

# Ketchikan Gateway Borough



## **FY 2021 Detail Budget**

Ordinance 1913 – Substitute

May 18, 2020



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# ***INTRODUCTION***

***FY 2021***



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# KETCHIKAN GATEWAY BOROUGH

1900 First Avenue, Ketchikan, Alaska 99901

May 18, 2020

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

**RE: Fiscal Year 2021 Adopted Budget and Capital Program Overview  
Ordinances 1911 and 1913-Substitute**

Dear Mayor and Members of the Assembly:

The FY 2021 Budget is being prepared during a time of extraordinary change and great economic uncertainty. On March 11, 2020, Governor Dunleavy issued a declaration of public health disaster emergency in response to the anticipated outbreak of Covid-19 in Alaska. On March 13, President Trump declared the Covid-19 pandemic a National Emergency. On March 16, the Mayors of the three local municipalities - the Borough, the City of Ketchikan, and the City of Saxman - jointly declared a local emergency, and the Borough Assembly ratified the declaration through the adoption of Resolution 2842 on March 17. Government buildings began closing to the public on March 13, and employees made the transition to telecommuting where possible, or went on paid administrative leave where telecommuting was not possible. Personal services businesses were ordered closed on March 20. Non-essential businesses were ordered closed on March 20, and on March 27, Governor Dunleavy issued shelter-in-place orders, commonly called 'hunker-down' orders, for the entire State. Canadian ports closed to cruise ships until at least July 1, which prevents ships that originate in Seattle from docking in Ketchikan. The Centers for Disease Control and Prevention issued a 30-day 'no sail order' for cruise ships on March 14, but extended the order up to 100 more days on April 9. The cruise industry is a major economic driver for the Borough, and as of the drafting of this memo, all but one of the major cruise lines has cancelled their Alaska itinerary for the 2020 season. Local booking agents and real estate companies have reported major cancellations in adventure tours and seasonal commercial rentals. Air passenger volume is down by approximately 95% compared to March 2019. The situation continues to evolve, and at this time, a calendar year 2020 cruise ship season is unlikely.

In accordance with KGBC 4.05.020, the Borough Manager and Finance Director are required to present the Fiscal Year 2021 Borough Budget and Capital Program ("Budget") at the first meeting in May. In light of the Covid-19 pandemic and the constantly changing nature of the local and national response, Management does not consider the budget process for FY 2021 complete at July 1, 2020. Management and the Assembly will probably have additional work sessions throughout the year to adjust the budget or programs as the actual impact on revenues becomes clearer.

## Economic Overview

The April 2020 issue of Alaska Economic Trends looks at the short-term effects on employment through multiple industries. Based on that information, industries representing 55% of the statewide payroll in April 2019 are likely to suffer a substantial or moderate decline, while industries representing 9% of statewide payroll are expected to experience an increase, notably hospitals, nursing and residential care, social assistance, and finance and insurance. Many of the industries expected to suffer declines are tourism related and in a normal year, summer payrolls probably represent more than the 55% measured in April.

On April 20, 2020, the West Texas Intermediate (WTI) price of oil went negative for the first time in history, closing at -37.63/bbl. While this does not affect the Borough directly, the State of Alaska is heavily dependent on oil revenues. The State of Alaska's budget, already stressed by falling oil prices, will certainly exert downward pressure on the Borough's budget as the State reduces various forms of intergovernmental revenues. Governor Dunleavy has already vetoed funding for the School Bond Debt Reimbursement Program and the FY 2021 capitalization of the Community Assistance Program.

This budget authorizes \$55.3 million in borough wide expenditures. Of that, \$13.7 is in the General Fund and an additional \$11.1 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. Ordinance 1913 was introduced May 4, and Ordinance 1913-Substitute was prepared for Assembly consideration at the May 18 meeting.

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, 2020, and ending June 30, 2021, despite the uncertainties in the early days of the Covid-19 pandemic:

- |   |   |
|---|---|
| 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. In the work session meetings, the Assembly and staff 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 January 2020 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 and 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 initial assumptions for and guided the first development of the FY 2021 budget. As the pandemic unfolded, the Assembly and Management had three extra work sessions on the budget. As Management began to quantify potential revenue declines staff revisited the proposed budget, and revised the major assumptions as outlined in the next section of this memo.

## **Assumptions**

Budgets are built on estimates and assumptions. The cumulative effect of these estimates and assumptions results in the proposed budget. For FY 2021, the use of reserves is required to avoid significant program cuts at July 1. Management expects to review the budget with the Assembly in early fall to determine if program cuts are required after the economic impacts of the pandemic are better known.

The major assumptions used in preparing the FY 2021 budget are as follows:

1. The budget is built around a 20% decline in sales tax revenue. The current economic conditions are changing rapidly, and an assumption had to be set in order to produce a budget ready for introduction on May 4. This assumption affects the General, Recreation CIP and School Bond CIP Funds.
2. The budget is built around the assumption that there will be no large cruise ships during the calendar year 2020 tourist season. This assumption affects the Commercial Passenger Vessel Tax Fund and the General Fund, from which most services to the cruise ship passenger are offered. Again, the situation is changing daily, but Management had to establish an assumption for preparation of the budget.

3. A 3.0% cost of living adjustment (COLA) is included for FY 2021 for represented employees. All four collective bargaining agreements include a 3.0% for FY 2021, negotiated in 2017. There is not COLA for non-represented employees in this budget.
4. The Borough conducted a compensation study in FY 2020. Because of the pandemic and economic uncertainty, the FY 2021 budget does not include any of the recommended increases.
5. All non-essential travel has been eliminated from the budget. As of this writing, the only travel considered essential is the Aircraft Rescue Firefighting training required for certain airport personnel. Management directed Staff to assume that all other required training would be available via distance delivery methods such as webinars.
6. Staff reviewed every one-time expense item, and most were removed from this budget. The only planning study left in the budget is a housing study. The first portion of the study was conducted in FY 2020. The scope of work may change due to the economic impacts of the pandemic, and additional Assembly approval will be required before the study can begin.
7. Staff reviewed every capital project in the Capital Plan adopted in January. Any capital expense that was not under contract, did not have significant grant or non-Borough funds contributed, or which could be deferred for at least one year was removed from this budget. This includes items in service area or enterprise funds.
8. The total community grant funding included is \$363,915, the same as FY 2020. The deadline for applications has been extended to May 15, and applicants were invited to revise their request to reflect the impact of the pandemic on programs and plans. The grants committee will review applications the first week of June, and staff intends to present the committee's recommendations for Assembly approval at the second meeting in June. With this schedule, grant agreements can be in process by July 1.
9. Property tax revenue is based on the preliminary assessment roll dated March 16, 2020. Areawide assessments increased by 1.7%. 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. The short or long-term impacts the pandemic may have on property values is not clear at this time.

## **A. General Fund:**

### **1. Overall General Fund Revenues decreases by 12.9%**

The assumptions used to build the FY 2021 budget result in a decrease of \$1,670,809 or 12.9% in General Fund revenues. Sales tax is budgeted to decline by \$1,234,058, or 21.0%. Charges for services declines by 23.1%.

- Revenue from other governments shows a total increase of \$145,057. PERS On-behalf, which is offset by a matching amount in payroll wages, increases by \$141,587. Federal PILT is expected to increase by \$100,000 to \$1.2 million. The FTA 5311 operating grant is expected to increase by \$100,000. Community Assistance Program revenue, for budget purposes, is expected to decline by \$96,430.
  - On April 21, Governor Dunleavy announced distribution of \$562.5 million directly to

municipalities in Alaska. The \$562.5 million is 45% of the \$1.25 billion in CARES Act funding expected by the State. The Borough is eligible for \$10,388,334, based on the Community Assistance Program formula. At this time, the allowable uses for the funding are not fully identified, and it is not included in the budget.

General Fund Revenues					
Revenues	FY 2020	FY 2020	FY 2021	FY 2021-FY 2020 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
Sales tax	5,877,804	5,504,126	4,643,746	(1,234,058)	-21.0%
Other taxes & miscellaneous	385,000	414,717	349,870	(35,130)	-9.1%
Revenue from other governments	2,126,317	2,195,212	2,271,374	145,057	6.8%
Charges for services	3,118,790	2,762,553	2,397,913	(720,877)	-23.1%
Operating grants	1,000,000	1,100,000	1,100,000	100,000	10.0%
Interfund transfers	492,535	580,862	566,734	74,199	15.1%
<b>Total</b>	<b>\$ 13,000,446</b>	<b>\$ 12,557,470</b>	<b>\$ 11,329,637</b>	<b>\$ (1,670,809)</b>	<b>-12.9%</b>

The revenue impact of the loss of the summer 2020 cruise ship season is difficult to estimate and staff will be monitoring receipts very closely through the FY 2021 budget year. If actual revenue is significantly off from estimates, Management may need to recommend program and service adjustments prior to the development of the FY 2022 budget.

**2. General Fund Expenditures Increase by 0.7%**

General Fund Expenditures					
	FY 2020	FY 2020	FY 2021	FY 2021-FY 2020 Final Budget	
	Final	Estimate	Budget	\$	%
Administration	\$ 4,775,444	\$ 4,730,278	\$ 4,863,217	\$ 87,773	1.8%
Animal Protection	494,347	442,300	490,900	(3,447)	-0.7%
Recreation	2,541,684	2,264,558	2,557,879	16,195	0.6%
Public Services	2,147,614	2,151,024	2,169,444	21,830	1.0%
Grants	363,915	334,509	363,915	-	0.0%
Transit	2,655,832	2,289,615	2,664,502	8,670	0.3%
Capital Projects	567,500	108,000	525,000	(42,500)	-7.5%
<b>Total</b>	<b>\$ 13,546,336</b>	<b>\$ 12,320,284</b>	<b>\$ 13,634,857</b>	<b>\$ 88,521</b>	<b>0.7%</b>

Total General Fund expenditures have increased by \$88,521, or 0.7%.

- The increases in Administration, Recreation, and Public Services are primarily due to increases in the allocation for employee health insurance.
- The proposed total for community grants is the same as FY 2020.
- The total Transit budget has increased by \$8,670, or 0.3%, but also includes local match for capital

projects of \$107,910. Without the capital items, the Transit operating budget has declined by \$99,240, or 3.7%. Transit capital projects have very long lead times, and staff proposes moving forward so the improvements are in place when tourism starts up again. All projects will require additional Assembly approval before implementation.

- General Fund Capital and Major Projects includes \$80,000 for technology improvements to the Assembly chambers audio/video and to the agenda, meeting video, and records management software. These are projects that have been under consideration for several years and recent remote meetings and telecommuting have highlighted the need to complete the projects. The new computer aided mass appraisal (CAMA) system was appropriated in FY 2020 and is currently under contract. A housing study for \$30,000 was left in the budget, but all neighborhood plans have been deferred for at least one year.
- At this time, Management has instituted a hiring freeze and is not recommending any major program or service cuts which would result in reductions in force.

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

In this FY 2021 budget, expenditures exceed revenues by \$2,305,220. Management proposes using reserves to fill the gap. Unassigned Fund Balance, or reserves, is savings from prior years. The June 30, 2019 audited unassigned General Fund Balance was \$12,149,974, or approximately 12 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 during FY 2021. Healthy reserves allow the Assembly and Management to monitor the economic situation, and respond in a measured, informed approach without raising taxes or reducing staff at this time.

*(Continued next page)*

**B. Local Education Fund**

Total revenue and transfers in for FY 2021 are estimated to be \$10,287,660, which includes an estimate of \$812,880 for Secure Rural Schools. In December 2019, Congress reauthorized Secure Rural Schools for FFY 2019 and 2020, which would provide a payment to the Borough in FY 2021. Budgeted revenue also includes \$243,019 transferred in from the School Bond CIP Fund to pay the cost of school building insurance.

Local Education Fund					
	FY 2020	FY 2020	FY 2021	FY 2021-FY 2020 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<b>Beginning Fund Balance</b>	\$ 4,763,193	\$ 4,763,193	\$ 4,008,572	\$ (754,621)	-15.8%
<b>Revenues</b>					
Property taxes	7,504,478	7,510,828	7,600,857	96,379	1.3%
Tobacco taxes	1,100,000	1,370,500	1,370,300	270,300	24.6%
Secure rural schools	846,750	846,750	812,880	(33,870)	-4.0%
Interest income	150,000	98,500	75,000	(75,000)	-50.0%
In-kind services	189,890	189,890	185,604	(4,286)	-2.3%
Transfers in (insurance for buildings)	120,000	216,630	243,019	123,019	102.5%
	9,911,118	10,233,098	10,287,660	376,542	3.8%
<b>Expenditures</b>					
Required local contribution	4,835,185	4,835,185	4,915,414	80,229	1.7%
Discretionary cash contribution	5,746,014	5,746,014	5,746,014	-	0.0%
Transfers out for in-kind services	189,890	189,890	185,604	(4,286)	0.0%
Insurance for buildings	217,000	216,630	243,019	26,019	12.0%
	10,988,089	10,987,719	11,090,051	101,962	0.9%
Surplus (deficit)	(1,076,971)	(754,621)	(802,391)	274,580	-25.5%
Excess fund balance returned*	-	-	-	-	-
<b>Ending Fund Balance</b>	\$ 3,686,222	\$ 4,008,572	\$ 3,206,181	(480,041)	-13.0%
			Reservation of fund balance per KGBC 4.65.030(b)	(2,000,000)	
			Unreserved Fund Balance	\$ 1,206,181	

\* 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.

Expenditures total \$11,090,051. The Required Local Contribution is \$4,915,414, an increase of \$80,229. The discretionary cash contribution of \$5,746,014 did not increase over FY 2020. School building insurance is estimated to be \$243,019, and \$189,890 is appropriated 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 22, 2020

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.

Based on current revenue of \$10,287,660 and expenditures of \$11,090,051, the FY 2021 deficit is \$802,391, the equivalent of 0.53 mills areawide property tax. 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 2021. However, unless additional revenues are identified, expenditures at the current level will drop the Fund Balance below the minimum within one to two years.

### C. Airport Enterprise Fund

Airport Enterprise Fund						
	FY 2020	FY 2020	FY 2021	FY 2021-FY 2020 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
<b>Revenues</b>						
From other governments	\$ 502,000	\$ 502,000	\$ 502,000	\$ -	0.0%	
Ferry	2,030,000	1,935,000	2,040,000	10,000	0.5%	
Field	1,101,000	1,152,900	1,078,000	(23,000)	-2.1%	
Revilla Parking	142,000	225,000	190,000	48,000	33.8%	
Terminal	990,900	1,016,600	943,300	(47,600)	-4.8%	
Administration and other	1,408,988	791,563	580,352	(828,636)	-58.8%	
	6,174,888	5,623,063	5,333,652	(841,236)	-13.6%	
<b>Expenses</b>						
Field	1,300,091	1,119,195	1,489,336	189,245	14.6%	
Terminal	1,175,957	1,151,325	1,369,447	193,490	16.5%	
Ferry	1,912,737	1,927,078	2,077,977	165,240	8.6%	
Revilla Parking	129,199	21,525	177,952	48,753	37.7%	
Administration and other	1,007,973	515,814	827,561	(180,412)	-17.9%	
	5,525,957	4,734,937	5,942,273	416,316	7.5%	
Surplus(deficit)	\$ 648,931	\$ 888,126	\$ (608,621)	\$ (1,257,552)	-193.8%	

Total airport revenue is expected to decrease by 13.6%, or \$841,236. Of that decline, \$792,000 is related to a transfer in from the Passenger Facility Charge Fund in FY 2020. Operating revenues are projected to be flat as compared to the FY 2020 budget. Despite the current uncertainty surrounding air travel during the pandemic, Airport Management is projecting that ferry fee and parking fee increases will offset the minimal losses from landing fees and terminal revenue.

Total expenses increase by \$416,316 or 7.5% most of which is related to increases in payroll related costs. Total payroll for the airport increase by \$364,451, or 11.2%. Of that, approximately \$112,500, or 3.5%, is the contractually obligated COLA for represented employees, step increases, and health insurance cost increases. Increased overtime and the associated taxes benefits accounts for another \$252,000, or 7.7%.

### D. Wastewater Enterprise Fund

Revenue for FY 2021 increases by \$18,236, all of which is related to an increase in the PERS On-behalf rate and penalties and interest. Total charges for services are flat. The Wastewater Enterprise Fund ending net position will be \$9,770,398, more than 92% of which is capital assets.

Wastewater Enterprise Fund						
	FY 2020	FY 2020	FY 2021	FY 2020-FY 2019 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
Revenues	\$ 831,152	\$ 834,737	\$ 849,478	\$ 18,326	2.2%	
Expenses	759,334	767,368	947,019	187,685	24.7%	
Surplus(deficit)	\$ 71,818	\$ 67,369	\$ (97,541)	\$ (169,359)	-235.8%	

Expenses increase by \$187,685, or 24.7%. Part of the increase is due to administrative changes in the way the sludge program is operated which are expected to increase participation from 80% to 100%, and in turn increasing the cost of the sludge-pumping contract. Changes in the operation after the addition of effluent from Forest Park and Saxman have increased the cost of sludge processing and disposal. The pending retirement of a supervisor and the need for overlapping staff during an extended training period is a one-time additional cost. Staff is not recommending fee increases at this time, and there is sufficient fund balance as of June 30, 2019 to absorb the cost increases for FY 2021.

### E. Internal Service Funds for Health Insurance

The Borough and School District are partially self-insured for employee health insurance. 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, 2019, the Note Payable from the School District was \$676,661, an increase of \$511,704 over the prior year. The School District sets its own allocation rates and premiums, and District Administration is working on a five-year plan to eliminate the deficit.

As of June 30, 2019, the Borough's Fund Balance was \$161,856, and is expected to decline to a negative Fund balance of \$578,675 by June 30, 2020. Management increased the health insurance allocation by 15% effective January 1, 2020, and further increased the allocation by 10% on July 1, 2020.

**F. Land Trust Fund**

Land Trust Fund					
	FY 2020	FY 2020	FY 2021	FY 2021-FY 2020 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 3,791,680	\$ 3,791,680	\$ 3,253,139	\$ (538,541)	-14.2%
<b>Revenues</b>					
Land and other resources	100,000	50,000	50,000	(50,000)	-50.0%
Leases, and other revenue	516,356	542,356	537,626	21,270	4.1%
Total revenue	616,356	592,356	587,626	(28,730)	-4.7%
<b>Expenditures</b>					
Land Management	832,600	600,066	487,443	(345,157)	-41.5%
White Cliff	584,256	530,831	634,824	50,568	8.7%
Total expenses	1,416,856	1,130,897	1,122,267	(294,589)	-20.8%
Surplus (deficit)	(800,500)	(538,541)	(534,641)	265,859	-33.2%
<u>Ending Fund Balance</u>	\$ 2,991,180	\$ 3,253,139	\$ 2,718,498	\$ (272,682)	-9.1%

Reservations of Fund Balance	
Interfund loans	(326,201)
Bond reserve	(430,965)
Major maintenance reserve (White Cliff)	(1,000,000)
	<u>\$ 961,332</u>

Land and other resources income for FY 2021 is estimated to be \$50,000. Lease and other revenue is budgeted at \$537,626.

- Total rental income for White Cliff office space is estimated at \$454,857, of which \$211,888 is from tenants and \$242,969 is from the Borough offices.
- Tideland lease revenues, interest income, and PERS on-behalf payments total \$67,769.

FY 2021 year-end Fund Balance is budgeted to be \$2,718,498. Reservations for interfund loans, bond reserves, and White Cliff major maintenance reduce the available Fund Balance to \$961,332.

**G. Commercial Passenger Vessel Fund**

In mid-March, for purposes developing the budget, Management directed staff to assume no cruise ship season for calendar year 2020, and a greatly reduced season for calendar year 2021. As of April 15, 2020, 331 cruise ship Ketchikan port calls had been cancelled, which is 54% of the original 608 planned. On May 4, Carnival Cruise Lines announced the cancellation of all its Alaska 2020 sailings. On May 6, Princess Cruises and Holland America announced the cancellation of cruise operations through the summer of 2020.

Commercial Passenger Vessel Taxes are calculated on a calendar year, and distributed in January or February of the following year. Assuming no large no cruise ships in 2020 means no major revenue in FY 2021. The only budgeted revenue is interest earnings on the fund balance.

Initially, staff was planning to expand transit and fire and EMS services to accommodate a new cruise ship dock in Ward Cove. With the pandemic and its impact on the cruise industry, the expansion of Borough services to the Ward Cove area has been delayed to FY 2022. Next season's plans can be amended once the impact on the cruise industry in Ketchikan is better known.

	Commercial Passenger Vessel Fund					
	FY 2020		FY 2020	FY 2021	FY 2021-FY 2020 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 2,664,116	\$ 2,664,116	\$ 3,517,957	\$ 853,841	32.0%	
Revenues	2,430,000	2,744,000	15,000	(2,415,000)	-99.4%	
<u>Expenditures</u>						
Rental of space for flight simulator	8,523	8,523	8,523	-	0.0%	
Grants	707,142	367,260	551,313	(155,829)	-22.0%	
Equipment & capital improvements	-	-	295,250	295,250	0.0%	
Summer services (Herring Cove, etc)	87,105	39,034	-	(87,105)	-100.0%	
Allocation for Borough services	1,475,342	1,475,342	629,470	(845,872)	-57.3%	
Total expenditures	2,278,112	1,890,159	1,484,556	(793,556)	-34.8%	
Surplus (deficit)	151,888	853,841	(1,469,556)	(1,621,444)	-1067.5%	
<u>Ending Fund Balance</u>	\$ 2,816,004	\$ 3,517,957	\$ 2,048,401	\$ (767,603)	-27.3%	

Expenditures are calculated on a fiscal year basis, which includes portions of two calendar year cruise ship seasons. Total expenditures as budgeted decline by 34.8%, assuming services ramp up again for the next cruise ship season. Grants include prior year commitments of \$242,281. As of the drafting of this memo, reductions to the annual \$280,000 grant to the Ketchikan Visitor's Bureau are under discussion. Cancellation of the grant is not contemplated at this time.

Equipment and capital improvements of \$295,250 are all for the transit system, including \$187,400 for a portion of the acquisition cost for two 35' buses. Acquiring new buses can take 2 to 3 years, and staff will monitoring the cruise industry closely before making recommendations as to deferring the purchase.

### H. Nonareawide Library Fund

The Borough's nonareawide property tax revenue in FY 2021 is estimated to be \$478,059 at 0.7 mills, a 0.2% increase over FY 2020. The City of Ketchikan, which operates the library, has submitted a request for \$478,079 for FY 2021. The Fund Balance at June 30, 2021, is expected to be \$303,459.

Nonareawide Library Services						
	FY 2020	FY 2020	FY 2021	FY 2021-FY 2020 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 290,473	\$ 290,473	\$ 303,479	\$ 13,006	4.5%	
Revenue	477,095	477,845	478,059	964	0.2%	
Expenditures	464,839	464,839	478,079	13,240	2.8%	
Surplus (deficit)	12,256	13,006	(20)	(12,276)	-100.2%	
<u>Ending Fund Balance</u>	<u>\$ 302,729</u>	<u>\$ 303,479</u>	<u>\$ 303,459</u>	<u>\$ 730</u>	<u>0.2%</u>	

### I. Recreation Sales Tax Capital Projects Fund

For FY 2021, Management assumed a 20% decline in the ½ cent sales tax for the Recreation Capital Projects Fund. Furthermore, on April 14, Governor Dunleavy vetoed funding for the School Bond Debt Reimbursement (SBDR) program. The Governor has announced he will use federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funding to replace the vetoed funding, however there are questions as to whether that will be permissible. For the purposes of the Borough budget, staff is assuming the SBDR funding will not be replaced. The loss of sales tax and SBDR results in a 27.6% decline in revenue.

Recreation Capital Improvements Fund						
	FY 2020	FY 2020	FY 2021	FY 2020-FY 2019 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
<u>Beginning Fund Balance</u>	\$ 2,731,211	\$ 2,731,211	\$ 2,543,476	\$ (187,735)	-6.9%	
Revenues	2,425,903	2,334,666	1,755,561	(670,342)	-27.6%	
<u>Expenditures</u>						
Capital improvements	585,000	626,000	190,000	(395,000)	-67.5%	
Maintenance and equipment	90,700	65,000	80,700	(10,000)	-11.0%	
Debt service	1,336,105	1,336,105	1,335,248	(857)	-0.1%	
Transfers out	495,296	495,296	386,979	(108,317)	-21.9%	
Total expenditures	2,507,101	2,522,401	1,992,927	(514,174)	-20.5%	
Surplus (deficit)	(81,198)	(187,735)	(237,366)	(156,168)	192.3%	
<u>Ending Fund Balance</u>	<u>\$ 2,650,013</u>	<u>\$ 2,543,476</u>	<u>\$ 2,306,110</u>	<u>\$ (343,903)</u>	<u>-13.0%</u>	

Only three capital improvements are budgeted in FY 2021. One is a \$15,000 carryforward from FY 2020 to complete the Public Works maintenance facility. Included in the FY 2021 adopted Capital Plan was a \$130,000 joint project with the two Rotary Clubs for improvements to Rotary Beach, of which \$50,000 is the Borough's share. The project may not proceed if the two Rotary Clubs are unable to participate. A third project is \$125,000 local match for a Land and Water Conservation Fund grant to construct new restrooms for lower Dudley Field.

In 2019, the Borough commissioned a Field Usage and Development Study. The study used surveys and public meetings to gather input from user groups and interested parties. At the January 2020 Policy Session, staff presented the results of the study, and identified \$6.6 million in capital improvements for fields. Based on the information presented and feedback from the Assembly, staff initially planned to prepare a bond ordinance for consideration by the Assembly and the voters during FY 2021. Under current assumptions about declining revenue, the Recreation CIP Fund cannot support the debt service required. Management recommends that the Assembly defer a public vote on a fields bond for at least a year.

## J. School Bond Capital Improvements Fund

School Bond Capital Improvements Fund					
	FY 2020	FY 2020	FY 2021	FY 2020-FY 2019 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 6,123,569	\$ 6,123,569	\$ 5,478,404	\$ (645,165)	-10.5%
<u>Revenues</u>					
Sales tax	1,984,684	1,900,983	1,552,915	(431,769)	-21.8%
Reimbursement (DEED)	2,037,563	1,018,782	-	(2,037,563)	-100.0%
Interest income	80,000	70,073	80,000	-	0.0%
Transfers in	-	13,689	-	-	0.0%
Total revenues	4,102,247	3,003,527	1,632,915	(2,469,332)	-60.2%
<u>Expenditures</u>					
Capital improvements	1,549,108	358,508	100,600	(1,448,508)	-93.5%
Debt service	2,910,803	2,910,803	1,505,490	(1,405,313)	-48.3%
Transfers out	379,751	379,381	405,665	25,914	6.8%
Total expenditures	4,839,662	3,648,692	2,011,755	(2,827,907)	-58.4%
Surplus (deficit)	(737,415)	(645,165)	(378,840)	358,575	-48.6%
<u>Ending Fund Balance</u>	\$ 5,386,154	\$ 5,478,404	\$ 5,099,564	\$ (286,590)	-5.3%

The assumed 20% decline in sales tax revenue and the loss of SBDR funding results in a 60.2% decline in revenues in the School Bond Capital Improvements Fund. Expenditures decline by 58.4%. Part of the decline is due to eliminating all but the most necessary capital improvements, and the balance is due to the reduction in debt service as bonds are defeased. By FY 2023, most of the current bonds will be defeased. The current year excess of expenditures over revenue for the fund is \$378,840.

A new roof and HVAC system needed at Point Higgins School will likely require the issuance of a bond of about \$6 million within two or three years. If sales tax declines do not go too deep or last too long, and with minimal capital spending, the fund should be able to support the associated debt service.

**K. Service Areas**

Service Area Fund Balances

Fund	Service Area	Beginning Balance	Revenues	Expenditures	Surplus(Deficit)	Ending Balance
800	South Tongass	\$ 1,068,755	\$ 1,229,214	\$ 1,591,057	\$ (361,843)	\$ 706,912
810	Loring	54,063	39,497	38,870	627	54,690
820	Old Dairy Road	-	118,671	119,536	(865)	(865)
830	Waterfall	48,239	38,225	32,525	5,700	53,939
840	Mud Bight	18,518	13,610	26,500	(12,890)	5,628
850	Nichols View	4,034	-	500	(500)	3,534
860	Forest Park	55,777	77,665	76,320	1,345	57,122
870	Gold Nugget	50,825	12,950	33,920	(20,970)	29,855
885	Homestead	106,131	32,222	27,602	4,620	110,751
890	North Tongass	1,103,004	1,085,891	893,751	192,140	1,295,144

- The South Tongass Service Area shows a deficit of \$361,843 most of which is for the purchase of a tanker initially planned for FY 2020 but which will not be delivered before June 30. No mill rate increase is proposed.
- Old Dairy is a new Service Area, effective July 1, 2020. The budget includes a \$100,000 loan from the land Trust Fund for the purpose of road improvements in the Service Area. The members of the Service Area have indicated their desire to move forward with the improvements in spite of the pandemic.
- Although Mud Bight is proposing a deficit in the current year’s budget related to road repairs, the service areas has sufficient Fund Balance to cover the deficit.
- Gold Nugget reduced fees in FY 2020, and is intentionally reducing Fund Balance considered excessive by the Service Area Board.

*(Continued next page)*

**L. Debt Service and Other Obligations**

		Schedule of Debt and Other Obligations					
		Principal 7/1/2020	Principal Payments	Principal 6/30/2021	Net Interest Exp. FY 2021	DEED Participation *	Year of Maturity (Fiscal)
<b>Debt Service</b>							
GO Bonds - 2009 Series 4	Aquatic Center	17,955,000	665,000	17,290,000	670,248	17%	2039
GO Bonds - 2010 Series Four	High school roof	1,520,000	240,000	1,280,000	41,015	70%	2028
GO Bonds - 2011 Series Three	Refunding bond	1,710,000	645,000	1,065,000	71,876	70%	2023
GO Bonds - 2013	School facilities upgrades	1,890,000	540,000	1,350,000	67,800	70%	2024
<b>Certificate of Participation</b>							
C of P 2010A-2	White Cliff	3,355,000	170,000	3,185,000	121,482	0%	2038
<b>Total</b>		<b>\$ 26,240,000</b>	<b>\$ 2,260,000</b>	<b>\$ 23,980,000</b>	<b>\$ 972,220</b>		

\* DEED Participation per original project agreements

Elimination of the School Bond Debt Retirement program results in a loss of \$1,353,252 for FY 2021.

**M. Conclusion**

**1. Borough Budget is \$39.5 Million**

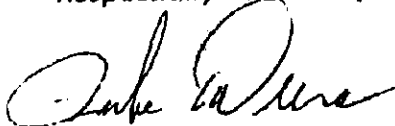
After adjusting for the internal health insurance funds, FY 2021 revenue for all funds is \$41,970,421 and expenditures are \$39,001,397.

The budget as presented requires using \$2,305,220 of General Fund reserves. Prior conservative actions on the part of elected officials and management have resulted in healthy reserves, and despite the current economic uncertainty in the community, strong reserves allow the Borough to avoid service cuts and reductions in force, at least in the short term.

The Local Education Fund has \$1,206,181 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 Borough and School District budgets.

Respectfully submitted,



Ruben Duran  
 Borough Manager



Cynna Gubatayao  
 Finance Director



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
SUMMARY OF ALL FUNDS

DESCRIPTION	2021	ORIGINAL	Transfers		Transfers	Over/	Ending
	Beginning	Revenue	In	Expenses	Out	(Under)	Balance
<b>GOVERNMENTAL FUNDS</b>							
GENERAL FUND	12,387,162	9,638,990	1,690,647	13,195,952	438,905	(2,305,220)	10,081,942
DEBT SERVICE FUNDS	0	529,096	3,132,220	3,661,316	0	0	0
MERITAIN - SCHOOL DISTRICT	0	0	5,940,600	5,940,600	0	0	0
MERITAIN - BOROUGH	(578,675)	450,000	2,947,925	3,390,372	0	7,553	(571,122)
LAND TRUST	3,253,139	344,657	242,969	460,110	662,157	(534,641)	2,718,498
COMMER PASSENGER VESSEL FUND	3,517,957	15,000	0	855,086	629,470	(1,469,556)	2,048,401
NONAREAWIDE - LIBRARY FUND	303,479	478,059	0	478,079	0	(20)	303,459
LOCAL EDUCATION FUND	4,008,572	9,859,037	428,623	10,904,447	185,604	(802,391)	3,206,181
REC CAPITAL PROJECTS FUND	2,543,476	1,592,915	162,646	270,700	1,722,227	(237,366)	2,306,110
SCHOOL BOND/CAPITAL IMPROV	5,478,404	1,632,915	0	100,600	1,911,155	(378,840)	5,099,564
AIRPORT PFC FUND	1,128,387	412,000	0	0	300,000	112,000	1,240,387
SOUTH TONGASS SERVICE AREA	1,068,755	1,132,939	96,275	1,476,816	114,241	(361,843)	706,912
LORING SERVICE AREA	54,063	39,497	0	36,670	2,200	627	54,690
OLD DAIRY ROAD SERVICE AREA	0	18,671	100,000	109,986	9,550	(865)	(865)
WATERFALL SERVICE AREA	48,239	38,225	0	30,684	1,841	5,700	53,939
MUD BIGHT SERVICE AREA	18,516	13,610	0	25,000	1,500	(12,890)	5,626
NICHOLS VIEW SERVICE AREA	4,034	0	0	0	500	(500)	3,534
FOREST PARK SERVICE AREA	55,777	77,665	0	72,000	4,320	1,345	57,122
GOLD NUGGET SERVICE AREA	50,825	12,950	0	32,000	1,920	(20,970)	29,855
HOMESTEAD SERVICE AREA	106,131	8,870	23,352	26,040	1,562	4,620	110,751
NORTH TONGASS FIRE DISTRICT	1,103,004	953,636	132,255	836,293	57,459	192,140	1,295,144
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>34,551,245</b>	<b>27,248,732</b>	<b>14,897,512</b>	<b>41,902,751</b>	<b>6,044,610</b>	<b>(5,801,117)</b>	<b>28,750,128</b>
<b>ENTERPRISE FUNDS</b>							
AIRPORT ENTERPRISE FUND	21,770,653	4,993,454	340,198	5,586,376	355,897	(608,621)	21,162,032
WASTEWATER ENTERPRISE FUND	9,874,403	839,710	9,768	843,242	103,777	(97,541)	9,776,862
<b>TOTAL ENTERPRISE FUNDS</b>	<b>31,645,056</b>	<b>5,833,164</b>	<b>349,966</b>	<b>6,429,618</b>	<b>459,674</b>	<b>(706,162)</b>	<b>30,938,894</b>
<b>TOTAL</b>	<b>66,196,301</b>	<b>33,081,896</b>	<b>15,247,478</b>	<b>48,332,369</b>	<b>6,504,285</b>	<b>(6,507,279)</b>	<b>59,689,022</b>

**KETCHIKAN GATEWAY BOROUGH  
FY 2021  
RESERVATION OF FUND BALANCES**

DESCRIPTION	Ending Fund Balance	Reservation of Fund	Key	Unreserved Fund Balance
<b>GOVERNMENTAL FUNDS</b>				
GENERAL FUND	10,081,942	3,000,000	1	7,081,942
INTERNAL SERVICE - BOROUGH	(571,122)			(571,122)
INTERNAL SERVICE - SCHOOL	-			-
LAND TRUST	2,718,498	326,201	2	
LAND TRUST		430,965	3	
LAND TRUST		1,000,000	4	961,332
CPV	2,048,401			2,048,401
NONAREAWIDE - LIBRARY FUND	303,459			303,459
LOCAL EDUCATION FUND	3,206,181	2,000,000	6	1,206,181
REC CAPITAL PROJECTS FUND	2,306,110	1,000,000	4	1,306,110
SCHOOL BOND/CAPITAL IMPROV	5,099,564			5,099,564
AIRPORT PFC FUND	1,240,387			1,240,387
SOUTH TONGASS SERVICE AREA	706,912			706,912
LORING SERVICE AREA	54,690			54,690
OLD DAIRY ROAD SERVICE AREA	(865)			(865)
WATERFALL SERVICE AREA	53,939			53,939
MUD BIGHT SERVICE AREA	5,626			5,626
NICHOLS VIEW SERVICE AREA	3,534			3,534
FOREST PARK SERVICE AREA	57,122			57,122
GOLD NUGGET SERVICE AREA	29,855			29,855
HOMESTEAD SERVICE AREA	110,751			110,751
NORTH TONGASS	1,295,144			1,295,144
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>28,750,128</b>	<b>7,757,166</b>		<b>20,992,962</b>
<b>ENTERPRISE FUNDS</b>				
AIRPORT	21,162,032	20,055,215	5	1,106,817
WASTEWATER	9,776,862	8,064,624	5	1,712,238
<b>TOTAL ENTERPRISE FUNDS</b>	<b>30,938,894</b>	<b>28,119,839</b>		<b>2,819,055</b>
<b>TOTAL GOVERNMENTAL &amp; ENTERPRISE</b>	<b>59,689,022</b>	<b>35,877,005</b>		<b>23,812,017</b>

**DESCRIPTION OF FUND BALANCE RESERVATIONS**

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

***GENERAL FUND***

***FY 2021***



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
GENERAL FUND SUMMARY

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	10,695,816	12,149,976	12,149,976	12,387,162	237,186	2.0%
4010 REAL PROPERTY TAXES	21	0	0	0	0	0.0%
4040 SALES TAXES - IN CITY	4,796,667	4,916,824	5,504,126	4,643,746	(273,078)	(5.6%)
4050 SALES TAXES - OUT OF CITY	1,008,015	960,980	0	0	(960,980)	(100.0%)
4054 SPECIAL SALES TAX	25,171	25,000	36,910	36,000	11,000	44.0%
4055 TRANSIENT OCCUPANCY TAXES	92,338	85,000	87,556	73,870	(11,130)	(13.1%)
4060 MOTOR VEHICLE TAXES	59,662	60,000	60,000	60,000	0	0.0%
4090 FORECLOSURE COSTS	14,450	15,000	14,450	15,000	0	0.0%
<b>TAXES</b>	<b>5,996,326</b>	<b>6,062,804</b>	<b>5,703,042</b>	<b>4,828,616</b>	<b>(1,234,188)</b>	<b>(20.4%)</b>
4080 PENALTY & INTEREST	255	0	77	0	0	0.0%
4085 PENALTY & INTEREST - SALES TAX	20,264	15,000	20,724	15,000	0	0.0%
<b>PENALTY AND INTEREST</b>	<b>20,519</b>	<b>15,000</b>	<b>20,801</b>	<b>15,000</b>	<b>0</b>	<b>0.0%</b>
4190 ALASKA STATE HOUSING - PILT	9,027	9,000	9,027	9,000	0	0.0%
4191 TLINGIT-HAIDA HOUSING - PILT	19,959	10,000	9,569	10,000	0	0.0%
4192 KETCHIKAN INDIAN COMMUNITY - PILT	15,590	2,600	2,600	2,500	(100)	(3.8%)
4215 RAW FISH TAX REFUND	414,413	350,000	331,618	350,000	0	0.0%
4216 SHARED BUSINESS FISHERIES TAX	7,585	7,500	7,500	7,500	0	0.0%
4220 COMMUNITY ASSISTANCE PROGRAM	399,711	397,217	374,560	300,787	(96,430)	(24.3%)
4221 PERS ON BEHALF PAYMENTS	206,917	250,000	260,338	391,587	141,587	56.6%
4245 FEDERAL REVENUE - PILT	1,188,897	1,100,000	1,200,000	1,200,000	100,000	9.1%
<b>REVENUE FROM OTHER GOVTS</b>	<b>2,262,099</b>	<b>2,126,317</b>	<b>2,195,212</b>	<b>2,271,374</b>	<b>145,057</b>	<b>6.8%</b>
4305 INTEREST INCOME	191,587	185,000	195,000	150,000	(35,000)	(18.9%)
<b>INVESTMENT INCOME</b>	<b>191,587</b>	<b>185,000</b>	<b>195,000</b>	<b>150,000</b>	<b>(35,000)</b>	<b>(18.9%)</b>
4110 NSF FEES	180	0	90	0	0	0.0%
4115 REGISTRATION FEES	3,540	3,000	3,500	3,000	0	0.0%
4120 MARIJUANA APPLICATION REVIEW	3,000	2,000	2,800	3,000	1,000	50.0%
4315 ASSESSMENT FEES	1,879	1,000	1,037	1,000	0	0.0%
4316 ASSEMBLY REVENUE	0	0	3,298	500	500	0.0%
4317 CLERK REVENUE	2,102	1,750	5,053	2,000	250	14.3%
4325 PLANNING & ZONING FEES	900	0	3,541	3,500	3,500	0.0%
4335 ANIMAL PROTECTION FEES	40,253	45,000	41,290	45,000	0	0.0%
4340 VENDOR COMMISSION FEES	19,739	12,000	22,650	22,000	10,000	83.3%
4342 JUNK VEHICLE FEES	80,000	80,000	80,000	80,000	0	0.0%
4345 TRANSIT MECHANIC FEES	5,230	5,000	4,388	5,000	0	0.0%
4353 PROCESS SERVICE FEES	2,354	0	1,200	1,500	1,500	0.0%
4355 SMALL CLAIMS FEES	(136)	0	50	0	0	0.0%
4359 B/P FAILURE TO FILE FEE	4,627	1,400	3,316	3,500	2,100	150.0%
4360 CITATIONS/VIOLATIONS/FINES	9,676	5,000	3,188	5,000	0	0.0%
4365 CONTRIB FROM PRIVATE SOURCES	30	0	500	0	0	0.0%
4380 RECREATION FEES	774,531	775,000	616,000	855,000	80,000	10.3%
4390 MISCELLANEOUS REVENUE	39,476	2,500	19,715	2,500	0	0.0%
4391 TRANSIT STATE TRAVEL REIMBURSEMEN	1,773	1,500	1,500	1,500	0	0.0%
4392 TRANSIT ADVERTISING REVENUE	0	25,000	0	0	(25,000)	(100.0%)
4393 BUS SYSTEM REVENUE	233,861	255,000	213,000	220,000	(35,000)	(13.7%)
4394 TRANSIT OPERATING GRANT	1,045,205	1,000,000	1,100,000	1,100,000	100,000	10.0%
4590 ANNUAL FIELD REVENUE	18,936	20,000	20,000	20,000	0	0.0%
<b>SERVICE FEES</b>	<b>2,287,157</b>	<b>2,235,150</b>	<b>2,146,116</b>	<b>2,374,000</b>	<b>138,850</b>	<b>6.2%</b>
4415 TRANSFERS IN - REC CIP	449,249	495,296	495,296	386,979	(108,317)	(21.9%)
4416 TRANSFERS IN - LAND TRUST	242,920	242,686	242,686	242,969	283	0.1%
4430 ADMIN FEES - SERVICE AREAS	135,900	161,298	125,272	167,580	6,282	3.9%

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
GENERAL FUND SUMMARY

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
4440 TRANSFERS IN - CPV FUND	559,177	844,837	844,837	360,236	(484,601)	(57.4%)
4458 TRANSFER IN - LOCAL EDUCATION FUND	113,445	113,445	113,445	113,445	0	0.0%
4460 ADMIN FEES - LAND TRUST	30,160	28,708	20,174	20,283	(8,425)	(29.3%)
4470 ADMIN FEES - AIRPORT	234,177	260,287	225,235	280,072	19,786	7.6%
4480 ADMIN FEES - WASTEWATER	42,036	42,242	42,980	50,946	8,704	20.6%
4490 IMPACT MITIGATION FEES - CPV FUND	564,627	187,375	187,375	68,136	(119,239)	(63.6%)
INTERFUND TRANSFERS	2,371,691	2,376,175	2,297,299	1,690,647	(685,528)	(28.9%)
<b>TOTAL REVENUES</b>	<b>13,129,379</b>	<b>13,000,446</b>	<b>12,557,470</b>	<b>11,329,637</b>	<b>(1,670,809)</b>	<b>(12.9%)</b>

GENERAL FUND

MAYOR & ASSEMBLY MANAGERS OFFICE	146,589	157,025	152,327	121,275	(35,750)	(22.8%)
CLERK'S OFFICE	678,195	743,895	685,745	727,864	(16,031)	(2.2%)
LAW	417,904	465,346	436,068	487,083	21,737	4.7%
FINANCE	334,548	369,000	341,220	383,252	14,252	3.9%
ASSESSMENT	1,401,554	1,522,523	1,488,434	1,584,800	62,278	4.1%
ANIMAL PROTECTION	594,642	684,602	676,058	707,690	23,088	3.4%
RECREATION	408,462	494,347	442,300	490,900	(3,447)	(0.7%)
PUBLIC WORKS	2,302,909	2,541,684	2,264,558	2,557,879	16,195	0.6%
PLANNING	1,041,437	1,159,326	1,164,361	1,137,187	(22,139)	(1.9%)
TRANSIT	569,865	649,923	649,820	692,738	42,815	6.6%
CODE ENFORCEMENT	2,282,436	2,655,832	2,289,615	2,664,502	8,670	0.3%
GF GRANTS	122,872	130,720	128,062	136,159	5,440	4.2%
NON-DEPARTMENTAL	299,923	363,915	334,509	363,915	0	0.0%
NON-DEPT WHITE CLIFF	139,629	195,000	155,000	157,998	(37,002)	(19.0%)
INTERFUND TRANSFERS	0	0	150,000	0	0	0.0%
AUTOMATION	208,781	207,645	208,781	203,359	(4,286)	(2.1%)
GF CAPITAL	615,835	638,055	645,426	693,254	55,200	8.7%
KGB SCHOOL DISTRICT	109,637	567,500	108,000	525,000	(42,500)	(7.5%)
<b>TOTAL EXPENSES</b>	<b>11,675,220</b>	<b>13,546,336</b>	<b>12,320,284</b>	<b>13,634,857</b>	<b>88,520</b>	<b>0.7%</b>

REVENUE OVER(UNDER) EXPENDITURES	1,454,160	(545,891)	237,186	(2,305,220)	(1,759,329)	322.3%
ENDING FUND BALANCE	12,149,976	11,604,085	12,387,162	10,081,942	(1,522,143)	(13.1%)

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-11-000 MAYOR & ASSEMBLY

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5140 BOROUGH ASSEMBLY FEES	34,200	38,400	38,400	38,400	0	0.0%
5200 TAXES/BENEFITS	4,801	5,800	3,800	4,754	(1,046)	(18.0%)
5300 TRAVEL & TRAINING	2,547	3,250	2,891	0	(3,250)	(100.0%)
5301 BOROUGH BUSINESS TRAVEL	26,922	28,967	29,979	0	(28,967)	(100.0%)
6010 SUPPLIES	363	400	400	400	0	0.0%
6020 DUES & PUBLICATIONS	15,136	15,500	15,500	15,200	(300)	(1.9%)
6021 DATA SERVICES	2,041	2,430	1,900	2,430	0	0.0%
6040 COMMUNITY PROMOTION	9,112	7,750	7,934	7,500	(250)	(3.2%)
6045 MEETING/TRAINING FOOD	1,035	900	856	900	0	0.0%
6050 BOROUGH ADVOCACY	782	2,500	944	0	(2,500)	(100.0%)
6090 CONTRACTUAL SERVICES	3,688	5,110	3,705	5,620	510	10.0%
6331 LONG DISTANCE	0	100	100	100	0	0.0%
<b>OPERATING EXPENSES</b>	<b>100,627</b>	<b>111,107</b>	<b>106,409</b>	<b>75,304</b>	<b>(35,803)</b>	<b>(32.2%)</b>
6650 TRANSFERS OUT - RENT	45,962	45,918	45,918	45,971	53	0.1%
<b>NON OPERATING EXPENSES</b>	<b>45,962</b>	<b>45,918</b>	<b>45,918</b>	<b>45,971</b>	<b>53</b>	<b>0.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>146,589</b>	<b>157,025</b>	<b>152,327</b>	<b>121,275</b>	<b>(35,750)</b>	<b>(22.8%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-11-000 MAYOR & ASSEMBLY

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
5140 BOROUGH ASSEMBLY FEES	34,200	38,400	38,400	38,400	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] Meeting fees						19,800
[101-11-000] Stipend - Mayor						6,000
[101-11-000] Stipend - Assembly						12,600
Total						38,400
5200 TAXES/BENEFITS	4,801	5,800	3,800	4,754	(1,046)	(18.0%)
5300 TRAVEL & TRAINING	2,547	3,250	2,891	0	(3,250)	(100.0%)
5301 BOROUGH BUSINESS TRAVEL	26,922	28,967	29,979	0	(28,967)	(100.0%)
6010 SUPPLIES	363	400	400	400	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] Supplies						400
Total						400
6020 DUES & PUBLICATIONS	15,136	15,500	15,500	15,200	(300)	(1.9%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] National Association of Counties (NACo)						450
[101-11-000] Southeast Conference						8,000
[101-11-000] Alaska Municipal League (AML)						6,550
[101-11-000] Alaska Conference of Mayors (ACoM)						200
Total						15,200
6021 DATA SERVICES	2,041	2,430	1,900	2,430	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] Assembly & Clerk iPad data plan						2,430
Total						2,430
6040 COMMUNITY PROMOTION	9,112	7,750	7,934	7,500	(250)	(3.2%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] Voter information pamphlet						3,500
[101-11-000] July 4 fireworks						4,000
Total						7,500
6045 MEETING/TRAINING FOOD	1,035	900	856	900	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-11-000] Bottled water						400
[101-11-000] Meeting refreshments						500
Total						900

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-11-000 MAYOR & ASSEMBLY

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6050 BOROUGH ADVOCACY	782	2,500	944	0	(2,500)	(100.0%)
6090 CONTRACTUAL SERVICES	3,688	5,110	3,705	5,620	510	10.0%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-11-000] Janitorial			5,620			
Total			5,620			
6331 LONG DISTANCE	0	100	100	100	0	0.0%
<b>[Entity] Budget Detail Desc.</b>		<b>Note</b>				<b>Total</b>
[101-11-000] Long distance & conference calls		Mayor & Assembly				100
Total						100
OPERATING EXPENSES	100,627	111,107	106,409	75,304	(35,803)	(32.2%)
6650 TRANSFERS OUT - RENT	45,962	45,918	45,918	45,971	53	0.1%
NON OPERATING EXPENSES	45,962	45,918	45,918	45,971	53	0.1%
TOTAL APPROPRIATIONS	146,589	157,025	152,327	121,275	(35,750)	(22.8%)



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KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 101-12-000 MANAGER'S OFFICE

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	333,157	333,260	335,693	343,640	10,380	3.1%
5200 TAXES/BENEFITS	193,580	225,662	188,134	254,810	29,148	12.9%
5300 TRAVEL & TRAINING	9,194	10,795	6,268	0	(10,795)	(100.0%)
5301 BOROUGH BUSINESS TRAVEL	11,064	10,425	9,950	3,600	(6,825)	(65.5%)
5305 EMPLOYEE EDUCATION	3,400	5,000	3,500	5,000	0	0.0%
6010 SUPPLIES	2,341	500	200	500	0	0.0%
6020 DUES & PUBLICATIONS	3,035	3,560	3,560	5,950	2,390	67.1%
6030 PUBLISHING EXPENSE	3,432	2,500	2,450	2,500	0	0.0%
6040 COMMUNITY PROMOTION	116	300	0	300	0	0.0%
6050 BOROUGH ADVOCACY	48,000	50,000	48,000	48,000	(2,000)	(4.0%)
6070 POSTAGE EXPENSE	171	200	200	220	20	10.0%
6080 PROFESSIONAL SERVICES	0	0	0	14,000	14,000	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	2,712	3,000	3,414	3,500	500	16.7%
6090 CONTRACTUAL SERVICES	42,272	72,643	57,643	19,107	(53,536)	(73.7%)
6330 TELEPHONE	1,789	1,600	2,175	2,300	700	43.8%
6331 LONG DISTANCE	99	200	158	160	(40)	(20.0%)
6460 VEHICLE MAINTENANCE	60	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	500	650	500	0	0.0%
<b>OPERATING EXPENSES</b>	<b>654,422</b>	<b>720,145</b>	<b>661,995</b>	<b>704,087</b>	<b>(16,058)</b>	<b>(2.2%)</b>
6650 TRANSFERS OUT - RENT	23,773	23,750	23,750	23,777	27	0.1%
<b>NON OPERATING EXPENSES</b>	<b>23,773</b>	<b>23,750</b>	<b>23,750</b>	<b>23,777</b>	<b>27</b>	<b>0.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>678,195</b>	<b>743,895</b>	<b>685,745</b>	<b>727,864</b>	<b>(16,031)</b>	<b>(2.2%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-12-000 MANAGER'S OFFICE

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	333,157	333,260	335,693	343,640	10,380	3.1%
5200 TAXES/BENEFITS	193,580	225,662	188,134	254,810	29,148	12.9%
5300 TRAVEL & TRAINING	9,194	10,795	6,268	0	(10,795)	(100.0%)
5301 BOROUGH BUSINESS TRAVEL	11,064	10,425	9,950	3,600	(6,825)	(65.5%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-12-000] Federal Advocacy trip/NACo	Borough Manager					3,600
Total						3,600
5305 EMPLOYEE EDUCATION	3,400	5,000	3,500	5,000	0	0.0%
6010 SUPPLIES	2,341	500	200	500	0	0.0%
6020 DUES & PUBLICATIONS	3,035	3,560	3,560	5,950	2,390	67.1%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-12-000] TSS Consortium						600
[101-12-000] AMMA membership						200
[101-12-000] Chamber of Commerce membership						1,600
[101-12-000] Ketchikan Daily News subscription						165
[101-12-000] AML Salary & Benefits survey						95
[101-12-000] SHRM membership						450
[101-12-000] Survey Monkey	Employee surveys					390
[101-12-000] ICMA membership	Borough Manager, Assistant Manager					2,150
[101-12-000] HR instructional materials						300
Total						5,950
6030 PUBLISHING EXPENSE	3,432	2,500	2,450	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	116	300	0	300	0	0.0%
6050 BOROUGH ADVOCACY	48,000	50,000	48,000	48,000	(2,000)	(4.0%)
6070 POSTAGE EXPENSE	171	200	200	220	20	10.0%
6080 PROFESSIONAL SERVICES	0	0	0	14,000	14,000	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-12-000] NEOGOV	HR software annual subscription					14,000
Total						14,000
6082 EMPLOYEE RETENTION/ RECRUITMENT	2,712	3,000	3,414	3,500	500	16.7%
6090 CONTRACTUAL SERVICES	42,272	72,643	57,643	19,107	(53,536)	(73.7%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-12-000] Janitorial						2,907
[101-12-000] TSS Consortium						600
[101-12-000] Emergency Management Services	City of Ketchikan					15,000
[101-12-000] Web-based staff training						600
Total						19,107

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 101-12-000 MANAGER'S OFFICE

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6330 TELEPHONE	1,789	1,600	2,175	2,300	700	43.8%
6331 LONG DISTANCE	99	200	158	160	(40)	(20.0%)
6460 VEHICLE MAINTENANCE	60	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	500	650	500	0	0.0%
<b>OPERATING EXPENSES</b>	<b>654,422</b>	<b>720,145</b>	<b>661,995</b>	<b>704,087</b>	<b>(16,058)</b>	<b>(2.2%)</b>
6650 TRANSFERS OUT - RENT	23,773	23,750	23,750	23,777	27	0.1%
<b>NON OPERATING EXPENSES</b>	<b>23,773</b>	<b>23,750</b>	<b>23,750</b>	<b>23,777</b>	<b>27</b>	<b>0.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>678,195</b>	<b>743,895</b>	<b>685,745</b>	<b>727,864</b>	<b>(16,031)</b>	<b>(2.2%)</b>



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-13-000 CLERK

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	208,396	221,009	216,000	227,873	6,864	3.1%
5110 OVERTIME PAY	845	200	758	900	700	350.0%
5120 TEMPORARY PAY	6,646	6,400	6,387	6,400	0	0.0%
5200 TAXES/BENEFITS	133,099	159,441	136,308	180,215	20,773	13.0%
5300 TRAVEL & TRAINING	8,056	7,800	8,251	4,000	(3,800)	(48.7%)
6010 SUPPLIES	2,879	3,350	3,350	3,550	200	6.0%
6020 DUES & PUBLICATIONS	1,295	965	1,049	1,390	425	44.0%
6030 PUBLISHING EXPENSE	13,437	13,400	16,000	13,400	0	0.0%
6060 RENTALS	13,200	15,840	15,880	15,840	0	0.0%
6070 POSTAGE EXPENSE	851	750	800	950	200	26.7%
6080 PROFESSIONAL SERVICES	6,767	5,050	5,050	5,050	0	0.0%
6090 CONTRACTUAL SERVICES	4,830	13,351	8,351	9,536	(3,815)	(28.6%)
6100 INSURANCE	783	783	852	953	170	21.7%
6331 LONG DISTANCE	113	75	100	75	0	0.0%
6370 MILEAGE REIMBURSEMENT	60	50	50	50	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	250	250	250	0	0.0%
<b>OPERATING EXPENSES</b>	<b>401,256</b>	<b>448,714</b>	<b>419,436</b>	<b>470,431</b>	<b>21,717</b>	<b>4.8%</b>
6650 TRANSFERS OUT - RENT	16,648	16,632	16,632	16,652	20	0.1%
<b>NON OPERATING EXPENSES</b>	<b>16,648</b>	<b>16,632</b>	<b>16,632</b>	<b>16,652</b>	<b>20</b>	<b>0.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>417,904</b>	<b>465,346</b>	<b>436,068</b>	<b>487,083</b>	<b>21,737</b>	<b>4.7%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-13-000 CLERK

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
5100 EMPLOYEE WAGES	208,396	221,009	216,000	227,873	6,864	3.1%
5110 OVERTIME PAY	845	200	758	900	700	350.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] Records Manager	Elections & Assembly meetings					900
Total						900
5120 TEMPORARY PAY	6,646	6,400	6,387	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 2020 Borough election					6,400
Total						6,400
5200 TAXES/BENEFITS	133,099	159,441	136,308	180,215	20,773	13.0%
5300 TRAVEL & TRAINING	8,056	7,800	8,251	4,000	(3,800)	(48.7%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] Remote/Distance MMC Professional Education	Clerk					1,500
[101-13-000] Remote/Distance CMC Education	Deputy					1,500
[101-13-000] Remote/Distance CRM & software training	Records Manager					1,000
Total						4,000
6010 SUPPLIES	2,879	3,350	3,350	3,550	200	6.0%
<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, Proclamations, etc					200
[101-13-000] Election supplies	Precinct envelopes, labels, etc					250
[101-13-000] Records supplies	Records storage boxes, etc					900
[101-13-000] Board of Ethics supplies	Minute books, etc					200
[101-13-000] General supplies	Pens, notepads, paperclips, etc					700
Total						3,550
6020 DUES & PUBLICATIONS	1,295	965	1,049	1,390	425	44.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-13-000] International Institute of Municipal Clerks (IIMC)	Dues - clerk, deputy					240
[101-13-000] Alaska Association of Municipal Clerks (AAMC)	Dues - clerk, deputy, records manager					300
[101-13-000] National Assn of Parliamentarians (NAP)	Dues - clerk					75
[101-13-000] Association of Records Managers (ARMA)	Dues - records manager					175
[101-13-000] Lexis Nexis	2020 Alaska Statutes					200

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-13-000 CLERK

[101-13-000] Institute of Certified Records Managers	Dues & testing - records manager					400	
Total						1,390	
DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%	
6030 PUBLISHING EXPENSE	13,437	13,400	16,000	13,400	0	0.0%	
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>	
[101-13-000] Public hearing ads	Mandatory AS 29.25.020 nd 29.71.800					1,300	
[101-13-000] Election notices	Courtesy publications in newspaper					2,200	
[101-13-000] Notices of upcoming meetings	Meeting notices - general					5,100	
[101-13-000] Assembly agenda ads	Discretionary posting in newspaper					4,800	
Total						13,400	
6060 RENTALS	13,200	15,840	15,880	15,840	0	0.0%	
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>	
[101-13-000] Offsite records storage	\$1,320 per month					15,840	
Total						15,840	
6070 POSTAGE EXPENSE	851	750	800	950	200	26.7%	
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>	
[101-13-000] General postage	Property owner notifications, notices of decision					700	
[101-13-000] Election postage	Absentee-by-mail ballots; DOE materials					250	
Total						950	
6080 PROFESSIONAL SERVICES	6,767	5,050	5,050	5,050	0	0.0%	
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>	
[101-13-000] Memory card programming	October 2020 election					2,000	
[101-13-000] Ballot stock & printing	October 2020 election					1,800	
[101-13-000] Microfilm services	Vital records - annual microfilm					900	
[101-13-000] Records destruction services	Annual records destruction - shredding					350	
Total						5,050	
6090 CONTRACTUAL SERVICES	4,830	13,351	8,351	9,536	(3,815)	(28.6%)	
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>	
[101-13-000] Janitorial						2,036	
[101-13-000] Borough code	Codification supplements & online services					7,500	
Total						9,536	

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 101-13-000 CLERK

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6100 INSURANCE	783	783	852	953	170	21.7%
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[101-13-000] Insurance						926
[101-13-000] Broker fee						27
Total						953
6331 LONG DISTANCE	113	75	100	75	0	0.0%
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[101-13-000] Long distance						75
Total						75
6370 MILEAGE REIMBURSEMENT	60	50	50	50	0	0.0%
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[101-13-000] Mileage reimbursement						50
Total						50
6525 SMALL EQUIPMENT PURCHASES	0	250	250	250	0	0.0%
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[101-13-000] Small equipment						250
Total						250
OPERATING EXPENSES	401,256	448,714	419,436	470,431	21,717	4.8%
6650 TRANSFERS OUT - RENT	16,648	16,632	16,632	16,652	20	0.1%
NON OPERATING EXPENSES	16,648	16,632	16,632	16,652	20	0.1%
TOTAL APPROPRIATIONS	417,904	465,346	436,068	487,083	21,737	4.7%

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-14-000 LAW

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	194,982	201,123	203,234	205,325	4,202	2.1%
5120 TEMPORARY PAY	832	3,000	832	1,500	(1,500)	(50.0%)
5200 TAXES/BENEFITS	112,243	126,022	107,722	140,615	14,593	11.6%
5300 TRAVEL & TRAINING	4,575	6,100	6,600	3,000	(3,100)	(50.8%)
5301 BOROUGH BUSINESS TRAVEL	0	2,000	0	2,000	0	0.0%
6010 SUPPLIES	196	300	500	300	0	0.0%
6011 OPERATING SUPPLIES	0	250	250	250	0	0.0%
6015 BOOKS & SOFTWARE	10	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	8,637	9,695	8,637	9,695	0	0.0%
6030 PUBLISHING EXPENSE	0	40	0	0	(40)	(100.0%)
6031 RECORDING FEES/TITLE REPORTS	50	350	50	350	0	0.0%
6070 POSTAGE EXPENSE	16	150	25	100	(50)	(33.3%)
6080 PROFESSIONAL SERVICES	21	1,500	0	1,500	0	0.0%
6081 PROF SERVICES - LITIGATION	0	5,000	0	5,000	0	0.0%
6090 CONTRACTUAL SERVICES	959	1,334	1,334	1,467	133	10.0%
6330 TELEPHONE	0	50	0	50	0	0.0%
6331 LONG DISTANCE	30	100	50	100	0	0.0%
<b>OPERATING EXPENSES</b>	<b>322,550</b>	<b>357,014</b>	<b>329,234</b>	<b>371,252</b>	<b>14,238</b>	<b>4.0%</b>
6650 TRANSFERS OUT - RENT	11,998	11,986	11,986	12,000	14	0.1%
<b>NON OPERATING EXPENSES</b>	<b>11,998</b>	<b>11,986</b>	<b>11,986</b>	<b>12,000</b>	<b>14</b>	<b>0.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>334,548</b>	<b>369,000</b>	<b>341,220</b>	<b>383,252</b>	<b>14,252</b>	<b>3.9%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-14-000 LAW

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	194,982	201,123	203,234	205,325	4,202	2.1%
5120 TEMPORARY PAY	832	3,000	832	1,500	(1,500)	(50.0%)
5200 TAXES/BENEFITS	112,243	126,022	107,722	140,615	14,593	11.6%
5300 TRAVEL & TRAINING	4,575	6,100	6,600	3,000	(3,100)	(50.8%)
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[101-14-000] Various internet CLE						3,000
Total						3,000
5301 BOROUGH BUSINESS TRAVEL	0	2,000	0	2,000	0	0.0%
6010 SUPPLIES	196	300	500	300	0	0.0%
6011 OPERATING SUPPLIES	0	250	250	250	0	0.0%
6015 BOOKS & SOFTWARE	10	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	8,637	9,695	8,637	9,695	0	0.0%
6030 PUBLISHING EXPENSE	0	40	0	0	(40)	(100.0%)
6031 RECORDING FEES/TITLE REPORTS	50	350	50	350	0	0.0%
6070 POSTAGE EXPENSE	16	150	25	100	(50)	(33.3%)
6080 PROFESSIONAL SERVICES	21	1,500	0	1,500	0	0.0%
6081 PROF SERVICES - LITIGATION	0	5,000	0	5,000	0	0.0%
6090 CONTRACTUAL SERVICES	959	1,334	1,334	1,467	133	10.0%
6330 TELEPHONE	0	50	0	50	0	0.0%
6331 LONG DISTANCE	30	100	50	100	0	0.0%
OPERATING EXPENSES	322,550	357,014	329,234	371,252	14,238	4.0%
6650 TRANSFERS OUT - RENT	11,998	11,986	11,986	12,000	14	0.1%
NON OPERATING EXPENSES	11,998	11,986	11,986	12,000	14	0.1%
TOTAL APPROPRIATIONS	334,548	369,000	341,220	383,252	14,252	3.9%

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 101-21-000 FINANCE

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	647,327	654,955	654,955	671,554	16,599	2.5%
5110 OVERTIME PAY	476	1,000	976	1,000	0	0.0%
5200 TAXES/BENEFITS	427,909	472,028	456,314	533,019	60,992	12.9%
5300 TRAVEL & TRAINING	8,577	10,930	6,500	2,130	(8,800)	(80.5%)
6010 SUPPLIES	10,589	13,450	12,275	13,450	0	0.0%
6015 BOOKS & SOFTWARE	34,487	41,405	41,929	50,285	8,880	21.4%
6020 DUES & PUBLICATIONS	2,341	2,845	2,851	2,646	(199)	(7.0%)
6030 PUBLISHING EXPENSE	10,277	14,350	12,575	14,350	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	4,077	3,500	4,375	3,500	0	0.0%
6032 BANKING FEES	118,681	150,000	145,800	150,000	0	0.0%
6033 COURT FILING FEES	1,250	1,000	1,065	1,000	0	0.0%
6034 PROCESS SERVICE / SKIP TRACING	4,783	6,000	4,074	5,000	(1,000)	(16.7%)
6060 RENTALS	(740)	750	0	750	0	0.0%
6070 POSTAGE EXPENSE	18,897	25,000	22,500	20,000	(5,000)	(20.0%)
6080 PROFESSIONAL SERVICES	60,631	63,500	63,500	63,700	200	0.3%
6090 CONTRACTUAL SERVICES	9,783	19,588	15,000	10,046	(9,542)	(48.7%)
6100 INSURANCE	0	250	250	300	50	20.0%
6150 FINES & PENALTIES	197	0	0	0	0	0.0%
6330 TELEPHONE	182	0	0	0	0	0.0%
6331 LONG DISTANCE	160	250	300	300	50	20.0%
6525 SMALL EQUIPMENT PURCHASES	408	500	1,973	500	0	0.0%
<b>OPERATING EXPENSES</b>	<b>1,360,292</b>	<b>1,481,301</b>	<b>1,447,212</b>	<b>1,543,530</b>	<b>62,230</b>	<b>4.2%</b>
6650 TRANSFERS OUT - RENT	41,262	41,222	41,222	41,270	48	0.1%
<b>NON OPERATING EXPENSES</b>	<b>41,262</b>	<b>41,222</b>	<b>41,222</b>	<b>41,270</b>	<b>48</b>	<b>0.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,401,554</b>	<b>1,522,523</b>	<b>1,488,434</b>	<b>1,584,800</b>	<b>62,278</b>	<b>4.1%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-21-000 FINANCE

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	647,327	654,955	654,955	671,554	16,599	2.5%
5110 OVERTIME PAY	476	1,000	976	1,000	0	0.0%
5200 TAXES/BENEFITS	427,909	472,028	456,314	533,019	60,992	12.9%
5300 TRAVEL & TRAINING	8,577	10,930	6,500	2,130	(8,800)	(80.5%)
<b>[Entity] Budget Detail Desc. Note Total</b>						
[101-21-000] Local training for CPE		Controller				650
[101-21-000] GFOA training, online		Director, Controller				180
[101-21-000] Online required CPE		Controller				500
[101-21-000] ABM training, online		Staff Accountant				800
Total						2,130
6010 SUPPLIES	10,589	13,450	12,275	13,450	0	0.0%
6015 BOOKS & SOFTWARE	34,487	41,405	41,929	50,285	8,880	21.4%
<b>[Entity] Budget Detail Desc. Note Total</b>						
[101-21-000] Financial Edge		Blackbaud				24,000
[101-21-000] Hosting & FTP hosted backup		Blackbaud				6,250
[101-21-000] Advanced Budget Module		Questica				5,060
[101-21-000] E-mail module for payroll & billing		Omatic				1,335
[101-21-000] Fixed assets module		Sage Software				2,750
[101-21-000] FMLA software		JJ Keller				1,590
[101-21-000] GAAP & GASB manuals						550
[101-21-000] OSHA reporting software		First Records				500
[101-21-000] FICA administration		State of Alaska				250
[101-21-000] Payroll processing		No longer available in Financial Edge				8,000
Total						50,285
[Note] Effective 12/31/2020, BlackBaud Financial Edge will no longer offer a payroll module. Annual costs are expected to be a per employee per payroll processing fee, estimated to be \$16,000 per year, or \$8,000 for Jan-June 2021.						
6020 DUES & PUBLICATIONS	2,341	2,845	2,851	2,646	(199)	(7.0%)
<b>[Entity] Budget Detail Desc. Note Total</b>						
[101-21-000] GFOA annual dues		Director, Controller				340
[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] Ketchikan Daily News		Subscription				161
[101-21-000] GFOA		CAFR peer review				550
[101-21-000] NGIP membership dues		Local & national procurement association dues				350
[101-21-000] Notary bond renewals						330
[101-21-000] License fee		Controller CPA license				390
Total						2,646
6030 PUBLISHING EXPENSE	10,277	14,350	12,575	14,350	0	0.0%
<b>[Entity] Budget Detail Desc. Note Total</b>						
[101-21-000] Foreclosure & end of redemption notices		Required				13,000
[101-21-000] Procurement advertising						200

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-21-000 FINANCE

[101-21-000] Notice of taxes due	Optional	400
[101-21-000] Publication of sales tax delinquency lists	Optional	750
<b>Total</b>		<b>14,350</b>

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6031 RECORDING FEES/TITLE REPORTS	4,077	3,500	4,375	3,500	0	0.0%
6032 BANKING FEES	118,681	150,000	145,800	150,000	0	0.0%
6033 COURT FILING FEES	1,250	1,000	1,065	1,000	0	0.0%
6034 PROCESS SERVICE / SKIP TRACING	4,783	6,000	4,074	5,000	(1,000)	(16.7%)
6060 RENTALS	(740)	750	0	750	0	0.0%
6070 POSTAGE EXPENSE	18,897	25,000	22,500	20,000	(5,000)	(20.0%)
6080 PROFESSIONAL SERVICES	60,631	63,500	63,500	63,700	200	0.3%

[Entity] Budget Detail Desc.	Note	Total
[101-21-000] Audit services	Teuscher Walpole, LLC	62,500
[101-21-000] GASB 68 & 75 support	BDO USA LLP	1,200
<b>Total</b>		<b>63,700</b>

6090 CONTRACTUAL SERVICES	9,783	19,588	15,000	10,046	(9,542)	(48.7%)
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[Entity] Budget Detail Desc.	Note	Total
[101-21-000] Janitorial		5,046
[101-21-000] Access programming & support	Software Engineering of Alaska	5,000
<b>Total</b>		<b>10,046</b>

6100 INSURANCE	0	250	250	300	50	20.0%
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[Entity] Budget Detail Desc.	Total
[101-21-000] Errors & omissions insurance	300
<b>Total</b>	<b>300</b>

6150 FINES & PENALTIES	197	0	0	0	0	0.0%
6330 TELEPHONE	182	0	0	0	0	0.0%
6331 LONG DISTANCE	160	250	300	300	50	20.0%
6525 SMALL EQUIPMENT PURCHASES	408	500	1,973	500	0	0.0%
<b>OPERATING EXPENSES</b>	<b>1,360,292</b>	<b>1,481,301</b>	<b>1,447,212</b>	<b>1,543,530</b>	<b>62,230</b>	<b>4.2%</b>
6650 TRANSFERS OUT - RENT	41,262	41,222	41,222	41,270	48	0.1%
<b>NON OPERATING EXPENSES</b>	<b>41,262</b>	<b>41,222</b>	<b>41,222</b>	<b>41,270</b>	<b>48</b>	<b>0.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,401,554</b>	<b>1,522,523</b>	<b>1,488,434</b>	<b>1,584,800</b>	<b>62,278</b>	<b>4.1%</b>



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-22-000 ASSESSMENT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	293,640	302,412	307,854	314,945	12,532	4.1%
5110 OVERTIME PAY	154	2,500	2,500	2,500	0	0.0%
5200 TAXES/BENEFITS	216,061	245,289	241,684	282,979	37,690	15.4%
5300 TRAVEL & TRAINING	11,035	18,500	8,120	0	(18,500)	(100.0%)
6010 SUPPLIES	2,492	3,000	3,000	3,000	0	0.0%
6015 BOOKS & SOFTWARE	13,199	15,030	15,030	16,380	1,350	9.0%
6020 DUES & PUBLICATIONS	1,146	1,210	1,210	1,360	150	12.4%
6031 RECORDING FEES/TITLE REPORTS	9	100	100	100	0	0.0%
6060 RENTALS	277	8,000	8,000	8,000	0	0.0%
6070 POSTAGE EXPENSE	3,636	5,500	5,500	5,500	0	0.0%
6090 CONTRACTUAL SERVICES	20,904	48,221	48,221	38,542	(9,679)	(20.1%)
6100 INSURANCE	799	1,000	1,000	511	(489)	(48.9%)
6330 TELEPHONE	165	300	300	300	0	0.0%
6331 LONG DISTANCE	106	400	400	400	0	0.0%
6460 VEHICLE MAINTENANCE	417	1,800	1,800	1,800	0	0.0%
6461 VEHICLE FUEL & OIL	408	2,400	2,400	2,400	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,228	0	0	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>565,674</b>	<b>655,663</b>	<b>647,119</b>	<b>678,717</b>	<b>23,054</b>	<b>3.5%</b>
6650 TRANSFERS OUT - RENT	28,967	28,939	28,939	28,973	34	0.1%
<b>NON OPERATING EXPENSES</b>	<b>28,967</b>	<b>28,939</b>	<b>28,939</b>	<b>28,973</b>	<b>34</b>	<b>0.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>594,642</b>	<b>684,602</b>	<b>676,058</b>	<b>707,690</b>	<b>23,088</b>	<b>3.4%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-22-000 ASSESSMENT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	293,640	302,412	307,854	314,945	12,532	4.1%
5110 OVERTIME PAY	154	2,500	2,500	2,500	0	0.0%
5200 TAXES/BENEFITS	216,061	245,289	241,684	282,979	37,690	15.4%
5300 TRAVEL & TRAINING	11,035	18,500	8,120	0	(18,500)	(100.0%)
6010 SUPPLIES	2,492	3,000	3,000	3,000	0	0.0%
6015 BOOKS & SOFTWARE	13,199	15,030	15,030	16,380	1,350	9.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-22-000] M&S residential software		Software support & license fee				5,000
[101-22-000] M&S commercial software						7,100
[101-22-000] M&S commercial handbook		Adding an additional handbook at \$750				1,500
[101-22-000] M&S residential handbook		Support for 3 handbooks				1,080
[101-22-000] Apex sketch software		Annual license				1,200
[101-22-000] IAAO text books						500
Total						16,380
6020 DUES & PUBLICATIONS	1,146	1,210	1,210	1,360	150	12.4%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-22-000] IAAO membership dues		4 staff				760
[101-22-000] AAAO membership dues		5 staff				300
[101-22-000] Ketchikan Daily News subscription						150
[101-22-000] AAAO Recertification fees						150
Total						1,360
6031 RECORDING FEES/TITLE REPORTS	9	100	100	100	0	0.0%
6060 RENTALS	277	8,000	8,000	8,000	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-22-000] Float plane rental		Appraising outlying areas				6,800
[101-22-000] Boat rental		Appraising outlying areas				1,200
Total						8,000
6070 POSTAGE EXPENSE	3,636	5,500	5,500	5,500	0	0.0%
6090 CONTRACTUAL SERVICES	20,904	48,221	48,221	38,542	(9,679)	(20.1%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-22-000] Janitorial						3,542
[101-22-000] Software Engineering		CAMA system implementation & support				30,000
[101-22-000] Contract appraisal services		For unique & complex commercial properties				5,000
Total						38,542
6100 INSURANCE	799	1,000	1,000	511	(489)	(48.9%)
6330 TELEPHONE	165	300	300	300	0	0.0%
6331 LONG DISTANCE	106	400	400	400	0	0.0%
6460 VEHICLE MAINTENANCE	417	1,800	1,800	1,800	0	0.0%
6461 VEHICLE FUEL & OIL	408	2,400	2,400	2,400	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,228	0	0	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>565,674</b>	<b>655,663</b>	<b>647,119</b>	<b>678,717</b>	<b>23,054</b>	<b>3.5%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-22-000 ASSESSMENT

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6650 TRANSFERS OUT - RENT	28,967	28,939	28,939	28,973	34	0.1%
NON OPERATING EXPENSES	28,967	28,939	28,939	28,973	34	0.1%
TOTAL APPROPRIATIONS	594,642	684,602	676,058	707,690	23,088	3.4%



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-25-000 ANIMAL PROTECTION

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	166,563	157,285	181,000	164,742	7,457	4.7%
5110 OVERTIME PAY	7,067	10,000	9,000	10,000	0	0.0%
5120 TEMPORARY PAY	16,156	18,000	20,000	20,000	2,000	11.1%
5160 CALL OUT PAY	15,272	16,000	16,000	17,000	1,000	6.3%
5200 TAXES/BENEFITS	130,120	148,287	113,000	163,420	15,133	10.2%
5300 TRAVEL & TRAINING	149	6,000	0	0	(6,000)	(100.0%)
5400 UNIFORM ALLOWANCE	826	2,000	1,500	500	(1,500)	(75.0%)
6010 SUPPLIES	227	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	5,562	8,000	8,000	8,000	0	0.0%
6015 BOOKS & SOFTWARE	0	500	500	0	(500)	(100.0%)
6020 DUES & PUBLICATIONS	150	500	500	0	(500)	(100.0%)
6030 PUBLISHING EXPENSE	285	500	500	0	(500)	(100.0%)
6032 BANKING FEES	1,524	1,500	1,000	1,500	0	0.0%
6033 COURT FILING FEES	123	0	0	0	0	0.0%
6034 PROCESS SERVICE / SKIP TRACING	36	120	100	120	0	0.0%
6040 COMMUNITY PROMOTION	0	500	500	0	(500)	(100.0%)
6070 POSTAGE EXPENSE	13	300	100	100	(200)	(66.7%)
6080 PROFESSIONAL SERVICES	34,289	62,000	40,000	55,000	(7,000)	(11.3%)
6090 CONTRACTUAL SERVICES	1,008	0	1,000	0	0	0.0%
6100 INSURANCE	2,763	3,700	5,600	3,162	(538)	(14.5%)
6110 MEDICAL EXPENSE	0	3,000	3,000	0	(3,000)	(100.0%)
6310 ELECTRICITY	6,535	5,000	5,000	5,000	0	0.0%
6320 WATER	356	1,000	1,000	1,000	0	0.0%
6330 TELEPHONE	3,907	3,400	2,000	3,400	0	0.0%
6331 LONG DISTANCE	2	100	100	100	0	0.0%
6340 SEWER	331	575	500	575	0	0.0%
6350 LANDFILL FEES	1,094	1,000	1,200	1,000	0	0.0%
6360 REIMBURSABLE EXPENSES	0	0	600	600	600	0.0%
6370 MILEAGE REIMBURSEMENT	507	500	600	500	0	0.0%
6430 BUILDING MAINTENANCE	2,834	8,000	5,000	5,000	(3,000)	(37.5%)
6431 HEATING FUEL	6,612	11,000	5,000	11,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	274	5,000	5,000	3,600	(1,400)	(28.0%)
6461 VEHICLE FUEL & OIL	3,036	8,580	3,000	8,580	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	843	10,000	10,000	5,000	(5,000)	(50.0%)
<b>OPERATING EXPENSES</b>	<b>408,462</b>	<b>494,347</b>	<b>442,300</b>	<b>490,900</b>	<b>(3,447)</b>	<b>(0.7%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>408,462</b>	<b>494,347</b>	<b>442,300</b>	<b>490,900</b>	<b>(3,447)</b>	<b>(0.7%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-25-000 ANIMAL PROTECTION

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	166,563	157,285	181,000	164,742	7,457	4.7%
5110 OVERTIME PAY	7,067	10,000	9,000	10,000	0	0.0%
5120 TEMPORARY PAY	16,156	18,000	20,000	20,000	2,000	11.1%
5160 CALL OUT PAY	15,272	16,000	16,000	17,000	1,000	6.3%
5200 TAXES/BENEFITS	130,120	148,287	113,000	163,420	15,133	10.2%
5300 TRAVEL & TRAINING	149	6,000	0	0	(6,000)	(100.0%)
5400 UNIFORM ALLOWANCE	826	2,000	1,500	500	(1,500)	(75.0%)
6010 SUPPLIES	227	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	5,562	8,000	8,000	8,000	0	0.0%
6015 BOOKS & SOFTWARE	0	500	500	0	(500)	(100.0%)
6020 DUES & PUBLICATIONS	150	500	500	0	(500)	(100.0%)
6030 PUBLISHING EXPENSE	285	500	500	0	(500)	(100.0%)
6032 BANKING FEES	1,524	1,500	1,000	1,500	0	0.0%
6033 COURT FILING FEES	123	0	0	0	0	0.0%
6034 PROCESS SERVICE / SKIP TRACING	36	120	100	120	0	0.0%
6040 COMMUNITY PROMOTION	0	500	500	0	(500)	(100.0%)
6070 POSTAGE EXPENSE	13	300	100	100	(200)	(66.7%)
6080 PROFESSIONAL SERVICES	34,289	62,000	40,000	55,000	(7,000)	(11.3%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-25-000] Professional services	Vet services					55,000
Total						55,000
6090 CONTRACTUAL SERVICES	1,008	0	1,000	0	0	0.0%
6100 INSURANCE	2,763	3,700	5,600	3,162	(538)	(14.5%)
6110 MEDICAL EXPENSE	0	3,000	3,000	0	(3,000)	(100.0%)
6310 ELECTRICITY	6,535	5,000	5,000	5,000	0	0.0%
6320 WATER	356	1,000	1,000	1,000	0	0.0%
6330 TELEPHONE	3,907	3,400	2,000	3,400	0	0.0%
6331 LONG DISTANCE	2	100	100	100	0	0.0%
6340 SEWER	331	575	500	575	0	0.0%
6350 LANDFILL FEES	1,094	1,000	1,200	1,000	0	0.0%
6360 REIMBURSABLE EXPENSES	0	0	600	600	600	0.0%
6370 MILEAGE REIMBURSEMENT	507	500	600	500	0	0.0%
6430 BUILDING MAINTENANCE	2,834	8,000	5,000	5,000	(3,000)	(37.5%)
6431 HEATING FUEL	6,612	11,000	5,000	11,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	274	5,000	5,000	3,600	(1,400)	(28.0%)
6461 VEHICLE FUEL & OIL	3,036	8,580	3,000	8,580	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	843	10,000	10,000	5,000	(5,000)	(50.0%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-25-000] Equipment replacement	In the event of breakdown					5,000
Total						5,000
OPERATING EXPENSES	408,462	494,347	442,300	490,900	(3,447)	(0.7%)
TOTAL APPROPRIATIONS	408,462	494,347	442,300	490,900	(3,447)	(0.7%)

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-26 RECREATION

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	682,140	702,017	720,000	722,620	20,603	2.9%
5110 OVERTIME PAY	9,385	9,000	8,300	9,000	0	0.0%
5120 TEMPORARY PAY	289,983	339,815	215,000	301,555	(38,260)	(11.3%)
5200 TAXES/BENEFITS	613,987	677,951	540,000	695,554	17,603	2.6%
5300 TRAVEL & TRAINING	0	5,500	4,860	500	(5,000)	(90.9%)
5400 UNIFORM ALLOWANCE	807	1,800	1,000	1,800	0	0.0%
6010 SUPPLIES	1,315	1,800	1,800	1,800	0	0.0%
6011 OPERATING SUPPLIES	110,328	110,100	92,000	108,900	(1,200)	(1.1%)
6020 DUES & PUBLICATIONS	20,222	9,646	9,772	9,815	169	1.8%
6030 PUBLISHING EXPENSE	(3,967)	8,300	8,600	8,700	400	4.8%
6032 BANKING FEES	10,165	10,400	12,400	12,400	2,000	19.2%
6070 POSTAGE EXPENSE	77	150	170	150	0	0.0%
6090 CONTRACTUAL SERVICES	45,632	53,200	73,000	105,950	52,750	99.2%
6100 INSURANCE	34,706	43,206	43,150	48,287	5,081	11.8%
6110 MEDICAL EXPENSE	1,053	830	672	1,000	170	20.5%
6150 FINES & PENALTIES	3	0	0	0	0	0.0%
6310 ELECTRICITY	200,557	260,000	185,000	212,000	(48,000)	(18.5%)
6320 WATER	20,829	20,863	20,863	20,863	0	0.0%
6330 TELEPHONE	5,576	5,560	5,640	5,640	80	1.4%
6331 LONG DISTANCE	132	100	100	0	(100)	(100.0%)
6340 SEWER	19,282	19,397	19,395	19,396	(1)	0.0%
6350 LANDFILL FEES	189	300	20	150	(150)	(50.0%)
6430 BUILDING MAINTENANCE	46,358	55,000	130,000	65,000	10,000	18.2%
6431 HEATING FUEL	189,138	192,000	170,000	200,000	8,000	4.2%
6450 EQUIPMENT MAINTENANCE	2,134	7,000	350	0	(7,000)	(100.0%)
6460 VEHICLE MAINTENANCE	47	250	10	100	(150)	(60.0%)
6461 VEHICLE FUEL & OIL	991	1,000	1,100	1,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,840	6,500	1,356	5,700	(800)	(12.3%)
OPERATING EXPENSES	2,302,909	2,541,684	2,264,558	2,557,879	16,195	0.6%
TOTAL APPROPRIATIONS	2,302,909	2,541,684	2,264,558	2,557,879	16,195	0.6%

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-26 RECREATION

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	682,140	702,017	720,000	722,620	20,603	2.9%
5110 OVERTIME PAY	9,385	9,000	8,300	9,000	0	0.0%
5120 TEMPORARY PAY	289,983	339,815	215,000	301,555	(38,260)	(11.3%)
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[101-26-000] Receptionist						32,860
[101-26-000] Monitor						23,770
[101-26-000] Children's room						13,000
[101-26-000] Roller skating						4,825
[101-26-000] Lifeguards						101,300
[101-26-000] Swim instructors						66,000
[101-26-000] Camp staff						40,000
[101-26-000] Special events staff						1,800
[101-26-000] Fitness instructors						16,500
[101-26-000] Custodial						1,500
Total						301,555
5200 TAXES/BENEFITS	613,987	677,951	540,000	695,554	17,603	2.6%
5300 TRAVEL & TRAINING	0	5,500	4,860	500	(5,000)	(90.9%)
<b>[Entity] Budget Detail Desc.</b>		<b>Note</b>				<b>Total</b>
[101-26-000] Webinars & online training		Recreation & aquatics staff training				500
Total						500
5400 UNIFORM ALLOWANCE	807	1,800	1,000	1,800	0	0.0%
<b>[Entity] Budget Detail Desc.</b>		<b>Note</b>				<b>Total</b>
[101-26-000] IBEW uniform allowance		6 employees				1,800
Total						1,800
[Note Entity:101-26-000] 6 employees						
6010 SUPPLIES	1,315	1,800	1,800	1,800	0	0.0%
6011 OPERATING SUPPLIES	110,328	110,100	92,000	108,900	(1,200)	(1.1%)
<b>[Entity] Budget Detail Desc.</b>		<b>Note</b>				<b>Total</b>
[101-26-000] Red Cross		Certificates, course materials				3,500
[101-26-000] Gyms		Toys, balls, racquets				2,500
[101-26-000] Roller skating		Skates, parts, music				1,000
[101-26-000] Fitness rooms		Upholstery, misc.				1,000
[101-26-000] Building supplies		Towels, locks, wristbands, batteries				5,000
[101-26-000] Cleaning supplies		Laundry, cleaning products				23,000
[101-26-000] 1st Aid supplies		Band-aids, tape, ointment				400
[101-26-000] Children's room		Toys, books, movies, snacks				750
[101-26-000] Camps		Snacks, crafts, field trips				4,500
[101-26-000] Special events		T-shirts, prizes, toys, decor				3,750

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-26 RECREATION

[101-26-000] Fitness	Music, prizes, equipment	1,000
[101-26-000] Uniforms	Staff shirts, tanks	1,000
[101-26-000] Chemicals	Aquatic center	55,000
[101-26-000] Test kit supplies	Aquatic center	2,000
[101-26-000] Swim supplies	Noodles, lesson supplies, fins	3,000
[101-26-000] Rescue equipment	Backboard, whistles, tubes, masks	1,500
<b>Total</b>		<b>108,900</b>

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6020 DUES & PUBLICATIONS	20,222	9,646	9,772	9,815	169	1.8%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-000] Ketchikan Daily News		1 year subscription				165
[101-26-000] The Society of European Stage Authors & Composers (SESAC)		Music license agreement				590
[101-26-000] Broadcast Music, Inc. (BMI)		Music license agreement				300
[101-26-000] Motion Picture Licensing Corp (MPLC)		Music license agreement				620
[101-26-000] American Society of Composers, Authors & Publishers (ASCAP)		Music license agreement				360
[101-26-000] Survey Monkey		1 year survey subscription				385
[101-26-000] National Recreation & Parks Association (NRPA)		1 year membership				675
[101-26-000] RecDesk		Registration software				4,100
[101-26-000] RecDesk		Variable surcharge				2,120
[101-26-000] Online scheduler		Employee schedule software subscription				500
<b>Total</b>					<b>9,815</b>	
6030 PUBLISHING EXPENSE	(3,967)	8,300	8,600	8,700	400	4.8%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-000] Ketchikan Daily News		Quarterly brochure				8,700
<b>Total</b>					<b>8,700</b>	
6032 BANKING FEES	10,165	10,400	12,400	12,400	2,000	19.2%
6070 POSTAGE EXPENSE	77	150	170	150	0	0.0%
6090 CONTRACTUAL SERVICES	45,632	53,200	73,000	105,950	52,750	99.2%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-26-000] Fitness classes		Martial arts, yoga, personal training, dance, wrestling				101,700
[101-26-000] DEC water testing		Monthly pool water tests				4,250
<b>Total</b>					<b>105,950</b>	

[Note Entity:101-26-000]

Contractual services has nearly doubled due to more classes being offered, such as dance with Studio Max. Also, the yoga and personal trainer has more clients.

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-26 RECREATION

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6100 INSURANCE	34,706	43,206	43,150	48,287	5,081	11.8%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-26-000] GRC building insurance			24,692			
[101-26-000] GAC building insurance			21,579			
[101-26-000] Broker fee			1,356			
[101-26-000] Vehicle insurance			660			
Total			48,287			
6110 MEDICAL EXPENSE	1,053	830	672	1,000	170	20.5%
6150 FINES & PENALTIES	3	0	0	0	0	0.0%
6310 ELECTRICITY	200,557	260,000	185,000	212,000	(48,000)	(18.5%)
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-26-000] Gateway Recreation Center			52,000			
[101-26-000] Gateway Aquatic Center			160,000			
Total			212,000			
6320 WATER	20,829	20,863	20,863	20,863	0	0.0%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-26-000] Gateway Recreation Center			8,303			
[101-26-000] Gateway Aquatic Center			12,560			
Total			20,863			
6330 TELEPHONE	5,576	5,560	5,640	5,640	80	1.4%
6331 LONG DISTANCE	132	100	100	0	(100)	(100.0%)
6340 SEWER	19,282	19,397	19,395	19,396	(1)	0.0%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-26-000] Gateway Recreation Center			7,703			
[101-26-000] Gateway Aquatic Center			11,693			
Total			19,396			
6350 LANDFILL FEES	189	300	20	150	(150)	(50.0%)
6430 BUILDING MAINTENANCE	46,358	55,000	130,000	65,000	10,000	18.2%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-26-000] General building maintenance					65,000	
			<i>Note</i> Supplies, inspections, servicing, landscaping, gym floor resurfacing			
Total					65,000	
[Note Entity:101-26-000] No longer using equipment maintenance code, rolled it into building maintenance budget.						
6431 HEATING FUEL	189,138	192,000	170,000	200,000	8,000	4.2%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-26-000] Gateway Recreation Center			65,000			
[101-26-000] Gateway Aquatic Center			135,000			
Total			200,000			

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-26 RECREATION

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6450 EQUIPMENT MAINTENANCE	2,134	7,000	350	0	(7,000)	(100.0%)
6460 VEHICLE MAINTENANCE	47	250	10	100	(150)	(60.0%)
6461 VEHICLE FUEL & OIL	991	1,000	1,100	1,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,840	6,500	1,356	5,700	(800)	(12.3%)

<i>[Entity] Budget Detail Desc.</i>	<i>Total</i>
[101-26-000] Foam blocks	1,500
[101-26-000] Folding tables	1,200
[101-26-000] Lobby tables	3,000
Total	5,700

[Note Entity:101-26-000]

Items are needed due to the high volume of people in the facilities.

OPERATING EXPENSES	2,302,909	2,541,684	2,264,558	2,557,879	16,195	0.6%
TOTAL APPROPRIATIONS	2,302,909	2,541,684	2,264,558	2,557,879	16,195	0.6%



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-27 PUBLIC WORKS

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	455,049	471,741	511,474	485,406	13,665	2.9%
5110 OVERTIME PAY	2,738	2,500	2,500	2,500	0	0.0%
5120 TEMPORARY PAY	46,600	83,700	75,500	40,020	(43,680)	(52.2%)
5200 TAXES/BENEFITS	300,800	351,466	313,938	365,946	14,479	4.1%
5300 TRAVEL & TRAINING	0	100	136	100	0	0.0%
5400 UNIFORM ALLOWANCE	1,136	1,200	1,200	1,500	300	25.0%
6010 SUPPLIES	1,159	1,000	1,092	500	(500)	(50.0%)
6011 OPERATING SUPPLIES	13,636	13,200	13,700	13,450	250	1.9%
6030 PUBLISHING EXPENSE	0	200	200	0	(200)	(100.0%)
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0.0%
6060 RENTALS	763	4,000	4,000	4,000	0	0.0%
6070 POSTAGE EXPENSE	8	100	100	100	0	0.0%
6080 PROFESSIONAL SERVICES	22,418	5,000	5,000	5,000	0	0.0%
6085 LICENSES/FEES/PERMITS	760	1,550	1,550	1,550	0	0.0%
6090 CONTRACTUAL SERVICES	38,265	58,581	59,081	53,739	(4,842)	(8.3%)
6100 INSURANCE	7,203	8,627	8,605	9,150	523	6.1%
6110 MEDICAL EXPENSE	486	1,650	1,650	1,300	(350)	(21.2%)
6150 FINES & PENALTIES	32	0	0	0	0	0.0%
6310 ELECTRICITY	22,681	20,000	23,200	22,900	2,900	14.5%
6312 ELECTRICITY - STREET LIGHTS	1,664	1,600	1,664	1,664	64	4.0%
6320 WATER	12,097	16,500	16,632	16,650	150	0.9%
6330 TELEPHONE	2,445	2,600	2,600	2,750	150	5.8%
6331 LONG DISTANCE	71	100	100	100	0	0.0%
6340 SEWER	9,944	13,100	13,230	13,235	135	1.0%
6350 LANDFILL FEES	8,224	8,800	13,500	8,800	0	0.0%
6420 FIELD MAINTENANCE	18,358	20,000	20,000	20,000	0	0.0%
6421 PARKS MAINTENANCE	3,346	6,000	6,000	3,000	(3,000)	(50.0%)
6430 BUILDING MAINTENANCE	22,248	12,000	12,000	12,500	500	4.2%
6431 HEATING FUEL	282	500	657	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,939	2,700	2,700	2,500	(200)	(7.4%)
6460 VEHICLE MAINTENANCE	10,102	13,500	13,500	10,000	(3,500)	(25.9%)
6461 VEHICLE FUEL & OIL	12,952	16,500	16,500	16,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	9,809	6,500	6,500	7,500	1,000	15.4%
6530 EQUIPMENT PURCHASE	0	0	1,542	0	0	0.0%
OPERATING EXPENSES	1,027,213	1,145,116	1,150,151	1,122,960	(22,156)	(1.9%)
6650 TRANSFERS OUT - RENT	14,224	14,210	14,210	14,227	17	0.1%
NON OPERATING EXPENSES	14,224	14,210	14,210	14,227	17	0.1%
TOTAL APPROPRIATIONS	1,041,437	1,159,326	1,164,361	1,137,187	(22,139)	(1.9%)



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-27-001 PUBLIC WORKS MAINTENANCE

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	40,144	70,017	55,000	49,616	(20,400)	(29.1%)
5110 OVERTIME PAY	128	0	0	0	0	0.0%
5120 TEMPORARY PAY	112	500	500	500	0	0.0%
5200 TAXES/BENEFITS	21,086	50,350	24,676	32,512	(17,838)	(35.4%)
5400 UNIFORM ALLOWANCE	300	300	300	300	0	0.0%
6010 SUPPLIES	1,159	1,000	1,000	500	(500)	(50.0%)
6011 OPERATING SUPPLIES	720	500	500	750	250	50.0%
6090 CONTRACTUAL SERVICES	151	0	0	0	0	0.0%
6100 INSURANCE	1,145	1,261	1,261	2,022	761	60.3%
6110 MEDICAL EXPENSE	0	750	750	750	0	0.0%
6310 ELECTRICITY	0	0	1,500	1,200	1,200	0.0%
6320 WATER	0	0	132	150	150	0.0%
6330 TELEPHONE	300	300	300	300	0	0.0%
6340 SEWER	0	0	130	135	135	0.0%
6350 LANDFILL FEES	5	300	5,000	300	0	0.0%
6430 BUILDING MAINTENANCE	171	1,000	1,000	1,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	259	1,000	1,000	500	(500)	(50.0%)
6460 VEHICLE MAINTENANCE	1,603	2,500	2,500	1,500	(1,000)	(40.0%)
6461 VEHICLE FUEL & OIL	1,539	2,000	2,000	2,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	4,745	1,500	1,500	2,000	500	33.3%
6530 EQUIPMENT PURCHASE	0	0	1,542	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>73,568</b>	<b>133,277</b>	<b>100,591</b>	<b>96,035</b>	<b>(37,243)</b>	<b>(27.9%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>73,568</b>	<b>133,277</b>	<b>100,591</b>	<b>96,035</b>	<b>(37,243)</b>	<b>(27.9%)</b>



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-27-002 PUBLIC WORKS PARKS

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	62,891	60,251	115,000	68,779	8,528	14.2%
5110 OVERTIME PAY	482	1,000	1,000	1,000	0	0.0%
5120 TEMPORARY PAY	23,687	41,600	50,000	19,760	(21,840)	(52.5%)
5200 TAXES/BENEFITS	49,833	50,854	59,649	53,098	2,244	4.4%
5300 TRAVEL & TRAINING	0	100	100	100	0	0.0%
5400 UNIFORM ALLOWANCE	752	300	300	600	300	100.0%
6010 SUPPLIES	0	0	33	0	0	0.0%
6011 OPERATING SUPPLIES	7,371	8,200	8,200	8,200	0	0.0%
6090 CONTRACTUAL SERVICES	6,925	5,000	5,500	0	(5,000)	(100.0%)
6100 INSURANCE	1,805	2,767	2,745	3,082	315	11.4%
6110 MEDICAL EXPENSE	390	750	750	400	(350)	(46.7%)
6310 ELECTRICITY	3,145	3,000	4,200	4,200	1,200	40.0%
6320 WATER	2,554	3,500	3,500	3,500	0	0.0%
6330 TELEPHONE	250	300	300	450	150	50.0%
6340 SEWER	1,266	1,600	1,600	1,600	0	0.0%
6350 LANDFILL FEES	6,563	6,000	6,000	6,000	0	0.0%
6420 FIELD MAINTENANCE	(4)	0	0	0	0	0.0%
6421 PARKS MAINTENANCE	3,346	6,000	6,000	3,000	(3,000)	(50.0%)
6430 BUILDING MAINTENANCE	2,282	3,000	3,000	3,000	0	0.0%
6431 HEATING FUEL	0	500	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	856	1,200	1,200	1,000	(200)	(16.7%)
6460 VEHICLE MAINTENANCE	6,059	5,000	5,000	4,000	(1,000)	(20.0%)
6461 VEHICLE FUEL & OIL	7,282	8,500	8,500	8,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,369	1,000	1,000	1,500	500	50.0%
OPERATING EXPENSES	189,101	210,422	284,077	192,269	(18,153)	(8.6%)
TOTAL APPROPRIATIONS	189,101	210,422	284,077	192,269	(18,153)	(8.6%)



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KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 101-27-003 PUBLIC WORKS FIELDS

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	83,542	78,011	78,011	93,782	15,772	20.2%
5110 OVERTIME PAY	2,128	1,500	1,500	1,500	0	0.0%
5120 TEMPORARY PAY	22,802	41,600	25,000	19,760	(21,840)	(52.5%)
5200 TAXES/BENEFITS	59,479	65,649	45,000	72,370	6,721	10.2%
5400 UNIFORM ALLOWANCE	84	600	600	600	0	0.0%
6010 SUPPLIES	0	0	33	0	0	0.0%
6011 OPERATING SUPPLIES	2,916	3,000	3,000	3,000	0	0.0%
6060 RENTALS	763	4,000	4,000	4,000	0	0.0%
6085 LICENSES/FEES/PERMITS	760	1,500	1,500	1,500	0	0.0%
6090 CONTRACTUAL SERVICES	107	2,000	2,000	2,000	0	0.0%
6100 INSURANCE	3,317	3,548	3,548	3,434	(114)	(3.2%)
6110 MEDICAL EXPENSE	96	150	150	150	0	0.0%
6150 FINES & PENALTIES	32	0	0	0	0	0.0%
6310 ELECTRICITY	19,536	17,000	17,500	17,500	500	2.9%
6312 ELECTRICITY - STREET LIGHTS	1,664	1,600	1,664	1,664	64	4.0%
6320 WATER	9,543	13,000	13,000	13,000	0	0.0%
6330 TELEPHONE	450	500	500	500	0	0.0%
6340 SEWER	8,678	11,500	11,500	11,500	0	0.0%
6350 LANDFILL FEES	1,656	2,500	2,500	2,500	0	0.0%
6420 FIELD MAINTENANCE	18,362	20,000	20,000	20,000	0	0.0%
6430 BUILDING MAINTENANCE	19,795	8,000	8,000	8,500	500	6.3%
6431 HEATING FUEL	282	0	157	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	824	500	500	1,000	500	100.0%
6460 VEHICLE MAINTENANCE	1,990	5,000	5,000	3,000	(2,000)	(40.0%)
6461 VEHICLE FUEL & OIL	3,302	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,695	4,000	4,000	4,000	0	0.0%
OPERATING EXPENSES	265,802	290,158	253,663	290,261	103	0.0%
TOTAL APPROPRIATIONS	265,802	290,158	253,663	290,261	103	0.0%

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-27-003 PUBLIC WORKS FIELDS

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	83,542	78,011	78,011	93,782	15,772	20.2%
5110 OVERTIME PAY	2,128	1,500	1,500	1,500	0	0.0%
5120 TEMPORARY PAY	22,802	41,600	25,000	19,760	(21,840)	(52.5%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-27-003] Temp pay	\$19/hr x 1 Temp					19,760
Total						19,760
5200 TAXES/BENEFITS	59,479	65,649	45,000	72,370	6,721	10.2%
5400 UNIFORM ALLOWANCE	84	600	600	600	0	0.0%
6010 SUPPLIES	0	0	33	0	0	0.0%
6011 OPERATING SUPPLIES	2,916	3,000	3,000	3,000	0	0.0%
6060 RENTALS	763	4,000	4,000	4,000	0	0.0%
6085 LICENSES/FEES/PERMITS	760	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	Walker, Dudley & Weiss fields					600
[101-27-003] Annual recertification fire suppression units	Walker field					900
Total						1,500
6090 CONTRACTUAL SERVICES	107	2,000	2,000	2,000	0	0.0%
6100 INSURANCE	3,317	3,548	3,548	3,434	(114)	(3.2%)
6110 MEDICAL EXPENSE	96	150	150	150	0	0.0%
6150 FINES & PENALTIES	32	0	0	0	0	0.0%
6310 ELECTRICITY	19,536	17,000	17,500	17,500	500	2.9%
6312 ELECTRICITY - STREET LIGHTS	1,664	1,600	1,664	1,664	64	4.0%
6320 WATER	9,543	13,000	13,000	13,000	0	0.0%
6330 TELEPHONE	450	500	500	500	0	0.0%
6340 SEWER	8,678	11,500	11,500	11,500	0	0.0%
6350 LANDFILL FEES	1,656	2,500	2,500	2,500	0	0.0%
6420 FIELD MAINTENANCE	18,362	20,000	20,000	20,000	0	0.0%
6430 BUILDING MAINTENANCE	19,795	8,000	8,000	8,500	500	6.3%
6431 HEATING FUEL	282	0	157	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	824	500	500	1,000	500	100.0%
6460 VEHICLE MAINTENANCE	1,990	5,000	5,000	3,000	(2,000)	(40.0%)
6461 VEHICLE FUEL & OIL	3,302	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,695	4,000	4,000	4,000	0	0.0%
OPERATING EXPENSES	265,802	290,158	253,663	290,261	103	0.0%
TOTAL APPROPRIATIONS	265,802	290,158	253,663	290,261	103	0.0%

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 101-27-004 PUBLIC WORKS ADMINISTRATION

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	268,472	263,463	263,463	273,229	9,766	3.7%
5200 TAXES/BENEFITS	170,402	184,613	184,613	207,966	23,353	12.6%
5300 TRAVEL & TRAINING	0	0	36	0	0	0.0%
6010 SUPPLIES	0	0	26	0	0	0.0%
6011 OPERATING SUPPLIES	2,630	1,500	2,000	1,500	0	0.0%
6030 PUBLISHING EXPENSE	0	200	200	0	(200)	(100.0%)
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0.0%
6070 POSTAGE EXPENSE	8	100	100	100	0	0.0%
6080 PROFESSIONAL SERVICES	22,418	5,000	5,000	5,000	0	0.0%
6085 LICENSES/FEES/PERMITS	0	50	50	50	0	0.0%
6090 CONTRACTUAL SERVICES	31,083	51,581	51,581	51,739	158	0.3%
6100 INSURANCE	936	1,051	1,051	612	(439)	(41.8%)
6330 TELEPHONE	1,446	1,500	1,500	1,500	0	0.0%
6331 LONG DISTANCE	71	100	100	100	0	0.0%
6460 VEHICLE MAINTENANCE	449	1,000	1,000	1,500	500	50.0%
6461 VEHICLE FUEL & OIL	829	1,000	1,000	1,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>498,742</b>	<b>511,258</b>	<b>511,820</b>	<b>544,395</b>	<b>33,138</b>	<b>6.5%</b>
6650 TRANSFERS OUT - RENT	14,224	14,210	14,210	14,227	17	0.1%
<b>NON OPERATING EXPENSES</b>	<b>14,224</b>	<b>14,210</b>	<b>14,210</b>	<b>14,227</b>	<b>17</b>	<b>0.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>512,966</b>	<b>525,468</b>	<b>526,030</b>	<b>558,622</b>	<b>33,155</b>	<b>6.3%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-27-004 PUBLIC WORKS ADMINISTRATION

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	268,472	263,463	263,463	273,229	9,766	3.7%
5200 TAXES/BENEFITS	170,402	184,613	184,613	207,966	23,353	12.6%
5300 TRAVEL & TRAINING	0	0	36	0	0	0.0%
6010 SUPPLIES	0	0	26	0	0	0.0%
6011 OPERATING SUPPLIES	2,630	1,500	2,000	1,500	0	0.0%
6030 PUBLISHING EXPENSE	0	200	200	0	(200)	(100.0%)
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0.0%
6070 POSTAGE EXPENSE	8	100	100	100	0	0.0%
6080 PROFESSIONAL SERVICES	22,418	5,000	5,000	5,000	0	0.0%
6085 LICENSES/FEES/PERMITS	0	50	50	50	0	0.0%
6090 CONTRACTUAL SERVICES	31,083	51,581	51,581	51,739	158	0.3%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[101-27-004] Janitorial			1,739			
[101-27-004] Junk vehicle contract			50,000			
Total			51,739			
6100 INSURANCE	936	1,051	1,051	612	(439)	(41.8%)
6330 TELEPHONE	1,446	1,500	1,500	1,500	0	0.0%
6331 LONG DISTANCE	71	100	100	100	0	0.0%
6460 VEHICLE MAINTENANCE	449	1,000	1,000	1,500	500	50.0%
6461 VEHICLE FUEL & OIL	829	1,000	1,000	1,000	0	0.0%
OPERATING EXPENSES	498,742	511,258	511,820	544,395	33,138	6.5%
6650 TRANSFERS OUT - RENT	14,224	14,210	14,210	14,227	17	0.1%
NON OPERATING EXPENSES	14,224	14,210	14,210	14,227	17	0.1%
TOTAL APPROPRIATIONS	512,966	525,468	526,030	558,622	33,155	6.3%

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-30-000 PLANNING

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	283,631	314,750	314,750	333,073	18,323	5.8%
5110 OVERTIME PAY	5,474	5,000	5,000	5,000	0	0.0%
5150 PLANNING COMMISSION FEES	3,875	4,500	4,500	4,500	0	0.0%
5200 TAXES/BENEFITS	210,498	247,142	247,142	281,488	34,346	13.9%
5300 TRAVEL & TRAINING	6,080	12,500	12,500	3,500	(9,000)	(72.0%)
6010 SUPPLIES	1,840	4,000	4,000	4,000	0	0.0%
6020 DUES & PUBLICATIONS	802	3,040	3,040	3,820	780	25.7%
6030 PUBLISHING EXPENSE	3,686	4,500	4,500	4,500	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	500	2,000	2,000	2,000	0	0.0%
6040 COMMUNITY PROMOTION	195	2,000	2,000	500	(1,500)	(75.0%)
6045 MEETING/TRAINING FOOD	721	850	850	850	0	0.0%
6070 POSTAGE EXPENSE	3,742	4,000	4,000	4,000	0	0.0%
6090 CONTRACTUAL SERVICES	13,608	6,672	6,672	4,569	(2,103)	(31.5%)
6100 INSURANCE	103	103	0	511	408	396.1%
6330 TELEPHONE	945	830	830	850	20	2.4%
6331 LONG DISTANCE	147	300	300	300	0	0.0%
6460 VEHICLE MAINTENANCE	0	0	0	1,000	1,000	0.0%
6461 VEHICLE FUEL & OIL	22	0	0	500	500	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,663	2,000	2,000	2,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>537,534</b>	<b>614,187</b>	<b>614,084</b>	<b>656,961</b>	<b>42,774</b>	<b>7.0%</b>
6650 TRANSFERS OUT - RENT	32,332	35,736	35,736	35,777	41	0.1%
<b>NON OPERATING EXPENSES</b>	<b>32,332</b>	<b>35,736</b>	<b>35,736</b>	<b>35,777</b>	<b>41</b>	<b>0.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>569,865</b>	<b>649,923</b>	<b>649,820</b>	<b>692,738</b>	<b>42,815</b>	<b>6.6%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-30-000 PLANNING

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	283,631	314,750	314,750	333,073	18,323	5.8%
5110 OVERTIME PAY	5,474	5,000	5,000	5,000	0	0.0%
5150 PLANNING COMMISSION FEES	3,875	4,500	4,500	4,500	0	0.0%
5200 TAXES/BENEFITS	210,498	247,142	247,142	281,488	34,346	13.9%
5300 TRAVEL & TRAINING	6,080	12,500	12,500	3,500	(9,000)	(72.0%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-30-000] Online training	All staff members					3,500
Total						3,500
6010 SUPPLIES	1,840	4,000	4,000	4,000	0	0.0%
6020 DUES & PUBLICATIONS	802	3,040	3,040	3,820	780	25.7%
<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>					
[101-30-000] APA dues	2,600					
[101-30-000] ASFPM membership	165					
[101-30-000] Floodplain Manager certification	80					
[101-30-000] ICMA membership	200					
[101-30-000] SEABIA membership	500					
[101-30-000] ATIA membership	125					
[101-30-000] Daily News subscription	150					
Total	3,820					
6030 PUBLISHING EXPENSE	3,686	4,500	4,500	4,500	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	500	2,000	2,000	2,000	0	0.0%
6040 COMMUNITY PROMOTION	195	2,000	2,000	500	(1,500)	(75.0%)
<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>					
[101-30-000] SEABIA Expo booth	500					
Total	500					
6045 MEETING/TRAINING FOOD	721	850	850	850	0	0.0%
6070 POSTAGE EXPENSE	3,742	4,000	4,000	4,000	0	0.0%
6090 CONTRACTUAL SERVICES	13,608	6,672	6,672	4,569	(2,103)	(31.5%)
<b>[Entity] Budget Detail Desc.</b>	<b>Total</b>					
[101-30-000] Janitorial	4,374					
[101-30-000] Simplifile license	195					
Total	4,569					
6100 INSURANCE	103	103	0	511	408	396.1%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-30-000] Insurance	Split with Assessment					496
[101-30-000] Broker fee	Split with Assessment					15
Total						511
6330 TELEPHONE	945	830	830	850	20	2.4%
6331 LONG DISTANCE	147	300	300	300	0	0.0%
6460 VEHICLE MAINTENANCE	0	0	0	1,000	1,000	0.0%
6461 VEHICLE FUEL & OIL	22	0	0	500	500	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,663	2,000	2,000	2,000	0	0.0%

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-30-000 PLANNING

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OPERATING EXPENSES	537,534	614,187	614,084	656,961	42,774	7.0%
6650 TRANSFERS OUT - RENT	32,332	35,736	35,736	35,777	41	0.1%
NON OPERATING EXPENSES	32,332	35,736	35,736	35,777	41	0.1%
TOTAL APPROPRIATIONS	569,865	649,923	649,820	692,738	42,815	6.6%



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-31-000 TRANSIT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	680,317	920,508	753,200	855,844	(64,664)	(7.0%)
5110 OVERTIME PAY	38,533	10,000	32,000	20,000	10,000	100.0%
5120 TEMPORARY PAY	183,566	105,000	112,000	71,000	(34,000)	(32.4%)
5160 CALL OUT PAY	0	700	0	0	(700)	(100.0%)
5200 TAXES/BENEFITS	583,717	827,828	644,000	886,395	58,567	7.1%
5300 TRAVEL & TRAINING	3,921	2,500	1,925	1,500	(1,000)	(40.0%)
5400 UNIFORM ALLOWANCE	391	2,000	2,500	3,000	1,000	50.0%
6010 SUPPLIES	1,283	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	5,207	8,200	7,500	4,500	(3,700)	(45.1%)
6015 BOOKS & SOFTWARE	1,925	2,000	2,500	4,200	2,200	110.0%
6020 DUES & PUBLICATIONS	2,440	2,800	2,800	2,300	(500)	(17.9%)
6030 PUBLISHING EXPENSE	2,369	3,550	3,550	2,500	(1,050)	(29.6%)
6040 COMMUNITY PROMOTION	0	750	750	1,000	250	33.3%
6070 POSTAGE EXPENSE	126	90	90	150	60	66.7%
6080 PROFESSIONAL SERVICES	731	5,500	7,000	7,000	1,500	27.3%
6090 CONTRACTUAL SERVICES	346,706	355,500	355,500	366,625	11,125	3.1%
6100 INSURANCE	36,251	48,500	40,000	45,678	(2,822)	(5.8%)
6310 ELECTRICITY	12,029	8,300	8,300	11,000	2,700	32.5%
6320 WATER	2,018	2,300	2,000	2,300	0	0.0%
6330 TELEPHONE	12,049	13,000	12,000	13,000	0	0.0%
6331 LONG DISTANCE	227	150	150	200	50	33.3%
6340 SEWER	1,859	1,700	1,600	1,800	100	5.9%
6350 LANDFILL FEES	152	0	50	100	100	0.0%
6430 BUILDING MAINTENANCE	10,447	4,350	11,000	10,000	5,650	129.9%
6431 HEATING FUEL	3,932	3,000	3,000	3,500	500	16.7%
6450 EQUIPMENT MAINTENANCE	1,392	500	8,500	7,000	6,500	1300.0%
6460 VEHICLE MAINTENANCE	129,214	105,000	105,000	100,000	(5,000)	(4.8%)
6461 VEHICLE FUEL & OIL	168,092	185,000	145,000	130,000	(55,000)	(29.7%)
6525 SMALL EQUIPMENT PURCHASES	7,739	3,000	10,200	5,000	2,000	66.7%
6530 EQUIPMENT PURCHASE	45,804	33,106	4,000	0	(33,106)	(100.0%)
6540 CAPITAL IMPROVEMENTS	0	0	12,500	107,910	107,910	0.0%
<b>OPERATING EXPENSES</b>	<b>2,282,436</b>	<b>2,655,832</b>	<b>2,289,615</b>	<b>2,664,502</b>	<b>8,670</b>	<b>0.3%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,282,436</b>	<b>2,655,832</b>	<b>2,289,615</b>	<b>2,664,502</b>	<b>8,670</b>	<b>0.3%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-31-000 TRANSIT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	680,317	920,508	753,200	855,844	(64,664)	(7.0%)
5110 OVERTIME PAY	38,533	10,000	32,000	20,000	10,000	100.0%
5120 TEMPORARY PAY	183,566	105,000	112,000	71,000	(34,000)	(32.4%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-31-000] Temp drivers	Seasonal drivers					44,500
[101-31-000] Seasonal incentive	All drivers eligible based on attendance criteria					20,000
[101-31-000] Temp cleaners	Seasonal cleaners					11,500
[101-31-000] Temp fare counting						2,500
[101-31-000] OT						-7,500
Total						71,000
5160 CALL OUT PAY	0	700	0	0	(700)	(100.0%)
5200 TAXES/BENEFITS	583,717	827,828	644,000	886,395	58,567	7.1%
5300 TRAVEL & TRAINING	3,921	2,500	1,925	1,500	(1,000)	(40.0%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-31-000] Local & online training						1,500
Total						1,500
5400 UNIFORM ALLOWANCE	391	2,000	2,500	3,000	1,000	50.0%
6010 SUPPLIES	1,283	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	5,207	8,200	7,500	4,500	(3,700)	(45.1%)
6015 BOOKS & SOFTWARE	1,925	2,000	2,500	4,200	2,200	110.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-31-000] Cummins, Fleetwise, Adobe	Annual fees for admin & maintenance software					4,200
Total						4,200
6020 DUES & PUBLICATIONS	2,440	2,800	2,800	2,300	(500)	(17.9%)
6030 PUBLISHING EXPENSE	2,369	3,550	3,550	2,500	(1,050)	(29.6%)
6040 COMMUNITY PROMOTION	0	750	750	1,000	250	33.3%
6070 POSTAGE EXPENSE	126	90	90	150	60	66.7%
6080 PROFESSIONAL SERVICES	731	5,500	7,000	7,000	1,500	27.3%
6090 CONTRACTUAL SERVICES	346,706	355,500	355,500	366,625	11,125	3.1%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-31-000] Paratransit CCS						345,000
[101-31-000] Everbridge Nixle	Emergency management communications					525
[101-31-000] Janitorial						9,000
[101-31-000] DoubleMap						8,900
[101-31-000] Substance screening	DOT required testing					1,500
[101-31-000] Google GTFS Alerts	Trillum					1,700
Total						366,625
6100 INSURANCE	36,251	48,500	40,000	45,678	(2,822)	(5.8%)
6310 ELECTRICITY	12,029	8,300	8,300	11,000	2,700	32.5%
6320 WATER	2,018	2,300	2,000	2,300	0	0.0%
6330 TELEPHONE	12,049	13,000	12,000	13,000	0	0.0%
6331 LONG DISTANCE	227	150	150	200	50	33.3%
6340 SEWER	1,859	1,700	1,600	1,800	100	5.9%

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-31-000 TRANSIT

6350 LANDFILL FEES	152	0	50	100	100	0.0%
6430 BUILDING MAINTENANCE	10,447	4,350	11,000	10,000	5,650	129.9%

[Entity] Budget Detail Desc.	Note	Total
[101-31-000] Building maintenance	Includes bus stop & building snow removal, lot grading, shelter maintenance & graffiti removal	10,000
<b>Total</b>		<b>10,000</b>

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6431 HEATING FUEL	3,932	3,000	3,000	3,500	500	16.7%
6450 EQUIPMENT MAINTENANCE	1,392	500	8,500	7,000	6,500	1300.0%

[Entity] Budget Detail Desc.	Total
[101-31-000] Equipment maintenance	7,000
<b>Total</b>	<b>7,000</b>

6460 VEHICLE MAINTENANCE	129,214	105,000	105,000	100,000	(5,000)	(4.8%)
6461 VEHICLE FUEL & OIL	168,092	185,000	145,000	130,000	(55,000)	(29.7%)
6525 SMALL EQUIPMENT PURCHASES	7,739	3,000	10,200	5,000	2,000	66.7%
6530 EQUIPMENT PURCHASE	45,804	33,106	4,000	0	(33,106)	(100.0%)
6540 CAPITAL IMPROVEMENTS	0	0	12,500	107,910	107,910	0.0%

[Entity] Budget Detail Desc.	Note	Total
[101-31-000] Transit tech	Ord. 1774 FY16 carry forward \$327,050 (\$261,640 State, \$40,410 local, \$25,000 CPV)	40,410
[101-31-000] Transit development planning	FY 21 CIP: Technical assistance to support transit development planning in response to cruise passenger growth & Ward Cove cruise ship port (\$75,000 CPV, \$25,000 local)	25,000
[101-31-000] Transit center renovation	FY 21 CIP: Included paving, admin build-out, fare revenue counting, paratransit interview room, inventory room /shelving, etc. \$425,000 (\$340,000 State, \$42,500 Local, \$42,500 CPV)	42,500
<b>Total</b>		<b>107,910</b>

OPERATING EXPENSES	2,282,436	2,655,832	2,289,615	2,664,502	8,670	0.3%
TOTAL APPROPRIATIONS	2,282,436	2,655,832	2,289,615	2,664,502	8,670	0.3%



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KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 101-32-000 CODE ENFORCEMENT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	64,592	66,292	67,443	67,301	1,009	1.5%
5120 TEMPORARY PAY	986	0	0	0	0	0.0%
5200 TAXES/BENEFITS	49,342	53,280	51,673	59,632	6,353	11.9%
6010 SUPPLIES	165	100	100	0	(100)	(100.0%)
6033 COURT FILING FEES	20	0	0	0	0	0.0%
6034 PROCESS SERVICE / SKIP TRACING	0	1,440	0	0	(1,440)	(100.0%)
6090 CONTRACTUAL SERVICES	469	660	470	726	66	10.0%
6100 INSURANCE	517	517	504	562	45	8.7%
6330 TELEPHONE	300	300	300	300	0	0.0%
6460 VEHICLE MAINTENANCE	10	1,400	1,191	1,200	(200)	(14.3%)
6461 VEHICLE FUEL & OIL	534	800	450	500	(300)	(37.5%)
<b>OPERATING EXPENSES</b>	<b>116,935</b>	<b>124,789</b>	<b>122,131</b>	<b>130,221</b>	<b>5,433</b>	<b>4.4%</b>
6650 TRANSFERS OUT - RENT	5,937	5,931	5,931	5,938	7	0.1%
<b>NON OPERATING EXPENSES</b>	<b>5,937</b>	<b>5,931</b>	<b>5,931</b>	<b>5,938</b>	<b>7</b>	<b>0.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>122,872</b>	<b>130,720</b>	<b>128,062</b>	<b>136,159</b>	<b>5,440</b>	<b>4.2%</b>



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KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 101-35 GF GRANTS

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6090 CONTRACTUAL SERVICES	299,923	363,915	334,509	363,915	0	0.0%
OPERATING EXPENSES	299,923	363,915	334,509	363,915	0	0.0%
TOTAL APPROPRIATIONS	299,923	363,915	334,509	363,915	0	0.0%

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2021**  
**101-35 GF GRANTS**

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6090 CONTRACTUAL SERVICES	299,923	363,915	334,509	363,915	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>				<b>Total</b>	
[101-35-000] Remaining Approved Amount					33,106	
[101-35-010] Ketchikan Area Arts & Humanities					25,000	
[101-35-011] Boys & Girls Club					25,000	
[101-35-012] Ketchikan Kanayama Exchange Program					17,500	
[101-35-013] Women in Safe Homes					23,785	
[101-35-014] Southeast Alaska Independent Living					12,000	
[101-35-016] Catholic Community Services		Senior Services Meal Program			25,000	
[101-35-017] Alaska Legal Services					19,000	
[101-35-018] Love in Action					11,000	
[101-35-019] Ketchikan Youth Court					4,800	
[101-35-020] Ketchikan Humane Society					4,999	
[101-35-022] First City Players					20,000	
[101-35-023] First City Homeless Services					26,000	
[101-35-024] Ketchikan Wellness Coalition					16,725	
[101-35-025] Rendezvous Senior Day Services					35,000	
[101-35-031] UAS Testing Center					60,000	
[101-35-038] Special Olympics Alaska - Ketchikan					5,000	
Total					363,915	
<b>OPERATING EXPENSES</b>	<b>299,923</b>	<b>363,915</b>	<b>334,509</b>	<b>363,915</b>	<b>0</b>	<b>0.0%</b>
TOTAL APPROPRIATIONS	299,923	363,915	334,509	363,915	0	0.0%

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 101-36-000 NON-DEPARTMENTAL

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6205 EXCESS LIABILITY INSURANCE	139,629	195,000	155,000	157,998	(37,002)	(19.0%)
6220 WORKERS COMP INSURANCE	199,189	237,720	237,720	258,980	21,260	8.9%
6221 WORKERS COMP ALLOCATION	(199,189)	(237,720)	(237,720)	(258,980)	(21,260)	8.9%
6230 UNEMPLOYMENT INSURANCE (ESD)	2,492	68,322	68,322	72,748	4,426	6.5%
6231 UNEMPLOYMENT INSURANCE ALLOC	(2,492)	(68,322)	(68,322)	(72,748)	(4,426)	6.5%
PENSION	1,155,424	1,848,185	1,848,185	2,667,152	818,967	44.3%
6241 PENSION ALLOCATION	(1,155,424)	(1,726,500)	(1,726,500)	(2,458,988)	(732,488)	42.4%
6242 PENSION ALLOCATION - IBEW	0	(121,685)	(121,685)	(208,164)	(86,479)	71.1%
6250 SOCIAL SECURITY TAX (FICA)	557,345	421,841	421,841	436,091	14,250	3.4%
6251 SOCIAL SECURITY TAX ALLOCATION	(557,345)	(421,841)	(421,841)	(436,091)	(14,250)	3.4%
OPERATING EXPENSES	139,629	195,000	155,000	157,998	(37,002)	(19.0%)
TOTAL APPROPRIATIONS	139,629	195,000	155,000	157,998	(37,002)	(19.0%)

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-36-000 NON-DEPARTMENTAL

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6205 EXCESS LIABILITY INSURANCE	139,629	195,000	155,000	157,998	(37,002)	(19.0%)
<i>[Entity] Budget Detail Desc.</i>			<i>Total</i>			
[101-36-000] General liability			150,000			
[101-36-000] Crime coverage			2,590			
[101-36-000] Blanket notary errors & omissions			208			
[101-36-000] Broker fee			5,200			
Total			157,998			
6220 WORKERS COMP INSURANCE	199,189	237,720	237,720	258,980	21,260	8.9%
6221 WORKERS COMP ALLOCATION	(199,189)	(237,720)	(237,720)	(258,980)	(21,260)	8.9%
6230 UNEMPLOYMENT INSURANCE (ESD)	2,492	68,322	68,322	72,748	4,426	6.5%
6231 UNEMPLOYMENT INSURANCE ALLOC	(2,492)	(68,322)	(68,322)	(72,748)	(4,426)	6.5%
PENSION	1,155,424	1,848,185	1,848,185	2,667,152	818,967	44.3%
6241 PENSION ALLOCATION	(1,155,424)	(1,726,500)	(1,726,500)	(2,458,988)	(732,488)	42.4%
6242 PENSION ALLOCATION - IBEW	0	(121,685)	(121,685)	(208,164)	(86,479)	71.1%
6250 SOCIAL SECURITY TAX (FICA)	557,345	421,841	421,841	436,091	14,250	3.4%
6251 SOCIAL SECURITY TAX ALLOCATION	(557,345)	(421,841)	(421,841)	(436,091)	(14,250)	3.4%
OPERATING EXPENSES	139,629	195,000	155,000	157,998	(37,002)	(19.0%)
TOTAL APPROPRIATIONS	139,629	195,000	155,000	157,998	(37,002)	(19.0%)

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 101-37-000 NON-DEPT WHITE CLIFF

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6012 COVID-19 PREVENTION SUPPLIES	0	0	150,000	0	0	0.0%
OPERATING EXPENSES	0	0	150,000	0	0	0.0%
TOTAL APPROPRIATIONS	0	0	150,000	0	0	0.0%



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KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 101-38-000 INTERFUND TRANSFERS

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
6606 TRANSFERS OUT - HOMESTEAD SA	11,129	9,993	11,129	9,993	0	0.0%
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%
6618 TRANSFERS OUT - LOCAL EDUCATION FU	189,890	189,890	189,890	185,604	(4,286)	(2.3%)
NON OPERATING EXPENSES	208,781	207,645	208,781	203,359	(4,286)	(2.1%)
TOTAL APPROPRIATIONS	208,781	207,645	208,781	203,359	(4,286)	(2.1%)

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-38-000 INTERFUND TRANSFERS

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[101-38-000] Ambulance ferry fees						5,500
Total						5,500
6606 TRANSFERS OUT - HOMESTEAD SA	11,129	9,993	11,129	9,993	0	0.0%
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[101-38-000] Transit use of service area maintained road						9,993
Total						9,993
6610 TRANSFERS OUT - SEWER FEES	1,152	1,152	1,152	1,152	0	0.0%
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[101-38-000] Esther Shea Field						576
[101-38-000] Rotary Beach						576
Total						1,152
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[101-38-000] Esther Shea Field						555
[101-38-000] Rotary Beach						555
Total						1,110
6618 TRANSFERS OUT - LOCAL EDUCATION FU	189,890	189,890	189,890	185,604	(4,286)	(2.3%)
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[101-38-000] In-kind services to school district						185,604
Total						185,604
<b>NON OPERATING EXPENSES</b>	<b>208,781</b>	<b>207,645</b>	<b>208,781</b>	<b>203,359</b>	<b>(4,286)</b>	<b>(2.1%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>208,781</b>	<b>207,645</b>	<b>208,781</b>	<b>203,359</b>	<b>(4,286)</b>	<b>(2.1%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-39-000 AUTOMATION

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	115,842	116,713	116,000	116,713	0	0.0%
5200 TAXES/BENEFITS	64,946	69,015	59,000	76,040	7,025	10.2%
5300 TRAVEL & TRAINING	5,506	4,000	4,000	4,000	0	0.0%
6010 SUPPLIES	1,992	5,500	3,000	5,500	0	0.0%
6011 OPERATING SUPPLIES	58	0	500	500	500	0.0%
6015 BOOKS & SOFTWARE	103,193	120,060	120,060	131,900	11,840	9.9%
6021 DATA SERVICES	59,101	28,000	50,000	60,000	32,000	114.3%
6060 RENTALS	5,447	10,000	10,000	10,000	0	0.0%
6070 POSTAGE EXPENSE	554	0	0	200	200	0.0%
6080 PROFESSIONAL SERVICES	49,885	90,600	90,600	90,600	0	0.0%
6090 CONTRACTUAL SERVICES	107,769	116,718	116,718	130,840	14,122	12.1%
6330 TELEPHONE	134	0	500	500	500	0.0%
6331 LONG DISTANCE	157	0	300	500	500	0.0%
6360 REIMBURSABLE EXPENSES	0	0	300	500	500	0.0%
6450 EQUIPMENT MAINTENANCE	0	5,500	5,500	5,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	62,447	29,000	30,000	29,000	0	0.0%
6530 EQUIPMENT PURCHASE	27,846	32,000	28,000	20,000	(12,000)	(37.5%)
<b>OPERATING EXPENSES</b>	<b>604,876</b>	<b>627,107</b>	<b>634,478</b>	<b>682,293</b>	<b>55,187</b>	<b>8.8%</b>
6650 TRANSFERS OUT - RENT	10,959	10,948	10,948	10,961	13	0.1%
<b>NON OPERATING EXPENSES</b>	<b>10,959</b>	<b>10,948</b>	<b>10,948</b>	<b>10,961</b>	<b>13</b>	<b>0.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>615,835</b>	<b>638,055</b>	<b>645,426</b>	<b>693,254</b>	<b>55,200</b>	<b>8.7%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-39-000 AUTOMATION

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	115,842	116,713	116,000	116,713	0	0.0%
5200 TAXES/BENEFITS	64,946	69,015	59,000	76,040	7,025	10.2%
5300 TRAVEL & TRAINING	5,506	4,000	4,000	4,000	0	0.0%
6010 SUPPLIES	1,992	5,500	3,000	5,500	0	0.0%
6011 OPERATING SUPPLIES	58	0	500	500	500	0.0%
6015 BOOKS & SOFTWARE	103,193	120,060	120,060	131,900	11,840	9.9%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-39-000] Solarwinds annual maintenance	Network management & 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					26,000
[101-39-000] Firewall annual maintenance-management						2,000
[101-39-000] Website annual maintenance	Added ADA compliance software maintenance					10,500
[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 & email software maintenance						19,000
[101-39-000] Social media archiver annual maintenance	Web archiving					2,800
[101-39-000] Webex/remote services	Meeting software annual maintenance raised due to Covid-19					6,200
[101-39-000] Patch management software maintenance						2,000
<b>Total</b>						<b>131,900</b>
6021 DATA SERVICES	59,101	28,000	50,000	60,000	32,000	114.3%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-39-000] Borough facilities data circuits	Interconnectivity to all borough facilities & service areas, SCADA & internet access					60,000
<b>Total</b>						<b>60,000</b>
6060 RENTALS	5,447	10,000	10,000	10,000	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[101-39-000] Mail machine rent	MailFinance					2,000
[101-39-000] Folder/stuffer rent	MailFinance					8,000
<b>Total</b>						<b>10,000</b>
6070 POSTAGE EXPENSE	554	0	0	200	200	0.0%
6080 PROFESSIONAL SERVICES	49,885	90,600	90,600	90,600	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-39-000 AUTOMATION

[101-39-000] Technical & professional services	Computer desktop support, specialized software programming, etc.	40,000
[101-39-000] Airport support	Support for booth, parking kiosks, camera systems, etc.	15,600
[101-39-000] GIS-Sidwell	Mapping & GIS support as needed	35,000
<b>Total</b>		<b>90,600</b>

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6090 CONTRACTUAL SERVICES	107,769	116,718	116,718	130,840	14,122	12.1%

[Entity] Budget Detail Desc.	Total
[101-39-000] Janitorial	1,340
[101-39-000] Programming & security support	92,500
[101-39-000] Copier, printer supplies & maintenance	37,000
<b>Total</b>	<b>130,840</b>

6330 TELEPHONE	134	0	500	500	500	0.0%
6331 LONG DISTANCE	157	0	300	500	500	0.0%
6360 REIMBURSABLE EXPENSES	0	0	300	500	500	0.0%
6450 EQUIPMENT MAINTENANCE	0	5,500	5,500	5,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	62,447	29,000	30,000	29,000	0	0.0%

[Entity] Budget Detail Desc.	Note	Total
[101-39-000] Desktop computer replacements	Desktop, notebooks, monitors scheduled replacements & additions	25,000
[101-39-000] Other replacement equipment as needed		4,000
<b>Total</b>		<b>29,000</b>

6530 EQUIPMENT PURCHASE	27,846	32,000	28,000	20,000	(12,000)	(37.5%)
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[Entity] Budget Detail Desc.	Note	Total
[101-39-000] Backup SAN/NAS Local	Scheduled replacement	20,000
<b>Total</b>		<b>20,000</b>

OPERATING EXPENSES	604,876	627,107	634,478	682,293	55,187	8.8%
6650 TRANSFERS OUT - RENT	10,959	10,948	10,948	10,961	13	0.1%
NON OPERATING EXPENSES	10,959	10,948	10,948	10,961	13	0.1%
<b>TOTAL APPROPRIATIONS</b>	<b>615,835</b>	<b>638,055</b>	<b>645,426</b>	<b>693,254</b>	<b>55,200</b>	<b>8.7%</b>



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KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 101-40 GF CAPITAL & MAJOR PROJECTS

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6080 PROFESSIONAL SERVICES	0	60,000	0	30,000	(30,000)	(50.0%)
6090 CONTRACTUAL SERVICES	0	34,000	34,000	0	(34,000)	(100.0%)
6530 EQUIPMENT PURCHASE	109,637	33,500	34,000	0	(33,500)	(100.0%)
6540 CAPITAL IMPROVEMENTS	0	440,000	40,000	495,000	55,000	12.5%
OPERATING EXPENSES	109,637	567,500	108,000	525,000	(42,500)	(7.5%)
TOTAL APPROPRIATIONS	109,637	567,500	108,000	525,000	(42,500)	(7.5%)

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
101-40 GF CAPITAL & MAJOR PROJECTS

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6080 PROFESSIONAL SERVICES	0	60,000	0	30,000	(30,000)	(50.0%)
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[101-40-000] Housing survey						30,000
Total						30,000
6090 CONTRACTUAL SERVICES	0	34,000	34,000	0	(34,000)	(100.0%)
6530 EQUIPMENT PURCHASE	109,637	33,500	34,000	0	(33,500)	(100.0%)
6540 CAPITAL IMPROVEMENTS	0	440,000	40,000	495,000	55,000	12.5%
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[101-40-113] Agenda/video/records management software						20,000
[101-40-116] Assembly chambers audio/video upgrades						60,000
[101-40-122] Computer aided mass appraisal system						415,000
Total						495,000
OPERATING EXPENSES	109,637	567,500	108,000	525,000	(42,500)	(7.5%)
TOTAL APPROPRIATIONS	109,637	567,500	108,000	525,000	(42,500)	(7.5%)

# ***ENTERPRISE FUNDS***

***FY 2021***



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
AIRPORT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	16,799,418	20,882,525	20,882,525	21,770,653	888,128	4.3%
4221 PERS ON BEHALF PAYMENTS	41,812	105,358	105,358	177,354	71,996	68.3%
4426 TRANSFER IN - PFC	56,308	1,092,000	463,075	300,000	(792,000)	(72.5%)
4305 INTEREST INCOME	67,349	55,000	67,000	55,000	0	0.0%
4385 STATE MOA REVENUE	502,000	502,000	502,000	502,000	0	0.0%
4390 MISCELLANEOUS REVENUE	717	0	0	0	0	0.0%
4800 CONTRIBUTED CAPITAL	3,787,452	0	0	0	0	0.0%
4453 TRANSFERS IN - MEDIVACS	5,500	5,500	5,000	5,500	0	0.0%
4454 TRANSFERS IN - CPV FUNDS	190,840	143,130	143,130	34,698	(108,432)	(75.8%)
<b>ADMIN REVENUE</b>	<b>4,651,978</b>	<b>1,902,988</b>	<b>1,285,563</b>	<b>1,074,552</b>	<b>(828,436)</b>	<b>(43.5%)</b>
4710 FERRY FARE FEES	2,376,611	1,920,000	1,800,000	1,900,000	(20,000)	(1.0%)
4730 CALL OUT FEES - FERRY	153,098	110,000	135,000	140,000	30,000	27.3%
<b>FERRY REVENUE</b>	<b>2,529,709</b>	<b>2,030,000</b>	<b>1,935,000</b>	<b>2,040,000</b>	<b>10,000</b>	<b>0.5%</b>
4260 STATE FUEL TAX REVENUE	15,457	24,000	15,000	16,000	(8,000)	(33.3%)
4510 FUEL FLOWAGE FEES	172,896	120,000	165,000	140,000	20,000	16.7%
4520 RENTAL INCOME - FIELD	154,225	122,000	170,000	144,000	22,000	18.0%
4530 LANDING FEES	845,478	800,000	780,000	750,000	(50,000)	(6.3%)
4540 TIE DOWN CHARGES	2,030	2,000	1,900	2,000	0	0.0%
4555 SEAPLANE DOCK FEES	16,588	12,000	6,000	8,000	(4,000)	(33.3%)
4580 AIRCRAFT PARKING FEES	24,049	21,000	15,000	18,000	(3,000)	(14.3%)
4590 ANNUAL FIELD REVENUE	29,525	0	0	0	0	0.0%
<b>FIELD REVENUE</b>	<b>1,260,248</b>	<b>1,101,000</b>	<b>1,152,900</b>	<b>1,078,000</b>	<b>(23,000)</b>	<b>(2.1%)</b>
4611 REVILLA PARKING REVENUE	135,249	110,000	190,000	160,000	50,000	45.5%
4792 PARKING ENFORCEMENT FEES	37,605	32,000	35,000	30,000	(2,000)	(6.3%)
<b>REVILLA FERRY PARKING LOT REVENUE</b>	<b>172,854</b>	<b>142,000</b>	<b>225,000</b>	<b>190,000</b>	<b>48,000</b>	<b>33.8%</b>
4226 TSA LAW ENFORCEMENT REIMB	61,680	36,000	37,000	36,000	0	0.0%
4340 VENDOR COMMISSION FEES	6,100	6,500	6,400	6,500	0	0.0%
4610 GRAVINA VEHICLE PARKING FEES	91,251	91,000	90,000	80,000	(11,000)	(12.1%)
4620 BUILDING RENTAL - TERMINAL	559,893	630,000	635,000	600,000	(30,000)	(4.8%)
4626 FBI BACKGROUND FEES	3,840	3,600	2,200	3,000	(600)	(16.7%)
4630 ALASKA AIR SECURITY REVENUE	205,560	180,000	200,000	180,000	0	0.0%
4670 FACILITY USE FEES	33,536	36,000	38,000	30,000	(6,000)	(16.7%)
4685 AIRPORT AMBASSADOR FEES	7,804	7,800	8,000	7,800	0	0.0%
4690 MISCELLANEOUS TERMINAL FEES	38	0	0	0	0	0.0%
<b>TERMINAL REVENUE</b>	<b>969,704</b>	<b>990,900</b>	<b>1,016,600</b>	<b>943,300</b>	<b>(47,600)</b>	<b>(4.8%)</b>
4810 MURPHY'S DOCKING FEES	8,900	8,000	8,000	7,800	(200)	(2.5%)
<b>MURPHY'S LANDING REVENUE</b>	<b>8,900</b>	<b>8,000</b>	<b>8,000</b>	<b>7,800</b>	<b>(200)</b>	<b>(2.5%)</b>
<b>TOTAL REVENUES</b>	<b>9,593,392</b>	<b>6,174,888</b>	<b>5,623,063</b>	<b>5,333,652</b>	<b>(841,236)</b>	<b>(13.6%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
AIRPORT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
OPERATING EXPENSES - FIELD	1,026,856	1,238,847	1,065,900	1,418,330	179,483	14.5%
OPERATING EXPENSES - TERMINAL	1,048,892	1,120,708	1,096,500	1,238,526	117,818	10.5%
OPERATING EXPENSES - FERRY	1,707,997	1,817,762	1,830,550	1,972,359	154,597	8.5%
OPERATING EXPENSES - ADMIN	483,221	957,385	488,150	782,658	(174,726)	(18.3%)
OPERATING EXPENSES - MURPHY'S LANDING	1,422	2,840	3,100	5,025	2,185	76.9%
OPERATING EXPENSES - REVILLA FERRY PAR	6,178	123,130	20,500	169,478	46,348	37.6%
<b>TOTAL OPERATING EXPENSES</b>	<b>4,065,325</b>	<b>5,260,671</b>	<b>4,504,700</b>	<b>5,586,376</b>	<b>325,706</b>	<b>6.2%</b>
NON OPERATING EXPENSES - FIELD	61,335	61,244	53,295	71,006	9,762	15.9%
NON OPERATING EXPENSES - TERMINAL	57,280	55,249	54,825	130,921	75,671	137.0%
NON OPERATING EXPENSES - FERRY	107,616	94,975	96,528	105,618	10,643	11.2%
NON OPERATING EXPENSES - ADMIN	22,402	47,607	24,408	39,627	(7,980)	(16.8%)
NON OPERATING EXPENSES - MURPHY'S LAND	165	142	155	251	109	76.9%
NON OPERATING EXPENSES - AIRPORT - REVIL	8,188	6,069	1,025	8,474	2,405	39.6%
<b>TOTAL NON OPERATING EXPENSES</b>	<b>1,444,960</b>	<b>265,287</b>	<b>230,235</b>	<b>355,897</b>	<b>90,610</b>	<b>34.2%</b>
TOTAL APPROPRIATIONS - FIELD	1,088,190	1,300,091	1,119,195	1,489,336	189,245	14.6%
TOTAL APPROPRIATIONS - TERMINAL	1,106,171	1,175,957	1,151,325	1,369,447	193,490	16.5%
TOTAL APPROPRIATIONS - FERRY	1,815,613	1,912,737	1,927,078	2,077,977	165,240	8.6%
TOTAL APPROPRIATIONS - ADMIN	505,623	1,004,992	512,558	822,286	(182,706)	(18.2%)
TOTAL APPROPRIATIONS - MURPHY'S LANDIN	1,587	2,982	3,255	5,276	2,294	76.9%
TOTAL APPROPRIATIONS - AIRPORT REVILLA F	14,366	129,199	21,525	177,952	48,753	37.7%
<b>TOTAL APPROPRIATIONS</b>	<b>5,510,285</b>	<b>5,525,957</b>	<b>4,734,935</b>	<b>5,942,273</b>	<b>416,316</b>	<b>7.5%</b>
REVENUE OVER (UNDER) EXPENDITURES - FIE	4,083,107	648,931	888,128	(608,621)	(1,257,552)	(193.8%)
END ENDING FUND BALANCE	20,882,525	21,531,456	21,770,653	21,162,032	(369,424)	(1.7%)

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
400-60-000 AIRPORT - FIELD

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	436,654	457,108	447,000	476,068	18,960	4.1%
5110 OVERTIME PAY	22,439	30,000	33,000	60,000	30,000	100.0%
5120 TEMPORARY PAY	0	6,000	4,000	10,000	4,000	66.7%
5200 TAXES/BENEFITS	347,783	389,639	330,000	446,103	56,464	14.5%
5300 TRAVEL & TRAINING	10,273	19,000	19,000	20,000	1,000	5.3%
5400 UNIFORM ALLOWANCE	580	2,500	950	3,000	500	20.0%
6010 SUPPLIES	216	1,000	1,000	2,000	1,000	100.0%
6011 OPERATING SUPPLIES	34,498	80,000	950	80,000	0	0.0%
6020 DUES & PUBLICATIONS	108	350	350	400	50	14.3%
6021 DATA SERVICES	0	1,000	1,000	1,000	0	0.0%
6030 PUBLISHING EXPENSE	0	0	0	200	200	0.0%
6070 POSTAGE EXPENSE	0	0	0	250	250	0.0%
6085 LICENSES/FEES/PERMITS	735	2,000	1,000	2,000	0	0.0%
6090 CONTRACTUAL SERVICES	2,866	4,500	3,000	12,000	7,500	166.7%
6100 INSURANCE	52,843	55,000	55,000	62,109	7,109	12.9%
6110 MEDICAL EXPENSE	267	400	400	500	100	25.0%
6310 ELECTRICITY	30,082	31,000	32,000	33,000	2,000	6.5%
6320 WATER	0	2,000	2,000	0	(2,000)	(100.0%)
6330 TELEPHONE	651	1,000	500	1,000	0	0.0%
6331 LONG DISTANCE	2	100	0	200	100	100.0%
6350 LANDFILL FEES	1,615	2,000	2,500	4,500	2,500	125.0%
6410 DOCK MAINTENANCE	360	750	750	2,000	1,250	166.7%
6420 FIELD MAINTENANCE	9,078	10,000	8,000	10,000	0	0.0%
6430 BUILDING MAINTENANCE	7,814	10,000	8,000	25,000	15,000	150.0%
6431 HEATING FUEL	15,172	10,000	10,000	12,000	2,000	20.0%
6450 EQUIPMENT MAINTENANCE	5,679	5,000	5,000	5,000	0	0.0%
6460 VEHICLE MAINTENANCE	16,503	30,000	20,000	30,000	0	0.0%
6461 VEHICLE FUEL & OIL	28,869	40,000	30,000	40,000	0	0.0%
6475 AIRPORT PARKING LOT MAINT	0	3,500	3,500	40,000	36,500	1042.9%
6525 SMALL EQUIPMENT PURCHASES	1,768	5,000	4,500	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	40,000	42,500	35,000	(5,000)	(12.5%)
<b>OPERATING EXPENSES</b>	<b>1,026,856</b>	<b>1,238,847</b>	<b>1,065,900</b>	<b>1,418,330</b>	<b>179,483</b>	<b>14.5%</b>
6130 ADMINISTRATIVE FEES	62,635	61,244	53,295	71,006	9,762	15.9%
6800 GAIN/LOSS ON ASSET DISPOSAL	(1,300)	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>61,335</b>	<b>61,244</b>	<b>53,295</b>	<b>71,006</b>	<b>9,762</b>	<b>15.9%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,088,190</b>	<b>1,300,091</b>	<b>1,119,195</b>	<b>1,489,336</b>	<b>189,245</b>	<b>14.6%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
400-60-000 AIRPORT - FIELD

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	436,654	457,108	447,000	476,068	18,960	4.1%
5110 OVERTIME PAY	22,439	30,000	33,000	60,000	30,000	100.0%
5120 TEMPORARY PAY	0	6,000	4,000	10,000	4,000	66.7%
5200 TAXES/BENEFITS	347,783	389,639	330,000	446,103	56,464	14.5%
5300 TRAVEL & TRAINING	10,273	19,000	19,000	20,000	1,000	5.3%
5400 UNIFORM ALLOWANCE	580	2,500	950	3,000	500	20.0%
6010 SUPPLIES	216	1,000	1,000	2,000	1,000	100.0%
6011 OPERATING SUPPLIES	34,498	80,000	950	80,000	0	0.0%
6020 DUES & PUBLICATIONS	108	350	350	400	50	14.3%
6021 DATA SERVICES	0	1,000	1,000	1,000	0	0.0%
6030 PUBLISHING EXPENSE	0	0	0	200	200	0.0%
6070 POSTAGE EXPENSE	0	0	0	250	250	0.0%
6085 LICENSES/FEEES/PERMITS	735	2,000	1,000	2,000	0	0.0%
6090 CONTRACTUAL SERVICES	2,866	4,500	3,000	12,000	7,500	166.7%
6100 INSURANCE	52,843	55,000	55,000	62,109	7,109	12.9%
<b>[Entity] Budget Detail Desc. Note Total</b>						
[400-60-000] Insurance		Buildings			7,482	
[400-60-000] Insurance		Vehicle			4,362	
[400-60-000] Insurance		Liability			44,338	
[400-60-000] Broker fee					5,577	
[400-60-000] Broker fee					350	
Total					62,109	
6110 MEDICAL EXPENSE	267	400	400	500	100	25.0%
6310 ELECTRICITY	30,082	31,000	32,000	33,000	2,000	6.5%
6320 WATER	0	2,000	2,000	0	(2,000)	(100.0%)
6330 TELEPHONE	651	1,000	500	1,000	0	0.0%
6331 LONG DISTANCE	2	100	0	200	100	100.0%
6350 LANDFILL FEES	1,615	2,000	2,500	4,500	2,500	125.0%
6410 DOCK MAINTENANCE	360	750	750	2,000	1,250	166.7%
6420 FIELD MAINTENANCE	9,078	10,000	8,000	10,000	0	0.0%
6430 BUILDING MAINTENANCE	7,814	10,000	8,000	25,000	15,000	150.0%
6431 HEATING FUEL	15,172	10,000	10,000	12,000	2,000	20.0%
6450 EQUIPMENT MAINTENANCE	5,679	5,000	5,000	5,000	0	0.0%
6460 VEHICLE MAINTENANCE	16,503	30,000	20,000	30,000	0	0.0%
6461 VEHICLE FUEL & OIL	28,869	40,000	30,000	40,000	0	0.0%
6475 AIRPORT PARKING LOT MAINT	0	3,500	3,500	40,000	36,500	1042.9%
6525 SMALL EQUIPMENT PURCHASES	1,768	5,000	4,500	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	40,000	42,500	35,000	(5,000)	(12.5%)
OPERATING EXPENSES	1,026,856	1,238,847	1,065,900	1,418,330	179,483	14.5%
6130 ADMINISTRATIVE FEES	62,635	61,244	53,295	71,006	9,762	15.9%
6800 GAIN/LOSS ON ASSET DISPOSAL	(1,300)	0	0	0	0	0.0%
NON OPERATING EXPENSES	61,335	61,244	53,295	71,006	9,762	15.9%
TOTAL APPROPRIATIONS	1,088,190	1,300,091	1,119,195	1,489,336	189,245	14.6%

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
400-61-000 AIRPORT - TERMINAL

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	374,912	387,436	380,000	403,286	15,850	4.1%
5110 OVERTIME PAY	50,279	42,500	60,000	73,000	30,500	71.8%
5120 TEMPORARY PAY	9,380	6,800	13,000	7,000	200	2.9%
5200 TAXES/BENEFITS	313,065	338,772	316,000	387,033	48,261	14.2%
5300 TRAVEL & TRAINING	1,943	2,500	900	2,500	0	0.0%
5400 UNIFORM ALLOWANCE	1,756	10,000	4,000	7,000	(3,000)	(30.0%)
6010 SUPPLIES	69	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	33,089	35,000	35,000	45,000	10,000	28.6%
6020 DUES & PUBLICATIONS	0	300	300	300	0	0.0%
6030 PUBLISHING EXPENSE	0	100	100	0	(100)	(100.0%)
6075 SECURITY SCREENING EXPENSE	0	5,800	2,000	3,000	(2,800)	(48.3%)
6090 CONTRACTUAL SERVICES	9,854	25,000	20,000	25,000	0	0.0%
6100 INSURANCE	11,145	13,500	13,500	15,707	2,207	16.3%
6110 MEDICAL EXPENSE	0	2,000	1,000	1,000	(1,000)	(50.0%)
6310 ELECTRICITY	92,824	100,000	100,000	106,000	6,000	6.0%
6320 WATER	34,397	34,000	34,000	35,000	1,000	2.9%
6330 TELEPHONE	651	1,000	500	1,000	0	0.0%
6331 LONG DISTANCE	14	100	100	200	100	100.0%
6340 SEWER	26,326	30,000	29,000	30,000	0	0.0%
6350 LANDFILL FEES	7,312	7,000	4,000	4,000	(3,000)	(42.9%)
6410 DOCK MAINTENANCE	60	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	28,819	28,000	30,000	35,000	7,000	25.0%
6431 HEATING FUEL	37,245	34,000	44,000	45,000	11,000	32.4%
6450 EQUIPMENT MAINTENANCE	287	200	500	1,000	800	400.0%
6460 VEHICLE MAINTENANCE	0	200	100	0	(200)	(100.0%)
6475 AIRPORT PARKING LOT MAINT	3,854	5,000	3,000	4,000	(1,000)	(20.0%)
6525 SMALL EQUIPMENT PURCHASES	11,611	9,000	4,000	5,000	(4,000)	(44.4%)
6530 EQUIPMENT PURCHASE	0	2,000	1,000	2,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>1,048,892</b>	<b>1,120,708</b>	<b>1,096,500</b>	<b>1,238,526</b>	<b>117,818</b>	<b>10.5%</b>
6130 ADMINISTRATIVE FEES	55,682	55,249	54,825	62,096	6,847	12.4%
6140 DEBT SERVICE	1,598	0	0	68,825	68,825	0.0%
<b>NON OPERATING EXPENSES</b>	<b>57,280</b>	<b>55,249</b>	<b>54,825</b>	<b>130,921</b>	<b>75,671</b>	<b>137.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,106,171</b>	<b>1,175,957</b>	<b>1,151,325</b>	<b>1,369,447</b>	<b>193,490</b>	<b>16.5%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
400-61-000 AIRPORT - TERMINAL

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	374,912	387,436	380,000	403,286	15,850	4.1%
5110 OVERTIME PAY	50,279	42,500	60,000	73,000	30,500	71.8%
5120 TEMPORARY PAY	9,380	6,800	13,000	7,000	200	2.9%
5200 TAXES/BENEFITS	313,065	338,772	316,000	387,033	48,261	14.2%
5300 TRAVEL & TRAINING	1,943	2,500	900	2,500	0	0.0%
5400 UNIFORM ALLOWANCE	1,756	10,000	4,000	7,000	(3,000)	(30.0%)
6010 SUPPLIES	69	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	33,089	35,000	35,000	45,000	10,000	28.6%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[400-61-000] Art/Taxidermy			4,500			
[400-61-000] Janitorial supplies			40,500			
Total			45,000			
6020 DUES & PUBLICATIONS	0	300	300	300	0	0.0%
6030 PUBLISHING EXPENSE	0	100	100	0	(100)	(100.0%)
6075 SECURITY SCREENING EXPENSE	0	5,800	2,000	3,000	(2,800)	(48.3%)
6090 CONTRACTUAL SERVICES	9,854	25,000	20,000	25,000	0	0.0%
6100 INSURANCE	11,145	13,500	13,500	15,707	2,207	16.3%
<b>[Entity] Budget Detail Desc.</b>			<b>Note</b>		<b>Total</b>	
[400-61-000] Insurance			Building		15,282	
[400-61-000] Broker fee					425	
Total					15,707	
6110 MEDICAL EXPENSE	0	2,000	1,000	1,000	(1,000)	(50.0%)
6310 ELECTRICITY	92,824	100,000	100,000	106,000	6,000	6.0%
6320 WATER	34,397	34,000	34,000	35,000	1,000	2.9%
6330 TELEPHONE	651	1,000	500	1,000	0	0.0%
6331 LONG DISTANCE	14	100	100	200	100	100.0%
6340 SEWER	26,326	30,000	29,000	30,000	0	0.0%
6350 LANDFILL FEES	7,312	7,000	4,000	4,000	(3,000)	(42.9%)
6410 DOCK MAINTENANCE	60	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	28,819	28,000	30,000	35,000	7,000	25.0%
6431 HEATING FUEL	37,245	34,000	44,000	45,000	11,000	32.4%
6450 EQUIPMENT MAINTENANCE	287	200	500	1,000	800	400.0%
6460 VEHICLE MAINTENANCE	0	200	100	0	(200)	(100.0%)
6475 AIRPORT PARKING LOT MAINT	3,854	5,000	3,000	4,000	(1,000)	(20.0%)
6525 SMALL EQUIPMENT PURCHASES	11,611	9,000	4,000	5,000	(4,000)	(44.4%)
6530 EQUIPMENT PURCHASE	0	2,000	1,000	2,000	0	0.0%
OPERATING EXPENSES	1,048,892	1,120,708	1,096,500	1,238,526	117,818	10.5%
6130 ADMINISTRATIVE FEES	55,682	55,249	54,825	62,096	6,847	12.4%
6140 DEBT SERVICE	1,598	0	0	68,825	68,825	0.0%
NON OPERATING EXPENSES	57,280	55,249	54,825	130,921	75,671	137.0%
TOTAL APPROPRIATIONS	1,106,171	1,175,957	1,151,325	1,369,447	193,490	16.5%

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
400-62-000 AIRPORT - FERRY

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	497,846	538,751	526,000	555,423	16,672	3.1%
5110 OVERTIME PAY	135,083	100,000	124,000	130,000	30,000	30.0%
5120 TEMPORARY PAY	2,192	1,500	5,000	5,000	3,500	233.3%
5200 TAXES/BENEFITS	442,022	470,460	435,000	533,774	63,313	13.5%
5300 TRAVEL & TRAINING	425	1,000	500	500	(500)	(50.0%)
5400 UNIFORM ALLOWANCE	743	850	850	1,000	150	17.6%
6010 SUPPLIES	503	900	900	1,500	600	66.7%
6011 OPERATING SUPPLIES	2,877	3,000	6,000	4,000	1,000	33.3%
6020 DUES & PUBLICATIONS	253	0	300	0	0	0.0%
6090 CONTRACTUAL SERVICES	49,258	33,000	55,000	60,000	27,000	81.8%
6100 INSURANCE	156,821	163,800	164,000	188,462	24,662	15.1%
6110 MEDICAL EXPENSE	0	400	300	500	100	25.0%
6330 TELEPHONE	651	600	500	700	100	16.7%
6410 DOCK MAINTENANCE	6,655	7,000	9,000	7,000	0	0.0%
6430 BUILDING MAINTENANCE	787	1,000	1,200	8,000	7,000	700.0%
6431 HEATING FUEL	120	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,185	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	1,148	0	500	500	500	0.0%
6461 VEHICLE FUEL & OIL	191,181	220,000	215,000	225,000	5,000	2.3%
6470 FERRY MAINTENANCE	201,451	235,000	250,000	245,000	10,000	4.3%
6475 AIRPORT PARKING LOT MAINT	9,993	30,000	30,000	0	(30,000)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	6,801	7,500	3,500	5,000	(2,500)	(33.3%)
6530 EQUIPMENT PURCHASE	0	2,000	2,000	0	(2,000)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>1,707,997</b>	<b>1,817,762</b>	<b>1,830,550</b>	<b>1,972,359</b>	<b>154,597</b>	<b>8.5%</b>
6130 ADMINISTRATIVE FEES	85,106	89,975	91,528	98,618	8,643	9.6%
6610 TRANSFERS OUT - SEWER FEES	5,000	5,000	5,000	7,000	2,000	40.0%
6700 BAD DEBT EXPENSE	17,511	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>107,616</b>	<b>94,975</b>	<b>96,528</b>	<b>105,618</b>	<b>10,643</b>	<b>11.2%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,815,613</b>	<b>1,912,737</b>	<b>1,927,078</b>	<b>2,077,977</b>	<b>165,240</b>	<b>8.6%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
400-62-000 AIRPORT - FERRY

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	497,846	538,751	526,000	555,423	16,672	3.1%
5110 OVERTIME PAY	135,083	100,000	124,000	130,000	30,000	30.0%
5120 TEMPORARY PAY	2,192	1,500	5,000	5,000	3,500	233.3%
5200 TAXES/BENEFITS	442,022	470,460	435,000	533,774	63,313	13.5%
5300 TRAVEL & TRAINING	425	1,000	500	500	(500)	(50.0%)
5400 UNIFORM ALLOWANCE	743	850	850	1,000	150	17.6%
6010 SUPPLIES	503	900	900	1,500	600	66.7%
6011 OPERATING SUPPLIES	2,877	3,000	6,000	4,000	1,000	33.3%
6020 DUES & PUBLICATIONS	253	0	300	0	0	0.0%
6090 CONTRACTUAL SERVICES	49,258	33,000	55,000	60,000	27,000	81.8%
6100 INSURANCE	156,821	163,800	164,000	188,462	24,662	15.1%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[400-62-000] Insurance	Ferry ramp, concrete dock					788
[400-62-000] Insurance	Marine Liability					3,289
[400-62-000] Insurance	Ferries					134,079
[400-62-000] Insurance	Excess Marine Liability					29,319
[400-62-000] Broker fee						22
[400-62-000] Broker fee						20,965
<b>Total</b>						<b>188,462</b>
6110 MEDICAL EXPENSE	0	400	300	500	100	25.0%
6330 TELEPHONE	651	600	500	700	100	16.7%
6410 DOCK MAINTENANCE	6,655	7,000	9,000	7,000	0	0.0%
6430 BUILDING MAINTENANCE	787	1,000	1,200	8,000	7,000	700.0%
6431 HEATING FUEL	120	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,185	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	1,148	0	500	500	500	0.0%
6461 VEHICLE FUEL & OIL	191,181	220,000	215,000	225,000	5,000	2.3%
6470 FERRY MAINTENANCE	201,451	235,000	250,000	245,000	10,000	4.3%
6475 AIRPORT PARKING LOT MAINT	9,993	30,000	30,000	0	(30,000)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	6,801	7,500	3,500	5,000	(2,500)	(33.3%)
6530 EQUIPMENT PURCHASE	0	2,000	2,000	0	(2,000)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>1,707,997</b>	<b>1,817,762</b>	<b>1,830,550</b>	<b>1,972,359</b>	<b>154,597</b>	<b>8.5%</b>
6130 ADMINISTRATIVE FEES	85,106	89,975	91,528	98,618	8,643	9.6%
6610 TRANSFERS OUT - SEWER FEES	5,000	5,000	5,000	7,000	2,000	40.0%
6700 BAD DEBT EXPENSE	17,511	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>107,616</b>	<b>94,975</b>	<b>96,528</b>	<b>105,618</b>	<b>10,643</b>	<b>11.2%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,815,613</b>	<b>1,912,737</b>	<b>1,927,078</b>	<b>2,077,977</b>	<b>165,240</b>	<b>8.6%</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 400-63-000 AIRPORT - ADMINISTRATION

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	241,597	238,044	240,000	241,310	3,266	1.4%
5110 OVERTIME PAY	4,076	3,800	0	5,000	1,200	31.6%
5200 TAXES/BENEFITS	155,327	165,190	152,000	185,073	19,883	12.0%
5300 TRAVEL & TRAINING	1,342	3,500	3,000	3,500	0	0.0%
6010 SUPPLIES	1,757	1,300	1,300	1,200	(100)	(7.7%)
6011 OPERATING SUPPLIES	497	1,000	500	1,000	0	0.0%
6020 DUES & PUBLICATIONS	1,292	800	600	500	(300)	(37.5%)
6021 DATA SERVICES	0	5,600	0	0	(5,600)	(100.0%)
6030 PUBLISHING EXPENSE	186	0	0	0	0	0.0%
6032 BANKING FEES	35,890	26,000	28,000	30,000	4,000	15.4%
6045 MEETING/TRAINING FOOD	264	250	250	250	0	0.0%
6070 POSTAGE EXPENSE	348	400	400	400	0	0.0%
6090 CONTRACTUAL SERVICES	25,519	500,000	50,000	300,525	(199,475)	(39.9%)
6110 MEDICAL EXPENSE	0	100	100	100	0	0.0%
6330 TELEPHONE	12,875	10,000	11,000	11,000	1,000	10.0%
6331 LONG DISTANCE	159	100	100	100	0	0.0%
6370 MILEAGE REIMBURSEMENT	174	400	0	400	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	100	100	1,000	900	900.0%
6525 SMALL EQUIPMENT PURCHASES	1,919	800	800	1,300	500	62.5%
<b>OPERATING EXPENSES</b>	<b>483,221</b>	<b>957,385</b>	<b>488,150</b>	<b>782,658</b>	<b>(174,726)</b>	<b>(18.3%)</b>
6130 ADMINISTRATIVE FEES	22,402	47,607	24,408	39,627	(7,980)	(16.8%)
<b>NON OPERATING EXPENSES</b>	<b>22,402</b>	<b>47,607</b>	<b>24,408</b>	<b>39,627</b>	<b>(7,980)</b>	<b>(16.8%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>505,623</b>	<b>1,004,992</b>	<b>512,558</b>	<b>822,286</b>	<b>(182,706)</b>	<b>(18.2%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
400-63-000 AIRPORT - ADMINISTRATION

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	241,597	238,044	240,000	241,310	3,266	1.4%
5110 OVERTIME PAY	4,076	3,800	0	5,000	1,200	31.6%
5200 TAXES/BENEFITS	155,327	165,190	152,000	185,073	19,883	12.0%
5300 TRAVEL & TRAINING	1,342	3,500	3,000	3,500	0	0.0%
6010 SUPPLIES	1,757	1,300	1,300	1,200	(100)	(7.7%)
6011 OPERATING SUPPLIES	497	1,000	500	1,000	0	0.0%
6020 DUES & PUBLICATIONS	1,292	800	600	500	(300)	(37.5%)
6021 DATA SERVICES	0	5,600	0	0	(5,600)	(100.0%)
6030 PUBLISHING EXPENSE	186	0	0	0	0	0.0%
6032 BANKING FEES	35,890	26,000	28,000	30,000	4,000	15.4%
6045 MEETING/TRAINING FOOD	264	250	250	250	0	0.0%
6070 POSTAGE EXPENSE	348	400	400	400	0	0.0%
6090 CONTRACTUAL SERVICES	25,519	500,000	50,000	300,525	(199,475)	(39.9%)
<b>[Entity] Budget Detail Desc. Note Total</b>						
[400-63-000] Everbridge Nixle						525
[400-63-000] PFC funded master airport plan						300,000
<b>Total</b>						<b>300,525</b>
6110 MEDICAL EXPENSE	0	100	100	100	0	0.0%
6330 TELEPHONE	12,875	10,000	11,000	11,000	1,000	10.0%
6331 LONG DISTANCE	159	100	100	100	0	0.0%
6370 MILEAGE REIMBURSEMENT	174	400	0	400	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	100	100	1,000	900	900.0%
6525 SMALL EQUIPMENT PURCHASES	1,919	800	800	1,300	500	62.5%
<b>OPERATING EXPENSES</b>	<b>483,221</b>	<b>957,385</b>	<b>488,150</b>	<b>782,658</b>	<b>(174,726)</b>	<b>(18.3%)</b>
6130 ADMINISTRATIVE FEES	22,402	47,607	24,408	39,627	(7,980)	(16.8%)
<b>NON OPERATING EXPENSES</b>	<b>22,402</b>	<b>47,607</b>	<b>24,408</b>	<b>39,627</b>	<b>(7,980)</b>	<b>(16.8%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>505,623</b>	<b>1,004,992</b>	<b>512,558</b>	<b>822,286</b>	<b>(182,706)</b>	<b>(18.2%)</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 400-64-000 AIRPORT - MURPHY'S LANDING

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6010 SUPPLIES	0	500	600	500	0	0.0%
6310 ELECTRICITY	446	340	500	525	185	54.4%
6450 EQUIPMENT MAINTENANCE	976	2,000	2,000	4,000	2,000	100.0%
<b>OPERATING EXPENSES</b>	<b>1,422</b>	<b>2,840</b>	<b>3,100</b>	<b>5,025</b>	<b>2,185</b>	<b>76.9%</b>
6130 ADMINISTRATIVE FEES	165	142	155	251	109	76.9%
<b>NON OPERATING EXPENSES</b>	<b>165</b>	<b>142</b>	<b>155</b>	<b>251</b>	<b>109</b>	<b>76.9%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,587</b>	<b>2,982</b>	<b>3,255</b>	<b>5,276</b>	<b>2,294</b>	<b>76.9%</b>



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KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 400-65-000 AIRPORT - REVILLA FERRY PARKING LOT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	0	37,431	0	43,047	5,616	15.0%
5110 OVERTIME PAY	0	0	0	6,000	6,000	0.0%
5120 TEMPORARY PAY	0	0	0	2,000	2,000	0.0%
5200 TAXES/BENEFITS	0	40,979	0	49,745	8,766	21.4%
6010 SUPPLIES	0	0	500	1,000	1,000	0.0%
6011 OPERATING SUPPLIES	0	0	10,000	12,000	12,000	0.0%
6090 CONTRACTUAL SERVICES	6,160	6,720	0	3,000	(3,720)	(55.4%)
6100 INSURANCE	0	0	0	186	186	0.0%
6450 EQUIPMENT MAINTENANCE	0	0	0	4,000	4,000	0.0%
6460 VEHICLE MAINTENANCE	0	0	0	2,500	2,500	0.0%
6461 VEHICLE FUEL & OIL	0	2,000	0	6,000	4,000	200.0%
6475 AIRPORT PARKING LOT MAINT	18	5,000	10,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	5,000	0	3,000	(2,000)	(40.0%)
6530 EQUIPMENT PURCHASE	0	26,000	0	32,000	6,000	23.1%
<b>OPERATING EXPENSES</b>	<b>6,178</b>	<b>123,130</b>	<b>20,500</b>	<b>169,478</b>	<b>46,348</b>	<b>37.6%</b>
6130 ADMINISTRATIVE FEES	8,188	6,069	1,025	8,474	2,405	39.6%
<b>NON OPERATING EXPENSES</b>	<b>8,188</b>	<b>6,069</b>	<b>1,025</b>	<b>8,474</b>	<b>2,405</b>	<b>39.6%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>14,366</b>	<b>129,199</b>	<b>21,525</b>	<b>177,952</b>	<b>48,753</b>	<b>37.7%</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 400-65-000 AIRPORT - REVILLA FERRY PARKING LOT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	0	37,431	0	43,047	5,616	15.0%
5110 OVERTIME PAY	0	0	0	6,000	6,000	0.0%
5120 TEMPORARY PAY	0	0	0	2,000	2,000	0.0%
5200 TAXES/BENEFITS	0	40,979	0	49,745	8,766	21.4%
6010 SUPPLIES	0	0	500	1,000	1,000	0.0%
6011 OPERATING SUPPLIES	0	0	10,000	12,000	12,000	0.0%
6090 CONTRACTUAL SERVICES	6,160	6,720	0	3,000	(3,720)	(55.4%)
6100 INSURANCE	0	0	0	186	186	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[400-65-000] Insurance	Bobcat					186
Total						186
6450 EQUIPMENT MAINTENANCE	0	0	0	4,000	4,000	0.0%
6460 VEHICLE MAINTENANCE	0	0	0	2,500	2,500	0.0%
6461 VEHICLE FUEL & OIL	0	2,000	0	6,000	4,000	200.0%
6475 AIRPORT PARKING LOT MAINT	18	5,000	10,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	5,000	0	3,000	(2,000)	(40.0%)
6530 EQUIPMENT PURCHASE	0	26,000	0	32,000	6,000	23.1%
<b>OPERATING EXPENSES</b>	<b>6,178</b>	<b>123,130</b>	<b>20,500</b>	<b>169,478</b>	<b>46,348</b>	<b>37.6%</b>
6130 ADMINISTRATIVE FEES	8,188	6,069	1,025	8,474	2,405	39.6%
<b>NON OPERATING EXPENSES</b>	<b>8,188</b>	<b>6,069</b>	<b>1,025</b>	<b>8,474</b>	<b>2,405</b>	<b>39.6%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>14,366</b>	<b>129,199</b>	<b>21,525</b>	<b>177,952</b>	<b>48,753</b>	<b>37.7%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
480 WASTEWATER ENTERPRISE FUND

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	9,011,232	9,807,034	9,807,034	9,874,403	67,369	0.7%
4080 PENALTY & INTEREST	7,743	0	8,400	7,500	7,500	0.0%
PENALTY AND INTEREST	7,743	0	8,400	7,500	7,500	0.0%
4221 PERS ON BEHALF PAYMENTS	0	5,396	5,396	13,446	8,050	149.2%
4383 FROM OTHER GOVTS - NONGRANT	0	70,428	70,428	70,428	0	0.0%
REVENUE FROM OTHER GOVTS	0	75,824	75,824	83,874	8,050	10.6%
4305 INTEREST INCOME	10,878	10,000	3,984	5,000	(5,000)	(50.0%)
INVESTMENT INCOME	10,878	10,000	3,984	5,000	(5,000)	(50.0%)
4358 WASTEWATER HOOK UP FEES	900	0	1,200	1,200	1,200	0.0%
4363 SEWER FEES	409,501	377,280	377,280	400,104	22,824	6.0%
4367 NONAREAWIDE OUTFALL FEES	28,663	28,288	28,288	20,944	(7,344)	(26.0%)
4371 SLUDGE DISPOSAL FEES	319,174	331,992	331,992	321,088	(10,904)	(3.3%)
4390 MISCELLANEOUS REVENUE	0	0	0	0	0	0.0%
4800 CONTRIBUTED CAPITAL	1,007,910	0	0	0	0	0.0%
SERVICE FEES	1,766,148	737,560	738,760	743,336	5,776	0.8%
4451 TRANSFERS IN - SEWER FEES	7,768	7,768	7,768	9,768	2,000	25.7%
INTERFUND TRANSFERS	7,768	7,768	7,768	9,768	2,000	25.7%
<b>TOTAL REVENUES</b>	<b>1,792,536</b>	<b>831,152</b>	<b>834,736</b>	<b>849,478</b>	<b>18,326</b>	<b>2.2%</b>
5100 EMPLOYEE WAGES	91,969	90,756	98,109	150,754	59,998	66.1%
5110 OVERTIME PAY	2,645	0	1,723	3,000	3,000	0.0%
5200 TAXES/BENEFITS	69,705	65,633	62,141	106,427	40,794	62.2%
5300 TRAVEL & TRAINING	0	1,500	1,500	2,500	1,000	66.7%
5400 UNIFORM ALLOWANCE	300	300	488	300	0	0.0%
6010 SUPPLIES	0	1,500	1,500	1,500	0	0.0%
6011 OPERATING SUPPLIES	23,451	20,500	20,500	20,500	0	0.0%
6030 PUBLISHING EXPENSE	0	0	85	100	100	0.0%
6060 RENTALS	0	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	164	350	500	500	150	42.9%
6085 LICENSES/FEES/PERMITS	4,132	4,500	4,500	4,500	0	0.0%
6090 CONTRACTUAL SERVICES	283,581	356,070	356,070	422,122	66,052	18.6%
6091 WATER TESTING	27,402	30,000	30,000	21,090	(8,910)	(29.7%)
6100 INSURANCE	3,754	5,370	5,158	5,999	629	11.7%
6110 MEDICAL EXPENSE	414	600	600	1,200	600	100.0%
6150 FINES & PENALTIES	84	0	1	0	0	0.0%
6310 ELECTRICITY	40,288	35,000	35,000	35,000	0	0.0%
6330 TELEPHONE	3,131	3,200	3,200	2,500	(700)	(21.9%)
6350 LANDFILL FEES	57	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	3,089	5,000	5,000	5,000	0	0.0%
6431 HEATING FUEL	5,504	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	7,079	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	4,839	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,535	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	9,282	3,000	3,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	15,000	15,000	20,000	5,000	33.3%
6540 CAPITAL IMPROVEMENTS	0	33,500	35,000	0	(33,500)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>584,404</b>	<b>709,029</b>	<b>716,325</b>	<b>843,242</b>	<b>134,212</b>	<b>18.9%</b>
6130 ADMINISTRATIVE FEES	42,036	42,242	42,980	50,946	8,704	20.6%
6140 DEBT SERVICE	9,316	6,953	6,953	51,721	44,768	643.9%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
6700 BAD DEBT EXPENSE	7,030	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY/MT. POINT	349,765	0	0	0	0	0.0%
6780 DEPRECIATION - ADMIN/FOREST PARK	3,073	0	0	0	0	0.0%

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 480 WASTEWATER ENTERPRISE FUND

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
NON OPERATING EXPENSES	412,330	50,305	51,043	103,777	53,472	106.3%
TOTAL APPROPRIATIONS	996,734	759,334	767,368	947,019	187,685	24.7%
NET EXCESS REV OVER (UNDER) APP	795,802	71,818	67,369	(97,541)	(169,359)	(235.8%)
END ENDING FUND BALANCE	9,807,034	9,878,852	9,874,403	9,776,862	(101,990)	(1.0%)

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
480-10-001 WASTEWATER TREATMENT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	65,705	78,109	78,109	119,989	41,880	53.6%
5110 OVERTIME PAY	1,130	0	1,000	3,000	3,000	0.0%
5200 TAXES/BENEFITS	48,542	56,097	52,605	85,233	29,136	51.9%
5300 TRAVEL & TRAINING	0	1,500	1,500	2,500	1,000	66.7%
5400 UNIFORM ALLOWANCE	300	300	488	300	0	0.0%
6010 SUPPLIES	0	1,500	1,500	1,500	0	0.0%
6011 OPERATING SUPPLIES	23,451	20,500	20,500	20,500	0	0.0%
6030 PUBLISHING EXPENSE	0	0	85	100	100	0.0%
6060 RENTALS	0	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	164	350	500	500	150	42.9%
6085 LICENSES/FEE/PERMITS	4,132	4,500	4,500	4,500	0	0.0%
6090 CONTRACTUAL SERVICES	283,581	356,070	356,070	422,122	66,052	18.6%
6091 WATER TESTING	27,402	30,000	30,000	21,090	(8,910)	(29.7%)
6100 INSURANCE	3,586	5,370	5,158	5,999	629	11.7%
6110 MEDICAL EXPENSE	414	600	600	1,200	600	100.0%
6150 FINES & PENALTIES	84	0	1	0	0	0.0%
6310 ELECTRICITY	40,288	35,000	35,000	35,000	0	0.0%
6330 TELEPHONE	3,131	3,200	3,200	2,500	(700)	(21.9%)
6350 LANDFILL FEES	57	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	3,089	5,000	5,000	5,000	0	0.0%
6431 HEATING FUEL	5,504	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	7,079	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	4,839	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,535	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	9,282	3,000	3,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	15,000	15,000	20,000	5,000	33.3%
6540 CAPITAL IMPROVEMENTS	0	33,500	35,000	0	(33,500)	(100.0%)
<b>OPERATING EXPENSES</b>	<b>535,294</b>	<b>686,846</b>	<b>686,066</b>	<b>791,283</b>	<b>104,437</b>	<b>15.2%</b>
6130 ADMINISTRATIVE FEES	40,728	40,911	41,164	47,458	6,547	16.0%
6140 DEBT SERVICE	9,316	6,953	6,953	51,721	44,768	643.9%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
6700 BAD DEBT EXPENSE	7,030	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>58,184</b>	<b>48,974</b>	<b>49,227</b>	<b>100,289</b>	<b>51,315</b>	<b>104.8%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>593,477</b>	<b>735,820</b>	<b>735,293</b>	<b>891,572</b>	<b>155,752</b>	<b>21.2%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
480-10-001 WASTEWATER TREATMENT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	65,705	78,109	78,109	119,989	41,880	53.6%
5110 OVERTIME PAY	1,130	0	1,000	3,000	3,000	0.0%
5200 TAXES/BENEFITS	48,542	56,097	52,605	85,233	29,136	51.9%
5300 TRAVEL & TRAINING	0	1,500	1,500	2,500	1,000	66.7%
5400 UNIFORM ALLOWANCE	300	300	488	300	0	0.0%
6010 SUPPLIES	0	1,500	1,500	1,500	0	0.0%
6011 OPERATING SUPPLIES	23,451	20,500	20,500	20,500	0	0.0%
6030 PUBLISHING EXPENSE	0	0	85	100	100	0.0%
6060 RENTALS	0	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	164	350	500	500	150	42.9%
6085 LICENSES/FEES/PERMITS	4,132	4,500	4,500	4,500	0	0.0%
6090 CONTRACTUAL SERVICES	283,581	356,070	356,070	422,122	66,052	18.6%

[Entity] Budget Detail Desc.	Note	Total
[480-10-001] Shoreline Septic	Sludge pumping	215,260
[480-10-001] Full Cycle	Sludge disposal	150,862
[480-10-001] Regional Disposal		36,000
[480-10-001] Miscellaneous repairs	Electical and/or mechanical contractors	10,000
[480-10-001] SCADA support		10,000
Total		422,122

[Note]

Shoreline Septic, Full Cycle: Budgeted amount previously calculated on assumed 80% participation level. FY21 will increase to 100% participation due to changes in administration of the program.

Regional Disposal: The increased budget for FY21 is due to an assumption of increased sludge pumping due to the additional inflows from Saxman and Forest Park.

6091 WATER TESTING	27,402	30,000	30,000	21,090	(8,910)	(29.7%)
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[Entity] Budget Detail Desc.	Note	Total
[480-10-001] Outfalls	Sample testing	10,700
[480-10-001] Mountain Point	Sample testing	10,390
Total		21,090

6100 INSURANCE	3,586	5,370	5,158	5,999	629	11.7%
6110 MEDICAL EXPENSE	414	600	600	1,200	600	100.0%
6150 FINES & PENALTIES	84	0	1	0	0	0.0%
6310 ELECTRICITY	40,288	35,000	35,000	35,000	0	0.0%
6330 TELEPHONE	3,131	3,200	3,200	2,500	(700)	(21.9%)
6350 LANDFILL FEES	57	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	3,089	5,000	5,000	5,000	0	0.0%
6431 HEATING FUEL	5,504	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	7,079	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	4,839	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,535	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	9,282	3,000	3,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	15,000	15,000	20,000	5,000	33.3%

[Entity] Budget Detail Desc.	Note	Total
[480-10-001] Pumps & blowers	Replacement parts	20,000
Total		20,000

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 480-10-001 WASTEWATER TREATMENT

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6540 CAPITAL IMPROVEMENTS	0	33,500	35,000	0	(33,500)	(100.0%)
OPERATING EXPENSES	535,294	686,846	686,066	791,283	104,437	15.2%
6130 ADMINISTRATIVE FEES	40,728	40,911	41,164	47,458	6,547	16.0%
6140 DEBT SERVICE	9,316	6,953	6,953	51,721	44,768	643.9%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
6700 BAD DEBT EXPENSE	7,030	0	0	0	0	0.0%
NON OPERATING EXPENSES	58,184	48,974	49,227	100,289	51,315	104.8%
TOTAL APPROPRIATIONS	593,477	735,820	735,293	891,572	155,752	21.2%



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KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 480-10-002 WASTEWATER COLLECTION

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	21,658	12,647	20,000	30,764	18,117	143.3%
5110 OVERTIME PAY	1,515	0	723	0	0	0.0%
5200 TAXES/BENEFITS	17,538	9,536	9,536	21,194	11,658	122.2%
<b>OPERATING EXPENSES</b>	<b>40,711</b>	<b>22,183</b>	<b>30,259</b>	<b>51,958</b>	<b>29,775</b>	<b>134.2%</b>
6130 ADMINISTRATIVE FEES	1,308	1,331	1,816	3,488	2,157	162.1%
<b>NON OPERATING EXPENSES</b>	<b>1,308</b>	<b>1,331</b>	<b>1,816</b>	<b>3,488</b>	<b>2,157</b>	<b>162.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>42,019</b>	<b>23,514</b>	<b>32,075</b>	<b>55,446</b>	<b>31,932</b>	<b>135.8%</b>



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***OTHER FUND  
SUMMARIES***

***FY 2021***



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
DEBT SERVICE FUND

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
<b>FUND 270 - 2010 G.O. BONDS (2000 REFUNDING)</b>						
4450 TRANSFERS IN - DEBT SERVICE	730,000	728,000	728,000	0	(728,000)	(100.0%)
<b>TOTAL REVENUES</b>	<b>730,000</b>	<b>728,000</b>	<b>728,000</b>	<b>0</b>	<b>(728,000)</b>	<b>(100.0%)</b>
6840 DEBT PRINCIPAL PAYMENTS	675,000	700,000	700,000	0	(700,000)	(100.0%)
6845 DEBT INTEREST EXPENSE	55,000	28,000	28,000	0	(28,000)	(100.0%)
<b>TOTAL APPROPRIATIONS</b>	<b>730,000</b>	<b>728,000</b>	<b>728,000</b>	<b>0</b>	<b>(728,000)</b>	<b>(100.0%)</b>
<b>FUND 284 - AQUATIC CENTER 2009 SERIES 4</b>						
284-10-002 AQUATIC CENTER 2009B TAXABLE 4	1,362,770	1,336,105	1,336,105	1,335,248	(857)	(0.1%)
284-10-002 AQUATIC CENTER 2009B TAXABLE 4	391,334	407,374	407,374	396,142	(11,232)	(2.8%)
<b>TOTAL REVENUES</b>	<b>1,754,104</b>	<b>1,743,479</b>	<b>1,743,479</b>	<b>1,731,390</b>	<b>(12,089)</b>	<b>(0.7%)</b>
284-10-002 AQUATIC CENTER 2009B TAXABLE 6	625,000	645,000	645,000	665,000	20,000	3.1%
284-10-002 AQUATIC CENTER 2009B TAXABLE 6	1,129,104	1,098,479	1,098,479	1,066,390	(32,089)	(2.9%)
<b>TOTAL APPROPRIATIONS</b>	<b>1,754,104</b>	<b>1,743,479</b>	<b>1,743,479</b>	<b>1,731,390</b>	<b>(12,089)</b>	<b>(0.7%)</b>
<b>FUND 286-10-001 - W.C. BUILDING DRTORD 201</b>						
<b>FUND 286-10-002 - W.C. BUILDING DRTORD 201</b>						
4300 INTEREST SUBSIDY	101,597	103,817	103,817	99,395	(4,422)	(4.3%)
4450 TRANSFERS IN - DEBT SERVICE	303,647	291,888	291,888	291,482	(406)	(0.1%)
<b>TOTAL REVENUES</b>	<b>405,244</b>	<b>395,705</b>	<b>395,705</b>	<b>390,877</b>	<b>(4,828)</b>	<b>(1.2%)</b>
6840 DEBT PRINCIPAL PAYMENTS	165,000	165,000	165,000	170,000	5,000	3.0%
6845 DEBT INTEREST EXPENSE	240,244	230,705	230,705	220,877	(9,828)	(4.3%)
<b>TOTAL APPROPRIATIONS</b>	<b>405,244</b>	<b>395,705</b>	<b>395,705</b>	<b>390,877</b>	<b>(4,828)</b>	<b>(1.2%)</b>
<b>FUND 287-10-002 - KAYHI REROOF 2010 SERIES</b>						
4300 INTEREST SUBSIDY	40,097	38,355	38,355	33,559	(4,796)	(12.5%)
4450 TRANSFERS IN - DEBT SERVICE	280,111	276,878	276,878	281,015	4,137	1.5%
<b>TOTAL REVENUES</b>	<b>320,209</b>	<b>315,233</b>	<b>315,233</b>	<b>314,574</b>	<b>(659)</b>	<b>(0.2%)</b>
6840 DEBT PRINCIPAL PAYMENTS	225,000	230,000	230,000	240,000	10,000	4.3%
6845 DEBT INTEREST EXPENSE	95,209	85,233	85,233	74,574	(10,659)	(12.5%)
<b>TOTAL APPROPRIATIONS</b>	<b>320,209</b>	<b>315,233</b>	<b>315,233</b>	<b>314,574</b>	<b>(659)</b>	<b>(0.2%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
DEBT SERVICE FUND

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
<b>FUND 288-10-000 - G.O. BONDS 2011 THREE</b>						
4450 TRANSFERS IN - DEBT SERVICE	618,800	615,900	615,900	616,875	975	0.2%
<b>TOTAL REVENUES</b>	<b>618,800</b>	<b>615,900</b>	<b>615,900</b>	<b>616,875</b>	<b>975</b>	<b>0.2%</b>
6840 DEBT PRINCIPAL PAYMENTS	500,000	520,000	520,000	545,000	25,000	4.8%
6845 DEBT INTEREST EXPENSE	118,800	95,900	95,900	71,875	(24,025)	(25.1%)
<b>TOTAL APPROPRIATIONS</b>	<b>618,800</b>	<b>615,900</b>	<b>615,900</b>	<b>616,875</b>	<b>975</b>	<b>0.2%</b>
<b>FUND 289 - 2012 G.O. BONDS</b>						
4450 TRANSFERS IN - DEBT SERVICE	689,250	681,625	681,625	0	(681,625)	(100.0%)
<b>TOTAL REVENUES</b>	<b>689,250</b>	<b>681,625</b>	<b>681,625</b>	<b>0</b>	<b>(681,625)</b>	<b>(100.0%)</b>
6840 DEBT PRINCIPAL PAYMENTS	640,000	665,000	665,000	0	(665,000)	(100.0%)
6845 DEBT INTEREST EXPENSE	49,250	16,625	16,625	0	(16,625)	(100.0%)
<b>TOTAL APPROPRIATIONS</b>	<b>689,250</b>	<b>681,625</b>	<b>681,625</b>	<b>0</b>	<b>(681,625)</b>	<b>(100.0%)</b>
<b>FUND 291 - 2013 G.O. BONDS</b>						
291 SCHOOL FACILITY IMPROVEMENTS 4450 T	608,150	608,400	608,400	607,600	(800)	(0.1%)
<b>TOTAL REVENUES</b>	<b>608,150</b>	<b>608,400</b>	<b>608,400</b>	<b>607,600</b>	<b>(800)</b>	<b>(0.1%)</b>
291 SCHOOL FACILITY IMPROVEMENTS 6840 D	495,000	520,000	520,000	540,000	20,000	3.8%
291 SCHOOL FACILITY IMPROVEMENTS 6845 D	113,150	88,400	88,400	67,600	(20,800)	(23.5%)
<b>TOTAL APPROPRIATIONS</b>	<b>608,150</b>	<b>608,400</b>	<b>608,400</b>	<b>607,600</b>	<b>(800)</b>	<b>(0.1%)</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 550 MERITAIN - SCHOOL DISTRICT

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
4390 MISCELLANEOUS REVENUE	511,704	0	0	0	0	0.0%
4405 STOP LOSS PROCEEDS - MERITAIN	242,964	0	0	0	0	0.0%
<b>SERVICE FEES</b>	<b>754,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
4410 PREMIUM RESERVE	5,860,509	4,760,376	5,350,188	5,940,600	1,180,224	24.8%
<b>INTERFUND TRANSFERS</b>	<b>5,860,509</b>	<b>4,760,376</b>	<b>5,350,188</b>	<b>5,940,600</b>	<b>1,180,224</b>	<b>24.8%</b>
<b>TOTAL REVENUES</b>	<b>6,615,177</b>	<b>4,760,376</b>	<b>5,350,188</b>	<b>5,940,600</b>	<b>1,180,224</b>	<b>24.8%</b>
5201 CLAIMS PAID	5,723,698	4,060,376	4,185,823	4,647,743	587,367	14.5%
5202 FIXED INSURANCE COSTS	891,480	700,000	1,164,365	1,292,857	592,857	84.7%
<b>OPERATING EXPENSES</b>	<b>6,615,177</b>	<b>4,760,376</b>	<b>5,350,188</b>	<b>5,940,600</b>	<b>1,180,224</b>	<b>24.8%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>6,615,177</b>	<b>4,760,376</b>	<b>5,350,188</b>	<b>5,940,600</b>	<b>1,180,224</b>	<b>24.8%</b>



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
555 MERITAIN - BOROUGH

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	805,516	161,855	161,855	(578,675)	(740,530)	(457.5%)
4305 INTEREST INCOME	9,734	12,000	909	0	(12,000)	(100.0%)
INVESTMENT INCOME	9,734	12,000	909	0	(12,000)	(100.0%)
4405 STOP LOSS PROCEEDS - MERITAIN	610,622	0	300,000	450,000	450,000	0.0%
SERVICE FEES	610,622	0	300,000	450,000	450,000	0.0%
4410 PREMIUM RESERVE	2,042,053	2,621,406	2,219,781	2,532,528	(88,878)	(3.4%)
4411 PREMIUM RESERVE - IBEW	376,121	388,304	399,470	415,397	27,093	7.0%
INTERFUND TRANSFERS	2,418,174	3,009,710	2,619,251	2,947,925	(61,785)	(2.1%)
TOTAL REVENUES	3,038,529	3,021,710	2,920,160	3,397,925	376,215	12.5%
5201 CLAIMS PAID	2,927,739	2,000,000	2,798,841	2,500,000	500,000	25.0%
5202 FIXED INSURANCE COSTS	345,641	450,000	448,054	460,800	10,800	2.4%
5203 PREMIUMS PAID - IBEW	380,636	388,304	399,620	415,397	27,093	7.0%
6105 WELLNESS PLAN EXPENSE	28,175	25,000	14,175	14,175	(10,825)	(43.3%)
OPERATING EXPENSES	3,682,190	2,863,304	3,660,690	3,390,372	527,068	18.4%
TOTAL APPROPRIATIONS	3,682,190	2,863,304	3,660,690	3,390,372	527,068	18.4%
NET EXCESS REV OVER (UNDER) APP	(643,661)	158,406	(740,530)	7,553	(150,853)	(95.2%)
END ENDING FUND BALANCE	161,855	320,261	(578,675)	(571,122)	(891,383)	(278.3%)



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
701 LAND TRUST

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	4,763,209	3,791,680	3,791,680	3,253,139	(538,541)	(14.2%)
4221 PERS ON BEHALF PAYMENTS	3,625	7,019	7,019	6,531	(488)	(7.0%)
REVENUE FROM OTHER GOVTS	3,625	7,019	7,019	6,531	(488)	(7.0%)
4305 INTEREST INCOME	86,489	15,000	51,000	45,000	30,000	200.0%
INVESTMENT INCOME	86,489	15,000	51,000	45,000	30,000	200.0%
4095 FORECLOSED PROPERTY SALES	13,233	25,000	15,000	15,000	(10,000)	(40.0%)
4096 PROPERTY SALES	18,797	100,000	50,000	50,000	(50,000)	(50.0%)
4390 MISCELLANEOUS REVENUE	7,413	0	0	0	0	0.0%
4525 WC LEASE AGREEMENT REVENUES	209,228	210,413	210,413	211,888	1,475	0.7%
4526 OTHER LEASE REVENUES	1,000	0	0	0	0	0.0%
4527 TIDELAND LEASE REVENUES	14,985	16,238	16,238	16,238	0	0.0%
SERVICE FEES	264,655	351,651	291,651	293,126	(58,525)	(16.6%)
4370 RENTAL INCOME	242,921	242,686	242,686	242,969	283	0.1%
INTERFUND TRANSFERS	242,921	242,686	242,686	242,969	283	0.1%
<b>TOTAL REVENUES</b>	<b>597,691</b>	<b>616,356</b>	<b>592,356</b>	<b>587,626</b>	<b>(28,730)</b>	<b>(4.7%)</b>
5100 EMPLOYEE WAGES	73,106	62,566	68,566	72,544	9,978	15.9%
5110 OVERTIME PAY	700	500	800	500	0	0.0%
5120 TEMPORARY PAY	56	0	300	0	0	0.0%
5200 TAXES/BENEFITS	58,587	46,954	46,954	60,037	13,083	27.9%
5300 TRAVEL & TRAINING	26	3,750	1,610	0	(3,750)	(100.0%)
6010 SUPPLIES	93	500	250	500	0	0.0%
6011 OPERATING SUPPLIES	26	0	0	0	0	0.0%
6030 PUBLISHING EXPENSE	0	1,000	500	1,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	330	1,000	500	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	150	150	150	0	0.0%
6080 PROFESSIONAL SERVICES	81,193	282,750	62,750	2,750	(280,000)	(99.0%)
6085 LICENSES/FEES/PERMITS	935	500	500	500	0	0.0%
6090 CONTRACTUAL SERVICES	13,795	22,466	23,325	32,107	9,641	42.9%
6100 INSURANCE	15,824	20,024	20,000	22,422	2,398	12.0%
6310 ELECTRICITY	112,227	75,000	75,000	80,000	5,000	6.7%
6320 WATER	565	8,000	6,000	8,000	0	0.0%
6330 TELEPHONE	1,852	2,500	2,000	2,500	0	0.0%
6340 SEWER	483	6,000	6,000	6,000	0	0.0%
6350 LANDFILL FEES	99	0	30	100	100	0.0%
6430 BUILDING MAINTENANCE	25,050	20,000	21,000	45,000	25,000	125.0%
6431 HEATING FUEL	34	0	0	0	0	0.0%
6461 VEHICLE FUEL & OIL	90	0	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	500,000	130,000	70,000	125,000	(5,000)	(3.8%)
<b>OPERATING EXPENSES</b>	<b>885,072</b>	<b>683,660</b>	<b>406,235</b>	<b>460,110</b>	<b>(223,550)</b>	<b>(32.7%)</b>
6130 ADMINISTRATIVE FEES	30,160	28,708	20,174	20,283	(8,425)	(29.3%)
6600 TRANSFERS OUT - DEBT SERVICE	303,647	291,888	291,888	291,482	(406)	(0.1%)
6612 TRANSFERS OUT - GF	242,920	242,686	242,686	242,969	283	0.1%
6613 TRANSFERS OUT - SERVICE AREA	100,000	162,500	162,500	100,000	(62,500)	(38.5%)
6650 TRANSFERS OUT - RENT	7,421	7,414	7,414	7,423	9	0.1%
NON OPERATING EXPENSES	684,148	733,196	724,662	662,157	(71,039)	(9.7%)
<b>TOTAL APPROPRIATIONS</b>	<b>1,569,220</b>	<b>1,416,856</b>	<b>1,130,897</b>	<b>1,122,267</b>	<b>(294,589)</b>	<b>(20.8%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(971,529)</b>	<b>(800,500)</b>	<b>(538,541)</b>	<b>(534,641)</b>	<b>265,859</b>	<b>(33.2%)</b>
<b>END ENDING FUND BALANCE</b>	<b>3,791,680</b>	<b>2,991,180</b>	<b>3,253,139</b>	<b>2,718,498</b>	<b>(272,682)</b>	<b>(9.1%)</b>



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
701-10-000 LAND TRUST

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	61,596	62,566	62,566	66,219	3,653	5.8%
5110 OVERTIME PAY	503	500	500	500	0	0.0%
5200 TAXES/BENEFITS	49,553	46,954	46,954	55,957	9,003	19.2%
5300 TRAVEL & TRAINING	26	3,750	1,610	0	(3,750)	(100.0%)
6010 SUPPLIES	64	500	250	500	0	0.0%
6030 PUBLISHING EXPENSE	0	1,000	500	1,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	330	1,000	500	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	150	150	150	0	0.0%
6080 PROFESSIONAL SERVICES	81,193	280,000	60,000	0	(280,000)	(100.0%)
6085 LICENSES/FEES/PERMITS	935	500	500	500	0	0.0%
6090 CONTRACTUAL SERVICES	3,407	3,325	3,325	3,407	82	2.5%
6330 TELEPHONE	179	0	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	500,000	0	0	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>697,786</b>	<b>400,245</b>	<b>176,855</b>	<b>129,233</b>	<b>(271,011)</b>	<b>(67.7%)</b>
6130 ADMINISTRATIVE FEES	22,924	19,755	10,611	7,817	(11,938)	(60.4%)
6600 TRANSFERS OUT - DEBT SERVICE	285,122	0	0	0	0	0.0%
6612 TRANSFERS OUT - GF	242,920	242,686	242,686	242,969	283	0.1%
6613 TRANSFERS OUT - SERVICE AREA	100,000	162,500	162,500	100,000	(62,500)	(38.5%)
6650 TRANSFERS OUT - RENT	7,421	7,414	7,414	7,423	9	0.1%
<b>NON OPERATING EXPENSES</b>	<b>658,387</b>	<b>432,355</b>	<b>423,211</b>	<b>358,209</b>	<b>(74,146)</b>	<b>(17.1%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,356,172</b>	<b>832,600</b>	<b>600,066</b>	<b>487,442</b>	<b>(345,158)</b>	<b>(41.5%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
701-10-000 LAND TRUST

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	61,596	62,566	62,566	66,219	3,653	5.8%
5110 OVERTIME PAY	503	500	500	500	0	0.0%
5200 TAXES/BENEFITS	49,553	46,954	46,954	55,957	9,003	19.2%
5300 TRAVEL & TRAINING	26	3,750	1,610	0	(3,750)	(100.0%)
6010 SUPPLIES	64	500	250	500	0	0.0%
6030 PUBLISHING EXPENSE	0	1,000	500	1,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	330	1,000	500	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	150	150	150	0	0.0%
6080 PROFESSIONAL SERVICES	81,193	280,000	60,000	0	(280,000)	(100.0%)
6085 LICENSES/FEES/PERMITS	935	500	500	500	0	0.0%
<b>[Entity] Budget Detail Desc. Note Total</b>						
[701-10-000] Coast Guard Beach trail		AMHLT fee				500
Total						500
6090 CONTRACTUAL SERVICES	3,407	3,325	3,325	3,407	82	2.5%
6330 TELEPHONE	179	0	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	500,000	0	0	0	0	0.0%
OPERATING EXPENSES	697,786	400,245	176,855	129,233	(271,011)	(67.7%)
6130 ADMINISTRATIVE FEES	22,924	19,755	10,611	7,817	(11,938)	(60.4%)
6600 TRANSFERS OUT - DEBT SERVICE	285,122	0	0	0	0	0.0%
6612 TRANSFERS OUT - GF	242,920	242,686	242,686	242,969	283	0.1%
6613 TRANSFERS OUT - SERVICE AREA	100,000	162,500	162,500	100,000	(62,500)	(38.5%)
6650 TRANSFERS OUT - RENT	7,421	7,414	7,414	7,423	9	0.1%
NON OPERATING EXPENSES	658,387	432,355	423,211	358,209	(74,146)	(17.1%)
TOTAL APPROPRIATIONS	1,356,172	832,600	600,066	487,442	(345,158)	(41.5%)

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 701-10-010 LAND TRUST WHITE CLIFF

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	11,511	0	6,000	6,324	6,324	0.0%
5110 OVERTIME PAY	197	0	300	0	0	0.0%
5120 TEMPORARY PAY	56	0	300	0	0	0.0%
5200 TAXES/BENEFITS	9,034	0	0	4,080	4,080	0.0%
6010 SUPPLIES	29	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	26	0	0	0	0	0.0%
6080 PROFESSIONAL SERVICES	0	2,750	2,750	2,750	0	0.0%
6090 CONTRACTUAL SERVICES	10,388	19,141	20,000	28,700	9,559	49.9%
6100 INSURANCE	15,824	20,024	20,000	22,422	2,398	12.0%
6310 ELECTRICITY	112,227	75,000	75,000	80,000	5,000	6.7%
6320 WATER	565	8,000	6,000	8,000	0	0.0%
6330 TELEPHONE	1,673	2,500	2,000	2,500	0	0.0%
6340 SEWER	483	6,000	6,000	6,000	0	0.0%
6350 LANDFILL FEES	99	0	30	100	100	0.0%
6430 BUILDING MAINTENANCE	25,050	20,000	21,000	45,000	25,000	125.0%
6431 HEATING FUEL	34	0	0	0	0	0.0%
6461 VEHICLE FUEL & OIL	90	0	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	130,000	70,000	125,000	(5,000)	(3.8%)
<b>OPERATING EXPENSES</b>	<b>187,287</b>	<b>283,415</b>	<b>229,380</b>	<b>330,876</b>	<b>47,461</b>	<b>16.7%</b>
6130 ADMINISTRATIVE FEES	7,236	8,953	9,563	12,466	3,513	39.2%
6600 TRANSFERS OUT - DEBT SERVICE	18,525	291,888	291,888	291,482	(406)	(0.1%)
<b>NON OPERATING EXPENSES</b>	<b>25,761</b>	<b>300,841</b>	<b>301,451</b>	<b>303,948</b>	<b>3,107</b>	<b>1.0%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>213,047</b>	<b>584,256</b>	<b>530,831</b>	<b>634,824</b>	<b>50,569</b>	<b>8.7%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
701-10-010 LAND TRUST WHITE CLIFF

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	11,511	0	6,000	6,324	6,324	0.0%
5110 OVERTIME PAY	197	0	300	0	0	0.0%
5120 TEMPORARY PAY	56	0	300	0	0	0.0%
5200 TAXES/BENEFITS	9,034	0	0	4,080	4,080	0.0%
6010 SUPPLIES	29	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	26	0	0	0	0	0.0%
6080 PROFESSIONAL SERVICES	0	2,750	2,750	2,750	0	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[701-10-010] Bank of New York / Mellon	Admin fees					2,750
Total						2,750
6090 CONTRACTUAL SERVICES	10,388	19,141	20,000	28,700	9,559	49.9%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[701-10-010] Janitorial	Mukowski/Sullivan 500sf					1,400
[701-10-010] Janitorial	Land Trust/DNR 424sf					1,200
[701-10-010] Common area carpet cleaning						4,000
[701-10-010] Security service	Public meetings					11,050
[701-10-010] Security service	Nightly walk-through					11,050
Total						28,700
6100 INSURANCE	15,824	20,024	20,000	22,422	2,398	12.0%
6310 ELECTRICITY	112,227	75,000	75,000	80,000	5,000	6.7%
6320 WATER	565	8,000	6,000	8,000	0	0.0%
6330 TELEPHONE	1,673	2,500	2,000	2,500	0	0.0%
6340 SEWER	483	6,000	6,000	6,000	0	0.0%
6350 LANDFILL FEES	99	0	30	100	100	0.0%
6430 BUILDING MAINTENANCE	25,050	20,000	21,000	45,000	25,000	125.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[701-10-010] Miscellaneous repairs						20,000
[701-10-010] Paving	Lower parking lot patching					25,000
Total						45,000
6431 HEATING FUEL	34	0	0	0	0	0.0%
6461 VEHICLE FUEL & OIL	90	0	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	130,000	70,000	125,000	(5,000)	(3.8%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[701-10-010] Security upgrades	FY 20 carry forward					50,000
[701-10-010] Drainage improvements						75,000
Total						125,000
OPERATING EXPENSES	187,287	283,415	229,380	330,876	47,461	16.7%
6130 ADMINISTRATIVE FEES	7,236	8,953	9,563	12,466	3,513	39.2%
6600 TRANSFERS OUT - DEBT SERVICE	18,525	291,888	291,888	291,482	(406)	(0.1%)
NON OPERATING EXPENSES	25,761	300,841	301,451	303,948	3,107	1.0%
TOTAL APPROPRIATIONS	213,047	584,256	530,831	634,824	50,569	8.7%

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
705 COMMER PASSENGER VESSEL FUND

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	2,413,821	2,664,116	2,664,116	3,517,957	853,841	32.0%
4255 COMMERCIAL PASSENGER VESSEL TAX	2,440,983	2,400,000	2,723,000	0	(2,400,000)	(100.0%)
REVENUE FROM OTHER GOVTS	2,440,983	2,400,000	2,723,000	0	(2,400,000)	(100.0%)
4305 INTEREST INCOME	27,732	30,000	21,000	15,000	(15,000)	(50.0%)
INVESTMENT INCOME	27,732	30,000	21,000	15,000	(15,000)	(50.0%)
<b>TOTAL REVENUES</b>	<b>2,468,715</b>	<b>2,430,000</b>	<b>2,744,000</b>	<b>15,000</b>	<b>(2,415,000)</b>	<b>(99.4%)</b>
5120 TEMPORARY PAY	37,065	75,000	34,584	0	(75,000)	(100.0%)
5200 TAXES/BENEFITS	4,386	12,105	4,150	0	(12,105)	(100.0%)
6011 OPERATING SUPPLIES	364	0	150	100	100	0.0%
6015 BOOKS & SOFTWARE	2,712	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	295,202	715,665	375,783	559,836	(155,829)	(21.8%)
6330 TELEPHONE	0	0	100	250	250	0.0%
6370 MILEAGE REIMBURSEMENT	0	0	50	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	6,347	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	190,077	0	0	187,400	187,400	0.0%
6540 CAPITAL IMPROVEMENTS	0	0	0	107,500	107,500	0.0%
<b>OPERATING EXPENSES</b>	<b>536,152</b>	<b>802,770</b>	<b>414,817</b>	<b>855,086</b>	<b>52,316</b>	<b>6.5%</b>
6601 TRANSFERS OUT - AIRPORT	190,840	143,130	143,130	34,698	(108,432)	(75.8%)
6602 TRANSFERS OUT - TRANSIT SUBSIDY	559,177	844,837	844,837	360,236	(484,601)	(57.4%)
6611 TRANSFERS OUT - RECREATION SUBSIDY	14,728	0	0	0	0	0.0%
6612 TRANSFERS OUT - GF	564,627	187,375	187,375	68,136	(119,239)	(63.6%)
6613 TRANSFERS OUT - SERVICE AREA	300,000	300,000	300,000	166,400	(133,600)	(44.5%)
6614 TRANSFERS OUT - NON AREAWIDE	49,458	0	0	0	0	0.0%
6650 TRANSFERS OUT - RENT	3,438	0	0	0	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>1,682,268</b>	<b>1,475,342</b>	<b>1,475,342</b>	<b>629,470</b>	<b>(845,872)</b>	<b>(57.3%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>2,218,420</b>	<b>2,278,112</b>	<b>1,890,159</b>	<b>1,484,556</b>	<b>(793,556)</b>	<b>(34.8%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>250,295</b>	<b>151,888</b>	<b>853,841</b>	<b>(1,469,556)</b>	<b>(1,621,444)</b>	<b>(1067.5%)</b>
<b>END ENDING FUND BALANCE</b>	<b>2,664,116</b>	<b>2,816,004</b>	<b>3,517,957</b>	<b>2,048,401</b>	<b>(767,603)</b>	<b>(27.3%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
705 COMMER PASSENGER VESSEL FUND

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	2,413,821	2,664,116	2,664,116	3,517,957	853,841	32.0%
4255 COMMERCIAL PASSENGER VESSEL TAX	2,440,983	2,400,000	2,723,000	0	(2,400,000)	(100.0%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[705-00-000] Calendar year 2020 head tax	Assume no CY 2020 cruise ship season					0
Total						0
REVENUE FROM OTHER GOVTS	2,440,983	2,400,000	2,723,000	0	(2,400,000)	(100.0%)
4305 INTEREST INCOME	27,732	30,000	21,000	15,000	(15,000)	(50.0%)
INVESTMENT INCOME	27,732	30,000	21,000	15,000	(15,000)	(50.0%)
TOTAL REVENUES	2,468,715	2,430,000	2,744,000	15,000	(2,415,000)	(99.4%)
5120 TEMPORARY PAY	37,065	75,000	34,584	0	(75,000)	(100.0%)
5200 TAXES/BENEFITS	4,386	12,105	4,150	0	(12,105)	(100.0%)
6011 OPERATING SUPPLIES	364	0	150	100	100	0.0%
6015 BOOKS & SOFTWARE	2,712	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	295,202	715,665	375,783	559,836	(155,829)	(21.8%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[705-10-000] Everbridge Nixle	Emergency management communications					1,000
[705-10-000] Janitorial	129 sf (Planning)					382
[705-10-100] KVB Visitor services program support	Additional Assembly approval required					280,000
[705-10-115] Saxman master plan	FY 20 carry forward					97,281
[705-10-115] Chief Ebbits totem	FY 19 carry forward					115,000
[705-10-126] Facility rent	Flight simulator					8,523
[705-10-141] Transportation planning	FY 21 CIP					30,000
[705-10-165] KVRS spot program						27,650
Total						559,836
6330 TELEPHONE	0	0	100	250	250	0.0%
6370 MILEAGE REIMBURSEMENT	0	0	50	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	6,347	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	190,077	0	0	187,400	187,400	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[705-10-141] Bus aquisition	FY 21 CIP: aquisition of (2) 35' buses - item left in budget due to extremely long lead time.					187,400
Total						187,400
6540 CAPITAL IMPROVEMENTS	0	0	0	107,500	107,500	0.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[705-10-141] Transit center renovations	FY 21 CIP					42,500
[705-10-141] Bus signage	FY 21 CIP					40,000
[705-10-141] Transit tech	FY 21 CIP					25,000
Total						107,500

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
705 COMMER PASSENGER VESSEL FUND

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
OPERATING EXPENSES	536,152	802,770	414,817	855,086	52,316	6.5%
6601 TRANSFERS OUT - AIRPORT	190,840	143,130	143,130	34,698	(108,432)	(75.8%)
6602 TRANSFERS OUT - TRANSIT SUBSIDY	559,177	844,837	844,837	360,236	(484,601)	(57.4%)
6611 TRANSFERS OUT - RECREATION SUBSIDY	14,728	0	0	0	0	0.0%
6612 TRANSFERS OUT - GF	564,627	187,375	187,375	68,136	(119,239)	(63.6%)
6613 TRANSFERS OUT - SERVICE AREA	300,000	300,000	300,000	166,400	(133,600)	(44.5%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[705-10-000] North Tongass service area	Fire & EMS - CY 2021 Season					111,855
[705-10-000] South Tongass service area	Fire & EMS - CY 2021 Season					54,545
Total						166,400
6614 TRANSFERS OUT - NON AREAWIDE	49,458	0	0	0	0	0.0%
6650 TRANSFERS OUT - RENT	3,438	0	0	0	0	0.0%
NON OPERATING EXPENSES	1,682,268	1,475,342	1,475,342	629,470	(845,872)	(57.3%)
TOTAL APPROPRIATIONS	2,218,420	2,278,112	1,890,159	1,484,556	(793,556)	(34.8%)
NET EXCESS REV OVER (UNDER) APP	250,295	151,888	853,841	(1,469,556)	(1,621,444)	(1067.5%)
END ENDING FUND BALANCE	2,664,116	2,816,004	3,517,957	2,048,401	(767,603)	(27.3%)



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
710 NONAREAWIDE - LIBRARY FUND

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	218,347	290,473	290,473	303,479	13,006	4.5%
4010 REAL PROPERTY TAXES	449,590	468,695	468,695	468,659	(36)	0.0%
4060 MOTOR VEHICLE TAXES	3,330	3,400	3,400	3,400	0	0.0%
TAXES	452,920	472,095	472,095	472,059	(36)	0.0%
4305 INTEREST INCOME	5,909	5,000	5,750	6,000	1,000	20.0%
INVESTMENT INCOME	5,909	5,000	5,750	6,000	1,000	20.0%
4440 TRANSFERS IN - CPV FUND	49,458	0	0	0	0	0.0%
INTERFUND TRANSFERS	49,458	0	0	0	0	0.0%
TOTAL REVENUES	508,287	477,095	477,845	478,059	964	0.2%
6090 CONTRACTUAL SERVICES	436,161	464,839	464,839	478,079	13,240	2.8%
OPERATING EXPENSES	436,161	464,839	464,839	478,079	13,240	2.8%
TOTAL APPROPRIATIONS	436,161	464,839	464,839	478,079	13,240	2.8%
NET EXCESS REV OVER (UNDER) APP	72,126	12,256	13,006	(20)	(12,276)	(100.2%)
END ENDING FUND BALANCE	290,473	302,729	303,479	303,459	730	0.2%



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
711 LOCAL EDUCATION FUND

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	3,978,976	4,763,193	4,763,193	4,008,572	(754,621)	(15.8%)
4010 REAL PROPERTY TAXES	7,297,101	7,474,478	7,474,478	7,570,857	96,379	1.3%
4070 TOBACCO TAX	627,028	1,100,000	1,370,000	1,370,000	270,000	24.5%
TAXES	7,924,130	8,574,478	8,844,478	8,940,857	366,379	4.3%
4080 PENALTY & INTEREST	56,292	30,000	36,350	30,000	0	0.0%
PENALTY AND INTEREST	56,292	30,000	36,350	30,000	0	0.0%
4225 SECURE RURAL SCHOOLS	882,032	846,750	846,750	812,880	(33,870)	(4.0%)
REVENUE FROM OTHER GOVTS	882,032	846,750	846,750	812,880	(33,870)	(4.0%)
4305 INTEREST INCOME	156,179	150,000	98,500	75,000	(75,000)	(50.0%)
INVESTMENT INCOME	156,179	150,000	98,500	75,000	(75,000)	(50.0%)
4115 REGISTRATION FEES	200	0	500	300	300	0.0%
4900 EXCESS FUND BALANCE CAP	208,712	0	0	0	0	0.0%
SERVICE FEES	208,912	0	500	300	300	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	116,736	120,000	216,630	243,019	123,019	102.5%
4435 TRANSFERS IN - GF	189,890	189,890	189,890	185,604	(4,286)	(2.3%)
4447 TRANSFERS IN - TOBACCO TAX	1,004,069	0	0	0	0	0.0%
INTERFUND TRANSFERS	1,310,695	309,890	406,520	428,623	118,733	38.3%
TOTAL REVENUES	10,538,240	9,911,118	10,233,098	10,287,660	376,542	3.8%
6100 INSURANCE	116,736	217,000	216,630	243,019	26,019	12.0%
6655 KGBSD LOCAL APPROPRIATION	9,447,397	10,581,199	10,581,199	10,661,428	80,229	0.8%
OPERATING EXPENSES	9,564,133	10,798,199	10,797,829	10,904,447	106,248	1.0%
6612 TRANSFERS OUT - GF	113,445	113,445	113,445	113,445	0	0.0%
6619 TRANSFERS OUT - NT, ST, HS	76,445	76,445	76,445	72,159	(4,286)	(5.6%)
NON OPERATING EXPENSES	189,890	189,890	189,890	185,604	(4,286)	(2.3%)
TOTAL APPROPRIATIONS	9,754,023	10,988,089	10,987,719	11,090,051	101,962	0.9%
NET EXCESS REV OVER (UNDER) APP	784,217	(1,076,971)	(754,621)	(802,391)	274,580	(25.5%)
END ENDING FUND BALANCE	4,763,193	3,686,222	4,008,572	3,206,181	(480,041)	(13.0%)

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
711 LOCAL EDUCATION FUND

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	3,978,976	4,763,193	4,763,193	4,008,572	(754,621)	(15.8%)
4010 REAL PROPERTY TAXES	7,297,101	7,474,478	7,474,478	7,570,857	96,379	1.3%
4070 TOBACCO TAX	627,028	1,100,000	1,370,000	1,370,000	270,000	24.5%
TAXES	7,924,130	8,574,478	8,844,478	8,940,857	366,379	4.3%
4080 PENALTY & INTEREST	56,292	30,000	36,350	30,000	0	0.0%
PENALTY AND INTEREST	56,292	30,000	36,350	30,000	0	0.0%
4225 SECURE RURAL SCHOOLS	882,032	846,750	846,750	812,880	(33,870)	(4.0%)
REVENUE FROM OTHER GOVTS	882,032	846,750	846,750	812,880	(33,870)	(4.0%)
4305 INTEREST INCOME	156,179	150,000	98,500	75,000	(75,000)	(50.0%)
INVESTMENT INCOME	156,179	150,000	98,500	75,000	(75,000)	(50.0%)
4115 REGISTRATION FEES	200	0	500	300	300	0.0%
4900 EXCESS FUND BALANCE CAP	208,712	0	0	0	0	0.0%
SERVICE FEES	208,912	0	500	300	300	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	116,736	120,000	216,630	243,019	123,019	102.5%
4435 TRANSFERS IN - GF	189,890	189,890	189,890	185,604	(4,286)	(2.3%)
4447 TRANSFERS IN - TOBACCO TAX	1,004,069	0	0	0	0	0.0%
INTERFUND TRANSFERS	1,310,695	309,890	406,520	428,623	118,733	38.3%
TOTAL REVENUES	10,538,240	9,911,118	10,233,098	10,287,660	376,542	3.8%
6100 INSURANCE	116,736	217,000	216,630	243,019	26,019	12.0%
6655 KGBSD LOCAL APPROPRIATION	9,447,397	10,581,199	10,581,199	10,661,428	80,229	0.8%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>				<b>Total</b>	
[711-10-000] Required local contribution	2.65 mills on \$1,854,872,241 Full Value				4,915,414	
[711-10-000] Discretionary local contribution	Same as FY 2020				5,746,014	
Total					10,661,428	
OPERATING EXPENSES	9,564,133	10,798,199	10,797,829	10,904,447	106,248	1.0%
6612 TRANSFERS OUT - GF	113,445	113,445	113,445	113,445	0	0.0%
<b>[Entity] Budget Detail Desc.</b>					<b>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	76,445	76,445	76,445	72,159	(4,286)	(5.6%)
<b>[Entity] Budget Detail Desc.</b>					<b>Total</b>	
[711-10-000] Homestead road fees					13,359	
[711-10-000] North Tongass Fire & EMS					20,400	
[711-10-000] South Tongass Fire & EMS					38,400	
Total					72,159	
NON OPERATING EXPENSES	189,890	189,890	189,890	185,604	(4,286)	(2.3%)
TOTAL APPROPRIATIONS	9,754,023	10,988,089	10,987,719	11,090,051	101,962	0.9%
NET EXCESS REV OVER (UNDER) APP	784,217	(1,076,971)	(754,621)	(802,391)	274,580	(25.5%)
END ENDING FUND BALANCE	4,763,193	3,686,222	4,008,572	3,206,181	(480,041)	(13.0%)

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
712 REC CAPITAL PROJECTS FUND

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	2,821,629	2,731,211	2,731,211	2,543,476	(187,735)	(6.9%)
4040 SALES TAXES - IN CITY	1,598,889	1,676,017	1,592,216	1,547,915	(128,102)	(7.6%)
4050 SALES TAXES - OUT OF CITY	336,005	305,167	305,167	0	(305,167)	(100.0%)
TAXES	1,934,894	1,981,184	1,897,383	1,547,915	(433,269)	(21.9%)
4085 PENALTY & INTEREST - SALES TAX	6,755	3,500	3,950	5,000	1,500	42.9%
PENALTY AND INTEREST	6,755	3,500	3,950	5,000	1,500	42.9%
4250 REIMBURSEMENT (DEED)	245,926	238,468	238,468	0	(238,468)	(100.0%)
REVENUE FROM OTHER GOVTS	245,926	238,468	238,468	0	(238,468)	(100.0%)
4305 INTEREST INCOME	41,217	40,000	32,114	40,000	0	0.0%
INVESTMENT INCOME	41,217	40,000	32,114	40,000	0	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	162,740	162,751	162,751	162,646	(105)	(0.1%)
4440 TRANSFERS IN - CPV FUND	14,728	0	0	0	0	0.0%
INTERFUND TRANSFERS	177,468	162,751	162,751	162,646	(105)	(0.1%)
<b>TOTAL REVENUES</b>	<b>2,406,260</b>	<b>2,425,903</b>	<b>2,334,666</b>	<b>1,755,561</b>	<b>(670,342)</b>	<b>(27.6%)</b>
5100 EMPLOYEE WAGES	17,545	0	0	0	0	0.0%
5200 TAXES/BENEFITS	13,029	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	430	50,700	50,000	700	(50,000)	(98.6%)
6350 LANDFILL FEES	177	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	18,005	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	61,228	40,000	15,000	80,000	40,000	100.0%
6540 CAPITAL IMPROVEMENTS	574,245	585,000	626,000	190,000	(395,000)	(67.5%)
<b>OPERATING EXPENSES</b>	<b>684,659</b>	<b>675,700</b>	<b>691,000</b>	<b>270,700</b>	<b>(405,000)</b>	<b>(59.9%)</b>
6600 TRANSFERS OUT - DEBT SERVICE	1,362,770	1,336,105	1,336,105	1,335,248	(857)	(0.1%)
6611 TRANSFERS OUT - RECREATION SUBSIDY	449,249	495,296	495,296	386,979	(108,317)	(21.9%)
NON OPERATING EXPENSES	1,812,019	1,831,401	1,831,401	1,722,227	(109,174)	(6.0%)
<b>TOTAL APPROPRIATIONS</b>	<b>2,496,678</b>	<b>2,507,101</b>	<b>2,522,401</b>	<b>1,992,927</b>	<b>(514,174)</b>	<b>(20.5%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(90,418)</b>	<b>(81,198)</b>	<b>(187,735)</b>	<b>(237,366)</b>	<b>(156,168)</b>	<b>192.3%</b>
<b>END ENDING FUND BALANCE</b>	<b>2,731,211</b>	<b>2,650,013</b>	<b>2,543,476</b>	<b>2,306,110</b>	<b>(343,903)</b>	<b>(13.0%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
712 REC CAPITAL PROJECTS FUND

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	2,821,629	2,731,211	2,731,211	2,543,476	(187,735)	(6.9%)
4040 SALES TAXES - IN CITY	1,598,889	1,676,017	1,592,216	1,547,915	(128,102)	(7.6%)
4050 SALES TAXES - OUT OF CITY	336,005	305,167	305,167	0	(305,167)	(100.0%)
TAXES	1,934,894	1,981,184	1,897,383	1,547,915	(433,269)	(21.9%)
4085 PENALTY & INTEREST - SALES TAX	6,755	3,500	3,950	5,000	1,500	42.9%
PENALTY AND INTEREST	6,755	3,500	3,950	5,000	1,500	42.9%
4250 REIMBURSEMENT (DEED)	245,926	238,468	238,468	0	(238,468)	(100.0%)
REVENUE FROM OTHER GOVTS	245,926	238,468	238,468	0	(238,468)	(100.0%)
4305 INTEREST INCOME	41,217	40,000	32,114	40,000	0	0.0%
INVESTMENT INCOME	41,217	40,000	32,114	40,000	0	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	162,740	162,751	162,751	162,646	(105)	(0.1%)
4440 TRANSFERS IN - CPV FUND	14,728	0	0	0	0	0.0%
INTERFUND TRANSFERS	177,468	162,751	162,751	162,646	(105)	(0.1%)
<b>TOTAL REVENUES</b>	<b>2,406,260</b>	<b>2,425,903</b>	<b>2,334,666</b>	<b>1,755,561</b>	<b>(670,342)</b>	<b>(27.6%)</b>
5100 EMPLOYEE WAGES	17,545	0	0	0	0	0.0%
5200 TAXES/BENEFITS	13,029	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	430	50,700	50,000	700	(50,000)	(98.6%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[712-10-000] BNY Mellon	Calculation agent fee (Aquatic Center bond)					700
Total						700
6350 LANDFILL FEES	177	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	18,005	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	61,228	40,000	15,000	80,000	40,000	100.0%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[712-10-000] Fitness equipment	Replace parts or broken equipment					15,000
[712-10-000] Replace pool covers						65,000
Total						80,000
6540 CAPITAL IMPROVEMENTS	574,245	585,000	626,000	190,000	(395,000)	(67.5%)
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[712-10-015] PW maintenance facility	FY 20 carry forward					15,000
[712-10-031] Rotary Beach	FY 21 CIP: Improvements (Rotary to contribute towards the project cost)					50,000
[712-10-035] Lower Dudley field restroom	FY 21 CIP: 50/50 LWCF funds (Res. 2816)					125,000
Total						190,000
<b>OPERATING EXPENSES</b>	<b>684,659</b>	<b>675,700</b>	<b>691,000</b>	<b>270,700</b>	<b>(405,000)</b>	<b>(59.9%)</b>
6600 TRANSFERS OUT - DEBT SERVICE	1,362,770	1,336,105	1,336,105	1,335,248	(857)	(0.1%)
6611 TRANSFERS OUT - RECREATION SUBSIDY	449,249	495,296	495,296	386,979	(108,317)	(21.9%)
NON OPERATING EXPENSES	1,812,019	1,831,401	1,831,401	1,722,227	(109,174)	(6.0%)
<b>TOTAL APPROPRIATIONS</b>	<b>2,496,678</b>	<b>2,507,101</b>	<b>2,522,401</b>	<b>1,992,927</b>	<b>(514,174)</b>	<b>(20.5%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(90,418)</b>	<b>(81,198)</b>	<b>(187,735)</b>	<b>(237,366)</b>	<b>(156,168)</b>	<b>192.3%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
712 REC CAPITAL PROJECTS FUND

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END ENDING FUND BALANCE	2,731,211	2,650,013	2,543,476	2,306,110	(343,903)	(13.0%)
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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
713 SCHOOL BOND/CAPITAL IMPROV

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	5,495,020	6,123,569	6,123,569	5,478,404	(645,165)	(10.5%)
4040 SALES TAXES - IN CITY	1,598,889	1,676,017	1,592,216	1,547,915	(128,102)	(7.6%)
4050 SALES TAXES - OUT OF CITY	336,005	305,167	305,167	0	(305,167)	(100.0%)
TAXES	1,934,894	1,981,184	1,897,383	1,547,915	(433,269)	(21.9%)
4085 PENALTY & INTEREST - SALES TAX	6,755	3,500	3,600	5,000	1,500	42.9%
PENALTY AND INTEREST	6,755	3,500	3,600	5,000	1,500	42.9%
4250 REIMBURSEMENT (DEED)	2,429,344	2,037,563	1,018,782	0	(2,037,563)	(100.0%)
REVENUE FROM OTHER GOVTS	2,429,344	2,037,563	1,018,782	0	(2,037,563)	(100.0%)
4305 INTEREST INCOME	91,257	80,000	70,073	80,000	0	0.0%
INVESTMENT INCOME	91,257	80,000	70,073	80,000	0	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	298	0	13,689	0	0	0.0%
INTERFUND TRANSFERS	298	0	13,689	0	0	0.0%
<b>TOTAL REVENUES</b>	<b>4,462,548</b>	<b>4,102,247</b>	<b>3,003,527</b>	<b>1,632,915</b>	<b>(2,469,332)</b>	<b>(60.2%)</b>
6090 CONTRACTUAL SERVICES	250	600	0	600	0	0.0%
6540 CAPITAL IMPROVEMENTS	41,461	1,548,508	358,508	100,000	(1,448,508)	(93.5%)
<b>OPERATING EXPENSES</b>	<b>41,711</b>	<b>1,549,108</b>	<b>358,508</b>	<b>100,600</b>	<b>(1,448,508)</b>	<b>(93.5%)</b>
6600 TRANSFERS OUT - DEBT SERVICE	3,512,811	2,910,803	2,910,803	1,505,490	(1,405,313)	(48.3%)
6609 TRANSFERS OUT - SCHOOL INSURANCE	116,736	217,000	216,630	243,019	26,019	12.0%
6611 TRANSFERS OUT - RECREATION SUBSIDY	162,740	162,751	162,751	162,646	(105)	(0.1%)
NON OPERATING EXPENSES	3,792,287	3,290,554	3,290,184	1,911,155	(1,379,399)	(41.9%)
<b>TOTAL APPROPRIATIONS</b>	<b>3,833,999</b>	<b>4,839,662</b>	<b>3,648,692</b>	<b>2,011,755</b>	<b>(2,827,907)</b>	<b>(58.4%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>628,549</b>	<b>(737,415)</b>	<b>(645,165)</b>	<b>(378,840)</b>	<b>358,575</b>	<b>(48.6%)</b>
<b>END ENDING FUND BALANCE</b>	<b>6,123,569</b>	<b>5,386,154</b>	<b>5,478,404</b>	<b>5,099,564</b>	<b>(286,590)</b>	<b>(5.3%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
713 SCHOOL BOND/CAPITAL IMPROV

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	5,495,020	6,123,569	6,123,569	5,478,404	(645,165)	(10.5%)
4040 SALES TAXES - IN CITY	1,598,889	1,676,017	1,592,216	1,547,915	(128,102)	(7.6%)
4050 SALES TAXES - OUT OF CITY	336,005	305,167	305,167	0	(305,167)	(100.0%)
TAXES	1,934,894	1,981,184	1,897,383	1,547,915	(433,269)	(21.9%)
4085 PENALTY & INTEREST - SALES TAX	6,755	3,500	3,600	5,000	1,500	42.9%
PENALTY AND INTEREST	6,755	3,500	3,600	5,000	1,500	42.9%
4250 REIMBURSEMENT (DEED)	2,429,344	2,037,563	1,018,782	0	(2,037,563)	(100.0%)
REVENUE FROM OTHER GOVTS	2,429,344	2,037,563	1,018,782	0	(2,037,563)	(100.0%)
4305 INTEREST INCOME	91,257	80,000	70,073	80,000	0	0.0%
INVESTMENT INCOME	91,257	80,000	70,073	80,000	0	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	298	0	13,689	0	0	0.0%
INTERFUND TRANSFERS	298	0	13,689	0	0	0.0%
<b>TOTAL REVENUES</b>	<b>4,462,548</b>	<b>4,102,247</b>	<b>3,003,527</b>	<b>1,632,915</b>	<b>(2,469,332)</b>	<b>(60.2%)</b>
6090 CONTRACTUAL SERVICES	250	600	0	600	0	0.0%
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[713-10-000] BNY Mellon	Calculated agent fee					600
Total						600
6540 CAPITAL IMPROVEMENTS	41,461	1,548,508	358,508	100,000	(1,448,508)	(93.5%)
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[713-10-005] School security upgrades	FY 20 carry forward; districtwide analysis					100,000
Total						100,000
<b>OPERATING EXPENSES</b>	<b>41,711</b>	<b>1,549,108</b>	<b>358,508</b>	<b>100,600</b>	<b>(1,448,508)</b>	<b>(93.5%)</b>
6600 TRANSFERS OUT - DEBT SERVICE	3,512,811	2,910,803	2,910,803	1,505,490	(1,405,313)	(48.3%)
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[713-10-000] G.O. Bonds	2010 B-2					281,015
[713-10-000] G.O. Bonds	2011 III					616,875
[713-10-000] G.O. Bonds	2013					607,600
Total						1,505,490
6609 TRANSFERS OUT - SCHOOL INSURANCE	116,736	217,000	216,630	243,019	26,019	12.0%
6611 TRANSFERS OUT - RECREATION SUBSIDY	162,740	162,751	162,751	162,646	(105)	(0.1%)
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[713-10-000] 12.181% of Aquatic Center debt						162,646
Total						162,646
<b>NON OPERATING EXPENSES</b>	<b>3,792,287</b>	<b>3,290,554</b>	<b>3,290,184</b>	<b>1,911,155</b>	<b>(1,379,399)</b>	<b>(41.9%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>3,833,999</b>	<b>4,839,662</b>	<b>3,648,692</b>	<b>2,011,755</b>	<b>(2,827,907)</b>	<b>(58.4%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>628,549</b>	<b>(737,415)</b>	<b>(645,165)</b>	<b>(378,840)</b>	<b>358,575</b>	<b>(48.6%)</b>
<b>END ENDING FUND BALANCE</b>	<b>6,123,569</b>	<b>5,386,154</b>	<b>5,478,404</b>	<b>5,099,564</b>	<b>(286,590)</b>	<b>(5.3%)</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 714 AIRPORT PFC FUND

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	1,091,760	1,181,462	1,181,462	1,128,387	(53,075)	(4.5%)
4210 PFC ENPLANEMENT REVENUE	127,662	395,000	395,000	395,000	0	0.0%
REVENUE FROM OTHER GOVTS	127,662	395,000	395,000	395,000	0	0.0%
4305 INTEREST INCOME	18,348	17,000	15,000	17,000	0	0.0%
INVESTMENT INCOME	18,348	17,000	15,000	17,000	0	0.0%
<b>TOTAL REVENUES</b>	<b>146,010</b>	<b>412,000</b>	<b>410,000</b>	<b>412,000</b>	<b>0</b>	<b>0.0%</b>
6601 TRANSFERS OUT - AIRPORT	56,308	1,306,651	463,075	300,000	(1,006,651)	(77.0%)
NON OPERATING EXPENSES	56,308	1,306,651	463,075	300,000	(1,006,651)	(77.0%)
<b>TOTAL APPROPRIATIONS</b>	<b>56,308</b>	<b>1,306,651</b>	<b>463,075</b>	<b>300,000</b>	<b>(1,006,651)</b>	<b>(77.0%)</b>
NET EXCESS REV OVER (UNDER) APP	89,702	(894,651)	(53,075)	112,000	1,006,651	(112.5%)
<b>END ENDING FUND BALANCE</b>	<b>1,181,462</b>	<b>286,811</b>	<b>1,128,387</b>	<b>1,240,387</b>	<b>953,576</b>	<b>332.5%</b>



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
722 TOBACCO TAX FUND

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	256,281	0	0	0	0	0.0%
4070 TOBACCO TAX	743,473	0	0	0	0	(100.0%)
TAXES	743,473	0	0	0	0	(100.0%)
4305 INTEREST INCOME	4,625	0	0	0	0	(100.0%)
INVESTMENT INCOME	4,625	0	0	0	0	(100.0%)
4115 REGISTRATION FEES	0	0	0	0	0	(100.0%)
SERVICE FEES	0	0	0	0	0	(100.0%)
<b>TOTAL REVENUES</b>	<b>748,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100.0%)</b>
6030 PUBLISHING EXPENSE	0	0	0	0	0	(100.0%)
6070 POSTAGE EXPENSE	0	0	0	0	0	(100.0%)
6090 CONTRACTUAL SERVICES	310	0	0	0	0	(100.0%)
<b>OPERATING EXPENSES</b>	<b>310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100.0%)</b>
6618 TRANSFERS OUT - LOCAL EDUCATION FU	1,004,069	0	0	0	0	(100.0%)
<b>NON OPERATING EXPENSES</b>	<b>1,004,069</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100.0%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,004,379</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>(256,281)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100.0%)</b>
<b>END ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100.0%)</b>



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
800 SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	857,584	918,895	918,895	1,068,755	149,860	16.3%
4010 REAL PROPERTY TAXES	642,409	663,354	663,354	668,480	5,126	0.8%
4060 MOTOR VEHICLE TAXES	5,322	5,200	5,200	5,200	0	0.0%
TAXES	647,731	668,554	668,554	673,680	5,126	0.8%
4080 PENALTY & INTEREST	2,955	1,500	2,433	1,500	0	0.0%
PENALTY AND INTEREST	2,955	1,500	2,433	1,500	0	0.0%
4221 PERS ON BEHALF PAYMENTS	10,225	17,804	17,804	32,158	14,354	80.6%
4383 FROM OTHER GOVTS - NONGRANT	27,900	24,000	30,000	36,000	12,000	50.0%
REVENUE FROM OTHER GOVTS	38,125	41,804	47,804	68,158	26,354	63.0%
4305 INTEREST INCOME	17,027	13,000	17,688	18,000	5,000	38.5%
INVESTMENT INCOME	17,027	13,000	17,688	18,000	5,000	38.5%
4340 VENDOR COMMISSION FEES	70	0	55	0	0	0.0%
4364 WATER FEES	301,228	295,700	295,700	304,201	8,501	2.9%
4390 MISCELLANEOUS REVENUE	2,500	2,400	813	2,400	0	0.0%
4396 EMS REVENUE	80,088	70,000	65,000	65,000	(5,000)	(7.1%)
SERVICE FEES	383,886	368,100	361,568	371,601	3,501	1.0%
4416 TRANSFERS IN - LAND TRUST	100,000	162,500	0	0	(162,500)	(100.0%)
4440 TRANSFERS IN - CPV FUND	150,000	150,000	150,000	54,545	(95,455)	(63.6%)
4456 TRANSFERS IN - LOCAL EDUCATION FUN	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%
INTERFUND TRANSFERS	291,730	354,230	191,730	96,275	(257,955)	(72.8%)
TOTAL REVENUES	1,381,455	1,447,188	1,289,777	1,229,214	(217,974)	(15.1%)
5100 EMPLOYEE WAGES	234,186	341,963	306,100	347,893	5,931	1.7%
5110 OVERTIME PAY	14,388	17,500	13,200	10,000	(7,500)	(42.9%)
5120 TEMPORARY PAY	19,700	30,000	15,000	13,000	(17,000)	(56.7%)
5121 FIREFIGHTER FEES	49,417	60,000	44,000	40,000	(20,000)	(33.3%)
5200 TAXES/BENEFITS	177,282	281,634	202,619	289,768	8,134	2.9%
5300 TRAVEL & TRAINING	27,515	38,150	23,100	2,500	(35,650)	(93.4%)
5400 UNIFORM ALLOWANCE	5,197	9,050	8,550	9,300	250	2.8%
6010 SUPPLIES	1,759	2,500	2,500	2,500	0	0.0%
6011 OPERATING SUPPLIES	53,474	60,400	56,500	57,350	(3,050)	(5.0%)
6015 BOOKS & SOFTWARE	57	3,000	1,000	3,000	0	0.0%
6020 DUES & PUBLICATIONS	3,622	1,425	1,591	2,050	625	43.9%
6030 PUBLISHING EXPENSE	0	450	450	500	50	11.1%
6040 COMMUNITY PROMOTION	1,819	1,800	1,707	1,800	0	0.0%
6045 MEETING/TRAINING FOOD	334	600	300	400	(200)	(33.3%)
6060 RENTALS	0	1,000	1,000	1,000	0	0.0%
6070 POSTAGE EXPENSE	207	850	850	950	100	11.8%
6080 PROFESSIONAL SERVICES	3,000	8,000	8,000	8,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	3,000	800	1,000	(2,000)	(66.7%)
6085 LICENSES/FEES/PERMITS	423	1,500	1,500	500	(1,000)	(66.7%)
6090 CONTRACTUAL SERVICES	17,794	59,116	57,000	119,925	60,809	102.9%
6091 WATER TESTING	2,890	3,750	3,750	3,750	0	0.0%
6100 INSURANCE	21,237	24,538	24,758	27,755	3,217	13.1%
6110 MEDICAL EXPENSE	1,893	6,500	5,000	5,500	(1,000)	(15.4%)
6310 ELECTRICITY	32,627	27,800	28,000	28,000	200	0.7%
6320 WATER	0	600	600	600	0	0.0%
6330 TELEPHONE	6,329	4,150	4,550	5,550	1,400	33.7%
6331 LONG DISTANCE	81	275	175	275	0	0.0%
6340 SEWER	0	600	600	600	0	0.0%
6350 LANDFILL FEES	109	400	550	650	250	62.5%
6430 BUILDING MAINTENANCE	11,421	99,500	87,000	34,000	(65,500)	(65.8%)
6431 HEATING FUEL	6,209	7,000	7,000	7,000	0	0.0%
6441 ROAD MAINTENANCE	0	3,500	3,500	3,500	0	0.0%

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
800 SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6450 EQUIPMENT MAINTENANCE	16,553	26,000	26,000	31,600	5,600	21.5%
6460 VEHICLE MAINTENANCE	16,035	18,500	13,000	13,000	(5,500)	(29.7%)
6461 VEHICLE FUEL & OIL	6,057	11,000	9,000	11,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	81,217	79,500	60,000	45,600	(33,900)	(42.6%)
6530 EQUIPMENT PURCHASE	8,751	373,500	48,997	347,000	(26,500)	(7.1%)
6540 CAPITAL IMPROVEMENTS	430,833	0	0	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>1,252,415</b>	<b>1,609,051</b>	<b>1,068,247</b>	<b>1,476,816</b>	<b>(132,234)</b>	<b>(8.2%)</b>
6130 ADMINISTRATIVE FEES	64,151	96,031	64,095	90,143	(5,888)	(6.1%)
6140 DEBT SERVICE	1,315	5,313	5,313	21,835	16,522	311.0%
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>67,728</b>	<b>103,606</b>	<b>71,670</b>	<b>114,241</b>	<b>10,635</b>	<b>10.3%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,320,144</b>	<b>1,712,657</b>	<b>1,139,917</b>	<b>1,591,057</b>	<b>(121,600)</b>	<b>(7.1%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>61,311</b>	<b>(265,469)</b>	<b>149,860</b>	<b>(361,843)</b>	<b>(96,374)</b>	<b>36.3%</b>
<b>END ENDING FUND BALANCE</b>	<b>918,895</b>	<b>653,426</b>	<b>1,068,755</b>	<b>706,912</b>	<b>53,486</b>	<b>8.2%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	168,803	191,066	200,000	197,140	6,074	3.2%
5110 OVERTIME PAY	10,936	15,000	10,000	10,000	(5,000)	(33.3%)
5120 TEMPORARY PAY	19,700	30,000	15,000	13,000	(17,000)	(56.7%)
5121 FIREFIGHTER FEES	49,417	60,000	44,000	40,000	(20,000)	(33.3%)
5200 TAXES/BENEFITS	131,955	172,636	138,000	183,713	11,077	6.4%
5300 TRAVEL & TRAINING	26,300	37,400	22,000	1,500	(35,900)	(96.0%)
5400 UNIFORM ALLOWANCE	5,197	8,000	7,500	9,000	1,000	12.5%
6010 SUPPLIES	1,759	1,500	1,500	1,500	0	0.0%
6011 OPERATING SUPPLIES	17,391	22,900	19,000	25,350	2,450	10.7%
6015 BOOKS & SOFTWARE	57	3,000	1,000	3,000	0	0.0%
6020 DUES & PUBLICATIONS	3,622	925	1,091	1,550	625	67.6%
6030 PUBLISHING EXPENSE	0	250	250	300	50	20.0%
6040 COMMUNITY PROMOTION	1,819	1,800	1,707	1,800	0	0.0%
6045 MEETING/TRAINING FOOD	334	600	300	400	(200)	(33.3%)
6070 POSTAGE EXPENSE	119	400	400	500	100	25.0%
6080 PROFESSIONAL SERVICES	3,000	8,000	8,000	8,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	3,000	800	1,000	(2,000)	(66.7%)
6090 CONTRACTUAL SERVICES	12,660	21,900	22,000	24,925	3,025	13.8%
6100 INSURANCE	17,158	20,458	20,383	22,859	2,401	11.7%
6110 MEDICAL EXPENSE	1,893	6,000	4,500	5,000	(1,000)	(16.7%)
6310 ELECTRICITY	9,826	7,800	8,000	8,000	200	2.6%
6320 WATER	0	600	600	600	0	0.0%
6330 TELEPHONE	5,862	3,600	4,000	5,000	1,400	38.9%
6331 LONG DISTANCE	41	250	150	250	0	0.0%
6340 SEWER	0	600	600	600	0	0.0%
6350 LANDFILL FEES	109	150	300	400	250	166.7%
6430 BUILDING MAINTENANCE	10,835	38,500	26,000	25,500	(13,000)	(33.8%)
6431 HEATING FUEL	6,209	7,000	7,000	7,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	4,310	16,000	16,000	24,600	8,600	53.8%
6460 VEHICLE MAINTENANCE	12,658	11,500	6,000	8,000	(3,500)	(30.4%)
6461 VEHICLE FUEL & OIL	4,105	6,000	4,000	6,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	68,428	71,500	52,000	37,600	(33,900)	(47.4%)
6530 EQUIPMENT PURCHASE	1,251	325,000	0	327,000	2,000	0.6%
6540 CAPITAL IMPROVEMENTS	430,833	0	0	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>1,026,585</b>	<b>1,093,334</b>	<b>642,081</b>	<b>1,001,086</b>	<b>(92,248)</b>	<b>(8.4%)</b>
6130 ADMINISTRATIVE FEES	42,113	65,088	38,525	61,247	(3,840)	(5.9%)
6140 DEBT SERVICE	1,315	5,313	5,313	21,835	16,522	311.0%
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>45,690</b>	<b>72,663</b>	<b>46,100</b>	<b>85,345</b>	<b>12,682</b>	<b>17.5%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,072,275</b>	<b>1,165,997</b>	<b>688,181</b>	<b>1,086,431</b>	<b>(79,566)</b>	<b>(6.8%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	168,803	191,066	200,000	197,140	6,074	3.2%
5110 OVERTIME PAY	10,936	15,000	10,000	10,000	(5,000)	(33.3%)
5120 TEMPORARY PAY	19,700	30,000	15,000	13,000	(17,000)	(56.7%)
5121 FIREFIGHTER FEES	49,417	60,000	44,000	40,000	(20,000)	(33.3%)
5200 TAXES/BENEFITS	131,955	172,636	138,000	183,713	11,077	6.4%
5300 TRAVEL & TRAINING	26,300	37,400	22,000	1,500	(35,900)	(96.0%)
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
			1,500			
[800-90-000] Recertification training			1,500			
Total			1,500			
5400 UNIFORM ALLOWANCE	5,197	8,000	7,500	9,000	1,000	12.5%
6010 SUPPLIES	1,759	1,500	1,500	1,500	0	0.0%
6011 OPERATING SUPPLIES	17,391	22,900	19,000	25,350	2,450	10.7%
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
			20,000			
[800-90-000] Ambulance supplies			20,000			
[800-90-000] Ice melt			600			
[800-90-000] Cleaning & janitorial			2,500			
[800-90-000] Coffee, tea, cocoa			750			
[800-90-000] Rehab supplies			1,500			
Total			25,350			
6015 BOOKS & SOFTWARE	57	3,000	1,000	3,000	0	0.0%
6020 DUES & PUBLICATIONS	3,622	925	1,091	1,550	625	67.6%
<b>[Entity] Budget Detail Desc.</b>			<b>Note</b>			
						<b>Total</b>
[800-90-000] IAAI						250
[800-90-000] IAFC		2 Memberships				700
[800-90-000] AFCA		2 Memberships				400
[800-90-000] Trade journals						200
Total						1,550
6030 PUBLISHING EXPENSE	0	250	250	300	50	20.0%
6040 COMMUNITY PROMOTION	1,819	1,800	1,707	1,800	0	0.0%
6045 MEETING/TRAINING FOOD	334	600	300	400	(200)	(33.3%)
6070 POSTAGE EXPENSE	119	400	400	500	100	25.0%
6080 PROFESSIONAL SERVICES	3,000	8,000	8,000	8,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	0	3,000	800	1,000	(2,000)	(66.7%)
6090 CONTRACTUAL SERVICES	12,660	21,900	22,000	24,925	3,025	13.8%
<b>[Entity] Budget Detail Desc.</b>			<b>Note</b>			
						<b>Total</b>
[800-90-000] Systems Design		Ambulance billing				6,000
[800-90-000] Tongass Sanitation						5,500
[800-90-000] Dispatch fees		City of Ketchikan				8,500
[800-90-000] Alarm monitoring						700
[800-90-000] Emergency reporting						2,800
[800-90-000] I Am Responding						900
[800-90-000] Everbridge Nixle		Emergency management communications				525
Total						24,925

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6100 INSURANCE	17,158	20,458	20,383	22,859	2,401	11.7%
6110 MEDICAL EXPENSE	1,893	6,000	4,500	5,000	(1,000)	(16.7%)
6310 ELECTRICITY	9,826	7,800	8,000	8,000	200	2.6%
6320 WATER	0	600	600	600	0	0.0%
6330 TELEPHONE	5,862	3,600	4,000	5,000	1,400	38.9%
6331 LONG DISTANCE	41	250	150	250	0	0.0%
6340 SEWER	0	600	600	600	0	0.0%
6350 LANDFILL FEES	109	150	300	400	250	166.7%
6430 BUILDING MAINTENANCE	10,835	38,500	26,000	25,500	(13,000)	(33.8%)

<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>	<i>Total</i>
[800-90-000] Additional security cameras		2,500
[800-90-000] Ice & snow removal		4,000
[800-90-000] General maintenance		6,000
[800-90-000] Conex facility construction	Training facility	13,000
<b>Total</b>		<b>25,500</b>

[Note]  
STVFD is constructing conex boxes for a 3 story training tower/center at the Saxman seaport.

6431 HEATING FUEL	6,209	7,000	7,000	7,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	4,310	16,000	16,000	24,600	8,600	53.8%

<i>[Entity] Budget Detail Desc.</i>	<i>Total</i>
[800-90-000] Radio/ pager repair/ replacement	5,500
[800-90-000] AED maintenance	3,500
[800-90-000] SCBA flow tests	2,600
[800-90-000] Small equipment repair	3,500
[800-90-000] Radio programming	4,500
[800-90-000] Fit tester calibration	1,300
[800-90-000] Air testing samples	2,500
[800-90-000] Fire extinguisher service	1,200
<b>Total</b>	<b>24,600</b>

6460 VEHICLE MAINTENANCE	12,658	11,500	6,000	8,000	(3,500)	(30.4%)
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<i>[Entity] Budget Detail Desc.</i>	<i>Total</i>
[800-90-000] Apparatus maintenance & service	4,000
[800-90-000] Parts & maintenance	4,000
<b>Total</b>	<b>8,000</b>

6461 VEHICLE FUEL & OIL	4,105	6,000	4,000	6,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	68,428	71,500	52,000	37,600	(33,900)	(47.4%)

<i>[Entity] Budget Detail Desc.</i>	<i>Total</i>
[800-90-000] Bunker gear replacement	18,000
[800-90-000] Helmets	2,500
[800-90-000] Flash hoods	800
[800-90-000] NFPA structural gloves	1,800
[800-90-000] Adapters	1,000
[800-90-000] Nozzle replacement	2,500
[800-90-000] Hose replacement	2,000
[800-90-000] Class A foam 50 gallons	2,000
[800-90-000] Miscellaneous equipment	7,000
<b>Total</b>	<b>37,600</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
6530 EQUIPMENT PURCHASE	1,251	325,000	0	327,000	2,000	0.6%
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[800-90-000] Tanker 5 replacement		FY 20 carry forward			327,000	
Total					327,000	
6540 CAPITAL IMPROVEMENTS	430,833	0	0	0	0	0.0%
OPERATING EXPENSES	1,026,585	1,093,334	642,081	1,001,086	(92,248)	(8.4%)
6130 ADMINISTRATIVE FEES	42,113	65,088	38,525	61,247	(3,840)	(5.9%)
6140 DEBT SERVICE	1,315	5,313	5,313	21,835	16,522	311.0%
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%
NON OPERATING EXPENSES	45,690	72,663	46,100	85,345	12,682	17.5%
TOTAL APPROPRIATIONS	1,072,275	1,165,997	688,181	1,086,431	(79,566)	(6.8%)

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 Entity Set: 800.1 SOUTH TONGASS SERVICE AREA WATER DIST/TREAT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	65,383	150,897	106,100	150,754	(143)	(0.1%)
5110 OVERTIME PAY	3,452	2,500	3,200	0	(2,500)	(100.0%)
5200 TAXES/BENEFITS	45,327	108,998	64,619	106,055	(2,943)	(2.7%)
5300 TRAVEL & TRAINING	1,215	750	1,100	1,000	250	33.3%
5400 UNIFORM ALLOWANCE	0	1,050	1,050	300	(750)	(71.4%)
6010 SUPPLIES	0	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	36,083	37,500	37,500	32,000	(5,500)	(14.7%)
6020 DUES & PUBLICATIONS	0	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	88	450	450	450	0	0.0%
6085 LICENSES/FEES/PERMITS	423	1,500	1,500	500	(1,000)	(66.7%)
6090 CONTRACTUAL SERVICES	5,134	37,216	35,000	95,000	57,784	155.3%
6091 WATER TESTING	2,890	3,750	3,750	3,750	0	0.0%
6100 INSURANCE	4,079	4,080	4,375	4,896	816	20.0%
6110 MEDICAL EXPENSE	0	500	500	500	0	0.0%
6310 ELECTRICITY	22,801	20,000	20,000	20,000	0	0.0%
6330 TELEPHONE	467	550	550	550	0	0.0%
6331 LONG DISTANCE	40	25	25	25	0	0.0%
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	586	61,000	61,000	8,500	(52,500)	(86.1%)
6441 ROAD MAINTENANCE	0	3,500	3,500	3,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	12,243	10,000	10,000	7,000	(3,000)	(30.0%)
6460 VEHICLE MAINTENANCE	3,378	7,000	7,000	5,000	(2,000)	(28.6%)
6461 VEHICLE FUEL & OIL	1,953	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	12,789	8,000	8,000	8,000	0	0.0%
6530 EQUIPMENT PURCHASE	7,500	48,500	48,997	20,000	(28,500)	(58.8%)
<b>OPERATING EXPENSES</b>	<b>225,830</b>	<b>515,716</b>	<b>426,166</b>	<b>475,730</b>	<b>(39,986)</b>	<b>(7.8%)</b>
6130 ADMINISTRATIVE FEES	22,038	30,943	25,570	28,896	(2,047)	(6.6%)
<b>NON OPERATING EXPENSES</b>	<b>22,038</b>	<b>30,943</b>	<b>25,570</b>	<b>28,896</b>	<b>(2,047)</b>	<b>(6.6%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>247,868</b>	<b>546,659</b>	<b>451,736</b>	<b>504,626</b>	<b>(42,034)</b>	<b>(7.7%)</b>



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KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 800-91-001 SOUTH TONGASS WATER TREATMENT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	30,350	89,797	45,000	95,886	6,090	6.8%
5110 OVERTIME PAY	2,313	2,500	3,200	0	(2,500)	(100.0%)
5200 TAXES/BENEFITS	22,773	65,020	20,640	67,157	2,137	3.3%
5300 TRAVEL & TRAINING	786	750	750	1,000	250	33.3%
5400 UNIFORM ALLOWANCE	0	300	300	300	0	0.0%
6011 OPERATING SUPPLIES	29,959	25,000	25,000	25,000	0	0.0%
6020 DUES & PUBLICATIONS	0	500	500	500	0	0.0%
6070 POSTAGE EXPENSE	88	200	200	200	0	0.0%
6085 LICENSES/FEES/PERMITS	249	300	300	300	0	0.0%
6090 CONTRACTUAL SERVICES	4,698	35,000	35,000	95,000	60,000	171.4%
6091 WATER TESTING	2,890	3,750	3,750	3,750	0	0.0%
6100 INSURANCE	3,221	3,221	3,516	3,954	733	22.8%
6110 MEDICAL EXPENSE	0	500	500	500	0	0.0%
6310 ELECTRICITY	20,175	17,000	17,000	17,000	0	0.0%
6330 TELEPHONE	136	100	100	100	0	0.0%
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	7	60,000	60,000	7,500	(52,500)	(87.5%)
6441 ROAD MAINTENANCE	0	1,500	1,500	1,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	11,888	5,000	5,000	5,000	0	0.0%
6460 VEHICLE MAINTENANCE	5	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	8,501	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	15,000	15,000	15,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>138,038</b>	<b>330,688</b>	<b>242,506</b>	<b>344,897</b>	<b>14,210</b>	<b>4.3%</b>
6130 ADMINISTRATIVE FEES	14,487	19,841	14,550	21,117	1,276	6.4%
<b>NON OPERATING EXPENSES</b>	<b>14,487</b>	<b>19,841</b>	<b>14,550</b>	<b>21,117</b>	<b>1,276</b>	<b>6.4%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>152,525</b>	<b>350,529</b>	<b>257,056</b>	<b>366,014</b>	<b>15,485</b>	<b>4.4%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
800-91-001 SOUTH TONGASS WATER TREATMENT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	30,350	89,797	45,000	95,886	6,090	6.8%
5110 OVERTIME PAY	2,313	2,500	3,200	0	(2,500)	(100.0%)
5200 TAXES/BENEFITS	22,773	65,020	20,640	67,157	2,137	3.3%
5300 TRAVEL & TRAINING	786	750	750	1,000	250	33.3%
5400 UNIFORM ALLOWANCE	0	300	300	300	0	0.0%
6011 OPERATING SUPPLIES	29,959	25,000	25,000	25,000	0	0.0%
6020 DUES & PUBLICATIONS	0	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	88	200	200	200	0	0.0%
6085 LICENSES/FEES/PERMITS	249	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	4,698	35,000	35,000	95,000	60,000	171.4%
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[800-91-001] Miscellaneous repairs						35,000
[800-91-001] SCADA support						10,000
[800-91-001] Treatment plant assessment						50,000
Total						95,000
6091 WATER TESTING	2,890	3,750	3,750	3,750	0	0.0%
6100 INSURANCE	3,221	3,221	3,516	3,954	733	22.8%
6110 MEDICAL EXPENSE	0	500	500	500	0	0.0%
6310 ELECTRICITY	20,175	17,000	17,000	17,000	0	0.0%
6330 TELEPHONE	136	100	100	100	0	0.0%
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	7	60,000	60,000	7,500	(52,500)	(87.5%)
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[800-91-001] Miscellaneous building maintenance						7,500
Total						7,500
6441 ROAD MAINTENANCE	0	1,500	1,500	1,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	11,888	5,000	5,000	5,000	0	0.0%
6460 VEHICLE MAINTENANCE	5	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	8,501	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	15,000	15,000	15,000	0	0.0%
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[800-91-001] Pumps & supplies						15,000
Total						15,000
OPERATING EXPENSES	138,038	330,688	242,506	344,897	14,210	4.3%
6130 ADMINISTRATIVE FEES	14,487	19,841	14,550	21,117	1,276	6.4%
NON OPERATING EXPENSES	14,487	19,841	14,550	21,117	1,276	6.4%
TOTAL APPROPRIATIONS	152,525	350,529	257,056	366,014	15,485	4.4%

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 800-91-002 SOUTH TONGASS WATER DISTRIBUT.

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	35,034	61,100	61,100	54,867	(6,233)	(10.2%)
5110 OVERTIME PAY	1,139	0	0	0	0	0.0%
5200 TAXES/BENEFITS	22,554	43,979	43,979	38,898	(5,080)	(11.6%)
5300 TRAVEL & TRAINING	429	0	350	0	0	0.0%
5400 UNIFORM ALLOWANCE	0	750	750	0	(750)	(100.0%)
6010 SUPPLIES	0	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	6,124	12,500	12,500	7,000	(5,500)	(44.0%)
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	174	1,200	1,200	200	(1,000)	(83.3%)
6090 CONTRACTUAL SERVICES	436	2,216	0	0	(2,216)	(100.0%)
6100 INSURANCE	859	859	859	942	83	9.7%
6310 ELECTRICITY	2,626	3,000	3,000	3,000	0	0.0%
6330 TELEPHONE	330	450	450	450	0	0.0%
6331 LONG DISTANCE	40	25	25	25	0	0.0%
6430 BUILDING MAINTENANCE	579	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	355	5,000	5,000	2,000	(3,000)	(60.0%)
6460 VEHICLE MAINTENANCE	3,373	7,000	7,000	5,000	(2,000)	(28.6%)
6461 VEHICLE FUEL & OIL	1,953	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	4,288	3,000	3,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	7,500	33,500	33,997	5,000	(28,500)	(85.1%)
<b>OPERATING EXPENSES</b>	<b>87,792</b>	<b>185,029</b>	<b>183,660</b>	<b>130,833</b>	<b>(54,196)</b>	<b>(29.3%)</b>
6130 ADMINISTRATIVE FEES	7,551	11,102	11,020	7,779	(3,323)	(29.9%)
<b>NON OPERATING EXPENSES</b>	<b>7,551</b>	<b>11,102</b>	<b>11,020</b>	<b>7,779</b>	<b>(3,323)</b>	<b>(29.9%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>95,343</b>	<b>196,131</b>	<b>194,680</b>	<b>138,612</b>	<b>(57,519)</b>	<b>(29.3%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
800-91-002 SOUTH TONGASS WATER DISTRIBUT.

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	35,034	61,100	61,100	54,867	(6,233)	(10.2%)
5110 OVERTIME PAY	1,139	0	0	0	0	0.0%
5200 TAXES/BENEFITS	22,554	43,979	43,979	38,898	(5,080)	(11.6%)
5300 TRAVEL & TRAINING	429	0	350	0	0	0.0%
5400 UNIFORM ALLOWANCE	0	750	750	0	(750)	(100.0%)
6010 SUPPLIES	0	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	6,124	12,500	12,500	7,000	(5,500)	(44.0%)
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	174	1,200	1,200	200	(1,000)	(83.3%)
6090 CONTRACTUAL SERVICES	436	2,216	0	0	(2,216)	(100.0%)
6100 INSURANCE	859	859	859	942	83	9.7%
6310 ELECTRICITY	2,626	3,000	3,000	3,000	0	0.0%
6330 TELEPHONE	330	450	450	450	0	0.0%
6331 LONG DISTANCE	40	25	25	25	0	0.0%
6430 BUILDING MAINTENANCE	579	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	355	5,000	5,000	2,000	(3,000)	(60.0%)
6460 VEHICLE MAINTENANCE	3,373	7,000	7,000	5,000	(2,000)	(28.6%)
6461 VEHICLE FUEL & OIL	1,953	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	4,288	3,000	3,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	7,500	33,500	33,997	5,000	(28,500)	(85.1%)
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[800-91-002] Equipment purchases						5,000
Total						5,000
<b>OPERATING EXPENSES</b>	<b>87,792</b>	<b>185,029</b>	<b>183,660</b>	<b>130,833</b>	<b>(54,196)</b>	<b>(29.3%)</b>
6130 ADMINISTRATIVE FEES	7,551	11,102	11,020	7,779	(3,323)	(29.9%)
<b>NON OPERATING EXPENSES</b>	<b>7,551</b>	<b>11,102</b>	<b>11,020</b>	<b>7,779</b>	<b>(3,323)</b>	<b>(29.9%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>95,343</b>	<b>196,131</b>	<b>194,680</b>	<b>138,612</b>	<b>(57,519)</b>	<b>(29.3%)</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
810 LORING SERVICE AREA

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	7,671	51,167	51,167	54,063	2,896	5.7%
4080 PENALTY & INTEREST	113	0	84	75	75	0.0%
PENALTY AND INTEREST	113	0	84	75	75	0.0%
STATE REVENUE	44,134	35,971	200	35,772	(199)	(0.6%)
REVENUE FROM OTHER GOVTS	44,134	35,971	200	35,772	(199)	(0.6%)
4305 INTEREST INCOME	847	500	675	650	150	30.0%
INVESTMENT INCOME	847	500	675	650	150	30.0%
4395 ANNUAL SERVICE AREA FEES	3,000	3,000	3,000	3,000	0	0.0%
SERVICE FEES	3,000	3,000	3,000	3,000	0	0.0%
<b>TOTAL REVENUES</b>	<b>48,093</b>	<b>39,471</b>	<b>3,959</b>	<b>39,497</b>	<b>26</b>	<b>0.1%</b>
6100 INSURANCE	783	783	803	898	115	14.7%
6410 DOCK MAINTENANCE	3,313	35,971	200	35,772	(199)	(0.6%)
<b>OPERATING EXPENSES</b>	<b>4,097</b>	<b>36,754</b>	<b>1,003</b>	<b>36,670</b>	<b>(84)</b>	<b>(0.2%)</b>
6130 ADMINISTRATIVE FEES	500	2,205	60	2,200	(5)	(0.2%)
NON OPERATING EXPENSES	500	2,205	60	2,200	(5)	(0.2%)
<b>TOTAL APPROPRIATIONS</b>	<b>4,597</b>	<b>38,959</b>	<b>1,063</b>	<b>38,870</b>	<b>(89)</b>	<b>(0.2%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>43,496</b>	<b>512</b>	<b>2,896</b>	<b>627</b>	<b>115</b>	<b>22.5%</b>
<b>END ENDING FUND BALANCE</b>	<b>51,167</b>	<b>51,679</b>	<b>54,063</b>	<b>54,690</b>	<b>3,011</b>	<b>5.8%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
810 LORING SERVICE AREA

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	7,671	51,167	51,167	54,063	2,896	5.7%
4080 PENALTY & INTEREST	113	0	84	75	75	0.0%
PENALTY AND INTEREST	113	0	84	75	75	0.0%
STATE REVENUE	44,134	35,971	200	35,772	(199)	(0.6%)
REVENUE FROM OTHER GOVTS	44,134	35,971	200	35,772	(199)	(0.6%)
4305 INTEREST INCOME	847	500	675	650	150	30.0%
INVESTMENT INCOME	847	500	675	650	150	30.0%
4395 ANNUAL SERVICE AREA FEES	3,000	3,000	3,000	3,000	0	0.0%
SERVICE FEES	3,000	3,000	3,000	3,000	0	0.0%
<b>TOTAL REVENUES</b>	<b>48,093</b>	<b>39,471</b>	<b>3,959</b>	<b>39,497</b>	<b>26</b>	<b>0.1%</b>
6100 INSURANCE	783	783	803	898	115	14.7%
6410 DOCK MAINTENANCE	3,313	35,971	200	35,772	(199)	(0.6%)
<i>[Entity] Budget Detail Desc.</i>	<i>Note</i>					<i>Total</i>
[810-90-000] New construction	Dock maintenance shed					10,000
[810-90-000] Miscellaneous repairs	Dock maintenance					25,772
Total						35,772
<b>OPERATING EXPENSES</b>	<b>4,097</b>	<b>36,754</b>	<b>1,003</b>	<b>36,670</b>	<b>(84)</b>	<b>(0.2%)</b>
6130 ADMINISTRATIVE FEES	500	2,205	60	2,200	(5)	(0.2%)
NON OPERATING EXPENSES	500	2,205	60	2,200	(5)	(0.2%)
<b>TOTAL APPROPRIATIONS</b>	<b>4,597</b>	<b>38,959</b>	<b>1,063</b>	<b>38,870</b>	<b>(89)</b>	<b>(0.2%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>43,496</b>	<b>512</b>	<b>2,896</b>	<b>627</b>	<b>115</b>	<b>22.5%</b>
<b>END ENDING FUND BALANCE</b>	<b>51,167</b>	<b>51,679</b>	<b>54,063</b>	<b>54,690</b>	<b>3,011</b>	<b>5.8%</b>

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 820 OLD DAIRY ROAD SERVICE AREA

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	0	0	0	0	0	0.0%
4010 REAL PROPERTY TAXES	0	0	0	18,671	18,671	0.0%
TAXES	0	0	0	18,671	18,671	0.0%
4416 TRANSFERS IN - LAND TRUST	0	0	0	100,000	100,000	0.0%
INTERFUND TRANSFERS	0	0	0	100,000	100,000	0.0%
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,671</b>	<b>118,671</b>	<b>0.0%</b>
6090 CONTRACTUAL SERVICES	0	0	0	7,000	7,000	0.0%
6312 ELECTRICITY - STREET LIGHTS	0	0	0	486	486	0.0%
6441 ROAD MAINTENANCE	0	0	0	2,500	2,500	0.0%
6540 CAPITAL IMPROVEMENTS	0	0	0	100,000	100,000	0.0%
<b>OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109,986</b>	<b>109,986</b>	<b>0.0%</b>
6130 ADMINISTRATIVE FEES	0	0	0	6,599	6,599	0.0%
6140 DEBT SERVICE	0	0	0	2,950	2,950	0.0%
NON OPERATING EXPENSES	0	0	0	9,550	9,550	0.0%
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119,536</b>	<b>119,536</b>	<b>0.0%</b>
NET EXCESS REV OVER (UNDER) APP	0	0	0	(865)	(865)	0.0%
<b>END ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(865)</b>	<b>(865)</b>	<b>0.0%</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
820 OLD DAIRY ROAD SERVICE AREA

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	0	0	0	0	0	0.0%
4010 REAL PROPERTY TAXES	0	0	0	18,671	18,671	0.0%
TAXES	0	0	0	18,671	18,671	0.0%
4416 TRANSFERS IN - LAND TRUST	0	0	0	100,000	100,000	0.0%
INTERFUND TRANSFERS	0	0	0	100,000	100,000	0.0%
TOTAL REVENUES	0	0	0	118,671	118,671	0.0%
6090 CONTRACTUAL SERVICES	0	0	0	7,000	7,000	0.0%
<i>[Entity] Budget Detail Desc.</i>						<i>Total</i>
[820-90-000] Snow removal						7,000
Total						7,000
6312 ELECTRICITY - STREET LIGHTS	0	0	0	486	486	0.0%
6441 ROAD MAINTENANCE	0	0	0	2,500	2,500	0.0%
<i>[Entity] Budget Detail Desc.</i>						<i>Total</i>
[820-90-000] Road maintenance						2,500
Total						2,500
6540 CAPITAL IMPROVEMENTS	0	0	0	100,000	100,000	0.0%
OPERATING EXPENSES	0	0	0	109,986	109,986	0.0%
6130 ADMINISTRATIVE FEES	0	0	0	6,599	6,599	0.0%
6140 DEBT SERVICE	0	0	0	2,950	2,950	0.0%
NON OPERATING EXPENSES	0	0	0	9,550	9,550	0.0%
TOTAL APPROPRIATIONS	0	0	0	119,536	119,536	0.0%
NET EXCESS REV OVER (UNDER) APP	0	0	0	(865)	(865)	0.0%
END ENDING FUND BALANCE	0	0	0	(865)	(865)	0.0%

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
830 WATERFALL SERVICE AREA

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	19,036	42,286	42,286	48,239	5,953	14.1%
4080 PENALTY & INTEREST	1,164	0	715	500	500	0.0%
PENALTY AND INTEREST	1,164	0	715	500	500	0.0%
4305 INTEREST INCOME	576	500	627	600	100	20.0%
INVESTMENT INCOME	576	500	627	600	100	20.0%
4369 ROAD FEES	39,608	37,125	37,125	37,125	0	0.0%
SERVICE FEES	39,608	37,125	37,125	37,125	0	0.0%
<b>TOTAL REVENUES</b>	<b>41,349</b>	<b>37,625</b>	<b>38,467</b>	<b>38,225</b>	<b>600</b>	<b>1.6%</b>
6090 CONTRACTUAL SERVICES	13,517	30,000	20,000	20,000	(10,000)	(33.3%)
6312 ELECTRICITY - STREET LIGHTS	722	630	674	684	54	8.6%
6441 ROAD MAINTENANCE	2,750	10,000	10,000	10,000	0	0.0%
<b>OPERATING EXPENSES</b>	<b>16,989</b>	<b>40,630</b>	<b>30,674</b>	<b>30,684</b>	<b>(9,946)</b>	<b>(24.5%)</b>
6130 ADMINISTRATIVE FEES	1,019	1,838	1,840	1,841	3	0.2%
6140 DEBT SERVICE	91	537	0	0	(537)	(100.0%)
<b>NON OPERATING EXPENSES</b>	<b>1,110</b>	<b>2,375</b>	<b>1,840</b>	<b>1,841</b>	<b>(534)</b>	<b>(22.5%)</b>
<b>TOTAL APPROPRIATIONS</b>	<b>18,099</b>	<b>43,005</b>	<b>32,514</b>	<b>32,525</b>	<b>(10,480)</b>	<b>(24.4%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>23,250</b>	<b>(5,380)</b>	<b>5,953</b>	<b>5,700</b>	<b>11,080</b>	<b>(206.0%)</b>
<b>END ENDING FUND BALANCE</b>	<b>42,286</b>	<b>36,906</b>	<b>48,239</b>	<b>53,939</b>	<b>17,033</b>	<b>46.2%</b>



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
840 MUD BIGHT SERVICE AREA

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	62,335	41,878	41,878	18,516	(23,362)	(55.8%)
4080 PENALTY & INTEREST	276	0	217	150	150	0.0%
PENALTY AND INTEREST	276	0	217	150	150	0.0%
4305 INTEREST INCOME	787	500	561	500	0	0.0%
INVESTMENT INCOME	787	500	561	500	0	0.0%
4395 ANNUAL SERVICE AREA FEES	11,856	12,960	12,960	12,960	0	0.0%
SERVICE FEES	11,856	12,960	12,960	12,960	0	0.0%
TOTAL REVENUES	12,919	13,460	13,738	13,610	150	1.1%
6090 CONTRACTUAL SERVICES	10,987	15,000	15,000	15,000	0	0.0%
6441 ROAD MAINTENANCE	20,500	20,000	20,000	10,000	(10,000)	(50.0%)
OPERATING EXPENSES	31,487	35,000	35,000	25,000	(10,000)	(28.6%)
6130 ADMINISTRATIVE FEES	1,889	2,100	2,100	1,500	(600)	(28.6%)
NON OPERATING EXPENSES	1,889	2,100	2,100	1,500	(600)	(28.6%)
TOTAL APPROPRIATIONS	33,376	37,100	37,100	26,500	(10,600)	(28.6%)
NET EXCESS REV OVER (UNDER) APP	(20,457)	(23,640)	(23,362)	(12,890)	10,750	(45.5%)
END ENDING FUND BALANCE	41,878	18,238	18,516	5,626	(12,612)	(69.2%)



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KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 850 NICHOLS VIEW SERVICE AREA

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	5,034	4,534	4,534	4,034	(500)	(11.0%)
6130 ADMINISTRATIVE FEES	500	500	500	500	0	0.0%
NON OPERATING EXPENSES	500	500	500	500	0	0.0%
TOTAL APPROPRIATIONS	500	500	500	500	0	0.0%
NET EXCESS REV OVER (UNDER) APP	(500)	(500)	(500)	(500)	0	0.0%
END ENDING FUND BALANCE	4,534	4,034	4,034	3,534	(500)	(12.4%)



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
860 FOREST PARK SERVICE AREA

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	134,830	82,693	82,693	55,777	(26,916)	(32.5%)
4010 REAL PROPERTY TAXES	72,826	75,189	74,434	76,165	976	1.3%
4060 MOTOR VEHICLE TAXES	665	500	500	500	0	0.0%
TAXES	73,491	75,689	74,934	76,665	976	1.3%
4305 INTEREST INCOME	1,976	1,500	1,500	1,000	(500)	(33.3%)
INVESTMENT INCOME	1,976	1,500	1,500	1,000	(500)	(33.3%)
<b>TOTAL REVENUES</b>	<b>75,467</b>	<b>77,189</b>	<b>76,434</b>	<b>77,665</b>	<b>476</b>	<b>0.6%</b>
6090 CONTRACTUAL SERVICES	25,350	65,000	40,000	40,000	(25,000)	(38.5%)
6312 ELECTRICITY - STREET LIGHTS	6,734	5,500	5,500	7,000	1,500	27.3%
6441 ROAD MAINTENANCE	2,000	50,000	52,000	25,000	(25,000)	(50.0%)
6540 CAPITAL IMPROVEMENTS	86,297	0	0	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>120,380</b>	<b>120,500</b>	<b>97,500</b>	<b>72,000</b>	<b>(48,500)</b>	<b>(40.2%)</b>
6130 ADMINISTRATIVE FEES	7,223	5,730	5,850	4,320	(1,410)	(24.6%)
NON OPERATING EXPENSES	7,223	5,730	5,850	4,320	(1,410)	(24.6%)
<b>TOTAL APPROPRIATIONS</b>	<b>127,603</b>	<b>126,230</b>	<b>103,350</b>	<b>76,320</b>	<b>(49,910)</b>	<b>(39.5%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>(52,137)</b>	<b>(49,041)</b>	<b>(26,916)</b>	<b>1,345</b>	<b>50,386</b>	<b>(102.7%)</b>
<b>END ENDING FUND BALANCE</b>	<b>82,693</b>	<b>33,652</b>	<b>55,777</b>	<b>57,122</b>	<b>23,470</b>	<b>69.7%</b>



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KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 870 GOLD NUGGET SERVICE AREA

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	72,500	71,670	71,670	50,825	(20,845)	(29.1%)
4080 PENALTY & INTEREST	102	0	108	0	0	0.0%
PENALTY AND INTEREST	102	0	108	0	0	0.0%
4305 INTEREST INCOME	1,181	1,000	967	950	(50)	(5.0%)
INVESTMENT INCOME	1,181	1,000	967	950	(50)	(5.0%)
4369 ROAD FEES	12,000	12,000	12,000	12,000	0	0.0%
SERVICE FEES	12,000	12,000	12,000	12,000	0	0.0%
TOTAL REVENUES	13,283	13,000	13,075	12,950	(50)	(0.4%)
6090 CONTRACTUAL SERVICES	6,465	17,000	17,000	17,000	0	0.0%
6441 ROAD MAINTENANCE	6,850	15,000	15,000	15,000	0	0.0%
OPERATING EXPENSES	13,315	32,000	32,000	32,000	0	0.0%
6130 ADMINISTRATIVE FEES	799	1,920	1,920	1,920	0	0.0%
NON OPERATING EXPENSES	799	1,920	1,920	1,920	0	0.0%
TOTAL APPROPRIATIONS	14,113	33,920	33,920	33,920	0	0.0%
NET EXCESS REV OVER (UNDER) APP	(830)	(20,920)	(20,845)	(20,970)	(50)	0.2%
END ENDING FUND BALANCE	71,670	50,750	50,825	29,855	(20,895)	(41.2%)



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
885 HOMESTEAD SERVICE AREA

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	112,045	144,150	144,150	106,131	(38,019)	(26.4%)
4080 PENALTY & INTEREST	64	0	30	0	0	0.0%
PENALTY AND INTEREST	64	0	30	0	0	0.0%
4305 INTEREST INCOME	2,153	1,500	1,722	1,700	200	13.3%
INVESTMENT INCOME	2,153	1,500	1,722	1,700	200	13.3%
4369 ROAD FEES	7,491	6,636	6,879	7,170	534	8.0%
SERVICE FEES	7,491	6,636	6,879	7,170	534	8.0%
4435 TRANSFERS IN - GF	11,129	9,993	9,993	9,993	0	0.0%
4458 TRANSFER IN - LOCAL EDUCATION FUND	17,645	17,645	13,359	13,359	(4,286)	(24.3%)
INTERFUND TRANSFERS	28,774	27,638	23,352	23,352	(4,286)	(15.5%)
<b>TOTAL REVENUES</b>	<b>38,482</b>	<b>35,774</b>	<b>31,983</b>	<b>32,222</b>	<b>(3,552)</b>	<b>(9.9%)</b>
6090 CONTRACTUAL SERVICES	5,028	20,000	20,000	15,000	(5,000)	(25.0%)
6312 ELECTRICITY - STREET LIGHTS	845	1,040	1,040	1,040	0	0.0%
6441 ROAD MAINTENANCE	0	45,000	45,000	10,000	(35,000)	(77.8%)
<b>OPERATING EXPENSES</b>	<b>5,873</b>	<b>66,040</b>	<b>66,040</b>	<b>26,040</b>	<b>(40,000)</b>	<b>(60.6%)</b>
6130 ADMINISTRATIVE FEES	504	3,962	3,962	1,562	(2,400)	(60.6%)
NON OPERATING EXPENSES	504	3,962	3,962	1,562	(2,400)	(60.6%)
<b>TOTAL APPROPRIATIONS</b>	<b>6,377</b>	<b>70,002</b>	<b>70,002</b>	<b>27,602</b>	<b>(42,400)</b>	<b>(60.6%)</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>32,105</b>	<b>(34,228)</b>	<b>(38,019)</b>	<b>4,620</b>	<b>38,848</b>	<b>(113.5%)</b>
<b>END ENDING FUND BALANCE</b>	<b>144,150</b>	<b>109,922</b>	<b>106,131</b>	<b>110,751</b>	<b>829</b>	<b>0.8%</b>



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KETCHIKAN GATEWAY BOROUGH  
FY 2021  
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	691,913	813,392	813,392	1,103,004	289,612	35.6%
4010 REAL PROPERTY TAXES	655,971	689,182	689,182	701,577	12,395	1.8%
4060 MOTOR VEHICLE TAXES	4,512	4,500	4,500	4,500	0	0.0%
TAXES	660,483	693,682	693,682	706,077	12,395	1.8%
4080 PENALTY & INTEREST	2,213	0	2,844	2,500	2,500	0.0%
PENALTY AND INTEREST	2,213	0	2,844	2,500	2,500	0.0%
4221 PERS ON BEHALF PAYMENTS	12,241	11,935	11,935	19,659	7,724	64.7%
REVENUE FROM OTHER GOVTS	12,241	11,935	11,935	19,659	7,724	64.7%
4305 INTEREST INCOME	18,416	18,000	16,500	16,000	(2,000)	(11.1%)
INVESTMENT INCOME	18,416	18,000	16,500	16,000	(2,000)	(11.1%)
4390 MISCELLANEOUS REVENUE	1,687	0	8,500	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	117,864	134,400	134,400	134,400	0	0.0%
4396 EMS REVENUE	77,176	75,000	75,000	75,000	0	0.0%
SERVICE FEES	196,727	209,400	217,900	209,400	0	0.0%
4440 TRANSFERS IN - CPV FUND	0	0	0	111,855	111,855	0.0%
4454 TRANSFERS IN - CPV FUNDS	150,000	150,000	150,000	0	(150,000)	(100.0%)
4456 TRANSFERS IN - LOCAL EDUCATION FUN	20,400	20,400	20,400	20,400	0	0.0%
INTERFUND TRANSFERS	170,400	170,400	170,400	132,255	(38,145)	(22.4%)
TOTAL REVENUES	1,060,479	1,103,417	1,113,261	1,085,891	(17,526)	(1.6%)
5100 EMPLOYEE WAGES	214,620	212,366	212,366	215,673	3,307	1.6%
5110 OVERTIME PAY	90	0	0	0	0	0.0%
5120 TEMPORARY PAY	4,480	6,000	5,528	59,600	53,600	893.3%
5121 FIREFIGHTER FEES	29,030	50,880	46,588	59,680	8,800	17.3%
5200 TAXES/BENEFITS	152,447	173,856	173,856	198,913	25,057	14.4%
5300 TRAVEL & TRAINING	20,862	41,500	41,500	14,300	(27,200)	(65.5%)
5400 UNIFORM ALLOWANCE	2,499	6,700	4,438	38,650	31,950	476.9%
6010 SUPPLIES	2,773	5,400	3,114	5,400	0	0.0%
6011 OPERATING SUPPLIES	15,895	21,250	22,336	31,900	10,650	50.1%
6015 BOOKS & SOFTWARE	8,726	14,300	6,840	12,500	(1,800)	(12.6%)
6020 DUES & PUBLICATIONS	802	200	0	0	(200)	(100.0%)
6030 PUBLISHING EXPENSE	0	500	1,194	1,000	500	100.0%
6040 COMMUNITY PROMOTION	680	1,000	703	0	(1,000)	(100.0%)
6045 MEETING/TRAINING FOOD	168	400	236	0	(400)	(100.0%)
6060 RENTALS	441	3,000	2,599	0	(3,000)	(100.0%)
6070 POSTAGE EXPENSE	185	250	407	350	100	40.0%
6080 PROFESSIONAL SERVICES	5,270	7,175	4,290	21,175	14,000	195.1%
6082 EMPLOYEE RETENTION/ RECRUITMENT	3,119	2,000	1,848	2,700	700	35.0%
6090 CONTRACTUAL SERVICES	10,643	23,200	2,052	21,675	(1,525)	(6.6%)
6100 INSURANCE	16,495	21,143	2,113	23,680	2,537	12.0%
6110 MEDICAL EXPENSE	2,764	2,350	1,160	2,350	0	0.0%
6310 ELECTRICITY	12,118	11,550	14,779	15,246	3,696	32.0%
6312 ELECTRICITY - STREET LIGHTS	0	45	45	60	15	33.3%
6330 TELEPHONE	5,324	6,600	6,564	7,100	500	7.6%
6331 LONG DISTANCE	79	100	105	150	50	50.0%
6350 LANDFILL FEES	318	700	500	0	(700)	(100.0%)
6370 MILEAGE REIMBURSEMENT	2,444	3,000	1,239	0	(3,000)	(100.0%)
6430 BUILDING MAINTENANCE	12,991	23,900	35,263	24,000	100	0.4%
6431 HEATING FUEL	11,784	12,593	14,227	13,141	548	4.4%
6450 EQUIPMENT MAINTENANCE	3,687	17,400	24,348	17,050	(350)	(2.0%)
6460 VEHICLE MAINTENANCE	18,990	22,200	14,758	20,200	(2,000)	(9.0%)
6461 VEHICLE FUEL & OIL	6,311	8,800	11,100	10,000	1,200	13.6%
6525 SMALL EQUIPMENT PURCHASES	221,887	53,400	63,304	19,800	(33,600)	(62.9%)
6530 EQUIPMENT PURCHASE	89,006	38,000	38,000	0	(38,000)	(100.0%)
6540 CAPITAL IMPROVEMENTS	0	0	20,000	0	0	0.0%

KETCHIKAN GATEWAY BOROUGH  
 FY 2021  
 890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
OPERATING EXPENSES	876,926	791,757	777,400	836,293	44,536	5.6%
6130 ADMINISTRATIVE FEES	59,315	47,011	45,444	56,995	9,983	21.2%
6140 DEBT SERVICE	2,296	341	341	0	(341)	(100.0%)
6610 TRANSFERS OUT - SEWER FEES	464	464	464	464	0	0.0%
NON OPERATING EXPENSES	62,075	47,816	46,249	57,459	9,642	20.2%
TOTAL APPROPRIATIONS	939,000	839,573	823,649	893,751	54,178	6.5%
NET EXCESS REV OVER (UNDER) APP	121,479	263,844	289,612	192,140	(71,704)	(27.2%)
END ENDING FUND BALANCE	813,392	1,077,236	1,103,004	1,295,144	217,908	20.2%

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
BEGINNING FUND BALANCE	691,913	813,392	813,392	1,103,004	289,612	35.6%
4010 REAL PROPERTY TAXES	655,971	689,182	689,182	701,577	12,395	1.8%
4060 MOTOR VEHICLE TAXES	4,512	4,500	4,500	4,500	0	0.0%
TAXES	660,483	693,682	693,682	706,077	12,395	1.8%
4080 PENALTY & INTEREST	2,213	0	2,844	2,500	2,500	0.0%
PENALTY AND INTEREST	2,213	0	2,844	2,500	2,500	0.0%
4221 PERS ON BEHALF PAYMENTS	12,241	11,935	11,935	19,659	7,724	64.7%
REVENUE FROM OTHER GOVTS	12,241	11,935	11,935	19,659	7,724	64.7%
4305 INTEREST INCOME	18,416	18,000	16,500	16,000	(2,000)	(11.1%)
INVESTMENT INCOME	18,416	18,000	16,500	16,000	(2,000)	(11.1%)
4390 MISCELLANEOUS REVENUE	1,687	0	8,500	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	117,864	134,400	134,400	134,400	0	0.0%
4396 EMS REVENUE	77,176	75,000	75,000	75,000	0	0.0%
SERVICE FEES	196,727	209,400	217,900	209,400	0	0.0%
4440 TRANSFERS IN - CPV FUND	0	0	0	111,855	111,855	0.0%
4454 TRANSFERS IN - CPV FUNDS	150,000	150,000	150,000	0	(150,000)	(100.0%)
4456 TRANSFERS IN - LOCAL EDUCATION FUND	20,400	20,400	20,400	20,400	0	0.0%
INTERFUND TRANSFERS	170,400	170,400	170,400	132,255	(38,145)	(22.4%)
<b>TOTAL REVENUES</b>	<b>1,060,479</b>	<b>1,103,417</b>	<b>1,113,261</b>	<b>1,085,891</b>	<b>(17,526)</b>	<b>(1.6%)</b>
5100 EMPLOYEE WAGES	214,620	212,366	212,366	215,673	3,307	1.6%
5110 OVERTIME PAY	90	0	0	0	0	0.0%
5120 TEMPORARY PAY	4,480	6,000	5,528	59,600	53,600	893.3%

[Entity] Budget Detail Desc.	Note	Total
[890-90-000] Temporary labor for special projects & staff absences		6,000
[890-90-000] Temporary labor to cover Ward Cove dock project	May & June 2021	53,600
Total		59,600

[Note Entity:890-90-000]

Increase due to the anticipated additional (4) full time temporary employees needed to cover shifts for the Ward Cove dock project.

5121 FIREFIGHTER FEES	29,030	50,880	46,588	59,680	8,800	17.3%
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[Entity] Budget Detail Desc.	Total
[890-90-000] Drill attendance	15,680
[890-90-000] Call response	44,000
Total	59,680

5200 TAXES/BENEFITS	152,447	173,856	173,856	198,913	25,057	14.4%
5300 TRAVEL & TRAINING	20,862	41,500	41,500	14,300	(27,200)	(65.5%)

[Entity] Budget Detail Desc.	Note	Total
[890-90-000] AEMT transition course		6,800
[890-90-000] Basic Firefighter/EMS training programs	Local classes	3,500
[890-90-000] Fire/EMS 1 training program	Online program for (30)	3,000
[890-90-000] Drill night training programs		1,000
Total		14,300

[Note Entity:890-90-000]

Fire/EMS training program has been left in. As the program is online, it may prove to be an important part of our training program if the current situation does not improve.

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2019 ACTUAL	FY2020 FINAL	FY2020 ESTIMATED	FY2021 ORIGINAL	FY21-FY20 ORIGINAL	FY21-FY20 Final-%
5400 UNIFORM ALLOWANCE	2,499	6,700	4,438	38,650	31,950	476.9%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[890-90-000] Structural firefighting PPE						20,600
[890-90-000] Firefighter helmet replacement		Will no longer be certified for use in 2021				11,350
[890-90-000] Response PPE for new members						2,800
[890-90-000] DOT approved response jackets						1,900
[890-90-000] Uniforms, clothing, badges						2,000
Total						38,650
[Note Entity:890-90-000] Increase for 2021 Season						
6010 SUPPLIES	2,773	5,400	3,114	5,400	0	0.0%
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[890-90-000] Shop supplies						3,400
[890-90-000] Office cleaning supplies						2,000
Total						5,400
[Note Entity:890-90-000] All supply line items have been increased 40% in anticipated response to COVID-19 & an increase in call volume to the Ward Cove dock project.						
6011 OPERATING SUPPLIES	15,895	21,250	22,336	31,900	10,650	50.1%
<b>[Entity] Budget Detail Desc.</b>	<b>Note</b>					<b>Total</b>
[890-90-000] REHAB supplies		Increased due to department REHAB unit tasking, to now include island-wide response				1,800
[890-90-000] Ice melt						3,500
[890-90-000] EMS consumables		Increased due to anticipated increase in department call volume as a result of the Ward Cove dock project.				23,800
[890-90-000] Operating supplies not related to EMS operations						2,800
Total						31,900
[Note Entity:890-90-000] All supply line items have been increased 40% in anticipated response to COVID-19 & anticipated increase in call volume to the Ward Cove dock project.						
6015 BOOKS & SOFTWARE	8,726	14,300	6,840	12,500	(1,800)	(12.6%)
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[890-90-000] ESO software support						5,800
[890-90-000] Tablet command software support						400
[890-90-000] ESO personnel module & integration						2,500
[890-90-000] Check-4-It rig check software support						2,400
[890-90-000] AEMT textbooks						1,200
[890-90-000] Computer access@ ER						200
Total						12,500
6020 DUES & PUBLICATIONS	802	200	0	0	(200)	(100.0%)
6030 PUBLISHING EXPENSE	0	500	1,194	1,000	500	100.0%
<b>[Entity] Budget Detail Desc.</b>						<b>Total</b>
[890-90-000] Recruitment ads						1,000
Total						1,000

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
890 NORTH TONGASS FIRE DISTRICT

[Note Entity:890-90-000]

Volunteer recruitment may be a critical step for the department in recovering from the current situation.

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6040 COMMUNITY PROMOTION	680	1,000	703	0	(1,000)	(100.0%)
6045 MEETING/TRAINING FOOD	168	400	236	0	(400)	(100.0%)
6060 RENTALS	441	3,000	2,599	0	(3,000)	(100.0%)
6070 POSTAGE EXPENSE	185	250	407	350	100	40.0%
6080 PROFESSIONAL SERVICES	5,270	7,175	4,290	21,175	14,000	195.1%

[Entity] Budget Detail Desc.	Note	Total
[890-90-000] CLIA laboratory waiver		150
[890-90-000] Breathing Air certification		275
[890-90-000] DEA certification		750
[890-90-000] State 6 storage facility	FY 21 CIP: design	20,000
<b>Total</b>		<b>21,175</b>

6082 EMPLOYEE RETENTION/ RECRUITMENT	3,119	2,000	1,848	2,700	700	35.0%
6090 CONTRACTUAL SERVICES	10,643	23,200	2,052	21,675	(1,525)	(6.6%)

[Entity] Budget Detail Desc.	Note	Total
[890-90-000] Everbridge Nixle	Emergency management communications	525
[890-90-000] Narc Box subscription fee		800
[890-90-000] Interpol CAB interface		800
[890-90-000] I Am Responding		500
[890-90-000] Systems Design billing fee		9,450
[890-90-000] Alaska Pacific Environmental	Garbage service	1,100
[890-90-000] Dispatch services	City of Ketchikan	8,500
<b>Total</b>		<b>21,675</b>

[Note Entity:890-90-000]

Anticipating up to a 40% increase in calls due to COVID-19 & Ward Cove passengers.

6100 INSURANCE	16,495	21,143	2,113	23,680	2,537	12.0%
6110 MEDICAL EXPENSE	2,764	2,350	1,160	2,350	0	0.0%
6310 ELECTRICITY	12,118	11,550	14,779	15,246	3,696	32.0%

[Entity] Budget Detail Desc.	Total
[890-90-000] Station 6	7,056
[890-90-000] Station 8	8,190
<b>Total</b>	<b>15,246</b>

6312 ELECTRICITY - STREET LIGHTS	0	45	45	60	15	33.3%
6330 TELEPHONE	5,324	6,600	6,564	7,100	500	7.6%
6331 LONG DISTANCE	79	100	105	150	50	50.0%
6350 LANDFILL FEES	318	700	500	0	(700)	(100.0%)
6370 MILEAGE REIMBURSEMENT	2,444	3,000	1,239	0	(3,000)	(100.0%)
6430 BUILDING MAINTENANCE	12,991	23,900	35,263	24,000	100	0.4%

[Entity] Budget Detail Desc.	Total
[890-90-000] Punch list items	5,000
[890-90-000] General maintenance & station repair	1,000
[890-90-000] Station 8 & Station 6 fuel tank replacement	18,000
<b>Total</b>	<b>24,000</b>

KETCHIKAN GATEWAY BOROUGH  
FY 2021  
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2019	FY2020	FY2020	FY2021	FY21-FY20	FY21-FY20
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6431 HEATING FUEL	11,784	12,593	14,227	13,141	548	4.4%
6450 EQUIPMENT MAINTENANCE	3,687	17,400	24,348	17,050	(350)	(2.0%)
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[890-90-000] SCBA repair parts			6,000			
[890-90-000] SCBA test bench upgrades			1,200			
[890-90-000] SCBA batteries			450			
[890-90-000] Maintenance to small equipment			5,000			
[890-90-000] Maintenance to small equipment			4,400			
Total			17,050			
6460 VEHICLE MAINTENANCE	18,990	22,200	14,758	20,200	(2,000)	(9.0%)
<b>[Entity] Budget Detail Desc.</b>			<b>Total</b>			
[890-90-000] Used oil containment & supplies			1,200			
[890-90-000] Oil analysis program			250			
[890-90-000] Preventive maintenance tools			250			
[890-90-000] Medic 8 tires			3,500			
[890-90-000] General maintenance			15,000			
Total			20,200			
[Note Entity:890-90-000] General PM maintenance has been left in the budget, FY20 PM maintenance has been deferred but must conduct the maintenance as soon as possible in FY21						
6461 VEHICLE FUEL & OIL	6,311	8,800	11,100	10,000	1,200	13.6%
6525 SMALL EQUIPMENT PURCHASES	221,887	53,400	63,304	19,800	(33,600)	(62.9%)
<b>[Entity] Budget Detail Desc.</b>			<b>Note</b>		<b>Total</b>	
[890-90-000] Station 6 washer/dryer						2,000
[890-90-000] PM tools for Station 6						1,000
[890-90-000] Pediatric vacuum splint	2 ea					1,800
[890-90-000] Ferno cot handles & cargo netting						1,500
[890-90-000] Full body vacuum mattress						2,000
[890-90-000] Zoll AED's	4 each					11,500
Total						19,800
[Note Entity:890-90-000] Washer/Dryer will need to be installed to launder duty uniforms for staff stationed at Station 6 for the Ward Cove dock project						
6530 EQUIPMENT PURCHASE	89,006	38,000	38,000	0	(38,000)	(100.0%)
6540 CAPITAL IMPROVEMENTS	0	0	20,000	0	0	0.0%
<b>OPERATING EXPENSES</b>	<b>876,926</b>	<b>791,757</b>	<b>777,400</b>	<b>836,293</b>	<b>44,536</b>	<b>5.6%</b>
6130 ADMINISTRATIVE FEES	59,315	47,011	45,444	56,995	9,983	21.2%
6140 DEBT SERVICE	2,296	341	341	0	(341)	(100.0%)
6610 TRANSFERS OUT - SEWER FEES	464	464	464	464	0	0.0%
<b>NON OPERATING EXPENSES</b>	<b>62,075</b>	<b>47,816</b>	<b>46,249</b>	<b>57,459</b>	<b>9,642</b>	<b>20.2%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>939,000</b>	<b>839,573</b>	<b>823,649</b>	<b>893,751</b>	<b>54,178</b>	<b>6.5%</b>
<b>NET EXCESS REV OVER (UNDER) APP</b>	<b>121,479</b>	<b>263,844</b>	<b>289,612</b>	<b>192,140</b>	<b>(71,704)</b>	<b>(27.2%)</b>
<b>END ENDING FUND BALANCE</b>	<b>813,392</b>	<b>1,077,236</b>	<b>1,103,004</b>	<b>1,295,144</b>	<b>217,908</b>	<b>20.2%</b>

***STATISTICAL & OTHER  
INFORMATION***

***FY 2021***



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Ketchikan Gateway Borough

Full Time Employee Positions by Home Department											
	FY 2011	FY 2012						FY 2018	FY 2019	FY 2020	FY 2021
<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	4.00
Law	2.00	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	5.00
Finance	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	9.00	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	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	1.00
	25.50	25.00	25.00	25.00	25.00	25.00	25.00	24.00	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	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	1.00
Parks & Recreation	15.00	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	6.00
Public Works	18.50	14.29	15.63	12.00	12.00	12.00	12.00	12.00	12.00	11.00	11.00
Transit	11.00	11.50	11.50	11.60	13.75	13.75	13.75	17.75	13.75	18.00	15.98
	58.02	51.56	52.56	50.10	52.75	52.75	52.75	54.75	50.75	54.00	51.98
<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>75.98</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	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>29.00</b>
<b>Special Revenue Funds</b>											
Commercial Passenger Vessel Economic	-	-	-	-	-	-	-	-	-	-	-
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	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	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>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>	<b>110.98</b>

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	FY 2021
<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	3.00
Assessment	5.50	5.00	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	3.00
Finance	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	9.00	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	2.00
Manager	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	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	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	1.00
Parks & Recreation	15.00	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	5.00
Public Works	10.78	8.64	7.98	7.78	6.70	7.05	7.20	7.62	8.00	6.00	6.90
Transit	11.00	11.50	11.50	11.60	13.75	12.75	12.75	12.75	13.75	18.00	15.98
<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>70.88</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	29.00
Wastewater Enterprise	1.73	1.73	2.70	1.93	1.50	2.15	2.11	2.78	1.92	1.42	2.00
<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>31.00</b>
<b>Special Revenue Funds</b>											
Commercial Passenger Vessel Economic	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	1.10
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	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	5.00
<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>9.10</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>	<b>110.98</b>



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**Ketchikan Gateway Borough  
Wages & Benefits by Department  
FY 2021**

<b>Department</b>	<b>Position Description</b>	<b>FTE</b>	<b>Total Wages</b>	<b>Total Benefits</b>	<b>Total Compensation</b>
AIRPORT	AIRPORT CUSTODIAN	1.00	36,817.42	45,058.58	81,876.00
AIRPORT	AIRPORT CUSTODIAN	1.00	34,425.32	44,044.33	78,469.65
AIRPORT	AIRPORT CUSTODIAN	1.00	33,166.88	43,510.76	76,677.64
AIRPORT	AIRPORT FERRY CAPTAIN	1.00	66,240.15	55,612.86	121,853.01
AIRPORT	AIRPORT FERRY CAPTAIN	1.00	86,593.73	63,652.53	150,246.26
AIRPORT	AIRPORT FERRY CAPTAIN	1.00	62,402.40	54,096.94	116,499.34
AIRPORT	AIRPORT MAINTENANCE LABORER	1.00	41,143.98	46,893.06	88,037.04
AIRPORT	AIRPORT MANAGER	1.00	122,059.09	77,953.33	200,012.42
AIRPORT	AIRPORT TECHNICIAN (ARFF)	1.00	45,668.16	48,811.31	94,479.47
AIRPORT	AIRPORT TECHNICIAN (ARFF)	1.00	44,336.91	48,246.86	92,583.77
AIRPORT	AIRPORT TECHNICIAN (ARFF)	1.00	44,336.91	48,246.86	92,583.77
AIRPORT	AP EQUIPMENT MECHANIC ARFF	1.00	91,960.34	68,439.17	160,399.51
AIRPORT	AP MAINTENANCE TECH/ARFF	1.00	55,839.75	53,124.05	108,963.80
AIRPORT	DECKHAND II	1.00	58,803.86	52,675.53	111,479.39
AIRPORT	DECKHAND II	1.00	48,434.66	48,579.69	97,014.35
AIRPORT	DECKHAND II	1.00	58,803.86	52,675.53	111,479.39
AIRPORT	ENFORCEMENT OFFICER	1.00	74,082.05	60,858.79	134,940.84
AIRPORT	ENFORCEMENT OFFICER	1.00	72,469.99	60,175.27	132,645.26
AIRPORT	ENFORCEMENT OFFICER	1.00	72,469.99	60,175.27	132,645.26

**Ketchikan Gateway Borough  
Wages & Benefits by Department  
FY 2021**

<b>Department</b>	<b>Position Description</b>	<b>FTE</b>	<b>Total Wages</b>	<b>Total Benefits</b>	<b>Total Compensation</b>
AIRPORT	EXECUTIVE SECRETARY	1.00	67,779.41	56,505.53	124,284.94
AIRPORT	EXECUTIVE SECRETARY	1.00	51,471.58	49,995.46	101,467.04
AIRPORT	FERRY PARKING LOT ATTENDANT	1.00	43,047.26	48,754.70	91,801.96
AIRPORT	FERRY TOLL COLLECTOR	1.00	35,215.75	44,379.49	79,595.24
AIRPORT	FERRY TOLL COLLECTOR	1.00	40,831.97	46,760.75	87,592.72
AIRPORT	FERRY TOLL COLLECTOR	1.00	33,905.30	43,823.85	77,729.15
AIRPORT	FOREMAN	1.00	66,760.17	57,754.30	124,514.47
AIRPORT	MAINTENANCE SUPERVISOR	1.00	86,021.71	65,921.21	151,942.92
AIRPORT	MARITIME MAINTENANCE	1.00	64,191.27	54,803.55	118,994.82
AIRPORT	SECURITY SUPERVISOR	1.00	79,854.27	63,306.20	143,160.47
<b>AIRPORT Total</b>		<b>29.00</b>	<b>1,719,134.14</b>	<b>1,564,835.76</b>	<b>3,283,969.90</b>
ANIMAL PROTECTION	ANIMAL PROTECTION DIRECTOR	1.00	82,256.76	64,028.74	146,285.50
ANIMAL PROTECTION	ANIMAL PROTECTION OFFICER	1.00	43,993.69	47,942.95	91,936.64
ANIMAL PROTECTION	FIELD OFFICER	1.00	38,491.88	45,629.99	84,121.87
<b>ANIMAL PROTECTION Total</b>		<b>3.00</b>	<b>164,742.33</b>	<b>157,601.68</b>	<b>322,344.01</b>
ASSESSMENT	APPRAISER I	1.00	42,714.44	48,186.83	90,901.27
ASSESSMENT	APPRAISER I	1.00	42,714.44	48,186.83	90,901.27
ASSESSMENT	APPRAISER I	1.00	55,839.75	53,944.90	109,784.65
ASSESSMENT	DIRECTOR OF ASSESSMENT	1.00	104,388.81	75,243.38	179,632.19
ASSESSMENT	RECORDS/ INFORMATION SPECIALIST	1.00	69,287.46	57,107.55	126,395.01
<b>ASSESSMENT Total</b>		<b>5.00</b>	<b>314,944.90</b>	<b>282,669.49</b>	<b>597,614.39</b>

Ketchikan Gateway Borough  
Wages & Benefits by Department  
FY 2021

Department	Position Description	FTE	Total Wages	Total Benefits	Total Compensation
AUTOMATION	INFORMATION SYSTEMS & TECH MGR	1.00	116,713.29	76,039.94	192,753.23
<b>AUTOMATION Total</b>		<b>1.00</b>	<b>116,713.29</b>	<b>76,039.94</b>	<b>192,753.23</b>
CLERK	BOROUGH CLERK	1.00	109,786.62	73,274.82	183,061.44
CLERK	DEPUTY BOROUGH CLERK	1.00	63,868.86	54,944.45	118,813.31
CLERK	RECORDS MANAGER	1.00	54,217.29	51,091.53	105,308.82
<b>CLERK Total</b>		<b>3.00</b>	<b>227,872.77</b>	<b>179,310.80</b>	<b>407,183.57</b>
CODE ENFORCEMENT	CODE ENFORCEMENT OFFICER	1.00	67,300.99	59,632.48	126,933.47
<b>CODE ENFORCEMENT Total</b>		<b>1.00</b>	<b>67,300.99</b>	<b>59,632.48</b>	<b>126,933.47</b>
FINANCE	ACCOUNTING SUPERVISOR	1.00	95,475.67	67,561.89	163,037.56
FINANCE	ACCOUNTING TECHNICIAN	1.00	62,444.00	54,375.64	116,819.64
FINANCE	ACCOUNTING TECHNICIAN	1.00	49,214.69	49,094.50	98,309.19
FINANCE	ACCOUNTING TECHNICIAN	1.00	38,772.69	44,926.07	83,698.76
FINANCE	ACCOUNTING TECHNICIAN	1.00	60,145.51	53,458.09	113,603.60
FINANCE	CONTROLLER	1.00	113,291.56	74,674.00	187,965.56
FINANCE	DIRECTOR OF FINANCE	1.00	122,059.09	77,953.33	200,012.42
FINANCE	PROCUREMENT/ CONTRACTS OFFICER	1.00	76,328.54	59,918.35	136,246.89
FINANCE	STAFF ACCOUNTANT	1.00	53,822.07	50,933.77	104,755.84
<b>FINANCE Total</b>		<b>9.00</b>	<b>671,553.82</b>	<b>532,895.64</b>	<b>1,204,449.46</b>
LAW	BOROUGH ATTORNEY	1.00	125,470.43	79,103.63	204,574.06
LAW	PARALEGAL	1.00	79,854.27	61,325.82	141,180.09
<b>LAW Total</b>		<b>2.00</b>	<b>205,324.70</b>	<b>140,429.45</b>	<b>345,754.15</b>
MANAGERS OFFICE	ASSISTANT BOROUGH MANAGER	1.00	96,890.13	68,126.54	165,016.67

**Ketchikan Gateway Borough  
Wages & Benefits by Department  
FY 2021**

<b>Department</b>	<b>Position Description</b>	<b>FTE</b>	<b>Total Wages</b>	<b>Total Benefits</b>	<b>Total Compensation</b>
MANAGERS OFFICE	BOROUGH MANAGER	1.00	125,470.43	79,373.14	204,843.57
MANAGERS OFFICE	EXECUTIVE SECRETARY	1.00	59,292.68	53,117.64	112,410.32
MANAGERS OFFICE	HUMAN RESOURCES ADMINISTRATOR	1.00	61,986.38	54,192.96	116,179.34
<b>MANAGERS OFFICE Total</b>		<b>4.00</b>	<b>343,639.62</b>	<b>254,810.28</b>	<b>598,449.90</b>
NORTH TONGASS FIRE DISTRICT	CAREER FIRE LIEUTENANT	1.00	61,986.38	56,982.35	118,968.73
NORTH TONGASS FIRE DISTRICT	CAREER FIRE LIEUTENANT	1.00	68,299.43	59,786.59	128,086.02
NORTH TONGASS FIRE DISTRICT	FIRE CHIEF	1.00	85,387.28	67,377.03	152,764.31
<b>NORTH TONGASS FIRE DISTRICT Total</b>		<b>3.00</b>	<b>215,673.09</b>	<b>184,145.97</b>	<b>399,819.06</b>
PLANNING	ADMINISTRATIVE ASSISTANT	1.00	55,018.12	51,411.24	106,429.36
PLANNING	ASSISTANT PLANNER	1.00	56,671.78	52,099.71	108,771.49
PLANNING	ASSOCIATE PLANNER	1.00	86,635.33	64,076.14	150,711.47
PLANNING	PLANNING DIRECTOR	1.00	99,823.04	69,347.28	169,170.32
PLANNING	PLANNING SECRETARY	1.00	53,021.24	50,614.08	103,635.32
PLANNING	PLATTING & ZONING CLERK	1.00	48,122.65	48,658.57	96,781.22
<b>PLANNING Total</b>		<b>6.00</b>	<b>399,292.16</b>	<b>336,207.02</b>	<b>735,499.18</b>
PUBLIC WORKS	ADMINISTRATIVE ASSISTANT	1.00	59,261.48	53,105.18	112,366.66
PUBLIC WORKS	DEPUTY DIRECTOR	1.00	99,823.04	74,218.63	174,041.67
PUBLIC WORKS	MAINTENANCE TECH II	1.00	63,244.82	40,799.48	104,044.30
PUBLIC WORKS	OPERATOR I	1.00	56,786.18	38,268.66	95,054.84
PUBLIC WORKS	OPERATOR II	1.00	69,641.08	39,818.96	109,460.04
PUBLIC WORKS	PARK TECH II	1.00	62,048.78	40,107.08	102,155.86
PUBLIC WORKS	PARKS TECHNICIAN I	1.00	53,447.66	38,902.94	92,350.60

Ketchikan Gateway Borough  
Wages & Benefits by Department  
FY 2021

Department	Position Description	FTE	Total Wages	Total Benefits	Total Compensation
PUBLIC WORKS	PARKS TECHNICIAN I	1.00	39,760.72	36,986.76	76,747.48
PUBLIC WORKS	PUBLIC WORKS DIRECTOR	1.00	114,144.39	80,641.74	194,786.13
PUBLIC WORKS	UTILITIES SUPERVISOR	1.00	78,668.62	63,204.68	141,873.30
PUBLIC WORKS	UTILITIES SUPERVISOR	1.00	96,411.71	70,818.25	167,229.96
<b>PUBLIC WORKS Total</b>		<b>11.00</b>	<b>793,238.48</b>	<b>576,872.36</b>	<b>1,370,110.84</b>
RECREATION	AQUATIC SUPERVISOR	1.00	56,692.58	55,345.17	112,037.75
RECREATION	CUSTODIAN	1.00	47,550.63	38,077.35	85,627.98
RECREATION	LIFEGUARD	1.00	34,102.91	36,477.72	70,580.63
RECREATION	LIFEGUARD	1.00	40,582.36	37,438.62	78,020.98
RECREATION	LIFEGUARD	1.00	33,530.89	36,392.90	69,923.79
RECREATION	LIFEGUARD	1.00	35,288.56	36,653.55	71,942.11
RECREATION	LIFEGUARD	1.00	32,958.87	36,308.06	69,266.93
RECREATION	LIFEGUARD	1.00	34,102.91	36,477.72	70,580.63
RECREATION	MAINTENANCE SUPERVISOR	1.00	72,490.79	61,960.13	134,450.92
RECREATION	MONITOR	1.00	46,011.37	37,861.84	83,873.21
RECREATION	PARKS AND RECREATION SUPERVISOR	1.00	70,878.73	61,237.11	132,115.84
RECREATION	RECEPTIONIST	1.00	32,522.05	35,973.35	68,495.40
RECREATION	RECEPTIONIST	1.00	43,702.48	37,538.60	81,241.08
RECREATION	RECREATION PROGRAMMER	1.00	49,537.11	38,355.46	87,892.57
RECREATION	RECREATION SUPERVISOR	1.00	92,667.56	71,009.40	163,676.96
<b>RECREATION Total</b>		<b>15.00</b>	<b>722,619.80</b>	<b>657,106.98</b>	<b>1,379,726.78</b>
SOUTH TONGASS FIRE DISTRICT	FF/EMT	1.00	53,416.45	53,175.59	106,592.04
SOUTH TONGASS FIRE DISTRICT	FF/EMT	1.00	63,868.86	57,818.55	121,687.41
SOUTH TONGASS FIRE DISTRICT	FIRE CHIEF	1.00	79,854.27	64,919.26	144,773.53
<b>SOUTH TONGASS FIRE DISTRICT Total</b>		<b>3.00</b>	<b>197,139.58</b>	<b>175,913.40</b>	<b>373,052.98</b>

**Ketchikan Gateway Borough  
Wages & Benefits by Department  
FY 2021**

<b>Department</b>	<b>Position Description</b>	<b>FTE</b>	<b>Total Wages</b>	<b>Total Benefits</b>	<b>Total Compensation</b>
TRANSIT	ADMINISTRATIVE ASSISTANT	1.00	52,605.22	50,448.00	103,053.22
TRANSIT	BUS DRIVER I	1.00	53,416.45	54,211.87	107,628.32
TRANSIT	BUS DRIVER I	1.00	54,217.29	54,583.13	108,800.42
TRANSIT	BUS DRIVER I	0.83	35,061.12	45,702.34	80,763.46
TRANSIT	BUS DRIVER I	0.83	34,179.84	45,293.78	79,473.62
TRANSIT	BUS DRIVER I	1.00	41,466.39	48,671.81	90,138.20
TRANSIT	BUS DRIVER I	1.00	43,993.69	49,843.48	93,837.17
TRANSIT	BUS DRIVER I PERM PT	0.83	32,935.68	44,716.99	77,652.67
TRANSIT	BUS DRIVER I PERM PT	0.83	32,935.68	44,716.99	77,652.67
TRANSIT	BUS DRIVER I PERM PT	0.83	33,194.88	44,837.15	78,032.03
TRANSIT	BUS DRIVER I PERM PT	0.83	33,445.44	44,953.31	78,398.75
TRANSIT	BUS DRIVER II	1.00	52,626.02	53,845.43	106,471.45
TRANSIT	DEPUTY DIRECTOR	1.00	81,435.13	61,956.91	143,392.04
TRANSIT	MECHANIC	1.00	62,922.42	56,070.48	118,992.90
TRANSIT	MECHANIC	1.00	58,824.66	54,336.72	113,161.38
TRANSIT	PERMANENT PT MECHANIC	1.00	47,415.42	49,509.46	96,924.88
TRANSIT	TRANSIT DIRECTOR	1.00	105,168.84	71,431.41	176,600.25
<b>TRANSIT Total</b>		<b>15.98</b>	<b>855,844.17</b>	<b>875,129.26</b>	<b>1,730,973.43</b>
	<b>GRAND TOTAL</b>	<b>110.98</b>	<b>7,015,033.84</b>	<b>6,053,600.51</b>	<b>13,068,634.35</b>

# Ketchikan Gateway Borough

## FY 2021





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# KETCHIKAN GATEWAY BOROUGH

## ORDINANCE NO. 1911

**An Ordinance of the Assembly of the Ketchikan Gateway Borough Approving \$45,975,291 for Total Spending Authority for the Fiscal Year 2021 School Budget of the Ketchikan Gateway Borough School District; Determining that \$11,090,051 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 29, 2020, the Board submitted the FY 2021 School Budget on the form prescribed in KGB 2.35.050 to the Assembly proposing total expenditures of \$45,975,291; 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 1911; 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 2021; and
- E. WHEREAS**, after hearing public testimony, the Assembly now desires to approve the total amount of the FY 2021 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 2021 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 \$45,975,291, as proposed by the Board in expenditures for the District during FY 2021.

The \$45,975,291 figure is comprised of \$40,534,295 in School District General Fund expenditures, \$5,440,996 in grant expenditures, and is based on the revenue projections and the use of fund balance as described in the attached form prescribed in KGB 2.35.050.

**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 \$11,090,051 shall be made available and is appropriated from the Local Education Fund for school purposes during FY 2021, and is comprised of \$4,915,414 for the required local contribution, \$5,746,014 in discretionary contributions, \$243,019 for school building insurance paid by the Borough, and \$185,604 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.

**Section 3.** Ordinance 1911 Incorporated into FY 2021 Borough Budget Documents. Staff is hereby directed to incorporate the final appropriations figures into the FY 2021 Borough Budget Documents.

**Section 4.** Effective date. This ordinance shall be effective immediately upon adoption.

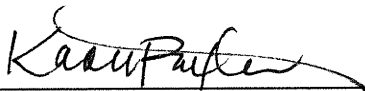
ADOPTED this 18<sup>th</sup> day of May, 2020.

EFFECTIVE the 18<sup>th</sup> day of May, 2020.



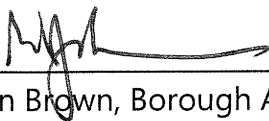
\_\_\_\_\_  
Rodney Dial, Borough Mayor

ATTEST:



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

APPROVED AS TO FORM:



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

# KETCHIKAN GATEWAY BOROUGH

## ORDINANCE NO. 1913-SUBSTITUTE

**An Ordinance of the Assembly of the Ketchikan Gateway Borough Adopting the Budget for FY 2021 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 2021 Budget and Capital Program; and
- B. WHEREAS**, the Assembly held a separate public hearing on the FY 2021 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 1911, which, together with the appropriation made by this Ordinance 1913-Substitute, shall constitute the entire Borough budget and appropriations for FY 2021; and
- D. WHEREAS**, after hearing public testimony, the Assembly now desires to adopt the FY 2021 budget and make appropriations to fund that budget from the corresponding Borough funds other than the Local Education Fund.

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

**Section 1.** Budget adopted. The budget for the fiscal year beginning July 1, 2020, entitled KETCHIKAN GATEWAY BOROUGH FY 2021 BUDGET, excluding appropriations from the Local Education Fund, is hereby adopted.

**Section 2.** Local Education Fund. Appropriations for the Local Education Fund will be considered by the Assembly through Ordinance 1911. Total Borough appropriations for Fiscal Year 2021 are reflected in Ordinances 1911 and 1913-Substitute combined.

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

<u>Fund #</u>	<u>Fund Description</u>	<u>Appropriation</u>
101	General Fund	13,634,857
2XX	Debt Service Funds	3,661,316
550	Internal Service Fund - KGBSD Health Insurance	5,940,600
555	Internal Service Fund - KGB Health Insurance	3,390,372
701	Land Trust Fund	1,122,267
705	Commerical Vessel Passenger Fund	1,484,556
710	Nonareawide Fund - Library	478,079
711	Local Education Fund	See Ordinance 1911
712	Recreation Capital Sales Tax Fund	1,992,927
713	School Bond/Capital Improvement Fund	2,011,755
714	Passenger Facility Charges (PFC Fund)	300,000
800	South Tongass Service Area	1,591,058
810	Loring Service Area	38,870
820	Old Dairy Road Service Area	119,536
830	Waterfall Creek Service Area	32,525
840	Mud Bight Service Area	26,500
850	Nichols View Service Area	500
860	Forest Park Service Area	76,320
870	Gold Nugget Service Area	33,920
885	Homestead Service Area	27,602
890	North Tongass Fire District	<u>893,751</u>
	Subtotal (less Local Education Fund)	36,857,311
<b><u>Enterprise Funds</u></b>		
400	Airport Enterprise Fund	5,942,274
480	Wastewater Enterprise Fund	<u>947,018</u>
	Subtotal	<u>6,889,292</u>
	Total all Funds (less Local Education Fund)	<u>43,746,603</u>

**Section 4. Unencumbered funds.** 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 18<sup>th</sup> day of May, 2020.

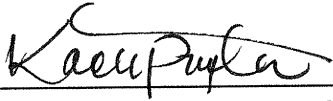
EFFECTIVE the 18<sup>th</sup> day of May, 2020.



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Rodney Dial, Borough Mayor

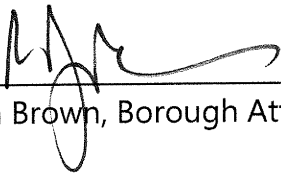
ATTEST:



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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;

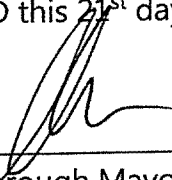
- 2) Perceived exposure to significant one-time outlays;
- 3) Potential drain on the general fund from other funds and the availability of resources in other funds;
- 4) Potential impact on bond ratings and the increased cost of borrowed funds; and
- 5) Commitments and assignments of fund balance.

**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.

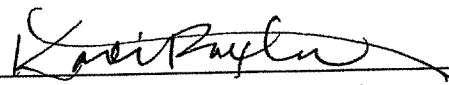
**Section 5.** Effective Date. This resolution shall be effective immediately upon adoption.

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

# KETCHIKAN GATEWAY BOROUGH

## RESOLUTION NO. 2849

**A Resolution of the Assembly of the Ketchikan Gateway Borough, Receiving the 2020 Certified Real and Personal Property Tax Roll, Levying Ad Valorem Property Taxes for Tax Year 2020 Consisting of an Areawide Schools Tax, a Nonareawide Library Tax, a Tax in the South Tongass Service Area, a Tax in the Old Dairy 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 2020; 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 18, 2020; and
- C. WHEREAS**, in accordance with AS 29.45.240 and KGBC 4.45.340, the Assembly now wishes to set the 2020 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 18, 2020 and presented to the Board of Equalization May 18, 2020 (the date of equalization) and uses that roll as the basis for levy of property taxes for 2020. 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 2020.

**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 2020.

**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 2020.

**Section 5.** Old Dairy Service Area. There is hereby levied upon all taxable real property in the Old Dairy Service Area, a property tax of 5.8 mills for service area purposes, in addition to the tax levied in Sections 2, 3, and 4 above, for the tax year 2020.

**Section 6.** 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 2020.

**Section 7.** 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 2020.

**Section 8.** 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 9.** Delinquent Date Established. The billing date for taxes levied pursuant to the provisions of this resolution shall be July 1, 2020. Those taxes shall become due on September 30, 2020, and shall be delinquent unless paid before 5:00 p.m. local time, September 30, 2020. 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.

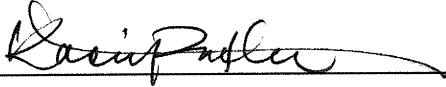
**Section 10.** Effective Date. This resolution shall be effective upon adoption.

ADOPTED this 18<sup>th</sup> day of May, 2020.



\_\_\_\_\_  
Rodney Dial, Borough Mayor

ATTEST:



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

APPROVED AS TO FORM:



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Glenn Brown, Borough Attorney



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