

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

**BUDGET**

*Fiscal Year 2020*



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**KETCHIKAN GATEWAY BOROUGH  
 FY 2020 DETAIL BUDGET  
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# ***INTRODUCTION***

***FY 2020***



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# KETCHIKAN GATEWAY BOROUGH

1900 First Avenue, Ketchikan, Alaska 99901

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		
<u>Revenues</u>	Final Budget	Estimated Actual	Budget	\$	%	
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%	
<u>Expenses</u>						
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 Final Budget	FY 2019 Estimated Actual	FY 2020 Budget	FY 2020-FY 2019 Final Budget	
	\$	\$	\$	\$	%
<b>Beginning Fund Balance</b>	\$ 4,763,209	\$ 4,763,209	\$ 3,794,691	\$ (968,518)	-20.3%
<b>Revenues</b>					
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%
<b>Total revenue</b>	<b>705,087</b>	<b>524,709</b>	<b>616,356</b>	<b>(88,731)</b>	<b>-12.6%</b>
<b>Expenditures</b>					
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%
<b>Total expenses</b>	<b>1,879,566</b>	<b>1,493,227</b>	<b>1,412,656</b>	<b>(466,910)</b>	<b>-24.8%</b>
<b>Surplus (deficit)</b>	<b>(1,174,479)</b>	<b>(968,518)</b>	<b>(796,300)</b>	<b>378,179</b>	<b>-32.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 3,588,730</b>	<b>\$ 3,794,691</b>	<b>\$ 2,998,391</b>	<b>\$ (590,339)</b>	<b>-16.4%</b>
<b>Reservations of Fund Balance</b>					
			(324,700)		
			(423,290)		
Major maintenance reserve (White Cliff)			(1,000,000)		
			<u>\$ 1,250,401</u>		

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 2019		FY 2020		<u>FY 2020-FY 2019 Final Budget</u>	
	Final Budget		Estimated Actual		Budget	\$	%	
<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 7/1/2019	Principal Payments	Principal 6/30/2020	Net Interest Exp. FY 2020	DEED Participation *	Year of Maturity (Fiscal)
<u>Debt Service</u>							
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
<u>Certificate of Participation</u>							
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 Balance	Reservation of Fund	Key	Unreserved Fund 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)

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

DESCRIPTION	FY2018	FY2019	FY2019	FY2020	FY20-FY19	FY20-FY19
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	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>
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<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>
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**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**  
**101-11-000 MAYOR & ASSEMBLY**

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
5140 BOROUGH ASSEMBLY FEES	36,075	38,400	36,000	38,400	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] Meeting fees	\$75 per meeting @ 33 meetings					19,800
[101-11-000] Stipend - Mayor	\$500 per month					6,000
[101-11-000] Stipend - Assembly members	\$150 per month per member					12,600
Total						38,400
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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] AML/NEO training - Anchorage	2 newly elected Assembly members					3,250
Total						3,250
5301 BOROUGH BUSINESS TRAVEL	10,706	29,864	29,477	28,967	(897)	(3.0%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] AML/ACoM Summer meeting - Soldotna	Mayor					2,762
[101-11-000] SE Conference Annual meeting - Sitka	Mayor + 1 Member					4,115
[101-11-000] AML/ACoM Annual Conference - Anchorage	Mayor					1,877
[101-11-000] AML/ACoM Legislative meeting - Juneau	Mayor					1,193
[101-11-000] SE Conference Mid-Session Summit - Juneau	1 Member					1,203
[101-11-000] Spring Legislative Fly-In - Juneau	Mayor + 1 Member					1,930
[101-11-000] NACo Legislative Conference - Washington DC	Mayor or 1 Member					3,517
[101-11-000] Federal Advocacy Fly-In - Washington DC	Mayor + 1 Member					3,378
[101-11-000] AML Spring Board meeting - Anchorage	Mayor or 1 Member					1,091
[101-11-000] NACo WIR Conference - Oregon	Mayor or 1 Member					2,118
[101-11-000] NACo Annual Conference - Las Vegas	Mayor + 1 Member (full travel) & 2nd Member (registration only)					5,571
[101-11-000] Metlakatla Founder's Day	Mayor					212
Total						28,967

[Note]

As part of his role as the NACo/WIR Representative for Alaska on the AML Board, Mayor Landis is expected to attend AML Board meetings and the NACo and WIR conferences. Mayor Landis' term of office will expire in October 2019, and this budget assumes that he would run for an Assembly seat and retain that board position. AML has stated that some of the board-related travel expenses may be reimbursable by 50 percent.

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6010 SUPPLIES	415	400	400	400	0	0.0%
6020 DUES & PUBLICATIONS	15,032	15,000	15,136	15,500	500	3.3%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] National Assn of Counties (NACo)	Dues					450
[101-11-000] Southeast Conference	Dues					8,000
[101-11-000] Alaska Municipal League (AML)	Dues					6,550
[101-11-000] Alaska Conference of Mayors (ACoM)	Dues - Mayor					200
[101-11-000] United Fisherman of Alaska	Dues					300
Total						15,500
6021 DATA SERVICES	2,151	2,430	1,929	2,430	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] Assembly and Clerk iPad data plan	\$22.50 per month per iPad					2,430
Total						2,430
6040 COMMUNITY PROMOTION	7,243	13,500	9,875	7,750	(5,750)	(42.6%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] Voter information pamphlet	October Borough election					3,000
[101-11-000] July 4 fireworks	American Legion - community fireworks					4,000
[101-11-000] Community holiday festival	Chamber of Commerce - tree lighting					500
[101-11-000] Mayor's discretionary expenses	Gifts, ceremonial items					250
Total						7,750
[Note]	The decrease is due to the cost of hosting the SE Conference annual conference in FY 2019.					
6045 MEETING/TRAINING FOOD	405	800	1,066	900	100	12.5%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] Bottled water	Assembly Chambers					400
[101-11-000] Meeting refreshments	Annual policy session; special events					500
Total						900
6050 BOROUGH ADVOCACY	0	2,500	800	2,500	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] Legislative Fly-In February - Juneau	Hosted banquet					2,500
Total						2,500

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6090 CONTRACTUAL SERVICES	1,985	5,110	3,810	5,110	0	0.0%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-11-000] Janitorial			5,110			
Total			5,110			
6331 LONG DISTANCE	62	100	62	100	0	0.0%
<b>[Entity] Budget Detail Desc.</b>		<b>Note</b>			<b>Total</b>	
[101-11-000] Long distance and conference calls						100
Total						100
<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**  
**101-12-000 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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-12-000] ICMA Annual conference	Borough Manager					3,400
[101-12-000] ICMA Regional conference	Assistant Manager					1,995
[101-12-000] NHRMA	HR Administrator					2,100
[101-12-000] Borough Leadership training	Directors/Supervisors (on-site)					3,000
[101-12-000] SHRM certification exam	HR Administrator					300
Total						10,795
5301 BOROUGH BUSINESS TRAVEL	5,492	8,400	11,200	10,425	2,025	24.1%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-12-000] Southeast Conference	Borough Manager					1,520
[101-12-000] Mid-Session Southeast Conference or Prince Rupert Seafest	Borough Manager					1,200
[101-12-000] State Legislature Fly-In	Borough Manager					1,200
[101-12-000] Federal Advocacy trip / NACo	Borough Manager					3,600
[101-12-000] AML annual conference	Borough Manager					1,300
[101-12-000] AML summer conference	Borough Manager					1,605
Total						10,425
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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-12-000] AMMA membership	Borough Manager					200
[101-12-000] Chamber of Commerce membership						1,500
[101-12-000] Ketchikan Daily News subscription						155
[101-12-000] AML salary and benefits survey						95
[101-12-000] SHRM membership	HR Director, HR Administrator					450
[101-12-000] ICMA membership	Borough Manager, Assistant Manager					1,160
Total						3,560

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-%
6030 PUBLISHING EXPENSE	2,803	2,500	2,400	2,500	0	0.0%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-12-000] Employment ads			2,500			
Total			2,500			
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%)
<b>[Entity] Budget Detail Desc.</b>			<b>Note</b>			
[101-12-000] Janitorial						2,643
[101-12-000] Emergency Management Services			City of Ketchikan			15,000
[101-12-000] Compensation study			FY19 carry forward			40,000
Total						57,643
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%)



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**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

101-13-000 CLERK

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] Records Manager	Elections					200
Total						200
5120 TEMPORARY PAY	7,729	6,400	6,645	6,400	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] Polling place officials, Canvass Board	October 2019 election					6,400
Total						6,400
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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] AAMC conference	Clerk, Deputy Clerk					3,200
[101-13-000] NW Clerks Institute (NCI)	Deputy Clerk					1,800
[101-13-000] NCI or IIMC conference	Clerk					1,400
[101-13-000] ARMA or Laserfiche conference	Records Manager					1,400
Total						7,800
6010 SUPPLIES	3,284	3,350	3,350	3,350	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] Legislative supplies	Minutes, ordinance, resolution books					900
[101-13-000] Filing supplies	Filing folders, etc					400
[101-13-000] Ceremonial items	Certificates, folders, etc					200
[101-13-000] General supplies	Pens, notepads, paper clips, etc					700
[101-13-000] Election supplies	Precinct envelopes, labels, pens, etc					250
[101-13-000] Records supplies	Record storage boxes					700
[101-13-000] Board of Ethics supplies	Ethics Board minute books, etc					200
Total						3,350

KETCHIKAN GATEWAY BOROUGH

FY 2020

101-13-000 CLERK

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6020 DUES & PUBLICATIONS	1,179	740	1,300	965	225	30.4%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] International Institute of Municipal Clerks (IIMC)	Dues - Clerk, Deputy Clerk					240
[101-13-000] Alaska Association of Municipal Clerks (AAMC)	Dues - Clerk, Deputy Clerk, Records Manager					300
[101-13-000] Nat'l Assn of Parliamentarians (NAP)	Dues - Clerk					75
[101-13-000] Association of Records Managers (ARMA)	Dues - Records Manager					175
[101-13-000] Government social media	Dues - Records Manager					175
Total						965
6030 PUBLISHING EXPENSE	13,406	12,600	13,500	13,400	800	6.3%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] Public hearing ads	Mandatory AS 29.25.020 and 29.71.800					1,300
[101-13-000] Election notices	Courtesy publication in newspaper					2,200
[101-13-000] Notices of upcoming meetings	Meeting notices - general					5,100
[101-13-000] Assembly agenda ads	Discretionary agenda posting in newspaper					4,800
Total						13,400
6060 RENTALS	13,200	13,200	13,200	15,840	2,640	20.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] Offsite records storage	Monthly rate increased as of 7/1/19					15,840
Total						15,840
6070 POSTAGE EXPENSE	444	600	900	750	150	25.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] General postage	Property owner notifications, notices of decision					500
[101-13-000] Election postage	Absentee-by-mail ballots; DOE materials					250
Total						750

KETCHIKAN GATEWAY BOROUGH

FY 2020

101-13-000 CLERK

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6080 PROFESSIONAL SERVICES	6,572	5,050	6,800	5,050	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] Memory card programming		October 2019 election				2,000
[101-13-000] Ballot stock and printing		October 2019 election				1,800
[101-13-000] Microfilm services		Vital records program - annual microfilm				900
[101-13-000] Records destruction services		Annual records destruction - shredding				350
Total						5,050
6090 CONTRACTUAL SERVICES	6,113	8,351	6,300	13,351	5,000	59.9%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] Borough code		Codification supplements and online services				11,500
[101-13-000] Janitorial						1,851
Total						13,351
[Note]	Increase due to expected legal review and re-write of KGBC Title 18 (Zoning code)					
6100 INSURANCE	181	181	783	783	602	332.6%
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[101-13-000] Insurance and broker fee			783			783
Total			783			783
6331 LONG DISTANCE	75	75	70	75	0	0.0%
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[101-13-000] Long distance			75			75
Total			75			75
6370 MILEAGE REIMBURSEMENT	71	50	50	50	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] Mileage reimbursement		Records Manager				50
Total						50
6525 SMALL EQUIPMENT PURCHASES	230	250	250	250	0	0.0%
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[101-13-000] Small equipment			250			250
Total			250			250

KETCHIKAN GATEWAY BOROUGH

FY 2020

101-13-000 CLERK

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
<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%



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**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**  
**101-14-000 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%)
<b>[Entity] Budget Detail Desc. Note Total</b>						
[101-14-000] NALA conference Paralegal CLE's		Paralegal				2,600
[101-14-000] IMLA mid-year		Attorney				2,500
[101-14-000] AML		Attorney				1,000
Total						6,100
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%
<b>[Entity] Budget Detail Desc. Total</b>						
[101-14-000] Janitorial						1,334
Total						1,334
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>
TOTAL APPROPRIATIONS	414,033	353,964	347,617	365,508	11,544	3.3%

**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 BOROUGH

FY 2020

101-21-000 FINANCE

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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%

<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[101-21-000] ICMA membership and credentialing program	Finance Director	1,075
[101-21-000] Local training for CPE	Controller	650
[101-21-000] AGFOA Fall conference	Director, Controller	3,100
[101-21-000] AML Fall conference	Director (in conjunction with AGFOA)	625
[101-21-000] GFOA training (on-line)	Director, Controller	180
[101-21-000] Online required CPE	Controller	500
[101-21-000] ABM on-line training	Staff Accountant	800
[101-21-000] Accounting classes at UAS	Staff Accountant	1,500
[101-21-000] NIGP course	Procurement Officer	2,500
<b>Total</b>		<b>10,930</b>

6010 SUPPLIES	8,894	13,450	12,500	13,450	0	0.0%
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<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[101-21-000] Envelopes, forms, paper, office supplies, etc	13,450
<b>Total</b>	<b>13,450</b>

6015 BOOKS & SOFTWARE	41,899	40,940	40,940	41,405	465	1.1%
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<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[101-21-000] Financial Edge	Blackbaud	24,000
[101-21-000] Hosting and FTP hosted backup	Blackbaud	6,250
[101-21-000] Advanced Budget Module	Questica	5,060
[101-21-000] E-mail module for statements, payroll, and billing	Omatic	1,295
[101-21-000] Fixed assets module	Sage software	2,750
[101-21-000] FMLA software	JJ Keller	850
[101-21-000] GAAP and GASB manuals		450
[101-21-000] OSHA reporting software	First Records	500
[101-21-000] FICA administration	State of Alaska	250
<b>Total</b>		<b>41,405</b>

KETCHIKAN GATEWAY BOROUGH

FY 2020

101-21-000 FINANCE

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6020 DUES & PUBLICATIONS	2,022	1,850	1,850	2,845	995	53.8%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-21-000] GFOA annual dues	Director, Controller					350
[101-21-000] Aatrix	Quarterly payroll filings, 1099's and W-2's					400
[101-21-000] Northern Credit Services	Annual membership					125
[101-21-000] Newspaper subscription	Ketchikan Daily News					155
[101-21-000] GFOA CAFR peer review						550
[101-21-000] NIGP membership dues	Local and national dues					350
[101-21-000] FICA annual dues						225
[101-21-000] Notary Bond renewal	Staff Accountant & Procurement Officer					300
[101-21-000] CPA license fees						390
Total						2,845
6030 PUBLISHING EXPENSE	13,604	13,500	13,500	14,350	850	6.3%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-21-000] Foreclosure and end of redemption notices	Required					13,000
[101-21-000] Procurement advertising						200
[101-21-000] Notice of taxes due	Not required					400
[101-21-000] Publication of sales tax delinquency lists	Not required					750
Total						14,350
6031 RECORDING FEES/TITLE REPORTS	2,660	3,500	3,500	3,500	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-21-000] Title reports for end of redemptions/foreclosures	Billed to property owner					3,500
Total						3,500
6032 BANKING FEES	99,273	125,000	118,500	150,000	25,000	20.0%
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[101-21-000] Client analysis fees						20,000
[101-21-000] Credit card & other banking fees						130,000
Total						150,000

## KETCHIKAN GATEWAY BOROUGH

FY 2020

## 101-21-000 FINANCE

DESCRIPTION	FY2018	FY2019	FY2019	FY2020	FY20-FY19	FY20-FY19
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-21-000] Lexis Nexus skip tracing	Added to debt collected					2,000
[101-21-000] Process service						4,000
Total						6,000
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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-21-000] Audit services	Teuscher Walpole					62,500
[101-21-000] GASB 87 support	New GASB pronouncement					1,000
Total						63,500
6090 CONTRACTUAL SERVICES	6,208	24,588	24,300	19,588	(5,000)	(20.3%)
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[101-21-000] Janitorial						9,588
[101-21-000] Access programming and support						10,000
Total						19,588
6100 INSURANCE	0	0	0	250	250	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-21-000] Errors and Omissions insurance	Previously budgeted in non-departmental					250
Total						250
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**  
**101-22-000 ASSESSMENT**

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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%

<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[101-22-000] AAO winter conference	Director	2,800
[101-22-000] IAAO training courses	All staff	10,500
[101-22-000] AAO summer conference	Director	2,800
[101-22-000] McKissock education online classes	All staff	1,200
[101-22-000] IAAO online courses	All staff	1,200
<b>Total</b>		<b>18,500</b>

[Note]  
Newer staff members

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%

<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[101-22-000] M&S residential software	4,750
[101-22-000] M&S commercial software	7,100
[101-22-000] M&S commercial handbook x 1	650
[101-22-000] M&S residential handbook x 3	1,080
[101-22-000] APEX sketch software	1,200
[101-22-000] IAAO text books (CRLF) and IAAO text books	250
<b>Total</b>	<b>15,030</b>

6020 DUES & PUBLICATIONS	880	2,250	2,250	1,210	(1,040)	(46.2%)
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<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[101-22-000] IAAO membership dues	4 staff enrolled as members	760
[101-22-000] AAO membership dues	5 staff enrolled as members	150
[101-22-000] Ketchikan Daily News subscription		150
[101-22-000] AAO recertification fees		150
<b>Total</b>		<b>1,210</b>

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%

<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[101-22-000] Floatplane rental	Appraising outlying areas	6,800
[101-22-000] Boat rental	Appraising outlying areas	1,200
<b>Total</b>		<b>8,000</b>

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-22-000] Programming services						45,000
						Access database and programming support
[101-22-000] Janitorial						3,221
Total						48,221
[Note]						
The need for IT services has increased after the retirement of a long-term employee. This increase of \$10,000 is based on the current trend observed from November 2018 thru January 2019.						
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%



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**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>
<b>TOTAL APPROPRIATIONS</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>

**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%
<b>[Entity] Budget Detail Desc. Note Total</b>						
[101-25-000] Animal Control Training Services (ACTS)						3,000
[101-25-000] National Animal Control Association National Conference						3,000
Total						6,000
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%
<b>[Entity] Budget Detail Desc. Total</b>						
[101-25-000] Supplies for shelter and field operations						8,000
Total						8,000
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%
<b>[Entity] Budget Detail Desc. Note Total</b>						
[101-25-000] LexisNexis						120
Total						120
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%
<b>[Entity] Budget Detail Desc. Total</b>						
[101-25-000] Veterinary services						62,000
Total						62,000
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%
<b>[Entity] Budget Detail Desc. Note Total</b>						
[101-25-000] Pre-exposure rabies vaccines						3,000
Total						3,000
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%

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

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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>
<b>TOTAL APPROPRIATIONS</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>



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**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>



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**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**  
**101-26-020 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%

<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[101-26-020] Receptionist		17,650
[101-26-020] Monitor		16,500
[101-26-020] Children's room		13,000
[101-26-020] Roller skating		5,200
[101-26-020] Programs	Camps	44,785
[101-26-020] Programs	Special events	6,035
[101-26-020] Programs	Fitness	31,095
[101-26-020] Custodial		1,500
<b>Total</b>		<b>135,765</b>

[Note]  
Increase due to extended summer hours

5200 TAXES/BENEFITS	249,227	258,315	258,315	266,672	8,358	3.2%
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[Note]  
Increase due to increase in temporary wages and IBEW medical cost

6010 SUPPLIES	1,224	900	900	900	0	0.0%
6011 OPERATING SUPPLIES	20,786	28,550	28,500	29,050	500	1.8%

<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[101-26-020] Red Cross	Certificates, course materials	500
[101-26-020] Gyms	Toys, balls, racquets	2,500
[101-26-020] Roller skating	Skates, parts, music	1,000
[101-26-020] Fitness rooms	Upholstery, misc.	1,000
[101-26-020] Building supplies	Towels, locks, wristbands, batteries	1,850
[101-26-020] Cleaning supplies	Laundry, cleaning products	11,500
[101-26-020] 1st Aid supplies	Band-aids, tape, ointment	200
[101-26-020] Children's room	Toys, books, movies, snacks	750
[101-26-020] Camps	Snacks, crafts, field trips	4,500
[101-26-020] Special events	T-shirts, prizes, toys, decor	3,750
[101-26-020] Fitness	Music, prizes, equipment	1,000
[101-26-020] Uniforms	Staff shirts	500
<b>Total</b>		<b>29,050</b>

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6020 DUES & PUBLICATIONS	3,947	4,463	4,545	4,823	360	8.1%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-020] Ketchikan Daily News		1 year subscription				75
[101-26-020] The Society of European Stage Authors & Composers (SESAC)		Music license agreement				287
[101-26-020] Broadcast Music, Inc. (BMI)		Music license agreement				161
[101-26-020] Motion Picture Licensing Corp (MPLC)		Music license agreement				304
[101-26-020] American Society of Composers, Authors & Publishers		Music license agreement				179
[101-26-020] Survey Monkey		1 year survey subscription				192
[101-26-020] National Recreation & Parks Association (NRPA)		1 year membership				325
[101-26-020] RecDesk		Registration software				2,050
[101-26-020] RecDesk		Variable surcharge				1,000
[101-26-020] Online scheduler		Employee schedule software subscription				250
Total						4,823
6030 PUBLISHING EXPENSE	3,800	3,750	4,100	4,150	400	10.7%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-020] Ketchikan Daily News		Quarterly brochure				4,150
Total						4,150
6032 BANKING FEES	5,394	5,200	4,800	5,200	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-020] Gateway Recreation Center		Credit card & bank fees				5,200
Total						5,200
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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-020] Martial Arts						22,100
[101-26-020] Fitness		Yoga, Zumba, personal training				26,100
[101-26-020] Mat Rats		Wrestling				2,600
Total						50,800
6100 INSURANCE	9,406	9,086	18,500	18,490	9,404	103.5%
[Note]	Increase due to switching insurance companies					

**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-%
6110 MEDICAL EXPENSE	80	0	0	0	0	0.0%
6310 ELECTRICITY	32,864	40,000	37,000	75,000	35,000	87.5%
[Note] Due to rate increase						
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**  
**101-26-030 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%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-26-030] Lifeguards			110,000			
[101-26-030] Swim instructors			67,000			
[101-26-030] Monitor			9,400			
[101-26-030] Receptionist			17,650			
Total			204,050			
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%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-26-030] Certified Pool Operators (CPO) certifications			5,000			
[101-26-030] Lifeguard Instructor certification			500			
Total			5,500			
5400 UNIFORM ALLOWANCE	687	1,800	1,200	1,800	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-030] IBEW uniform allowance	6 employees-GAC					1,800
Total						1,800
6010 SUPPLIES	720	900	900	900	0	0.0%
6011 OPERATING SUPPLIES	68,821	74,050	90,000	81,050	7,000	9.5%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-030] Red Cross	Certificates, course materials					3,000
[101-26-030] Chemicals	Increase due to failing filtration system					55,000
[101-26-030] Filters	Media					2,500
[101-26-030] Test kit supplies						2,000
[101-26-030] Swim supplies	Noodles, lesson supplies, fins					3,000
[101-26-030] Uniforms	Staff shirts and tanks					500
[101-26-030] Rescue equipment	Backboard, whistles, tubes, masks					1,500
[101-26-030] Building supplies	Towels, locks, wristbands, batteries					1,850
[101-26-030] Cleaning supplies	Laundry, cleaning supplies					11,500
[101-26-030] 1st Aid supplies	Band-aids, tape, ointment					200
Total						81,050

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6020 DUES & PUBLICATIONS	3,947	4,463	4,545	4,823	360	8.1%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-030] Ketchikan Daily News		1 year subscription				75
[101-26-030] The Society of European Stage Authors & Composers (SESAC)		Music license agreement				287
[101-26-030] Broadcast Music, Inc. (BMI)		Music license agreement				161
[101-26-030] Motion Picture Licensing Corp (MPLC)		Music license agreement				304
[101-26-030] American Society of Composers, Authors & Publishers (ASCAP)		Music license agreement				179
[101-26-030] Survey Monkey		1 year survey subscription				192
[101-26-030] National Recreation & Park Association (NRPA)		1 year membership				325
[101-26-030] RecDesk		Registration software				2,050
[101-26-030] RecDesk		Variable surcharge				1,000
[101-26-030] Online scheduler		Employee schedule software subscription				250
Total						4,823
6030 PUBLISHING EXPENSE	3,800	3,750	4,100	4,150	400	10.7%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-030] Ketchikan Daily News		Quarterly brochure				4,150
Total						4,150
6032 BANKING FEES	5,394	5,200	4,800	5,200	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-030] Credit card & bank fees			5,200			5,200
Total			5,200			5,200
6070 POSTAGE EXPENSE	66	75	25	75	0	0.0%
6090 CONTRACTUAL SERVICES	2,111	2,400	2,455	2,400	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-030] DEC water testing		Monthly pool water tests				2,400
Total						2,400
6100 INSURANCE	9,406	9,086	16,300	16,216	7,130	78.5%
[Note]	Increase due to changing insurance companies					

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6110 MEDICAL EXPENSE	669	830	1,000	830	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-030] HEP A shot		2 employees				140
[101-26-030] HEP B shot		2 employees				210
[101-26-030] Pre-employment substance screening		Lifeguards, Swim Instructors				480
Total						830
6150 FINES & PENALTIES	4	0	0	0	0	0.0%
6310 ELECTRICITY	111,463	121,000	122,000	185,000	64,000	52.9%
[Note]	Due to rate increase					
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%
[Note]	Increase to improve building maintenance					
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>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-030] Colorado Timing Pads		2 replacement pads				3,000
[101-26-030] AED and AED Trainer						3,500
Total						6,500
<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>



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**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**  
**101-27-001 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%
[Note]						
Adjustments made to employee allocations						
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**  
**101-27-002 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%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-27-002] Danger tree removal			5,000			
Total			5,000			
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>
<b>TOTAL APPROPRIATIONS</b>	<b>266,847</b>	<b>224,219</b>	<b>287,369</b>	<b>290,158</b>	<b>65,939</b>	<b>29.4%</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/FEEES/PERMITS	1,520	1,500	1,500	1,500	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-27-003] Food handler permits	Norman Walker, Dudley & Weiss fields					600
[101-27-003] Annual recertification fire suppression units	Norman Walker field					900
Total						1,500
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%)
[Note]	Decrease due to changing insurance companies					
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>
<b>TOTAL APPROPRIATIONS</b>	<b>524,596</b>	<b>622,903</b>	<b>625,891</b>	<b>520,230</b>	<b>(102,673)</b>	<b>(16.5%)</b>

**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%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-27-004] Borough engineering services			5,000			
Total			5,000			
6085 LICENSES/FEES/PERMITS	0	50	50	50	0	0.0%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-27-004] Vehicle registration renewal			50			
Total			50			
6090 CONTRACTUAL SERVICES	17,468	51,581	51,581	51,581	0	0.0%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-27-004] Janitorial			1,581			
[101-27-004] Junk vehicle contract			50,000			
Total			51,581			
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**  
**101-30-000 PLANNING**

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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%
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[101-30-000] APA national conference						3,000
[101-30-000] Online training						2,000
[101-30-000] AML						1,750
[101-30-000] Southeast conference						1,750
[101-30-000] Tourism conference						2,000
[101-30-000] Alaska APA conference						2,000
Total						12,500
[Note]						
Increase includes a tourism conference recommended by KVB due to the Tourism Strategy project						
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%
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[101-30-000] APA Dues						2,200
[101-30-000] ASFPM membership						160
[101-30-000] Floodplain manager certification						80
[101-30-000] Daily News subscription						150
[101-30-000] ICMA membership						450
Total						3,040
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%
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[101-30-000] SEABIA expo booth						500
[101-30-000] Census 2020 supplies						1,500
Total						2,000
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%)
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[101-30-000] Janitorial						3,977
[101-30-000] Simplifile						195
[101-30-000] Programming services						2,500
Total						6,672
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>

KETCHIKAN GATEWAY BOROUGH  
FY 2020  
101-30-000 PLANNING

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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>
TOTAL APPROPRIATIONS	641,511	646,150	555,112	639,447	(6,703)	(1.0%)



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**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**  
**101-31-000 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%)
<b>[Entity] Budget Detail Desc. Note Total</b>						
[101-31-000] 4 Seasonal drivers		Temporary - scheduled 40 hrs/week during summer				65,000
[101-31-000] Temporary drivers		Support - drivers that work less than 14 hours per week				11,000
[101-31-000] Bus detailer		Pilot program				9,000
[101-31-000] Attendance incentive program						20,000
Total						105,000
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%)
<b>[Entity] Budget Detail Desc. Note Total</b>						
[101-31-000] Required DOT trainings / meetings		To be announced by DOT				2,500
Total						2,500
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%
<b>[Entity] Budget Detail Desc. Total</b>						
[101-31-000] Paratransit contract			345,000			
[101-31-000] Janitorial			9,000			
[101-31-000] Substance screening			1,500			
Total			355,500			
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%)

[Note]  
Reduction due to newer fleet of buses

KETCHIKAN GATEWAY BOROUGH  
FY 2020  
101-31-000 TRANSIT

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
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%)
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-31-000] Shredder, steam cleaner, Director laptop			3,000			
Total			3,000			
6530 EQUIPMENT PURCHASE	7,633	33,000	35,000	33,106	106	0.3%
<b>[Entity] Budget Detail Desc.</b>			<b>Note Total</b>			
[101-31-000] Tech grant		FY18 Carry forward			28,106	
[101-31-000] Maintenance building upgrade		FY18 Carry forward			5,000	
Total					33,106	
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>



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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  
101-32-000 CODE ENFORCEMENT

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-32-000] LexisNexis	Vehicle searches for citations					1,440
Total						1,440
6090 CONTRACTUAL SERVICES	252	660	500	660	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>					
[101-32-000] Janitorial	660					
Total	660					
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%
<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>					
[101-32-000] Replacement tires	1,400					
Total	1,400					
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**  
**101-35 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%

<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[101-35-010] Ketchikan Area Arts and Humanities	Community grant	25,000
[101-35-011] Boys and Girls Club Alaska	Community grant	25,000
[101-35-012] Ketchikan Kanayama Exchange Program	Community grant	17,325
[101-35-013] Women in Safe Homes	Community grant	23,785
[101-35-014] Southeast Alaska Independent Living	Community grant	12,000
[101-35-015] Ketchikan Killer Whales Swim Club	Community grant	0
[101-35-016] Senior Services Meal Program	Community grant	25,000
[101-35-017] Alaska Legal Services Corporation	Community grant	17,000
[101-35-018] Love in Action	Community grant	10,000
[101-35-019] Ketchikan Youth Court	Community grant	4,800
[101-35-020] Ketchikan Humane Society	Community grant	4,999
[101-35-021] Ketchikan Youth Initiatives	Community grant	7,600
[101-35-022] First City Players	Community grant	20,000
[101-35-023] First City Homeless Services - Day Shelter	Community grant	26,000
[101-35-024] Ketchikan Wellness Coalition	Community grant	16,000
[101-35-025] Rendezvous Senior Day Services, Inc.	Community grant	30,000
[101-35-030] Available funds for grants		5,491
[101-35-030] Ketchikan Chamber of Commerce	KMIC FY19 carry forward	23,915
[101-35-031] UAS Testing Center	Community grant	60,000
[101-35-038] Special Olympics	Community grant	5,000
[101-35-039] Grow Ketchikan	Community grant	5,000
<b>Total</b>		<b>363,915</b>

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>
<b>TOTAL APPROPRIATIONS</b>	<b>339,508</b>	<b>339,508</b>	<b>363,915</b>	<b>24,407</b>	<b>7.2%</b>

**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>



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**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>
<b>TOTAL APPROPRIATIONS</b>	<b>48,006</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5.8%</b>



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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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%)



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**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**  
**101-39-000 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%

<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[101-39-000] General supplies	500
[101-39-000] Copier and printer paper	5,000
Total	5,500

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%

<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[101-39-000] Solarwinds annual maintenance	Network management and monitoring software	1,700
[101-39-000] Network backup software annual maintenance		4,700
[101-39-000] Esri annual software maintenance	Mapping software maintenance	19,500
[101-39-000] Vmware annual maintenance	Virtualization software maintenance	5,000
[101-39-000] Equallogic San annual software maintenance	Network San software maintenance	3,500
[101-39-000] Granicus web streaming annual maintenance		4,000
[101-39-000] LaserFiche annual software maintenance	Document management software maintenance	25,000
[101-39-000] Firewall annual maintenance-management		2,000
[101-39-000] Website annual maintenance		5,500
[101-39-000] Agendaquick annual maintenance / coldfusion upgrade		8,000
[101-39-000] Facilities management software maintenance	Maintenance edge, utility trac, facility schedule connect GIS	14,500
[101-39-000] Miscellaneous utility software		1,500
[101-39-000] PDF software maintenance		1,000
[101-39-000] Office 365 and email software maintenance		19,000
[101-39-000] Social media archiver annual maintenance	Web archiving	2,800
[101-39-000] Webex	Meeting software	360
[101-39-000] Patch management software maintenance		2,000
Total		120,060

[Note]  
Increase due to additional Microsoft office liscensing fees

6021 DATA SERVICES	50,387	49,800	49,800	28,000	(21,800)	(43.8%)
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<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[101-39-000] Borough facilities data circuits	20,000
[101-39-000] Internet access and services	8,000
Total	28,000

KETCHIKAN GATEWAY BOROUGH  
FY 2020  
101-39-000 AUTOMATION

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6060 RENTALS	0	2,285	50	10,000	7,715	337.6%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-39-000] Mail machine rent						2,000
[101-39-000] Folder/stuffer rent						8,000
Total						10,000
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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-39-000] Technical and professional services						40,000
[101-39-000] Airport support						15,600
[101-39-000] GIS-Sidwell						35,000
Total						90,600
[Note]	Outsourcing of GIS support due to resignation of employee					
6090 CONTRACTUAL SERVICES	54,473	100,718	100,700	116,718	16,000	15.9%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-39-000] Janitorial						1,218
[101-39-000] Programming support						92,500
[101-39-000] Copier, printer supplies and maintenance						37,000
[101-39-000] Cyber security assessment (new)						10,000
[101-39-000] Managed antivirus/malware and email						6,000
[101-39-000] Programming support						-30,000
Total						116,718
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%
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[101-39-000] Warranty extensions						2,000
[101-39-000] UPS server room battery replacement						3,500
Total						5,500

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 101-39-000 AUTOMATION

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6525 SMALL EQUIPMENT PURCHASES	39,273	51,500	51,000	29,000	(22,500)	(43.7%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-39-000] Desktop computer replacements						25,000
[101-39-000] Other replacement equipment as needed						4,000
Total						29,000
6530 EQUIPMENT PURCHASE	21,835	30,000	30,000	32,000	2,000	6.7%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-39-000] VM host Dell server scheduled upgrade						12,000
[101-39-000] NAS remote backup						20,000
Total						32,000
<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**  
**101-40 GF CAPITAL & MAJOR PROJECTS**

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-40-000] Neighborhood plans	Gravina master plan					30,000
[101-40-000] Neighborhood plans	Pennock Island					30,000
Total						60,000
6090 CONTRACTUAL SERVICES	0	0	0	34,000	34,000	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-40-000] Website redesign and ADA upgrades	Including HR solutions upgrades and mobile compatability					34,000
Total						34,000
6530 EQUIPMENT PURCHASE	0	122,500	110,000	33,500	(89,000)	(72.7%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-40-000] Vehicle purchase	Split between General Fund, Wastewater and Water departments					33,500
Total						33,500
6540 CAPITAL IMPROVEMENTS	44,884	20,000	0	405,000	385,000	1925.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-40-113] Agenda/video/records management software	FY 2019 carry forward					20,000
[101-40-122] Computer aided mass appraisal system	Assessment department					385,000
Total						405,000
<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>
<b>TOTAL APPROPRIATIONS</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>

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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**  
**400-60-000 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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[400-60-000] ARFF recertifications	7 employees - required					19,000
Total						19,000
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%)
[Note]	Reduced due to less expenses than anticipated					
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%)
[Note]	ARFF building remodel completed					
6431 HEATING FUEL	13,245	4,500	11,000	10,000	5,500	122.2%
[Note]	Anticipated increase in oil prices					
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%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[400-60-000] Vehicle purchase	Flatbed truck or SUV					30,000
Total						30,000
[Note]	Two older vehicles being surplusd; one less fleet vehicle with new vehicle to be purchased					

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6461 VEHICLE FUEL & OIL	34,302	50,000	35,000	40,000	(10,000)	(20.0%)
[Note] Anticipated better gas mileage with newer fleet						
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>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[400-60-000] Vehicle purchase			40,000			
Total			40,000			

<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%)



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**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**  
**400-61-000 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%
[Note] Increase for purchase of new tasers and bullet proof vests						
6010 SUPPLIES	180	400	300	500	100	25.0%
6011 OPERATING SUPPLIES	25,576	30,000	34,000	35,000	5,000	16.7%
[Note] Increase due to required additional ice-melt						
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%)
<b>[Entity] Budget Detail Desc. Total</b>						
[400-61-000] Pest management and garbage service						25,000
Total						25,000
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%
[Note] Increased rates imposed by City of Ketchikan						
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%)
[Note] Curbs and parking updates completed						
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**  
**400-62-000 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%
[Note] Increased after hours operations						
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%
[Note] Anticipated increase in fuel costs						
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%)
[Note] Decrease due to construction of uplands parking						
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**  
**400-63-000 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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[400-63-000] FAA required training		Airport Manager				3,500
Total						3,500
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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[400-63-000] Terminal area study		Reimbursed by PFC Fund				500,000
Total						500,000
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>
<b>TOTAL APPROPRIATIONS</b>	<b>460,587</b>	<b>526,759</b>	<b>513,181</b>	<b>999,754</b>	<b>472,995</b>	<b>89.8%</b>

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%)



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**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**  
**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%)
<b>[Entity] Budget Detail Desc.</b>				<b>Total</b>		
[400-65-000] Vehicle purchase				26,000		
Total				26,000		
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 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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>
TOTAL APPROPRIATIONS	661,781	729,939	733,623	730,828	889	0.1%

**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%

<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[480-10-001] Regional Disposal		20,000
[480-10-001] Full Cycle		128,000
[480-10-001] Miscellaneous repairs		10,000
[480-10-001] Shoreline Septic		181,000
[480-10-001] SCADA annual fee	Whitman pump station	2,000
[480-10-001] SCADA annual fee	Roosevelt water treatment	1,950
[480-10-001] SCADA annual fee	Oyster Ave. lift station	1,950
[480-10-001] SCADA annual fee	Saxman lift station	2,020
[480-10-001] SCADA annual fee	Shoup Street lift station	1,950
[480-10-001] SCADA data center offsite backup and server		7,200
Total		356,070

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%)

<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[480-10-001] Pumps and blowers	15,000
Total	15,000

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6540 CAPITAL IMPROVEMENTS	0	15,000	15,000	33,500	18,500	123.3%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[480-10-001] Vehicle purchase		Split between General Fund, Wastewater and Water departments				33,500
<b>Total</b>						<b>33,500</b>
<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>



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**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%



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***OTHER FUND  
SUMMARIES***

***FY 2020***



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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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	FY2019	FY2019	FY2020	FY20-FY19	FY20-FY19
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	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>



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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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>



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

DESCRIPTION	FY2018	FY2019	FY2019	FY2020	FY20-FY19	FY20-FY19
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	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>



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**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**  
**701-10-000 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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[701-10-000] Southeast conference	Lands Administrator					1,750
[701-10-000] Housing Summit	Lands Administrator					2,000
Total						3,750
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%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[701-10-000] Entitlement lands	Harriet Hunt / First Waterfall - carry forward					220,000
[701-10-000] Borough subdivisions	Individual Borough projects - subject to Assembly approval					60,000
Total						280,000
6085 LICENSES/FEES/PERMITS	1,550	500	1,000	500	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[701-10-000] Coast Guard Beach trail	AMHLT fee					500
Total						500
6090 CONTRACTUAL SERVICES	321	3,825	3,635	3,325	(500)	(13.1%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[701-10-000] Janitorial	300 sf - Borough offices					825
[701-10-000] Programming support						2,500
Total						3,325
6330 TELEPHONE	13	0	195	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	500,000	500,000	0	(500,000)	(100.0%)
[Note]	Purchase of Mountain Point parcel completed in FY 2019					
<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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[701-10-000] South Tongass Service Area loan	Tanker 5 replacement					162,500
Total						162,500

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
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%)



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**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**  
**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%
<b>[Entity] Budget Detail Desc. Note Total</b>						
[701-10-010] Bank of New York / Mellon		Admin fees				2,750
Total						2,750
6090 CONTRACTUAL SERVICES	15,287	4,041	4,500	19,141	15,100	373.7%
<b>[Entity] Budget Detail Desc. Note Total</b>						
[701-10-010] Janitorial		Murkowski/Sullivan - 500 sf				1,375
[701-10-010] Janitorial		Land Trust / DNR - 424 sf				1,166
[701-10-010] Common area carpet cleaning						1,500
[701-10-010] Security services		Public meetings				6,500
[701-10-010] Security services		Nightly walk-through				8,600
Total						19,141
[Note]						
Increase due to addition of security services						
6100 INSURANCE	7,259	7,300	7,300	15,824	8,524	116.8%
[Note]						
Increase due to switching insurance companies						
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%
<b>[Entity] Budget Detail Desc. Total</b>						
[701-10-010] General maintenance			20,000			20,000
Total			20,000			20,000
6540 CAPITAL IMPROVEMENTS	0	130,000	0	130,000	0	0.0%
<b>[Entity] Budget Detail Desc. Note Total</b>						
[701-10-010] Renovations		FY19 carry forward				30,000
[701-10-010] Security system		FY19 carry forward				100,000
Total						130,000

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
<b>OPERATING EXPENSES</b>	143,845	250,591	126,250	279,215	28,624	11.4%
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>	(92,958)	305,769	305,769	300,841	(4,929)	(1.6%)
TOTAL APPROPRIATIONS	50,887	556,360	432,019	580,056	23,695	4.3%



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**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**  
**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%

<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[705-10-000] Neighborhood plan	Herring Cove	30,000
[705-10-000] Tourism strategy		80,000
[705-10-000] CPV grants	Subject to Assembly approval	250,000
[705-10-000] Janitorial	129 sf	382
[705-10-000] Nixel	Emergency service notification (pro rata)	1,000
[705-10-100] Visitor services program support	KVB	264,700
[705-10-126] Facility rent	Flight simulator	8,523
[705-10-165] Operating support	KVRS	35,960
[705-10-165] Helicopter hook package	KVRS (new)	45,100
Total		715,665

[Note]  
KVB increased by \$15,000; KVRS is a new request; \$250,000 placeholder subject to Assembly approval before awarded

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%

<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[705-10-000] North Tongass VFD	150,000
[705-10-000] South Tongass VFD	150,000
Total	300,000

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 705 COMMER PASSENGER VESSEL FUND

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
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>



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KETCHIKAN GATEWAY BOROUGH  
FY 2020  
710 NONAREAWIDE - LIBRARY FUND

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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>



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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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**  
**711 LOCAL EDUCATION FUND**

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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%
[Note Entity:711-00-000] Ordinance 1883 directs 100% of Tobacco Tax proceeds to the Local Education Fund.						
<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>[Entity] Budget Detail Desc. Note Total</b>						
[711-10-000] Required local contribution	2.65 mills on \$1,824,598,300 full value				4,835,185	
[711-10-000] Discretionary local contribution	Preliminary request per 4/17 School Board meeting				5,746,014	
Total					10,581,199	
<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%
<b>[Entity] Budget Detail Desc. Total</b>						
[711-10-000] Use of Gateway Aquatic Center					54,000	
[711-10-000] Use of athletic fields					59,445	
Total					113,445	
6619 TRANSFERS OUT - NT, ST, HS	0	76,445	76,445	76,445	0	0.0%
<b>[Entity] Budget Detail Desc. Total</b>						
[711-10-000] Homestead road fees					17,645	
[711-10-000] North Tongass Fire & EMS					20,400	
[711-10-000] South Tongass Fire & EMS					38,400	
Total					76,445	

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 711 LOCAL EDUCATION FUND

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
NON OPERATING EXPENSES	0	189,890	189,890	189,890	0	0.0%
TOTAL APPROPRIATIONS	8,166,839	9,754,023	9,754,023	10,891,089	1,137,066	11.7%
NET EXCESS REV OVER (UNDER) APP	1,867,917	(307,460)	652,785	(979,971)	(672,511)	218.7%
END ENDING FUND BALANCE	3,978,976	3,671,516	4,631,761	3,651,790	(19,726)	(0.5%)



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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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**  
**712 REC CAPITAL PROJECTS FUND**

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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%
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[712-10-000] BNY Mellon	Calculated agent fee (Aquatic center debt)					700
Total						700
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%)
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[712-10-000] A/C unit for cardio room						25,000
[712-10-000] Fitness equipment						15,000
Total						40,000
6540 CAPITAL IMPROVEMENTS	80,967	982,100	723,100	585,000	(397,100)	(40.4%)
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[712-10-000] GRC foundation drain/fuel tank	From FY20 - 24 Capital plan					100,000
[712-10-015] PW maintenance facility	FY19 carry forward					125,000
[712-10-020] Fawn Mountain grandstand	FY19 carry forward - grant match					25,000
[712-10-025] Pool filter replacement	FY19 carry forward					335,000
Total						585,000

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 712 REC CAPITAL PROJECTS FUND

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
<b>OPERATING EXPENSES</b>	134,241	1,077,100	818,300	625,700	(451,400)	(41.9%)
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>	1,793,370	1,785,261	1,785,261	1,831,401	46,140	2.6%
<b>TOTAL APPROPRIATIONS</b>	1,927,611	2,862,361	2,603,561	2,457,101	(405,260)	(14.2%)
<b>NET EXCESS REV OVER (UNDER) APP</b>	359,589	(636,948)	(257,300)	(31,198)	605,750	(95.1%)
<b>END ENDING FUND BALANCE</b>	2,821,629	2,184,681	2,564,329	2,533,131	348,450	15.9%



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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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**  
**713 SCHOOL BOND/CAPITAL IMPROV**

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[713-10-000] BNY Mellon	Calculated agent fee					600
Total						600
6540 CAPITAL IMPROVEMENTS	9,403	1,563,508	100	1,548,508	(15,000)	(1.0%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[713-10-000] Houghtaling roof replacement	FY 2019 carry forward					1,008,508
[713-10-000] Kayhi security cameras and upgrades	FY 2019 carry forward					340,000
[713-10-000] Kayhi exhaust stack	FY 2019 carry forward					150,000
[713-10-000] Contingency	Subject to Assembly approval					50,000
Total						1,548,508
<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%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[713-10-000] 2010-A	2000 refunding					728,000
[713-10-000] 2010-B 4	KayHi reroof					276,878
[713-10-000] 2011 Three	2003 refunding					615,900
[713-10-000] 2012 Two	2005B refunding					681,625
[713-10-000] 2013 One	School projects					608,400
Total						2,910,803
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>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[713-10-000] 12.181% of Aquatic Center debt						162,751
Total						162,751

KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 713 SCHOOL BOND/CAPITAL IMPROV

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
NON OPERATING EXPENSES	3,751,398	3,789,541	3,789,541	3,193,554	(595,987)	(15.7%)
TOTAL APPROPRIATIONS	3,832,481	5,353,649	3,790,241	4,742,662	(610,987)	(11.4%)
NET EXCESS REV OVER (UNDER) APP	470,577	(1,081,109)	637,147	(640,415)	440,694	(40.8%)
END ENDING FUND BALANCE	5,495,020	4,413,911	6,132,167	5,491,752	1,077,841	24.4%



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KETCHIKAN GATEWAY BOROUGH  
FY 2020  
714 AIRPORT PFC FUND

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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  
714 AIRPORT PFC FUND

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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>[Entity] Budget Detail Desc.</b>	<b>Note</b>		<b>Total</b>			
[714-10-000] Airport terminal study	FY19 carry forward		500,000			
Total						500,000
<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 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
<b>BEGINNING FUND BALANCE</b>	<b>782,507</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
4305 INTEREST INCOME	2	0	0	0	0	0.0%
<b>INVESTMENT INCOME</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
4455 TRANSFERS IN - ECON DEVELOP	0	0	0	0	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>
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>	<b>225,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100.0%)</b>
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>	<b>557,245</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>782,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100.0%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(782,507)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166.7%</b>
<b>END ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166.7%</b>



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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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>



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**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**  
**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%

<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[800-90-000] National Fire Academy- Emmittsburg, MD	2 members	1,200
[800-90-000] SEREMS	3 members	4,000
[800-90-000] Recertification training	All staff	2,000
[800-90-000] Alaska Fire Chiefs Summit- Juneau	Chief	4,000
[800-90-000] International Association of Fire Chiefs	Chief	3,000
[800-90-000] Officer Development training	EMS Lieutenant	3,500
[800-90-000] Emergency reporting training	3 staff members	4,000
[800-90-000] Training facility maintenance and updates	All staff	5,000
[800-90-000] Volunteer outside training	All staff	4,500
[800-90-000] Fire mechanics training		3,400
[800-90-000] Volunteer combination chiefs summit		2,800
<b>Total</b>		<b>37,400</b>

[Note]  
Additional training due to having 3 employees

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%

<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[800-90-000] Ambulance supplies	18,000
[800-90-000] Ice melt	400
[800-90-000] Cleaning and janitorial	2,500
[800-90-000] Coffee, tea, cocoa	500
[800-90-000] Rehab supplies	1,500
<b>Total</b>	<b>22,900</b>

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%)

<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[800-90-000] International Association of Arson	250
[800-90-000] Alaska Fire Chiefs Association	200
[800-90-000] International Fire Chiefs Association	325
[800-90-000] Subscriptions to trade journals	150
<b>Total</b>	<b>925</b>

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
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%

<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[800-90-000] Systems Design	5,000
[800-90-000] Tongass Sanitation	4,500
[800-90-000] Dispatch fees	7,800
[800-90-000] Alarm monitoring	600
[800-90-000] Emergency reporting	2,600
[800-90-000] I am Responding	900
[800-90-000] NIXLE	500
<b>Total</b>	<b>21,900</b>

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%

<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[800-90-000] Station 4 security system	25,000
[800-90-000] Snow and ice removal	4,000
[800-90-000] General maintenance	6,000
[800-90-000] LED lighting replacement	3,500
<b>Total</b>	<b>38,500</b>

[Note]  
Increase due to adding security system

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%)

<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[800-90-000] Radio/ pager repair and replacement	4,500
[800-90-000] AED maintenance	3,000
[800-90-000] SCBA flow testing	2,400
[800-90-000] Small equipment repair	3,000
[800-90-000] Fit tester calibration	1,100
[800-90-000] Air testing samples	1,000
[800-90-000] Fire extinguisher service	1,000
<b>Total</b>	<b>16,000</b>

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6460 VEHICLE MAINTENANCE	10,758	15,500	14,000	11,500	(4,000)	(25.8%)
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[800-90-000] Apparatus maintenance and service			7,000			
[800-90-000] Parts and maintenance			4,500			
Total			11,500			
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%)
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[800-90-000] Bunker gear replacement			20,000			
[800-90-000] Helmet replacement			1,800			
[800-90-000] Flash hoods			600			
[800-90-000] NFPA structural gloves			1,600			
[800-90-000] Hydrant adaptors			5,000			
[800-90-000] Bunker boots			2,500			
[800-90-000] Hose replacement			7,000			
[800-90-000] Nozzle replacement			7,500			
[800-90-000] Misc equipment			9,500			
[800-90-000] Exercise equipment			6,000			
[800-90-000] EMS training equipment			6,000			
[800-90-000] Upgrade scene light on rescue to LED			4,000			
Total			71,500			
6530 EQUIPMENT PURCHASE	23,457	0	3,000	325,000	325,000	0.0%
<b>[Entity] Budget Detail Desc.</b>			<b>Note</b>		<b>Total</b>	
[800-90-000] Tanker 5 replacement					325,000	
Total					325,000	
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%



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**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**  
**800-91-001 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%	
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>	
[800-91-001] Alaska Rural Water Association						500	
Total						500	
6070 POSTAGE EXPENSE	203	200	200	200	0	0.0%	
6085 LICENSES/FEES/PERMITS	150	300	300	300	0	0.0%	
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>	
[800-91-001] DEC permits						300	
Total						300	
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%	
<b>[Entity] Budget Detail Desc.</b>						<b>Note</b>	<b>Total</b>
[800-91-001] Miscellaneous building maintenance							5,000
[800-91-001] Security fence around water plant						One time expense	35,000
[800-91-001] Telecommunications upgrades						One time expense	20,000
Total							60,000
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%)	
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>	
[800-91-001] Pumps and supplies						15,000	
Total						15,000	
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>	
TOTAL APPROPRIATIONS	211,398	255,940	257,417	350,529	94,589	37.0%	

**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**  
**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%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[800-91-002] SCADA annual fee	Fawn Mt. water tank					2,216
Total						2,216
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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[800-91-002] Vehicle purchase	Split between General Fund, Wastewater and Water departments					33,500
Total						33,500
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>
TOTAL APPROPRIATIONS	119,223	133,397	133,566	196,131	62,734	47.0%

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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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>



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KETCHIKAN GATEWAY BOROUGH  
FY 2020  
830 WATERFALL SERVICE AREA

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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>



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

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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>



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KETCHIKAN GATEWAY BOROUGH  
 FY 2020  
 850 NICHOLS VIEW SERVICE AREA

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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%)



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**KETCHIKAN GATEWAY BOROUGH**  
**FY 2020**  
**860 FOREST PARK SERVICE AREA**

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
<b>BEGINNING FUND BALANCE</b>	<b>120,262</b>	<b>134,830</b>	<b>134,830</b>	<b>55,457</b>	<b>(79,373)</b>	<b>(58.9%)</b>
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  
860 FOREST PARK SERVICE AREA

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[860-90-000] Paving			50,000			
Total			50,000			
<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 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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>



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KETCHIKAN GATEWAY BOROUGH  
FY 2020  
885 HOMESTEAD SERVICE AREA

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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  
885 HOMESTEAD SERVICE AREA

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
<b>BEGINNING FUND BALANCE</b>	<b>94,253</b>	<b>112,045</b>	<b>112,045</b>	<b>116,143</b>	<b>4,098</b>	<b>3.7%</b>
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>[Entity] Budget Detail Desc.</b>				<b>Total</b>		
[885-90-000] Pavement repairs & sidewalk stabilization				45,000		
Total				45,000		
<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 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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>

## KETCHIKAN GATEWAY BOROUGH

FY 2020

## 890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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%)

<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[890-90-000] Labor for projects and staff absences	2,100
[890-90-000] Labor for burn room, preplans, and hose	3,900
Total	6,000

5121 FIREFIGHTER FEES	23,760	53,860	32,000	50,880	(2,980)	(5.5%)
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<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[890-90-000] Drill attendance stipends for 48 drills	12,480
[890-90-000] Call response stipends for 240 calls	38,400
Total	50,880

KETCHIKAN GATEWAY BOROUGH

FY 2020

890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
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%

<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[890-90-000] Paramedic course prerequisites	Classes held locally for 2 people	4,800
[890-90-000] Live fire prop upgrades	Continued construction of facility	4,000
[890-90-000] ESO reporting software training	1 person	3,500
[890-90-000] MSA technician training	Held locally for 3 people	5,500
[890-90-000] Basic firefighter I/II class	Held locally for all members	3,500
[890-90-000] EMT III class	Held locally for 3 EMT III	2,900
[890-90-000] Drill night training		1,000
[890-90-000] Southeast EMS conference	2 people	4,000
[890-90-000] National Fire conference	2 people	7,500
[890-90-000] National EMS conference	2 people	4,800
<b>Total</b>		<b>41,500</b>

5400 UNIFORM ALLOWANCE	2,256	2,700	2,700	6,700	4,000	148.1%
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<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[890-90-000] Replacement helmet fronts	2,500
[890-90-000] Response PPE for new members	1,800
[890-90-000] Uniforms, clothing, badges	1,500
[890-90-000] DOT approved response jackets	900
<b>Total</b>	<b>6,700</b>

6010 SUPPLIES	3,906	5,400	3,000	5,400	0	0.0%
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<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[890-90-000] Shop supplies	Nuts, bolts, etc.	3,400
[890-90-000] Miscellaneous supplies	General office, cleaning supplies, etc.	2,000

KETCHIKAN GATEWAY BOROUGH

FY 2020

890 NORTH TONGASS FIRE DISTRICT

6011 OPERATING SUPPLIES	17,453	21,250	21,200	21,250	0	0.0%
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<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[890-90-000] REHAB supplies	NFPA required food and supplies	750
[890-90-000] Ice melt		3,500
[890-90-000] Operating supplies not related to EMS operations		2,000
[890-90-000] EMS consumables		15,000
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Total		21,250

6015 BOOKS & SOFTWARE	894	11,300	13,800	14,300	3,000	26.5%
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<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[890-90-000] Iron compass mapping software support	Emergency response navigation software	1,600
[890-90-000] Tablet command software	New incident command and accountability software	3,500
[890-90-000] MSA flow test software	Software to test, repair and calibrate new self-contained breathing apparatus	800
[890-90-000] CEVO 4 emergency driver program	Upgrade	500
[890-90-000] ESO software support/data migration	Annual support contract & fee to migrate current data to the new ESO platform	5,000
[890-90-000] Paramedic textbooks	3 students	900
[890-90-000] EMT III textbooks	4 students	600
[890-90-000] IFSTA Firefighter I, II textbooks	12 students	1,200
[890-90-000] Computer access @ ER		200
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Total		14,300

6020 DUES & PUBLICATIONS	30	200	200	200	0	0.0%
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<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[890-90-000] Trade magazine subscriptions	200
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Total	200

## KETCHIKAN GATEWAY BOROUGH

FY 2020

## 890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6030 PUBLISHING EXPENSE	10	500	200	500	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[890-90-000] Ads					500	
Total					500	
6040 COMMUNITY PROMOTION	610	1,950	500	1,000	(950)	(48.7%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[890-90-000] Fire prevention supplies			500			
[890-90-000] Home safety visit supplies			500			
Total			1,000			
6045 MEETING/TRAINING FOOD	790	400	400	400	0	0.0%
6060 RENTALS	285	3,000	3,000	3,000	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[890-90-000] Equipment rental for station upkeep			3,000			
Total			3,000			
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%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[890-90-000] CLIA waiver					150	
[890-90-000] Breathing air certification					275	
[890-90-000] DEA certificate					750	
[890-90-000] Health and fitness program					6,000	
Total					7,175	
6082 EMPLOYEE RETENTION/ RECRUITMENT	2,578	1,800	1,499	2,000	200	11.1%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[890-90-000] Volunteer retention					500	

## KETCHIKAN GATEWAY BOROUGH

FY 2020

## 890 NORTH TONGASS FIRE DISTRICT

6090 CONTRACTUAL SERVICES	13,386	18,900	14,700	23,200	4,300	22.8%
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<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[890-90-000] 2019 Fire conference fee	Fire conference in Ketchikan	9,000
[890-90-000] NIXLE subscription	Island wide emergency notification system	500
[890-90-000] Dispatch services	City of Ketchikan	7,600
[890-90-000] Garbage services		1,100
[890-90-000] Systems Design billing		5,000
Total		23,200

6100 INSURANCE	13,784	13,662	4,950	18,143	4,481	32.8%
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<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[890-90-000] Broker fees	786
[890-90-000] Property & liability	3,650
[890-90-000] Vehicle	13,707
Total	18,143

6110 MEDICAL EXPENSE	2,365	2,430	2,000	2,350	(80)	(3.3%)
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<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[890-90-000] Substance screening	500
[890-90-000] Physicals	850
[890-90-000] Hepatitis A & B	1,000
Total	2,350

6310 ELECTRICITY	12,988	12,934	11,800	11,550	(1,384)	(10.7%)
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<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>
[890-90-000] Station 6	4,830
[890-90-000] Station 8	6,720
Total	11,550

## KETCHIKAN GATEWAY BOROUGH

FY 2020

## 890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6312 ELECTRICITY - STREET LIGHTS	35	35	35	45	10	28.6%
6330 TELEPHONE	4,455	5,689	6,000	6,600	911	16.0%

**[Entity] Budget Detail Desc.****Total**

[890-90-000] Telephone @ Station 6	490
[890-90-000] Telephone @ Station 8	2,200
[890-90-000] Tablet connectivity	900
[890-90-000] KPU DSL @ Station 6	185
[890-90-000] KPU DSL @ Station 8	2,105
[890-90-000] KPU WiFi @ Station 8	720
<b>Total</b>	<b>6,600</b>

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%)

**[Entity] Budget Detail Desc.****Note****Total**

[890-90-000] Punch list items					5,000
[890-90-000] Station 8 apparatus bay walls	Water proofing and FRP wall finishing				5,000
[890-90-000] Station 8 door replacement	Interior apparatus bay doors				3,000
[890-90-000] Station 6 door locks					1,200
[890-90-000] Station 8 highway sign					5,700
[890-90-000] Station 6 LED upgrade					3,000
[890-90-000] General maintenance & station repair					1,000
<b>Total</b>					<b>23,900</b>

6431 HEATING FUEL	12,088	14,058	12,000	12,593	(1,465)	(10.4%)
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**[Entity] Budget Detail Desc.****Total**

[890-90-000] Station 6	6,913
[890-90-000] Station 8	5,680
<b>Total</b>	<b>12,593</b>

## KETCHIKAN GATEWAY BOROUGH

FY 2020

## 890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6450 EQUIPMENT MAINTENANCE	5,429	11,600	11,500	17,400	5,800	50.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[890-90-000] SCBA repair parts		Change in SCBA manufacturer				2,500
[890-90-000] SCBA flow bench upgrades		Accommodate new SCBA units				1,200
[890-90-000] Batteries						300
[890-90-000] Air gas sensors						500
[890-90-000] Radio maintenance & repair						1,000
[890-90-000] General maintenance						5,000
[890-90-000] General calibration & certs						4,400
[890-90-000] Zoll probe upgrade						2,500
Total						17,400
6460 VEHICLE MAINTENANCE	15,146	22,750	20,000	22,200	(550)	(2.4%)
<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>					
[890-90-000] Used oil supplies/disposal						1,200
[890-90-000] Preventive maintenance (PM) tools						250
[890-90-000] Oil analysis program						250
[890-90-000] Support 8 body work						3,500
[890-90-000] Tanker 8 body work						1,000
[890-90-000] General maintenance						12,000
[890-90-000] Medic 8 paint						4,000
Total						22,200
6461 VEHICLE FUEL & OIL	6,823	9,300	8,000	8,800	(500)	(5.4%)
<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>					
[890-90-000] Vehicle oil						800
[890-90-000] Vehicle fuel						8,000
Total						8,800

## KETCHIKAN GATEWAY BOROUGH

FY 2020

## 890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 Final-%
6525 SMALL EQUIPMENT PURCHASES	62,982	252,850	246,050	53,400	(199,450)	(78.9%)

<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[890-90-000] Navigation computer & stand	Engine 8	3,800
[890-90-000] Jaycobs ladder	Fitness machine used in reduced impact workouts	5,000
[890-90-000] Training room table replacement		1,400
[890-90-000] Nordic track X9i	Replacement fitness treadmill	2,300
[890-90-000] Tools for Station 8		1,000
[890-90-000] Tools for Station 6		4,000
[890-90-000] Hose bed for Support 8	Switchable bed for retrieval and management of fire hose deployed on scene	15,000
[890-90-000] Flammable liquid storage locker		3,000
[890-90-000] Station 6 washer/dryer		2,000
[890-90-000] Turnout lockers	Addition of 12 lockers for new volunteers	4,500
[890-90-000] Pedi-Ed-Trics training program		2,000
[890-90-000] Pediatric vacuum splint		900
[890-90-000] Surface Pro tablets	Used to gather and transmit patient care data 2	8,500
<b>Total</b>		<b>53,400</b>

6530 EQUIPMENT PURCHASE	0	91,500	90,602	38,000	(53,500)	(58.5%)
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<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>	<b>Total</b>
[890-90-000] Thermal cameras	Replacement of 2	22,000
[890-90-000] Lucas CPR machine	Battery operated device to provide CPR at the current high performance standards	16,000
<b>Total</b>		<b>38,000</b>

## KETCHIKAN GATEWAY BOROUGH

FY 2020

## 890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2018 ACTUAL	FY2019 FINAL	FY2019 ESTIMATED	FY2020 ORIGINAL	FY20-FY19 ORIGINAL	FY20-FY19 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%)
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<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>



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***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 (For Reports)	Total Benefits	Total 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) 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 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 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 (For Reports)	Total Benefits	Total 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 (For Reports)	Total Benefits	Total Compensation
MANAGERS OFFICE	BOROUGH MANAGER	1.00	123,619.15	69,824.17	193,443.32
MANAGERS OFFICE	EXECUTIVE SECRETARY	1.00	55,434.13	44,173.12	99,607.25
MANAGERS OFFICE	HUMAN RESOURCES ADMINISTRATOR	1.00	60,176.71	45,960.61	106,137.32
MANAGERS OFFICE	ASSISTANT BOROUGH MANAGER	1.00	94,030.02	58,719.92	152,749.94
<b>MANAGERS OFFICE Total</b>		<b>4.00</b>	<b>\$ 333,260.01</b>	<b>\$ 218,677.82</b>	<b>\$ 551,937.83</b>
NORTH TONGASS FIRE DISTRICT	CAREER FIRE LIEUTENANT	1.00	59,719.10	48,475.49	108,194.59
NORTH TONGASS FIRE DISTRICT	CAREER FIRE LIEUTENANT	1.00	67,269.79	51,661.12	118,930.91
NORTH TONGASS FIRE DISTRICT	FIRE CHIEF	1.00	85,376.88	59,300.50	144,677.38
<b>TONGASS FIRE 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 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 (For Reports)	Total Benefits	Total 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 (For Reports)	Total Benefits	Total 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

Citizens

Assembly

Borough Clerk

Borough Manager

Borough Attorney

Finance

Planning

Public Works

Ketchikan International Airport

Assessment

Parks and Recreation

Animal Protection

Transit

North & South Tongass Fire Depts



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# 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
 <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

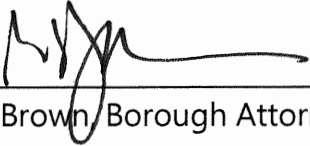
ATTEST:



\_\_\_\_\_

Kadie Paxton, Borough Clerk

APPROVED AS TO FORM:



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Glenn Brown, Borough Attorney



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# 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]** 207 of 216

\$ 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.

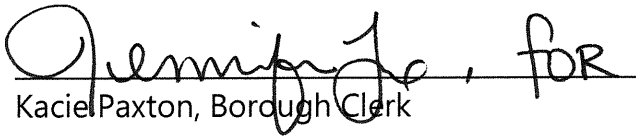
ADOPTED this 20<sup>th</sup> day of May, 2019.

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

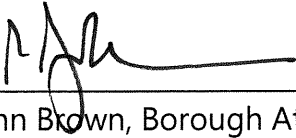


\_\_\_\_\_  
David Landis, Borough Mayor

ATTEST:

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

APPROVED AS TO FORM:



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Glenn Brown, Borough Attorney



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# 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.

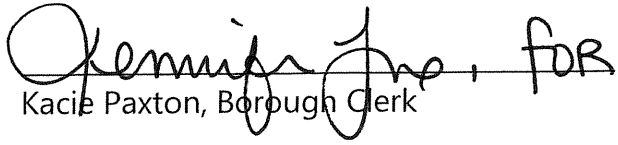
ADOPTED this 20<sup>th</sup> day of May, 2019.



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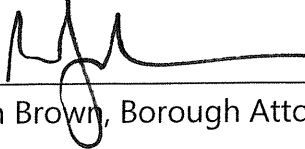
David Landis, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



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Glenn Brown, Borough Attorney



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# KETCHIKAN GATEWAY BOROUGH

## RESOLUTION NO. 2698-Amended

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

#### **RECITALS**

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

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

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

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

- 1) Predictability of revenues and volatility of expenditures;

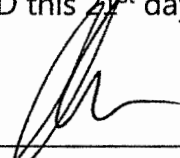
- 2) Perceived exposure to significant one-time outlays;
- 3) Potential drain on the general fund from other funds and the availability of resources in other funds;
- 4) Potential impact on bond ratings and the increased cost of borrowed funds; and
- 5) Commitments and assignments of fund balance.

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

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

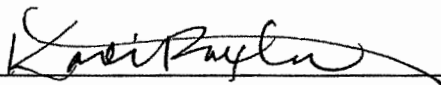
**Section 5.** Effective Date. This resolution shall be effective immediately upon adoption.

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



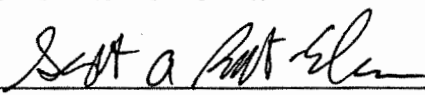
\_\_\_\_\_  
David Landis, Borough Mayor

ATTEST:



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

APPROVED AS TO FORM:



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Scott A. Brandt-Erichsen, Borough Attorney