

# ***Ketchikan Gateway Borough*** *Ketchikan, Alaska*

**BUDGET**

*Fiscal Year 2020*



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**Ketchikan Gateway Borough  
Fiscal Year 2020  
Budget & Capital  
Program**

| Mayor & Assembly    | Term Expires |
|---------------------|--------------|
| David Landis, Mayor | 2019         |
| Alan Bailey         | 2020         |
| Rodney Dial         | 2019         |
| Judith McQuerry     | 2019         |
| Susan Pickrell      | 2020         |
| Amanda (AJ) Pierce  | 2020         |
| Sven Westergard     | 2021         |
| Felix Wong          | 2021         |

Appointed Staff

Ruben Duran, Borough Manager  
Glenn Brown, Borough Attorney  
Kacie Paxton, Borough Clerk

Directors

Cynna Gubatayao, Finance Director  
Deanna Thomas, Assistant Borough Manager  
Mike Carney, Airport Manager  
Alex Peura, Public Works Director  
Eddie Blackwood, Animal Protection Director  
Adam Thompson, Assessment Director  
Richard Harney, Planning Director

Effective July 1, 2019  
Adopted on May 20, 2019  
Ordinances 1887-A and 1888

For more information about this budget document contact:

Ketchikan Gateway Borough  
Finance Department  
1900 First Avenue, Suite 118  
Ketchikan, AK 99901

Phone: 907-228-6620

Fax: 907-228-6698

Email: [finance@kgbak.us](mailto:finance@kgbak.us)

Special Acknowledgement  
for  
Staff Assistance in Preparing Budget

Maureen Crosby, CPA, Controller  
Charlanne J. Thomas, Accounting Supervisor  
Brenda Secrest, Staff Accountant

**Ketchikan Gateway Borough**  
**Summary Budget**  
**Fiscal Year 2020**  
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# ***INTRODUCTION***

***FY 2020***



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# KETCHIKAN GATEWAY BOROUGH

1900 First Avenue, Ketchikan, Alaska 99901

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May 21, 2019

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

## **RE: Fiscal Year 2020 Adopted Budget and Capital Program Overview**

Dear Mayor and Members of the Assembly:

In accordance with KGBC 4.05.020, the Borough Manager and Finance Director present the Fiscal Year 2020 Borough Budget and Capital Program ("Budget"). The Budget Message transmits the document and provides the Manager and Finance Director an opportunity to give perspective on the state of the Borough and its finances.

This budget authorizes \$57.9 million in borough wide expenditures. Of that, \$13.4 is in the General Fund and an additional \$10.9 is in the Local Education Fund. Per KGBC 4.05.020(a), the budget must be submitted to the Assembly no later than the first meeting in May, and per 4.45.340(b), the mill levy must be set before June 15 of each year. The FY 2020 budget was introduced on May 6, 2019 and was adopted on May 20 after a public hearing.

### **Economic Overview**

Although the Statewide economy is of concern, locally, the outlook is more optimistic. Lack of inventory in certain segments of the housing market is driving up home prices. Although major construction projects are down, residential and remodeling activity is strong. Manufacturing is down due to the lack of contracts at Vigor Alaska, but cruise passenger counts for calendar year 2019 are expected to rise by 19% compared to 2017, the most recent year for which actual data is available, according to the Cruise Lines International Association Alaska. Actual sales tax revenue increased 2.1% fiscal year 2017 to 2018, and is expected to increase another 5% in FY 2019.

Prior conservative actions on the part of elected officials and management have resulted in healthy reserves in the General Fund. From FY 2015 through FY 2019, staffing has been allowed to decline through attrition and retirements, while services to the public have been maintained through careful review of work processes and service delivery. In FY 2020, 4.25 positions are being added to the Transit Department, which recorded ridership of more than 385,000 passengers in FY 2018.

The Manager and Finance Director acknowledge and express sincere appreciation for the considerable efforts of the many Borough staff that helped craft a responsible fiscal plan to carry out the duties of the Borough and provide the services and facilities during the period beginning July 1, 2019, and ending June 30, 2020:

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

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

### **Strategic and Capital Plans**

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

During the February 2019 Policy Session, the Assembly adopted the updated Strategic Plan and the Five-Year Capital Plan. The Strategic Plan is a work plan that identifies specific priorities and outcomes to be achieved during the next five years. The Borough's vision, as outlined in the Plan, is to provide quality-driven services that enhance the lives and safety of residents in a fiscally responsible manner. The priorities and objectives in the Plan support the vision, and direct staff efforts and budget development. The FY 2020 – 2024 Capital Plan summarizes all the capital projects anticipated by staff, and shows how capital projects support the Strategic Plan. Adoption of the Capital Plan by the Assembly endorses the investment of staff time during the early phases of projects, and informs the Assembly and the Public of anticipated funding sources budgetary needs. Final approval of projects and funding requires additional Assembly actions.

The Policy Session discussions and adoption of the Strategic and Capital Plans influenced the assumptions for and guided development of the FY 2020 budget.

### **Assumptions**

Budgets are built on estimates and assumptions. The cumulative effect of these estimates and assumptions results in the proposed budget. The FY 2020 operating budget as presented by the Finance Director and Borough Manager is a balanced budget. Reserves are only proposed to partially pay for a capital project of \$385,000 to implement a new computer aided mass appraisal (CAMA) system for the Assessment department.

The major assumptions used in preparing the FY 2020 budget are as follows:

1. Revenue budgets are as close to expected as possible, without over estimating. Management is assuming that raw fish tax (\$350,000) and school bond debt reimbursements (\$2,276,031) will be funded at the same level as prior years. Actual funding may not be known until months after the Borough Budget is adopted.
2. Sales tax is projected to increase by 5% in FY 2020.
3. Federal PILT is estimated to be \$1,100,000 for FY 2020.
4. A 1.5% cost of living adjustment (COLA) is included for FY 2020. All four collective bargaining agreements include a 1.5% COLA for FY 2020, and 3.0% for FY 2021. To treat all employees equitably, management intends to budget COLAs for non-represented employees on the same schedule, however the Assembly must authorize the COLAs through adoption of a resolution.
5. The Borough is conducting a compensation study, but the FY 2020 budget makes no assumptions about the results of that study, and does not include any proposed increases related to the study.
6. The Assembly authorized \$340,000 for community grants in FY 2020. One carry forward for a prior year commitment of \$23,915 for the Ketchikan Marine Industry Council brings the total for grants to \$363,915.
7. Transfers-In and Impact Mitigation fees from the Commercial Passenger Vessel Fund are narrowly directed to those services with direct connection to the cruise industry, and are based allocations calculated from passenger counts.
8. 4.25 positions are being added to the Transit Department in the General Fund and are necessary due to the continued growth of the tourism industry. Based on passenger counts, 35% of the Transit Department budget is funded with CPV funds.
9. Property tax revenue is based on the preliminary assessment roll dated March 5, 2019. Areawide assessments increased by 2.4%. All of the areawide 5.0 mill property tax revenue is dedicated to the Local Education Fund and is not used to support Borough operations.
10. In July 2018, the Borough and School District switched from Alaska National to Alaska Public Entity Insurance for property, liability, casualty and workers' compensation insurance. The two programs are structured differently, with property insurance being more expensive, but workers' compensation significantly less expensive. Large variances between the FY 2019 Budget to Estimated, and FY 2020 Budget to FY 2019 Budget are due to the change in carriers.
11. Secure Rural Schools funding is dedicated per KGBC 4.65.020(b) to the Local Education Fund. Funding for FY 2019 is anticipated to be \$882,032. As of the drafting of this document, Secure Rural Schools has not been reauthorized for any additional years.

**A. General Fund:**

**1. Overall General Fund Revenues increase by 6.2%**

General Fund revenues are expected to increase by 6.2%, or \$754,656.

- Of that, \$538,249 is a projected increase in sales tax revenue, based on FY 2018 actual receipts and FY 2019 estimates. FY 2019 receipts to date are also strong and support the increased budget projection.
- Revenue from other governments shows a total increase of \$120,846. Federal PILT is expected to be stable at approximately \$1.1 million. Raw Fish Tax is budgeted for an increase of \$100,000 over last year’s budget.
- The increase in other taxes and miscellaneous revenue is all interest income from the Borough’s investments.

| General Fund Revenues          |               |                  |               |                              |       |
|--------------------------------|---------------|------------------|---------------|------------------------------|-------|
| Revenues                       | FY 2019       | FY 2019          | FY 2020       | FY 2020-FY 2019 Final Budget |       |
|                                | Final Budget  | Estimated Actual | Budget        | \$                           | %     |
| Sales tax                      | 5,364,555     | 5,622,912        | 5,902,804     | 538,249                      | 10.0% |
| Other taxes & miscellaneous    | 240,000       | 353,021          | 360,000       | 120,000                      | 50.0% |
| Revenue from other governments | 2,005,471     | 2,175,302        | 2,126,317     | 120,846                      | 6.0%  |
| Charges for services           | 3,177,418     | 2,891,810        | 3,124,746     | (52,672)                     | -1.7% |
| Operating grants               | 1,000,000     | 1,000,000        | 1,000,000     | -                            | 0.0%  |
| Interfund transfers            | 458,346       | 668,464          | 486,579       | 28,233                       | 6.2%  |
| Total                          | \$ 12,245,790 | \$ 12,711,509    | \$ 13,000,446 | \$ 754,656                   | 6.2%  |

**2. General Fund Expenditures Increase by 7.3%**

| General Fund Expenditures |               |               |               |                              |        |
|---------------------------|---------------|---------------|---------------|------------------------------|--------|
|                           | FY 2019       | FY 2019       | FY 2020       | FY 2020-FY 2019 Final Budget |        |
|                           | Final         | Estimate      | Budget        | \$                           | %      |
| Administration            | \$ 4,599,052  | \$ 4,345,363  | \$ 4,722,034  | \$ 122,982                   | 2.7%   |
| Animal Protection         | 473,749       | 435,646       | 485,617       | 11,868                       | 2.5%   |
| Recreation                | 2,363,456     | 2,329,930     | 2,526,200     | 162,744                      | 6.9%   |
| Public Services           | 2,212,430     | 2,137,368     | 2,129,053     | (83,377)                     | -3.8%  |
| Grants                    | 339,508       | 339,508       | 363,915       | 24,407                       | 0.0%   |
| Transit                   | 2,342,990     | 2,282,439     | 2,624,404     | 281,414                      | 12.0%  |
| Capital Projects          | 142,500       | 110,000       | 532,500       | 390,000                      | 273.7% |
| Total                     | \$ 12,473,685 | \$ 11,980,253 | \$ 13,383,723 | \$ 910,038                   | 7.3%   |

Total General Fund expenditures have increased by \$910,038, or 7.3%.

- One-time major or capital projects account for 43.0%, or \$390,000, of the total increase.
- The addition of 4.25 positions in the Transit Department added \$281,414.
- The Recreation Department budget is increasing by 6.9% or \$162,745. Of that, \$99,000 is for increased electrical costs related to an anticipated diesel surcharge. Ketchikan Public Utilities has estimated that the surcharge may be in place through September.
- The remaining \$75,880 in all other departments is an increase in expenditures for those departments of 1.5% over FY 2019.
- The Administration budget has increased by 2.7%, or \$122,982, which is primarily wage increases based on one-step annual movement and a 1.5% COLA. Administration includes the Mayor and Assembly, Manager, Clerk, Law, Finance, Assessment, and Automation departments.
- The Animal Protection budget has increased by 2.5%, the result of being fully staffed for the year and providing pre-exposure rabies vaccines for all officers.
- Public Services expenditures have decreased by \$83,377 or 3.8%. Public Services consists of the Public Works, Planning, and Code Enforcement Departments.
  - Total expenditures for Public Works in the General Fund decrease \$78,081 or 6.3%, due to the elimination of one position and changes in the allocations of staffing between Public Works (General Fund), Wastewater, and Water (South Tongass Service Area). There are no positions being added during FY 2019.
  - Total expenditures for Planning decrease by 3.5% and are related to staffing changes.
- Transit expenditures increase by \$281,414, or 12.0%. The total Transit budget is \$2,624,404, and is offset by an FTA grant of \$1,000,000 and CPV funds of \$844,837.
- General Fund Capital and Major Projects includes \$60,000 for a Gravina Master Plan and Pennock Island Neighborhood Plan; partial funding for one Public Works vehicle shared between the General Fund, Wastewater Enterprise Fund and the water department in the South Tongass Service Area; \$385,000 for a CAMA system; and \$20,000 carried forward from prior years for agenda/video/records management software. The three capital projects are consistent with the adopted FY 2020 Capital Plan, and the Assembly directed staff to work on a Gravina Island Plan at the April 2, 2019 regular meeting.

### **3. General Fund Balance**

Fund Balance, or reserves, is savings from prior years, and management proposes using \$383,277 of reserves for FY 2020. The ending Fund Balance, including the proposed use of reserves is expected to be \$11,043,795, or approximately 10.5 months of operating expenditures. Although Borough code authorizes an areawide property tax for purposes other than education, it is currently not in use, and the Manager and Finance Director are not recommending implementation at this time.

**B. Local Education Fund**

Total revenue and transfers in for FY 2020 are estimated to be \$9,911,118, which includes an estimate of \$846,750 for Secure Rural School which has not yet been reauthorized, but management considers reauthorization to be a reasonable assumption. In April 2019, the Assembly adopted Ordinance 1833, which directs 100% of net tobacco tax revenue to the Local Education Fund, estimated to be \$1,100,000 for FY 2020. Budgeted revenue also includes \$120,000 transferred in from the School Bond CIP Fund to pay the cost of school building insurance.

| Local Education Fund                   |              |                  |  |                              |        |
|--|--------------|------------------|--|------------------------------|--------|
|  | FY 2019      | FY 2019          | FY 2020  | FY 2020-FY 2019 Final Budget |        |
|  | Final Budget | Estimated Actual | Budget   | \$                           | %      |
| <u>Beginning Fund Balance</u>          | \$ 3,978,976 | \$ 3,978,976     | \$ 4,631,761                                     | \$ 652,785                   | 16.4%  |
| <u>Revenues</u>                        |              |                  |  |                              |        |
| Property taxes                         | 7,336,694    | 7,359,718        | 7,504,478  | 167,784                      | 2.3%   |
| Tobacco taxes                          | 900,000      | 1,499,720        | 1,100,000  | 200,000                      | 22.2%  |
| Secure rural schools                   | 896,229      | 882,032          | 846,750  | (49,479)                     | -5.5%  |
| Interest income                        | 45,000       | 150,000          | 150,000  | 105,000                      | 233.3% |
| In-kind services                       | 189,890      | 189,890          | 189,890  | -                            | 0.0%   |
| Transfers in (insurance for buildings) | 78,750       | 116,736          | 120,000  | 41,250                       | 52.4%  |
|  | 9,446,563    | 10,198,096       | 9,911,118  | 464,555                      | 4.9%   |
| <u>Expenditures</u>                    |              |                  |  |                              |        |
| Required local contribution            | 4,689,240    | 4,689,240        | 4,835,185  | 145,945                      | 3.1%   |
| Discretionary cash contribution        | 4,758,157    | 4,758,157        | 5,746,014  | 987,857                      | 20.8%  |
| Transfers out for in-kind services     | 189,890      | 189,890          | 189,890  | -                            | 0.0%   |
| Insurance for buildings                | 116,736      | 116,736          | 120,000  | 3,264                        | 2.8%   |
|  | 9,754,023    | 9,754,023        | 10,891,089                                       | 1,137,066                    | 11.7%  |
| Surplus (deficit)                      | (307,460)    | 444,073          | (979,971)  | (672,511)                    | 218.7% |
| Excess fund balance returned*          | -            | 208,712          | -  | -                            | -      |
| <u>Ending Fund Balance</u>             | \$ 3,671,516 | \$ 4,631,761     | \$ 3,651,790                                     | (19,726)                     | -0.5%  |
|  |              |                  | Reservation of fund balance per KGBC 4.65.030(b) | (2,000,000)                  |        |
|  |              |                  | Unreserved Fund Balance                          | \$ 1,651,790                 |        |

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

Expenditures total \$10,891,089, which includes the Required Local Contribution of \$4,835,185, discretionary cash of \$5,746,014 for School District operating purposes, \$120,000 for school building insurance and \$189,890 for in-kind services. In the interest of transparency, all non-cash in-kind contributions and certain cash payments for services provided by service areas are paid from the Local Education Fund after transfers-in from the General Fund to maintain a budget neutral impact on the School District.

The discretionary cash figure of \$5,746,014 was recommended by the School Board at its April 24, 2019 meeting. Per KGBC 2.35.050(a), the school budget must be submitted to the assembly no later than May 1 for approval of the total amount. The Assembly must take action and notify the School Board of the amount of funding to be made available from local sources no later than 30 days after receipt of the request. This year, the District submitted its request on April 30, and the Assembly approved the District's request on May 20.

Based on current revenue of \$9,911,119 and expenditures of \$10,891,089, the FY 2020 deficit is \$979,971. KGBC 4.65.030(b) requires a minimum Fund Balance, or reserves, of \$2,000,000. To appropriate below that minimum Fund Balance requires a supermajority vote of the Assembly. Current budget estimates do not anticipate dropping below the minimum reserves level in FY 2020. However, unless additional revenues are identified, expenditures at the current level will drop the Fund Balance below the minimum in FY 2021.

The Assembly has directed staff to prepare an ordinance placing the question of extending the tobacco tax on the October 1, 2019 election. Currently, the Tobacco Excise Tax is due to expire December 31, 2021.

### C. Airport Enterprise Fund

Airport revenue is expected to increase by 13.0%, or \$640,169. Of that, \$500,000 is a transfer in from the Passenger Facility Charge Fund for a terminal study to determine long-term improvements needed for the terminal building. Expenses decrease by \$118,766 or 2.1%, the result of the completion of a terminal renovation project.

| Airport Enterprise Fund  |              |                  |            |                              |         |  |
|--------------------------|--------------|------------------|------------|------------------------------|---------|--|
|                          | FY 2019      | FY 2019          | FY 2020    | FY 2020-FY 2019 Final Budget |         |  |
|                          | Final Budget | Estimated Actual | Budget     | \$                           | %       |  |
| <b>Revenues</b>          |              |                  |            |                              |         |  |
| From other governments   | \$ 597,879   | \$ 597,879       | \$ 607,358 | \$ 9,479                     | 1.6%    |  |
| Ferry                    | 2,010,000    | 2,030,000        | 2,030,000  | 20,000                       | 1.0%    |  |
| Field                    | 1,016,200    | 1,140,525        | 1,101,000  | 84,800                       | 8.3%    |  |
| Revilla Parking          | 132,000      | 115,000          | 142,000    | 10,000                       | 7.6%    |  |
| Terminal                 | 981,500      | 972,900          | 990,900    | 9,400                        | 1.0%    |  |
| Administration and other | 205,140      | 254,340          | 711,630    | 506,490                      | 246.9%  |  |
|                          | 4,942,719    | 5,110,644        | 5,582,888  | 640,169                      | 13.0%   |  |
| <b>Expenses</b>          |              |                  |            |                              |         |  |
| Field                    | 1,315,328    | 1,169,385        | 1,286,123  | (29,205)                     | -2.2%   |  |
| Terminal                 | 1,780,071    | 1,087,880        | 1,160,235  | (619,836)                    | -34.8%  |  |
| Ferry                    | 1,792,217    | 1,766,006        | 1,894,477  | 102,260                      | 0.0%    |  |
| Revilla Parking          | 171,951      | 80,758           | 127,453    | (44,498)                     | -25.9%  |  |
| Administration and other | 530,223      | 515,896          | 1,002,736  | 472,513                      | 89.1%   |  |
|                          | 5,589,790    | 4,619,925        | 5,471,024  | (118,766)                    | -2.1%   |  |
| Surplus(deficit)         | \$ (647,071) | \$ 490,719       | \$ 111,864 | \$ 758,935                   | -117.3% |  |

**D. Wastewater Enterprise Fund**

Revenue for FY 2020 increases by \$78,908, most of which is the result of bringing the City of Saxman on-line in FY 2019. FY 2019 expenses are almost flat compared to the FY 2019 budget. The Wastewater Enterprise Fund ending net position will be \$9,137,136, more than 92% of which is capital assets.

| Wastewater Enterprise Fund |              |                  |            |                              |          |  |
|----------------------------|--------------|------------------|------------|------------------------------|----------|--|
|                            | FY 2019      | FY 2019          | FY 2020    | FY 2020-FY 2019 Final Budget |          |  |
|                            | Final Budget | Estimated Actual | Budget     | \$                           | %        |  |
| Revenues                   | \$ 752,244   | \$ 806,452       | \$ 831,152 | \$ 78,908                    | 10.5%    |  |
| Expenses                   | 753,069      | 757,358          | 754,342    | 1,273                        | 0.2%     |  |
| Surplus(deficit)           | \$ (825)     | \$ 49,094        | \$ 76,810  | \$ 77,635                    | -9410.3% |  |

**E. Internal Service Funds for Health Insurance**

The Borough and School District are partially self-insured for employee health insurance, and internal service funds are used to track the cost of claims and the offsetting allocations (or premiums) by departments. The Borough maintains two separate funds, one for the Borough and one for the School District. Actual costs and premium allocations are posted to the specific employer. At the end of each fiscal year, the School District’s Fund Balance is converted to a note receivable or payable to ensure that the Fund Balance is accurately reflected as an asset or liability of the School District.

As of June 30, 2018, the Note Payable from the School District was \$164,957. In November 2019, the School Board ratified a collective bargaining agreement that refunded 50% of employee premiums retroactive to FY 2018, increasing the projected year-end deficit by another \$720,991. In February 2019, the Board voted to transfer \$600,000 to the District Health Insurance Fund and the transfer was included in a request for increased local funding. The Assembly declined to fund the transfer, opting instead to carry the deficit a little longer. The School District sets its own allocation rates and premiums, and District Administration is working on a five-year plan to eliminate the deficit.

Effective July 1, 2018, the funding allocation for the Borough’s self-funded health insurance plan was converted to a blended rate. The Borough’s fund charges all departments the same fee per employee without regard to marital or family status. For FY 2020, the annual allocation is \$23,280 per employee. FY 2019 claims costs are expected to exceed the budget by \$361,902. The ending Fund Balance for FY 2020 is projected at \$698,570, or approximately 24.4% of annual costs. Claims costs are more volatile than other expenditures, and a higher Fund Balance is merited in order to provide a cushion against higher risk. The Borough has implanted Bridge Health and a Wellness Plan in efforts to manage claims costs.

**F. Land Trust Fund**

|                               | Land Trust Fund |                  |   |                              |        |
|-------------------------------|-----------------|------------------|---|------------------------------|--------|
|                               | FY 2019         | FY 2019          | FY 2020                                 | FY 2020-FY 2019 Final Budget |        |
|                               | Final Budget    | Estimated Actual | Budget                                  | \$                           | %      |
| <u>Beginning Fund Balance</u> | \$ 4,763,209    | \$ 4,763,209     | \$ 3,794,691                            | \$ (968,518)                 | -20.3% |
| <u>Revenues</u>               |                 |                  |   |                              |        |
| Land and other resources      | 200,000         | 39,442           | 125,000                                 | (75,000)                     | -37.5% |
| Leases, and other revenue     | 505,087         | 485,267          | 491,356                                 | (13,731)                     | -2.7%  |
| Total revenue                 | 705,087         | 524,709          | 616,356                                 | (88,731)                     | -12.6% |
| <u>Expenditures</u>           |                 |                  |   |                              |        |
| Land Management               | 1,323,206       | 1,061,208        | 832,600                                 | (490,606)                    | -37.1% |
| White Cliff                   | 556,360         | 432,019          | 580,056                                 | 23,696                       | 4.3%   |
| Total expenses                | 1,879,566       | 1,493,227        | 1,412,656                               | (466,910)                    | -24.8% |
| Surplus (deficit)             | (1,174,479)     | (968,518)        | (796,300)                               | 378,179                      | -32.2% |
| <u>Ending Fund Balance</u>    | \$ 3,588,730    | \$ 3,794,691     | \$ 2,998,391                            | \$ (590,339)                 | -16.4% |
| Reservations of Fund Balance  |                 |                  |   |                              |        |
|                               |                 |                  | Interfund loans                         | (324,700)                    |        |
|                               |                 |                  | Bond reserve                            | (423,290)                    |        |
|                               |                 |                  | Major maintenance reserve (White Cliff) | (1,000,000)                  | -      |
|                               |                 |                  |   | \$ 1,250,401                 |        |

Land and foreclosure sales income for FY 2020 is estimated to be \$125,000. Lease and other revenue is budgeted at \$491,356.

- Total rental income for White Cliff office space is estimated at \$453,099, of which \$210,413 is from tenants and \$242,686 is from the Borough offices.
- Tideland lease revenues, interest income, and PERS on-behalf payments total \$38,257.

FY 2020 year-end Fund Balance is budgeted to be \$2,998,191. Reservations for interfund loans, bond reserves, and White Cliff major maintenance reduce the available Fund Balance to \$1,250,201.

**G. Commercial Passenger Vessel Fund**

Cruise passenger counts are expected to rise by 19% compared to 2017, according to the Cruise Lines International Association Alaska (CLIAA). Although CPV funds were specifically excluded from the CLIAA v. City and Borough of Juneau, Borough staff is making adjustments to the use of the Borough CPV receipts in light of the new advisory guidance. Subsidies to the Airport, General Fund (except Transit), and Nonareawide Library Fund are eliminated or stepped down, while the Transit subsidy is increased due to the extensive level of service provided to the industry.

(See table next page)

| <u>Commercial Passenger Vessel Fund</u> |                     |
|---|---------------------|
|   | <u>FY 2020</u>      |
| <u>Beginning Fund Balance</u>           | \$ 2,572,777        |
| Total revenues                          | 2,430,000           |
| Rental of space for flight simulator    | 8,523               |
| Grants                                  | 707,142             |
| Summer services (Herring Cove, etc)     | 87,105              |
| Allocation for Borough services         | <u>1,475,342</u>    |
| Total expenditures                      | \$ 2,278,112        |
| Surplus (deficit)                       | <u>151,888</u>      |
| <u>Ending Fund Balance</u>              | <u>\$ 2,724,665</u> |

## H. Nonareawide Library Fund

The Borough's nonareawide property tax revenue in FY 2020 is estimated to be \$468,695 at 0.7 mills, a 3.8% increase over FY 2019. Total revenue is projected to be \$477,095, a 5.9% decrease, due the loss of funding previously allocated from the CPV Fund. The City of Ketchikan has submitted a request for \$464,839 for FY 2020, generating a surplus of \$12,256. The Fund Balance at June 30, 2020, is estimated to be \$308,157.

| <u>Nonareawide Library Services</u> |                   |                   |                   |                              |               |  |
|-------------------------------------|-------------------|-------------------|-------------------|------------------------------|---------------|--|
|                                     | FY 2019           |                   | FY 2020<br>Budget | FY 2020-FY 2019 Final Budget |               |  |
|                                     | Final Budget      | Estimated Actual  |                   | \$                           | %             |  |
| <u>Beginning Fund Balance</u>       | \$ 218,347        | \$ 218,347        | \$ 295,901        | \$ 77,554                    | 35.5%         |  |
| Revenue                             | 505,715           | 513,715           | 477,095           | (28,620)                     | -5.7%         |  |
| Expenditures                        | <u>436,161</u>    | <u>436,161</u>    | <u>464,839</u>    | <u>28,678</u>                | <u>6.6%</u>   |  |
| Surplus (deficit)                   | <u>69,554</u>     | <u>77,554</u>     | <u>12,256</u>     | <u>(57,298)</u>              | <u>-82.4%</u> |  |
| <u>Ending Fund Balance</u>          | <u>\$ 287,901</u> | <u>\$ 295,901</u> | <u>\$ 308,157</u> | <u>\$ 20,256</u>             | <u>7.0%</u>   |  |

**I. Recreation Sales Tax Capital Projects Fund**

For FY 2020, the ½ cent sales tax for the Recreation Capital Projects Fund is estimated to generate \$1,981,184, a 10.2% increase over the FY 2019 budget, but consistent with FY 2018 and early FY 2019 actual receipts. Major capital projects planned for FY 2020 include \$100,000 for repairs to the recreation center foundation and relocating a fuel tank, and \$25,000 to complete grandstand covers at Esther Shea field.

FY 2020 Revenue includes \$238,468 in School Bond Debt Reimbursement funds. The amount represents 9.8% of budgeted revenue. The Governor’s budget eliminates this program, but as of the drafting the Borough’s budget, the final status is unclear. Management has assumed the funding will be restored before the State’s budget is finalized.

The FY 2020 ending Fund Balance for the Recreation CIP Fund is \$2,533,131, with a \$1,000,000 reservation of Fund Balance for major maintenance at the Gateway Recreation and Aquatic Center, leaving an available balance of \$1,533,131.

| Recreation Capital Improvements Fund |              |                  |              |                              |        |  |
|--------------------------------------|--------------|------------------|--------------|------------------------------|--------|--|
|                                      | FY 2019      | FY 2019          | FY 2020      | FY 2020-FY 2019 Final Budget |        |  |
|                                      | Final Budget | Estimated Actual | Budget       | \$                           | %      |  |
| <u>Beginning Fund Balance</u>        | \$ 2,821,629 | \$ 2,821,629     | \$ 2,564,329 | \$ (257,300)                 | -9.1%  |  |
| Revenues                             | 2,225,413    | 2,346,261        | 2,425,903    | 200,490                      | 9.0%   |  |
| <u>Expenditures</u>                  |              |                  |              |                              |        |  |
| Capital improvements                 | 982,100      | 723,100          | 585,000      | (397,100)                    | -40.4% |  |
| Maintenance and equipment            | 95,000       | 95,200           | 40,700       | (54,300)                     | -57.2% |  |
| Debt service                         | 1,336,012    | 1,336,012        | 1,336,105    | 93                           | 0.0%   |  |
| Transfers out                        | 449,249      | 449,249          | 495,296      | 46,047                       | 10.2%  |  |
| Total expenditures                   | 2,862,361    | 2,603,561        | 2,457,101    | (405,260)                    | -14.2% |  |
| Surplus (deficit)                    | (636,948)    | (257,300)        | (31,198)     | 605,750                      | -95.1% |  |
| <u>Ending Fund Balance</u>           | \$ 2,184,681 | \$ 2,564,329     | \$ 2,533,131 | \$ 348,450                   | 15.9%  |  |
| Reservations of Fund Balance         |              |                  |              |                              |        |  |
| Major maintenance reserve            |              |                  | (1,000,000)  |                              |        |  |
| Unreserved Fund Balance              |              |                  | \$ 1,533,131 |                              |        |  |

**J. School Bond Capital Improvements Fund**

The ½ cent sales tax will generate \$1,984,684 in FY 2020. The budget projects DEED School Bond Debt Reimbursement program revenue at \$2,037,563, or 49.6% of total revenue and assumes full funding of the program by the State Legislature. The budget includes \$1,008,508 as local match for a DEED

grant for reroofing at Houghtaling School. The grant was awarded in FY 2019, and the project will take place over the 2019 summer break. After debt payments and capital expenditures, the Fund Balance for FY 2020 is projected to be \$5,491,752.

| School Bond Capital Improvements Fund |              |                  |              |                              |        |  |
|---------------------------------------|--------------|------------------|--------------|------------------------------|--------|--|
|                                       | FY 2019      | FY 2019          | FY 2020      | FY 2020-FY 2019 Final Budget |        |  |
|                                       | Final Budget | Estimated Actual | Budget       | \$                           | %      |  |
| <u>Beginning Fund Balance</u>         | \$ 5,495,020 | \$ 5,495,020     | \$ 6,132,167 | \$ 637,147                   | 11.6%  |  |
| <u>Revenues</u>                       |              |                  |              |                              |        |  |
| Sales tax                             | 1,800,494    | 1,890,342        | 1,984,684    | 184,190                      | 10.2%  |  |
| Reimbursement (DEED)                  | 2,457,046    | 2,457,046        | 2,037,563    | (419,483)                    | -17.1% |  |
| Interest income                       | 15,000       | 80,000           | 80,000       | 65,000                       | 0.0%   |  |
| Total revenues                        | 4,272,540    | 4,427,388        | 4,102,247    | (170,293)                    | -4.0%  |  |
| <u>Expenditures</u>                   |              |                  |              |                              |        |  |
| Capital improvements                  | 1,564,108    | 700              | 1,549,108    | (15,000)                     | -1.0%  |  |
| Debt service                          | 3,510,065    | 3,510,065        | 2,910,803    | (599,262)                    | -17.1% |  |
| Transfers out                         | 279,476      | 279,476          | 282,751      | 3,275                        | 1.2%   |  |
| Total expenditures                    | 5,353,649    | 3,790,241        | 4,742,662    | (610,987)                    | -11.4% |  |
| Surplus (deficit)                     | (1,081,109)  | 637,147          | (640,415)    | 440,694                      | -40.8% |  |
| <u>Ending Fund Balance</u>            | \$ 4,413,911 | \$ 6,132,167     | \$ 5,491,752 | \$ 1,077,841                 | 24.4%  |  |

### K. Tobacco Tax Fund

On April 1, 2019, the Assembly adopted Ordinance 1833, amending KGBC 4.65.020 and 4.70.150 to direct 100% of the net proceeds of the tobacco excise tax to the Local Education Fund, eliminating the need for a separate Tobacco Tax Fund. Any remaining Fund Balance, estimated to be between \$250,000 - \$450,000 at June 30, 2019, will be transferred to the Local Education Fund.

### L. Service Areas

| Service Area Fund Balances |               |                   |              |              |                  |                |
|----------------------------|---------------|-------------------|--------------|--------------|------------------|----------------|
| Fund                       | Service Area  | Beginning Balance | Revenues     | Expenditures | Surplus(Deficit) | Ending Balance |
| 800                        | South Tongass | \$ 562,709        | \$ 1,447,188 | \$ 1,704,119 | \$ (256,931)     | \$ 305,778     |
| 810                        | Loring        | 43,711            | 39,471       | 38,959       | 512              | 44,223         |
| 830                        | Waterfall     | 24,603            | 37,625       | 33,005       | 4,620            | 29,223         |
| 840                        | Mud Bight     | 33,905            | 13,460       | 37,100       | (23,640)         | 10,265         |
| 850                        | Nichols View  | 4,534             | -            | 500          | (500)            | 4,034          |
| 860                        | Forest Park   | 55,457            | 77,189       | 101,230      | (24,041)         | 31,416         |
| 870                        | Gold Nugget   | 51,682            | 13,000       | 33,920       | (20,920)         | 30,762         |
| 885                        | Homestead     | 116,143           | 35,774       | 70,002       | (34,228)         | 81,915         |
| 890                        | North Tongass | 703,029           | 1,103,417    | 831,335      | 272,082          | 975,111        |

- The South Tongass Service Area shows a deficit of \$256,931, which is for the purchase of a tanker. No mill rate increase is proposed.
- Although Mud Bight, Forest Park, and Homestead are proposing deficits in the current year’s budget, each of the individual service areas has sufficient Fund Balance to cover the deficits. All three service areas are proposing road maintenance work.
- Gold Nugget is proposing to reduce fees and intentionally reduce Fund Balance considered excessive by the Service Area Board.

**M. Debt Service and Other Obligations**

| <b>Schedule of Debt and Other Obligations</b> |                            |                       |                       |                        |                              |                         |                              |
|---|----------------------------|-----------------------|-----------------------|------------------------|------------------------------|-------------------------|------------------------------|
|   |                            | Principal<br>7/1/2019 | Principal<br>Payments | Principal<br>6/30/2020 | Net Interest Exp.<br>FY 2020 | DEED<br>Participation * | Year of<br>Maturity (Fiscal) |
| <b>Debt Service</b>                           |                            |                       |                       |                        |                              |                         |                              |
| GO Bonds - 2009 Series 4                      | Aquatic Center             | 18,600,000            | 645,000               | 17,955,000             | 691,106                      | 17%                     | 2039                         |
| GO Bonds - 2010                               | Refunding bond             | 700,000               | 700,000               | -                      | 28,000                       | 70%                     | 2020                         |
| GO Bonds - 2010 Series Four                   | High school roof           | 1,760,000             | 240,000               | 1,520,000              | 46,878                       | 70%                     | 2026                         |
| GO Bonds - 2011 Series Three                  | Refunding bond             | 2,230,000             | 520,000               | 1,710,000              | 95,900                       | 70%                     | 2023                         |
| GO Bonds - 2012                               | Refunding bond             | 665,000               | 665,000               | -                      | 16,625                       | 70%                     | 2020                         |
| GO Bonds - 2013                               | School facilities upgrades | 2,210,000             | 520,000               | 1,690,000              | 88,400                       | 70%                     | 2024                         |
| <b>Certificate of Participation</b>           |                            |                       |                       |                        |                              |                         |                              |
| C of P 2010A-2                                | White Cliff                | 3,535,000             | 170,000               | 3,365,000              | 132,135                      | 0%                      | 2036                         |
| <b>Total</b>                                  |                            | <b>\$ 29,700,000</b>  | <b>\$ 3,460,000</b>   | <b>\$ 26,240,000</b>   | <b>\$ 1,099,044</b>          |                         |                              |

\* DEED Participation per original project agreements.

In FY 2017, the Legislature cut funding for the State of Alaska Department of Education and Early Development’s School Bond Debt Reimbursement program by 25%, making the effective reimbursement rate for most Borough bonds 52.5% during that year. The Legislature restored funding for the program in FY 2018 and FY 2019. The Governor’s budget proposes eliminating funding for FY 2020, but the final status is not known at this time. Elimination of the program would result in a loss of \$2,236,031 for FY 2020.

**N. Conclusion**

**1. Borough Budget is \$38.8 Million**

After adjusting for transfers in and out, FY 2020 revenue for all funds is \$38,817,707 and expenditures are \$39,216,915 after adjusting for the internal health insurance funds.

General Fund reserves are strong, with an ending Fund Balance of \$11,043,795, compared to a minimum Fund Balance requirement of \$3,000,000 per Resolution 2698-A. The Local Education Fund has \$1,651,790 in available Fund Balance over and above the \$2,000,000 reserves required

by KGBC 4.65.030(b), but in order to maintain current funding levels, some additional revenue source must be identified within the next year or so. The Manager and Finance Director are closely monitoring budget developments at the State level, which could also have a grave impact on the school District.

**2. Manager Presents a Balanced Operating Budget**

The operating portion of FY 2020 Borough Budget is a balanced budget. The Assembly approved the Manager and Finance Director’s proposal that \$383,277 of General Fund reserves, or prior year savings, be used for a capital project for a computer aided mass appraisal or CAMA system. A CAMA system would benefit the Borough and the Local Education Fund, and the Cities of Ketchikan and Saxman. The Borough sets assessed values and collects taxes for all service areas and municipalities within its boundaries.

Respectfully submitted,



Ruben Duran  
Borough Manager



Cynna Gubatayao  
Finance Director

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**SUMMARY OF ALL FUNDS**

| DESCRIPTION                     | 2020              | ORIGINAL          | Transfers         |                   | Transfers        | Over/              | Ending            |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|-------------------|
|                                 | Beginning         | Revenue           | In                | Expenses          | Out              | (Under)            | Balance           |
| <b>GOVERNMENTAL FUNDS</b>       |                   |                   |                   |                   |                  |                    |                   |
| GENERAL FUND                    | 11,427,072        | 10,624,271        | 2,376,175         | 12,940,805        | 442,917          | (383,277)          | 11,043,795        |
| DEBT SERVICE FUNDS              | 0                 | 549,546           | 4,538,796         | 5,088,342         | 0                | 0                  | 0                 |
| MERITAIN - SCHOOL DISTRICT      | 0                 | 0                 | 4,760,376         | 4,760,376         | 0                | 0                  | 0                 |
| MERITAIN - BOROUGH              | 540,164           | 12,000            | 3,009,710         | 2,863,304         | 0                | 158,406            | 698,570           |
| LAND TRUST                      | 3,794,491         | 373,670           | 242,686           | 679,460           | 733,196          | (796,300)          | 2,998,191         |
| COMMER PASSENGER VESSEL FUND    | 2,572,777         | 2,430,000         | 0                 | 802,770           | 1,475,342        | 151,888            | 2,724,665         |
| NONAREAWIDE - LIBRARY FUND      | 295,901           | 477,095           | 0                 | 464,839           | 0                | 12,256             | 308,157           |
| LOCAL EDUCATION FUND            | 4,631,761         | 9,601,228         | 309,890           | 10,701,199        | 189,890          | (979,971)          | 3,651,790         |
| REC CAPITAL PROJECTS FUND       | 2,564,329         | 2,263,152         | 162,751           | 625,700           | 1,831,401        | (31,198)           | 2,533,131         |
| SCHOOL BOND/CAPITAL IMPROV      | 6,132,167         | 4,102,247         | 0                 | 1,549,108         | 3,193,554        | (640,415)          | 5,491,752         |
| AIRPORT PFC FUND                | 1,101,453         | 412,000           | 0                 | 0                 | 500,000          | (88,000)           | 1,013,453         |
| ECONOMIC DEVELOPMENT FUND       | 0                 | 0                 | 0                 | 0                 | 0                | 0                  | 0                 |
| TOBACCO TAX FUND                | 0                 | 0                 | 0                 | 0                 | 0                | 0                  | 0                 |
| SOUTH TONGASS SERVICE AREA      | 562,709           | 1,092,958         | 354,230           | 1,600,513         | 103,606          | (256,931)          | 305,778           |
| LORING SERVICE AREA             | 43,711            | 39,471            | 0                 | 36,754            | 2,205            | 512                | 44,223            |
| WATERFALL SERVICE AREA          | 24,603            | 37,625            | 0                 | 30,630            | 2,375            | 4,620              | 29,223            |
| MUD BIGHT SERVICE AREA          | 33,905            | 13,460            | 0                 | 35,000            | 2,100            | (23,640)           | 10,265            |
| NICHOLS VIEW SERVICE AREA       | 4,534             | 0                 | 0                 | 0                 | 500              | (500)              | 4,034             |
| FOREST PARK SERVICE AREA        | 55,457            | 77,189            | 0                 | 95,500            | 5,730            | (24,041)           | 31,416            |
| GOLD NUGGET SERVICE AREA        | 51,682            | 13,000            | 0                 | 32,000            | 1,920            | (20,920)           | 30,762            |
| HOMESTEAD SERVICE AREA          | 116,143           | 8,136             | 27,638            | 66,040            | 3,962            | (34,228)           | 81,915            |
| NORTH TONGASS FIRE DISTRICT     | 703,029           | 933,017           | 170,400           | 783,519           | 47,816           | 272,082            | 975,111           |
| <b>TOTAL GOVERNMENTAL FUNDS</b> | <b>34,655,888</b> | <b>33,060,065</b> | <b>15,952,652</b> | <b>43,155,860</b> | <b>8,536,515</b> | <b>(2,679,658)</b> | <b>31,976,230</b> |
| <b>ENTERPRISE FUNDS</b>         |                   |                   |                   |                   |                  |                    |                   |
| AIRPORT ENTERPRISE FUND         | 17,290,137        | 4,934,258         | 648,630           | 5,205,737         | 265,287          | 111,865            | 17,402,002        |
| WASTEWATER ENTERPRISE FUND      | 9,060,326         | 823,384           | 7,768             | 704,037           | 50,305           | 76,810             | 9,137,136         |
| <b>TOTAL ENTERPRISE FUNDS</b>   | <b>26,350,463</b> | <b>5,757,642</b>  | <b>656,398</b>    | <b>5,909,774</b>  | <b>315,592</b>   | <b>188,674</b>     | <b>26,539,137</b> |
| <b>TOTAL</b>                    | <b>61,006,351</b> | <b>38,817,707</b> | <b>16,609,050</b> | <b>49,065,633</b> | <b>8,852,107</b> | <b>(2,490,983)</b> | <b>58,515,368</b> |

**KETCHIKAN GATEWAY BOROUGH  
FY 2020  
RESERVATION OF FUND BALANCES**

| DESCRIPTION                                | Ending Fund<br>Balance | Reservation<br>of Fund | Key | Unreserved Fund<br>Balance |
|--|------------------------|------------------------|-----|----------------------------|
| <b>GOVERNMENTAL FUNDS</b>                  |                        |                        |     |                            |
| GENERAL FUND                               | 11,043,795             | 3,000,000              | 1   | 8,043,795                  |
| INTERNAL SERVICE - BOROUGH                 | 698,570                |                        |     | 698,570                    |
| INTERNAL SERVICE - SCHOOL                  | -                      |                        |     | -                          |
| LAND TRUST                                 | 2,998,191              | 324,700                | 2   |                            |
| LAND TRUST                                 |                        | 423,290                | 3   |                            |
| LAND TRUST                                 |                        | 1,000,000              | 4   | 1,250,201                  |
| CPV  | 2,724,665              |                        |     | 2,724,665                  |
| NONAREAWIDE - LIBRARY FUND                 | 308,157                |                        |     | 308,157                    |
| LOCAL EDUCATION FUND                       | 3,651,790              | 2,000,000              | 6   | 1,651,790                  |
| REC CAPITAL PROJECTS FUND                  | 2,533,131              | 1,000,000              | 4   | 1,533,131                  |
| SCHOOL BOND/CAPITAL IMPROV                 | 5,491,752              |                        |     | 5,491,752                  |
| AIRPORT PFC FUND                           | 1,013,453              |                        |     | 1,013,453                  |
| SOUTH TONGASS SERVICE AREA                 | 305,778                |                        |     | 305,778                    |
| LORING SERVICE AREA                        | 44,223                 |                        |     | 44,223                     |
| WATERFALL SERVICE AREA                     | 29,223                 |                        |     | 29,223                     |
| MUD BIGHT SERVICE AREA                     | 10,265                 |                        |     | 10,265                     |
| NICHOLS VIEW SERVICE AREA                  | 4,034                  |                        |     | 4,034                      |
| FOREST PARK SERVICE AREA                   | 31,416                 |                        |     | 31,416                     |
| GOLD NUGGET SERVICE AREA                   | 30,762                 |                        |     | 30,762                     |
| HOMESTEAD SERVICE AREA                     | 81,915                 |                        |     | 81,915                     |
| NORTH TONGASS                              | 975,111                |                        |     | 975,111                    |
| <b>TOTAL GOVERNMENTAL FUNDS</b>            | <b>31,976,231</b>      | <b>7,747,990</b>       |     | <b>24,228,241</b>          |
| <b>ENTERPRISE FUNDS</b>                    |                        |                        |     |                            |
| AIRPORT                                    | 17,402,002             | 17,260,995             | 5   | 141,007                    |
| WASTEWATER                                 | 9,137,136              | 8,408,935              | 5   | 728,201                    |
| <b>TOTAL ENTERPRISE FUNDS</b>              | <b>26,539,138</b>      | <b>25,669,930</b>      |     | <b>869,208</b>             |
| <b>TOTAL GOVERNMENTAL &amp; ENTERPRISE</b> | <b>58,515,369</b>      | <b>33,417,920</b>      |     | <b>25,097,449</b>          |

**DESCRIPTION OF FUND BALANCE RESERVATIONS**

- 1 Minimum Fund Balance per Resolution 2698-A
- 2 Interfund Loans (Airport, Wastewater, North Tongass & Waterfall)
- 3 Bond Reserve
- 4 Major Maintenance Reserve
- 5 Capital Assets at 6/30/19
- 6 Minimum Required Reserves per KGBC 4.65.030(b)

***GENERAL FUND***

***FY 2020***



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**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**GENERAL FUND SUMMARY**

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL   | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|-------------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | <b>8,781,039</b> | <b>10,695,816</b> | <b>10,695,816</b>   | <b>11,427,072</b>  | <b>731,256</b>        | <b>6.8%</b>          |
| 4010 REAL PROPERTY TAXES               | 5,934            | 0                 | 21                  | 0                  | 0                     | 0.0%                 |
| 4040 SALES TAXES - IN CITY             | 4,565,836        | 4,487,485         | 4,682,690           | 4,916,824          | 429,339               | 9.6%                 |
| 4050 SALES TAXES - OUT OF CITY         | 934,966          | 877,070           | 915,222             | 960,980            | 83,910                | 9.6%                 |
| 4054 SPECIAL SALES TAX                 | 4,794            | 0                 | 25,000              | 25,000             | 25,000                | 0.0%                 |
| 4055 TRANSIENT OCCUPANCY TAXES         | 85,509           | 85,000            | 85,000              | 85,000             | 0                     | 0.0%                 |
| 4060 MOTOR VEHICLE TAXES               | 58,811           | 60,000            | 60,000              | 60,000             | 0                     | 0.0%                 |
| 4090 FORECLOSURE COSTS                 | 15,351           | 10,000            | 15,000              | 15,000             | 5,000                 | 50.0%                |
| <b>TAXES</b>                           | <b>5,671,200</b> | <b>5,519,555</b>  | <b>5,782,933</b>    | <b>6,062,804</b>   | <b>543,249</b>        | <b>9.8%</b>          |
| 4080 PENALTY & INTEREST                | 1,676            | 0                 | 0                   | 0                  | 0                     | 0.0%                 |
| 4085 PENALTY & INTEREST - SALES TAX    | 15,607           | 10,000            | 13,000              | 15,000             | 5,000                 | 50.0%                |
| <b>PENALTY AND INTEREST</b>            | <b>17,283</b>    | <b>10,000</b>     | <b>13,000</b>       | <b>15,000</b>      | <b>5,000</b>          | <b>50.0%</b>         |
| 4190 ALASKA STATE HOUSING - PILT       | 8,716            | 9,700             | 8,900               | 9,000              | (700)                 | (7.2%)               |
| 4191 TLINGIT-HAIDA HOUSING - PILT      | 6,101            | 10,000            | 9,408               | 10,000             | 0                     | 0.0%                 |
| 4192 KETCHIKAN INDIAN COMMUNITY - PILT | 4,475            | 2,600             | 2,600               | 2,600              | 0                     | 0.0%                 |
| 4215 RAW FISH TAX REFUND               | 404,971          | 250,000           | 414,413             | 350,000            | 100,000               | 40.0%                |
| 4216 SHARED BUSINESS FISHERIES TAX     | 9,692            | 10,000            | 7,585               | 7,500              | (2,500)               | (25.0%)              |
| 4220 COMMUNITY ASSISTANCE PROGRAM      | 427,566          | 397,000           | 399,711             | 397,217            | 217                   | 0.1%                 |
| 4221 PERS ON BEHALF PAYMENTS           | 115,486          | 226,171           | 232,685             | 250,000            | 23,829                | 10.5%                |
| 4245 FEDERAL REVENUE - PILT            | 1,493,028        | 1,100,000         | 1,100,000           | 1,100,000          | 0                     | 0.0%                 |
| <b>REVENUE FROM OTHER GOVTS</b>        | <b>2,470,035</b> | <b>2,005,471</b>  | <b>2,175,302</b>    | <b>2,126,317</b>   | <b>120,846</b>        | <b>6.0%</b>          |
| 4305 INTEREST INCOME                   | 70,062           | 75,000            | 180,000             | 185,000            | 110,000               | 146.7%               |
| <b>INVESTMENT INCOME</b>               | <b>70,062</b>    | <b>75,000</b>     | <b>180,000</b>      | <b>185,000</b>     | <b>110,000</b>        | <b>146.7%</b>        |
| 4110 NSF FEES                          | 270              | 0                 | 60                  | 0                  | 0                     | 0.0%                 |
| 4115 REGISTRATION FEES                 | 3,740            | 3,000             | 3,020               | 3,000              | 0                     | 0.0%                 |
| 4120 MARIJUANA APPLICATION REVIEW      | 2,400            | 0                 | 2,000               | 2,000              | 2,000                 | 0.0%                 |
| 4315 ASSESSMENT FEES                   | 2,560            | 1,000             | 944                 | 1,000              | 0                     | 0.0%                 |
| 4316 ASSEMBLY REVENUE                  | 0                | 500               | 0                   | 0                  | (500)                 | (100.0%)             |
| 4317 CLERK REVENUE                     | 1,867            | 1,500             | 1,752               | 1,750              | 250                   | 16.7%                |
| 4325 PLANNING & ZONING FEES            | 75               | 0                 | 600                 | 0                  | 0                     | 0.0%                 |
| 4335 ANIMAL PROTECTION FEES            | 41,807           | 45,000            | 47,500              | 45,000             | 0                     | 0.0%                 |
| 4340 VENDOR COMMISSION FEES            | 14,620           | 9,500             | 12,000              | 12,000             | 2,500                 | 26.3%                |
| 4342 JUNK VEHICLE FEES                 | 80,000           | 80,000            | 80,000              | 80,000             | 0                     | 0.0%                 |
| 4345 TRANSIT MECHANIC FEES             | 5,080            | 5,000             | 5,000               | 5,000              | 0                     | 0.0%                 |
| 4355 SMALL CLAIMS FEES                 | 95               | 0                 | 0                   | 0                  | 0                     | 0.0%                 |
| 4359 B/P FAILURE TO FILE FEE           | 4,433            | 1,500             | 1,441               | 1,400              | (100)                 | (6.7%)               |
| 4360 CITATIONS/VIOLATIONS/FINES        | 35,151           | 3,500             | 8,866               | 5,000              | 1,500                 | 42.9%                |
| 4365 CONTRIB FROM PRIVATE SOURCES      | 50               | 0                 | 0                   | 0                  | 0                     | 0.0%                 |
| 4380 RECREATION FEES                   | 806,584          | 840,000           | 790,000             | 775,000            | (65,000)              | (7.7%)               |
| 4390 MISCELLANEOUS REVENUE             | 26,558           | 1,000             | 5,905               | 2,500              | 1,500                 | 150.0%               |
| 4391 TRANSIT STATE TRAVEL REIMBURSEMEN | 5,061            | 1,500             | 1,773               | 1,500              | 0                     | 0.0%                 |
| 4392 TRANSIT ADVERTISING REVENUE       | 0                | 0                 | 10,000              | 25,000             | 25,000                | 0.0%                 |
| 4393 BUS SYSTEM REVENUE                | 235,970          | 235,000           | 240,000             | 255,000            | 20,000                | 8.5%                 |
| 4394 TRANSIT OPERATING GRANT           | 1,000,000        | 1,000,000         | 1,000,000           | 1,000,000          | 0                     | 0.0%                 |
| 4590 ANNUAL FIELD REVENUE              | 0                | 20,000            | 19,134              | 20,000             | 0                     | 0.0%                 |
| <b>SERVICE FEES</b>                    | <b>2,266,321</b> | <b>2,248,000</b>  | <b>2,229,995</b>    | <b>2,235,150</b>   | <b>(12,850)</b>       | <b>(0.6%)</b>        |
| 4415 TRANSFERS IN - REC CIP            | 424,516          | 449,249           | 449,249             | 495,296            | 46,047                | 10.2%                |
| 4416 TRANSFERS IN - LAND TRUST         | 249,147          | 242,920           | 242,920             | 242,686            | (234)                 | (0.1%)               |
| 4430 ADMIN FEES - SERVICE AREAS        | 120,410          | 142,917           | 116,513             | 161,298            | 18,381                | 12.9%                |
| 4440 TRANSFERS IN - CPV FUND           | 550,672          | 559,177           | 559,177             | 844,837            | 285,660               | 51.1%                |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**GENERAL FUND SUMMARY**

| DESCRIPTION                             | FY2018            | FY2019            | FY2019            | FY2020            | FY20-FY19       | FY20-FY19     |
|---|-------------------|-------------------|-------------------|-------------------|-----------------|---------------|
|   | ACTUAL            | FINAL             | ESTIMATED         | ORIGINAL          | ORIGINAL        | Final-%       |
| 4455 TRANSFERS IN - ECON DEVELOP        | 516,172           | 0                 | 0                 | 0                 | 0               | 0.0%          |
| 4458 TRANSFER IN - LOCAL EDUCATION FUND | 0                 | 113,445           | 113,445           | 113,445           | 0               | 0.0%          |
| 4459 ADMIN FEES - ECON DEVELOP          | 18,156            | 0                 | 0                 | 0                 | 0               | 0.0%          |
| 4460 ADMIN FEES - LAND TRUST            | 32,064            | 30,159            | 18,482            | 28,708            | (1,450)         | (4.8%)        |
| 4465 ADMIN FEES - TOBACCO TAX FUND      | 0                 | 9,057             | 9,057             | 0                 | (9,057)         | (100.0%)      |
| 4470 ADMIN FEES - AIRPORT               | 228,741           | 234,177           | 214,678           | 260,287           | 26,109          | 11.1%         |
| 4480 ADMIN FEES - WASTEWATER            | 45,288            | 42,036            | 42,132            | 42,242            | 206             | 0.5%          |
| 4490 IMPACT MITIGATION FEES - CPV FUND  | 532,842           | 564,627           | 564,627           | 187,375           | (377,252)       | (66.8%)       |
| <b>INTERFUND TRANSFERS</b>              | <b>2,718,008</b>  | <b>2,387,764</b>  | <b>2,330,279</b>  | <b>2,376,175</b>  | <b>(11,590)</b> | <b>(0.5%)</b> |
| <b>TOTAL REVENUES</b>                   | <b>13,212,908</b> | <b>12,245,790</b> | <b>12,711,509</b> | <b>13,000,446</b> | <b>754,655</b>  | <b>6.2%</b>   |

**GENERAL FUND**

|                                  |              |           |           |           |          |              |
|----------------------------------|--------------|-----------|-----------|-----------|----------|--------------|
| MAYOR & ASSEMBLY MANAGERS OFFICE | 130,109      | 163,116   | 151,294   | 157,025   | (6,091)  | (3.7%)       |
| CLERK'S OFFICE                   | 737,159      | 741,952   | 680,901   | 721,911   | (20,041) | (2.7%)       |
| LAW                              | 409,332      | 441,164   | 412,645   | 460,108   | 18,944   | 4.3%         |
| FINANCE                          | 414,033      | 353,964   | 347,617   | 365,508   | 11,544   | 3.3%         |
| ASSESSMENT                       | 1,278,160    | 1,442,308 | 1,420,779 | 1,506,809 | 64,501   | 4.5%         |
| ANIMAL PROTECTION                | 680,188      | 655,222   | 603,676   | 679,364   | 24,142   | 3.7%         |
| RECREATION                       | 407,476      | 473,749   | 435,646   | 485,617   | 11,868   | 2.5%         |
| PUBLIC WORKS                     | 2,344,440    | 2,363,456 | 2,329,930 | 2,526,200 | 162,745  | 6.9%         |
| PLANNING                         | 1,047,969    | 1,231,069 | 1,247,484 | 1,152,988 | (78,081) | (6.3%)       |
| TRANSIT                          | 641,511      | 646,150   | 555,112   | 639,447   | (6,703)  | (1.0%)       |
| CODE ENFORCEMENT                 | 2,210,037    | 2,342,990 | 2,282,439 | 2,624,404 | 281,414  | 12.0%        |
| GF GRANTS                        | 133,774      | 126,431   | 125,991   | 128,974   | 2,543    | 2.0%         |
| NON-DEPARTMENTAL                 | 0            | 339,508   | 339,508   | 363,915   | 24,407   | 7.2%         |
| NON-DEPT WHITE CLIFF             | 172,557      | 198,690   | 139,629   | 195,000   | (3,690)  | (1.9%)       |
| INTERFUND TRANSFERS              | 48,006       | 0         | 0         | 0         | 0        | 5.8%         |
| AUTOMATION                       | 95,336       | 208,781   | 208,781   | 207,645   | (1,136)  | (0.5%)       |
| GF CAPITAL                       | 497,610      | 602,636   | 588,822   | 636,309   | 33,672   | 5.6%         |
| KGB SCHOOL DISTRICT              | 46,256       | 142,500   | 110,000   | 532,500   | 390,000  | 273.7%       |
| <b>TOTAL EXPENSES</b>            | <b>4,200</b> | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b> | <b>66.7%</b> |

|   |                  |                  |                |                  |                  |              |
|---|------------------|------------------|----------------|------------------|------------------|--------------|
| <b>REVENUE OVER(UNDER) EXPENDITURES</b> | <b>1,914,777</b> | <b>(227,895)</b> | <b>731,256</b> | <b>(383,277)</b> | <b>(155,382)</b> | <b>68.2%</b> |
|---|------------------|------------------|----------------|------------------|------------------|--------------|

|                            |                   |                   |                   |                   |                |             |
|----------------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|
| <b>ENDING FUND BALANCE</b> | <b>10,695,816</b> | <b>10,467,921</b> | <b>11,427,072</b> | <b>11,043,795</b> | <b>575,874</b> | <b>5.5%</b> |
|----------------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-11-000 MAYOR & ASSEMBLY**

| DESCRIPTION                   | FY2018        | FY2019         | FY2019         | FY2020         | FY20-FY19      | FY20-FY19     |
|-------------------------------|---------------|----------------|----------------|----------------|----------------|---------------|
|                               | ACTUAL        | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL       | Final-%       |
| 5140 BOROUGH ASSEMBLY FEES    | 36,075        | 38,400         | 36,000         | 38,400         | 0              | 0.0%          |
| 5200 TAXES/BENEFITS           | 5,037         | 5,800          | 4,230          | 5,800          | 0              | 0.0%          |
| 5300 TRAVEL & TRAINING        | 3,857         | 3,250          | 2,547          | 3,250          | 0              | 0.0%          |
| 5301 BOROUGH BUSINESS TRAVEL  | 10,706        | 29,864         | 29,477         | 28,967         | (897)          | (3.0%)        |
| 6010 SUPPLIES                 | 415           | 400            | 400            | 400            | 0              | 0.0%          |
| 6020 DUES & PUBLICATIONS      | 15,032        | 15,000         | 15,136         | 15,500         | 500            | 3.3%          |
| 6021 DATA SERVICES            | 2,151         | 2,430          | 1,929          | 2,430          | 0              | 0.0%          |
| 6040 COMMUNITY PROMOTION      | 7,243         | 13,500         | 9,875          | 7,750          | (5,750)        | (42.6%)       |
| 6045 MEETING/TRAINING FOOD    | 405           | 800            | 1,066          | 900            | 100            | 12.5%         |
| 6050 BOROUGH ADVOCACY         | 0             | 2,500          | 800            | 2,500          | 0              | 0.0%          |
| 6090 CONTRACTUAL SERVICES     | 1,985         | 5,110          | 3,810          | 5,110          | 0              | 0.0%          |
| 6331 LONG DISTANCE            | 62            | 100            | 62             | 100            | 0              | 0.0%          |
| <b>OPERATING EXPENSES</b>     | <b>82,969</b> | <b>117,154</b> | <b>105,332</b> | <b>111,107</b> | <b>(6,047)</b> | <b>(5.2%)</b> |
| 6650 TRANSFERS OUT - RENT     | 47,140        | 45,962         | 45,962         | 45,918         | (44)           | (0.1%)        |
| <b>NON OPERATING EXPENSES</b> | <b>47,140</b> | <b>45,962</b>  | <b>45,962</b>  | <b>45,918</b>  | <b>(44)</b>    | <b>(0.1%)</b> |
| TOTAL APPROPRIATIONS          | 130,109       | 163,116        | 151,294        | 157,025        | (6,091)        | (3.7%)        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-12-000 MANAGER'S OFFICE**

| DESCRIPTION                          | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19       | FY20-FY19     |
|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------|
|                                      | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL        | Final-%       |
| 5100 EMPLOYEE WAGES                  | 392,606        | 314,321        | 320,320        | 333,260        | 18,939          | 6.0%          |
| 5200 TAXES/BENEFITS                  | 254,336        | 202,145        | 206,145        | 218,678        | 16,532          | 8.2%          |
| 5300 TRAVEL & TRAINING               | 1,810          | 8,750          | 8,797          | 10,795         | 2,045           | 23.4%         |
| 5301 BOROUGH BUSINESS TRAVEL         | 5,492          | 8,400          | 11,200         | 10,425         | 2,025           | 24.1%         |
| 5305 EMPLOYEE EDUCATION              | 0              | 5,000          | 5,000          | 5,000          | 0               | 0.0%          |
| 6010 SUPPLIES                        | 1,146          | 1,100          | 500            | 500            | (600)           | (54.5%)       |
| 6011 OPERATING SUPPLIES              | 96             | 0              | 0              | 0              | 0               | 0.0%          |
| 6020 DUES & PUBLICATIONS             | 3,295          | 3,510          | 3,300          | 3,560          | 50              | 1.4%          |
| 6030 PUBLISHING EXPENSE              | 2,803          | 2,500          | 2,400          | 2,500          | 0               | 0.0%          |
| 6040 COMMUNITY PROMOTION             | 163            | 300            | 100            | 300            | 0               | 0.0%          |
| 6050 BOROUGH ADVOCACY                | 48,000         | 48,000         | 48,000         | 50,000         | 2,000           | 4.2%          |
| 6070 POSTAGE EXPENSE                 | 165            | 200            | 200            | 200            | 0               | 0.0%          |
| 6082 EMPLOYEE RETENTION/ RECRUITMENT | 0              | 3,000          | 2,712          | 3,000          | 0               | 0.0%          |
| 6090 CONTRACTUAL SERVICES            | 1,874          | 117,643        | 45,000         | 57,643         | (60,000)        | (51.0%)       |
| 6150 FINES & PENALTIES               | (2)            | 0              | 0              | 0              | 0               | 0.0%          |
| 6330 TELEPHONE                       | 890            | 1,510          | 1,754          | 1,600          | 90              | 6.0%          |
| 6331 LONG DISTANCE                   | 102            | 200            | 100            | 200            | 0               | 0.0%          |
| 6525 SMALL EQUIPMENT PURCHASES       | 0              | 1,600          | 1,600          | 500            | (1,100)         | (68.8%)       |
| <b>OPERATING EXPENSES</b>            | <b>712,777</b> | <b>718,179</b> | <b>657,128</b> | <b>698,161</b> | <b>(20,018)</b> | <b>(2.8%)</b> |
| 6650 TRANSFERS OUT - RENT            | 24,382         | 23,773         | 23,773         | 23,750         | (23)            | (0.1%)        |
| <b>NON OPERATING EXPENSES</b>        | <b>24,382</b>  | <b>23,773</b>  | <b>23,773</b>  | <b>23,750</b>  | <b>(23)</b>     | <b>(0.1%)</b> |
| TOTAL APPROPRIATIONS                 | 737,159        | 741,952        | 680,901        | 721,911        | (20,041)        | (2.7%)        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-13-000 CLERK**

| DESCRIPTION                    | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19     | FY20-FY19     |
|--------------------------------|----------------|----------------|----------------|----------------|---------------|---------------|
|                                | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL      | Final-%       |
| 5100 EMPLOYEE WAGES            | 192,135        | 216,224        | 205,731        | 221,009        | 4,784         | 2.2%          |
| 5110 OVERTIME PAY              | 696            | 200            | 467            | 200            | 0             | 0.0%          |
| 5120 TEMPORARY PAY             | 7,729          | 6,400          | 6,645          | 6,400          | 0             | 0.0%          |
| 5200 TAXES/BENEFITS            | 144,769        | 150,644        | 129,151        | 154,203        | 3,559         | 2.4%          |
| 5300 TRAVEL & TRAINING         | 2,173          | 6,600          | 7,500          | 7,800          | 1,200         | 18.2%         |
| 6010 SUPPLIES                  | 3,284          | 3,350          | 3,350          | 3,350          | 0             | 0.0%          |
| 6020 DUES & PUBLICATIONS       | 1,179          | 740            | 1,300          | 965            | 225           | 30.4%         |
| 6030 PUBLISHING EXPENSE        | 13,406         | 12,600         | 13,500         | 13,400         | 800           | 6.3%          |
| 6060 RENTALS                   | 13,200         | 13,200         | 13,200         | 15,840         | 2,640         | 20.0%         |
| 6070 POSTAGE EXPENSE           | 444            | 600            | 900            | 750            | 150           | 25.0%         |
| 6080 PROFESSIONAL SERVICES     | 6,572          | 5,050          | 6,800          | 5,050          | 0             | 0.0%          |
| 6090 CONTRACTUAL SERVICES      | 6,113          | 8,351          | 6,300          | 13,351         | 5,000         | 59.9%         |
| 6100 INSURANCE                 | 181            | 181            | 783            | 783            | 602           | 332.6%        |
| 6331 LONG DISTANCE             | 75             | 75             | 70             | 75             | 0             | 0.0%          |
| 6370 MILEAGE REIMBURSEMENT     | 71             | 50             | 50             | 50             | 0             | 0.0%          |
| 6525 SMALL EQUIPMENT PURCHASES | 230            | 250            | 250            | 250            | 0             | 0.0%          |
| <b>OPERATING EXPENSES</b>      | <b>392,257</b> | <b>424,516</b> | <b>395,997</b> | <b>443,476</b> | <b>18,960</b> | <b>4.5%</b>   |
| 6650 TRANSFERS OUT - RENT      | 17,075         | 16,648         | 16,648         | 16,632         | (16)          | (0.1%)        |
| <b>NON OPERATING EXPENSES</b>  | <b>17,075</b>  | <b>16,648</b>  | <b>16,648</b>  | <b>16,632</b>  | <b>(16)</b>   | <b>(0.1%)</b> |
| TOTAL APPROPRIATIONS           | 409,332        | 441,164        | 412,645        | 460,108        | 18,944        | 4.3%          |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-14-000 LAW**

| DESCRIPTION                       | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19     | FY20-FY19     |
|-----------------------------------|----------------|----------------|----------------|----------------|---------------|---------------|
|                                   | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL      | Final-%       |
| 5100 EMPLOYEE WAGES               | 242,200        | 193,562        | 194,675        | 201,123        | 7,561         | 3.9%          |
| 5120 TEMPORARY PAY                | 1,890          | 3,000          | 1,000          | 3,000          | 0             | 0.0%          |
| 5200 TAXES/BENEFITS               | 136,810        | 118,325        | 119,325        | 122,530        | 4,205         | 3.6%          |
| 5300 TRAVEL & TRAINING            | 4,121          | 6,150          | 6,150          | 6,100          | (50)          | (0.8%)        |
| 5301 BOROUGH BUSINESS TRAVEL      | 0              | 2,000          | 1,000          | 2,000          | 0             | 0.0%          |
| 6010 SUPPLIES                     | 1,084          | 300            | 300            | 300            | 0             | 0.0%          |
| 6011 OPERATING SUPPLIES           | 0              | 250            | 250            | 250            | 0             | 0.0%          |
| 6015 BOOKS & SOFTWARE             | 0              | 100            | 100            | 0              | (100)         | (100.0%)      |
| 6020 DUES & PUBLICATIONS          | 8,057          | 9,695          | 9,695          | 9,695          | 0             | 0.0%          |
| 6030 PUBLISHING EXPENSE           | 0              | 40             | 0              | 40             | 0             | 0.0%          |
| 6031 RECORDING FEES/TITLE REPORTS | 275            | 400            | 100            | 350            | (50)          | (12.5%)       |
| 6070 POSTAGE EXPENSE              | 15             | 160            | 40             | 150            | (10)          | (6.3%)        |
| 6080 PROFESSIONAL SERVICES        | 1,733          | 1,500          | 1,500          | 1,500          | 0             | 0.0%          |
| 6081 PROF SERVICES - LITIGATION   | 5,000          | 5,000          | 0              | 5,000          | 0             | 0.0%          |
| 6090 CONTRACTUAL SERVICES         | 516            | 1,334          | 1,334          | 1,334          | 0             | 0.0%          |
| 6330 TELEPHONE                    | 0              | 0              | 0              | 50             | 50            | 0.0%          |
| 6331 LONG DISTANCE                | 27             | 150            | 150            | 100            | (50)          | (33.3%)       |
| <b>OPERATING EXPENSES</b>         | <b>401,728</b> | <b>341,966</b> | <b>335,619</b> | <b>353,522</b> | <b>11,556</b> | <b>3.4%</b>   |
| 6650 TRANSFERS OUT - RENT         | 12,305         | 11,998         | 11,998         | 11,986         | (12)          | (0.1%)        |
| <b>NON OPERATING EXPENSES</b>     | <b>12,305</b>  | <b>11,998</b>  | <b>11,998</b>  | <b>11,986</b>  | <b>(12)</b>   | <b>(0.1%)</b> |
| <b>TOTAL APPROPRIATIONS</b>       | <b>414,033</b> | <b>353,964</b> | <b>347,617</b> | <b>365,508</b> | <b>11,544</b> | <b>3.3%</b>   |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-21-000 FINANCE**

| DESCRIPTION                         | FY2018           | FY2019           | FY2019           | FY2020           | FY20-FY19     | FY20-FY19     |
|-------------------------------------|------------------|------------------|------------------|------------------|---------------|---------------|
|                                     | ACTUAL           | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL      | Final-%       |
| 5100 EMPLOYEE WAGES                 | 580,787          | 631,991          | 641,354          | 654,955          | 22,964        | 3.6%          |
| 5110 OVERTIME PAY                   | 373              | 1,000            | 550              | 1,000            | 0             | 0.0%          |
| 5200 TAXES/BENEFITS                 | 380,508          | 441,880          | 422,633          | 456,314          | 14,434        | 3.3%          |
| 5300 TRAVEL & TRAINING              | 2,123            | 6,775            | 5,915            | 10,930           | 4,155         | 61.3%         |
| 6010 SUPPLIES                       | 8,894            | 13,450           | 12,500           | 13,450           | 0             | 0.0%          |
| 6015 BOOKS & SOFTWARE               | 41,899           | 40,940           | 40,940           | 41,405           | 465           | 1.1%          |
| 6020 DUES & PUBLICATIONS            | 2,022            | 1,850            | 1,850            | 2,845            | 995           | 53.8%         |
| 6030 PUBLISHING EXPENSE             | 13,604           | 13,500           | 13,500           | 14,350           | 850           | 6.3%          |
| 6031 RECORDING FEES/TITLE REPORTS   | 2,660            | 3,500            | 3,500            | 3,500            | 0             | 0.0%          |
| 6032 BANKING FEES                   | 99,273           | 125,000          | 118,500          | 150,000          | 25,000        | 20.0%         |
| 6033 COURT FILING FEES              | 1,595            | 1,000            | 100              | 1,000            | 0             | 0.0%          |
| 6034 PROCESS SERVICE / SKIP TRACING | 2,593            | 2,500            | 4,868            | 6,000            | 3,500         | 140.0%        |
| 6060 RENTALS                        | 12,291           | 4,822            | 722              | 750              | (4,072)       | (84.4%)       |
| 6070 POSTAGE EXPENSE                | 18,294           | 25,000           | 25,000           | 25,000           | 0             | 0.0%          |
| 6080 PROFESSIONAL SERVICES          | 62,500           | 62,500           | 62,500           | 63,500           | 1,000         | 1.6%          |
| 6090 CONTRACTUAL SERVICES           | 6,208            | 24,588           | 24,300           | 19,588           | (5,000)       | (20.3%)       |
| 6100 INSURANCE                      | 0                | 0                | 0                | 250              | 250           | 0.0%          |
| 6150 FINES & PENALTIES              | 22               | 0                | 197              | 0                | 0             | 0.0%          |
| 6330 TELEPHONE                      | 49               | 0                | 0                | 0                | 0             | 0.0%          |
| 6331 LONG DISTANCE                  | 147              | 250              | 220              | 250              | 0             | 0.0%          |
| 6525 SMALL EQUIPMENT PURCHASES      | 0                | 500              | 368              | 500              | 0             | 0.0%          |
| <b>OPERATING EXPENSES</b>           | <b>1,235,841</b> | <b>1,401,046</b> | <b>1,379,517</b> | <b>1,465,587</b> | <b>64,541</b> | <b>4.6%</b>   |
| 6650 TRANSFERS OUT - RENT           | 42,319           | 41,262           | 41,262           | 41,222           | (40)          | (0.1%)        |
| <b>NON OPERATING EXPENSES</b>       | <b>42,319</b>    | <b>41,262</b>    | <b>41,262</b>    | <b>41,222</b>    | <b>(40)</b>   | <b>(0.1%)</b> |
| TOTAL APPROPRIATIONS                | 1,278,160        | 1,442,308        | 1,420,779        | 1,506,809        | 64,501        | 4.5%          |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-22-000 ASSESSMENT**

| DESCRIPTION                       | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19     | FY20-FY19     |
|-----------------------------------|----------------|----------------|----------------|----------------|---------------|---------------|
|                                   | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL      | Final-%       |
| 5100 EMPLOYEE WAGES               | 331,339        | 297,285        | 292,401        | 302,412        | 5,127         | 1.7%          |
| 5110 OVERTIME PAY                 | 403            | 2,500          | 2,500          | 2,500          | 0             | 0.0%          |
| 5200 TAXES/BENEFITS               | 269,546        | 238,724        | 195,758        | 240,051        | 1,327         | 0.6%          |
| 5300 TRAVEL & TRAINING            | 9,876          | 12,400         | 12,400         | 18,500         | 6,100         | 49.2%         |
| 6010 SUPPLIES                     | 2,304          | 3,000          | 3,000          | 3,000          | 0             | 0.0%          |
| 6015 BOOKS & SOFTWARE             | 13,504         | 14,500         | 14,500         | 15,030         | 530           | 3.7%          |
| 6020 DUES & PUBLICATIONS          | 880            | 2,250          | 2,250          | 1,210          | (1,040)       | (46.2%)       |
| 6021 DATA SERVICES                | 75             | 0              | 0              | 0              | 0             | 0.0%          |
| 6031 RECORDING FEES/TITLE REPORTS | 100            | 100            | 100            | 100            | 0             | 0.0%          |
| 6060 RENTALS                      | 589            | 8,000          | 8,000          | 8,000          | 0             | 0.0%          |
| 6070 POSTAGE EXPENSE              | 4,181          | 5,500          | 5,500          | 5,500          | 0             | 0.0%          |
| 6090 CONTRACTUAL SERVICES         | 15,408         | 38,221         | 35,000         | 48,221         | 10,000        | 26.2%         |
| 6100 INSURANCE                    | 1,212          | 1,275          | 800            | 1,000          | (275)         | (21.6%)       |
| 6330 TELEPHONE                    | 60             | 0              | 0              | 300            | 300           | 0.0%          |
| 6331 LONG DISTANCE                | 132            | 400            | 400            | 400            | 0             | 0.0%          |
| 6460 VEHICLE MAINTENANCE          | 532            | 900            | 900            | 1,800          | 900           | 100.0%        |
| 6461 VEHICLE FUEL & OIL           | 335            | 1,200          | 1,200          | 2,400          | 1,200         | 100.0%        |
| <b>OPERATING EXPENSES</b>         | <b>650,478</b> | <b>626,255</b> | <b>574,709</b> | <b>650,425</b> | <b>24,170</b> | <b>3.9%</b>   |
| 6650 TRANSFERS OUT - RENT         | 29,710         | 28,967         | 28,967         | 28,939         | (28)          | (0.1%)        |
| <b>NON OPERATING EXPENSES</b>     | <b>29,710</b>  | <b>28,967</b>  | <b>28,967</b>  | <b>28,939</b>  | <b>(28)</b>   | <b>(0.1%)</b> |
| TOTAL APPROPRIATIONS              | 680,188        | 655,222        | 603,676        | 679,364        | 24,142        | 3.7%          |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-25-000 ANIMAL PROTECTION**

| DESCRIPTION                         | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19     | FY20-FY19   |
|-------------------------------------|----------------|----------------|----------------|----------------|---------------|-------------|
|                                     | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL      | Final-%     |
| 5100 EMPLOYEE WAGES                 | 180,953        | 150,109        | 152,902        | 157,285        | 7,176         | 4.8%        |
| 5110 OVERTIME PAY                   | 8,398          | 10,000         | 5,604          | 10,000         | 0             | 0.0%        |
| 5120 TEMPORARY PAY                  | 409            | 18,000         | 12,822         | 18,000         | 0             | 0.0%        |
| 5160 CALL OUT PAY                   | 16,193         | 16,000         | 15,328         | 16,000         | 0             | 0.0%        |
| 5200 TAXES/BENEFITS                 | 134,378        | 139,030        | 128,733        | 139,557        | 527           | 0.4%        |
| 5300 TRAVEL & TRAINING              | 97             | 3,000          | 3,000          | 6,000          | 3,000         | 100.0%      |
| 5400 UNIFORM ALLOWANCE              | 3,054          | 3,000          | 600            | 2,000          | (1,000)       | (33.3%)     |
| 6010 SUPPLIES                       | 166            | 1,000          | 1,000          | 1,000          | 0             | 0.0%        |
| 6011 OPERATING SUPPLIES             | 6,226          | 8,000          | 5,994          | 8,000          | 0             | 0.0%        |
| 6015 BOOKS & SOFTWARE               | 0              | 500            | 500            | 500            | 0             | 0.0%        |
| 6020 DUES & PUBLICATIONS            | 0              | 500            | 500            | 500            | 0             | 0.0%        |
| 6030 PUBLISHING EXPENSE             | 917            | 300            | 1,000          | 500            | 200           | 66.7%       |
| 6032 BANKING FEES                   | 730            | 0              | 1,228          | 1,500          | 1,500         | 0.0%        |
| 6034 PROCESS SERVICE / SKIP TRACING | 0              | 0              | 0              | 120            | 120           | 0.0%        |
| 6040 COMMUNITY PROMOTION            | 0              | 500            | 500            | 500            | 0             | 0.0%        |
| 6070 POSTAGE EXPENSE                | 28             | 300            | 300            | 300            | 0             | 0.0%        |
| 6080 PROFESSIONAL SERVICES          | 31,154         | 62,000         | 57,744         | 62,000         | 0             | 0.0%        |
| 6090 CONTRACTUAL SERVICES           | 0              | 0              | 1,395          | 0              | 0             | 0.0%        |
| 6100 INSURANCE                      | 3,257          | 7,300          | 3,000          | 3,700          | (3,600)       | (49.3%)     |
| 6110 MEDICAL EXPENSE                | 93             | 0              | 0              | 3,000          | 3,000         | 0.0%        |
| 6310 ELECTRICITY                    | 3,405          | 4,200          | 5,719          | 5,000          | 800           | 19.0%       |
| 6320 WATER                          | 811            | 900            | 900            | 1,000          | 100           | 11.1%       |
| 6330 TELEPHONE                      | 3,748          | 3,400          | 3,572          | 3,400          | 0             | 0.0%        |
| 6331 LONG DISTANCE                  | 4              | 100            | 100            | 100            | 0             | 0.0%        |
| 6340 SEWER                          | 460            | 530            | 530            | 575            | 45            | 8.5%        |
| 6350 LANDFILL FEES                  | 1,054          | 1,000          | 859            | 1,000          | 0             | 0.0%        |
| 6370 MILEAGE REIMBURSEMENT          | 476            | 500            | 392            | 500            | 0             | 0.0%        |
| 6430 BUILDING MAINTENANCE           | 749            | 8,000          | 5,000          | 8,000          | 0             | 0.0%        |
| 6431 HEATING FUEL                   | 6,666          | 11,000         | 5,000          | 11,000         | 0             | 0.0%        |
| 6450 EQUIPMENT MAINTENANCE          | 245            | 1,000          | 1,000          | 1,000          | 0             | 0.0%        |
| 6460 VEHICLE MAINTENANCE            | 605            | 5,000          | 5,000          | 5,000          | 0             | 0.0%        |
| 6461 VEHICLE FUEL & OIL             | 2,924          | 8,580          | 7,423          | 8,580          | 0             | 0.0%        |
| 6525 SMALL EQUIPMENT PURCHASES      | 277            | 10,000         | 8,000          | 10,000         | 0             | 0.0%        |
| <b>OPERATING EXPENSES</b>           | <b>407,476</b> | <b>473,749</b> | <b>435,646</b> | <b>485,617</b> | <b>11,868</b> | <b>2.5%</b> |
| TOTAL APPROPRIATIONS                | 407,476        | 473,749        | 435,646        | 485,617        | 11,868        | 2.5%        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-26 RECREATION**

| DESCRIPTION                    | FY2018           | FY2019           | FY2019           | FY2020           | FY20-FY19      | FY20-FY19   |
|--------------------------------|------------------|------------------|------------------|------------------|----------------|-------------|
|                                | ACTUAL           | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL       | Final-%     |
| 5100 EMPLOYEE WAGES            | 734,167          | 681,455          | 681,455          | 702,017          | 20,562         | 3.0%        |
| 5110 OVERTIME PAY              | 9,866            | 7,000            | 11,000           | 9,000            | 2,000          | 28.6%       |
| 5120 TEMPORARY PAY             | 314,383          | 331,597          | 300,000          | 339,815          | 8,218          | 2.5%        |
| 5200 TAXES/BENEFITS            | 651,854          | 664,761          | 664,761          | 670,967          | 6,206          | 0.9%        |
| 5300 TRAVEL & TRAINING         | 3,747            | 4,500            | 0                | 5,500            | 1,000          | 22.2%       |
| 5400 UNIFORM ALLOWANCE         | 687              | 1,800            | 1,200            | 1,800            | 0              | 0.0%        |
| 6010 SUPPLIES                  | 1,944            | 1,800            | 1,800            | 1,800            | 0              | 0.0%        |
| 6011 OPERATING SUPPLIES        | 89,607           | 102,600          | 118,500          | 110,100          | 7,500          | 7.3%        |
| 6020 DUES & PUBLICATIONS       | 7,894            | 8,926            | 9,090            | 9,646            | 720            | 8.1%        |
| 6030 PUBLISHING EXPENSE        | 7,600            | 7,500            | 8,200            | 8,300            | 800            | 10.7%       |
| 6032 BANKING FEES              | 10,787           | 10,400           | 9,600            | 10,400           | 0              | 0.0%        |
| 6070 POSTAGE EXPENSE           | 131              | 150              | 50               | 150              | 0              | 0.0%        |
| 6090 CONTRACTUAL SERVICES      | 58,911           | 48,880           | 40,455           | 53,200           | 4,320          | 8.8%        |
| 6100 INSURANCE                 | 18,811           | 18,172           | 34,800           | 34,706           | 16,534         | 91.0%       |
| 6110 MEDICAL EXPENSE           | 749              | 830              | 1,000            | 830              | 0              | 0.0%        |
| 6150 FINES & PENALTIES         | 4                | 0                | 0                | 0                | 0              | 0.0%        |
| 6310 ELECTRICITY               | 144,327          | 161,000          | 159,000          | 260,000          | 99,000         | 61.5%       |
| 6320 WATER                     | 16,784           | 19,835           | 20,105           | 20,863           | 1,028          | 5.2%        |
| 6330 TELEPHONE                 | 5,611            | 5,700            | 5,600            | 5,560            | (140)          | (2.5%)      |
| 6331 LONG DISTANCE             | 72               | 100              | 120              | 100              | 0              | 0.0%        |
| 6340 SEWER                     | 15,476           | 18,300           | 18,330           | 19,397           | 1,097          | 6.0%        |
| 6350 LANDFILL FEES             | 0                | 0                | 24               | 300              | 300            | 0.0%        |
| 6430 BUILDING MAINTENANCE      | 49,946           | 45,000           | 53,000           | 55,000           | 10,000         | 22.2%       |
| 6431 HEATING FUEL              | 193,389          | 205,000          | 188,000          | 192,000          | (13,000)       | (6.3%)      |
| 6450 EQUIPMENT MAINTENANCE     | 6,674            | 15,000           | 1,000            | 7,000            | (8,000)        | (53.3%)     |
| 6460 VEHICLE MAINTENANCE       | 20               | 250              | 0                | 250              | 0              | 0.0%        |
| 6461 VEHICLE FUEL & OIL        | 998              | 900              | 1,000            | 1,000            | 100            | 11.1%       |
| 6525 SMALL EQUIPMENT PURCHASES | 0                | 2,000            | 1,840            | 6,500            | 4,500          | 225.0%      |
| <b>OPERATING EXPENSES</b>      | <b>2,344,440</b> | <b>2,363,456</b> | <b>2,329,930</b> | <b>2,526,200</b> | <b>162,745</b> | <b>6.9%</b> |
| <b>TOTAL APPROPRIATIONS</b>    | <b>2,344,440</b> | <b>2,363,456</b> | <b>2,329,930</b> | <b>2,526,200</b> | <b>162,745</b> | <b>6.9%</b> |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-26-020 GATEWAY RECREATION CENTER**

| DESCRIPTION                    | FY2018         | FY2019         | FY2019         | FY2020           | FY20-FY19     | FY20-FY19   |
|--------------------------------|----------------|----------------|----------------|------------------|---------------|-------------|
|                                | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL         | ORIGINAL      | Final-%     |
| 5100 EMPLOYEE WAGES            | 296,900        | 296,506        | 296,506        | 308,110          | 11,604        | 3.9%        |
| 5110 OVERTIME PAY              | 1,090          | 1,000          | 1,000          | 1,000            | 0             | 0.0%        |
| 5120 TEMPORARY PAY             | 136,943        | 127,455        | 120,000        | 135,765          | 8,310         | 6.5%        |
| 5200 TAXES/BENEFITS            | 249,227        | 258,315        | 258,315        | 266,672          | 8,358         | 3.2%        |
| 6010 SUPPLIES                  | 1,224          | 900            | 900            | 900              | 0             | 0.0%        |
| 6011 OPERATING SUPPLIES        | 20,786         | 28,550         | 28,500         | 29,050           | 500           | 1.8%        |
| 6020 DUES & PUBLICATIONS       | 3,947          | 4,463          | 4,545          | 4,823            | 360           | 8.1%        |
| 6030 PUBLISHING EXPENSE        | 3,800          | 3,750          | 4,100          | 4,150            | 400           | 10.7%       |
| 6032 BANKING FEES              | 5,394          | 5,200          | 4,800          | 5,200            | 0             | 0.0%        |
| 6070 POSTAGE EXPENSE           | 66             | 75             | 25             | 75               | 0             | 0.0%        |
| 6090 CONTRACTUAL SERVICES      | 56,800         | 46,480         | 38,000         | 50,800           | 4,320         | 9.3%        |
| 6100 INSURANCE                 | 9,406          | 9,086          | 18,500         | 18,490           | 9,404         | 103.5%      |
| 6110 MEDICAL EXPENSE           | 80             | 0              | 0              | 0                | 0             | 0.0%        |
| 6310 ELECTRICITY               | 32,864         | 40,000         | 37,000         | 75,000           | 35,000        | 87.5%       |
| 6320 WATER                     | 6,285          | 7,913          | 8,200          | 8,303            | 390           | 4.9%        |
| 6330 TELEPHONE                 | 2,805          | 2,850          | 2,800          | 2,800            | (50)          | (1.8%)      |
| 6331 LONG DISTANCE             | 36             | 50             | 60             | 50               | 0             | 0.0%        |
| 6340 SEWER                     | 5,781          | 7,270          | 7,300          | 7,705            | 435           | 6.0%        |
| 6350 LANDFILL FEES             | 0              | 0              | 12             | 150              | 150           | 0.0%        |
| 6430 BUILDING MAINTENANCE      | 34,038         | 35,000         | 30,000         | 35,000           | 0             | 0.0%        |
| 6431 HEATING FUEL              | 103,110        | 60,000         | 50,000         | 50,000           | (10,000)      | (16.7%)     |
| 6450 EQUIPMENT MAINTENANCE     | 224            | 2,000          | 1,000          | 2,000            | 0             | 0.0%        |
| 6460 VEHICLE MAINTENANCE       | 10             | 125            | 0              | 125              | 0             | 0.0%        |
| 6461 VEHICLE FUEL & OIL        | 503            | 450            | 500            | 500              | 50            | 11.1%       |
| 6525 SMALL EQUIPMENT PURCHASES | 0              | 2,000          | 1,840          | 0                | (2,000)       | (100.0%)    |
| <b>OPERATING EXPENSES</b>      | <b>971,318</b> | <b>939,438</b> | <b>913,903</b> | <b>1,006,669</b> | <b>67,231</b> | <b>7.2%</b> |
| <b>TOTAL APPROPRIATIONS</b>    | <b>971,318</b> | <b>939,438</b> | <b>913,903</b> | <b>1,006,669</b> | <b>67,231</b> | <b>7.2%</b> |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-26-030 GATEWAY AQUATIC CENTER**

| DESCRIPTION                    | FY2018           | FY2019           | FY2019           | FY2020           | FY20-FY19     | FY20-FY19   |
|--------------------------------|------------------|------------------|------------------|------------------|---------------|-------------|
|                                | ACTUAL           | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL      | Final-%     |
| 5100 EMPLOYEE WAGES            | 437,267          | 384,949          | 384,949          | 393,906          | 8,957         | 2.3%        |
| 5110 OVERTIME PAY              | 8,776            | 6,000            | 10,000           | 8,000            | 2,000         | 33.3%       |
| 5120 TEMPORARY PAY             | 177,440          | 204,142          | 180,000          | 204,050          | (92)          | 0.0%        |
| 5200 TAXES/BENEFITS            | 402,627          | 406,446          | 406,446          | 404,294          | (2,152)       | (0.5%)      |
| 5300 TRAVEL & TRAINING         | 3,747            | 4,500            | 0                | 5,500            | 1,000         | 22.2%       |
| 5400 UNIFORM ALLOWANCE         | 687              | 1,800            | 1,200            | 1,800            | 0             | 0.0%        |
| 6010 SUPPLIES                  | 720              | 900              | 900              | 900              | 0             | 0.0%        |
| 6011 OPERATING SUPPLIES        | 68,821           | 74,050           | 90,000           | 81,050           | 7,000         | 9.5%        |
| 6020 DUES & PUBLICATIONS       | 3,947            | 4,463            | 4,545            | 4,823            | 360           | 8.1%        |
| 6030 PUBLISHING EXPENSE        | 3,800            | 3,750            | 4,100            | 4,150            | 400           | 10.7%       |
| 6032 BANKING FEES              | 5,394            | 5,200            | 4,800            | 5,200            | 0             | 0.0%        |
| 6070 POSTAGE EXPENSE           | 66               | 75               | 25               | 75               | 0             | 0.0%        |
| 6090 CONTRACTUAL SERVICES      | 2,111            | 2,400            | 2,455            | 2,400            | 0             | 0.0%        |
| 6100 INSURANCE                 | 9,406            | 9,086            | 16,300           | 16,216           | 7,130         | 78.5%       |
| 6110 MEDICAL EXPENSE           | 669              | 830              | 1,000            | 830              | 0             | 0.0%        |
| 6150 FINES & PENALTIES         | 4                | 0                | 0                | 0                | 0             | 0.0%        |
| 6310 ELECTRICITY               | 111,463          | 121,000          | 122,000          | 185,000          | 64,000        | 52.9%       |
| 6320 WATER                     | 10,499           | 11,922           | 11,905           | 12,560           | 638           | 5.4%        |
| 6330 TELEPHONE                 | 2,805            | 2,850            | 2,800            | 2,760            | (90)          | (3.2%)      |
| 6331 LONG DISTANCE             | 36               | 50               | 60               | 50               | 0             | 0.0%        |
| 6340 SEWER                     | 9,695            | 11,030           | 11,030           | 11,692           | 662           | 6.0%        |
| 6350 LANDFILL FEES             | 0                | 0                | 12               | 150              | 150           | 0.0%        |
| 6430 BUILDING MAINTENANCE      | 15,908           | 10,000           | 23,000           | 20,000           | 10,000        | 100.0%      |
| 6431 HEATING FUEL              | 90,279           | 145,000          | 138,000          | 142,000          | (3,000)       | (2.1%)      |
| 6450 EQUIPMENT MAINTENANCE     | 6,450            | 13,000           | 0                | 5,000            | (8,000)       | (61.5%)     |
| 6460 VEHICLE MAINTENANCE       | 10               | 125              | 0                | 125              | 0             | 0.0%        |
| 6461 VEHICLE FUEL & OIL        | 495              | 450              | 500              | 500              | 50            | 11.1%       |
| 6525 SMALL EQUIPMENT PURCHASES | 0                | 0                | 0                | 6,500            | 6,500         | 0.0%        |
| <b>OPERATING EXPENSES</b>      | <b>1,373,122</b> | <b>1,424,018</b> | <b>1,416,027</b> | <b>1,519,532</b> | <b>95,514</b> | <b>6.7%</b> |
| <b>TOTAL APPROPRIATIONS</b>    | <b>1,373,122</b> | <b>1,424,018</b> | <b>1,416,027</b> | <b>1,519,532</b> | <b>95,514</b> | <b>6.7%</b> |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-27 PUBLIC WORKS**

| DESCRIPTION                       | FY2018           | FY2019           | FY2019           | FY2020           | FY20-FY19       | FY20-FY19     |
|-----------------------------------|------------------|------------------|------------------|------------------|-----------------|---------------|
|                                   | ACTUAL           | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL        | Final-%       |
| 5100 EMPLOYEE WAGES               | 454,867          | 500,145          | 507,750          | 471,741          | (28,403)        | (5.7%)        |
| 5110 OVERTIME PAY                 | 2,772            | 0                | 2,500            | 2,500            | 2,500           | 0.0%          |
| 5120 TEMPORARY PAY                | 55,312           | 83,700           | 83,700           | 83,700           | 0               | 0.0%          |
| 5200 TAXES/BENEFITS               | 353,253          | 401,173          | 401,045          | 346,228          | (54,945)        | (13.7%)       |
| 5300 TRAVEL & TRAINING            | 193              | 100              | 100              | 100              | 0               | 0.0%          |
| 5400 UNIFORM ALLOWANCE            | 876              | 1,200            | 1,200            | 1,200            | 0               | 0.0%          |
| 6010 SUPPLIES                     | 134              | 500              | 800              | 1,000            | 500             | 100.0%        |
| 6011 OPERATING SUPPLIES           | 14,217           | 12,700           | 14,700           | 13,200           | 500             | 3.9%          |
| 6030 PUBLISHING EXPENSE           | 0                | 0                | 0                | 200              | 200             | 0.0%          |
| 6031 RECORDING FEES/TITLE REPORTS | 35               | 100              | 100              | 100              | 0               | 0.0%          |
| 6060 RENTALS                      | 0                | 4,000            | 4,000            | 4,000            | 0               | 0.0%          |
| 6070 POSTAGE EXPENSE              | 2                | 100              | 100              | 100              | 0               | 0.0%          |
| 6080 PROFESSIONAL SERVICES        | 910              | 5,000            | 5,000            | 5,000            | 0               | 0.0%          |
| 6085 LICENSES/FEES/PERMITS        | 1,520            | 1,550            | 1,550            | 1,550            | 0               | 0.0%          |
| 6090 CONTRACTUAL SERVICES         | 22,105           | 56,581           | 56,831           | 58,581           | 2,000           | 3.5%          |
| 6100 INSURANCE                    | 13,214           | 13,758           | 14,146           | 7,527            | (6,231)         | (45.3%)       |
| 6110 MEDICAL EXPENSE              | 1,492            | 1,038            | 1,038            | 1,650            | 612             | 59.0%         |
| 6150 FINES & PENALTIES            | 7                | 0                | 0                | 0                | 0               | 0.0%          |
| 6310 ELECTRICITY                  | 17,494           | 18,500           | 18,500           | 20,000           | 1,500           | 8.1%          |
| 6312 ELECTRICITY - STREET LIGHTS  | 1,364            | 1,300            | 1,500            | 1,600            | 300             | 23.1%         |
| 6320 WATER                        | 7,842            | 13,000           | 15,500           | 16,500           | 3,500           | 26.9%         |
| 6330 TELEPHONE                    | 3,081            | 1,800            | 2,600            | 2,600            | 800             | 44.4%         |
| 6331 LONG DISTANCE                | 62               | 100              | 100              | 100              | 0               | 0.0%          |
| 6340 SEWER                        | 6,399            | 11,000           | 12,500           | 13,100           | 2,100           | 19.1%         |
| 6350 LANDFILL FEES                | 6,666            | 8,800            | 8,800            | 8,800            | 0               | 0.0%          |
| 6420 FIELD MAINTENANCE            | 15,855           | 20,000           | 20,000           | 20,000           | 0               | 0.0%          |
| 6421 PARKS MAINTENANCE            | 2,107            | 6,000            | 6,000            | 6,000            | 0               | 0.0%          |
| 6430 BUILDING MAINTENANCE         | 12,267           | 10,500           | 10,500           | 12,000           | 1,500           | 14.3%         |
| 6431 HEATING FUEL                 | 520              | 500              | 500              | 500              | 0               | 0.0%          |
| 6450 EQUIPMENT MAINTENANCE        | 3,469            | 2,700            | 2,700            | 2,700            | 0               | 0.0%          |
| 6460 VEHICLE MAINTENANCE          | 18,449           | 18,000           | 15,000           | 13,500           | (4,500)         | (25.0%)       |
| 6461 VEHICLE FUEL & OIL           | 14,919           | 16,000           | 17,500           | 16,500           | 500             | 3.1%          |
| 6525 SMALL EQUIPMENT PURCHASES    | 1,977            | 7,000            | 7,000            | 6,500            | (500)           | (7.1%)        |
| <b>OPERATING EXPENSES</b>         | <b>1,033,380</b> | <b>1,216,845</b> | <b>1,233,260</b> | <b>1,138,778</b> | <b>(78,067)</b> | <b>(6.4%)</b> |
| 6650 TRANSFERS OUT - RENT         | 14,589           | 14,224           | 14,224           | 14,210           | (14)            | (0.1%)        |
| <b>NON OPERATING EXPENSES</b>     | <b>14,589</b>    | <b>14,224</b>    | <b>14,224</b>    | <b>14,210</b>    | <b>(14)</b>     | <b>(0.1%)</b> |
| <b>TOTAL APPROPRIATIONS</b>       | <b>1,047,969</b> | <b>1,231,069</b> | <b>1,247,484</b> | <b>1,152,988</b> | <b>(78,081)</b> | <b>(6.3%)</b> |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-27-001 PUBLIC WORKS MAINTENANCE**

| DESCRIPTION                    | FY2018        | FY2019         | FY2019        | FY2020         | FY20-FY19     | FY20-FY19    |
|--------------------------------|---------------|----------------|---------------|----------------|---------------|--------------|
|                                | ACTUAL        | FINAL          | ESTIMATED     | ORIGINAL       | ORIGINAL      | Final-%      |
| 5100 EMPLOYEE WAGES            | 38,253        | 57,826         | 27,000        | 70,017         | 12,190        | 21.1%        |
| 5110 OVERTIME PAY              | 204           | 0              | 0             | 0              | 0             | 0.0%         |
| 5120 TEMPORARY PAY             | 502           | 500            | 500           | 500            | 0             | 0.0%         |
| 5200 TAXES/BENEFITS            | 23,403        | 39,996         | 20,000        | 50,350         | 10,354        | 25.9%        |
| 5300 TRAVEL & TRAINING         | 27            | 0              | 0             | 0              | 0             | 0.0%         |
| 5400 UNIFORM ALLOWANCE         | 300           | 300            | 300           | 300            | 0             | 0.0%         |
| 6010 SUPPLIES                  | 134           | 500            | 800           | 1,000          | 500           | 100.0%       |
| 6011 OPERATING SUPPLIES        | 735           | 500            | 500           | 500            | 0             | 0.0%         |
| 6100 INSURANCE                 | 1,330         | 1,391          | 1,391         | 1,261          | (130)         | (9.3%)       |
| 6110 MEDICAL EXPENSE           | 0             | 150            | 150           | 750            | 600           | 400.0%       |
| 6330 TELEPHONE                 | 300           | 300            | 300           | 300            | 0             | 0.0%         |
| 6350 LANDFILL FEES             | 0             | 300            | 300           | 300            | 0             | 0.0%         |
| 6430 BUILDING MAINTENANCE      | 0             | 1,000          | 1,000         | 1,000          | 0             | 0.0%         |
| 6450 EQUIPMENT MAINTENANCE     | 154           | 1,000          | 1,000         | 1,000          | 0             | 0.0%         |
| 6460 VEHICLE MAINTENANCE       | 1,692         | 2,500          | 2,500         | 2,500          | 0             | 0.0%         |
| 6461 VEHICLE FUEL & OIL        | 1,839         | 2,000          | 2,000         | 2,000          | 0             | 0.0%         |
| 6525 SMALL EQUIPMENT PURCHASES | 999           | 2,000          | 2,000         | 1,500          | (500)         | (25.0%)      |
| <b>OPERATING EXPENSES</b>      | <b>69,871</b> | <b>110,263</b> | <b>59,741</b> | <b>133,277</b> | <b>23,015</b> | <b>20.9%</b> |
| <b>TOTAL APPROPRIATIONS</b>    | <b>69,871</b> | <b>110,263</b> | <b>59,741</b> | <b>133,277</b> | <b>23,015</b> | <b>20.9%</b> |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-27-002 PUBLIC WORKS PARKS**

| DESCRIPTION                    | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19       | FY20-FY19      |
|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
|                                | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL        | Final-%        |
| 5100 EMPLOYEE WAGES            | 56,467         | 85,410         | 85,410         | 60,251         | (25,159)        | (29.5%)        |
| 5110 OVERTIME PAY              | 307            | 0              | 1,000          | 1,000          | 1,000           | 0.0%           |
| 5120 TEMPORARY PAY             | 26,818         | 41,600         | 41,600         | 41,600         | 0               | 0.0%           |
| 5200 TAXES/BENEFITS            | 49,797         | 89,700         | 89,700         | 50,854         | (38,846)        | (43.3%)        |
| 5300 TRAVEL & TRAINING         | 54             | 100            | 100            | 100            | 0               | 0.0%           |
| 5400 UNIFORM ALLOWANCE         | 300            | 300            | 600            | 300            | 0               | 0.0%           |
| 6011 OPERATING SUPPLIES        | 8,686          | 8,200          | 8,200          | 8,200          | 0               | 0.0%           |
| 6090 CONTRACTUAL SERVICES      | 4,580          | 5,000          | 5,000          | 5,000          | 0               | 0.0%           |
| 6100 INSURANCE                 | 2,924          | 3,129          | 3,129          | 1,667          | (1,462)         | (46.7%)        |
| 6110 MEDICAL EXPENSE           | 842            | 744            | 744            | 750            | 6               | 0.8%           |
| 6310 ELECTRICITY               | 2,652          | 3,000          | 3,000          | 3,000          | 0               | 0.0%           |
| 6320 WATER                     | 1,580          | 2,500          | 3,500          | 3,500          | 1,000           | 40.0%          |
| 6330 TELEPHONE                 | 495            | 300            | 300            | 300            | 0               | 0.0%           |
| 6340 SEWER                     | 731            | 1,500          | 1,500          | 1,600          | 100             | 6.7%           |
| 6350 LANDFILL FEES             | 4,563          | 6,000          | 6,000          | 6,000          | 0               | 0.0%           |
| 6420 FIELD MAINTENANCE         | 6              | 0              | 0              | 0              | 0               | 0.0%           |
| 6421 PARKS MAINTENANCE         | 2,107          | 6,000          | 6,000          | 6,000          | 0               | 0.0%           |
| 6430 BUILDING MAINTENANCE      | 2,320          | 2,500          | 2,500          | 3,000          | 500             | 20.0%          |
| 6431 HEATING FUEL              | 260            | 500            | 500            | 500            | 0               | 0.0%           |
| 6450 EQUIPMENT MAINTENANCE     | 2,354          | 1,200          | 1,200          | 1,200          | 0               | 0.0%           |
| 6460 VEHICLE MAINTENANCE       | 11,129         | 8,000          | 5,000          | 5,000          | (3,000)         | (37.5%)        |
| 6461 VEHICLE FUEL & OIL        | 7,997          | 7,000          | 8,500          | 8,500          | 1,500           | 21.4%          |
| 6525 SMALL EQUIPMENT PURCHASES | 403            | 1,000          | 1,000          | 1,000          | 0               | 0.0%           |
| <b>OPERATING EXPENSES</b>      | <b>187,375</b> | <b>273,684</b> | <b>274,483</b> | <b>209,322</b> | <b>(64,361)</b> | <b>(23.5%)</b> |
| <b>TOTAL APPROPRIATIONS</b>    | <b>187,375</b> | <b>273,684</b> | <b>274,483</b> | <b>209,322</b> | <b>(64,361)</b> | <b>(23.5%)</b> |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-27-003 PUBLIC WORKS FIELDS**

| DESCRIPTION                      | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19     | FY20-FY19    |
|----------------------------------|----------------|----------------|----------------|----------------|---------------|--------------|
|                                  | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL      | Final-%      |
| 5100 EMPLOYEE WAGES              | 84,687         | 41,568         | 80,000         | 78,011         | 36,442        | 87.7%        |
| 5110 OVERTIME PAY                | 2,193          | 0              | 1,500          | 1,500          | 1,500         | 0.0%         |
| 5120 TEMPORARY PAY               | 27,992         | 41,600         | 41,600         | 41,600         | 0             | 0.0%         |
| 5200 TAXES/BENEFITS              | 67,211         | 40,132         | 60,000         | 65,649         | 25,517        | 63.6%        |
| 5300 TRAVEL & TRAINING           | 58             | 0              | 0              | 0              | 0             | 0.0%         |
| 5400 UNIFORM ALLOWANCE           | 276            | 600            | 300            | 600            | 0             | 0.0%         |
| 6011 OPERATING SUPPLIES          | 3,752          | 3,000          | 3,000          | 3,000          | 0             | 0.0%         |
| 6060 RENTALS                     | 0              | 4,000          | 4,000          | 4,000          | 0             | 0.0%         |
| 6085 LICENSES/FEES/PERMITS       | 1,520          | 1,500          | 1,500          | 1,500          | 0             | 0.0%         |
| 6090 CONTRACTUAL SERVICES        | 57             | 0              | 250            | 2,000          | 2,000         | 0.0%         |
| 6100 INSURANCE                   | 8,495          | 8,575          | 8,575          | 3,548          | (5,027)       | (58.6%)      |
| 6110 MEDICAL EXPENSE             | 650            | 144            | 144            | 150            | 6             | 4.2%         |
| 6150 FINES & PENALTIES           | 7              | 0              | 0              | 0              | 0             | 0.0%         |
| 6310 ELECTRICITY                 | 14,842         | 15,500         | 15,500         | 17,000         | 1,500         | 9.7%         |
| 6312 ELECTRICITY - STREET LIGHTS | 1,364          | 1,300          | 1,500          | 1,600          | 300           | 23.1%        |
| 6320 WATER                       | 6,262          | 10,500         | 12,000         | 13,000         | 2,500         | 23.8%        |
| 6330 TELEPHONE                   | 699            | 300            | 500            | 500            | 200           | 66.7%        |
| 6340 SEWER                       | 5,668          | 9,500          | 11,000         | 11,500         | 2,000         | 21.1%        |
| 6350 LANDFILL FEES               | 2,103          | 2,500          | 2,500          | 2,500          | 0             | 0.0%         |
| 6420 FIELD MAINTENANCE           | 15,849         | 20,000         | 20,000         | 20,000         | 0             | 0.0%         |
| 6430 BUILDING MAINTENANCE        | 9,947          | 7,000          | 7,000          | 8,000          | 1,000         | 14.3%        |
| 6431 HEATING FUEL                | 260            | 0              | 0              | 0              | 0             | 0.0%         |
| 6450 EQUIPMENT MAINTENANCE       | 960            | 500            | 500            | 500            | 0             | 0.0%         |
| 6460 VEHICLE MAINTENANCE         | 6,251          | 6,000          | 6,000          | 5,000          | (1,000)       | (16.7%)      |
| 6461 VEHICLE FUEL & OIL          | 3,749          | 6,000          | 6,000          | 5,000          | (1,000)       | (16.7%)      |
| 6525 SMALL EQUIPMENT PURCHASES   | 575            | 4,000          | 4,000          | 4,000          | 0             | 0.0%         |
| <b>OPERATING EXPENSES</b>        | <b>265,426</b> | <b>224,219</b> | <b>287,369</b> | <b>290,158</b> | <b>65,939</b> | <b>29.4%</b> |
| 6650 TRANSFERS OUT - RENT        | 1,421          | 0              | 0              | 0              | 0             | 0.0%         |
| <b>NON OPERATING EXPENSES</b>    | <b>1,421</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0.0%</b>  |
| TOTAL APPROPRIATIONS             | 266,847        | 224,219        | 287,369        | 290,158        | 65,939        | 29.4%        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-27-004 PUBLIC WORKS ADMINISTRATION**

| DESCRIPTION                       | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19        | FY20-FY19      |
|-----------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|
|                                   | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL         | Final-%        |
| 5100 EMPLOYEE WAGES               | 275,460        | 315,340        | 315,340        | 263,463        | (51,877)         | (16.5%)        |
| 5110 OVERTIME PAY                 | 68             | 0              | 0              | 0              | 0                | 0.0%           |
| 5200 TAXES/BENEFITS               | 212,843        | 231,345        | 231,345        | 179,375        | (51,970)         | (22.5%)        |
| 5300 TRAVEL & TRAINING            | 54             | 0              | 0              | 0              | 0                | 0.0%           |
| 6011 OPERATING SUPPLIES           | 1,044          | 1,000          | 3,000          | 1,500          | 500              | 50.0%          |
| 6030 PUBLISHING EXPENSE           | 0              | 0              | 0              | 200            | 200              | 0.0%           |
| 6031 RECORDING FEES/TITLE REPORTS | 35             | 100            | 100            | 100            | 0                | 0.0%           |
| 6070 POSTAGE EXPENSE              | 2              | 100            | 100            | 100            | 0                | 0.0%           |
| 6080 PROFESSIONAL SERVICES        | 910            | 5,000          | 5,000          | 5,000          | 0                | 0.0%           |
| 6085 LICENSES/FEES/PERMITS        | 0              | 50             | 50             | 50             | 0                | 0.0%           |
| 6090 CONTRACTUAL SERVICES         | 17,468         | 51,581         | 51,581         | 51,581         | 0                | 0.0%           |
| 6100 INSURANCE                    | 466            | 663            | 1,051          | 1,051          | 388              | 58.5%          |
| 6330 TELEPHONE                    | 1,587          | 900            | 1,500          | 1,500          | 600              | 66.7%          |
| 6331 LONG DISTANCE                | 62             | 100            | 100            | 100            | 0                | 0.0%           |
| 6460 VEHICLE MAINTENANCE          | 97             | 1,500          | 1,500          | 1,000          | (500)            | (33.3%)        |
| 6461 VEHICLE FUEL & OIL           | 1,333          | 1,000          | 1,000          | 1,000          | 0                | 0.0%           |
| <b>OPERATING EXPENSES</b>         | <b>511,428</b> | <b>608,679</b> | <b>611,667</b> | <b>506,020</b> | <b>(102,659)</b> | <b>(16.9%)</b> |
| 6650 TRANSFERS OUT - RENT         | 13,168         | 14,224         | 14,224         | 14,210         | (14)             | (0.1%)         |
| <b>NON OPERATING EXPENSES</b>     | <b>13,168</b>  | <b>14,224</b>  | <b>14,224</b>  | <b>14,210</b>  | <b>(14)</b>      | <b>(0.1%)</b>  |
| TOTAL APPROPRIATIONS              | 524,596        | 622,903        | 625,891        | 520,230        | (102,673)        | (16.5%)        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-30-000 PLANNING**

| DESCRIPTION                       | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19       | FY20-FY19     |
|-----------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------|
|                                   | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL        | Final-%       |
| 5100 EMPLOYEE WAGES               | 326,750        | 326,120        | 283,214        | 314,750        | (11,370)        | (3.5%)        |
| 5110 OVERTIME PAY                 | 2,265          | 5,000          | 5,000          | 5,000          | 0               | 0.0%          |
| 5150 PLANNING COMMISSION FEES     | 3,737          | 4,500          | 4,500          | 4,500          | 0               | 0.0%          |
| 5200 TAXES/BENEFITS               | 243,513        | 238,833        | 202,880        | 236,666        | (2,167)         | (0.9%)        |
| 5300 TRAVEL & TRAINING            | 3,718          | 7,050          | 7,377          | 12,500         | 5,450           | 77.3%         |
| 6010 SUPPLIES                     | 2,015          | 4,000          | 3,000          | 4,000          | 0               | 0.0%          |
| 6020 DUES & PUBLICATIONS          | 2,421          | 2,520          | 2,740          | 3,040          | 520             | 20.6%         |
| 6030 PUBLISHING EXPENSE           | 2,944          | 4,500          | 2,500          | 4,500          | 0               | 0.0%          |
| 6031 RECORDING FEES/TITLE REPORTS | 625            | 2,000          | 500            | 2,000          | 0               | 0.0%          |
| 6040 COMMUNITY PROMOTION          | 0              | 0              | 195            | 2,000          | 2,000           | 0.0%          |
| 6045 MEETING/TRAINING FOOD        | 0              | 600            | 600            | 850            | 250             | 41.7%         |
| 6070 POSTAGE EXPENSE              | 3,099          | 2,500          | 3,300          | 4,000          | 1,500           | 60.0%         |
| 6090 CONTRACTUAL SERVICES         | 16,504         | 13,595         | 3,790          | 6,672          | (6,923)         | (50.9%)       |
| 6100 INSURANCE                    | 0              | 0              | 205            | 103            | 103             | 0.0%          |
| 6330 TELEPHONE                    | 336            | 300            | 828            | 830            | 530             | 176.7%        |
| 6331 LONG DISTANCE                | 118            | 300            | 150            | 300            | 0               | 0.0%          |
| 6525 SMALL EQUIPMENT PURCHASES    | 307            | 2,000          | 2,000          | 2,000          | 0               | 0.0%          |
| <b>OPERATING EXPENSES</b>         | <b>608,351</b> | <b>613,818</b> | <b>522,780</b> | <b>603,711</b> | <b>(10,107)</b> | <b>(1.6%)</b> |
| 6650 TRANSFERS OUT - RENT         | 33,160         | 32,332         | 32,332         | 35,736         | 3,404           | 10.5%         |
| <b>NON OPERATING EXPENSES</b>     | <b>33,160</b>  | <b>32,332</b>  | <b>32,332</b>  | <b>35,736</b>  | <b>3,404</b>    | <b>10.5%</b>  |
| <b>TOTAL APPROPRIATIONS</b>       | <b>641,511</b> | <b>646,150</b> | <b>555,112</b> | <b>639,447</b> | <b>(6,703)</b>  | <b>(1.0%)</b> |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-31-000 TRANSIT**

| DESCRIPTION                    | FY2018           | FY2019           | FY2019           | FY2020           | FY20-FY19      | FY20-FY19    |
|--------------------------------|------------------|------------------|------------------|------------------|----------------|--------------|
|                                | ACTUAL           | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL       | Final-%      |
| 5100 EMPLOYEE WAGES            | 616,592          | 640,645          | 675,000          | 920,508          | 279,863        | 43.7%        |
| 5110 OVERTIME PAY              | 60,972           | 35,000           | 35,000           | 10,000           | (25,000)       | (71.4%)      |
| 5120 TEMPORARY PAY             | 162,126          | 168,000          | 133,000          | 105,000          | (63,000)       | (37.5%)      |
| 5160 CALL OUT PAY              | 0                | 700              | 700              | 700              | 0              | 0.0%         |
| 5200 TAXES/BENEFITS            | 570,268          | 645,121          | 650,000          | 796,400          | 151,279        | 23.4%        |
| 5300 TRAVEL & TRAINING         | 5,101            | 5,950            | 5,950            | 2,500            | (3,450)        | (58.0%)      |
| 5400 UNIFORM ALLOWANCE         | 435              | 3,000            | 3,391            | 2,000            | (1,000)        | (33.3%)      |
| 6010 SUPPLIES                  | 1,123            | 1,500            | 1,064            | 1,000            | (500)          | (33.3%)      |
| 6011 OPERATING SUPPLIES        | 7,663            | 8,000            | 8,263            | 8,200            | 200            | 2.5%         |
| 6015 BOOKS & SOFTWARE          | 1,112            | 2,700            | 1,607            | 2,000            | (700)          | (25.9%)      |
| 6020 DUES & PUBLICATIONS       | 2,098            | 1,700            | 1,930            | 2,800            | 1,100          | 64.7%        |
| 6030 PUBLISHING EXPENSE        | 2,860            | 4,500            | 3,000            | 3,550            | (950)          | (21.1%)      |
| 6032 BANKING FEES              | 58               | 0                | 0                | 0                | 0              | 0.0%         |
| 6040 COMMUNITY PROMOTION       | 0                | 750              | 750              | 750              | 0              | 0.0%         |
| 6070 POSTAGE EXPENSE           | 110              | 75               | 115              | 90               | 15             | 20.0%        |
| 6080 PROFESSIONAL SERVICES     | 1,349            | 9,500            | 9,500            | 5,500            | (4,000)        | (42.1%)      |
| 6085 LICENSES/FEES/PERMITS     | 0                | 250              | 250              | 0                | (250)          | (100.0%)     |
| 6090 CONTRACTUAL SERVICES      | 361,130          | 345,000          | 345,200          | 355,500          | 10,500         | 3.0%         |
| 6100 INSURANCE                 | 24,348           | 48,500           | 37,000           | 48,500           | 0              | 0.0%         |
| 6310 ELECTRICITY               | 6,509            | 7,350            | 9,083            | 8,300            | 950            | 12.9%        |
| 6320 WATER                     | 1,615            | 1,800            | 1,857            | 2,300            | 500            | 27.8%        |
| 6330 TELEPHONE                 | 14,980           | 9,800            | 13,000           | 13,000           | 3,200          | 32.7%        |
| 6331 LONG DISTANCE             | 170              | 250              | 156              | 150              | (100)          | (40.0%)      |
| 6340 SEWER                     | 2,132            | 1,680            | 1,711            | 1,700            | 20             | 1.2%         |
| 6350 LANDFILL FEES             | 0                | 100              | 0                | 0                | (100)          | (100.0%)     |
| 6430 BUILDING MAINTENANCE      | 5,532            | 8,500            | 7,642            | 4,350            | (4,150)        | (48.8%)      |
| 6431 HEATING FUEL              | 3,641            | 2,800            | 2,614            | 3,000            | 200            | 7.1%         |
| 6450 EQUIPMENT MAINTENANCE     | 1,310            | 500              | 500              | 500              | 0              | 0.0%         |
| 6460 VEHICLE MAINTENANCE       | 152,336          | 130,000          | 115,000          | 105,000          | (25,000)       | (19.2%)      |
| 6461 VEHICLE FUEL & OIL        | 164,115          | 160,000          | 177,000          | 185,000          | 25,000         | 15.6%        |
| 6525 SMALL EQUIPMENT PURCHASES | 3,872            | 4,820            | 7,156            | 3,000            | (1,820)        | (37.8%)      |
| 6530 EQUIPMENT PURCHASE        | 7,633            | 33,000           | 35,000           | 33,106           | 106            | 0.3%         |
| 6540 CAPITAL IMPROVEMENTS      | 28,846           | 61,500           | 0                | 0                | (61,500)       | (100.0%)     |
| <b>OPERATING EXPENSES</b>      | <b>2,210,037</b> | <b>2,342,990</b> | <b>2,282,439</b> | <b>2,624,404</b> | <b>281,414</b> | <b>12.0%</b> |
| <b>TOTAL APPROPRIATIONS</b>    | <b>2,210,037</b> | <b>2,342,990</b> | <b>2,282,439</b> | <b>2,624,404</b> | <b>281,414</b> | <b>12.0%</b> |

KETCHIKAN GATEWAY BOROUGH  
FY 2020  
101-32-000 CODE ENFORCEMENT

| DESCRIPTION                         | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19    | FY20-FY19     |
|-------------------------------------|----------------|----------------|----------------|----------------|--------------|---------------|
|                                     | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL     | Final-%       |
| 5100 EMPLOYEE WAGES                 | 64,298         | 64,358         | 64,358         | 66,292         | 1,934        | 3.0%          |
| 5200 TAXES/BENEFITS                 | 60,832         | 53,026         | 53,026         | 51,534         | (1,493)      | (2.8%)        |
| 6010 SUPPLIES                       | 0              | 100            | 100            | 100            | 0            | 0.0%          |
| 6033 COURT FILING FEES              | 0              | 0              | 20             | 0              | 0            | 0.0%          |
| 6034 PROCESS SERVICE / SKIP TRACING | 0              | 0              | 0              | 1,440          | 1,440        | 0.0%          |
| 6090 CONTRACTUAL SERVICES           | 252            | 660            | 500            | 660            | 0            | 0.0%          |
| 6100 INSURANCE                      | 811            | 850            | 550            | 517            | (333)        | (39.2%)       |
| 6330 TELEPHONE                      | 795            | 300            | 300            | 300            | 0            | 0.0%          |
| 6370 MILEAGE REIMBURSEMENT          | 23             | 0              | 0              | 0              | 0            | 0.0%          |
| 6460 VEHICLE MAINTENANCE            | 60             | 500            | 500            | 1,400          | 900          | 180.0%        |
| 6461 VEHICLE FUEL & OIL             | 613            | 700            | 700            | 800            | 100          | 14.3%         |
| <b>OPERATING EXPENSES</b>           | <b>127,685</b> | <b>120,494</b> | <b>120,054</b> | <b>123,043</b> | <b>2,549</b> | <b>2.1%</b>   |
| 6650 TRANSFERS OUT - RENT           | 6,089          | 5,937          | 5,937          | 5,931          | (6)          | (0.1%)        |
| <b>NON OPERATING EXPENSES</b>       | <b>6,089</b>   | <b>5,937</b>   | <b>5,937</b>   | <b>5,931</b>   | <b>(6)</b>   | <b>(0.1%)</b> |
| TOTAL APPROPRIATIONS                | 133,774        | 126,431        | 125,991        | 128,974        | 2,543        | 2.0%          |

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 101-35 GF GRANTS

| DESCRIPTION                    | FY2019         | FY2019         | FY2020         | FY20-FY19     | FY20-FY19   |
|--------------------------------|----------------|----------------|----------------|---------------|-------------|
|                                | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL      | Final-%     |
| 6010 SUPPLIES                  | 0              | 0              | 0              | 0             | (100.0%)    |
| 6011 OPERATING SUPPLIES        | 0              | 0              | 0              | 0             | (100.0%)    |
| 6090 CONTRACTUAL SERVICES      | 339,508        | 339,508        | 363,915        | 24,407        | 7.2%        |
| 6525 SMALL EQUIPMENT PURCHASES | 0              | 0              | 0              | 0             | (100.0%)    |
| <b>OPERATING EXPENSES</b>      | <b>339,508</b> | <b>339,508</b> | <b>363,915</b> | <b>24,407</b> | <b>7.2%</b> |
| TOTAL APPROPRIATIONS           | 339,508        | 339,508        | 363,915        | 24,407        | 7.2%        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-36-000 NON-DEPARTMENTAL**

| DESCRIPTION                         | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19      | FY20-FY19     |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|
|                                     | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL       | Final-%       |
| 6205 EXCESS LIABILITY INSURANCE     | 169,850        | 198,690        | 139,629        | 195,000        | (3,690)        | (1.9%)        |
| 6220 WORKERS COMP INSURANCE         | 329,989        | 361,025        | 361,025        | 237,720        | (123,305)      | (34.2%)       |
| 6221 WORKERS COMP ALLOCATION        | (329,989)      | (361,025)      | (361,025)      | (237,720)      | 123,305        | (34.2%)       |
| 6230 UNEMPLOYMENT INSURANCE (ESD)   | 10,665         | 73,138         | 73,138         | 68,322         | (4,816)        | (6.6%)        |
| 6231 UNEMPLOYMENT INSURANCE ALLOC   | (7,958)        | (73,138)       | (73,138)       | (68,322)       | 4,816          | (6.6%)        |
| PENSION                             | 1,250,556      | 2,746,325      | 2,746,325      | 1,848,185      | (898,140)      | (32.7%)       |
| 6241 PENSION ALLOCATION             | (1,250,556)    | (2,601,672)    | (2,601,672)    | (1,726,500)    | 875,172        | (33.6%)       |
| 6242 PENSION ALLOCATION - IBEW      | 0              | (144,653)      | (144,653)      | (121,685)      | 22,968         | (15.9%)       |
| 6250 SOCIAL SECURITY TAX (FICA)     | 563,422        | 453,031        | 453,031        | 421,841        | (31,190)       | (6.9%)        |
| 6251 SOCIAL SECURITY TAX ALLOCATION | (563,422)      | (453,031)      | (453,031)      | (421,841)      | 31,190         | (6.9%)        |
| <b>OPERATING EXPENSES</b>           | <b>172,557</b> | <b>198,690</b> | <b>139,629</b> | <b>195,000</b> | <b>(3,690)</b> | <b>(1.9%)</b> |
| <b>TOTAL APPROPRIATIONS</b>         | <b>172,557</b> | <b>198,690</b> | <b>139,629</b> | <b>195,000</b> | <b>(3,690)</b> | <b>(1.9%)</b> |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-37-000 NON-DEPT WHITE CLIFF**

| DESCRIPTION                          | FY2018        | FY2019   | FY2019    | FY2020   | FY20-FY19 | FY20-FY19   |
|--------------------------------------|---------------|----------|-----------|----------|-----------|-------------|
|                                      | ACTUAL        | FINAL    | ESTIMATED | ORIGINAL | ORIGINAL  | Final-%     |
| 5100 EMPLOYEE WAGES                  | 616           | 0        | 0         | 0        | 0         | 0.0%        |
| 5120 TEMPORARY PAY                   | 74            | 0        | 0         | 0        | 0         | 0.0%        |
| 5200 TAXES/BENEFITS                  | 599           | 0        | 0         | 0        | 0         | 0.0%        |
| 5300 TRAVEL & TRAINING               | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| 6010 SUPPLIES                        | 4,607         | 0        | 0         | 0        | 0         | 0.0%        |
| 6011 OPERATING SUPPLIES              | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| 6045 MEETING/TRAINING FOOD           | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| 6060 RENTALS                         | 1,835         | 0        | 0         | 0        | 0         | 0.0%        |
| 6070 POSTAGE EXPENSE                 | 450           | 0        | 0         | 0        | 0         | 0.0%        |
| 6082 EMPLOYEE RETENTION/ RECRUITMENT | 2,567         | 0        | 0         | 0        | 0         | 0.0%        |
| 6090 CONTRACTUAL SERVICES            | 450           | 0        | 0         | 0        | 0         | 0.0%        |
| 6150 FINES & PENALTIES               | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| 6310 ELECTRICITY                     | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| 6320 WATER                           | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| 6330 TELEPHONE                       | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| 6331 LONG DISTANCE                   | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| 6340 SEWER                           | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| 6360 REIMBURSABLE EXPENSES           | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| 6430 BUILDING MAINTENANCE            | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| 6431 HEATING FUEL                    | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| 6450 EQUIPMENT MAINTENANCE           | 36,808        | 0        | 0         | 0        | 0         | 0.0%        |
| 6525 SMALL EQUIPMENT PURCHASES       | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| 6530 EQUIPMENT PURCHASE              | 0             | 0        | 0         | 0        | 0         | 0.0%        |
| <b>OPERATING EXPENSES</b>            | <b>48,006</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b>  | <b>5.8%</b> |
| TOTAL APPROPRIATIONS                 | 48,006        | 0        | 0         | 0        | 0         | 5.8%        |

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 101-38-000 INTERFUND TRANSFERS

| DESCRIPTION                             | FY2018        | FY2019         | FY2019         | FY2020         | FY20-FY19      | FY20-FY19     |
|---|---------------|----------------|----------------|----------------|----------------|---------------|
|   | ACTUAL        | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL       | Final-%       |
| 6603 TRANSFERS OUT - MEDIVACS           | 5,500         | 5,500          | 5,500          | 5,500          | 0              | 0.0%          |
| 6606 TRANSFERS OUT - HOMESTEAD SA       | 28,774        | 11,129         | 11,129         | 9,993          | (1,136)        | (10.2%)       |
| 6610 TRANSFERS OUT - SEWER FEES         | 1,152         | 1,152          | 1,152          | 1,152          | 0              | 0.0%          |
| 6615 TRANSFERS OUT - FIRE/EMS           | 58,800        | 0              | 0              | 0              | 0              | 0.0%          |
| 6617 TRANSFERS OUT - WATER FEES         | 1,110         | 1,110          | 1,110          | 1,110          | 0              | 0.0%          |
| 6618 TRANSFERS OUT - LOCAL EDUCATION FU | 0             | 189,890        | 189,890        | 189,890        | 0              | 0.0%          |
| <b>NON OPERATING EXPENSES</b>           | <b>95,336</b> | <b>208,781</b> | <b>208,781</b> | <b>207,645</b> | <b>(1,136)</b> | <b>(0.5%)</b> |
| TOTAL APPROPRIATIONS                    | 95,336        | 208,781        | 208,781        | 207,645        | (1,136)        | (0.5%)        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**101-39-000 AUTOMATION**

| DESCRIPTION                    | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19     | FY20-FY19     |
|--------------------------------|----------------|----------------|----------------|----------------|---------------|---------------|
|                                | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL      | Final-%       |
| 5100 EMPLOYEE WAGES            | 116,842        | 116,734        | 116,734        | 116,713        | (21)          | 0.0%          |
| 5200 TAXES/BENEFITS            | 52,605         | 66,280         | 66,279         | 67,269         | 989           | 1.5%          |
| 5300 TRAVEL & TRAINING         | 3,064          | 3,000          | 4,100          | 4,000          | 1,000         | 33.3%         |
| 6010 SUPPLIES                  | 138            | 5,500          | 300            | 5,500          | 0             | 0.0%          |
| 6011 OPERATING SUPPLIES        | 15             | 500            | 100            | 0              | (500)         | (100.0%)      |
| 6015 BOOKS & SOFTWARE          | 113,108        | 108,060        | 108,000        | 120,060        | 12,000        | 11.1%         |
| 6021 DATA SERVICES             | 50,387         | 49,800         | 49,800         | 28,000         | (21,800)      | (43.8%)       |
| 6060 RENTALS                   | 0              | 2,285          | 50             | 10,000         | 7,715         | 337.6%        |
| 6070 POSTAGE EXPENSE           | 0              | 200            | 0              | 0              | (200)         | (100.0%)      |
| 6080 PROFESSIONAL SERVICES     | 33,770         | 55,600         | 50,000         | 90,600         | 35,000        | 62.9%         |
| 6090 CONTRACTUAL SERVICES      | 54,473         | 100,718        | 100,700        | 116,718        | 16,000        | 15.9%         |
| 6330 TELEPHONE                 | 730            | 500            | 500            | 0              | (500)         | (100.0%)      |
| 6331 LONG DISTANCE             | 131            | 1,000          | 300            | 0              | (1,000)       | (100.0%)      |
| 6450 EQUIPMENT MAINTENANCE     | 0              | 0              | 0              | 5,500          | 5,500         | 0.0%          |
| 6525 SMALL EQUIPMENT PURCHASES | 39,273         | 51,500         | 51,000         | 29,000         | (22,500)      | (43.7%)       |
| 6530 EQUIPMENT PURCHASE        | 21,835         | 30,000         | 30,000         | 32,000         | 2,000         | 6.7%          |
| <b>OPERATING EXPENSES</b>      | <b>486,369</b> | <b>591,677</b> | <b>577,863</b> | <b>625,361</b> | <b>33,683</b> | <b>5.7%</b>   |
| 6650 TRANSFERS OUT - RENT      | 11,240         | 10,959         | 10,959         | 10,948         | (11)          | (0.1%)        |
| <b>NON OPERATING EXPENSES</b>  | <b>11,240</b>  | <b>10,959</b>  | <b>10,959</b>  | <b>10,948</b>  | <b>(11)</b>   | <b>(0.1%)</b> |
| TOTAL APPROPRIATIONS           | 497,610        | 602,636        | 588,822        | 636,309        | 33,672        | 5.6%          |

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 101-40 GF CAPITAL & MAJOR PROJECTS

| DESCRIPTION                | FY2018        | FY2019         | FY2019         | FY2020         | FY20-FY19      | FY20-FY19     |
|----------------------------|---------------|----------------|----------------|----------------|----------------|---------------|
|                            | ACTUAL        | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL       | Final-%       |
| 5100 EMPLOYEE WAGES        | 696           | 0              | 0              | 0              | 0              | 0.0%          |
| 5200 TAXES/BENEFITS        | 676           | 0              | 0              | 0              | 0              | 0.0%          |
| 6080 PROFESSIONAL SERVICES | 0             | 0              | 0              | 60,000         | 60,000         | 0.0%          |
| 6090 CONTRACTUAL SERVICES  | 0             | 0              | 0              | 34,000         | 34,000         | 0.0%          |
| 6530 EQUIPMENT PURCHASE    | 0             | 122,500        | 110,000        | 33,500         | (89,000)       | (72.7%)       |
| 6540 CAPITAL IMPROVEMENTS  | 44,884        | 20,000         | 0              | 405,000        | 385,000        | 1925.0%       |
| <b>OPERATING EXPENSES</b>  | <b>46,256</b> | <b>142,500</b> | <b>110,000</b> | <b>532,500</b> | <b>390,000</b> | <b>273.7%</b> |
| TOTAL APPROPRIATIONS       | 46,256        | 142,500        | 110,000        | 532,500        | 390,000        | 273.7%        |

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 101-51-000 KGB SCHOOL DISTRICT

| DESCRIPTION                       | FY2018<br>ACTUAL | FY2019<br>FINAL | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|-----------------------------------|------------------|-----------------|---------------------|--------------------|-----------------------|----------------------|
| 6040 COMMUNITY PROMOTION          | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 6100 INSURANCE                    | 3,480            | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 6655 KGBSD LOCAL APPROPRIATION    | 720              | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| <b>OPERATING EXPENSES</b>         | <b>4,200</b>     | <b>0</b>        | <b>0</b>            | <b>0</b>           | <b>0</b>              | <b>0.0%</b>          |
| 6600 TRANSFERS OUT - DEBT SERVICE | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 6605 TRANSFERS OUT - BOND DEBT    | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| <b>NON OPERATING EXPENSES</b>     | <b>0</b>         | <b>0</b>        | <b>0</b>            | <b>0</b>           | <b>0</b>              | <b>0.0%</b>          |
| TOTAL APPROPRIATIONS              | 4,200            | 0               | 0                   | 0                  | 0                     | 66.7%                |



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# ***ENTERPRISE FUNDS***

***FY 2020***



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**KETCHIKAN GATEWAY BOROUGH**  
**FY 2019**  
**AIRPORT**

| DESCRIPTION                              | FY2018            | FY2019            | FY2019            | FY2020            | FY20-FY19      | FY20-FY19     |
|--|-------------------|-------------------|-------------------|-------------------|----------------|---------------|
|  | ACTUAL            | FINAL             | ESTIMATED         | ORIGINAL          | ORIGINAL       | Final-%       |
| <b>BEGINNING FUND BALANCE</b>            | <b>17,425,050</b> | <b>16,799,418</b> | <b>16,799,418</b> | <b>17,290,137</b> | <b>490,719</b> | <b>2.9%</b>   |
| 4080 PENALTY & INTEREST                  | 15                | 0                 | 0                 | 0                 | 0              | 0.0%          |
| 4221 PERS ON BEHALF PAYMENTS             | 91,470            | 95,879            | 95,879            | 105,358           | 9,479          | 9.9%          |
| 4426 TRANSFER IN - PFC                   | 0                 | 0                 | 0                 | 500,000           | 500,000        | 0.0%          |
| 4305 INTEREST INCOME                     | 23,301            | 0                 | 50,000            | 55,000            | 55,000         | 0.0%          |
| 4385 STATE MOA REVENUE                   | 502,000           | 502,000           | 502,000           | 502,000           | 0              | 0.0%          |
| 4800 CONTRIBUTED CAPITAL                 | 196,760           | 0                 | 0                 | 0                 | 0              | 0.0%          |
| 4453 TRANSFERS IN - MEDIVACS             | 5,500             | 5,500             | 5,500             | 5,500             | 0              | 0.0%          |
| 4454 TRANSFERS IN - CPV FUNDS            | 168,604           | 190,840           | 190,840           | 143,130           | (47,710)       | (25.0%)       |
| <b>ADMIN REVENUE</b>                     | <b>987,649</b>    | <b>794,219</b>    | <b>844,219</b>    | <b>1,310,988</b>  | <b>516,769</b> | <b>65.1%</b>  |
| 4710 FERRY FARE FEES                     | 2,259,706         | 1,920,000         | 1,920,000         | 1,920,000         | 0              | 0.0%          |
| 4730 CALL OUT FEES - FERRY               | 141,148           | 90,000            | 110,000           | 110,000           | 20,000         | 22.2%         |
| 4790 MISCELLANEOUS FERRY FEES            | 2                 | 0                 | 0                 | 0                 | 0              | 0.0%          |
| <b>FERRY REVENUE</b>                     | <b>2,400,856</b>  | <b>2,010,000</b>  | <b>2,030,000</b>  | <b>2,030,000</b>  | <b>20,000</b>  | <b>1.0%</b>   |
| 4260 STATE FUEL TAX REVENUE              | 9,131             | 26,000            | 24,000            | 24,000            | (2,000)        | (7.7%)        |
| 4510 FUEL FLOWAGE FEES                   | 131,752           | 130,000           | 130,000           | 120,000           | (10,000)       | (7.7%)        |
| 4520 RENTAL INCOME - FIELD               | 109,419           | 40,000            | 122,000           | 122,000           | 82,000         | 205.0%        |
| 4530 LANDING FEES                        | 1,003,290         | 790,000           | 800,000           | 800,000           | 10,000         | 1.3%          |
| 4540 TIE DOWN CHARGES                    | 2,230             | 2,200             | 2,000             | 2,000             | (200)          | (9.1%)        |
| 4555 SEAPLANE DOCK FEES                  | 10,531            | 10,000            | 12,000            | 12,000            | 2,000          | 20.0%         |
| 4580 AIRCRAFT PARKING FEES               | 19,751            | 18,000            | 21,000            | 21,000            | 3,000          | 16.7%         |
| 4590 ANNUAL FIELD REVENUE                | 0                 | 0                 | 29,525            | 0                 | 0              | 0.0%          |
| <b>FIELD REVENUE</b>                     | <b>1,286,104</b>  | <b>1,016,200</b>  | <b>1,140,525</b>  | <b>1,101,000</b>  | <b>84,800</b>  | <b>8.3%</b>   |
| 4611 REVILLA PARKING REVENUE             | 122,806           | 100,000           | 83,000            | 110,000           | 10,000         | 10.0%         |
| 4792 PARKING ENFORCEMENT FEES            | 34,921            | 32,000            | 32,000            | 32,000            | 0              | 0.0%          |
| <b>REVILLA FERRY PARKING LOT REVENUE</b> | <b>157,727</b>    | <b>132,000</b>    | <b>115,000</b>    | <b>142,000</b>    | <b>10,000</b>  | <b>7.6%</b>   |
| 4226 TSA LAW ENFORCEMENT REIMB           | 57,815            | 36,000            | 36,000            | 36,000            | 0              | 0.0%          |
| 4340 VENDOR COMMISSION FEES              | 5,409             | 6,500             | 6,500             | 6,500             | 0              | 0.0%          |
| 4610 GRAVINA VEHICLE PARKING FEES        | 85,681            | 80,000            | 73,000            | 91,000            | 11,000         | 13.8%         |
| 4620 BUILDING RENTAL - TERMINAL          | 587,119           | 640,000           | 630,000           | 630,000           | (10,000)       | (1.6%)        |
| 4626 FBI BACKGROUND FEES                 | 6,250             | 4,000             | 3,600             | 3,600             | (400)          | (10.0%)       |
| 4630 ALASKA AIR SECURITY REVENUE         | 241,348           | 175,000           | 180,000           | 180,000           | 5,000          | 2.9%          |
| 4670 FACILITY USE FEES                   | 40,597            | 32,000            | 36,000            | 36,000            | 4,000          | 12.5%         |
| 4685 AIRPORT AMBASSADOR FEES             | 8,003             | 8,000             | 7,800             | 7,800             | (200)          | (2.5%)        |
| 4690 MISCELLANEOUS TERMINAL FEES         | 2,136             | 0                 | 0                 | 0                 | 0              | 0.0%          |
| <b>TERMINAL REVENUE</b>                  | <b>1,034,357</b>  | <b>981,500</b>    | <b>972,900</b>    | <b>990,900</b>    | <b>9,400</b>   | <b>1.0%</b>   |
| 4810 MURPHY'S DOCKING FEES               | 10,000            | 8,800             | 8,000             | 8,000             | (800)          | (9.1%)        |
| <b>MURPHY'S LANDING REVENUE</b>          | <b>10,000</b>     | <b>8,800</b>      | <b>8,000</b>      | <b>8,000</b>      | <b>(800)</b>   | <b>(9.1%)</b> |
| <b>TOTAL REVENUES</b>                    | <b>5,876,693</b>  | <b>4,942,719</b>  | <b>5,110,644</b>  | <b>5,582,888</b>  | <b>640,169</b> | <b>13.0%</b>  |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2019**  
**AIRPORT**

| DESCRIPTION                                    | FY2018            | FY2019            | FY2019            | FY2020            | FY20-FY19        | FY20-FY19       |
|--|-------------------|-------------------|-------------------|-------------------|------------------|-----------------|
|  | ACTUAL            | FINAL             | ESTIMATED         | ORIGINAL          | ORIGINAL         | Final-%         |
| OPERATING EXPENSES - FIELD                     | 1,111,337         | 1,252,693         | 1,106,750         | 1,224,879         | (27,815)         | (2.2%)          |
| OPERATING EXPENSES - TERMINAL                  | 1,072,505         | 1,705,633         | 1,030,600         | 1,104,986         | (600,647)        | (35.2%)         |
| OPERATING EXPENSES - FERRY                     | 1,731,869         | 1,702,111         | 1,675,900         | 1,799,502         | 97,390           | 5.7%            |
| OPERATING EXPENSES - ADMIN                     | 438,590           | 504,357           | 490,779           | 952,147           | 447,790          | 88.8%           |
| OPERATING EXPENSES - MURPHY'S LANDING          | 498               | 3,300             | 2,550             | 2,840             | (460)            | (13.9%)         |
| OPERATING EXPENSES - REVILLA FERRY PARK        | 710,189           | 163,763           | 72,570            | 121,384           | (42,378)         | (25.9%)         |
| <b>TOTAL OPERATING EXPENSES</b>                | <b>5,064,989</b>  | <b>5,331,857</b>  | <b>4,379,149</b>  | <b>5,205,737</b>  | <b>(126,120)</b> | <b>(2.4%)</b>   |
| NON OPERATING EXPENSES - FIELD                 | 63,552            | 62,635            | 62,635            | 61,244            | (1,391)          | (2.2%)          |
| NON OPERATING EXPENSES - TERMINAL              | 60,468            | 74,438            | 57,280            | 55,249            | (19,188)         | (25.8%)         |
| NON OPERATING EXPENSES - FERRY                 | 95,620            | 90,106            | 90,106            | 94,975            | 4,870            | 5.4%            |
| NON OPERATING EXPENSES - ADMIN                 | 21,996            | 22,402            | 22,402            | 47,607            | 25,205           | 112.5%          |
| NON OPERATING EXPENSES - MURPHY'S LAND         | 165               | 165               | 165               | 142               | (23)             | (13.9%)         |
| NON OPERATING EXPENSES - AIRPORT - REVIL       | 0                 | 8,188             | 8,188             | 6,069             | (2,119)          | (25.9%)         |
| <b>TOTAL NON OPERATING EXPENSES</b>            | <b>1,437,477</b>  | <b>257,933</b>    | <b>240,776</b>    | <b>265,287</b>    | <b>7,353</b>     | <b>2.9%</b>     |
| TOTAL APPROPRIATIONS - FIELD                   | 1,174,889         | 1,315,328         | 1,169,385         | 1,286,123         | (29,205)         | (2.2%)          |
| TOTAL APPROPRIATIONS - TERMINAL                | 1,132,974         | 1,780,071         | 1,087,880         | 1,160,235         | (619,836)        | (34.8%)         |
| TOTAL APPROPRIATIONS - FERRY                   | 1,827,488         | 1,792,217         | 1,766,006         | 1,894,477         | 102,260          | 5.7%            |
| TOTAL APPROPRIATIONS - ADMIN                   | 460,587           | 526,759           | 513,181           | 999,754           | 472,995          | 89.8%           |
| TOTAL APPROPRIATIONS - MURPHY'S LANDING        | 663               | 3,465             | 2,715             | 2,982             | (483)            | (13.9%)         |
| TOTAL APPROPRIATIONS - AIRPORT REVILLA F       | 710,189           | 171,951           | 80,758            | 127,453           | (44,497)         | (25.9%)         |
| <b>TOTAL APPROPRIATIONS</b>                    | <b>6,502,465</b>  | <b>5,589,790</b>  | <b>4,619,925</b>  | <b>5,471,023</b>  | <b>(118,767)</b> | <b>(2.1%)</b>   |
| <b>REVENUE OVER (UNDER) EXPENDITURES - FIE</b> | <b>(625,632)</b>  | <b>(647,071)</b>  | <b>490,719</b>    | <b>111,865</b>    | <b>758,936</b>   | <b>(117.3%)</b> |
| <b>END ENDING FUND BALANCE</b>                 | <b>16,799,418</b> | <b>16,152,347</b> | <b>17,290,137</b> | <b>17,402,002</b> | <b>1,249,655</b> | <b>7.7%</b>     |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**400-60-000 AIRPORT - FIELD**

| DESCRIPTION                    | FY2018           | FY2019           | FY2019           | FY2020           | FY20-FY19       | FY20-FY19     |
|--------------------------------|------------------|------------------|------------------|------------------|-----------------|---------------|
|                                | ACTUAL           | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL        | Final-%       |
| 5100 EMPLOYEE WAGES            | 433,632          | 441,809          | 436,000          | 457,108          | 15,299          | 3.5%          |
| 5110 OVERTIME PAY              | 26,484           | 30,000           | 20,000           | 30,000           | 0               | 0.0%          |
| 5120 TEMPORARY PAY             | 0                | 6,000            | 3,000            | 6,000            | 0               | 0.0%          |
| 5200 TAXES/BENEFITS            | 388,549          | 379,384          | 356,000          | 375,671          | (3,714)         | (1.0%)        |
| 5300 TRAVEL & TRAINING         | 11,712           | 19,000           | 16,000           | 19,000           | 0               | 0.0%          |
| 5400 UNIFORM ALLOWANCE         | 821              | 2,500            | 2,000            | 2,500            | 0               | 0.0%          |
| 6010 SUPPLIES                  | 3,558            | 700              | 600              | 1,000            | 300             | 42.9%         |
| 6011 OPERATING SUPPLIES        | 43,486           | 85,000           | 50,000           | 80,000           | (5,000)         | (5.9%)        |
| 6020 DUES & PUBLICATIONS       | 458              | 350              | 300              | 350              | 0               | 0.0%          |
| 6021 DATA SERVICES             | 23               | 0                | 0                | 1,000            | 1,000           | 0.0%          |
| 6030 PUBLISHING EXPENSE        | 80               | 0                | 0                | 0                | 0               | 0.0%          |
| 6085 LICENSES/FEES/PERMITS     | 1,370            | 1,200            | 0                | 2,000            | 800             | 66.7%         |
| 6090 CONTRACTUAL SERVICES      | 20,697           | 4,000            | 2,500            | 4,500            | 500             | 12.5%         |
| 6100 INSURANCE                 | 61,750           | 63,000           | 50,000           | 55,000           | (8,000)         | (12.7%)       |
| 6110 MEDICAL EXPENSE           | 867              | 400              | 500              | 400              | 0               | 0.0%          |
| 6310 ELECTRICITY               | 25,225           | 29,000           | 30,000           | 31,000           | 2,000           | 6.9%          |
| 6320 WATER                     | 0                | 2,000            | 1,000            | 2,000            | 0               | 0.0%          |
| 6330 TELEPHONE                 | 579              | 800              | 750              | 1,000            | 200             | 25.0%         |
| 6331 LONG DISTANCE             | 11               | 50               | 0                | 100              | 50              | 100.0%        |
| 6350 LANDFILL FEES             | 897              | 500              | 2,000            | 2,000            | 1,500           | 300.0%        |
| 6410 DOCK MAINTENANCE          | 142              | 500              | 600              | 750              | 250             | 50.0%         |
| 6420 FIELD MAINTENANCE         | 6,859            | 12,000           | 3,000            | 10,000           | (2,000)         | (16.7%)       |
| 6430 BUILDING MAINTENANCE      | 10,297           | 17,000           | 5,000            | 10,000           | (7,000)         | (41.2%)       |
| 6431 HEATING FUEL              | 13,245           | 4,500            | 11,000           | 10,000           | 5,500           | 122.2%        |
| 6450 EQUIPMENT MAINTENANCE     | 2,894            | 4,000            | 5,500            | 5,000            | 1,000           | 25.0%         |
| 6460 VEHICLE MAINTENANCE       | 16,378           | 40,000           | 20,000           | 30,000           | (10,000)        | (25.0%)       |
| 6461 VEHICLE FUEL & OIL        | 34,302           | 50,000           | 35,000           | 40,000           | (10,000)        | (20.0%)       |
| 6475 AIRPORT PARKING LOT MAINT | 0                | 3,000            | 2,000            | 3,500            | 500             | 16.7%         |
| 6525 SMALL EQUIPMENT PURCHASES | 7,021            | 6,000            | 4,000            | 5,000            | (1,000)         | (16.7%)       |
| 6530 EQUIPMENT PURCHASE        | 0                | 50,000           | 50,000           | 40,000           | (10,000)        | (20.0%)       |
| <b>OPERATING EXPENSES</b>      | <b>1,111,337</b> | <b>1,252,693</b> | <b>1,106,750</b> | <b>1,224,879</b> | <b>(27,815)</b> | <b>(2.2%)</b> |
| 6130 ADMINISTRATIVE FEES       | 63,552           | 62,635           | 62,635           | 61,244           | (1,391)         | (2.2%)        |
| <b>NON OPERATING EXPENSES</b>  | <b>63,552</b>    | <b>62,635</b>    | <b>62,635</b>    | <b>61,244</b>    | <b>(1,391)</b>  | <b>(2.2%)</b> |
| TOTAL APPROPRIATIONS           | 1,174,889        | 1,315,328        | 1,169,385        | 1,286,123        | (29,205)        | (2.2%)        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**400-61-000 AIRPORT - TERMINAL**

| DESCRIPTION                     | FY2018           | FY2019           | FY2019           | FY2020           | FY20-FY19        | FY20-FY19      |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
|                                 | ACTUAL           | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL         | Final-%        |
| 5100 EMPLOYEE WAGES             | 373,052          | 370,171          | 352,500          | 387,436          | 17,265           | 4.7%           |
| 5110 OVERTIME PAY               | 43,421           | 45,000           | 40,000           | 42,500           | (2,500)          | (5.6%)         |
| 5120 TEMPORARY PAY              | 9,420            | 10,000           | 6,800            | 6,800            | (3,200)          | (32.0%)        |
| 5200 TAXES/BENEFITS             | 366,267          | 329,862          | 312,500          | 326,550          | (3,312)          | (1.0%)         |
| 5300 TRAVEL & TRAINING          | 3,943            | 2,700            | 1,500            | 2,500            | (200)            | (7.4%)         |
| 5400 UNIFORM ALLOWANCE          | 1,793            | 2,000            | 1,200            | 10,000           | 8,000            | 400.0%         |
| 6010 SUPPLIES                   | 180              | 400              | 300              | 500              | 100              | 25.0%          |
| 6011 OPERATING SUPPLIES         | 25,576           | 30,000           | 34,000           | 35,000           | 5,000            | 16.7%          |
| 6020 DUES & PUBLICATIONS        | 0                | 300              | 100              | 300              | 0                | 0.0%           |
| 6030 PUBLISHING EXPENSE         | 0                | 100              | 100              | 100              | 0                | 0.0%           |
| 6075 SECURITY SCREENING EXPENSE | 5,000            | 4,000            | 5,800            | 5,800            | 1,800            | 45.0%          |
| 6090 CONTRACTUAL SERVICES       | 24,069           | 45,000           | 20,000           | 25,000           | (20,000)         | (44.4%)        |
| 6100 INSURANCE                  | 4,901            | 5,400            | 11,200           | 10,000           | 4,600            | 85.2%          |
| 6110 MEDICAL EXPENSE            | 97               | 2,000            | 1,000            | 2,000            | 0                | 0.0%           |
| 6310 ELECTRICITY                | 96,149           | 100,000          | 100,000          | 100,000          | 0                | 0.0%           |
| 6320 WATER                      | 29,928           | 30,000           | 34,000           | 34,000           | 4,000            | 13.3%          |
| 6330 TELEPHONE                  | 526              | 1,500            | 1,000            | 1,000            | (500)            | (33.3%)        |
| 6331 LONG DISTANCE              | 0                | 100              | 100              | 100              | 0                | 0.0%           |
| 6340 SEWER                      | 22,600           | 24,000           | 30,000           | 30,000           | 6,000            | 25.0%          |
| 6350 LANDFILL FEES              | 8,068            | 7,000            | 5,000            | 7,000            | 0                | 0.0%           |
| 6430 BUILDING MAINTENANCE       | 26,492           | 27,000           | 28,000           | 28,000           | 1,000            | 3.7%           |
| 6431 HEATING FUEL               | 28,678           | 31,000           | 30,000           | 34,000           | 3,000            | 9.7%           |
| 6450 EQUIPMENT MAINTENANCE      | 174              | 400              | 300              | 200              | (200)            | (50.0%)        |
| 6460 VEHICLE MAINTENANCE        | 0                | 700              | 200              | 200              | (500)            | (71.4%)        |
| 6475 AIRPORT PARKING LOT MAINT  | 0                | 35,000           | 5,000            | 5,000            | (30,000)         | (85.7%)        |
| 6525 SMALL EQUIPMENT PURCHASES  | 2,171            | 8,000            | 9,000            | 9,000            | 1,000            | 12.5%          |
| 6530 EQUIPMENT PURCHASE         | 0                | 2,000            | 1,000            | 2,000            | 0                | 0.0%           |
| 6540 CAPITAL IMPROVEMENTS       | 0                | 592,000          | 0                | 0                | (592,000)        | (100.0%)       |
| <b>OPERATING EXPENSES</b>       | <b>1,072,505</b> | <b>1,705,633</b> | <b>1,030,600</b> | <b>1,104,986</b> | <b>(600,647)</b> | <b>(35.2%)</b> |
| 6130 ADMINISTRATIVE FEES        | 57,926           | 55,682           | 55,682           | 55,249           | (432)            | (0.8%)         |
| 6140 DEBT SERVICE               | 2,542            | 18,756           | 1,598            | 0                | (18,756)         | (100.0%)       |
| <b>NON OPERATING EXPENSES</b>   | <b>60,468</b>    | <b>74,438</b>    | <b>57,280</b>    | <b>55,249</b>    | <b>(19,188)</b>  | <b>(25.8%)</b> |
| <b>TOTAL APPROPRIATIONS</b>     | <b>1,132,974</b> | <b>1,780,071</b> | <b>1,087,880</b> | <b>1,160,235</b> | <b>(619,836)</b> | <b>(34.8%)</b> |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**400-62-000 AIRPORT - FERRY**

| DESCRIPTION                     | FY2018           | FY2019           | FY2019           | FY2020           | FY20-FY19      | FY20-FY19   |
|---------------------------------|------------------|------------------|------------------|------------------|----------------|-------------|
|                                 | ACTUAL           | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL       | Final-%     |
| 5100 EMPLOYEE WAGES             | 513,889          | 491,086          | 478,500          | 538,751          | 47,665         | 9.7%        |
| 5110 OVERTIME PAY               | 131,936          | 90,000           | 100,000          | 100,000          | 10,000         | 11.1%       |
| 5120 TEMPORARY PAY              | 8,185            | 5,000            | 1,400            | 1,500            | (3,500)        | (70.0%)     |
| 5200 TAXES/BENEFITS             | 413,009          | 432,725          | 416,000          | 453,000          | 20,275         | 4.7%        |
| 5300 TRAVEL & TRAINING          | 809              | 1,000            | 600              | 1,000            | 0              | 0.0%        |
| 5400 UNIFORM ALLOWANCE          | 314              | 500              | 800              | 850              | 350            | 70.0%       |
| 6010 SUPPLIES                   | 138              | 400              | 1,000            | 900              | 500            | 125.0%      |
| 6011 OPERATING SUPPLIES         | 5,637            | 3,000            | 3,000            | 3,000            | 0              | 0.0%        |
| 6021 DATA SERVICES              | 47               | 0                | 0                | 0                | 0              | 0.0%        |
| 6085 LICENSES/FEES/PERMITS      | 0                | 1,400            | 0                | 0                | (1,400)        | (100.0%)    |
| 6090 CONTRACTUAL SERVICES       | 45,742           | 33,000           | 33,000           | 33,000           | 0              | 0.0%        |
| 6100 INSURANCE                  | 154,993          | 160,000          | 157,000          | 163,000          | 3,000          | 1.9%        |
| 6110 MEDICAL EXPENSE            | 78               | 400              | 500              | 400              | 0              | 0.0%        |
| 6150 FINES & PENALTIES          | (3)              | 0                | 0                | 0                | 0              | 0.0%        |
| 6330 TELEPHONE                  | 631              | 600              | 600              | 600              | 0              | 0.0%        |
| 6410 DOCK MAINTENANCE           | 24,593           | 7,000            | 7,000            | 7,000            | 0              | 0.0%        |
| 6430 BUILDING MAINTENANCE       | 1,806            | 500              | 1,000            | 1,000            | 500            | 100.0%      |
| 6450 EQUIPMENT MAINTENANCE      | 74               | 500              | 1,000            | 1,000            | 500            | 100.0%      |
| 6460 VEHICLE MAINTENANCE        | (2,341)          | 0                | 0                | 0                | 0              | 0.0%        |
| 6461 VEHICLE FUEL & OIL         | 191,533          | 200,000          | 200,000          | 220,000          | 20,000         | 10.0%       |
| 6470 FERRY MAINTENANCE          | 218,819          | 230,000          | 235,000          | 235,000          | 5,000          | 2.2%        |
| 6475 AIRPORT PARKING LOT MAINT  | 21,514           | 35,000           | 30,000           | 30,000           | (5,000)        | (14.3%)     |
| 6525 SMALL EQUIPMENT PURCHASES  | 464              | 8,000            | 7,500            | 7,500            | (500)          | (6.3%)      |
| 6530 EQUIPMENT PURCHASE         | 0                | 2,000            | 2,000            | 2,000            | 0              | 0.0%        |
| <b>OPERATING EXPENSES</b>       | <b>1,731,869</b> | <b>1,702,111</b> | <b>1,675,900</b> | <b>1,799,502</b> | <b>97,390</b>  | <b>5.7%</b> |
| 6130 ADMINISTRATIVE FEES        | 85,101           | 85,106           | 85,106           | 89,975           | 4,870          | 5.7%        |
| 6610 TRANSFERS OUT - SEWER FEES | 5,000            | 5,000            | 5,000            | 5,000            | 0              | 0.0%        |
| 6700 BAD DEBT EXPENSE           | 5,519            | 0                | 0                | 0                | 0              | 0.0%        |
| <b>NON OPERATING EXPENSES</b>   | <b>95,620</b>    | <b>90,106</b>    | <b>90,106</b>    | <b>94,975</b>    | <b>4,870</b>   | <b>5.4%</b> |
| <b>TOTAL APPROPRIATIONS</b>     | <b>1,827,488</b> | <b>1,792,217</b> | <b>1,766,006</b> | <b>1,894,477</b> | <b>102,260</b> | <b>5.7%</b> |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**400-63-000 AIRPORT - ADMINISTRATION**

| DESCRIPTION                    | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19      | FY20-FY19     |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|
|                                | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL       | Final-%       |
| 5100 EMPLOYEE WAGES            | 237,123        | 235,569        | 230,000        | 238,044        | 2,475          | 1.1%          |
| 5110 OVERTIME PAY              | 7,000          | 4,000          | 3,800          | 3,800          | (200)          | (5.0%)        |
| 5200 TAXES/BENEFITS            | 145,374        | 156,929        | 156,929        | 159,952        | 3,023          | 1.9%          |
| 5300 TRAVEL & TRAINING         | 114            | 3,000          | 3,000          | 3,500          | 500            | 16.7%         |
| 6010 SUPPLIES                  | 696            | 1,400          | 1,300          | 1,300          | (100)          | (7.1%)        |
| 6011 OPERATING SUPPLIES        | 14             | 1,000          | 800            | 1,000          | 0              | 0.0%          |
| 6020 DUES & PUBLICATIONS       | 1,694          | 1,000          | 800            | 800            | (200)          | (20.0%)       |
| 6021 DATA SERVICES             | 0              | 0              | 0              | 5,600          | 5,600          | 0.0%          |
| 6030 PUBLISHING EXPENSE        | 94             | 300            | 300            | 0              | (300)          | (100.0%)      |
| 6032 BANKING FEES              | 31,991         | 28,000         | 26,000         | 26,000         | (2,000)        | (7.1%)        |
| 6045 MEETING/TRAINING FOOD     | 118            | 250            | 200            | 250            | 0              | 0.0%          |
| 6070 POSTAGE EXPENSE           | 239            | 400            | 350            | 400            | 0              | 0.0%          |
| 6090 CONTRACTUAL SERVICES      | 0              | 60,308         | 56,000         | 500,000        | 439,692        | 729.1%        |
| 6110 MEDICAL EXPENSE           | 0              | 100            | 100            | 100            | 0              | 0.0%          |
| 6330 TELEPHONE                 | 12,747         | 10,000         | 10,000         | 10,000         | 0              | 0.0%          |
| 6331 LONG DISTANCE             | 86             | 100            | 100            | 100            | 0              | 0.0%          |
| 6370 MILEAGE REIMBURSEMENT     | 224            | 300            | 200            | 400            | 100            | 33.3%         |
| 6450 EQUIPMENT MAINTENANCE     | 0              | 200            | 100            | 100            | (100)          | (50.0%)       |
| 6525 SMALL EQUIPMENT PURCHASES | 1,076          | 1,500          | 800            | 800            | (700)          | (46.7%)       |
| <b>OPERATING EXPENSES</b>      | <b>438,590</b> | <b>504,357</b> | <b>490,779</b> | <b>952,147</b> | <b>447,790</b> | <b>88.8%</b>  |
| 6130 ADMINISTRATIVE FEES       | 21,996         | 22,402         | 22,402         | 47,607         | 25,205         | 112.5%        |
| <b>NON OPERATING EXPENSES</b>  | <b>21,996</b>  | <b>22,402</b>  | <b>22,402</b>  | <b>47,607</b>  | <b>25,205</b>  | <b>112.5%</b> |
| TOTAL APPROPRIATIONS           | 460,587        | 526,759        | 513,181        | 999,754        | 472,995        | 89.8%         |

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 400-64-000 AIRPORT - MURPHY'S LANDING

| DESCRIPTION                   | FY2018     | FY2019       | FY2019       | FY2020       | FY20-FY19    | FY20-FY19      |
|-------------------------------|------------|--------------|--------------|--------------|--------------|----------------|
|                               | ACTUAL     | FINAL        | ESTIMATED    | ORIGINAL     | ORIGINAL     | Final-%        |
| 6010 SUPPLIES                 | 0          | 500          | 250          | 500          | 0            | 0.0%           |
| 6310 ELECTRICITY              | 396        | 300          | 300          | 340          | 40           | 13.3%          |
| 6450 EQUIPMENT MAINTENANCE    | 102        | 2,500        | 2,000        | 2,000        | (500)        | (20.0%)        |
| <b>OPERATING EXPENSES</b>     | <b>498</b> | <b>3,300</b> | <b>2,550</b> | <b>2,840</b> | <b>(460)</b> | <b>(13.9%)</b> |
| 6130 ADMINISTRATIVE FEES      | 165        | 165          | 165          | 142          | (23)         | (13.9%)        |
| <b>NON OPERATING EXPENSES</b> | <b>165</b> | <b>165</b>   | <b>165</b>   | <b>142</b>   | <b>(23)</b>  | <b>(13.9%)</b> |
| TOTAL APPROPRIATIONS          | 663        | 3,465        | 2,715        | 2,982        | (483)        | (13.9%)        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**400-65-000 AIRPORT - REVILLA FERRY PARKING LOT**

| DESCRIPTION                    | FY2018         | FY2019         | FY2019        | FY2020         | FY20-FY19       | FY20-FY19      |
|--------------------------------|----------------|----------------|---------------|----------------|-----------------|----------------|
|                                | ACTUAL         | FINAL          | ESTIMATED     | ORIGINAL       | ORIGINAL        | Final-%        |
| 5100 EMPLOYEE WAGES            | 0              | 18,575         | 0             | 37,431         | 18,856          | 101.5%         |
| 5110 OVERTIME PAY              | 0              | 0              | 0             | 0              | 0               | (100.0%)       |
| 5120 TEMPORARY PAY             | 0              | 0              | 0             | 0              | 0               | (100.0%)       |
| 5200 TAXES/BENEFITS            | 0              | 20,187         | 0             | 39,233         | 19,046          | 94.3%          |
| 6010 SUPPLIES                  | 0              | 0              | 0             | 0              | 0               | (100.0%)       |
| 6011 OPERATING SUPPLIES        | 0              | 15,000         | 0             | 0              | (15,000)        | (100.0%)       |
| 6032 BANKING FEES              | 0              | 0              | 0             | 0              | 0               | (100.0%)       |
| 6090 CONTRACTUAL SERVICES      | 0              | 5,000          | 9,500         | 6,720          | 1,720           | 34.4%          |
| 6100 INSURANCE                 | 0              | 0              | 0             | 0              | 0               | (100.0%)       |
| PENSION                        | 775,862        | 0              | 0             | 0              | 0               | 0.0%           |
| 6241 PENSION ALLOCATION        | 0              | 0              | 0             | 0              | 0               | (100.0%)       |
| 6260 PENSION EXPENSE           | (28,380)       | 0              | 0             | 0              | 0               | 0.0%           |
| 6261 OPEB EXPENSE              | (37,293)       | 0              | 0             | 0              | 0               | 0.0%           |
| 6450 EQUIPMENT MAINTENANCE     | 0              | 0              | 0             | 0              | 0               | (100.0%)       |
| 6460 VEHICLE MAINTENANCE       | 0              | 2,000          | 0             | 0              | (2,000)         | (100.0%)       |
| 6461 VEHICLE FUEL & OIL        | 0              | 5,000          | 0             | 2,000          | (3,000)         | (60.0%)        |
| 6475 AIRPORT PARKING LOT MAINT | 0              | 5,000          | 0             | 5,000          | 0               | 0.0%           |
| 6525 SMALL EQUIPMENT PURCHASES | 0              | 5,000          | 0             | 5,000          | 0               | 0.0%           |
| 6530 EQUIPMENT PURCHASE        | 0              | 88,000         | 63,070        | 26,000         | (62,000)        | (70.5%)        |
| 6540 CAPITAL IMPROVEMENTS      | 0              | 0              | 0             | 0              | 0               | (100.0%)       |
| <b>OPERATING EXPENSES</b>      | <b>710,189</b> | <b>163,763</b> | <b>72,570</b> | <b>121,384</b> | <b>(42,378)</b> | <b>(25.9%)</b> |
| 6130 ADMINISTRATIVE FEES       | 0              | 8,188          | 8,188         | 6,069          | (2,119)         | (25.9%)        |
| <b>NON OPERATING EXPENSES</b>  | <b>0</b>       | <b>8,188</b>   | <b>8,188</b>  | <b>6,069</b>   | <b>(2,119)</b>  | <b>(25.9%)</b> |
| TOTAL APPROPRIATIONS           | 710,189        | 171,951        | 80,758        | 127,453        | (44,497)        | (25.9%)        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**480 WASTEWATER ENTERPRISE FUND**

| DESCRIPTION                             | FY2018           | FY2019           | FY2019           | FY2020           | FY20-FY19     | FY20-FY19      |
|---|------------------|------------------|------------------|------------------|---------------|----------------|
|   | ACTUAL           | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL      | Final-%        |
| <b>BEGINNING FUND BALANCE</b>           | <b>9,203,431</b> | <b>9,011,232</b> | <b>9,011,232</b> | <b>9,060,326</b> | <b>49,094</b> | <b>0.5%</b>    |
| 4080 PENALTY & INTEREST                 | 5,933            | 0                | 0                | 0                | 0             | 0.0%           |
| <b>PENALTY AND INTEREST</b>             | <b>5,933</b>     | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>      | <b>0.0%</b>    |
| 4221 PERS ON BEHALF PAYMENTS            | 0                | 4,916            | 4,916            | 5,396            | 480           | 9.8%           |
| 4383 FROM OTHER GOVTS - NONGRANT        | 0                | 0                | 45,208           | 70,428           | 70,428        | 0.0%           |
| <b>REVENUE FROM OTHER GOVTS</b>         | <b>0</b>         | <b>4,916</b>     | <b>50,124</b>    | <b>75,824</b>    | <b>70,908</b> | <b>1442.4%</b> |
| 4305 INTEREST INCOME                    | 5,219            | 2,000            | 11,000           | 10,000           | 8,000         | 400.0%         |
| <b>INVESTMENT INCOME</b>                | <b>5,219</b>     | <b>2,000</b>     | <b>11,000</b>    | <b>10,000</b>    | <b>8,000</b>  | <b>400.0%</b>  |
| 4358 WASTEWATER HOOK UP FEES            | 1,350            | 0                | 0                | 0                | 0             | 0.0%           |
| 4363 SEWER FEES                         | 400,999          | 377,280          | 377,280          | 377,280          | 0             | 0.0%           |
| 4367 NONAREAWIDE OUTFALL FEES           | 28,322           | 28,288           | 28,288           | 28,288           | 0             | 0.0%           |
| 4371 SLUDGE DISPOSAL FEES               | 329,267          | 331,992          | 331,992          | 331,992          | 0             | 0.0%           |
| 4800 CONTRIBUTED CAPITAL                | 79,183           | 0                | 0                | 0                | 0             | 0.0%           |
| <b>SERVICE FEES</b>                     | <b>839,122</b>   | <b>737,560</b>   | <b>737,560</b>   | <b>737,560</b>   | <b>0</b>      | <b>0.0%</b>    |
| 4451 TRANSFERS IN - SEWER FEES          | 7,768            | 7,768            | 7,768            | 7,768            | 0             | 0.0%           |
| <b>INTERFUND TRANSFERS</b>              | <b>7,768</b>     | <b>7,768</b>     | <b>7,768</b>     | <b>7,768</b>     | <b>0</b>      | <b>0.0%</b>    |
| <b>TOTAL REVENUES</b>                   | <b>858,043</b>   | <b>752,244</b>   | <b>806,452</b>   | <b>831,152</b>   | <b>78,908</b> | <b>10.5%</b>   |
| 5100 EMPLOYEE WAGES                     | 82,736           | 88,093           | 88,092           | 90,756           | 2,664         | 3.0%           |
| 5110 OVERTIME PAY                       | 2,072            | 0                | 1,190            | 0                | 0             | 0.0%           |
| 5200 TAXES/BENEFITS                     | 64,186           | 74,699           | 74,699           | 62,141           | (12,558)      | (16.8%)        |
| 5300 TRAVEL & TRAINING                  | 827              | 1,500            | 1,500            | 1,500            | 0             | 0.0%           |
| 5400 UNIFORM ALLOWANCE                  | 300              | 300              | 300              | 300              | 0             | 0.0%           |
| 6010 SUPPLIES                           | 2,063            | 1,500            | 1,500            | 1,500            | 0             | 0.0%           |
| 6011 OPERATING SUPPLIES                 | 13,063           | 20,500           | 20,500           | 20,500           | 0             | 0.0%           |
| 6030 PUBLISHING EXPENSE                 | 58               | 250              | 250              | 0                | (250)         | (100.0%)       |
| 6060 RENTALS                            | 0                | 1,500            | 1,500            | 1,500            | 0             | 0.0%           |
| 6070 POSTAGE EXPENSE                    | 64               | 350              | 350              | 350              | 0             | 0.0%           |
| 6085 LICENSES/FEES/PERMITS              | 4,070            | 4,000            | 4,000            | 4,500            | 500           | 12.5%          |
| 6090 CONTRACTUAL SERVICES               | 361,827          | 340,816          | 340,816          | 356,070          | 15,254        | 4.5%           |
| 6091 WATER TESTING                      | 27,317           | 30,000           | 30,000           | 30,000           | 0             | 0.0%           |
| 6100 INSURANCE                          | 4,332            | 4,649            | 4,649            | 3,870            | (779)         | (16.8%)        |
| 6110 MEDICAL EXPENSE                    | 776              | 600              | 600              | 600              | 0             | 0.0%           |
| 6310 ELECTRICITY                        | 26,464           | 33,000           | 33,000           | 35,000           | 2,000         | 6.1%           |
| 6312 ELECTRICITY - STREET LIGHTS        | 1,105            | 0                | 3,000            | 0                | 0             | 0.0%           |
| 6330 TELEPHONE                          | 2,660            | 2,600            | 2,600            | 3,200            | 600           | 23.1%          |
| 6331 LONG DISTANCE                      | 0                | 0                | 250              | 0                | 0             | 0.0%           |
| 6350 LANDFILL FEES                      | 15               | 250              | 100              | 250              | 0             | 0.0%           |
| 6430 BUILDING MAINTENANCE               | 701              | 5,000            | 5,000            | 5,000            | 0             | 0.0%           |
| 6431 HEATING FUEL                       | 5,897            | 5,500            | 5,500            | 5,500            | 0             | 0.0%           |
| 6441 ROAD MAINTENANCE                   | 0                | 10,000           | 10,000           | 10,000           | 0             | 0.0%           |
| 6450 EQUIPMENT MAINTENANCE              | 14,849           | 10,000           | 10,000           | 10,000           | 0             | 0.0%           |
| 6460 VEHICLE MAINTENANCE                | 1,686            | 5,000            | 5,000            | 5,000            | 0             | 0.0%           |
| 6461 VEHICLE FUEL & OIL                 | 3,375            | 5,000            | 5,000            | 5,000            | 0             | 0.0%           |
| 6525 SMALL EQUIPMENT PURCHASES          | 5,451            | 3,000            | 3,000            | 3,000            | 0             | 0.0%           |
| 6530 EQUIPMENT PURCHASE                 | 0                | 37,500           | 37,500           | 15,000           | (22,500)      | (60.0%)        |
| 6540 CAPITAL IMPROVEMENTS               | 0                | 15,000           | 15,000           | 33,500           | 18,500        | 123.3%         |
| <b>OPERATING EXPENSES</b>               | <b>625,892</b>   | <b>700,607</b>   | <b>704,896</b>   | <b>704,037</b>   | <b>3,430</b>  | <b>0.5%</b>    |
| 6130 ADMINISTRATIVE FEES                | 45,288           | 42,036           | 42,036           | 42,242           | 206           | 0.5%           |
| 6140 DEBT SERVICE                       | 11,570           | 9,316            | 9,316            | 6,953            | (2,363)       | (25.4%)        |
| 6617 TRANSFERS OUT - WATER FEES         | 1,110            | 1,110            | 1,110            | 1,110            | 0             | 0.0%           |
| 6700 BAD DEBT EXPENSE                   | 6,542            | 0                | 0                | 0                | 0             | 0.0%           |
| 6760 DEPRECIATION - TERMINAL/ WASTEWATE | 10,136           | 0                | 0                | 0                | 0             | 0.0%           |
| 6770 DEPRECIATION - FERRY/MT. POINT     | 346,631          | 0                | 0                | 0                | 0             | 0.0%           |

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 480 WASTEWATER ENTERPRISE FUND

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL  | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|------------------|---------------------|--------------------|-----------------------|----------------------|
| 6780 DEPRECIATION - ADMIN/FOREST PARK  | 3,073            | 0                | 0                   | 0                  | 0                     | 0.0%                 |
| <b>NON OPERATING EXPENSES</b>          | <b>424,350</b>   | <b>52,462</b>    | <b>52,462</b>       | <b>50,305</b>      | <b>(2,157)</b>        | <b>(4.1%)</b>        |
| <b>TOTAL APPROPRIATIONS</b>            | <b>1,050,241</b> | <b>753,069</b>   | <b>757,358</b>      | <b>754,342</b>     | <b>1,273</b>          | <b>0.2%</b>          |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>(192,199)</b> | <b>(825)</b>     | <b>49,094</b>       | <b>76,810</b>      | <b>77,635</b>         | <b>(9410.2%)</b>     |
| <b>END ENDING FUND BALANCE</b>         | <b>9,011,232</b> | <b>9,010,407</b> | <b>9,060,326</b>    | <b>9,137,136</b>   | <b>126,729</b>        | <b>1.4%</b>          |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**480-10-001 WASTEWATER TREATMENT**

| DESCRIPTION                      | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19      | FY20-FY19     |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|
|                                  | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL       | Final-%       |
| 5100 EMPLOYEE WAGES              | 70,415         | 75,825         | 75,825         | 78,109         | 2,284          | 3.0%          |
| 5110 OVERTIME PAY                | 1,058          | 0              | 584            | 0              | 0              | 0.0%          |
| 5200 TAXES/BENEFITS              | 53,663         | 65,146         | 65,146         | 52,605         | (12,541)       | (19.3%)       |
| 5300 TRAVEL & TRAINING           | 827            | 1,500          | 1,500          | 1,500          | 0              | 0.0%          |
| 5400 UNIFORM ALLOWANCE           | 300            | 300            | 300            | 300            | 0              | 0.0%          |
| 6010 SUPPLIES                    | 2,063          | 1,500          | 1,500          | 1,500          | 0              | 0.0%          |
| 6011 OPERATING SUPPLIES          | 13,063         | 20,500         | 20,500         | 20,500         | 0              | 0.0%          |
| 6030 PUBLISHING EXPENSE          | 58             | 250            | 250            | 0              | (250)          | (100.0%)      |
| 6060 RENTALS                     | 0              | 1,500          | 1,500          | 1,500          | 0              | 0.0%          |
| 6070 POSTAGE EXPENSE             | 64             | 350            | 350            | 350            | 0              | 0.0%          |
| 6085 LICENSES/FEES/PERMITS       | 4,070          | 4,000          | 4,000          | 4,500          | 500            | 12.5%         |
| 6090 CONTRACTUAL SERVICES        | 361,827        | 340,816        | 340,816        | 356,070        | 15,254         | 4.5%          |
| 6091 WATER TESTING               | 27,317         | 30,000         | 30,000         | 30,000         | 0              | 0.0%          |
| 6100 INSURANCE                   | 4,332          | 4,649          | 4,649          | 3,870          | (779)          | (16.8%)       |
| 6110 MEDICAL EXPENSE             | 776            | 600            | 600            | 600            | 0              | 0.0%          |
| 6310 ELECTRICITY                 | 26,464         | 33,000         | 33,000         | 35,000         | 2,000          | 6.1%          |
| 6312 ELECTRICITY - STREET LIGHTS | 1,105          | 0              | 3,000          | 0              | 0              | 0.0%          |
| 6330 TELEPHONE                   | 2,660          | 2,600          | 2,600          | 3,200          | 600            | 23.1%         |
| 6331 LONG DISTANCE               | 0              | 0              | 250            | 0              | 0              | 0.0%          |
| 6350 LANDFILL FEES               | 15             | 250            | 100            | 250            | 0              | 0.0%          |
| 6430 BUILDING MAINTENANCE        | 701            | 5,000          | 5,000          | 5,000          | 0              | 0.0%          |
| 6431 HEATING FUEL                | 5,897          | 5,500          | 5,500          | 5,500          | 0              | 0.0%          |
| 6441 ROAD MAINTENANCE            | 0              | 10,000         | 10,000         | 10,000         | 0              | 0.0%          |
| 6450 EQUIPMENT MAINTENANCE       | 14,849         | 10,000         | 10,000         | 10,000         | 0              | 0.0%          |
| 6460 VEHICLE MAINTENANCE         | 1,686          | 5,000          | 5,000          | 5,000          | 0              | 0.0%          |
| 6461 VEHICLE FUEL & OIL          | 3,375          | 5,000          | 5,000          | 5,000          | 0              | 0.0%          |
| 6525 SMALL EQUIPMENT PURCHASES   | 5,451          | 3,000          | 3,000          | 3,000          | 0              | 0.0%          |
| 6530 EQUIPMENT PURCHASE          | 0              | 37,500         | 37,500         | 15,000         | (22,500)       | (60.0%)       |
| 6540 CAPITAL IMPROVEMENTS        | 0              | 15,000         | 15,000         | 33,500         | 18,500         | 123.3%        |
| <b>OPERATING EXPENSES</b>        | <b>602,035</b> | <b>678,786</b> | <b>682,470</b> | <b>681,854</b> | <b>3,068</b>   | <b>0.5%</b>   |
| 6130 ADMINISTRATIVE FEES         | 40,524         | 40,727         | 40,727         | 40,911         | 184            | 0.5%          |
| 6140 DEBT SERVICE                | 11,570         | 9,316          | 9,316          | 6,953          | (2,363)        | (25.4%)       |
| 6617 TRANSFERS OUT - WATER FEES  | 1,110          | 1,110          | 1,110          | 1,110          | 0              | 0.0%          |
| 6700 BAD DEBT EXPENSE            | 6,542          | 0              | 0              | 0              | 0              | 0.0%          |
| <b>NON OPERATING EXPENSES</b>    | <b>59,746</b>  | <b>51,153</b>  | <b>51,153</b>  | <b>48,974</b>  | <b>(2,179)</b> | <b>(4.3%)</b> |
| <b>TOTAL APPROPRIATIONS</b>      | <b>661,781</b> | <b>729,939</b> | <b>733,623</b> | <b>730,828</b> | <b>889</b>     | <b>0.1%</b>   |

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 480-10-002 WASTEWATER COLLECTION

| DESCRIPTION                   | FY2018        | FY2019        | FY2019        | FY2020        | FY20-FY19  | FY20-FY19   |
|-------------------------------|---------------|---------------|---------------|---------------|------------|-------------|
|                               | ACTUAL        | FINAL         | ESTIMATED     | ORIGINAL      | ORIGINAL   | Final-%     |
| 5100 EMPLOYEE WAGES           | 12,321        | 12,267        | 12,267        | 12,647        | 380        | 3.1%        |
| 5110 OVERTIME PAY             | 1,014         | 0             | 606           | 0             | 0          | 0.0%        |
| 5200 TAXES/BENEFITS           | 10,522        | 9,553         | 9,553         | 9,536         | (17)       | (0.2%)      |
| <b>OPERATING EXPENSES</b>     | <b>23,857</b> | <b>21,820</b> | <b>22,426</b> | <b>22,183</b> | <b>363</b> | <b>1.7%</b> |
| 6130 ADMINISTRATIVE FEES      | 4,764         | 1,309         | 1,309         | 1,331         | 22         | 1.7%        |
| <b>NON OPERATING EXPENSES</b> | <b>4,764</b>  | <b>1,309</b>  | <b>1,309</b>  | <b>1,331</b>  | <b>22</b>  | <b>1.7%</b> |
| TOTAL APPROPRIATIONS          | 28,621        | 23,130        | 23,735        | 23,514        | 385        | 1.7%        |

***OTHER FUND  
SUMMARIES***

***FY 2020***



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**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**DEBT SERVICE FUND**

| DESCRIPTION  | FY2018<br>ACTUAL | FY2019<br>FINAL  | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|------------------|---------------------|--------------------|-----------------------|----------------------|
| <b>FUND 270 - 2010 G.O. BONDS (2000 REFUNDING)</b> |                  |                  |                     |                    |                       |                      |
| 4450 TRANSFERS IN - DEBT SERVICE                   | 731,000          | 730,000          | 730,000             | 728,000            | (2,000)               | (0.3%)               |
| <b>TOTAL REVENUES</b>                              | <b>731,000</b>   | <b>730,000</b>   | <b>730,000</b>      | <b>728,000</b>     | <b>(2,000)</b>        | <b>(0.3%)</b>        |
| 6840 DEBT PRINCIPAL PAYMENTS                       | 650,000          | 675,000          | 675,000             | 700,000            | 25,000                | 3.7%                 |
| 6845 DEBT INTEREST EXPENSE                         | 81,000           | 55,000           | 55,000              | 28,000             | (27,000)              | (49.1%)              |
| <b>TOTAL APPROPRIATIONS</b>                        | <b>731,000</b>   | <b>730,000</b>   | <b>730,000</b>      | <b>728,000</b>     | <b>(2,000)</b>        | <b>(0.3%)</b>        |
| <b>FUND 284 - AQUATIC CENTER 2009 SERIES 4</b>     |                  |                  |                     |                    |                       |                      |
| 284-10-002 AQUATIC CENTER 2009B TAXABLE 4          | 1,368,854        | 1,336,012        | 1,336,012           | 1,336,105          | 93                    | 0.0%                 |
| 284-10-002 AQUATIC CENTER 2009B TAXABLE 4          | 399,378          | 418,092          | 418,092             | 407,374            | (10,718)              | (2.6%)               |
| <b>TOTAL REVENUES</b>                              | <b>1,768,232</b> | <b>1,754,104</b> | <b>1,754,104</b>    | <b>1,743,479</b>   | <b>(10,625)</b>       | <b>(0.6%)</b>        |
| 284-10-002 AQUATIC CENTER 2009B TAXABLE 6          | 610,000          | 625,000          | 625,000             | 645,000            | 20,000                | 3.2%                 |
| 284-10-002 AQUATIC CENTER 2009B TAXABLE 6          | 1,158,232        | 1,129,104        | 1,129,104           | 1,098,479          | (30,625)              | (2.7%)               |
| <b>TOTAL APPROPRIATIONS</b>                        | <b>1,768,232</b> | <b>1,754,104</b> | <b>1,754,104</b>    | <b>1,743,479</b>   | <b>(10,625)</b>       | <b>(0.6%)</b>        |
| <b>FUND 286-10-001 - W.C. BUILDING DRTORD 201</b>  |                  |                  |                     |                    |                       |                      |
| 4450 TRANSFERS IN - DEBT SERVICE                   | 166,400          | 166,400          | 0                   | 0                  | (166,400)             | (100.0%)             |
| <b>TOTAL REVENUES</b>                              | <b>166,400</b>   | <b>166,400</b>   | <b>0</b>            | <b>0</b>           | <b>(166,400)</b>      | <b>(100.0%)</b>      |
| 6840 DEBT PRINCIPAL PAYMENTS                       | 160,000          | 160,000          | 0                   | 0                  | (160,000)             | (100.0%)             |
| 6845 DEBT INTEREST EXPENSE                         | 6,400            | 6,400            | 0                   | 0                  | (6,400)               | (100.0%)             |
| <b>TOTAL APPROPRIATIONS</b>                        | <b>166,400</b>   | <b>166,400</b>   | <b>0</b>            | <b>0</b>           | <b>(166,400)</b>      | <b>(100.0%)</b>      |
| <b>FUND 286-10-002 - W.C. BUILDING DRTORD 201</b>  |                  |                  |                     |                    |                       |                      |
| 4300 INTEREST SUBSIDY                              | 100,974          | 108,110          | 108,110             | 103,817            | (4,293)               | (4.0%)               |
| 4450 TRANSFERS IN - DEBT SERVICE                   | 139,269          | 132,134          | 132,134             | 291,888            | 159,754               | 120.9%               |
| <b>TOTAL REVENUES</b>                              | <b>240,244</b>   | <b>240,244</b>   | <b>240,244</b>      | <b>395,705</b>     | <b>155,461</b>        | <b>64.7%</b>         |
| 6840 DEBT PRINCIPAL PAYMENTS                       | 0                | 0                | 0                   | 165,000            | 165,000               | 0.0%                 |
| 6845 DEBT INTEREST EXPENSE                         | 240,244          | 240,244          | 240,244             | 230,705            | (9,539)               | (4.0%)               |
| <b>TOTAL APPROPRIATIONS</b>                        | <b>240,244</b>   | <b>240,244</b>   | <b>240,244</b>      | <b>395,705</b>     | <b>155,461</b>        | <b>64.7%</b>         |
| <b>FUND 287-10-002 - KAYHI REROOF 2010 SERIES</b>  |                  |                  |                     |                    |                       |                      |
| 4300 INTEREST SUBSIDY                              | 43,758           | 42,844           | 42,844              | 38,355             | (4,489)               | (10.5%)              |
| 4450 TRANSFERS IN - DEBT SERVICE                   | 280,528          | 277,365          | 277,365             | 276,878            | (487)                 | (0.2%)               |
| <b>TOTAL REVENUES</b>                              | <b>324,287</b>   | <b>320,209</b>   | <b>320,209</b>      | <b>315,233</b>     | <b>(4,976)</b>        | <b>(1.6%)</b>        |
| 6840 DEBT PRINCIPAL PAYMENTS                       | 220,000          | 225,000          | 0                   | 230,000            | 5,000                 | 2.2%                 |
| 6845 DEBT INTEREST EXPENSE                         | 104,287          | 95,209           | 95,209              | 85,233             | (9,976)               | (10.5%)              |
| <b>TOTAL APPROPRIATIONS</b>                        | <b>324,287</b>   | <b>320,209</b>   | <b>95,209</b>       | <b>315,233</b>     | <b>(4,976)</b>        | <b>(1.6%)</b>        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**DEBT SERVICE FUND**

| DESCRIPTION                                    | FY2018<br>ACTUAL | FY2019<br>FINAL | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|-----------------|---------------------|--------------------|-----------------------|----------------------|
| <b>FUND 288-10-000 - G.O. BONDS 2011 THREE</b> |                  |                 |                     |                    |                       |                      |
| 4450 TRANSFERS IN - DEBT SERVICE               | 618,175          | 618,800         | 618,800             | 615,900            | (2,900)               | (0.5%)               |
| <b>TOTAL REVENUES</b>                          | <b>618,175</b>   | <b>618,800</b>  | <b>618,800</b>      | <b>615,900</b>     | <b>(2,900)</b>        | <b>(0.5%)</b>        |
| 6840 DEBT PRINCIPAL PAYMENTS                   | 475,000          | 500,000         | 500,000             | 520,000            | 20,000                | 4.0%                 |
| 6845 DEBT INTEREST EXPENSE                     | 143,175          | 118,800         | 118,800             | 95,900             | (22,900)              | (19.3%)              |
| <b>TOTAL APPROPRIATIONS</b>                    | <b>618,175</b>   | <b>618,800</b>  | <b>618,800</b>      | <b>615,900</b>     | <b>(2,900)</b>        | <b>(0.5%)</b>        |
| <b>FUND 289 - 2012 G.O. BONDS</b>              |                  |                 |                     |                    |                       |                      |
| 4450 TRANSFERS IN - DEBT SERVICE               | 682,350          | 689,250         | 689,250             | 681,625            | (7,625)               | (1.1%)               |
| <b>TOTAL REVENUES</b>                          | <b>682,350</b>   | <b>689,250</b>  | <b>689,250</b>      | <b>681,625</b>     | <b>(7,625)</b>        | <b>(1.1%)</b>        |
| 6840 DEBT PRINCIPAL PAYMENTS                   | 605,000          | 640,000         | 640,000             | 665,000            | 25,000                | 3.9%                 |
| 6845 DEBT INTEREST EXPENSE                     | 77,350           | 49,250          | 49,250              | 16,625             | (32,625)              | (66.2%)              |
| <b>TOTAL APPROPRIATIONS</b>                    | <b>682,350</b>   | <b>689,250</b>  | <b>689,250</b>      | <b>681,625</b>     | <b>(7,625)</b>        | <b>(1.1%)</b>        |
| <b>FUND 291 - 2013 G.O. BONDS</b>              |                  |                 |                     |                    |                       |                      |
| 291 SCHOOL FACILITY IMPROVEMENTS 4450 T        | 607,150          | 608,150         | 608,150             | 608,400            | 250                   | 0.0%                 |
| <b>TOTAL REVENUES</b>                          | <b>607,150</b>   | <b>608,150</b>  | <b>608,150</b>      | <b>608,400</b>     | <b>250</b>            | <b>0.0%</b>          |
| 291 SCHOOL FACILITY IMPROVEMENTS 6840 D        | 475,000          | 495,000         | 495,000             | 520,000            | 25,000                | 5.1%                 |
| 291 SCHOOL FACILITY IMPROVEMENTS 6845 D        | 132,150          | 113,150         | 113,150             | 88,400             | (24,750)              | (21.9%)              |
| <b>TOTAL APPROPRIATIONS</b>                    | <b>607,150</b>   | <b>608,150</b>  | <b>608,150</b>      | <b>608,400</b>     | <b>250</b>            | <b>0.0%</b>          |
| <b>FUND 292 - 2015A SERIES ONE BOND</b>        |                  |                 |                     |                    |                       |                      |
| 4249 OTHER FINANCING SOURCES                   | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 4450 TRANSFERS IN - DEBT SERVICE               | 594,200          | 586,500         | 586,500             | 0                  | (586,500)             | (100.0%)             |
| 4991 BOND PREMIUM                              | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| <b>TOTAL REVENUES</b>                          | <b>594,200</b>   | <b>586,500</b>  | <b>586,500</b>      | <b>0</b>           | <b>(586,500)</b>      | <b>(100.0%)</b>      |
| 6840 DEBT PRINCIPAL PAYMENTS                   | 560,000          | 575,000         | 575,000             | 0                  | (575,000)             | (100.0%)             |
| 6841 BOND ISSUANCE COSTS                       | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 6843 OTHER FINANCING USES                      | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 6845 DEBT INTEREST EXPENSE                     | 34,200           | 11,500          | 11,500              | 0                  | (11,500)              | (100.0%)             |
| <b>TOTAL APPROPRIATIONS</b>                    | <b>594,200</b>   | <b>586,500</b>  | <b>586,500</b>      | <b>0</b>           | <b>(586,500)</b>      | <b>(100.0%)</b>      |

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 550 MERITAIN - SCHOOL DISTRICT

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL  | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|------------------|---------------------|--------------------|-----------------------|----------------------|
| 4405 STOP LOSS PROCEEDS - MERITAIN     | 697,398          | 0                | 165,023             | 0                  | 0                     | 0.0%                 |
| <b>SERVICE FEES</b>                    | <b>697,398</b>   | <b>0</b>         | <b>165,023</b>      | <b>0</b>           | <b>0</b>              | <b>0.0%</b>          |
| 4410 PREMIUM RESERVE                   | 5,772,579        | 5,144,160        | 4,647,069           | 4,760,376          | (383,784)             | (7.5%)               |
| <b>INTERFUND TRANSFERS</b>             | <b>5,772,579</b> | <b>5,144,160</b> | <b>4,647,069</b>    | <b>4,760,376</b>   | <b>(383,784)</b>      | <b>(7.5%)</b>        |
| <b>TOTAL REVENUES</b>                  | <b>6,469,977</b> | <b>5,144,160</b> | <b>4,812,092</b>    | <b>4,760,376</b>   | <b>(383,784)</b>      | <b>(7.5%)</b>        |
| 5201 CLAIMS PAID                       | 5,320,731        | 4,424,160        | 4,833,083           | 4,060,376          | (363,784)             | (8.2%)               |
| 5202 FIXED INSURANCE COSTS             | 823,251          | 720,000          | 700,000             | 700,000            | (20,000)              | (2.8%)               |
| 6090 CONTRACTUAL SERVICES              | 325,995          | 0                | 0                   | 0                  | 0                     | 0.0%                 |
| <b>OPERATING EXPENSES</b>              | <b>6,469,977</b> | <b>5,144,160</b> | <b>5,533,083</b>    | <b>4,760,376</b>   | <b>(383,784)</b>      | <b>(7.5%)</b>        |
| <b>TOTAL APPROPRIATIONS</b>            | <b>6,469,977</b> | <b>5,144,160</b> | <b>5,533,083</b>    | <b>4,760,376</b>   | <b>(383,784)</b>      | <b>(7.5%)</b>        |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>0</b>         | <b>0</b>         | <b>(720,991)</b>    | <b>0</b>           | <b>0</b>              | <b>0.0%</b>          |
| <b>END ENDING FUND BALANCE</b>         | <b>0</b>         | <b>0</b>         | <b>(720,991)</b>    | <b>0</b>           | <b>0</b>              | <b>0.0%</b>          |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**555 MERITAIN - BOROUGH**

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL  | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|------------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | <b>629,653</b>   | <b>805,516</b>   | <b>805,516</b>      | <b>540,164</b>     | <b>(265,352)</b>      | <b>(32.9%)</b>       |
| 4305 INTEREST INCOME                   | 7,318            | 0                | 11,000              | 12,000             | 12,000                | 0.0%                 |
| <b>INVESTMENT INCOME</b>               | <b>7,318</b>     | <b>0</b>         | <b>11,000</b>       | <b>12,000</b>      | <b>12,000</b>         | <b>0.0%</b>          |
| 4410 PREMIUM RESERVE                   | 2,248,013        | 2,090,550        | 2,090,550           | 2,621,406          | 530,856               | 25.4%                |
| 4411 PREMIUM RESERVE - IBEW            | 368,618          | 369,648          | 369,648             | 388,304            | 18,656                | 5.0%                 |
| <b>INTERFUND TRANSFERS</b>             | <b>2,616,631</b> | <b>2,460,198</b> | <b>2,460,198</b>    | <b>3,009,710</b>   | <b>549,512</b>        | <b>22.3%</b>         |
| <b>TOTAL REVENUES</b>                  | <b>2,623,948</b> | <b>2,460,198</b> | <b>2,471,198</b>    | <b>3,021,710</b>   | <b>561,512</b>        | <b>22.8%</b>         |
| 5201 CLAIMS PAID                       | 1,764,175        | 1,700,000        | 2,000,000           | 2,000,000          | 300,000               | 17.6%                |
| 5202 FIXED INSURANCE COSTS             | 301,528          | 290,000          | 344,327             | 450,000            | 160,000               | 55.2%                |
| 5203 PREMIUMS PAID - IBEW              | 364,881          | 369,648          | 369,648             | 388,304            | 18,656                | 5.0%                 |
| 6105 WELLNESS PLAN EXPENSE             | 17,500           | 15,000           | 22,575              | 25,000             | 10,000                | 66.7%                |
| <b>OPERATING EXPENSES</b>              | <b>2,448,085</b> | <b>2,374,648</b> | <b>2,736,550</b>    | <b>2,863,304</b>   | <b>488,656</b>        | <b>20.6%</b>         |
| <b>TOTAL APPROPRIATIONS</b>            | <b>2,448,085</b> | <b>2,374,648</b> | <b>2,736,550</b>    | <b>2,863,304</b>   | <b>488,656</b>        | <b>20.6%</b>         |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>175,863</b>   | <b>85,550</b>    | <b>(265,352)</b>    | <b>158,406</b>     | <b>72,856</b>         | <b>85.2%</b>         |
| <b>END ENDING FUND BALANCE</b>         | <b>805,516</b>   | <b>891,066</b>   | <b>540,164</b>      | <b>698,570</b>     | <b>(192,496)</b>      | <b>(21.6%)</b>       |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**701 LAND TRUST**

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL    | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|--------------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | <b>4,747,304</b> | <b>4,763,209</b>   | <b>4,763,209</b>    | <b>3,794,491</b>   | <b>(968,718)</b>      | <b>(20.3%)</b>       |
| 4221 PERS ON BEHALF PAYMENTS           | 1,771            | 1,191              | 1,191               | 7,019              | 5,828                 | 489.3%               |
| <b>REVENUE FROM OTHER GOVTS</b>        | <b>1,771</b>     | <b>1,191</b>       | <b>1,191</b>        | <b>7,019</b>       | <b>5,828</b>          | <b>489.3%</b>        |
| 4305 INTEREST INCOME                   | 53,745           | 37,158             | 17,138              | 15,000             | (22,158)              | (59.6%)              |
| <b>INVESTMENT INCOME</b>               | <b>53,745</b>    | <b>37,158</b>      | <b>17,138</b>       | <b>15,000</b>      | <b>(22,158)</b>       | <b>(59.6%)</b>       |
| 4095 FORECLOSED PROPERTY SALES         | 35,941           | 50,000             | 13,233              | 25,000             | (25,000)              | (50.0%)              |
| 4096 PROPERTY SALES                    | 251,794          | 150,000            | 26,209              | 100,000            | (50,000)              | (33.3%)              |
| 4390 MISCELLANEOUS REVENUE             | 37,803           | 0                  | 0                   | 0                  | 0                     | 0.0%                 |
| 4525 WC LEASE AGREEMENT REVENUES       | 220,209          | 207,579            | 207,579             | 210,413            | 2,834                 | 1.4%                 |
| 4527 TIDELAND LEASE REVENUES           | 4,110            | 16,238             | 16,238              | 16,238             | 0                     | 0.0%                 |
| <b>SERVICE FEES</b>                    | <b>549,857</b>   | <b>423,817</b>     | <b>263,259</b>      | <b>351,651</b>     | <b>(72,166)</b>       | <b>(17.0%)</b>       |
| 4370 RENTAL INCOME                     | 272,064          | 242,921            | 242,921             | 242,686            | (235)                 | (0.1%)               |
| <b>INTERFUND TRANSFERS</b>             | <b>272,064</b>   | <b>242,921</b>     | <b>242,921</b>      | <b>242,686</b>     | <b>(235)</b>          | <b>(0.1%)</b>        |
| <b>TOTAL REVENUES</b>                  | <b>877,436</b>   | <b>705,087</b>     | <b>524,509</b>      | <b>616,356</b>     | <b>(88,731)</b>       | <b>(12.6%)</b>       |
| 5100 EMPLOYEE WAGES                    | 67,100           | 58,258             | 62,828              | 62,566             | 4,308                 | 7.4%                 |
| 5110 OVERTIME PAY                      | 404              | 0                  | 109                 | 500                | 500                   | 0.0%                 |
| 5120 TEMPORARY PAY                     | 195              | 0                  | 0                   | 0                  | 0                     | 0.0%                 |
| 5200 TAXES/BENEFITS                    | 54,665           | 44,709             | 47,748              | 46,954             | 2,244                 | 5.0%                 |
| 5300 TRAVEL & TRAINING                 | 0                | 0                  | 26                  | 3,750              | 3,750                 | 0.0%                 |
| 6010 SUPPLIES                          | 0                | 500                | 600                 | 500                | 0                     | 0.0%                 |
| 6011 OPERATING SUPPLIES                | 1,071            | 0                  | 100                 | 0                  | 0                     | 0.0%                 |
| 6030 PUBLISHING EXPENSE                | 239              | 1,000              | 1,000               | 1,000              | 0                     | 0.0%                 |
| 6031 RECORDING FEES/TITLE REPORTS      | 50               | 1,000              | 1,000               | 1,000              | 0                     | 0.0%                 |
| 6070 POSTAGE EXPENSE                   | 0                | 150                | 150                 | 150                | 0                     | 0.0%                 |
| 6080 PROFESSIONAL SERVICES             | 11,357           | 342,750            | 72,503              | 282,750            | (60,000)              | (17.5%)              |
| 6085 LICENSES/FEES/PERMITS             | 1,550            | 500                | 1,000               | 500                | 0                     | 0.0%                 |
| 6090 CONTRACTUAL SERVICES              | 15,608           | 7,866              | 8,135               | 22,466             | 14,600                | 185.6%               |
| 6100 INSURANCE                         | 7,259            | 7,300              | 7,300               | 15,824             | 8,524                 | 116.8%               |
| 6310 ELECTRICITY                       | 69,221           | 75,000             | 75,000              | 75,000             | 0                     | 0.0%                 |
| 6320 WATER                             | 5,416            | 8,000              | 8,000               | 8,000              | 0                     | 0.0%                 |
| 6330 TELEPHONE                         | 1,718            | 2,500              | 2,695               | 2,500              | 0                     | 0.0%                 |
| 6340 SEWER                             | 4,608            | 6,000              | 6,000               | 6,000              | 0                     | 0.0%                 |
| 6350 LANDFILL FEES                     | 29               | 0                  | 0                   | 0                  | 0                     | 0.0%                 |
| 6430 BUILDING MAINTENANCE              | 26,550           | 15,000             | 20,000              | 20,000             | 5,000                 | 33.3%                |
| 6540 CAPITAL IMPROVEMENTS              | 0                | 630,000            | 500,000             | 130,000            | (500,000)             | (79.4%)              |
| <b>OPERATING EXPENSES</b>              | <b>267,039</b>   | <b>1,200,533</b>   | <b>814,194</b>      | <b>679,460</b>     | <b>(521,073)</b>      | <b>(43.4%)</b>       |
| 6130 ADMINISTRATIVE FEES               | 32,064           | 30,159             | 30,158              | 28,708             | (1,450)               | (4.8%)               |
| 6600 TRANSFERS OUT - DEBT SERVICE      | 305,669          | 298,534            | 298,534             | 291,888            | (6,646)               | (2.2%)               |
| 6612 TRANSFERS OUT - GF                | 249,147          | 242,920            | 242,920             | 242,686            | (234)                 | (0.1%)               |
| 6613 TRANSFERS OUT - SERVICE AREA      | 0                | 100,000            | 100,000             | 162,500            | 62,500                | 62.5%                |
| 6650 TRANSFERS OUT - RENT              | 7,611            | 7,421              | 7,421               | 7,414              | (7)                   | (0.1%)               |
| <b>NON OPERATING EXPENSES</b>          | <b>594,491</b>   | <b>679,034</b>     | <b>679,033</b>      | <b>733,196</b>     | <b>54,163</b>         | <b>8.0%</b>          |
| <b>TOTAL APPROPRIATIONS</b>            | <b>861,531</b>   | <b>1,879,567</b>   | <b>1,493,227</b>    | <b>1,412,656</b>   | <b>(466,911)</b>      | <b>(24.8%)</b>       |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>15,905</b>    | <b>(1,174,480)</b> | <b>(968,718)</b>    | <b>(796,300)</b>   | <b>378,180</b>        | <b>(32.2%)</b>       |
| <b>END ENDING FUND BALANCE</b>         | <b>4,763,209</b> | <b>3,588,729</b>   | <b>3,794,491</b>    | <b>2,998,191</b>   | <b>(590,538)</b>      | <b>(16.5%)</b>       |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**701-10-000 LAND TRUST**

| DESCRIPTION                       | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19        | FY20-FY19      |
|-----------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|
|                                   | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL         | Final-%        |
| 5100 EMPLOYEE WAGES               | 60,028         | 58,258         | 62,828         | 62,566         | 4,308            | 7.4%           |
| 5110 OVERTIME PAY                 | 291            | 0              | 109            | 500            | 500              | 0.0%           |
| 5200 TAXES/BENEFITS               | 51,179         | 44,709         | 47,748         | 46,954         | 2,244            | 5.0%           |
| 5300 TRAVEL & TRAINING            | 0              | 0              | 26             | 3,750          | 3,750            | 0.0%           |
| 6010 SUPPLIES                     | 0              | 500            | 500            | 500            | 0                | 0.0%           |
| 6030 PUBLISHING EXPENSE           | 239            | 1,000          | 1,000          | 1,000          | 0                | 0.0%           |
| 6031 RECORDING FEES/TITLE REPORTS | 50             | 1,000          | 1,000          | 1,000          | 0                | 0.0%           |
| 6070 POSTAGE EXPENSE              | 0              | 150            | 150            | 150            | 0                | 0.0%           |
| 6080 PROFESSIONAL SERVICES        | 9,524          | 340,000        | 69,753         | 280,000        | (60,000)         | (17.6%)        |
| 6085 LICENSES/FEES/PERMITS        | 1,550          | 500            | 1,000          | 500            | 0                | 0.0%           |
| 6090 CONTRACTUAL SERVICES         | 321            | 3,825          | 3,635          | 3,325          | (500)            | (13.1%)        |
| 6330 TELEPHONE                    | 13             | 0              | 195            | 0              | 0                | 0.0%           |
| 6540 CAPITAL IMPROVEMENTS         | 0              | 500,000        | 500,000        | 0              | (500,000)        | (100.0%)       |
| <b>OPERATING EXPENSES</b>         | <b>123,194</b> | <b>949,942</b> | <b>687,944</b> | <b>400,245</b> | <b>(549,697)</b> | <b>(57.9%)</b> |
| 6130 ADMINISTRATIVE FEES          | 24,048         | 22,923         | 22,923         | 19,755         | (3,168)          | (13.8%)        |
| 6600 TRANSFERS OUT - DEBT SERVICE | 406,644        | 0              | 0              | 0              | 0                | 0.0%           |
| 6612 TRANSFERS OUT - GF           | 249,147        | 242,920        | 242,920        | 242,686        | (234)            | (0.1%)         |
| 6613 TRANSFERS OUT - SERVICE AREA | 0              | 100,000        | 100,000        | 162,500        | 62,500           | 62.5%          |
| 6650 TRANSFERS OUT - RENT         | 7,611          | 7,421          | 7,421          | 7,414          | (7)              | (0.1%)         |
| <b>NON OPERATING EXPENSES</b>     | <b>687,450</b> | <b>373,264</b> | <b>373,264</b> | <b>432,355</b> | <b>59,091</b>    | <b>15.8%</b>   |
| TOTAL APPROPRIATIONS              | 810,644        | 1,323,206      | 1,061,208      | 832,600        | (490,606)        | (37.1%)        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**701-10-010 LAND TRUST WHITE CLIFF**

| DESCRIPTION                       | FY2018          | FY2019         | FY2019         | FY2020         | FY20-FY19      | FY20-FY19     |
|-----------------------------------|-----------------|----------------|----------------|----------------|----------------|---------------|
|                                   | ACTUAL          | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL       | Final-%       |
| 5100 EMPLOYEE WAGES               | 7,072           | 0              | 0              | 0              | 0              | 0.0%          |
| 5110 OVERTIME PAY                 | 113             | 0              | 0              | 0              | 0              | 0.0%          |
| 5120 TEMPORARY PAY                | 195             | 0              | 0              | 0              | 0              | 0.0%          |
| 5200 TAXES/BENEFITS               | 3,486           | 0              | 0              | 0              | 0              | 0.0%          |
| 6010 SUPPLIES                     | 0               | 0              | 100            | 0              | 0              | 0.0%          |
| 6011 OPERATING SUPPLIES           | 1,071           | 0              | 100            | 0              | 0              | 0.0%          |
| 6080 PROFESSIONAL SERVICES        | 1,834           | 2,750          | 2,750          | 2,750          | 0              | 0.0%          |
| 6090 CONTRACTUAL SERVICES         | 15,287          | 4,041          | 4,500          | 19,141         | 15,100         | 373.7%        |
| 6100 INSURANCE                    | 7,259           | 7,300          | 7,300          | 15,824         | 8,524          | 116.8%        |
| 6310 ELECTRICITY                  | 69,221          | 75,000         | 75,000         | 75,000         | 0              | 0.0%          |
| 6320 WATER                        | 5,416           | 8,000          | 8,000          | 8,000          | 0              | 0.0%          |
| 6330 TELEPHONE                    | 1,706           | 2,500          | 2,500          | 2,500          | 0              | 0.0%          |
| 6340 SEWER                        | 4,608           | 6,000          | 6,000          | 6,000          | 0              | 0.0%          |
| 6350 LANDFILL FEES                | 29              | 0              | 0              | 0              | 0              | 0.0%          |
| 6430 BUILDING MAINTENANCE         | 26,550          | 15,000         | 20,000         | 20,000         | 5,000          | 33.3%         |
| 6540 CAPITAL IMPROVEMENTS         | 0               | 130,000        | 0              | 130,000        | 0              | 0.0%          |
| <b>OPERATING EXPENSES</b>         | <b>143,845</b>  | <b>250,591</b> | <b>126,250</b> | <b>279,215</b> | <b>28,624</b>  | <b>11.4%</b>  |
| 6130 ADMINISTRATIVE FEES          | 8,016           | 7,235          | 7,235          | 8,953          | 1,717          | 23.7%         |
| 6600 TRANSFERS OUT - DEBT SERVICE | (100,974)       | 298,534        | 298,534        | 291,888        | (6,646)        | (2.2%)        |
| <b>NON OPERATING EXPENSES</b>     | <b>(92,958)</b> | <b>305,769</b> | <b>305,769</b> | <b>300,841</b> | <b>(4,929)</b> | <b>(1.6%)</b> |
| TOTAL APPROPRIATIONS              | 50,887          | 556,360        | 432,019        | 580,056        | 23,695         | 4.3%          |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**705 COMMER PASSENGER VESSEL FUND**

| DESCRIPTION                             | FY2018           | FY2019           | FY2019           | FY2020           | FY20-FY19        | FY20-FY19       |
|---|------------------|------------------|------------------|------------------|------------------|-----------------|
|   | ACTUAL           | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL         | Final-%         |
| <b>BEGINNING FUND BALANCE</b>           | <b>2,109,534</b> | <b>2,413,821</b> | <b>2,413,821</b> | <b>2,572,777</b> | <b>158,956</b>   | <b>6.6%</b>     |
| 4255 COMMERCIAL PASSENGER VESSEL TAX    | 2,252,488        | 2,250,000        | 2,440,983        | 2,400,000        | 150,000          | 6.7%            |
| <b>REVENUE FROM OTHER GOVTS</b>         | <b>2,252,488</b> | <b>2,250,000</b> | <b>2,440,983</b> | <b>2,400,000</b> | <b>150,000</b>   | <b>6.7%</b>     |
| 4305 INTEREST INCOME                    | 12,432           | 6,000            | 20,000           | 30,000           | 24,000           | 400.0%          |
| <b>INVESTMENT INCOME</b>                | <b>12,432</b>    | <b>6,000</b>     | <b>20,000</b>    | <b>30,000</b>    | <b>24,000</b>    | <b>400.0%</b>   |
| <b>TOTAL REVENUES</b>                   | <b>2,264,919</b> | <b>2,256,000</b> | <b>2,460,983</b> | <b>2,430,000</b> | <b>174,000</b>   | <b>7.7%</b>     |
| 5110 OVERTIME PAY                       | 23               | 0                | 0                | 0                | 0                | 0.0%            |
| 5120 TEMPORARY PAY                      | 38,727           | 52,004           | 25,064           | 75,000           | 22,996           | 44.2%           |
| 5200 TAXES/BENEFITS                     | 6,753            | 10,739           | 3,129            | 12,105           | 1,366            | 12.7%           |
| 5300 TRAVEL & TRAINING                  | 245              | 0                | 0                | 0                | 0                | 0.0%            |
| 6011 OPERATING SUPPLIES                 | 258              | 5,000            | 274              | 0                | (5,000)          | (100.0%)        |
| 6060 RENTALS                            | 8,523            | 8,523            | 8,523            | 0                | (8,523)          | (100.0%)        |
| 6080 PROFESSIONAL SERVICES              | 200              | 0                | 0                | 0                | 0                | 0.0%            |
| 6090 CONTRACTUAL SERVICES               | 285,508          | 502,542          | 403,652          | 715,665          | 213,123          | 42.4%           |
| 6330 TELEPHONE                          | 330              | 0                | 0                | 0                | 0                | 0.0%            |
| 6530 EQUIPMENT PURCHASE                 | 4,867            | 180,055          | 179,117          | 0                | (180,055)        | (100.0%)        |
| 6540 CAPITAL IMPROVEMENTS               | 0                | 52,887           | 0                | 0                | (52,887)         | (100.0%)        |
| <b>OPERATING EXPENSES</b>               | <b>345,434</b>   | <b>811,750</b>   | <b>619,758</b>   | <b>802,770</b>   | <b>(8,980)</b>   | <b>(1.1%)</b>   |
| 6601 TRANSFERS OUT - AIRPORT            | 168,604          | 190,840          | 190,840          | 143,130          | (47,710)         | (25.0%)         |
| 6602 TRANSFERS OUT - TRANSIT SUBSIDY    | 550,672          | 559,177          | 559,177          | 844,837          | 285,660          | 51.1%           |
| 6611 TRANSFERS OUT - RECREATION SUBSIDY | 14,739           | 14,728           | 14,728           | 0                | (14,728)         | (100.0%)        |
| 6612 TRANSFERS OUT - GF                 | 532,842          | 564,627          | 564,627          | 187,375          | (377,252)        | (66.8%)         |
| 6613 TRANSFERS OUT - SERVICE AREA       | 300,000          | 300,000          | 300,000          | 300,000          | 0                | 0.0%            |
| 6614 TRANSFERS OUT - NON AREAWIDE       | 44,814           | 49,458           | 49,458           | 0                | (49,458)         | (100.0%)        |
| 6650 TRANSFERS OUT - RENT               | 3,527            | 3,438            | 3,438            | 0                | (3,438)          | (100.0%)        |
| <b>NON OPERATING EXPENSES</b>           | <b>1,615,198</b> | <b>1,682,268</b> | <b>1,682,268</b> | <b>1,475,342</b> | <b>(206,926)</b> | <b>(12.3%)</b>  |
| <b>TOTAL APPROPRIATIONS</b>             | <b>1,960,632</b> | <b>2,494,018</b> | <b>2,302,026</b> | <b>2,278,112</b> | <b>(215,906)</b> | <b>(8.7%)</b>   |
| <b>NET EXCESS REV OVER (UNDER) APP</b>  | <b>304,287</b>   | <b>(238,018)</b> | <b>158,956</b>   | <b>151,888</b>   | <b>389,906</b>   | <b>(163.8%)</b> |
| <b>END ENDING FUND BALANCE</b>          | <b>2,413,821</b> | <b>2,175,803</b> | <b>2,572,777</b> | <b>2,724,665</b> | <b>548,862</b>   | <b>25.2%</b>    |

KETCHIKAN GATEWAY BOROUGH  
FY 2020  
710 NONAREAWIDE - LIBRARY FUND

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|-----------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | 153,412          | 218,347         | 218,347             | 295,901            | 77,554                | 35.5%                |
| 4010 REAL PROPERTY TAXES               | 429,889          | 451,357         | 451,357             | 468,695            | 17,338                | 3.8%                 |
| 4060 MOTOR VEHICLE TAXES               | 3,405            | 3,400           | 3,400               | 3,400              | 0                     | 0.0%                 |
| <b>TAXES</b>                           | <b>433,294</b>   | <b>454,757</b>  | <b>454,757</b>      | <b>472,095</b>     | <b>17,338</b>         | <b>3.8%</b>          |
| 4305 INTEREST INCOME                   | 2,439            | 1,500           | 9,500               | 5,000              | 3,500                 | 233.3%               |
| <b>INVESTMENT INCOME</b>               | <b>2,439</b>     | <b>1,500</b>    | <b>9,500</b>        | <b>5,000</b>       | <b>3,500</b>          | <b>233.3%</b>        |
| 4440 TRANSFERS IN - CPV FUND           | 44,814           | 49,458          | 49,458              | 0                  | (49,458)              | (100.0%)             |
| <b>INTERFUND TRANSFERS</b>             | <b>44,814</b>    | <b>49,458</b>   | <b>49,458</b>       | <b>0</b>           | <b>(49,458)</b>       | <b>(100.0%)</b>      |
| <b>TOTAL REVENUES</b>                  | <b>480,547</b>   | <b>505,715</b>  | <b>513,715</b>      | <b>477,095</b>     | <b>(28,620)</b>       | <b>(5.7%)</b>        |
| 6090 CONTRACTUAL SERVICES              | 415,612          | 436,161         | 436,161             | 464,839            | 28,678                | 6.6%                 |
| <b>OPERATING EXPENSES</b>              | <b>415,612</b>   | <b>436,161</b>  | <b>436,161</b>      | <b>464,839</b>     | <b>28,678</b>         | <b>6.6%</b>          |
| <b>TOTAL APPROPRIATIONS</b>            | <b>415,612</b>   | <b>436,161</b>  | <b>436,161</b>      | <b>464,839</b>     | <b>28,678</b>         | <b>6.6%</b>          |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>64,935</b>    | <b>69,554</b>   | <b>77,554</b>       | <b>12,256</b>      | <b>(57,298)</b>       | <b>(82.4%)</b>       |
| <b>END ENDING FUND BALANCE</b>         | <b>218,347</b>   | <b>287,901</b>  | <b>295,901</b>      | <b>308,157</b>     | <b>20,256</b>         | <b>7.0%</b>          |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**711 LOCAL EDUCATION FUND**

| DESCRIPTION                            | FY2018<br>ACTUAL  | FY2019<br>FINAL  | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|-------------------|------------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | <b>2,111,059</b>  | <b>3,978,976</b> | <b>3,978,976</b>    | <b>4,631,761</b>   | <b>652,785</b>        | <b>16.4%</b>         |
| 4010 REAL PROPERTY TAXES               | 7,056,906         | 7,306,694        | 7,306,694           | 7,474,478          | 167,784               | 2.3%                 |
| 4070 TOBACCO TAX                       | 0                 | 0                | 500,000             | 1,100,000          | 1,100,000             | 0.0%                 |
| <b>TAXES</b>                           | <b>7,056,906</b>  | <b>7,306,694</b> | <b>7,806,694</b>    | <b>8,574,478</b>   | <b>1,267,784</b>      | <b>17.4%</b>         |
| 4080 PENALTY & INTEREST                | 50,716            | 30,000           | 53,024              | 30,000             | 0                     | 0.0%                 |
| <b>PENALTY AND INTEREST</b>            | <b>50,716</b>     | <b>30,000</b>    | <b>53,024</b>       | <b>30,000</b>      | <b>0</b>              | <b>0.0%</b>          |
| 4225 SECURE RURAL SCHOOLS              | 905,127           | 896,229          | 882,032             | 846,750            | (49,479)              | (5.5%)               |
| <b>REVENUE FROM OTHER GOVTS</b>        | <b>905,127</b>    | <b>896,229</b>   | <b>882,032</b>      | <b>846,750</b>     | <b>(49,479)</b>       | <b>(5.5%)</b>        |
| 4305 INTEREST INCOME                   | 61,742            | 45,000           | 150,000             | 150,000            | 105,000               | 233.3%               |
| <b>INVESTMENT INCOME</b>               | <b>61,742</b>     | <b>45,000</b>    | <b>150,000</b>      | <b>150,000</b>     | <b>105,000</b>        | <b>233.3%</b>        |
| 4900 EXCESS FUND BALANCE CAP           | 809,687           | 0                | 208,712             | 0                  | 0                     | 0.0%                 |
| <b>SERVICE FEES</b>                    | <b>809,687</b>    | <b>0</b>         | <b>208,712</b>      | <b>0</b>           | <b>0</b>              | <b>0.0%</b>          |
| 4420 TRANSFERS IN - SCHOOL BOND/CIP    | 74,776            | 78,750           | 116,736             | 120,000            | 41,250                | 52.4%                |
| 4435 TRANSFERS IN - GF                 | 0                 | 189,890          | 189,890             | 189,890            | 0                     | 0.0%                 |
| 4447 TRANSFERS IN - TOBACCO TAX        | 1,075,803         | 900,000          | 999,720             | 0                  | (900,000)             | (100.0%)             |
| <b>INTERFUND TRANSFERS</b>             | <b>1,150,579</b>  | <b>1,168,640</b> | <b>1,306,346</b>    | <b>309,890</b>     | <b>(858,750)</b>      | <b>(73.5%)</b>       |
| <b>TOTAL REVENUES</b>                  | <b>10,034,756</b> | <b>9,446,563</b> | <b>10,406,808</b>   | <b>9,911,118</b>   | <b>464,555</b>        | <b>4.9%</b>          |
| 6100 INSURANCE                         | 74,776            | 116,736          | 116,736             | 120,000            | 3,264                 | 2.8%                 |
| 6655 KGBSD LOCAL APPROPRIATION         | 8,092,063         | 9,447,397        | 9,447,397           | 10,581,199         | 1,133,802             | 12.0%                |
| <b>OPERATING EXPENSES</b>              | <b>8,166,839</b>  | <b>9,564,133</b> | <b>9,564,133</b>    | <b>10,701,199</b>  | <b>1,137,066</b>      | <b>11.9%</b>         |
| 6612 TRANSFERS OUT - GF                | 0                 | 113,445          | 113,445             | 113,445            | 0                     | 0.0%                 |
| 6619 TRANSFERS OUT - NT, ST, HS        | 0                 | 76,445           | 76,445              | 76,445             | 0                     | 0.0%                 |
| <b>NON OPERATING EXPENSES</b>          | <b>0</b>          | <b>189,890</b>   | <b>189,890</b>      | <b>189,890</b>     | <b>0</b>              | <b>0.0%</b>          |
| <b>TOTAL APPROPRIATIONS</b>            | <b>8,166,839</b>  | <b>9,754,023</b> | <b>9,754,023</b>    | <b>10,891,089</b>  | <b>1,137,066</b>      | <b>11.7%</b>         |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>1,867,917</b>  | <b>(307,460)</b> | <b>652,785</b>      | <b>(979,971)</b>   | <b>(672,511)</b>      | <b>218.7%</b>        |
| <b>END ENDING FUND BALANCE</b>         | <b>3,978,976</b>  | <b>3,671,516</b> | <b>4,631,761</b>    | <b>3,651,790</b>   | <b>(19,726)</b>       | <b>(0.5%)</b>        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**712 REC CAPITAL PROJECTS FUND**

| DESCRIPTION                             | FY2018<br>ACTUAL | FY2019<br>FINAL  | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|---|------------------|------------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>           | <b>2,462,040</b> | <b>2,821,629</b> | <b>2,821,629</b>    | <b>2,564,329</b>   | <b>(257,300)</b>      | <b>(9.1%)</b>        |
| 4040 SALES TAXES - IN CITY              | 1,523,336        | 1,520,197        | 1,596,206           | 1,676,017          | 155,820               | 10.2%                |
| 4050 SALES TAXES - OUT OF CITY          | 311,655          | 276,797          | 290,636             | 305,167            | 28,370                | 10.2%                |
| <b>TAXES</b>                            | <b>1,834,991</b> | <b>1,796,994</b> | <b>1,886,842</b>    | <b>1,981,184</b>   | <b>184,190</b>        | <b>10.2%</b>         |
| 4085 PENALTY & INTEREST - SALES TAX     | 5,202            | 3,500            | 3,500               | 3,500              | 0                     | 0.0%                 |
| <b>PENALTY AND INTEREST</b>             | <b>5,202</b>     | <b>3,500</b>     | <b>3,500</b>        | <b>3,500</b>       | <b>0</b>              | <b>0.0%</b>          |
| 4250 REIMBURSEMENT (DEED)               | 247,023          | 238,451          | 238,451             | 238,468            | 17                    | 0.0%                 |
| <b>REVENUE FROM OTHER GOVTS</b>         | <b>247,023</b>   | <b>238,451</b>   | <b>238,451</b>      | <b>238,468</b>     | <b>17</b>             | <b>0.0%</b>          |
| 4305 INTEREST INCOME                    | 22,026           | 9,000            | 40,000              | 40,000             | 31,000                | 344.4%               |
| <b>INVESTMENT INCOME</b>                | <b>22,026</b>    | <b>9,000</b>     | <b>40,000</b>       | <b>40,000</b>      | <b>31,000</b>         | <b>344.4%</b>        |
| 4420 TRANSFERS IN - SCHOOL BOND/CIP     | 163,219          | 162,740          | 162,740             | 162,751            | 11                    | 0.0%                 |
| 4440 TRANSFERS IN - CPV FUND            | 14,739           | 14,728           | 14,728              | 0                  | (14,728)              | (100.0%)             |
| <b>INTERFUND TRANSFERS</b>              | <b>177,958</b>   | <b>177,468</b>   | <b>177,468</b>      | <b>162,751</b>     | <b>(14,717)</b>       | <b>(8.3%)</b>        |
| <b>TOTAL REVENUES</b>                   | <b>2,287,200</b> | <b>2,225,413</b> | <b>2,346,261</b>    | <b>2,425,903</b>   | <b>200,490</b>        | <b>9.0%</b>          |
| 5100 EMPLOYEE WAGES                     | 16,058           | 0                | 0                   | 0                  | 0                     | 0.0%                 |
| 5120 TEMPORARY PAY                      | 89               | 0                | 0                   | 0                  | 0                     | 0.0%                 |
| 5200 TAXES/BENEFITS                     | 13,446           | 0                | 0                   | 0                  | 0                     | 0.0%                 |
| 6090 CONTRACTUAL SERVICES               | 11,931           | 0                | 700                 | 700                | 700                   | 0.0%                 |
| 6525 SMALL EQUIPMENT PURCHASES          | 11,749           | 27,500           | 27,500              | 0                  | (27,500)              | (100.0%)             |
| 6530 EQUIPMENT PURCHASE                 | 0                | 67,500           | 67,000              | 40,000             | (27,500)              | (40.7%)              |
| 6540 CAPITAL IMPROVEMENTS               | 80,967           | 982,100          | 723,100             | 585,000            | (397,100)             | (40.4%)              |
| <b>OPERATING EXPENSES</b>               | <b>134,241</b>   | <b>1,077,100</b> | <b>818,300</b>      | <b>625,700</b>     | <b>(451,400)</b>      | <b>(41.9%)</b>       |
| 6600 TRANSFERS OUT - DEBT SERVICE       | 1,368,854        | 1,336,012        | 1,336,012           | 1,336,105          | 93                    | 0.0%                 |
| 6611 TRANSFERS OUT - RECREATION SUBSIDY | 424,516          | 449,249          | 449,249             | 495,296            | 46,047                | 10.2%                |
| <b>NON OPERATING EXPENSES</b>           | <b>1,793,370</b> | <b>1,785,261</b> | <b>1,785,261</b>    | <b>1,831,401</b>   | <b>46,140</b>         | <b>2.6%</b>          |
| <b>TOTAL APPROPRIATIONS</b>             | <b>1,927,611</b> | <b>2,862,361</b> | <b>2,603,561</b>    | <b>2,457,101</b>   | <b>(405,260)</b>      | <b>(14.2%)</b>       |
| <b>NET EXCESS REV OVER (UNDER) APP</b>  | <b>359,589</b>   | <b>(636,948)</b> | <b>(257,300)</b>    | <b>(31,198)</b>    | <b>605,750</b>        | <b>(95.1%)</b>       |
| <b>END ENDING FUND BALANCE</b>          | <b>2,821,629</b> | <b>2,184,681</b> | <b>2,564,329</b>    | <b>2,533,131</b>   | <b>348,450</b>        | <b>15.9%</b>         |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**713 SCHOOL BOND/CAPITAL IMPROV**

| DESCRIPTION                             | FY2018<br>ACTUAL | FY2019<br>FINAL    | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|---|------------------|--------------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>           | <b>5,024,443</b> | <b>5,495,020</b>   | <b>5,495,020</b>    | <b>6,132,167</b>   | <b>637,147</b>        | <b>11.6%</b>         |
| 4040 SALES TAXES - IN CITY              | 1,523,336        | 1,520,197          | 1,596,206           | 1,676,017          | 155,820               | 10.2%                |
| 4050 SALES TAXES - OUT OF CITY          | 311,655          | 276,797            | 290,636             | 305,167            | 28,370                | 10.2%                |
| <b>TAXES</b>                            | <b>1,834,991</b> | <b>1,796,994</b>   | <b>1,886,842</b>    | <b>1,981,184</b>   | <b>184,190</b>        | <b>10.2%</b>         |
| 4085 PENALTY & INTEREST - SALES TAX     | 5,192            | 3,500              | 3,500               | 3,500              | 0                     | 0.0%                 |
| <b>PENALTY AND INTEREST</b>             | <b>5,192</b>     | <b>3,500</b>       | <b>3,500</b>        | <b>3,500</b>       | <b>0</b>              | <b>0.0%</b>          |
| 4250 REIMBURSEMENT (DEED)               | 2,429,779        | 2,457,046          | 2,457,046           | 2,037,563          | (419,483)             | (17.1%)              |
| <b>REVENUE FROM OTHER GOVTS</b>         | <b>2,429,779</b> | <b>2,457,046</b>   | <b>2,457,046</b>    | <b>2,037,563</b>   | <b>(419,483)</b>      | <b>(17.1%)</b>       |
| 4305 INTEREST INCOME                    | 33,095           | 15,000             | 80,000              | 80,000             | 65,000                | 433.3%               |
| <b>INVESTMENT INCOME</b>                | <b>33,095</b>    | <b>15,000</b>      | <b>80,000</b>       | <b>80,000</b>      | <b>65,000</b>         | <b>433.3%</b>        |
| <b>TOTAL REVENUES</b>                   | <b>4,303,057</b> | <b>4,272,540</b>   | <b>4,427,388</b>    | <b>4,102,247</b>   | <b>(170,293)</b>      | <b>(4.0%)</b>        |
| 6090 CONTRACTUAL SERVICES               | 71,680           | 600                | 600                 | 600                | 0                     | 0.0%                 |
| 6540 CAPITAL IMPROVEMENTS               | 9,403            | 1,563,508          | 100                 | 1,548,508          | (15,000)              | (1.0%)               |
| <b>OPERATING EXPENSES</b>               | <b>81,082</b>    | <b>1,564,108</b>   | <b>700</b>          | <b>1,549,108</b>   | <b>(15,000)</b>       | <b>(1.0%)</b>        |
| 6600 TRANSFERS OUT - DEBT SERVICE       | 3,513,403        | 3,510,065          | 3,510,065           | 2,910,803          | (599,262)             | (17.1%)              |
| 6609 TRANSFERS OUT - SCHOOL INSURANCE   | 74,776           | 116,736            | 116,736             | 120,000            | 3,264                 | 2.8%                 |
| 6611 TRANSFERS OUT - RECREATION SUBSIDY | 163,219          | 162,740            | 162,740             | 162,751            | 11                    | 0.0%                 |
| <b>NON OPERATING EXPENSES</b>           | <b>3,751,398</b> | <b>3,789,541</b>   | <b>3,789,541</b>    | <b>3,193,554</b>   | <b>(595,987)</b>      | <b>(15.7%)</b>       |
| <b>TOTAL APPROPRIATIONS</b>             | <b>3,832,481</b> | <b>5,353,649</b>   | <b>3,790,241</b>    | <b>4,742,662</b>   | <b>(610,987)</b>      | <b>(11.4%)</b>       |
| <b>NET EXCESS REV OVER (UNDER) APP</b>  | <b>470,577</b>   | <b>(1,081,109)</b> | <b>637,147</b>      | <b>(640,415)</b>   | <b>440,694</b>        | <b>(40.8%)</b>       |
| <b>END ENDING FUND BALANCE</b>          | <b>5,495,020</b> | <b>4,413,911</b>   | <b>6,132,167</b>    | <b>5,491,752</b>   | <b>1,077,841</b>      | <b>24.4%</b>         |

KETCHIKAN GATEWAY BOROUGH  
FY 2020  
714 AIRPORT PFC FUND

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL    | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|--------------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | 723,821          | 1,091,761          | 1,091,761           | 1,101,453          | 9,692                 | 0.9%                 |
| 4210 PFC ENPLANEMENT REVENUE           | 361,094          | 0                  | 50,000              | 395,000            | 395,000               | 0.0%                 |
| <b>REVENUE FROM OTHER GOVTS</b>        | <b>361,094</b>   | <b>0</b>           | <b>50,000</b>       | <b>395,000</b>     | <b>395,000</b>        | <b>0.0%</b>          |
| 4305 INTEREST INCOME                   | 6,846            | 3,000              | 16,000              | 17,000             | 14,000                | 466.7%               |
| <b>INVESTMENT INCOME</b>               | <b>6,846</b>     | <b>3,000</b>       | <b>16,000</b>       | <b>17,000</b>      | <b>14,000</b>         | <b>466.7%</b>        |
| <b>TOTAL REVENUES</b>                  | <b>367,940</b>   | <b>3,000</b>       | <b>66,000</b>       | <b>412,000</b>     | <b>409,000</b>        | <b>13633.3%</b>      |
| 6090 CONTRACTUAL SERVICES              | 0                | 500,000            | 0                   | 0                  | (500,000)             | (100.0%)             |
| <b>OPERATING EXPENSES</b>              | <b>0</b>         | <b>500,000</b>     | <b>0</b>            | <b>0</b>           | <b>(500,000)</b>      | <b>(100.0%)</b>      |
| 6601 TRANSFERS OUT - AIRPORT           | 0                | 648,308            | 56,308              | 500,000            | (148,308)             | (22.9%)              |
| <b>NON OPERATING EXPENSES</b>          | <b>0</b>         | <b>648,308</b>     | <b>56,308</b>       | <b>500,000</b>     | <b>(148,308)</b>      | <b>(22.9%)</b>       |
| <b>TOTAL APPROPRIATIONS</b>            | <b>0</b>         | <b>1,148,308</b>   | <b>56,308</b>       | <b>500,000</b>     | <b>(648,308)</b>      | <b>(56.5%)</b>       |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>367,940</b>   | <b>(1,145,308)</b> | <b>9,692</b>        | <b>(88,000)</b>    | <b>1,057,308</b>      | <b>(92.3%)</b>       |
| <b>END ENDING FUND BALANCE</b>         | <b>1,091,761</b> | <b>(53,547)</b>    | <b>1,101,453</b>    | <b>1,013,453</b>   | <b>1,067,000</b>      | <b>(1992.6%)</b>     |

KETCHIKAN GATEWAY BOROUGH  
FY 2020  
721 ECONOMIC DEVELOPMENT FUND

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|-----------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | 782,507          | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 4220 COMMUNITY ASSISTANCE PROGRAM      | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 4221 PERS ON BEHALF PAYMENTS           | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| <b>REVENUE FROM OTHER GOVTS</b>        | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 4305 INTEREST INCOME                   | 2                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| <b>INVESTMENT INCOME</b>               | 2                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 4096 PROPERTY SALES                    | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 4390 MISCELLANEOUS REVENUE             | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 4525 WC LEASE AGREEMENT REVENUES       | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 4992 PRIOR PERIOD ADJUSTMENT           | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| <b>SERVICE FEES</b>                    | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 4455 TRANSFERS IN - ECON DEVELOP       | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| <b>INTERFUND TRANSFERS</b>             | 0                | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| <b>TOTAL REVENUES</b>                  | 2                | 0               | 0                   | 0                  | 0                     | 100.0%               |
| 6081 PROF SERVICES - LITIGATION        | 429              | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 6090 CONTRACTUAL SERVICES              | 224,804          | 0               | 0                   | 0                  | 0                     | (100.0%)             |
| 6330 TELEPHONE                         | 31               | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| <b>OPERATING EXPENSES</b>              | 225,264          | 0               | 0                   | 0                  | 0                     | (100.0%)             |
| 6130 ADMINISTRATIVE FEES               | 18,156           | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 6612 TRANSFERS OUT - GF                | 516,172          | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| 6650 TRANSFERS OUT - RENT              | 22,917           | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| <b>NON OPERATING EXPENSES</b>          | 557,245          | 0               | 0                   | 0                  | 0                     | 0.0%                 |
| <b>TOTAL APPROPRIATIONS</b>            | 782,510          | 0               | 0                   | 0                  | 0                     | (100.0%)             |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | (782,507)        | 0               | 0                   | 0                  | 0                     | 166.7%               |
| <b>END ENDING FUND BALANCE</b>         | 0                | 0               | 0                   | 0                  | 0                     | 166.7%               |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**722 TOBACCO TAX FUND**

| DESCRIPTION                             | FY2018<br>ACTUAL | FY2019<br>FINAL  | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|---|------------------|------------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>           | 66,434           | 256,281          | 256,281             | 0                  | (256,281)             | (100.0%)             |
| 4070 TOBACCO TAX                        | 1,265,836        | 1,059,000        | 743,473             | 0                  | (1,059,000)           | (100.0%)             |
| <b>TAXES</b>                            | <b>1,265,836</b> | <b>1,059,000</b> | <b>743,473</b>      | <b>0</b>           | <b>(1,059,000)</b>    | <b>(100.0%)</b>      |
| 4305 INTEREST INCOME                    | 1,436            | 500              | 3,973               | 0                  | (500)                 | (100.0%)             |
| <b>INVESTMENT INCOME</b>                | <b>1,436</b>     | <b>500</b>       | <b>3,973</b>        | <b>0</b>           | <b>(500)</b>          | <b>(100.0%)</b>      |
| 4115 REGISTRATION FEES                  | 900              | 1,000            | 0                   | 0                  | (1,000)               | (100.0%)             |
| <b>SERVICE FEES</b>                     | <b>900</b>       | <b>1,000</b>     | <b>0</b>            | <b>0</b>           | <b>(1,000)</b>        | <b>(100.0%)</b>      |
| <b>TOTAL REVENUES</b>                   | <b>1,268,173</b> | <b>1,060,500</b> | <b>747,446</b>      | <b>0</b>           | <b>(1,060,500)</b>    | <b>(100.0%)</b>      |
| 6030 PUBLISHING EXPENSE                 | 103              | 0                | 0                   | 0                  | 0                     | 0.0%                 |
| 6070 POSTAGE EXPENSE                    | 0                | 0                | 0                   | 0                  | 0                     | 0.0%                 |
| 6090 CONTRACTUAL SERVICES               | 2,420            | 150,943          | 310                 | 0                  | (150,943)             | (100.0%)             |
| <b>OPERATING EXPENSES</b>               | <b>2,523</b>     | <b>150,943</b>   | <b>310</b>          | <b>0</b>           | <b>(150,943)</b>      | <b>(100.0%)</b>      |
| 6130 ADMINISTRATIVE FEES                | 0                | 9,057            | 9,057               | 0                  | (9,057)               | (100.0%)             |
| 6618 TRANSFERS OUT - LOCAL EDUCATION FU | 1,075,803        | 1,350,000        | 994,360             | 0                  | (1,350,000)           | (100.0%)             |
| <b>NON OPERATING EXPENSES</b>           | <b>1,075,803</b> | <b>1,359,057</b> | <b>1,003,417</b>    | <b>0</b>           | <b>(1,359,057)</b>    | <b>(100.0%)</b>      |
| <b>TOTAL APPROPRIATIONS</b>             | <b>1,078,326</b> | <b>1,510,000</b> | <b>1,003,727</b>    | <b>0</b>           | <b>(1,510,000)</b>    | <b>(100.0%)</b>      |
| <b>NET EXCESS REV OVER (UNDER) APP</b>  | <b>189,847</b>   | <b>(449,500)</b> | <b>(256,281)</b>    | <b>0</b>           | <b>449,500</b>        | <b>(100.0%)</b>      |
| <b>END ENDING FUND BALANCE</b>          | <b>256,281</b>   | <b>(193,219)</b> | <b>0</b>            | <b>0</b>           | <b>193,219</b>        | <b>(100.0%)</b>      |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**800 SOUTH TONGASS SERVICE AREA**

| DESCRIPTION                              | FY2018           | FY2019           | FY2019           | FY2020           | FY20-FY19        | FY20-FY19      |
|--|------------------|------------------|------------------|------------------|------------------|----------------|
|  | ACTUAL           | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL         | Final-%        |
| <b>BEGINNING FUND BALANCE</b>            | <b>675,304</b>   | <b>857,584</b>   | <b>857,584</b>   | <b>562,709</b>   | <b>(294,875)</b> | <b>(34.4%)</b> |
| 4010 REAL PROPERTY TAXES                 | 619,046          | 644,905          | 644,905          | 663,354          | 18,449           | 2.9%           |
| 4060 MOTOR VEHICLE TAXES                 | 5,246            | 5,200            | 5,200            | 5,200            | 0                | 0.0%           |
| <b>TAXES</b>                             | <b>624,292</b>   | <b>650,105</b>   | <b>650,105</b>   | <b>668,554</b>   | <b>18,449</b>    | <b>2.8%</b>    |
| 4080 PENALTY & INTEREST                  | 1,563            | 2,500            | 1,807            | 1,500            | (1,000)          | (40.0%)        |
| <b>PENALTY AND INTEREST</b>              | <b>1,563</b>     | <b>2,500</b>     | <b>1,807</b>     | <b>1,500</b>     | <b>(1,000)</b>   | <b>(40.0%)</b> |
| 4221 PERS ON BEHALF PAYMENTS             | 4,154            | 15,703           | 15,703           | 17,804           | 2,101            | 13.4%          |
| 4383 FROM OTHER GOVTS - NONGRANT         | 27,082           | 24,000           | 24,000           | 24,000           | 0                | 0.0%           |
| <b>REVENUE FROM OTHER GOVTS</b>          | <b>31,236</b>    | <b>39,703</b>    | <b>39,703</b>    | <b>41,804</b>    | <b>2,101</b>     | <b>5.3%</b>    |
| 4305 INTEREST INCOME                     | 7,414            | 3,000            | 15,000           | 13,000           | 10,000           | 333.3%         |
| <b>INVESTMENT INCOME</b>                 | <b>7,414</b>     | <b>3,000</b>     | <b>15,000</b>    | <b>13,000</b>    | <b>10,000</b>    | <b>333.3%</b>  |
| 4340 VENDOR COMMISSION FEES              | 41               | 0                | 0                | 0                | 0                | 0.0%           |
| 4364 WATER FEES                          | 296,613          | 294,233          | 294,233          | 295,700          | 1,467            | 0.5%           |
| 4390 MISCELLANEOUS REVENUE               | 196              | 0                | 2,400            | 2,400            | 2,400            | 0.0%           |
| 4396 EMS REVENUE                         | 53,802           | 70,000           | 65,999           | 70,000           | 0                | 0.0%           |
| <b>SERVICE FEES</b>                      | <b>350,652</b>   | <b>364,233</b>   | <b>362,632</b>   | <b>368,100</b>   | <b>3,867</b>     | <b>1.1%</b>    |
| 4416 TRANSFERS IN - LAND TRUST           | 0                | 0                | 0                | 162,500          | 162,500          | 0.0%           |
| 4440 TRANSFERS IN - CPV FUND             | 150,000          | 150,000          | 150,000          | 150,000          | 0                | 0.0%           |
| 4456 TRANSFERS IN - LOCAL EDUCATION FUND | 38,400           | 38,400           | 38,400           | 38,400           | 0                | 0.0%           |
| 4457 TRANSFERS IN - WATER FEES           | 3,330            | 3,330            | 3,330            | 3,330            | 0                | 0.0%           |
| <b>INTERFUND TRANSFERS</b>               | <b>191,730</b>   | <b>191,730</b>   | <b>191,730</b>   | <b>354,230</b>   | <b>162,500</b>   | <b>84.8%</b>   |
| <b>TOTAL REVENUES</b>                    | <b>1,206,888</b> | <b>1,251,271</b> | <b>1,260,977</b> | <b>1,447,188</b> | <b>195,917</b>   | <b>15.7%</b>   |
| 5100 EMPLOYEE WAGES                      | 219,922          | 270,409          | 270,409          | 341,963          | 71,554           | 26.5%          |
| 5110 OVERTIME PAY                        | 12,046           | 11,000           | 12,169           | 17,500           | 6,500            | 59.1%          |
| 5120 TEMPORARY PAY                       | 29,164           | 30,000           | 19,000           | 30,000           | 0                | 0.0%           |
| 5121 FIREFIGHTER FEES                    | 59,438           | 50,000           | 50,000           | 60,000           | 10,000           | 20.0%          |
| 5200 TAXES/BENEFITS                      | 179,607          | 251,433          | 251,432          | 276,396          | 24,963           | 9.9%           |
| 5300 TRAVEL & TRAINING                   | 32,355           | 29,550           | 27,500           | 38,150           | 8,600            | 29.1%          |
| 5400 UNIFORM ALLOWANCE                   | 8,539            | 8,300            | 8,300            | 9,050            | 750              | 9.0%           |
| 6010 SUPPLIES                            | 2,223            | 4,000            | 3,600            | 2,500            | (1,500)          | (37.5%)        |
| 6011 OPERATING SUPPLIES                  | 55,166           | 65,400           | 64,500           | 60,400           | (5,000)          | (7.6%)         |
| 6015 BOOKS & SOFTWARE                    | 1,815            | 3,000            | 1,500            | 3,000            | 0                | 0.0%           |
| 6020 DUES & PUBLICATIONS                 | 1,649            | 1,600            | 4,500            | 1,425            | (175)            | (10.9%)        |
| 6021 DATA SERVICES                       | 338              | 0                | 0                | 0                | 0                | 0.0%           |
| 6030 PUBLISHING EXPENSE                  | 0                | 450              | 350              | 450              | 0                | 0.0%           |
| 6040 COMMUNITY PROMOTION                 | 40               | 1,500            | 2,200            | 1,800            | 300              | 20.0%          |
| 6045 MEETING/TRAINING FOOD               | 530              | 600              | 550              | 600              | 0                | 0.0%           |
| 6060 RENTALS                             | 0                | 1,000            | 1,000            | 1,000            | 0                | 0.0%           |
| 6070 POSTAGE EXPENSE                     | 211              | 850              | 750              | 850              | 0                | 0.0%           |
| 6080 PROFESSIONAL SERVICES               | 5,000            | 8,000            | 8,000            | 8,000            | 0                | 0.0%           |
| 6082 EMPLOYEE RETENTION/ RECRUITMENT     | 688              | 1,000            | 3,300            | 3,000            | 2,000            | 200.0%         |
| 6085 LICENSES/FEES/PERMITS               | 150              | 1,500            | 1,500            | 1,500            | 0                | 0.0%           |
| 6090 CONTRACTUAL SERVICES                | 33,174           | 61,800           | 61,800           | 59,116           | (2,684)          | (4.3%)         |
| 6091 WATER TESTING                       | 3,347            | 7,500            | 7,500            | 3,750            | (3,750)          | (50.0%)        |
| 6100 INSURANCE                           | 17,794           | 18,765           | 21,551           | 21,238           | 2,473            | 13.2%          |
| 6110 MEDICAL EXPENSE                     | 5,883            | 6,500            | 6,100            | 6,500            | 0                | 0.0%           |
| 6310 ELECTRICITY                         | 23,446           | 27,800           | 27,800           | 27,800           | 0                | 0.0%           |
| 6320 WATER                               | 0                | 600              | 600              | 600              | 0                | 0.0%           |
| 6330 TELEPHONE                           | 5,079            | 2,750            | 3,750            | 4,150            | 1,400            | 50.9%          |
| 6331 LONG DISTANCE                       | 90               | 275              | 225              | 275              | 0                | 0.0%           |
| 6340 SEWER                               | 0                | 600              | 600              | 600              | 0                | 0.0%           |
| 6350 LANDFILL FEES                       | 103              | 400              | 400              | 400              | 0                | 0.0%           |
| 6370 MILEAGE REIMBURSEMENT               | 248              | 0                | 0                | 0                | 0                | 0.0%           |
| 6430 BUILDING MAINTENANCE                | 31,088           | 19,500           | 20,000           | 99,500           | 80,000           | 410.3%         |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**800 SOUTH TONGASS SERVICE AREA**

| DESCRIPTION                            | FY2018           | FY2019           | FY2019           | FY2020           | FY20-FY19        | FY20-FY19      |
|--|------------------|------------------|------------------|------------------|------------------|----------------|
|  | ACTUAL           | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL         | Final-%        |
| 6431 HEATING FUEL                      | 4,672            | 7,000            | 5,000            | 7,000            | 0                | 0.0%           |
| 6441 ROAD MAINTENANCE                  | 0                | 3,500            | 3,500            | 3,500            | 0                | 0.0%           |
| 6450 EQUIPMENT MAINTENANCE             | 24,367           | 28,500           | 22,000           | 26,000           | (2,500)          | (8.8%)         |
| 6460 VEHICLE MAINTENANCE               | 11,647           | 22,500           | 21,000           | 18,500           | (4,000)          | (17.8%)        |
| 6461 VEHICLE FUEL & OIL                | 6,457            | 11,000           | 11,000           | 11,000           | 0                | 0.0%           |
| 6525 SMALL EQUIPMENT PURCHASES         | 61,438           | 86,100           | 84,000           | 79,500           | (6,600)          | (7.7%)         |
| 6530 EQUIPMENT PURCHASE                | 43,457           | 24,500           | 27,500           | 373,500          | 349,000          | 1424.5%        |
| 6540 CAPITAL IMPROVEMENTS              | 83,752           | 440,000          | 430,699          | 0                | (440,000)        | (100.0%)       |
| <b>OPERATING EXPENSES</b>              | <b>964,922</b>   | <b>1,509,182</b> | <b>1,485,585</b> | <b>1,600,513</b> | <b>91,331</b>    | <b>6.1%</b>    |
| 6130 ADMINISTRATIVE FEES               | 57,424           | 64,151           | 64,151           | 96,031           | 31,880           | 49.7%          |
| 6140 DEBT SERVICE                      | 0                | 3,854            | 3,854            | 5,313            | 1,459            | 37.9%          |
| 6610 TRANSFERS OUT - SEWER FEES        | 1,152            | 1,152            | 1,152            | 1,152            | 0                | 0.0%           |
| 6617 TRANSFERS OUT - WATER FEES        | 1,110            | 1,110            | 1,110            | 1,110            | 0                | 0.0%           |
| <b>NON OPERATING EXPENSES</b>          | <b>59,686</b>    | <b>70,267</b>    | <b>70,267</b>    | <b>103,606</b>   | <b>33,339</b>    | <b>47.4%</b>   |
| <b>TOTAL APPROPRIATIONS</b>            | <b>1,024,608</b> | <b>1,579,449</b> | <b>1,555,852</b> | <b>1,704,119</b> | <b>124,670</b>   | <b>7.9%</b>    |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>182,280</b>   | <b>(328,178)</b> | <b>(294,875)</b> | <b>(256,931)</b> | <b>71,247</b>    | <b>(21.7%)</b> |
| <b>END ENDING FUND BALANCE</b>         | <b>857,584</b>   | <b>529,406</b>   | <b>562,709</b>   | <b>305,778</b>   | <b>(223,628)</b> | <b>(42.2%)</b> |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**800-90-000 SOUTH TONGASS FIRE DISTRICT**

| DESCRIPTION                          | FY2018         | FY2019           | FY2019           | FY2020           | FY20-FY19       | FY20-FY19     |
|--------------------------------------|----------------|------------------|------------------|------------------|-----------------|---------------|
|                                      | ACTUAL         | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL        | Final-%       |
| 5100 EMPLOYEE WAGES                  | 133,478        | 172,522          | 172,522          | 191,066          | 18,544          | 10.7%         |
| 5110 OVERTIME PAY                    | 4,260          | 10,000           | 10,000           | 15,000           | 5,000           | 50.0%         |
| 5120 TEMPORARY PAY                   | 29,164         | 30,000           | 19,000           | 30,000           | 0               | 0.0%          |
| 5121 FIREFIGHTER FEES                | 59,438         | 50,000           | 50,000           | 60,000           | 10,000          | 20.0%         |
| 5200 TAXES/BENEFITS                  | 116,567        | 168,711          | 168,711          | 167,398          | (1,314)         | (0.8%)        |
| 5300 TRAVEL & TRAINING               | 32,355         | 28,050           | 26,000           | 37,400           | 9,350           | 33.3%         |
| 5400 UNIFORM ALLOWANCE               | 7,945          | 8,000            | 8,000            | 8,000            | 0               | 0.0%          |
| 6010 SUPPLIES                        | 1,585          | 3,000            | 2,600            | 1,500            | (1,500)         | (50.0%)       |
| 6011 OPERATING SUPPLIES              | 23,021         | 22,900           | 22,000           | 22,900           | 0               | 0.0%          |
| 6015 BOOKS & SOFTWARE                | 1,815          | 3,000            | 1,500            | 3,000            | 0               | 0.0%          |
| 6020 DUES & PUBLICATIONS             | 1,308          | 1,100            | 4,000            | 925              | (175)           | (15.9%)       |
| 6021 DATA SERVICES                   | 338            | 0                | 0                | 0                | 0               | 0.0%          |
| 6030 PUBLISHING EXPENSE              | 0              | 250              | 150              | 250              | 0               | 0.0%          |
| 6040 COMMUNITY PROMOTION             | 40             | 1,500            | 2,200            | 1,800            | 300             | 20.0%         |
| 6045 MEETING/TRAINING FOOD           | 530            | 600              | 550              | 600              | 0               | 0.0%          |
| 6070 POSTAGE EXPENSE                 | 8              | 400              | 300              | 400              | 0               | 0.0%          |
| 6080 PROFESSIONAL SERVICES           | 5,000          | 8,000            | 8,000            | 8,000            | 0               | 0.0%          |
| 6082 EMPLOYEE RETENTION/ RECRUITMENT | 688            | 1,000            | 3,300            | 3,000            | 2,000           | 200.0%        |
| 6090 CONTRACTUAL SERVICES            | 16,992         | 21,800           | 21,800           | 21,900           | 100             | 0.5%          |
| 6100 INSURANCE                       | 13,180         | 14,850           | 17,158           | 17,158           | 2,308           | 15.5%         |
| 6110 MEDICAL EXPENSE                 | 5,883          | 6,000            | 5,600            | 6,000            | 0               | 0.0%          |
| 6310 ELECTRICITY                     | 7,075          | 7,800            | 7,800            | 7,800            | 0               | 0.0%          |
| 6320 WATER                           | 0              | 600              | 600              | 600              | 0               | 0.0%          |
| 6330 TELEPHONE                       | 4,598          | 2,200            | 3,200            | 3,600            | 1,400           | 63.6%         |
| 6331 LONG DISTANCE                   | 53             | 250              | 200              | 250              | 0               | 0.0%          |
| 6340 SEWER                           | 0              | 600              | 600              | 600              | 0               | 0.0%          |
| 6350 LANDFILL FEES                   | 103            | 150              | 150              | 150              | 0               | 0.0%          |
| 6370 MILEAGE REIMBURSEMENT           | 248            | 0                | 0                | 0                | 0               | 0.0%          |
| 6430 BUILDING MAINTENANCE            | 30,772         | 13,500           | 14,000           | 38,500           | 25,000          | 185.2%        |
| 6431 HEATING FUEL                    | 4,672          | 7,000            | 5,000            | 7,000            | 0               | 0.0%          |
| 6450 EQUIPMENT MAINTENANCE           | 5,025          | 18,500           | 12,000           | 16,000           | (2,500)         | (13.5%)       |
| 6460 VEHICLE MAINTENANCE             | 10,758         | 15,500           | 14,000           | 11,500           | (4,000)         | (25.8%)       |
| 6461 VEHICLE FUEL & OIL              | 4,299          | 6,000            | 6,000            | 6,000            | 0               | 0.0%          |
| 6525 SMALL EQUIPMENT PURCHASES       | 49,815         | 78,100           | 76,000           | 71,500           | (6,600)         | (8.5%)        |
| 6530 EQUIPMENT PURCHASE              | 23,457         | 0                | 3,000            | 325,000          | 325,000         | 0.0%          |
| 6540 CAPITAL IMPROVEMENTS            | 59,827         | 440,000          | 430,699          | 0                | (440,000)       | (100.0%)      |
| <b>OPERATING EXPENSES</b>            | <b>654,298</b> | <b>1,141,883</b> | <b>1,116,640</b> | <b>1,084,796</b> | <b>(57,087)</b> | <b>(5.0%)</b> |
| 6130 ADMINISTRATIVE FEES             | 37,428         | 42,113           | 42,113           | 65,088           | 22,975          | 54.6%         |
| 6140 DEBT SERVICE                    | 0              | 3,854            | 3,854            | 5,313            | 1,459           | 37.9%         |
| 6610 TRANSFERS OUT - SEWER FEES      | 1,152          | 1,152            | 1,152            | 1,152            | 0               | 0.0%          |
| 6617 TRANSFERS OUT - WATER FEES      | 1,110          | 1,110            | 1,110            | 1,110            | 0               | 0.0%          |
| <b>NON OPERATING EXPENSES</b>        | <b>39,690</b>  | <b>48,229</b>    | <b>48,229</b>    | <b>72,663</b>    | <b>24,434</b>   | <b>50.7%</b>  |
| <b>TOTAL APPROPRIATIONS</b>          | <b>693,987</b> | <b>1,190,112</b> | <b>1,164,869</b> | <b>1,157,459</b> | <b>(32,653)</b> | <b>(2.7%)</b> |

## KETCHIKAN GATEWAY BOROUGH

FY 2020

Entity Set: 800.1 SOUTH TONGASS SERVICE AREA WATER DIST/TREAT

| DESCRIPTION                    | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19      | FY20-FY19    |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
|                                | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL       | Final-%      |
| 5100 EMPLOYEE WAGES            | 86,444         | 97,887         | 97,887         | 150,897        | 53,010         | 54.2%        |
| 5110 OVERTIME PAY              | 7,786          | 1,000          | 2,169          | 2,500          | 1,500          | 150.0%       |
| 5200 TAXES/BENEFITS            | 63,040         | 82,721         | 82,721         | 108,998        | 26,277         | 31.8%        |
| 5300 TRAVEL & TRAINING         | 0              | 1,500          | 1,500          | 750            | (750)          | (50.0%)      |
| 5400 UNIFORM ALLOWANCE         | 594            | 300            | 300            | 1,050          | 750            | 250.0%       |
| 6010 SUPPLIES                  | 638            | 1,000          | 1,000          | 1,000          | 0              | 0.0%         |
| 6011 OPERATING SUPPLIES        | 32,145         | 42,500         | 42,500         | 37,500         | (5,000)        | (11.8%)      |
| 6020 DUES & PUBLICATIONS       | 341            | 500            | 500            | 500            | 0              | 0.0%         |
| 6030 PUBLISHING EXPENSE        | 0              | 200            | 200            | 200            | 0              | 0.0%         |
| 6060 RENTALS                   | 0              | 1,000          | 1,000          | 1,000          | 0              | 0.0%         |
| 6070 POSTAGE EXPENSE           | 203            | 450            | 450            | 450            | 0              | 0.0%         |
| 6085 LICENSES/FEES/PERMITS     | 150            | 1,500          | 1,500          | 1,500          | 0              | 0.0%         |
| 6090 CONTRACTUAL SERVICES      | 16,183         | 40,000         | 40,000         | 37,216         | (2,784)        | (7.0%)       |
| 6091 WATER TESTING             | 3,347          | 7,500          | 7,500          | 3,750          | (3,750)        | (50.0%)      |
| 6100 INSURANCE                 | 4,614          | 3,915          | 4,393          | 4,080          | 165            | 4.2%         |
| 6110 MEDICAL EXPENSE           | 0              | 500            | 500            | 500            | 0              | 0.0%         |
| 6310 ELECTRICITY               | 16,370         | 20,000         | 20,000         | 20,000         | 0              | 0.0%         |
| 6330 TELEPHONE                 | 480            | 550            | 550            | 550            | 0              | 0.0%         |
| 6331 LONG DISTANCE             | 37             | 25             | 25             | 25             | 0              | 0.0%         |
| 6350 LANDFILL FEES             | 0              | 250            | 250            | 250            | 0              | 0.0%         |
| 6430 BUILDING MAINTENANCE      | 316            | 6,000          | 6,000          | 61,000         | 55,000         | 916.7%       |
| 6441 ROAD MAINTENANCE          | 0              | 3,500          | 3,500          | 3,500          | 0              | 0.0%         |
| 6450 EQUIPMENT MAINTENANCE     | 19,342         | 10,000         | 10,000         | 10,000         | 0              | 0.0%         |
| 6460 VEHICLE MAINTENANCE       | 889            | 7,000          | 7,000          | 7,000          | 0              | 0.0%         |
| 6461 VEHICLE FUEL & OIL        | 2,158          | 5,000          | 5,000          | 5,000          | 0              | 0.0%         |
| 6525 SMALL EQUIPMENT PURCHASES | 11,623         | 8,000          | 8,000          | 8,000          | 0              | 0.0%         |
| 6530 EQUIPMENT PURCHASE        | 20,000         | 24,500         | 24,500         | 48,500         | 24,000         | 98.0%        |
| 6540 CAPITAL IMPROVEMENTS      | 23,925         | 0              | 0              | 0              | 0              | 0.0%         |
| <b>OPERATING EXPENSES</b>      | <b>310,625</b> | <b>367,298</b> | <b>368,945</b> | <b>515,716</b> | <b>148,418</b> | <b>40.4%</b> |
| 6130 ADMINISTRATIVE FEES       | 19,996         | 22,038         | 22,038         | 30,943         | 8,905          | 40.4%        |
| <b>NON OPERATING EXPENSES</b>  | <b>19,996</b>  | <b>22,038</b>  | <b>22,038</b>  | <b>30,943</b>  | <b>8,905</b>   | <b>40.4%</b> |
| TOTAL APPROPRIATIONS           | 330,621        | 389,336        | 390,983        | 546,659        | 157,323        | 40.4%        |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**800-91-001 SOUTH TONGASS WATER TREATMENT**

| DESCRIPTION                    | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19     | FY20-FY19    |
|--------------------------------|----------------|----------------|----------------|----------------|---------------|--------------|
|                                | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL      | Final-%      |
| 5100 EMPLOYEE WAGES            | 42,171         | 60,873         | 60,873         | 89,797         | 28,923        | 47.5%        |
| 5110 OVERTIME PAY              | 6,402          | 1,000          | 2,000          | 2,500          | 1,500         | 150.0%       |
| 5200 TAXES/BENEFITS            | 33,797         | 50,936         | 50,936         | 65,020         | 14,084        | 27.6%        |
| 5300 TRAVEL & TRAINING         | 100            | 750            | 750            | 750            | 0             | 0.0%         |
| 5400 UNIFORM ALLOWANCE         | 594            | 300            | 300            | 300            | 0             | 0.0%         |
| 6010 SUPPLIES                  | 408            | 0              | 0              | 0              | 0             | 0.0%         |
| 6011 OPERATING SUPPLIES        | 28,419         | 30,000         | 30,000         | 25,000         | (5,000)       | (16.7%)      |
| 6020 DUES & PUBLICATIONS       | 341            | 500            | 500            | 500            | 0             | 0.0%         |
| 6070 POSTAGE EXPENSE           | 203            | 200            | 200            | 200            | 0             | 0.0%         |
| 6085 LICENSES/FEES/PERMITS     | 150            | 300            | 300            | 300            | 0             | 0.0%         |
| 6090 CONTRACTUAL SERVICES      | 11,761         | 35,000         | 35,000         | 35,000         | 0             | 0.0%         |
| 6091 WATER TESTING             | 3,167          | 7,500          | 7,500          | 3,750          | (3,750)       | (50.0%)      |
| 6100 INSURANCE                 | 3,231          | 2,743          | 3,221          | 3,221          | 478           | 17.4%        |
| 6110 MEDICAL EXPENSE           | 0              | 500            | 500            | 500            | 0             | 0.0%         |
| 6310 ELECTRICITY               | 13,617         | 17,000         | 17,000         | 17,000         | 0             | 0.0%         |
| 6330 TELEPHONE                 | 79             | 100            | 100            | 100            | 0             | 0.0%         |
| 6350 LANDFILL FEES             | 0              | 250            | 250            | 250            | 0             | 0.0%         |
| 6430 BUILDING MAINTENANCE      | 316            | 5,000          | 5,000          | 60,000         | 55,000        | 1100.0%      |
| 6441 ROAD MAINTENANCE          | 0              | 1,500          | 1,500          | 1,500          | 0             | 0.0%         |
| 6450 EQUIPMENT MAINTENANCE     | 18,857         | 5,000          | 5,000          | 5,000          | 0             | 0.0%         |
| 6460 VEHICLE MAINTENANCE       | 195            | 0              | 0              | 0              | 0             | 0.0%         |
| 6525 SMALL EQUIPMENT PURCHASES | 5,738          | 5,000          | 5,000          | 5,000          | 0             | 0.0%         |
| 6530 EQUIPMENT PURCHASE        | 17,000         | 17,000         | 17,000         | 15,000         | (2,000)       | (11.8%)      |
| 6540 CAPITAL IMPROVEMENTS      | 12,232         | 0              | 0              | 0              | 0             | 0.0%         |
| <b>OPERATING EXPENSES</b>      | <b>198,779</b> | <b>241,453</b> | <b>242,930</b> | <b>330,688</b> | <b>89,235</b> | <b>37.0%</b> |
| 6130 ADMINISTRATIVE FEES       | 12,619         | 14,487         | 14,487         | 19,841         | 5,354         | 37.0%        |
| <b>NON OPERATING EXPENSES</b>  | <b>12,619</b>  | <b>14,487</b>  | <b>14,487</b>  | <b>19,841</b>  | <b>5,354</b>  | <b>37.0%</b> |
| <b>TOTAL APPROPRIATIONS</b>    | <b>211,398</b> | <b>255,940</b> | <b>257,417</b> | <b>350,529</b> | <b>94,589</b> | <b>37.0%</b> |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**800-91-002 SOUTH TONGASS WATER DISTRIBUT.**

| DESCRIPTION                    | FY2018         | FY2019         | FY2019         | FY2020         | FY20-FY19     | FY20-FY19    |
|--------------------------------|----------------|----------------|----------------|----------------|---------------|--------------|
|                                | ACTUAL         | FINAL          | ESTIMATED      | ORIGINAL       | ORIGINAL      | Final-%      |
| 5100 EMPLOYEE WAGES            | 44,272         | 37,014         | 37,014         | 61,100         | 24,086        | 65.1%        |
| 5110 OVERTIME PAY              | 1,384          | 0              | 169            | 0              | 0             | 0.0%         |
| 5200 TAXES/BENEFITS            | 29,243         | 31,785         | 31,785         | 43,979         | 12,193        | 38.4%        |
| 5300 TRAVEL & TRAINING         | (100)          | 750            | 750            | 0              | (750)         | (100.0%)     |
| 5400 UNIFORM ALLOWANCE         | 0              | 0              | 0              | 750            | 750           | 0.0%         |
| 6010 SUPPLIES                  | 230            | 1,000          | 1,000          | 1,000          | 0             | 0.0%         |
| 6011 OPERATING SUPPLIES        | 3,726          | 12,500         | 12,500         | 12,500         | 0             | 0.0%         |
| 6030 PUBLISHING EXPENSE        | 0              | 200            | 200            | 200            | 0             | 0.0%         |
| 6060 RENTALS                   | 0              | 1,000          | 1,000          | 1,000          | 0             | 0.0%         |
| 6070 POSTAGE EXPENSE           | 0              | 250            | 250            | 250            | 0             | 0.0%         |
| 6085 LICENSES/FEES/PERMITS     | 0              | 1,200          | 1,200          | 1,200          | 0             | 0.0%         |
| 6090 CONTRACTUAL SERVICES      | 4,422          | 5,000          | 5,000          | 2,216          | (2,784)       | (55.7%)      |
| 6091 WATER TESTING             | 180            | 0              | 0              | 0              | 0             | 0.0%         |
| 6100 INSURANCE                 | 1,383          | 1,172          | 1,172          | 859            | (313)         | (26.7%)      |
| 6310 ELECTRICITY               | 2,753          | 3,000          | 3,000          | 3,000          | 0             | 0.0%         |
| 6330 TELEPHONE                 | 401            | 450            | 450            | 450            | 0             | 0.0%         |
| 6331 LONG DISTANCE             | 37             | 25             | 25             | 25             | 0             | 0.0%         |
| 6430 BUILDING MAINTENANCE      | 0              | 1,000          | 1,000          | 1,000          | 0             | 0.0%         |
| 6441 ROAD MAINTENANCE          | 0              | 2,000          | 2,000          | 2,000          | 0             | 0.0%         |
| 6450 EQUIPMENT MAINTENANCE     | 485            | 5,000          | 5,000          | 5,000          | 0             | 0.0%         |
| 6460 VEHICLE MAINTENANCE       | 694            | 7,000          | 7,000          | 7,000          | 0             | 0.0%         |
| 6461 VEHICLE FUEL & OIL        | 2,158          | 5,000          | 5,000          | 5,000          | 0             | 0.0%         |
| 6525 SMALL EQUIPMENT PURCHASES | 5,886          | 3,000          | 3,000          | 3,000          | 0             | 0.0%         |
| 6530 EQUIPMENT PURCHASE        | 3,000          | 7,500          | 7,500          | 33,500         | 26,000        | 346.7%       |
| 6540 CAPITAL IMPROVEMENTS      | 11,693         | 0              | 0              | 0              | 0             | 0.0%         |
| <b>OPERATING EXPENSES</b>      | <b>111,846</b> | <b>125,846</b> | <b>126,015</b> | <b>185,029</b> | <b>59,183</b> | <b>47.0%</b> |
| 6130 ADMINISTRATIVE FEES       | 7,378          | 7,551          | 7,551          | 11,102         | 3,551         | 47.0%        |
| <b>NON OPERATING EXPENSES</b>  | <b>7,378</b>   | <b>7,551</b>   | <b>7,551</b>   | <b>11,102</b>  | <b>3,551</b>  | <b>47.0%</b> |
| <b>TOTAL APPROPRIATIONS</b>    | <b>119,223</b> | <b>133,397</b> | <b>133,566</b> | <b>196,131</b> | <b>62,734</b> | <b>47.0%</b> |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**810 LORING SERVICE AREA**

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|-----------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | 12,339           | 7,671           | 7,671               | 43,711             | 36,040                | 469.8%               |
| 4080 PENALTY & INTEREST                | 108              | 0               | 110                 | 0                  | 0                     | 0.0%                 |
| <b>PENALTY AND INTEREST</b>            | <b>108</b>       | <b>0</b>        | <b>110</b>          | <b>0</b>           | <b>0</b>              | <b>0.0%</b>          |
| STATE REVENUE                          | 0                | 39,045          | 39,045              | 35,971             | (3,074)               | (7.9%)               |
| <b>REVENUE FROM OTHER GOVTS</b>        | <b>0</b>         | <b>39,045</b>   | <b>39,045</b>       | <b>35,971</b>      | <b>(3,074)</b>        | <b>(7.9%)</b>        |
| 4305 INTEREST INCOME                   | 403              | 150             | 750                 | 500                | 350                   | 233.3%               |
| <b>INVESTMENT INCOME</b>               | <b>403</b>       | <b>150</b>      | <b>750</b>          | <b>500</b>         | <b>350</b>            | <b>233.3%</b>        |
| 4395 ANNUAL SERVICE AREA FEES          | 3,000            | 3,000           | 3,000               | 3,000              | 0                     | 0.0%                 |
| <b>SERVICE FEES</b>                    | <b>3,000</b>     | <b>3,000</b>    | <b>3,000</b>        | <b>3,000</b>       | <b>0</b>              | <b>0.0%</b>          |
| <b>TOTAL REVENUES</b>                  | <b>3,511</b>     | <b>42,195</b>   | <b>42,905</b>       | <b>39,471</b>      | <b>(2,724)</b>        | <b>(6.5%)</b>        |
| 6100 INSURANCE                         | 659              | 659             | 783                 | 783                | 124                   | 18.8%                |
| 6410 DOCK MAINTENANCE                  | 7,057            | 39,045          | 3,700               | 35,971             | (3,074)               | (7.9%)               |
| <b>OPERATING EXPENSES</b>              | <b>7,716</b>     | <b>39,704</b>   | <b>4,483</b>        | <b>36,754</b>      | <b>(2,950)</b>        | <b>(7.4%)</b>        |
| 6130 ADMINISTRATIVE FEES               | 463              | 2,382           | 2,382               | 2,205              | (177)                 | (7.4%)               |
| <b>NON OPERATING EXPENSES</b>          | <b>463</b>       | <b>2,382</b>    | <b>2,382</b>        | <b>2,205</b>       | <b>(177)</b>          | <b>(7.4%)</b>        |
| <b>TOTAL APPROPRIATIONS</b>            | <b>8,179</b>     | <b>42,086</b>   | <b>6,865</b>        | <b>38,959</b>      | <b>(3,127)</b>        | <b>(7.4%)</b>        |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>(4,668)</b>   | <b>109</b>      | <b>36,040</b>       | <b>512</b>         | <b>403</b>            | <b>370.5%</b>        |
| <b>END ENDING FUND BALANCE</b>         | <b>7,671</b>     | <b>7,780</b>    | <b>43,711</b>       | <b>44,223</b>      | <b>36,443</b>         | <b>468.4%</b>        |

KETCHIKAN GATEWAY BOROUGH  
FY 2020  
830 WATERFALL SERVICE AREA

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|-----------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | 14,645           | 19,036          | 19,036              | 24,603             | 5,567                 | 29.2%                |
| 4080 PENALTY & INTEREST                | 1,058            | 0               | 947                 | 0                  | 0                     | 0.0%                 |
| <b>PENALTY AND INTEREST</b>            | <b>1,058</b>     | <b>0</b>        | <b>947</b>          | <b>0</b>           | <b>0</b>              | <b>0.0%</b>          |
| 4305 INTEREST INCOME                   | 239              | 100             | 500                 | 500                | 400                   | 400.0%               |
| <b>INVESTMENT INCOME</b>               | <b>239</b>       | <b>100</b>      | <b>500</b>          | <b>500</b>         | <b>400</b>            | <b>400.0%</b>        |
| 4369 ROAD FEES                         | 35,016           | 37,125          | 37,125              | 37,125             | 0                     | 0.0%                 |
| <b>SERVICE FEES</b>                    | <b>35,016</b>    | <b>37,125</b>   | <b>37,125</b>       | <b>37,125</b>      | <b>0</b>              | <b>0.0%</b>          |
| <b>TOTAL REVENUES</b>                  | <b>36,313</b>    | <b>37,225</b>   | <b>38,572</b>       | <b>37,625</b>      | <b>400</b>            | <b>1.1%</b>          |
| 6090 CONTRACTUAL SERVICES              | 26,240           | 20,000          | 20,000              | 20,000             | 0                     | 0.0%                 |
| 6312 ELECTRICITY - STREET LIGHTS       | 587              | 630             | 630                 | 630                | 0                     | 0.0%                 |
| 6441 ROAD MAINTENANCE                  | 2,783            | 10,000          | 10,000              | 10,000             | 0                     | 0.0%                 |
| <b>OPERATING EXPENSES</b>              | <b>29,609</b>    | <b>30,630</b>   | <b>30,630</b>       | <b>30,630</b>      | <b>0</b>              | <b>0.0%</b>          |
| 6130 ADMINISTRATIVE FEES               | 1,777            | 1,838           | 1,838               | 1,838              | 0                     | 0.0%                 |
| 6140 DEBT SERVICE                      | 536              | 537             | 537                 | 537                | 0                     | 0.0%                 |
| <b>NON OPERATING EXPENSES</b>          | <b>2,313</b>     | <b>2,375</b>    | <b>2,375</b>        | <b>2,375</b>       | <b>0</b>              | <b>0.0%</b>          |
| <b>TOTAL APPROPRIATIONS</b>            | <b>31,922</b>    | <b>33,005</b>   | <b>33,005</b>       | <b>33,005</b>      | <b>0</b>              | <b>0.0%</b>          |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>4,391</b>     | <b>4,220</b>    | <b>5,567</b>        | <b>4,620</b>       | <b>400</b>            | <b>9.5%</b>          |
| <b>END ENDING FUND BALANCE</b>         | <b>19,036</b>    | <b>23,256</b>   | <b>24,603</b>       | <b>29,223</b>      | <b>5,967</b>          | <b>25.7%</b>         |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**840 MUD BIGHT SERVICE AREA**

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|-----------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | 69,579           | 62,335          | 62,335              | 33,905             | (28,430)              | (45.6%)              |
| 4080 PENALTY & INTEREST                | 388              | 0               | 260                 | 0                  | 0                     | 0.0%                 |
| <b>PENALTY AND INTEREST</b>            | <b>388</b>       | <b>0</b>        | <b>260</b>          | <b>0</b>           | <b>0</b>              | <b>0.0%</b>          |
| 4305 INTEREST INCOME                   | 510              | 200             | 750                 | 500                | 300                   | 150.0%               |
| <b>INVESTMENT INCOME</b>               | <b>510</b>       | <b>200</b>      | <b>750</b>          | <b>500</b>         | <b>300</b>            | <b>150.0%</b>        |
| 4395 ANNUAL SERVICE AREA FEES          | 12,840           | 12,720          | 12,960              | 12,960             | 240                   | 1.9%                 |
| <b>SERVICE FEES</b>                    | <b>12,840</b>    | <b>12,720</b>   | <b>12,960</b>       | <b>12,960</b>      | <b>240</b>            | <b>1.9%</b>          |
| <b>TOTAL REVENUES</b>                  | <b>13,738</b>    | <b>12,920</b>   | <b>13,970</b>       | <b>13,460</b>      | <b>540</b>            | <b>4.2%</b>          |
| 6090 CONTRACTUAL SERVICES              | 19,794           | 15,000          | 15,000              | 15,000             | 0                     | 0.0%                 |
| 6441 ROAD MAINTENANCE                  | 0                | 25,000          | 25,000              | 20,000             | (5,000)               | (20.0%)              |
| <b>OPERATING EXPENSES</b>              | <b>19,794</b>    | <b>40,000</b>   | <b>40,000</b>       | <b>35,000</b>      | <b>(5,000)</b>        | <b>(12.5%)</b>       |
| 6130 ADMINISTRATIVE FEES               | 1,188            | 2,400           | 2,400               | 2,100              | (300)                 | (12.5%)              |
| <b>NON OPERATING EXPENSES</b>          | <b>1,188</b>     | <b>2,400</b>    | <b>2,400</b>        | <b>2,100</b>       | <b>(300)</b>          | <b>(12.5%)</b>       |
| <b>TOTAL APPROPRIATIONS</b>            | <b>20,981</b>    | <b>42,400</b>   | <b>42,400</b>       | <b>37,100</b>      | <b>(5,300)</b>        | <b>(12.5%)</b>       |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>(7,244)</b>   | <b>(29,480)</b> | <b>(28,430)</b>     | <b>(23,640)</b>    | <b>5,840</b>          | <b>(19.8%)</b>       |
| <b>END ENDING FUND BALANCE</b>         | <b>62,335</b>    | <b>32,855</b>   | <b>33,905</b>       | <b>10,265</b>      | <b>(22,590)</b>       | <b>(68.8%)</b>       |

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 850 NICHOLS VIEW SERVICE AREA

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|-----------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | 5,534            | 5,034           | 5,034               | 4,534              | (500)                 | (9.9%)               |
| 6130 ADMINISTRATIVE FEES               | 500              | 500             | 500                 | 500                | 0                     | 0.0%                 |
| <b>NON OPERATING EXPENSES</b>          | 500              | 500             | 500                 | 500                | 0                     | 0.0%                 |
| <b>TOTAL APPROPRIATIONS</b>            | 500              | 500             | 500                 | 500                | 0                     | 0.0%                 |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | (500)            | (500)           | (500)               | (500)              | 0                     | 0.0%                 |
| <b>END ENDING FUND BALANCE</b>         | 5,034            | 4,534           | 4,534               | 4,034              | (500)                 | (11.0%)              |

KETCHIKAN GATEWAY BOROUGH  
FY 2020  
860 FOREST PARK SERVICE AREA

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL  | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|------------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | 120,262          | 134,830          | 134,830             | 55,457             | (79,373)              | (58.9%)              |
| 4010 REAL PROPERTY TAXES               | 69,784           | 72,534           | 72,697              | 75,189             | 2,655                 | 3.7%                 |
| 4060 MOTOR VEHICLE TAXES               | 655              | 500              | 500                 | 500                | 0                     | 0.0%                 |
| <b>TAXES</b>                           | <b>70,439</b>    | <b>73,034</b>    | <b>73,197</b>       | <b>75,689</b>      | <b>2,655</b>          | <b>3.6%</b>          |
| 4305 INTEREST INCOME                   | 1,106            | 500              | 2,000               | 1,500              | 1,000                 | 200.0%               |
| <b>INVESTMENT INCOME</b>               | <b>1,106</b>     | <b>500</b>       | <b>2,000</b>        | <b>1,500</b>       | <b>1,000</b>          | <b>200.0%</b>        |
| <b>TOTAL REVENUES</b>                  | <b>71,545</b>    | <b>73,534</b>    | <b>75,197</b>       | <b>77,189</b>      | <b>3,655</b>          | <b>5.0%</b>          |
| 6090 CONTRACTUAL SERVICES              | 43,430           | 40,000           | 40,000              | 40,000             | 0                     | 0.0%                 |
| 6312 ELECTRICITY - STREET LIGHTS       | 3,976            | 5,821            | 5,821               | 5,500              | (321)                 | (5.5%)               |
| 6441 ROAD MAINTENANCE                  | 6,346            | 150,000          | 100,000             | 50,000             | (100,000)             | (66.7%)              |
| <b>OPERATING EXPENSES</b>              | <b>53,752</b>    | <b>195,821</b>   | <b>145,821</b>      | <b>95,500</b>      | <b>(100,321)</b>      | <b>(51.2%)</b>       |
| 6130 ADMINISTRATIVE FEES               | 3,225            | 8,749            | 8,749               | 5,730              | (3,019)               | (34.5%)              |
| <b>NON OPERATING EXPENSES</b>          | <b>3,225</b>     | <b>8,749</b>     | <b>8,749</b>        | <b>5,730</b>       | <b>(3,019)</b>        | <b>(34.5%)</b>       |
| <b>TOTAL APPROPRIATIONS</b>            | <b>56,977</b>    | <b>204,570</b>   | <b>154,570</b>      | <b>101,230</b>     | <b>(103,340)</b>      | <b>(50.5%)</b>       |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>14,568</b>    | <b>(131,036)</b> | <b>(79,373)</b>     | <b>(24,041)</b>    | <b>106,995</b>        | <b>(81.7%)</b>       |
| <b>END ENDING FUND BALANCE</b>         | <b>134,830</b>   | <b>3,794</b>     | <b>55,457</b>       | <b>31,416</b>      | <b>27,622</b>         | <b>728.1%</b>        |

KETCHIKAN GATEWAY BOROUGH  
FY 2020  
870 GOLD NUGGET SERVICE AREA

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|-----------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | 72,198           | 72,500          | 72,500              | 51,682             | (20,818)              | (28.7%)              |
| 4080 PENALTY & INTEREST                | 138              | 100             | 102                 | 0                  | (100)                 | (100.0%)             |
| <b>PENALTY AND INTEREST</b>            | <b>138</b>       | <b>100</b>      | <b>102</b>          | <b>0</b>           | <b>(100)</b>          | <b>(100.0%)</b>      |
| 4305 INTEREST INCOME                   | 941              | 200             | 1,000               | 1,000              | 800                   | 400.0%               |
| <b>INVESTMENT INCOME</b>               | <b>941</b>       | <b>200</b>      | <b>1,000</b>        | <b>1,000</b>       | <b>800</b>            | <b>400.0%</b>        |
| 4369 ROAD FEES                         | 12,000           | 12,000          | 12,000              | 12,000             | 0                     | 0.0%                 |
| <b>SERVICE FEES</b>                    | <b>12,000</b>    | <b>12,000</b>   | <b>12,000</b>       | <b>12,000</b>      | <b>0</b>              | <b>0.0%</b>          |
| <b>TOTAL REVENUES</b>                  | <b>13,079</b>    | <b>12,300</b>   | <b>13,102</b>       | <b>13,000</b>      | <b>700</b>            | <b>5.7%</b>          |
| 6090 CONTRACTUAL SERVICES              | 11,999           | 17,000          | 17,000              | 17,000             | 0                     | 0.0%                 |
| 6441 ROAD MAINTENANCE                  | 55               | 15,000          | 15,000              | 15,000             | 0                     | 0.0%                 |
| <b>OPERATING EXPENSES</b>              | <b>12,054</b>    | <b>32,000</b>   | <b>32,000</b>       | <b>32,000</b>      | <b>0</b>              | <b>0.0%</b>          |
| 6130 ADMINISTRATIVE FEES               | 723              | 1,920           | 1,920               | 1,920              | 0                     | 0.0%                 |
| <b>NON OPERATING EXPENSES</b>          | <b>723</b>       | <b>1,920</b>    | <b>1,920</b>        | <b>1,920</b>       | <b>0</b>              | <b>0.0%</b>          |
| <b>TOTAL APPROPRIATIONS</b>            | <b>12,777</b>    | <b>33,920</b>   | <b>33,920</b>       | <b>33,920</b>      | <b>0</b>              | <b>0.0%</b>          |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>302</b>       | <b>(21,620)</b> | <b>(20,818)</b>     | <b>(20,920)</b>    | <b>700</b>            | <b>(3.2%)</b>        |
| <b>END ENDING FUND BALANCE</b>         | <b>72,500</b>    | <b>50,880</b>   | <b>51,682</b>       | <b>30,762</b>      | <b>(20,118)</b>       | <b>(39.5%)</b>       |

KETCHIKAN GATEWAY BOROUGH  
FY 2020  
885 HOMESTEAD SERVICE AREA

| DESCRIPTION                             | FY2018<br>ACTUAL | FY2019<br>FINAL | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|---|------------------|-----------------|---------------------|--------------------|-----------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>           | 94,253           | 112,045         | 112,045             | 116,143            | 4,098                 | 3.7%                 |
| 4080 PENALTY & INTEREST                 | 28               | 25              | 52                  | 0                  | (25)                  | (100.0%)             |
| <b>PENALTY AND INTEREST</b>             | <b>28</b>        | <b>25</b>       | <b>52</b>           | <b>0</b>           | <b>(25)</b>           | <b>(100.0%)</b>      |
| 4305 INTEREST INCOME                    | 838              | 140             | 1,750               | 1,500              | 1,360                 | 971.4%               |
| <b>INVESTMENT INCOME</b>                | <b>838</b>       | <b>140</b>      | <b>1,750</b>        | <b>1,500</b>       | <b>1,360</b>          | <b>971.4%</b>        |
| 4369 ROAD FEES                          | 7,474            | 9,453           | 11,724              | 6,636              | (2,817)               | (29.8%)              |
| <b>SERVICE FEES</b>                     | <b>7,474</b>     | <b>9,453</b>    | <b>11,724</b>       | <b>6,636</b>       | <b>(2,817)</b>        | <b>(29.8%)</b>       |
| 4435 TRANSFERS IN - GF                  | 28,774           | 11,129          | 11,129              | 9,993              | (1,136)               | (10.2%)              |
| 4458 TRANSFER IN - LOCAL EDUCATION FUND | 0                | 17,645          | 17,645              | 17,645             | 0                     | 0.0%                 |
| <b>INTERFUND TRANSFERS</b>              | <b>28,774</b>    | <b>28,774</b>   | <b>28,774</b>       | <b>27,638</b>      | <b>(1,136)</b>        | <b>(3.9%)</b>        |
| <b>TOTAL REVENUES</b>                   | <b>37,114</b>    | <b>38,392</b>   | <b>42,300</b>       | <b>35,774</b>      | <b>(2,618)</b>        | <b>(6.8%)</b>        |
| 6090 CONTRACTUAL SERVICES               | 10,821           | 25,000          | 25,000              | 20,000             | (5,000)               | (20.0%)              |
| 6312 ELECTRICITY - STREET LIGHTS        | 508              | 1,040           | 1,040               | 1,040              | 0                     | 0.0%                 |
| 6441 ROAD MAINTENANCE                   | 6,899            | 10,000          | 10,000              | 45,000             | 35,000                | 350.0%               |
| <b>OPERATING EXPENSES</b>               | <b>18,228</b>    | <b>36,040</b>   | <b>36,040</b>       | <b>66,040</b>      | <b>30,000</b>         | <b>83.2%</b>         |
| 6130 ADMINISTRATIVE FEES                | 1,094            | 2,162           | 2,162               | 3,962              | 1,800                 | 83.2%                |
| <b>NON OPERATING EXPENSES</b>           | <b>1,094</b>     | <b>2,162</b>    | <b>2,162</b>        | <b>3,962</b>       | <b>1,800</b>          | <b>83.2%</b>         |
| <b>TOTAL APPROPRIATIONS</b>             | <b>19,322</b>    | <b>38,202</b>   | <b>38,202</b>       | <b>70,002</b>      | <b>31,800</b>         | <b>83.2%</b>         |
| <b>NET EXCESS REV OVER (UNDER) APP</b>  | <b>17,792</b>    | <b>190</b>      | <b>4,098</b>        | <b>(34,228)</b>    | <b>(34,418)</b>       | <b>(18153.0%)</b>    |
| <b>END ENDING FUND BALANCE</b>          | <b>112,045</b>   | <b>112,235</b>  | <b>116,143</b>      | <b>81,915</b>      | <b>(30,320)</b>       | <b>(27.0%)</b>       |

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**890 NORTH TONGASS FIRE DISTRICT**

| DESCRIPTION                              | FY2018           | FY2019           | FY2019           | FY2020           | FY20-FY19     | FY20-FY19     |
|--|------------------|------------------|------------------|------------------|---------------|---------------|
|  | ACTUAL           | FINAL            | ESTIMATED        | ORIGINAL         | ORIGINAL      | Final-%       |
| <b>BEGINNING FUND BALANCE</b>            | <b>350,444</b>   | <b>691,913</b>   | <b>691,913</b>   | <b>703,029</b>   | <b>11,116</b> | <b>1.6%</b>   |
| 4010 REAL PROPERTY TAXES                 | 625,649          | 658,490          | 654,397          | 689,182          | 30,692        | 4.7%          |
| 4060 MOTOR VEHICLE TAXES                 | 4,448            | 4,600            | 4,500            | 4,500            | (100)         | (2.2%)        |
| <b>TAXES</b>                             | <b>630,096</b>   | <b>663,090</b>   | <b>658,897</b>   | <b>693,682</b>   | <b>30,592</b> | <b>4.6%</b>   |
| 4080 PENALTY & INTEREST                  | 2,334            | 0                | 0                | 0                | 0             | 0.0%          |
| <b>PENALTY AND INTEREST</b>              | <b>2,334</b>     | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>      | <b>0.0%</b>   |
| 4221 PERS ON BEHALF PAYMENTS             | 6,612            | 11,387           | 17,468           | 11,935           | 548           | 4.8%          |
| <b>REVENUE FROM OTHER GOVTS</b>          | <b>6,612</b>     | <b>11,387</b>    | <b>17,468</b>    | <b>11,935</b>    | <b>548</b>    | <b>4.8%</b>   |
| 4305 INTEREST INCOME                     | 7,130            | 2,500            | 18,500           | 18,000           | 15,500        | 620.0%        |
| <b>INVESTMENT INCOME</b>                 | <b>7,130</b>     | <b>2,500</b>     | <b>18,500</b>    | <b>18,000</b>    | <b>15,500</b> | <b>620.0%</b> |
| 4390 MISCELLANEOUS REVENUE               | 172              | 0                | 0                | 0                | 0             | 0.0%          |
| 4395 ANNUAL SERVICE AREA FEES            | 125,400          | 127,700          | 126,000          | 134,400          | 6,700         | 5.2%          |
| 4396 EMS REVENUE                         | 79,306           | 80,000           | 70,000           | 75,000           | (5,000)       | (6.3%)        |
| <b>SERVICE FEES</b>                      | <b>204,878</b>   | <b>207,700</b>   | <b>196,000</b>   | <b>209,400</b>   | <b>1,700</b>  | <b>0.8%</b>   |
| 4454 TRANSFERS IN - CPV FUNDS            | 150,000          | 150,000          | 150,000          | 150,000          | 0             | 0.0%          |
| 4456 TRANSFERS IN - LOCAL EDUCATION FUND | 20,400           | 20,400           | 20,400           | 20,400           | 0             | 0.0%          |
| <b>INTERFUND TRANSFERS</b>               | <b>170,400</b>   | <b>170,400</b>   | <b>170,400</b>   | <b>170,400</b>   | <b>0</b>      | <b>0.0%</b>   |
| <b>TOTAL REVENUES</b>                    | <b>1,021,451</b> | <b>1,055,077</b> | <b>1,061,265</b> | <b>1,103,417</b> | <b>48,340</b> | <b>4.6%</b>   |
| 5100 EMPLOYEE WAGES                      | 215,257          | 204,066          | 204,066          | 212,366          | 8,300         | 4.1%          |
| 5110 OVERTIME PAY                        | 48               | 0                | 0                | 0                | 0             | 0.0%          |
| 5120 TEMPORARY PAY                       | 1,865            | 6,800            | 6,000            | 6,000            | (800)         | (11.8%)       |
| 5121 FIREFIGHTER FEES                    | 23,760           | 53,860           | 32,000           | 50,880           | (2,980)       | (5.5%)        |
| 5200 TAXES/BENEFITS                      | 166,030          | 177,431          | 177,431          | 168,618          | (8,813)       | (5.0%)        |
| 5300 TRAVEL & TRAINING                   | 13,144           | 32,950           | 33,000           | 41,500           | 8,550         | 25.9%         |
| 5400 UNIFORM ALLOWANCE                   | 2,256            | 2,700            | 2,700            | 6,700            | 4,000         | 148.1%        |
| 6010 SUPPLIES                            | 3,906            | 5,400            | 3,000            | 5,400            | 0             | 0.0%          |
| 6011 OPERATING SUPPLIES                  | 17,453           | 21,250           | 21,200           | 21,250           | 0             | 0.0%          |
| 6015 BOOKS & SOFTWARE                    | 894              | 11,300           | 13,800           | 14,300           | 3,000         | 26.5%         |
| 6020 DUES & PUBLICATIONS                 | 30               | 200              | 200              | 200              | 0             | 0.0%          |
| 6030 PUBLISHING EXPENSE                  | 10               | 500              | 200              | 500              | 0             | 0.0%          |
| 6040 COMMUNITY PROMOTION                 | 610              | 1,950            | 500              | 1,000            | (950)         | (48.7%)       |
| 6045 MEETING/TRAINING FOOD               | 790              | 400              | 400              | 400              | 0             | 0.0%          |
| 6060 RENTALS                             | 285              | 3,000            | 3,000            | 3,000            | 0             | 0.0%          |
| 6070 POSTAGE EXPENSE                     | 277              | 250              | 100              | 250              | 0             | 0.0%          |
| 6080 PROFESSIONAL SERVICES               | 4,231            | 6,150            | 6,150            | 7,175            | 1,025         | 16.7%         |
| 6082 EMPLOYEE RETENTION/ RECRUITMENT     | 2,578            | 1,800            | 1,499            | 2,000            | 200           | 11.1%         |
| 6090 CONTRACTUAL SERVICES                | 13,386           | 18,900           | 14,700           | 23,200           | 4,300         | 22.8%         |
| 6100 INSURANCE                           | 13,784           | 13,662           | 4,950            | 18,143           | 4,481         | 32.8%         |
| 6110 MEDICAL EXPENSE                     | 2,365            | 2,430            | 2,000            | 2,350            | (80)          | (3.3%)        |
| 6310 ELECTRICITY                         | 12,988           | 12,934           | 11,800           | 11,550           | (1,384)       | (10.7%)       |
| 6312 ELECTRICITY - STREET LIGHTS         | 35               | 35               | 35               | 45               | 10            | 28.6%         |
| 6330 TELEPHONE                           | 4,455            | 5,689            | 6,000            | 6,600            | 911           | 16.0%         |
| 6331 LONG DISTANCE                       | 91               | 300              | 150              | 100              | (200)         | (66.7%)       |
| 6340 SEWER                               | 0                | 464              | 0                | 0                | (464)         | (100.0%)      |
| 6350 LANDFILL FEES                       | 561              | 700              | 600              | 700              | 0             | 0.0%          |
| 6360 REIMBURSABLE EXPENSES               | 0                | 0                | 700              | 0                | 0             | 0.0%          |
| 6370 MILEAGE REIMBURSEMENT               | 2,493            | 3,000            | 3,000            | 3,000            | 0             | 0.0%          |
| 6430 BUILDING MAINTENANCE                | 15,055           | 28,400           | 24,000           | 23,900           | (4,500)       | (15.8%)       |
| 6431 HEATING FUEL                        | 12,088           | 14,058           | 12,000           | 12,593           | (1,465)       | (10.4%)       |
| 6450 EQUIPMENT MAINTENANCE               | 5,429            | 11,600           | 11,500           | 17,400           | 5,800         | 50.0%         |
| 6460 VEHICLE MAINTENANCE                 | 15,146           | 22,750           | 20,000           | 22,200           | (550)         | (2.4%)        |
| 6461 VEHICLE FUEL & OIL                  | 6,823            | 9,300            | 8,000            | 8,800            | (500)         | (5.4%)        |
| 6525 SMALL EQUIPMENT PURCHASES           | 62,982           | 252,850          | 246,050          | 53,400           | (199,450)     | (78.9%)       |
| 6530 EQUIPMENT PURCHASE                  | 0                | 91,500           | 90,602           | 38,000           | (53,500)      | (58.5%)       |

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 890 NORTH TONGASS FIRE DISTRICT

| DESCRIPTION                            | FY2018<br>ACTUAL | FY2019<br>FINAL  | FY2019<br>ESTIMATED | FY2020<br>ORIGINAL | FY20-FY19<br>ORIGINAL | FY20-FY19<br>Final-% |
|--|------------------|------------------|---------------------|--------------------|-----------------------|----------------------|
| 6540 CAPITAL IMPROVEMENTS              | 0                | 20,000           | 20,000              | 0                  | (20,000)              | (100.0%)             |
| <b>OPERATING EXPENSES</b>              | <b>621,103</b>   | <b>1,038,579</b> | <b>981,333</b>      | <b>783,519</b>     | <b>(255,060)</b>      | <b>(24.6%)</b>       |
| 6130 ADMINISTRATIVE FEES               | 54,017           | 59,315           | 66,056              | 47,011             | (12,304)              | (20.7%)              |
| 6140 DEBT SERVICE                      | 4,398            | 2,296            | 2,296               | 341                | (1,955)               | (85.1%)              |
| 6610 TRANSFERS OUT - SEWER FEES        | 464              | 464              | 464                 | 464                | 0                     | 0.0%                 |
| <b>NON OPERATING EXPENSES</b>          | <b>58,879</b>    | <b>62,075</b>    | <b>68,816</b>       | <b>47,816</b>      | <b>(14,259)</b>       | <b>(23.0%)</b>       |
| <b>TOTAL APPROPRIATIONS</b>            | <b>679,981</b>   | <b>1,100,654</b> | <b>1,050,149</b>    | <b>831,335</b>     | <b>(269,318)</b>      | <b>(24.5%)</b>       |
| <b>NET EXCESS REV OVER (UNDER) APP</b> | <b>341,469</b>   | <b>(45,577)</b>  | <b>11,116</b>       | <b>272,082</b>     | <b>317,658</b>        | <b>(697.0%)</b>      |
| <b>END ENDING FUND BALANCE</b>         | <b>691,913</b>   | <b>646,336</b>   | <b>703,029</b>      | <b>975,111</b>     | <b>328,774</b>        | <b>50.9%</b>         |

***STATISTICAL & OTHER  
INFORMATION***

***FY 2020***



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| Full Time Employee Positions by Home Department |               |               |               |               |               |               |               |               |               |                    |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|
|   | FY 2011       | FY 2012       | FY 2013       | FY 2014       | FY 2015       | FY 2016       | FY 2017       | FY 2018       | FY 2019       | FY 2020            |
| <b>General Government</b>                       |               |               |               |               |               |               |               |               |               |                    |
| Manager   | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 4.00          | 4.00               |
| Law   | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00               |
| Assessment                                      | 5.50          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00               |
| Finance   | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 8.00          | 9.00          | 9.00               |
| Clerk   | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00               |
| Automation / Information Tech.                  | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00               |
|   | 25.50         | 25.00         | 25.00         | 25.00         | 25.00         | 25.00         | 25.00         | 24.00         | 24.00         | 24.00              |
| <b>Public Services</b>                          |               |               |               |               |               |               |               |               |               |                    |
| Animal Protection                               | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 3.00          | 3.00          | 3.00               |
| Code Enforcement Officer                        | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00               |
| Parks & Recreation                              | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 15.00              |
| Planning  | 8.52          | 5.77          | 5.43          | 6.50          | 7.00          | 7.00          | 7.00          | 6.00          | 6.00          | 6.00               |
| Public Works                                    | 18.50         | 14.29         | 15.63         | 12.00         | 12.00         | 12.00         | 12.00         | 12.00         | 12.00         | 11.00              |
| Transit   | 11.00         | 11.50         | 11.50         | 11.60         | 13.75         | 13.75         | 13.75         | 17.75         | 13.75         | 18.00 <sup>1</sup> |
|   | 58.02         | 51.56         | 52.56         | 50.10         | 52.75         | 52.75         | 52.75         | 54.75         | 50.75         | 54.00              |
| <b>Total General Fund</b>                       | <b>84.52</b>  | <b>77.56</b>  | <b>78.56</b>  | <b>75.10</b>  | <b>77.75</b>  | <b>77.75</b>  | <b>77.75</b>  | <b>78.75</b>  | <b>74.75</b>  | <b>78.00</b>       |
| <b>Enterprise Funds</b>                         |               |               |               |               |               |               |               |               |               |                    |
| Airport   | 27.50         | 27.50         | 26.50         | 27.50         | 27.50         | 27.50         | 28.00         | 28.00         | 29.00         | 29.00              |
| Wastewater Enterprise                           | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                  |
| <b>Total Enterprise Funds</b>                   | <b>27.50</b>  | <b>27.50</b>  | <b>26.50</b>  | <b>27.50</b>  | <b>27.50</b>  | <b>27.50</b>  | <b>28.00</b>  | <b>28.00</b>  | <b>29.00</b>  | <b>29.00</b>       |
| <b>Special Revenue Funds</b>                    |               |               |               |               |               |               |               |               |               |                    |
| Commercial Passenger Vessel                     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                  |
| Economic Development                            | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                  |
| Land Trust                                      | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                  |
| North Tongass Fire Service Area                 | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00               |
| South Tongass Service Area                      | 1.00          | 2.00          | 2.00          | 2.00          | 2.00          | 3.00          | 2.00          | 2.00          | 3.00          | 3.00               |
| <b>Total Special Revenue Funds</b>              | <b>4.00</b>   | <b>5.00</b>   | <b>5.00</b>   | <b>5.00</b>   | <b>5.00</b>   | <b>6.00</b>   | <b>5.00</b>   | <b>5.00</b>   | <b>6.00</b>   | <b>6.00</b>        |
| <b>Total Borough FTE</b>                        | <b>116.02</b> | <b>110.06</b> | <b>110.06</b> | <b>107.60</b> | <b>110.25</b> | <b>111.25</b> | <b>110.75</b> | <b>111.75</b> | <b>109.75</b> | <b>113.00</b>      |

<sup>1</sup> 3 Drivers, 1 Deputy, 1 Operations Supervisor added, 1 part time position eliminated for a total of 4.25 positions added.

| Full Time Employee Positions by Cost Center |               |               |               |               |               |               |               |               |               |               |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|   | FY 2011       | FY 2012       | FY 2013       | FY 2014       | FY 2015       | FY 2016       | FY 2017       | FY 2018       | FY 2019       | FY 2020       |
| <b>General Fund</b>                         |               |               |               |               |               |               |               |               |               |               |
| Animal Protection                           | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.35          | 4.02          | 3.00          | 3.00          |
| Assessment                                  | 5.50          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          |
| Clerk                                       | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          |
| Finance                                     | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 8.00          | 9.00          | 9.00          |
| Law   | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          |
| Manager                                     | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 4.00          | 4.00          |
| Code Enforcement Officer                    | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Automation / Information Tech.              | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Parks & Recreation                          | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         |
| Planning                                    | 6.52          | 5.02          | 4.68          | 4.70          | 4.75          | 4.75          | 6.00          | 4.00          | 5.00          | 6.00          |
| Public Works                                | 10.78         | 8.64          | 7.98          | 7.78          | 6.70          | 7.05          | 7.20          | 7.62          | 8.00          | 6.00          |
| Transit                                     | 11.00         | 11.50         | 11.50         | 11.60         | 13.75         | 12.75         | 12.75         | 12.75         | 13.75         | 18.00         |
| <b>Total General Fund</b>                   | <b>73.80</b>  | <b>70.16</b>  | <b>69.16</b>  | <b>69.08</b>  | <b>70.20</b>  | <b>69.55</b>  | <b>71.30</b>  | <b>68.39</b>  | <b>69.75</b>  | <b>73.00</b>  |
| <b>Enterprise Funds</b>                     |               |               |               |               |               |               |               |               |               |               |
| Airport                                     | 27.50         | 27.50         | 26.50         | 27.50         | 27.50         | 27.50         | 28.00         | 28.00         | 29.00         | 29.00         |
| Wastewater Enterprise                       | 1.73          | 1.73          | 2.70          | 1.93          | 1.50          | 2.15          | 2.11          | 2.78          | 1.92          | 1.42          |
| <b>Total Enterprise Funds</b>               | <b>29.23</b>  | <b>29.23</b>  | <b>29.20</b>  | <b>29.43</b>  | <b>29.00</b>  | <b>29.65</b>  | <b>30.11</b>  | <b>30.78</b>  | <b>30.92</b>  | <b>30.42</b>  |
| <b>Special Revenue Funds</b>                |               |               |               |               |               |               |               |               |               |               |
| Commercial Passenger Vessel                 | 1.00          | 1.00          | 1.25          | 2.30          | 3.85          | 1.00          | -             | -             | -             | -             |
| Economic Development                        | 1.88          | 1.23          | 1.75          | 0.50          | 0.75          | 0.75          | 0.50          | -             | -             | -             |
| Land Trust                                  | 2.00          | 0.75          | 0.75          | 0.50          | 0.85          | 1.00          | 0.75          | 1.06          | 1.00          | 1.00          |
| Recreation CIP                              | -             | -             | -             | -             | -             | 0.30          | 0.15          | -             | -             | -             |
| North Tongass Fire Service Area             | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          |
| South Tongass Service Area                  | 4.11          | 3.69          | 3.95          | 2.79          | 2.60          | 5.00          | 3.94          | 3.52          | 5.08          | 5.58          |
| <b>Total Special Revenue Funds</b>          | <b>11.99</b>  | <b>9.67</b>   | <b>10.70</b>  | <b>9.09</b>   | <b>11.05</b>  | <b>11.05</b>  | <b>8.34</b>   | <b>7.58</b>   | <b>9.08</b>   | <b>9.58</b>   |
| <b>Total Borough FTE</b>                    | <b>115.02</b> | <b>109.06</b> | <b>109.06</b> | <b>107.60</b> | <b>110.25</b> | <b>110.25</b> | <b>109.75</b> | <b>106.75</b> | <b>109.75</b> | <b>113.00</b> |

Ketchikan Gateway Borough  
Wages and Benefits by Department  
FY 2020 Budget

| Entity               | Position Description                            | FTE          | Total Wages<br>(For Reports) | Total Benefits         | Total<br>Compensation  |
|----------------------|---|--------------|------------------------------|------------------------|------------------------|
| AIRPORT              | DECKHAND II                                     | 1.00         | 57,514.21                    | 44,715.55              | 102,229.76             |
| AIRPORT              | AIRPORT CUSTODIAN                               | 1.00         | 34,955.74                    | 37,321.73              | 72,277.47              |
| AIRPORT              | AIRPORT TECHNICIAN(ARFF)<br>AIRPORT MAINTENANCE | 1.00         | 43,692.08                    | 40,831.11              | 84,523.19              |
| AIRPORT              | LABORER   | 1.00         | 39,355.11                    | 39,088.95              | 78,444.06              |
| AIRPORT              | AIRPORT MANAGER<br>AP EQUIPMENT MECHANIC        | 1.00         | 122,048.69                   | 69,060.14              | 191,108.83             |
| AIRPORT              | ARFF  | 1.00         | 90,618.69                    | 59,681.53              | 150,300.22             |
| AIRPORT              | DECKHAND II                                     | 1.00         | 45,324.94                    | 40,172.61              | 85,497.55              |
| AIRPORT              | AIRPORT CUSTODIAN                               | 1.00         | 32,927.67                    | 36,507.05              | 69,434.72              |
| AIRPORT              | AIRPORT FERRY CAPTAIN<br>FERRY PARKING LOT      | 1.00         | 62,880.82                    | 46,715.68              | 109,596.50             |
| AIRPORT              | ATTENDANT                                       | 1.00         | 37,431.04                    | 39,233.10              | 76,664.14              |
| AIRPORT              | AP MAINTENANCE TECH/ARFF                        | 1.00         | 53,021.24                    | 44,578.64              | 97,599.88              |
| AIRPORT              | DECKHAND II                                     | 1.00         | 57,514.21                    | 44,715.55              | 102,229.76             |
| AIRPORT              | ENFORCEMENT OFFICER                             | 1.00         | 69,308.27                    | 51,121.13              | 120,429.40             |
| AIRPORT              | FERRY TOLL COLLECTOR                            | 1.00         | 33,416.49                    | 36,703.40              | 70,119.89              |
| AIRPORT              | MARITIME MAINTENANCE                            | 1.00         | 64,669.69                    | 47,382.39              | 112,052.08             |
| AIRPORT              | EXECUTIVE SECRETARY                             | 1.00         | 65,304.11                    | 47,893.12              | 113,197.23             |
| AIRPORT              | AIRPORT CUSTODIAN                               | 1.00         | 30,577.18                    | 35,562.85              | 66,140.03              |
| AIRPORT              | AIRPORT FERRY CAPTAIN                           | 1.00         | 87,259.36                    | 55,801.56              | 143,060.92             |
| AIRPORT              | ENFORCEMENT OFFICER                             | 1.00         | 69,329.07                    | 51,129.48              | 120,458.55             |
| AIRPORT              | FERRY TOLL COLLECTOR                            | 1.00         | 38,491.88                    | 38,742.19              | 77,234.07              |
| AIRPORT              | AIRPORT FERRY CAPTAIN                           | 1.00         | 59,251.08                    | 45,362.88              | 104,613.96             |
| AIRPORT              | MAINTENANCE SUPERVISOR                          | 1.00         | 82,859.99                    | 56,564.86              | 139,424.85             |
| AIRPORT              | EXECUTIVE SECRETARY                             | 1.00         | 50,691.55                    | 42,385.65              | 93,077.20              |
| AIRPORT              | FERRY TOLL COLLECTOR                            | 1.00         | 32,428.45                    | 36,306.49              | 68,734.94              |
| AIRPORT              | SECURITY SUPERVISOR                             | 1.00         | 81,029.52                    | 55,829.57              | 136,859.09             |
| AIRPORT              | ENFORCEMENT OFFICER                             | 1.00         | 69,308.27                    | 51,121.13              | 120,429.40             |
| AIRPORT              | AIRPORT TECHNICIAN(ARFF)                        | 1.00         | 42,402.43                    | 40,313.06              | 82,715.49              |
| AIRPORT              | FOREMAN   | 1.00         | 63,390.44                    | 48,743.93              | 112,134.37             |
| AIRPORT              | AIRPORT TECHNICIAN(ARFF)                        | 1.00         | 41,768.01                    | 40,058.21              | 81,826.22              |
| <b>AIRPORT Total</b> |   | <b>29.00</b> | <b>\$ 1,658,770.23</b>       | <b>\$ 1,323,643.54</b> | <b>\$ 2,982,413.77</b> |

| Entity                         | Position Description       | FTE         | Total Wages<br>(For Reports) | Total Benefits       | Total<br>Compensation  |
|--------------------------------|----------------------------|-------------|------------------------------|----------------------|------------------------|
| ANIMAL PROTECTION              | ANIMAL PROTECTION DIRECTOR | 1.00        | 79,833.47                    | 55,061.71            | 134,895.18             |
| ANIMAL PROTECTION              | ANIMAL PROTECTION OFFICER  | 1.00        | 41,466.39                    | 39,787.77            | 81,254.16              |
| ANIMAL PROTECTION              | ANIMAL PROTECTION OFFICER  | 1.00        | 35,985.38                    | 37,605.78            | 73,591.16              |
| <b>ANIMAL PROTECTION Total</b> |                            | <b>3.00</b> | <b>\$ 157,285.24</b>         | <b>\$ 132,455.26</b> | <b>\$ 289,740.50</b>   |
| ASSESSMENT                     | APPRAISER I                | 1.00        | 40,873.57                    | 40,299.77            | 81,173.34              |
| ASSESSMENT                     | APPRAISER I                | 1.00        | 40,571.96                    | 40,174.16            | 80,746.12              |
|                                | RECORDS/INFORMATION        |             |                              |                      |                        |
| ASSESSMENT                     | SPECIALIST                 | 1.00        | 67,769.01                    | 48,822.14            | 116,591.15             |
| ASSESSMENT                     | APPRAISER I                | 1.00        | 53,021.24                    | 45,358.05            | 98,379.29              |
| ASSESSMENT                     | DIRECTOR OF ASSESSMENT     | 1.00        | 100,176.65                   | 64,993.56            | 165,170.21             |
| <b>ASSESSMENT Total</b>        |                            | <b>5.00</b> | <b>\$ 302,412.43</b>         | <b>\$ 239,647.68</b> | <b>\$ 542,060.11</b>   |
|                                | INFORMATION SYSTEMS &      |             |                              |                      |                        |
| AUTOMATION                     | TECH MGR                   | 1.00        | 116,713.29                   | 67,269.23            | 183,982.52             |
| <b>AUTOMATION Total</b>        |                            | <b>1.00</b> | <b>\$ 116,713.29</b>         | <b>\$ 67,269.23</b>  | <b>\$ 183,982.52</b>   |
| CLERK                          | RECORDS MANAGER            | 1.00        | 52,220.41                    | 42,961.88            | 95,182.29              |
| CLERK                          | DEPUTY BOROUGH CLERK       | 1.00        | 60,623.93                    | 46,129.16            | 106,753.09             |
| CLERK                          | BOROUGH CLERK              | 1.00        | 108,164.16                   | 64,047.07            | 172,211.23             |
| <b>CLERK Total</b>             |                            | <b>3.00</b> | <b>\$ 221,008.50</b>         | <b>\$ 153,138.11</b> | <b>\$ 374,146.61</b>   |
|                                | CODE                       |             |                              |                      |                        |
| ENFORCEMENT                    | CODE ENFORCEMENT OFFICER   | 1.00        | 66,292.15                    | 51,533.71            | 117,825.86             |
| <b>ENFORCEMENT Total</b>       |                            | <b>1.00</b> | <b>\$ 66,292.15</b>          | <b>\$ 51,533.71</b>  | <b>\$ 117,825.86</b>   |
| FINANCE                        | ACCOUNTING TECHNICIAN      | 1.00        | 61,528.77                    | 46,470.19            | 107,998.96             |
|                                | PROCUREMENT/CONTRACTS      |             |                              |                      |                        |
| FINANCE                        | OFFICER                    | 1.00        | 71,939.57                    | 50,394.02            | 122,333.59             |
| FINANCE                        | CONTROLLER                 | 1.00        | 113,291.56                   | 65,979.59            | 179,271.15             |
| FINANCE                        | DIRECTOR OF FINANCE        | 1.00        | 122,048.69                   | 69,060.14            | 191,108.83             |
| FINANCE                        | ACCOUNTING TECHNICIAN      | 1.00        | 46,718.60                    | 40,888.24            | 87,606.84              |
| FINANCE                        | ACCOUNTING TECHNICIAN      | 1.00        | 37,087.83                    | 37,258.41            | 74,346.24              |
| FINANCE                        | STAFF ACCOUNTANT           | 1.00        | 53,021.24                    | 43,263.71            | 96,284.95              |
| FINANCE                        | ACCOUNTING TECHNICIAN      | 1.00        | 56,682.18                    | 44,643.52            | 101,325.70             |
| FINANCE                        | ACCOUNTING SUPERVISOR      | 1.00        | 92,636.36                    | 58,194.64            | 150,831.00             |
| <b>FINANCE Total</b>           |                            | <b>9.00</b> | <b>\$ 654,954.80</b>         | <b>\$ 456,152.46</b> | <b>\$ 1,111,107.26</b> |
| LAW                            | BOROUGH ATTORNEY           | 1.00        | 123,619.15                   | 69,554.67            | 193,173.82             |
| LAW                            | PARALEGAL                  | 1.00        | 77,503.78                    | 52,491.17            | 129,994.95             |
| <b>LAW Total</b>               |                            | <b>2.00</b> | <b>\$ 201,122.93</b>         | <b>\$ 122,045.84</b> | <b>\$ 323,168.77</b>   |

| Entity                                 | Position Description             | FTE          | Total Wages<br>(For Reports) | Total Benefits       | Total<br>Compensation  |
|--|----------------------------------|--------------|------------------------------|----------------------|------------------------|
| MANAGERS<br>OFFICE                     | BOROUGH MANAGER                  | 1.00         | 123,619.15                   | 69,824.17            | 193,443.32             |
| MANAGERS<br>OFFICE                     | EXECUTIVE SECRETARY              | 1.00         | 55,434.13                    | 44,173.12            | 99,607.25              |
| MANAGERS<br>OFFICE                     | HUMAN RESOURCES<br>ADMINISTRATOR | 1.00         | 60,176.71                    | 45,960.61            | 106,137.32             |
| MANAGERS<br>OFFICE                     | ASSISTANT BOROUGH<br>MANAGER     | 1.00         | 94,030.02                    | 58,719.92            | 152,749.94             |
| <b>MANAGERS<br/>OFFICE Total</b>       |                                  | <b>4.00</b>  | <b>\$ 333,260.01</b>         | <b>\$ 218,677.82</b> | <b>\$ 551,937.83</b>   |
| NORTH<br>TONGASS FIRE<br>DISTRICT      | CAREER FIRE LIEUTENANT           | 1.00         | 59,719.10                    | 48,475.49            | 108,194.59             |
| NORTH<br>TONGASS FIRE<br>DISTRICT      | CAREER FIRE LIEUTENANT           | 1.00         | 67,269.79                    | 51,661.12            | 118,930.91             |
| NORTH<br>TONGASS FIRE<br>DISTRICT      | FIRE CHIEF                       | 1.00         | 85,376.88                    | 59,300.50            | 144,677.38             |
| <b>TONGASS FIRE<br/>DISTRICT Total</b> |                                  | <b>3.00</b>  | <b>\$ 212,365.77</b>         | <b>\$ 159,437.11</b> | <b>\$ 371,802.88</b>   |
| PLANNING                               | ADMINISTRATIVE ASSISTANT         | 1.00         | 51,835.60                    | 42,816.84            | 94,652.44              |
| PLANNING                               | PLANNING SECRETARY               | 1.00         | 50,691.55                    | 42,385.65            | 93,077.20              |
| PLANNING                               | PLANNING DIRECTOR                | 1.00         | 94,758.04                    | 59,041.69            | 153,799.73             |
| PLANNING                               | ASSISTANT PLANNER                | 1.00         | 52,220.41                    | 42,987.99            | 95,208.40              |
| PLANNING                               | ASSOCIATE PLANNER                | 1.00         | 84,108.03                    | 55,022.38            | 139,130.41             |
| PLANNING                               | PLANNING & ZONING CLERK          | 1.00         | 43,702.48                    | 39,751.46            | 83,453.94              |
| <b>PLANNING Total</b>                  |                                  | <b>6.00</b>  | <b>\$ 377,316.11</b>         | <b>\$ 282,006.01</b> | <b>\$ 659,322.12</b>   |
| PUBLIC WORKS                           | UTILITIES SUPERVISOR             | 1.00         | 76,349.33                    | 54,338.91            | 130,688.24             |
| PUBLIC WORKS                           | DEPUTY DIRECTOR                  | 1.00         | 96,869.33                    | 64,565.71            | 161,435.04             |
| PUBLIC WORKS                           | PARKS TECHNICIAN I               | 1.00         | 51,825.19                    | 38,075.78            | 89,900.97              |
| PUBLIC WORKS                           | PARKS TECHNICIAN I               | 1.00         | 37,951.06                    | 36,133.40            | 74,084.46              |
| PUBLIC WORKS                           | MAINTENANCE TECH II              | 1.00         | 60,332.72                    | 39,767.60            | 100,100.32             |
| PUBLIC WORKS                           | ADMINISTRATIVE ASSISTANT         | 1.00         | 55,839.75                    | 44,326.01            | 100,165.76             |
| PUBLIC WORKS                           | OPERATOR I                       | 1.00         | 50,587.55                    | 38,145.34            | 88,732.89              |
| PUBLIC WORKS                           | OPERATOR I                       | 1.00         | 47,925.04                    | 37,759.84            | 85,684.88              |
| PUBLIC WORKS                           | PUBLIC WORKS DIRECTOR            | 1.00         | 110,753.86                   | 70,483.29            | 181,237.15             |
| PUBLIC WORKS                           | PARK TECH II                     | 1.00         | 58,169.43                    | 38,963.98            | 97,133.41              |
| PUBLIC WORKS                           | OPERATOR II                      | 1.00         | 66,791.36                    | 40,491.65            | 107,283.01             |
| <b>PUBLIC WORKS<br/>Total</b>          |                                  | <b>11.00</b> | <b>\$ 713,394.62</b>         | <b>\$ 503,051.51</b> | <b>\$ 1,216,446.13</b> |

| Entity                | Position Description   | FTE          | Total Wages<br>(For Reports) | Total Benefits       | Total<br>Compensation  |
|-----------------------|------------------------|--------------|------------------------------|----------------------|------------------------|
| RECREATION            | CUSTODIAN              | 1.00         | 46,125.77                    | 37,277.87            | 83,403.64              |
| RECREATION            | AQUATIC SUPERVISOR     | 1.00         | 54,643.71                    | 47,022.70            | 101,666.41             |
| RECREATION            | RECREATION PROGRAMMER  | 1.00         | 47,238.62                    | 37,433.66            | 84,672.28              |
| RECREATION            | LIFEGUARD              | 1.00         | 32,553.25                    | 35,647.90            | 68,201.15              |
| RECREATION            | LIFEGUARD              | 1.00         | 31,981.23                    | 35,563.08            | 67,544.31              |
| RECREATION            | LIFEGUARD              | 1.00         | 38,699.89                    | 36,559.45            | 75,259.34              |
| RECREATION            | MONITOR                | 1.00         | 43,920.89                    | 36,969.17            | 80,890.06              |
| RECREATION            | LIFEGUARD              | 1.00         | 33,697.30                    | 35,817.56            | 69,514.86              |
| RECREATION            | RECREATION SUPERVISOR  | 1.00         | 89,921.86                    | 61,604.70            | 151,526.56             |
| RECREATION            | LIFEGUARD              | 1.00         | 33,614.09                    | 35,805.22            | 69,419.31              |
|                       | PARKS AND RECREATION   |              |                              |                      |                        |
| RECREATION            | SUPERVISOR             | 1.00         | 69,838.69                    | 53,045.25            | 122,883.94             |
| RECREATION            | RECEPTIONIST           | 1.00         | 41,591.20                    | 36,643.04            | 78,234.24              |
| RECREATION            | MAINTENANCE SUPERVISOR | 1.00         | 72,469.98                    | 54,166.72            | 126,636.70             |
| RECREATION            | RECEPTIONIST           | 1.00         | 33,177.28                    | 35,465.10            | 68,642.38              |
| RECREATION            | LIFEGUARD              | 1.00         | 32,542.85                    | 35,646.37            | 68,189.22              |
| <b>RECREATION</b>     |                        |              |                              |                      |                        |
| <b>Total</b>          |                        | <b>15.00</b> | <b>\$ 702,016.61</b>         | <b>\$ 614,667.79</b> | <b>\$ 1,316,684.40</b> |
| SOUTH TONGASS         |                        |              |                              |                      |                        |
| FIRE DISTRICT         | FF/EMT                 | 1.00         | 49,225.09                    | 44,048.06            | 93,273.15              |
| SOUTH TONGASS         |                        |              |                              |                      |                        |
| FIRE DISTRICT         | FF/EMT                 | 1.00         | 62,007.18                    | 49,440.83            | 111,448.01             |
| SOUTH TONGASS         |                        |              |                              |                      |                        |
| FIRE DISTRICT         | FIRE CHIEF             | 1.00         | 79,833.47                    | 56,961.75            | 136,795.22             |
| <b>SOUTH</b>          |                        |              |                              |                      |                        |
| <b>TONGASS FIRE</b>   |                        |              |                              |                      |                        |
| <b>DISTRICT Total</b> |                        | <b>3.00</b>  | <b>\$ 191,065.74</b>         | <b>\$ 150,450.64</b> | <b>\$ 341,516.38</b>   |

| Entity               | Position Description     | FTE           | Total Wages<br>(For Reports) | Total Benefits         | Total<br>Compensation   |
|----------------------|--------------------------|---------------|------------------------------|------------------------|-------------------------|
| TRANSIT              | MECHANIC                 | 1.00          | 62,454.40                    | 48,311.72              | 110,766.12              |
| TRANSIT              | ADMINISTRATIVE ASSISTANT | 1.00          | 49,578.71                    | 41,966.22              | 91,544.93               |
| TRANSIT              | MECHANIC                 | 1.00          | 57,524.61                    | 46,335.87              | 103,860.48              |
| TRANSIT              | BUS DRIVER I             | 1.00          | 47,779.44                    | 44,365.07              | 92,144.51               |
| TRANSIT              | BUS DRIVER I             | 1.00          | 49,963.52                    | 45,328.91              | 95,292.43               |
| TRANSIT              | BUS DRIVER I PERM PT     | 1.00          | 37,379.04                    | 39,775.37              | 77,154.41               |
| TRANSIT              | BUS DRIVER I PERM PT     | 1.00          | 37,379.04                    | 39,775.37              | 77,154.41               |
| TRANSIT              | BUS DRIVER I PERM PT     | 1.00          | 37,379.04                    | 39,775.37              | 77,154.41               |
| TRANSIT              | BUS DRIVER I             | 1.00          | 40,020.74                    | 17,661.16              | 57,681.90               |
| TRANSIT              | DRIVER SUPERVISOR        | 1.00          | 63,868.86                    | 48,878.64              | 112,747.50              |
| TRANSIT              | BUS DRIVER I PERM PT     | 1.00          | 39,355.11                    | 40,647.41              | 80,002.52               |
| TRANSIT              | DEPUTY DIRECTOR          | 1.00          | 79,635.86                    | 53,294.75              | 132,930.61              |
| TRANSIT              | BUS DRIVER I             | 1.00          | 38,211.07                    | 40,142.55              | 78,353.62               |
| TRANSIT              | TRANSIT DIRECTOR         | 1.00          | 102,839.16                   | 62,040.08              | 164,879.24              |
| TRANSIT              | BUS DRIVER I PERM PT     | 1.00          | 39,375.91                    | 40,656.60              | 80,032.51               |
| TRANSIT              | PERMANENT PT MECHANIC    | 1.00          | 46,032.17                    | 41,729.69              | 87,761.86               |
| TRANSIT              | BUS DRIVER I PERM PT     | 1.00          | 49,963.52                    | 45,328.91              | 95,292.43               |
| TRANSIT              | BUS DRIVER I PERM PT     | 1.00          | 41,768.01                    | 41,712.23              | 83,480.24               |
| <b>TRANSIT Total</b> |                          | <b>18.00</b>  | <b>\$ 920,508.21</b>         | <b>\$ 777,725.92</b>   | <b>\$ 1,698,234.13</b>  |
| <b>Grand Total</b>   |                          | <b>113.00</b> | <b>\$ 6,828,486.64</b>       | <b>\$ 5,251,902.63</b> | <b>\$ 12,080,389.27</b> |

# Ketchikan Gateway Borough

FY 2020



## KETCHIKAN GATEWAY BOROUGH

| <i>Miscellaneous Statistics</i>                             |             |             |             |             |             |             |             |             |             |             |             |       |       |       |       |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|-------|-------|-------|
| Date of Incorporation & Code of Ordinances Adopted- 1963    |             |             |             |             |             |             |             |             |             |             |             |       |       |       |       |
| Form of Government - Elected Assembly - Manager             |             |             |             |             |             |             |             |             |             |             |             |       |       |       |       |
| Second-Class Borough  |             |             |             |             |             |             |             |             |             |             |             |       |       |       |       |
|   | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |       |       |       |       |
| <i>Ketchikan Gateway Borough</i>                            |             |             |             |             |             |             |             |             |             |             |             |       |       |       |       |
| Borough, square miles                                       | 6,900       | 6,900       | 6,900       | 6,900       | 6,900       | 6,900       | 6,900       | 6,900       | 6,900       | 6,900       | 6,900       |       |       |       |       |
| Revillagigedo Island, square miles                          | 1,129       | 1,129       | 1,129       | 1,129       | 1,129       | 1,129       | 1,129       | 1,129       | 1,129       | 1,129       | 1,129       |       |       |       |       |
| Gravina Island, square miles                                | 96          | 96          | 96          | 96          | 96          | 96          | 96          | 96          | 96          | 96          | 96          |       |       |       |       |
| <i>Population (Calendar)</i>                                | N/A         | 13,843      | 13,856      | 13,709      | 13,778      | 13,729      | 13,779      | 13,593      | 13,477      | 13,477      | 12,984      |       |       |       |       |
| <i>Property Assessment (Millions \$)</i>                    | \$          | 1,459       | \$          | 1,410       | \$          | 1,383       | \$          | 1,348       | \$          | 1,348       | 1,374       | 1,415 | 1,356 | 1,344 | 1,398 |
| Public School Teachers (Fiscal Year)                        | 178         | 176         | 176         | 174         | 175         | 179         | 174         | 170         | 154         | 158         | 151         |       |       |       |       |
| Public School Enrollment (K-12)                             | 2245        | 2,287       | 2,296       | 2,296       | 2,228       | 2,210       | 2,165       | 2,200       | 2,100       | 2,127       | 2,252       |       |       |       |       |
| <i>Calendar Year Taxable Sales by Category (million \$)</i> |             |             |             |             |             |             |             |             |             |             |             |       |       |       |       |
| Contractors   | N/A         | \$ 8.0      | \$ 8.6      | 8.2         | 8.1         | 8.0         | 7.8         | 7.4         | 6.4         | 6.2         | 6.3         |       |       |       |       |
| Finance, insurance, banks                                   | N/A         | \$ 1.6      | \$ 2.1      | 2.0         | 1.9         | 2.0         | 2.2         | 1.9         | 1.7         | 2.2         | 2.3         |       |       |       |       |
| Hotels, motels, lodges                                      | N/A         | \$ 18.4     | \$ 18.0     | 16.7        | 16.8        | 15.0        | 14.6        | 13.6        | 12.6        | 12.9        | 12.8        |       |       |       |       |
| Manufacturing   | N/A         | \$ 6.2      | \$ 5.6      | 5.2         | 5.0         | 4.9         | 5.0         | 4.7         | 6.3         | 5.9         | 6.0         |       |       |       |       |
| Real estate   | N/A         | \$ 25.6     | \$ 25.6     | 25.1        | 24.5        | 23.6        | 23.7        | 23.0        | 25.0        | 24.3        | 23.5        |       |       |       |       |
| Retail trade  | N/A         | \$ 31.4     | \$ 31.4     | 30.7        | 30.2        | 29.8        | 30.9        | 29.5        | 61.9        | 61.8        | 64.6        |       |       |       |       |
| Retail trade - food   | N/A         | \$ 53.4     | \$ 51.0     | 50.8        | 50.3        | 50.2        | 49.5        | 48.9        | 47.3        | 46.5        | 45.0        |       |       |       |       |
| Retail trade, bars & catering                               | N/A         | \$ 23.9     | \$ 22.7     | 22.4        | 22.2        | 20.4        | 20.7        | 20.4        | 18.7        | 17.9        | 18.0        |       |       |       |       |
| Retail, automotive  | N/A         | \$ 16.0     | \$ 15.9     | 15.5        | 15.7        | 15.8        | 15.4        | 15.5        | 14.5        | 13.9        | 14.2        |       |       |       |       |
| Retail, specialty   | N/A         | \$ 13.2     | \$ 10.8     | 8.1         | 8.5         | 8.2         | 8.4         | 9.2         | 15.3        | 14.8        | 14.2        |       |       |       |       |
| Retail, var, jewelry, curios                                | N/A         | \$ 78.8     | \$ 73.7     | 70.4        | 70.2        | 66.6        | 70.3        | 68.7        | 28.0        | 31.3        | 31.7        |       |       |       |       |
| Services, entertainment                                     | N/A         | \$ 5.3      | \$ 5.0      | 4.4         | 4.2         | 3.9         | 3.6         | 3.4         | 3.9         | 4.1         | 4.2         |       |       |       |       |
| Service, general  | N/A         | \$ 7.5      | \$ 7.4      | 7.1         | 6.9         | 6.4         | 6.0         | 5.7         | 9.2         | 9.0         | 9.2         |       |       |       |       |
| Services, professional                                      | N/A         | \$ 4.0      | \$ 3.8      | 3.8         | 3.6         | 3.7         | 3.7         | 3.5         | 3.4         | 3.5         | 3.5         |       |       |       |       |
| Trans, comm, utilities                                      | N/A         | \$ 79.7     | \$ 73.9     | 67.6        | 69.0        | 74.8        | 78.3        | 75.6        | 71.1        | 62.4        | 62.7        |       |       |       |       |
| Wholesale trade   | N/A         | \$ 10,312   | \$ 14,873   | 10,974      | 16,215      | 12,906      | 14,947      | 16.0        | 71.1        | 62.4        | 62.7        |       |       |       |       |
|   |             | \$ 373.8    | \$ 356.3    | 337.8       | 337.2       | 333.4       | 340.2       | 347         | 396         | 379.1       | 381.0       |       |       |       |       |
| <i>Employees by Fund</i>                                    |             |             |             |             |             |             |             |             |             |             |             |       |       |       |       |
| <i>General Fund</i>   |             |             |             |             |             |             |             |             |             |             |             |       |       |       |       |
| Animal Protection   | 3           | 3           | 3           | 3           | 4           | 4           | 4           | 4           | 4           | 4           | 4           |       |       |       |       |
| Assessment  | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 6           | 6           | 6           |       |       |       |       |
| Clerk   | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |       |       |       |       |
| Code Enforcement  | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | -           | -           | -           |       |       |       |       |
| Finance   | 9           | 9           | 8           | 9           | 9           | 9           | 9           | 9           | 9           | 9           | 9           |       |       |       |       |
| Law   | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           |       |       |       |       |
| Manager   | 4           | 4           | 5           | 5           | 5           | 5           | 5           | 4           | 4           | 4           | 4           |       |       |       |       |
| Automation/ Information Tech.                               | 1           | 1           | 1           | -           | -           | 1           | 2           | -           | 2           | 2           | 2           |       |       |       |       |
| Parks & Recreation  | 15          | 15          | 15          | 15          | 15          | 15          | 15          | 15          | 15          | 15          | 15          |       |       |       |       |

## KETCHIKAN GATEWAY BOROUGH

| <i>Miscellaneous Statistics</i>                          |             |             |             |             |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Date of Incorporation & Code of Ordinances Adopted- 1963 |             |             |             |             |             |             |             |             |             |             |             |
| Form of Government - Elected Assembly - Manager          |             |             |             |             |             |             |             |             |             |             |             |
| Second-Class Borough                                     |             |             |             |             |             |             |             |             |             |             |             |
|  | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
| Planning   | 6           | 6           | 6           | 7           | 7           | 5           | 5           | 7           | 7           | 7           | 7           |
| Public Works   | 11          | 12          | 12          | 12          | 12          | 8           | 8           | 12          | 11          | 15          | 13          |
| Transit  | 18          | 12.75       | 12.75       | 12.75       | 13          | 12          | 12          | 13          | 11          | 9           | 9           |
|  | 78          | 73.75       | 73.75       | 74.75       | 76          | 69          | 70          | 75          | 73          | 76          | 74          |
| Assembly/Mayor   | 8           | 8           | 8           | 8           | 8           | 8           | 8           | 8           | 8           | 8           | 8           |
| Enterprise Funds   |             |             |             |             |             |             |             |             |             |             |             |
| Airport  | 29          | 29          | 28          | 28          | 28          | 28          | 28          | 27          | 28          | 28          | 28          |
| Wastewater Enterprise                                    | -           | -           | 2           | 2           | 2           | 2           | 3           | 3           | 2           | 3           | 4           |
|  | 29          | 29          | 30          | 30          | 30          | 29          | 31          | 30          | 29          | 30          | 31          |
| Special Revenue Funds                                    |             |             |             |             |             |             |             |             |             |             |             |
| Commercial Passenger Vessel                              | -           | -           | -           | -           | -           | 1           | 1           | 1           | 1           | 1           | 1           |
| Economic Development                                     | -           | -           | -           | 0.50        | -           | 1           | 1           | 1           | 2           | 2           | 0           |
| Land Trust   | -           | -           | -           | 0.75        | -           | 1           | 1           | 2           | 2           | 2           | 2           |
| North Tongass Fire Service Area                          | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| South Tongass Service Area                               | 3           | 3           | 2           | 2           | 3           | 4           | 2           | 4           | 4           | 4           | 3           |
|  | 6           | 6           | 5           | 6.25        | 6           | 9           | 8           | 11          | 12          | 12          | 9           |
| Total Borough  | 113         | 108.75      | 108.75      | 111.00      | 119         | 115         | 117         | 124         | 122         | 126         | 122         |

## KETCHIKAN GATEWAY BOROUGH

| <i>Miscellaneous Statistics</i>                           |             |             |             |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Date of Incorporation & Code of Ordinances Adopted- 1963  |             |             |             |             |             |             |             |             |             |             |             |
| Form of Government - Elected Assembly - Manager           |             |             |             |             |             |             |             |             |             |             |             |
| Second-Class Borough                                      |             |             |             |             |             |             |             |             |             |             |             |
|   | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
| <i>Animal Protection (Fiscal)</i>                         |             |             |             |             |             |             |             |             |             |             |             |
| Licenses Issued   | 429         | 510         | 449         | 581         | 663         | 684         | 830         | 778         | 774         | 774         | 810         |
| Animals Impounded   | 254         | 289         | 217         | 260         | 296         | 235         | 442         | 402         | 362         | 362         | 509         |
| Animals Surrendered                                       | 96          | 136         | 121         | 165         | 149         | 157         | 193         | 287         | 296         | 296         | 309         |
| Animals Adopted   | 142         | 142         | 138         | 210         | 162         | 158         | 224         | 209         | 130         | 130         | 121         |
| Animals Claimed   | 137         | 160         | 91          | 122         | 117         | 106         | 105         | 124         | 161         | 161         | 171         |
| <i>South Tongass Volunteer Fire Department (Calendar)</i> |             |             |             |             |             |             |             |             |             |             |             |
| Stations  | N/A         | 2           | 2           | 2           | 2           | 1           | 1           | 1           | 1           | 1           | 1           |
| Volunteers  | N/A         | 33          | 33          | 31          | 31          | 39          | 18          | 36          | 43          | 43          | 39          |
| Fire Calls  | N/A         | 46          | 71          | 56          | 55          | 33          | 38          | 20          | 34          | 34          | 29          |
| Emergency Calls/EMS Incidents                             | N/A         | 178         | 149         | 125         | 123         | 163         | 129         | 132         | 96          | 96          | 125         |
| Fire Investigations                                       | N/A         | 20          | 18          | 10          | 4           | 11          | 2           | 1           | 5           | 5           | 7           |
| <i>North Tongass Volunteer Fire Department (Calendar)</i> |             |             |             |             |             |             |             |             |             |             |             |
| Stations  | N/A         | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           |
| Volunteers  | N/A         | 32          | 22          | 19          | 25          | 24          | 15          | 16          | 23          | 23          | 26          |
| Fire Calls  | N/A         | 52          | 18          | 18          | 13          | 19          | 26          | 23          | 25          | 25          | 43          |
| Emergency Calls/EMS Incidents                             | N/A         | 187         | 255         | 202         | 151         | 153         | 161         | 158         | 145         | 145         | 149         |
| Fire Investigations                                       | N/A         | 2           | 1           | 3           | 1           | 1           | -           | -           | -           | -           | -           |
| <i>Elections (Calendar)</i>                               |             |             |             |             |             |             |             |             |             |             |             |
| Registered Voters   | N/A         | 11,319      | 10,401      | 10,286      | 9963        | 9,836       | 10,065      | 10,105      | 10,354      | 10,354      | 10,255      |
| Votes Cast Last Borough Election                          | N/A         | 2739        | 2,158       | 2,762       | 1880        | 2001        | 1,272       | 1,849       | 2,127       | 2,127       | 2,189       |
| % Voting Last Borough Election                            | N/A         | 24%         | 21%         | 27%         | 23%         | 20%         | 15%         | 22%         | 24%         | 24%         | 25%         |
| <i>Municipal Parks</i>                                    |             |             |             |             |             |             |             |             |             |             |             |
| Developed Parks   | 15          | 15          | 15          | 15          | 15          | 15          | 15          | 15          | 15          | 15          | 15          |
| Developed Acres   | 48          | 48          | 48          | 6,564       | 6,564       | 6,564       | 6,564       | 6,564       | 6,564       | 6,564       | 6,564       |
| Swimming Pools  | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Lighted Ball Fields                                       | 6           | 6           | 6           | 6           | 6           | 6           | 7           | 7           | 7           | 7           | 7           |
| <i>Ketchikan International Airport (Calendar)</i>         |             |             |             |             |             |             |             |             |             |             |             |
| Inbound Passengers  | 123,952     | 118,984     | 107,646     | 95,452      | 88,302      | 95,828      | 101,041     | 100,542     | 98,632      | 96,160      | 100,851     |
| Outbound Passengers                                       | 123,529     | 119,802     | 105,433     | 91,636      | 84,166      | 94,948      | 99,987      | 99,687      | 97,412      | 95,050      | 99,650      |
| <i>Airport Ferry (Calendar)</i>                           |             |             |             |             |             |             |             |             |             |             |             |
| Passengers  | 378,108     | 380,061     | 388,631     | 377,097     | 349,493     | 352,778     | 337,242     | 335,765     | 332,729     | 358,443     | 381,961     |
| Vehicles  | 94,872      | 97,168      | 96,061      | 90,108      | 83,148      | 83,286      | 79,119      | 78,010      | 77,673      | 83,690      | 105,653     |
| <i>Transit (Fiscal)</i>                                   |             |             |             |             |             |             |             |             |             |             |             |
| Passengers  | 406,251     | 385,554     | 424,894     | 420,913     | 414,297     | 403,884     | 458,703     | 396,689     | 342,412     | 307,999     | 265,536     |

**KETCHIKAN GATEWAY BOROUGH**

| <i>Miscellaneous Statistics</i>                                 |             |             |             |             |             |             |   |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|---|-------------|-------------|-------------|-------------|
| Date of Incorporation & Code of Ordinances Adopted- 1963        |             |             |             |             |             |             |   |             |             |             |             |
| Form of Government - Elected Assembly - Manager                 |             |             |             |             |             |             |   |             |             |             |             |
| Second-Class Borough  |             |             |             |             |             |             |   |             |             |             |             |
|   | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u>                               | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
| <i>Visitor Industry (Calendar)</i>                              |             |             |             |             |             |             |   |             |             |             |             |
| Cruise Ship Passengers  | N/A         | 1,073,923   | 1,059,200   | 948,089     | 944,500     | 896,084     | 791,108                                   | 778,899     | 835,325     | 925,517     | 937,419     |
| Data retrieved from the following sources:                      |             |             |             |             |             |             |   |             |             |             |             |
| 2000 U.S. Census of Population and Housing                      |             |             |             |             |             |             | Ketchikan Gateway Borough School District |             |             |             |             |
| Alaska Department of Community & Economic                       |             |             |             |             |             |             | Ketchikan Public Library                  |             |             |             |             |
| Alaska Department of Labor and Workforce Development            |             |             |             |             |             |             | City of Ketchikan                         |             |             |             |             |
| Data supplied by Ketchikan Gateway Borough Department Directors |             |             |             |             |             |             |   |             |             |             |             |

# KETCHIKAN GATEWAY BOROUGH

## ORDINANCE NO. 1887-AMENDED

### An Ordinance of the Assembly of the Ketchikan Gateway Borough Adopting the Budget for Fiscal Year 2020 and Appropriating from All Borough Funds Except the Local Education Fund

#### RECITALS

- A. **WHEREAS**, in accordance with Ketchikan Gateway Borough Code 4.05.020, the Borough Assembly held a public hearing on the proposed Fiscal Year 2020 Budget and Capital Program; and
- B. **WHEREAS**, the Assembly held a separate public hearing on the FY 2020 Ketchikan Gateway Borough School District budget and appropriation for that budget from the Local Education Fund; and
- C. **WHEREAS**, the Assembly has considered and will address approval of the School District budget and appropriation of funds from the Local Education Fund through Ordinance 1888, which, together with the appropriation made by this Ordinance 1887, shall constitute the entire Borough budget and appropriations for FY 2020; and
- D. **WHEREAS**, after hearing public testimony, the Assembly now desires to adopt the FY 2020 budget and make appropriations to fund that budget from the corresponding Borough funds other than the Schools Reserve Fund.

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

**Section 1.** The budget for the fiscal year beginning July 1, 2019, entitled KETCHIKAN GATEWAY BOROUGH FY 2020 BUDGET, excluding appropriations from the Local Education Fund, is hereby adopted.

**Section 2.** Appropriations for the Local Education Fund will be considered by the Assembly through Ordinance 1888. Total Borough appropriations for FY 2020 are reflected in Ordinances 1887 and 1888 combined.

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

| <u>Fund #</u>                      | <u>Fund Description</u>                        | <u>Appropriation</u> |
|------------------------------------|--|----------------------|
| 101                                | General Fund                                   | 13,383,723           |
| 2XX                                | Debt Service Funds                             | 5,088,342            |
| 550                                | Internal Service Fund - KGBSD Health Insurance | 4,760,376            |
| 555                                | Internal Service Fund - KGB Health Insurance   | 2,863,304            |
| 701                                | Land Trust Fund                                | 1,412,656            |
| 705                                | Commerical Vessel Passenger Fund               | 2,278,112            |
| 710                                | Nonareawide Fund - Library                     | 464,839              |
| 711                                | Local Education Fund                           | See Ordinance 1888   |
| 712                                | Recreation Capital Sales Tax Fund              | 2,457,101            |
| 713                                | School Bond/Capital Improvement Fund           | 4,742,662            |
| 714                                | Passenger Facility Charges (PFC Fund)          | 500,000              |
| 800                                | South Tongass Service Area                     | 1,704,119            |
| 810                                | Loring Service Area                            | 38,959               |
| 830                                | Waterfall Creek Service Area                   | 33,005               |
| 840                                | Mud Bight Service Area                         | 37,100               |
| 850                                | Nichols View Service Area                      | 500                  |
| 860                                | Forest Park Service Area                       | 101,230              |
| 870                                | Gold Nugget Service Area                       | 33,920               |
| 885                                | Homestead Service Area                         | 70,002               |
| 890                                | North Tongass Fire District                    | <u>831,335</u>       |
|                                    | Subtotal (less Local Education Fund)           | 40,801,285           |
| <br><b><u>Enterprise Funds</u></b> |  |                      |
| 400                                | Airport Enterprise Fund                        | 5,471,024            |
| 480                                | Wastewater Enterprise Fund                     | <u>754,342</u>       |
|                                    | Subtotal                                       | <u>6,225,366</u>     |
|                                    | Total all Funds (less Local Education Fund)    | <u>47,026,651</u>    |

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

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

ADOPTED this 20<sup>th</sup> day of May, 2019.

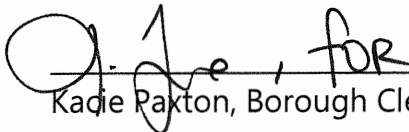
EFFECTIVE the 20<sup>th</sup> day of May, 2019.



\_\_\_\_\_

David Landis, Borough Mayor

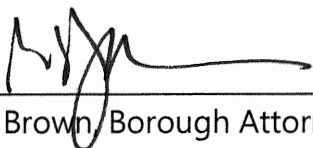
ATTEST:



\_\_\_\_\_

Kacie Pakton, Borough Clerk

APPROVED AS TO FORM:



\_\_\_\_\_

Glenn Brown, Borough Attorney

# KETCHIKAN GATEWAY BOROUGH

## ORDINANCE NO. 1888

**An Ordinance of the Assembly of the Ketchikan Gateway Borough Approving \$45,277,516 for Total Spending Authority for the Fiscal Year 2020 School Budget of the Ketchikan Gateway Borough School District; Determining that \$10,701,199 Shall be Made Available to the District from Local Sources; and Making Appropriations from the Local Education Fund**

### RECITALS

- A. WHEREAS**, AS 14.14.060(c) and KGBC 2.35.050(a) require the Ketchikan Gateway Borough School Board ("Board") to submit the "School Budget" of the Ketchikan Gateway Borough School District ("District") for the following school year to the Ketchikan Gateway Borough Assembly ("Assembly") by May 1 for approval of the total amount of the School Budget; and
- B. WHEREAS**, on April 30, 2019, the Board submitted the FY 2020 School Budget on the form prescribed in KGB 2.35.050 (KGBSD Budget Version 5.0, prepared April 30, 2019) to the Assembly proposing total expenditures of \$45,277,516; and
- C. WHEREAS**, KGBC 2.35.050(c) requires the Borough Manager to provide to the Assembly a proposed ordinance approving the School Budget as submitted by the Board, which is accomplished through Ordinance 1888; and
- D. WHEREAS**, the Manager does not have any proposed amendments to the school budget or to the School District's proposed value of in-kind services for FY 2020; and
- E. WHEREAS**, after hearing public testimony, the Assembly now desires to approve the total amount of the FY 2020 School District Budget and to make appropriations from the Local Education Fund.

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

**Section 1.** Approval of a Total Amount for the FY 2020 School Budget. In accordance with KGBC 2.35.050(c), which requires the Borough Manager to provide to the Assembly a proposed ordinance approving the School Budget as submitted by the Board, the Assembly hereby approves a total amount of \$45,277,516, as proposed by the Board in expenditures for the District during FY 2020.

The \$45,277,516 figure is comprised of \$40,411,331 in School District General Fund expenditures, \$4,866,185 in grant expenditures, and is based on the following revenue projections and the use of fund balance in the School District General Fund:

**New wording is underlined—Deleted wording is [CAPITALIZED AND BRACKETED]** 100 of 107

|                      |  |
|----------------------|--|
| \$ 347,898           | from the beginning fund balance in the School District General Fund;   |
| 25,314,603           | in "State Aid" per AS 14.17.410(b)(1);   |
| 4,835,185            | in Borough appropriations for the local contribution of the Borough to the District required by AS 14.17.410(b)(2) to pay State underfunding of Basic Need;  |
| 5,746,014            | as voluntary contributions from the Borough allowed by AS 14.17.410(c) to be paid in cash to be allocated at the discretion of the School Board for general operational purposes of the District or provided as in-kind contributions paid as direct cash payments by the Borough on behalf of the District to entities other than the Borough, its service areas, or enterprise activities; |
| 120,000              | as voluntary contributions from the Borough allowed by AS 14.17.410(c) to be paid from the Local Education Fund to third parties for insurance expenditures;   |
| 15,000               | other local revenues (not specifically identified by the District);  |
| 60,000               | E-rate program;  |
| 2,723,729            | TRS On-behalf Payments;  |
| 424,878              | PERS On-behalf Payments;   |
| 150,000              | Other Direct Federal Revenue;  |
| 674,024              | State Supplemental Aid;  |
| 4,866,185            | Grants and Other Revenues;   |
| <u>\$ 45,277,516</u> | <u>Total Spending</u>  |

**Section 2.** Amount and Nature of Funds to be Made Available from Local Sources for School Purposes. The Assembly hereby determines that the sum of \$10,701,199 shall be made available from the Local Education Fund for school purposes during FY 2020, and is comprised of \$4,835,185 for the required local contribution, \$5,746,014 in discretionary contributions, and \$120,000 for school building insurance paid by the Borough.

**Section 3.** Appropriation from the Local Education Fund. The Assembly hereby appropriates the \$10,701,199 identified to be made available from local sources from the Local Education Fund. Further, the Assembly hereby recognizes and appropriates \$189,890 of in-kind services provided by the Borough for use of athletic fields and the Gateway Aquatic Center, Homestead Road fees, and fire and EMS services from the North and South Tongass Service Areas. The funding for in-kind services is paid with General Fund dollars and is budget neutral for the Local Education Fund.

**Section 4.** Ordinance 1888 Incorporated into FY 2020 Borough Budget Documents. Staff is hereby directed to incorporate the final appropriations figures into the FY 2020 Borough Budget Documents.

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

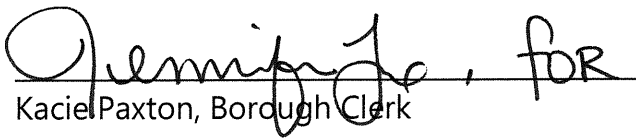
ADOPTED this 20<sup>th</sup> day of May, 2019.

EFFECTIVE the 20<sup>th</sup> day of May, 2019.

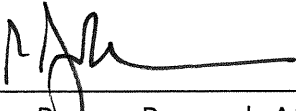


\_\_\_\_\_  
David Landis, Borough Mayor

ATTEST:

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

APPROVED AS TO FORM:



\_\_\_\_\_  
Glenn Brown, Borough Attorney

# KETCHIKAN GATEWAY BOROUGH

## RESOLUTION NO. 2810

**A Resolution of the Assembly of the Ketchikan Gateway Borough, Receiving the 2019 Certified Real and Personal Property Tax Roll, Levying Ad Valorem Property Taxes for Tax Year 2019 Consisting of an Areawide Schools Tax, a Nonareawide Library Tax, a Tax in the South Tongass Service Area, a Tax in the Forest Park Service Area, and a Tax in the North Tongass Fire and EMS Service Area; Providing for the Collection of Taxes Due in 2019; and Setting the Date When Taxes Become Delinquent**

### RECITALS

- A. WHEREAS**, the Ketchikan Gateway Borough Assembly exercises its power to assess, levy, and collect property taxes as provided in AS Chapter 29.45 and KGBC Title 4.45, Municipal Property Tax; and
- B. WHEREAS**, the Assembly wishes to acknowledge receipt of the 2019 Certified Real Property Roll and Business Personal Property Roll as certified by the Assessor and presented to the Board of Equalization on May 6, 2019; and
- C. WHEREAS**, in accordance with AS 29.45.240 and KGBC 4.45.340, the Assembly now wishes to set the 2019 tax year rates of levy and date when taxes become delinquent.

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

**Section 1.** Certified Roll Acknowledged. The Assembly hereby acknowledges the 2019 Certified Real Property Roll and Business Personal Property Roll as certified by the Borough Assessor May 6, 2019 and presented to the Board of Equalization May 6, 2019 (the date of equalization) and uses that roll as the basis for levy of property taxes for 2019. A copy of the certification is attached hereto as Exhibit A. The complete roll is available in the Borough Assessor's office.

**Section 2.** Areawide Schools Tax. There is hereby levied upon all taxable real property in the Ketchikan Gateway Borough, a property tax of 5.0 mills, called a Schools Tax, for the tax year 2019, based upon the assessment roll in the amount of \$1,493,101,900 producing taxes of \$7,465,510.

**Section 3.** Nonareawide Library Tax. There is hereby levied upon all taxable real property in the area of the Ketchikan Gateway Borough outside the City of Ketchikan and the City of Saxman, a property tax of 0.7 mills for Borough nonareawide functions

and purposes, in addition to the tax levied in Section 2 above, for the tax year of 2019, based on the assessment roll for real property in the amount of \$669,003,800 producing taxes of \$468,303.

**Section 4.** South Tongass Service Area. There is hereby levied upon all taxable real property in the South Tongass Service Area, a property tax of 3.2 mills for service area purposes, in addition to the tax levied in Sections 2 and 3 above, for the tax year 2019, based on the assessment roll for real property in the amount of \$207,182,900 producing taxes of \$662,985.

**Section 5.** Forest Park Service Area. There is hereby levied upon all taxable real property in the Forest Park Service Area, a property tax of 2.2 mills for service area purposes, in addition to the tax levied in Sections 2, 3, and 4 above, for the tax year 2019 based on the assessment roll for real property in the amount of \$34,176,800 producing taxes of \$75,189.

**Section 6.** North Tongass Fire and EMS Service Area. There is hereby levied upon all taxable real property in the North Tongass Fire and EMS Service Area a property tax of 1.7 mills for service area purposes, in addition to the tax levied in Sections 2 and 3 above, for the tax year 2019, based on the assessment roll for real property in the amount of \$405,013,300 producing taxes of \$688,523.

**Section 7.** Separate from and in Addition to. These areawide, nonareawide, and service area levies made above are separate from and in addition to the "annual motor vehicle registration tax" levied by Section 4.45.030 of the Borough Code.

**Section 8.** Delinquent Date Established. The billing date for taxes levied pursuant to the provisions of this resolution shall be July 1, 2019. Those taxes shall become due on September 30, 2019, and shall be delinquent unless paid before 5:00 p.m. local time, September 30, 2019. Payments may be accepted based on a timely postmark only if the envelope receives a United States Postal Service cancellation on or before the due date.

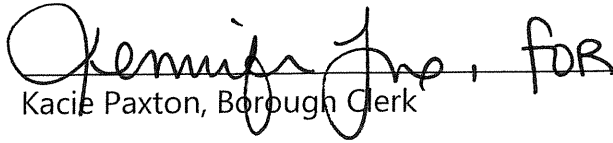
**Section 9.** Effective Date. This resolution shall be effective upon adoption.

ADOPTED this 20<sup>th</sup> day of May, 2019.

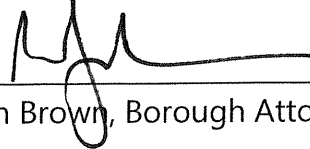


\_\_\_\_\_  
David Landis, Borough Mayor

ATTEST:

  
Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



\_\_\_\_\_  
Glenn Brown, Borough Attorney

# KETCHIKAN GATEWAY BOROUGH

## RESOLUTION NO. 2698-Amended

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

#### **RECITALS**

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

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

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

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

- 1) Predictability of revenues and volatility of expenditures;

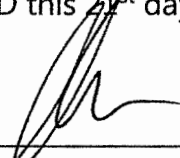
- 2) Perceived exposure to significant one-time outlays;
- 3) Potential drain on the general fund from other funds and the availability of resources in other funds;
- 4) Potential impact on bond ratings and the increased cost of borrowed funds; and
- 5) Commitments and assignments of fund balance.

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

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

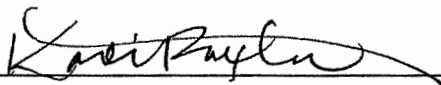
**Section 5.** Effective Date. This resolution shall be effective immediately upon adoption.

ADOPTED this 21<sup>st</sup> day of February, 2017.



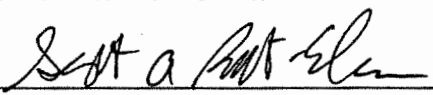
\_\_\_\_\_  
David Landis, Borough Mayor

ATTEST:



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

APPROVED AS TO FORM:



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