

Kodiak Island Borough  
 Budget Summary by Fund  
 For Fiscal Year 2019 (July 1, 2018 - June 30, 2019)

**A. General Fund (100)**

<u>Revenues</u>	<u>Percentage</u>		<u>Amount</u>
Property Tax - Real	20.50%	\$	1,355,811
Property Tax - Personal	2.28%		150,838
Non-Ad Valorem Tax	0.40%		26,500
Payment in Lieu of Tax	20.29%		1,342,000
Severance Tax	19.65%		1,300,000
Penalties & Interest	2.27%		150,000
Licenses & Permits	0.82%		54,550
Excise Tax	5.29%		350,000
Shared Revenue - Federal	2.27%		150,000
Shared Revenue - State	24.75%		1,637,096
Investments Earnings	0.08%		5,000
Miscellaneous	0.04%		2,965
Transfers In	1.36%		90,008
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Total General Fund Revenues		\$	6,614,768
<u>Expenditures</u>			
Legislative	2.63%	\$	173,700
Borough Management	9.89%		654,301
Borough Clerk	8.26%		546,427
Legal Services	2.46%		163,000
Finance/Accounting	14.14%		935,480
Finance/MIS	16.92%		1,119,339
Assessing	11.76%		778,060
Engineering/Facilities	5.95%		393,596
Community Development	12.83%		848,839
Building Inspectors	2.41%		159,090
Economic Development	0.49%		32,100
General Administration	4.30%		284,135
Parks and Recreation	1.49%		98,319
Emergency Preparedness	0.91%		59,878
Animal Control	1.72%		114,015
Education, Culture & Recreation	0.31%		20,489
College and Libraries	0.76%		50,000
Non Profit Funding	2.78%		184,000
Transfers Out	0.00%		0
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Total General Fund Expenditures		\$	6,614,768

Kodiak Island Borough  
Budget Summary by Fund  
For Fiscal Year 2019 (July 1, 2018 - June 30, 2019)

<b>B. Special Revenue Funds</b>	<b>(Revenues and Expenditures)</b>	
1 Education Support Fund (201)	\$	9,890,244
2 Land Sales (210)	\$	339,553
3 Buildings & Grounds Fund (220)	\$	832,522
4 Local Emergency Planning Committee (234)	\$	15,500
5 Women's Bay Road Service Area (240)	\$	226,190
6 Service Area No. 1 (242)	\$	406,500
7 Service Area No. 2 (243)	\$	25
8 Monashka Bay Road Services Area (244)	\$	50,738
9 Bay View Road Service Area (246)	\$	15,485
10 Fire Protection Area No. 1 (250)	\$	671,026
11 Women's Bay Fire Department (252)	\$	183,150
12 KIB Airport Fire Area (254)	\$	16,941
13 Woodland Acres Street Light Area (260)	\$	5,418
14 Trinity Acres Lighting Dist. (261)	\$	2,004
15 Mission Lake Tide Gate (262)	\$	1,798
17 Facilities Fund (276)	\$	449,000
18 Tourism Development (277)	\$	132,000
Total Special Revenue Funds	\$	<u>13,238,094</u>

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Budget Summary by Fund  
For Fiscal Year 2019 (July 1, 2018 - June 30, 2019)

**C. Debt Service Funds** (Revenues and Expenditures)

1 Debt Service (300)	\$ 7,778,239
Total Debt Service Funds	\$ 7,778,239

**D. Enterprise Funds** (Revenues and Expenditures)

1 Solid Waste Disposal Fund (530)	\$ 4,135,244
2 Hospital Enterprise Fund (540)	\$ 1,452,686
3 Long Term Care Enterprise Fund (545)	\$ 1,075,928
4 Kodiak Fisheries Research Center (555)	\$ 1,760,793
5 911 Service (560)	\$ 250,000
Total Enterprise Funds	\$ 8,674,651

**Total all Funds** \$ 36,305,752



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
<b>Fund 100 - General Fund</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
100-000 311.100	Real Property Tax	20,174.55	159,796.02	744,135.00	743,199.68	1,355,811.00
100-000 311.200	Personal Property Tax	11,864.86	21,507.82	84,631.00	84,867.59	150,838.00
	<i>Property Tax Totals</i>	<b>\$32,039.41</b>	<b>\$181,303.84</b>	<b>\$828,766.00</b>	<b>\$828,067.27</b>	<b>\$1,506,649.00</b>
<i>Non-Ad Valorem Taxes</i>						
100-000 313.100	Boat Tax	22,450.90	(64.00)	.00	.00	.00
100-000 313.120	Aircraft Tax	22,200.00	26,500.00	26,500.00	30,000.00	26,500.00
	<i>Non-Ad Valorem Taxes Totals</i>	<b>\$44,650.90</b>	<b>\$26,436.00</b>	<b>\$26,500.00</b>	<b>\$30,000.00</b>	<b>\$26,500.00</b>
<i>Payment in Lieu of Taxes</i>						
100-000 314.100	PILT - Federal	1,630,517.00	1,546,288.00	1,300,000.00	.00	1,300,000.00
100-000 314.200	PILT - KIHA	25,586.13	31,579.34	31,000.00	27,601.54	28,000.00
100-000 314.210	PILT - Alaska Housing	14,436.51	14,245.14	.00	.00	14,000.00
	<i>Payment in Lieu of Taxes Totals</i>	<b>\$1,670,539.64</b>	<b>\$1,592,112.48</b>	<b>\$1,331,000.00</b>	<b>\$27,601.54</b>	<b>\$1,342,000.00</b>
<i>Severance Taxes</i>						
100-000 316.100	Fish	1,395,610.04	1,182,923.51	1,395,000.00	1,149,010.89	1,200,000.00
100-000 316.200	Mining - Gravel	3,063.67	73,495.53	20,000.00	52,709.70	50,000.00
100-000 316.300	Logging	92,415.71	50,087.78	20,000.00	59,360.80	50,000.00
	<i>Severance Taxes Totals</i>	<b>\$1,491,089.42</b>	<b>\$1,306,506.82</b>	<b>\$1,435,000.00</b>	<b>\$1,261,081.39</b>	<b>\$1,300,000.00</b>
<i>Penalties &amp; Interest Tax</i>						
100-000 319.100	Penalties & Interest	145,066.84	213,373.11	148,500.00	204,275.23	150,000.00
	<i>Penalties &amp; Interest Tax Totals</i>	<b>\$145,066.84</b>	<b>\$213,373.11</b>	<b>\$148,500.00</b>	<b>\$204,275.23</b>	<b>\$150,000.00</b>
<i>Licenses &amp; Permits</i>						
100-000 322.110	Building Permits	38,176.88	57,928.33	40,000.00	30,890.97	33,000.00
100-000 322.120	Subdivision	5,710.00	6,490.00	5,500.00	3,100.00	6,000.00
100-000 322.130	Conditional Use Permit	2,750.00	1,000.00	1,000.00	250.00	1,500.00
100-000 322.140	Zoning Compliance Permit	6,475.00	6,840.00	5,000.00	4,800.00	6,000.00
100-000 322.160	Variance Fee	1,250.00	2,455.00	750.00	400.00	750.00
100-000 322.170	Zoning Change Fee	1,100.00	.00	.00	.00	.00
100-000 322.180	Electric Permit	3,709.00	3,450.75	3,700.00	3,381.60	3,500.00
100-000 322.190	Plumbing Permit	2,703.60	2,254.00	2,700.00	2,221.80	2,200.00
100-000 322.200	P & Z Review Fee	2,800.00	450.00	1,000.00	600.00	.00
100-000 322.210	Special Land Use	.00	1,050.00	.00	.00	.00
100-000 322.230	Dog Licenses	1,477.00	1,628.00	500.00	.00	1,600.00



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
<b>Fund 100 - General Fund</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Licenses &amp; Permits</i>						
100-000 322.240	Business License - Marijuana	.00	.00	1,600.00	.00	.00
100-000 322.250	Site Plan Review	.00	.00	.00	150.00	.00
<i>Licenses &amp; Permits Totals</i>		<b>\$66,151.48</b>	<b>\$83,546.08</b>	<b>\$61,750.00</b>	<b>\$45,794.37</b>	<b>\$54,550.00</b>
<i>Excise Tax</i>						
100-000 323.100	Tobacco Excise Tax	.00	.00	200,000.00	76,497.29	350,000.00
<i>Excise Tax Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$76,497.29</b>	<b>\$350,000.00</b>
<i>Federal Shared Revenue</i>						
100-000 332.100	National Wildlife Refuge	203,084.00	230,082.00	112,500.00	.00	150,000.00
<i>Federal Shared Revenue Totals</i>		<b>\$203,084.00</b>	<b>\$230,082.00</b>	<b>\$112,500.00</b>	<b>\$0.00</b>	<b>\$150,000.00</b>
<i>State Shared Revenues</i>						
100-000 335.110	State Community Assistance (formally State Revenue Sharing)	692,624.00	461,512.00	390,200.00	465,942.00	408,076.00
100-000 335.130	Fisheries Business Tax	1,382,320.42	1,270,403.28	1,150,000.00	1,103,101.42	1,050,000.00
100-000 335.132	Business Fisheries & Landing Tax	20,369.80	60,422.12	35,500.00	14,867.52	12,000.00
100-000 335.150	Telephone & Electric	16,986.84	16,480.87	15,500.00	.00	15,500.00
100-000 335.170	Liquor License	53.00	.00	.00	.00	.00
100-000 335.175	Marijuana Licenses	.00	.00	2,500.00	500.00	500.00
100-000 335.190	PERS on Behalf Payment	146,085.01	107,144.56	99,382.00	61,037.19	151,020.00
<i>State Shared Revenues Totals</i>		<b>\$2,258,439.07</b>	<b>\$1,915,962.83</b>	<b>\$1,693,082.00</b>	<b>\$1,645,448.13</b>	<b>\$1,637,096.00</b>
<i>Fines</i>						
100-000 351.100	Animal Control	55.00	491.00	.00	303.00	.00
<i>Fines Totals</i>		<b>\$55.00</b>	<b>\$491.00</b>	<b>\$0.00</b>	<b>\$303.00</b>	<b>\$0.00</b>
<i>Interest Earnings</i>						
100-000 361.100	Interest Earnings	72,076.92	30,077.94	13,000.00	46,387.08	5,000.00
100-000 361.300	Change in Fair Market Value	(17,866.31)	(19,019.07)	.00	(42,406.57)	.00
<i>Interest Earnings Totals</i>		<b>\$54,210.61</b>	<b>\$11,058.87</b>	<b>\$13,000.00</b>	<b>\$3,980.51</b>	<b>\$5,000.00</b>
<i>Miscellaneous - Classified</i>						
100-000 380.110	Jury Duty	125.00	175.00	125.00	125.00	150.00
100-000 380.120	Sale of Copies	96.00	67.40	.00	72.75	65.00
100-000 380.122	Sale of Maps	1,436.00	837.00	1,500.00	1,354.04	1,000.00
100-000 380.130	Dishonored Check Fee	181.00	361.00	250.00	207.00	250.00
100-000 380.170	Other	30,807.16	1,784.10	10,000.00	3,381.65	1,500.00
100-000 380.230	Insurance Rebate - Misc	403,958.25	.00	.00	.00	.00



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 100 - General Fund						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
<i>Miscellaneous - Classified</i>						
100-000 380.260	Legal & Collection Fee Reimbursement	4,772.00	.00	.00	.00	.00
	<i>Miscellaneous - Classified Totals</i>	\$441,375.41	\$3,224.50	\$11,875.00	\$5,140.44	\$2,965.00
<i>Operating Transfers In</i>						
100-000 391.300	Debt Service	.00	.00	492,936.00	492,936.00	90,008.00
	<i>Operating Transfers In Totals</i>	\$0.00	\$0.00	\$492,936.00	\$492,936.00	\$90,008.00
<i>Sale of Fixed Assets</i>						
100-000 392.100	Sale / General Fixed Assets	.00	.00	.00	1,240.00	.00
	<i>Sale of Fixed Assets Totals</i>	\$0.00	\$0.00	\$0.00	\$1,240.00	\$0.00
Department 000 - Fund Revenues Totals		\$6,406,701.78	\$5,564,097.53	\$6,354,909.00	\$4,622,365.17	\$6,614,768.00
	<b>REVENUE TOTALS</b>	\$6,406,701.78	\$5,564,097.53	\$6,354,909.00	\$4,622,365.17	\$6,614,768.00



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Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund <b>100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>100 - Legislative</b>						
<i>Personnel Services</i>						
100-100 410.106	Mayoral Stipend	6,000.00	6,500.00	6,000.00	4,500.00	6,000.00
100-100 410.108	Assembly Stipend	24,000.00	24,900.00	25,000.00	19,500.00	25,000.00
	<i>Personnel Services Totals</i>	<b>\$30,000.00</b>	<b>\$31,400.00</b>	<b>\$31,000.00</b>	<b>\$24,000.00</b>	<b>\$31,000.00</b>
<i>Employee Benefits</i>						
100-100 420.110	Unemployment Taxes	.00	.00	3.00	.00	.00
100-100 420.120	FICA Taxes	2,344.73	2,451.84	2,459.00	1,889.56	2,500.00
100-100 420.140	Retirement	1,582.69	1,593.57	1,931.00	996.35	2,000.00
100-100 420.150	Workers Compensation	284.66	189.90	.00	152.11	.00
	<i>Employee Benefits Totals</i>	<b>\$4,212.08</b>	<b>\$4,235.31</b>	<b>\$4,393.00</b>	<b>\$3,038.02</b>	<b>\$4,500.00</b>
<i>Professional Services</i>						
100-100 430.100	Political Lobbyist	72,346.25	72,000.00	75,000.00	62,000.00	75,000.00
100-100 430.140	Contracted Services	.00	.00	.00	.00	20,000.00
	<i>Professional Services Totals</i>	<b>\$72,346.25</b>	<b>\$72,000.00</b>	<b>\$75,000.00</b>	<b>\$62,000.00</b>	<b>\$95,000.00</b>
<i>Legal Services</i>						
100-100 431.120	Legal Fees	.00	826.50	.00	.00	.00
	<i>Legal Services Totals</i>	<b>\$0.00</b>	<b>\$826.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Support Goods &amp; Services</i>						
100-100 450.100	Office Supplies	39.30	18.45	500.00	86.14	500.00
100-100 450.140	Dues / Books / Periodicals	18,628.00	19,028.85	18,500.00	18,475.00	18,500.00
100-100 450.200	Honorarium / Amenities	2,534.69	1,708.97	4,000.00	4,136.93	3,000.00
100-100 450.210	Food / Business Lunch	4,700.76	1,641.67	3,000.00	1,088.84	1,500.00
100-100 450.220	Insurance & Bonding	635.76	211.30	700.00	.00	700.00
100-100 450.222	General Liability Insurance Coverage	.00	.00	.00	462.77	.00
100-100 450.224	Insurance Coverage Discounts	.00	.00	.00	(123.00)	.00
100-100 450.300	Travel / Per Diem	11,533.30	16,971.65	16,000.00	13,130.13	16,000.00
100-100 450.301	Mayor Travel / Per Diem	3,459.90	.00	4,000.00	573.33	2,000.00
100-100 450.340	Telephone	818.39	670.12	500.00	218.89	500.00
100-100 450.485	Town Meeting Costs	750.00	857.65	.00	.00	500.00
	<i>Support Goods &amp; Services Totals</i>	<b>\$43,100.10</b>	<b>\$41,108.66</b>	<b>\$47,200.00</b>	<b>\$38,049.03</b>	<b>\$43,200.00</b>
	Department <b>100 - Legislative Totals</b>	<b>\$149,658.43</b>	<b>\$149,570.47</b>	<b>\$157,593.00</b>	<b>\$127,087.05</b>	<b>\$173,700.00</b>



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
<b>Fund 100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>105 - Borough Management</b>						
<i>Personnel Services</i>						
100-105 410.110	Salaries	367,162.32	314,141.46	375,405.00	288,550.10	382,254.00
100-105 410.130	Overtime	10,805.57	5,281.20	6,738.00	2,535.73	6,000.00
<i>Personnel Services Totals</i>		<b>\$377,967.89</b>	<b>\$319,422.66</b>	<b>\$382,143.00</b>	<b>\$291,085.83</b>	<b>\$388,254.00</b>
<i>Employee Benefits</i>						
100-105 420.110	Unemployment Taxes	33.72	30.90	38.00	28.86	39.00
100-105 420.120	FICA Taxes	25,774.91	24,092.31	29,234.00	21,794.66	29,801.00
100-105 420.130	Group Insurance	70,190.36	71,529.71	91,232.00	72,547.64	95,920.00
100-105 420.140	Retirement	93,122.73	81,851.42	99,357.00	73,379.07	108,711.00
100-105 420.150	Workers Compensation	3,551.76	2,114.04	2,675.00	1,897.34	2,676.00
<i>Employee Benefits Totals</i>		<b>\$192,673.48</b>	<b>\$179,618.38</b>	<b>\$222,536.00</b>	<b>\$169,647.57</b>	<b>\$237,147.00</b>
<i>Professional Services</i>						
100-105 430.140	Contracted Services	.00	.00	.00	175.00	.00
<i>Professional Services Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$175.00</b>	<b>\$0.00</b>
<i>Support Goods &amp; Services</i>						
100-105 450.100	Office Supplies	461.49	328.99	500.00	640.90	500.00
100-105 450.115	Computer Software <\$5000	.00	.00	500.00	.00	500.00
100-105 450.120	Printing / Binding	4,363.93	3,079.76	4,500.00	3,414.53	4,000.00
100-105 450.130	Postage	6.47	.00	.00	.00	.00
100-105 450.140	Dues / Books / Periodicals	2,462.60	1,776.48	2,500.00	3,431.45	3,000.00
100-105 450.160	Furniture / Fixtures	831.90	163.39	2,000.00	3,914.14	2,000.00
100-105 450.170	Machinery / Equipment <\$5000	1,998.55	.00	550.00	.00	.00
100-105 450.210	Food / Business Lunch	293.35	952.02	500.00	192.79	500.00
100-105 450.220	Insurance & Bonding	5,239.25	2,454.04	5,500.00	.00	3,000.00
100-105 450.222	General Liability Insurance Coverage	.00	.00	.00	3,539.65	.00
100-105 450.224	Insurance Coverage Discounts	.00	.00	.00	(939.00)	.00
100-105 450.270	Continuing Education	1,451.20	2,509.80	7,500.00	2,118.92	3,000.00
100-105 450.290	Recruit / Relocation	22,560.46	357.85	500.00	894.45	.00
100-105 450.300	Travel / Per Diem	1,704.81	6,315.30	6,500.00	6,432.65	6,550.00
100-105 450.330	Rent	23,287.00	29,712.00	35,402.00	29,501.68	39,850.00
100-105 450.340	Telephone	1,942.86	1,562.71	1,800.00	565.76	3,000.00
100-105 450.430	Maint & Repairs	.00	207.00	.00	.00	.00





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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund	<b>100 - General Fund</b>					
<b>EXPENSE</b>						
Department <b>105 - Borough Management</b>						
<i>Support Goods &amp; Services</i>						
<i>Support Goods &amp; Services Totals</i>		\$66,603.87	\$49,419.34	\$68,252.00	\$53,707.92	\$65,900.00
<i>Allocated to Projects</i>						
100-105 492.530	Allocated to Solid Waste	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
100-105 492.540	Allocated to Hospital	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(15,000.00)
100-105 492.555	Allocated to KFRC	(12,000.00)	(12,000.00)	(12,000.00)	(12,000.00)	(12,000.00)
<i>Allocated to Projects Totals</i>		(\$32,000.00)	(\$32,000.00)	(\$32,000.00)	(\$32,000.00)	(\$37,000.00)
Department	<b>105 - Borough Management Totals</b>	\$605,245.24	\$516,460.38	\$640,931.00	\$482,616.32	\$654,301.00



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
<b>Fund 100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>110 - Borough Clerk</b>						
<i>Personnel Services</i>						
100-110 410.110	Salaries	242,563.37	238,649.74	259,425.00	206,493.20	251,363.00
100-110 410.130	Overtime	9,344.57	10,250.66	11,000.00	4,839.86	10,000.00
<i>Personnel Services Totals</i>		<b>\$251,907.94</b>	<b>\$248,900.40</b>	<b>\$270,425.00</b>	<b>\$211,333.06</b>	<b>\$261,363.00</b>
<i>Employee Benefits</i>						
100-110 420.110	Unemployment Taxes	23.45	24.32	26.00	20.52	26.00
100-110 420.120	FICA Taxes	17,497.57	17,036.13	19,846.00	15,066.73	20,094.00
100-110 420.130	Group Insurance	62,343.52	62,553.09	67,137.00	57,909.46	73,990.00
100-110 420.140	Retirement	64,895.58	64,096.43	67,450.00	51,920.35	73,182.00
100-110 420.150	Workers Compensation	2,423.44	1,662.88	1,809.00	1,189.72	1,750.00
<i>Employee Benefits Totals</i>		<b>\$147,183.56</b>	<b>\$145,372.85</b>	<b>\$156,268.00</b>	<b>\$126,106.78</b>	<b>\$169,042.00</b>
<i>Support Goods &amp; Services</i>						
100-110 450.100	Office Supplies	1,960.78	348.50	1,000.00	768.36	1,000.00
100-110 450.110	Operating Supplies	313.74	466.18	500.00	.00	500.00
100-110 450.120	Printing / Binding	11,358.31	8,475.97	6,000.00	8,904.32	6,000.00
100-110 450.130	Postage	56.90	.00	100.00	.00	100.00
100-110 450.140	Dues / Books / Periodicals	895.00	825.00	1,500.00	1,015.00	1,000.00
100-110 450.160	Furniture / Fixtures	4,979.87	40.00	.00	.00	500.00
100-110 450.170	Machinery / Equipment <\$5000	799.00	860.85	1,000.00	.00	1,000.00
100-110 450.210	Food / Business Lunch	78.82	.00	.00	.00	.00
100-110 450.230	Advertising / Hearings	26,179.32	26,154.40	20,000.00	13,904.77	13,950.00
100-110 450.232	Advertising - APOC to Advertising - Ballot Propositions	.00	.00	1,000.00	.00	1,000.00
100-110 450.270	Continuing Education	15,279.31	10,433.91	16,500.00	8,566.19	11,500.00
100-110 450.290	Recruit / Relocation	882.27	1,057.40	.00	.00	.00
100-110 450.300	Travel / Per Diem	27.22	2,545.98	2,000.00	2,347.50	3,000.00
100-110 450.330	Rent	68,864.00	49,220.00	58,634.00	48,861.68	49,772.00
100-110 450.340	Telephone	1,113.11	1,069.85	1,000.00	985.36	2,200.00
100-110 450.470	Election Local	19,590.63	22,210.45	25,000.00	23,061.45	21,000.00
100-110 450.480	Boards & Committees	1,502.95	427.33	1,000.00	200.00	1,000.00
100-110 450.530	Records Management	3,770.22	643.15	2,500.00	1,249.75	2,500.00
100-110 450.531	Transcription / Record Restoration Fee	.00	369.40	.00	.00	.00
<i>Support Goods &amp; Services Totals</i>		<b>\$157,651.45</b>	<b>\$125,148.37</b>	<b>\$137,734.00</b>	<b>\$109,864.38</b>	<b>\$116,022.00</b>



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 100 - General Fund						
EXPENSE						
Department	<b>110 - Borough Clerk Totals</b>	\$556,742.95	\$519,421.62	\$564,427.00	\$447,304.22	\$546,427.00



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund <b>100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>115 - Borough Attorney</b>						
<i>Legal Services</i>						
100-115 431.110	Litigation Expenses	59,305.08	31,750.47	25,000.00	2,428.23	50,000.00
100-115 431.120	Legal Fees	56,407.60	60,877.04	100,000.00	73,203.97	100,000.00
	<i>Legal Services Totals</i>	<b>\$115,712.68</b>	<b>\$92,627.51</b>	<b>\$125,000.00</b>	<b>\$75,632.20</b>	<b>\$150,000.00</b>
<i>Support Goods &amp; Services</i>						
100-115 450.230	Advertising / Hearings	8,816.50	7,845.46	6,000.00	8,684.05	5,000.00
100-115 450.240	Filing / Record Fees	1,735.23	2,017.00	3,500.00	1,422.00	3,000.00
100-115 450.245	Title Search Fees	3,600.00	5,000.00	6,000.00	4,750.00	5,000.00
100-115 450.340	Telephone	.00	(2.78)	.00	.00	.00
	<i>Support Goods &amp; Services Totals</i>	<b>\$14,151.73</b>	<b>\$14,859.68</b>	<b>\$15,500.00</b>	<b>\$14,856.05</b>	<b>\$13,000.00</b>
Department <b>115 - Borough Attorney Totals</b>		<b>\$129,864.41</b>	<b>\$107,487.19</b>	<b>\$140,500.00</b>	<b>\$90,488.25</b>	<b>\$163,000.00</b>



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
<b>Fund 100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>120 - Finance Department</b>						
<i>Personnel Services</i>						
100-120 410.110	Salaries	520,770.15	389,375.10	471,422.00	331,591.08	481,842.00
100-120 410.120	Temporary Help	.00	8,419.58	10,500.00	20,004.40	27,050.00
100-120 410.130	Overtime	19,530.69	4,825.22	4,800.00	1,529.37	2,400.00
<i>Personnel Services Totals</i>		<b>\$540,300.84</b>	<b>\$402,619.90</b>	<b>\$486,722.00</b>	<b>\$353,124.85</b>	<b>\$511,292.00</b>
<i>Employee Benefits</i>						
100-120 420.110	Unemployment Taxes	50.25	38.76	48.00	33.52	51.00
100-120 420.120	FICA Taxes	38,199.01	29,794.28	36,431.00	26,212.94	39,214.00
100-120 420.130	Group Insurance	144,024.12	126,199.01	151,077.00	110,135.55	185,845.00
100-120 420.140	Retirement	139,384.64	102,590.03	123,818.00	84,217.11	143,162.00
100-120 420.150	Workers Compensation	5,151.73	2,730.72	3,334.00	2,502.94	3,579.00
<i>Employee Benefits Totals</i>		<b>\$326,809.75</b>	<b>\$261,352.80</b>	<b>\$314,708.00</b>	<b>\$223,102.06</b>	<b>\$371,851.00</b>
<i>Professional Services</i>						
100-120 430.140	Contracted Services	62.50	.00	.00	.00	.00
<i>Professional Services Totals</i>		<b>\$62.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Support Goods &amp; Services</i>						
100-120 450.100	Office Supplies	2,341.61	1,745.86	2,000.00	2,581.68	2,200.00
100-120 450.120	Printing / Binding	13,462.24	9,820.10	13,500.00	7,692.35	13,500.00
100-120 450.140	Dues / Books / Periodicals	3,483.29	3,232.57	3,500.00	2,901.41	3,500.00
100-120 450.160	Furniture / Fixtures	4,254.97	.00	5,000.00	84.58	500.00
100-120 450.210	Food / Business Lunch	105.85	.00	100.00	.00	.00
100-120 450.220	Insurance & Bonding	7,972.86	9,460.26	9,000.00	.00	6,500.00
100-120 450.222	General Liability Insurance Coverage	.00	.00	.00	4,613.82	.00
100-120 450.224	Insurance Coverage Discounts	.00	.00	.00	(1,224.00)	.00
100-120 450.270	Continuing Education	8,135.68	4,874.32	8,500.00	4,746.48	6,500.00
100-120 450.290	Recruit / Relocation	.00	3,010.51	.00	1,350.26	.00
100-120 450.300	Travel / Per Diem	.00	.00	1,000.00	.00	.00
100-120 450.330	Rent	66,600.00	65,819.00	78,408.00	65,340.00	66,556.00
100-120 450.340	Telephone	1,103.45	1,018.35	1,500.00	901.68	1,400.00
100-120 450.430	Maint & Repairs	.00	.00	.00	162.04	.00
100-120 493.130	Bond Insurance Coverage	.00	.00	.00	2,925.00	.00
<i>Support Goods &amp; Services Totals</i>		<b>\$107,459.95</b>	<b>\$98,980.97</b>	<b>\$122,508.00</b>	<b>\$92,075.30</b>	<b>\$100,656.00</b>



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 100 - General Fund						
<b>EXPENSE</b>						
Department 120 - Finance Department						
<i>Allocated to Projects</i>						
100-120 492.210	Allocated to Land Sales	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)
100-120 492.530	Allocated to Solid Waste	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	(10,000.00)
100-120 492.540	Allocated to Hospital	(12,000.00)	(24,000.00)	(24,000.00)	(24,000.00)	(25,319.00)
100-120 492.555	Allocated to KFRC	(12,000.00)	(12,000.00)	(12,000.00)	(12,000.00)	(12,000.00)
	<i>Allocated to Projects Totals</i>	<u>(\$31,000.00)</u>	<u>(\$43,000.00)</u>	<u>(\$43,000.00)</u>	<u>(\$43,000.00)</u>	<u>(\$48,319.00)</u>
Department 120 - Finance Department	<b>Totals</b>	\$943,633.04	\$719,953.67	\$880,938.00	\$625,302.21	\$935,480.00



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
<b>Fund 100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>125 - Information Technology</b>						
<i>Personnel Services</i>						
100-125 410.110	Salaries	338,536.86	262,607.75	270,992.00	221,212.39	287,909.00
100-125 410.120	Temporary Help	.00	.00	.00	49.39	.00
100-125 410.130	Overtime	26,812.40	5,395.22	15,000.00	8,632.68	4,000.00
<i>Personnel Services Totals</i>		<b>\$365,349.26</b>	<b>\$268,002.97</b>	<b>\$285,992.00</b>	<b>\$229,894.46</b>	<b>\$291,909.00</b>
<i>Employee Benefits</i>						
100-125 420.110	Unemployment Taxes	34.43	26.37	29.00	22.49	29.00
100-125 420.120	FICA Taxes	26,679.89	20,021.50	21,878.00	17,185.98	22,431.00
100-125 420.130	Group Insurance	86,076.38	72,317.66	72,713.00	60,653.96	77,935.00
100-125 420.140	Retirement	95,307.86	70,047.34	74,358.00	57,759.86	81,735.00
100-125 420.150	Workers Compensation	3,535.71	1,827.36	2,002.00	1,633.40	2,043.00
<i>Employee Benefits Totals</i>		<b>\$211,634.27</b>	<b>\$164,240.23</b>	<b>\$170,980.00</b>	<b>\$137,255.69</b>	<b>\$184,173.00</b>
<i>Professional Services</i>						
100-125 430.140	Contracted Services	17,979.85	3,075.00	15,000.00	2,581.79	15,000.00
<i>Professional Services Totals</i>		<b>\$17,979.85</b>	<b>\$3,075.00</b>	<b>\$15,000.00</b>	<b>\$2,581.79</b>	<b>\$15,000.00</b>
<i>Support Goods &amp; Services</i>						
100-125 450.100	Office Supplies	850.69	372.51	1,200.00	215.36	800.00
100-125 450.110	Operating Supplies	7,598.06	4,740.51	4,000.00	1,146.62	4,000.00
100-125 450.115	Computer Software <\$5000	19,529.36	4,705.23	5,000.00	9,499.84	5,000.00
100-125 450.120	Printing / Binding	5,365.60	2,388.79	2,220.00	1,573.90	2,220.00
100-125 450.140	Dues / Books / Periodicals	720.00	510.00	300.00	.00	300.00
100-125 450.160	Furniture / Fixtures	360.97	963.09	2,500.00	435.83	5,000.00
100-125 450.170	Machinery / Equipment <\$5000	26,043.98	22,534.56	15,000.00	17,307.62	15,000.00
100-125 450.191	GIS Data	(26,268.00)	.00	.00	.00	.00
100-125 450.210	Food / Business Lunch	645.21	.00	.00	.00	.00
100-125 450.220	Insurance & Bonding	5,022.71	2,770.48	5,000.00	.00	3,000.00
100-125 450.222	General Liability Insurance Coverage	.00	.00	.00	3,335.51	.00
100-125 450.224	Insurance Coverage Discounts	.00	.00	.00	(885.00)	.00
100-125 450.270	Continuing Education	3,584.40	.00	19,000.00	660.00	7,500.00
100-125 450.280	Staff Training	.00	.00	3,000.00	.00	.00
100-125 450.300	Travel / Per Diem	842.29	455.79	1,500.00	4,285.50	.00
100-125 450.330	Rent	40,490.00	60,358.00	71,914.00	59,928.34	70,174.00



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 100 - General Fund						
<b>EXPENSE</b>						
Department 125 - Information Technology						
<i>Support Goods &amp; Services</i>						
100-125 450.340	Telephone	7,210.45	2,980.89	4,000.00	2,775.45	7,600.00
100-125 450.430	Maint & Repairs	23,365.62	7,808.64	15,000.00	5,520.34	15,000.00
100-125 450.435	Maint Agreements	213,202.70	195,708.83	207,663.00	190,123.88	219,663.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$328,564.04</u>	<u>\$306,297.32</u>	<u>\$357,297.00</u>	<u>\$295,923.19</u>	<u>\$355,257.00</u>
<i>Capital Outlay</i>						
100-125 470.100	Machinery / Equipment >\$5000	23,673.00	55,004.45	40,000.00	6,976.00	73,000.00
100-125 470.115	Computer Software >\$5000	9,000.00	39,879.71	35,000.00	11,414.79	200,000.00
	<i>Capital Outlay Totals</i>	<u>\$32,673.00</u>	<u>\$94,884.16</u>	<u>\$75,000.00</u>	<u>\$18,390.79</u>	<u>\$273,000.00</u>
<i>Allocated to Projects</i>						
100-125 492.210	Allocated to Land Sales	(20,000.00)	(20,000.00)	.00	.00	.00
100-125 492.530	Allocated to Solid Waste	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	.00
	<i>Allocated to Projects Totals</i>	<u>(\$26,000.00)</u>	<u>(\$26,000.00)</u>	<u>(\$6,000.00)</u>	<u>(\$6,000.00)</u>	<u>\$0.00</u>
Department 125 - Information Technology	<b>Totals</b>	<u>\$930,200.42</u>	<u>\$810,499.68</u>	<u>\$898,269.00</u>	<u>\$678,045.92</u>	<u>\$1,119,339.00</u>





**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 100 - General Fund						
<b>EXPENSE</b>						
Department 130 - Assessing Department						
<i>Personnel Services</i>						
100-130 410.110	Salaries	375,271.55	420,965.77	413,577.00	358,302.85	442,069.00
100-130 410.130	Overtime	939.53	1,488.79	.00	823.74	1,500.00
	<i>Personnel Services Totals</i>	<b>\$376,211.08</b>	<b>\$422,454.56</b>	<b>\$413,577.00</b>	<b>\$359,126.59</b>	<b>\$443,569.00</b>
<i>Employee Benefits</i>						
100-130 420.110	Unemployment Taxes	37.58	41.71	43.00	35.70	44.00
100-130 420.120	FICA Taxes	26,383.14	29,679.49	32,466.00	25,447.93	34,133.00
100-130 420.130	Group Insurance	105,785.96	115,600.34	111,895.00	97,142.75	119,900.00
100-130 420.140	Retirement	104,213.31	110,994.21	110,342.00	90,945.59	124,199.00
100-130 420.150	Workers Compensation	15,801.84	13,128.37	14,224.00	9,688.40	3,105.00
	<i>Employee Benefits Totals</i>	<b>\$252,221.83</b>	<b>\$269,444.12</b>	<b>\$268,970.00</b>	<b>\$223,260.37</b>	<b>\$281,381.00</b>
<i>Support Goods &amp; Services</i>						
100-130 450.100	Office Supplies	428.61	565.45	250.00	388.69	300.00
100-130 450.120	Printing / Binding	3,893.90	4,664.52	4,000.00	3,170.47	4,000.00
100-130 450.130	Postage	566.95	1,000.00	750.00	725.00	500.00
100-130 450.140	Dues / Books / Periodicals	2,138.47	1,892.95	1,600.00	1,689.20	1,800.00
100-130 450.160	Furniture / Fixtures	2,919.82	.00	.00	.00	.00
100-130 450.210	Food / Business Lunch	.00	.00	.00	193.26	.00
100-130 450.230	Advertising / Hearings	650.16	.00	550.00	216.16	.00
100-130 450.250	Data Services	500.00	500.00	600.00	500.00	800.00
100-130 450.270	Continuing Education	1,448.34	5,845.21	3,000.00	748.33	4,000.00
100-130 450.290	Recruit / Relocation	.00	.00	.00	150.00	.00
100-130 450.300	Travel / Per Diem	5,074.72	1,266.70	3,000.00	2,802.37	3,000.00
100-130 450.330	Rent	34,180.00	39,125.00	46,622.00	38,851.68	39,560.00
100-130 450.340	Telephone	704.05	721.16	750.00	647.82	3,150.00
	<i>Support Goods &amp; Services Totals</i>	<b>\$52,505.02</b>	<b>\$55,580.99</b>	<b>\$61,122.00</b>	<b>\$50,082.98</b>	<b>\$57,110.00</b>
<i>Allocated to Projects</i>						
100-130 492.210	Allocated to Land Sales	(1,500.00)	(2,500.00)	(2,500.00)	(2,500.00)	(2,500.00)
100-130 492.560	Allocated to 911 Services	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)
	<i>Allocated to Projects Totals</i>	<b>(\$3,000.00)</b>	<b>(\$4,000.00)</b>	<b>(\$4,000.00)</b>	<b>(\$4,000.00)</b>	<b>(\$4,000.00)</b>
Department 130 - Assessing Department Totals		<b>\$677,937.93</b>	<b>\$743,479.67</b>	<b>\$739,669.00</b>	<b>\$628,469.94</b>	<b>\$778,060.00</b>



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 100 - General Fund						
<b>EXPENSE</b>						
Department 135 - Engineering / Facilities						
<i>Personnel Services</i>						
100-135 410.110	Salaries	99,812.42	143,979.21	145,590.00	209,327.91	164,028.00
100-135 410.120	Temporary Help	.00	1,275.91	.00	3,556.06	200.00
100-135 410.130	Overtime	3,584.35	1,455.26	3,900.00	571.74	300.00
	<i>Personnel Services Totals</i>	<b>\$103,396.77</b>	<b>\$146,710.38</b>	<b>\$149,490.00</b>	<b>\$213,455.71</b>	<b>\$164,528.00</b>
<i>Employee Benefits</i>						
100-135 420.110	Unemployment Taxes	10.14	14.42	15.00	18.23	16.00
100-135 420.120	FICA Taxes	7,607.34	10,793.17	11,436.00	16,030.11	12,931.00
100-135 420.130	Group Insurance	40,624.13	55,378.02	47,958.00	56,473.40	73,639.00
100-135 420.140	Retirement	32,649.27	35,271.82	38,867.00	48,584.39	46,011.00
100-135 420.150	Workers Compensation	6,469.78	3,618.12	6,300.00	7,737.40	11,279.00
	<i>Employee Benefits Totals</i>	<b>\$87,360.66</b>	<b>\$105,075.55</b>	<b>\$104,576.00</b>	<b>\$128,843.53</b>	<b>\$143,876.00</b>
<i>Support Goods &amp; Services</i>						
100-135 450.100	Office Supplies	569.04	492.17	1,000.00	774.04	1,000.00
100-135 450.110	Operating Supplies	1,436.19	371.17	1,000.00	378.86	1,000.00
100-135 450.120	Printing / Binding	3,474.10	3,014.94	1,500.00	1,987.81	1,500.00
100-135 450.140	Dues / Books / Periodicals	1,160.00	159.50	500.00	.00	500.00
100-135 450.160	Furniture / Fixtures	373.34	.00	1,000.00	443.20	1,500.00
100-135 450.210	Food / Business Lunch	48.83	197.78	150.00	104.95	250.00
100-135 450.220	Insurance & Bonding	911.28	562.83	600.00	.00	1,500.00
100-135 450.222	General Liability Insurance Coverage	.00	.00	.00	1,516.14	.00
100-135 450.224	Insurance Coverage Discounts	.00	.00	.00	(402.00)	.00
100-135 450.230	Advertising / Hearings	215.70	.00	250.00	1,533.41	1,200.00
100-135 450.270	Continuing Education	1,170.82	4,821.36	2,000.00	1,858.82	2,000.00
100-135 450.290	Recruit / Relocation	.00	.00	.00	2,813.54	10,000.00
100-135 450.300	Travel / Per Diem	68.25	(68.25)	1,500.00	.00	1,500.00
100-135 450.330	Rent	29,350.00	56,334.00	65,981.00	54,984.18	56,882.00
100-135 450.340	Telephone	1,164.25	1,297.36	1,000.00	1,045.95	5,600.00
100-135 450.430	Maint & Repairs	.00	61.99	500.00	.00	.00
100-135 450.540	Clothing Allowance	.00	.00	.00	.00	760.00
	<i>Support Goods &amp; Services Totals</i>	<b>\$39,941.80</b>	<b>\$67,244.85</b>	<b>\$76,981.00</b>	<b>\$67,038.90</b>	<b>\$85,192.00</b>
Department 135 - Engineering / Facilities Totals		<b>\$230,699.23</b>	<b>\$319,030.78</b>	<b>\$331,047.00</b>	<b>\$409,338.14</b>	<b>\$393,596.00</b>



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
<b>Fund 100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>140 - Community Development</b>						
<i>Personnel Services</i>						
100-140 410.110	Salaries	344,146.81	403,232.03	402,619.00	363,462.77	397,484.00
100-140 410.130	Overtime	10,649.92	10,762.20	10,000.00	5,494.05	15,000.00
<i>Personnel Services Totals</i>		<b>\$354,796.73</b>	<b>\$413,994.23</b>	<b>\$412,619.00</b>	<b>\$368,956.82</b>	<b>\$412,484.00</b>
<i>Employee Benefits</i>						
100-140 420.110	Unemployment Taxes	35.17	40.04	41.00	36.40	41.00
100-140 420.120	FICA Taxes	26,621.03	31,976.37	31,163.00	28,298.85	31,555.00
100-140 420.130	Group Insurance	93,752.81	125,720.10	114,174.00	110,532.55	120,140.00
100-140 420.140	Retirement	98,602.50	107,495.63	105,915.00	93,375.02	115,495.00
100-140 420.150	Workers Compensation	16,694.67	5,860.93	9,080.00	4,659.26	6,434.00
<i>Employee Benefits Totals</i>		<b>\$235,706.18</b>	<b>\$271,093.07</b>	<b>\$260,373.00</b>	<b>\$236,902.08</b>	<b>\$273,665.00</b>
<i>Professional Services</i>						
100-140 430.140	Contracted Services	4,330.00	875.00	.00	235.00	.00
100-140 430.145	Junk Removal Services	5,388.93	8,692.48	15,000.00	5,020.98	9,000.00
<i>Professional Services Totals</i>		<b>\$9,718.93</b>	<b>\$9,567.48</b>	<b>\$15,000.00</b>	<b>\$5,255.98</b>	<b>\$9,000.00</b>
<i>Legal Services</i>						
100-140 431.120	Legal Fees	1,093.00	18,364.56	10,000.00	15,334.50	10,000.00
<i>Legal Services Totals</i>		<b>\$1,093.00</b>	<b>\$18,364.56</b>	<b>\$10,000.00</b>	<b>\$15,334.50</b>	<b>\$10,000.00</b>
<i>Support Goods &amp; Services</i>						
100-140 450.100	Office Supplies	520.46	2,795.16	1,000.00	461.60	500.00
100-140 450.120	Printing / Binding	5,712.07	11,080.99	6,000.00	5,943.66	6,000.00
100-140 450.140	Dues / Books / Periodicals	2,043.77	2,014.00	1,800.00	1,230.55	1,800.00
100-140 450.160	Furniture / Fixtures	4,928.81	11,454.58	500.00	20.00	500.00
100-140 450.170	Machinery / Equipment <\$5000	433.27	2,119.64	.00	.00	.00
100-140 450.191	GIS Data	93,000.00	17,692.65	70,000.00	.00	40,000.00
100-140 450.210	Food / Business Lunch	53.30	.00	300.00	.00	150.00
100-140 450.230	Advertising / Hearings	5,680.54	8,007.10	8,000.00	5,835.69	6,000.00
100-140 450.270	Continuing Education	2,533.40	11,191.54	8,000.00	2,572.00	.00
100-140 450.290	Recruit / Relocation	1,895.28	1,426.04	.00	.00	.00
100-140 450.300	Travel / Per Diem	2,269.40	2,995.90	2,000.00	5,068.25	.00
100-140 450.302	Commission Travel	4,526.60	5,351.07	8,000.00	6,279.44	.00
100-140 450.330	Rent	40,000.00	56,154.00	73,894.00	61,578.34	71,440.00
100-140 450.340	Telephone	840.17	958.37	1,000.00	725.65	1,000.00



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 100 - General Fund						
<b>EXPENSE</b>						
Department 140 - Community Development						
<i>Support Goods &amp; Services</i>						
100-140 450.430	Maint & Repairs	.00	.00	.00	424.99	.00
100-140 450.480	Boards & Committees	12,385.40	14,400.00	16,800.00	10,600.00	16,800.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$176,822.47</u>	<u>\$147,641.04</u>	<u>\$197,294.00</u>	<u>\$100,740.17</u>	<u>\$144,190.00</u>
<i>Allocated to Projects</i>						
100-140 492.210	Allocated to Land Sales	(500.00)	(500.00)	(500.00)	(500.00)	(500.00)
	<i>Allocated to Projects Totals</i>	<u>(\$500.00)</u>	<u>(\$500.00)</u>	<u>(\$500.00)</u>	<u>(\$500.00)</u>	<u>(\$500.00)</u>
Department 140 - Community Development	Totals	<u>\$777,637.31</u>	<u>\$860,160.38</u>	<u>\$894,786.00</u>	<u>\$726,689.55</u>	<u>\$848,839.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 100 - General Fund						
<b>EXPENSE</b>						
Department 142 - Building Official						
<i>Professional Services</i>						
100-142 430.140	Contracted Services	147,489.97	76,632.53	145,000.00	110,062.24	138,500.00
	<i>Professional Services Totals</i>	<u>\$147,489.97</u>	<u>\$76,632.53</u>	<u>\$145,000.00</u>	<u>\$110,062.24</u>	<u>\$138,500.00</u>
<i>Support Goods &amp; Services</i>						
100-142 450.330	Rent	13,650.00	20,263.00	24,130.00	20,108.34	20,490.00
100-142 450.340	Telephone	80.63	83.95	.00	74.55	100.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$13,730.63</u>	<u>\$20,346.95</u>	<u>\$24,130.00</u>	<u>\$20,182.89</u>	<u>\$20,590.00</u>
Department 142 - Building Official Totals		<u>\$161,220.60</u>	<u>\$96,979.48</u>	<u>\$169,130.00</u>	<u>\$130,245.13</u>	<u>\$159,090.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund <b>100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>160 - Economic Development</b>						
<i>Professional Services</i>						
100-160 430.140	Contracted Services	43,899.00	29,168.00	30,000.00	33,336.00	30,000.00
	<i>Professional Services Totals</i>	<b>\$43,899.00</b>	<b>\$29,168.00</b>	<b>\$30,000.00</b>	<b>\$33,336.00</b>	<b>\$30,000.00</b>
<i>Contributions</i>						
100-160 448.362	Chamber of Commerce	.00	.00	1,500.00	.00	1,500.00
	<i>Contributions Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>
<i>Support Goods &amp; Services</i>						
100-160 450.140	Dues / Books / Periodicals	600.00	1,100.00	600.00	600.00	600.00
100-160 450.300	Travel / Per Diem	1,282.20	.00	.00	.00	.00
	<i>Support Goods &amp; Services Totals</i>	<b>\$1,882.20</b>	<b>\$1,100.00</b>	<b>\$600.00</b>	<b>\$600.00</b>	<b>\$600.00</b>
Department <b>160 - Economic Development Totals</b>		<b>\$45,781.20</b>	<b>\$30,268.00</b>	<b>\$32,100.00</b>	<b>\$33,936.00</b>	<b>\$32,100.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
<b>Fund 100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>165 - General Administration</b>						
<i>Personnel Services</i>						
100-165 410.110	Salaries	529.16	813.87	.00	779.07	1,000.00
100-165 410.120	Temporary Help	285.48	.00	.00	.00	.00
<i>Personnel Services Totals</i>		<b>\$814.64</b>	<b>\$813.87</b>	<b>\$0.00</b>	<b>\$779.07</b>	<b>\$1,000.00</b>
<i>Employee Benefits</i>						
100-165 420.110	Unemployment Taxes	.06	.06	.00	.06	1.00
100-165 420.120	FICA Taxes	63.59	60.76	.00	57.61	77.00
100-165 420.130	Group Insurance	2,133.78	2,580.11	.00	2,565.77	3,000.00
100-165 420.140	Retirement	120.79	176.91	.00	168.28	280.00
100-165 420.150	Workers Compensation	63.87	68.36	.00	62.65	75.00
<i>Employee Benefits Totals</i>		<b>\$2,382.09</b>	<b>\$2,886.20</b>	<b>\$0.00</b>	<b>\$2,854.37</b>	<b>\$3,433.00</b>
<i>Audit Expense</i>						
100-165 432.100	Professional Services	90,061.60	67,980.59	95,000.00	85,152.96	95,000.00
100-165 432.110	Out of Pocket Expenses	11,756.70	8,216.15	20,000.00	13,402.04	10,000.00
<i>Audit Expense Totals</i>		<b>\$101,818.30</b>	<b>\$76,196.74</b>	<b>\$115,000.00</b>	<b>\$98,555.00</b>	<b>\$105,000.00</b>
<i>Contributions</i>						
100-165 448.902	Donated Trash Disposal	4,877.39	15,168.57	15,000.00	19,037.96	18,000.00
<i>Contributions Totals</i>		<b>\$4,877.39</b>	<b>\$15,168.57</b>	<b>\$15,000.00</b>	<b>\$19,037.96</b>	<b>\$18,000.00</b>
<i>Support Goods &amp; Services</i>						
100-165 450.100	Office Supplies	3,716.52	3,342.86	3,000.00	1,196.55	3,000.00
100-165 450.120	Printing / Binding	9,234.63	15,310.04	6,000.00	4,356.22	6,000.00
100-165 450.130	Postage	5,157.74	9,387.58	14,000.00	4,741.14	10,000.00
100-165 450.180	Equipment Rental	1,344.87	1,695.96	2,000.00	1,271.97	2,000.00
100-165 450.200	Honorarium / Amenities	1,511.57	1,300.99	.00	1,760.53	.00
100-165 450.210	Food / Business Lunch	552.12	31.63	.00	343.32	.00
100-165 450.215	Discretionary Funds	34.97	.00	100.00	.00	.00
100-165 450.220	Insurance & Bonding	20,473.58	16,148.93	20,000.00	.00	17,000.00
100-165 450.222	General Liability Insurance Coverage	.00	.00	.00	10,068.95	.00
100-165 450.223	Crime Protection Insurance Coverage	.00	.00	.00	400.00	.00
100-165 450.224	Insurance Coverage Discounts	.00	.00	.00	(4,198.00)	.00
100-165 450.225	Insurance Deductible	.00	6,800.00	6,800.00	.00	.00
100-165 450.230	Advertising / Hearings	540.00	1,116.71	2,500.00	578.25	2,500.00
100-165 450.280	Staff Training	535.00	138.60	.00	162.60	200.00



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
<b>Fund 100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>165 - General Administration</b>						
<i>Support Goods &amp; Services</i>						
100-165 450.290	Recruit / Relocation	299.50	299.50	.00	299.50	300.00
100-165 450.320	Bad Debt Expense	33.73	642.44	500.00	14.66	500.00
100-165 450.323	Collection Agency Expense	.00	55.10	2,500.00	30.30	2,500.00
100-165 450.327	Fines	1,400.00	.00	.00	.00	.00
100-165 450.340	Telephone	813.25	848.36	1,500.00	749.39	1,500.00
100-165 450.365	Fuel - Vehicle	5,387.17	4,681.23	5,000.00	4,231.39	5,000.00
100-165 450.440	Auto Maint & Repairs	7,411.20	6,919.08	6,000.00	4,480.41	8,000.00
100-165 450.450	Contingencies	.00	.00	.00	.00	70,202.00
100-165 450.461	Safety Supplies	1,696.90	7,883.72	25,000.00	4,554.92	10,000.00
100-165 450.495	Bank Fees	5,661.29	6,314.85	28,800.00	5,549.69	18,000.00
	<i>Support Goods &amp; Services Totals</i>	<b>\$65,804.04</b>	<b>\$82,917.58</b>	<b>\$123,700.00</b>	<b>\$40,591.79</b>	<b>\$156,702.00</b>
<i>Travel</i>						
100-165 461.220	Travel Insurance Coverage	.00	.00	.00	1,000.00	.00
	<i>Travel Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>
<i>Equipment</i>						
100-165 466.220	Auto Liability Insurance	.00	.00	.00	4,679.96	.00
	<i>Equipment Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,679.96</b>	<b>\$0.00</b>
Department <b>165 - General Administration Totals</b>		<b>\$175,696.46</b>	<b>\$177,982.96</b>	<b>\$253,700.00</b>	<b>\$167,498.15</b>	<b>\$284,135.00</b>





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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
<b>Fund 100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>172 - Parks &amp; Recreation</b>						
<i>Personnel Services</i>						
100-172 410.110	Salaries	6,263.15	3,558.04	54,328.00	2,218.07	35,761.00
100-172 410.120	Temporary Help	6,641.05	4,095.14	6,000.00	5,852.74	2,950.00
100-172 410.130	Overtime	453.04	843.63	1,000.00	114.46	1,244.00
<i>Personnel Services Totals</i>		<b>\$13,357.24</b>	<b>\$8,496.81</b>	<b>\$61,328.00</b>	<b>\$8,185.27</b>	<b>\$39,955.00</b>
<i>Employee Benefits</i>						
100-172 420.110	Unemployment Taxes	.68	.44	6.00	.22	4.00
100-172 420.120	FICA Taxes	1,010.76	650.09	4,233.00	621.24	2,831.00
100-172 420.130	Group Insurance	2,656.81	1,883.06	8,476.00	708.58	10,291.00
100-172 420.140	Retirement	1,464.43	969.66	14,385.00	508.39	10,361.00
100-172 420.150	Workers Compensation	1,070.38	570.05	3,242.00	409.74	2,377.00
<i>Employee Benefits Totals</i>		<b>\$6,203.06</b>	<b>\$4,073.30</b>	<b>\$30,342.00</b>	<b>\$2,248.17</b>	<b>\$25,864.00</b>
<i>Professional Services</i>						
100-172 430.140	Contracted Services	41,049.09	.00	5,000.00	.00	10,000.00
<i>Professional Services Totals</i>		<b>\$41,049.09</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>
<i>Support Goods &amp; Services</i>						
100-172 450.230	Advertising / Hearings	185.40	.00	300.00	.00	.00
100-172 450.380	Snow Removal / Sanding	.00	2,470.00	2,500.00	1,559.20	2,500.00
100-172 450.430	Maint & Repairs	26,660.82	15,132.06	40,000.00	26,145.35	20,000.00
<i>Support Goods &amp; Services Totals</i>		<b>\$26,846.22</b>	<b>\$17,602.06</b>	<b>\$42,800.00</b>	<b>\$27,704.55</b>	<b>\$22,500.00</b>
Department <b>172 - Parks &amp; Recreation Totals</b>		<b>\$87,455.61</b>	<b>\$30,172.17</b>	<b>\$139,470.00</b>	<b>\$38,137.99</b>	<b>\$98,319.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 100 - General Fund						
<b>EXPENSE</b>						
Department 175 - Emergency Preparedness						
<i>Personnel Services</i>						
100-175 410.110	Salaries	3,071.59	2,301.21	19,007.00	4,072.36	6,803.00
100-175 410.120	Temporary Help	251.94	233.67	200.00	.00	.00
100-175 410.130	Overtime	268.95	.00	500.00	131.82	.00
	<i>Personnel Services Totals</i>	<b>\$3,592.48</b>	<b>\$2,534.88</b>	<b>\$19,707.00</b>	<b>\$4,204.18</b>	<b>\$6,803.00</b>
<i>Employee Benefits</i>						
100-175 420.110	Unemployment Taxes	.34	.23	2.00	.42	.00
100-175 420.120	FICA Taxes	268.33	193.74	1,391.00	314.66	520.00
100-175 420.130	Group Insurance	741.15	754.18	6,201.00	1,195.95	2,399.00
100-175 420.140	Retirement	278.57	305.21	4,725.00	762.14	1,904.00
100-175 420.150	Workers Compensation	198.35	171.77	173.00	144.51	352.00
	<i>Employee Benefits Totals</i>	<b>\$1,486.74</b>	<b>\$1,425.13</b>	<b>\$12,492.00</b>	<b>\$2,417.68</b>	<b>\$5,175.00</b>
<i>Professional Services</i>						
100-175 430.140	Contracted Services	11,375.09	12,888.50	70,000.00	21,917.08	30,000.00
	<i>Professional Services Totals</i>	<b>\$11,375.09</b>	<b>\$12,888.50</b>	<b>\$70,000.00</b>	<b>\$21,917.08</b>	<b>\$30,000.00</b>
<i>Support Goods &amp; Services</i>						
100-175 450.170	Machinery / Equipment <\$5000	.00	1,589.58	.00	.00	.00
100-175 450.220	Insurance & Bonding	1,558.00	1,518.00	1,650.00	.00	1,650.00
100-175 450.224	Insurance Coverage Discounts	.00	.00	.00	(462.00)	.00
100-175 450.226	Mobile Equipment Insurance	.00	.00	.00	211.44	.00
100-175 450.230	Advertising / Hearings	556.20	968.25	1,000.00	.00	1,000.00
100-175 450.270	Continuing Education	.00	1,930.74	.00	.00	1,500.00
100-175 450.300	Travel / Per Diem	.00	203.98	.00	.00	1,000.00
100-175 450.340	Telephone	599.29	575.87	500.00	632.78	750.00
100-175 450.350	Electricity	1,355.02	1,179.36	3,000.00	984.48	2,000.00
100-175 450.430	Maint & Repairs	10,326.57	11,046.22	10,000.00	12,182.52	10,000.00
	<i>Support Goods &amp; Services Totals</i>	<b>\$14,395.08</b>	<b>\$19,012.00</b>	<b>\$16,150.00</b>	<b>\$13,549.22</b>	<b>\$17,900.00</b>
Department 175 - Emergency Preparedness Totals		<b>\$30,849.39</b>	<b>\$35,860.51</b>	<b>\$118,349.00</b>	<b>\$42,088.16</b>	<b>\$59,878.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund	<b>100 - General Fund</b>					
	<b>EXPENSE</b>					
	Department <b>186 - Animal Control</b>					
	<i>Contracted Services</i>					
100-186 444.110	Animal Control	109,415.00	109,415.00	110,000.00	114,015.00	114,015.00
	<i>Contracted Services Totals</i>	<u>\$109,415.00</u>	<u>\$109,415.00</u>	<u>\$110,000.00</u>	<u>\$114,015.00</u>	<u>\$114,015.00</u>
	Department <b>186 - Animal Control Totals</b>	\$109,415.00	\$109,415.00	\$110,000.00	\$114,015.00	\$114,015.00



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund	<b>100 - General Fund</b>					
	<b>EXPENSE</b>					
	Department <b>190 - Education / Culture / Recreation</b>					
	<i>Contributions</i>					
100-190 448.351	North Star PTA (Street Lights)	4,649.08	4,662.41	4,500.00	3,863.90	4,700.00
100-190 448.358	Karluk IRA Council	19,300.00	12,900.00	.00	.00	15,789.00
	<i>Contributions Totals</i>	<u>\$23,949.08</u>	<u>\$17,562.41</u>	<u>\$4,500.00</u>	<u>\$3,863.90</u>	<u>\$20,489.00</u>
Department	<b>190 - Education / Culture / Recreation</b>	<u>\$23,949.08</u>	<u>\$17,562.41</u>	<u>\$4,500.00</u>	<u>\$3,863.90</u>	<u>\$20,489.00</u>
	Totals					



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund <b>100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>191 - Kodiak College &amp; Libraries</b>						
<i>Contributions</i>						
100-191 448.350	Kodiak College	180,000.00	84,000.00	60,000.00	60,000.00	50,000.00
100-191 448.900	Public Libraries	15,000.00	12,000.00	12,000.00	12,000.00	.00
	<i>Contributions Totals</i>	<u>\$195,000.00</u>	<u>\$96,000.00</u>	<u>\$72,000.00</u>	<u>\$72,000.00</u>	<u>\$50,000.00</u>
Department <b>191 - Kodiak College &amp; Libraries</b>	<b>Totals</b>	<b>\$195,000.00</b>	<b>\$96,000.00</b>	<b>\$72,000.00</b>	<b>\$72,000.00</b>	<b>\$50,000.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 100 - General Fund						
<b>EXPENSE</b>						
Department	<b>192 - Non Profit Funding</b>					
Sub-Department	<b>110 - Health &amp; Social Services</b>					
<i>Contributions</i>						
100-192-110 448.303	Providence / Safe Harbor	25,000.00	21,984.00	17,000.00	17,000.00	.00
100-192-110 448.307	Humane Society	4,250.00	.00	4,000.00	4,000.00	.00
100-192-110 448.308	Womens Resource Center	60,000.00	52,762.00	47,500.00	47,500.00	.00
100-192-110 448.310	American Red Cross	7,900.00	.00	.00	.00	.00
100-192-110 448.314	Kodiak Baptist Mission	45,120.00	39,677.00	34,000.00	34,000.00	.00
100-192-110 448.318	Special Olympics	6,000.00	.00	.00	.00	.00
100-192-110 448.319	Hospice of Kodiak	11,000.00	.00	4,000.00	4,000.00	.00
100-192-110 448.321	Health Care Foundation	20,000.00	.00	.00	.00	.00
100-192-110 448.322	Senior Citizen Support	35,000.00	30,778.00	26,000.00	26,000.00	.00
100-192-110 448.324	Hope Community Resources	5,050.00	.00	4,000.00	4,000.00	.00
100-192-110 448.380	Salvation Army	8,000.00	7,035.00	.00	.00	.00
100-192-110 448.382	Brother Francis Shelter	56,180.00	49,403.00	43,000.00	43,000.00	.00
100-192-110 448.402	Kodiak Area Transit System	15,000.00	.00	.00	.00	.00
100-192-110 448.404	Threshold Services	8,000.00	.00	.00	.00	.00
100-192-110 448.910	Funding / Non-Profits	.00	.00	.00	.00	144,000.00
<i>Contributions Totals</i>		<b>\$306,500.00</b>	<b>\$201,639.00</b>	<b>\$179,500.00</b>	<b>\$179,500.00</b>	<b>\$144,000.00</b>
Sub-Department	<b>110 - Health &amp; Social Services</b>	<b>\$306,500.00</b>	<b>\$201,639.00</b>	<b>\$179,500.00</b>	<b>\$179,500.00</b>	<b>\$144,000.00</b>
Totals						



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 100 - General Fund						
<b>EXPENSE</b>						
Department 192 - Non Profit Funding						
Sub-Department 120 - Education / Culture & Recreation						
<i>Contributions</i>						
100-192-120 448.309	Alutiiq Museum & Archaeological Repository	10,000.00	.00	.00	.00	.00
100-192-120 448.319	Hospice of Kodiak	.00	9,673.00	.00	.00	.00
100-192-120 448.330	KMXT Public Radio	8,100.00	7,123.00	4,000.00	4,000.00	.00
100-192-120 448.332	Historical Society	10,000.00	.00	.00	.00	.00
100-192-120 448.340	Kodiak Art Council	15,350.00	.00	4,000.00	4,000.00	.00
100-192-120 448.348	Head Start	7,200.00	6,331.00	.00	.00	.00
100-192-120 448.361	Kodiak Area Mentor Program	.00	.00	4,000.00	4,000.00	.00
100-192-120 448.366	KANA Family Center	10,500.00	9,233.00	4,000.00	4,000.00	.00
100-192-120 448.371	Kodiak Soil & Water Conservation	4,250.00	.00	4,000.00	4,000.00	.00
100-192-120 448.381	Native Village of Port Lions	.00	.00	4,000.00	4,000.00	.00
100-192-120 448.392	Girl Scouts	1,000.00	.00	.00	.00	.00
100-192-120 448.400	Kodiak Rodeo & State Fair	.00	.00	4,000.00	4,000.00	.00
100-192-120 448.405	Kodiak Teen Court	5,100.00	.00	.00	.00	.00
100-192-120 448.406	Kodiak Maritime Museum	10,000.00	.00	.00	.00	.00
100-192-120 448.408	Marion Center Inc	1,000.00	.00	.00	.00	.00
100-192-120 448.910	Funding / Non-Profits	.00	.00	.00	.00	40,000.00
<i>Contributions Totals</i>		\$82,500.00	\$32,360.00	\$28,000.00	\$28,000.00	\$40,000.00
Sub-Department 120 - Education / Culture & Recreation	<b>Totals</b>	\$82,500.00	\$32,360.00	\$28,000.00	\$28,000.00	\$40,000.00
Department 192 - Non Profit Funding	<b>Totals</b>	\$389,000.00	\$233,999.00	\$207,500.00	\$207,500.00	\$184,000.00



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 100 - General Fund						
<b>EXPENSE</b>						
Department 195 - Transfers Out						
<i>Operating Transfers</i>						
100-195 494.201	Education Support Fund	345,600.00	.00	.00	.00	.00
100-195 494.234	LEPC	.00	18,337.65	.00	.00	.00
100-195 494.270	Transfer to Fund 270	10,566.33	.00	.00	.00	.00
100-195 494.300	Transfer to Debt Service	.00	635,113.00	.00	.00	.00
100-195 494.540	Hospital	.00	305,000.00	.00	.00	.00
	<i>Operating Transfers Totals</i>	<u>\$356,166.33</u>	<u>\$958,450.65</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Department	<b>195 - Transfers Out Totals</b>	<u>\$356,166.33</u>	<u>\$958,450.65</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$6,576,152.63</u>	<u>\$6,532,754.02</u>	<u>\$6,354,909.00</u>	<u>\$5,024,625.93</u>	<u>\$6,614,768.00</u>
Fund 100 - General Fund Totals						
	<b>REVENUE TOTALS</b>	\$6,406,701.78	\$5,564,097.53	\$6,354,909.00	\$4,622,365.17	\$6,614,768.00
	<b>EXPENSE TOTALS</b>	\$6,576,152.63	\$6,532,754.02	\$6,354,909.00	\$5,024,625.93	\$6,614,768.00
Fund 100 - General Fund Totals		<u>(\$169,450.85)</u>	<u>(\$968,656.49)</u>	<u>\$0.00</u>	<u>(\$402,260.76)</u>	<u>\$0.00</u>
	Net Grand Totals					
	<b>REVENUE GRAND TOTALS</b>	\$6,406,701.78	\$5,564,097.53	\$6,354,909.00	\$4,622,365.17	\$6,614,768.00
	<b>EXPENSE GRAND TOTALS</b>	\$6,576,152.63	\$6,532,754.02	\$6,354,909.00	\$5,024,625.93	\$6,614,768.00
	Net Grand Totals	<u>(\$169,450.85)</u>	<u>(\$968,656.49)</u>	<u>\$0.00</u>	<u>(\$402,260.76)</u>	<u>\$0.00</u>





**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 201 - Education Support Fund						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
<i>Property Tax</i>						
201-000 311.100	Real Property Tax	9,103,596.43	8,892,817.69	8,221,174.00	8,152,870.02	8,689,512.00
201-000 311.200	Personal Property Tax	1,002,581.07	1,095,559.79	903,326.00	928,700.22	966,732.00
	<i>Property Tax Totals</i>	<b>\$10,106,177.50</b>	<b>\$9,988,377.48</b>	<b>\$9,124,500.00</b>	<b>\$9,081,570.24</b>	<b>\$9,656,244.00</b>
<i>Non-Ad Valorem Taxes</i>						
201-000 313.110	Motor Vehicle Tax	253,112.24	235,176.84	253,000.00	147,817.32	234,000.00
	<i>Non-Ad Valorem Taxes Totals</i>	<b>\$253,112.24</b>	<b>\$235,176.84</b>	<b>\$253,000.00</b>	<b>\$147,817.32</b>	<b>\$234,000.00</b>
<i>Operating Transfers In</i>						
201-000 391.100	General Fund	345,600.00	.00	.00	.00	.00
201-000 391.276	Facilities Fund	140,000.00	.00	.00	.00	.00
	<i>Operating Transfers In Totals</i>	<b>\$485,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Department 000 - Fund Revenues Totals		<b>\$10,844,889.74</b>	<b>\$10,223,554.32</b>	<b>\$9,377,500.00</b>	<b>\$9,229,387.56</b>	<b>\$9,890,244.00</b>
	<b>REVENUE TOTALS</b>	<b>\$10,844,889.74</b>	<b>\$10,223,554.32</b>	<b>\$9,377,500.00</b>	<b>\$9,229,387.56</b>	<b>\$9,890,244.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 201 - Education Support Fund						
<b>EXPENSE</b>						
Department 201 - Education Support						
Professional Services						
201-201 430.165	Providence Mental Health Services	400,000.00	400,000.00	.00	.00	.00
	<i>Professional Services Totals</i>	<u>\$400,000.00</u>	<u>\$400,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Audit Expense</i>						
201-201 432.000	Audit Expenses	29,721.00	39,646.23	42,000.00	38,641.39	42,500.00
201-201 432.110	Out of Pocket Expenses	3,066.91	7,275.77	8,000.00	7,198.61	7,500.00
	<i>Audit Expense Totals</i>	<u>\$32,787.91</u>	<u>\$46,922.00</u>	<u>\$50,000.00</u>	<u>\$45,840.00</u>	<u>\$50,000.00</u>
<i>Support Goods &amp; Services</i>						
201-201 450.220	Insurance & Bonding	137,351.25	140,623.65	140,000.00	.00	140,000.00
201-201 450.221	Property Insurance	144,116.00	141,497.00	145,000.00	151,464.83	145,000.00
201-201 450.222	General Liability Insurance Coverage	.00	.00	.00	120,262.41	.00
201-201 450.224	Insurance Coverage Discounts	.00	.00	.00	(38,292.00)	.00
201-201 450.226	Mobile Equipment Insurance	.00	.00	.00	912.00	.00
201-201 450.320	Bad Debt Expense	48.69	48.13	.00	715.84	.00
201-201 450.380	Snow Removal / Sanding	15,847.00	31,232.50	70,000.00	29,015.00	70,000.00
201-201 450.430	Maint & Repairs	21,259.50	10,587.61	25,000.00	9,901.00	25,000.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$318,622.44</u>	<u>\$323,988.89</u>	<u>\$380,000.00</u>	<u>\$273,979.08</u>	<u>\$380,000.00</u>
<i>Equipment</i>						
201-201 466.220	Auto Liability Insurance	.00	.00	.00	18,376.20	.00
	<i>Equipment Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$18,376.20</u>	<u>\$0.00</u>
<i>Operating Transfers</i>						
201-201 494.290	KIBSD	10,154,238.34	9,506,637.24	8,947,500.00	7,456,250.00	9,460,244.00
	<i>Operating Transfers Totals</i>	<u>\$10,154,238.34</u>	<u>\$9,506,637.24</u>	<u>\$8,947,500.00</u>	<u>\$7,456,250.00</u>	<u>\$9,460,244.00</u>
Department 201 - Education Support Totals		<u>\$10,905,648.69</u>	<u>\$10,277,548.13</u>	<u>\$9,377,500.00</u>	<u>\$7,794,445.28</u>	<u>\$9,890,244.00</u>
<b>EXPENSE TOTALS</b>		<u>\$10,905,648.69</u>	<u>\$10,277,548.13</u>	<u>\$9,377,500.00</u>	<u>\$7,794,445.28</u>	<u>\$9,890,244.00</u>
Fund 201 - Education Support Fund Totals						
<b>REVENUE TOTALS</b>		<u>\$10,844,889.74</u>	<u>\$10,223,554.32</u>	<u>\$9,377,500.00</u>	<u>\$9,229,387.56</u>	<u>\$9,890,244.00</u>
<b>EXPENSE TOTALS</b>		<u>\$10,905,648.69</u>	<u>\$10,277,548.13</u>	<u>\$9,377,500.00</u>	<u>\$7,794,445.28</u>	<u>\$9,890,244.00</u>
Fund 201 - Education Support Fund Totals		<u>(\$60,758.95)</u>	<u>(\$53,993.81)</u>	<u>\$0.00</u>	<u>\$1,434,942.28</u>	<u>\$0.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 210 - Land Sales						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
<i>Licenses &amp; Permits</i>						
210-000 322.100	Annual Use Permit	1,000.00	4,800.00	6,000.00	7,200.00	6,000.00
210-000 322.180	Electric Permit	250.00	1,000.00	750.00	.00	750.00
	<i>Licenses &amp; Permits Totals</i>	\$1,250.00	\$5,800.00	\$6,750.00	\$7,200.00	\$6,750.00
<i>State Shared Revenues</i>						
210-000 335.190	PERS on Behalf Payment	3,920.00	3,780.12	3,650.00	1,797.88	5,205.00
	<i>State Shared Revenues Totals</i>	\$3,920.00	\$3,780.12	\$3,650.00	\$1,797.88	\$5,205.00
<i>Interest Earnings</i>						
210-000 361.100	Interest Earnings	7,431.99	17,229.97	6,300.00	21,263.52	.00
210-000 361.300	Change in Fair Market Value	(4,005.07)	(9,056.98)	.00	(17,953.88)	.00
	<i>Interest Earnings Totals</i>	\$3,426.92	\$8,172.99	\$6,300.00	\$3,309.64	\$0.00
<i>Rents &amp; Royalties</i>						
210-000 363.500	Gravel Sales	4,306.71	24,487.94	5,000.00	.00	5,000.00
	<i>Rents &amp; Royalties Totals</i>	\$4,306.71	\$24,487.94	\$5,000.00	\$0.00	\$5,000.00
<i>Land Sales Activity</i>						
210-000 371.100	Land Sale - Principal	82,715.00	127,456.97	150,000.00	117,276.33	21,401.00
210-000 371.105	Land Sale - Cash Discount	.00	.00	20,000.00	.00	.00
210-000 371.110	Land Sale - Interest	27,713.34	18,363.16	30,000.00	20,361.16	28,863.00
210-000 371.120	Land Sale - Fees & Penalties	.00	1,350.70	.00	.00	.00
	<i>Land Sales Activity Totals</i>	\$110,428.34	\$147,170.83	\$200,000.00	\$137,637.49	\$50,264.00
<i>Miscellaneous - Classified</i>						
210-000 380.170	Other	(687.64)	2,091,923.70	.00	2,500.00	.00
210-000 380.190	Land Leases	440.00	90.00	500.00	80.00	500.00
	<i>Miscellaneous - Classified Totals</i>	(\$247.64)	\$2,092,013.70	\$500.00	\$2,580.00	\$500.00
<i>Other Financing Sources</i>						
210-000 389.100	Use of Fund Balance	.00	.00	243,403.00	.00	271,834.00
	<i>Other Financing Sources Totals</i>	\$0.00	\$0.00	\$243,403.00	\$0.00	\$271,834.00
Department 000 - Fund Revenues Totals		\$123,084.33	\$2,281,425.58	\$465,603.00	\$152,525.01	\$339,553.00
	<b>REVENUE TOTALS</b>	\$123,084.33	\$2,281,425.58	\$465,603.00	\$152,525.01	\$339,553.00



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 210 - Land Sales						
<b>EXPENSE</b>						
Department 231 - Resource Management						
<i>Personnel Services</i>						
210-231 410.110	Salaries	71,585.02	86,891.48	75,000.00	67,974.98	81,039.00
210-231 410.130	Overtime	4,038.03	5,032.10	5,000.00	2,337.09	5,720.00
210-231 410.140	Allocated Salaries	23,000.00	24,000.00	4,000.00	4,000.00	4,000.00
	<i>Personnel Services Totals</i>	<b>\$98,623.05</b>	<b>\$115,923.58</b>	<b>\$84,000.00</b>	<b>\$74,312.07</b>	<b>\$90,759.00</b>
<i>Employee Benefits</i>						
210-231 420.110	Unemployment Taxes	7.46	8.54	10.00	6.90	9.00
210-231 420.120	FICA Taxes	5,702.10	6,912.66	5,940.00	5,187.82	6,737.00
210-231 420.130	Group Insurance	17,648.78	21,591.82	22,379.00	21,745.01	27,577.00
210-231 420.140	Retirement	20,764.60	22,506.18	20,188.00	17,404.17	24,292.00
210-231 420.150	Workers Compensation	5,268.92	5,014.72	4,350.00	622.34	4,961.00
	<i>Employee Benefits Totals</i>	<b>\$49,391.86</b>	<b>\$56,033.92</b>	<b>\$52,867.00</b>	<b>\$44,966.24</b>	<b>\$63,576.00</b>
<i>Professional Services</i>						
210-231 430.140	Contracted Services	61,466.17	319,111.15	210,000.00	162,865.27	75,000.00
	<i>Professional Services Totals</i>	<b>\$61,466.17</b>	<b>\$319,111.15</b>	<b>\$210,000.00</b>	<b>\$162,865.27</b>	<b>\$75,000.00</b>
<i>Legal Services</i>						
210-231 431.120	Legal Fees	.00	.00	5,000.00	.00	5,000.00
	<i>Legal Services Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>
<i>Support Goods &amp; Services</i>						
210-231 450.100	Office Supplies	327.11	112.80	250.00	.00	200.00
210-231 450.110	Operating Supplies	.00	1,102.22	250.00	191.04	200.00
210-231 450.120	Printing / Binding	1,281.56	1,709.75	2,300.00	61.79	2,000.00
210-231 450.140	Dues / Books / Periodicals	.00	.00	150.00	.00	150.00
210-231 450.160	Furniture / Fixtures	.00	3,450.37	.00	.00	.00
210-231 450.170	Machinery / Equipment <\$5000	1,176.42	.00	.00	.00	.00
210-231 450.220	Insurance & Bonding	1,413.49	2,763.83	3,650.00	.00	3,600.00
210-231 450.222	General Liability Insurance Coverage	.00	.00	.00	1,284.26	.00
210-231 450.224	Insurance Coverage Discounts	.00	.00	.00	(341.00)	.00
210-231 450.230	Advertising / Hearings	.00	2,120.25	2,500.00	81.00	2,500.00
210-231 450.240	Filing / Record Fees	4,085.00	5,935.50	3,400.00	600.00	4,500.00
210-231 450.251	Miscellaneous	1,401.39	.00	.00	.00	.00
210-231 450.260	Surveys	29,299.10	28,785.00	60,000.00	6,555.00	60,000.00
210-231 450.263	Real Property Cleanup	.00	5,375.00	15,000.00	5,182.50	8,000.00



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 210 - Land Sales						
<b>EXPENSE</b>						
Department 231 - Resource Management						
Support Goods & Services						
210-231 450.265	Soil Testing	.00	.00	10,000.00	.00	8,000.00
210-231 450.270	Continuing Education	.00	24.99	2,500.00	.00	2,500.00
210-231 450.290	Recruit / Relocation	.00	354.17	.00	6,135.42	.00
210-231 450.300	Travel / Per Diem	318.00	.00	1,500.00	.00	1,500.00
210-231 450.330	Rent	10,500.00	9,700.00	11,986.00	9,988.34	10,168.00
210-231 450.340	Telephone	452.27	153.84	250.00	74.54	1,400.00
210-231 450.400	Road Grade / Ditching	18,890.00	.00	.00	.00	.00
210-231 450.430	Maint & Repairs	.00	.00	.00	245.00	.00
210-231 450.485	Town Meeting Costs	.00	.00	.00	192.02	500.00
<i>Support Goods &amp; Services Totals</i>		<b>\$69,144.34</b>	<b>\$61,587.72</b>	<b>\$113,736.00</b>	<b>\$30,249.91</b>	<b>\$105,218.00</b>
<i>Operating Transfers</i>						
210-231 494.240	Womens Bay Road District	27,600.00	.00	.00	.00	.00
210-231 494.540	Hospital	.00	650,000.00	.00	.00	.00
<i>Operating Transfers Totals</i>		<b>\$27,600.00</b>	<b>\$650,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Department 231 - Resource Management Totals		<b>\$306,225.42</b>	<b>\$1,202,656.37</b>	<b>\$465,603.00</b>	<b>\$312,393.49</b>	<b>\$339,553.00</b>
<b>EXPENSE TOTALS</b>		<b>\$306,225.42</b>	<b>\$1,202,656.37</b>	<b>\$465,603.00</b>	<b>\$312,393.49</b>	<b>\$339,553.00</b>
Fund 210 - Land Sales Totals						
<b>REVENUE TOTALS</b>		<b>\$123,084.33</b>	<b>\$2,281,425.58</b>	<b>\$465,603.00</b>	<b>\$152,525.01</b>	<b>\$339,553.00</b>
<b>EXPENSE TOTALS</b>		<b>\$306,225.42</b>	<b>\$1,202,656.37</b>	<b>\$465,603.00</b>	<b>\$312,393.49</b>	<b>\$339,553.00</b>
Fund 210 - Land Sales Totals		<b>(\$183,141.09)</b>	<b>\$1,078,769.21</b>	<b>\$0.00</b>	<b>(\$159,868.48)</b>	<b>\$0.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 220 - Building & Grounds						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
State Shared Revenues						
220-000 335.190	PERS on Behalf Payment	3,790.29	2,744.66	6,126.00	1,559.43	6,318.00
	<i>State Shared Revenues Totals</i>	<u>\$3,790.29</u>	<u>\$2,744.66</u>	<u>\$6,126.00</u>	<u>\$1,559.43</u>	<u>\$6,318.00</u>
<i>Interest Earnings</i>						
220-000 361.100	Interest Earnings	9,207.31	8,902.52	3,050.00	10,861.11	3,300.00
220-000 361.300	Change in Fair Market Value	(4,740.89)	(5,270.95)	.00	(8,923.95)	.00
	<i>Interest Earnings Totals</i>	<u>\$4,466.42</u>	<u>\$3,631.57</u>	<u>\$3,050.00</u>	<u>\$1,937.16</u>	<u>\$3,300.00</u>
<i>Rents &amp; Royalties</i>						
220-000 363.100	KIB	326,921.00	376,985.00	441,856.00	379,154.24	414,724.00
220-000 363.110	City of Kodiak	122,673.84	143,760.70	152,988.00	127,490.00	152,988.00
220-000 363.120	KIBSD	209,006.40	221,232.00	221,232.00	184,360.00	221,232.00
220-000 363.140	Borough Building - Annex	17,662.00	.00	5,405.00	5,640.00	18,792.00
220-000 363.210	Land Sale Fund	.00	9,700.00	11,986.00	9,988.34	10,168.00
	<i>Rents &amp; Royalties Totals</i>	<u>\$676,263.24</u>	<u>\$751,677.70</u>	<u>\$833,467.00</u>	<u>\$706,632.58</u>	<u>\$817,904.00</u>
<i>Miscellaneous - Classified</i>						
220-000 380.261	Other	120.00	120.00	.00	2.00	.00
	<i>Miscellaneous - Classified Totals</i>	<u>\$120.00</u>	<u>\$120.00</u>	<u>\$0.00</u>	<u>\$2.00</u>	<u>\$0.00</u>
<i>Operating Transfers In</i>						
220-000 391.276	Facilities Fund	18,000.00	.00	.00	.00	5,000.00
220-000 391.540	Hospital	16,272.33	.00	.00	.00	.00
	<i>Operating Transfers In Totals</i>	<u>\$34,272.33</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>
Department 000 - Fund Revenues Totals		<u>\$718,912.28</u>	<u>\$758,173.93</u>	<u>\$842,643.00</u>	<u>\$710,131.17</u>	<u>\$832,522.00</u>
<b>REVENUE TOTALS</b>		<u>\$718,912.28</u>	<u>\$758,173.93</u>	<u>\$842,643.00</u>	<u>\$710,131.17</u>	<u>\$832,522.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 220 - Building & Grounds						
<b>EXPENSE</b>						
Department 232 - Borough Building						
<i>Personnel Services</i>						
220-232 410.110	Salaries	137,536.58	153,414.64	95,179.00	58,778.77	99,957.00
220-232 410.120	Temporary Help	10,875.35	6,433.65	6,000.00	8,750.34	1,977.00
220-232 410.130	Overtime	639.81	1,260.67	1,000.00	593.33	1,500.00
	<i>Personnel Services Totals</i>	<b>\$149,051.74</b>	<b>\$161,108.96</b>	<b>\$102,179.00</b>	<b>\$68,122.44</b>	<b>\$103,434.00</b>
<i>Employee Benefits</i>						
220-232 420.110	Unemployment Taxes	13.29	14.96	10.00	5.70	10.00
220-232 420.120	FICA Taxes	11,217.19	12,055.30	7,320.00	5,058.11	7,761.00
220-232 420.130	Group Insurance	35,118.31	40,436.11	30,410.00	19,228.08	38,368.00
220-232 420.140	Retirement	35,549.83	36,732.64	24,877.00	12,617.82	28,407.00
220-232 420.150	Workers Compensation	12,345.63	10,417.08	4,716.00	5,194.50	5,851.00
	<i>Employee Benefits Totals</i>	<b>\$94,244.25</b>	<b>\$99,656.09</b>	<b>\$67,333.00</b>	<b>\$42,104.21</b>	<b>\$80,397.00</b>
<i>Professional Services</i>						
220-232 430.140	Contracted Services	7,556.34	32,627.43	13,500.00	2,295.00	13,500.00
	<i>Professional Services Totals</i>	<b>\$7,556.34</b>	<b>\$32,627.43</b>	<b>\$13,500.00</b>	<b>\$2,295.00</b>	<b>\$13,500.00</b>
<i>Support Goods &amp; Services</i>						
220-232 450.100	Office Supplies	9.80	170.94	500.00	183.71	250.00
220-232 450.160	Furniture / Fixtures	3,862.77	792.83	1,000.00	.00	1,000.00
220-232 450.170	Machinery / Equipment <\$5000	(514.87)	805.60	3,000.00	1,966.28	2,000.00
220-232 450.220	Insurance & Bonding	9,576.06	(12,623.07)	10,000.00	.00	15,000.00
220-232 450.221	Property Insurance	.00	.00	.00	8,474.00	.00
220-232 450.222	General Liability Insurance Coverage	.00	.00	.00	1,890.72	.00
220-232 450.224	Insurance Coverage Discounts	.00	.00	.00	(2,730.00)	.00
220-232 450.230	Advertising / Hearings	977.95	266.22	500.00	.00	500.00
220-232 450.270	Continuing Education	.00	.00	1,500.00	76.50	1,000.00
220-232 450.300	Travel / Per Diem	.00	.00	1,000.00	.00	.00
220-232 450.340	Telephone	.00	559.00	.00	2.86	.00
220-232 450.350	Electricity	41,263.40	42,554.06	45,000.00	41,570.49	45,000.00
220-232 450.360	Fuel - Heating	26,691.39	31,828.45	50,000.00	40,341.94	50,000.00
220-232 450.365	Fuel - Vehicle	.00	1,989.77	1,500.00	856.03	1,500.00
220-232 450.370	Water & Sewer	11,985.22	11,989.48	14,000.00	10,431.44	15,000.00
220-232 450.380	Snow Removal / Sanding	2,741.88	19,894.96	15,000.00	7,084.75	15,000.00



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 220 - Building & Grounds						
<b>EXPENSE</b>						
Department 232 - Borough Building						
<i>Support Goods &amp; Services</i>						
220-232 450.390	Refuse Collection - Disposal	5,544.12	6,033.60	5,000.00	5,726.50	8,000.00
220-232 450.410	Janitorial Services	50,390.00	50,160.00	55,000.00	42,225.00	60,000.00
220-232 450.430	Maint & Repairs	24,822.31	63,174.11	40,000.00	31,323.01	40,000.00
220-232 450.440	Auto Maint & Repairs	.00	1,899.03	2,000.00	1,087.24	5,000.00
220-232 450.450	Contingencies	.00	.00	300,974.00	.00	189,531.00
220-232 450.461	Safety Supplies	170.00	2,574.52	2,000.00	62.46	2,000.00
220-232 450.510	Recycling Services	1,960.00	2,200.00	2,500.00	1,720.00	3,000.00
	<i>Support Goods &amp; Services Totals</i>	<b>\$179,480.03</b>	<b>\$224,269.50</b>	<b>\$550,474.00</b>	<b>\$192,292.93</b>	<b>\$453,781.00</b>
<i>Capital Outlay</i>						
220-232 470.140	Remodel / Renovation	.00	6,288.23	.00	.00	15,000.00
	<i>Capital Outlay Totals</i>	<b>\$0.00</b>	<b>\$6,288.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>
<i>Operating Transfers</i>						
220-232 494.469	Renewal & Replacement Projects	.00	336,370.00	.00	.00	.00
	<i>Operating Transfers Totals</i>	<b>\$0.00</b>	<b>\$336,370.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Department 232 - Borough Building	<b>Totals</b>	<b>\$430,332.36</b>	<b>\$860,320.21</b>	<b>\$733,486.00</b>	<b>\$304,814.58</b>	<b>\$666,112.00</b>





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Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 220 - Building & Grounds						
<b>EXPENSE</b>						
Department 233 - Mental Health Center						
<i>Personnel Services</i>						
220-233 410.110	Salaries	978.71	84.83	6,428.00	123.42	1,434.00
220-233 410.120	Temporary Help	320.01	.00	.00	.00	.00
<i>Personnel Services Totals</i>		<b>\$1,298.72</b>	<b>\$84.83</b>	<b>\$6,428.00</b>	<b>\$123.42</b>	<b>\$1,434.00</b>
<i>Employee Benefits</i>						
220-233 420.110	Unemployment Taxes	.10	.01	1.00	.01	.00
220-233 420.120	FICA Taxes	97.60	6.32	492.00	8.99	110.00
220-233 420.130	Group Insurance	445.36	41.63	1,338.00	85.28	240.00
220-233 420.140	Retirement	215.32	18.68	1,671.00	26.59	401.00
220-233 420.150	Workers Compensation	98.18	7.06	350.00	8.39	77.00
<i>Employee Benefits Totals</i>		<b>\$856.56</b>	<b>\$73.70</b>	<b>\$3,852.00</b>	<b>\$129.26</b>	<b>\$828.00</b>
<i>Professional Services</i>						
220-233 430.140	Contracted Services	.00	.00	10,000.00	.00	5,000.00
<i>Professional Services Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>
<i>Support Goods &amp; Services</i>						
220-233 450.220	Insurance & Bonding	3,301.38	2,889.81	2,800.00	.00	4,700.00
220-233 450.221	Property Insurance	.00	.00	.00	3,319.00	.00
220-233 450.222	General Liability Insurance Coverage	.00	.00	.00	112.97	.00
220-233 450.224	Insurance Coverage Discounts	.00	.00	.00	(903.00)	.00
220-233 450.430	Maint & Repairs	311.25	3,558.60	20,000.00	.00	20,000.00
<i>Support Goods &amp; Services Totals</i>		<b>\$3,612.63</b>	<b>\$6,448.41</b>	<b>\$22,800.00</b>	<b>\$2,528.97</b>	<b>\$24,700.00</b>
Department 233 - Mental Health Center Totals		<b>\$5,767.91</b>	<b>\$6,606.94</b>	<b>\$43,080.00</b>	<b>\$2,781.65</b>	<b>\$31,962.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 220 - Building & Grounds						
<b>EXPENSE</b>						
Department	<b>234 - School Buildings - KIB</b>					
Sub-Department	<b>220 - Port Lions Closed School</b>					
	<i>Support Goods &amp; Services</i>					
220-234-220 450.350	Electricity	.00	.00	.00	.00	8,000.00
220-234-220 450.360	Fuel - Heating	.00	.00	.00	.00	15,000.00
220-234-220 450.370	Water & Sewer	.00	.00	.00	.00	2,000.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$25,000.00</u>
Sub-Department	<b>220 - Port Lions Closed School</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$25,000.00</u>
	Totals					



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G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 220 - Building & Grounds						
<b>EXPENSE</b>						
Department 234 - School Buildings - KIB						
Sub-Department 225 - Karluk Closed School						
Support Goods & Services						
220-234-225 450.350	Electricity	.00	.00	.00	.00	20,000.00
220-234-225 450.360	Fuel - Heating	.00	.00	.00	.00	25,000.00
220-234-225 450.370	Water & Sewer	.00	.00	.00	.00	600.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$45,600.00</u>
Sub-Department 225 - Karluk Closed School	Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$45,600.00</u>
Department 234 - School Buildings - KIB	Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$70,600.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 220 - Building & Grounds						
<b>EXPENSE</b>						
Department 235 - School Buildings - Major Repairs						
<i>Personnel Services</i>						
220-235 410.110	Salaries	.00	.00	3,863.00	.00	2,389.00
220-235 410.130	Overtime	122.64	.00	.00	.00	.00
	<i>Personnel Services Totals</i>	<u>\$122.64</u>	<u>\$0.00</u>	<u>\$3,863.00</u>	<u>\$0.00</u>	<u>\$2,389.00</u>
<i>Employee Benefits</i>						
220-235 420.110	Unemployment Taxes	.01	.00	.00	.00	.00
220-235 420.120	FICA Taxes	9.18	.00	296.00	.00	183.00
220-235 420.130	Group Insurance	73.25	.00	669.00	.00	480.00
220-235 420.140	Retirement	26.98	.00	1,004.00	.00	668.00
220-235 420.150	Workers Compensation	9.27	.00	175.00	.00	128.00
	<i>Employee Benefits Totals</i>	<u>\$118.69</u>	<u>\$0.00</u>	<u>\$2,144.00</u>	<u>\$0.00</u>	<u>\$1,459.00</u>
<i>Professional Services</i>						
220-235 430.140	Contracted Services	17,636.65	2,431.00	25,000.00	25,194.11	20,000.00
	<i>Professional Services Totals</i>	<u>\$17,636.65</u>	<u>\$2,431.00</u>	<u>\$25,000.00</u>	<u>\$25,194.11</u>	<u>\$20,000.00</u>
<i>Support Goods &amp; Services</i>						
220-235 450.220	Insurance & Bonding	260.81	71.03	70.00	.00	.00
220-235 450.222	General Liability Insurance Coverage	.00	.00	.00	109.00	.00
220-235 450.224	Insurance Coverage Discounts	.00	.00	.00	(29.00)	.00
220-235 450.430	Maint & Repairs	26,225.15	3,590.00	20,000.00	.00	25,000.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$26,485.96</u>	<u>\$3,661.03</u>	<u>\$20,070.00</u>	<u>\$80.00</u>	<u>\$25,000.00</u>
Department 235 - School Buildings - Major Repairs	<b>Totals</b>	<b>\$44,363.94</b>	<b>\$6,092.03</b>	<b>\$51,077.00</b>	<b>\$25,274.11</b>	<b>\$48,848.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 220 - Building & Grounds						
<b>EXPENSE</b>						
Department 237 - Chiniak School						
	<i>Support Goods &amp; Services</i>					
220-237 450.430	Maint & Repairs	.00	535.00	.00	.00	.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$0.00</u>	<u>\$535.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Department 237 - Chiniak School	Totals	\$0.00	\$535.00	\$0.00	\$0.00	\$0.00



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Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 220	<b>Building &amp; Grounds</b>					
	<b>EXPENSE</b>					
	Department 238 - Various Borough Buildings					
	Support Goods & Services					
220-238 450.430	Maint & Repairs	9,162.30	4,066.08	15,000.00	2,295.60	15,000.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$9,162.30</u>	<u>\$4,066.08</u>	<u>\$15,000.00</u>	<u>\$2,295.60</u>	<u>\$15,000.00</u>
Department 238	<b>Various Borough Buildings Totals</b>	\$9,162.30	\$4,066.08	\$15,000.00	\$2,295.60	\$15,000.00



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Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 220 - Building & Grounds						
<b>EXPENSE</b>						
Department 241 - Project Office Expenses						
<i>Personnel Services</i>						
220-241 410.110	Salaries	.00	.00	.00	4,221.01	.00
	<i>Personnel Services Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,221.01</u>	<u>\$0.00</u>
<i>Employee Benefits</i>						
220-241 420.110	Unemployment Taxes	.00	.00	.00	.42	.00
220-241 420.120	FICA Taxes	.00	.00	.00	314.68	.00
220-241 420.130	Group Insurance	.00	.00	.00	1,935.19	.00
220-241 420.140	Retirement	.00	.00	.00	923.29	.00
220-241 420.150	Workers Compensation	38.55	.00	.00	122.34	.00
	<i>Employee Benefits Totals</i>	<u>\$38.55</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,295.92</u>	<u>\$0.00</u>
<i>Support Goods &amp; Services</i>						
220-241 450.100	Office Supplies	.00	.00	.00	160.90	.00
220-241 450.120	Printing / Binding	.00	.00	.00	358.44	.00
220-241 450.350	Electricity	.00	.00	.00	262.70	.00
220-241 450.360	Fuel - Heating	.00	.00	.00	420.17	.00
220-241 450.370	Water & Sewer	.00	.00	.00	526.32	.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,728.53</u>	<u>\$0.00</u>
<i>Capital Projects</i>						
220-241 452.110	Administration	.00	.00	.00	323.62	.00
	<i>Capital Projects Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$323.62</u>	<u>\$0.00</u>
Department 241 - Project Office Expenses Totals		<u>\$38.55</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$9,569.08</u>	<u>\$0.00</u>
	<b>EXPENSE TOTALS</b>	<b>\$489,665.06</b>	<b>\$877,620.26</b>	<b>\$842,643.00</b>	<b>\$344,735.02</b>	<b>\$832,522.00</b>
Fund 220 - Building & Grounds Totals						
	<b>REVENUE TOTALS</b>	<b>\$718,912.28</b>	<b>\$758,173.93</b>	<b>\$842,643.00</b>	<b>\$710,131.17</b>	<b>\$832,522.00</b>
	<b>EXPENSE TOTALS</b>	<b>\$489,665.06</b>	<b>\$877,620.26</b>	<b>\$842,643.00</b>	<b>\$344,735.02</b>	<b>\$832,522.00</b>
Fund 220 - Building & Grounds Totals		<u>\$229,247.22</u>	<u>(\$119,446.33)</u>	<u>\$0.00</u>	<u>\$365,396.15</u>	<u>\$0.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 234 - LEPC						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
State of Alaska Grants						
234-000 334.124	LEPC Grant	14,343.00	13,755.67	15,500.00	2,812.30	15,500.00
	<i>State of Alaska Grants Totals</i>	<u>\$14,343.00</u>	<u>\$13,755.67</u>	<u>\$15,500.00</u>	<u>\$2,812.30</u>	<u>\$15,500.00</u>
<i>State Shared Revenues</i>						
234-000 335.190	PERS on Behalf Payment	.00	.00	312.00	.00	.00
	<i>State Shared Revenues Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$312.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Operating Transfers In</i>						
234-000 391.100	General Fund	.00	18,337.65	.00	.00	.00
	<i>Operating Transfers In Totals</i>	<u>\$0.00</u>	<u>\$18,337.65</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Department 000 - Fund Revenues Totals		<u>\$14,343.00</u>	<u>\$32,093.32</u>	<u>\$15,812.00</u>	<u>\$2,812.30</u>	<u>\$15,500.00</u>
	<b>REVENUE TOTALS</b>	<u>\$14,343.00</u>	<u>\$32,093.32</u>	<u>\$15,812.00</u>	<u>\$2,812.30</u>	<u>\$15,500.00</u>





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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 234 - LEPC						
<b>EXPENSE</b>						
Department 242 - Emergency Planning Committee						
<i>Personnel Services</i>						
234-242 410.110	Salaries	5,724.80	6,458.96	7,811.00	3,744.74	7,609.00
234-242 410.130	Overtime	1,086.84	839.84	.00	79.64	.00
<i>Personnel Services Totals</i>		<b>\$6,811.64</b>	<b>\$7,298.80</b>	<b>\$7,811.00</b>	<b>\$3,824.38</b>	<b>\$7,609.00</b>
<i>Employee Benefits</i>						
234-242 420.110	Unemployment Taxes	.67	.73	2.00	.38	1.00
234-242 420.120	FICA Taxes	510.39	546.45	598.00	286.41	594.00
234-242 420.130	Group Insurance	2,506.47	2,593.37	2,230.00	1,097.44	2,398.00
234-242 420.140	Retirement	1,475.63	1,587.01	2,031.00	832.05	2,173.00
234-242 420.150	Workers Compensation	57.83	67.59	55.00	26.78	53.00
<i>Employee Benefits Totals</i>		<b>\$4,550.99</b>	<b>\$4,795.15</b>	<b>\$4,916.00</b>	<b>\$2,243.06</b>	<b>\$5,219.00</b>
<i>Support Goods &amp; Services</i>						
234-242 450.120	Printing / Binding	1,000.00	.00	.00	.00	.00
234-242 450.170	Machinery / Equipment <\$5000	437.00	471.00	.00	.00	.00
234-242 450.230	Advertising / Hearings	491.37	.00	1,000.00	390.00	672.00
234-242 450.270	Continuing Education	1,568.96	.00	1,000.00	.00	1,000.00
234-242 450.300	Travel / Per Diem	.00	1,190.72	773.00	.00	1,000.00
234-242 450.450	Contingencies	.00	.00	312.00	.00	.00
<i>Support Goods &amp; Services Totals</i>		<b>\$3,497.33</b>	<b>\$1,661.72</b>	<b>\$3,085.00</b>	<b>\$390.00</b>	<b>\$2,672.00</b>
Department 242 - Emergency Planning Committee		<b>\$14,859.96</b>	<b>\$13,755.67</b>	<b>\$15,812.00</b>	<b>\$6,457.44</b>	<b>\$15,500.00</b>
Totals						
<b>EXPENSE TOTALS</b>		<b>\$14,859.96</b>	<b>\$13,755.67</b>	<b>\$15,812.00</b>	<b>\$6,457.44</b>	<b>\$15,500.00</b>
Fund 234 - LEPC Totals						
<b>REVENUE TOTALS</b>		<b>\$14,343.00</b>	<b>\$32,093.32</b>	<b>\$15,812.00</b>	<b>\$2,812.30</b>	<b>\$15,500.00</b>
<b>EXPENSE TOTALS</b>		<b>\$14,859.96</b>	<b>\$13,755.67</b>	<b>\$15,812.00</b>	<b>\$6,457.44</b>	<b>\$15,500.00</b>
Fund 234 - LEPC Totals		<b>(\$516.96)</b>	<b>\$18,337.65</b>	<b>\$0.00</b>	<b>(\$3,645.14)</b>	<b>\$0.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 240 - Womens Bay Road Service						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
<i>Property Tax</i>						
240-000 311.100	Real Property Tax	186,915.50	188,071.25	191,886.00	190,121.50	192,000.00
240-000 311.200	Personal Property Tax	4,799.00	6,829.06	6,560.00	6,177.44	6,500.00
	<i>Property Tax Totals</i>	<b>\$191,714.50</b>	<b>\$194,900.31</b>	<b>\$198,446.00</b>	<b>\$196,298.94</b>	<b>\$198,500.00</b>
<i>Penalties &amp; Interest Tax</i>						
240-000 319.100	Penalties & Interest	.20	.90	.00	.01	.00
	<i>Penalties &amp; Interest Tax Totals</i>	<b>\$0.20</b>	<b>\$0.90</b>	<b>\$0.00</b>	<b>\$0.01</b>	<b>\$0.00</b>
<i>Licenses &amp; Permits</i>						
240-000 322.100	Annual Use Permit	.00	27,600.00	27,000.00	27,600.00	27,600.00
	<i>Licenses &amp; Permits Totals</i>	<b>\$0.00</b>	<b>\$27,600.00</b>	<b>\$27,000.00</b>	<b>\$27,600.00</b>	<b>\$27,600.00</b>
<i>State Shared Revenues</i>						
240-000 335.190	PERS on Behalf Payment	.00	.00	20.00	.00	90.00
	<i>State Shared Revenues Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20.00</b>	<b>\$0.00</b>	<b>\$90.00</b>
<i>Interest Earnings</i>						
240-000 361.100	Interest Earnings	2,693.09	2,419.44	.00	3,020.98	.00
240-000 361.300	Change in Fair Market Value	(1,467.25)	(1,608.03)	.00	(2,831.93)	.00
	<i>Interest Earnings Totals</i>	<b>\$1,225.84</b>	<b>\$811.41</b>	<b>\$0.00</b>	<b>\$189.05</b>	<b>\$0.00</b>
<i>Other Financing Sources</i>						
240-000 389.100	Use of Fund Balance	.00	.00	25,000.00	.00	.00
	<i>Other Financing Sources Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Operating Transfers In</i>						
240-000 391.210	Land Sale Fund	27,600.00	.00	.00	.00	.00
	<i>Operating Transfers In Totals</i>	<b>\$27,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Department 000 - Fund Revenues Totals		<b>\$220,540.54</b>	<b>\$223,312.62</b>	<b>\$250,466.00</b>	<b>\$224,088.00</b>	<b>\$226,190.00</b>
	<b>REVENUE TOTALS</b>	<b>\$220,540.54</b>	<b>\$223,312.62</b>	<b>\$250,466.00</b>	<b>\$224,088.00</b>	<b>\$226,190.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 240 - Womens Bay Road Service						
<b>EXPENSE</b>						
Department 222 - Womens Bay Road Service						
Personnel Services						
240-222 410.110	Salaries	360.90	80.84	500.00	273.96	1,500.00
	<i>Personnel Services Totals</i>	<u>\$360.90</u>	<u>\$80.84</u>	<u>\$500.00</u>	<u>\$273.96</u>	<u>\$1,500.00</u>
	<i>Employee Benefits</i>					
240-222 420.110	Unemployment Taxes	.00	.01	.00	.02	.00
240-222 420.120	FICA Taxes	26.61	5.64	.00	20.13	6.00
240-222 420.130	Group Insurance	165.46	.00	.00	94.93	850.00
240-222 420.140	Retirement	79.39	17.79	.00	60.27	20.00
240-222 420.150	Workers Compensation	2.57	.56	.00	1.84	8.00
	<i>Employee Benefits Totals</i>	<u>\$274.03</u>	<u>\$24.00</u>	<u>\$0.00</u>	<u>\$177.19</u>	<u>\$884.00</u>
	<i>Service District Maint</i>					
240-222 446.110	Snow Removal / Sanding	17,188.00	73,174.50	60,000.00	31,918.98	55,000.00
240-222 446.120	Maint & Repairs	150,970.50	164,007.00	90,000.00	69,696.00	90,000.00
240-222 446.125	Grading / Ditching	39,066.50	51,914.50	40,000.00	67,646.50	40,000.00
	<i>Service District Maint Totals</i>	<u>\$207,225.00</u>	<u>\$289,096.00</u>	<u>\$190,000.00</u>	<u>\$169,261.48</u>	<u>\$185,000.00</u>
	<i>Support Goods &amp; Services</i>					
240-222 450.220	Insurance & Bonding	435.46	288.05	500.00	.00	550.00
240-222 450.222	General Liability Insurance Coverage	.00	.00	.00	372.59	.00
240-222 450.224	Insurance Coverage Discounts	.00	.00	.00	(99.00)	.00
240-222 450.320	Bad Debt Expense	.00	.11	.00	.86	.00
240-222 450.450	Contingencies	.00	.00	34,466.00	.00	38,256.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$435.46</u>	<u>\$288.16</u>	<u>\$34,966.00</u>	<u>\$274.45</u>	<u>\$38,806.00</u>
	<i>Operating Transfers</i>					
240-222 494.450	Transfers to Capital Projects	.00	.00	25,000.00	25,000.00	.00
	<i>Operating Transfers Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$25,000.00</u>	<u>\$25,000.00</u>	<u>\$0.00</u>
Department 222 - Womens Bay Road Service Totals		<u>\$208,295.39</u>	<u>\$289,489.00</u>	<u>\$250,466.00</u>	<u>\$194,987.08</u>	<u>\$226,190.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$208,295.39</u>	<u>\$289,489.00</u>	<u>\$250,466.00</u>	<u>\$194,987.08</u>	<u>\$226,190.00</u>
Fund 240 - Womens Bay Road Service Totals						
	<b>REVENUE TOTALS</b>	<u>\$220,540.54</u>	<u>\$223,312.62</u>	<u>\$250,466.00</u>	<u>\$224,088.00</u>	<u>\$226,190.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$208,295.39</u>	<u>\$289,489.00</u>	<u>\$250,466.00</u>	<u>\$194,987.08</u>	<u>\$226,190.00</u>
Fund 240 - Womens Bay Road Service Totals		<u>\$12,245.15</u>	<u>(\$66,176.38)</u>	<u>\$0.00</u>	<u>\$29,100.92</u>	<u>\$0.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 242 - Service District #1						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
<i>Property Tax</i>						
242-000 311.100	Real Property Tax	377,854.97	388,241.77	394,870.00	393,241.47	400,000.00
242-000 311.200	Personal Property Tax	8,238.90	6,303.08	6,762.00	6,761.74	6,500.00
	<i>Property Tax Totals</i>	<u>\$386,093.87</u>	<u>\$394,544.85</u>	<u>\$401,632.00</u>	<u>\$400,003.21</u>	<u>\$406,500.00</u>
<i>Penalties &amp; Interest Tax</i>						
242-000 319.100	Penalties & Interest	.81	.09	.00	.36	.00
	<i>Penalties &amp; Interest Tax Totals</i>	<u>\$0.81</u>	<u>\$0.09</u>	<u>\$0.00</u>	<u>\$0.36</u>	<u>\$0.00</u>
<i>State Shared Revenues</i>						
242-000 335.190	PERS on Behalf Payment	.00	.00	160.00	.00	.00
	<i>State Shared Revenues Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$160.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Interest Earnings</i>						
242-000 361.100	Interest Earnings	7,821.69	8,370.42	.00	13,035.57	.00
242-000 361.300	Change in Fair Market Value	(4,374.35)	(5,152.38)	.00	(11,774.02)	.00
	<i>Interest Earnings Totals</i>	<u>\$3,447.34</u>	<u>\$3,218.04</u>	<u>\$0.00</u>	<u>\$1,261.55</u>	<u>\$0.00</u>
<i>Other Financing Sources</i>						
242-000 389.100	Use of Fund Balance	.00	.00	67,208.00	.00	.00
	<i>Other Financing Sources Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$67,208.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Department 000 - Fund Revenues Totals		<u>\$389,542.02</u>	<u>\$397,762.98</u>	<u>\$469,000.00</u>	<u>\$401,265.12</u>	<u>\$406,500.00</u>
	<b>REVENUE TOTALS</b>	<u>\$389,542.02</u>	<u>\$397,762.98</u>	<u>\$469,000.00</u>	<u>\$401,265.12</u>	<u>\$406,500.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 242 - Service District #1						
<b>EXPENSE</b>						
Department 224 - Road Service District #1						
<i>Personnel Services</i>						
242-224 410.109	Chairman Stipend	4,800.00	4,800.00	4,800.00	3,600.00	4,800.00
242-224 410.110	Salaries	1,693.74	1,063.28	3,000.00	634.43	3,000.00
242-224 410.130	Overtime	373.90	175.13	1,000.00	265.67	1,000.00
	<i>Personnel Services Totals</i>	<u>\$6,867.64</u>	<u>\$6,038.41</u>	<u>\$8,800.00</u>	<u>\$4,500.10</u>	<u>\$8,800.00</u>
<i>Employee Benefits</i>						
242-224 420.110	Unemployment Taxes	.22	.11	50.00	.06	50.00
242-224 420.120	FICA Taxes	519.50	454.34	700.00	342.00	700.00
242-224 420.130	Group Insurance	817.40	645.95	1,000.00	517.35	1,000.00
242-224 420.140	Retirement	454.89	272.44	1,000.00	197.99	1,000.00
242-224 420.150	Workers Compensation	56.43	42.25	150.00	30.15	150.00
	<i>Employee Benefits Totals</i>	<u>\$1,848.44</u>	<u>\$1,415.09</u>	<u>\$2,900.00</u>	<u>\$1,087.55</u>	<u>\$2,900.00</u>
<i>Service District Maint</i>						
242-224 446.110	Snow Removal / Sanding	10,113.96	62,933.54	200,000.00	80,237.25	200,000.00
242-224 446.120	Maint & Repairs	296,876.21	56,312.05	194,700.00	129,978.60	132,200.00
242-224 446.125	Grading / Ditching	65,239.55	32,492.50	60,000.00	30,737.50	60,000.00
	<i>Service District Maint Totals</i>	<u>\$372,229.72</u>	<u>\$151,738.09</u>	<u>\$454,700.00</u>	<u>\$240,953.35</u>	<u>\$392,200.00</u>
<i>Support Goods &amp; Services</i>						
242-224 450.110	Operating Supplies	.00	.00	100.00	39.94	100.00
242-224 450.120	Printing / Binding	.00	.00	100.00	.00	100.00
242-224 450.220	Insurance & Bonding	1,050.91	682.20	2,000.00	.00	2,000.00
242-224 450.222	General Liability Insurance Coverage	.00	.00	.00	826.44	.00
242-224 450.224	Insurance Coverage Discounts	.00	.00	.00	(219.00)	.00
242-224 450.230	Advertising / Hearings	48.00	.00	400.00	.00	400.00
242-224 450.260	Surveys	.00	.00	.00	12,780.00	.00
242-224 450.320	Bad Debt Expense	.60	2.57	.00	.76	.00
242-224 450.340	Telephone	143.97	.00	.00	.00	.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$1,243.48</u>	<u>\$684.77</u>	<u>\$2,600.00</u>	<u>\$13,428.14</u>	<u>\$2,600.00</u>
<i>Operating Transfers</i>						
242-224 494.263	Transfer to Fund 263	4,479.51	.00	.00	.00	.00
	<i>Operating Transfers Totals</i>	<u>\$4,479.51</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Department 224 - Road Service District #1 Totals		<u>\$386,668.79</u>	<u>\$159,876.36</u>	<u>\$469,000.00</u>	<u>\$259,969.14</u>	<u>\$406,500.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$386,668.79</u>	<u>\$159,876.36</u>	<u>\$469,000.00</u>	<u>\$259,969.14</u>	<u>\$406,500.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund	<b>242 - Service District #1 Totals</b>					
	REVENUE TOTALS	\$389,542.02	\$397,762.98	\$469,000.00	\$401,265.12	\$406,500.00
	EXPENSE TOTALS	\$386,668.79	\$159,876.36	\$469,000.00	\$259,969.14	\$406,500.00
Fund	<b>242 - Service District #1 Totals</b>	\$2,873.23	\$237,886.62	\$0.00	\$141,295.98	\$0.00



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 243 - Service Area #2						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
<i>Interest Earnings</i>						
243-000 361.100	Interest Earnings	87.41	73.90	100.00	89.13	25.00
243-000 361.300	Change in Fair Market Value	(46.25)	(45.45)	.00	(76.28)	.00
	<i>Interest Earnings Totals</i>	<u>\$41.16</u>	<u>\$28.45</u>	<u>\$100.00</u>	<u>\$12.85</u>	<u>\$25.00</u>
Department 000 - Fund Revenues	Totals	<u>\$41.16</u>	<u>\$28.45</u>	<u>\$100.00</u>	<u>\$12.85</u>	<u>\$25.00</u>
	<b>REVENUE TOTALS</b>	<b>\$41.16</b>	<b>\$28.45</b>	<b>\$100.00</b>	<b>\$12.85</b>	<b>\$25.00</b>



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 243 - Service Area #2						
<b>EXPENSE</b>						
Department 225 - Service District #2						
<i>Support Goods &amp; Services</i>						
243-225 450.110	Operating Supplies	.00	.00	100.00	.00	25.00
243-225 450.220	Insurance & Bonding	.03	.00	.00	.00	.00
<i>Support Goods &amp; Services Totals</i>		<b>\$0.03</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$25.00</b>
Department 225 - Service District #2 Totals		<b>\$0.03</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$25.00</b>
<b>EXPENSE TOTALS</b>		<b>\$0.03</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$25.00</b>
Fund 243 - Service Area #2 Totals						
<b>REVENUE TOTALS</b>		<b>\$41.16</b>	<b>\$28.45</b>	<b>\$100.00</b>	<b>\$12.85</b>	<b>\$25.00</b>
<b>EXPENSE TOTALS</b>		<b>\$0.03</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$25.00</b>
Fund 243 - Service Area #2 Totals		<b>\$41.13</b>	<b>\$28.45</b>	<b>\$0.00</b>	<b>\$12.85</b>	<b>\$0.00</b>





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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 244 - Monashka Bay Road District						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
<i>Property Tax</i>						
244-000 311.100	Real Property Tax	59,204.25	61,736.25	62,673.00	61,396.50	49,805.00
244-000 311.200	Personal Property Tax	461.07	426.02	.00	416.71	333.00
	<i>Property Tax Totals</i>	<u>\$59,665.32</u>	<u>\$62,162.27</u>	<u>\$62,673.00</u>	<u>\$61,813.21</u>	<u>\$50,138.00</u>
<i>Penalties &amp; Interest Tax</i>						
244-000 319.100	Penalties & Interest	.57	.01	.00	.14	.00
	<i>Penalties &amp; Interest Tax Totals</i>	<u>\$0.57</u>	<u>\$0.01</u>	<u>\$0.00</u>	<u>\$0.14</u>	<u>\$0.00</u>
<i>Interest Earnings</i>						
244-000 361.100	Interest Earnings	1,213.44	1,679.48	.00	2,625.33	600.00
244-000 361.300	Change in Fair Market Value	(637.66)	(1,030.01)	.00	(2,342.85)	.00
	<i>Interest Earnings Totals</i>	<u>\$575.78</u>	<u>\$649.47</u>	<u>\$0.00</u>	<u>\$282.48</u>	<u>\$600.00</u>
Department 000 - Fund Revenues Totals		<u>\$60,241.67</u>	<u>\$62,811.75</u>	<u>\$62,673.00</u>	<u>\$62,095.83</u>	<u>\$50,738.00</u>
	<b>REVENUE TOTALS</b>	<u>\$60,241.67</u>	<u>\$62,811.75</u>	<u>\$62,673.00</u>	<u>\$62,095.83</u>	<u>\$50,738.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 244 - Monashka Bay Road District						
<b>EXPENSE</b>						
Department 226 - Monashka Bay Road District						
<i>Personnel Services</i>						
244-226 410.110	Salaries	185.02	314.70	500.00	59.60	1,092.00
	<i>Personnel Services Totals</i>	<u>\$185.02</u>	<u>\$314.70</u>	<u>\$500.00</u>	<u>\$59.60</u>	<u>\$1,092.00</u>
<i>Employee Benefits</i>						
244-226 420.110	Unemployment Taxes	.02	.00	.00	.00	.00
244-226 420.120	FICA Taxes	14.16	21.20	.00	4.42	54.00
244-226 420.130	Group Insurance	105.40	113.84	.00	.00	480.00
244-226 420.140	Retirement	42.98	66.96	.00	13.11	20.00
244-226 420.150	Workers Compensation	1.39	2.12	.00	.40	8.00
	<i>Employee Benefits Totals</i>	<u>\$163.95</u>	<u>\$204.12</u>	<u>\$0.00</u>	<u>\$17.93</u>	<u>\$562.00</u>
<i>Service District Maint</i>						
244-226 446.110	Snow Removal / Sanding	.00	11,125.96	28,150.00	10,253.59	19,652.00
244-226 446.120	Maint & Repairs	18,293.79	6,928.88	16,000.00	2,563.38	16,000.00
244-226 446.125	Grading / Ditching	7,644.45	1,413.50	13,000.00	5,257.00	13,000.00
	<i>Service District Maint Totals</i>	<u>\$25,938.24</u>	<u>\$19,468.34</u>	<u>\$57,150.00</u>	<u>\$18,073.97</u>	<u>\$48,652.00</u>
<i>Support Goods &amp; Services</i>						
244-226 450.220	Insurance & Bonding	(14.00)	81.52	.00	.00	82.00
244-226 450.222	General Liability Insurance Coverage	.00	.00	.00	106.03	.00
244-226 450.224	Insurance Coverage Discounts	.00	.00	.00	(28.00)	.00
244-226 450.230	Advertising / Hearings	139.42	.00	350.00	.00	350.00
244-226 450.320	Bad Debt Expense	.70	.00	.00	.00	.00
244-226 450.450	Contingencies	.00	.00	4,673.00	.00	.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$126.12</u>	<u>\$81.52</u>	<u>\$5,023.00</u>	<u>\$78.03</u>	<u>\$432.00</u>
Department 226 - Monashka Bay Road District Totals		<u>\$26,413.33</u>	<u>\$20,068.68</u>	<u>\$62,673.00</u>	<u>\$18,229.53</u>	<u>\$50,738.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$26,413.33</u>	<u>\$20,068.68</u>	<u>\$62,673.00</u>	<u>\$18,229.53</u>	<u>\$50,738.00</u>
Fund 244 - Monashka Bay Road District Totals						
	<b>REVENUE TOTALS</b>	\$60,241.67	\$62,811.75	\$62,673.00	\$62,095.83	\$50,738.00
	<b>EXPENSE TOTALS</b>	\$26,413.33	\$20,068.68	\$62,673.00	\$18,229.53	\$50,738.00
Fund 244 - Monashka Bay Road District Totals		<u>\$33,828.34</u>	<u>\$42,743.07</u>	<u>\$0.00</u>	<u>\$43,866.30</u>	<u>\$0.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 246 - Bay View Road Service						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
Property Tax						
246-000 311.100	Real Property Tax	13,605.45	14,256.45	13,879.00	13,878.90	13,879.00
	<i>Property Tax Totals</i>	<u>\$13,605.45</u>	<u>\$14,256.45</u>	<u>\$13,879.00</u>	<u>\$13,878.90</u>	<u>\$13,879.00</u>
	<i>Interest Earnings</i>					
246-000 361.100	Interest Earnings	187.91	283.61	.00	483.05	110.00
246-000 361.300	Change in Fair Market Value	(97.23)	(173.89)	.00	(432.82)	.00
	<i>Interest Earnings Totals</i>	<u>\$90.68</u>	<u>\$109.72</u>	<u>\$0.00</u>	<u>\$50.23</u>	<u>\$110.00</u>
	<i>Other Financing Sources</i>					
246-000 389.100	Use of Fund Balance	.00	.00	.00	.00	1,496.00
	<i>Other Financing Sources Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,496.00</u>
Department 000 - Fund Revenues Totals		<u>\$13,696.13</u>	<u>\$14,366.17</u>	<u>\$13,879.00</u>	<u>\$13,929.13</u>	<u>\$15,485.00</u>
	<b>REVENUE TOTALS</b>	<u>\$13,696.13</u>	<u>\$14,366.17</u>	<u>\$13,879.00</u>	<u>\$13,929.13</u>	<u>\$15,485.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 246 - Bay View Road Service						
<b>EXPENSE</b>						
Department 228 - Bay View Road Service District						
<i>Personnel Services</i>						
246-228 410.110	Salaries	58.58	246.07	.00	47.68	1,092.00
	<i>Personnel Services Totals</i>	<u>\$58.58</u>	<u>\$246.07</u>	<u>\$0.00</u>	<u>\$47.68</u>	<u>\$1,092.00</u>
<i>Employee Benefits</i>						
246-228 420.120	FICA Taxes	4.95	16.41	.00	3.51	6.00
246-228 420.130	Group Insurance	43.10	80.84	.00	.00	480.00
246-228 420.140	Retirement	15.16	51.86	.00	10.49	20.00
246-228 420.150	Workers Compensation	.49	1.64	.00	.32	8.00
	<i>Employee Benefits Totals</i>	<u>\$63.70</u>	<u>\$150.75</u>	<u>\$0.00</u>	<u>\$14.32</u>	<u>\$514.00</u>
<i>Professional Services</i>						
246-228 430.140	Contracted Services	.00	.00	5,879.00	.00	5,879.00
	<i>Professional Services Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,879.00</u>	<u>\$0.00</u>	<u>\$5,879.00</u>
<i>Service District Maint</i>						
246-228 446.110	Snow Removal / Sanding	834.80	3,891.41	5,400.00	1,901.32	5,400.00
246-228 446.120	Maint & Repairs	2,624.57	541.00	1,500.00	721.06	1,500.00
246-228 446.125	Grading / Ditching	4,203.00	497.00	1,100.00	1,748.50	1,100.00
	<i>Service District Maint Totals</i>	<u>\$7,662.37</u>	<u>\$4,929.41</u>	<u>\$8,000.00</u>	<u>\$4,370.88</u>	<u>\$8,000.00</u>
<i>Support Goods &amp; Services</i>						
246-228 450.220	Insurance & Bonding	32.11	19.90	.00	.00	.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$32.11</u>	<u>\$19.90</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Department 228 - Bay View Road Service District		\$7,816.76	\$5,346.13	\$13,879.00	\$4,432.88	\$15,485.00
	Totals					
	<b>EXPENSE TOTALS</b>	<u>\$7,816.76</u>	<u>\$5,346.13</u>	<u>\$13,879.00</u>	<u>\$4,432.88</u>	<u>\$15,485.00</u>
Fund 246 - Bay View Road Service Totals						
	<b>REVENUE TOTALS</b>	\$13,696.13	\$14,366.17	\$13,879.00	\$13,929.13	\$15,485.00
	<b>EXPENSE TOTALS</b>	\$7,816.76	\$5,346.13	\$13,879.00	\$4,432.88	\$15,485.00
Fund 246 - Bay View Road Service Totals		\$5,879.37	\$9,020.04	\$0.00	\$9,496.25	\$0.00



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 250 - Fire Protection Area #1						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
Property Tax						
250-000 311.100	Real Property Tax	564,424.91	582,028.39	594,931.00	590,652.78	594,930.00
250-000 311.200	Personal Property Tax	8,306.92	6,558.69	7,082.00	7,081.54	7,082.00
	<i>Property Tax Totals</i>	<b>\$572,731.83</b>	<b>\$588,587.08</b>	<b>\$602,013.00</b>	<b>\$597,734.32</b>	<b>\$602,012.00</b>
	<i>Penalties &amp; Interest Tax</i>					
250-000 319.100	Penalties & Interest	1.15	.47	.00	.46	.00
	<i>Penalties &amp; Interest Tax Totals</i>	<b>\$1.15</b>	<b>\$0.47</b>	<b>\$0.00</b>	<b>\$0.46</b>	<b>\$0.00</b>
	<i>Federal Grants</i>					
250-000 331.000	Federal Government Grant	.00	.00	154,752.00	.00	.00
	<i>Federal Grants Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$154,752.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<i>State of Alaska Grants</i>					
250-000 334.100	Various State Grants	.00	7,497.00	.00	.00	.00
	<i>State of Alaska Grants Totals</i>	<b>\$0.00</b>	<b>\$7,497.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<i>State Shared Revenues</i>					
250-000 335.190	PERS on Behalf Payment	2,704.56	4,619.50	.00	2,585.31	4,988.00
	<i>State Shared Revenues Totals</i>	<b>\$2,704.56</b>	<b>\$4,619.50</b>	<b>\$0.00</b>	<b>\$2,585.31</b>	<b>\$4,988.00</b>
	<i>Interest Earnings</i>					
250-000 361.100	Interest Earnings	11,973.92	12,563.12	.00	13,021.90	.00
250-000 361.300	Change in Fair Market Value	(6,372.49)	(8,170.19)	.00	(11,605.29)	.00
	<i>Interest Earnings Totals</i>	<b>\$5,601.43</b>	<b>\$4,392.93</b>	<b>\$0.00</b>	<b>\$1,416.61</b>	<b>\$0.00</b>
	<i>Miscellaneous - Classified</i>					
250-000 380.170	Other	1,580.00	3,385.00	.00	295.00	.00
250-000 380.245	Classroom Rental	.00	50.00	500.00	.00	500.00
250-000 380.247	Instruction	1,251.30	990.00	1,000.00	425.00	1,000.00
	<i>Miscellaneous - Classified Totals</i>	<b>\$2,831.30</b>	<b>\$4,425.00</b>	<b>\$1,500.00</b>	<b>\$720.00</b>	<b>\$1,500.00</b>
	<i>Other Financing Sources</i>					
250-000 389.100	Use of Fund Balance	.00	.00	365,091.00	.00	12,526.00
	<i>Other Financing Sources Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$365,091.00</b>	<b>\$0.00</b>	<b>\$12,526.00</b>
	<i>Operating Transfers In</i>					
250-000 391.100	General Fund	.00	.00	.00	.00	50,000.00
250-000 391.450	Borough Capital Projects	.00	57,492.57	.00	.00	.00
	<i>Operating Transfers In Totals</i>	<b>\$0.00</b>	<b>\$57,492.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>
Department 000 - Fund Revenues Totals		<b>\$583,870.27</b>	<b>\$667,014.55</b>	<b>\$1,123,356.00</b>	<b>\$602,456.70</b>	<b>\$671,026.00</b>
	<b>REVENUE TOTALS</b>	<b>\$583,870.27</b>	<b>\$667,014.55</b>	<b>\$1,123,356.00</b>	<b>\$602,456.70</b>	<b>\$671,026.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 250 - Fire Protection Area #1						
<b>EXPENSE</b>						
Department 212 - Bayside Fire Station						
<i>Personnel Services</i>						
250-212 410.110	Salaries	60,021.19	110,685.57	114,000.00	99,489.47	117,990.00
250-212 410.130	Overtime	1,139.68	1,473.71	2,000.00	806.06	2,000.00
250-212 410.150	Volunteer Stipends	29,925.00	29,130.00	40,000.00	12,180.00	40,000.00
	<i>Personnel Services Totals</i>	<b>\$91,085.87</b>	<b>\$141,289.28</b>	<b>\$156,000.00</b>	<b>\$112,475.53</b>	<b>\$159,990.00</b>
<i>Employee Benefits</i>						
250-212 420.110	Unemployment Taxes	6.12	11.04	500.00	9.87	500.00
250-212 420.120	FICA Taxes	6,910.95	10,657.01	12,000.00	8,467.39	12,000.00
250-212 420.130	Group Insurance	15,024.04	26,628.77	22,836.00	23,405.01	22,836.00
250-212 420.140	Retirement	16,370.51	29,004.47	40,000.00	24,913.26	40,000.00
250-212 420.150	Workers Compensation	10,313.59	12,895.59	12,000.00	10,549.65	12,000.00
	<i>Employee Benefits Totals</i>	<b>\$48,625.21</b>	<b>\$79,196.88</b>	<b>\$87,336.00</b>	<b>\$67,345.18</b>	<b>\$87,336.00</b>
<i>Professional Services</i>						
250-212 430.140	Contracted Services	.00	1,512.13	.00	2,951.93	.00
	<i>Professional Services Totals</i>	<b>\$0.00</b>	<b>\$1,512.13</b>	<b>\$0.00</b>	<b>\$2,951.93</b>	<b>\$0.00</b>
<i>Legal Services</i>						
250-212 431.120	Legal Fees	1,820.60	23,145.82	.00	.00	.00
	<i>Legal Services Totals</i>	<b>\$1,820.60</b>	<b>\$23,145.82</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Support Goods &amp; Services</i>						
250-212 450.100	Office Supplies	1,315.39	1,171.12	1,000.00	1,231.94	1,000.00
250-212 450.110	Operating Supplies	38,673.43	70,801.47	30,000.00	55,224.07	33,000.00
250-212 450.120	Printing / Binding	.00	.00	.00	3.80	.00
250-212 450.130	Postage	32.08	179.44	200.00	132.19	200.00
250-212 450.140	Dues / Books / Periodicals	1,373.36	3,194.41	1,500.00	6,646.11	1,500.00
250-212 450.160	Furniture / Fixtures	1,519.00	770.32	.00	.00	.00
250-212 450.170	Machinery / Equipment <\$5000	5,146.73	15,648.34	15,000.00	10,718.07	26,000.00
250-212 450.180	Equipment Rental	.00	.00	5,000.00	105.00	5,000.00
250-212 450.210	Food / Business Lunch	3,007.95	6,754.40	6,500.00	3,116.63	6,500.00
250-212 450.220	Insurance & Bonding	25,188.87	24,334.29	30,000.00	.00	30,000.00
250-212 450.221	Property Insurance	.00	.00	.00	3,697.00	.00
250-212 450.222	General Liability Insurance Coverage	.00	.00	.00	2,591.31	.00
250-212 450.224	Insurance Coverage Discounts	.00	.00	.00	(5,288.00)	.00



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 250 - Fire Protection Area #1						
<b>EXPENSE</b>						
Department 212 - Bayside Fire Station						
<i>Support Goods &amp; Services</i>						
250-212 450.227	Supplemental Firefighter Insurance Coverage	.00	.00	.00	3,221.00	.00
250-212 450.230	Advertising / Hearings	164.40	2,027.95	1,000.00	3,282.70	1,000.00
250-212 450.255	Accounting Services	.00	.00	(15,000.00)	.00	.00
250-212 450.270	Continuing Education	2,600.40	3,915.15	30,000.00	546.59	15,000.00
250-212 450.290	Recruit / Relocation	5,759.88	.00	.00	.00	.00
250-212 450.300	Travel / Per Diem	1,051.42	6,687.40	10,000.00	10,192.06	10,000.00
250-212 450.320	Bad Debt Expense	1.08	2.97	.00	.76	.00
250-212 450.340	Telephone	4,779.88	3,798.98	4,000.00	3,879.33	4,000.00
250-212 450.350	Electricity	10,409.53	12,131.00	12,000.00	9,823.89	12,000.00
250-212 450.360	Fuel - Heating	7,591.02	12,317.59	12,000.00	13,297.14	12,000.00
250-212 450.365	Fuel - Vehicle	1,680.38	2,707.76	3,000.00	1,444.27	3,000.00
250-212 450.370	Water & Sewer	1,940.52	2,761.56	2,000.00	2,371.73	2,000.00
250-212 450.380	Snow Removal / Sanding	87.50	845.00	4,000.00	625.00	4,000.00
250-212 450.390	Refuse Collection - Disposal	1,188.99	3,403.05	1,300.00	1,087.01	1,300.00
250-212 450.430	Maint & Repairs	79,689.61	45,847.56	12,000.00	53,826.58	12,000.00
250-212 450.435	Maint Agreements	335.00	.00	4,000.00	.00	4,000.00
250-212 450.440	Auto Maint & Repairs	7,405.07	7,024.59	20,000.00	5,801.45	20,000.00
250-212 450.550	Volunteer Physicals	13,639.80	13,807.18	12,000.00	3,349.78	12,000.00
	<i>Support Goods &amp; Services Totals</i>	\$214,581.29	\$240,131.53	\$201,500.00	\$190,927.41	\$215,500.00
<i>Capital Projects</i>						
250-212 452.110	Administration	.00	.00	.00	6.11	.00
	<i>Capital Projects Totals</i>	\$0.00	\$0.00	\$0.00	\$6.11	\$0.00
<i>Equipment</i>						
250-212 466.220	Auto Liability Insurance	.00	.00	.00	4,594.22	.00
	<i>Equipment Totals</i>	\$0.00	\$0.00	\$0.00	\$4,594.22	\$0.00
<i>Capital Outlay</i>						
250-212 470.070	Buildings	.00	8,158.85	32,000.00	.00	180,000.00
250-212 470.100	Machinery / Equipment >\$5000	.00	.00	216,490.00	210,435.65	8,200.00
250-212 470.110	Furniture / Fixtures	4,380.00	.00	.00	.00	10,000.00
250-212 470.120	Automotive	.00	.00	430,030.00	879,148.00	10,000.00
	<i>Capital Outlay Totals</i>	\$4,380.00	\$8,158.85	\$678,520.00	\$1,089,583.65	\$208,200.00



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund	<b>250 - Fire Protection Area #1</b>					
	EXPENSE					
Department	<b>212 - Bayside Fire Station Totals</b>	\$360,492.97	\$493,434.49	\$1,123,356.00	\$1,467,884.03	\$671,026.00
	EXPENSE TOTALS	\$360,492.97	\$493,434.49	\$1,123,356.00	\$1,467,884.03	\$671,026.00
Fund	<b>250 - Fire Protection Area #1 Totals</b>					
	REVENUE TOTALS	\$583,870.27	\$667,014.55	\$1,123,356.00	\$602,456.70	\$671,026.00
	EXPENSE TOTALS	\$360,492.97	\$493,434.49	\$1,123,356.00	\$1,467,884.03	\$671,026.00
Fund	<b>250 - Fire Protection Area #1 Totals</b>	\$223,377.30	\$173,580.06	\$0.00	(\$865,427.33)	\$0.00





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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 252 - Womens Bay Fire Dept						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
<i>Property Tax</i>						
252-000 311.100	Real Property Tax	96,914.09	97,661.99	99,659.00	98,777.48	99,659.00
252-000 311.200	Personal Property Tax	2,423.52	3,414.55	3,280.00	3,088.75	3,280.00
	<i>Property Tax Totals</i>	<b>\$99,337.61</b>	<b>\$101,076.54</b>	<b>\$102,939.00</b>	<b>\$101,866.23</b>	<b>\$102,939.00</b>
<i>Penalties &amp; Interest Tax</i>						
252-000 319.100	Penalties & Interest	.10	.45	.00	.00	.00
	<i>Penalties &amp; Interest Tax Totals</i>	<b>\$0.10</b>	<b>\$0.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>State Shared Revenues</i>						
252-000 335.160	Wildland Fires	2,310.00	.00	.00	.00	.00
252-000 335.190	PERS on Behalf Payment	.00	.00	80.00	.00	.00
	<i>State Shared Revenues Totals</i>	<b>\$2,310.00</b>	<b>\$0.00</b>	<b>\$80.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Charges for Services</i>						
252-000 340.220	Fire Protection Services	14,300.41	14,716.08	17,211.00	15,365.53	17,211.00
	<i>Charges for Services Totals</i>	<b>\$14,300.41</b>	<b>\$14,716.08</b>	<b>\$17,211.00</b>	<b>\$15,365.53</b>	<b>\$17,211.00</b>
<i>Interest Earnings</i>						
252-000 361.100	Interest Earnings	8,723.25	7,375.98	1,000.00	9,692.60	1,000.00
252-000 361.300	Change in Fair Market Value	(4,628.43)	(4,523.29)	.00	(8,374.08)	.00
	<i>Interest Earnings Totals</i>	<b>\$4,094.82</b>	<b>\$2,852.69</b>	<b>\$1,000.00</b>	<b>\$1,318.52</b>	<b>\$1,000.00</b>
<i>Miscellaneous - Classified</i>						
252-000 380.170	Other	5,780.00	350.00	.00	100.00	.00
252-000 380.240	Rental Income	8,800.00	14,160.00	12,000.00	12,000.00	12,000.00
	<i>Miscellaneous - Classified Totals</i>	<b>\$14,580.00</b>	<b>\$14,510.00</b>	<b>\$12,000.00</b>	<b>\$12,100.00</b>	<b>\$12,000.00</b>
<i>Other Financing Sources</i>						
252-000 389.100	Use of Fund Balance	.00	.00	50,000.00	.00	50,000.00
	<i>Other Financing Sources Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>
Department 000 - Fund Revenues Totals		<b>\$134,622.94</b>	<b>\$133,155.76</b>	<b>\$183,230.00</b>	<b>\$130,650.28</b>	<b>\$183,150.00</b>
	<b>REVENUE TOTALS</b>	<b>\$134,622.94</b>	<b>\$133,155.76</b>	<b>\$183,230.00</b>	<b>\$130,650.28</b>	<b>\$183,150.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 252 - Womens Bay Fire Dept						
<b>EXPENSE</b>						
Department 214 - Bells Flats Russian Creek						
<i>Personnel Services</i>						
252-214 410.110	Salaries	784.53	959.60	2,000.00	1,293.07	2,000.00
252-214 410.120	Temporary Help	.00	80.13	.00	312.79	.00
252-214 410.150	Volunteer Stipends	.00	.00	5,000.00	.00	5,000.00
	<i>Personnel Services Totals</i>	<u>\$784.53</u>	<u>\$1,039.73</u>	<u>\$7,000.00</u>	<u>\$1,605.86</u>	<u>\$7,000.00</u>
<i>Employee Benefits</i>						
252-214 420.110	Unemployment Taxes	.07	.06	2,000.00	.11	2,000.00
252-214 420.120	FICA Taxes	58.53	74.50	.00	120.34	3.00
252-214 420.130	Group Insurance	242.79	407.68	.00	293.46	240.00
252-214 420.140	Retirement	172.18	209.85	.00	282.36	12.00
252-214 420.150	Workers Compensation	5.56	31.44	1,000.00	38.60	1,000.00
	<i>Employee Benefits Totals</i>	<u>\$479.13</u>	<u>\$723.53</u>	<u>\$3,000.00</u>	<u>\$734.87</u>	<u>\$3,255.00</u>
<i>Professional Services</i>						
252-214 430.140	Contracted Services	5,460.15	3,120.20	.00	5,745.82	3,000.00
	<i>Professional Services Totals</i>	<u>\$5,460.15</u>	<u>\$3,120.20</u>	<u>\$0.00</u>	<u>\$5,745.82</u>	<u>\$3,000.00</u>
<i>Legal Services</i>						
252-214 431.120	Legal Fees	.00	1,368.75	.00	.00	.00
	<i>Legal Services Totals</i>	<u>\$0.00</u>	<u>\$1,368.75</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Support Goods &amp; Services</i>						
252-214 450.100	Office Supplies	30.00	20.38	250.00	50.88	250.00
252-214 450.110	Operating Supplies	8,725.13	8,042.46	15,000.00	28,206.39	20,000.00
252-214 450.120	Printing / Binding	.00	.00	500.00	.00	500.00
252-214 450.130	Postage	45.30	.00	100.00	.00	100.00
252-214 450.140	Dues / Books / Periodicals	.00	.00	100.00	175.00	100.00
252-214 450.160	Furniture / Fixtures	6,130.83	770.32	2,500.00	.00	2,500.00
252-214 450.170	Machinery / Equipment <\$5000	3,017.33	2,638.96	15,000.00	831.72	15,000.00
252-214 450.210	Food / Business Lunch	.00	355.36	500.00	382.03	500.00
252-214 450.220	Insurance & Bonding	16,403.96	11,509.06	20,000.00	.00	20,000.00
252-214 450.221	Property Insurance	.00	.00	.00	2,811.00	.00
252-214 450.222	General Liability Insurance Coverage	.00	.00	.00	345.84	.00
252-214 450.224	Insurance Coverage Discounts	.00	.00	.00	(3,328.00)	.00
252-214 450.227	Supplemental Firefighter Insurance Coverage	.00	.00	.00	4,434.00	.00



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 252 - Womens Bay Fire Dept						
<b>EXPENSE</b>						
Department 214 - Bells Flats Russian Creek						
<i>Support Goods &amp; Services</i>						
252-214 450.230	Advertising / Hearings	.00	.00	500.00	.00	500.00
252-214 450.300	Travel / Per Diem	696.50	252.00	2,000.00	.00	2,000.00
252-214 450.310	Training Materials	.00	1,000.00	2,500.00	80.00	5,000.00
252-214 450.320	Bad Debt Expense	.00	.05	.00	.42	.00
252-214 450.340	Telephone	2,228.13	2,377.51	2,000.00	2,287.29	2,500.00
252-214 450.350	Electricity	3,400.15	4,190.75	4,250.00	4,722.82	5,000.00
252-214 450.360	Fuel - Heating	2,903.34	3,841.57	4,000.00	5,446.09	4,000.00
252-214 450.365	Fuel - Vehicle	1,696.88	139.96	2,000.00	211.82	2,000.00
252-214 450.430	Maint & Repairs	9,327.64	11,253.96	10,000.00	22,599.11	15,000.00
252-214 450.440	Auto Maint & Repairs	12,244.76	241.98	5,000.00	4,993.85	5,000.00
252-214 450.450	Contingencies	.00	13,058.16	22,230.00	75,880.50	14,700.00
252-214 450.460	Cleaning Supplies	167.17	53.97	500.00	.00	500.00
252-214 450.550	Volunteer Physicals	.00	1,777.00	5,000.00	67.00	5,000.00
	<i>Support Goods &amp; Services Totals</i>	\$67,017.12	\$61,523.45	\$113,930.00	\$150,197.76	\$120,150.00
<i>Equipment</i>						
252-214 466.220	Auto Liability Insurance	.00	.00	.00	3,317.01	.00
	<i>Equipment Totals</i>	\$0.00	\$0.00	\$0.00	\$3,317.01	\$0.00
<i>Capital Outlay</i>						
252-214 470.070	Buildings	.00	.00	50,000.00	.00	25,000.00
252-214 470.100	Machinery / Equipment >\$5000	.00	.00	.00	.00	24,745.00
252-214 470.110	Furniture / Fixtures	.00	.00	9,300.00	.00	.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$59,300.00	\$0.00	\$49,745.00
<i>Operating Transfers</i>						
252-214 494.430	Capital Project - State Grant	100,000.00	.00	.00	.00	.00
	<i>Operating Transfers Totals</i>	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 214 - Bells Flats Russian Creek Totals		\$173,740.93	\$67,775.66	\$183,230.00	\$161,601.32	\$183,150.00
	<b>EXPENSE TOTALS</b>	\$173,740.93	\$67,775.66	\$183,230.00	\$161,601.32	\$183,150.00
Fund 252 - Womens Bay Fire Dept Totals						
	<b>REVENUE TOTALS</b>	\$134,622.94	\$133,155.76	\$183,230.00	\$130,650.28	\$183,150.00
	<b>EXPENSE TOTALS</b>	\$173,740.93	\$67,775.66	\$183,230.00	\$161,601.32	\$183,150.00
Fund 252 - Womens Bay Fire Dept Totals		(\$39,117.99)	\$65,380.10	\$0.00	(\$30,951.04)	\$0.00



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 254 - KIB Airport Fire District						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
<i>Property Tax</i>						
254-000 311.100	Real Property Tax	10,633.92	11,203.79	12,526.00	12,485.55	12,526.00
254-000 311.200	Personal Property Tax	4,082.16	4,161.74	4,215.00	4,214.96	4,215.00
	<i>Property Tax Totals</i>	<u>\$14,716.08</u>	<u>\$15,365.53</u>	<u>\$16,741.00</u>	<u>\$16,700.51</u>	<u>\$16,741.00</u>
<i>Penalties &amp; Interest Tax</i>						
254-000 319.100	Penalties & Interest	.32	.00	.00	.00	.00
	<i>Penalties &amp; Interest Tax Totals</i>	<u>\$0.32</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Interest Earnings</i>						
254-000 361.100	Interest Earnings	499.19	563.87	500.00	544.31	200.00
254-000 361.300	Change in Fair Market Value	(265.96)	(353.08)	.00	(464.19)	.00
	<i>Interest Earnings Totals</i>	<u>\$233.23</u>	<u>\$210.79</u>	<u>\$500.00</u>	<u>\$80.12</u>	<u>\$200.00</u>
Department 000 - Fund Revenues Totals		<u>\$14,949.63</u>	<u>\$15,576.32</u>	<u>\$17,241.00</u>	<u>\$16,780.63</u>	<u>\$16,941.00</u>
	<b>REVENUE TOTALS</b>	<u>\$14,949.63</u>	<u>\$15,576.32</u>	<u>\$17,241.00</u>	<u>\$16,780.63</u>	<u>\$16,941.00</u>



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 254 - KIB Airport Fire District						
	<b>EXPENSE</b>					
	Department 216 - Airport Protection					
	Contracted Services					
254-216 444.360	Fire Protection Services	14,300.41	14,716.08	17,211.00	15,365.53	16,921.00
	<i>Contracted Services Totals</i>	<u>\$14,300.41</u>	<u>\$14,716.08</u>	<u>\$17,211.00</u>	<u>\$15,365.53</u>	<u>\$16,921.00</u>
	<i>Support Goods &amp; Services</i>					
254-216 450.220	Insurance & Bonding	29.85	19.92	30.00	.00	20.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$29.85</u>	<u>\$19.92</u>	<u>\$30.00</u>	<u>\$0.00</u>	<u>\$20.00</u>
	Department 216 - Airport Protection Totals	<u>\$14,330.26</u>	<u>\$14,736.00</u>	<u>\$17,241.00</u>	<u>\$15,365.53</u>	<u>\$16,941.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$14,330.26</u>	<u>\$14,736.00</u>	<u>\$17,241.00</u>	<u>\$15,365.53</u>	<u>\$16,941.00</u>
Fund 254 - KIB Airport Fire District Totals						
	<b>REVENUE TOTALS</b>	\$14,949.63	\$15,576.32	\$17,241.00	\$16,780.63	\$16,941.00
	<b>EXPENSE TOTALS</b>	\$14,330.26	\$14,736.00	\$17,241.00	\$15,365.53	\$16,941.00
Fund 254 - KIB Airport Fire District Totals		\$619.37	\$840.32	\$0.00	\$1,415.10	\$0.00



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 260 - Woodland Acres Lights						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
<i>Property Tax</i>						
260-000 311.100	Real Property Tax	4,891.80	5,115.36	5,229.00	5,202.13	5,229.00
260-000 311.200	Personal Property Tax	40.20	39.77	40.00	38.52	39.00
	<i>Property Tax Totals</i>	<u>\$4,932.00</u>	<u>\$5,155.13</u>	<u>\$5,269.00</u>	<u>\$5,240.65</u>	<u>\$5,268.00</u>
<i>Interest Earnings</i>						
260-000 361.100	Interest Earnings	457.87	402.14	200.00	497.85	150.00
260-000 361.300	Change in Fair Market Value	(244.43)	(249.30)	.00	(432.04)	.00
	<i>Interest Earnings Totals</i>	<u>\$213.44</u>	<u>\$152.84</u>	<u>\$200.00</u>	<u>\$65.81</u>	<u>\$150.00</u>
Department 000 - Fund Revenues Totals		<u>\$5,145.44</u>	<u>\$5,307.97</u>	<u>\$5,469.00</u>	<u>\$5,306.46</u>	<u>\$5,418.00</u>
	<b>REVENUE TOTALS</b>	<u>\$5,145.44</u>	<u>\$5,307.97</u>	<u>\$5,469.00</u>	<u>\$5,306.46</u>	<u>\$5,418.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund	<b>260 - Woodland Acres Lights</b>					
	<b>EXPENSE</b>					
	Department <b>230 - Woodland Acres Street Lights</b>					
	<i>Support Goods &amp; Services</i>					
260-230 450.220	Insurance & Bonding	12.19	6.63	50.00	.00	.00
260-230 450.350	Electricity	4,815.63	4,809.33	5,419.00	3,895.06	5,418.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$4,827.82</u>	<u>\$4,815.96</u>	<u>\$5,469.00</u>	<u>\$3,895.06</u>	<u>\$5,418.00</u>
Department	<b>230 - Woodland Acres Street Lights Totals</b>	<u>\$4,827.82</u>	<u>\$4,815.96</u>	<u>\$5,469.00</u>	<u>\$3,895.06</u>	<u>\$5,418.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$4,827.82</u>	<u>\$4,815.96</u>	<u>\$5,469.00</u>	<u>\$3,895.06</u>	<u>\$5,418.00</u>
Fund	<b>260 - Woodland Acres Lights Totals</b>					
	<b>REVENUE TOTALS</b>	\$5,145.44	\$5,307.97	\$5,469.00	\$5,306.46	\$5,418.00
	<b>EXPENSE TOTALS</b>	\$4,827.82	\$4,815.96	\$5,469.00	\$3,895.06	\$5,418.00
Fund	<b>260 - Woodland Acres Lights Totals</b>	<u>\$317.62</u>	<u>\$492.01</u>	<u>\$0.00</u>	<u>\$1,411.40</u>	<u>\$0.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 261 - Trinity Islands Light District						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
Property Tax						
261-000 311.100	Real Property Tax	2,334.20	2,445.78	2,498.00	2,498.20	1,874.00
	<i>Property Tax Totals</i>	<u>\$2,334.20</u>	<u>\$2,445.78</u>	<u>\$2,498.00</u>	<u>\$2,498.20</u>	<u>\$1,874.00</u>
	<i>Interest Earnings</i>					
261-000 361.100	Interest Earnings	404.60	355.14	.00	441.10	130.00
261-000 361.300	Change in Fair Market Value	(214.63)	(219.21)	.00	(380.24)	.00
	<i>Interest Earnings Totals</i>	<u>\$189.97</u>	<u>\$135.93</u>	<u>\$0.00</u>	<u>\$60.86</u>	<u>\$130.00</u>
Department 000 - Fund Revenues Totals		<u>\$2,524.17</u>	<u>\$2,581.71</u>	<u>\$2,498.00</u>	<u>\$2,559.06</u>	<u>\$2,004.00</u>
	<b>REVENUE TOTALS</b>	<u>\$2,524.17</u>	<u>\$2,581.71</u>	<u>\$2,498.00</u>	<u>\$2,559.06</u>	<u>\$2,004.00</u>





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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 261 - Trinity Islands Light District						
<b>EXPENSE</b>						
Department 261 - Trinity Island Lighting						
Support Goods & Services						
261-261 450.220	Insurance & Bonding	.55	2.83	.00	.00	4.00
261-261 450.350	Electricity	1,797.59	1,790.10	2,498.00	1,493.43	2,000.00
<i>Support Goods &amp; Services Totals</i>		<u>\$1,798.14</u>	<u>\$1,792.93</u>	<u>\$2,498.00</u>	<u>\$1,493.43</u>	<u>\$2,004.00</u>
Department 261 - Trinity Island Lighting Totals		<u>\$1,798.14</u>	<u>\$1,792.93</u>	<u>\$2,498.00</u>	<u>\$1,493.43</u>	<u>\$2,004.00</u>
<b>EXPENSE TOTALS</b>		<b>\$1,798.14</b>	<b>\$1,792.93</b>	<b>\$2,498.00</b>	<b>\$1,493.43</b>	<b>\$2,004.00</b>
Fund 261 - Trinity Islands Light District Totals						
<b>REVENUE TOTALS</b>		<b>\$2,524.17</b>	<b>\$2,581.71</b>	<b>\$2,498.00</b>	<b>\$2,559.06</b>	<b>\$2,004.00</b>
<b>EXPENSE TOTALS</b>		<b>\$1,798.14</b>	<b>\$1,792.93</b>	<b>\$2,498.00</b>	<b>\$1,493.43</b>	<b>\$2,004.00</b>
<b>Fund 261 - Trinity Islands Light District Totals</b>		<b>\$726.03</b>	<b>\$788.78</b>	<b>\$0.00</b>	<b>\$1,065.63</b>	<b>\$0.00</b>



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 262 - Mission Lake Tide Gate						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
Property Tax						
262-000 311.100	Real Property Tax	5,975.80	6,146.80	6,192.00	6,192.20	1,548.00
	<i>Property Tax Totals</i>	<u>\$5,975.80</u>	<u>\$6,146.80</u>	<u>\$6,192.00</u>	<u>\$6,192.20</u>	<u>\$1,548.00</u>
	<i>State Shared Revenues</i>					
262-000 335.190	PERS on Behalf Payment	.00	.00	6.00	.00	.00
	<i>State Shared Revenues Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$6.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<i>Interest Earnings</i>					
262-000 361.100	Interest Earnings	700.67	665.30	.00	891.47	250.00
262-000 361.300	Change in Fair Market Value	(368.84)	(406.41)	.00	(772.54)	.00
	<i>Interest Earnings Totals</i>	<u>\$331.83</u>	<u>\$258.89</u>	<u>\$0.00</u>	<u>\$118.93</u>	<u>\$250.00</u>
Department 000 - Fund Revenues Totals		<u>\$6,307.63</u>	<u>\$6,405.69</u>	<u>\$6,198.00</u>	<u>\$6,311.13</u>	<u>\$1,798.00</u>
	<b>REVENUE TOTALS</b>	<u>\$6,307.63</u>	<u>\$6,405.69</u>	<u>\$6,198.00</u>	<u>\$6,311.13</u>	<u>\$1,798.00</u>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 262 - Mission Lake Tide Gate						
<b>EXPENSE</b>						
Department 268 - Mission Lake Tide Gate						
<i>Personnel Services</i>						
262-268 410.110	Salaries	743.63	254.54	150.00	344.10	133.00
262-268 410.120	Temporary Help	13.36	.00	.00	.00	.00
<i>Personnel Services Totals</i>		<b>\$756.99</b>	<b>\$254.54</b>	<b>\$150.00</b>	<b>\$344.10</b>	<b>\$133.00</b>
<i>Employee Benefits</i>						
262-268 420.110	Unemployment Taxes	.06	.01	.00	.00	1.00
262-268 420.120	FICA Taxes	57.31	19.12	12.00	25.50	3.00
262-268 420.130	Group Insurance	170.81	109.35	45.00	90.98	55.00
262-268 420.140	Retirement	165.43	55.78	39.00	74.38	12.00
262-268 420.150	Workers Compensation	57.96	21.36	2.00	27.68	35.00
<i>Employee Benefits Totals</i>		<b>\$451.57</b>	<b>\$205.62</b>	<b>\$98.00</b>	<b>\$218.54</b>	<b>\$106.00</b>
<i>Professional Services</i>						
262-268 430.140	Contracted Services	.00	.00	5,850.00	.00	1,448.00
<i>Professional Services Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,850.00</b>	<b>\$0.00</b>	<b>\$1,448.00</b>
<i>Support Goods &amp; Services</i>						
262-268 450.220	Insurance & Bonding	11.45	7.61	100.00	.00	11.00
262-268 450.222	General Liability Insurance Coverage	.00	.00	.00	10.90	.00
262-268 450.224	Insurance Coverage Discounts	.00	.00	.00	(3.00)	.00
262-268 450.230	Advertising / Hearings	.00	.00	.00	.00	100.00
<i>Support Goods &amp; Services Totals</i>		<b>\$11.45</b>	<b>\$7.61</b>	<b>\$100.00</b>	<b>\$7.90</b>	<b>\$111.00</b>
Department 268 - Mission Lake Tide Gate Totals		<b>\$1,220.01</b>	<b>\$467.77</b>	<b>\$6,198.00</b>	<b>\$570.54</b>	<b>\$1,798.00</b>
<b>EXPENSE TOTALS</b>		<b>\$1,220.01</b>	<b>\$467.77</b>	<b>\$6,198.00</b>	<b>\$570.54</b>	<b>\$1,798.00</b>
Fund 262 - Mission Lake Tide Gate Totals						
<b>REVENUE TOTALS</b>		<b>\$6,307.63</b>	<b>\$6,405.69</b>	<b>\$6,198.00</b>	<b>\$6,311.13</b>	<b>\$1,798.00</b>
<b>EXPENSE TOTALS</b>		<b>\$1,220.01</b>	<b>\$467.77</b>	<b>\$6,198.00</b>	<b>\$570.54</b>	<b>\$1,798.00</b>
Fund 262 - Mission Lake Tide Gate Totals		<b>\$5,087.62</b>	<b>\$5,937.92</b>	<b>\$0.00</b>	<b>\$5,740.59</b>	<b>\$0.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 263 -	Trinity Islands Paving District					
<b>REVENUE</b>						
Department 000 -	Fund Revenues					
<i>Operating Transfers In</i>						
263-000 391.242	Service District #1	4,479.51	.00	.00	.00	.00
	<i>Operating Transfers In Totals</i>	<u>\$4,479.51</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Department 000 -	Fund Revenues Totals	<u>\$4,479.51</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<b>REVENUE TOTALS</b>	<b>\$4,479.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 263 - Trinity Islands Paving District						
<b>EXPENSE</b>						
Department 267 - Trinity Acres Paving District						
<i>Support Goods &amp; Services</i>						
263-267 450.220	Insurance & Bonding	2.83	.00	.00	.00	.00
	<i>Support Goods &amp; Services Totals</i>	<b>\$2.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Department 267 - Trinity Acres Paving District	Totals	<b>\$2.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>EXPENSE TOTALS</b>	<b>\$2.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund 263 - Trinity Islands Paving District	Totals					
	<b>REVENUE TOTALS</b>	<b>\$4,479.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>EXPENSE TOTALS</b>	<b>\$2.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund 263 - Trinity Islands Paving District	Totals	<b>\$4,476.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 276 -	<b>Facilities Fund</b>					
	<b>REVENUE</b>					
	Department 000 - Fund Revenues					
	<i>Interest Earnings</i>					
276-000 361.100	Interest Earnings	810,421.64	497,367.17	170,000.00	594,585.39	208,500.00
276-000 361.300	Change in Fair Market Value	(294,759.51)	(305,976.15)	.00	(508,757.14)	.00
	<i>Interest Earnings Totals</i>	\$515,662.13	\$191,391.02	\$170,000.00	\$85,828.25	\$208,500.00
	<i>Other Financing Sources</i>					
276-000 389.100	Use of Fund Balance	.00	.00	.00	.00	240,500.00
	<i>Other Financing Sources Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$240,500.00
	Department 000 - Fund Revenues Totals	\$515,662.13	\$191,391.02	\$170,000.00	\$85,828.25	\$449,000.00
	<b>REVENUE TOTALS</b>	\$515,662.13	\$191,391.02	\$170,000.00	\$85,828.25	\$449,000.00



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 276 - Facilities Fund						
<b>EXPENSE</b>						
Department 286 - Facilities						
Support Goods & Services						
276-286 450.450	Contingencies	.00	.00	39,790.00	.00	.00
	<i>Support Goods &amp; Services Totals</i>	\$0.00	\$0.00	\$39,790.00	\$0.00	\$0.00
<i>Operating Transfers</i>						
276-286 494.201	Education Support Fund	140,000.00	.00	.00	.00	.00
276-286 494.220	Building & Grounds	18,000.00	.00	10,000.00	.00	5,000.00
276-286 494.300	Transfer to Debt Service	150,000.00	151,858.00	65,105.00	.00	.00
276-286 494.469	Renewal & Replacement Projects	90,454.00	286,455.00	55,105.00	.00	444,000.00
	<i>Operating Transfers Totals</i>	\$398,454.00	\$438,313.00	\$130,210.00	\$0.00	\$449,000.00
	Department 286 - Facilities Totals	\$398,454.00	\$438,313.00	\$170,000.00	\$0.00	\$449,000.00
	<b>EXPENSE TOTALS</b>	\$398,454.00	\$438,313.00	\$170,000.00	\$0.00	\$449,000.00
Fund 276 - Facilities Fund Totals						
	<b>REVENUE TOTALS</b>	\$515,662.13	\$191,391.02	\$170,000.00	\$85,828.25	\$449,000.00
	<b>EXPENSE TOTALS</b>	\$398,454.00	\$438,313.00	\$170,000.00	\$0.00	\$449,000.00
Fund 276 - Facilities Fund Totals		\$117,208.13	(\$246,921.98)	\$0.00	\$85,828.25	\$0.00



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 277 - Tourism Development						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
<i>Sales Taxes</i>						
277-000 317.100	Bed Tax Revenues	95,465.71	617.80	94,000.00	100.00	98,000.00
277-000 317.110	Bed Tax Revenue - On Road System	.00	75,941.56	.00	49,666.36	.00
277-000 317.120	Bed Tax Revenue - Off Road System	.00	26,299.92	.00	23,530.28	.00
277-000 317.130	Bed Tax Revenue - Larsen Bay	.00	5,190.40	.00	(2,290.10)	.00
	<i>Sales Taxes Totals</i>	<b>\$95,465.71</b>	<b>\$108,049.68</b>	<b>\$94,000.00</b>	<b>\$71,006.54</b>	<b>\$98,000.00</b>
<i>State Shared Revenues</i>						
277-000 335.180	Cruise Ship Tax Sharing	30,255.00	30,887.50	30,500.00	37,625.00	30,000.00
	<i>State Shared Revenues Totals</i>	<b>\$30,255.00</b>	<b>\$30,887.50</b>	<b>\$30,500.00</b>	<b>\$37,625.00</b>	<b>\$30,000.00</b>
<i>Interest Earnings</i>						
277-000 361.100	Interest Earnings	3,024.94	2,569.66	950.00	3,137.97	600.00
277-000 361.300	Change in Fair Market Value	(1,607.45)	(1,621.53)	.00	(2,723.73)	.00
	<i>Interest Earnings Totals</i>	<b>\$1,417.49</b>	<b>\$948.13</b>	<b>\$950.00</b>	<b>\$414.24</b>	<b>\$600.00</b>
<i>Other Financing Sources</i>						
277-000 389.100	Use of Fund Balance	.00	.00	6,550.00	.00	3,400.00
	<i>Other Financing Sources Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,550.00</b>	<b>\$0.00</b>	<b>\$3,400.00</b>
Department 000 - Fund Revenues Totals		<b>\$127,138.20</b>	<b>\$139,885.31</b>	<b>\$132,000.00</b>	<b>\$109,045.78</b>	<b>\$132,000.00</b>
	<b>REVENUE TOTALS</b>	<b>\$127,138.20</b>	<b>\$139,885.31</b>	<b>\$132,000.00</b>	<b>\$109,045.78</b>	<b>\$132,000.00</b>





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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 277 - Tourism Development						
<b>EXPENSE</b>						
Department 287 - Tourism Development						
Contributions						
277-287 448.309	Alutiiq Museum & Archaeological Repository	.00	5,585.00	4,000.00	4,000.00	4,000.00
277-287 448.332	Historical Society	.00	5,585.00	4,000.00	4,000.00	4,000.00
277-287 448.364	Kodiak Convention Bureau	85,000.00	95,000.00	75,000.00	75,000.00	75,000.00
277-287 448.406	Kodiak Maritime Museum	.00	3,351.00	4,000.00	4,000.00	4,000.00
	<i>Contributions Totals</i>	<b>\$85,000.00</b>	<b>\$109,521.00</b>	<b>\$87,000.00</b>	<b>\$87,000.00</b>	<b>\$87,000.00</b>
<i>Operating Transfers</i>						
277-287 494.555	KFRC	.00	45,000.00	45,000.00	45,000.00	45,000.00
	<i>Operating Transfers Totals</i>	<b>\$0.00</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>
Department 287 - Tourism Development	<b>Totals</b>	<b>\$85,000.00</b>	<b>\$154,521.00</b>	<b>\$132,000.00</b>	<b>\$132,000.00</b>	<b>\$132,000.00</b>
	<b>EXPENSE TOTALS</b>	<b>\$85,000.00</b>	<b>\$154,521.00</b>	<b>\$132,000.00</b>	<b>\$132,000.00</b>	<b>\$132,000.00</b>
Fund 277 - Tourism Development	<b>Totals</b>					
	<b>REVENUE TOTALS</b>	<b>\$127,138.20</b>	<b>\$139,885.31</b>	<b>\$132,000.00</b>	<b>\$109,045.78</b>	<b>\$132,000.00</b>
	<b>EXPENSE TOTALS</b>	<b>\$85,000.00</b>	<b>\$154,521.00</b>	<b>\$132,000.00</b>	<b>\$132,000.00</b>	<b>\$132,000.00</b>
Fund 277 - Tourism Development	<b>Totals</b>	<b>\$42,138.20</b>	<b>(\$14,635.69)</b>	<b>\$0.00</b>	<b>(\$22,954.22)</b>	<b>\$0.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 300 - Debt Service						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
<i>Property Tax</i>						
300-000 311.100	Real Property Tax	1,831,724.03	2,228,918.18	2,446,067.00	2,433,614.17	2,301,371.00
300-000 311.200	Personal Property Tax	201,702.62	274,672.03	278,634.00	277,654.72	256,034.00
	<i>Property Tax Totals</i>	<b>\$2,033,426.65</b>	<b>\$2,503,590.21</b>	<b>\$2,724,701.00</b>	<b>\$2,711,268.89</b>	<b>\$2,557,405.00</b>
<i>Penalties &amp; Interest Tax</i>						
300-000 319.100	Penalties & Interest	.00	16.61	.00	.00	.00
	<i>Penalties &amp; Interest Tax Totals</i>	<b>\$0.00</b>	<b>\$16.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>State Shared Revenues</i>						
300-000 335.200	School Debt Reimbursement - Current	4,304,877.15	3,840,763.00	4,985,040.00	4,788,976.00	5,220,834.00
	<i>State Shared Revenues Totals</i>	<b>\$4,304,877.15</b>	<b>\$3,840,763.00</b>	<b>\$4,985,040.00</b>	<b>\$4,788,976.00</b>	<b>\$5,220,834.00</b>
<i>Interest Earnings</i>						
300-000 361.100	Interest Earnings	(211.17)	1,511.14	.00	5,040.51	.00
300-000 361.300	Change in Fair Market Value	62.20	(2,118.90)	.00	(6,521.87)	.00
	<i>Interest Earnings Totals</i>	<b>(\$148.97)</b>	<b>(\$607.76)</b>	<b>\$0.00</b>	<b>(\$1,481.36)</b>	<b>\$0.00</b>
<i>Operating Transfers In</i>						
300-000 391.100	General Fund	.00	635,113.00	.00	.00	.00
300-000 391.276	Facilities Fund	150,000.00	151,858.00	65,105.00	.00	.00
300-000 391.420	Capital Project - School Bonds	.00	272,409.00	.00	.00	.00
	<i>Operating Transfers In Totals</i>	<b>\$150,000.00</b>	<b>\$1,059,380.00</b>	<b>\$65,105.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Proceeds of Long Term Debt</i>						
300-000 393.518	Proceeds - 2015A Bond	39,890.90	.00	.00	.00	.00
300-000 393.519	Proceeds - 2015B Bond	22,927.10	.00	.00	.00	.00
300-000 393.600	Premium on Bonds	.00	806,205.00	.00	.00	.00
	<i>Proceeds of Long Term Debt Totals</i>	<b>\$62,818.00</b>	<b>\$806,205.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Department 000 - Fund Revenues Totals		<b>\$6,550,972.83</b>	<b>\$8,209,347.06</b>	<b>\$7,774,846.00</b>	<b>\$7,498,763.53</b>	<b>\$7,778,239.00</b>
	<b>REVENUE TOTALS</b>	<b>\$6,550,972.83</b>	<b>\$8,209,347.06</b>	<b>\$7,774,846.00</b>	<b>\$7,498,763.53</b>	<b>\$7,778,239.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 300	Debt Service					
<b>EXPENSE</b>						
Department 165 - General Administration						
<i>Support Goods &amp; Services</i>						
300-165 450.320	Bad Debt Expense	.58	.65	.00	.42	.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$0.58</u>	<u>\$0.65</u>	<u>\$0.00</u>	<u>\$0.42</u>	<u>\$0.00</u>
Department 165	<b>General Administration Totals</b>	<b>\$0.58</b>	<b>\$0.65</b>	<b>\$0.00</b>	<b>\$0.42</b>	<b>\$0.00</b>



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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 300 - Debt Service						
<b>EXPENSE</b>						
Department 300 - Debt Service - School						
<i>Professional Services</i>						
300-300 430.130	Consultants	3,600.00	.00	3,600.00	9,750.00	17,299.00
	<i>Professional Services Totals</i>	<b>\$3,600.00</b>	<b>\$0.00</b>	<b>\$3,600.00</b>	<b>\$9,750.00</b>	<b>\$17,299.00</b>
<i>Support Goods &amp; Services</i>						
300-300 450.300	Travel / Per Diem	5,514.12	.00	.00	.00	.00
300-300 450.320	Bad Debt Expense	9.72	11.16	.00	7.37	.00
	<i>Support Goods &amp; Services Totals</i>	<b>\$5,523.84</b>	<b>\$11.16</b>	<b>\$0.00</b>	<b>\$7.37</b>	<b>\$0.00</b>
<i>Debt Service - Principal</i>						
300-300 475.237	GO 2008A	350,000.00	5,620,000.00	.00	.00	.00
300-300 475.239	2011 Bond Issue	310,000.00	320,000.00	330,000.00	330,000.00	340,000.00
300-300 475.241	2012A Refunding Bond Issue	435,000.00	455,000.00	460,000.00	460,000.00	480,000.00
300-300 475.242	2012B Refunding Bond Issue	530,000.00	550,000.00	565,000.00	565,000.00	585,000.00
300-300 475.243	GO 2013 - Principal	760,000.00	790,000.00	820,000.00	820,000.00	855,000.00
300-300 475.245	2014 GO Bond	785,000.00	810,000.00	840,000.00	840,000.00	880,000.00
300-300 475.246	2015 GO HS Bond	.00	195,000.00	200,000.00	200,000.00	205,000.00
300-300 475.247	2015 GO R & R Bond	.00	145,000.00	150,000.00	150,000.00	155,000.00
300-300 475.248	2016 GO HS Bond	.00	30,000.00	65,000.00	65,000.00	65,000.00
300-300 475.249	2016 GO R & R Bond	.00	235,000.00	440,000.00	440,000.00	465,000.00
300-300 475.252	2016 GO Series 3 - Principal	.00	.00	.00	.00	395,000.00
	<i>Debt Service - Principal Totals</i>	<b>\$3,170,000.00</b>	<b>\$9,150,000.00</b>	<b>\$3,870,000.00</b>	<b>\$3,870,000.00</b>	<b>\$4,425,000.00</b>
<i>Debt Service - Interest</i>						
300-300 476.237	GO 2008A	272,460.00	441,781.00	.00	.00	.00
300-300 476.239	2011 Bond Issue	311,850.00	302,550.00	292,950.00	292,950.00	281,400.00
300-300 476.241	2012A Refunding Bond Issue	218,100.00	200,300.00	186,600.00	186,600.00	172,400.00
300-300 476.242	2012B Refunding Bond Issue	266,150.00	244,550.00	227,900.00	227,900.00	210,550.00
300-300 476.243	GO 2013 - Interest	930,140.00	899,740.00	868,140.00	868,140.00	835,340.00
300-300 476.245	2014 GO Bond Issue	990,662.54	967,112.50	934,713.00	934,712.50	892,712.00
300-300 476.246	2015 GO HS Bond	42,575.00	296,362.50	292,413.00	292,412.50	286,312.00
300-300 476.247	2015 GO R & R Bond	161,585.94	77,148.15	74,200.00	74,200.00	69,600.00
300-300 476.248	2016 GO HS Bond	.00	70,968.98	68,794.00	68,793.76	65,543.00
300-300 476.249	2016 GO R & R Bond	.00	250,411.11	234,250.00	234,250.00	211,625.00
300-300 476.252	2016 GO Series 3 - Interest	.00	131,935.56	228,350.00	228,350.00	220,450.00



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 300 - Debt Service						
<b>EXPENSE</b>						
Department 300 - Debt Service - School						
<i>Debt Service - Interest</i>						
	<i>Debt Service - Interest Totals</i>	\$3,193,523.48	\$3,882,859.80	\$3,408,310.00	\$3,408,308.76	\$3,245,932.00
	<i>Refunded Bond Uses</i>					
300-300 493.140	Bond Issuance Costs	124,372.14	64,313.00	.00	.00	.00
	<i>Refunded Bond Uses Totals</i>	\$124,372.14	\$64,313.00	\$0.00	\$0.00	\$0.00
	<i>Operating Transfers</i>					
300-300 494.100	General Fund	.00	.00	492,936.00	492,936.00	90,008.00
300-300 494.420	Capital Project - School Bonds	69,553.00	.00	.00	.00	.00
	<i>Operating Transfers Totals</i>	\$69,553.00	\$0.00	\$492,936.00	\$492,936.00	\$90,008.00
Department	<b>300 - Debt Service - School Totals</b>	\$6,566,572.46	\$13,097,183.96	\$7,774,846.00	\$7,781,002.13	\$7,778,239.00
	<b>EXPENSE TOTALS</b>	\$6,566,573.04	\$13,097,184.61	\$7,774,846.00	\$7,781,002.55	\$7,778,239.00
Fund	<b>300 - Debt Service Totals</b>					
	<b>REVENUE TOTALS</b>	\$6,550,972.83	\$8,209,347.06	\$7,774,846.00	\$7,498,763.53	\$7,778,239.00
	<b>EXPENSE TOTALS</b>	\$6,566,573.04	\$13,097,184.61	\$7,774,846.00	\$7,781,002.55	\$7,778,239.00
Fund	<b>300 - Debt Service Totals</b>	(\$15,600.21)	(\$4,887,837.55)	\$0.00	(\$282,239.02)	\$0.00



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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 530	Solid Waste Disposal					
<b>REVENUE</b>						
Department 000 - Fund Revenues						
<i>Penalties &amp; Interest Tax</i>						
319.100	Penalties & Interest	10,464.90	5,790.47	5,000.00	330.62	5,000.00
	<i>Penalties &amp; Interest Tax Totals</i>	\$10,464.90	\$5,790.47	\$5,000.00	\$330.62	\$5,000.00
<i>State of Alaska Grants</i>						
334.378	Landfill Loan Subsidy	375,468.00	.00	.00	.00	.00
	<i>State of Alaska Grants Totals</i>	\$375,468.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>State Shared Revenues</i>						
335.190	PERS on Behalf Payment	39,322.14	20,887.36	36,703.00	13,578.78	49,980.00
	<i>State Shared Revenues Totals</i>	\$39,322.14	\$20,887.36	\$36,703.00	\$13,578.78	\$49,980.00
<i>Charges for Services</i>						
340.160	Dump Fee - Customer	557,204.05	452,166.21	641,405.00	340,117.69	466,568.00
340.170	Dump Fee - Alaska Waste	2,052,261.41	2,292,463.54	2,726,279.00	2,071,570.47	3,132,007.00
340.171	Dump Fee - USCG	219,714.95	252,238.86	287,526.00	233,264.14	355,219.00
340.172	Waste Screenings	13,787.95	16,958.34	18,715.00	13,953.60	22,384.00
340.173	Metals	.00	55,919.23	.00	30,039.18	47,575.00
	<i>Charges for Services Totals</i>	\$2,842,968.36	\$3,069,746.18	\$3,673,925.00	\$2,688,945.08	\$4,023,753.00
<i>Interest Earnings</i>						
361.100	Interest Earnings	110,385.68	79,022.26	36,500.00	114,140.09	19,000.00
361.110	Gain / Loss on Sale	16,000.00	.00	.00	.00	.00
361.300	Change in Fair Market Value	(54,402.98)	(48,445.77)	.00	(102,944.45)	.00
	<i>Interest Earnings Totals</i>	\$71,982.70	\$30,576.49	\$36,500.00	\$11,195.64	\$19,000.00
<i>Miscellaneous - Classified</i>						
380.170	Other	2,615.10	5,599.69	.00	10.00	.00
380.190	Land Leases	3,234.00	.00	.00	.00	.00
380.220	Recycle Metals	10,736.60	35,533.00	15,000.00	38,530.26	10,000.00
380.222	Recycle Non-Metals	4,119.50	.00	2,000.00	.00	.00
380.224	Recycling Rebate	1,610.81	280.47	2,000.00	363.03	300.00
	<i>Miscellaneous - Classified Totals</i>	\$22,316.01	\$41,413.16	\$19,000.00	\$38,903.29	\$10,300.00
<i>Proceeds of Long Term Debt</i>						
393.600	Premium on Bonds	.00	27,211.00	.00	27,211.00	27,211.00
	<i>Proceeds of Long Term Debt Totals</i>	\$0.00	\$27,211.00	\$0.00	\$27,211.00	\$27,211.00
	Department 000 - Fund Revenues Totals	\$3,362,522.11	\$3,195,624.66	\$3,771,128.00	\$2,780,164.41	\$4,135,244.00
	<b>REVENUE TOTALS</b>	\$3,362,522.11	\$3,195,624.66	\$3,771,128.00	\$2,780,164.41	\$4,135,244.00



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 530	Solid Waste Disposal					
<b>EXPENSE</b>						
Department 731 - Waste Disposal						
Sub-Department 701 - Landfill						
<i>Personnel Services</i>						
410.110	Salaries	555,137.73	502,926.01	754,368.00	427,636.17	512,202.00
410.120	Temporary Help	18,575.63	9,637.78	15,000.00	8,067.20	4,000.00
410.130	Overtime	13,201.69	7,314.17	8,600.00	6,941.07	6,595.00
410.140	Allocated Salaries	5,000.00	22,000.00	22,000.00	22,000.00	20,000.00
<i>Personnel Services Totals</i>		\$591,915.05	\$541,877.96	\$799,968.00	\$464,644.44	\$542,797.00
<i>Employee Benefits</i>						
420.110	Unemployment Taxes	54.94	50.57	76.00	42.89	53.00
420.120	FICA Taxes	42,796.04	38,814.11	58,367.00	32,992.30	40,726.00
420.130	Group Insurance	158,712.62	151,490.72	272,634.00	129,797.72	198,794.00
420.140	Retirement	158,087.90	125,630.97	198,371.00	104,996.01	147,783.00
420.145	OPEB & Pension Expense	102,756.00	206,711.00	.00	.00	.00
420.150	Workers Compensation	48,889.40	31,138.94	38,906.00	27,618.83	30,615.00
<i>Employee Benefits Totals</i>		\$511,296.90	\$553,836.31	\$568,354.00	\$295,447.75	\$417,971.00
<i>Professional Services</i>						
430.130	Consultants	.00	30,498.75	20,000.00	.00	45,000.00
430.140	Contracted Services	79,907.02	136,262.42	48,000.00	80,566.11	50,000.00
430.144	Design Services	3,413.50	.00	8,000.00	.00	10,000.00
430.145	Junk Removal Services	.00	.00	.00	.00	5,000.00
430.146	Metals Processing	42,763.07	54,517.58	42,000.00	36,514.50	42,000.00
430.147	Litter Pickup	14,000.00	6,000.00	6,000.00	.00	6,000.00
<i>Professional Services Totals</i>		\$140,083.59	\$227,278.75	\$124,000.00	\$117,080.61	\$158,000.00
<i>Legal Services</i>						
431.120	Legal Fees	27,745.86	30,018.49	5,000.00	12,913.02	5,000.00
<i>Legal Services Totals</i>		\$27,745.86	\$30,018.49	\$5,000.00	\$12,913.02	\$5,000.00
<i>Contributions</i>						
448.322	Senior Citizen Support	35,341.38	35,880.10	40,000.00	.00	40,000.00
448.902	Donated Trash Disposal	(456.45)	.00	.00	.00	.00
<i>Contributions Totals</i>		\$34,884.93	\$35,880.10	\$40,000.00	\$0.00	\$40,000.00
<i>Support Goods &amp; Services</i>						
450.110	Operating Supplies	51,008.27	31,062.24	40,000.00	54,812.26	50,000.00
450.112	Hazardous Waste Material	60,730.81	36,117.35	40,000.00	.00	45,000.00



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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 530	Solid Waste Disposal					
<b>EXPENSE</b>						
Department 731 - Waste Disposal						
Sub-Department 701 - Landfill						
Support Goods & Services						
450.120	Printing / Binding	945.84	.00	300.00	.00	1,500.00
450.130	Postage	29.22	287.06	281.00	208.78	300.00
450.140	Dues / Books / Periodicals	1,678.00	1,596.00	1,000.00	1,596.00	1,500.00
450.170	Machinery / Equipment <\$5000	665.00	7,733.12	5,000.00	.00	5,000.00
450.180	Equipment Rental	1,275.00	12,892.50	5,000.00	175.00	5,000.00
450.220	Insurance & Bonding	15,343.58	12,713.33	15,500.00	.00	15,000.00
450.221	Property Insurance	.00	.00	.00	1,387.00	.00
450.230	Advertising / Hearings	6,592.44	4,735.20	3,000.00	2,250.33	3,000.00
450.231	Outreach (SWAB/Public Education)	9,808.57	2,190.00	10,000.00	3,818.00	10,000.00
450.250	Data Services	6,000.00	.00	.00	.00	.00
450.255	Accounting Services	11,000.00	.00	.00	.00	.00
450.266	Mercury Collection & Reporting	.00	4,956.83	22,500.00	16,450.65	25,000.00
450.270	Continuing Education	553.82	143.46	3,000.00	6,092.78	7,500.00
450.280	Staff Training	4,459.89	.00	6,000.00	450.82	6,000.00
450.290	Recruit / Relocation	1,450.29	2,740.35	3,000.00	2,328.73	3,000.00
450.300	Travel / Per Diem	.00	.00	1,000.00	597.45	3,000.00
450.320	Bad Debt Expense	494.86	51,278.24	.00	45.64	.00
450.340	Telephone	6,576.74	13,461.37	4,000.00	6,553.53	5,200.00
450.350	Electricity	23,190.50	27,367.02	25,000.00	23,435.93	25,000.00
450.360	Fuel - Heating	18,960.11	24,236.31	20,000.00	23,810.26	25,000.00
450.365	Fuel - Vehicle	20,773.72	20,819.04	20,000.00	19,090.25	20,000.00
450.380	Snow Removal / Sanding	841.50	2,147.00	8,000.00	5,479.50	8,000.00
450.390	Refuse Collection - Disposal	.00	425.00	.00	.00	.00
450.430	Maint & Repairs	56,090.36	59,840.50	50,000.00	45,292.20	55,000.00
450.432	Baler Maint	337.50	30,571.78	10,000.00	21,569.50	30,000.00
450.440	Auto Maint & Repairs	31.48	1,669.10	3,000.00	4,611.69	3,000.00
450.450	Contingencies	.00	15,006.65	2,500.00	.00	162,560.00
450.461	Safety Supplies	458.85	.00	1,500.00	183.08	1,500.00
450.490	Interest Expense	123,600.00	.00	.00	.00	.00
450.510	Recycling Services	248,244.00	252,960.00	250,000.00	216,520.00	250,000.00





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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 530	<b>Solid Waste Disposal</b>					
	<b>EXPENSE</b>					
	Department <b>731 - Waste Disposal</b>					
	Sub-Department <b>701 - Landfill</b>					
	<i>Support Goods &amp; Services</i>					
450.540	Clothing Allowance	.00	.00	3,000.00	.00	3,040.00
450.541	Protective Equipment	.00	.00	1,500.00	.00	1,500.00
	<i>Support Goods &amp; Services Totals</i>	<b>\$671,140.35</b>	<b>\$616,949.45</b>	<b>\$554,081.00</b>	<b>\$456,759.38</b>	<b>\$770,600.00</b>
	<i>Equipment</i>					
466.220	Auto Liability Insurance	.00	.00	.00	1,822.38	.00
	<i>Equipment Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,822.38</b>	<b>\$0.00</b>
	<i>Capital Outlay</i>					
470.100	Machinery / Equipment >\$5000	.00	.00	.00	7,000.00	.00
	<i>Capital Outlay Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,000.00</b>	<b>\$0.00</b>
	<i>Depreciation</i>					
472.020	Buildings	42,055.07	42,055.08	82,000.00	.00	42,055.00
472.030	Site Improvement	178,948.98	176,062.36	160,000.00	.00	176,063.00
472.120	Machinery / Equipment	81,901.91	75,908.35	197,000.00	.00	78,452.00
	<i>Depreciation Totals</i>	<b>\$302,905.96</b>	<b>\$294,025.79</b>	<b>\$439,000.00</b>	<b>\$0.00</b>	<b>\$296,570.00</b>
	<i>Debt Service - Interest</i>					
476.105	Loan - Interest	191,064.13	218,994.00	.00	21,000.00	19,500.00
476.277	Revenue Bond 2011 Three - Interest	.00	115,475.00	105,975.00	105,975.00	95,975.00
	<i>Debt Service - Interest Totals</i>	<b>\$191,064.13</b>	<b>\$334,469.00</b>	<b>\$105,975.00</b>	<b>\$126,975.00</b>	<b>\$115,475.00</b>
	<i>Landfill Property Costs</i>					
450.395	Closure / Post-Closure	2,030,954.00	154,010.20	35,000.00	.00	730,000.00
	<i>Landfill Property Costs Totals</i>	<b>\$2,030,954.00</b>	<b>\$154,010.20</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>\$730,000.00</b>
	Sub-Department <b>701 - Landfill Totals</b>	<b>\$4,501,990.77</b>	<b>\$2,788,346.05</b>	<b>\$2,671,378.00</b>	<b>\$1,482,642.58</b>	<b>\$3,076,413.00</b>



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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 530	Solid Waste Disposal					
<b>EXPENSE</b>						
Department 731 - Waste Disposal						
Sub-Department 702 - Leachate Plant						
<i>Personnel Services</i>						
410.110	Salaries	46,663.97	123,493.40	144,116.00	108,833.85	299,280.00
410.120	Temporary Help	1,215.00	1,604.08	.00	518.59	500.00
410.130	Overtime	8,807.32	5,181.00	10,500.00	6,340.83	6,000.00
<i>Personnel Services Totals</i>		\$56,686.29	\$130,278.48	\$154,616.00	\$115,693.27	\$305,780.00
<i>Employee Benefits</i>						
420.110	Unemployment Taxes	5.46	12.81	15.00	11.39	31.00
420.120	FICA Taxes	4,204.40	9,478.11	11,828.00	8,301.89	23,514.00
420.130	Group Insurance	17,136.14	45,145.41	13,900.00	39,397.70	63,787.00
420.140	Retirement	14,717.95	31,330.98	40,200.00	26,226.04	85,478.00
420.150	Workers Compensation	3,831.53	7,848.22	8,801.00	7,301.58	9,532.00
<i>Employee Benefits Totals</i>		\$39,895.48	\$93,815.53	\$74,744.00	\$81,238.60	\$182,342.00
<i>Professional Services</i>						
430.130	Consultants	.00	3,807.50	10,000.00	28,864.62	25,000.00
430.140	Contracted Services	11,298.50	15,659.83	10,000.00	28,487.98	20,000.00
430.144	Design Services	15,172.41	.00	5,000.00	.00	5,000.00
430.166	Laboratory Services	1,280.00	27,082.12	15,000.00	11,847.63	30,000.00
<i>Professional Services Totals</i>		\$27,750.91	\$46,549.45	\$40,000.00	\$69,200.23	\$80,000.00
<i>Support Goods &amp; Services</i>						
450.110	Operating Supplies	65,205.45	71,582.26	70,000.00	70,080.64	25,000.00
450.111	Chemicals	.00	.00	.00	.00	80,000.00
450.130	Postage	.00	.00	.00	6.70	.00
450.140	Dues / Books / Periodicals	.00	.00	500.00	300.00	500.00
450.170	Machinery / Equipment <\$5000	6,805.85	8,222.24	8,000.00	4,766.00	8,000.00
450.180	Equipment Rental	.00	.00	2,000.00	1,195.00	2,000.00
450.220	Insurance & Bonding	2,745.00	2,394.22	2,700.00	.00	3,000.00
450.221	Property Insurance	.00	.00	.00	1,291.00	.00
450.230	Advertising / Hearings	.00	.00	.00	393.60	500.00
450.270	Continuing Education	.00	.00	5,000.00	820.96	5,000.00
450.290	Recruit / Relocation	3,206.11	121.50	.00	113.03	.00
450.300	Travel / Per Diem	.00	544.32	2,000.00	.00	2,000.00
450.340	Telephone	.00	1,377.82	1,500.00	571.70	2,700.00



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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 530 - Solid Waste Disposal						
<b>EXPENSE</b>						
Department 731 - Waste Disposal						
Sub-Department 702 - Leachate Plant						
Support Goods & Services						
450.350	Electricity	56,487.02	90,994.69	68,000.00	65,784.58	90,000.00
450.365	Fuel - Vehicle	27.20	367.94	2,000.00	1,544.32	2,000.00
450.380	Snow Removal / Sanding	889.50	4,394.80	4,000.00	1,775.00	4,000.00
450.392	Septic Tank Disposal	1,720.00	3,007.00	3,000.00	1,453.00	3,000.00
450.430	Maint & Repairs	1,169.61	13,976.16	10,000.00	19,157.18	15,000.00
450.434	Building Maint & Repairs	.00	.00	5,000.00	232.60	5,000.00
450.461	Safety Supplies	289.03	7,537.28	8,000.00	139.65	10,000.00
450.540	Clothing Allowance	.00	.00	.00	.00	760.00
<i>Support Goods &amp; Services Totals</i>		\$138,544.77	\$204,520.23	\$191,700.00	\$169,624.96	\$258,460.00
<i>Equipment</i>						
466.220	Auto Liability Insurance	.00	.00	.00	756.00	.00
<i>Equipment Totals</i>		\$0.00	\$0.00	\$0.00	\$756.00	\$0.00
<i>Capital Outlay</i>						
470.100	Machinery / Equipment >\$5000	.00	.00	10,000.00	10,756.35	15,000.00
470.120	Automotive	.00	620.20	.00	.00	2,000.00
<i>Capital Outlay Totals</i>		\$0.00	\$620.20	\$10,000.00	\$10,756.35	\$17,000.00
<i>Depreciation</i>						
472.020	Buildings	.00	.00	252,300.00	.00	.00
472.030	Site Improvement	.00	.00	284,625.00	.00	.00
<i>Depreciation Totals</i>		\$0.00	\$0.00	\$536,925.00	\$0.00	\$0.00
<i>Debt Service - Interest</i>						
476.105	Loan - Interest	.00	59,899.58	91,765.00	584,608.18	215,249.00
<i>Debt Service - Interest Totals</i>		\$0.00	\$59,899.58	\$91,765.00	\$584,608.18	\$215,249.00
Sub-Department 702 - Leachate Plant Totals		\$262,877.45	\$535,683.47	\$1,099,750.00	\$1,031,877.59	\$1,058,831.00
Department 731 - Waste Disposal Totals		\$4,764,868.22	\$3,324,029.52	\$3,771,128.00	\$2,514,520.17	\$4,135,244.00
<b>EXPENSE TOTALS</b>		\$4,764,868.22	\$3,324,029.52	\$3,771,128.00	\$2,514,520.17	\$4,135,244.00
Fund 530 - Solid Waste Disposal Totals						
<b>REVENUE TOTALS</b>		\$3,362,522.11	\$3,195,624.66	\$3,771,128.00	\$2,780,164.41	\$4,135,244.00
<b>EXPENSE TOTALS</b>		\$4,764,868.22	\$3,324,029.52	\$3,771,128.00	\$2,514,520.17	\$4,135,244.00
Fund 530 - Solid Waste Disposal Totals		(\$1,402,346.11)	(\$128,404.86)	\$0.00	\$265,644.24	\$0.00



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 540	<b>Hospital Fund</b>					
	<b>REVENUE</b>					
	Department 000 - Fund Revenues					
	<i>Interest Earnings</i>					
361.100	Interest Earnings	173,570.44	166,214.36	129,000.00	36,621.16	68,414.00
361.300	Change in Fair Market Value	(25,584.82)	(29,385.75)	.00	(19,329.51)	.00
	<i>Interest Earnings Totals</i>	\$147,985.62	\$136,828.61	\$129,000.00	\$17,291.65	\$68,414.00
	<i>Rents &amp; Royalties</i>					
380.918	LTC Lease	1,239,826.71	.00	.00	.00	.00
	<i>Rents &amp; Royalties Totals</i>	\$1,239,826.71	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Miscellaneous - Classified</i>					
380.916	Providence Lease	720,000.00	660,000.00	1,384,272.00	1,153,560.00	1,384,272.00
	<i>Miscellaneous - Classified Totals</i>	\$720,000.00	\$660,000.00	\$1,384,272.00	\$1,153,560.00	\$1,384,272.00
	<i>Other Financing Sources</i>					
389.100	Use of Fund Balance	.00	.00	554,362.00	.00	.00
	<i>Other Financing Sources Totals</i>	\$0.00	\$0.00	\$554,362.00	\$0.00	\$0.00
	<i>Operating Transfers In</i>					
391.100	General Fund	.00	305,000.00	.00	.00	.00
391.210	Land Sale Fund	.00	650,000.00	.00	.00	.00
391.290	Fern Fuller Trust	66,500.00	134,372.00	.00	.00	.00
	<i>Operating Transfers In Totals</i>	\$66,500.00	\$1,089,372.00	\$0.00	\$0.00	\$0.00
	<i>Proceeds of Long Term Debt</i>					
393.600	Premium on Bonds	113,821.94	.00	.00	.00	.00
	<i>Proceeds of Long Term Debt Totals</i>	\$113,821.94	\$0.00	\$0.00	\$0.00	\$0.00
	Department 000 - Fund Revenues Totals	\$2,288,134.27	\$1,886,200.61	\$2,067,634.00	\$1,170,851.65	\$1,452,686.00
	<b>REVENUE TOTALS</b>	\$2,288,134.27	\$1,886,200.61	\$2,067,634.00	\$1,170,851.65	\$1,452,686.00



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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 540 - Hospital Fund						
<b>EXPENSE</b>						
Department 740 - Hospital Enterprise Fund						
Personnel Services						
410.140	Allocated Salaries	22,000.00	34,000.00	34,000.00	34,000.00	40,319.00
	<i>Personnel Services Totals</i>	\$22,000.00	\$34,000.00	\$34,000.00	\$34,000.00	\$40,319.00
Professional Services						
430.140	Contracted Services	.00	8,436.05	.00	.00	.00
	<i>Professional Services Totals</i>	\$0.00	\$8,436.05	\$0.00	\$0.00	\$0.00
Support Goods & Services						
450.210	Food / Business Lunch	.00	188.39	.00	.00	.00
450.220	Insurance & Bonding	75.09	180.01	.00	.00	.00
450.430	Maint & Repairs	.00	.00	871,016.00	.00	350,275.00
	<i>Support Goods &amp; Services Totals</i>	\$75.09	\$368.40	\$871,016.00	\$0.00	\$350,275.00
Depreciation						
472.020	Buildings	1,086,065.82	1,086,065.83	793,288.00	.00	1,061,066.00
472.030	Site Improvement	.00	.00	323,462.00	.00	1,026.00
472.120	Machinery / Equipment	47,434.72	35,645.44	45,868.00	.00	.00
	<i>Depreciation Totals</i>	\$1,133,500.54	\$1,121,711.27	\$1,162,618.00	\$0.00	\$1,062,092.00
Operating Transfers						
494.545	Long term Care	.00	4,529,156.50	.00	.00	.00
	<i>Operating Transfers Totals</i>	\$0.00	\$4,529,156.50	\$0.00	\$0.00	\$0.00
Contributions to Other Governments						
495.802	Contribution to Hospital	108,000.00	108,000.00	.00	.00	.00
	<i>Contributions to Other Governments Totals</i>	\$108,000.00	\$108,000.00	\$0.00	\$0.00	\$0.00
Department 740 - Hospital Enterprise Fund Totals		\$1,263,575.63	\$5,801,672.22	\$2,067,634.00	\$34,000.00	\$1,452,686.00
<b>EXPENSE TOTALS</b>		\$1,263,575.63	\$5,801,672.22	\$2,067,634.00	\$34,000.00	\$1,452,686.00
Fund 540 - Hospital Fund Totals						
<b>REVENUE TOTALS</b>		\$2,288,134.27	\$1,886,200.61	\$2,067,634.00	\$1,170,851.65	\$1,452,686.00
<b>EXPENSE TOTALS</b>		\$1,263,575.63	\$5,801,672.22	\$2,067,634.00	\$34,000.00	\$1,452,686.00
Fund 540 - Hospital Fund Totals		\$1,024,558.64	(\$3,915,471.61)	\$0.00	\$1,136,851.65	\$0.00



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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 545	Long Term Care Fund					
	<b>REVENUE</b>					
	Department 000 - Fund Revenues					
	<i>Interest Earnings</i>					
361.100	Interest Earnings	.00	74.51	.00	32,639.26	32,300.00
361.300	Change in Fair Market Value	.00	.00	.00	(35,770.72)	.00
	<i>Interest Earnings Totals</i>	\$0.00	\$74.51	\$0.00	(\$3,131.46)	\$32,300.00
	<i>Rents &amp; Royalties</i>					
380.918	LTC Lease	.00	1,119,929.28	1,143,322.00	919,537.28	1,043,628.00
	<i>Rents &amp; Royalties Totals</i>	\$0.00	\$1,119,929.28	\$1,143,322.00	\$919,537.28	\$1,043,628.00
	<i>Other Financing Sources</i>					
393.521	Proceeds from Advanced Refunding	.00	16,622.67	.00	.00	.00
	<i>Other Financing Sources Totals</i>	\$0.00	\$16,622.67	\$0.00	\$0.00	\$0.00
	<i>Operating Transfers In</i>					
391.540	Hospital	.00	4,529,156.50	.00	.00	.00
	<i>Operating Transfers In Totals</i>	\$0.00	\$4,529,156.50	\$0.00	\$0.00	\$0.00
	<i>Proceeds of Long Term Debt</i>					
393.600	Premium on Bonds	.00	57,804.47	.00	.00	.00
	<i>Proceeds of Long Term Debt Totals</i>	\$0.00	\$57,804.47	\$0.00	\$0.00	\$0.00
	Department 000 - Fund Revenues Totals	\$0.00	\$5,723,587.43	\$1,143,322.00	\$916,405.82	\$1,075,928.00
	<b>REVENUE TOTALS</b>	\$0.00	\$5,723,587.43	\$1,143,322.00	\$916,405.82	\$1,075,928.00



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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 545 - Long Term Care Fund						
<b>EXPENSE</b>						
Department 742 - Elder Care						
Legal Services						
431.120	Legal Fees	.00	112.00	.00	.00	.00
	<i>Legal Services Totals</i>	<u>\$0.00</u>	<u>\$112.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Support Goods &amp; Services</i>						
450.220	Insurance & Bonding	.00	43,536.48	18,700.00	.00	28,500.00
450.221	Property Insurance	.00	.00	.00	21,765.00	.00
450.450	Contingencies	.00	.00	438,634.00	.00	50,420.00
	<i>Support Goods &amp; Services Totals</i>	<u>\$0.00</u>	<u>\$43,536.48</u>	<u>\$457,334.00</u>	<u>\$21,765.00</u>	<u>\$78,920.00</u>
<i>Depreciation</i>						
472.020	Buildings	.00	518,933.00	.00	.00	518,933.00
	<i>Depreciation Totals</i>	<u>\$0.00</u>	<u>\$518,933.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$518,933.00</u>
<i>Debt Service - Interest</i>						
476.244	Revenue Bond 2013B - Interest	.00	611,781.25	685,988.00	492,775.00	478,075.00
	<i>Debt Service - Interest Totals</i>	<u>\$0.00</u>	<u>\$611,781.25</u>	<u>\$685,988.00</u>	<u>\$492,775.00</u>	<u>\$478,075.00</u>
<i>Other</i>						
493.170	Loss On Extinguishment Of Debt	.00	54,589.91	.00	.00	.00
	<i>Other Totals</i>	<u>\$0.00</u>	<u>\$54,589.91</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Refunded Bond Uses</i>						
493.140	Bond Issuance Costs	.00	11,500.00	.00	.00	.00
	<i>Refunded Bond Uses Totals</i>	<u>\$0.00</u>	<u>\$11,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Department 742 - Elder Care Totals	<u>\$0.00</u>	<u>\$1,240,452.64</u>	<u>\$1,143,322.00</u>	<u>\$514,540.00</u>	<u>\$1,075,928.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$0.00</u>	<u>\$1,240,452.64</u>	<u>\$1,143,322.00</u>	<u>\$514,540.00</u>	<u>\$1,075,928.00</u>
Fund 545 - Long Term Care Fund Totals						
	<b>REVENUE TOTALS</b>	\$0.00	\$5,723,587.43	\$1,143,322.00	\$916,405.82	\$1,075,928.00
	<b>EXPENSE TOTALS</b>	\$0.00	\$1,240,452.64	\$1,143,322.00	\$514,540.00	\$1,075,928.00
Fund 545 - Long Term Care Fund Totals		\$0.00	\$4,483,134.79	\$0.00	\$401,865.82	\$0.00



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 555 - KFRC						
<b>REVENUE</b>						
Department 000 - Fund Revenues						
State Shared Revenues						
335.190	PERS on Behalf Payment	13,787.51	6,911.81	6,392.00	3,627.89	8,290.00
	<i>State Shared Revenues Totals</i>	<b>\$13,787.51</b>	<b>\$6,911.81</b>	<b>\$6,392.00</b>	<b>\$3,627.89</b>	<b>\$8,290.00</b>
<i>Interest Earnings</i>						
361.100	Interest Earnings	71,588.06	27,622.61	38,000.00	30,505.75	10,000.00
361.104	Loan Interest	.00	59,134.47	55,214.00	.00	51,155.00
361.300	Change in Fair Market Value	(39,376.02)	(17,250.91)	.00	(26,164.27)	.00
	<i>Interest Earnings Totals</i>	<b>\$32,212.04</b>	<b>\$69,506.17</b>	<b>\$93,214.00</b>	<b>\$4,341.48</b>	<b>\$61,155.00</b>
<i>Rents &amp; Royalties</i>						
363.300	NOAA Lease (through GSA)	1,475,891.54	685,315.24	813,563.00	582,856.40	699,400.00
363.301	NOAA Loan Revenue (through GSA)	1,739,750.93	.00	.00	.00	.00
363.303	Natural Resources Conservation (through GSA)	.00	.00	.00	4,072.12	24,430.00
363.312	KIBSD Lease for Office & Lab	37,260.00	24,840.00	.00	.00	.00
363.320	Fish & Game Lease	58,257.00	58,840.00	59,428.00	58,840.00	.00
363.330	University of Alaska	32,708.37	66,053.84	10,700.00	.00	10,700.00
363.340	KFRC Reception Revenue	1,210.00	950.00	1,200.00	805.00	1,200.00
363.350	Kodiak Regional Aquaculture Association	8,640.00	11,642.71	18,924.00	15,770.60	18,924.00
	<i>Rents &amp; Royalties Totals</i>	<b>\$3,353,717.84</b>	<b>\$847,641.79</b>	<b>\$903,815.00</b>	<b>\$662,344.12</b>	<b>\$754,654.00</b>
<i>Miscellaneous - Classified</i>						
380.294	Contributions	.00	.00	.00	125.00	.00
	<i>Miscellaneous - Classified Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$125.00</b>	<b>\$0.00</b>
<i>Other Financing Sources</i>						
389.100	Use of Fund Balance	.00	.00	575,399.00	.00	891,694.00
	<i>Other Financing Sources Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$575,399.00</b>	<b>\$0.00</b>	<b>\$891,694.00</b>
<i>Operating Transfers In</i>						
391.277	Transfer in Tourism Development	.00	45,000.00	45,000.00	45,000.00	45,000.00
391.426	KRFC Building	.00	19,179.97	.00	.00	.00
	<i>Operating Transfers In Totals</i>	<b>\$0.00</b>	<b>\$64,179.97</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>
	Department 000 - Fund Revenues Totals	<b>\$3,399,717.39</b>	<b>\$988,239.74</b>	<b>\$1,623,820.00</b>	<b>\$715,438.49</b>	<b>\$1,760,793.00</b>
	<b>REVENUE TOTALS</b>	<b>\$3,399,717.39</b>	<b>\$988,239.74</b>	<b>\$1,623,820.00</b>	<b>\$715,438.49</b>	<b>\$1,760,793.00</b>





**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 555 - KFRC						
<b>EXPENSE</b>						
Department 758 - Research Facility						
<i>Personnel Services</i>						
410.110	Salaries	185,277.83	159,109.34	150,226.00	130,080.36	128,006.00
410.120	Temporary Help	955.06	1,196.47	1,500.00	1,868.57	500.00
410.130	Overtime	987.09	1,637.34	2,500.00	716.54	1,700.00
410.140	Allocated Salaries	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
<i>Personnel Services Totals</i>		\$211,219.98	\$185,943.15	\$178,226.00	\$156,665.47	\$154,206.00
<i>Employee Benefits</i>						
420.110	Unemployment Taxes	17.96	15.00	15.00	12.85	13.00
420.120	FICA Taxes	13,093.36	13,399.33	11,686.00	9,865.40	10,023.00
420.130	Group Insurance	56,191.70	49,594.55	48,921.00	40,949.33	46,521.00
420.140	Retirement	51,775.24	39,502.29	39,718.00	32,582.69	36,317.00
420.145	OPEB & Pension Expense	46,435.00	75,460.00	.00	.00	.00
420.150	Workers Compensation	11,977.82	9,508.25	7,572.00	7,052.58	6,984.00
<i>Employee Benefits Totals</i>		\$179,491.08	\$187,479.42	\$107,912.00	\$90,462.85	\$99,858.00
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	380.41	499.67	500.00	471.92	500.00
450.110	Operating Supplies	988.24	3,977.53	2,000.00	166.10	1,000.00
450.160	Furniture / Fixtures	.00	.00	1,000.00	.00	4,000.00
450.225	Insurance Deductible	337.61	.00	.00	.00	.00
450.270	Continuing Education	1,039.36	.00	1,500.00	124.32	1,500.00
450.300	Travel / Per Diem	.00	.00	1,000.00	.00	500.00
450.340	Telephone	.00	529.65	.00	529.65	1,700.00
450.365	Fuel - Vehicle	47.65	675.11	1,000.00	663.42	1,000.00
450.435	Maint Agreements	4,200.00	4,590.00	5,000.00	4,200.00	5,000.00
450.440	Auto Maint & Repairs	.00	597.30	500.00	204.62	500.00
450.450	Contingencies	.00	.00	150,000.00	.00	300,000.00
450.461	Safety Supplies	170.00	658.95	5,000.00	3,586.98	5,000.00
<i>Support Goods &amp; Services Totals</i>		\$7,163.27	\$11,528.21	\$167,500.00	\$9,947.01	\$320,700.00
<i>Capital Outlay</i>						
470.100	Machinery / Equipment >\$5000	.00	.00	6,000.00	.00	.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00
<i>Depreciation</i>						
472.020	Buildings	594,680.33	594,680.33	594,681.00	.00	594,680.00



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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 555 - KFRC						
<b>EXPENSE</b>						
Department 758 - Research Facility						
<i>Depreciation</i>						
472.030	Site Improvement	40,961.16	101,792.90	66,362.00	.00	.00
472.120	Machinery / Equipment	6,027.58	6,027.59	6,028.00	.00	101,796.00
<i>Depreciation Totals</i>		\$641,669.07	\$702,500.82	\$667,071.00	\$0.00	\$696,476.00
<i>Debt Service - Interest</i>						
476.276	1997 KFRC Revenue Bond	148,662.50	.00	.00	.00	.00
<i>Debt Service - Interest Totals</i>		\$148,662.50	\$0.00	\$0.00	\$0.00	\$0.00
<i>Cleaning / Janitor / Etc</i>						
480.120	Supplies	83.45	66.94	1,000.00	.00	.00
480.130	Contracted Services	51,504.30	53,249.99	60,000.00	45,098.18	60,000.00
480.140	Aquarium Cleaning	402.66	77.60	500.00	.00	500.00
<i>Cleaning / Janitor / Etc Totals</i>		\$51,990.41	\$53,394.53	\$61,500.00	\$45,098.18	\$60,500.00
<i>Heating</i>						
481.120	Fuel	50,557.21	72,309.23	80,000.00	65,400.36	80,000.00
481.130	System Maint & Repair	3,621.76	3,693.50	10,000.00	3,098.90	10,000.00
<i>Heating Totals</i>		\$54,178.97	\$76,002.73	\$90,000.00	\$68,499.26	\$90,000.00
<i>Electrical</i>						
482.110	Electrical - Light & Power	134,039.50	137,456.60	135,000.00	109,803.42	135,000.00
482.120	Replacement Parts	1,782.77	1,476.57	5,000.00	.00	5,000.00
482.140	System Maint & Repair	3,977.07	3,706.93	6,000.00	176.00	6,000.00
<i>Electrical Totals</i>		\$139,799.34	\$142,640.10	\$146,000.00	\$109,979.42	\$146,000.00
<i>Plumbing</i>						
483.110	Water	19,732.88	26,447.12	20,000.00	23,512.40	25,000.00
483.120	Supplies	446.56	154.80	2,000.00	.00	500.00
483.130	System Maint & Repair	8,136.68	9,254.91	10,000.00	7,138.82	10,000.00
483.140	Sea Water Pump Repairs	16,701.58	11,115.44	20,000.00	19,977.48	25,000.00
<i>Plumbing Totals</i>		\$45,017.70	\$46,972.27	\$52,000.00	\$50,628.70	\$60,500.00
<i>Air Conditioning</i>						
484.110	Utilities - Ventilate	.00	.00	1,000.00	921.00	500.00
484.120	System Maint & Repair	143.20	42.18	1,000.00	60.00	1,000.00
<i>Air Conditioning Totals</i>		\$143.20	\$42.18	\$2,000.00	\$981.00	\$1,500.00



**KODIAK ISLAND  
BOROUGH**

# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 555 - KFRC						
<b>EXPENSE</b>						
Department 758 - Research Facility						
<i>Elevators</i>						
485.120	System Maint & Repair	2,680.03	1,800.00	2,500.00	1,800.00	2,500.00
	<i>Elevators Totals</i>	<u>\$2,680.03</u>	<u>\$1,800.00</u>	<u>\$2,500.00</u>	<u>\$1,800.00</u>	<u>\$2,500.00</u>
<i>Miscellaneous</i>						
486.140	Lawn / Landscape Maint	374.00	17,729.35	5,000.00	.00	5,000.00
486.150	Other	100.00	484.00	500.00	100.00	500.00
486.170	Machinery / Equipment	4,823.50	.00	5,000.00	244.02	5,000.00
486.220	Insurance & Bonding	14,110.58	11,281.92	13,200.00	9,477.16	18,000.00
486.340	Telephone	8,390.37	7,609.65	8,000.00	6,341.70	8,000.00
486.380	Snow Removal / Disposal	2,592.17	1,929.15	10,000.00	3,560.86	10,000.00
486.390	Refuse Collection	6,024.12	6,513.60	6,500.00	6,218.50	7,000.00
486.430	Maint & Repairs	458.24	4,129.75	2,500.00	1,144.15	2,500.00
	<i>Miscellaneous Totals</i>	<u>\$36,872.98</u>	<u>\$49,677.42</u>	<u>\$50,700.00</u>	<u>\$27,086.39</u>	<u>\$56,000.00</u>
<i>Building Repairs</i>						
487.430	Building Maint & Repairs	770.27	7,868.44	40,000.00	10,949.42	15,000.00
	<i>Building Repairs Totals</i>	<u>\$770.27</u>	<u>\$7,868.44</u>	<u>\$40,000.00</u>	<u>\$10,949.42</u>	<u>\$15,000.00</u>
	Department 758 - Research Facility Totals	<u>\$1,519,658.80</u>	<u>\$1,465,849.27</u>	<u>\$1,571,409.00</u>	<u>\$572,097.70</u>	<u>\$1,703,240.00</u>



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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund 555 - KFRC						
<b>EXPENSE</b>						
Department 759 - Dorm Facility						
<i>Personnel Services</i>						
410.110	Salaries	4,100.01	6,710.72	6,578.00	4,755.23	7,484.00
410.120	Temporary Help	240.07	.00	500.00	.00	.00
410.130	Overtime	257.57	926.95	500.00	.00	1,000.00
<i>Personnel Services Totals</i>		<b>\$4,597.65</b>	<b>\$7,637.67</b>	<b>\$7,578.00</b>	<b>\$4,755.23</b>	<b>\$8,484.00</b>
<i>Employee Benefits</i>						
420.110	Unemployment Taxes	.42	.77	1.00	.50	1.00
420.120	FICA Taxes	333.17	567.84	541.00	358.85	649.00
420.130	Group Insurance	1,073.15	2,134.27	1,338.00	1,263.25	2,638.00
420.140	Retirement	958.87	1,675.88	1,840.00	1,050.27	2,375.00
420.150	Workers Compensation	393.64	597.88	363.00	414.60	706.00
<i>Employee Benefits Totals</i>		<b>\$2,759.25</b>	<b>\$4,976.64</b>	<b>\$4,083.00</b>	<b>\$3,087.47</b>	<b>\$6,369.00</b>
<i>Cleaning / Janitor / Etc</i>						
480.130	Contracted Services	1,460.00	2,355.00	2,500.00	360.00	2,500.00
<i>Cleaning / Janitor / Etc Totals</i>		<b>\$1,460.00</b>	<b>\$2,355.00</b>	<b>\$2,500.00</b>	<b>\$360.00</b>	<b>\$2,500.00</b>
<i>Heating</i>						
481.120	Fuel	6,417.79	7,428.93	10,000.00	7,934.81	10,000.00
481.130	System Maint & Repair	189.58	673.79	1,500.00	872.12	1,500.00
<i>Heating Totals</i>		<b>\$6,607.37</b>	<b>\$8,102.72</b>	<b>\$11,500.00</b>	<b>\$8,806.93</b>	<b>\$11,500.00</b>
<i>Electrical</i>						
482.110	Electrical - Light & Power	3,767.66	4,110.15	4,500.00	3,464.01	4,500.00
482.120	Replacement Parts	.00	214.20	300.00	.00	300.00
482.140	System Maint & Repair	612.50	18,205.60	1,000.00	.00	1,000.00
<i>Electrical Totals</i>		<b>\$4,380.16</b>	<b>\$22,529.95</b>	<b>\$5,800.00</b>	<b>\$3,464.01</b>	<b>\$5,800.00</b>
<i>Plumbing</i>						
483.110	Water	5,389.34	6,165.17	6,000.00	5,363.73	6,500.00
483.120	Supplies	.00	.00	500.00	.00	500.00
483.130	System Maint & Repair	.00	6,540.28	5,000.00	54.36	5,000.00
<i>Plumbing Totals</i>		<b>\$5,389.34</b>	<b>\$12,705.45</b>	<b>\$11,500.00</b>	<b>\$5,418.09</b>	<b>\$12,000.00</b>
<i>Miscellaneous</i>						
486.140	Lawn / Landscape Maint	.00	.00	500.00	.00	500.00
486.150	Other	.00	.00	200.00	.00	200.00
486.220	Insurance & Bonding	1,604.90	1,390.12	1,550.00	1,240.76	2,500.00



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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund	<b>555 - KFRC</b>					
	<b>EXPENSE</b>					
	Department <b>759 - Dorm Facility</b>					
	<i>Miscellaneous</i>					
486.390	Refuse Collection	5,544.12	6,033.60	5,700.00	5,726.50	6,200.00
486.430	Maint & Repairs	.00	107.99	500.00	1,192.00	500.00
	<i>Miscellaneous Totals</i>	<u>\$7,149.02</u>	<u>\$7,531.71</u>	<u>\$8,450.00</u>	<u>\$8,159.26</u>	<u>\$9,900.00</u>
	<i>Building Repairs</i>					
487.430	Building Maint & Repairs	410.03	322.69	1,000.00	838.75	1,000.00
	<i>Building Repairs Totals</i>	<u>\$410.03</u>	<u>\$322.69</u>	<u>\$1,000.00</u>	<u>\$838.75</u>	<u>\$1,000.00</u>
	Department <b>759 - Dorm Facility Totals</b>	<u>\$32,752.82</u>	<u>\$66,161.83</u>	<u>\$52,411.00</u>	<u>\$34,889.74</u>	<u>\$57,553.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$1,552,411.62</u>	<u>\$1,532,011.10</u>	<u>\$1,623,820.00</u>	<u>\$606,987.44</u>	<u>\$1,760,793.00</u>
Fund	<b>555 - KFRC Totals</b>					
	<b>REVENUE TOTALS</b>	\$3,399,717.39	\$988,239.74	\$1,623,820.00	\$715,438.49	\$1,760,793.00
	<b>EXPENSE TOTALS</b>	\$1,552,411.62	\$1,532,011.10	\$1,623,820.00	\$606,987.44	\$1,760,793.00
Fund	<b>555 - KFRC Totals</b>	<u>\$1,847,305.77</u>	<u>(\$543,771.36)</u>	<u>\$0.00</u>	<u>\$108,451.05</u>	<u>\$0.00</u>



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund	<b>560 - 911 Service</b>					
	<b>REVENUE</b>					
	Department <b>000 - Fund Revenues</b>					
	<i>Miscellaneous - Classified</i>					
380.215	Customer Charges	30,416.51	28,408.94	240,000.00	148,972.87	250,000.00
	<i>Miscellaneous - Classified Totals</i>	<u>\$30,416.51</u>	<u>\$28,408.94</u>	<u>\$240,000.00</u>	<u>\$148,972.87</u>	<u>\$250,000.00</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$30,416.51</u>	<u>\$28,408.94</u>	<u>\$240,000.00</u>	<u>\$148,972.87</u>	<u>\$250,000.00</u>
	<b>REVENUE TOTALS</b>	<u>\$30,416.51</u>	<u>\$28,408.94</u>	<u>\$240,000.00</u>	<u>\$148,972.87</u>	<u>\$250,000.00</u>



**KODIAK ISLAND  
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# Budget Worksheet Report

Budget Year 2019

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Final Budget
Fund	<b>560 - 911 Service</b>					
	<b>EXPENSE</b>					
	Department <b>760 - NIRF or 911 Service</b>					
	<i>Personnel Services</i>					
410.140	Allocated Salaries	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
	<i>Personnel Services Totals</i>	<u>1,500.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>1,500.00</u>
	<i>Contracted Services</i>					
444.115	Telephone Services	28,818.02	26,855.91	238,400.00	89,844.49	248,400.00
	<i>Contracted Services Totals</i>	<u>28,818.02</u>	<u>26,855.91</u>	<u>238,400.00</u>	<u>89,844.49</u>	<u>248,400.00</u>
	<i>Support Goods &amp; Services</i>					
450.220	Insurance & Bonding	98.49	53.03	100.00	.00	100.00
	<i>Support Goods &amp; Services Totals</i>	<u>98.49</u>	<u>53.03</u>	<u>100.00</u>	<u>\$0.00</u>	<u>100.00</u>
	Department <b>760 - NIRF or 911 Service Totals</b>	<u>\$30,416.51</u>	<u>\$28,408.94</u>	<u>\$240,000.00</u>	<u>\$91,344.49</u>	<u>\$250,000.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$30,416.51</u>	<u>\$28,408.94</u>	<u>\$240,000.00</u>	<u>\$91,344.49</u>	<u>\$250,000.00</u>
Fund	<b>560 - 911 Service Totals</b>					
	<b>REVENUE TOTALS</b>	\$30,416.51	\$28,408.94	\$240,000.00	\$148,972.87	\$250,000.00
	<b>EXPENSE TOTALS</b>	\$30,416.51	\$28,408.94	\$240,000.00	\$91,344.49	\$250,000.00
Fund	<b>560 - 911 Service Totals</b>	\$0.00	\$0.00	\$0.00	\$57,628.38	\$0.00
	Net Grand Totals					
	<b>REVENUE GRAND TOTALS</b>	\$9,080,790.28	\$11,822,061.38	\$8,845,904.00	\$5,731,833.24	\$8,674,651.00
	<b>EXPENSE GRAND TOTALS</b>	\$7,611,271.98	\$11,926,574.42	\$8,845,904.00	\$3,761,392.10	\$8,674,651.00
	Net Grand Totals	<u>\$1,469,518.30</u>	<u>(\$104,513.04)</u>	<u>\$0.00</u>	<u>\$1,970,441.14</u>	<u>\$0.00</u>