2010	180,152,000	2.60	468,395
2010	2011	182,043,300	2.60	473,313
2011	2012	183,572,000	2.60	477,287
2012	2013	182,507,100	2.60	474,518
2013	2014	186,979,400	2.60	486,146
2014	2015	177,951,500	2.60	462,674
2015	2016	177,892,000	3.20	569,254
2016	2017	184,643,189	3.20	590,858
<b><u>LORING SERVICE AREA</u></b>				
2008	2009	637,300	3.00	1,912
2009	2010	637,300	3.00	1,912
2010	2011	637,300	3.00	1,912
2011	2012	773,700	3.00	2,321
2012	2013	814,700	3.00	2,444
2013	2014	817,700	3.00	2,453
2014	2015	691,100	3.00	2,073
2015	2016	770,800	3.00	2,312
2016	2017	770,800	0.00	0

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
GENERAL FUND SUMMARY

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	<b>7,790,670</b>	<b>10,301,526</b>	<b>10,301,526</b>	<b>7,879,784</b>	<b>(2,421,742)</b>	<b>(23.5%)</b>
4010 REAL PROPERTY TAXES	6,774,534	6,738,896	6,899,251	0	(6,738,896)	(100.0%)
4030 BOAT TAXES	78	0	0	0	0	0.0%
4040 SALES TAXES - IN CITY	4,269,195	4,444,850	4,269,195	4,269,195	(175,655)	(4.0%)
4050 SALES TAXES - OUT OF CITY	824,989	910,390	824,989	824,989	(85,401)	(9.4%)
4055 TRANSIENT OCCUPANCY TAXES	51,563	60,000	51,563	60,000	0	0.0%
4060 MOTOR VEHICLE TAXES	59,301	50,000	60,000	60,000	10,000	20.0%
4090 FORECLOSURE COSTS	15,450	10,000	10,000	10,000	0	0.0%
4190 ALASKA STATE HOUSING - PILT	22,605	20,000	9,700	9,700	(10,300)	(51.5%)
<b>TAXES</b>	<b>12,017,715</b>	<b>12,234,136</b>	<b>12,124,698</b>	<b>5,233,884</b>	<b>(7,000,252)</b>	<b>(57.2%)</b>
4080 PENALTY & INTEREST	(2,673)	20,000	50,000	20,000	0	0.0%
4085 PENALTY & INTEREST - SALES TAX	20,487	10,000	10,000	10,000	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>17,814</b>	<b>30,000</b>	<b>60,000</b>	<b>30,000</b>	<b>0</b>	<b>0.0%</b>
4191 TLINGIT-HAIDA HOUSING - PILT	12,719	10,000	10,000	10,000	0	0.0%
4215 RAW FISH TAX REFUND	783,700	750,000	238,773	230,000	(520,000)	(69.3%)
4216 SHARED BUSINESS FISHERIES TAX	21,261	21,000	10,770	10,000	(11,000)	(52.4%)
4220 STATE REVENUE SHARING	629,205	595,633	598,123	397,393	(198,240)	(33.3%)
4221 PERS ON BEHALF PAYMENTS	1,608,073	176,938	176,938	137,934	(39,004)	(22.0%)
4225 SECURE RURAL SCHOOLS	1,059,382	1,707,593	993,052	0	(1,707,593)	(100.0%)
4245 FEDERAL REVENUE - PILT	1,017,188	0	850,000	950,000	950,000	0.0%
<b>REVENUE FROM OTHER GOVTS</b>	<b>5,131,529</b>	<b>3,261,164</b>	<b>2,877,656</b>	<b>1,735,327</b>	<b>(1,525,837)</b>	<b>(46.8%)</b>
4305 INTEREST INCOME	6,156	5,000	1,000	1,000	(4,000)	(80.0%)
<b>INVESTMENT INCOME</b>	<b>6,156</b>	<b>5,000</b>	<b>1,000</b>	<b>1,000</b>	<b>(4,000)</b>	<b>(80.0%)</b>
4110 NSF FEES	275	1,000	200	200	(800)	(80.0%)
4115 REGISTRATION FEES	3,240	3,000	3,130	3,000	0	0.0%
4315 ASSESSMENT FEES	2,638	2,000	1,634	1,500	(500)	(25.0%)
4316 ASSEMBLY REVENUE	250	2,000	1,408	1,500	(500)	(25.0%)
4317 CLERK REVENUE	1,564	2,000	1,545	1,500	(500)	(25.0%)
4325 ZONING & PLATTING FEES	275	0	0	200	200	0.0%
4330 DIGITAL MAP SALES	45	0	0	0	0	0.0%
4335 ANIMAL PROTECTION FEES	24,243	43,200	40,000	45,000	1,800	4.2%
4336 SPAY/NEUTER CLINIC	13,790	0	0	0	0	0.0%
4340 VENDOR COMMISSION FEES	881	500	523	500	0	0.0%
4342 JUNK VEHICLE FEES	80,000	80,000	80,000	80,000	0	0.0%
4345 PUBLIC WORKS FEES	8,145	5,000	5,000	5,000	0	0.0%
4353 PROCESS SERVICE FEES	570	1,000	720	1,000	0	0.0%
4355 SMALL CLAIMS FEES	0	0	850	1,000	1,000	0.0%
4359 B/P FAILURE TO FILE FEE	15,100	10,000	1,700	1,500	(8,500)	(85.0%)
4360 CITATIONS/VIOLATIONS/FINES	7,273	5,000	3,350	3,500	(1,500)	(30.0%)
4365 CONTRIB FROM PRIVATE SOURCES	1,440	0	0	0	0	0.0%
4375 KGBSD SERVICE FEES	768,846	782,914	776,912	225,156	(557,758)	(71.2%)
4380 RECREATION FEES	775,960	775,000	730,000	725,000	(50,000)	(6.5%)
4390 MISCELLANEOUS REVENUE	36,438	10,000	6,500	7,500	(2,500)	(25.0%)
4391 TRANSIT STATE TRAVEL REIMBURSEMEN	1,621	0	0	1,500	1,500	0.0%
4392 TRANSIT ADVERTISING REVENUE	0	0	932	8,000	8,000	0.0%
4393 BUS SYSTEM REVENUE	200,588	250,000	200,000	225,000	(25,000)	(10.0%)
4394 TRANSIT OPERATING GRANT	1,077,115	1,000,000	1,000,000	1,000,000	0	0.0%
<b>SERVICE FEES</b>	<b>3,020,296</b>	<b>2,972,614</b>	<b>2,854,404</b>	<b>2,337,556</b>	<b>(635,058)</b>	<b>(21.4%)</b>
4415 TRANSFERS IN - REC CIP	450,688	446,280	446,280	424,516	(21,764)	(4.9%)
4416 TRANSFERS IN - LAND TRUST	221,069	221,069	221,069	217,291	(3,778)	(1.7%)
4420 TRANSFERS IN - SCHOOL BOND/CIP	82,600	85,000	0	0	(85,000)	(100.0%)
4430 ADMIN FEES - SERVICE AREAS	123,062	129,435	101,990	122,306	(7,130)	(5.5%)
4440 TRANSFERS IN - CPV FUND	626,272	455,499	455,499	471,590	16,091	3.5%
4455 TRANSFERS IN - ECON DEVELOP	120,000	144,650	144,650	179,650	35,000	24.2%
4459 ADMIN FEES - ECON DEVELOP	197,668	36,842	30,218	28,679	(8,163)	(22.2%)
4460 ADMIN FEES - LAND TRUST	49,950	49,686	19,825	42,364	(7,322)	(14.7%)
4470 ADMIN FEES - AIRPORT	231,405	220,773	210,163	227,408	6,635	3.0%
4480 ADMIN FEES - WASTEWATER	41,023	51,992	40,816	46,696	(5,296)	(10.2%)

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
GENERAL FUND SUMMARY

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
4490 IMPACT MITIGATION FEES - CPV FUND	200,000	558,970	558,970	452,410	(106,560)	(19.1%)
<b>INTERFUND TRANSFERS</b>	<b>2,343,737</b>	<b>2,400,196</b>	<b>2,229,480</b>	<b>2,212,909</b>	<b>(187,287)</b>	<b>(7.8%)</b>
<b>TOTAL REVENUES</b>	<b>22,537,247</b>	<b>20,903,110</b>	<b>20,147,238</b>	<b>11,550,676</b>	<b>(9,352,434)</b>	<b>(44.7%)</b>
GENERAL FUND						
MAYOR & ASSEMBLY MANAGERS OFFICE	147,182	174,214	144,846	155,792	(18,422)	(10.6%)
CLERK'S OFFICE	848,942	740,937	731,634	772,404	31,466	4.2%
LAW	404,960	440,867	442,705	458,621	17,755	4.0%
FINANCE	460,569	405,632	390,860	410,278	4,646	1.1%
ASSESSMENT	1,608,231	1,266,601	1,273,577	1,319,158	52,556	4.1%
ANIMAL PROTECTION	790,599	700,109	664,148	733,740	33,631	4.8%
RECREATION	547,685	515,502	522,415	519,792	4,290	0.8%
PUBLIC WORKS	2,325,059	2,426,925	2,279,799	2,351,445	(75,480)	(3.1%)
PLANNING	1,093,458	1,248,160	1,096,897	1,228,708	(19,453)	(1.6%)
TRANSIT	661,369	599,284	570,945	744,888	145,604	24.3%
CODE ENFORCEMENT	2,178,483	2,092,466	1,983,114	2,079,980	(12,487)	(0.6%)
NON-DEPARTMENTAL	166,450	136,145	134,192	140,971	4,826	3.5%
NON-DEPT WHITE CLIFF	220,939	210,000	197,000	200,000	(10,000)	(4.8%)
INTERFUND TRANSFERS	48,334	67,911	65,861	50,770	(17,141)	(25.2%)
AUTOMATION	61,446	72,430	3,040,674	98,431	26,001	35.9%
GF CAPITAL	447,867	489,700	470,547	568,380	78,680	16.1%
KGB SCHOOL DISTRICT	115,818	135,000	30,000	285,390	150,390	111.4%
<b>GENERAL FUND</b>	<b>7,899,000</b>	<b>8,535,767</b>	<b>8,529,765</b>	<b>138,445</b>	<b>(8,397,322)</b>	<b>(98.4%)</b>
<b>GENERAL FUND</b>	<b>20,026,391</b>	<b>20,257,650</b>	<b>22,568,980</b>	<b>12,257,191</b>	<b>(8,000,459)</b>	<b>(39.5%)</b>
REVENUE OVER(UNDER) EXPENDITURES	2,510,856	645,460	(2,421,742)	(706,515)	(1,351,975)	(209.5%)
ENDING FUND BALANCE	10,301,526	10,946,986	7,879,784	7,173,269	(3,773,717)	(34.5%)

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-11-000 MAYOR & ASSEMBLY

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5140 BOROUGH ASSEMBLY FEES	34,850	43,800	42,000	43,800	0	0.0%
5200 TAXES/BENEFITS	13,795	10,283	7,000	6,400	(3,883)	(37.8%)
5300 TRAVEL & TRAINING	0	4,050	3,149	3,250	(800)	(19.8%)
5301 BOROUGH BUSINESS TRAVEL	19,913	17,250	16,170	10,515	(6,735)	(39.0%)
6010 SUPPLIES	625	800	800	600	(200)	(25.0%)
6020 DUES & PUBLICATIONS	13,598	14,200	14,355	14,700	500	3.5%
6021 DATA SERVICES	1,974	2,430	2,035	2,430	0	0.0%
6040 COMMUNITY PROMOTION	10,021	14,750	8,938	13,500	(1,250)	(8.5%)
6045 MEETING/TRAINING FOOD	3,909	500	383	500	0	0.0%
6050 BOROUGH ADVOCACY	1,473	16,000	100	11,400	(4,600)	(28.8%)
6090 CONTRACTUAL SERVICES	2,541	5,188	5,188	4,494	(694)	(13.4%)
6331 LONG DISTANCE	22	500	265	500	0	0.0%
<b>OPERATING EXPENSES</b>	<b>102,719</b>	<b>129,751</b>	<b>100,383</b>	<b>112,089</b>	<b>(17,662)</b>	<b>(13.6%)</b>
6650 TRANSFERS OUT - RENT	44,463	44,463	44,463	43,703	(760)	(1.7%)
<b>NON OPERATING EXPENSES</b>	<b>44,463</b>	<b>44,463</b>	<b>44,463</b>	<b>43,703</b>	<b>(760)</b>	<b>(1.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>147,182</b>	<b>174,214</b>	<b>144,846</b>	<b>155,792</b>	<b>(18,422)</b>	<b>(10.6%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-12 MANAGERS OFFICE

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	432,210	390,880	391,782	396,557	5,677	1.5%
5110 OVERTIME PAY	83	0	0	0	0	0.0%
5200 TAXES/BENEFITS	315,303	237,393	233,088	253,539	16,145	6.8%
5300 TRAVEL & TRAINING	2,805	10,750	10,750	5,300	(5,450)	(50.7%)
5301 BOROUGH BUSINESS TRAVEL	4,909	10,300	8,000	20,600	10,300	100.0%
6010 SUPPLIES	683	3,500	3,500	3,000	(500)	(14.3%)
6020 DUES & PUBLICATIONS	2,238	2,729	2,729	3,080	351	12.9%
6030 PUBLISHING EXPENSE	8,393	9,000	7,000	13,000	4,000	44.4%
6031 RECORDING FEES/TITLE REPORTS	39	50	0	0	(50)	(100.0%)
6040 COMMUNITY PROMOTION	260	0	0	300	300	0.0%
6050 BOROUGH ADVOCACY	48,000	48,000	48,000	48,000	0	0.0%
6070 POSTAGE EXPENSE	318	450	100	100	(350)	(77.8%)
6090 CONTRACTUAL SERVICES	9,744	2,988	2,988	5,624	2,636	88.2%
6330 TELEPHONE	625	1,000	0	0	(1,000)	(100.0%)
6331 LONG DISTANCE	272	400	200	200	(200)	(50.0%)
6525 SMALL EQUIPMENT PURCHASES	62	500	500	500	0	0.0%
<b>OPERATING EXPENSES</b>	<b>825,945</b>	<b>717,940</b>	<b>708,637</b>	<b>749,800</b>	<b>31,859</b>	<b>4.4%</b>
6650 TRANSFERS OUT - RENT	22,997	22,997	22,997	22,604	(393)	(1.7%)
<b>NON OPERATING EXPENSES</b>	<b>22,997</b>	<b>22,997</b>	<b>22,997</b>	<b>22,604</b>	<b>(393)</b>	<b>(1.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>848,942</b>	<b>740,937</b>	<b>731,634</b>	<b>772,404</b>	<b>31,466</b>	<b>4.2%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-13 CLERK'S OFFICE

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	158,514	206,756	208,000	215,954	9,198	4.4%
5110 OVERTIME PAY	767	1,000	1,000	1,000	0	0.0%
5120 TEMPORARY PAY	6,293	6,400	5,985	6,400	0	0.0%
5200 TAXES/BENEFITS	174,238	151,707	152,419	162,899	11,193	7.4%
5300 TRAVEL & TRAINING	7,081	8,600	7,900	5,000	(3,600)	(41.9%)
6010 SUPPLIES	4,576	5,050	4,800	5,050	0	0.0%
6020 DUES & PUBLICATIONS	877	1,040	986	1,040	0	0.0%
6030 PUBLISHING EXPENSE	11,373	12,000	14,577	13,300	1,300	10.8%
6060 RENTALS	15,840	15,840	15,880	15,840	0	0.0%
6070 POSTAGE EXPENSE	854	700	500	600	(100)	(14.3%)
6080 PROFESSIONAL SERVICES	2,705	5,500	5,000	5,500	0	0.0%
6090 CONTRACTUAL SERVICES	5,461	9,589	9,000	9,628	39	0.4%
6100 INSURANCE	135	130	135	130	0	0.0%
6331 LONG DISTANCE	141	100	68	100	0	0.0%
6370 MILEAGE REIMBURSEMENT	0	50	50	50	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	300	300	300	0	0.0%
<b>OPERATING EXPENSES</b>	<b>388,855</b>	<b>424,762</b>	<b>426,600</b>	<b>442,791</b>	<b>18,030</b>	<b>4.2%</b>
6650 TRANSFERS OUT - RENT	16,105	16,105	16,105	15,830	(275)	(1.7%)
<b>NON OPERATING EXPENSES</b>	<b>16,105</b>	<b>16,105</b>	<b>16,105</b>	<b>15,830</b>	<b>(275)</b>	<b>(1.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>404,960</b>	<b>440,867</b>	<b>442,705</b>	<b>458,621</b>	<b>17,755</b>	<b>4.0%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-14-000 LAW

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	205,878	211,265	208,305	209,922	(1,343)	(0.6%)
5120 TEMPORARY PAY	5,468	6,000	6,000	6,000	0	0.0%
5200 TAXES/BENEFITS	215,271	138,381	134,799	145,791	7,410	5.4%
5300 TRAVEL & TRAINING	8,310	5,500	6,500	6,700	1,200	21.8%
5301 BOROUGH BUSINESS TRAVEL	0	2,000	3,000	4,000	2,000	100.0%
6010 SUPPLIES	195	300	150	350	50	16.7%
6011 OPERATING SUPPLIES	264	300	300	350	50	16.7%
6015 BOOKS & SOFTWARE	71	100	0	0	(100)	(100.0%)
6020 DUES & PUBLICATIONS	8,813	9,695	9,695	9,695	0	0.0%
6030 PUBLISHING EXPENSE	0	40	0	40	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	191	800	2,000	800	0	0.0%
6070 POSTAGE EXPENSE	44	200	95	200	0	0.0%
6080 PROFESSIONAL SERVICES	264	3,000	1,000	3,000	0	0.0%
6081 PROF SERVICES - LITIGATION	3,000	15,000	6,000	10,000	(5,000)	(33.3%)
6090 CONTRACTUAL SERVICES	1,076	1,145	1,145	1,173	28	2.4%
6330 TELEPHONE	0	0	200	700	700	0.0%
6331 LONG DISTANCE	118	300	65	150	(150)	(50.0%)
<b>OPERATING EXPENSES</b>	<b>448,963</b>	<b>394,026</b>	<b>379,254</b>	<b>398,870</b>	<b>4,844</b>	<b>1.2%</b>
6650 TRANSFERS OUT - RENT	11,606	11,606	11,606	11,408	(198)	(1.7%)
<b>NON OPERATING EXPENSES</b>	<b>11,606</b>	<b>11,606</b>	<b>11,606</b>	<b>11,408</b>	<b>(198)</b>	<b>(1.7%)</b>
TOTAL APPROPRIATIONS	460,569	405,632	390,860	410,278	4,646	1.1%

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-21 FINANCE

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	674,612	611,578	619,557	624,315	12,737	2.1%
5110 OVERTIME PAY	5,692	8,000	8,000	8,000	0	0.0%
5120 TEMPORARY PAY	550	0	0	0	0	0.0%
5200 TAXES/BENEFITS	704,564	431,098	423,709	467,453	36,355	8.4%
5300 TRAVEL & TRAINING	2,801	7,900	8,473	5,500	(2,400)	(30.4%)
6010 SUPPLIES	9,977	12,000	9,000	12,000	0	0.0%
6015 BOOKS & SOFTWARE	23,101	21,000	24,000	24,700	3,700	17.6%
6020 DUES & PUBLICATIONS	2,112	2,500	2,400	2,500	0	0.0%
6030 PUBLISHING EXPENSE	12,543	15,000	15,000	15,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	4,807	3,000	2,500	3,000	0	0.0%
6032 BANKING FEES	12,702	12,000	14,700	12,000	0	0.0%
6033 COURT FILING FEES	552	500	750	750	250	50.0%
6034 PROCESS SERVICE / SKIP TRACING	721	2,500	1,500	2,500	0	0.0%
6060 RENTALS	4,822	3,320	4,822	4,822	1,502	45.2%
6070 POSTAGE EXPENSE	28,069	25,000	23,000	25,000	0	0.0%
6080 PROFESSIONAL SERVICES	59,438	60,000	65,700	60,000	0	0.0%
6090 CONTRACTUAL SERVICES	20,761	10,439	10,000	10,534	95	0.9%
6150 FINES & PENALTIES	0	500	0	500	0	0.0%
6331 LONG DISTANCE	241	150	150	150	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	200	400	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	249	0	0	1,000	1,000	0.0%
<b>OPERATING EXPENSES</b>	<b>1,568,315</b>	<b>1,226,685</b>	<b>1,233,661</b>	<b>1,279,924</b>	<b>53,238</b>	<b>4.3%</b>
6650 TRANSFERS OUT - RENT	39,916	39,916	39,916	39,234	(682)	(1.7%)
<b>NON OPERATING EXPENSES</b>	<b>39,916</b>	<b>39,916</b>	<b>39,916</b>	<b>39,234</b>	<b>(682)</b>	<b>(1.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,608,231</b>	<b>1,266,601</b>	<b>1,273,577</b>	<b>1,319,158</b>	<b>52,556</b>	<b>4.1%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-22-000 ASSESSMENT

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	319,463	320,381	325,317	326,833	6,452	2.0%
5110 OVERTIME PAY	164	0	0	0	0	0.0%
5200 TAXES/BENEFITS	400,792	284,056	272,117	313,302	29,245	10.3%
5300 TRAVEL & TRAINING	11,541	13,990	2,500	12,400	(1,590)	(11.4%)
6010 SUPPLIES	3,024	4,200	2,900	3,300	(900)	(21.4%)
6015 BOOKS & SOFTWARE	13,960	15,350	15,000	15,350	0	0.0%
6020 DUES & PUBLICATIONS	1,140	1,205	1,205	2,255	1,050	87.1%
6030 PUBLISHING EXPENSE	1,727	2,000	1,750	2,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	100	200	125	150	(50)	(25.0%)
6060 RENTALS	364	8,050	0	8,000	(50)	(0.6%)
6070 POSTAGE EXPENSE	3,109	5,650	5,600	5,650	0	0.0%
6090 CONTRACTUAL SERVICES	4,295	12,766	7,000	12,832	66	0.5%
6100 INSURANCE	1,258	1,258	1,211	1,470	212	16.9%
6331 LONG DISTANCE	283	480	400	480	0	0.0%
6460 VEHICLE MAINTENANCE	778	1,000	400	975	(25)	(2.5%)
6461 VEHICLE FUEL & OIL	578	1,500	600	1,200	(300)	(20.0%)
<b>OPERATING EXPENSES</b>	<b>762,576</b>	<b>672,086</b>	<b>636,125</b>	<b>706,196</b>	<b>34,110</b>	<b>5.1%</b>
6650 TRANSFERS OUT - RENT	28,023	28,023	28,023	27,544	(479)	(1.7%)
<b>NON OPERATING EXPENSES</b>	<b>28,023</b>	<b>28,023</b>	<b>28,023</b>	<b>27,544</b>	<b>(479)</b>	<b>(1.7%)</b>
TOTAL APPROPRIATIONS	790,599	700,109	664,148	733,740	33,631	4.8%

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-25 ANIMAL PROTECTION

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	190,925	188,942	192,690	194,248	5,306	2.8%
5110 OVERTIME PAY	9,720	8,159	13,102	12,000	3,841	47.1%
5120 TEMPORARY PAY	6,647	10,225	10,225	10,000	(225)	(2.2%)
5160 CALL OUT PAY	16,078	15,974	15,974	15,974	0	0.0%
5200 TAXES/BENEFITS	240,747	165,248	145,814	158,832	(6,416)	(3.9%)
5300 TRAVEL & TRAINING	101	5,525	5,525	1,250	(4,275)	(77.4%)
5400 UNIFORM ALLOWANCE	293	2,000	4,000	4,000	2,000	100.0%
6010 SUPPLIES	314	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	6,347	8,000	9,000	8,000	0	0.0%
6015 BOOKS & SOFTWARE	0	500	500	500	0	0.0%
6020 DUES & PUBLICATIONS	0	250	250	100	(150)	(60.0%)
6030 PUBLISHING EXPENSE	970	1,000	2,200	2,200	1,200	120.0%
6040 COMMUNITY PROMOTION	212	1,000	1,000	1,000	0	0.0%
6060 RENTALS	0	520	520	500	(20)	(3.8%)
6070 POSTAGE EXPENSE	133	500	500	500	0	0.0%
6080 PROFESSIONAL SERVICES	34,044	55,000	70,000	62,000	7,000	12.7%
6090 CONTRACTUAL SERVICES	0	0	500	0	0	0.0%
6100 INSURANCE	3,162	4,743	6,500	6,743	2,000	42.2%
6110 MEDICAL EXPENSE	0	4,170	4,170	2,000	(2,170)	(52.0%)
6310 ELECTRICITY	2,019	1,680	1,880	1,880	200	11.9%
6320 WATER	570	540	540	540	0	0.0%
6330 TELEPHONE	2,499	2,500	2,500	2,500	0	0.0%
6331 LONG DISTANCE	23	100	100	100	0	0.0%
6340 SEWER	525	495	495	495	0	0.0%
6350 LANDFILL FEES	1,084	1,000	1,000	1,000	0	0.0%
6370 MILEAGE REIMBURSEMENT	120	500	500	500	0	0.0%
6430 BUILDING MAINTENANCE	2,478	3,630	3,630	3,630	0	0.0%
6431 HEATING FUEL	7,790	12,500	8,500	8,500	(4,000)	(32.0%)
6450 EQUIPMENT MAINTENANCE	291	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	1,008	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	6,263	7,800	7,800	7,800	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	13,325	6,000	6,000	6,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>547,685</b>	<b>515,502</b>	<b>522,415</b>	<b>519,792</b>	<b>4,290</b>	<b>0.8%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>547,685</b>	<b>515,502</b>	<b>522,415</b>	<b>519,792</b>	<b>4,290</b>	<b>0.8%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-26 RECREATION

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	695,148	692,854	705,000	699,781	6,927	1.0%
5110 OVERTIME PAY	6,003	7,000	7,000	7,000	0	0.0%
5120 TEMPORARY PAY	319,457	357,808	350,000	376,410	18,602	5.2%
5200 TAXES/BENEFITS	715,998	649,946	692,352	647,101	(2,845)	(0.4%)
5300 TRAVEL & TRAINING	2,000	0	320	0	0	0.0%
5400 UNIFORM ALLOWANCE	939	1,800	1,300	1,800	0	0.0%
6010 SUPPLIES	1,460	1,800	1,800	1,800	0	0.0%
6011 OPERATING SUPPLIES	94,329	100,550	101,500	104,550	4,000	4.0%
6020 DUES & PUBLICATIONS	2,883	2,987	3,000	3,011	24	0.8%
6030 PUBLISHING EXPENSE	7,300	7,300	7,300	7,500	200	2.7%
6070 POSTAGE EXPENSE	158	150	150	150	0	0.0%
6090 CONTRACTUAL SERVICES	13,842	12,000	16,000	26,662	14,662	122.2%
6100 INSURANCE	21,215	22,000	22,000	22,550	550	2.5%
6110 MEDICAL EXPENSE	941	1,180	912	1,180	0	0.0%
6310 ELECTRICITY	249,560	290,000	135,000	175,000	(115,000)	(39.7%)
6320 WATER	16,439	16,600	17,400	17,500	900	5.4%
6330 TELEPHONE	6,188	6,300	6,600	6,600	300	4.8%
6331 LONG DISTANCE	79	100	80	100	0	0.0%
6340 SEWER	15,094	14,900	16,000	16,100	1,200	8.1%
6370 MILEAGE REIMBURSEMENT	462	650	0	200	(450)	(69.2%)
6430 BUILDING MAINTENANCE	54,405	38,000	38,000	39,000	1,000	2.6%
6431 HEATING FUEL	98,488	190,000	105,000	180,000	(10,000)	(5.3%)
6450 EQUIPMENT MAINTENANCE	0	10,000	12,000	12,000	2,000	20.0%
6460 VEHICLE MAINTENANCE	1,246	1,000	185	250	(750)	(75.0%)
6461 VEHICLE FUEL & OIL	1,220	1,200	1,200	1,200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	204	800	39,700	4,000	3,200	400.0%
<b>OPERATING EXPENSES</b>	<b>2,325,059</b>	<b>2,426,925</b>	<b>2,279,799</b>	<b>2,351,445</b>	<b>(75,480)</b>	<b>(3.1%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,325,059</b>	<b>2,426,925</b>	<b>2,279,799</b>	<b>2,351,445</b>	<b>(75,480)</b>	<b>(3.1%)</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2017  
 101-26-020 GATEWAY RECREATION CENTER

DESCRIPTION	FY2017	FY17-FY16
	ORIGINAL	Final-\$
5100 EMPLOYEE WAGES	286,300	286,300
5110 OVERTIME PAY	1,000	1,000
5120 TEMPORARY PAY	157,410	157,410
5200 TAXES/BENEFITS	246,779	246,779
6010 SUPPLIES	900	900
6011 OPERATING SUPPLIES	30,400	30,400
6020 DUES & PUBLICATIONS	1,506	1,506
6030 PUBLISHING EXPENSE	3,750	3,750
6070 POSTAGE EXPENSE	75	75
6090 CONTRACTUAL SERVICES	24,262	24,262
6100 INSURANCE	12,155	12,155
6110 MEDICAL EXPENSE	350	350
6310 ELECTRICITY	50,000	50,000
6320 WATER	7,000	7,000
6330 TELEPHONE	3,300	3,300
6331 LONG DISTANCE	50	50
6340 SEWER	6,400	6,400
6370 MILEAGE REIMBURSEMENT	100	100
6430 BUILDING MAINTENANCE	25,000	25,000
6431 HEATING FUEL	45,000	45,000
6450 EQUIPMENT MAINTENANCE	6,000	6,000
6460 VEHICLE MAINTENANCE	125	125
6461 VEHICLE FUEL & OIL	600	600
6525 SMALL EQUIPMENT PURCHASES	3,500	3,500
<b>OPERATING EXPENSES</b>	<b>911,962</b>	<b>911,962</b>
<b>TOTAL APPROPRIATIONS</b>	<b>911,962</b>	<b>911,962</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2017  
 101-26-030 GATEWAY AQUATIC CENTER

DESCRIPTION	FY2017	FY17-FY16
	ORIGINAL	Final-\$
5100 EMPLOYEE WAGES	413,481	413,481
5110 OVERTIME PAY	6,000	6,000
5120 TEMPORARY PAY	219,000	219,000
5200 TAXES/BENEFITS	400,322	400,322
5400 UNIFORM ALLOWANCE	1,800	1,800
6010 SUPPLIES	900	900
6011 OPERATING SUPPLIES	74,150	74,150
6020 DUES & PUBLICATIONS	1,505	1,505
6030 PUBLISHING EXPENSE	3,750	3,750
6070 POSTAGE EXPENSE	75	75
6090 CONTRACTUAL SERVICES	2,400	2,400
6100 INSURANCE	10,395	10,395
6110 MEDICAL EXPENSE	830	830
6310 ELECTRICITY	125,000	125,000
6320 WATER	10,500	10,500
6330 TELEPHONE	3,300	3,300
6331 LONG DISTANCE	50	50
6340 SEWER	9,700	9,700
6370 MILEAGE REIMBURSEMENT	100	100
6430 BUILDING MAINTENANCE	14,000	14,000
6431 HEATING FUEL	135,000	135,000
6450 EQUIPMENT MAINTENANCE	6,000	6,000
6460 VEHICLE MAINTENANCE	125	125
6461 VEHICLE FUEL & OIL	600	600
6525 SMALL EQUIPMENT PURCHASES	500	500
<b>OPERATING EXPENSES</b>	<b>1,439,483</b>	<b>1,439,483</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,439,483</b>	<b>1,439,483</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-27 PUBLIC WORKS

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	394,161	437,573	437,574	450,408	12,835	2.9%
5110 OVERTIME PAY	8,898	1,500	8,354	0	(1,500)	(100.0%)
5120 TEMPORARY PAY	70,913	74,880	66,003	80,640	5,760	7.7%
5160 CALL OUT PAY	272	0	0	0	0	0.0%
5200 TAXES/BENEFITS	425,957	353,110	327,993	373,517	20,407	5.8%
5300 TRAVEL & TRAINING	487	1,000	275	1,500	500	50.0%
5400 UNIFORM ALLOWANCE	1,027	1,200	1,500	1,200	0	0.0%
6010 SUPPLIES	0	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	13,321	39,700	22,500	17,700	(22,000)	(55.4%)
6030 PUBLISHING EXPENSE	348	0	0	0	0	0.0%
6060 RENTALS	703	4,000	4,000	4,000	0	0.0%
6070 POSTAGE EXPENSE	136	100	200	100	0	0.0%
6080 PROFESSIONAL SERVICES	0	0	0	50,000	50,000	0.0%
6085 LICENSES/FEES/PERMITS	650	2,050	2,050	1,550	(500)	(24.4%)
6090 CONTRACTUAL SERVICES	29,999	97,358	48,000	73,390	(23,968)	(24.6%)
6100 INSURANCE	15,354	10,591	12,816	12,681	2,090	19.7%
6110 MEDICAL EXPENSE	432	1,078	1,178	2,688	1,610	149.4%
6310 ELECTRICITY	16,855	16,000	16,500	16,500	500	3.1%
6320 WATER	11,836	15,500	13,650	13,650	(1,850)	(11.9%)
6330 TELEPHONE	2,498	2,900	2,230	3,260	360	12.4%
6331 LONG DISTANCE	127	150	155	150	0	0.0%
6340 SEWER	10,783	15,000	13,000	13,050	(1,950)	(13.0%)
6350 LANDFILL FEES	5,818	5,760	6,500	7,400	1,640	28.5%
6370 MILEAGE REIMBURSEMENT	0	50	0	0	(50)	(100.0%)
6420 FIELD MAINTENANCE	22,217	31,000	31,000	31,000	0	0.0%
6421 PARKS MAINTENANCE	2,836	9,600	9,259	7,700	(1,900)	(19.8%)
6430 BUILDING MAINTENANCE	8,294	4,900	4,900	5,400	500	10.2%
6431 HEATING FUEL	0	500	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	2,427	3,700	3,700	3,700	0	0.0%
6460 VEHICLE MAINTENANCE	12,563	13,500	14,200	16,000	2,500	18.5%
6461 VEHICLE FUEL & OIL	17,259	25,800	19,500	21,000	(4,800)	(18.6%)
6525 SMALL EQUIPMENT PURCHASES	3,527	11,400	15,100	6,000	(5,400)	(47.4%)
6540 CAPITAL IMPROVEMENTS	0	54,000	0	0	(54,000)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>1,079,698</b>	<b>1,234,400</b>	<b>1,083,137</b>	<b>1,215,184</b>	<b>(19,217)</b>	<b>(1.6%)</b>
6650 TRANSFERS OUT - RENT	13,760	13,760	13,760	13,524	(236)	(1.7%)
<b>NON OPERATING EXPENSES</b>	<b>13,760</b>	<b>13,760</b>	<b>13,760</b>	<b>13,524</b>	<b>(236)</b>	<b>(1.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,093,458</b>	<b>1,248,160</b>	<b>1,096,897</b>	<b>1,228,708</b>	<b>(19,453)</b>	<b>(1.6%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-27-001 PUBLIC WORKS MAINTENANCE

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	29,695	33,903	33,903	35,199	1,297	3.8%
5110 OVERTIME PAY	478	0	500	0	0	0.0%
5120 TEMPORARY PAY	538	12,480	1,000	0	(12,480)	(100.0%)
5200 TAXES/BENEFITS	20,710	25,713	29,703	25,202	(511)	(2.0%)
5300 TRAVEL & TRAINING	0	400	0	0	(400)	(100.0%)
5400 UNIFORM ALLOWANCE	117	300	600	300	0	0.0%
6010 SUPPLIES	0	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	3,900	1,000	1,000	1,000	0	0.0%
6100 INSURANCE	0	885	943	909	24	2.7%
6110 MEDICAL EXPENSE	0	0	100	0	0	0.0%
6330 TELEPHONE	0	300	225	300	0	0.0%
6350 LANDFILL FEES	112	600	300	300	(300)	(50.0%)
6430 BUILDING MAINTENANCE	259	1,000	500	1,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,358	2,000	2,000	2,000	0	0.0%
6460 VEHICLE MAINTENANCE	5,410	3,000	3,500	3,500	500	16.7%
6461 VEHICLE FUEL & OIL	5,833	6,800	2,500	3,500	(3,300)	(48.5%)
6525 SMALL EQUIPMENT PURCHASES	510	1,000	1,000	2,000	1,000	100.0%
6540 CAPITAL IMPROVEMENTS	0	54,000	0	0	(54,000)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>68,919</b>	<b>143,881</b>	<b>78,274</b>	<b>75,711</b>	<b>(68,171)</b>	<b>(47.4%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>68,919</b>	<b>143,881</b>	<b>78,274</b>	<b>75,711</b>	<b>(68,171)</b>	<b>(47.4%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-27-002 PUBLIC WORKS PARKS

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	28,567	62,070	62,070	61,713	(357)	(0.6%)
5110 OVERTIME PAY	1,090	0	354	0	0	0.0%
5120 TEMPORARY PAY	45,114	62,400	47,192	40,320	(22,080)	(35.4%)
5160 CALL OUT PAY	272	0	0	0	0	0.0%
5200 TAXES/BENEFITS	25,218	53,904	40,326	46,301	(7,604)	(14.1%)
5300 TRAVEL & TRAINING	0	200	6	0	(200)	(100.0%)
5400 UNIFORM ALLOWANCE	870	300	300	300	0	0.0%
6011 OPERATING SUPPLIES	6,096	36,200	17,000	12,200	(24,000)	(66.3%)
6030 PUBLISHING EXPENSE	348	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	1,584	6,000	3,000	12,000	6,000	100.0%
6100 INSURANCE	5,618	7,856	3,435	3,410	(4,446)	(56.6%)
6110 MEDICAL EXPENSE	432	528	528	1,344	816	154.5%
6310 ELECTRICITY	3,395	4,000	3,000	3,000	(1,000)	(25.0%)
6320 WATER	1,487	1,500	1,650	1,650	150	10.0%
6330 TELEPHONE	646	1,050	1,050	1,050	0	0.0%
6340 SEWER	909	1,000	1,000	1,050	50	5.0%
6350 LANDFILL FEES	4,484	4,160	5,000	5,500	1,340	32.2%
6420 FIELD MAINTENANCE	12	0	0	0	0	0.0%
6421 PARKS MAINTENANCE	2,836	7,600	7,600	7,700	100	1.3%
6430 BUILDING MAINTENANCE	775	900	1,400	1,400	500	55.6%
6431 HEATING FUEL	0	500	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	497	1,200	1,200	1,200	0	0.0%
6460 VEHICLE MAINTENANCE	2,418	6,000	6,000	6,000	0	0.0%
6461 VEHICLE FUEL & OIL	5,359	10,000	10,000	10,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	237	2,900	2,900	0	(2,900)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>138,266</b>	<b>270,268</b>	<b>215,511</b>	<b>216,637</b>	<b>(53,631)</b>	<b>(19.8%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>138,266</b>	<b>270,268</b>	<b>215,511</b>	<b>216,637</b>	<b>(53,631)</b>	<b>(19.8%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-27-003 PUBLIC WORKS FIELDS

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	83,445	73,069	73,069	106,176	33,107	45.3%
5110 OVERTIME PAY	7,093	1,500	7,500	0	(1,500)	(100.0%)
5120 TEMPORARY PAY	23,796	0	15,208	40,320	40,320	0.0%
5200 TAXES/BENEFITS	61,200	52,240	50,072	84,139	31,899	61.1%
5300 TRAVEL & TRAINING	0	400	0	0	(400)	(100.0%)
5400 UNIFORM ALLOWANCE	40	600	600	600	0	0.0%
6011 OPERATING SUPPLIES	2,061	1,500	3,500	3,500	2,000	133.3%
6060 RENTALS	658	4,000	4,000	4,000	0	0.0%
6085 LICENSES/FEES/PERMITS	600	2,000	2,000	1,500	(500)	(25.0%)
6090 CONTRACTUAL SERVICES	0	0	0	135	135	0.0%
6100 INSURANCE	305	1,290	7,846	7,770	6,480	502.3%
6110 MEDICAL EXPENSE	0	550	550	1,344	794	144.4%
6310 ELECTRICITY	13,459	12,000	13,500	13,500	1,500	12.5%
6320 WATER	10,349	14,000	12,000	12,000	(2,000)	(14.3%)
6330 TELEPHONE	312	350	350	350	0	0.0%
6331 LONG DISTANCE	14	0	5	0	0	0.0%
6340 SEWER	9,874	14,000	12,000	12,000	(2,000)	(14.3%)
6350 LANDFILL FEES	1,222	1,000	1,000	1,500	500	50.0%
6420 FIELD MAINTENANCE	22,206	31,000	31,000	31,000	0	0.0%
6430 BUILDING MAINTENANCE	6,803	3,000	3,000	3,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	572	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	4,190	3,000	3,200	5,000	2,000	66.7%
6461 VEHICLE FUEL & OIL	5,182	8,000	6,000	6,000	(2,000)	(25.0%)
6525 SMALL EQUIPMENT PURCHASES	2,780	2,000	3,200	4,000	2,000	100.0%
<b>OPERATING EXPENSES</b>	<b>256,162</b>	<b>225,998</b>	<b>250,100</b>	<b>338,334</b>	<b>112,335</b>	<b>49.7%</b>
6650 TRANSFERS OUT - RENT	0	0	0	1,352	1,352	0.0%
<b>NON OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,352</b>	<b>1,352</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>256,162</b>	<b>225,998</b>	<b>250,100</b>	<b>339,686</b>	<b>113,687</b>	<b>50.3%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-27-004 PUBLIC WORKS ADMINISTRATION

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	252,454	268,532	268,532	247,319	(21,212)	(7.9%)
5110 OVERTIME PAY	237	0	0	0	0	0.0%
5120 TEMPORARY PAY	1,464	0	2,603	0	0	0.0%
5200 TAXES/BENEFITS	318,829	221,253	207,893	217,875	(3,377)	(1.5%)
5300 TRAVEL & TRAINING	487	0	269	1,500	1,500	0.0%
6011 OPERATING SUPPLIES	1,264	1,000	1,000	1,000	0	0.0%
6060 RENTALS	45	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	136	100	200	100	0	0.0%
6080 PROFESSIONAL SERVICES	0	0	0	50,000	50,000	0.0%
6085 LICENSES/FEES/PERMITS	50	50	50	50	0	0.0%
6090 CONTRACTUAL SERVICES	28,415	91,358	45,000	61,255	(30,103)	(33.0%)
6100 INSURANCE	9,431	560	592	592	32	5.7%
6330 TELEPHONE	1,540	1,200	605	1,560	360	30.0%
6331 LONG DISTANCE	114	150	150	150	0	0.0%
6350 LANDFILL FEES	0	0	200	100	100	0.0%
6370 MILEAGE REIMBURSEMENT	0	50	0	0	(50)	(100.0%)
6421 PARKS MAINTENANCE	0	2,000	1,659	0	(2,000)	(100.0%)
6430 BUILDING MAINTENANCE	456	0	0	0	0	0.0%
6460 VEHICLE MAINTENANCE	545	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	886	1,000	1,000	1,500	500	50.0%
6525 SMALL EQUIPMENT PURCHASES	0	5,500	8,000	0	(5,500)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>616,352</b>	<b>594,252</b>	<b>539,253</b>	<b>584,502</b>	<b>(9,750)</b>	<b>(1.6%)</b>
6650 TRANSFERS OUT - RENT	13,760	13,760	13,760	12,172	(1,588)	(11.5%)
<b>NON OPERATING EXPENSES</b>	<b>13,760</b>	<b>13,760</b>	<b>13,760</b>	<b>12,172</b>	<b>(1,588)</b>	<b>(11.5%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>630,112</b>	<b>608,012</b>	<b>553,013</b>	<b>596,674</b>	<b>(11,338)</b>	<b>(1.9%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-30-000 PLANNING

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	249,291	279,783	284,713	363,941	84,158	30.1%
5110 OVERTIME PAY	2,589	3,000	3,000	3,000	0	0.0%
5120 TEMPORARY PAY	0	0	1,000	0	0	0.0%
5150 PLANNING COMMISSION FEES	3,250	4,500	4,500	4,500	0	0.0%
5200 TAXES/BENEFITS	323,238	217,197	200,156	282,103	64,905	29.9%
5300 TRAVEL & TRAINING	13,058	10,000	2,372	5,500	(4,500)	(45.0%)
6010 SUPPLIES	2,459	5,000	3,000	5,000	0	0.0%
6020 DUES & PUBLICATIONS	2,749	4,000	4,000	4,000	0	0.0%
6030 PUBLISHING EXPENSE	5,778	10,000	10,000	10,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	2,101	5,000	3,000	5,000	0	0.0%
6045 MEETING/TRAINING FOOD	471	600	0	0	(600)	(100.0%)
6070 POSTAGE EXPENSE	3,235	4,000	4,000	5,000	1,000	25.0%
6090 CONTRACTUAL SERVICES	23,771	24,749	19,749	25,815	1,066	4.3%
6330 TELEPHONE	1,331	400	400	400	0	0.0%
6331 LONG DISTANCE	193	200	200	250	50	25.0%
6525 SMALL EQUIPMENT PURCHASES	0	3,000	3,000	3,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>633,514</b>	<b>571,429</b>	<b>543,090</b>	<b>717,509</b>	<b>146,080</b>	<b>25.6%</b>
6650 TRANSFERS OUT - RENT	27,855	27,855	27,855	27,379	(476)	(1.7%)
<b>NON OPERATING EXPENSES</b>	<b>27,855</b>	<b>27,855</b>	<b>27,855</b>	<b>27,379</b>	<b>(476)</b>	<b>(1.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>661,369</b>	<b>599,284</b>	<b>570,945</b>	<b>744,888</b>	<b>145,604</b>	<b>24.3%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-31-000 TRANSIT

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	582,954	611,275	610,910	623,890	12,615	2.1%
5110 OVERTIME PAY	22,597	14,000	28,000	14,000	0	0.0%
5120 TEMPORARY PAY	140,172	136,373	136,000	130,984	(5,389)	(4.0%)
5160 CALL OUT PAY	79	0	600	300	300	0.0%
5200 TAXES/BENEFITS	788,634	590,947	536,160	580,688	(10,259)	(1.7%)
5300 TRAVEL & TRAINING	5,533	4,000	4,000	3,280	(720)	(18.0%)
5400 UNIFORM ALLOWANCE	0	2,200	2,200	500	(1,700)	(77.3%)
6010 SUPPLIES	1,341	3,000	3,000	2,850	(150)	(5.0%)
6011 OPERATING SUPPLIES	2,277	4,000	4,000	3,900	(100)	(2.5%)
6015 BOOKS & SOFTWARE	480	2,700	2,700	2,500	(200)	(7.4%)
6020 DUES & PUBLICATIONS	1,415	1,500	1,500	1,500	0	0.0%
6030 PUBLISHING EXPENSE	4,534	6,000	6,000	5,500	(500)	(8.3%)
6040 COMMUNITY PROMOTION	300	2,500	1,500	1,500	(1,000)	(40.0%)
6070 POSTAGE EXPENSE	42	200	100	100	(100)	(50.0%)
6080 PROFESSIONAL SERVICES	4,050	9,500	9,400	9,200	(300)	(3.2%)
6090 CONTRACTUAL SERVICES	302,211	321,150	329,975	325,939	4,789	1.5%
6100 INSURANCE	20,206	19,741	20,672	20,672	931	4.7%
6310 ELECTRICITY	6,550	5,500	5,500	5,400	(100)	(1.8%)
6320 WATER	1,530	1,200	1,462	1,462	262	21.8%
6330 TELEPHONE	7,162	7,217	7,250	7,899	682	9.4%
6331 LONG DISTANCE	693	500	500	500	0	0.0%
6340 SEWER	1,399	1,000	1,360	1,360	360	36.0%
6350 LANDFILL FEES	470	500	300	300	(200)	(40.0%)
6370 MILEAGE REIMBURSEMENT	51	50	25	25	(25)	(50.0%)
6430 BUILDING MAINTENANCE	9,552	6,000	6,000	6,500	500	8.3%
6431 HEATING FUEL	2,342	4,000	2,000	2,000	(2,000)	(50.0%)
6450 EQUIPMENT MAINTENANCE	1,992	2,000	1,000	1,500	(500)	(25.0%)
6460 VEHICLE MAINTENANCE	81,278	100,000	131,000	134,500	34,500	34.5%
6461 VEHICLE FUEL & OIL	178,893	195,000	130,000	130,000	(65,000)	(33.3%)
6525 SMALL EQUIPMENT PURCHASES	4,365	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	5,380	0	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	40,414	0	61,231	20,817	51.5%
<b>OPERATING EXPENSES</b>	<b>2,178,483</b>	<b>2,092,466</b>	<b>1,983,114</b>	<b>2,079,980</b>	<b>(12,487)</b>	<b>(0.6%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,178,483</b>	<b>2,092,466</b>	<b>1,983,114</b>	<b>2,079,980</b>	<b>(12,487)</b>	<b>(0.6%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-32-000 CODE ENFORCEMENT

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	60,773	61,503	61,503	62,454	952	1.5%
5110 OVERTIME PAY	0	500	0	0	(500)	(100.0%)
5200 TAXES/BENEFITS	80,593	56,477	56,554	61,262	4,785	8.5%
6010 SUPPLIES	165	500	500	500	0	0.0%
6090 CONTRACTUAL SERVICES	17,237	7,567	7,567	7,580	13	0.2%
6100 INSURANCE	998	1,025	1,025	1,040	15	1.5%
6330 TELEPHONE	35	480	50	840	360	75.0%
6350 LANDFILL FEES	45	0	0	0	0	0.0%
6370 MILEAGE REIMBURSEMENT	0	50	150	150	100	200.0%
6460 VEHICLE MAINTENANCE	139	500	100	500	0	0.0%
6461 VEHICLE FUEL & OIL	723	1,800	1,000	1,000	(800)	(44.4%)
<b>OPERATING EXPENSES</b>	<b>160,707</b>	<b>130,402</b>	<b>128,449</b>	<b>135,326</b>	<b>4,924</b>	<b>3.8%</b>
6650 TRANSFERS OUT - RENT	5,743	5,743	5,743	5,645	(98)	(1.7%)
<b>NON OPERATING EXPENSES</b>	<b>5,743</b>	<b>5,743</b>	<b>5,743</b>	<b>5,645</b>	<b>(98)</b>	<b>(1.7%)</b>
TOTAL APPROPRIATIONS	166,450	136,145	134,192	140,971	4,826	3.5%

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-36-000 NON-DEPARTMENTAL

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6205 EXCESS LIABILITY INSURANCE	220,939	210,000	197,000	200,000	(10,000)	(4.8%)
6220 WORKERS COMP INSURANCE	271,803	292,086	292,086	333,150	41,064	14.1%
6221 WORKERS COMP ALLOCATION	(271,803)	(292,086)	(292,086)	(333,150)	(41,064)	14.1%
6230 UNEMPLOYMENT INSURANCE (ESD)	16,568	64,179	15,000	64,204	25	0.0%
6231 UNEMPLOYMENT INSURANCE ALLOC	(16,568)	(64,179)	(15,000)	(64,204)	(25)	0.0%
PENSION	1,366,583	2,247,174	1,389,695	1,594,480	(652,694)	(29.0%)
6241 PENSION ALLOCATION	(1,250,826)	(2,247,174)	(1,273,137)	(1,472,795)	774,379	(34.5%)
6242 PENSION ALLOCATION - IBEW	(115,758)	0	(116,558)	(121,685)	(121,685)	0.0%
6250 SOCIAL SECURITY TAX (FICA)	558,633	485,650	485,650	485,713	63	0.0%
6251 SOCIAL SECURITY TAX ALLOCATION	(558,633)	(485,650)	(485,650)	(485,713)	(63)	0.0%
<b>OPERATING EXPENSES</b>	<b>336,696</b>	<b>210,000</b>	<b>197,000</b>	<b>200,000</b>	<b>(10,000)</b>	<b>(4.8%)</b>
NON OPERATING EXPENSES	(115,758)	0	0	0	0	0.0%
<b>TOTAL APPROPRIATIONS</b>	<b>220,939</b>	<b>210,000</b>	<b>197,000</b>	<b>200,000</b>	<b>(10,000)</b>	<b>(4.8%)</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2017  
 101-37-000 NON-DEPT WHITE CLIFF

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6010 SUPPLIES	8,471	9,000	9,000	9,000	0	0.0%
6011 OPERATING SUPPLIES	66	0	0	3,000	3,000	0.0%
6060 RENTALS	1,411	1,411	1,411	1,320	(91)	(6.4%)
6070 POSTAGE EXPENSE	0	0	450	450	450	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	3,000	3,000	0	(3,000)	(100.0%)
6090 CONTRACTUAL SERVICES	2,988	2,500	0	0	(2,500)	(100.0%)
6430 BUILDING MAINTENANCE	763	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	34,635	37,000	37,000	37,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	15,000	15,000	0	(15,000)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>48,334</b>	<b>67,911</b>	<b>65,861</b>	<b>50,770</b>	<b>(17,141)</b>	<b>(25.2%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>48,334</b>	<b>67,911</b>	<b>65,861</b>	<b>50,770</b>	<b>(17,141)</b>	<b>(25.2%)</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2017  
 101-38-000 INTERFUND TRANSFERS

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6603 TRANSFERS OUT - MEDEVACS	5,500	5,500	5,500	5,500	0	0.0%
6606 TRANSFERS OUT - HOMESTEAD SA	4,346	3,869	3,869	31,869	28,000	723.7%
6610 TRANSFERS OUT - SEWER FEES	0	0	0	1,152	1,152	0.0%
6615 TRANSFERS OUT - FIRE/EMS	51,600	63,061	58,494	58,800	(4,261)	(6.8%)
6616 TRANSFERS OUT - SCHOOL BOND/CIP	0	0	248,126	0	0	0.0%
6617 TRANSFERS OUT - WATER FEES	0	0	0	1,110	1,110	0.0%
6618 TRANSFERS OUT - SCHOOL RESERVE FU	0	0	2,724,685	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>61,446</b>	<b>72,430</b>	<b>3,040,674</b>	<b>98,431</b>	<b>26,001</b>	<b>35.9%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>61,446</b>	<b>72,430</b>	<b>3,040,674</b>	<b>98,431</b>	<b>26,001</b>	<b>35.9%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
101-39 AUTOMATION

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	109,169	111,547	110,206	113,292	1,744	1.6%
5200 TAXES/BENEFITS	94,891	53,146	51,420	54,497	1,351	2.5%
5300 TRAVEL & TRAINING	2,900	5,240	4,200	1,200	(4,040)	(77.1%)
6010 SUPPLIES	339	500	200	500	0	0.0%
6011 OPERATING SUPPLIES	129	500	200	500	0	0.0%
6015 BOOKS & SOFTWARE	100,484	99,000	85,000	113,500	14,500	14.6%
6021 DATA SERVICES	42,405	48,000	40,000	44,800	(3,200)	(6.7%)
6070 POSTAGE EXPENSE	9	200	0	0	(200)	(100.0%)
6080 PROFESSIONAL SERVICES	13,163	40,000	40,000	75,600	35,600	89.0%
6090 CONTRACTUAL SERVICES	33,965	66,546	70,000	71,071	4,525	6.8%
6330 TELEPHONE	2,391	420	420	500	80	19.0%
6331 LONG DISTANCE	197	500	300	1,000	500	100.0%
6525 SMALL EQUIPMENT PURCHASES	29,485	30,500	35,000	32,500	2,000	6.6%
6530 EQUIPMENT PURCHASE	7,739	23,000	23,000	49,000	26,000	113.0%
<b>OPERATING EXPENSES</b>	<b>437,266</b>	<b>479,099</b>	<b>459,946</b>	<b>557,960</b>	<b>78,861</b>	<b>16.5%</b>
6650 TRANSFERS OUT - RENT	10,601	10,601	10,601	10,420	(181)	(1.7%)
<b>NON OPERATING EXPENSES</b>	<b>10,601</b>	<b>10,601</b>	<b>10,601</b>	<b>10,420</b>	<b>(181)</b>	<b>(1.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>447,867</b>	<b>489,700</b>	<b>470,547</b>	<b>568,380</b>	<b>78,680</b>	<b>16.1%</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2017  
 101-40 GF CAPITAL

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	1,243	0	0	19,409	19,409	0.0%
5200 TAXES/BENEFITS	799	0	0	12,480	12,480	0.0%
6090 CONTRACTUAL SERVICES	0	0	0	20,000	20,000	0.0%
6530 EQUIPMENT PURCHASE	29,284	0	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	84,492	135,000	30,000	233,500	98,500	73.0%
<b>OPERATING EXPENSES</b>	<b>115,818</b>	<b>135,000</b>	<b>30,000</b>	<b>285,390</b>	<b>150,390</b>	<b>111.4%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>115,818</b>	<b>135,000</b>	<b>30,000</b>	<b>285,390</b>	<b>150,390</b>	<b>111.4%</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2017  
 101-51-000 KGB SCHOOL DISTRICT

DESCRIPTION	FY2015 ACTUAL	FY2016 FINAL	FY2016 ESTIMATED	FY2017 ORIGINAL	FY17-FY16 Final-\$	FY17-FY16 Final-%
6655 KGBSD LOCAL APPROPRIATION	7,899,000	8,535,767	8,529,765	138,445	(8,397,322)	(98.4%)
<b>OPERATING EXPENSES</b>	<b>7,899,000</b>	<b>8,535,767</b>	<b>8,529,765</b>	<b>138,445</b>	<b>(8,397,322)</b>	<b>(98.4%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>7,899,000</b>	<b>8,535,767</b>	<b>8,529,765</b>	<b>138,445</b>	<b>(8,397,322)</b>	<b>(98.4%)</b>

# **ENTERPRISE FUNDS**

## **FY 2017**

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**KETCHIKAN GATEWAY BOROUGH  
FY 2017  
400 AIRPORT ENTERPRISE FUND**

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	<b>18,714,635</b>	<b>16,744,051</b>	<b>16,744,051</b>	<b>17,618,712</b>	<b>874,661</b>	<b>5.2%</b>
4221 PERS ON BEHALF PAYMENTS	135,832	80,200	76,967	68,479	(11,721)	(14.6%)
4226 TSA LAW ENFORCEMENT REIMB	52,440	36,000	40,000	40,000	4,000	11.1%
4260 STATE FUEL TAX REVENUE	31,954	25,000	25,000	25,000	0	0.0%
<b>REVENUE FROM OTHER GOVTS</b>	<b>220,226</b>	<b>141,200</b>	<b>141,967</b>	<b>133,479</b>	<b>(7,721)</b>	<b>(5.5%)</b>
4340 VENDOR COMMISSION FEES	5,339	5,000	5,500	5,500	500	10.0%
4385 STATE MOA REVENUE	502,000	502,000	502,000	502,000	0	0.0%
4390 MISCELLANEOUS REVENUE	6,079	0	0	0	0	0.0%
4510 FUEL FLOWAGE FEES	133,081	110,000	130,000	110,000	0	0.0%
4520 RENTAL INCOME - FIELD	16,944	14,000	22,000	20,000	6,000	42.9%
4530 LANDING FEES	851,535	690,000	800,000	760,000	70,000	10.1%
4540 TIE DOWN CHARGES	2,270	2,200	2,200	2,200	0	0.0%
4550 DOCK FEES	0	0	0	500	500	0.0%
4555 SEAPLANE DOCK FEES	24,548	14,000	11,000	12,000	(2,000)	(14.3%)
4580 AIRCRAFT PARKING FEES	23,435	17,500	20,000	20,000	2,500	14.3%
4590 MISCELLANEOUS FIELD REVENUE	(6,871)	0	14,000	0	0	0.0%
4610 VEHICLE PARKING FEES	91,742	85,000	85,000	85,000	0	0.0%
4611 REVILLA PARKING REVENUE	88,640	65,000	100,000	100,000	35,000	53.8%
4620 BUILDING RENTAL - TERMINAL	635,501	615,000	685,000	700,000	85,000	13.8%
4626 FBI BACKGROUND FEES	5,090	2,500	7,000	5,000	2,500	100.0%
4630 ALASKA AIR SECURITY REVENUE	165,688	150,000	150,000	165,000	15,000	10.0%
4670 FACILITY USE FEES	29,901	28,000	28,000	28,000	0	0.0%
4685 AIRPORT AMBASSADOR FEES	9,576	8,000	8,000	8,400	400	5.0%
4690 MISCELLANEOUS TERMINAL FEES	312	0	0	0	0	0.0%
4710 FERRY FARE FEES	1,945,461	1,700,000	1,900,000	1,810,000	110,000	6.5%
4730 CALL OUT FEES - FERRY	56,810	38,000	38,000	40,000	2,000	5.3%
4792 PARKING ENFORCEMENT FEES	46,428	34,000	35,000	36,000	2,000	5.9%
4800 CONTRIBUTED CAPITAL	494,558	0	300,000	0	0	0.0%
4810 MURPHY'S DOCKING FEES	8,500	8,800	8,000	9,000	200	2.3%
<b>SERVICE FEES</b>	<b>5,136,567</b>	<b>4,089,000</b>	<b>4,850,700</b>	<b>4,418,600</b>	<b>329,600</b>	<b>8.1%</b>
4453 TRANSFERS IN - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
4454 TRANSFERS IN - CPV FUNDS	266,924	294,265	294,265	166,803	(127,462)	(43.3%)
<b>INTERFUND TRANSFERS</b>	<b>272,424</b>	<b>299,765</b>	<b>299,765</b>	<b>172,303</b>	<b>(127,462)</b>	<b>(42.5%)</b>
<b>TOTAL REVENUES</b>	<b>5,629,217</b>	<b>4,529,965</b>	<b>5,292,432</b>	<b>4,724,382</b>	<b>194,417</b>	<b>4.3%</b>
5100 EMPLOYEE WAGES	1,520,101	1,522,436	1,483,000	1,551,667	29,230	1.9%
5110 OVERTIME PAY	186,627	159,000	150,000	163,000	4,000	2.5%
5120 TEMPORARY PAY	26,182	26,500	26,000	36,000	9,500	35.8%
5200 TAXES/BENEFITS	1,880,248	1,258,794	1,240,000	1,342,644	83,850	6.7%
5300 TRAVEL & TRAINING	24,202	23,000	22,250	22,500	(500)	(2.2%)
5400 UNIFORM ALLOWANCE	4,234	4,600	4,100	4,850	250	5.4%
6010 SUPPLIES	3,722	4,100	3,100	3,450	(650)	(15.9%)
6011 OPERATING SUPPLIES	81,412	82,700	72,000	83,500	800	1.0%
6020 DUES & PUBLICATIONS	2,349	2,400	1,800	2,050	(350)	(14.6%)
6021 DATA SERVICES	371	400	500	400	0	0.0%
6030 PUBLISHING EXPENSE	416	1,000	1,200	850	(150)	(15.0%)
6032 BANKING FEES	16,606	9,000	40,000	40,000	31,000	344.4%
6045 MEETING/TRAINING FOOD	733	400	300	200	(200)	(50.0%)
6070 POSTAGE EXPENSE	224	600	230	400	(200)	(33.3%)
6075 SECURITY SCREENING EXPENSE	2,500	2,500	5,500	5,000	2,500	100.0%
6085 LICENSES/FEES/PERMITS	1,114	500	0	1,000	500	100.0%
6090 CONTRACTUAL SERVICES	77,620	78,000	92,000	94,000	16,000	20.5%
6100 INSURANCE	224,993	228,600	236,500	237,200	8,600	3.8%
6110 MEDICAL EXPENSE	993	1,200	600	4,800	3,600	300.0%
6310 ELECTRICITY	121,745	119,400	118,400	128,400	9,000	7.5%
6320 WATER	25,831	24,000	27,500	30,000	6,000	25.0%
6330 TELEPHONE	16,984	12,200	12,450	12,400	200	1.6%
6331 LONG DISTANCE	188	600	300	350	(250)	(41.7%)

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
400 AIRPORT ENTERPRISE FUND

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6340 SEWER	19,197	18,000	22,000	22,300	4,300	23.9%
6350 LANDFILL FEES	1,044	1,000	400	500	(500)	(50.0%)
6370 MILEAGE REIMBURSEMENT	334	250	220	300	50	20.0%
6410 DOCK MAINTENANCE	25,439	12,000	11,000	10,500	(1,500)	(12.5%)
6420 FIELD MAINTENANCE	29,552	18,000	20,000	18,000	0	0.0%
6430 BUILDING MAINTENANCE	31,156	52,000	40,500	56,000	4,000	7.7%
6431 HEATING FUEL	65,473	62,000	60,000	45,000	(17,000)	(27.4%)
6450 EQUIPMENT MAINTENANCE	36,534	5,700	6,700	9,900	4,200	73.7%
6460 VEHICLE MAINTENANCE	41,351	34,500	22,700	34,000	(500)	(1.4%)
6461 VEHICLE FUEL & OIL	259,243	270,000	215,000	250,000	(20,000)	(7.4%)
6465 ROUTINE MAINTENANCE	0	22,000	0	0	(22,000)	(100.0%)
6470 FERRY MAINTENANCE	133,924	200,000	200,000	230,000	30,000	15.0%
6475 AIRPORT PARKING LOT MAINT	27,539	30,000	27,000	37,500	7,500	25.0%
6525 SMALL EQUIPMENT PURCHASES	18,556	19,200	9,500	20,500	1,300	6.8%
6530 EQUIPMENT PURCHASE	0	52,500	30,500	49,000	(3,500)	(6.7%)
<b>OPERATING EXPENSES</b>	<b>4,908,737</b>	<b>4,359,081</b>	<b>4,203,250</b>	<b>4,548,161</b>	<b>189,080</b>	<b>4.3%</b>
6130 ADMINISTRATIVE FEES	231,405	220,773	210,163	227,408	6,635	3.0%
6140 DEBT SERVICE	5,211	4,359	4,359	3,459	(900)	(20.6%)
6610 TRANSFERS OUT - SEWER FEES	0	0	0	5,000	5,000	0.0%
6750 DEPRECIATION - FIELD/SLUDGE	81,864	0	0	0	0	0.0%
6760 DEPRECIATION - TERMINAL/ WASTEWATE	235,025	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY/MT. POINT	777,806	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>1,331,311</b>	<b>225,132</b>	<b>214,522</b>	<b>235,867</b>	<b>10,735</b>	<b>4.8%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>6,240,048</b>	<b>4,584,213</b>	<b>4,417,772</b>	<b>4,784,028</b>	<b>199,815</b>	<b>4.4%</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>(610,831)</b>	<b>(54,249)</b>	<b>874,661</b>	<b>(59,646)</b>	<b>(5,397)</b>	<b>9.9%</b>
<b>ENDING FUND BALANCE</b>	<b>18,103,804</b>	<b>16,689,802</b>	<b>17,618,712</b>	<b>17,559,066</b>	<b>869,264</b>	<b>5.2%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
400 AIRPORT ENTERPRISE FUND

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
4221 PERS ON BEHALF PAYMENTS	135,832	80,200	76,967	68,479	(11,721)	(14.6%)
4226 TSA LAW ENFORCEMENT REIMB	52,440	36,000	40,000	40,000	4,000	11.1%
4260 STATE FUEL TAX REVENUE	31,954	25,000	25,000	25,000	0	0.0%
<b>REVENUE FROM OTHER GOVTS</b>	<b>220,226</b>	<b>141,200</b>	<b>141,967</b>	<b>133,479</b>	<b>(7,721)</b>	<b>(5.5%)</b>
4340 VENDOR COMMISSION FEES	5,339	5,000	5,500	5,500	500	10.0%
4385 STATE MOA REVENUE	502,000	502,000	502,000	502,000	0	0.0%
4390 MISCELLANEOUS REVENUE	6,079	0	0	0	0	0.0%
4510 FUEL FLOWAGE FEES	133,081	110,000	130,000	110,000	0	0.0%
4520 RENTAL INCOME - FIELD	16,944	14,000	22,000	20,000	6,000	42.9%
4530 LANDING FEES	851,535	690,000	800,000	760,000	70,000	10.1%
4540 TIE DOWN CHARGES	2,270	2,200	2,200	2,200	0	0.0%
4550 DOCK FEES	0	0	0	500	500	0.0%
4555 SEAPLANE DOCK FEES	24,548	14,000	11,000	12,000	(2,000)	(14.3%)
4580 AIRCRAFT PARKING FEES	23,435	17,500	20,000	20,000	2,500	14.3%
4590 MISCELLANEOUS FIELD REVENUE	(6,871)	0	14,000	0	0	0.0%
4610 VEHICLE PARKING FEES	91,742	85,000	85,000	85,000	0	0.0%
4611 REVILLA PARKING REVENUE	88,640	65,000	100,000	100,000	35,000	53.8%
4620 BUILDING RENTAL - TERMINAL	635,501	615,000	685,000	700,000	85,000	13.8%
4626 FBI BACKGROUND FEES	5,090	2,500	7,000	5,000	2,500	100.0%
4630 ALASKA AIR SECURITY REVENUE	165,688	150,000	150,000	165,000	15,000	10.0%
4670 FACILITY USE FEES	29,901	28,000	28,000	28,000	0	0.0%
4685 AIRPORT AMBASSADOR FEES	9,576	8,000	8,000	8,400	400	5.0%
4690 MISCELLANEOUS TERMINAL FEES	312	0	0	0	0	0.0%
4710 FERRY FARE FEES	1,945,461	1,700,000	1,900,000	1,810,000	110,000	6.5%
4730 CALL OUT FEES - FERRY	56,810	38,000	38,000	40,000	2,000	5.3%
4792 PARKING ENFORCEMENT FEES	46,428	34,000	35,000	36,000	2,000	5.9%
4800 CONTRIBUTED CAPITAL	494,558	0	300,000	0	0	0.0%
4810 MURPHY'S DOCKING FEES	8,500	8,800	8,000	9,000	200	2.3%
<b>SERVICE FEES</b>	<b>5,136,567</b>	<b>4,089,000</b>	<b>4,850,700</b>	<b>4,418,600</b>	<b>329,600</b>	<b>8.1%</b>
4453 TRANSFERS IN - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
4454 TRANSFERS IN - CPV FUNDS	266,924	294,265	294,265	166,803	(127,462)	(43.3%)
<b>INTERFUND TRANSFERS</b>	<b>272,424</b>	<b>299,765</b>	<b>299,765</b>	<b>172,303</b>	<b>(127,462)</b>	<b>(42.5%)</b>
<b>TOTAL REVENUES</b>	<b>5,629,217</b>	<b>4,529,965</b>	<b>5,292,432</b>	<b>4,724,382</b>	<b>194,417</b>	<b>4.3%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
400-60-000 AIRPORT - FIELD

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	445,877	445,335	432,000	444,971	(365)	(0.1%)
5110 OVERTIME PAY	25,273	32,000	22,000	35,000	3,000	9.4%
5120 TEMPORARY PAY	5,208	5,500	8,000	9,000	3,500	63.6%
5200 TAXES/BENEFITS	539,816	393,672	380,000	436,100	42,428	10.8%
5300 TRAVEL & TRAINING	17,388	15,000	15,000	15,000	0	0.0%
5400 UNIFORM ALLOWANCE	3,068	2,300	2,300	2,200	(100)	(4.3%)
6010 SUPPLIES	1,035	1,000	900	900	(100)	(10.0%)
6011 OPERATING SUPPLIES	49,175	50,000	40,000	50,000	0	0.0%
6020 DUES & PUBLICATIONS	23	500	400	400	(100)	(20.0%)
6030 PUBLISHING EXPENSE	79	200	200	150	(50)	(25.0%)
6085 LICENSES/FEES/PERMITS	914	500	0	1,000	500	100.0%
6090 CONTRACTUAL SERVICES	5,912	7,000	20,000	9,000	2,000	28.6%
6100 INSURANCE	56,435	57,000	64,000	64,000	7,000	12.3%
6110 MEDICAL EXPENSE	993	1,000	400	500	(500)	(50.0%)
6310 ELECTRICITY	29,408	27,000	28,000	28,000	1,000	3.7%
6330 TELEPHONE	1,282	1,200	1,100	1,100	(100)	(8.3%)
6331 LONG DISTANCE	27	200	100	100	(100)	(50.0%)
6350 LANDFILL FEES	1,044	1,000	400	500	(500)	(50.0%)
6410 DOCK MAINTENANCE	1,621	2,000	2,000	1,500	(500)	(25.0%)
6420 FIELD MAINTENANCE	29,552	18,000	20,000	18,000	0	0.0%
6430 BUILDING MAINTENANCE	4,216	6,000	10,000	19,000	13,000	216.7%
6431 HEATING FUEL	15,042	20,000	22,000	15,000	(5,000)	(25.0%)
6450 EQUIPMENT MAINTENANCE	34,070	0	3,500	5,000	5,000	0.0%
6460 VEHICLE MAINTENANCE	40,305	33,000	20,000	30,000	(3,000)	(9.1%)
6461 VEHICLE FUEL & OIL	41,357	50,000	40,000	50,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	12,117	4,000	4,000	5,000	1,000	25.0%
6530 EQUIPMENT PURCHASE	0	44,000	30,000	42,000	(2,000)	(4.5%)
<b>OPERATING EXPENSES</b>	<b>1,361,236</b>	<b>1,217,407</b>	<b>1,166,300</b>	<b>1,283,420</b>	<b>66,013</b>	<b>5.4%</b>
6130 ADMINISTRATIVE FEES	60,436	61,590	58,315	64,171	2,581	4.2%
<b>NON OPERATING EXPENSES</b>	<b>60,436</b>	<b>61,590</b>	<b>58,315</b>	<b>64,171</b>	<b>2,581</b>	<b>4.2%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,421,672</b>	<b>1,278,998</b>	<b>1,224,615</b>	<b>1,347,591</b>	<b>68,594</b>	<b>5.4%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
400-61-000 AIRPORT - TERMINAL

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	366,041	362,027	360,000	375,631	13,604	3.8%
5110 OVERTIME PAY	52,777	43,000	45,000	48,000	5,000	11.6%
5120 TEMPORARY PAY	11,826	9,000	12,000	16,000	7,000	77.8%
5200 TAXES/BENEFITS	477,860	323,994	310,000	342,336	18,342	5.7%
5300 TRAVEL & TRAINING	3,348	2,500	2,500	2,500	0	0.0%
5400 UNIFORM ALLOWANCE	1,166	2,000	1,500	2,250	250	12.5%
6010 SUPPLIES	989	800	500	500	(300)	(37.5%)
6011 OPERATING SUPPLIES	26,906	27,000	27,000	28,000	1,000	3.7%
6020 DUES & PUBLICATIONS	940	600	400	400	(200)	(33.3%)
6030 PUBLISHING EXPENSE	0	200	400	300	100	50.0%
6075 SECURITY SCREENING EXPENSE	2,500	2,500	5,500	5,000	2,500	100.0%
6090 CONTRACTUAL SERVICES	64,270	40,000	45,000	50,000	10,000	25.0%
6100 INSURANCE	9,313	7,600	7,000	7,200	(400)	(5.3%)
6110 MEDICAL EXPENSE	0	200	200	4,100	3,900	1950.0%
6310 ELECTRICITY	91,956	92,000	90,000	100,000	8,000	8.7%
6320 WATER	25,831	24,000	27,500	30,000	6,000	25.0%
6330 TELEPHONE	1,599	2,000	1,500	1,400	(600)	(30.0%)
6331 LONG DISTANCE	56	300	100	150	(150)	(50.0%)
6340 SEWER	19,197	18,000	22,000	22,300	4,300	23.9%
6430 BUILDING MAINTENANCE	26,941	26,000	28,500	28,000	2,000	7.7%
6431 HEATING FUEL	50,431	42,000	38,000	30,000	(12,000)	(28.6%)
6450 EQUIPMENT MAINTENANCE	802	900	900	1,000	100	11.1%
6460 VEHICLE MAINTENANCE	12	0	0	2,000	2,000	0.0%
6475 AIRPORT PARKING LOT MAINT	811	0	2,000	2,500	2,500	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,836	6,000	2,000	5,000	(1,000)	(16.7%)
6530 EQUIPMENT PURCHASE	0	8,500	500	5,000	(3,500)	(41.2%)
<b>OPERATING EXPENSES</b>	<b>1,237,408</b>	<b>1,041,121</b>	<b>1,030,000</b>	<b>1,109,567</b>	<b>68,446</b>	<b>6.6%</b>
6130 ADMINISTRATIVE FEES	50,605	52,774	51,500	55,478	2,704	5.1%
6140 DEBT SERVICE	5,211	4,359	4,359	3,459	(900)	(20.6%)
<b>NON OPERATING EXPENSES</b>	<b>55,816</b>	<b>57,133</b>	<b>55,859</b>	<b>58,937</b>	<b>1,804</b>	<b>3.2%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,293,223</b>	<b>1,098,254</b>	<b>1,085,859</b>	<b>1,168,504</b>	<b>70,250</b>	<b>6.4%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
400-62-000 AIRPORT - FERRY

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	489,588	489,086	468,000	502,589	13,503	2.8%
5110 OVERTIME PAY	103,983	80,000	80,000	80,000	0	0.0%
5120 TEMPORARY PAY	9,148	12,000	6,000	11,000	(1,000)	(8.3%)
5200 TAXES/BENEFITS	622,782	390,383	400,000	414,677	24,293	6.2%
5300 TRAVEL & TRAINING	2,709	1,000	750	1,000	0	0.0%
5400 UNIFORM ALLOWANCE	0	300	300	400	100	33.3%
6010 SUPPLIES	409	400	300	400	0	0.0%
6011 OPERATING SUPPLIES	3,649	4,000	3,500	4,000	0	0.0%
6020 DUES & PUBLICATIONS	646	600	300	500	(100)	(16.7%)
6030 PUBLISHING EXPENSE	287	300	100	0	(300)	(100.0%)
6085 LICENSES/FEES/PERMITS	200	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	4,376	25,000	25,000	30,000	5,000	20.0%
6100 INSURANCE	159,245	164,000	165,500	166,000	2,000	1.2%
6330 TELEPHONE	1,423	1,000	850	900	(100)	(10.0%)
6410 DOCK MAINTENANCE	23,819	10,000	9,000	9,000	(1,000)	(10.0%)
6430 BUILDING MAINTENANCE	0	20,000	2,000	9,000	(11,000)	(55.0%)
6450 EQUIPMENT MAINTENANCE	1,029	1,300	1,000	1,000	(300)	(23.1%)
6460 VEHICLE MAINTENANCE	1,034	1,500	2,700	2,000	500	33.3%
6461 VEHICLE FUEL & OIL	217,887	220,000	175,000	200,000	(20,000)	(9.1%)
6465 ROUTINE MAINTENANCE	0	22,000	0	0	(22,000)	(100.0%)
6470 FERRY MAINTENANCE	133,924	200,000	200,000	230,000	30,000	15.0%
6475 AIRPORT PARKING LOT MAINT	26,728	30,000	25,000	35,000	5,000	16.7%
6525 SMALL EQUIPMENT PURCHASES	4,372	7,000	2,000	9,000	2,000	28.6%
6530 EQUIPMENT PURCHASE	0	0	0	2,000	2,000	0.0%
<b>OPERATING EXPENSES</b>	<b>1,807,238</b>	<b>1,679,870</b>	<b>1,567,300</b>	<b>1,708,466</b>	<b>28,596</b>	<b>1.7%</b>
6130 ADMINISTRATIVE FEES	98,977	85,113	78,365	85,423	311	0.4%
6610 TRANSFERS OUT - SEWER FEES	0	0	0	5,000	5,000	0.0%
<b>NON OPERATING EXPENSES</b>	<b>98,977</b>	<b>85,113</b>	<b>78,365</b>	<b>90,423</b>	<b>5,311</b>	<b>6.2%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,906,215</b>	<b>1,764,982</b>	<b>1,645,665</b>	<b>1,798,889</b>	<b>33,907</b>	<b>1.9%</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2017  
 400-63-000 AIRPORT - ADMINISTRATION

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	218,595	225,987	223,000	228,476	2,489	1.1%
5110 OVERTIME PAY	4,593	4,000	3,000	0	(4,000)	(100.0%)
5200 TAXES/BENEFITS	239,790	150,745	150,000	149,532	(1,213)	(0.8%)
5300 TRAVEL & TRAINING	757	4,500	4,000	4,000	(500)	(11.1%)
6010 SUPPLIES	1,288	1,400	1,200	1,350	(50)	(3.6%)
6011 OPERATING SUPPLIES	1,682	1,700	1,500	1,500	(200)	(11.8%)
6020 DUES & PUBLICATIONS	740	700	700	750	50	7.1%
6021 DATA SERVICES	371	400	500	400	0	0.0%
6030 PUBLISHING EXPENSE	50	300	500	400	100	33.3%
6032 BANKING FEES	16,606	9,000	40,000	40,000	31,000	344.4%
6045 MEETING/TRAINING FOOD	733	400	300	200	(200)	(50.0%)
6070 POSTAGE EXPENSE	224	600	230	400	(200)	(33.3%)
6090 CONTRACTUAL SERVICES	3,063	6,000	2,000	5,000	(1,000)	(16.7%)
6110 MEDICAL EXPENSE	0	0	0	200	200	0.0%
6330 TELEPHONE	12,680	8,000	9,000	9,000	1,000	12.5%
6331 LONG DISTANCE	106	100	100	100	0	0.0%
6370 MILEAGE REIMBURSEMENT	334	250	220	300	50	20.0%
6450 EQUIPMENT MAINTENANCE	0	500	300	400	(100)	(20.0%)
6525 SMALL EQUIPMENT PURCHASES	230	2,200	1,500	1,500	(700)	(31.8%)
<b>OPERATING EXPENSES</b>	<b>501,843</b>	<b>416,782</b>	<b>438,050</b>	<b>443,508</b>	<b>26,726</b>	<b>6.4%</b>
6130 ADMINISTRATIVE FEES	21,192	21,101	21,903	22,175	1,074	5.1%
<b>NON OPERATING EXPENSES</b>	<b>21,192</b>	<b>21,101</b>	<b>21,903</b>	<b>22,175</b>	<b>1,074</b>	<b>5.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>523,035</b>	<b>437,884</b>	<b>459,953</b>	<b>465,683</b>	<b>27,800</b>	<b>6.3%</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2017  
 400-64-000 AIRPORT - MURPHY'S LANDING

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6010 SUPPLIES	0	500	200	300	(200)	(40.0%)
6310 ELECTRICITY	381	400	400	400	0	0.0%
6450 EQUIPMENT MAINTENANCE	633	3,000	1,000	2,500	(500)	(16.7%)
<b>OPERATING EXPENSES</b>	<b>1,013</b>	<b>3,900</b>	<b>1,600</b>	<b>3,200</b>	<b>(700)</b>	<b>(17.9%)</b>
6130 ADMINISTRATIVE FEES	195	195	80	160	(35)	(17.9%)
<b>NON OPERATING EXPENSES</b>	<b>195</b>	<b>195</b>	<b>80</b>	<b>160</b>	<b>(35)</b>	<b>(17.9%)</b>
TOTAL APPROPRIATIONS	1,208	4,095	1,680	3,360	(735)	(17.9%)

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
480 WASTEWATER ENTERPRISE FUND

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	10,117,845	9,675,821	9,675,821	9,668,796	(7,025)	(0.1%)
4080 PENALTY & INTEREST	6,049	5,000	8,000	0	(5,000)	(100.0%)
<b>PENALTY AND INTEREST</b>	<b>6,049</b>	<b>5,000</b>	<b>8,000</b>	<b>0</b>	<b>(5,000)</b>	<b>(100.0%)</b>
4221 PERS ON BEHALF PAYMENTS	0	2,577	4,152	4,530	1,953	75.8%
<b>REVENUE FROM OTHER GOVTS</b>	<b>0</b>	<b>2,577</b>	<b>4,152</b>	<b>4,530</b>	<b>1,953</b>	<b>75.8%</b>
4358 WASTEWATER HOOK UP FEES	1,479	0	650	0	0	0.0%
4361 SDC REVENUE	(3,867)	0	0	0	0	0.0%
4363 SEWER FEES	341,316	338,000	342,857	387,768	49,768	14.7%
4367 NONAREAWIDE OUTFALL FEES	27,450	28,800	28,800	28,800	0	0.0%
4371 SLUDGE DISPOSAL FEES	282,830	328,500	344,741	334,544	6,044	1.8%
4390 MISCELLANEOUS REVENUE	790	0	0	0	0	0.0%
<b>SERVICE FEES</b>	<b>649,999</b>	<b>695,300</b>	<b>717,048</b>	<b>751,112</b>	<b>55,812</b>	<b>8.0%</b>
4451 TRANSFERS IN - SEWER FEES	1,596	1,496	1,496	7,768	6,272	419.3%
<b>INTERFUND TRANSFERS</b>	<b>1,596</b>	<b>1,496</b>	<b>1,496</b>	<b>7,768</b>	<b>6,272</b>	<b>419.3%</b>
<b>TOTAL REVENUES</b>	<b>657,644</b>	<b>704,373</b>	<b>730,696</b>	<b>763,410</b>	<b>59,037</b>	<b>8.4%</b>
5100 EMPLOYEE WAGES	127,093	118,990	80,000	109,557	(9,433)	(7.9%)
5110 OVERTIME PAY	839	0	1,000	0	0	0.0%
5120 TEMPORARY PAY	210	0	2,600	0	0	0.0%
5200 TAXES/BENEFITS	85,944	85,357	58,000	77,656	(7,702)	(9.0%)
5300 TRAVEL & TRAINING	2,051	1,500	1,500	2,000	500	33.3%
5400 UNIFORM ALLOWANCE	300	300	300	300	0	0.0%
6010 SUPPLIES	0	5,000	2,500	1,500	(3,500)	(70.0%)
6011 OPERATING SUPPLIES	15,143	20,500	20,500	20,500	0	0.0%
6030 PUBLISHING EXPENSE	497	300	0	0	(300)	(100.0%)
6060 RENTALS	0	500	500	1,300	800	160.0%
6070 POSTAGE EXPENSE	198	1,700	500	500	(1,200)	(70.6%)
6085 LICENSES/FEES/PERMITS	2,820	4,760	0	3,000	(1,760)	(37.0%)
6090 CONTRACTUAL SERVICES	360,724	464,350	389,350	415,816	(48,534)	(10.5%)
6091 WATER TESTING	22,200	24,600	24,600	24,600	0	0.0%
6100 INSURANCE	5,313	6,574	6,574	7,284	710	10.8%
6110 MEDICAL EXPENSE	625	600	573	600	0	0.0%
6310 ELECTRICITY	26,122	30,000	27,000	30,000	0	0.0%
6330 TELEPHONE	2,888	2,200	2,400	2,400	200	9.1%
6331 LONG DISTANCE	0	50	0	0	(50)	(100.0%)
6350 LANDFILL FEES	320	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	9,682	8,000	8,000	10,000	2,000	25.0%
6431 HEATING FUEL	3,547	5,000	5,000	5,000	0	0.0%
6441 ROAD MAINTENANCE	3,728	15,000	9,120	10,000	(5,000)	(33.3%)
6450 EQUIPMENT MAINTENANCE	1,387	20,000	20,000	10,000	(10,000)	(50.0%)
6460 VEHICLE MAINTENANCE	2,176	5,000	5,000	7,000	2,000	40.0%
6461 VEHICLE FUEL & OIL	4,442	15,000	7,000	10,000	(5,000)	(33.3%)
6525 SMALL EQUIPMENT PURCHASES	3,835	6,000	3,000	5,000	(1,000)	(16.7%)
6530 EQUIPMENT PURCHASE	0	25,000	5,000	24,000	(1,000)	(4.0%)
<b>OPERATING EXPENSES</b>	<b>682,084</b>	<b>866,532</b>	<b>680,267</b>	<b>778,263</b>	<b>(88,269)</b>	<b>(10.2%)</b>
6130 ADMINISTRATIVE FEES	41,023	51,992	40,816	46,696	(5,296)	(10.2%)
6140 DEBT SERVICE	20,065	16,038	16,038	13,704	(2,334)	(14.6%)
6617 TRANSFERS OUT - WATER FEES	0	600	600	1,108	508	84.7%
6760 DEPRECIATION - TERMINAL/ WASTEWATE	12,163	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY/MT. POINT	343,005	0	0	0	0	0.0%
6780 DEPRECIATION - ADMIN/FOREST PARK	1,329	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>417,584</b>	<b>68,630</b>	<b>57,454</b>	<b>61,508</b>	<b>(7,122)</b>	<b>(10.4%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,099,669</b>	<b>935,161</b>	<b>737,721</b>	<b>839,771</b>	<b>(95,391)</b>	<b>(10.2%)</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>(442,024)</b>	<b>(230,788)</b>	<b>(7,025)</b>	<b>(76,361)</b>	<b>154,427</b>	<b>(66.9%)</b>
<b>ENDING FUND BALANCE</b>	<b>9,675,821</b>	<b>9,445,033</b>	<b>9,668,796</b>	<b>9,592,435</b>	<b>147,402</b>	<b>1.6%</b>

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# **OTHER FUND SUMMARIES**

## **FY 2017**

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KETCHIKAN GATEWAY BOROUGH  
FY 2017  
DEBT SERVICE FUND

DESCRIPTION	FY2015 ACTUAL	FY2016 FINAL	FY2016 ESTIMATED	FY2017 ORIGINAL	FY17-FY16 Final-\$	FY17-FY16 Final-%
<b>FUND 270 - 2010 G.O. BONDS (2000 REFUNDING)</b>						
4450 TRANSFERS IN - DEBT SERVICE	722,050	722,050	729,800	725,800	3,750	0.5%
<b>TOTAL REVENUES</b>	<b>722,050</b>	<b>722,050</b>	<b>729,800</b>	<b>725,800</b>	<b>3,750</b>	<b>0.5%</b>

6840 DEBT PRINCIPAL PAYMENTS	575,000	575,000	600,000	620,000	45,000	7.8%
6845 DEBT INTEREST EXPENSE	147,050	147,050	129,800	105,800	(41,250)	(28.1%)
<b>TOTAL APPROPRIATIONS</b>	<b>722,050</b>	<b>722,050</b>	<b>729,800</b>	<b>725,800</b>	<b>3,750</b>	<b>0.5%</b>

<b>FUND 281 - 2005 G.O. BONDS (SCHOENBAR)</b>						
4450 TRANSFERS IN - DEBT SERVICE	1,133,594	0	0	0	0	0.0%
<b>TOTAL REVENUES</b>	<b>1,133,594</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

6840 DEBT PRINCIPAL PAYMENTS	1,025,000	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	108,594	0	0	0	0	0.0%
<b>TOTAL APPROPRIATIONS</b>	<b>1,133,594</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

<b>FUND 282 - 2006 G.O. BONDS (SCHOENBAR &amp; F)</b>						
4450 TRANSFERS IN - DEBT SERVICE	135,200	135,200	135,200	0	(135,200)	(100.0%)
<b>TOTAL REVENUES</b>	<b>135,200</b>	<b>135,200</b>	<b>135,200</b>	<b>0</b>	<b>(135,200)</b>	<b>(100.0%)</b>
6840 DEBT PRINCIPAL PAYMENTS	125,000	130,000	130,000	0	(130,000)	(100.0%)
6845 DEBT INTEREST EXPENSE	10,200	5,200	5,200	0	(5,200)	(100.0%)
<b>TOTAL APPROPRIATIONS</b>	<b>135,200</b>	<b>135,200</b>	<b>135,200</b>	<b>0</b>	<b>(135,200)</b>	<b>(100.0%)</b>

<b>FUND 284-10-001 - AQUATIC CENTER 2009 A SE</b>						
4450 TRANSFERS IN - DEBT SERVICE	589,250	592,250	592,250	0	(592,250)	(100.0%)
<b>TOTAL REVENUES</b>	<b>589,250</b>	<b>592,250</b>	<b>592,250</b>	<b>0</b>	<b>(592,250)</b>	<b>(100.0%)</b>
6840 DEBT PRINCIPAL PAYMENTS	550,000	575,000	575,000	0	(575,000)	(100.0%)
6845 DEBT INTEREST EXPENSE	39,250	17,250	17,250	0	(17,250)	(100.0%)
<b>TOTAL APPROPRIATIONS</b>	<b>589,250</b>	<b>592,250</b>	<b>592,250</b>	<b>0</b>	<b>(592,250)</b>	<b>(100.0%)</b>

<b>FUND 284-10-002 - AQUATIC CENTER 2009B SE</b>						
4300 INTEREST SUBSIDY	355,947	437,838	437,838	437,838	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	829,572	747,681	747,681	1,337,681	590,000	78.9%
<b>TOTAL REVENUES</b>	<b>1,185,519</b>	<b>1,185,519</b>	<b>1,185,519</b>	<b>1,775,519</b>	<b>590,000</b>	<b>49.8%</b>
6840 DEBT PRINCIPAL PAYMENTS	0	0	0	590,000	590,000	0.0%
6845 DEBT INTEREST EXPENSE	1,185,519	1,185,519	1,185,519	1,185,519	0	0.0%
<b>TOTAL APPROPRIATIONS</b>	<b>1,185,519</b>	<b>1,185,519</b>	<b>1,185,519</b>	<b>1,775,519</b>	<b>590,000</b>	<b>49.8%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
DEBT SERVICE FUND

DESCRIPTION	FY2015 ACTUAL	FY2016 FINAL	FY2016 ESTIMATED	FY2017 ORIGINAL	FY17-FY16 Final-\$	FY17-FY16 Final-%
<b>FUND 285 - E-ONE LEASE #5356-001 NTVFD CA</b>						
<b>FUND 286-10-001 - W.C. BUILDING DRTORD 201</b>						
4450 TRANSFERS IN - DEBT SERVICE	162,400	162,400	158,200	163,200	800	0.5%
<b>TOTAL REVENUES</b>	<b>162,400</b>	<b>162,400</b>	<b>158,200</b>	<b>163,200</b>	<b>800</b>	<b>0.5%</b>
6840 DEBT PRINCIPAL PAYMENTS	140,000	140,000	140,000	145,000	5,000	3.6%
6845 DEBT INTEREST EXPENSE	22,400	22,400	18,200	18,200	(4,200)	(18.8%)
<b>TOTAL APPROPRIATIONS</b>	<b>162,400</b>	<b>162,400</b>	<b>158,200</b>	<b>163,200</b>	<b>800</b>	<b>0.5%</b>
<b>FUND 286-10-002 - W.C. BUILDING DRTORD 201</b>						
4300 INTEREST SUBSIDY	50,109	108,110	108,110	108,110	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	190,135	132,134	132,134	132,134	0	0.0%
<b>TOTAL REVENUES</b>	<b>240,244</b>	<b>240,244</b>	<b>240,244</b>	<b>240,244</b>	<b>0</b>	<b>0.0%</b>
6845 DEBT INTEREST EXPENSE	240,244	240,244	240,244	240,244	0	0.0%
<b>TOTAL APPROPRIATIONS</b>	<b>240,244</b>	<b>240,244</b>	<b>240,244</b>	<b>240,244</b>	<b>0</b>	<b>0.0%</b>
<b>FUND 287-10-002 - KAYHI REROOF 2010 SERIES</b>						
4300 INTEREST SUBSIDY	51,997	53,539	49,761	50,489	(3,050)	(5.7%)
4450 TRANSFERS IN - DEBT SERVICE	282,576	280,437	284,214	281,709	1,272	0.5%
<b>TOTAL REVENUES</b>	<b>334,573</b>	<b>333,976</b>	<b>333,975</b>	<b>332,198</b>	<b>(1,778)</b>	<b>(0.5%)</b>
6840 DEBT PRINCIPAL PAYMENTS	210,000	215,000	215,000	220,000	5,000	2.3%
6845 DEBT INTEREST EXPENSE	124,573	118,976	118,975	112,198	(6,778)	(5.7%)
<b>TOTAL APPROPRIATIONS</b>	<b>334,573</b>	<b>333,976</b>	<b>333,975</b>	<b>332,198</b>	<b>(1,778)</b>	<b>(0.5%)</b>
<b>FUND 288-10-000 - G.O. BONDS 2011 THREE</b>						
4450 TRANSFERS IN - DEBT SERVICE	620,325	621,250	621,250	616,300	(4,950)	(0.8%)
<b>TOTAL REVENUES</b>	<b>620,325</b>	<b>621,250</b>	<b>621,250</b>	<b>616,300</b>	<b>(4,950)</b>	<b>(0.8%)</b>
6840 DEBT PRINCIPAL PAYMENTS	415,000	435,000	435,000	450,000	15,000	3.4%
6845 DEBT INTEREST EXPENSE	205,325	186,250	186,250	166,300	(19,950)	(10.7%)
<b>TOTAL APPROPRIATIONS</b>	<b>620,325</b>	<b>621,250</b>	<b>621,250</b>	<b>616,300</b>	<b>(4,950)</b>	<b>(0.8%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
DEBT SERVICE FUND

DESCRIPTION	FY2015 ACTUAL	FY2016 FINAL	FY2016 ESTIMATED	FY2017 ORIGINAL	FY17-FY16 Final-\$	FY17-FY16 Final-%
<b>FUND 289 - 2012 GO BONDS</b>						
4450 TRANSFERS IN - DEBT SERVICE	135,450	689,150	689,150	686,150	(3,000)	(0.4%)
<b>TOTAL REVENUES</b>	<b>135,450</b>	<b>689,150</b>	<b>689,150</b>	<b>686,150</b>	<b>(3,000)</b>	<b>(0.4%)</b>
6840 DEBT PRINCIPAL PAYMENTS	0	565,000	565,000	585,000	20,000	3.5%
6845 DEBT INTEREST EXPENSE	135,450	124,150	124,150	101,150	(23,000)	(18.5%)
<b>TOTAL APPROPRIATIONS</b>	<b>135,450</b>	<b>689,150</b>	<b>689,150</b>	<b>686,150</b>	<b>(3,000)</b>	<b>(0.4%)</b>
<b>292 - 2015A SERIES ONE BOND</b>						
4249 OTHER FINANCING SOURCES	2,185,000	0	0	0	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	0	598,839	558,638	583,350	(15,489)	(2.6%)
4991 BOND PREMIUM	129,986	0	0	0	0	0.0%
<b>TOTAL REVENUES</b>	<b>2,314,987</b>	<b>598,839</b>	<b>558,638</b>	<b>583,350</b>	<b>(15,489)</b>	<b>(2.6%)</b>
6840 DEBT PRINCIPAL PAYMENTS	0	540,000	520,000	530,000	(10,000)	(1.9%)
6841 BOND ISSUANCE COSTS	17,319	0	0	0	0	0.0%
6843 OTHER FINANCING USES	2,292,344	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	0	58,839	38,638	53,350	(5,489)	(9.3%)
<b>292-10-000 2015A SERIES ONE TOTAL APPROP</b>	<b>2,309,662</b>	<b>598,839</b>	<b>558,638</b>	<b>583,350</b>	<b>(15,489)</b>	<b>(2.6%)</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2017  
 550 MERITAIN - SCHOOL DISTRICT

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	(460,458)	0	0	0	0	0.0%
4390 MISCELLANEOUS REVENUE	416,538	0	0	0	0	0.0%
SERVICE FEES	416,538	0	0	0	0	0.0%
4410 PREMIUM RESERVE	4,721,776	4,684,253	4,829,351	5,063,677	379,424	8.1%
INTERFUND TRANSFERS	4,721,776	4,684,253	4,829,351	5,063,677	379,424	8.1%
TOTAL REVENUES	5,138,314	4,684,253	4,829,351	5,063,677	379,424	8.1%
5201 CLAIMS PAID	3,914,838	3,800,000	4,147,922	4,343,677	543,677	14.3%
5202 FIXED INSURANCE COSTS	763,018	720,000	681,429	720,000	0	0.0%
OPERATING EXPENSES	4,677,856	4,520,000	4,829,351	5,063,677	543,677	12.0%
TOTAL APPROPRIATIONS	4,677,856	4,520,000	4,829,351	5,063,677	543,677	12.0%
REVENUE OVER(UNDER) EXPENDITURES	460,458	164,253	0	0	(164,253)	(100.0%)
ENDING FUND BALANCE	0	164,253	0	0	(164,253)	(100.0%)

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
555 MERITAIN - BOROUGH

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	<b>162,465</b>	<b>(35,973)</b>	<b>(35,973)</b>	<b>54,611</b>	<b>90,584</b>	<b>(251.8%)</b>
4410 PREMIUM RESERVE	2,342,607	2,280,000	2,086,332	2,378,418	98,418	4.3%
4411 PREMIUM RESERVE - IBEW	0	0	331,369	333,888	333,888	0.0%
<b>INTERFUND TRANSFERS</b>	<b>2,342,607</b>	<b>2,280,000</b>	<b>2,417,701</b>	<b>2,712,306</b>	<b>432,306</b>	<b>19.0%</b>
<b>TOTAL REVENUES</b>	<b>2,342,607</b>	<b>2,280,000</b>	<b>2,417,701</b>	<b>2,712,306</b>	<b>432,306</b>	<b>19.0%</b>
5201 CLAIMS PAID	1,902,812	1,500,000	1,722,000	2,075,800	575,800	38.4%
5202 FIXED INSURANCE COSTS	288,554	264,000	273,748	275,000	11,000	4.2%
5203 PREMIUMS PAID	349,679	348,000	331,369	333,888	(14,112)	(4.1%)
<b>OPERATING EXPENSES</b>	<b>2,541,045</b>	<b>2,112,000</b>	<b>2,327,117</b>	<b>2,684,688</b>	<b>572,688</b>	<b>27.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,541,045</b>	<b>2,112,000</b>	<b>2,327,117</b>	<b>2,684,688</b>	<b>572,688</b>	<b>27.1%</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>(198,438)</b>	<b>168,000</b>	<b>90,584</b>	<b>27,618</b>	<b>(140,382)</b>	<b>(83.6%)</b>
<b>ENDING FUND BALANCE</b>	<b>(35,973)</b>	<b>132,027</b>	<b>54,611</b>	<b>82,229</b>	<b>(49,798)</b>	<b>(37.7%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
701 LAND TRUST

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	<b>3,135,945</b>	<b>3,871,217</b>	<b>3,871,217</b>	<b>3,802,647</b>	<b>(68,570)</b>	<b>(1.8%)</b>
4221 PERS ON BEHALF PAYMENTS	10,264	1,184	1,194	1,534	350	29.6%
<b>REVENUE FROM OTHER GOVTS</b>	<b>10,264</b>	<b>1,184</b>	<b>1,194</b>	<b>1,534</b>	<b>350</b>	<b>29.6%</b>
4305 INTEREST INCOME	40,496	33,391	31,501	24,599	(8,792)	(26.3%)
<b>INVESTMENT INCOME</b>	<b>40,496</b>	<b>33,391</b>	<b>31,501</b>	<b>24,599</b>	<b>(8,792)</b>	<b>(26.3%)</b>
4096 PROPERTY SALES	87,322	100,000	274,819	100,000	0	0.0%
4390 MISCELLANEOUS REVENUE	1,140	0	0	0	0	0.0%
4525 LEASE AGREEMENT REVENUES	258,400	239,033	239,033	231,442	(7,591)	(3.2%)
<b>SERVICE FEES</b>	<b>346,862</b>	<b>339,033</b>	<b>513,852</b>	<b>331,442</b>	<b>(7,591)</b>	<b>(2.2%)</b>
4370 RENTAL INCOME	227,817	257,913	257,913	253,905	(4,008)	(1.6%)
4416 TRANSFERS IN - LAND TRUST	1,007,766	0	0	0	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>1,235,583</b>	<b>257,913</b>	<b>257,913</b>	<b>253,905</b>	<b>(4,008)</b>	<b>(1.6%)</b>
<b>TOTAL REVENUES</b>	<b>1,633,205</b>	<b>631,521</b>	<b>804,460</b>	<b>611,480</b>	<b>(20,041)</b>	<b>(3.2%)</b>
5100 EMPLOYEE WAGES	36,049	47,296	28,841	37,051	(10,245)	(21.7%)
5110 OVERTIME PAY	215	0	503	0	0	0.0%
5120 TEMPORARY PAY	753	0	976	0	0	0.0%
5200 TAXES/BENEFITS	40,192	39,760	26,968	35,454	(4,306)	(10.8%)
5300 TRAVEL & TRAINING	0	0	0	500	500	0.0%
6011 OPERATING SUPPLIES	9	0	0	0	0	0.0%
6030 PUBLISHING EXPENSE	1,219	2,000	2,000	1,500	(500)	(25.0%)
6031 RECORDING FEES/TITLE REPORTS	0	1,500	1,500	1,500	0	0.0%
6060 RENTALS	422	0	500	0	0	0.0%
6070 POSTAGE EXPENSE	0	250	0	250	0	0.0%
6080 PROFESSIONAL SERVICES	69,384	432,750	146,985	432,485	(265)	(0.1%)
6085 LICENSES/FEES/PERMITS	1,070	1,070	1,070	1,070	0	0.0%
6090 CONTRACTUAL SERVICES	12,913	6,183	6,049	11,618	5,435	87.9%
6100 INSURANCE	8,558	7,030	7,030	7,030	0	0.0%
6310 ELECTRICITY	55,982	60,000	60,000	60,000	0	0.0%
6320 WATER	7,344	4,000	6,000	6,000	2,000	50.0%
6330 TELEPHONE	1,824	1,500	1,500	1,600	100	6.7%
6340 SEWER	6,375	5,500	5,500	5,000	(500)	(9.1%)
6350 LANDFILL FEES	497	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	31,575	68,800	35,000	40,000	(28,800)	(41.9%)
6540 CAPITAL IMPROVEMENTS	0	150,000	0	65,000	(85,000)	(56.7%)
<b>OPERATING EXPENSES</b>	<b>274,379</b>	<b>827,639</b>	<b>330,422</b>	<b>706,058</b>	<b>(121,581)</b>	<b>(14.7%)</b>
6130 ADMINISTRATIVE FEES	49,950	49,686	19,825	42,364	(7,322)	(14.7%)
6600 TRANSFERS OUT - DEBT SERVICE	352,535	294,534	294,534	295,334	800	0.3%
6612 TRANSFERS OUT - GF	221,069	221,069	221,069	217,291	(3,778)	(1.7%)
6650 TRANSFERS OUT - RENT	0	7,179	7,179	7,056	(123)	(1.7%)
<b>NON OPERATING EXPENSES</b>	<b>623,554</b>	<b>572,468</b>	<b>542,607</b>	<b>562,045</b>	<b>(10,423)</b>	<b>(1.8%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>897,933</b>	<b>1,400,107</b>	<b>873,030</b>	<b>1,268,103</b>	<b>(132,005)</b>	<b>(9.4%)</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>735,272</b>	<b>(768,586)</b>	<b>(68,570)</b>	<b>(656,623)</b>	<b>111,964</b>	<b>(14.6%)</b>
<b>ENDING FUND BALANCE</b>	<b>3,871,217</b>	<b>3,102,631</b>	<b>3,802,647</b>	<b>3,146,024</b>	<b>43,394</b>	<b>1.4%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
701-10-000 LAND TRUST

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	22,419	22,479	23,002	23,188	708	3.2%
5200 TAXES/BENEFITS	30,751	23,796	22,230	26,539	2,743	11.5%
5300 TRAVEL & TRAINING	0	0	0	500	500	0.0%
6030 PUBLISHING EXPENSE	1,219	2,000	2,000	1,500	(500)	(25.0%)
6031 RECORDING FEES/TITLE REPORTS	0	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	0	250	0	250	0	0.0%
6080 PROFESSIONAL SERVICES	66,634	430,000	144,235	429,735	(265)	(0.1%)
6085 LICENSES/FEES/PERMITS	1,070	1,070	1,070	1,070	0	0.0%
6090 CONTRACTUAL SERVICES	130	709	709	3,726	3,017	425.5%
6540 CAPITAL IMPROVEMENTS	0	150,000	0	0	(150,000)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>122,223</b>	<b>631,804</b>	<b>194,746</b>	<b>488,008</b>	<b>(143,796)</b>	<b>(22.8%)</b>
6130 ADMINISTRATIVE FEES	20,423	37,936	11,685	29,280	(8,655)	(22.8%)
6600 TRANSFERS OUT - DEBT SERVICE	352,535	0	0	0	0	0.0%
6612 TRANSFERS OUT - GF	221,069	221,069	221,069	217,291	(3,778)	(1.7%)
6650 TRANSFERS OUT - RENT	0	7,179	7,179	7,056	(123)	(1.7%)
<b>NON OPERATING EXPENSES</b>	<b>594,027</b>	<b>266,184</b>	<b>239,933</b>	<b>253,627</b>	<b>(12,556)</b>	<b>(4.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>716,250</b>	<b>897,988</b>	<b>434,679</b>	<b>741,636</b>	<b>(156,353)</b>	<b>(17.4%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
701-10-010 LAND TRUST WHITE CLIFF

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	13,631	24,817	5,839	13,864	(10,953)	(44.1%)
5110 OVERTIME PAY	215	0	503	0	0	0.0%
5120 TEMPORARY PAY	753	0	976	0	0	0.0%
5200 TAXES/BENEFITS	9,441	15,964	4,738	8,915	(7,050)	(44.2%)
6011 OPERATING SUPPLIES	9	0	0	0	0	0.0%
6060 RENTALS	422	0	500	0	0	0.0%
6080 PROFESSIONAL SERVICES	2,750	2,750	2,750	2,750	0	0.0%
6090 CONTRACTUAL SERVICES	12,914	5,474	5,340	7,892	2,418	44.2%
6100 INSURANCE	7,030	7,030	7,030	7,030	0	0.0%
6310 ELECTRICITY	55,982	60,000	60,000	60,000	0	0.0%
6320 WATER	6,185	4,000	6,000	6,000	2,000	50.0%
6330 TELEPHONE	1,575	1,500	1,500	1,600	100	6.7%
6340 SEWER	5,248	5,500	5,500	5,000	(500)	(9.1%)
6350 LANDFILL FEES	497	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	31,575	68,800	35,000	40,000	(28,800)	(41.9%)
6540 CAPITAL IMPROVEMENTS	0	0	0	65,000	65,000	0.0%
<b>OPERATING EXPENSES</b>	<b>148,225</b>	<b>195,835</b>	<b>135,676</b>	<b>218,050</b>	<b>22,215</b>	<b>11.3%</b>
6130 ADMINISTRATIVE FEES	29,527	11,750	8,141	13,083	1,333	11.3%
6600 TRANSFERS OUT - DEBT SERVICE	0	294,534	294,534	295,334	800	0.3%
<b>NON OPERATING EXPENSES</b>	<b>29,527</b>	<b>306,284</b>	<b>302,675</b>	<b>308,417</b>	<b>2,133</b>	<b>0.7%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>177,752</b>	<b>502,119</b>	<b>438,351</b>	<b>526,467</b>	<b>24,348</b>	<b>4.8%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
705 COMMER PASSENGER VESSEL FUND

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	<b>3,899,318</b>	<b>2,245,844</b>	<b>2,245,844</b>	<b>1,798,853</b>	<b>(446,991)</b>	<b>(19.9%)</b>
4221 PERS ON BEHALF PAYMENTS	0	3,435	3,435	0	(3,435)	(100.0%)
4255 COMMERCIAL PASSENGER VESSEL TAX	2,032,375	2,000,000	2,141,633	2,000,000	0	0.0%
<b>REVENUE FROM OTHER GOVTS</b>	<b>2,032,375</b>	<b>2,003,435</b>	<b>2,145,068</b>	<b>2,000,000</b>	<b>(3,435)</b>	<b>(0.2%)</b>
4305 INTEREST INCOME	931	1,000	834	850	(150)	(15.0%)
<b>INVESTMENT INCOME</b>	<b>931</b>	<b>1,000</b>	<b>834</b>	<b>850</b>	<b>(150)</b>	<b>(15.0%)</b>
4390 MISCELLANEOUS REVENUE	12,448	0	0	0	0	0.0%
<b>SERVICE FEES</b>	<b>12,448</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>2,045,754</b>	<b>2,004,435</b>	<b>2,145,902</b>	<b>2,000,850</b>	<b>(3,585)</b>	<b>(0.2%)</b>
5100 EMPLOYEE WAGES	100,877	65,212	65,830	0	(65,212)	(100.0%)
5110 OVERTIME PAY	291	0	0	0	0	0.0%
5120 TEMPORARY PAY	40,747	54,980	28,800	52,006	(2,974)	(5.4%)
5200 TAXES/BENEFITS	74,390	66,264	51,237	0	(66,264)	(100.0%)
6011 OPERATING SUPPLIES	15,757	2,000	2,000	2,000	0	0.0%
6030 PUBLISHING EXPENSE	296	0	0	0	0	0.0%
6060 RENTALS	7,800	7,800	7,800	8,276	476	6.1%
6090 CONTRACTUAL SERVICES	1,858,610	862,644	834,241	623,786	(238,858)	(27.7%)
6100 INSURANCE	711	0	0	0	0	0.0%
6330 TELEPHONE	625	0	0	0	0	0.0%
6350 LANDFILL FEES	392	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	92	0	0	0	0	0.0%
6431 HEATING FUEL	189	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	337	0	0	0	0	0.0%
6460 VEHICLE MAINTENANCE	403	0	0	0	0	0.0%
6461 VEHICLE FUEL & OIL	2,335	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	11,193	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	93,625	24,000	5,436	150,055	126,055	525.2%
<b>OPERATING EXPENSES</b>	<b>2,208,670</b>	<b>1,082,900</b>	<b>995,343</b>	<b>836,123</b>	<b>(246,777)</b>	<b>(22.8%)</b>
6130 ADMINISTRATIVE FEES	200,000	0	0	0	0	0.0%
6601 TRANSFERS OUT - AIRPORT SUBSIDY	266,924	294,265	294,265	166,803	(127,462)	(43.3%)
6602 TRANSFERS OUT - TRANSIT SUBSIDY	469,272	455,499	455,499	471,590	16,091	3.5%
6611 TRANSFERS OUT - RECREATION SUBSIDY	14,706	14,739	14,739	14,715	(24)	(0.2%)
6612 TRANSFERS OUT - GF	157,000	558,970	558,970	452,410	(106,560)	(19.1%)
6613 TRANSFERS OUT - SERVICE AREA	362,330	244,841	244,841	159,872	(84,969)	(34.7%)
6614 TRANSFERS OUT - NON AREAWIDE	17,000	25,910	25,910	14,764	(11,146)	(43.0%)
6650 TRANSFERS OUT - RENT	3,326	3,326	3,326	3,269	(57)	(1.7%)
<b>NON OPERATING EXPENSES</b>	<b>1,490,558</b>	<b>1,597,550</b>	<b>1,597,550</b>	<b>1,283,423</b>	<b>(314,127)</b>	<b>(19.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>3,699,228</b>	<b>2,680,450</b>	<b>2,592,893</b>	<b>2,119,546</b>	<b>(560,904)</b>	<b>(20.9%)</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>(1,653,474)</b>	<b>(676,015)</b>	<b>(446,991)</b>	<b>(118,696)</b>	<b>557,319</b>	<b>(82.4%)</b>
<b>ENDING FUND BALANCE</b>	<b>2,245,844</b>	<b>1,569,829</b>	<b>1,798,853</b>	<b>1,680,157</b>	<b>110,328</b>	<b>7.0%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
710 NONAREAWIDE - LIBRARY FUND

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	63,747	82,028	82,028	132,423	50,395	61.4%
4010 REAL PROPERTY TAXES	403,023	402,664	412,862	414,446	11,782	2.9%
4060 MOTOR VEHICLE TAXES	3,457	0	2,198	2,000	2,000	0.0%
TAXES	406,480	402,664	415,060	416,446	13,782	3.4%
4440 TRANSFERS IN - CPV FUND	17,000	25,910	25,910	14,764	(11,146)	(43.0%)
INTERFUND TRANSFERS	17,000	25,910	25,910	14,764	(11,146)	(43.0%)
TOTAL REVENUES	423,480	428,574	440,970	431,210	2,636	0.6%
6090 CONTRACTUAL SERVICES	405,199	390,575	390,575	402,279	11,704	3.0%
OPERATING EXPENSES	405,199	390,575	390,575	402,279	11,704	3.0%
TOTAL APPROPRIATIONS	405,199	390,575	390,575	402,279	11,704	3.0%
REVENUE OVER(UNDER) EXPENDITURES	18,281	37,999	50,395	28,931	(9,068)	(23.9%)
ENDING FUND BALANCE	82,028	120,027	132,423	161,354	41,327	34.4%

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
711 SCHOOLS RESERVE FUND

DESCRIPTION	FY2016 ESTIMATED	FY2017 ORIGINAL	FY17-FY16 Final-\$
<b>BEGINNING FUND BALANCE</b>	0	2,724,685	2,724,685
4010 REAL PROPERTY TAXES	0	6,916,914	6,916,914
4070 TOBACCO TAX	0	331,500	331,500
<b>TAXES</b>	<b>0</b>	<b>7,248,414</b>	<b>7,248,414</b>
4225 SECURE RURAL SCHOOLS	0	750,000	750,000
<b>REVENUE FROM OTHER GOVTS</b>	<b>0</b>	<b>750,000</b>	<b>750,000</b>
4420 TRANSFERS IN - SCHOOL BOND/CIP	0	82,000	82,000
4435 TRANSFERS IN - GF	2,724,685	0	0
<b>INTERFUND TRANSFERS</b>	<b>2,724,685</b>	<b>82,000</b>	<b>82,000</b>
<b>TOTAL REVENUES</b>	<b>2,724,685</b>	<b>8,080,414</b>	<b>8,080,414</b>
6100 INSURANCE	0	82,000	82,000
6655 KGBSD LOCAL APPROPRIATION	0	8,114,550	8,114,550
<b>OPERATING EXPENSES</b>	<b>0</b>	<b>8,196,550</b>	<b>8,196,550</b>
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>8,196,550</b>	<b>8,196,550</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>2,724,685</b>	<b>(116,136)</b>	<b>(116,136)</b>
<b>ENDING FUND BALANCE</b>	<b>2,724,685</b>	<b>2,608,549</b>	<b>2,608,549</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
712 REC CAPITAL PROJECTS FUND

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	2,771,072	2,753,116	2,753,116	2,812,256	59,140	2.1%
4040 SALES TAXES - IN CITY	1,423,065	1,481,650	1,423,065	1,423,065	(58,585)	(4.0%)
4050 SALES TAXES - OUT OF CITY	275,009	303,470	275,000	275,000	(28,470)	(9.4%)
<b>TAXES</b>	<b>1,698,074</b>	<b>1,785,120</b>	<b>1,698,065</b>	<b>1,698,065</b>	<b>(87,055)</b>	<b>(4.9%)</b>
4085 PENALTY & INTEREST - SALES TAX	5,948	4,000	3,500	3,500	(500)	(12.5%)
<b>PENALTY AND INTEREST</b>	<b>5,948</b>	<b>4,000</b>	<b>3,500</b>	<b>3,500</b>	<b>(500)</b>	<b>(12.5%)</b>
4250 REIMBURSEMENT (DEED)	246,992	238,768	247,374	238,749	(19)	0.0%
<b>REVENUE FROM OTHER GOVTS</b>	<b>246,992</b>	<b>238,768</b>	<b>247,374</b>	<b>238,749</b>	<b>(19)</b>	<b>0.0%</b>
4305 INTEREST INCOME	0	500	0	0	(500)	(100.0%)
<b>INVESTMENT INCOME</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>(500)</b>	<b>(100.0%)</b>
4420 TRANSFERS IN - SCHOOL BOND/CIP	162,852	163,217	163,217	162,555	(662)	(0.4%)
4440 TRANSFERS IN - CPV FUND	14,706	14,739	14,739	14,715	(24)	(0.2%)
<b>INTERFUND TRANSFERS</b>	<b>177,558</b>	<b>177,956</b>	<b>177,956</b>	<b>177,270</b>	<b>(686)</b>	<b>(0.4%)</b>
<b>TOTAL REVENUES</b>	<b>2,128,572</b>	<b>2,206,344</b>	<b>2,126,895</b>	<b>2,117,584</b>	<b>(88,760)</b>	<b>(4.0%)</b>
5100 EMPLOYEE WAGES	2,365	15,122	13,200	8,318	(6,804)	(45.0%)
5200 TAXES/BENEFITS	1,911	9,477	4,884	5,349	(4,129)	(43.6%)
6090 CONTRACTUAL SERVICES	71,917	111,900	11,500	20,000	(91,900)	(82.1%)
6430 BUILDING MAINTENANCE	0	200,000	13,260	0	(200,000)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	24,194	61,200	41,700	25,500	(35,700)	(58.3%)
6530 EQUIPMENT PURCHASE	11,631	108,151	36,000	5,500	(102,651)	(94.9%)
6540 CAPITAL IMPROVEMENTS	165,000	343,250	161,000	565,000	221,750	64.6%
<b>OPERATING EXPENSES</b>	<b>277,018</b>	<b>849,100</b>	<b>281,544</b>	<b>629,667</b>	<b>(219,433)</b>	<b>(25.8%)</b>
6600 TRANSFERS OUT - DEBT SERVICE	1,418,822	1,339,931	1,339,931	1,337,681	(2,250)	(0.2%)
6611 TRANSFERS OUT - RECREATION SUBSIDY	450,688	446,280	446,280	424,516	(21,764)	(4.9%)
<b>NON OPERATING EXPENSES</b>	<b>1,869,510</b>	<b>1,786,211</b>	<b>1,786,211</b>	<b>1,762,197</b>	<b>(24,014)</b>	<b>(1.3%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,146,528</b>	<b>2,635,311</b>	<b>2,067,755</b>	<b>2,391,864</b>	<b>(243,447)</b>	<b>(9.2%)</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>(17,956)</b>	<b>(428,967)</b>	<b>59,140</b>	<b>(274,280)</b>	<b>154,687</b>	<b>(36.1%)</b>
<b>ENDING FUND BALANCE</b>	<b>2,753,116</b>	<b>2,324,149</b>	<b>2,812,256</b>	<b>2,537,976</b>	<b>213,827</b>	<b>9.2%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
713 SCHOOL BOND/CAPITAL IMPROV

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	<b>4,431,808</b>	<b>4,634,080</b>	<b>4,634,080</b>	<b>5,024,031</b>	<b>389,951</b>	<b>8.4%</b>
4040 SALES TAXES - IN CITY	1,423,065	1,481,650	1,423,065	1,423,065	(58,585)	(4.0%)
4050 SALES TAXES - OUT OF CITY	275,009	303,470	275,000	275,000	(28,470)	(9.4%)
<b>TAXES</b>	<b>1,698,074</b>	<b>1,785,120</b>	<b>1,698,065</b>	<b>1,698,065</b>	<b>(87,055)</b>	<b>(4.9%)</b>
4085 PENALTY & INTEREST - SALES TAX	5,948	0	3,500	2,500	2,500	0.0%
<b>PENALTY AND INTEREST</b>	<b>5,948</b>	<b>0</b>	<b>3,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0.0%</b>
4250 REIMBURSEMENT (DEED)	2,517,988	2,558,553	2,558,553	2,452,701	(105,852)	(4.1%)
<b>REVENUE FROM OTHER GOVTS</b>	<b>2,517,988</b>	<b>2,558,553</b>	<b>2,558,553</b>	<b>2,452,701</b>	<b>(105,852)</b>	<b>(4.1%)</b>
4420 TRANSFERS IN - SCHOOL BOND/CIP	84,507	0	0	0	0	0.0%
4435 TRANSFERS IN - GF	0	0	248,126	0	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>84,507</b>	<b>0</b>	<b>248,126</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>4,306,517</b>	<b>4,343,673</b>	<b>4,508,244</b>	<b>4,153,266</b>	<b>(190,407)</b>	<b>(4.4%)</b>
6090 CONTRACTUAL SERVICES	62,537	0	0	20,000	20,000	0.0%
6540 CAPITAL IMPROVEMENTS	0	300,000	300,000	400,000	100,000	33.3%
<b>OPERATING EXPENSES</b>	<b>62,537</b>	<b>300,000</b>	<b>300,000</b>	<b>420,000</b>	<b>120,000</b>	<b>40.0%</b>
6600 TRANSFERS OUT - DEBT SERVICE	3,639,345	3,655,076	3,655,076	3,503,859	(151,217)	(4.1%)
6609 TRANSFERS OUT - SCHOOL INSURANCE	82,600	85,000	0	82,000	(3,000)	(3.5%)
6611 TRANSFERS OUT - RECREATION SUBSIDY	162,852	163,217	163,217	162,555	(662)	(0.4%)
6616 TRANSFERS OUT - SCHOOL BOND/CIP	156,911	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>4,041,709</b>	<b>3,903,293</b>	<b>3,818,293</b>	<b>3,748,414</b>	<b>(154,879)</b>	<b>(4.0%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>4,104,246</b>	<b>4,203,293</b>	<b>4,118,293</b>	<b>4,168,414</b>	<b>(34,879)</b>	<b>(0.8%)</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>202,272</b>	<b>140,380</b>	<b>389,951</b>	<b>(15,148)</b>	<b>(155,528)</b>	<b>(110.8%)</b>
<b>ENDING FUND BALANCE</b>	<b>4,634,080</b>	<b>4,774,460</b>	<b>5,024,031</b>	<b>5,008,883</b>	<b>234,423</b>	<b>4.9%</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2017  
 714 AIRPORT PFC FUND

DESCRIPTION	FY2015 ACTUAL	FY2016 FINAL	FY2016 ESTIMATED	FY2017 ORIGINAL	FY17-FY16 Final-\$	FY17-FY16 Final-%
BEGINNING FUND BALANCE	(457,424)	(71,178)	(71,178)	308,822	380,000	(533.9%)
4210 PFC ENPLANEMENT REVENUE	386,246	330,500	380,000	375,000	44,500	13.5%
REVENUE FROM OTHER GOVTS	386,246	330,500	380,000	375,000	44,500	13.5%
TOTAL REVENUES	386,246	330,500	380,000	375,000	44,500	13.5%
REVENUE OVER(UNDER) EXPENDITURES	386,246	330,500	380,000	375,000	44,500	13.5%
ENDING FUND BALANCE	(71,178)	259,322	308,822	683,822	424,500	163.7%

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
721 ECONOMIC DEVELOPMENT FUND

DESCRIPTION	FY2015 ACTUAL	FY2016 FINAL	FY2016 ESTIMATED	FY2017 ORIGINAL	FY17-FY16 Final-\$	FY17-FY16 Final-%
<b>BEGINNING FUND BALANCE</b>	6,425,349	2,723,670	2,723,670	2,021,188	(702,482)	(25.8%)
4221 PERS ON BEHALF PAYMENTS	10,890	2,362	2,362	1,475	(887)	(37.6%)
<b>REVENUE FROM OTHER GOVTS</b>	<b>10,890</b>	<b>2,362</b>	<b>2,362</b>	<b>1,475</b>	<b>(887)</b>	<b>(37.6%)</b>
4525 LEASE AGREEMENT REVENUES	1,000	0	0	0	0	0.0%
<b>SERVICE FEES</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>11,890</b>	<b>2,362</b>	<b>2,362</b>	<b>1,475</b>	<b>(887)</b>	<b>(37.6%)</b>
5100 EMPLOYEE WAGES	45,650	44,841	46,879	35,637	(9,204)	(20.5%)
5200 TAXES/BENEFITS	43,833	38,313	34,831	29,075	(9,238)	(24.1%)
6010 SUPPLIES	0	250	100	250	0	0.0%
6030 PUBLISHING EXPENSE	0	500	0	500	0	0.0%
6032 BANKING FEES	55,153	50,000	75,000	75,000	25,000	50.0%
6040 COMMUNITY PROMOTION	0	30,000	30,000	30,000	0	0.0%
6060 RENTALS	22,917	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	0	500	100	500	0	0.0%
6080 PROFESSIONAL SERVICES	0	25,000	0	0	(25,000)	(100.0%)
6081 PROF SERVICES - LITIGATION	225,813	140,000	29,000	0	(140,000)	(100.0%)
6090 CONTRACTUAL SERVICES	2,999,113	309,869	287,625	306,921	(2,948)	(1.0%)
6331 LONG DISTANCE	0	100	100	100	0	0.0%
<b>OPERATING EXPENSES</b>	<b>3,392,479</b>	<b>639,373</b>	<b>503,636</b>	<b>477,983</b>	<b>(161,390)</b>	<b>(25.2%)</b>
6130 ADMINISTRATIVE FEES	197,668	36,842	30,218	28,679	(8,163)	(22.2%)
6612 TRANSFERS OUT - GF	120,000	144,650	144,650	179,650	35,000	24.2%
6650 TRANSFERS OUT - RENT	3,422	26,339	26,340	26,288	(51)	(0.2%)
<b>NON OPERATING EXPENSES</b>	<b>321,090</b>	<b>207,831</b>	<b>201,208</b>	<b>234,617</b>	<b>26,786</b>	<b>12.9%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>3,713,569</b>	<b>847,203</b>	<b>704,844</b>	<b>712,600</b>	<b>(134,604)</b>	<b>(15.9%)</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>(3,701,679)</b>	<b>(844,841)</b>	<b>(702,482)</b>	<b>(711,125)</b>	<b>133,717</b>	<b>(15.8%)</b>
<b>ENDING FUND BALANCE</b>	<b>2,723,670</b>	<b>1,878,829</b>	<b>2,021,188</b>	<b>1,310,063</b>	<b>(568,765)</b>	<b>(30.3%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
800 SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	<b>119,514</b>	<b>145,427</b>	<b>145,427</b>	<b>340,697</b>	<b>195,270</b>	<b>134.3%</b>
4010 REAL PROPERTY TAXES	463,434	568,476	568,476	591,700	23,224	4.1%
4060 MOTOR VEHICLE TAXES	4,155	3,000	3,500	3,500	500	16.7%
<b>TAXES</b>	<b>467,589</b>	<b>571,476</b>	<b>571,976</b>	<b>595,200</b>	<b>23,724</b>	<b>4.2%</b>
4080 PENALTY & INTEREST	999	0	0	0	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
4221 PERS ON BEHALF PAYMENTS	67,999	10,476	13,553	9,505	(971)	(9.3%)
4383 FROM OTHER GOVTS - NONGRANT	0	27,273	27,273	27,273	0	0.0%
<b>REVENUE FROM OTHER GOVTS</b>	<b>67,999</b>	<b>37,749</b>	<b>40,826</b>	<b>36,778</b>	<b>(971)</b>	<b>(2.6%)</b>
4364 WATER FEES	251,863	288,669	279,912	279,912	(8,757)	(3.0%)
4390 MISCELLANEOUS REVENUE	1,934	0	0	0	0	0.0%
4396 EMS REVENUE	76,862	65,000	65,000	65,000	0	0.0%
<b>SERVICE FEES</b>	<b>330,659</b>	<b>353,669</b>	<b>344,912</b>	<b>344,912</b>	<b>(8,757)</b>	<b>(2.5%)</b>
4440 TRANSFERS IN - CPV FUND	305,816	68,000	68,000	0	(68,000)	(100.0%)
4454 TRANSFERS IN - CPV FUNDS	5,700	90,016	90,016	82,307	(7,709)	(8.6%)
4456 TRANSFERS IN - FIRE/EMS	31,200	38,400	38,400	38,400	0	0.0%
4457 TRANSFERS IN - WATER FEES	0	1,800	1,663	3,326	1,526	84.8%
<b>INTERFUND TRANSFERS</b>	<b>342,716</b>	<b>198,216</b>	<b>198,079</b>	<b>124,033</b>	<b>(74,183)</b>	<b>(37.4%)</b>
<b>TOTAL REVENUES</b>	<b>1,209,962</b>	<b>1,161,110</b>	<b>1,155,793</b>	<b>1,100,923</b>	<b>(60,187)</b>	<b>(5.2%)</b>
5100 EMPLOYEE WAGES	239,917	274,274	261,144	225,744	(48,530)	(17.7%)
5110 OVERTIME PAY	8,153	0	4,700	4,000	4,000	0.0%
5120 TEMPORARY PAY	24,957	33,000	24,840	30,000	(3,000)	(9.1%)
5121 FIREFIGHTER FEES	62,428	47,000	47,000	50,000	3,000	6.4%
5160 CALL OUT PAY	0	0	85	0	0	0.0%
5200 TAXES/BENEFITS	236,818	240,709	157,400	179,355	(61,354)	(25.5%)
5300 TRAVEL & TRAINING	19,834	31,300	23,500	29,000	(2,300)	(7.3%)
5400 UNIFORM ALLOWANCE	7,447	8,600	7,600	7,300	(1,300)	(15.1%)
6010 SUPPLIES	1,249	3,000	2,804	4,500	1,500	50.0%
6011 OPERATING SUPPLIES	44,504	84,350	72,169	75,750	(8,600)	(10.2%)
6015 BOOKS & SOFTWARE	2,406	1,800	1,642	1,250	(550)	(30.6%)
6020 DUES & PUBLICATIONS	1,143	1,760	1,760	1,650	(110)	(6.3%)
6030 PUBLISHING EXPENSE	486	435	282	450	15	3.4%
6040 COMMUNITY PROMOTION	1,086	1,500	1,122	1,500	0	0.0%
6045 MEETING/TRAINING FOOD	599	600	600	700	100	16.7%
6060 RENTALS	0	500	500	1,000	500	100.0%
6070 POSTAGE EXPENSE	187	750	605	650	(100)	(13.3%)
6080 PROFESSIONAL SERVICES	5,000	5,000	5,000	5,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	480	1,200	600	1,200	0	0.0%
6085 LICENSES/FEES/PERMITS	200	1,500	1,500	1,500	0	0.0%
6090 CONTRACTUAL SERVICES	20,055	26,700	31,455	44,880	18,180	68.1%
6091 WATER TESTING	13,268	19,700	10,200	5,000	(14,700)	(74.6%)
6100 INSURANCE	11,035	13,671	16,161	16,697	3,026	22.1%
6110 MEDICAL EXPENSE	4,696	5,100	9,219	7,000	1,900	37.3%
6150 FINES & PENALTIES	6	0	0	0	0	0.0%
6310 ELECTRICITY	27,766	34,000	22,000	27,500	(6,500)	(19.1%)
6330 TELEPHONE	4,259	2,860	2,360	2,560	(300)	(10.5%)
6331 LONG DISTANCE	140	250	200	200	(50)	(20.0%)
6350 LANDFILL FEES	43	450	600	350	(100)	(22.2%)
6370 MILEAGE REIMBURSEMENT	347	0	42	0	0	0.0%
6430 BUILDING MAINTENANCE	17,010	15,000	15,000	18,350	3,350	22.3%
6431 HEATING FUEL	5,809	7,000	8,769	7,500	500	7.1%
6441 ROAD MAINTENANCE	0	1,000	1,500	2,500	1,500	150.0%
6450 EQUIPMENT MAINTENANCE	16,230	25,850	25,800	22,450	(3,400)	(13.2%)
6460 VEHICLE MAINTENANCE	15,728	19,000	20,000	24,500	5,500	28.9%
6461 VEHICLE FUEL & OIL	6,236	19,000	9,766	12,000	(7,000)	(36.8%)
6462 VEHICLE OPERATION	32	100	0	0	(100)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	122,586	131,905	97,500	138,450	6,545	5.0%

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
800 SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6530 EQUIPMENT PURCHASE	162,469	0	21,189	14,000	14,000	0.0%
6540 CAPITAL IMPROVEMENTS	33,402	0	0	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>1,118,011</b>	<b>1,058,863</b>	<b>906,614</b>	<b>964,486</b>	<b>(94,378)</b>	<b>(8.9%)</b>
6130 ADMINISTRATIVE FEES	64,922	63,745	51,677	57,869	(5,876)	(9.2%)
6610 TRANSFERS OUT - SEWER FEES	1,116	1,032	1,032	1,152	120	11.6%
6617 TRANSFERS OUT - WATER FEES	0	1,200	1,200	1,108	(92)	(7.7%)
<b>NON OPERATING EXPENSES</b>	<b>66,038</b>	<b>65,977</b>	<b>53,909</b>	<b>60,129</b>	<b>(5,848)</b>	<b>(8.9%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,184,049</b>	<b>1,124,841</b>	<b>960,523</b>	<b>1,024,615</b>	<b>(100,226)</b>	<b>(8.9%)</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>25,913</b>	<b>36,269</b>	<b>195,270</b>	<b>76,308</b>	<b>40,039</b>	<b>110.4%</b>
<b>ENDING FUND BALANCE</b>	<b>145,427</b>	<b>181,696</b>	<b>340,697</b>	<b>417,005</b>	<b>235,309</b>	<b>129.5%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	122,343	162,087	119,257	123,370	(38,717)	(23.9%)
5110 OVERTIME PAY	0	0	2,500	4,000	4,000	0.0%
5120 TEMPORARY PAY	24,672	33,000	22,090	30,000	(3,000)	(9.1%)
5121 FIREFIGHTER FEES	62,428	47,000	47,000	50,000	3,000	6.4%
5200 TAXES/BENEFITS	147,305	160,954	93,149	108,425	(52,529)	(32.6%)
5300 TRAVEL & TRAINING	17,831	29,800	22,000	28,000	(1,800)	(6.0%)
5400 UNIFORM ALLOWANCE	6,847	8,000	7,000	7,000	(1,000)	(12.5%)
6010 SUPPLIES	1,249	3,000	2,804	3,000	0	0.0%
6011 OPERATING SUPPLIES	16,150	41,350	29,169	32,750	(8,600)	(20.8%)
6015 BOOKS & SOFTWARE	2,406	1,800	1,642	1,250	(550)	(30.6%)
6020 DUES & PUBLICATIONS	755	1,260	1,260	1,150	(110)	(8.7%)
6030 PUBLISHING EXPENSE	79	250	100	250	0	0.0%
6040 COMMUNITY PROMOTION	1,086	1,500	1,122	1,500	0	0.0%
6045 MEETING/TRAINING FOOD	599	600	600	700	100	16.7%
6070 POSTAGE EXPENSE	187	500	355	400	(100)	(20.0%)
6080 PROFESSIONAL SERVICES	5,000	5,000	5,000	5,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	480	1,200	600	1,200	0	0.0%
6090 CONTRACTUAL SERVICES	11,592	16,700	14,055	19,880	3,180	19.0%
6100 INSURANCE	10,695	10,800	12,396	13,000	2,200	20.4%
6110 MEDICAL EXPENSE	4,354	4,500	8,606	6,500	2,000	44.4%
6150 FINES & PENALTIES	1	0	0	0	0	0.0%
6310 ELECTRICITY	8,116	7,500	7,000	7,500	0	0.0%
6330 TELEPHONE	3,556	2,500	2,000	2,200	(300)	(12.0%)
6331 LONG DISTANCE	126	200	200	200	0	0.0%
6350 LANDFILL FEES	43	200	100	100	(100)	(50.0%)
6370 MILEAGE REIMBURSEMENT	347	0	42	0	0	0.0%
6430 BUILDING MAINTENANCE	10,327	11,000	11,000	15,350	4,350	39.5%
6431 HEATING FUEL	5,809	7,000	8,769	7,500	500	7.1%
6450 EQUIPMENT MAINTENANCE	11,742	15,850	15,800	12,450	(3,400)	(21.5%)
6460 VEHICLE MAINTENANCE	13,142	14,000	13,000	17,500	3,500	25.0%
6461 VEHICLE FUEL & OIL	3,690	9,000	7,000	7,000	(2,000)	(22.2%)
6462 VEHICLE OPERATION	32	100	0	0	(100)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	115,756	121,905	90,000	125,450	3,545	2.9%
6530 EQUIPMENT PURCHASE	162,469	0	21,189	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>771,215</b>	<b>718,556</b>	<b>566,805</b>	<b>632,624</b>	<b>(85,932)</b>	<b>(12.0%)</b>
6130 ADMINISTRATIVE FEES	45,901	43,327	34,008	37,957	(5,369)	(12.4%)
6610 TRANSFERS OUT - SEWER FEES	1,116	1,032	1,032	1,152	120	11.6%
6617 TRANSFERS OUT - WATER FEES	0	1,200	1,200	1,108	(92)	(7.7%)
<b>NON OPERATING EXPENSES</b>	<b>47,017</b>	<b>45,559</b>	<b>36,240</b>	<b>40,217</b>	<b>(5,341)</b>	<b>(11.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>818,232</b>	<b>764,115</b>	<b>603,045</b>	<b>672,842</b>	<b>(91,273)</b>	<b>(11.9%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
Entity Set: 800.1 SOUTH TONGASS SERVICE AREA WATER DIST/TREAT

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	117,573	112,187	96,562	102,374	(9,812)	(8.7%)
5110 OVERTIME PAY	8,153	0	2,200	0	0	0.0%
5120 TEMPORARY PAY	285	0	2,750	0	0	0.0%
5160 CALL OUT PAY	0	0	85	0	0	0.0%
5200 TAXES/BENEFITS	89,513	79,755	64,251	70,930	(8,825)	(11.1%)
5300 TRAVEL & TRAINING	2,003	1,500	1,500	1,000	(500)	(33.3%)
5400 UNIFORM ALLOWANCE	600	600	600	300	(300)	(50.0%)
6010 SUPPLIES	0	0	0	1,500	1,500	0.0%
6011 OPERATING SUPPLIES	28,354	43,000	43,000	43,000	0	0.0%
6020 DUES & PUBLICATIONS	388	500	500	500	0	0.0%
6030 PUBLISHING EXPENSE	407	185	182	200	15	8.1%
6060 RENTALS	0	500	500	1,000	500	100.0%
6070 POSTAGE EXPENSE	0	250	250	250	0	0.0%
6085 LICENSES/FEES/PERMITS	200	1,500	1,500	1,500	0	0.0%
6090 CONTRACTUAL SERVICES	8,463	10,000	17,400	25,000	15,000	150.0%
6091 WATER TESTING	13,268	19,700	10,200	5,000	(14,700)	(74.6%)
6100 INSURANCE	340	2,871	3,765	3,697	826	28.8%
6110 MEDICAL EXPENSE	343	600	613	500	(100)	(16.7%)
6150 FINES & PENALTIES	5	0	0	0	0	0.0%
6310 ELECTRICITY	19,650	26,500	15,000	20,000	(6,500)	(24.5%)
6330 TELEPHONE	703	360	360	360	0	0.0%
6331 LONG DISTANCE	14	50	0	0	(50)	(100.0%)
6350 LANDFILL FEES	0	250	500	250	0	0.0%
6430 BUILDING MAINTENANCE	6,683	4,000	4,000	3,000	(1,000)	(25.0%)
6441 ROAD MAINTENANCE	0	1,000	1,500	2,500	1,500	150.0%
6450 EQUIPMENT MAINTENANCE	4,488	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	2,586	5,000	7,000	7,000	2,000	40.0%
6461 VEHICLE FUEL & OIL	2,546	10,000	2,766	5,000	(5,000)	(50.0%)
6525 SMALL EQUIPMENT PURCHASES	6,830	10,000	7,500	13,000	3,000	30.0%
6530 EQUIPMENT PURCHASE	0	0	0	14,000	14,000	0.0%
6540 CAPITAL IMPROVEMENTS	33,402	0	0	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>346,796</b>	<b>340,308</b>	<b>294,484</b>	<b>331,861</b>	<b>(8,446)</b>	<b>(2.5%)</b>
6130 ADMINISTRATIVE FEES	19,021	20,418	17,669	19,912	(507)	(2.5%)
<b>NON OPERATING EXPENSES</b>	<b>19,021</b>	<b>20,418</b>	<b>17,669</b>	<b>19,912</b>	<b>(507)</b>	<b>(2.5%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>365,817</b>	<b>360,726</b>	<b>312,153</b>	<b>351,773</b>	<b>(8,953)</b>	<b>(2.5%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
810 LORING SERVICE AREA

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	14,759	15,286	15,286	16,675	1,389	9.1%
4010 REAL PROPERTY TAXES	2,073	2,800	2,800	0	(2,800)	(100.0%)
4060 MOTOR VEHICLE TAXES	109	0	38	0	0	0.0%
<b>TAXES</b>	2,182	2,800	2,838	0	(2,800)	(100.0%)
STATE REVENUE	18,245	44,133	0	44,133	0	0.0%
<b>REVENUE FROM OTHER GOVTS</b>	18,245	44,133	0	44,133	0	0.0%
4395 ANNUAL SERVICE AREA FEES	0	0	0	3,000	3,000	0.0%
<b>SERVICE FEES</b>	0	0	0	3,000	3,000	0.0%
<b>TOTAL REVENUES</b>	20,427	46,933	2,838	47,133	200	0.4%
6100 INSURANCE	1,155	1,156	1,367	1,367	211	18.3%
6410 DOCK MAINTENANCE	18,245	44,133	0	44,133	0	0.0%
<b>OPERATING EXPENSES</b>	19,400	45,289	1,367	45,500	211	0.5%
6130 ADMINISTRATIVE FEES	500	2,717	82	2,730	13	0.5%
<b>NON OPERATING EXPENSES</b>	500	2,717	82	2,730	13	0.5%
<b>TOTAL APPROPRIATIONS</b>	19,900	48,006	1,449	48,230	224	0.5%
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	527	(1,073)	1,389	(1,097)	(24)	2.2%
<b>ENDING FUND BALANCE</b>	15,286	14,213	16,675	15,578	1,365	9.6%

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
830 WATERFALL SERVICE AREA

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	<b>(33,500)</b>	<b>(23,095)</b>	<b>(23,095)</b>	<b>(1,145)</b>	<b>21,950</b>	<b>(95.0%)</b>
4080 PENALTY & INTEREST	1,070	0	1,742	0	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>1,070</b>	<b>0</b>	<b>1,742</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
4369 ROAD FEES	25,672	37,125	37,125	37,125	0	0.0%
<b>SERVICE FEES</b>	<b>25,672</b>	<b>37,125</b>	<b>37,125</b>	<b>37,125</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>26,742</b>	<b>37,125</b>	<b>38,867</b>	<b>37,125</b>	<b>0</b>	<b>0.0%</b>
6090 CONTRACTUAL SERVICES	12,312	20,000	9,000	20,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	594	600	600	630	30	5.0%
6441 ROAD MAINTENANCE	0	3,000	5,000	10,000	7,000	233.3%
<b>OPERATING EXPENSES</b>	<b>12,906</b>	<b>23,600</b>	<b>14,600</b>	<b>30,630</b>	<b>7,030</b>	<b>29.8%</b>
6130 ADMINISTRATIVE FEES	1,536	1,416	876	1,838	422	29.8%
6140 DEBT SERVICE	1,895	1,441	1,441	998	(443)	(30.7%)
<b>NON OPERATING EXPENSES</b>	<b>3,431</b>	<b>2,857</b>	<b>2,317</b>	<b>2,836</b>	<b>(21)</b>	<b>(0.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>16,337</b>	<b>26,457</b>	<b>16,917</b>	<b>33,466</b>	<b>7,009</b>	<b>26.5%</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>10,405</b>	<b>10,668</b>	<b>21,950</b>	<b>3,659</b>	<b>(7,009)</b>	<b>(65.7%)</b>
<b>ENDING FUND BALANCE</b>	<b>(23,095)</b>	<b>(12,427)</b>	<b>(1,145)</b>	<b>2,514</b>	<b>14,941</b>	<b>(120.2%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
840 MUD BIGHT SERVICE AREA

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	53,379	57,330	57,330	59,111	1,781	3.1%
4080 PENALTY & INTEREST	339	0	206	0	0	0.0%
PENALTY AND INTEREST	339	0	206	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	8,097	12,720	12,720	12,720	0	0.0%
SERVICE FEES	8,097	12,720	12,720	12,720	0	0.0%
TOTAL REVENUES	8,436	12,720	12,926	12,720	0	0.0%
6085 LICENSES/FEES/PERMITS	0	600	0	0	(600)	(100.0%)
6090 CONTRACTUAL SERVICES	3,249	15,000	8,000	15,000	0	0.0%
6441 ROAD MAINTENANCE	0	2,500	2,514	10,000	7,500	300.0%
OPERATING EXPENSES	3,249	18,100	10,514	25,000	6,900	38.1%
6130 ADMINISTRATIVE FEES	1,236	1,086	631	1,500	414	38.1%
NON OPERATING EXPENSES	1,236	1,086	631	1,500	414	38.1%
TOTAL APPROPRIATIONS	4,485	19,186	11,145	26,500	7,314	38.1%
REVENUE OVER(UNDER) EXPENDITURES	3,951	(6,466)	1,781	(13,780)	(7,314)	113.1%
ENDING FUND BALANCE	57,330	50,864	59,111	45,331	(5,533)	(10.9%)

KETCHIKAN GATEWAY BOROUGH  
 FY 2017  
 850 NICHOLS VIEW SERVICE AREA

DESCRIPTION	FY2015 ACTUAL	FY2016 FINAL	FY2016 ESTIMATED	FY2017 ORIGINAL	FY17-FY16 Final-\$	FY17-FY16 Final-%
BEGINNING FUND BALANCE	7,034	6,534	6,534	6,034	(500)	(7.7%)
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%
REVENUE OVER(UNDER) EXPENDITURES	(500)	(500)	(500)	(500)	0	0.0%
ENDING FUND BALANCE	6,534	6,034	6,034	5,534	(500)	(8.3%)

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
860 FOREST PARK SERVICE AREA

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	129,641	139,364	139,364	144,949	5,585	4.0%
4010 REAL PROPERTY TAXES	59,015	63,603	66,042	66,046	2,443	3.8%
4060 MOTOR VEHICLE TAXES	551	500	540	500	0	0.0%
<b>TAXES</b>	<b>59,567</b>	<b>64,103</b>	<b>66,582</b>	<b>66,546</b>	<b>2,443</b>	<b>3.8%</b>
<b>TOTAL REVENUES</b>	<b>59,567</b>	<b>64,103</b>	<b>66,582</b>	<b>66,546</b>	<b>2,443</b>	<b>3.8%</b>
6060 RENTALS	0	2,000	2,000	2,000	0	0.0%
6090 CONTRACTUAL SERVICES	12,894	40,000	20,000	40,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	5,544	5,544	5,544	5,821	277	5.0%
6441 ROAD MAINTENANCE	26,065	40,000	30,000	24,000	(16,000)	(40.0%)
<b>OPERATING EXPENSES</b>	<b>44,503</b>	<b>87,544</b>	<b>57,544</b>	<b>71,821</b>	<b>(15,723)</b>	<b>(18.0%)</b>
6130 ADMINISTRATIVE FEES	5,340	5,253	3,453	4,309	(943)	(18.0%)
<b>NON OPERATING EXPENSES</b>	<b>5,340</b>	<b>5,253</b>	<b>3,453</b>	<b>4,309</b>	<b>(943)</b>	<b>(18.0%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>49,843</b>	<b>92,797</b>	<b>60,997</b>	<b>76,130</b>	<b>(16,666)</b>	<b>(18.0%)</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>9,724</b>	<b>(28,694)</b>	<b>5,585</b>	<b>(9,584)</b>	<b>19,109</b>	<b>(66.6%)</b>
<b>ENDING FUND BALANCE</b>	<b>139,365</b>	<b>110,670</b>	<b>144,949</b>	<b>135,365</b>	<b>24,694</b>	<b>22.3%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
870 GOLD NUGGET SERVICE AREA

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	49,096	64,940	64,940	64,117	(823)	(1.3%)
4080 PENALTY & INTEREST	76	0	37	0	0	0.0%
<b>PENALTY AND INTEREST</b>	76	0	37	0	0	0.0%
4369 ROAD FEES	23,520	23,520	23,520	23,520	0	0.0%
<b>SERVICE FEES</b>	23,520	23,520	23,520	23,520	0	0.0%
<b>TOTAL REVENUES</b>	23,596	23,520	23,557	23,520	0	0.0%
6090 CONTRACTUAL SERVICES	2,913	17,000	8,000	17,000	0	0.0%
6441 ROAD MAINTENANCE	402	15,000	15,000	15,000	0	0.0%
<b>OPERATING EXPENSES</b>	3,315	32,000	23,000	32,000	0	0.0%
6130 ADMINISTRATIVE FEES	1,920	1,920	1,380	1,920	0	0.0%
6613 TRANSFERS OUT - SERVICE AREA	2,517	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	4,437	1,920	1,380	1,920	0	0.0%
<b>TOTAL APPROPRIATIONS</b>	7,752	33,920	24,380	33,920	0	0.0%
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	15,844	(10,400)	(823)	(10,400)	0	0.0%
<b>ENDING FUND BALANCE</b>	64,940	54,540	64,117	53,717	(823)	(1.5%)

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
885 HOMESTEAD SERVICE AREA

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	41,429	62,722	62,722	74,467	11,745	18.7%
4358 WASTEWATER HOOK UP FEES	3,444	0	0	0	0	0.0%
4369 ROAD FEES	28,101	32,775	32,775	5,535	(27,240)	(83.1%)
<b>SERVICE FEES</b>	31,545	32,775	32,775	5,535	(27,240)	(83.1%)
4435 TRANSFERS IN - GF	4,346	3,869	3,869	31,869	28,000	723.7%
<b>INTERFUND TRANSFERS</b>	4,346	3,869	3,869	31,869	28,000	723.7%
<b>TOTAL REVENUES</b>	35,891	36,644	36,644	37,404	760	2.1%
6090 CONTRACTUAL SERVICES	12,060	25,000	12,500	25,000	0	0.0%
6310 ELECTRICITY	83	0	0	0	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	908	990	990	1,040	50	5.0%
6441 ROAD MAINTENANCE	0	15,000	10,000	10,000	(5,000)	(33.3%)
<b>OPERATING EXPENSES</b>	13,050	40,990	23,490	36,040	(4,950)	(12.1%)
6130 ADMINISTRATIVE FEES	1,548	2,459	1,409	2,162	(297)	(12.1%)
<b>NON OPERATING EXPENSES</b>	1,548	2,459	1,409	2,162	(297)	(12.1%)
<b>TOTAL APPROPRIATIONS</b>	14,598	43,450	24,899	38,202	(5,247)	(12.1%)
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	21,293	(6,806)	11,745	(798)	6,007	(88.3%)
<b>ENDING FUND BALANCE</b>	62,722	55,916	74,467	73,669	17,752	31.7%

KETCHIKAN GATEWAY BOROUGH  
FY 2017  
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
<b>BEGINNING FUND BALANCE</b>	<b>(220,925)</b>	<b>(73,304)</b>	<b>(73,304)</b>	<b>68,311</b>	<b>141,615</b>	<b>(193.2%)</b>
4010 REAL PROPERTY TAXES	590,038	764,689	589,233	606,756	(157,933)	(20.7%)
4060 MOTOR VEHICLE TAXES	4,697	5,000	4,500	5,000	0	0.0%
<b>TAXES</b>	<b>594,734</b>	<b>769,689</b>	<b>593,733</b>	<b>611,756</b>	<b>(157,933)</b>	<b>(20.5%)</b>
4080 PENALTY & INTEREST	2,691	0	3,897	0	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>2,691</b>	<b>0</b>	<b>3,897</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
4221 PERS ON BEHALF PAYMENTS	87,456	9,511	9,511	8,223	(1,288)	(13.5%)
<b>REVENUE FROM OTHER GOVTS</b>	<b>87,456</b>	<b>9,511</b>	<b>9,511</b>	<b>8,223</b>	<b>(1,288)</b>	<b>(13.5%)</b>
4305 INTEREST INCOME	(9)	0	0	0	0	0.0%
<b>INVESTMENT INCOME</b>	<b>(9)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
4365 CONTRIB FROM PRIVATE SOURCES	124	0	0	0	0	0.0%
4390 MISCELLANEOUS REVENUE	98	0	1,430	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	114,278	0	118,397	118,910	118,910	0.0%
4396 EMS REVENUE	60,596	63,000	61,000	55,000	(8,000)	(12.7%)
<b>SERVICE FEES</b>	<b>175,097</b>	<b>63,000</b>	<b>180,827</b>	<b>173,910</b>	<b>110,910</b>	<b>176.0%</b>
4440 TRANSFERS IN - CPV FUND	43,300	60,851	60,851	0	(60,851)	(100.0%)
4454 TRANSFERS IN - CPV FUNDS	7,514	25,974	25,974	77,565	51,591	198.6%
4456 TRANSFERS IN - FIRE/EMS	20,400	24,661	20,400	20,400	(4,261)	(17.3%)
<b>INTERFUND TRANSFERS</b>	<b>71,214</b>	<b>111,486</b>	<b>107,225</b>	<b>97,965</b>	<b>(13,521)</b>	<b>(12.1%)</b>
<b>TOTAL REVENUES</b>	<b>931,184</b>	<b>953,686</b>	<b>895,193</b>	<b>891,854</b>	<b>(61,832)</b>	<b>(6.5%)</b>
5100 EMPLOYEE WAGES	200,170	180,551	193,231	194,623	14,072	7.8%
5110 OVERTIME PAY	8,327	8,500	9,365	4,000	(4,500)	(52.9%)
5120 TEMPORARY PAY	2,000	10,000	3,000	2,500	(7,500)	(75.0%)
5121 FIREFIGHTER FEES	24,300	41,920	30,000	41,920	0	0.0%
5200 TAXES/BENEFITS	220,385	158,414	143,049	168,773	10,359	6.5%
5300 TRAVEL & TRAINING	15,407	31,600	31,600	22,900	(8,700)	(27.5%)
5400 UNIFORM ALLOWANCE	2,355	15,050	11,600	1,600	(13,450)	(89.4%)
6010 SUPPLIES	1,873	3,400	2,135	4,600	1,200	35.3%
6011 OPERATING SUPPLIES	13,596	18,700	17,100	19,000	300	1.6%
6015 BOOKS & SOFTWARE	11,781	16,710	16,850	10,500	(6,210)	(37.2%)
6020 DUES & PUBLICATIONS	179	200	0	200	0	0.0%
6030 PUBLISHING EXPENSE	0	500	200	500	0	0.0%
6040 COMMUNITY PROMOTION	184	1,250	300	4,750	3,500	280.0%
6045 MEETING/TRAINING FOOD	434	500	200	500	0	0.0%
6060 RENTALS	1,159	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	359	500	153	500	0	0.0%
6080 PROFESSIONAL SERVICES	290	1,000	0	1,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	1,524	1,700	1,265	1,700	0	0.0%
6090 CONTRACTUAL SERVICES	10,733	7,000	6,487	13,050	6,050	86.4%
6100 INSURANCE	11,712	11,712	16,812	12,204	492	4.2%
6110 MEDICAL EXPENSE	493	1,200	1,175	1,200	0	0.0%
6310 ELECTRICITY	12,691	14,137	13,890	13,356	(781)	(5.5%)
6330 TELEPHONE	5,272	6,169	6,075	6,169	0	0.0%
6331 LONG DISTANCE	143	250	126	250	0	0.0%
6350 LANDFILL FEES	389	300	400	600	300	100.0%
6370 MILEAGE REIMBURSEMENT	2,794	3,000	2,241	3,000	0	0.0%
6430 BUILDING MAINTENANCE	38,569	24,300	24,300	21,700	(2,600)	(10.7%)
6431 HEATING FUEL	12,642	16,522	13,456	12,625	(3,897)	(23.6%)
6450 EQUIPMENT MAINTENANCE	9,146	15,100	15,720	11,600	(3,500)	(23.2%)
6460 VEHICLE MAINTENANCE	10,457	59,650	49,500	16,400	(43,250)	(72.5%)
6461 VEHICLE FUEL & OIL	7,156	15,308	8,776	14,000	(1,308)	(8.5%)
6525 SMALL EQUIPMENT PURCHASES	47,066	66,188	66,188	101,800	35,612	53.8%
6530 EQUIPMENT PURCHASE	0	13,000	13,000	9,000	(4,000)	(30.8%)
6540 CAPITAL IMPROVEMENTS	50,700	83,055	0	106,600	23,545	28.3%
<b>OPERATING EXPENSES</b>	<b>724,283</b>	<b>828,885</b>	<b>699,694</b>	<b>824,619</b>	<b>(4,266)</b>	<b>(0.5%)</b>
6130 ADMINISTRATIVE FEES	45,560	50,339	41,982	49,477	(862)	(1.7%)

KETCHIKAN GATEWAY BOROUGH  
 FY 2017  
 890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2015	FY2016	FY2016	FY2017	FY17-FY16	FY17-FY16
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6140 DEBT SERVICE	13,240	11,438	11,438	6,438	(5,000)	(43.7%)
6610 TRANSFERS OUT - SEWER FEES	480	464	464	464	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>59,280</b>	<b>62,241</b>	<b>53,884</b>	<b>56,379</b>	<b>(5,862)</b>	<b>(9.4%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>783,563</b>	<b>891,126</b>	<b>753,578</b>	<b>880,999</b>	<b>(10,127)</b>	<b>(1.1%)</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>147,620</b>	<b>62,560</b>	<b>141,615</b>	<b>10,856</b>	<b>(51,704)</b>	<b>(82.6%)</b>
<b>ENDING FUND BALANCE</b>	<b>(73,305)</b>	<b>(10,744)</b>	<b>68,311</b>	<b>79,167</b>	<b>89,911</b>	<b>(836.9%)</b>

# MISCELLANEOUS

## FY 2017

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## KETCHIKAN GATEWAY BOROUGH

<i>Miscellaneous Statistics</i>								
Date of Incorporation & Code of Ordinances Adopted- 1963								
Form of Government - Elected Assembly - Manager								
Second-Class Borough								
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<i>Ketchikan Gateway Borough</i>								
Borough, square miles	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900
Revillagigedo Island, square miles	1,129	1,129	1,129	1,129	1,129	1,129	1,129	1,129
Gravina Island, square miles	96	96	96	96	96	96	96	96
<i>Population</i>	13,709	13,778	13,729	13,779	13,593	13,477	13,477	12,984
<i>Property Assessment (Millions \$)</i>	\$ 1,383	\$ 1,348	\$ 1,348	1,374	1,415	1,356	1,344	1,398
Public School Teachers	172	175	179	174	170	154	158	151
Public School Enrollment (K-12)	2,249	2,228	2,210	2,165	2,200	2,100	2,127	2,252
<u><i>Calendar Year Taxable Sales by Category (million \$)</i></u>								
Contractors	N/A	7.9	7.8	8.3	7.4	6.4	6.2	6.3
Finance, insurance, banks	N/A	1.9	2.1	2.3	1.9	1.7	2.2	2.3
Hotels, motels, lodges	N/A	15.8	14.8	14.1	13.6	12.6	12.9	12.8
Manufacturing	N/A	4.9	5.1	5.1	4.7	6.3	5.9	6.0
Real estate	N/A	24.1	23.5	23.6	23.0	25.0	24.3	23.5
Retail trade	N/A	30.2	30.4	31.0	29.5	61.9	61.8	64.6
Retail trade - food	N/A	50.1	49.8	49.1	48.9	47.3	46.5	45.0
Retail trade, bars & catering	N/A	21.0	20.6	21.0	20.4	18.7	17.9	18.0
Retail, automotive	N/A	15.6	15.7	15.5	15.5	14.5	13.9	14.2
Retail, specialty	N/A	8.5	8.1	9.0	9.2	15.3	14.8	14.2
Retail, var, jewelry, curios	N/A	69.0	68.6	68.9	68.7	28.0	31.3	31.7
Services, entertainment	N/A	4.0	3.8	3.6	3.4	3.9	4.1	4.2
Service, general	N/A	6.6	6.3	5.8	5.7	9.2	9.0	9.2
Services, professional	N/A	3.6	3.7	3.7	3.5	3.4	3.5	3.5
Trans, comm, utilities	N/A	72.0	77.6	77.1	75.6	71.1	62.4	62.7
Wholesale trade	N/A	13.0	13.0	14.0	16.0	71.1	62.4	62.7
		348.2	350.9	352.1	347	396	379.1	381.0

## KETCHIKAN GATEWAY BOROUGH

*Miscellaneous Statistics*

Date of Incorporation &amp; Code of Ordinances Adopted- 1963

Form of Government - Elected Assembly - Manager

Second-Class Borough

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

## KETCHIKAN GATEWAY BOROUGH

*Miscellaneous Statistics*

Date of Incorporation &amp; Code of Ordinances Adopted- 1963

Form of Government - Elected Assembly - Manager

Second-Class Borough

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<i>Animal Protection (Fiscal)</i>								
Licenses Issued	581	663	684	830	778	774	774	810
Animals Impounded	260	296	235	442	402	362	362	509
Animals Surrendered	165	149	157	193	287	296	296	309
Animals Adopted	210	162	158	224	209	130	130	121
Animals Claimed	122	117	106	105	124	161	161	171
<i>South Tongass Volunteer Fire Department (Fiscal)</i>								
Stations	N/A	2	1	1	1	1	1	1
Volunteers	N/A	31	39	18	36	43	43	39
Fire Calls	N/A	55	33	38	20	34	34	29
Emergency Calls/EMS Incidents	N/A	123	163	129	132	96	96	125
Fire Investigations	N/A	4	11	2	1	5	5	7
<i>North Tongass Volunteer Fire Department (Fiscal)</i>								
Stations	N/A	2	2	2	2	2	2	2
Volunteers	N/A	25	24	15	16	23	23	26
Fire Calls	N/A	13	19	26	23	25	25	43
Emergency Calls/EMS Incidents	N/A	151	153	161	158	145	145	149
Fire Investigations	N/A	1	1	-	-	-	-	-
<i>Elections (Calendar)</i>								
Registered Voters	N/A	9963	9,836	10,065	10,105	10,354	10,354	10,255
Votes Cast Last Borough Election	N/A	1880	2001	1,272	1,849	2,127	2,127	2,189
% Voting Last Borough Election	N/A	23%	20%	15%	22%	24%	24%	25%
<i>Municipal Parks</i>								
Developed Parks	15	15	15	15	15	15	15	15
Developed Acres	6,564	6,564	6,564	6,564	6,564	6,564	6,564	6,564
Swimming Pools	1	1	1	1	1	1	1	1
Lighted Ball Fields	6	6	6	7	7	7	7	7

**KETCHIKAN GATEWAY BOROUGH**

*Miscellaneous Statistics*

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<i>Ketchikan International Airport (Calendar)</i>								
Inbound Passengers	95,452	88,302	95,828	101,041	100,542	98,632	96,160	100,851
Outbound Passengers	91,636	84,166	94,948	99,987	99,687	97,412	95,050	99,650
<i>Airport Ferry (Calendar)</i>								
Passengers	377,097	349,493	352,778	337,242	335,765	332,729	358,443	381,961
Vehicles	90,108	83,148	83,286	79,119	78,010	77,673	83,690	105,653
<i>Transit (Fiscal)</i>								
Passengers	420,913	414,297	403,884	458,703	396,689	342,412	307,999	265,536
<i>Visitor Industry (Calendar)</i>								
Cruise Ship Passengers	N/A	944,500	896,084	791,108	778,899	835,325	925,517	937,419

Data retrieved from the following sources:

2000 U.S. Census of Population and Housing  
 Alaska Department of Community & Economic  
 Alaska Department of Labor and Workforce Development  
 Data supplied by Ketchikan Gateway Borough Department Directors

Ketchikan Gateway Borough School District  
 Ketchikan Public Library  
 City of Ketchikan

### Schedule of Bonds and Debt Service Payable

		Principal 7/1/2016	Principal Payments	Principal 6/30/2016	Net Interest Expense FY17	DEED Participation	Year of Maturity
GO Bonds - 2006A	School safety upgrades	130,000	130,000	-	5,200	70%	2016
GO Bonds - 2009A	Aquatic center	575,000	575,000	-	17,250	18%	2016
GO Bonds - 2009B & C	Aquatic center	20,425,000		20,425,000	747,682	18%	2039
GO Bonds - 2010 One	Refunding school bond	3,245,000	575,000	2,670,000	147,050	70%	2020
GO Bonds - 2010B Four	High school roof	2,640,000	215,000	2,425,000	65,436	70%	2026
GO Bonds - 2011 III	Refunding school bond	4,090,000	435,000	3,655,000	186,250	70%	2023
GO Bonds - 2012 II	Refunding school bond	3,060,000	565,000	2,495,000	124,150	70%	2020
GO Bonds - 2013 One	School facilities upgrade	4,080,000	440,000	3,640,000	168,150	70%	2023
GO Bonds - 2015A One	Refunding school bond	2,185,000	540,000	1,645,000	58,839	70%	2019
Certificates of Participation				-			
C of P 2010A-1	White Cliff	455,000	140,000	315,000	22,400	0%	2018
C of P 2010A-2	White Cliff	3,700,000		3,700,000	132,134	0%	2036
Total		<u>44,585,000</u>	<u>3,615,000</u>	<u>40,970,000</u>	<u>1,674,541</u>		

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