

Ketchikan Gateway Borough

Ketchikan, Alaska

BUDGET

Fiscal Year 2022



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INTRODUCTION

FY 2022



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OFFICE OF THE BOROUGH MANAGER

May 18, 2021

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

**RE: Fiscal Year 2022 Budget and Capital Program Overview
Adopted on May 17, 2021
Ordinance 1945 & 1946-Amended**

Mayor and Members of the Assembly:

The FY 2022 Budget is being prepared as the community grapples with the loss of a second full cruise ship season. While many communities across the country anticipate achieving a ‘new normal’ by fall, the residents of the Ketchikan Gateway Borough will not see a return to anything close to normal until next spring when cruise ships return to local waters.

In March 2020, Canada closed its ports to cruise ships until at least July 1, 2020. That date has been extended multiple times. Most recently, in February 2021, the Canadian government’s transportation department extended the ban on cruising until February 28, 2022, which effectively cancels the Alaskan cruise industry. Consequently, the Manager and Finance Director are presenting a conservative budget that relies on the use of reserves to fund services at current levels. The loss of the cruise industry is considered temporary, and Management assumes it will take two to three years before passenger counts return to pre-pandemic levels.

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 cruise season closure, Management does not consider the budget process for FY 2022 complete at July 1, 2022. 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. Management has taken a conservative budget stance, and additional appropriations may be required if revenues exceed expectations and allow for the resumption of capital projects or expanded services to the cruise industry.

Economic Overview

The Alaska cruise season has been cancelled for a second year in a row. Between the combination of shutdowns and border closures, at least \$200 million per year has disappeared from the local economy based on Borough data gathered from sales tax returns. Despite the lack of a cruise season, certain parts of the economy are still strong. Home sales and refinancing are very active, driven in large part by low interest rates. Market pricing for homes is also strong. Contractors reported strong sales activity in 2020, but rising material costs may slow activity. COVID-19 (COVID) relief and stimulus programs at the local municipal and tribal level, combined with State and Federal programs, have pumped millions into the local economy, but cannot replace a robust cruise tourism season. Because of the strong seasonal nature of the local economy, Management is unable to determine the number of businesses that have closed in the last year. Many seasonal businesses leave town in the off season and are not required to file sales tax returns until they reopen for the next season. The City of Ketchikan reports that Ketchikan Public Utilities is seeing early signs of outward migration as utility accounts are closed, although the City also notes it is too early to predict impacts on population or commerce.

The State Legislature still has not addressed Alaska's structural budget deficit. State budgets continue to cut funding to municipalities and rely on reserves to fill the gap. There is discussion of using COVID relief to fund programs such as the School Bond Debt Reimbursement, but the budget assumes the program will be vetoed for the FY 2022 budget. Management is concerned about the potential for the State to shift costs to municipalities. Areas of concern include the potential to reduce or cut the PERS On-Behalf Funding, cuts to the Community Assistance Program, transferring public safety and roads responsibilities, and reductions to school funding.

This budget authorizes \$55.4 million in borough wide expenditures. Of that, \$13.8 is in the General Fund and an additional \$11.0 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 15th of each year.

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, 2021, and ending June 30, 2022, despite the uncertainties in the ongoing COVID-19 pandemic:

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

^a = areawide basis; ⁿ = nonareawide basis; ^s = service area basis.

Strategic and Capital Plans

Each January or February, the Assembly holds a one-day or 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.

The Strategic Plan is a work plan that identifies specific priorities and outcomes to achieve 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 2022 – 2026 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.

During the January 22, 2021 Policy Session, the Assembly adopted the updated Strategic and Five-Year Capital Plans. At that time, the community was expecting a cruise season with various assumptions about how robust or weak it might be. Two weeks later, Canada extended its cruise ship ban until February 2022, eliminating the Alaska cruise ship season. Legislative efforts are underway at the local, State, and Federal levels, but for the purpose of this budget, staff has assumed no cruise season for calendar year 2021. Ships of less than 100 passengers will still be able to sail but as of this writing, there are only 5 scheduled port calls with smaller ships. Staff revisited the proposed capital plans and deferred several that were not immediately critical.

Assumptions

Budgets are built on estimates and assumptions. The cumulative effect of these estimates and assumptions results in the proposed budget. For FY 2022, the use of reserves is required to avoid significant program cuts on July 1st. Management expects to review the budget with the Assembly on an ongoing basis to monitor the economic climate and adjust plans if merited.

The major assumptions used in preparing the FY 2022 budget are as follows:

1. The budget assumes that cruise ships will not arrive until May 2022. Even with that delay, sales tax revenue for FY 2022 should be higher than FY 2021, in which there were no cruise ships at all. With uncertainty around regulatory issues that may impact the numbers of passengers, and ships moving from the downtown shopping area to Ward Cove, a conservative 5% increase over FY 2021 actual sales tax revenue is programmed. This assumption affects the General, Recreation CIP and School Bond CIP Funds for sales taxes, and the Commercial Passenger Vessel Tax Fund for head taxes.
2. Independent travel is expected to be strong. The numbers of independent travelers cannot offset the lack of cruise passengers, but it will result in increased transient occupancy taxes and airport revenues as compared to FY 2021 actual revenues.
3. No cost-of-living adjustment (COLA) is included for FY 2022. All collective bargaining agreements were extended for one year without a COLA in December 2020, instead of trying to negotiate during the pandemic. The contracts expire in December 2021, but the budget does not include assumptions for the yet to be negotiated outcomes. Management also made no assumptions about a COLA for non-represented employees.
4. The Borough conducted a compensation study in FY 2020. Initial implementation was contemplated for the FY 2021 budget, but because of the pandemic and economic uncertainty, none of the recommended increases were included last year. Due to market conditions and the inability to fill vacancies, the Assembly previously authorized an increase for certain utility positions. The only position addressed in this budget is the Assistant Manager position. Due to an upcoming vacancy, an assumed increase is budgeted. Depending on recruitment results, additional Assembly action may be required.
5. All non-essential travel has been eliminated from the budget for a second year. As of this writing, the only travel considered essential is the Aircraft Rescue Firefighter 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 capital project in the Capital Plan adopted in January. Where a project is funded primarily by sales taxes, any capital expense that was not under contract and which could be deferred for at least one year was removed from this budget. This affects capital projects in the General, Recreation CIP and School Bond CIP Funds. Capital projects in funds not reliant on sales taxes will not be deferred.

7. Property tax revenue is based on the preliminary assessment roll dated March 15, 2021. City of Ketchikan assessments increased by only 0.1%. Non-areawide assessments increased by 6.3%, partially due to new construction which is occurring outside City limits. The overall Areawide assessment increases by 3.0%. The entire areawide 5.0 mill property tax revenue is dedicated to the Local Education Fund and is not used to support Borough operations. The pandemic has not negatively affected property values in the short term.

A. General Fund:

1. Overall General Fund Revenues decreases by 4.6%

FY 2022 budgeted revenues are 4.7% or \$529,695 lower than the FY 2021 budget.

- Sales taxes, which include sales tax, remote sales tax, marijuana tax, and transient occupancy taxes are 16.6% lower than prior year budgets. Assumptions about the return of the cruise industry in May 2022 and a strong independent traveler industry for summer 2021, merit a budget that is higher than prior year actuals by 6.0%.
- Revenue from other governments shows a total increase of 18.1%, or \$410,260. Although Community Assistance and fish tax revenues are expected to decline, \$795,000 of CARES Act funding in support of Transit operating costs offsets the decline.

Revenues	General Fund Revenues					
	FY 2021		FY 2022	FY 2022-FY 2021 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
Sales tax	4,643,746	3,655,900	3,875,000	(768,746)	-16.6%	
Other taxes & miscellaneous	349,870	325,945	360,000	10,130	2.9%	
Revenue from other governments	2,271,374	3,035,880	2,681,634	410,260	18.1%	
Charges for services	2,445,766	2,099,707	2,308,773	(136,993)	-5.6%	
Operating grants	1,100,000	1,100,000	1,100,000	-	0.0%	
Interfund transfers	518,881	518,881	474,535	(44,346)	-8.5%	
Total	\$ 11,329,637	\$ 10,736,313	\$ 10,799,942	\$ (529,695)	-4.7%	

2. General Fund Expenditures Decrease by 0.7%

	General Fund Expenditures				
	FY 2021	FY 2021	FY 2022	FY 2022-FY 2021 Final Budget	
	Final	Estimate	Budget	\$	%
Administration	\$ 4,967,785	\$ 4,814,967	\$ 5,418,784	\$ 450,999	9.1%
Animal Protection	500,730	453,105	488,456	(12,274)	-2.5%
Recreation	2,575,877	2,482,599	2,497,297	(78,580)	-3.1%
Public Services	2,203,671	2,130,955	2,231,628	27,957	1.3%
Grants	363,915	313,309	344,635	(19,280)	0.0%
Transit	2,756,403	2,531,806	2,767,331	10,928	0.4%
Capital Projects	525,000	89,000	50,000	(475,000)	-90.5%
Total	\$ 13,893,381	\$ 12,815,741	\$ 13,798,131	\$ (95,250)	-0.7%

Total General Fund expenditures have decreased by \$95,250, or 0.7%.

- The increase in Administration consists of:
 - An increase of \$191,421 in Automation including the addition of one full time employee. The \$165,454 in wages and benefits for the new position are offset by a reduction in contractual services of \$117,000 in Automation and Assessment. Current service levels are provided by one employee and a number of contractors. The budget also includes another \$74,300 in additional software and data service costs.
 - An increase of \$128,578, or 17.1% in the Manager’s Office for assumptions relating to the manager’s contract renewal and recruitment for the Assistant Manager position. Additional Assembly action is required before the assumptions are effective.
 - An increase of \$78,653 in the Finance Department which includes the previously authorized upgrade of the Staff Accountant position to improve requirement options, and \$23,300 in increased contractual services for payroll processing by an outside vendor. The prior payroll program has been discontinued by the vendor.
- The Animal Protection budget decreases by 2.5%, or \$12,273, and consists of multiple small reductions across various line items.
- The Recreation budget decreases by 3.1% or \$78,580 and is driven by decreases in contractual services, electricity, and wages and benefits.
- The proposed total for community grants is \$344,635 and is the total amount recommended by the Grants Committee. This is a 5.3% decline from FY 2021 and is based on applications received.

- The total Transit budget has increased by \$10,928, or 0.4%. Transit revenue, including grants, fare box, and CARES Act revenue reduces the General Fund contribution for the system to approximately \$558,000, or 22% of the total operating cost.
- The \$50,000 in General Fund Capital and Major Projects is 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 Borough will receive \$2,696,013 in American Rescue Plan Act (ARPA) funding, but assumptions regarding its use are not included in this budget. The funding will be distributed in two tranches, spread over two years. Eligible uses of the funds include revenue replacement under certain conditions; assistance to small businesses, households, and individuals impacted by COVID-19; and investments in water, sewer and broadband infrastructure. Management is waiting for the United State Treasury to issue more detailed guidance before making recommendations for the use of the funds.

3. General Fund Balance.

In this FY 2022 budget, expenditures exceed revenues by \$2,998,189. Management proposes using reserves to fill the gap. Unassigned Fund Balance, or reserves, is savings from prior years. The June 30, 2020 audited unassigned General Fund Balance was \$12,571,165, or approximately 12 months of operating expenditures, and the FY 2022 ending fund balance is expected to be \$7,493,548, which is approximately six months of 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 2022. Healthy reserves in the General Fund 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.

B. Local Education Fund

Total revenue and transfers in for FY 2022 are estimated to be \$10,320,574 which includes an estimate of \$719,647 for Secure Rural Schools. The FY 2021 payment is the last authorized payment due to lack of current action on the part of Congress. However, Congress has retroactively authorized Secure Rural Schools payments in the past, and it is reasonable to expect it will do so again. Budgeted revenue also includes \$273,090 transferred in from the School Bond CIP Fund to pay the cost of school building insurance.

Fiscal Year 2022 Adopted Budget and Capital Program Overview

May 18, 2021

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Local Education Fund					
	FY 2021	FY 2021	FY 2022	FY 2022-FY 2021 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 3,920,777	\$ 3,920,777	\$ 2,952,139	\$ (968,638)	-24.7%
<u>Revenues</u>					
Property taxes	7,600,857	7,615,857	7,821,933	221,076	2.9%
Tobacco taxes	1,370,300	1,299,300	1,300,300	(70,000)	-5.1%
Secure rural schools	812,880	749,633	719,647	(93,233)	-11.5%
Interest income	75,000	28,000	20,000	(55,000)	-73.3%
In-kind services	185,604	185,604	185,604	-	0.0%
Transfers in (insurance for buildings)	243,019	237,470	273,090	30,071	12.4%
	10,287,660	10,115,864	10,320,574	32,914	0.3%
<u>Expenditures</u>					
Required local contribution	4,915,414	4,915,414	5,168,904	253,490	5.2%
Discretionary cash contribution	5,746,014	5,746,014	5,339,034	(406,980)	-7.1%
Transfers out for in-kind services	185,604	185,604	185,604	-	0.0%
Insurance for buildings	243,019	237,470	273,090	30,071	12.4%
	11,090,051	11,084,502	10,966,632	(123,419)	-1.1%
Surplus (deficit)	(802,391)	(968,638)	(646,058)	156,333	-19.5%
Excess fund balance returned*	-	-	-	-	-
<u>Ending Fund Balance</u>	\$ 3,118,386	\$ 2,952,139	\$ 2,306,081	(812,305)	-26.0%
			Reservation of fund balance per KGBC 4.65.030(b)	(2,000,000)	
			Unreserved Fund Balance	\$ 306,081	

* 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 \$10,966,632. The Required Local Contribution is \$5,168,904, an increase of \$253,490, or 5.2%. The District’s preliminary discretionary cash contribution request of \$5,339,034 is a decrease by the same dollar amount. The estimates and budget as of this writing are based on preliminary information from School District Staff and has not yet been adopted by the School Board. School building insurance is estimated to be \$273,090, and \$185,604 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.

Per KGBC 2.35.050(a), the school budget must be submitted to the assembly no later than May 1st 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.

Based on current revenue of \$10,320,574 and expenditures of \$10,966,632, the FY 2021 deficit is \$646,058, the equivalent of 0.51 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 2022. However, unless additional revenues or reductions in expenditures are identified, the Fund Balance will drop below the \$2.0 million minimum in FY 2023.

C. Airport Enterprise Fund

Airport Enterprise Fund						
	FY 2021	FY 2021	FY 2022	FY 2022-FY 2021 Final Budget		
<u>Revenues</u>	Final Budget	Estimated Actual	Budget	\$	%	
From other governments	\$ 679,354	\$ 679,354	\$ 659,653	\$ (19,701)	-2.9%	
Ferry	2,040,000	1,750,000	1,965,000	(75,000)	-3.7%	
Field	1,078,000	781,250	953,750	(124,250)	-11.5%	
Revilla Parking	190,000	184,000	185,000	(5,000)	-2.6%	
Terminal	943,300	773,400	872,100	(71,200)	-7.5%	
Administration and other	402,998	158,548	91,500	(311,498)	-77.3%	
	5,333,652	4,326,552	4,727,003	(606,649)	-11.4%	
<u>Expenses</u>						
Field	1,510,440	1,386,519	1,436,937	(73,503)	-4.9%	
Terminal	1,388,134	1,311,484	1,382,372	(5,762)	-0.4%	
Ferry	2,100,237	2,000,728	2,040,242	(59,995)	-2.9%	
Revilla Parking	180,178	119,178	177,198	(2,980)	-1.7%	
Administration and other	903,535	814,165	589,281	(314,254)	-34.8%	
	6,082,524	5,632,074	5,626,030	(456,494)	-7.5%	
Surplus(deficit)	\$ (748,872)	\$ (1,305,522)	\$ (899,027)	\$ (150,155)	20.1%	

Total airport revenue is expected to decrease from FY 2021 budget by 11.4%. When compared to FY 2021 estimated actual, revenues increased by \$400,451, or 9.26%. The flight schedule is still reduced from pre-pandemic levels, despite easing of travel restrictions and a strong independent travel season predicted.

Total expenses decrease as compared to budget by \$456,494 or 7.5% but are very flat as compared to FY 2021 estimated actual.

In the 2019, the Borough awarded a contract for a Terminal Area Study to be conducted at the Airport. The completed study will make recommendations about long-term capital improvements to the Borough owned portions of the airport and will include funding recommendations. Funding for the suggested improvements will come from a combination of sources, including airport revenues, Passenger Facility Charges, airport improvement funds, and a potential revenue bond. For the purposes of this budget, Passenger Facility Funds are being transferred to the Airport Enterprise Fund to pay for the design of ADA improvements to the seaplane dock.

D. Wastewater Enterprise Fund

Revenue for FY 2022 increases by \$7,659. Although fees for services are expected to increase by \$25,296 or 5.3%, interest income, penalties, and PERS on-behalf are all expected to decline. The Wastewater Enterprise Fund ending net position will be \$9,454,922, more than 98% of which is capital assets.

Wastewater Enterprise Fund						
	FY 2021	FY 2021	FY 2022	FY 2022-FY 2021 Final Budget		
	Final Budget	Estimated Actual	Budget	\$	%	
Revenues	\$ 849,478	\$ 843,120	\$ 857,137	\$ 7,659	0.9%	
Expenses	952,259	958,003	886,407	(65,852)	-6.9%	
		-				
Surplus(deficit)	\$ (102,781)	\$ (114,883)	\$ (29,270)	\$ 73,511	-71.5%	

Expenses decrease by \$65,852, or 6.9%, due to the elimination of a vacant position. Staff is not recommending fee increases at this time.

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, 2020, the Note Receivable from the School District was \$1,561,190, an increase of \$884,529 over the prior year. The School District sets its own allocation rates and premiums, and District Administration is proposing an increase to FY 2022 premiums in its budget.

As of June 30, 2020, the Borough’s Fund Balance was a deficit of \$846,306. Management has increased the health insurance allocation by 15% effective January 1, 2021. The increase is expected to generate excess revenue to improve the fund balance position in FY 2022 by \$196,726, reducing the deficit position to \$793,435.

F. Land Trust Fund

	Land Trust Fund				
	FY 2021	FY 2021	FY 2022	FY 2022-FY 2021 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 3,435,012	\$ 3,435,012	\$ 2,978,145	\$ (456,867)	-13.3%
<u>Revenues</u>					
Land and other resources	65,000	80,383	65,000	-	0.0%
Leases, and other revenue	522,626	512,224	477,578	(45,048)	-8.6%
Total revenue	587,626	592,607	542,578	(45,048)	-7.7%
<u>Expenditures</u>					
Land Management	792,442	559,870	375,572	(416,870)	-52.6%
White Cliff	734,825	489,604	443,979	(290,846)	-39.6%
Total expenses	1,527,267	1,049,474	819,551	(707,716)	-46.3%
Surplus (deficit)	(939,641)	(456,867)	(276,973)	662,668	-70.5%
<u>Ending Fund Balance</u>	\$ 2,495,371	\$ 2,978,145	\$ 2,701,172	\$ 205,801	8.2%
Reservations of Fund Balance					
Interfund loans as of 6/30/2022			(181,897)		
Bond reserve			429,473		
Major maintenance reserve (White Cliff)			(1,000,000)		
			\$ 1,948,748		

Land and resources income for FY 2022 is budgeted at \$65,000. Lease and other revenue is budgeted at \$477,578.

- Total rental income for White Cliff office space is estimated at \$445,712, of which \$180,282 is from arms-length tenants; \$38,028 is from the Ketchikan Gateway Borough School District for its administrative offices; and \$227,402 is from the Borough offices.
- Tideland lease revenues, interest income, and PERS on-behalf payments total \$31,866.

FY 2022 year-end Fund Balance is budgeted to be \$2,701,172. Reservations for interfund loans, bond reserves, and White Cliff major maintenance reduce the available Fund Balance to \$1,948,748.

G. Commercial Passenger Vessel Fund

Due to the COVID-19 pandemic, the entire 2020 calendar year Alaska cruise ship season was cancelled. As of April 25, 2021, the calendar year 2021 season is also cancelled although there are efforts to find a legislative solution. For developing the budget, Management directed staff to assume no cruise ship season for calendar year 2021, resulting in no Commercial Passenger Vessel Tax revenue for two years in a row.

Commercial Passenger Vessel Taxes are calculated and collected by the State on a calendar year and distributed in January or February of the following year. The only FY 2022 budgeted revenue is interest earnings on the fund balance.

Initially, staff was planning to expand transit and fire and EMS services in summer 2021 to accommodate a new cruise ship dock in Ward Cove. With the pandemic and its impact on the cruise industry, the expansion of services has been delayed to the latter half of FY 2022 at the earliest and will require a budget amendment if offered. Next season’s plans can be amended once the impact on the cruise industry in Ketchikan is better known.

Commercial Passenger Vessel Fund					
	FY 2021	FY 2021	FY 2022	FY 2022-FY 2021 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 3,536,998	\$ 3,536,998	\$ 2,489,294	\$ (1,047,704)	-29.6%
Revenues	15,000	12,928	13,000	(2,000)	-13.3%
<u>Expenditures</u>					
Rental of space for flight simulator	8,523	8,523	8,523	-	0.0%
Grants	846,563	422,639	381,080	(465,483)	-55.0%
Equipment & capital improvements	107,500	-	260,313	152,813	142.2%
Summer services (Herring Cove, etc)	-	-	-	-	0.0%
Allocation for Borough services	521,970	629,470	536,168	14,198	2.7%
Total expenditures	1,484,556	1,060,632	1,186,084	(298,472)	-20.1%
Surplus (deficit)	(1,469,556)	(1,047,704)	(1,173,084)	296,472	-20.2%
<u>Ending Fund Balance</u>	\$ 2,067,442	\$ 2,489,294	\$ 1,316,210	\$ (751,232)	-36.3%

The potential impact of an immediate loss of significant revenue was recognized many years ago, and prior Assemblies have adopted a policy of keeping a reserve in the CPV Fund of at least one year’s revenue. That policy, combined with elimination of all but the most critical services leave a projected ending fund balance of \$1,316,210, which should be sufficient to maintain and restart services when the industry returns. Critical services are considered Transit, rent for the flight simulator training facility, the Ketchikan Visitors Bureau operating grant, and future planning for the industry. One previously approved grant of \$83,000 for the City of Saxman is being carried forward.

Expenditures are calculated on a fiscal year basis, which includes portions of two calendar year cruise ship seasons. Total expenditures as budgeted decline by 20.1%, assuming services ramp up again for the next cruise ship season. The annual grant request from the Ketchikan Visitor’s Bureau was \$157,080, compared to grants of \$275,000 to \$280,000 for the past several years.

Equipment and capital improvements of \$260,313 are all for the transit system. Planning projects include transportation planning related to the cruise ship dock development at Ward Cove, and a tourism strategy plan to address the impacts of visitors on the local neighborhoods.

H. Nonareawide Library Fund

The Borough’s nonareawide property tax revenue in FY 2022 is estimated to be \$507,438 at 0.7 mills, an 8.3% increase over FY 2021. The increase in property taxes is driven by an increase in assessed values for areas outside the City of Ketchikan.

The City of Ketchikan, which operates the library, has submitted a request for \$540,121 for FY 2022, as compared to \$478,079 the prior year. The increase is a result of the University of Alaska pulling out of the library consortium which included the City of Ketchikan, the Ketchikan Gateway Borough School District, and the University. Despite a deficit of \$25,283, the Fund Balance on June 30, 2022 is expected to be \$276,267. Management is not recommending any fee or property tax increases at this time.

	Nonareawide Library Services					
	FY 2021		FY 2021	FY 2022	FY 2022-FY 2021 Final Budget	
	Final Budget	Estimated Actual	Budget		\$	%
<u>Beginning Fund Balance</u>	\$ 301,570	\$ 301,570	\$ 301,550		\$ (20)	0.0%
Revenue	478,059	478,059	514,838		36,779	7.7%
Expenditures	478,079	478,079	540,121		62,042	13.0%
Surplus (deficit)	(20)	(20)	(25,283)		(25,263)	126315.0%
<u>Ending Fund Balance</u>	\$ 301,550	\$ 301,550	\$ 276,267		\$ (25,283)	-8.4%

I. Recreation Sales Tax Capital Projects Fund

FY 2021 actual sales tax revenue is 22.4% lower than budgeted. The FY 2022 budget assumes a 5% increase over actual, but when compared to budget, is still a 17.6% decline. Management assumes the School Bond Debt Reimbursement program will be vetoed for the current budget year. See the discussion in the next section under the School Bond CIP Fund for more detail. Total FY 2022 revenue, including a transfer in from the School Bond CIP Fund to pay a pro-rata share of the aquatic center debt, is \$1,447,298. Total expenditures are \$1,690,470, resulting in a deficit of \$243,172. Budgeted expenditures only include \$1,338,312 for bond debt, \$302,158 as a subsidy to the general fund in support of recreational programs, and \$50,000 as needed for maintenance. Management does not recommend a budget this conservative over the long term as it would result in significant deferred maintenance. Management’s expectation is that as cruise ships and passengers return, even if not at pre-pandemic levels, future budgets will include more appropriate capital and maintenance funding levels.

Recreation Capital Improvements Fund					
	FY 2021	FY 2021	FY 2022	FY 2022-FY 2021 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 2,024,061	\$ 2,024,061	\$ 1,474,354	\$ (549,707)	-27.2%
Revenues	1,755,561	1,373,779	1,447,298	(308,263)	-17.6%
<u>Expenditures</u>					
Capital improvements	270,000	201,259	-	(270,000)	-100.0%
Maintenance and equipment	700	-	50,000	49,300	7042.9%
Debt service	1,335,248	1,335,248	1,338,312	3,064	0.2%
Transfers out	386,979	386,979	302,158	(84,821)	-21.9%
Total expenditures	1,992,927	1,923,486	1,690,470	(302,457)	-15.2%
Surplus (deficit)	(237,366)	(549,707)	(243,172)	(5,806)	2.4%
<u>Ending Fund Balance</u>	<u>\$ 1,786,695</u>	<u>\$ 1,474,354</u>	<u>\$ 1,231,182</u>	<u>\$ (555,513)</u>	<u>-31.1%</u>

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. Such consideration was delayed by the COVID-19 pandemic and resulting economic shut down. The Assembly did ask staff to prepare an ordinance for consideration at its June 7, 2021 meeting. Under current assumptions about reduced revenue, the Recreation CIP Fund cannot support the debt service required until sales tax revenue returns to pre-pandemic levels. Management recommends that the Assembly defer a public vote on a fields bond for another year.

J. School Bond Capital Improvements Fund

FY 2021 actual sales tax revenue is 22.4% lower than budgeted. The FY 2022 budget assumes a 5% increase over actual, but when compared to budget, is still a 17.7% decline. As of this writing there are discussions at the State Legislative level about reinstating the School Bond Reimbursement (SBDR) program, potentially using Federal ARPA funds. Similar discussions about using CARES Act funds took place in FY 2021 before SBDR was ultimately vetoed. The FY 2022 budget assumes the SBDR program will be vetoed again for this fiscal year. Total FY 2022 revenue is \$1,285,166, a decline of 16.9% compared to last year's budget.

Expenditures are essentially flat at \$2,130,572, with only a 0.5% increase. Consistent with FY 2021, only the most critical capital projects are included for the current budget year. Although current revenues are insufficient to cover the annual bond payment, by FY 2023, most of the current bonds will be defeased. The current year excess of expenditures over revenue for the fund is \$845,406, and the FY 2022 ending fund balance is \$3,183,748.

School Bond Capital Improvements Fund					
	FY 2021	FY 2021	FY 2022	FY 2020-FY 2019 Final Budget	
	Final Budget	Estimated Actual	Budget	\$	%
<u>Beginning Fund Balance</u>	\$ 4,731,818	\$ 4,731,818	\$ 4,029,154	\$ (702,664)	-14.8%
<u>Revenues</u>					
Sales tax	1,552,915	1,203,633	1,277,666	(275,249)	-17.7%
Reimbursement (DEED)	-	-	-	-	0.0%
Interest Income	80,000	7,500	7,500	-	0.0%
Total revenues	1,632,915	1,211,133	1,285,166	(275,249)	-16.9%
<u>Expenditures</u>					
Capital improvements	207,850	22,695	195,600	(12,250)	-5.9%
Debt service	1,505,490	1,490,986	1,499,250	(6,240)	-0.4%
Transfers out	405,665	400,116	435,722	30,057	7.4%
Total expenditures	2,119,005	1,913,797	2,130,572	11,567	0.5%
Surplus (deficit)	(486,090)	(702,664)	(845,406)	(359,316)	73.9%
<u>Ending Fund Balance</u>	\$ 4,245,728	\$ 4,029,154	\$ 3,183,748	\$ (1,061,980)	-25.0%

A new roof and HVAC system needed at Point Higgins School will likely require the issuance of a \$6 million bond within two or three years. If sales tax declines do not go too deep or last too long, 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	\$ 750,861	\$ 1,254,075	\$ 1,241,421	\$ 12,654	\$ 763,515
810	Loring	54,864	3,725	38,870	(35,145)	19,719
820	Old Dairy Road	26,006	18,954	16,611	2,343	28,349
830	Waterfall	33,447	38,225	37,825	400	33,847
840	Mud Bight	11,252	13,610	31,800	(18,190)	(6,938)
850	Nichols View	3,534	-	500	(500)	3,034
860	Forest Park	39,663	77,537	76,146	1,391	41,054
870	Gold Nugget	49,788	12,950	33,920	(20,970)	28,818
885	Homestead	129,045	32,222	27,359	4,863	133,908
890	North Tongass	1,616,983	1,077,097	1,555,037	(477,940)	1,139,043

- The Loring Service Area is using a portion of fund balance to fund major dock maintenance and the construction of a maintenance shed on the dock. The Board is not proposing fee increases.
- Expenditures for snow removal have exceeded revenues in Mud Bight for the last 5 years. In prior years, fund balance was sufficient to cover the deficit. In FY 2022, revenue must be increased or services cut as the fund balance is insufficient to cover the deficit anymore. The Service Area Board proposed an increase in service area road fees from \$120 per lot year to \$230 per lot per

year. The Assembly authorized the increase through Ordinance 1944, and revenue increased from \$13,610 to \$25,070, and the June 30, 2022 fund balance will improve from a deficit of \$6,938 to a reserve of \$4,522.

- Gold Nugget is proposing the use of fund balance to pay for road maintenance and repairs. The June 30, 2022 fund balance will be \$28,818.
- The North Tongass Service Area shows a deficit of \$477,940, which is for the purchase of a tanker initially planned for FY 2020 but which will not be delivered before June 30, 2021. No mill rate increase is proposed, and fund balance at June 30, 2022 will be \$1,139,043.

L. Debt Service and Other Obligations

		Schedule of Debt and Other Obligations					
		Principal	Principal	Principal	Net Interest Exp.	DEED	Year of
		7/1/2021	Payments	6/30/2022	FY 2022	Participation *	Maturity (Fiscal)
<u>Debt Service</u>							
GO Bonds - 2009 Series 4	Aquatic Center	17,290,000	690,000	16,600,000	648,312	17%	2039
GO Bonds - 2020	High school roof	1,195,000	220,000	975,000	54,250	70%	2026
GO Bonds - 2011 Series Three	Refunding bond	1,165,000	570,000	595,000	44,000	70%	2023
GO Bonds - 2013	School facilities upgrades	1,150,000	565,000	585,000	46,000	70%	2024
<u>Certificate of Participation</u>							
C of P 2020	White Cliff	2,720,000	125,000	2,595,000	132,875	0%	2036
Total		\$ 23,520,000	\$ 2,170,000	\$ 21,350,000	\$ 925,437		

* DEED Participation per original project agreements.

Elimination of the School Bond Debt Retirement program results in a loss of \$1,279,410 for FY 2022.

M. Conclusion

1. Borough Budget is \$55.4 Million


FY 2021 revenue for all funds is \$47,150,069 and expenditures are \$55,571,511. After adjusting for internal service funds, revenue for all funds is \$34,624,761 and expenditures are \$40,906,978.

The budget as presented requires using \$2,998,189 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 without raising property taxes, at least in the short term.

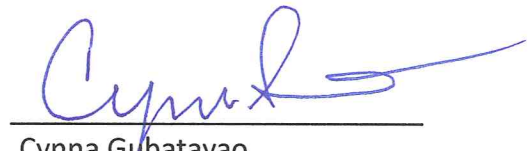
The Local Education Fund has \$306,081 in available Fund Balance over and above the \$2,000,000 reserves required by KGBC 4.65.030(b). In order to maintain current funding levels, some additional revenue source must be identified within the next year or so.

The Manager and Finance Director are closely monitoring budget developments at the State and Federal 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 2022
SUMMARY OF ALL FUNDS

DESCRIPTION	2022 Beginning	ORIGINAL Revenue	Transfers In	Expenses	Transfers Out	Over/ (Under)	Ending Balance
GOVERNMENTAL FUNDS							
GENERAL FUND	10,491,737	9,146,234	1,653,708	13,373,827	424,304	(2,998,189)	7,493,548
LAND TRUST	2,978,145	315,176	227,402	309,262	510,289	(276,973)	2,701,172
COMMER PASSENGER VESSEL FUND	2,489,294	13,000	0	649,916	536,168	(1,173,084)	1,316,210
NONAREAWIDE - LIBRARY FUND	301,550	514,838	0	540,121	0	(25,283)	276,267
LOCAL EDUCATION FUND	2,952,139	9,861,880	458,694	10,781,028	185,604	(646,058)	2,306,081
REC CAPITAL PROJECTS FUND	1,474,354	1,284,666	162,632	50,000	1,640,470	(243,172)	1,231,182
SCHOOL BOND/CAPITAL IMPROV	4,029,154	1,285,166	0	195,600	1,934,972	(845,406)	3,183,748
TOTAL GOVERNMENTAL FUNDS	24,716,373	22,420,960	2,502,436	25,899,754	5,231,807	(6,208,165)	18,508,208
INTERNAL SERVICE FUNDS							
DEBT SERVICE FUNDS	0	384,330	3,095,437	3,479,767	0	0	0
MERITAIN - SCHOOL DISTRICT	0	450,000	5,900,000	7,400,000	0	(1,050,000)	(1,050,000)
MERITAIN - BOROUGH	(990,161)	450,000	3,531,492	3,784,766	0	196,726	(793,435)
TOTAL INTERNAL SERVICE FUNDS	(990,161)	1,284,330	12,526,929	14,664,533	0	(853,274)	(1,843,435)
SERVICE AREA FUNDS							
SOUTH TONGASS SERVICE AREA	750,861	1,212,345	41,730	1,148,419	93,002	12,654	763,515
LORING SERVICE AREA	54,864	3,725	0	36,670	2,200	(35,145)	19,719
OLD DAIRY ROAD SERVICE AREA	26,006	18,954	0	12,986	3,625	2,343	28,349
WATERFALL SERVICE AREA	33,447	38,225	0	35,684	2,141	400	33,847
MUD BIGHT SERVICE AREA	11,252	13,610	0	30,000	1,800	(18,190)	(6,938)
NICHOLS VIEW SERVICE AREA	3,534	0	0	0	500	(500)	3,034
FOREST PARK SERVICE AREA	39,663	77,537	0	71,836	4,310	1,391	41,054
GOLD NUGGET SERVICE AREA	49,788	12,950	0	32,000	1,920	(20,970)	28,818
HOMESTEAD SERVICE AREA	129,045	8,870	23,352	25,810	1,549	4,863	133,908
NORTH TONGASS FIRE DISTRICT	1,616,983	1,056,697	20,400	1,494,145	60,893	(477,940)	1,139,043
TOTAL SERVICE AREA FUNDS	2,715,443	2,442,913	85,482	2,887,549	171,940	(531,094)	2,184,349
ENTERPRISE FUNDS							
AIRPORT ENTERPRISE FUND	21,172,531	4,671,503	55,500	5,285,910	340,120	(899,027)	20,273,504
WASTEWATER ENTERPRISE FUND	9,484,192	847,369	9,768	785,850	100,558	(29,270)	9,454,922
AIRPORT PFC FUND	587,156	303,500	0	0	50,000	253,500	840,656
TOTAL ENTERPRISE FUNDS	31,243,879	5,822,372	65,268	6,071,759	490,678	(674,798)	30,569,081
TOTAL PRIMARY GOVERNMENT	57,685,534	31,970,575	15,180,115	49,523,596	5,894,425	(8,267,331)	49,418,203

**KETCHIKAN GATEWAY BOROUGH
FY 2022
RESERVATION OF FUND BALANCES**

DESCRIPTION	Ending Fund Balance	Reservation of Fund	Key	Unreserved Fund Balance
GOVERNMENTAL FUNDS				
GENERAL FUND	7,493,548	3,450,721	1	
		415,620	2	3,627,207
INTERNAL SERVICE - BOROUGH	(793,435)			(793,435)
INTERNAL SERVICE - SCHOOL	(1,050,000)	(1,561,190)	3	(2,611,190)
LAND TRUST	2,701,172	181,897	4	
LAND TRUST		255,414	5	
LAND TRUST		1,000,000	6	1,263,861
CPV	1,316,210			1,316,210
NONAREAWIDE - LIBRARY FUND	276,267			276,267
LOCAL EDUCATION FUND	2,306,081	2,000,000	7	306,081
REC CAPITAL PROJECTS FUND	1,231,182	1,000,000	6	231,182
SCHOOL BOND/CAPITAL IMPROV	3,183,748			3,183,748
AIRPORT PFC FUND	840,656			840,656
SERVICE AREAS				
SOUTH TONGASS SERVICE AREA	763,515	89,435	4	674,080
LORING SERVICE AREA	19,719			19,719
OLD DAIRY ROAD SERVICE AREA	28,349	92,462	4	(64,113)
WATERFALL SERVICE AREA	33,847			33,847
MUD BIGHT SERVICE AREA	(6,938)			(6,938)
NICHOLS VIEW SERVICE AREA	3,034			3,034
FOREST PARK SERVICE AREA	41,054			41,054
GOLD NUGGET SERVICE AREA	28,818			28,818
HOMESTEAD SERVICE AREA	133,908			133,908
NORTH TONGASS	1,139,043			1,139,043
TOTAL GOVERNMENTAL & SERVICE AREA FUNDS	19,689,778	6,924,360		9,643,038
ENTERPRISE FUNDS				
AIRPORT	20,273,504	19,061,895	8	1,211,609
WASTEWATER	9,454,922	9,594,506	8	(139,584)
TOTAL ENTERPRISE FUNDS	29,728,426	28,656,401		1,072,025
TOTAL GOVERNMENTAL & ENTERPRISE	49,418,204	35,580,761		10,715,063

DESCRIPTION OF FUND BALANCE RESERVATIONS

- 1 Minimum Fund Balance per Resolution 2698-A
- 2 CAMA System Capital Project
- 3 Note Receivable
- 4 Interfund Loans- Land Trust to Other Funds
- 5 Bond Reserve
- 6 Major Maintenance Reserve
- 7 Minimum Required Reserves per KGBC 4.65.030(b)
- 8 Capital Assets at 6/30/20

GENERAL FUND

FY 2022



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KETCHIKAN GATEWAY BOROUGH
FY 2022
GENERAL FUND SUMMARY

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	12,149,974	12,571,165	12,571,165	10,491,737	(2,079,428)	(16.5%)
4040 SALES TAXES	5,022,010	4,643,746	3,526,900	3,725,000	(918,746)	(19.8%)
4050 SALES TAXES - REMOTE	5,441	0	129,000	150,000	150,000	0.0%
4054 SPECIAL SALES TAX	29,499	36,000	102,000	100,000	64,000	177.8%
4055 TRANSIENT OCCUPANCY TAXES	94,430	73,870	100,000	125,000	51,130	69.2%
4060 MOTOR VEHICLE TAXES	50,664	60,000	52,445	60,000	0	0.0%
4090 FORECLOSURE COSTS	10,400	15,000	10,000	15,000	0	0.0%
TAXES	5,212,444	4,828,616	3,920,345	4,175,000	(653,616)	(13.5%)
4080 PENALTY & INTEREST - PROPERTY TAX	77	0	0	0	0	0.0%
4085 PENALTY & INTEREST - SALES TAX	15,798	15,000	9,500	10,000	(5,000)	(33.3%)
PENALTY AND INTEREST	15,875	15,000	9,500	10,000	(5,000)	(33.3%)
4190 ALASKA STATE HOUSING - PILT	10,014	9,000	10,000	10,000	1,000	11.1%
4191 TLINGIT-HAIDA HOUSING - PILT	20,201	10,000	9,479	10,000	0	0.0%
4192 KETCHIKAN INDIAN COMMUNITY - PILT	17,836	2,500	17,500	17,500	15,000	600.0%
4215 RAW FISH TAX REFUND	331,618	350,000	309,702	305,000	(45,000)	(12.9%)
4216 SHARED BUSINESS FISHERIES TAX	1,126	7,500	1,825	2,000	(5,500)	(73.3%)
4220 COMMUNITY ASSISTANCE PROGRAM	374,560	300,787	300,787	271,000	(29,787)	(9.9%)
4221 PERS ON BEHALF PAYMENTS	254,582	391,587	391,587	338,190	(53,397)	(13.6%)
4245 FEDERAL REVENUE - PILT	1,249,045	1,200,000	1,200,000	1,200,000	0	0.0%
4397 FTA CARES TRANSIT GRANT	0	0	795,000	527,944	527,944	0.0%
REVENUE FROM OTHER GOVTS	2,258,981	2,271,374	3,035,880	2,681,634	410,260	18.1%
4305 INTEREST INCOME	161,788	150,000	52,000	50,000	(100,000)	(66.7%)
INVESTMENT INCOME	161,788	150,000	52,000	50,000	(100,000)	(66.7%)
4110 NSF FEES	150	0	100	0	0	0.0%
4115 REGISTRATION FEES	3,640	3,000	3,600	3,600	600	20.0%
4120 MARIJUANA APPLICATION REVIEW	2,800	3,000	2,500	2,500	(500)	(16.7%)
4315 ASSESSMENT FEES	2,507	1,000	784	1,000	0	0.0%
4316 ASSEMBLY REVENUE	2,583	500	450	500	0	0.0%
4317 CLERK REVENUE	3,885	2,000	4,462	4,000	2,000	100.0%
4325 PLANNING & ZONING FEES	4,341	3,500	4,300	4,000	500	14.3%
4335 ANIMAL PROTECTION FEES	33,520	45,000	34,000	34,000	(11,000)	(24.4%)
4340 VENDOR COMMISSION FEES	16,127	22,000	9,450	15,000	(7,000)	(31.8%)
4342 JUNK VEHICLE FEES	80,000	80,000	80,000	80,000	0	0.0%
4345 TRANSIT MECHANIC FEES	3,820	5,000	3,500	3,500	(1,500)	(30.0%)
4353 PROCESS SERVICE FEES	785	1,500	150	1,500	0	0.0%
4355 SMALL CLAIMS FEES	50	0	0	0	0	0.0%
4359 B/P FAILURE TO FILE FEE	6,749	3,500	2,146	3,500	0	0.0%
4360 CITATIONS/VIOLATIONS/FINES	2,431	5,000	1,500	3,500	(1,500)	(30.0%)
4365 CONTRIB FROM PRIVATE SOURCES	500	0	0	0	0	0.0%
4380 RECREATION FEES	671,669	855,000	600,000	750,000	(105,000)	(12.3%)
4390 MISCELLANEOUS REVENUE	32,144	2,500	1,000	1,500	(1,000)	(40.0%)
4391 TRANSIT STATE TRAVEL REIMBURSEMEN	0	1,500	0	1,500	0	0.0%
4393 BUS SYSTEM REVENUE	157,591	220,000	150,000	200,000	(20,000)	(9.1%)
4394 TRANSIT OPERATING GRANT	1,100,000	1,100,000	1,100,000	1,100,000	0	0.0%
4590 ANNUAL FIELD REVENUE	8,946	20,000	30,000	20,000	0	0.0%
SERVICE FEES	2,134,238	2,374,000	2,027,942	2,229,600	(144,400)	(6.1%)
4415 TRANSFERS IN - REC CIP	495,296	386,979	386,979	302,158	(84,821)	(21.9%)
4416 TRANSFERS IN - LAND TRUST	242,686	242,969	242,969	227,402	(15,567)	(6.4%)
4430 ADMIN FEES - SERVICE AREAS	157,861	167,580	167,580	144,533	(23,047)	(13.8%)
4440 TRANSFERS IN - CPV FUND	844,837	360,236	360,236	460,755	100,519	27.9%
4458 TRANSFER IN - LOCAL EDUCATION FUND	113,445	113,445	113,445	113,445	0	0.0%
4460 ADMIN FEES - LAND TRUST	28,708	20,283	20,283	18,556	(1,727)	(8.5%)

**KETCHIKAN GATEWAY BOROUGH
FY 2022
GENERAL FUND SUMMARY**

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
4470 ADMIN FEES - AIRPORT	260,287	280,072	280,072	264,295	(15,777)	(5.6%)
4480 ADMIN FEES - WASTEWATER	42,242	50,946	50,946	47,151	(3,795)	(7.4%)
4490 IMPACT MITIGATION FEES - CPV FUND	187,375	68,136	68,136	75,413	7,277	10.7%
INTERFUND TRANSFERS	2,372,737	1,690,647	1,690,646	1,653,708	(36,939)	(2.2%)
TOTAL REVENUES	12,156,061	11,329,637	10,736,313	10,799,942	(529,695)	(4.7%)
GENERAL FUND						
MAYOR & ASSEMBLY MANAGERS OFFICE	151,986	121,275	119,114	120,827	(447)	(0.4%)
CLERK'S OFFICE	750,335	750,079	727,984	878,657	128,578	17.1%
LAW	472,825	502,555	482,694	523,780	21,224	4.2%
FINANCE	357,382	395,644	375,516	400,021	4,377	1.1%
ASSESSMENT	1,490,471	1,619,655	1,582,414	1,698,308	78,653	4.9%
ANIMAL PROTECTION	623,111	720,594	711,690	724,087	3,493	0.5%
RECREATION	456,500	500,730	453,105	488,456	(12,273)	(2.5%)
PUBLIC WORKS	2,341,867	2,575,877	2,482,599	2,497,297	(78,580)	(3.1%)
PLANNING	1,015,797	1,152,064	1,136,386	1,183,226	31,161	2.7%
TRANSIT	652,175	709,863	686,028	724,153	14,290	2.0%
CODE ENFORCEMENT	2,330,591	2,756,403	2,531,806	2,767,331	10,928	0.4%
GF GRANTS	139,629	138,385	105,182	120,890	(17,495)	(12.6%)
NON-DEPARTMENTAL	334,509	363,915	313,309	344,635	(19,280)	(5.3%)
INTERFUND TRANSFERS	154,994	157,998	154,801	181,698	23,700	15.0%
AUTOMATION	207,645	203,359	203,359	203,359	0	0.0%
GF CAPITAL	585,834	699,985	660,754	891,406	191,420	27.3%
TOTAL EXPENSES	64,941	525,000	89,000	50,000	(475,000)	(90.5%)
REVENUE OVER(UNDER) EXPENDITURES	12,130,593	13,893,383	12,815,741	13,798,131	(95,251)	(0.7%)
ENDING FUND BALANCE	421,190	(2,563,746)	(2,079,428)	(2,998,189)	(434,444)	16.9%
	12,571,164	10,007,419	10,491,737	7,493,548	(2,513,872)	(25.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-11-000 MAYOR & ASSEMBLY

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5140 BOROUGH ASSEMBLY FEES	36,149	38,400	35,166	38,400	0	0.0%
5200 TAXES/BENEFITS	4,246	4,754	4,700	4,212	(541)	(11.4%)
5300 TRAVEL & TRAINING	3,051	0	199	0	0	0.0%
5301 BOROUGH BUSINESS TRAVEL	31,341	0	0	0	0	0.0%
6010 SUPPLIES	161	400	400	400	0	0.0%
6020 DUES & PUBLICATIONS	15,020	15,200	14,695	15,200	0	0.0%
6021 DATA SERVICES	2,153	2,430	2,243	2,430	0	0.0%
6040 COMMUNITY PROMOTION	8,094	7,500	7,381	7,500	0	0.0%
6045 MEETING/TRAINING FOOD	784	900	847	900	0	0.0%
6050 BOROUGH ADVOCACY	944	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	4,034	5,620	7,512	7,225	1,605	28.6%
6330 TELEPHONE	90	0	0	0	0	0.0%
6331 LONG DISTANCE	2	100	0	100	0	0.0%
OPERATING EXPENSES	106,068	75,304	73,143	76,367	1,064	1.4%
6650 TRANSFERS OUT - RENT	45,918	45,971	45,971	44,460	(1,511)	(3.3%)
NON OPERATING EXPENSES	45,918	45,971	45,971	44,460	(1,511)	(3.3%)
TOTAL APPROPRIATIONS	151,986	121,275	119,114	120,827	(447)	(0.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-11-000 MAYOR & ASSEMBLY

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
5140 BOROUGH ASSEMBLY FEES	36,149	38,400	35,166	38,400	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[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	4,246	4,754	4,700	4,212	(541)	(11.4%)
5300 TRAVEL & TRAINING	3,051	0	199	0	0	0.0%
5301 BOROUGH BUSINESS TRAVEL	31,341	0	0	0	0	0.0%
6010 SUPPLIES	161	400	400	400	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Supplies						400
Total						400
6020 DUES & PUBLICATIONS	15,020	15,200	14,695	15,200	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] National Assn 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	2,153	2,430	2,243	2,430	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Assembly and Clerk iPad data plan						2,430
Total						2,430
6040 COMMUNITY PROMOTION	8,094	7,500	7,381	7,500	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Voter information pamphlet						3,500
[101-11-000] July 4 fireworks						4,000
Total						7,500
6045 MEETING/TRAINING FOOD	784	900	847	900	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-11-000] Bottled water						400
[101-11-000] Meeting refreshments						500
Total						900

KETCHIKAN GATEWAY BOROUGH
 FY 2022
 101-11-000 MAYOR & ASSEMBLY

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6050 BOROUGH ADVOCACY	944	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	4,034	5,620	7,512	7,225	1,605	28.6%
[Entity] Budget Detail Desc.						Total
[101-11-000] Janitorial						7,225
Total						7,225
6330 TELEPHONE	90	0	0	0	0	0.0%
6331 LONG DISTANCE	2	100	0	100	0	0.0%
[Entity] Budget Detail Desc.						Note
[101-11-000] Long distance and conference calls						Mayor and assembly
Total						100
OPERATING EXPENSES	106,068	75,304	73,143	76,367	1,064	1.4%
6650 TRANSFERS OUT - RENT	45,918	45,971	45,971	44,460	(1,511)	(3.3%)
NON OPERATING EXPENSES	45,918	45,971	45,971	44,460	(1,511)	(3.3%)
TOTAL APPROPRIATIONS	151,986	121,275	119,114	120,827	(447)	(0.4%)



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KETCHIKAN GATEWAY BOROUGH
FY 2022
101-12-000 MANAGER'S OFFICE

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	356,827	353,907	343,640	441,989	88,083	24.9%
5200 TAXES/BENEFITS	220,029	266,758	254,810	307,210	40,452	15.2%
5300 TRAVEL & TRAINING	6,703	0	0	0	0	0.0%
5301 BOROUGH BUSINESS TRAVEL	7,880	3,600	500	0	(3,600)	(100.0%)
5305 EMPLOYEE EDUCATION	3,400	5,000	3,500	5,000	0	0.0%
6010 SUPPLIES	27	500	500	500	0	0.0%
6020 DUES & PUBLICATIONS	3,453	5,950	5,950	6,100	150	2.5%
6030 PUBLISHING EXPENSE	1,594	2,500	2,500	2,700	200	8.0%
6040 COMMUNITY PROMOTION	0	300	0	0	(300)	(100.0%)
6050 BOROUGH ADVOCACY	48,000	48,000	48,000	48,000	0	0.0%
6070 POSTAGE EXPENSE	122	220	200	250	30	13.6%
6080 PROFESSIONAL SERVICES	0	14,000	16,647	19,600	5,600	40.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	3,414	3,500	3,500	3,500	0	0.0%
6090 CONTRACTUAL SERVICES	72,250	19,107	21,000	19,337	230	1.2%
6330 TELEPHONE	2,618	2,300	2,800	3,120	820	35.7%
6331 LONG DISTANCE	247	160	160	170	10	6.3%
6461 VEHICLE FUEL & OIL	21	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	500	500	500	0	0.0%
OPERATING EXPENSES	726,585	726,302	704,207	857,976	131,674	18.1%
6650 TRANSFERS OUT - RENT	23,750	23,777	23,777	20,681	(3,096)	(13.0%)
NON OPERATING EXPENSES	23,750	23,777	23,777	20,681	(3,096)	(13.0%)
TOTAL APPROPRIATIONS	750,335	750,079	727,984	878,657	128,578	17.1%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-12-000 MANAGER'S OFFICE

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	356,827	353,907	343,640	441,989	88,083	24.9%
5200 TAXES/BENEFITS	220,029	266,758	254,810	307,210	40,452	15.2%
5300 TRAVEL & TRAINING	6,703	0	0	0	0	0.0%
5301 BOROUGH BUSINESS TRAVEL	7,880	3,600	500	0	(3,600)	(100.0%)
5305 EMPLOYEE EDUCATION	3,400	5,000	3,500	5,000	0	0.0%
6010 SUPPLIES	27	500	500	500	0	0.0%
6020 DUES & PUBLICATIONS	3,453	5,950	5,950	6,100	150	2.5%
[Entity] Budget Detail Desc.	Note					Total
[101-12-000] TSS Consortium	Drug testing					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 Climate Survey					390
[101-12-000] ICMA Membership	Borough Manager, Assistant Manager					2,300
[101-12-000] HR Instructional Materials						300
Total						6,100
6030 PUBLISHING EXPENSE	1,594	2,500	2,500	2,700	200	8.0%
[Entity] Budget Detail Desc.	Note					Total
[101-12-000] Employment Ads						2,700
Total						2,700
6040 COMMUNITY PROMOTION	0	300	0	0	(300)	(100.0%)
6050 BOROUGH ADVOCACY	48,000	48,000	48,000	48,000	0	0.0%
6070 POSTAGE EXPENSE	122	220	200	250	30	13.6%
6080 PROFESSIONAL SERVICES	0	14,000	16,647	19,600	5,600	40.0%
[Entity] Budget Detail Desc.	Note					Total
[101-12-000] NEOGOV	HR Software Annual Subscription					17,000
[101-12-000] SparkHire	Job Interview Software Subscription					2,600
Total						19,600
6082 EMPLOYEE RETENTION/ RECRUITMENT	3,414	3,500	3,500	3,500	0	0.0%
6090 CONTRACTUAL SERVICES	72,250	19,107	21,000	19,337	230	1.2%
[Entity] Budget Detail Desc.	Note					Total
[101-12-000] Janitorial						3,737
[101-12-000] Emergency Management Services	City of Ketchikan					15,000
[101-12-000] Web-Based Staff Training						600
Total						19,337
6330 TELEPHONE	2,618	2,300	2,800	3,120	820	35.7%
6331 LONG DISTANCE	247	160	160	170	10	6.3%
6461 VEHICLE FUEL & OIL	21	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	500	500	500	0	0.0%
OPERATING EXPENSES	726,585	726,302	704,207	857,976	131,674	18.1%
6650 TRANSFERS OUT - RENT	23,750	23,777	23,777	20,681	(3,096)	(13.0%)
NON OPERATING EXPENSES	23,750	23,777	23,777	20,681	(3,096)	(13.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-12-000 MANAGER'S OFFICE

TOTAL APPROPRIATIONS	750,335	750,079	727,984	878,657	128,578	17.1%
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KETCHIKAN GATEWAY BOROUGH
FY 2022
101-13-000 CLERK

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	231,841	234,656	235,883	236,321	1,666	0.7%
5110 OVERTIME PAY	1,047	900	976	900	0	0.0%
5120 TEMPORARY PAY	6,387	6,400	9,750	7,500	1,100	17.2%
5200 TAXES/BENEFITS	156,959	188,904	166,139	196,819	7,916	4.2%
5300 TRAVEL & TRAINING	9,522	4,000	4,000	4,000	0	0.0%
6010 SUPPLIES	3,120	3,550	3,550	3,550	0	0.0%
6020 DUES & PUBLICATIONS	964	1,390	1,227	1,040	(350)	(25.2%)
6030 PUBLISHING EXPENSE	14,360	13,400	13,400	13,400	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	100	0	0	0	0	0.0%
6060 RENTALS	15,880	15,840	15,920	15,840	0	0.0%
6070 POSTAGE EXPENSE	841	950	804	950	0	0.0%
6080 PROFESSIONAL SERVICES	5,448	5,050	5,360	5,950	900	17.8%
6090 CONTRACTUAL SERVICES	8,131	9,536	7,600	9,117	(419)	(4.4%)
6100 INSURANCE	852	953	953	926	(27)	(2.8%)
6330 TELEPHONE	375	0	0	0	0	0.0%
6331 LONG DISTANCE	173	75	180	75	0	0.0%
6370 MILEAGE REIMBURSEMENT	0	50	50	50	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	193	250	250	4,250	4,000	1600.0%
OPERATING EXPENSES	456,193	485,903	466,042	500,689	14,785	3.0%
6650 TRANSFERS OUT - RENT	16,632	16,652	16,652	23,091	6,439	38.7%
NON OPERATING EXPENSES	16,632	16,652	16,652	23,091	6,439	38.7%
TOTAL APPROPRIATIONS	472,825	502,555	482,694	523,780	21,224	4.2%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-13-000 CLERK

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
5100 EMPLOYEE WAGES	231,841	234,656	235,883	236,321	1,666	0.7%
5110 OVERTIME PAY	1,047	900	976	900	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Records Manager	Elections and Assembly Meetings					900
Total						900
5120 TEMPORARY PAY	6,387	6,400	9,750	7,500	1,100	17.2%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Polling place officials, canvass board	October 2021 Borough election					7,500
Total						7,500
5200 TAXES/BENEFITS	156,959	188,904	166,139	196,819	7,916	4.2%
5300 TRAVEL & TRAINING	9,522	4,000	4,000	4,000	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Remote/Distance MMC Professional Ed	Clerk					1,500
[101-13-000] Remote/Distance CMC Professional Ed	Deputy					1,500
[101-13-000] Remote/Distance CRM Professional Ed	Records Manager					1,000
Total						4,000
6010 SUPPLIES	3,120	3,550	3,550	3,550	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Legislative supplies	Minutes, ordinance, resolution books					900
[101-13-000] General supplies	Filing, pens, notepads, etc					1,000
[101-13-000] Ceremonial items	Proclamations, etc					200
[101-13-000] Election supplies	Precinct envelopes, labels, etc					350
[101-13-000] Records supplies	Records storage boxes, etc					900
[101-13-000] Board of Ethics supplies	Minute books, etc					200
Total						3,550
6020 DUES & PUBLICATIONS	964	1,390	1,227	1,040	(350)	(25.2%)
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] International Institute of Municipal Clerks	Dues - clerk, deputy					240
[101-13-000] Alaska Association of Municipal Clerks	Dues - clerk, deputy, records manager					300
[101-13-000] National Assn Parliamentarians	Dues - clerk					75
[101-13-000] Assn Records Manager	Dues - records manager					175
[101-13-000] Institute Certified Records Manager	Dues & testing - records manager					200
[101-13-000] Lexis Nexus	Alaska Statutes					50
Total						1,040

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-13-000 CLERK

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6030 PUBLISHING EXPENSE	14,360	13,400	13,400	13,400	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Public hearing ads						1,300
[101-13-000] Election notices						2,200
[101-13-000] Notices of upcoming meetings						5,100
[101-13-000] Assembly agenda ads						4,800
Total						13,400
6031 RECORDING FEES/TITLE REPORTS	100	0	0	0	0	0.0%
6060 RENTALS	15,880	15,840	15,920	15,840	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Offsite records storage						15,840
Total						15,840
6070 POSTAGE EXPENSE	841	950	804	950	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] General postage						700
[101-13-000] Election postage						250
Total						950
6080 PROFESSIONAL SERVICES	5,448	5,050	5,360	5,950	900	17.8%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Memory card programming						1,500
[101-13-000] Ballot stock and printing						3,500
[101-13-000] Records destruction						200
[101-13-000] Microfilm services						750
Total						5,950
6090 CONTRACTUAL SERVICES	8,131	9,536	7,600	9,117	(419)	(4.4%)
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Janitorial						2,617
[101-13-000] Borough code						6,500
Total						9,117

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-13-000 CLERK

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6100 INSURANCE	852	953	953	926	(27)	(2.8%)
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Insurance						926
Total						926
6330 TELEPHONE	375	0	0	0	0	0.0%
6331 LONG DISTANCE	173	75	180	75	0	0.0%
[Entity] Budget Detail Desc.	Total					
[101-13-000] Long distance						75
Total						75
6370 MILEAGE REIMBURSEMENT	0	50	50	50	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Mileage reimbursement						50
Total						50
6525 SMALL EQUIPMENT PURCHASES	193	250	250	4,250	4,000	1600.0%
[Entity] Budget Detail Desc.	Note					Total
[101-13-000] Small equipment						250
[101-13-000] ADA voting equipment						4,000
Total						4,250
OPERATING EXPENSES	456,193	485,903	466,042	500,689	14,785	3.0%
6650 TRANSFERS OUT - RENT	16,632	16,652	16,652	23,091	6,439	38.7%
NON OPERATING EXPENSES	16,632	16,652	16,652	23,091	6,439	38.7%
TOTAL APPROPRIATIONS	472,825	502,555	482,694	523,780	21,224	4.2%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-14-000 LAW

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	203,677	211,449	205,325	213,437	1,988	0.9%
5120 TEMPORARY PAY	1,296	1,500	720	1,500	0	0.0%
5200 TAXES/BENEFITS	124,902	146,883	140,615	152,376	5,493	3.7%
5300 TRAVEL & TRAINING	4,291	3,000	199	1,000	(2,000)	(66.7%)
5301 BOROUGH BUSINESS TRAVEL	0	2,000	0	2,000	0	0.0%
6010 SUPPLIES	317	300	150	300	0	0.0%
6011 OPERATING SUPPLIES	0	250	0	250	0	0.0%
6020 DUES & PUBLICATIONS	9,749	9,695	9,695	9,695	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	40	350	250	350	0	0.0%
6070 POSTAGE EXPENSE	17	100	25	100	0	0.0%
6080 PROFESSIONAL SERVICES	0	1,500	0	1,500	0	0.0%
6081 PROF SERVICES - LITIGATION	0	5,000	5,000	5,000	0	0.0%
6090 CONTRACTUAL SERVICES	1,049	1,467	1,467	1,886	419	28.6%
6330 TELEPHONE	0	50	0	90	40	79.5%
6331 LONG DISTANCE	58	100	70	100	0	0.0%
OPERATING EXPENSES	345,396	383,644	363,516	389,584	5,940	1.5%
6650 TRANSFERS OUT - RENT	11,986	12,000	12,000	10,437	(1,563)	(13.0%)
NON OPERATING EXPENSES	11,986	12,000	12,000	10,437	(1,563)	(13.0%)
TOTAL APPROPRIATIONS	357,382	395,644	375,516	400,021	4,377	1.1%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-14-000 LAW

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	203,677	211,449	205,325	213,437	1,988	0.9%
5120 TEMPORARY PAY	1,296	1,500	720	1,500	0	0.0%
5200 TAXES/BENEFITS	124,902	146,883	140,615	152,376	5,493	3.7%
5300 TRAVEL & TRAINING	4,291	3,000	199	1,000	(2,000)	(66.7%)
[Entity] Budget Detail Desc. Note Total						
[101-14-000] NALA Conference Virtual						575
[101-14-000] Virtual CLE's						425
Total						1,000
5301 BOROUGH BUSINESS TRAVEL	0	2,000	0	2,000	0	0.0%
6010 SUPPLIES	317	300	150	300	0	0.0%
6011 OPERATING SUPPLIES	0	250	0	250	0	0.0%
6020 DUES & PUBLICATIONS	9,749	9,695	9,695	9,695	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	40	350	250	350	0	0.0%
6070 POSTAGE EXPENSE	17	100	25	100	0	0.0%
6080 PROFESSIONAL SERVICES	0	1,500	0	1,500	0	0.0%
6081 PROF SERVICES - LITIGATION	0	5,000	5,000	5,000	0	0.0%
6090 CONTRACTUAL SERVICES	1,049	1,467	1,467	1,886	419	28.6%
[Entity] Budget Detail Desc. Total						
[101-14-000] Janitorial						1,886
Total						1,886
6330 TELEPHONE	0	50	0	90	40	79.5%
6331 LONG DISTANCE	58	100	70	100	0	0.0%
OPERATING EXPENSES	345,396	383,644	363,516	389,584	5,940	1.5%
6650 TRANSFERS OUT - RENT	11,986	12,000	12,000	10,437	(1,563)	(13.0%)
NON OPERATING EXPENSES	11,986	12,000	12,000	10,437	(1,563)	(13.0%)
TOTAL APPROPRIATIONS	357,382	395,644	375,516	400,021	4,377	1.1%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-21-000 FINANCE

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	679,938	682,986	694,139	723,660	40,674	6.0%
5110 OVERTIME PAY	648	1,000	713	1,000	0	0.0%
5200 TAXES/BENEFITS	469,315	556,442	503,808	593,152	36,710	6.6%
5300 TRAVEL & TRAINING	4,933	2,130	1,330	2,650	520	24.4%
6010 SUPPLIES	8,041	13,450	12,950	11,400	(2,050)	(15.2%)
6015 BOOKS & SOFTWARE	40,487	50,285	42,765	44,515	(5,770)	(11.5%)
6020 DUES & PUBLICATIONS	2,327	2,646	2,986	2,590	(56)	(2.1%)
6030 PUBLISHING EXPENSE	10,212	14,350	14,350	10,660	(3,690)	(25.7%)
6031 RECORDING FEES/TITLE REPORTS	985	3,500	3,500	3,950	450	12.9%
6032 BANKING FEES	133,788	150,000	144,500	150,000	0	0.0%
6033 COURT FILING FEES	1,055	1,000	800	1,200	200	20.0%
6034 PROCESS SERVICE / SKIP TRACING	3,256	5,000	2,500	2,700	(2,300)	(46.0%)
6060 RENTALS	0	750	0	0	(750)	(100.0%)
6070 POSTAGE EXPENSE	19,919	20,000	20,000	20,000	0	0.0%
6080 PROFESSIONAL SERVICES	60,615	63,700	65,500	87,000	23,300	36.6%
6090 CONTRACTUAL SERVICES	11,062	10,046	29,500	6,486	(3,560)	(35.4%)
6100 INSURANCE	0	300	300	300	0	0.0%
6330 TELEPHONE	306	0	780	750	750	0.0%
6331 LONG DISTANCE	158	300	300	150	(150)	(50.0%)
6525 SMALL EQUIPMENT PURCHASES	2,203	500	423	250	(250)	(50.0%)
OPERATING EXPENSES	1,449,249	1,578,385	1,541,144	1,662,413	84,028	5.3%
6650 TRANSFERS OUT - RENT	41,222	41,270	41,270	35,895	(5,375)	(13.0%)
NON OPERATING EXPENSES	41,222	41,270	41,270	35,895	(5,375)	(13.0%)
TOTAL APPROPRIATIONS	1,490,471	1,619,655	1,582,414	1,698,308	78,653	4.9%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-21-000 FINANCE

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
5100 EMPLOYEE WAGES	679,938	682,986	694,139	723,660	40,674	6.0%
5110 OVERTIME PAY	648	1,000	713	1,000	0	0.0%
5200 TAXES/BENEFITS	469,315	556,442	503,808	593,152	36,710	6.6%
5300 TRAVEL & TRAINING	4,933	2,130	1,330	2,650	520	24.4%
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Local CPE Training						650
[101-21-000] GFOA Training, Online						700
[101-21-000] Required CPE, Online						500
[101-21-000] ABM Training, Online						800
Total						2,650
6010 SUPPLIES	8,041	13,450	12,950	11,400	(2,050)	(15.2%)
6015 BOOKS & SOFTWARE	40,487	50,285	42,765	44,515	(5,770)	(11.5%)
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] AATRIX						200
[101-21-000] Blackbaud - ABM Hosting						5,000
[101-21-000] Blackbaud - FE Hosting						18,500
[101-21-000] Blackbaud - FTP Hosting						4,000
[101-21-000] First Records						175
[101-21-000] JJ Keller						1,590
[101-21-000] Omatic						1,400
[101-21-000] GAAP Guides and Updates						900
[101-21-000] PrimePay Annual Fee						4,650
[101-21-000] Qwestica						5,250
[101-21-000] SAGE						2,850
Total						44,515
6020 DUES & PUBLICATIONS	2,327	2,646	2,986	2,590	(56)	(2.1%)
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] AGFOA Membership Fees						450
[101-21-000] CPA License Renewal						400
[101-21-000] GFOA CAFR Peer Review Program						475
[101-21-000] GFOA Membership Fees						510
[101-21-000] Ketchikan Daily News						175
[101-21-000] Northern Credit Services						125
[101-21-000] Notary Renewals						130
[101-21-000] NGIP and WA State Regional Memberships						325
Total						2,590

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-21-000 FINANCE

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6030 PUBLISHING EXPENSE	10,212	14,350	14,350	10,660	(3,690)	(25.7%)
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Foreclosure notices, delinquent sales tax listings, notice of taxes due, notice of bonded indebtedness, etc	KDN, SITNEWS and others					10,660
Total						10,660
6031 RECORDING FEES/TITLE REPORTS	985	3,500	3,500	3,950	450	12.9%
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Simplifile	Recording fees for liens and lien releases etc.					450
[101-21-000] Title reports	For foreclosures					3,500
Total						3,950
6032 BANKING FEES	133,788	150,000	144,500	150,000	0	0.0%
6033 COURT FILING FEES	1,055	1,000	800	1,200	200	20.0%
6034 PROCESS SERVICE / SKIP TRACING	3,256	5,000	2,500	2,700	(2,300)	(46.0%)
6060 RENTALS	0	750	0	0	(750)	(100.0%)
6070 POSTAGE EXPENSE	19,919	20,000	20,000	20,000	0	0.0%
6080 PROFESSIONAL SERVICES	60,615	63,700	65,500	87,000	23,300	36.6%
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Teuscher Walpole	Annual audit services					62,500
[101-21-000] Teuscher Walpole	Additional audit services, CARES Act and new payroll system					3,500
[101-21-000] BDO	Specialized accounting services for PERS liability reporting					3,000
[101-21-000] Prime Pay	Payroll processing and tax filing fees					18,000
Total						87,000
6090 CONTRACTUAL SERVICES	11,062	10,046	29,500	6,486	(3,560)	(35.4%)
[Entity] Budget Detail Desc.	Note					Total
[101-21-000] Janitorial						6,486
Total						6,486
6100 INSURANCE	0	300	300	300	0	0.0%
6330 TELEPHONE	306	0	780	750	750	0.0%
6331 LONG DISTANCE	158	300	300	150	(150)	(50.0%)
6525 SMALL EQUIPMENT PURCHASES	2,203	500	423	250	(250)	(50.0%)
OPERATING EXPENSES	1,449,249	1,578,385	1,541,144	1,662,413	84,028	5.3%
6650 TRANSFERS OUT - RENT	41,222	41,270	41,270	35,895	(5,375)	(13.0%)
NON OPERATING EXPENSES	41,222	41,270	41,270	35,895	(5,375)	(13.0%)
TOTAL APPROPRIATIONS	1,490,471	1,619,655	1,582,414	1,698,308	78,653	4.9%



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KETCHIKAN GATEWAY BOROUGH
FY 2022
101-22-000 ASSESSMENT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	308,545	318,030	318,030	326,642	8,612	2.7%
5110 OVERTIME PAY	72	2,500	2,500	2,500	0	0.0%
5200 TAXES/BENEFITS	246,882	292,798	283,894	309,992	17,194	5.9%
5300 TRAVEL & TRAINING	7,137	0	0	5,000	5,000	0.0%
6010 SUPPLIES	2,262	3,000	3,000	3,000	0	0.0%
6015 BOOKS & SOFTWARE	13,401	16,380	16,380	17,000	620	3.8%
6020 DUES & PUBLICATIONS	991	1,360	1,360	1,500	140	10.3%
6030 PUBLISHING EXPENSE	613	0	0	0	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0.0%
6060 RENTALS	0	8,000	8,000	8,000	0	0.0%
6070 POSTAGE EXPENSE	3,731	5,500	5,500	6,000	500	9.1%
6090 CONTRACTUAL SERVICES	8,941	38,542	38,542	12,553	(25,989)	(67.4%)
6100 INSURANCE	914	511	511	700	189	37.0%
6330 TELEPHONE	196	300	300	300	0	0.0%
6331 LONG DISTANCE	71	400	400	400	0	0.0%
6460 VEHICLE MAINTENANCE	82	1,800	1,800	1,800	0	0.0%
6461 VEHICLE FUEL & OIL	336	2,400	2,400	2,400	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	0	0	1,000	1,000	0.0%
OPERATING EXPENSES	594,172	691,621	682,717	698,887	7,266	1.1%
6650 TRANSFERS OUT - RENT	28,939	28,973	28,973	25,200	(3,773)	(13.0%)
NON OPERATING EXPENSES	28,939	28,973	28,973	25,200	(3,773)	(13.0%)
TOTAL APPROPRIATIONS	623,111	720,594	711,690	724,087	3,493	0.5%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-22-000 ASSESSMENT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	308,545	318,030	318,030	326,642	8,612	2.7%
5110 OVERTIME PAY	72	2,500	2,500	2,500	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-22-000] Overtime	Remote field work and BOE meetings					2,500
Total						2,500
5200 TAXES/BENEFITS	246,882	292,798	283,894	309,992	17,194	5.9%
5300 TRAVEL & TRAINING	7,137	0	0	5,000	5,000	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-22-000] Training	Online and distance training					5,000
Total						5,000
6010 SUPPLIES	2,262	3,000	3,000	3,000	0	0.0%
6015 BOOKS & SOFTWARE	13,401	16,380	16,380	17,000	620	3.8%
6020 DUES & PUBLICATIONS	991	1,360	1,360	1,500	140	10.3%
6030 PUBLISHING EXPENSE	613	0	0	0	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	0	100	100	100	0	0.0%
6060 RENTALS	0	8,000	8,000	8,000	0	0.0%
6070 POSTAGE EXPENSE	3,731	5,500	5,500	6,000	500	9.1%
6090 CONTRACTUAL SERVICES	8,941	38,542	38,542	12,553	(25,989)	(67.4%)
[Entity] Budget Detail Desc.	Total					
[101-22-000] Assistance in converting to new CAMA system	8,000					
[101-22-000] Janitorial	4,553					
Total	12,553					
6100 INSURANCE	914	511	511	700	189	37.0%
6330 TELEPHONE	196	300	300	300	0	0.0%
6331 LONG DISTANCE	71	400	400	400	0	0.0%
6460 VEHICLE MAINTENANCE	82	1,800	1,800	1,800	0	0.0%
6461 VEHICLE FUEL & OIL	336	2,400	2,400	2,400	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	0	0	1,000	1,000	0.0%
[Entity] Budget Detail Desc.	Total					
[101-22-000] Desktop scanners, office chairs, remote safety kit	1,000					
Total	1,000					
OPERATING EXPENSES	594,172	691,621	682,717	698,887	7,266	1.1%
6650 TRANSFERS OUT - RENT	28,939	28,973	28,973	25,200	(3,773)	(13.0%)
NON OPERATING EXPENSES	28,939	28,973	28,973	25,200	(3,773)	(13.0%)
TOTAL APPROPRIATIONS	623,111	720,594	711,690	724,087	3,493	0.5%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-25-000 ANIMAL PROTECTION

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	187,902	167,173	164,742	169,451	2,278	1.4%
5110 OVERTIME PAY	8,120	10,000	10,000	10,000	0	0.0%
5120 TEMPORARY PAY	20,325	20,000	20,000	20,000	0	0.0%
5160 CALL OUT PAY	16,078	17,000	17,000	17,000	0	0.0%
5200 TAXES/BENEFITS	140,053	170,819	163,420	177,805	6,986	4.1%
5300 TRAVEL & TRAINING	0	0	40	1,050	1,050	0.0%
5400 UNIFORM ALLOWANCE	411	500	270	500	0	0.0%
6010 SUPPLIES	383	1,000	0	0	(1,000)	(100.0%)
6011 OPERATING SUPPLIES	9,057	8,000	8,820	9,000	1,000	12.5%
6032 BANKING FEES	1,451	1,500	1,224	1,500	0	0.0%
6033 COURT FILING FEES	30	0	0	50	50	0.0%
6034 PROCESS SERVICE / SKIP TRACING	0	120	0	50	(70)	(58.3%)
6070 POSTAGE EXPENSE	70	100	50	50	(50)	(50.0%)
6080 PROFESSIONAL SERVICES	44,441	55,000	40,645	50,000	(5,000)	(9.1%)
6090 CONTRACTUAL SERVICES	1,120	0	0	0	0	0.0%
6100 INSURANCE	2,803	3,162	2,978	0	(3,162)	(100.0%)
6310 ELECTRICITY	5,253	5,000	4,280	5,300	300	6.0%
6320 WATER	725	1,000	765	800	(200)	(20.0%)
6330 TELEPHONE	3,960	3,400	3,537	4,000	600	17.6%
6331 LONG DISTANCE	0	100	0	0	(100)	(100.0%)
6340 SEWER	674	575	674	700	125	21.7%
6350 LANDFILL FEES	1,250	1,000	1,200	1,200	200	20.0%
6360 UTILITES	0	600	0	0	(600)	(100.0%)
6370 MILEAGE REIMBURSEMENT	633	500	544	600	100	20.0%
6430 BUILDING MAINTENANCE	1,613	5,000	2,500	1,400	(3,600)	(72.0%)
6431 HEATING FUEL	5,496	11,000	6,000	12,000	1,000	9.1%
6450 EQUIPMENT MAINTENANCE	46	1,000	0	500	(500)	(50.0%)
6460 VEHICLE MAINTENANCE	1,340	3,600	724	2,000	(1,600)	(44.4%)
6461 VEHICLE FUEL & OIL	2,596	8,580	2,982	3,000	(5,580)	(65.0%)
6525 SMALL EQUIPMENT PURCHASES	670	5,000	710	500	(4,500)	(90.0%)
OPERATING EXPENSES	456,500	500,730	453,105	488,456	(12,273)	(2.5%)
TOTAL APPROPRIATIONS	456,500	500,730	453,105	488,456	(12,273)	(2.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-25-000 ANIMAL PROTECTION

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	187,902	167,173	164,742	169,451	2,278	1.4%
5110 OVERTIME PAY	8,120	10,000	10,000	10,000	0	0.0%
5120 TEMPORARY PAY	20,325	20,000	20,000	20,000	0	0.0%
5160 CALL OUT PAY	16,078	17,000	17,000	17,000	0	0.0%
5200 TAXES/BENEFITS	140,053	170,819	163,420	177,805	6,986	4.1%
5300 TRAVEL & TRAINING	0	0	40	1,050	1,050	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-25-000] Airport ferry passes	Animal pick-up and delivery					50
[101-25-000] Training	Online Training					1,000
Total						1,050
5400 UNIFORM ALLOWANCE	411	500	270	500	0	0.0%
6010 SUPPLIES	383	1,000	0	0	(1,000)	(100.0%)
6011 OPERATING SUPPLIES	9,057	8,000	8,820	9,000	1,000	12.5%
6032 BANKING FEES	1,451	1,500	1,224	1,500	0	0.0%
[Entity] Budget Detail Desc.	Total					
[101-25-000] Credit Card Fees						1,500
Total						1,500
6033 COURT FILING FEES	30	0	0	50	50	0.0%
6034 PROCESS SERVICE / SKIP TRACING	0	120	0	50	(70)	(58.3%)
6070 POSTAGE EXPENSE	70	100	50	50	(50)	(50.0%)
6080 PROFESSIONAL SERVICES	44,441	55,000	40,645	50,000	(5,000)	(9.1%)
[Entity] Budget Detail Desc.	Total					
[101-25-000] Veterinary services						50,000
Total						50,000
6090 CONTRACTUAL SERVICES	1,120	0	0	0	0	0.0%
6100 INSURANCE	2,803	3,162	2,978	0	(3,162)	(100.0%)
6310 ELECTRICITY	5,253	5,000	4,280	5,300	300	6.0%
6320 WATER	725	1,000	765	800	(200)	(20.0%)
6330 TELEPHONE	3,960	3,400	3,537	4,000	600	17.6%
6331 LONG DISTANCE	0	100	0	0	(100)	(100.0%)
6340 SEWER	674	575	674	700	125	21.7%
6350 LANDFILL FEES	1,250	1,000	1,200	1,200	200	20.0%
6360 UTILITES	0	600	0	0	(600)	(100.0%)
6370 MILEAGE REIMBURSEMENT	633	500	544	600	100	20.0%
6430 BUILDING MAINTENANCE	1,613	5,000	2,500	1,400	(3,600)	(72.0%)
6431 HEATING FUEL	5,496	11,000	6,000	12,000	1,000	9.1%
6450 EQUIPMENT MAINTENANCE	46	1,000	0	500	(500)	(50.0%)
6460 VEHICLE MAINTENANCE	1,340	3,600	724	2,000	(1,600)	(44.4%)
6461 VEHICLE FUEL & OIL	2,596	8,580	2,982	3,000	(5,580)	(65.0%)
6525 SMALL EQUIPMENT PURCHASES	670	5,000	710	500	(4,500)	(90.0%)
OPERATING EXPENSES	456,500	500,730	453,105	488,456	(12,273)	(2.5%)
TOTAL APPROPRIATIONS	456,500	500,730	453,105	488,456	(12,273)	(2.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-26 RECREATION

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	716,004	731,351	750,000	726,335	(5,015)	(0.7%)
5110 OVERTIME PAY	8,569	9,000	4,500	8,000	(1,000)	(11.1%)
5120 TEMPORARY PAY	240,041	301,555	290,000	299,458	(2,097)	(0.7%)
5200 TAXES/BENEFITS	640,836	704,821	725,000	703,209	(1,612)	(0.2%)
5300 TRAVEL & TRAINING	4,857	500	295	500	0	0.0%
5400 UNIFORM ALLOWANCE	510	1,800	1,000	1,800	0	0.0%
6010 SUPPLIES	1,696	1,800	1,800	1,800	0	0.0%
6011 OPERATING SUPPLIES	88,541	108,900	109,000	108,400	(500)	(0.5%)
6012 COVID-19 PREVENTION SUPPLIES	159	0	2,400	0	0	0.0%
6020 DUES & PUBLICATIONS	12,063	9,815	8,055	9,395	(420)	(4.3%)
6030 PUBLISHING EXPENSE	5,288	8,700	8,700	8,700	0	0.0%
6032 BANKING FEES	8,880	12,400	8,000	8,000	(4,400)	(35.5%)
6070 POSTAGE EXPENSE	104	150	100	150	0	0.0%
6090 CONTRACTUAL SERVICES	72,892	105,950	60,000	61,450	(44,500)	(42.0%)
6100 INSURANCE	43,129	48,287	49,190	50,000	1,713	3.5%
6110 MEDICAL EXPENSE	528	1,000	700	1,020	20	2.0%
6150 FINES & PENALTIES	13	0	0	0	0	0.0%
6310 ELECTRICITY	179,501	212,000	165,000	190,000	(22,000)	(10.4%)
6320 WATER	20,863	20,863	20,863	20,864	1	0.0%
6330 TELEPHONE	5,190	5,640	6,700	7,218	1,578	28.0%
6331 LONG DISTANCE	117	0	0	152	152	0.0%
6340 SEWER	19,395	19,396	19,396	19,396	0	0.0%
6350 LANDFILL FEES	15	150	200	150	0	0.0%
6430 BUILDING MAINTENANCE	106,578	65,000	70,000	65,000	0	0.0%
6431 HEATING FUEL	163,244	200,000	175,000	200,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	327	0	0	0	0	0.0%
6460 VEHICLE MAINTENANCE	57	100	0	100	0	0.0%
6461 VEHICLE FUEL & OIL	1,118	1,000	1,000	1,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,356	5,700	5,700	5,200	(500)	(8.8%)
OPERATING EXPENSES	2,341,867	2,575,877	2,482,599	2,497,297	(78,580)	(3.1%)
TOTAL APPROPRIATIONS	2,341,867	2,575,877	2,482,599	2,497,297	(78,580)	(3.1%)

**KETCHIKAN GATEWAY BOROUGH
FY 2022
101-26 RECREATION**

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	716,004	731,351	750,000	726,335	(5,015)	(0.7%)
5110 OVERTIME PAY	8,569	9,000	4,500	8,000	(1,000)	(11.1%)
5120 TEMPORARY PAY	240,041	301,555	290,000	299,458	(2,097)	(0.7%)
[Entity] Budget Detail Desc.						Total
[101-26-000] Receptionist			30,000			30,000
[101-26-000] Monitor			17,000			17,000
[101-26-000] Children's room			13,000			13,000
[101-26-000] Roller skating			4,000			4,000
[101-26-000] Lifeguards			85,000			85,000
[101-26-000] Swim instructors			55,000			55,000
[101-26-000] Camp staff			65,000			65,000
[101-26-000] Special events staff			5,500			5,500
[101-26-000] Fitness instructors			24,958			24,958
Total			299,458			299,458
5200 TAXES/BENEFITS	640,836	704,821	725,000	703,209	(1,612)	(0.2%)
5300 TRAVEL & TRAINING	4,857	500	295	500	0	0.0%
[Entity] Budget Detail Desc.						Total
[101-26-000] Webinars & online training			500			500
Total			500			500
5400 UNIFORM ALLOWANCE	510	1,800	1,000	1,800	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-26-000] IBEW uniform allowance	6 employees					1,800
Total						1,800
6010 SUPPLIES	1,696	1,800	1,800	1,800	0	0.0%
6011 OPERATING SUPPLIES	88,541	108,900	109,000	108,400	(500)	(0.5%)
[Entity] Budget Detail Desc.	Note					Total
[101-26-000] Red Cross	Certificates, course materials					3,000
[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					5,000
[101-26-000] Special events	T-shirts, prizes, toys, decor					3,750
[101-26-000] Fitness	Music, prizes, equipment					1,000
[101-26-000] Uniforms	Staff shirts, tanks					500
[101-26-000] Chemicals	Aquatic Center					55,000

**KETCHIKAN GATEWAY BOROUGH
FY 2022
101-26 RECREATION**

[101-26-000] Test kit supplies	Aquatic Center	2,000
[101-26-000] Swim supplies	Noodles, lesson supplies, fins	2,000
[101-26-000] Rescue equipment	Backboard, whistles, tubes, masks	2,500
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Total		108,400

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6012 COVID-19 PREVENTION SUPPLIES	159	0	2,400	0	0	0.0%
6020 DUES & PUBLICATIONS	12,063	9,815	8,055	9,395	(420)	(4.3%)

[Entity] Budget Detail Desc.	Note	Total
[101-26-000] Ketchikan Daily News	1 year subscription	165
[101-26-000] The Society of European Stage Authors & Composers (SESAC)	Music license agreement	600
[101-26-000] Broadcast Music, Inc. (BMI)	Music license agreement	318
[101-26-000] Motion Picture Licensing Corp (MPLC)	Movie license agreement	635
[101-26-000] American Society of Composers, Authors & Publishers (ASCAP)	Music license agreement	367
[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	4,250
[101-26-000] RecDesk	Variable surcharge	1,500
[101-26-000] Online Scheduler	Employee schedule software subscription	500
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Total		9,395

6030 PUBLISHING EXPENSE	5,288	8,700	8,700	8,700	0	0.0%
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[Entity] Budget Detail Desc.	Note	Total
[101-26-000] Ketchikan Daily News	Quarterly brochure	8,700
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Total		8,700

6032 BANKING FEES	8,880	12,400	8,000	8,000	(4,400)	(35.5%)
6070 POSTAGE EXPENSE	104	150	100	150	0	0.0%
6090 CONTRACTUAL SERVICES	72,892	105,950	60,000	61,450	(44,500)	(42.0%)

[Entity] Budget Detail Desc.	Note	Total
[101-26-000] Fitness classes	Martial arts, yoga, personal training, dance, wrestling	57,200
[101-26-000] DEC water testing	Monthly pool water tests	4,250
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Total		61,450

6100 INSURANCE	43,129	48,287	49,190	50,000	1,713	3.5%
6110 MEDICAL EXPENSE	528	1,000	700	1,020	20	2.0%
6150 FINES & PENALTIES	13	0	0	0	0	0.0%
6310 ELECTRICITY	179,501	212,000	165,000	190,000	(22,000)	(10.4%)

[Entity] Budget Detail Desc.	Total
[101-26-000] Gateway Recreation Center	45,000

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-26 RECREATION

[101-26-000] Gateway Aquatic Center	145,000
Total	190,000

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6320 WATER	20,863	20,863	20,863	20,864	1	0.0%

[Entity] Budget Detail Desc.	Total
[101-26-000] Gateway Recreation Center	8,304
[101-26-000] Gateway Aquatic Center	12,560
Total	20,864

6330 TELEPHONE	5,190	5,640	6,700	7,218	1,578	28.0%
6331 LONG DISTANCE	117	0	0	152	152	0.0%
6340 SEWER	19,395	19,396	19,396	19,396	0	0.0%

[Entity] Budget Detail Desc.	Total
[101-26-000] Gateway Recreation Center	7,703
[101-26-000] Gateway Aquatic Center	11,693
Total	19,396

6350 LANDFILL FEES	15	150	200	150	0	0.0%
6430 BUILDING MAINTENANCE	106,578	65,000	70,000	65,000	0	0.0%

[Entity] Budget Detail Desc.	Note	Total
[101-26-000] General building maintenance	Supplies, inspections, servicing, gym floor resurfacing	65,000
Total		65,000

6431 HEATING FUEL	163,244	200,000	175,000	200,000	0	0.0%
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[Entity] Budget Detail Desc.	Total
[101-26-000] Gateway Recreation Center	65,000
[101-26-000] Gateway Aquatic Center	135,000
Total	200,000

6450 EQUIPMENT MAINTENANCE	327	0	0	0	0	0.0%
6460 VEHICLE MAINTENANCE	57	100	0	100	0	0.0%
6461 VEHICLE FUEL & OIL	1,118	1,000	1,000	1,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,356	5,700	5,700	5,200	(500)	(8.8%)

[Entity] Budget Detail Desc.	Total
[101-26-000] Water Rescue Manikins	4,000
[101-26-000] Folding Tables	1,200
Total	5,200

OPERATING EXPENSES	2,341,867	2,575,877	2,482,599	2,497,297	(78,580)	(3.1%)
TOTAL APPROPRIATIONS	2,341,867	2,575,877	2,482,599	2,497,297	(78,580)	(3.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-27 PUBLIC WORKS

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	466,067	491,730	491,730	508,740	17,010	3.5%
5110 OVERTIME PAY	1,127	2,500	2,592	2,500	0	0.0%
5120 TEMPORARY PAY	40,010	40,020	40,520	40,520	500	1.2%
5200 TAXES/BENEFITS	330,635	374,499	367,822	386,704	12,205	3.3%
5300 TRAVEL & TRAINING	36	100	100	600	500	500.0%
5400 UNIFORM ALLOWANCE	1,218	1,500	1,500	1,500	0	0.0%
6010 SUPPLIES	403	500	2,000	1,000	500	100.0%
6011 OPERATING SUPPLIES	17,657	13,450	14,200	13,700	250	1.9%
6012 COVID-19 PREVENTION SUPPLIES	8	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	78	0	0	0	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	50	100	100	100	0	0.0%
6060 RENTALS	0	4,000	4,000	4,000	0	0.0%
6070 POSTAGE EXPENSE	0	100	100	100	0	0.0%
6080 PROFESSIONAL SERVICES	1,500	5,000	5,000	5,000	0	0.0%
6085 LICENSES/FEES/PERMITS	760	1,550	1,550	2,050	500	32.3%
6090 CONTRACTUAL SERVICES	29,492	53,739	53,739	57,236	3,497	6.5%
6100 INSURANCE	7,185	9,150	9,361	10,522	1,372	15.0%
6110 MEDICAL EXPENSE	249	1,300	1,348	1,300	0	0.0%
6310 ELECTRICITY	22,681	22,900	20,515	20,515	(2,385)	(10.4%)
6312 ELECTRICITY - STREET LIGHTS	1,436	1,664	1,602	1,602	(62)	(3.7%)
6320 WATER	11,317	16,650	8,483	11,483	(5,167)	(31.0%)
6330 TELEPHONE	2,200	2,750	4,120	4,120	1,370	49.8%
6331 LONG DISTANCE	45	100	100	100	0	0.0%
6340 SEWER	9,991	13,235	7,649	11,235	(2,000)	(15.1%)
6350 LANDFILL FEES	9,576	8,800	8,803	9,000	200	2.3%
6360 UTILITES	0	0	1,725	1,725	1,725	0.0%
6420 FIELD MAINTENANCE	11,857	20,000	20,000	20,000	0	0.0%
6421 PARKS MAINTENANCE	1,496	3,000	3,000	5,000	2,000	66.7%
6430 BUILDING MAINTENANCE	10,913	12,500	13,500	13,000	500	4.0%
6431 HEATING FUEL	562	500	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	2,283	2,500	2,500	3,000	500	20.0%
6460 VEHICLE MAINTENANCE	4,014	10,000	10,000	10,000	0	0.0%
6461 VEHICLE FUEL & OIL	9,816	16,500	16,500	16,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	5,404	7,500	7,500	7,500	0	0.0%
6530 EQUIPMENT PURCHASE	1,520	0	0	0	0	0.0%
OPERATING EXPENSES	1,001,587	1,137,837	1,122,159	1,170,852	33,014	2.9%
6650 TRANSFERS OUT - RENT	14,210	14,227	14,227	12,374	(1,853)	(13.0%)
NON OPERATING EXPENSES	14,210	14,227	14,227	12,374	(1,853)	(13.0%)
TOTAL APPROPRIATIONS	1,015,797	1,152,064	1,136,386	1,183,226	31,161	2.7%



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KETCHIKAN GATEWAY BOROUGH
FY 2022
101-27-001 PUBLIC WORKS MAINTENANCE

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	45,441	49,616	49,616	50,596	980	2.0%
5110 OVERTIME PAY	0	0	92	0	0	0.0%
5120 TEMPORARY PAY	320	500	1,000	1,000	500	100.0%
5200 TAXES/BENEFITS	28,719	32,512	32,512	32,730	219	0.7%
5300 TRAVEL & TRAINING	0	0	0	200	200	0.0%
5400 UNIFORM ALLOWANCE	318	300	300	300	0	0.0%
6010 SUPPLIES	52	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	653	750	1,500	1,000	250	33.3%
6090 CONTRACTUAL SERVICES	1,500	0	0	0	0	0.0%
6100 INSURANCE	1,050	2,022	2,233	2,325	303	15.0%
6110 MEDICAL EXPENSE	0	750	750	750	0	0.0%
6310 ELECTRICITY	4,696	1,200	2,515	2,515	1,315	109.6%
6320 WATER	181	150	483	483	333	222.0%
6330 TELEPHONE	300	300	740	740	440	146.7%
6340 SEWER	168	135	449	449	314	232.6%
6350 LANDFILL FEES	3,912	300	300	500	200	66.7%
6430 BUILDING MAINTENANCE	372	1,000	2,000	1,500	500	50.0%
6450 EQUIPMENT MAINTENANCE	93	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	1,233	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	968	2,000	2,000	2,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,873	2,000	2,000	2,000	0	0.0%
6530 EQUIPMENT PURCHASE	1,520	0	0	0	0	0.0%
OPERATING EXPENSES	93,370	96,035	100,990	101,589	5,554	5.8%
TOTAL APPROPRIATIONS	93,370	96,035	100,990	101,589	5,554	5.8%

**KETCHIKAN GATEWAY BOROUGH
FY 2022
101-27-001 PUBLIC WORKS MAINTENANCE**

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	45,441	49,616	49,616	50,596	980	2.0%
5110 OVERTIME PAY	0	0	92	0	0	0.0%
5120 TEMPORARY PAY	320	500	1,000	1,000	500	100.0%
5200 TAXES/BENEFITS	28,719	32,512	32,512	32,730	219	0.7%
5300 TRAVEL & TRAINING	0	0	0	200	200	0.0%
5400 UNIFORM ALLOWANCE	318	300	300	300	0	0.0%
6010 SUPPLIES	52	500	500	500	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-001] Key Supplies			500			
Total			500			
6011 OPERATING SUPPLIES	653	750	1,500	1,000	250	33.3%
6090 CONTRACTUAL SERVICES	1,500	0	0	0	0	0.0%
6100 INSURANCE	1,050	2,022	2,233	2,325	303	15.0%
6110 MEDICAL EXPENSE	0	750	750	750	0	0.0%
6310 ELECTRICITY	4,696	1,200	2,515	2,515	1,315	109.6%
[Entity] Budget Detail Desc.			Total			
[101-27-001] Maintenance Building			2,515			
Total			2,515			
6320 WATER	181	150	483	483	333	222.0%
[Entity] Budget Detail Desc.			Total			
[101-27-001] Maintenance Building			483			
Total			483			
6330 TELEPHONE	300	300	740	740	440	146.7%
[Entity] Budget Detail Desc.			Total			
[101-27-001] Cell Phone			740			
Total			740			
6340 SEWER	168	135	449	449	314	232.6%
[Entity] Budget Detail Desc.			Total			
[101-27-001] Maintenance Building			449			
Total			449			
6350 LANDFILL FEES	3,912	300	300	500	200	66.7%
6430 BUILDING MAINTENANCE	372	1,000	2,000	1,500	500	50.0%
6450 EQUIPMENT MAINTENANCE	93	500	500	500	0	0.0%
6460 VEHICLE MAINTENANCE	1,233	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	968	2,000	2,000	2,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,873	2,000	2,000	2,000	0	0.0%
6530 EQUIPMENT PURCHASE	1,520	0	0	0	0	0.0%
OPERATING EXPENSES	93,370	96,035	100,990	101,589	5,554	5.8%
TOTAL APPROPRIATIONS	93,370	96,035	100,990	101,589	5,554	5.8%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-27-002 PUBLIC WORKS PARKS

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	92,511	68,779	68,779	79,848	11,069	16.1%
5110 OVERTIME PAY	235	1,000	1,000	1,000	0	0.0%
5120 TEMPORARY PAY	25,499	19,760	19,760	19,760	0	0.0%
5200 TAXES/BENEFITS	72,398	53,098	53,098	60,544	7,446	14.0%
5300 TRAVEL & TRAINING	0	100	100	200	100	100.0%
5400 UNIFORM ALLOWANCE	600	600	600	600	0	0.0%
6010 SUPPLIES	174	0	1,000	0	0	0.0%
6011 OPERATING SUPPLIES	10,145	8,200	8,200	8,200	0	0.0%
6090 CONTRACTUAL SERVICES	6,600	0	0	3,000	3,000	0.0%
6100 INSURANCE	2,626	3,082	3,082	3,544	462	15.0%
6110 MEDICAL EXPENSE	249	400	400	400	0	0.0%
6310 ELECTRICITY	2,711	4,200	3,000	3,000	(1,200)	(28.6%)
6320 WATER	1,986	3,500	2,000	2,000	(1,500)	(42.9%)
6330 TELEPHONE	300	450	1,380	1,380	930	206.7%
6340 SEWER	1,381	1,600	1,700	1,786	186	11.6%
6350 LANDFILL FEES	4,237	6,000	6,000	6,000	0	0.0%
6360 UTILITES	0	0	1,725	1,725	1,725	0.0%
6421 PARKS MAINTENANCE	1,496	3,000	3,000	5,000	2,000	66.7%
6430 BUILDING MAINTENANCE	1,513	3,000	3,000	3,000	0	0.0%
6431 HEATING FUEL	405	500	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	999	1,000	1,000	1,500	500	50.0%
6460 VEHICLE MAINTENANCE	2,008	4,000	4,000	4,000	0	0.0%
6461 VEHICLE FUEL & OIL	6,036	8,500	8,500	8,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,447	1,500	1,500	1,500	0	0.0%
OPERATING EXPENSES	237,556	192,269	193,324	216,986	24,717	12.9%
TOTAL APPROPRIATIONS	237,556	192,269	193,324	216,986	24,717	12.9%

**KETCHIKAN GATEWAY BOROUGH
FY 2022
101-27-002 PUBLIC WORKS PARKS**

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	92,511	68,779	68,779	79,848	11,069	16.1%
5110 OVERTIME PAY	235	1,000	1,000	1,000	0	0.0%
5120 TEMPORARY PAY	25,499	19,760	19,760	19,760	0	0.0%
5200 TAXES/BENEFITS	72,398	53,098	53,098	60,544	7,446	14.0%
5300 TRAVEL & TRAINING	0	100	100	200	100	100.0%
5400 UNIFORM ALLOWANCE	600	600	600	600	0	0.0%
6010 SUPPLIES	174	0	1,000	0	0	0.0%
6011 OPERATING SUPPLIES	10,145	8,200	8,200	8,200	0	0.0%
6090 CONTRACTUAL SERVICES	6,600	0	0	3,000	3,000	0.0%
6100 INSURANCE	2,626	3,082	3,082	3,544	462	15.0%
6110 MEDICAL EXPENSE	249	400	400	400	0	0.0%
6310 ELECTRICITY	2,711	4,200	3,000	3,000	(1,200)	(28.6%)
6320 WATER	1,986	3,500	2,000	2,000	(1,500)	(42.9%)
6330 TELEPHONE	300	450	1,380	1,380	930	206.7%
6340 SEWER	1,381	1,600	1,700	1,786	186	11.6%
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] City Park	\$56.16 per month					674
[101-27-002] Alder Park	\$92.66 per month					1,112
Total						1,786
6350 LANDFILL FEES	4,237	6,000	6,000	6,000	0	0.0%
6360 UTILITES	0	0	1,725	1,725	1,725	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-27-002] Utilities	1/3 shared cost Maintenance Building					1,725
Total						1,725
6421 PARKS MAINTENANCE	1,496	3,000	3,000	5,000	2,000	66.7%
6430 BUILDING MAINTENANCE	1,513	3,000	3,000	3,000	0	0.0%
6431 HEATING FUEL	405	500	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	999	1,000	1,000	1,500	500	50.0%
6460 VEHICLE MAINTENANCE	2,008	4,000	4,000	4,000	0	0.0%
6461 VEHICLE FUEL & OIL	6,036	8,500	8,500	8,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	3,447	1,500	1,500	1,500	0	0.0%
OPERATING EXPENSES	237,556	192,269	193,324	216,986	24,717	12.9%
TOTAL APPROPRIATIONS	237,556	192,269	193,324	216,986	24,717	12.9%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-27-003 PUBLIC WORKS FIELDS

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	90,334	93,782	93,782	84,508	(9,274)	(9.9%)
5110 OVERTIME PAY	892	1,500	1,500	1,500	0	0.0%
5120 TEMPORARY PAY	14,191	19,760	19,760	19,760	0	0.0%
5200 TAXES/BENEFITS	64,884	72,370	72,371	64,389	(7,982)	(11.0%)
5300 TRAVEL & TRAINING	0	0	0	200	200	0.0%
5400 UNIFORM ALLOWANCE	300	600	600	600	0	0.0%
6010 SUPPLIES	151	0	500	500	500	0.0%
6011 OPERATING SUPPLIES	5,499	3,000	3,000	3,000	0	0.0%
6012 COVID-19 PREVENTION SUPPLIES	8	0	0	0	0	0.0%
6060 RENTALS	0	4,000	4,000	4,000	0	0.0%
6085 LICENSES/FEES/PERMITS	760	1,500	1,500	2,000	500	33.3%
6090 CONTRACTUAL SERVICES	117	2,000	2,000	2,000	0	0.0%
6100 INSURANCE	2,961	3,434	3,434	3,949	515	15.0%
6110 MEDICAL EXPENSE	0	150	150	150	0	0.0%
6310 ELECTRICITY	15,274	17,500	15,000	15,000	(2,500)	(14.3%)
6312 ELECTRICITY - STREET LIGHTS	1,436	1,664	1,602	1,602	(62)	(3.7%)
6320 WATER	9,149	13,000	6,000	9,000	(4,000)	(30.8%)
6330 TELEPHONE	430	500	500	500	0	0.0%
6340 SEWER	8,442	11,500	5,500	9,000	(2,500)	(21.7%)
6350 LANDFILL FEES	1,427	2,500	2,503	2,500	0	0.0%
6420 FIELD MAINTENANCE	11,857	20,000	20,000	20,000	0	0.0%
6430 BUILDING MAINTENANCE	9,027	8,500	8,500	8,500	0	0.0%
6431 HEATING FUEL	157	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,190	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	686	3,000	3,000	3,000	0	0.0%
6461 VEHICLE FUEL & OIL	2,087	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	85	4,000	4,000	4,000	0	0.0%
OPERATING EXPENSES	241,345	290,261	275,202	265,658	(24,603)	(8.5%)
TOTAL APPROPRIATIONS	241,345	290,261	275,202	265,658	(24,603)	(8.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-27-003 PUBLIC WORKS FIELDS

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	90,334	93,782	93,782	84,508	(9,274)	(9.9%)
5110 OVERTIME PAY	892	1,500	1,500	1,500	0	0.0%
5120 TEMPORARY PAY	14,191	19,760	19,760	19,760	0	0.0%
5200 TAXES/BENEFITS	64,884	72,370	72,371	64,389	(7,982)	(11.0%)
5300 TRAVEL & TRAINING	0	0	0	200	200	0.0%
5400 UNIFORM ALLOWANCE	300	600	600	600	0	0.0%
6010 SUPPLIES	151	0	500	500	500	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-003] Safety Supplies						500
Total						500
6011 OPERATING SUPPLIES	5,499	3,000	3,000	3,000	0	0.0%
6012 COVID-19 PREVENTION SUPPLIES	8	0	0	0	0	0.0%
6060 RENTALS	0	4,000	4,000	4,000	0	0.0%
6085 LICENSES/FEES/PERMITS	760	1,500	1,500	2,000	500	33.3%
[Entity] Budget Detail Desc.			Note Total			
[101-27-003] Food handler permits						600
[101-27-003] Annual recertification fire suppression units						1,400
Total						2,000
6090 CONTRACTUAL SERVICES	117	2,000	2,000	2,000	0	0.0%
6100 INSURANCE	2,961	3,434	3,434	3,949	515	15.0%
6110 MEDICAL EXPENSE	0	150	150	150	0	0.0%
6310 ELECTRICITY	15,274	17,500	15,000	15,000	(2,500)	(14.3%)
6312 ELECTRICITY - STREET LIGHTS	1,436	1,664	1,602	1,602	(62)	(3.7%)
[Entity] Budget Detail Desc.			Note Total			
[101-27-003] Dudley Field parking lot lights						1,602
Total						1,602
6320 WATER	9,149	13,000	6,000	9,000	(4,000)	(30.8%)
6330 TELEPHONE	430	500	500	500	0	0.0%
6340 SEWER	8,442	11,500	5,500	9,000	(2,500)	(21.7%)
6350 LANDFILL FEES	1,427	2,500	2,503	2,500	0	0.0%
6420 FIELD MAINTENANCE	11,857	20,000	20,000	20,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-003] Sand, chalk, fence repair supplies, etc.						20,000
Total						20,000
6430 BUILDING MAINTENANCE	9,027	8,500	8,500	8,500	0	0.0%
6431 HEATING FUEL	157	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	1,190	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	686	3,000	3,000	3,000	0	0.0%
6461 VEHICLE FUEL & OIL	2,087	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	85	4,000	4,000	4,000	0	0.0%
OPERATING EXPENSES	241,345	290,261	275,202	265,658	(24,603)	(8.5%)
TOTAL APPROPRIATIONS	241,345	290,261	275,202	265,658	(24,603)	(8.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-27-004 PUBLIC WORKS ADMINISTRATION

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	237,782	279,553	279,553	293,788	14,235	5.1%
5200 TAXES/BENEFITS	164,634	216,519	209,841	229,041	12,522	5.8%
5300 TRAVEL & TRAINING	36	0	0	0	0	0.0%
6010 SUPPLIES	26	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	1,360	1,500	1,500	1,500	0	0.0%
6020 DUES & PUBLICATIONS	78	0	0	0	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	50	100	100	100	0	0.0%
6070 POSTAGE EXPENSE	0	100	100	100	0	0.0%
6080 PROFESSIONAL SERVICES	1,500	5,000	5,000	5,000	0	0.0%
6085 LICENSES/FEES/PERMITS	0	50	50	50	0	0.0%
6090 CONTRACTUAL SERVICES	21,276	51,739	51,739	52,236	497	1.0%
6100 INSURANCE	547	612	612	704	92	15.0%
6110 MEDICAL EXPENSE	0	0	48	0	0	0.0%
6330 TELEPHONE	1,170	1,500	1,500	1,500	0	0.0%
6331 LONG DISTANCE	45	100	100	100	0	0.0%
6460 VEHICLE MAINTENANCE	87	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	725	1,000	1,000	1,000	0	0.0%
OPERATING EXPENSES	429,316	559,272	552,643	586,619	27,346	4.9%
6650 TRANSFERS OUT - RENT	14,210	14,227	14,227	12,374	(1,853)	(13.0%)
NON OPERATING EXPENSES	14,210	14,227	14,227	12,374	(1,853)	(13.0%)
TOTAL APPROPRIATIONS	443,526	573,499	566,870	598,993	25,493	4.4%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-27-004 PUBLIC WORKS ADMINISTRATION

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	237,782	279,553	279,553	293,788	14,235	5.1%
5200 TAXES/BENEFITS	164,634	216,519	209,841	229,041	12,522	5.8%
5300 TRAVEL & TRAINING	36	0	0	0	0	0.0%
6010 SUPPLIES	26	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	1,360	1,500	1,500	1,500	0	0.0%
6020 DUES & PUBLICATIONS	78	0	0	0	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	50	100	100	100	0	0.0%
6070 POSTAGE EXPENSE	0	100	100	100	0	0.0%
6080 PROFESSIONAL SERVICES	1,500	5,000	5,000	5,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[101-27-004] Borough Engineer Services			5,000			
Total			5,000			
6085 LICENSES/FEES/PERMITS	0	50	50	50	0	0.0%
6090 CONTRACTUAL SERVICES	21,276	51,739	51,739	52,236	497	1.0%
[Entity] Budget Detail Desc.			Total			
[101-27-004] Janitorial			2,236			
[101-27-004] Junk Vehicle Contract			50,000			
Total			52,236			
6100 INSURANCE	547	612	612	704	92	15.0%
6110 MEDICAL EXPENSE	0	0	48	0	0	0.0%
6330 TELEPHONE	1,170	1,500	1,500	1,500	0	0.0%
6331 LONG DISTANCE	45	100	100	100	0	0.0%
6460 VEHICLE MAINTENANCE	87	1,500	1,500	1,500	0	0.0%
6461 VEHICLE FUEL & OIL	725	1,000	1,000	1,000	0	0.0%
OPERATING EXPENSES	429,316	559,272	552,643	586,619	27,346	4.9%
6650 TRANSFERS OUT - RENT	14,210	14,227	14,227	12,374	(1,853)	(13.0%)
NON OPERATING EXPENSES	14,210	14,227	14,227	12,374	(1,853)	(13.0%)
TOTAL APPROPRIATIONS	443,526	573,499	566,870	598,993	25,493	4.4%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-30-000 PLANNING

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	326,057	335,980	333,073	338,628	2,648	0.8%
5110 OVERTIME PAY	5,266	5,000	5,000	5,000	0	0.0%
5150 PLANNING COMMISSION FEES	3,701	4,500	4,500	4,500	0	0.0%
5200 TAXES/BENEFITS	260,842	295,706	281,488	305,829	10,123	3.4%
5300 TRAVEL & TRAINING	4,241	3,500	3,000	3,500	0	0.0%
6010 SUPPLIES	2,074	4,000	2,500	4,000	0	0.0%
6020 DUES & PUBLICATIONS	3,332	3,820	3,860	3,880	60	1.6%
6030 PUBLISHING EXPENSE	1,156	4,500	4,000	4,500	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	625	2,000	1,000	2,000	0	0.0%
6040 COMMUNITY PROMOTION	0	500	0	500	0	0.0%
6045 MEETING/TRAINING FOOD	487	850	850	850	0	0.0%
6070 POSTAGE EXPENSE	3,891	4,000	3,500	4,000	0	0.0%
6090 CONTRACTUAL SERVICES	2,844	4,569	4,569	6,358	1,789	39.2%
6100 INSURANCE	0	511	511	515	4	0.8%
6330 TELEPHONE	1,331	850	850	2,184	1,334	156.9%
6331 LONG DISTANCE	150	300	300	300	0	0.0%
6460 VEHICLE MAINTENANCE	0	1,000	250	1,000	0	0.0%
6461 VEHICLE FUEL & OIL	0	500	0	500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	440	2,000	1,000	2,000	0	0.0%
OPERATING EXPENSES	616,439	674,086	650,251	690,044	15,958	2.4%
6650 TRANSFERS OUT - RENT	35,736	35,777	35,777	34,109	(1,668)	(4.7%)
NON OPERATING EXPENSES	35,736	35,777	35,777	34,109	(1,668)	(4.7%)
TOTAL APPROPRIATIONS	652,175	709,863	686,028	724,153	14,290	2.0%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-30-000 PLANNING

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	326,057	335,980	333,073	338,628	2,648	0.8%
5110 OVERTIME PAY	5,266	5,000	5,000	5,000	0	0.0%
5150 PLANNING COMMISSION FEES	3,701	4,500	4,500	4,500	0	0.0%
5200 TAXES/BENEFITS	260,842	295,706	281,488	305,829	10,123	3.4%
5300 TRAVEL & TRAINING	4,241	3,500	3,000	3,500	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-30-000] All Staff Members	Virtual Conferences and Trainings					2,500
[101-30-000] American Planning Conference	Virtual					400
[101-30-000] AML Conference	Virtual					200
[101-30-000] ATIA Conference	Virtual					100
[101-30-000] Alaska Planning Conference	Virtual					300
Total						3,500
6010 SUPPLIES	2,074	4,000	2,500	4,000	0	0.0%
6020 DUES & PUBLICATIONS	3,332	3,820	3,860	3,880	60	1.6%
[Entity] Budget Detail Desc.	Note					Total
[101-30-000] APA Dues						2,600
[101-30-000] ASFPM Membership	Floodplain Association					165
[101-30-000] Floodplain Certification						120
[101-30-000] ICMA						200
[101-30-000] SEABIA						500
[101-30-000] ATIA						125
[101-30-000] KDN						170
Total						3,880
6030 PUBLISHING EXPENSE	1,156	4,500	4,000	4,500	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	625	2,000	1,000	2,000	0	0.0%
6040 COMMUNITY PROMOTION	0	500	0	500	0	0.0%
[Entity] Budget Detail Desc.						Total
[101-30-000] SEABIA Expo						500
Total						500
6045 MEETING/TRAINING FOOD	487	850	850	850	0	0.0%
6070 POSTAGE EXPENSE	3,891	4,000	3,500	4,000	0	0.0%
6090 CONTRACTUAL SERVICES	2,844	4,569	4,569	6,358	1,789	39.2%
[Entity] Budget Detail Desc.						Total
[101-30-000] Janitorial						6,163
[101-30-000] Simplifile License						195
Total						6,358
6100 INSURANCE	0	511	511	515	4	0.8%
[Entity] Budget Detail Desc.	Note					Total
[101-30-000] Insurance	Split with Assessment					500
[101-30-000] Broker Fee	Split with Assessment					15
Total						515

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-30-000 PLANNING

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6330 TELEPHONE	1,331	850	850	2,184	1,334	156.9%
[Entity] Budget Detail Desc.			Total			
[101-30-000] Director Cell Phone			850			
[101-30-000] Director Remote-Work Data Line			1,334			
Total			2,184			
6331 LONG DISTANCE	150	300	300	300	0	0.0%
6460 VEHICLE MAINTENANCE	0	1,000	250	1,000	0	0.0%
6461 VEHICLE FUEL & OIL	0	500	0	500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	440	2,000	1,000	2,000	0	0.0%
OPERATING EXPENSES	616,439	674,086	650,251	690,044	15,958	2.4%
6650 TRANSFERS OUT - RENT	35,736	35,777	35,777	34,109	(1,668)	(4.7%)
NON OPERATING EXPENSES	35,736	35,777	35,777	34,109	(1,668)	(4.7%)
TOTAL APPROPRIATIONS	652,175	709,863	686,028	724,153	14,290	2.0%



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KETCHIKAN GATEWAY BOROUGH
FY 2022
101-31-000 TRANSIT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	772,081	858,975	830,000	918,962	59,987	7.0%
5110 OVERTIME PAY	31,011	20,000	19,000	20,000	0	0.0%
5120 TEMPORARY PAY	112,108	71,000	28,000	70,000	(1,000)	(1.4%)
5160 CALL OUT PAY	0	0	500	0	0	0.0%
5200 TAXES/BENEFITS	681,769	925,165	878,906	983,934	58,769	6.4%
5300 TRAVEL & TRAINING	20	1,500	2,800	800	(700)	(46.7%)
5400 UNIFORM ALLOWANCE	240	3,000	2,550	2,100	(900)	(30.0%)
6010 SUPPLIES	1,377	1,000	1,000	600	(400)	(40.0%)
6011 OPERATING SUPPLIES	4,869	4,500	21,000	8,000	3,500	77.8%
6012 COVID-19 PREVENTION SUPPLIES	18,891	0	11,500	8,000	8,000	0.0%
6015 BOOKS & SOFTWARE	4,058	4,200	4,200	4,000	(200)	(4.8%)
6020 DUES & PUBLICATIONS	3,110	2,300	1,850	2,300	0	0.0%
6030 PUBLISHING EXPENSE	2,332	2,500	2,050	2,500	0	0.0%
6032 BANKING FEES	0	0	850	0	0	0.0%
6040 COMMUNITY PROMOTION	0	1,000	1,000	1,500	500	50.0%
6070 POSTAGE EXPENSE	28	150	50	150	0	0.0%
6080 PROFESSIONAL SERVICES	3,351	32,000	32,000	0	(32,000)	(100.0%)
6090 CONTRACTUAL SERVICES	354,137	366,625	366,500	417,525	50,900	13.9%
6100 INSURANCE	38,526	45,678	40,000	40,000	(5,678)	(12.4%)
6110 MEDICAL EXPENSE	160	0	0	0	0	0.0%
6310 ELECTRICITY	11,053	11,000	8,100	9,300	(1,700)	(15.5%)
6320 WATER	1,932	2,300	1,800	2,100	(200)	(8.7%)
6330 TELEPHONE	11,465	13,000	10,700	10,520	(2,480)	(19.1%)
6331 LONG DISTANCE	178	200	200	140	(60)	(30.0%)
6340 SEWER	1,786	1,800	1,650	1,800	0	0.0%
6350 LANDFILL FEES	168	100	100	100	0	0.0%
6430 BUILDING MAINTENANCE	12,834	10,000	10,400	10,000	0	0.0%
6431 HEATING FUEL	2,996	3,500	3,300	6,000	2,500	71.4%
6450 EQUIPMENT MAINTENANCE	7,919	32,000	6,800	7,000	(25,000)	(78.1%)
6460 VEHICLE MAINTENANCE	104,664	100,000	145,000	135,000	35,000	35.0%
6461 VEHICLE FUEL & OIL	142,645	130,000	95,000	100,000	(30,000)	(23.1%)
6525 SMALL EQUIPMENT PURCHASES	4,884	5,000	5,000	5,000	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	107,910	0	0	(107,910)	(100.0%)
OPERATING EXPENSES	2,330,591	2,756,403	2,531,806	2,767,331	10,928	0.4%
TOTAL APPROPRIATIONS	2,330,591	2,756,403	2,531,806	2,767,331	10,928	0.4%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-31-000 TRANSIT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	772,081	858,975	830,000	918,962	59,987	7.0%
5110 OVERTIME PAY	31,011	20,000	19,000	20,000	0	0.0%
5120 TEMPORARY PAY	112,108	71,000	28,000	70,000	(1,000)	(1.4%)
5160 CALL OUT PAY	0	0	500	0	0	0.0%
5200 TAXES/BENEFITS	681,769	925,165	878,906	983,934	58,769	6.4%
5300 TRAVEL & TRAINING	20	1,500	2,800	800	(700)	(46.7%)
5400 UNIFORM ALLOWANCE	240	3,000	2,550	2,100	(900)	(30.0%)
6010 SUPPLIES	1,377	1,000	1,000	600	(400)	(40.0%)
6011 OPERATING SUPPLIES	4,869	4,500	21,000	8,000	3,500	77.8%
6012 COVID-19 PREVENTION SUPPLIES	18,891	0	11,500	8,000	8,000	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-31-000] PPE / Cleaning	Individually wrapped masks, hand sanitizer, wipes, spray disinfectant					8,000
Total						8,000
6015 BOOKS & SOFTWARE	4,058	4,200	4,200	4,000	(200)	(4.8%)
6020 DUES & PUBLICATIONS	3,110	2,300	1,850	2,300	0	0.0%
6030 PUBLISHING EXPENSE	2,332	2,500	2,050	2,500	0	0.0%
6032 BANKING FEES	0	0	850	0	0	0.0%
6040 COMMUNITY PROMOTION	0	1,000	1,000	1,500	500	50.0%
6070 POSTAGE EXPENSE	28	150	50	150	0	0.0%
6080 PROFESSIONAL SERVICES	3,351	32,000	32,000	0	(32,000)	(100.0%)
6090 CONTRACTUAL SERVICES	354,137	366,625	366,500	417,525	50,900	13.9%
[Entity] Budget Detail Desc.	Note					Total
[101-31-000] Paratransit CCS	Includes an increase to \$18.00/hour for drivers and Pond Reef extension					395,000
[101-31-000] Everbridge Nixle	Emergency management communications					525
[101-31-000] Janitorial						9,000
[101-31-000] DoubleMap						9,500
[101-31-000] Tongass Substance Screening	DOT required testing					1,800
[101-31-000] Trillium	GTFS Manager and Google Alerts					1,700
Total						417,525
6100 INSURANCE	38,526	45,678	40,000	40,000	(5,678)	(12.4%)
6110 MEDICAL EXPENSE	160	0	0	0	0	0.0%
6310 ELECTRICITY	11,053	11,000	8,100	9,300	(1,700)	(15.5%)
6320 WATER	1,932	2,300	1,800	2,100	(200)	(8.7%)
6330 TELEPHONE	11,465	13,000	10,700	10,520	(2,480)	(19.1%)
6331 LONG DISTANCE	178	200	200	140	(60)	(30.0%)
6340 SEWER	1,786	1,800	1,650	1,800	0	0.0%
6350 LANDFILL FEES	168	100	100	100	0	0.0%
6430 BUILDING MAINTENANCE	12,834	10,000	10,400	10,000	0	0.0%
6431 HEATING FUEL	2,996	3,500	3,300	6,000	2,500	71.4%
6450 EQUIPMENT MAINTENANCE	7,919	32,000	6,800	7,000	(25,000)	(78.1%)
6460 VEHICLE MAINTENANCE	104,664	100,000	145,000	135,000	35,000	35.0%
6461 VEHICLE FUEL & OIL	142,645	130,000	95,000	100,000	(30,000)	(23.1%)
6525 SMALL EQUIPMENT PURCHASES	4,884	5,000	5,000	5,000	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	107,910	0	0	(107,910)	(100.0%)
OPERATING EXPENSES	2,330,591	2,756,403	2,531,806	2,767,331	10,928	0.4%
TOTAL APPROPRIATIONS	2,330,591	2,756,403	2,531,806	2,767,331	10,928	0.4%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-32-000 CODE ENFORCEMENT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	83,894	67,301	50,472	55,663	(11,638)	(17.3%)
5110 OVERTIME PAY	0	0	179	0	0	0.0%
5200 TAXES/BENEFITS	46,965	61,858	44,725	56,087	(5,771)	(9.3%)
6010 SUPPLIES	32	0	400	100	100	0.0%
6090 CONTRACTUAL SERVICES	513	726	726	933	207	28.5%
6100 INSURANCE	504	562	562	562	0	0.0%
6330 TELEPHONE	250	300	780	780	480	160.0%
6460 VEHICLE MAINTENANCE	1,219	1,200	900	1,100	(100)	(8.3%)
6461 VEHICLE FUEL & OIL	322	500	500	500	0	0.0%
OPERATING EXPENSES	133,698	132,447	99,244	115,725	(16,722)	(12.6%)
6650 TRANSFERS OUT - RENT	5,931	5,938	5,938	5,165	(773)	(13.0%)
NON OPERATING EXPENSES	5,931	5,938	5,938	5,165	(773)	(13.0%)
TOTAL APPROPRIATIONS	139,629	138,385	105,182	120,890	(17,495)	(12.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-32-000 CODE ENFORCEMENT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	83,894	67,301	50,472	55,663	(11,638)	(17.3%)
5110 OVERTIME PAY	0	0	179	0	0	0.0%
5200 TAXES/BENEFITS	46,965	61,858	44,725	56,087	(5,771)	(9.3%)
6010 SUPPLIES	32	0	400	100	100	0.0%
6090 CONTRACTUAL SERVICES	513	726	726	933	207	28.5%
[Entity] Budget Detail Desc.			Total			
[101-32-000] Janitorial						933
Total						933
6100 INSURANCE	504	562	562	562	0	0.0%
6330 TELEPHONE	250	300	780	780	480	160.0%
6460 VEHICLE MAINTENANCE	1,219	1,200	900	1,100	(100)	(8.3%)
6461 VEHICLE FUEL & OIL	322	500	500	500	0	0.0%
OPERATING EXPENSES	133,698	132,447	99,244	115,725	(16,722)	(12.6%)
6650 TRANSFERS OUT - RENT	5,931	5,938	5,938	5,165	(773)	(13.0%)
NON OPERATING EXPENSES	5,931	5,938	5,938	5,165	(773)	(13.0%)
TOTAL APPROPRIATIONS	139,629	138,385	105,182	120,890	(17,495)	(12.6%)

KETCHIKAN GATEWAY BOROUGH
 FY 2022
 101-35 GF GRANTS

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6090 CONTRACTUAL SERVICES	334,509	363,915	313,309	344,635	(19,280)	(5.3%)
OPERATING EXPENSES	334,509	363,915	313,309	344,635	(19,280)	(5.3%)
TOTAL APPROPRIATIONS	334,509	363,915	313,309	344,635	(19,280)	(5.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-35 GF GRANTS

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6090 CONTRACTUAL SERVICES	334,509	363,915	313,309	344,635	(19,280)	(5.3%)
[Entity] Budget Detail Desc.	Note					Total
[101-35-010] Ketchikan Area Arts & Humanities						25,000
[101-35-012] Ketchikan Kanayama Exchange Program						17,325
[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						25,000
[101-35-018] Love in Action						10,000
[101-35-019] Ketchikan Youth Court						4,800
[101-35-020] Ketchikan Humane Society						5,000
[101-35-022] First City Players						20,000
[101-35-023] First City Homeless Services						30,000
[101-35-024] Ketchikan Wellness Coalition						16,725
[101-35-025] Rendezvous Senior Day Services						30,000
[101-35-030] Greater Ketchikan Chamber of Commerce						10,000
[101-35-031] UAS Testing Center						60,000
[101-35-038] Special Olympics Alaska - Ketchikan						5,000
[101-35-044] Historic Ketchikan						25,000
Total						344,635
OPERATING EXPENSES	334,509	363,915	313,309	344,635	(19,280)	(5.3%)
TOTAL APPROPRIATIONS	334,509	363,915	313,309	344,635	(19,280)	(5.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-36-000 NON-DEPARTMENTAL

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6205 EXCESS LIABILITY INSURANCE	154,994	157,998	154,801	181,698	23,700	15.0%
6220 WORKERS COMP INSURANCE	218,280	258,980	258,980	169,497	(89,483)	(34.6%)
6221 WORKERS COMP ALLOCATION	(218,280)	(258,980)	(258,980)	(169,497)	89,483	(34.6%)
6230 UNEMPLOYMENT INSURANCE (ESD)	30,081	72,748	72,748	72,754	6	0.0%
6231 UNEMPLOYMENT INSURANCE ALLOC	(30,081)	(72,748)	(72,748)	(72,754)	(6)	0.0%
PENSION	1,312,061	2,667,152	2,667,152	2,125,408	(541,744)	(20.3%)
6241 PENSION ALLOCATION	(1,312,061)	(2,458,988)	(2,458,988)	(2,125,408)	333,580	(13.6%)
6242 PENSION ALLOCATION - IBEW	0	(208,164)	(208,164)	0	208,164	(100.0%)
6250 SOCIAL SECURITY TAX (FICA)	576,004	436,091	436,091	549,213	113,121	25.9%
6251 SOCIAL SECURITY TAX ALLOCATION	(576,004)	(436,091)	(436,091)	(549,213)	(113,122)	25.9%
OPERATING EXPENSES	154,994	157,998	154,801	181,698	23,700	15.0%
TOTAL APPROPRIATIONS	154,994	157,998	154,801	181,698	23,700	15.0%



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KETCHIKAN GATEWAY BOROUGH
FY 2022
101-38-000 INTERFUND TRANSFERS

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
6606 TRANSFERS OUT - HOMESTEAD SA	9,993	9,993	9,993	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	185,604	185,604	185,604	0	0.0%
NON OPERATING EXPENSES	207,645	203,359	203,359	203,359	0	0.0%
TOTAL APPROPRIATIONS	207,645	203,359	203,359	203,359	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-38-000 INTERFUND TRANSFERS

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-38-000] Ambulance ferry fees						5,500
Total						5,500
6606 TRANSFERS OUT - HOMESTEAD SA	9,993	9,993	9,993	9,993	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[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%
[Entity] Budget Detail Desc.	Note					Total
[101-38-000] Esther Sheas 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%
[Entity] Budget Detail Desc.	Note					Total
[101-38-000] Esther Shea Field						555
[101-38-000] Rotary Beach						555
Total						1,110
6618 TRANSFERS OUT - LOCAL EDUCATION FU	189,890	185,604	185,604	185,604	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-38-000] In-kind services to school district						185,604
Total						185,604
NON OPERATING EXPENSES	207,645	203,359	203,359	203,359	0	0.0%
TOTAL APPROPRIATIONS	207,645	203,359	203,359	203,359	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-39-000 AUTOMATION

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	117,573	120,188	116,713	215,226	95,038	79.1%
5200 TAXES/BENEFITS	68,586	79,296	76,040	153,424	74,128	93.5%
5300 TRAVEL & TRAINING	1,502	4,000	3,000	4,000	0	0.0%
6010 SUPPLIES	5,031	5,500	3,500	5,500	0	0.0%
6011 OPERATING SUPPLIES	348	500	250	500	0	0.0%
6012 COVID-19 PREVENTION SUPPLIES	9,983	0	0	0	0	0.0%
6015 BOOKS & SOFTWARE	104,377	131,900	130,000	166,200	34,300	26.0%
6020 DUES & PUBLICATIONS	50	0	0	0	0	0.0%
6021 DATA SERVICES	46,962	60,000	82,500	100,000	40,000	66.7%
6060 RENTALS	5,397	10,000	0	10,000	0	0.0%
6070 POSTAGE EXPENSE	1,020	200	50	200	0	0.0%
6080 PROFESSIONAL SERVICES	59,190	90,600	75,000	90,600	0	0.0%
6085 LICENSES/FEES/PERMITS	875	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	102,662	130,840	130,840	38,723	(92,117)	(70.4%)
6330 TELEPHONE	0	500	200	500	0	0.0%
6331 LONG DISTANCE	124	500	200	500	0	0.0%
6360 UTILITES	0	500	0	0	(500)	(100.0%)
6450 EQUIPMENT MAINTENANCE	3,474	5,500	2,500	5,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	29,916	29,000	29,000	29,000	0	0.0%
6530 EQUIPMENT PURCHASE	17,200	20,000	0	62,000	42,000	210.0%
OPERATING EXPENSES	574,268	689,024	649,793	881,873	192,848	28.0%
6650 TRANSFERS OUT - RENT	11,566	10,961	10,961	9,533	(1,428)	(13.0%)
NON OPERATING EXPENSES	11,566	10,961	10,961	9,533	(1,428)	(13.0%)
TOTAL APPROPRIATIONS	585,834	699,985	660,754	891,406	191,420	27.3%

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-39-000 AUTOMATION

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	117,573	120,188	116,713	215,226	95,038	79.1%
5200 TAXES/BENEFITS	68,586	79,296	76,040	153,424	74,128	93.5%
5300 TRAVEL & TRAINING	1,502	4,000	3,000	4,000	0	0.0%
6010 SUPPLIES	5,031	5,500	3,500	5,500	0	0.0%
6011 OPERATING SUPPLIES	348	500	250	500	0	0.0%
6012 COVID-19 PREVENTION SUPPLIES	9,983	0	0	0	0	0.0%
6015 BOOKS & SOFTWARE	104,377	131,900	130,000	166,200	34,300	26.0%

[Entity] Budget Detail Desc.	Note	Total
[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	Meeting streaming and archiving service	7,000
[101-39-000] LaserFiche annual software maintenance	Document management software maintenance	26,000
[101-39-000] Antivirus, firewall and cybersecurity software maintenance	3 year	31,000
[101-39-000] Website annual maintenance		10,500
[101-39-000] Agendaquick annual hosting maintenance		6,000
[101-39-000] Facilities management software maintenance	Vehicle maintenance and inventory software maintenance	5,000
[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 social media archiving service	2,800
[101-39-000] Webex/remote meeting services		18,000
[101-39-000] Patch management software maintenance		2,500
[101-39-000] Network inventory software maintenance		1,500
Total		166,200

6020 DUES & PUBLICATIONS	50	0	0	0	0	0.0%
6021 DATA SERVICES	46,962	60,000	82,500	100,000	40,000	66.7%

[Entity] Budget Detail Desc.	Note	Total
[101-39-000] Borough facilities data circuits and SCADA	Interconnectivity to all borough facilities & service areas, SCADA & internet access and telecommute circuits	100,000
Total		100,000

6060 RENTALS	5,397	10,000	0	10,000	0	0.0%
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[Entity] Budget Detail Desc.	Note	Total
[101-39-000] Mail machine rent	Mailing all departments	2,000
[101-39-000] Folder/Stuffer rent	Mailing all departments	8,000
Total		10,000

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-39-000 AUTOMATION

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6070 POSTAGE EXPENSE	1,020	200	50	200	0	0.0%
6080 PROFESSIONAL SERVICES	59,190	90,600	75,000	90,600	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[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 and office network infrastructure etc.					15,600
[101-39-000] GIS-Sidwell	Mapping and GIS support as needed					35,000
Total						90,600
6085 LICENSES/FEES/PERMITS	875	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	102,662	130,840	130,840	38,723	(92,117)	(70.4%)
[Entity] Budget Detail Desc.	Note					Total
[101-39-000] Janitorial						1,723
[101-39-000] Copier, printer supplies and maintenance						37,000
Total						38,723
6330 TELEPHONE	0	500	200	500	0	0.0%
6331 LONG DISTANCE	124	500	200	500	0	0.0%
6360 UTILITIES	0	500	0	0	(500)	(100.0%)
6450 EQUIPMENT MAINTENANCE	3,474	5,500	2,500	5,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	29,916	29,000	29,000	29,000	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[101-39-000] Desktop computer replacements	Desktop, notebook, monitors scheduled					25,000
[101-39-000] Other replacement equipment as needed						4,000
Total						29,000
6530 EQUIPMENT PURCHASE	17,200	20,000	0	62,000	42,000	210.0%
[Entity] Budget Detail Desc.	Note					Total
[101-39-000] SAN replacement	FY 21 rollover					50,000
[101-39-000] Dell R740 server replacement	Scheduled replacement					12,000
Total						62,000
OPERATING EXPENSES	574,268	689,024	649,793	881,873	192,848	28.0%
6650 TRANSFERS OUT - RENT	11,566	10,961	10,961	9,533	(1,428)	(13.0%)
NON OPERATING EXPENSES	11,566	10,961	10,961	9,533	(1,428)	(13.0%)
TOTAL APPROPRIATIONS	585,834	699,985	660,754	891,406	191,420	27.3%



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KETCHIKAN GATEWAY BOROUGH
 FY 2022
 101-40 GF CAPITAL & MAJOR PROJECTS

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6080 PROFESSIONAL SERVICES	0	30,000	29,000	0	(30,000)	(100.0%)
6090 CONTRACTUAL SERVICES	31,433	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	33,508	0	35,000	50,000	50,000	0.0%
6540 CAPITAL IMPROVEMENTS	0	495,000	25,000	0	(495,000)	(100.0%)
OPERATING EXPENSES	64,941	525,000	89,000	50,000	(475,000)	(90.5%)
TOTAL APPROPRIATIONS	64,941	525,000	89,000	50,000	(475,000)	(90.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
101-40 GF CAPITAL & MAJOR PROJECTS

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6080 PROFESSIONAL SERVICES	0	30,000	29,000	0	(30,000)	(100.0%)
6090 CONTRACTUAL SERVICES	31,433	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	33,508	0	35,000	50,000	50,000	0.0%
[Entity] Budget Detail Desc.						Total
[101-40-113] Agenda/video/records management software						20,000
[101-40-116] Assembly chambers audio/video upgrades						30,000
Total						50,000
6540 CAPITAL IMPROVEMENTS	0	495,000	25,000	0	(495,000)	(100.0%)
OPERATING EXPENSES	64,941	525,000	89,000	50,000	(475,000)	(90.5%)
TOTAL APPROPRIATIONS	64,941	525,000	89,000	50,000	(475,000)	(90.5%)

ENTERPRISE FUNDS

FY 2022



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KETCHIKAN GATEWAY BOROUGH
FY 2022
AIRPORT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	20,882,526	22,478,053	22,478,053	21,172,531	(1,305,522)	(5.8%)
4221 PERS ON BEHALF PAYMENTS	159,469	177,354	177,354	157,653	(19,701)	(11.1%)
4426 TRANSFER IN - PFC	810,022	300,000	75,000	50,000	(250,000)	(83.3%)
4305 INTEREST INCOME	64,882	55,000	27,000	29,000	(26,000)	(47.3%)
4385 STATE MOA REVENUE	502,000	502,000	502,000	502,000	0	0.0%
4390 MISCELLANEOUS REVENUE	0	0	9,850	0	0	0.0%
4800 CONTRIBUTED CAPITAL	5,233	0	0	0	0	0.0%
4453 TRANSFERS IN - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
4454 TRANSFERS IN - CPV FUNDS	143,130	34,698	34,698	0	(34,698)	(100.0%)
ADMIN REVENUE	1,690,236	1,074,552	831,402	744,153	(330,399)	(30.7%)
4710 FERRY FARE FEES	2,049,280	1,900,000	1,700,000	1,900,000	0	0.0%
4730 CALL OUT FEES - FERRY	139,084	140,000	50,000	65,000	(75,000)	(53.6%)
FERRY REVENUE	2,188,364	2,040,000	1,750,000	1,965,000	(75,000)	(3.7%)
4260 STATE FUEL TAX REVENUE	0	16,000	60,000	40,000	24,000	150.0%
4510 FUEL FLOWAGE FEES	161,868	140,000	80,000	90,000	(50,000)	(35.7%)
4520 RENTAL INCOME - FIELD	163,810	144,000	160,000	150,000	6,000	4.2%
4530 LANDING FEES	1,053,659	750,000	450,000	650,000	(100,000)	(13.3%)
4540 TIE DOWN CHARGES	1,167	2,000	250	750	(1,250)	(62.5%)
4555 SEAPLANE DOCK FEES	8,821	8,000	4,000	3,000	(5,000)	(62.5%)
4580 AIRCRAFT PARKING FEES	15,063	18,000	27,000	20,000	2,000	11.1%
4590 ANNUAL FIELD REVENUE	25	0	0	0	0	0.0%
FIELD REVENUE	1,404,414	1,078,000	781,250	953,750	(124,250)	(11.5%)
4611 REVILLA PARKING REVENUE	209,936	160,000	160,000	160,000	0	0.0%
4792 PARKING ENFORCEMENT FEES	40,839	30,000	24,000	25,000	(5,000)	(16.7%)
REVILLA FERRY PARKING LOT REVENUE	250,775	190,000	184,000	185,000	(5,000)	(2.6%)
4226 TSA LAW ENFORCEMENT REIMB	46,765	36,000	36,000	36,000	0	0.0%
4340 VENDOR COMMISSION FEES	6,686	6,500	6,000	6,600	100	1.5%
4610 GRAVINA VEHICLE PARKING FEES	83,200	80,000	68,000	72,000	(8,000)	(10.0%)
4620 BUILDING RENTAL - TERMINAL	549,776	600,000	560,000	620,000	20,000	3.3%
4626 FBI BACKGROUND FEES	1,850	3,000	1,400	1,500	(1,500)	(50.0%)
4630 ALASKA AIR SECURITY REVENUE	242,462	180,000	88,000	120,000	(60,000)	(33.3%)
4670 FACILITY USE FEES	41,008	30,000	14,000	16,000	(14,000)	(46.7%)
4685 AIRPORT AMBASSADOR FEES	8,341	7,800	0	0	(7,800)	(100.0%)
4690 MISCELLANEOUS TERMINAL FEES	3,015	0	0	0	0	0.0%
TERMINAL REVENUE	983,103	943,300	773,400	872,100	(71,200)	(7.5%)
4810 MURPHY'S DOCKING FEES	8,900	7,800	6,500	7,000	(800)	(10.3%)
MURPHY'S LANDING REVENUE	8,900	7,800	6,500	7,000	(800)	(10.3%)
TOTAL REVENUES	6,525,790	5,333,652	4,326,552	4,727,003	(606,649)	(11.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
AIRPORT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
OPERATING EXPENSES - FIELD	1,104,897	1,439,434	1,315,513	1,368,511	(70,923)	(4.9%)
OPERATING EXPENSES - TERMINAL	1,126,850	1,257,213	1,180,563	1,250,997	(6,216)	(0.5%)
OPERATING EXPENSES - FERRY	1,777,051	1,994,619	1,895,110	1,936,421	(58,197)	(2.9%)
OPERATING EXPENSES - ADMIN	764,407	858,632	772,037	556,021	(302,612)	(35.2%)
OPERATING EXPENSES - MURPHY'S LANDING	2,610	5,025	2,250	5,200	175	3.5%
OPERATING EXPENSES - REVILLA FERRY PARK	8,045	171,704	110,704	168,760	(2,945)	(1.7%)
TOTAL OPERATING EXPENSES	4,238,154	5,726,627	5,276,177	5,285,910	(440,718)	(7.7%)
NON OPERATING EXPENSES - FIELD	61,244	71,006	71,006	68,426	(2,581)	(3.6%)
NON OPERATING EXPENSES - TERMINAL	55,876	130,921	130,921	131,375	454	0.3%
NON OPERATING EXPENSES - FERRY	130,763	105,618	105,618	103,821	(1,797)	(1.7%)
NON OPERATING EXPENSES - ADMIN	47,607	39,627	39,627	27,801	(11,826)	(29.8%)
NON OPERATING EXPENSES - MURPHY'S LAND	142	251	251	260	9	3.5%
NON OPERATING EXPENSES - AIRPORT - REVIL	6,069	8,474	8,474	8,438	(36)	(0.4%)
TOTAL NON OPERATING EXPENSES	1,496,945	355,897	355,897	340,120	(15,777)	(4.4%)
TOTAL APPROPRIATIONS - FIELD	1,166,141	1,510,440	1,386,519	1,436,937	(73,503)	(4.9%)
TOTAL APPROPRIATIONS - TERMINAL	1,182,726	1,388,134	1,311,484	1,382,372	(5,762)	(0.4%)
TOTAL APPROPRIATIONS - FERRY	1,907,814	2,100,237	2,000,728	2,040,242	(59,994)	(2.9%)
TOTAL APPROPRIATIONS - ADMIN	812,015	898,260	811,664	583,822	(314,438)	(35.0%)
TOTAL APPROPRIATIONS - MURPHY'S LANDING	2,752	5,276	2,501	5,460	184	3.5%
TOTAL APPROPRIATIONS - AIRPORT REVILLA F	14,115	180,178	119,178	177,198	(2,981)	(1.7%)
TOTAL APPROPRIATIONS	5,735,099	6,082,524	5,632,074	5,626,030	(456,494)	(7.5%)
REVENUE OVER (UNDER) EXPENDITURES - FIE	1,595,528	(748,872)	(1,305,522)	(899,027)	(150,155)	20.1%
END ENDING FUND BALANCE	22,478,054	21,729,181	21,172,531	20,273,504	(1,455,677)	(6.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
400-60-000 AIRPORT - FIELD

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	454,620	478,610	478,610	466,612	(11,998)	(2.5%)
5110 OVERTIME PAY	28,941	60,000	30,000	60,000	0	0.0%
5120 TEMPORARY PAY	360	10,000	0	0	(10,000)	(100.0%)
5200 TAXES/BENEFITS	361,967	464,665	464,665	476,699	12,034	2.6%
5300 TRAVEL & TRAINING	18,301	20,000	14,000	20,000	0	0.0%
5400 UNIFORM ALLOWANCE	725	3,000	1,500	2,000	(1,000)	(33.3%)
6010 SUPPLIES	875	2,000	1,000	1,800	(200)	(10.0%)
6011 OPERATING SUPPLIES	39,866	80,000	73,000	70,000	(10,000)	(12.5%)
6012 COVID-19 PREVENTION SUPPLIES	161	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	0	400	200	0	(400)	(100.0%)
6021 DATA SERVICES	0	1,000	250	0	(1,000)	(100.0%)
6030 PUBLISHING EXPENSE	0	200	100	0	(200)	(100.0%)
6070 POSTAGE EXPENSE	0	250	0	0	(250)	(100.0%)
6085 LICENSES/FEEES/PERMITS	770	2,000	1,500	0	(2,000)	(100.0%)
6090 CONTRACTUAL SERVICES	2,344	12,000	5,000	9,000	(3,000)	(25.0%)
6100 INSURANCE	57,683	62,109	55,788	58,000	(4,109)	(6.6%)
6110 MEDICAL EXPENSE	274	500	300	300	(200)	(40.0%)
6310 ELECTRICITY	39,222	33,000	36,000	34,000	1,000	3.0%
6330 TELEPHONE	477	1,000	900	500	(500)	(50.0%)
6331 LONG DISTANCE	8	200	100	100	(100)	(50.0%)
6350 LANDFILL FEES	2,324	4,500	2,000	2,000	(2,500)	(55.6%)
6410 DOCK MAINTENANCE	407	2,000	600	1,500	(500)	(25.0%)
6420 FIELD MAINTENANCE	12,124	10,000	11,000	8,000	(2,000)	(20.0%)
6430 BUILDING MAINTENANCE	3,818	25,000	18,000	20,000	(5,000)	(20.0%)
6431 HEATING FUEL	13,501	12,000	12,000	14,000	2,000	16.7%
6450 EQUIPMENT MAINTENANCE	5,576	5,000	5,000	5,000	0	0.0%
6460 VEHICLE MAINTENANCE	20,940	30,000	30,000	23,000	(7,000)	(23.3%)
6461 VEHICLE FUEL & OIL	32,454	40,000	38,000	42,000	2,000	5.0%
6475 AIRPORT PARKING LOT MAINT	0	40,000	4,000	20,000	(20,000)	(50.0%)
6525 SMALL EQUIPMENT PURCHASES	7,161	5,000	2,000	4,000	(1,000)	(20.0%)
6530 EQUIPMENT PURCHASE	0	35,000	30,000	30,000	(5,000)	(14.3%)
OPERATING EXPENSES	1,104,897	1,439,434	1,315,513	1,368,511	(70,923)	(4.9%)
6130 ADMINISTRATIVE FEES	61,244	71,006	71,006	68,426	(2,581)	(3.6%)
NON OPERATING EXPENSES	61,244	71,006	71,006	68,426	(2,581)	(3.6%)
TOTAL APPROPRIATIONS	1,166,141	1,510,440	1,386,519	1,436,937	(73,503)	(4.9%)



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KETCHIKAN GATEWAY BOROUGH
FY 2022
400-61-000 AIRPORT - TERMINAL

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	384,784	405,681	405,681	411,026	5,345	1.3%
5110 OVERTIME PAY	54,138	73,000	55,000	60,000	(13,000)	(17.8%)
5120 TEMPORARY PAY	12,406	7,000	500	7,000	0	0.0%
5200 TAXES/BENEFITS	342,321	403,325	403,325	419,870	16,545	4.1%
5300 TRAVEL & TRAINING	1,099	2,500	600	1,800	(700)	(28.0%)
5400 UNIFORM ALLOWANCE	821	7,000	2,000	3,000	(4,000)	(57.1%)
6010 SUPPLIES	199	500	700	600	100	20.0%
6011 OPERATING SUPPLIES	33,615	45,000	40,000	40,000	(5,000)	(11.1%)
6012 COVID-19 PREVENTION SUPPLIES	5,528	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	0	300	0	0	(300)	(100.0%)
6075 SECURITY SCREENING EXPENSE	1,350	3,000	500	2,000	(1,000)	(33.3%)
6090 CONTRACTUAL SERVICES	18,135	25,000	20,000	20,000	(5,000)	(20.0%)
6100 INSURANCE	13,453	15,707	15,357	16,000	293	1.9%
6110 MEDICAL EXPENSE	0	1,000	500	500	(500)	(50.0%)
6310 ELECTRICITY	97,420	106,000	82,000	105,000	(1,000)	(0.9%)
6320 WATER	35,793	35,000	32,000	32,000	(3,000)	(8.6%)
6330 TELEPHONE	477	1,000	4,800	4,000	3,000	300.0%
6331 LONG DISTANCE	0	200	0	200	0	0.0%
6340 SEWER	26,790	30,000	34,000	30,000	0	0.0%
6350 LANDFILL FEES	4,991	4,000	5,000	5,000	1,000	25.0%
6430 BUILDING MAINTENANCE	38,288	35,000	18,000	30,000	(5,000)	(14.3%)
6431 HEATING FUEL	46,631	45,000	58,000	55,000	10,000	22.2%
6450 EQUIPMENT MAINTENANCE	1,111	1,000	500	500	(500)	(50.0%)
6460 VEHICLE MAINTENANCE	0	0	200	0	0	0.0%
6475 AIRPORT PARKING LOT MAINT	65	4,000	1,200	2,500	(1,500)	(37.5%)
6525 SMALL EQUIPMENT PURCHASES	7,435	5,000	500	3,000	(2,000)	(40.0%)
6530 EQUIPMENT PURCHASE	0	2,000	200	2,000	0	0.0%
OPERATING EXPENSES	1,126,850	1,257,213	1,180,563	1,250,997	(6,216)	(0.5%)
6130 ADMINISTRATIVE FEES	55,249	62,096	62,096	62,550	454	0.7%
6140 DEBT SERVICE	626	68,825	68,825	68,825	0	0.0%
NON OPERATING EXPENSES	55,876	130,921	130,921	131,375	454	0.3%
TOTAL APPROPRIATIONS	1,182,726	1,388,134	1,311,484	1,382,372	(5,762)	(0.4%)



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KETCHIKAN GATEWAY BOROUGH
FY 2022
400-62-000 AIRPORT - FERRY

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	524,061	555,423	555,423	513,996	(41,427)	(7.5%)
5110 OVERTIME PAY	123,246	130,000	123,000	130,000	0	0.0%
5120 TEMPORARY PAY	4,588	5,000	200	0	(5,000)	(100.0%)
5200 TAXES/BENEFITS	473,520	556,034	556,034	557,125	1,091	0.2%
5300 TRAVEL & TRAINING	85	500	100	400	(100)	(20.0%)
5400 UNIFORM ALLOWANCE	135	1,000	600	1,800	800	80.0%
6010 SUPPLIES	209	1,500	1,500	1,600	100	6.7%
6011 OPERATING SUPPLIES	4,566	4,000	4,500	5,500	1,500	37.5%
6012 COVID-19 PREVENTION SUPPLIES	145	0	0	0	0	0.0%
6085 LICENSES/FEEES/PERMITS	160	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	66,105	60,000	50,000	50,000	(10,000)	(16.7%)
6100 INSURANCE	163,753	188,462	169,153	172,000	(16,462)	(8.7%)
6110 MEDICAL EXPENSE	0	500	100	500	0	0.0%
6330 TELEPHONE	477	700	600	400	(300)	(42.9%)
6410 DOCK MAINTENANCE	8,412	7,000	7,000	7,000	0	0.0%
6430 BUILDING MAINTENANCE	627	8,000	500	1,000	(7,000)	(87.5%)
6450 EQUIPMENT MAINTENANCE	1,562	1,000	900	500	(500)	(50.0%)
6460 VEHICLE MAINTENANCE	1,524	500	500	600	100	20.0%
6461 VEHICLE FUEL & OIL	172,507	225,000	175,000	225,000	0	0.0%
6470 FERRY MAINTENANCE	215,316	245,000	245,000	265,000	20,000	8.2%
6475 AIRPORT PARKING LOT MAINT	14,937	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,116	5,000	5,000	4,000	(1,000)	(20.0%)
OPERATING EXPENSES	1,777,051	1,994,619	1,895,110	1,936,421	(58,197)	(2.9%)
6130 ADMINISTRATIVE FEES	89,975	98,618	98,618	96,821	(1,797)	(1.8%)
6610 TRANSFERS OUT - SEWER FEES	5,000	7,000	7,000	7,000	0	0.0%
6700 BAD DEBT EXPENSE	35,788	0	0	0	0	0.0%
NON OPERATING EXPENSES	130,763	105,618	105,618	103,821	(1,797)	(1.7%)
TOTAL APPROPRIATIONS	1,907,814	2,100,237	2,000,728	2,040,242	(59,994)	(2.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
400-62-000 AIRPORT - FERRY

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	524,061	555,423	555,423	513,996	(41,427)	(7.5%)
5110 OVERTIME PAY	123,246	130,000	123,000	130,000	0	0.0%
5120 TEMPORARY PAY	4,588	5,000	200	0	(5,000)	(100.0%)
5200 TAXES/BENEFITS	473,520	556,034	556,034	557,125	1,091	0.2%
5300 TRAVEL & TRAINING	85	500	100	400	(100)	(20.0%)
5400 UNIFORM ALLOWANCE	135	1,000	600	1,800	800	80.0%
6010 SUPPLIES	209	1,500	1,500	1,600	100	6.7%
6011 OPERATING SUPPLIES	4,566	4,000	4,500	5,500	1,500	37.5%
6012 COVID-19 PREVENTION SUPPLIES	145	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	160	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	66,105	60,000	50,000	50,000	(10,000)	(16.7%)
6100 INSURANCE	163,753	188,462	169,153	172,000	(16,462)	(8.7%)
6110 MEDICAL EXPENSE	0	500	100	500	0	0.0%
6330 TELEPHONE	477	700	600	400	(300)	(42.9%)
6410 DOCK MAINTENANCE	8,412	7,000	7,000	7,000	0	0.0%
6430 BUILDING MAINTENANCE	627	8,000	500	1,000	(7,000)	(87.5%)
6450 EQUIPMENT MAINTENANCE	1,562	1,000	900	500	(500)	(50.0%)
6460 VEHICLE MAINTENANCE	1,524	500	500	600	100	20.0%
6461 VEHICLE FUEL & OIL	172,507	225,000	175,000	225,000	0	0.0%
6470 FERRY MAINTENANCE	215,316	245,000	245,000	265,000	20,000	8.2%
[Entity] Budget Detail Desc.				Total		
[400-62-000] Ferry Maintenance (Local)				245,000		
[400-62-000] Rudder Systems (Not Available Locally)				20,000		
Total				265,000		
6475 AIRPORT PARKING LOT MAINT	14,937	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,116	5,000	5,000	4,000	(1,000)	(20.0%)
OPERATING EXPENSES	1,777,051	1,994,619	1,895,110	1,936,421	(58,197)	(2.9%)
6130 ADMINISTRATIVE FEES	89,975	98,618	98,618	96,821	(1,797)	(1.8%)
6610 TRANSFERS OUT - SEWER FEES	5,000	7,000	7,000	7,000	0	0.0%
6700 BAD DEBT EXPENSE	35,788	0	0	0	0	0.0%
NON OPERATING EXPENSES	130,763	105,618	105,618	103,821	(1,797)	(1.7%)
TOTAL APPROPRIATIONS	1,907,814	2,100,237	2,000,728	2,040,242	(59,994)	(2.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
400-63-000 AIRPORT - ADMINISTRATION

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	241,991	248,480	248,480	249,367	887	0.4%
5110 OVERTIME PAY	5,368	5,000	5,000	5,000	0	0.0%
5200 TAXES/BENEFITS	166,132	193,877	193,877	201,254	7,377	3.8%
5300 TRAVEL & TRAINING	0	3,500	2,000	2,500	(1,000)	(28.6%)
6010 SUPPLIES	533	1,200	600	1,000	(200)	(16.7%)
6011 OPERATING SUPPLIES	75	1,000	900	1,000	0	0.0%
6020 DUES & PUBLICATIONS	1,314	500	500	600	100	20.0%
6030 PUBLISHING EXPENSE	306	0	80	0	0	0.0%
6032 BANKING FEES	38,470	30,000	31,000	30,000	0	0.0%
6045 MEETING/TRAINING FOOD	52	250	200	250	0	0.0%
6070 POSTAGE EXPENSE	259	400	200	200	(200)	(50.0%)
6080 PROFESSIONAL SERVICES	0	60,000	0	0	(60,000)	(100.0%)
6090 CONTRACTUAL SERVICES	297,589	300,525	275,000	50,000	(250,525)	(83.4%)
6110 MEDICAL EXPENSE	0	100	100	0	(100)	(100.0%)
6330 TELEPHONE	11,674	11,000	12,000	12,000	1,000	9.1%
6331 LONG DISTANCE	112	100	100	100	0	0.0%
6370 MILEAGE REIMBURSEMENT	184	400	200	250	(150)	(37.5%)
6450 EQUIPMENT MAINTENANCE	0	1,000	300	1,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	348	1,300	1,500	1,500	200	15.4%
OPERATING EXPENSES	764,407	858,632	772,037	556,021	(302,612)	(35.2%)
6130 ADMINISTRATIVE FEES	47,607	39,627	39,627	27,801	(11,826)	(29.8%)
NON OPERATING EXPENSES	47,607	39,627	39,627	27,801	(11,826)	(29.8%)
TOTAL APPROPRIATIONS	812,015	898,260	811,664	583,822	(314,438)	(35.0%)



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KETCHIKAN GATEWAY BOROUGH
 FY 2022
 400-64-000 AIRPORT - MURPHY'S LANDING

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6010 SUPPLIES	0	500	500	1,500	1,000	200.0%
6310 ELECTRICITY	599	525	550	700	175	33.3%
6450 EQUIPMENT MAINTENANCE	1,891	4,000	1,200	3,000	(1,000)	(25.0%)
6475 AIRPORT PARKING LOT MAINT	120	0	0	0	0	0.0%
OPERATING EXPENSES	2,610	5,025	2,250	5,200	175	3.5%
6130 ADMINISTRATIVE FEES	142	251	251	260	9	3.5%
NON OPERATING EXPENSES	142	251	251	260	9	3.5%
TOTAL APPROPRIATIONS	2,752	5,276	2,501	5,460	184	3.5%



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KETCHIKAN GATEWAY BOROUGH
FY 2022
400-65-000 AIRPORT - REVILLA FERRY PARKING LOT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	0	43,047	43,047	41,945	(1,102)	(2.6%)
5110 OVERTIME PAY	0	6,000	1,000	6,000	0	0.0%
5120 TEMPORARY PAY	0	2,000	100	0	(2,000)	(100.0%)
5200 TAXES/BENEFITS	0	51,971	51,971	53,140	1,169	2.2%
6010 SUPPLIES	0	1,000	1,000	3,000	2,000	200.0%
6011 OPERATING SUPPLIES	1,010	12,000	6,000	10,000	(2,000)	(16.7%)
6090 CONTRACTUAL SERVICES	6,870	3,000	3,500	4,000	1,000	33.3%
6100 INSURANCE	166	186	186	175	(11)	(5.9%)
6450 EQUIPMENT MAINTENANCE	0	4,000	1,000	4,000	0	0.0%
6460 VEHICLE MAINTENANCE	0	2,500	200	2,500	0	0.0%
6461 VEHICLE FUEL & OIL	0	6,000	500	4,000	(2,000)	(33.3%)
6475 AIRPORT PARKING LOT MAINT	0	5,000	2,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	3,000	100	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	32,000	100	32,000	0	0.0%
OPERATING EXPENSES	8,045	171,704	110,704	168,760	(2,945)	(1.7%)
6130 ADMINISTRATIVE FEES	6,069	8,474	8,474	8,438	(36)	(0.4%)
NON OPERATING EXPENSES	6,069	8,474	8,474	8,438	(36)	(0.4%)
TOTAL APPROPRIATIONS	14,115	180,178	119,178	177,198	(2,981)	(1.7%)



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KETCHIKAN GATEWAY BOROUGH
FY 2022
480 WASTEWATER ENTERPRISE FUND

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	9,807,034	9,599,075	9,599,075	9,484,192	(114,883)	(1.2%)
4080 PENALTY & INTEREST - PROPERTY TAX	5,793	7,500	5,500	5,000	(2,500)	(33.3%)
PENALTY AND INTEREST	5,793	7,500	5,500	5,000	(2,500)	(33.3%)
4221 PERS ON BEHALF PAYMENTS	0	13,446	13,446	3,967	(9,479)	(70.5%)
4383 FROM OTHER GOVTS - NONGRANT	0	70,428	68,470	68,470	(1,958)	(2.8%)
REVENUE FROM OTHER GOVTS	0	83,874	81,916	72,437	(11,437)	(13.6%)
4305 INTEREST INCOME	4,245	5,000	3,500	2,500	(2,500)	(50.0%)
INVESTMENT INCOME	4,245	5,000	3,500	2,500	(2,500)	(50.0%)
4358 WASTEWATER HOOK UP FEES	2,250	1,200	300	0	(1,200)	(100.0%)
4363 SEWER FEES	457,551	400,104	400,104	421,416	21,312	5.3%
4367 NONAREAWIDE OUTFALL FEES	28,308	20,944	20,944	21,216	272	1.3%
4371 SLUDGE DISPOSAL FEES	319,064	321,088	321,088	324,800	3,712	1.2%
4390 MISCELLANEOUS REVENUE	500	0	0	0	0	0.0%
4800 CONTRIBUTED CAPITAL	21,565	0	0	0	0	0.0%
SERVICE FEES	829,237	743,336	742,436	767,432	24,096	3.2%
4451 TRANSFERS IN - SEWER FEES	7,768	9,768	9,768	9,768	0	0.0%
INTERFUND TRANSFERS	7,768	9,768	9,768	9,768	0	0.0%
TOTAL REVENUES	847,044	849,478	843,120	857,137	7,659	0.9%
5100 EMPLOYEE WAGES	96,429	153,079	153,078	97,767	(55,312)	(36.1%)
5110 OVERTIME PAY	2,789	3,000	3,221	4,000	1,000	33.3%
5160 CALL OUT PAY	143	0	0	0	0	0.0%
5200 TAXES/BENEFITS	73,160	109,342	107,116	75,112	(34,229)	(31.3%)
5300 TRAVEL & TRAINING	460	2,500	2,500	2,500	0	0.0%
5400 UNIFORM ALLOWANCE	582	300	300	300	0	0.0%
6010 SUPPLIES	381	1,500	1,500	1,000	(500)	(33.3%)
6011 OPERATING SUPPLIES	22,519	20,500	20,500	20,500	0	0.0%
6030 PUBLISHING EXPENSE	85	100	100	100	0	0.0%
6060 RENTALS	0	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	291	500	500	500	0	0.0%
6085 LICENSES/FEES/PERMITS	1,455	4,500	4,500	4,500	0	0.0%
6090 CONTRACTUAL SERVICES	342,893	422,122	422,122	427,780	5,658	1.3%
6091 WATER TESTING	22,055	21,090	28,840	28,840	7,750	36.7%
6100 INSURANCE	5,158	5,999	5,999	0	(5,999)	(100.0%)
6110 MEDICAL EXPENSE	298	1,200	1,200	1,200	0	0.0%
6150 FINES & PENALTIES	1	0	0	0	0	0.0%
6310 ELECTRICITY	35,730	35,000	35,000	35,000	0	0.0%
6330 TELEPHONE	2,229	2,500	2,500	2,500	0	0.0%
6350 LANDFILL FEES	29	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	1,067	5,000	5,000	4,000	(1,000)	(20.0%)
6431 HEATING FUEL	4,818	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	3,613	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	1,918	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,819	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	5,450	3,000	3,000	4,000	1,000	33.3%
6530 EQUIPMENT PURCHASE	0	20,000	20,000	39,000	19,000	95.0%
OPERATING EXPENSES	627,371	848,482	854,226	785,850	(62,632)	(7.4%)
6130 ADMINISTRATIVE FEES	42,242	50,946	50,946	47,151	(3,795)	(7.4%)
6140 DEBT SERVICE	20,017	51,721	51,721	52,297	576	1.1%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
6700 BAD DEBT EXPENSE	11,366	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY/MT. POINT	351,107	0	0	0	0	0.0%
6780 DEPRECIATION - ADMIN/FOREST PARK	2,817	0	0	0	0	0.0%
6800 GAIN/LOSS ON ASSET DISPOSAL	(1,027)	0	0	0	0	0.0%
NON OPERATING EXPENSES	427,631	103,777	103,777	100,558	(3,219)	(3.1%)

KETCHIKAN GATEWAY BOROUGH
 FY 2022
 480 WASTEWATER ENTERPRISE FUND

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
TOTAL APPROPRIATIONS	1,055,003	952,259	958,003	886,407	(65,851)	(6.9%)
NET EXCESS REV OVER (UNDER) APP	(207,959)	(102,781)	(114,883)	(29,270)	73,510	(71.5%)
END ENDING FUND BALANCE	9,599,075	9,496,294	9,484,192	9,454,922	(41,373)	(0.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
480-10-001 WASTEWATER TREATMENT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	77,762	122,314	122,314	68,437	(53,877)	(44.0%)
5110 OVERTIME PAY	1,330	3,000	3,000	3,000	0	0.0%
5160 CALL OUT PAY	143	0	0	0	0	0.0%
5200 TAXES/BENEFITS	57,492	88,148	85,922	52,601	(35,547)	(40.3%)
5300 TRAVEL & TRAINING	460	2,500	2,500	2,500	0	0.0%
5400 UNIFORM ALLOWANCE	582	300	300	300	0	0.0%
6010 SUPPLIES	381	1,500	1,500	1,000	(500)	(33.3%)
6011 OPERATING SUPPLIES	22,519	20,500	20,500	20,500	0	0.0%
6030 PUBLISHING EXPENSE	85	100	100	100	0	0.0%
6060 RENTALS	0	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	291	500	500	500	0	0.0%
6085 LICENSES/FEES/PERMITS	1,455	4,500	4,500	4,500	0	0.0%
6090 CONTRACTUAL SERVICES	342,893	422,122	422,122	427,780	5,658	1.3%
6091 WATER TESTING	22,055	21,090	28,840	28,840	7,750	36.7%
6100 INSURANCE	5,158	5,999	5,999	0	(5,999)	(100.0%)
6110 MEDICAL EXPENSE	298	1,200	1,200	1,200	0	0.0%
6150 FINES & PENALTIES	1	0	0	0	0	0.0%
6310 ELECTRICITY	35,730	35,000	35,000	35,000	0	0.0%
6330 TELEPHONE	2,229	2,500	2,500	2,500	0	0.0%
6350 LANDFILL FEES	29	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	1,067	5,000	5,000	4,000	(1,000)	(20.0%)
6431 HEATING FUEL	4,818	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	3,613	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	1,918	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,819	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	5,450	3,000	3,000	4,000	1,000	33.3%
6530 EQUIPMENT PURCHASE	0	20,000	20,000	39,000	19,000	95.0%
OPERATING EXPENSES	591,578	796,523	802,047	733,008	(63,516)	(8.0%)
6130 ADMINISTRATIVE FEES	40,911	47,458	47,458	43,980	(3,478)	(7.3%)
6140 DEBT SERVICE	20,017	51,721	51,721	52,297	576	1.1%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
6700 BAD DEBT EXPENSE	11,366	0	0	0	0	0.0%
6800 GAIN/LOSS ON ASSET DISPOSAL	(1,027)	0	0	0	0	0.0%
NON OPERATING EXPENSES	72,377	100,289	100,289	97,387	(2,902)	(2.9%)
TOTAL APPROPRIATIONS	663,954	896,812	902,336	830,395	(66,417)	(7.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
480-10-001 WASTEWATER TREATMENT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	77,762	122,314	122,314	68,437	(53,877)	(44.0%)
5110 OVERTIME PAY	1,330	3,000	3,000	3,000	0	0.0%
5160 CALL OUT PAY	143	0	0	0	0	0.0%
5200 TAXES/BENEFITS	57,492	88,148	85,922	52,601	(35,547)	(40.3%)
5300 TRAVEL & TRAINING	460	2,500	2,500	2,500	0	0.0%
[Entity] Budget Detail Desc.			Total			
[480-10-001] CEU supplies and testing fees			2,500			
Total			2,500			
5400 UNIFORM ALLOWANCE	582	300	300	300	0	0.0%
6010 SUPPLIES	381	1,500	1,500	1,000	(500)	(33.3%)
[Entity] Budget Detail Desc.			Total			
[480-10-001] Safety Supplies			1,000			
Total			1,000			
6011 OPERATING SUPPLIES	22,519	20,500	20,500	20,500	0	0.0%
6030 PUBLISHING EXPENSE	85	100	100	100	0	0.0%
6060 RENTALS	0	1,500	1,500	1,500	0	0.0%
6070 POSTAGE EXPENSE	291	500	500	500	0	0.0%
6085 LICENSES/FEES/PERMITS	1,455	4,500	4,500	4,500	0	0.0%
6090 CONTRACTUAL SERVICES	342,893	422,122	422,122	427,780	5,658	1.3%
[Entity] Budget Detail Desc.			Note Total			
[480-10-001] Sludge Pumping						218,706
[480-10-001] Sludge Disposal						153,074
[480-10-001] MPWWTP Sludge Disposal						36,000
[480-10-001] Misc Repairs						10,000
[480-10-001] SCADA Support						10,000
Total						427,780
6091 WATER TESTING	22,055	21,090	28,840	28,840	7,750	36.7%
[Entity] Budget Detail Desc.			Total			
[480-10-001] Outfall Testing			15,320			
[480-10-001] Mountain Point Testing			13,520			
Total			28,840			
6100 INSURANCE	5,158	5,999	5,999	0	(5,999)	(100.0%)
6110 MEDICAL EXPENSE	298	1,200	1,200	1,200	0	0.0%
6150 FINES & PENALTIES	1	0	0	0	0	0.0%
6310 ELECTRICITY	35,730	35,000	35,000	35,000	0	0.0%
6330 TELEPHONE	2,229	2,500	2,500	2,500	0	0.0%
[Entity] Budget Detail Desc.			Total			
[480-10-001] Utility Supervisor Cell Phone			2,500			
Total			2,500			

**KETCHIKAN GATEWAY BOROUGH
FY 2022
480-10-001 WASTEWATER TREATMENT**

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6350 LANDFILL FEES	29	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	1,067	5,000	5,000	4,000	(1,000)	(20.0%)
6431 HEATING FUEL	4,818	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	3,613	10,000	10,000	10,000	0	0.0%
6460 VEHICLE MAINTENANCE	1,918	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	3,819	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	5,450	3,000	3,000	4,000	1,000	33.3%
6530 EQUIPMENT PURCHASE	0	20,000	20,000	39,000	19,000	95.0%
[Entity] Budget Detail Desc.	Note					Total
[480-10-001] Pumps & blowers	Replacement parts					20,000
[480-10-001] New Utility Truck (Replaces PA-30)	50% STSA/50% WW					19,000
Total						39,000
OPERATING EXPENSES	591,578	796,523	802,047	733,008	(63,516)	(8.0%)
6130 ADMINISTRATIVE FEES	40,911	47,458	47,458	43,980	(3,478)	(7.3%)
6140 DEBT SERVICE	20,017	51,721	51,721	52,297	576	1.1%
6617 TRANSFERS OUT - WATER FEES	1,110	1,110	1,110	1,110	0	0.0%
6700 BAD DEBT EXPENSE	11,366	0	0	0	0	0.0%
6800 GAIN/LOSS ON ASSET DISPOSAL	(1,027)	0	0	0	0	0.0%
NON OPERATING EXPENSES	72,377	100,289	100,289	97,387	(2,902)	(2.9%)
TOTAL APPROPRIATIONS	663,954	896,812	902,336	830,395	(66,417)	(7.4%)



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KETCHIKAN GATEWAY BOROUGH
 FY 2022
 480-10-002 WASTEWATER COLLECTION

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	18,667	30,764	30,764	29,330	(1,434)	(4.7%)
5110 OVERTIME PAY	1,459	0	221	1,000	1,000	0.0%
5200 TAXES/BENEFITS	15,668	21,194	21,194	22,512	1,318	6.2%
OPERATING EXPENSES	35,794	51,958	52,179	52,842	884	1.7%
6130 ADMINISTRATIVE FEES	1,331	3,488	3,488	3,171	(318)	(9.1%)
NON OPERATING EXPENSES	1,331	3,488	3,488	3,171	(318)	(9.1%)
TOTAL APPROPRIATIONS	37,125	55,446	55,667	56,012	566	1.0%



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OTHER FUND SUMMARIES

FY 2022



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KETCHIKAN GATEWAY BOROUGH
FY 2022
DEBT SERVICE FUND

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
FUND 250 - 2020 COP WHITE CLIFF (REFUNDIN						
4249 OTHER FINANCING SOURCES	0	0	2,720,000	0	0	0.0%
4300 INTEREST SUBSIDY	0	0	2,768	0	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	0	0	209,426	257,875	257,875	0.0%
250 2020 COP - WHITE CLIFF- REFUNDING 4991	0	0	586,408	0	0	0.0%
TOTAL REVENUES	0	0	3,518,601	257,875	257,875	0.0%
6840 DEBT PRINCIPAL PAYMENTS	0	0	0	125,000	125,000	0.0%
6841 BOND ISSUANCE COSTS	0	0	6,709	0	0	0.0%
6842 BOND DISCOUNT	0	0	10,092	0	0	0.0%
6843 OTHER FINANCING USES	0	0	3,382,179	0	0	0.0%
250 2020 COP - WHITE CLIFF- REFUNDING 6845	0	0	119,620	132,875	132,875	0.0%
TOTAL APPROPRIATIONS	0	0	3,518,601	257,875	257,875	0.0%
FUND 260 - 2020 G.O. BONDS (KAYHI ROOF RE						
4249 OTHER FINANCING SOURCES	0	0	1,410,000	0	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	0	0	266,511	274,250	274,250	0.0%
260 2020 GO Bonds - Kayhi Roof- Refunding 4991	0	0	174,305	0	0	0.0%
TOTAL REVENUES	0	0	1,850,816	274,250	274,250	0.0%
6840 DEBT PRINCIPAL PAYMENTS	0	0	215,000	220,000	220,000	0.0%
6841 BOND ISSUANCE COSTS	0	0	3,478	0	0	0.0%
6842 BOND DISCOUNT	0	0	4,210	0	0	0.0%
6843 OTHER FINANCING USES	0	0	1,570,053	0	0	0.0%
6845 DEBT INTEREST EXPENSE	0	0	58,075	54,250	54,250	0.0%
TOTAL APPROPRIATIONS	0	0	1,850,816	274,250	274,250	0.0%
FUND 270 - 2010 G.O. BONDS (2000 REFUNDING						
4450 TRANSFERS IN - DEBT SERVICE	728,000	0	0	0	0	0.0%
TOTAL REVENUES	728,000	0	0	0	0	0.0%
6840 DEBT PRINCIPAL PAYMENTS	700,000	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	28,000	0	0	0	0	0.0%
TOTAL APPROPRIATIONS	728,000	0	0	0	0	0.0%
FUND 284 - AQUATIC CENTER 2009 SERIES 4						
284-10-002 AQUATIC CENTER 2009B TAXABLE 4	1,360,752	1,335,248	1,335,248	1,338,312	3,064	0.2%
284-10-002 AQUATIC CENTER 2009B TAXABLE 4	382,727	396,142	396,142	384,330	(11,812)	(3.0%)
TOTAL REVENUES	1,743,479	1,731,390	1,731,390	1,722,642	(8,748)	(0.5%)
284-10-002 AQUATIC CENTER 2009B TAXABLE 6	645,000	665,000	665,000	690,000	25,000	3.8%
284-10-002 AQUATIC CENTER 2009B TAXABLE 6	1,098,479	1,066,390	1,066,390	1,032,642	(33,748)	(3.2%)
TOTAL APPROPRIATIONS	1,743,479	1,731,390	1,731,390	1,722,642	(8,748)	(0.5%)
FUND 286-10-002 - W.C. BUILDING DRTORD 201						
4300 INTEREST SUBSIDY	95,806	99,395	0	0	(99,395)	(100.0%)
4450 TRANSFERS IN - DEBT SERVICE	304,899	291,482	0	0	(291,482)	(100.0%)
TOTAL REVENUES	400,705	390,877	0	0	(390,877)	(100.0%)
6840 DEBT PRINCIPAL PAYMENTS	170,000	170,000	0	0	(170,000)	(100.0%)
6845 DEBT INTEREST EXPENSE	230,705	220,877	0	0	(220,877)	(100.0%)

**KETCHIKAN GATEWAY BOROUGH
FY 2022
DEBT SERVICE FUND**

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
TOTAL APPROPRIATIONS	400,705	390,877	0	0	(390,877)	(100.0%)
FUND 287-10-002 - KAYHI REROOF 2010 SERIES						
4300 INTEREST SUBSIDY	36,031	33,559	0	0	(33,559)	(100.0%)
4450 TRANSFERS IN - DEBT SERVICE	279,202	281,015	0	0	(281,015)	(100.0%)
TOTAL REVENUES	315,233	314,574	0	0	(314,574)	(100.0%)
6840 DEBT PRINCIPAL PAYMENTS	230,000	240,000	0	0	(240,000)	(100.0%)
6845 DEBT INTEREST EXPENSE	85,233	74,574	0	0	(74,574)	(100.0%)
TOTAL APPROPRIATIONS	315,233	314,574	0	0	(314,574)	(100.0%)
FUND 288-10-000 - G.O. BONDS 2011 THREE						
4450 TRANSFERS IN - DEBT SERVICE	520,000	616,875	616,875	614,000	(2,875)	(0.5%)
TOTAL REVENUES	520,000	616,875	616,875	614,000	(2,875)	(0.5%)
6840 DEBT PRINCIPAL PAYMENTS	520,000	545,000	545,000	570,000	25,000	4.6%
6845 DEBT INTEREST EXPENSE	95,900	71,875	71,875	44,000	(27,875)	(38.8%)
TOTAL APPROPRIATIONS	615,900	616,875	616,875	614,000	(2,875)	(0.5%)
FUND 289 - 2012 G.O. BONDS						
4450 TRANSFERS IN - DEBT SERVICE	681,625	0	0	0	0	0.0%
TOTAL REVENUES	681,625	0	0	0	0	0.0%
6840 DEBT PRINCIPAL PAYMENTS	665,000	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	16,625	0	0	0	0	0.0%
TOTAL APPROPRIATIONS	681,625	0	0	0	0	0.0%
FUND 291 - 2013 G.O. BONDS						
291 SCHOOL FACILITY IMPROVEMENTS 4450 T	608,400	607,600	607,600	611,000	3,400	0.6%
TOTAL REVENUES	608,400	607,600	607,600	611,000	3,400	0.6%
291 SCHOOL FACILITY IMPROVEMENTS 6840 D	520,000	540,000	540,000	565,000	25,000	4.6%
291 SCHOOL FACILITY IMPROVEMENTS 6845 D	88,400	67,600	67,600	46,000	(21,600)	(32.0%)
TOTAL APPROPRIATIONS	608,400	607,600	607,600	611,000	3,400	0.6%

KETCHIKAN GATEWAY BOROUGH
 FY 2022
 550 MERITAIN - SCHOOL DISTRICT

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
4390 MISCELLANEOUS REVENUE	884,529	0	0	0	0	0.0%
4405 STOP LOSS PROCEEDS - MERITAIN	70,477	0	495,347	450,000	450,000	0.0%
SERVICE FEES	955,006	0	495,347	450,000	450,000	0.0%
4410 PREMIUM RESERVE	5,424,240	5,940,600	5,926,848	5,900,000	(40,600)	(0.7%)
INTERFUND TRANSFERS	5,424,240	5,940,600	5,926,848	5,900,000	(40,600)	(0.7%)
TOTAL REVENUES	6,379,247	5,940,600	6,422,195	6,350,000	409,400	6.9%
5201 CLAIMS PAID	5,199,929	4,647,743	5,776,865	5,800,000	1,152,257	24.8%
5202 FIXED INSURANCE COSTS	1,179,318	1,292,857	1,592,731	1,600,000	307,143	23.8%
OPERATING EXPENSES	6,379,247	5,940,600	7,369,596	7,400,000	1,459,400	24.6%
TOTAL APPROPRIATIONS	6,379,247	5,940,600	7,369,596	7,400,000	1,459,400	24.6%
NET EXCESS REV OVER (UNDER) APP	0	0	(947,401)	(1,050,000)	(1,050,000)	0.0%
END ENDING FUND BALANCE	0	0	(947,401)	(1,050,000)	(1,050,000)	0.0%



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KETCHIKAN GATEWAY BOROUGH
FY 2022
555 MERITAIN - BOROUGH

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	161,856	(846,306)	(846,306)	(990,161)	(143,855)	17.0%
4305 INTEREST INCOME	909	0	0	0	0	0.0%
INVESTMENT INCOME	909	0	0	0	0	0.0%
4405 STOP LOSS PROCEEDS - MERITAIN	154,406	450,000	483,429	450,000	0	0.0%
SERVICE FEES	154,406	450,000	483,429	450,000	0	0.0%
4410 PREMIUM RESERVE	2,215,724	2,532,528	2,610,784	3,118,800	586,272	23.1%
4411 PREMIUM RESERVE - IBEW	401,170	415,397	401,000	412,692	(2,705)	(0.7%)
INTERFUND TRANSFERS	2,616,894	2,947,925	3,011,784	3,531,492	583,567	19.8%
TOTAL REVENUES	2,772,209	3,397,925	3,495,213	3,981,492	583,567	17.2%
5201 CLAIMS PAID	2,911,143	2,500,000	2,680,136	2,814,142	314,142	12.6%
5202 FIXED INSURANCE COSTS	448,707	460,800	537,932	537,932	77,132	16.7%
5203 PREMIUMS PAID - IBEW	400,745	415,397	401,000	412,692	(2,705)	(0.7%)
6105 WELLNESS PLAN EXPENSE	19,775	14,175	20,000	20,000	5,825	41.1%
OPERATING EXPENSES	3,780,371	3,390,372	3,639,068	3,784,766	394,394	11.6%
TOTAL APPROPRIATIONS	3,780,371	3,390,372	3,639,068	3,784,766	394,394	11.6%
NET EXCESS REV OVER (UNDER) APP	(1,008,162)	7,553	(143,855)	196,726	189,173	2504.6%
END ENDING FUND BALANCE	(846,306)	(838,753)	(990,161)	(793,435)	45,318	(5.4%)



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KETCHIKAN GATEWAY BOROUGH
FY 2022
701 LAND TRUST

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	3,791,679	3,435,012	3,435,012	2,978,145	(456,867)	(13.3%)
4221 PERS ON BEHALF PAYMENTS	0	6,531	5,992	5,628	(903)	(13.8%)
REVENUE FROM OTHER GOVTS	0	6,531	5,992	5,628	(903)	(13.8%)
4305 INTEREST INCOME	55,263	45,000	19,663	10,000	(35,000)	(77.8%)
INVESTMENT INCOME	55,263	45,000	19,663	10,000	(35,000)	(77.8%)
4095 FORECLOSED PROPERTY SALES	0	15,000	0	15,000	0	0.0%
4096 PROPERTY SALES	34,682	50,000	80,383	50,000	0	0.0%
4390 MISCELLANEOUS REVENUE	0	0	12,720	0	0	0.0%
4525 WC LEASE AGREEMENT REVENUES	211,472	211,888	211,888	218,310	6,422	3.0%
4526 OTHER LEASE REVENUES	1,000	0	2,754	0	0	0.0%
4527 TIDELAND LEASE REVENUES	13,205	16,238	16,238	16,238	0	0.0%
SERVICE FEES	260,358	293,126	323,983	299,548	6,422	2.2%
4370 RENTAL INCOME	242,686	242,969	242,969	227,402	(15,567)	(6.4%)
INTERFUND TRANSFERS	242,686	242,969	242,969	227,402	(15,567)	(6.4%)
TOTAL REVENUES	558,306	587,626	592,607	542,578	(45,048)	(7.7%)
5100 EMPLOYEE WAGES	63,967	72,544	76,219	86,354	13,811	19.0%
5110 OVERTIME PAY	176	500	1,000	1,500	1,000	200.0%
5120 TEMPORARY PAY	151	0	0	0	0	0.0%
5200 TAXES/BENEFITS	46,116	60,037	55,957	65,268	5,231	8.7%
5300 TRAVEL & TRAINING	1,606	0	0	0	0	0.0%
6010 SUPPLIES	10,300	500	250	500	0	0.0%
6011 OPERATING SUPPLIES	50	0	0	0	0	0.0%
6012 COVID-19 PREVENTION SUPPLIES	98	0	0	0	0	0.0%
6030 PUBLISHING EXPENSE	0	1,000	250	1,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	50	1,000	0	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	150	0	0	(150)	(100.0%)
6080 PROFESSIONAL SERVICES	46,136	232,750	2,750	2,750	(230,000)	(98.8%)
6085 LICENSES/FEES/PERMITS	500	500	1,540	501	1	0.2%
6090 CONTRACTUAL SERVICES	24,312	32,107	93,407	38,810	6,703	20.9%
6100 INSURANCE	19,996	22,422	22,422	0	(22,422)	(100.0%)
6310 ELECTRICITY	91,919	80,000	70,000	75,000	(5,000)	(6.3%)
6320 WATER	5,364	8,000	8,000	8,000	0	0.0%
6330 TELEPHONE	1,659	2,500	2,078	2,078	(422)	(16.9%)
6340 SEWER	4,295	6,000	6,000	6,000	0	0.0%
6350 LANDFILL FEES	15	100	500	500	400	400.0%
6430 BUILDING MAINTENANCE	15,176	45,000	54,000	20,000	(25,000)	(55.6%)
6525 SMALL EQUIPMENT PURCHASES	0	0	0	1	1	0.0%
6540 CAPITAL IMPROVEMENTS	0	225,000	0	0	(225,000)	(100.0%)
OPERATING EXPENSES	331,885	790,110	394,373	309,262	(480,848)	(60.9%)
6130 ADMINISTRATIVE FEES	28,708	20,283	20,283	18,556	(1,727)	(8.5%)
6600 TRANSFERS OUT - DEBT SERVICE	304,899	291,482	209,426	257,875	(33,607)	(11.5%)
6612 TRANSFERS OUT - GF	242,686	242,969	242,969	227,402	(15,567)	(6.4%)
6613 TRANSFERS OUT - SERVICE AREA	0	175,000	175,000	0	(175,000)	(100.0%)
6650 TRANSFERS OUT - RENT	6,796	7,423	7,423	6,456	(967)	(13.0%)
NON OPERATING EXPENSES	583,089	737,157	655,101	510,289	(226,868)	(30.8%)
TOTAL APPROPRIATIONS	914,975	1,527,267	1,049,474	819,551	(707,716)	(46.3%)
NET EXCESS REV OVER (UNDER) APP	(356,668)	(939,641)	(456,867)	(276,973)	662,668	(70.5%)
END ENDING FUND BALANCE	3,435,011	2,495,371	2,978,145	2,701,172	205,801	8.2%



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KETCHIKAN GATEWAY BOROUGH
FY 2022
701-10-000 LAND TRUST

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	58,578	66,219	66,219	67,894	1,675	2.5%
5110 OVERTIME PAY	0	500	0	500	0	0.0%
5200 TAXES/BENEFITS	42,558	55,957	55,957	61,053	5,096	9.1%
5300 TRAVEL & TRAINING	1,606	0	0	0	0	0.0%
6010 SUPPLIES	0	500	250	500	0	0.0%
6030 PUBLISHING EXPENSE	0	1,000	250	1,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	50	1,000	0	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	150	0	0	(150)	(100.0%)
6080 PROFESSIONAL SERVICES	14,112	230,000	0	0	(230,000)	(100.0%)
6085 LICENSES/FEES/PERMITS	500	500	500	500	0	0.0%
6090 CONTRACTUAL SERVICES	1,760	3,407	3,407	1,167	(2,240)	(65.7%)
6330 TELEPHONE	141	0	78	78	78	0.0%
OPERATING EXPENSES	119,305	359,233	126,661	133,692	(225,541)	(62.8%)
6130 ADMINISTRATIVE FEES	19,755	7,817	7,817	8,022	205	2.6%
6612 TRANSFERS OUT - GF	242,686	242,969	242,969	227,402	(15,567)	(6.4%)
6613 TRANSFERS OUT - SERVICE AREA	0	175,000	175,000	0	(175,000)	(100.0%)
6650 TRANSFERS OUT - RENT	6,796	7,423	7,423	6,456	(967)	(13.0%)
NON OPERATING EXPENSES	269,237	433,209	433,209	241,880	(191,329)	(44.2%)
TOTAL APPROPRIATIONS	388,542	792,442	559,870	375,572	(416,871)	(52.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
701-10-000 LAND TRUST

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	58,578	66,219	66,219	67,894	1,675	2.5%
5110 OVERTIME PAY	0	500	0	500	0	0.0%
5200 TAXES/BENEFITS	42,558	55,957	55,957	61,053	5,096	9.1%
5300 TRAVEL & TRAINING	1,606	0	0	0	0	0.0%
6010 SUPPLIES	0	500	250	500	0	0.0%
6030 PUBLISHING EXPENSE	0	1,000	250	1,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	50	1,000	0	1,000	0	0.0%
6070 POSTAGE EXPENSE	0	150	0	0	(150)	(100.0%)
6080 PROFESSIONAL SERVICES	14,112	230,000	0	0	(230,000)	(100.0%)
6085 LICENSES/FEES/PERMITS	500	500	500	500	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[701-10-000] AMHLT Annual Fee	Coast Guard Beach Trail					500
Total						500
6090 CONTRACTUAL SERVICES	1,760	3,407	3,407	1,167	(2,240)	(65.7%)
[Entity] Budget Detail Desc.	Total					
[701-10-000] Janitorial						1,167
Total						1,167
6330 TELEPHONE	141	0	78	78	78	0.0%
OPERATING EXPENSES	119,305	359,233	126,661	133,692	(225,541)	(62.8%)
6130 ADMINISTRATIVE FEES	19,755	7,817	7,817	8,022	205	2.6%
6612 TRANSFERS OUT - GF	242,686	242,969	242,969	227,402	(15,567)	(6.4%)
6613 TRANSFERS OUT - SERVICE AREA	0	175,000	175,000	0	(175,000)	(100.0%)
6650 TRANSFERS OUT - RENT	6,796	7,423	7,423	6,456	(967)	(13.0%)
NON OPERATING EXPENSES	269,237	433,209	433,209	241,880	(191,329)	(44.2%)
TOTAL APPROPRIATIONS	388,542	792,442	559,870	375,572	(416,871)	(52.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
701-10-010 LAND TRUST WHITE CLIFF

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	5,389	6,324	10,000	18,460	12,136	191.9%
5110 OVERTIME PAY	176	0	1,000	1,000	1,000	0.0%
5120 TEMPORARY PAY	151	0	0	0	0	0.0%
5200 TAXES/BENEFITS	3,559	4,080	0	4,215	135	3.3%
6010 SUPPLIES	10,300	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	50	0	0	0	0	0.0%
6012 COVID-19 PREVENTION SUPPLIES	98	0	0	0	0	0.0%
6080 PROFESSIONAL SERVICES	32,024	2,750	2,750	2,750	0	0.0%
6085 LICENSES/FEEES/PERMITS	0	0	1,040	1	1	0.0%
6090 CONTRACTUAL SERVICES	22,551	28,700	90,000	37,643	8,943	31.2%
6100 INSURANCE	19,996	22,422	22,422	0	(22,422)	(100.0%)
6310 ELECTRICITY	91,919	80,000	70,000	75,000	(5,000)	(6.3%)
6320 WATER	5,364	8,000	8,000	8,000	0	0.0%
6330 TELEPHONE	1,517	2,500	2,000	2,000	(500)	(20.0%)
6340 SEWER	4,295	6,000	6,000	6,000	0	0.0%
6350 LANDFILL FEES	15	100	500	500	400	400.0%
6430 BUILDING MAINTENANCE	15,176	45,000	54,000	20,000	(25,000)	(55.6%)
6525 SMALL EQUIPMENT PURCHASES	0	0	0	1	1	0.0%
6540 CAPITAL IMPROVEMENTS	0	225,000	0	0	(225,000)	(100.0%)
OPERATING EXPENSES	212,580	430,876	267,712	175,570	(255,307)	(59.3%)
6130 ADMINISTRATIVE FEES	8,953	12,466	12,466	10,534	(1,932)	(15.5%)
6600 TRANSFERS OUT - DEBT SERVICE	304,899	291,482	209,426	257,875	(33,607)	(11.5%)
NON OPERATING EXPENSES	313,852	303,948	221,892	268,409	(35,539)	(11.7%)
TOTAL APPROPRIATIONS	526,432	734,824	489,604	443,979	(290,846)	(39.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
701-10-010 LAND TRUST WHITE CLIFF

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	5,389	6,324	10,000	18,460	12,136	191.9%
5110 OVERTIME PAY	176	0	1,000	1,000	1,000	0.0%
5120 TEMPORARY PAY	151	0	0	0	0	0.0%
5200 TAXES/BENEFITS	3,559	4,080	0	4,215	135	3.3%
6010 SUPPLIES	10,300	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	50	0	0	0	0	0.0%
6012 COVID-19 PREVENTION SUPPLIES	98	0	0	0	0	0.0%
6080 PROFESSIONAL SERVICES	32,024	2,750	2,750	2,750	0	0.0%
6085 LICENSES/FEES/PERMITS	0	0	1,040	1	1	0.0%
6090 CONTRACTUAL SERVICES	22,551	28,700	90,000	37,643	8,943	31.2%
[Entity] Budget Detail Desc.	Note					Total
[701-10-010] Janitorial	Murkowski/Sullivan and DNR					3,593
[701-10-010] Common area carpet cleaning						5,000
[701-10-010] Security service	Building Walk-through					11,050
[701-10-010] Security service	Public meetings					15,000
[701-10-010] Janitorial supplies						3,000
Total						37,643
6100 INSURANCE	19,996	22,422	22,422	0	(22,422)	(100.0%)
6310 ELECTRICITY	91,919	80,000	70,000	75,000	(5,000)	(6.3%)
6320 WATER	5,364	8,000	8,000	8,000	0	0.0%
6330 TELEPHONE	1,517	2,500	2,000	2,000	(500)	(20.0%)
6340 SEWER	4,295	6,000	6,000	6,000	0	0.0%
6350 LANDFILL FEES	15	100	500	500	400	400.0%
6430 BUILDING MAINTENANCE	15,176	45,000	54,000	20,000	(25,000)	(55.6%)
[Entity] Budget Detail Desc.	Total					
[701-10-010] Miscellaneous repairs						20,000
Total						20,000
6525 SMALL EQUIPMENT PURCHASES	0	0	0	1	1	0.0%
6540 CAPITAL IMPROVEMENTS	0	225,000	0	0	(225,000)	(100.0%)
OPERATING EXPENSES	212,580	430,876	267,712	175,570	(255,307)	(59.3%)
6130 ADMINISTRATIVE FEES	8,953	12,466	12,466	10,534	(1,932)	(15.5%)
6600 TRANSFERS OUT - DEBT SERVICE	304,899	291,482	209,426	257,875	(33,607)	(11.5%)
NON OPERATING EXPENSES	313,852	303,948	221,892	268,409	(35,539)	(11.7%)
TOTAL APPROPRIATIONS	526,432	734,824	489,604	443,979	(290,846)	(39.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
705 COMMER PASSENGER VESSEL FUND

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	2,664,116	3,536,998	3,536,998	2,489,294	(1,047,704)	(29.6%)
4255 COMMERCIAL PASSENGER VESSEL TAX	2,723,868	0	0	0	0	0.0%
REVENUE FROM OTHER GOVTS	2,723,868	0	0	0	0	0.0%
4305 INTEREST INCOME	26,275	15,000	12,928	13,000	(2,000)	(13.3%)
INVESTMENT INCOME	26,275	15,000	12,928	13,000	(2,000)	(13.3%)
TOTAL REVENUES	2,750,142	15,000	12,928	13,000	(2,000)	(13.3%)
5120 TEMPORARY PAY	24,157	0	0	0	0	0.0%
5200 TAXES/BENEFITS	2,110	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	0	100	0	0	(100)	(100.0%)
6060 RENTALS	0	0	0	8,523	8,523	0.0%
6080 PROFESSIONAL SERVICES	4,019	0	0	140,000	140,000	0.0%
6090 CONTRACTUAL SERVICES	371,632	559,836	431,162	241,080	(318,756)	(56.9%)
6330 TELEPHONE	0	250	0	0	(250)	(100.0%)
6530 EQUIPMENT PURCHASE	0	187,400	0	0	(187,400)	(100.0%)
6540 CAPITAL IMPROVEMENTS	0	107,500	0	260,313	152,813	142.2%
OPERATING EXPENSES	401,918	855,086	431,162	649,916	(205,170)	(24.0%)
6601 TRANSFERS OUT - AIRPORT	143,130	34,698	34,698	0	(34,698)	(100.0%)
6602 TRANSFERS OUT - TRANSIT SUBSIDY	844,837	360,236	360,236	460,755	100,519	27.9%
6612 TRANSFERS OUT - GF	187,375	68,136	68,136	75,413	7,277	10.7%
6613 TRANSFERS OUT - SERVICE AREA	300,000	166,400	166,400	0	(166,400)	(100.0%)
NON OPERATING EXPENSES	1,475,342	629,470	629,470	536,168	(93,302)	(14.8%)
TOTAL APPROPRIATIONS	1,877,260	1,484,556	1,060,632	1,186,084	(298,472)	(20.1%)
NET EXCESS REV OVER (UNDER) APP	872,882	(1,469,556)	(1,047,704)	(1,173,084)	296,472	(20.2%)
END ENDING FUND BALANCE	3,536,998	2,067,442	2,489,294	1,316,210	(751,232)	(36.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
705 COMMER PASSENGER VESSEL FUND

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	2,664,116	3,536,998	3,536,998	2,489,294	(1,047,704)	(29.6%)
4255 COMMERCIAL PASSENGER VESSEL TAX	2,723,868	0	0	0	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[705-00-000] Calendar 2021 head tax	Canadian borders closed, no large cruise vessels in calendar year 2021					0
Total						0
REVENUE FROM OTHER GOVTS	2,723,868	0	0	0	0	0.0%
4305 INTEREST INCOME	26,275	15,000	12,928	13,000	(2,000)	(13.3%)
INVESTMENT INCOME	26,275	15,000	12,928	13,000	(2,000)	(13.3%)
TOTAL REVENUES	2,750,142	15,000	12,928	13,000	(2,000)	(13.3%)
5120 TEMPORARY PAY	24,157	0	0	0	0	0.0%
5200 TAXES/BENEFITS	2,110	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	0	100	0	0	(100)	(100.0%)
6060 RENTALS	0	0	0	8,523	8,523	0.0%
[Entity] Budget Detail Desc.	Note					Total
[705-10-126] Facility rent	Flight simulator					8,523
Total						8,523
6080 PROFESSIONAL SERVICES	4,019	0	0	140,000	140,000	0.0%
[Entity] Budget Detail Desc.	Note					Total
[705-10-000] Tourism Strategy Plan	FY20 carry forward					80,000
[705-10-141] Ward Cove transportation planning	FY21 carry forward					60,000
Total						140,000
6090 CONTRACTUAL SERVICES	371,632	559,836	431,162	241,080	(318,756)	(56.9%)
[Entity] Budget Detail Desc.	Note					Total
[705-10-000] Everbridge Nixle	Emergency management					1,000
[705-10-100] KVB visitor services program support	Reduced by 44% from FY21					157,080
[705-10-115] Rock Oysterman Pole	FY19 carry forward					83,000
Total						241,080
6330 TELEPHONE	0	250	0	0	(250)	(100.0%)
6530 EQUIPMENT PURCHASE	0	187,400	0	0	(187,400)	(100.0%)
6540 CAPITAL IMPROVEMENTS	0	107,500	0	260,313	152,813	142.2%
[Entity] Budget Detail Desc.	Note					Total
[705-10-141] Bus signage	FY21 carry forward					40,000
[705-10-141] Transit Center renovations	5339 grant match					127,513
[705-10-141] Transit tech grant	5309 grant match					67,700

KETCHIKAN GATEWAY BOROUGH
FY 2022
705 COMMER PASSENGER VESSEL FUND

[705-10-141] Project TBD 5339 grant match 25,100

Total 260,313

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
OPERATING EXPENSES	401,918	855,086	431,162	649,916	(205,170)	(24.0%)
6601 TRANSFERS OUT - AIRPORT	143,130	34,698	34,698	0	(34,698)	(100.0%)
6602 TRANSFERS OUT - TRANSIT SUBSIDY	844,837	360,236	360,236	460,755	100,519	27.9%
6612 TRANSFERS OUT - GF	187,375	68,136	68,136	75,413	7,277	10.7%
6613 TRANSFERS OUT - SERVICE AREA	300,000	166,400	166,400	0	(166,400)	(100.0%)
NON OPERATING EXPENSES	1,475,342	629,470	629,470	536,168	(93,302)	(14.8%)
TOTAL APPROPRIATIONS	1,877,260	1,484,556	1,060,632	1,186,084	(298,472)	(20.1%)
NET EXCESS REV OVER (UNDER) APP	872,882	(1,469,556)	(1,047,704)	(1,173,084)	296,472	(20.2%)
END ENDING FUND BALANCE	3,536,998	2,067,442	2,489,294	1,316,210	(751,232)	(36.3%)



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KETCHIKAN GATEWAY BOROUGH
FY 2022
710 NONAREAWIDE - LIBRARY FUND

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	290,473	301,570	301,570	301,550	(20)	0.0%
4010 REAL PROPERTY TAXES	467,506	468,659	468,659	507,438	38,779	8.3%
4060 MOTOR VEHICLE TAXES	2,827	3,400	3,400	3,400	0	0.0%
TAXES	470,334	472,059	472,059	510,838	38,779	8.2%
4305 INTEREST INCOME	5,603	6,000	6,000	4,000	(2,000)	(33.3%)
INVESTMENT INCOME	5,603	6,000	6,000	4,000	(2,000)	(33.3%)
TOTAL REVENUES	475,936	478,059	478,059	514,838	36,779	7.7%
6090 CONTRACTUAL SERVICES	464,839	478,079	478,079	540,121	62,042	13.0%
OPERATING EXPENSES	464,839	478,079	478,079	540,121	62,042	13.0%
TOTAL APPROPRIATIONS	464,839	478,079	478,079	540,121	62,042	13.0%
NET EXCESS REV OVER (UNDER) APP	11,097	(20)	(20)	(25,283)	(25,263)	126315.0%
END ENDING FUND BALANCE	301,570	301,550	301,550	276,267	(25,283)	(8.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
710 NONAREAWIDE - LIBRARY FUND

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	290,473	301,570	301,570	301,550	(20)	0.0%
4010 REAL PROPERTY TAXES	467,506	468,659	468,659	507,438	38,779	8.3%
4060 MOTOR VEHICLE TAXES	2,827	3,400	3,400	3,400	0	0.0%
TAXES	470,334	472,059	472,059	510,838	38,779	8.2%
4305 INTEREST INCOME	5,603	6,000	6,000	4,000	(2,000)	(33.3%)
INVESTMENT INCOME	5,603	6,000	6,000	4,000	(2,000)	(33.3%)
TOTAL REVENUES	475,936	478,059	478,059	514,838	36,779	7.7%
6090 CONTRACTUAL SERVICES	464,839	478,079	478,079	540,121	62,042	13.0%
[Entity] Budget Detail Desc.	Note				Total	
[710-10-000] Library services contract with City	Increase due to loss of UAS revenue in consortium				540,121	
Total					540,121	
OPERATING EXPENSES	464,839	478,079	478,079	540,121	62,042	13.0%
TOTAL APPROPRIATIONS	464,839	478,079	478,079	540,121	62,042	13.0%
NET EXCESS REV OVER (UNDER) APP	11,097	(20)	(20)	(25,283)	(25,263)	126315.0%
END ENDING FUND BALANCE	301,570	301,550	301,550	276,267	(25,283)	(8.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
711 LOCAL EDUCATION FUND

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	4,763,193	3,920,777	3,920,777	2,952,139	(968,638)	(24.7%)
4010 REAL PROPERTY TAXES	7,437,243	7,570,857	7,570,857	7,791,933	221,076	2.9%
4070 TOBACCO TAX	1,299,368	1,370,000	1,299,000	1,300,000	(70,000)	(5.1%)
TAXES	8,736,611	8,940,857	8,869,857	9,091,933	151,076	1.7%
4080 PENALTY & INTEREST - PROPERTY TAX	43,349	30,000	45,000	30,000	0	0.0%
PENALTY AND INTEREST	43,349	30,000	45,000	30,000	0	0.0%
4225 SECURE RURAL SCHOOLS	847,305	812,880	749,633	719,647	(93,233)	(11.5%)
REVENUE FROM OTHER GOVTS	847,305	812,880	749,633	719,647	(93,233)	(11.5%)
4305 INTEREST INCOME	106,732	75,000	28,000	20,000	(55,000)	(73.3%)
INVESTMENT INCOME	106,732	75,000	28,000	20,000	(55,000)	(73.3%)
4115 REGISTRATION FEES	500	300	300	300	0	0.0%
SERVICE FEES	500	300	300	300	0	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	216,630	243,019	237,470	273,090	30,071	12.4%
4435 TRANSFERS IN - GF	189,890	185,604	185,604	185,604	0	0.0%
INTERFUND TRANSFERS	406,520	428,623	423,074	458,694	30,071	7.0%
TOTAL REVENUES	10,141,017	10,287,660	10,115,864	10,320,574	32,914	0.3%
6100 INSURANCE	216,630	243,019	237,470	273,090	30,071	12.4%
6655 KGBSD LOCAL APPROPRIATION	10,581,199	10,661,428	10,661,428	10,507,938	(153,490)	(1.4%)
OPERATING EXPENSES	10,797,829	10,904,447	10,898,898	10,781,028	(123,419)	(1.1%)
6612 TRANSFERS OUT - GF	113,445	113,445	113,445	113,445	0	0.0%
6619 TRANSFERS OUT - NT, ST, HS	72,159	72,159	72,159	72,159	0	0.0%
NON OPERATING EXPENSES	185,604	185,604	185,604	185,604	0	0.0%
TOTAL APPROPRIATIONS	10,983,433	11,090,051	11,084,502	10,966,632	(123,419)	(1.1%)
NET EXCESS REV OVER (UNDER) APP	(842,416)	(802,391)	(968,638)	(646,058)	156,333	(19.5%)
END ENDING FUND BALANCE	3,920,777	3,118,386	2,952,139	2,306,081	(812,305)	(26.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
711 LOCAL EDUCATION FUND

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	4,763,193	3,920,777	3,920,777	2,952,139	(968,638)	(24.7%)
4010 REAL PROPERTY TAXES	7,437,243	7,570,857	7,570,857	7,791,933	221,076	2.9%
4070 TOBACCO TAX	1,299,368	1,370,000	1,299,000	1,300,000	(70,000)	(5.1%)
TAXES	8,736,611	8,940,857	8,869,857	9,091,933	151,076	1.7%
4080 PENALTY & INTEREST - PROPERTY TAX	43,349	30,000	45,000	30,000	0	0.0%
PENALTY AND INTEREST	43,349	30,000	45,000	30,000	0	0.0%
4225 SECURE RURAL SCHOOLS	847,305	812,880	749,633	719,647	(93,233)	(11.5%)
REVENUE FROM OTHER GOVTS	847,305	812,880	749,633	719,647	(93,233)	(11.5%)
4305 INTEREST INCOME	106,732	75,000	28,000	20,000	(55,000)	(73.3%)
INVESTMENT INCOME	106,732	75,000	28,000	20,000	(55,000)	(73.3%)
4115 REGISTRATION FEES	500	300	300	300	0	0.0%
SERVICE FEES	500	300	300	300	0	0.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	216,630	243,019	237,470	273,090	30,071	12.4%
[Entity] Budget Detail Desc.						Total
[711-00-000] In-kind from School Bond CIP						273,090
Total						273,090
4435 TRANSFERS IN - GF	189,890	185,604	185,604	185,604	0	0.0%
INTERFUND TRANSFERS	406,520	428,623	423,074	458,694	30,071	7.0%
TOTAL REVENUES	10,141,017	10,287,660	10,115,864	10,320,574	32,914	0.3%
6100 INSURANCE	216,630	243,019	237,470	273,090	30,071	12.4%
6655 KGBSD LOCAL APPROPRIATION	10,581,199	10,661,428	10,661,428	10,507,938	(153,490)	(1.4%)
[Entity] Budget Detail Desc.						Total
[711-10-000] Required Local Contribution						5,168,904
[711-10-000] Discretionary Contribution						5,339,034
Total						10,507,938
OPERATING EXPENSES	10,797,829	10,904,447	10,898,898	10,781,028	(123,419)	(1.1%)
6612 TRANSFERS OUT - GF	113,445	113,445	113,445	113,445	0	0.0%
[Entity] Budget Detail Desc.						Total
[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	72,159	72,159	72,159	72,159	0	0.0%
[Entity] Budget Detail Desc.						Total
[711-10-000] Homestead road fees						13,359
[711-10-000] North Tongass Fire and EMS						20,400
[711-10-000] South Tongass Fire and EMS						38,400
Total						72,159

KETCHIKAN GATEWAY BOROUGH
 FY 2022
 711 LOCAL EDUCATION FUND

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
NON OPERATING EXPENSES	185,604	185,604	185,604	185,604	0	0.0%
TOTAL APPROPRIATIONS	10,983,433	11,090,051	11,084,502	10,966,632	(123,419)	(1.1%)
NET EXCESS REV OVER (UNDER) APP	(842,416)	(802,391)	(968,638)	(646,058)	156,333	(19.5%)
END ENDING FUND BALANCE	3,920,777	3,118,386	2,952,139	2,306,081	(812,305)	(26.0%)



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KETCHIKAN GATEWAY BOROUGH
FY 2022
712 REC CAPITAL PROJECTS FUND

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	2,731,211	2,024,061	2,024,061	1,474,354	(549,707)	(27.2%)
4040 SALES TAXES	1,674,371	1,547,915	1,175,633	1,241,666	(306,249)	(19.8%)
4050 SALES TAXES - REMOTE	1,814	0	25,000	33,000	33,000	0.0%
TAXES	1,676,185	1,547,915	1,200,633	1,274,666	(273,249)	(17.7%)
4085 PENALTY & INTEREST - SALES TAX	5,266	5,000	3,000	2,500	(2,500)	(50.0%)
PENALTY AND INTEREST	5,266	5,000	3,000	2,500	(2,500)	(50.0%)
4250 REIMBURSEMENT (DEED)	87,776	0	0	0	0	0.0%
REVENUE FROM OTHER GOVTS	87,776	0	0	0	0	0.0%
4305 INTEREST INCOME	29,444	40,000	7,500	7,500	(32,500)	(81.3%)
INVESTMENT INCOME	29,444	40,000	7,500	7,500	(32,500)	(81.3%)
4420 TRANSFERS IN - SCHOOL BOND/CIP	162,751	162,646	162,646	162,632	(14)	0.0%
INTERFUND TRANSFERS	162,751	162,646	162,646	162,632	(14)	0.0%
TOTAL REVENUES	1,961,422	1,755,561	1,373,779	1,447,298	(308,263)	(17.6%)
5100 EMPLOYEE WAGES	863	0	0	0	0	0.0%
5200 TAXES/BENEFITS	876	0	0	0	0	0.0%
6030 PUBLISHING EXPENSE	90	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	51,192	700	0	0	(700)	(100.0%)
6421 PARKS MAINTENANCE	0	0	0	50,000	50,000	0.0%
6525 SMALL EQUIPMENT PURCHASES	14,626	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	0	80,000	80,000	0	(80,000)	(100.0%)
6540 CAPITAL IMPROVEMENTS	744,877	190,000	121,259	0	(190,000)	(100.0%)
OPERATING EXPENSES	812,524	270,700	201,259	50,000	(220,700)	(81.5%)
6600 TRANSFERS OUT - DEBT SERVICE	1,360,752	1,335,248	1,335,248	1,338,312	3,064	0.2%
6611 TRANSFERS OUT - RECREATION SUBSIDY	495,296	386,979	386,979	302,158	(84,821)	(21.9%)
NON OPERATING EXPENSES	1,856,048	1,722,227	1,722,227	1,640,470	(81,757)	(4.7%)
TOTAL APPROPRIATIONS	2,668,571	1,992,927	1,923,486	1,690,470	(302,457)	(15.2%)
NET EXCESS REV OVER (UNDER) APP	(707,150)	(237,366)	(549,707)	(243,172)	(5,806)	2.4%
END ENDING FUND BALANCE	2,024,061	1,786,695	1,474,354	1,231,182	(555,513)	(31.1%)



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KETCHIKAN GATEWAY BOROUGH
FY 2022
713 SCHOOL BOND/CAPITAL IMPROV

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	6,123,570	4,731,818	4,731,818	4,029,154	(702,664)	(14.8%)
4040 SALES TAXES	1,674,371	1,547,915	1,175,633	1,241,666	(306,249)	(19.8%)
4050 SALES TAXES - REMOTE	1,814	0	25,000	33,000	33,000	0.0%
TAXES	1,676,185	1,547,915	1,200,633	1,274,666	(273,249)	(17.7%)
4085 PENALTY & INTEREST - SALES TAX	5,266	5,000	3,000	3,000	(2,000)	(40.0%)
PENALTY AND INTEREST	5,266	5,000	3,000	3,000	(2,000)	(40.0%)
4250 REIMBURSEMENT (DEED)	1,009,767	0	0	0	0	0.0%
REVENUE FROM OTHER GOVTS	1,009,767	0	0	0	0	0.0%
4305 INTEREST INCOME	74,903	80,000	7,500	7,500	(72,500)	(90.6%)
INVESTMENT INCOME	74,903	80,000	7,500	7,500	(72,500)	(90.6%)
4420 TRANSFERS IN - SCHOOL BOND/CIP	13,689	0	0	0	0	0.0%
INTERFUND TRANSFERS	13,689	0	0	0	0	0.0%
TOTAL REVENUES	2,779,809	1,632,915	1,211,133	1,285,166	(347,749)	(21.3%)
6090 CONTRACTUAL SERVICES	0	600	600	600	0	0.0%
6540 CAPITAL IMPROVEMENTS	879,053	207,250	22,095	195,000	(12,250)	(5.9%)
OPERATING EXPENSES	879,053	207,850	22,695	195,600	(12,250)	(5.9%)
6600 TRANSFERS OUT - DEBT SERVICE	2,913,127	1,505,490	1,490,986	1,499,250	(6,240)	(0.4%)
6609 TRANSFERS OUT - SCHOOL INSURANCE	216,630	243,019	237,470	273,090	30,071	12.4%
6611 TRANSFERS OUT - RECREATION SUBSIDY	162,751	162,646	162,646	162,632	(14)	0.0%
NON OPERATING EXPENSES	3,292,508	1,911,155	1,891,102	1,934,972	23,817	1.2%
TOTAL APPROPRIATIONS	4,171,560	2,119,005	1,913,797	2,130,572	11,567	0.5%
NET EXCESS REV OVER (UNDER) APP	(1,391,751)	(486,090)	(702,664)	(845,406)	(359,316)	73.9%
END ENDING FUND BALANCE	4,731,819	4,245,728	4,029,154	3,183,748	(1,061,980)	(25.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
713 SCHOOL BOND/CAPITAL IMPROV

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	6,123,570	4,731,818	4,731,818	4,029,154	(702,664)	(14.8%)
4040 SALES TAXES	1,674,371	1,547,915	1,175,633	1,241,666	(306,249)	(19.8%)
4050 SALES TAXES - REMOTE	1,814	0	25,000	33,000	33,000	0.0%
TAXES	1,676,185	1,547,915	1,200,633	1,274,666	(273,249)	(17.7%)
4085 PENALTY & INTEREST - SALES TAX	5,266	5,000	3,000	3,000	(2,000)	(40.0%)
PENALTY AND INTEREST	5,266	5,000	3,000	3,000	(2,000)	(40.0%)
4250 REIMBURSEMENT (DEED)	1,009,767	0	0	0	0	0.0%
REVENUE FROM OTHER GOVTS	1,009,767	0	0	0	0	0.0%
4305 INTEREST INCOME	74,903	80,000	7,500	7,500	(72,500)	(90.6%)
INVESTMENT INCOME	74,903	80,000	7,500	7,500	(72,500)	(90.6%)
4420 TRANSFERS IN - SCHOOL BOND/CIP	13,689	0	0	0	0	0.0%
INTERFUND TRANSFERS	13,689	0	0	0	0	0.0%
TOTAL REVENUES	2,779,809	1,632,915	1,211,133	1,285,166	(347,749)	(21.3%)
6090 CONTRACTUAL SERVICES	0	600	600	600	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[713-10-000] BNY Mellon	Calculation Agent Fee					600
Total						600
6540 CAPITAL IMPROVEMENTS	879,053	207,250	22,095	195,000	(12,250)	(5.9%)
[Entity] Budget Detail Desc.	Note					Total
[713-10-000] District paving	Patchwork					50,000
[713-10-000] Schoenbar painting	Southeast wall					35,000
[713-10-000] Playground safety upgrades						75,000
[713-10-000] Valley Park retaining wall improvements						35,000
Total						195,000
OPERATING EXPENSES	879,053	207,850	22,695	195,600	(12,250)	(5.9%)
6600 TRANSFERS OUT - DEBT SERVICE	2,913,127	1,505,490	1,490,986	1,499,250	(6,240)	(0.4%)
6609 TRANSFERS OUT - SCHOOL INSURANCE	216,630	243,019	237,470	273,090	30,071	12.4%
[Entity] Budget Detail Desc.	Note					Total
[713-10-000] School building insurance	In-kind paid to Local Education Fund					273,090
Total						273,090
6611 TRANSFERS OUT - RECREATION SUBSIDY	162,751	162,646	162,646	162,632	(14)	0.0%
NON OPERATING EXPENSES	3,292,508	1,911,155	1,891,102	1,934,972	23,817	1.2%
TOTAL APPROPRIATIONS	4,171,560	2,119,005	1,913,797	2,130,572	11,567	0.5%
NET EXCESS REV OVER (UNDER) APP	(1,391,751)	(486,090)	(702,664)	(845,406)	(359,316)	73.9%
END ENDING FUND BALANCE	4,731,819	4,245,728	4,029,154	3,183,748	(1,061,980)	(25.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
714 AIRPORT PFC FUND

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	1,181,462	688,966	688,966	587,156	(101,810)	(14.8%)
4210 PFC ENPLANEMENT REVENUE	304,632	395,000	170,190	300,000	(95,000)	(24.1%)
REVENUE FROM OTHER GOVTS	304,632	395,000	170,190	300,000	(95,000)	(24.1%)
4305 INTEREST INCOME	12,894	17,000	3,000	3,500	(13,500)	(79.4%)
INVESTMENT INCOME	12,894	17,000	3,000	3,500	(13,500)	(79.4%)
TOTAL REVENUES	317,526	412,000	173,190	303,500	(108,500)	(26.3%)
6601 TRANSFERS OUT - AIRPORT	810,022	360,000	275,000	50,000	(310,000)	(86.1%)
NON OPERATING EXPENSES	810,022	360,000	275,000	50,000	(310,000)	(86.1%)
TOTAL APPROPRIATIONS	810,022	360,000	275,000	50,000	(310,000)	(86.1%)
NET EXCESS REV OVER (UNDER) APP	(492,496)	52,000	(101,810)	253,500	201,500	387.5%
END ENDING FUND BALANCE	688,966	740,966	587,156	840,656	99,690	13.5%

KETCHIKAN GATEWAY BOROUGH
FY 2022
714 AIRPORT PFC FUND

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	1,181,462	688,966	688,966	587,156	(101,810)	(14.8%)
4210 PFC ENPLANEMENT REVENUE	304,632	395,000	170,190	300,000	(95,000)	(24.1%)
REVENUE FROM OTHER GOVTS	304,632	395,000	170,190	300,000	(95,000)	(24.1%)
4305 INTEREST INCOME	12,894	17,000	3,000	3,500	(13,500)	(79.4%)
INVESTMENT INCOME	12,894	17,000	3,000	3,500	(13,500)	(79.4%)
TOTAL REVENUES	317,526	412,000	173,190	303,500	(108,500)	(26.3%)
6601 TRANSFERS OUT - AIRPORT	810,022	360,000	275,000	50,000	(310,000)	(86.1%)
[Entity] Budget Detail Desc.	Note				Total	
[714-10-000] Project 02-005: Improve Seaplane Dock	Design services				50,000	
Total					50,000	
NON OPERATING EXPENSES	810,022	360,000	275,000	50,000	(310,000)	(86.1%)
TOTAL APPROPRIATIONS	810,022	360,000	275,000	50,000	(310,000)	(86.1%)
NET EXCESS REV OVER (UNDER) APP	(492,496)	52,000	(101,810)	253,500	201,500	387.5%
END ENDING FUND BALANCE	688,966	740,966	587,156	840,656	99,690	13.5%

**KETCHIKAN GATEWAY BOROUGH
FY 2022
800 SOUTH TONGASS SERVICE AREA**

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	918,895	1,211,556	1,211,556	750,861	(460,695)	(38.0%)
4010 REAL PROPERTY TAXES	660,573	668,480	668,480	699,372	30,892	4.6%
4060 MOTOR VEHICLE TAXES	4,520	5,200	3,600	3,500	(1,700)	(32.7%)
TAXES	665,093	673,680	672,080	702,872	29,192	4.3%
4080 PENALTY & INTEREST - PROPERTY TAX	2,595	1,500	1,500	1,000	(500)	(33.3%)
PENALTY AND INTEREST	2,595	1,500	1,500	1,000	(500)	(33.3%)
4221 PERS ON BEHALF PAYMENTS	19,596	32,158	32,158	21,764	(10,394)	(32.3%)
4383 FROM OTHER GOVTS - NONGRANT	26,496	36,000	36,000	36,000	0	0.0%
REVENUE FROM OTHER GOVTS	46,092	68,158	68,158	57,764	(10,394)	(15.2%)
4305 INTEREST INCOME	17,071	18,000	6,000	5,000	(13,000)	(72.2%)
INVESTMENT INCOME	17,071	18,000	6,000	5,000	(13,000)	(72.2%)
4340 VENDOR COMMISSION FEES	62	0	50	0	0	0.0%
4364 WATER FEES	304,863	304,201	304,201	302,809	(1,392)	(0.5%)
4390 MISCELLANEOUS REVENUE	3,181	2,400	2,500	2,900	500	20.8%
4396 EMS REVENUE	57,630	65,000	63,000	70,000	5,000	7.7%
4400 SEMT FEES	0	0	0	70,000	70,000	0.0%
SERVICE FEES	365,737	371,601	369,751	445,709	74,108	19.9%
4440 TRANSFERS IN - CPV FUND	150,000	54,545	54,545	0	(54,545)	(100.0%)
4456 TRANSFERS IN - LOCAL EDUCATION FUND	38,400	38,400	38,400	38,400	0	0.0%
4457 TRANSFERS IN - WATER FEES	3,330	3,330	3,330	3,330	0	0.0%
INTERFUND TRANSFERS	191,730	96,275	96,275	41,730	(54,545)	(56.7%)
TOTAL REVENUES	1,288,317	1,229,214	1,213,764	1,254,075	24,861	2.0%
5100 EMPLOYEE WAGES	222,292	352,212	302,213	308,708	(43,504)	(12.4%)
5110 OVERTIME PAY	10,119	10,000	10,193	12,500	2,500	25.0%
5120 TEMPORARY PAY	14,240	13,000	11,834	15,000	2,000	15.4%
5121 FIREFIGHTER FEES	43,497	40,000	40,000	40,000	0	0.0%
5200 TAXES/BENEFITS	182,486	297,726	247,726	277,120	(20,607)	(6.9%)
5300 TRAVEL & TRAINING	28,198	2,500	7,600	10,400	7,900	316.0%
5400 UNIFORM ALLOWANCE	3,764	9,300	8,300	8,300	(1,000)	(10.8%)
6010 SUPPLIES	2,427	2,500	2,700	3,000	500	20.0%
6011 OPERATING SUPPLIES	57,414	57,350	49,000	54,400	(2,950)	(5.1%)
6012 COVID-19 PREVENTION SUPPLIES	5,290	0	1,123	0	0	0.0%
6015 BOOKS & SOFTWARE	0	3,000	3,000	3,500	500	16.7%
6020 DUES & PUBLICATIONS	1,091	2,050	2,000	1,900	(150)	(7.3%)
6030 PUBLISHING EXPENSE	0	500	500	350	(150)	(30.0%)
6031 RECORDING FEES/TITLE REPORTS	40	0	0	0	0	0.0%
6032 BANKING FEES	23	0	0	0	0	0.0%
6040 COMMUNITY PROMOTION	1,707	1,800	1,553	2,000	200	11.1%
6045 MEETING/TRAINING FOOD	278	400	300	400	0	0.0%
6060 RENTALS	0	1,000	1,000	1,000	0	0.0%
6070 POSTAGE EXPENSE	355	950	500	700	(250)	(26.3%)
6080 PROFESSIONAL SERVICES	1,000	8,000	5,000	8,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	771	1,000	1,000	2,000	1,000	100.0%
6085 LICENSES/FEES/PERMITS	400	500	500	500	0	0.0%
6090 CONTRACTUAL SERVICES	24,931	119,925	119,925	120,100	175	0.1%
6091 WATER TESTING	4,518	3,750	3,750	3,750	0	0.0%
6100 INSURANCE	25,086	27,755	28,421	18,000	(9,755)	(35.1%)
6110 MEDICAL EXPENSE	1,781	5,500	5,500	5,500	0	0.0%
6310 ELECTRICITY	33,343	28,000	20,000	27,800	(200)	(0.7%)
6320 WATER	0	600	0	600	0	0.0%
6330 TELEPHONE	7,395	5,550	7,483	5,341	(209)	(3.8%)
6331 LONG DISTANCE	114	275	150	300	25	9.1%
6340 SEWER	0	600	0	600	0	0.0%
6350 LANDFILL FEES	674	650	550	450	(200)	(30.8%)
6430 BUILDING MAINTENANCE	81,937	34,000	33,500	34,500	500	1.5%
6431 HEATING FUEL	6,894	7,000	7,000	7,000	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2022
800 SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6440 BUILDING MAINTENANCE	112	0	1,048	0	0	0.0%
6441 ROAD MAINTENANCE	578	3,500	3,850	4,500	1,000	28.6%
6450 EQUIPMENT MAINTENANCE	13,920	31,600	22,000	25,700	(5,900)	(18.7%)
6460 VEHICLE MAINTENANCE	8,622	13,000	13,000	18,000	5,000	38.5%
6461 VEHICLE FUEL & OIL	3,468	11,000	11,000	9,000	(2,000)	(18.2%)
6525 SMALL EQUIPMENT PURCHASES	75,088	45,600	43,000	78,500	32,900	72.1%
6530 EQUIPMENT PURCHASE	33,508	347,000	347,000	39,000	(308,000)	(88.8%)
6540 CAPITAL IMPROVEMENTS	0	197,000	197,000	0	(197,000)	(100.0%)
OPERATING EXPENSES	897,363	1,686,093	1,560,219	1,148,419	(537,675)	(31.9%)
6130 ADMINISTRATIVE FEES	96,031	90,143	90,143	68,905	(21,238)	(23.6%)
6140 DEBT SERVICE	0	21,835	21,835	21,835	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%
NON OPERATING EXPENSES	98,293	114,241	114,240	93,002	(21,238)	(18.6%)
TOTAL APPROPRIATIONS	995,656	1,800,334	1,674,459	1,241,421	(558,913)	(31.0%)
NET EXCESS REV OVER (UNDER) APP	292,661	(571,120)	(460,695)	12,654	583,774	(102.2%)
END ENDING FUND BALANCE	1,211,556	640,436	750,861	763,515	123,079	19.2%

KETCHIKAN GATEWAY BOROUGH
FY 2022
800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	148,545	201,459	151,459	210,941	9,482	4.7%
5110 OVERTIME PAY	6,489	10,000	9,000	10,000	0	0.0%
5120 TEMPORARY PAY	14,240	13,000	11,834	15,000	2,000	15.4%
5121 FIREFIGHTER FEES	43,497	40,000	40,000	40,000	0	0.0%
5200 TAXES/BENEFITS	125,207	191,671	141,671	202,172	10,501	5.5%
5300 TRAVEL & TRAINING	27,666	1,500	6,500	9,200	7,700	513.3%
5400 UNIFORM ALLOWANCE	3,764	9,000	8,000	8,000	(1,000)	(11.1%)
6010 SUPPLIES	2,427	1,500	1,700	2,000	500	33.3%
6011 OPERATING SUPPLIES	19,634	25,350	17,000	22,400	(2,950)	(11.6%)
6012 COVID-19 PREVENTION SUPPLIES	5,290	0	1,123	0	0	0.0%
6015 BOOKS & SOFTWARE	0	3,000	3,000	3,500	500	16.7%
6020 DUES & PUBLICATIONS	1,091	1,550	1,500	1,400	(150)	(9.7%)
6030 PUBLISHING EXPENSE	0	300	0	150	(150)	(50.0%)
6032 BANKING FEES	23	0	0	0	0	0.0%
6040 COMMUNITY PROMOTION	1,707	1,800	1,553	2,000	200	11.1%
6045 MEETING/TRAINING FOOD	278	400	300	400	0	0.0%
6070 POSTAGE EXPENSE	338	500	50	250	(250)	(50.0%)
6080 PROFESSIONAL SERVICES	0	8,000	5,000	8,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	771	1,000	1,000	2,000	1,000	100.0%
6085 LICENSES/FEES/PERMITS	25	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	18,910	24,925	24,925	25,100	175	0.7%
6100 INSURANCE	20,383	22,859	22,859	18,000	(4,859)	(21.3%)
6110 MEDICAL EXPENSE	1,657	5,000	5,000	5,000	0	0.0%
6310 ELECTRICITY	10,847	8,000	0	7,800	(200)	(2.5%)
6320 WATER	0	600	0	600	0	0.0%
6330 TELEPHONE	6,143	5,000	5,000	3,600	(1,400)	(28.0%)
6331 LONG DISTANCE	78	250	100	250	0	0.0%
6340 SEWER	0	600	0	600	0	0.0%
6350 LANDFILL FEES	674	400	300	200	(200)	(50.0%)
6430 BUILDING MAINTENANCE	24,047	25,500	25,000	26,000	500	2.0%
6431 HEATING FUEL	6,894	7,000	7,000	7,000	0	0.0%
6440 BUILDING MAINTENANCE	112	0	1,048	0	0	0.0%
6441 ROAD MAINTENANCE	228	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	13,648	24,600	15,000	18,700	(5,900)	(24.0%)
6460 VEHICLE MAINTENANCE	7,166	8,000	8,000	13,000	5,000	62.5%
6461 VEHICLE FUEL & OIL	2,232	6,000	6,000	6,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	61,336	37,600	35,000	70,500	32,900	87.5%
6530 EQUIPMENT PURCHASE	0	327,000	327,000	0	(327,000)	(100.0%)
6540 CAPITAL IMPROVEMENTS	0	197,000	197,000	0	(197,000)	(100.0%)
OPERATING EXPENSES	575,348	1,210,363	1,079,922	739,763	(470,601)	(38.9%)
6130 ADMINISTRATIVE FEES	65,088	61,247	61,247	44,386	(16,862)	(27.5%)
6140 DEBT SERVICE	0	21,835	21,835	21,835	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%
NON OPERATING EXPENSES	67,350	85,345	85,344	68,483	(16,862)	(19.8%)
TOTAL APPROPRIATIONS	642,698	1,295,708	1,165,266	808,246	(487,463)	(37.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	148,545	201,459	151,459	210,941	9,482	4.7%
5110 OVERTIME PAY	6,489	10,000	9,000	10,000	0	0.0%
5120 TEMPORARY PAY	14,240	13,000	11,834	15,000	2,000	15.4%
5121 FIREFIGHTER FEES	43,497	40,000	40,000	40,000	0	0.0%
5200 TAXES/BENEFITS	125,207	191,671	141,671	202,172	10,501	5.5%
5300 TRAVEL & TRAINING	27,666	1,500	6,500	9,200	7,700	513.3%
[Entity] Budget Detail Desc.			Total			
[800-90-000] Recerts and new certs			1,200			
[800-90-000] Fire tactics class			4,000			
[800-90-000] Sick not sick			4,000			
Total			9,200			
5400 UNIFORM ALLOWANCE	3,764	9,000	8,000	8,000	(1,000)	(11.1%)
6010 SUPPLIES	2,427	1,500	1,700	2,000	500	33.3%
6011 OPERATING SUPPLIES	19,634	25,350	17,000	22,400	(2,950)	(11.6%)
[Entity] Budget Detail Desc.			Total			
[800-90-000] Ambulance supplies			18,000			
[800-90-000] Ice melt			400			
[800-90-000] Cleaning and janitorial			2,500			
[800-90-000] Coffee, tea and cocoa			500			
[800-90-000] Rehab supplies			1,000			
Total			22,400			
6012 COVID-19 PREVENTION SUPPLIES	5,290	0	1,123	0	0	0.0%
6015 BOOKS & SOFTWARE	0	3,000	3,000	3,500	500	16.7%
6020 DUES & PUBLICATIONS	1,091	1,550	1,500	1,400	(150)	(9.7%)
[Entity] Budget Detail Desc.			Total			
[800-90-000] 2 memberships IAFC			650			
[800-90-000] 2 memberships AFCA			300			
[800-90-000] NFPA			300			
[800-90-000] Trade journals			150			
Total			1,400			
6030 PUBLISHING EXPENSE	0	300	0	150	(150)	(50.0%)
6032 BANKING FEES	23	0	0	0	0	0.0%
6040 COMMUNITY PROMOTION	1,707	1,800	1,553	2,000	200	11.1%
6045 MEETING/TRAINING FOOD	278	400	300	400	0	0.0%
6070 POSTAGE EXPENSE	338	500	50	250	(250)	(50.0%)
6080 PROFESSIONAL SERVICES	0	8,000	5,000	8,000	0	0.0%
6082 EMPLOYEE RETENTION/ RECRUITMENT	771	1,000	1,000	2,000	1,000	100.0%
6085 LICENSES/FEES/PERMITS	25	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	18,910	24,925	24,925	25,100	175	0.7%
[Entity] Budget Detail Desc.			Total			
[800-90-000] Systems Design			5,500			
[800-90-000] Tongass Sanitation			4,500			
[800-90-000] Dispatch fees			10,000			
[800-90-000] Alarm monitoring			600			
[800-90-000] Emergency reporting			3,000			
[800-90-000] I am responding			1,000			
[800-90-000] NIXLE			500			
Total			25,100			

KETCHIKAN GATEWAY BOROUGH
FY 2022
800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6100 INSURANCE	20,383	22,859	22,859	18,000	(4,859)	(21.3%)
6110 MEDICAL EXPENSE	1,657	5,000	5,000	5,000	0	0.0%
6310 ELECTRICITY	10,847	8,000	0	7,800	(200)	(2.5%)
6320 WATER	0	600	0	600	0	0.0%
6330 TELEPHONE	6,143	5,000	5,000	3,600	(1,400)	(28.0%)
6331 LONG DISTANCE	78	250	100	250	0	0.0%
6340 SEWER	0	600	0	600	0	0.0%
6350 LANDFILL FEES	674	400	300	200	(200)	(50.0%)
6430 BUILDING MAINTENANCE	24,047	25,500	25,000	26,000	500	2.0%
[Entity] Budget Detail Desc.			Total			
[800-90-000] Training facility			18,000			
[800-90-000] LED lighting			3,000			
[800-90-000] General maintenance			5,000			
Total			26,000			
6431 HEATING FUEL	6,894	7,000	7,000	7,000	0	0.0%
6440 BUILDING MAINTENANCE	112	0	1,048	0	0	0.0%
6441 ROAD MAINTENANCE	228	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	13,648	24,600	15,000	18,700	(5,900)	(24.0%)
[Entity] Budget Detail Desc.			Total			
[800-90-000] Radio/ pager repair and replacement			4,500			
[800-90-000] AED maintenance			3,000			
[800-90-000] SCBA flow test			3,200			
[800-90-000] Small equipment repair			4,000			
[800-90-000] Air testing samples			1,000			
[800-90-000] Fire extinguisher service			1,000			
[800-90-000] Compressor maintenance			2,000			
Total			18,700			
6460 VEHICLE MAINTENANCE	7,166	8,000	8,000	13,000	5,000	62.5%
[Entity] Budget Detail Desc.			Total			
[800-90-000] Apparatus maintenance repair and service			8,000			
[800-90-000] Tires and parts			5,000			
Total			13,000			
6461 VEHICLE FUEL & OIL	2,232	6,000	6,000	6,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	61,336	37,600	35,000	70,500	32,900	87.5%
[Entity] Budget Detail Desc.			Total			
[800-90-000] Bunker gear replacement			26,400			
[800-90-000] Helmet replacement			2,600			
[800-90-000] Flash hoods			1,200			
[800-90-000] NFPA structural gloves			2,300			
[800-90-000] Bunker boots			4,500			
[800-90-000] Hose replacement			7,000			
[800-90-000] Nozzle replacement			4,000			
[800-90-000] Misc equipment			7,000			
[800-90-000] Fit tester replacement			9,500			
[800-90-000] Battery extrication combi tool			6,000			
Total			70,500			

KETCHIKAN GATEWAY BOROUGH
 FY 2022
 800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
6530 EQUIPMENT PURCHASE	0	327,000	327,000	0	(327,000)	(100.0%)
6540 CAPITAL IMPROVEMENTS	0	197,000	197,000	0	(197,000)	(100.0%)
OPERATING EXPENSES	575,348	1,210,363	1,079,922	739,763	(470,601)	(38.9%)
6130 ADMINISTRATIVE FEES	65,088	61,247	61,247	44,386	(16,862)	(27.5%)
6140 DEBT SERVICE	0	21,835	21,835	21,835	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%
NON OPERATING EXPENSES	67,350	85,345	85,344	68,483	(16,862)	(19.8%)
TOTAL APPROPRIATIONS	642,698	1,295,708	1,165,266	808,246	(487,463)	(37.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
800-91-001 SOUTH TONGASS WATER TREATMENT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	31,008	95,886	95,887	68,437	(27,449)	(28.6%)
5110 OVERTIME PAY	2,746	0	1,121	1,500	1,500	0.0%
5200 TAXES/BENEFITS	23,700	67,157	67,157	52,436	(14,721)	(21.9%)
5300 TRAVEL & TRAINING	72	1,000	1,000	1,000	0	0.0%
5400 UNIFORM ALLOWANCE	0	300	300	300	0	0.0%
6011 OPERATING SUPPLIES	33,077	25,000	25,000	25,000	0	0.0%
6020 DUES & PUBLICATIONS	0	500	500	500	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	40	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	8	200	200	200	0	0.0%
6080 PROFESSIONAL SERVICES	500	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	200	300	300	300	0	0.0%
6090 CONTRACTUAL SERVICES	4,315	95,000	95,000	95,000	0	0.0%
6091 WATER TESTING	4,518	3,750	3,750	3,750	0	0.0%
6100 INSURANCE	3,516	3,954	4,047	0	(3,954)	(100.0%)
6110 MEDICAL EXPENSE	0	500	500	500	0	0.0%
6310 ELECTRICITY	19,897	17,000	17,000	17,000	0	0.0%
6330 TELEPHONE	868	100	2,033	1,041	941	941.0%
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	57,634	7,500	7,500	7,500	0	0.0%
6441 ROAD MAINTENANCE	0	1,500	1,500	1,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	11,675	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	15,000	15,000	15,000	0	0.0%
OPERATING EXPENSES	193,773	344,897	348,045	301,214	(43,683)	(12.7%)
6130 ADMINISTRATIVE FEES	19,841	21,117	21,117	18,073	(3,044)	(14.4%)
NON OPERATING EXPENSES	19,841	21,117	21,117	18,073	(3,044)	(14.4%)
TOTAL APPROPRIATIONS	213,614	366,014	369,162	319,287	(46,727)	(12.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
800-91-001 SOUTH TONGASS WATER TREATMENT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	31,008	95,886	95,887	68,437	(27,449)	(28.6%)
5110 OVERTIME PAY	2,746	0	1,121	1,500	1,500	0.0%
5200 TAXES/BENEFITS	23,700	67,157	67,157	52,436	(14,721)	(21.9%)
5300 TRAVEL & TRAINING	72	1,000	1,000	1,000	0	0.0%
5400 UNIFORM ALLOWANCE	0	300	300	300	0	0.0%
6011 OPERATING SUPPLIES	33,077	25,000	25,000	25,000	0	0.0%
6020 DUES & PUBLICATIONS	0	500	500	500	0	0.0%
[Entity] Budget Detail Desc.						Total
[800-91-001] Alaska Rural Water Association						500
Total						500
6031 RECORDING FEES/TITLE REPORTS	40	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	8	200	200	200	0	0.0%
6080 PROFESSIONAL SERVICES	500	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	200	300	300	300	0	0.0%
6090 CONTRACTUAL SERVICES	4,315	95,000	95,000	95,000	0	0.0%
[Entity] Budget Detail Desc.						Total
[800-91-001] Misc Repairs						50,000
[800-91-001] SCADA Support						10,000
[800-91-001] Raw Water Vault Upgrades						35,000
Total						95,000
6091 WATER TESTING	4,518	3,750	3,750	3,750	0	0.0%
6100 INSURANCE	3,516	3,954	4,047	0	(3,954)	(100.0%)
6110 MEDICAL EXPENSE	0	500	500	500	0	0.0%
6310 ELECTRICITY	19,897	17,000	17,000	17,000	0	0.0%
6330 TELEPHONE	868	100	2,033	1,041	941	941.0%
[Entity] Budget Detail Desc.						Total
[800-91-001] Cell Phones						\$169.45 per month 961
[800-91-001] KPU Phone						80
Total						1,041
6350 LANDFILL FEES	0	250	250	250	0	0.0%
6430 BUILDING MAINTENANCE	57,634	7,500	7,500	7,500	0	0.0%
6441 ROAD MAINTENANCE	0	1,500	1,500	1,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	5,000	5,000	5,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	11,675	5,000	5,000	5,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	15,000	15,000	15,000	0	0.0%
[Entity] Budget Detail Desc.						Total
[800-91-001] Pumps and supplies						Replacement parts 15,000
Total						15,000
OPERATING EXPENSES	193,773	344,897	348,045	301,214	(43,683)	(12.7%)
6130 ADMINISTRATIVE FEES	19,841	21,117	21,117	18,073	(3,044)	(14.4%)
NON OPERATING EXPENSES	19,841	21,117	21,117	18,073	(3,044)	(14.4%)
TOTAL APPROPRIATIONS	213,614	366,014	369,162	319,287	(46,727)	(12.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
800-91-002 SOUTH TONGASS WATER DISTRIBUT.

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	42,738	54,867	54,867	29,330	(25,537)	(46.5%)
5110 OVERTIME PAY	885	0	72	1,000	1,000	0.0%
5200 TAXES/BENEFITS	33,578	38,898	38,898	22,512	(16,387)	(42.1%)
5300 TRAVEL & TRAINING	460	0	100	200	200	0.0%
6010 SUPPLIES	0	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	4,703	7,000	7,000	7,000	0	0.0%
6030 PUBLISHING EXPENSE	0	200	500	200	0	0.0%
6060 RENTALS	0	1,000	1,000	1,000	0	0.0%
6070 POSTAGE EXPENSE	9	250	250	250	0	0.0%
6080 PROFESSIONAL SERVICES	500	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	175	200	200	200	0	0.0%
6090 CONTRACTUAL SERVICES	1,707	0	0	0	0	0.0%
6100 INSURANCE	1,187	942	1,515	0	(942)	(100.0%)
6110 MEDICAL EXPENSE	125	0	0	0	0	0.0%
6310 ELECTRICITY	2,599	3,000	3,000	3,000	0	0.0%
6330 TELEPHONE	385	450	450	700	250	55.6%
6331 LONG DISTANCE	36	25	50	50	25	100.0%
6430 BUILDING MAINTENANCE	257	1,000	1,000	1,000	0	0.0%
6441 ROAD MAINTENANCE	350	2,000	2,350	3,000	1,000	50.0%
6450 EQUIPMENT MAINTENANCE	272	2,000	2,000	2,000	0	0.0%
6460 VEHICLE MAINTENANCE	1,456	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	1,236	5,000	5,000	3,000	(2,000)	(40.0%)
6525 SMALL EQUIPMENT PURCHASES	2,077	3,000	3,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	33,508	5,000	5,000	24,000	19,000	380.0%
OPERATING EXPENSES	128,242	130,833	132,252	107,442	(23,391)	(17.9%)
6130 ADMINISTRATIVE FEES	11,102	7,779	7,779	6,447	(1,332)	(17.1%)
NON OPERATING EXPENSES	11,102	7,779	7,779	6,447	(1,332)	(17.1%)
TOTAL APPROPRIATIONS	139,344	138,612	140,031	113,888	(24,723)	(17.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
800-91-002 SOUTH TONGASS WATER DISTRIBUT.

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5100 EMPLOYEE WAGES	42,738	54,867	54,867	29,330	(25,537)	(46.5%)
5110 OVERTIME PAY	885	0	72	1,000	1,000	0.0%
5200 TAXES/BENEFITS	33,578	38,898	38,898	22,512	(16,387)	(42.1%)
5300 TRAVEL & TRAINING	460	0	100	200	200	0.0%
6010 SUPPLIES	0	1,000	1,000	1,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[800-91-002] Safety supplies			1,000			
Total			1,000			
6011 OPERATING SUPPLIES	4,703	7,000	7,000	7,000	0	0.0%
6030 PUBLISHING EXPENSE	0	200	500	200	0	0.0%
6060 RENTALS	0	1,000	1,000	1,000	0	0.0%
6070 POSTAGE EXPENSE	9	250	250	250	0	0.0%
6080 PROFESSIONAL SERVICES	500	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	175	200	200	200	0	0.0%
6090 CONTRACTUAL SERVICES	1,707	0	0	0	0	0.0%
6100 INSURANCE	1,187	942	1,515	0	(942)	(100.0%)
6110 MEDICAL EXPENSE	125	0	0	0	0	0.0%
6310 ELECTRICITY	2,599	3,000	3,000	3,000	0	0.0%
6330 TELEPHONE	385	450	450	700	250	55.6%
6331 LONG DISTANCE	36	25	50	50	25	100.0%
6430 BUILDING MAINTENANCE	257	1,000	1,000	1,000	0	0.0%
6441 ROAD MAINTENANCE	350	2,000	2,350	3,000	1,000	50.0%
6450 EQUIPMENT MAINTENANCE	272	2,000	2,000	2,000	0	0.0%
6460 VEHICLE MAINTENANCE	1,456	5,000	5,000	5,000	0	0.0%
6461 VEHICLE FUEL & OIL	1,236	5,000	5,000	3,000	(2,000)	(40.0%)
6525 SMALL EQUIPMENT PURCHASES	2,077	3,000	3,000	3,000	0	0.0%
6530 EQUIPMENT PURCHASE	33,508	5,000	5,000	24,000	19,000	380.0%
[Entity] Budget Detail Desc.			Note			
[800-91-002] Misc Purchases			5,000			
[800-91-002] New Utility Truck (Replaces PA-30)			50% STSA/50% WW			
Total			24,000			
OPERATING EXPENSES	128,242	130,833	132,252	107,442	(23,391)	(17.9%)
6130 ADMINISTRATIVE FEES	11,102	7,779	7,779	6,447	(1,332)	(17.1%)
NON OPERATING EXPENSES	11,102	7,779	7,779	6,447	(1,332)	(17.1%)
TOTAL APPROPRIATIONS	139,344	138,612	140,031	113,888	(24,723)	(17.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
810 LORING SERVICE AREA

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	51,166	54,195	54,195	54,864	669	1.2%
4080 PENALTY & INTEREST - PROPERTY TAX	56	75	100	75	0	0.0%
PENALTY AND INTEREST	56	75	100	75	0	0.0%
STATE REVENUE	0	35,772	0	0	(35,772)	(100.0%)
REVENUE FROM OTHER GOVTS	0	35,772	0	0	(35,772)	(100.0%)
4305 INTEREST INCOME	656	650	650	650	0	0.0%
INVESTMENT INCOME	656	650	650	650	0	0.0%
4390 MISCELLANEOUS REVENUE	378	0	0	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	3,000	3,000	3,000	3,000	0	0.0%
SERVICE FEES	3,378	3,000	3,000	3,000	0	0.0%
TOTAL REVENUES	4,090	39,497	3,750	3,725	(35,772)	(90.6%)
6100 INSURANCE	803	898	881	898	0	0.0%
6410 DOCK MAINTENANCE	199	35,772	0	35,772	0	0.0%
OPERATING EXPENSES	1,002	36,670	881	36,670	0	0.0%
6130 ADMINISTRATIVE FEES	60	2,200	2,200	2,200	0	0.0%
NON OPERATING EXPENSES	60	2,200	2,200	2,200	0	0.0%
TOTAL APPROPRIATIONS	1,062	38,870	3,081	38,870	0	0.0%
NET EXCESS REV OVER (UNDER) APP	3,028	627	669	(35,145)	(35,772)	(5707.1%)
END ENDING FUND BALANCE	54,194	54,822	54,864	19,719	(35,103)	(64.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
810 LORING SERVICE AREA

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	51,166	54,195	54,195	54,864	669	1.2%
4080 PENALTY & INTEREST - PROPERTY TAX	56	75	100	75	0	0.0%
PENALTY AND INTEREST	56	75	100	75	0	0.0%
STATE REVENUE	0	35,772	0	0	(35,772)	(100.0%)
REVENUE FROM OTHER GOVTS	0	35,772	0	0	(35,772)	(100.0%)
4305 INTEREST INCOME	656	650	650	650	0	0.0%
INVESTMENT INCOME	656	650	650	650	0	0.0%
4390 MISCELLANEOUS REVENUE	378	0	0	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	3,000	3,000	3,000	3,000	0	0.0%
SERVICE FEES	3,378	3,000	3,000	3,000	0	0.0%
TOTAL REVENUES	4,090	39,497	3,750	3,725	(35,772)	(90.6%)
6100 INSURANCE	803	898	881	898	0	0.0%
6410 DOCK MAINTENANCE	199	35,772	0	35,772	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[810-90-000] New construction	Dock maintenance shed					10,000
[810-90-000] Miscellaneous repairs	Dock maintenance					25,772
Total						35,772
OPERATING EXPENSES	1,002	36,670	881	36,670	0	0.0%
6130 ADMINISTRATIVE FEES	60	2,200	2,200	2,200	0	0.0%
NON OPERATING EXPENSES	60	2,200	2,200	2,200	0	0.0%
TOTAL APPROPRIATIONS	1,062	38,870	3,081	38,870	0	0.0%
NET EXCESS REV OVER (UNDER) APP	3,028	627	669	(35,145)	(35,772)	(5707.1%)
END ENDING FUND BALANCE	54,194	54,822	54,864	19,719	(35,103)	(64.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
820 OLD DAIRY ROAD SERVICE AREA

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	0	(88)	(88)	26,006	26,094	(29652.3%)
4010 REAL PROPERTY TAXES	0	18,671	18,671	18,954	283	1.5%
4060 MOTOR VEHICLE TAXES	0	0	18	0	0	0.0%
TAXES	0	18,671	18,689	18,954	283	1.5%
4416 TRANSFERS IN - LAND TRUST	0	100,000	100,000	0	(100,000)	(100.0%)
INTERFUND TRANSFERS	0	100,000	100,000	0	(100,000)	(100.0%)
TOTAL REVENUES	0	118,671	118,689	18,954	(99,717)	(84.0%)
6090 CONTRACTUAL SERVICES	83	7,000	7,000	9,000	2,000	28.6%
6312 ELECTRICITY - STREET LIGHTS	0	486	486	486	0	0.0%
6441 ROAD MAINTENANCE	0	2,500	2,500	3,500	1,000	40.0%
6540 CAPITAL IMPROVEMENTS	0	100,000	73,060	0	(100,000)	(100.0%)
OPERATING EXPENSES	83	109,986	83,046	12,986	(97,000)	(88.2%)
6130 ADMINISTRATIVE FEES	5	6,599	6,599	779	(5,820)	(88.2%)
6140 DEBT SERVICE	0	2,950	2,950	2,846	(104)	(3.5%)
NON OPERATING EXPENSES	5	9,550	9,549	3,625	(5,924)	(62.0%)
TOTAL APPROPRIATIONS	88	119,536	92,595	16,611	(102,924)	(86.1%)
NET EXCESS REV OVER (UNDER) APP	(88)	(865)	26,094	2,343	3,207	(371.0%)
END ENDING FUND BALANCE	(88)	(953)	26,006	28,349	29,301	(3075.8%)



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KETCHIKAN GATEWAY BOROUGH
FY 2022
830 WATERFALL SERVICE AREA

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	42,286	46,910	46,910	33,447	(13,463)	(28.7%)
4080 PENALTY & INTEREST - PROPERTY TAX	477	500	200	500	0	0.0%
PENALTY AND INTEREST	477	500	200	500	0	0.0%
4305 INTEREST INCOME	587	600	300	600	0	0.0%
INVESTMENT INCOME	587	600	300	600	0	0.0%
4369 ROAD FEES	35,635	37,125	18,562	37,125	0	0.0%
SERVICE FEES	35,635	37,125	18,562	37,125	0	0.0%
TOTAL REVENUES	36,700	38,225	19,062	38,225	0	0.0%
6090 CONTRACTUAL SERVICES	24,070	20,000	20,000	25,000	5,000	25.0%
6312 ELECTRICITY - STREET LIGHTS	618	684	684	684	0	0.0%
6441 ROAD MAINTENANCE	5,572	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	30,260	30,684	30,684	35,684	5,000	16.3%
6130 ADMINISTRATIVE FEES	1,816	1,841	1,841	2,141	300	16.3%
NON OPERATING EXPENSES	1,816	1,841	1,841	2,141	300	16.3%
TOTAL APPROPRIATIONS	32,075	32,525	32,525	37,825	5,300	16.3%
NET EXCESS REV OVER (UNDER) APP	4,624	5,700	(13,463)	400	(5,300)	(93.0%)
END ENDING FUND BALANCE	46,910	52,610	33,447	33,847	(18,763)	(35.7%)



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KETCHIKAN GATEWAY BOROUGH
FY 2022
840 MUD BIGHT SERVICE AREA

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	41,878	24,442	24,442	11,252	(13,190)	(54.0%)
4080 PENALTY & INTEREST - PROPERTY TAX	149	150	150	150	0	0.0%
PENALTY AND INTEREST	149	150	150	150	0	0.0%
4305 INTEREST INCOME	467	500	200	500	0	0.0%
INVESTMENT INCOME	467	500	200	500	0	0.0%
4395 ANNUAL SERVICE AREA FEES	13,379	12,960	12,960	12,960	0	0.0%
SERVICE FEES	13,379	12,960	12,960	12,960	0	0.0%
TOTAL REVENUES	13,995	13,610	13,310	13,610	0	0.0%
6090 CONTRACTUAL SERVICES	18,560	15,000	25,000	20,000	5,000	33.3%
6441 ROAD MAINTENANCE	11,093	10,000	0	10,000	0	0.0%
OPERATING EXPENSES	29,653	25,000	25,000	30,000	5,000	20.0%
6130 ADMINISTRATIVE FEES	1,779	1,500	1,500	1,800	300	20.0%
NON OPERATING EXPENSES	1,779	1,500	1,500	1,800	300	20.0%
TOTAL APPROPRIATIONS	31,432	26,500	26,500	31,800	5,300	20.0%
NET EXCESS REV OVER (UNDER) APP	(17,437)	(12,890)	(13,190)	(18,190)	(5,300)	41.1%
END ENDING FUND BALANCE	24,441	11,552	11,252	(6,938)	(18,490)	(160.1%)



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KETCHIKAN GATEWAY BOROUGH
 FY 2022
 850 NICHOLS VIEW SERVICE AREA

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	4,534	4,034	4,034	3,534	(500)	(12.4%)
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	4,034	3,534	3,534	3,034	(500)	(14.1%)



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KETCHIKAN GATEWAY BOROUGH
FY 2022
860 FOREST PARK SERVICE AREA

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	82,693	38,318	38,318	39,663	1,345	3.5%
4010 REAL PROPERTY TAXES	74,685	76,165	76,165	76,537	372	0.5%
4060 MOTOR VEHICLE TAXES	564	500	500	500	0	0.0%
TAXES	75,250	76,665	76,665	77,037	372	0.5%
4305 INTEREST INCOME	978	1,000	1,000	500	(500)	(50.0%)
INVESTMENT INCOME	978	1,000	1,000	500	(500)	(50.0%)
TOTAL REVENUES	76,227	77,665	77,665	77,537	(128)	(0.2%)
6090 CONTRACTUAL SERVICES	55,220	40,000	40,000	40,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	5,916	7,000	7,000	6,836	(164)	(2.3%)
6441 ROAD MAINTENANCE	52,640	25,000	25,000	25,000	0	0.0%
OPERATING EXPENSES	113,776	72,000	72,000	71,836	(164)	(0.2%)
6130 ADMINISTRATIVE FEES	6,827	4,320	4,320	4,310	(10)	(0.2%)
NON OPERATING EXPENSES	6,827	4,320	4,320	4,310	(10)	(0.2%)
TOTAL APPROPRIATIONS	120,603	76,320	76,320	76,146	(174)	(0.2%)
NET EXCESS REV OVER (UNDER) APP	(44,375)	1,345	1,345	1,391	46	3.4%
END ENDING FUND BALANCE	38,318	39,663	39,663	41,054	1,391	3.5%

KETCHIKAN GATEWAY BOROUGH
FY 2022
860 FOREST PARK SERVICE AREA

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	82,693	38,318	38,318	39,663	1,345	3.5%
4010 REAL PROPERTY TAXES	74,685	76,165	76,165	76,537	372	0.5%
4060 MOTOR VEHICLE TAXES	564	500	500	500	0	0.0%
TAXES	75,250	76,665	76,665	77,037	372	0.5%
4305 INTEREST INCOME	978	1,000	1,000	500	(500)	(50.0%)
INVESTMENT INCOME	978	1,000	1,000	500	(500)	(50.0%)
TOTAL REVENUES	76,227	77,665	77,665	77,537	(128)	(0.2%)
6090 CONTRACTUAL SERVICES	55,220	40,000	40,000	40,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	5,916	7,000	7,000	6,836	(164)	(2.3%)
[Entity] Budget Detail Desc.	Note					Total
[860-90-000] Street Lights	\$539.65 x 12					6,476
[860-90-000] Mailbox Light	\$30 x 12					360
Total						6,836
6441 ROAD MAINTENANCE	52,640	25,000	25,000	25,000	0	0.0%
OPERATING EXPENSES	113,776	72,000	72,000	71,836	(164)	(0.2%)
6130 ADMINISTRATIVE FEES	6,827	4,320	4,320	4,310	(10)	(0.2%)
NON OPERATING EXPENSES	6,827	4,320	4,320	4,310	(10)	(0.2%)
TOTAL APPROPRIATIONS	120,603	76,320	76,320	76,146	(174)	(0.2%)
NET EXCESS REV OVER (UNDER) APP	(44,375)	1,345	1,345	1,391	46	3.4%
END ENDING FUND BALANCE	38,318	39,663	39,663	41,054	1,391	3.5%

KETCHIKAN GATEWAY BOROUGH
FY 2022
870 GOLD NUGGET SERVICE AREA

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	71,669	70,738	70,738	49,788	(20,950)	(29.6%)
4080 PENALTY & INTEREST - PROPERTY TAX	72	0	20	0	0	0.0%
PENALTY AND INTEREST	72	0	20	0	0	0.0%
4305 INTEREST INCOME	914	950	950	950	0	0.0%
INVESTMENT INCOME	914	950	950	950	0	0.0%
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	12,986	12,950	12,970	12,950	0	0.0%
6030 PUBLISHING EXPENSE	68	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	12,870	17,000	17,000	17,000	0	0.0%
6441 ROAD MAINTENANCE	193	15,000	15,000	15,000	0	0.0%
OPERATING EXPENSES	13,130	32,000	32,000	32,000	0	0.0%
6130 ADMINISTRATIVE FEES	788	1,920	1,920	1,920	0	0.0%
NON OPERATING EXPENSES	788	1,920	1,920	1,920	0	0.0%
TOTAL APPROPRIATIONS	13,917	33,920	33,920	33,920	0	0.0%
NET EXCESS REV OVER (UNDER) APP	(931)	(20,970)	(20,950)	(20,970)	0	0.0%
END ENDING FUND BALANCE	70,738	49,768	49,788	28,818	(20,950)	(42.1%)



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KETCHIKAN GATEWAY BOROUGH
FY 2022
885 HOMESTEAD SERVICE AREA

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	144,150	124,188	124,188	129,045	4,857	3.9%
4080 PENALTY & INTEREST - PROPERTY TAX	16	0	7	0	0	0.0%
PENALTY AND INTEREST	16	0	7	0	0	0.0%
4305 INTEREST INCOME	1,555	1,700	1,700	1,700	0	0.0%
INVESTMENT INCOME	1,555	1,700	1,700	1,700	0	0.0%
4369 ROAD FEES	8,904	7,170	7,170	7,170	0	0.0%
SERVICE FEES	8,904	7,170	7,170	7,170	0	0.0%
4435 TRANSFERS IN - GF	9,993	9,993	9,993	9,993	0	0.0%
4458 TRANSFER IN - LOCAL EDUCATION FUND	13,359	13,359	13,359	13,359	0	0.0%
INTERFUND TRANSFERS	23,352	23,352	23,352	23,352	0	0.0%
TOTAL REVENUES	33,827	32,222	32,229	32,222	0	0.0%
6090 CONTRACTUAL SERVICES	11,494	15,000	15,000	15,000	0	0.0%
6310 ELECTRICITY	68	0	0	0	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	728	1,040	810	810	(230)	(22.1%)
6441 ROAD MAINTENANCE	38,456	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	50,745	26,040	25,810	25,810	(230)	(0.9%)
6130 ADMINISTRATIVE FEES	3,044	1,562	1,562	1,549	(14)	(0.9%)
NON OPERATING EXPENSES	3,044	1,562	1,562	1,549	(14)	(0.9%)
TOTAL APPROPRIATIONS	53,789	27,602	27,372	27,359	(244)	(0.9%)
NET EXCESS REV OVER (UNDER) APP	(19,962)	4,620	4,857	4,863	244	5.3%
END ENDING FUND BALANCE	124,188	128,808	129,045	133,908	5,101	4.0%

KETCHIKAN GATEWAY BOROUGH
FY 2022
885 HOMESTEAD SERVICE AREA

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	144,150	124,188	124,188	129,045	4,857	3.9%
4080 PENALTY & INTEREST - PROPERTY TAX	16	0	7	0	0	0.0%
PENALTY AND INTEREST	16	0	7	0	0	0.0%
4305 INTEREST INCOME	1,555	1,700	1,700	1,700	0	0.0%
INVESTMENT INCOME	1,555	1,700	1,700	1,700	0	0.0%
4369 ROAD FEES	8,904	7,170	7,170	7,170	0	0.0%
SERVICE FEES	8,904	7,170	7,170	7,170	0	0.0%
4435 TRANSFERS IN - GF	9,993	9,993	9,993	9,993	0	0.0%
4458 TRANSFER IN - LOCAL EDUCATION FUND	13,359	13,359	13,359	13,359	0	0.0%
INTERFUND TRANSFERS	23,352	23,352	23,352	23,352	0	0.0%
TOTAL REVENUES	33,827	32,222	32,229	32,222	0	0.0%
6090 CONTRACTUAL SERVICES	11,494	15,000	15,000	15,000	0	0.0%
6310 ELECTRICITY	68	0	0	0	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	728	1,040	810	810	(230)	(22.1%)
[Entity] Budget Detail Desc.						Total
[885-90-000] Street Lights						810
Total						810
6441 ROAD MAINTENANCE	38,456	10,000	10,000	10,000	0	0.0%
OPERATING EXPENSES	50,745	26,040	25,810	25,810	(230)	(0.9%)
6130 ADMINISTRATIVE FEES	3,044	1,562	1,562	1,549	(14)	(0.9%)
NON OPERATING EXPENSES	3,044	1,562	1,562	1,549	(14)	(0.9%)
TOTAL APPROPRIATIONS	53,789	27,602	27,372	27,359	(244)	(0.9%)
NET EXCESS REV OVER (UNDER) APP	(19,962)	4,620	4,857	4,863	244	5.3%
END ENDING FUND BALANCE	124,188	128,808	129,045	133,908	5,101	4.0%

KETCHIKAN GATEWAY BOROUGH
FY 2022
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
BEGINNING FUND BALANCE	813,392	1,293,399	1,293,399	1,616,983	323,584	25.0%
4010 REAL PROPERTY TAXES	687,690	701,577	701,577	761,500	59,923	8.5%
4060 MOTOR VEHICLE TAXES	3,831	4,500	2,913	4,000	(500)	(11.1%)
TAXES	691,522	706,077	704,490	765,500	59,423	8.4%
4080 PENALTY & INTEREST - PROPERTY TAX	1,896	2,500	2,500	2,500	0	0.0%
PENALTY AND INTEREST	1,896	2,500	2,500	2,500	0	0.0%
4221 PERS ON BEHALF PAYMENTS	14,801	19,659	19,659	18,297	(1,362)	(6.9%)
REVENUE FROM OTHER GOVTS	14,801	19,659	19,659	18,297	(1,362)	(6.9%)
4305 INTEREST INCOME	16,036	16,000	10,998	16,000	0	0.0%
INVESTMENT INCOME	16,036	16,000	10,998	16,000	0	0.0%
4390 MISCELLANEOUS REVENUE	10,868	0	0	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	120,304	134,400	130,000	134,400	0	0.0%
4396 EMS REVENUE	66,995	75,000	37,158	70,000	(5,000)	(6.7%)
4400 SEMT FEES	0	0	0	50,000	50,000	0.0%
SERVICE FEES	198,168	209,400	167,158	254,400	45,000	21.5%
4440 TRANSFERS IN - CPV FUND	0	111,855	111,855	0	(111,855)	(100.0%)
4454 TRANSFERS IN - CPV FUNDS	150,000	0	0	0	0	0.0%
4456 TRANSFERS IN - LOCAL EDUCATION FUND	20,400	20,400	20,400	20,400	0	0.0%
INTERFUND TRANSFERS	170,400	132,255	132,255	20,400	(111,855)	(84.6%)
TOTAL REVENUES	1,092,822	1,085,891	1,037,060	1,077,097	(8,794)	(0.8%)
5100 EMPLOYEE WAGES	167,824	222,158	172,158	225,608	3,450	1.6%
5120 TEMPORARY PAY	920	59,600	57,880	23,000	(36,600)	(61.4%)
5121 FIREFIGHTER FEES	27,129	59,680	15,000	44,000	(15,680)	(26.3%)
5200 TAXES/BENEFITS	128,551	207,513	157,513	208,881	1,369	0.7%
5300 TRAVEL & TRAINING	24,766	14,300	10,621	99,700	85,400	597.2%
5400 UNIFORM ALLOWANCE	2,823	38,650	14,567	20,140	(18,510)	(47.9%)
6010 SUPPLIES	1,673	5,400	3,799	5,400	0	0.0%
6011 OPERATING SUPPLIES	18,593	31,900	22,591	42,040	10,140	31.8%
6012 COVID-19 PREVENTION SUPPLIES	586	0	0	500	500	0.0%
6015 BOOKS & SOFTWARE	12,943	12,500	13,838	18,060	5,560	44.5%
6030 PUBLISHING EXPENSE	694	1,000	240	1,000	0	0.0%
6040 COMMUNITY PROMOTION	260	0	451	1,650	1,650	0.0%
6045 MEETING/TRAINING FOOD	46	0	100	400	400	0.0%
6060 RENTALS	240	0	7,554	5,000	5,000	0.0%
6070 POSTAGE EXPENSE	683	350	1,282	1,100	750	214.3%
6080 PROFESSIONAL SERVICES	1,950	21,175	515	30,455	9,280	43.8%
6082 EMPLOYEE RETENTION/ RECRUITMENT	1,753	2,700	3,000	2,700	0	0.0%
6090 CONTRACTUAL SERVICES	22,496	21,675	18,685	22,300	625	2.9%
6100 INSURANCE	21,113	23,680	22,404	22,952	(728)	(3.1%)
6110 MEDICAL EXPENSE	605	2,350	500	2,350	0	0.0%
6150 FINES & PENALTIES	2	0	0	0	0	0.0%
6310 ELECTRICITY	12,476	15,246	12,137	15,246	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	0	60	120	120	60	100.0%
6330 TELEPHONE	5,444	7,100	5,631	7,100	0	0.0%
6331 LONG DISTANCE	138	150	90	150	0	0.0%
6350 LANDFILL FEES	396	0	300	700	700	0.0%
6370 MILEAGE REIMBURSEMENT	177	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	13,626	24,000	19,132	34,000	10,000	41.7%
6431 HEATING FUEL	10,635	13,141	1,259	13,142	1	0.0%
6450 EQUIPMENT MAINTENANCE	13,529	17,050	9,100	13,000	(4,050)	(23.8%)
6460 VEHICLE MAINTENANCE	15,381	20,200	24,926	16,650	(3,550)	(17.6%)
6461 VEHICLE FUEL & OIL	5,959	10,000	8,019	8,700	(1,300)	(13.0%)
6525 SMALL EQUIPMENT PURCHASES	39,278	19,800	18,605	26,100	6,300	31.8%
6530 EQUIPMENT PURCHASE	12,313	53,952	34,000	95,000	41,048	76.1%
6540 CAPITAL IMPROVEMENTS	0	0	0	487,000	487,000	0.0%
OPERATING EXPENSES	565,000	905,330	656,017	1,494,145	588,815	65.0%

KETCHIKAN GATEWAY BOROUGH
 FY 2022
 890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6130 ADMINISTRATIVE FEES	47,011	56,995	56,995	60,429	3,434	6.0%
6140 DEBT SERVICE	341	0	0	0	0	0.0%
6610 TRANSFERS OUT - SEWER FEES	464	464	464	464	0	0.0%
NON OPERATING EXPENSES	47,816	57,459	57,459	60,893	3,434	6.0%
TOTAL APPROPRIATIONS	612,816	962,788	713,476	1,555,037	592,249	61.5%
NET EXCESS REV OVER (UNDER) APP	480,007	123,103	323,584	(477,940)	(601,043)	(488.2%)
END ENDING FUND BALANCE	1,293,399	1,416,502	1,616,983	1,139,043	(277,459)	(19.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2022
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
BEGINNING FUND BALANCE	813,392	1,293,399	1,293,399	1,616,983	323,584	25.0%
4010 REAL PROPERTY TAXES	687,690	701,577	701,577	761,500	59,923	8.5%
4060 MOTOR VEHICLE TAXES	3,831	4,500	2,913	4,000	(500)	(11.1%)
TAXES	691,522	706,077	704,490	765,500	59,423	8.4%
4080 PENALTY & INTEREST - PROPERTY TAX	1,896	2,500	2,500	2,500	0	0.0%
PENALTY AND INTEREST	1,896	2,500	2,500	2,500	0	0.0%
4221 PERS ON BEHALF PAYMENTS	14,801	19,659	19,659	18,297	(1,362)	(6.9%)
[Entity] Budget Detail Desc.	Note				Total	
[890-00-000] PERS Contribution State of Alaska	Fire				18,297	
Total					18,297	

REVENUE FROM OTHER GOVTS	14,801	19,659	19,659	18,297	(1,362)	(6.9%)
4305 INTEREST INCOME	16,036	16,000	10,998	16,000	0	0.0%
INVESTMENT INCOME	16,036	16,000	10,998	16,000	0	0.0%
4390 MISCELLANEOUS REVENUE	10,868	0	0	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	120,304	134,400	130,000	134,400	0	0.0%
4396 EMS REVENUE	66,995	75,000	37,158	70,000	(5,000)	(6.7%)
4400 SEMT FEES	0	0	0	50,000	50,000	0.0%
SERVICE FEES	198,168	209,400	167,158	254,400	45,000	21.5%
4440 TRANSFERS IN - CPV FUND	0	111,855	111,855	0	(111,855)	(100.0%)
4454 TRANSFERS IN - CPV FUNDS	150,000	0	0	0	0	0.0%
4456 TRANSFERS IN - LOCAL EDUCATION FUND	20,400	20,400	20,400	20,400	0	0.0%
INTERFUND TRANSFERS	170,400	132,255	132,255	20,400	(111,855)	(84.6%)
TOTAL REVENUES	1,092,822	1,085,891	1,037,060	1,077,097	(8,794)	(0.8%)
5100 EMPLOYEE WAGES	167,824	222,158	172,158	225,608	3,450	1.6%
5120 TEMPORARY PAY	920	59,600	57,880	23,000	(36,600)	(61.4%)

[Entity] Budget Detail Desc.	Note	Total
[890-90-000] Paramedic Program	Temporary labor to backfill positions lost to paramedic program attendance	17,000
[890-90-000] Projects and Absences	Temporary labor to backfill positions	6,000
Total		23,000

5121 FIREFIGHTER FEES	27,129	59,680	15,000	44,000	(15,680)	(26.3%)
5200 TAXES/BENEFITS	128,551	207,513	157,513	208,881	1,369	0.7%
5300 TRAVEL & TRAINING	24,766	14,300	10,621	99,700	85,400	597.2%

[Entity] Budget Detail Desc.	Note	Total
[890-90-000] Paramedic Course Prerequisites	(3) Classes to complete requirements for 2 people	3,600
[890-90-000] Paramedic Course	(2) Tuition and expenses	68,000
[890-90-000] Multiforce Forcible Entry Door		7,000
[890-90-000] AEMT Transition Course	(5) Anticipated this will be a local class	6,800
[890-90-000] Basic Firefighter and EMT Classes	Local classes	3,500
[890-90-000] FIRE/EMS 1 Online Training Program		3,000
[890-90-000] Drill Night Training Programs		1,000
[890-90-000] Live Fire Prop Upgrades		4,000
[890-90-000] Training from medical Sponsor		2,800
Total		99,700

KETCHIKAN GATEWAY BOROUGH
FY 2022
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2020	FY2021	FY2021	FY2022	FY22-FY21	FY22-FY21
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	ORIGINAL	Final-%
5400 UNIFORM ALLOWANCE	2,823	38,650	14,567	20,140	(18,510)	(47.9%)
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] Turnouts	(4) Replacement Structural Fire PPE					8,240
[890-90-000] Helmet Replacement	Replacement of Fire Helmets					5,600
[890-90-000] Response PPE for New Members						2,800
[890-90-000] Replacement Response Jackets						1,500
[890-90-000] Uniforms, Clothing, Badgges						2,000
Total						20,140
6010 SUPPLIES	1,673	5,400	3,799	5,400	0	0.0%
[Entity] Budget Detail Desc.	Note					Total
[890-90-000] Shop Supplies	Including but not limited to nuts, bolts, and other fasteners					3,400
[890-90-000] Other Supplies	Including but not limited to general office and cleaning supplies					2,000
Total						5,400
6011 OPERATING SUPPLIES	18,593	31,900	22,591	42,040	10,140	31.8%
[Entity] Budget Detail Desc.						Total
[890-90-000] REHAB Supplies						1,800
[890-90-000] Ice Melt						3,500
[890-90-000] EMS Consumables						22,500
[890-90-000] AED Replacement Batteries						2,400
[890-90-000] AED Replacement Pads						3,840
[890-90-000] Operating Supplies not Related to EMS						2,000
[890-90-000] Firefighting foam						6,000
Total						42,040
6012 COVID-19 PREVENTION SUPPLIES	586	0	0	500	500	0.0%
6015 BOOKS & SOFTWARE	12,943	12,500	13,838	18,060	5,560	44.5%
[Entity] Budget Detail Desc.						Total
[890-90-000] ESO Software Support						5,800
[890-90-000] Fire Instructor I Resourse Kit						460
[890-90-000] Tablet Command Software Support						400
[890-90-000] ESO Personell Module Support						2,500
[890-90-000] PPE Care & Maintenance Program Support						1,500
[890-90-000] Check-4-It Rig Check Software Support						1,700
[890-90-000] Firefighter I, II Textbooks						900
[890-90-000] HAZMAT for Emergency Responders						600
[890-90-000] ETT Textbooks						300
[890-90-000] Paramedic Textbooks						2,500
[890-90-000] Computer Access to ER						200
[890-90-000] AEMT Texbooks						1,200
Total						18,060

KETCHIKAN GATEWAY BOROUGH
FY 2022
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6030 PUBLISHING EXPENSE	694	1,000	240	1,000	0	0.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Recruitment Adds			1,000			
Total			1,000			
6040 COMMUNITY PROMOTION	260	0	451	1,650	1,650	0.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Fire Prevention Supplies			450			
[890-90-000] Home Safety Visits			1,000			
[890-90-000] Brochures & Pamphlets for Community			200			
Total			1,650			
6045 MEETING/TRAINING FOOD	46	0	100	400	400	0.0%
6060 RENTALS	240	0	7,554	5,000	5,000	0.0%
6070 POSTAGE EXPENSE	683	350	1,282	1,100	750	214.3%
6080 PROFESSIONAL SERVICES	1,950	21,175	515	30,455	9,280	43.8%
[Entity] Budget Detail Desc.			Total			
[890-90-000] CLIA Laboratory Waiver			180			
[890-90-000] Breathing Air Certification			275			
[890-90-000] Medical Sponsorship Contract			10,000			
[890-90-000] Station 6 Storage Facility Design			20,000			
Total			30,455			
6082 EMPLOYEE RETENTION/ RECRUITMENT	1,753	2,700	3,000	2,700	0	0.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Service Awards			500			
[890-90-000] Volunteer Recruitment			2,200			
Total			2,700			
6090 CONTRACTUAL SERVICES	22,496	21,675	18,685	22,300	625	2.9%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Narc Box Subscription			800			
[890-90-000] Interpol CAD Interface			800			
[890-90-000] COK Dispatch Services			8,500			
[890-90-000] I AM Responding			500			
[890-90-000] Iron Compass Mapping Service			500			
[890-90-000] NIXLE Subscription			500			
[890-90-000] Systems Design EMS Billing			9,500			
[890-90-000] Alaska Pacific			1,200			
Total			22,300			
6100 INSURANCE	21,113	23,680	22,404	22,952	(728)	(3.1%)
[Entity] Budget Detail Desc.			Total			
[890-90-000] Broker Fees			995			
[890-90-000] Property & Liability			4,618			
[890-90-000] Rolling Stock, Fire Safety Trailer			17,339			
Total			22,952			

KETCHIKAN GATEWAY BOROUGH
FY 2022
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6110 MEDICAL EXPENSE	605	2,350	500	2,350	0	0.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Drug Screening			500			
[890-90-000] Physicals			850			
[890-90-000] Hepattis A & B			1,000			
Total			2,350			
6150 FINES & PENALTIES	2	0	0	0	0	0.0%
6310 ELECTRICITY	12,476	15,246	12,137	15,246	0	0.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Station 6			7,056			
[890-90-000] Station 8			8,190			
Total			15,246			
6312 ELECTRICITY - STREET LIGHTS	0	60	120	120	60	100.0%
6330 TELEPHONE	5,444	7,100	5,631	7,100	0	0.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Telephone @ Station 6			490			
[890-90-000] Telephone @ Station 8			2,200			
[890-90-000] Tablet Connectivity			900			
[890-90-000] DSL @ Station 6			185			
[890-90-000] KPU DSL @ Station 8			2,105			
[890-90-000] KPU Wifi @ Station 8			720			
[890-90-000] Zoll Connectivity			500			
Total			7,100			
6331 LONG DISTANCE	138	150	90	150	0	0.0%
6350 LANDFILL FEES	396	0	300	700	700	0.0%
6370 MILEAGE REIMBURSEMENT	177	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	13,626	24,000	19,132	34,000	10,000	41.7%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Punch List Items			5,000			
[890-90-000] Finish Station 8 Bay Walls			5,000			
[890-90-000] Station 8 Door Replacement			3,000			
[890-90-000] Station 8 Driveway Seal and Drain Relocation			16,000			
[890-90-000] Station 8 Fuel Tank Replacement			4,000			
[890-90-000] General Maintenance and Station Repair			1,000			
Total			34,000			
6431 HEATING FUEL	10,635	13,141	1,259	13,142	1	0.0%
[Entity] Budget Detail Desc.			Total			
[890-90-000] Station 6			7,218			
[890-90-000] Station 8			5,924			
Total			13,142			
6450 EQUIPMENT MAINTENANCE	13,529	17,050	9,100	13,000	(4,050)	(23.8%)
[Entity] Budget Detail Desc.			Total			
[890-90-000] SCBA Repair Parts			2,000			
[890-90-000] Sander Drag Chain Replacement			600			
[890-90-000] Radio Maintenance and Repair			1,000			

**KETCHIKAN GATEWAY BOROUGH
FY 2022
890 NORTH TONGASS FIRE DISTRICT**

[890-90-000] Maintenance to Small Equipment Including but not limited to Breakdowns & General Repair	5,000
[890-90-000] Maintenance to Small Equipment Including but not limited to Calibrations, Testing, and Certifications	4,400
Total	13,000

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
6460 VEHICLE MAINTENANCE	15,381	20,200	24,926	16,650	(3,550)	(17.6%)

[Entity] Budget Detail Desc.	Total
[890-90-000] Used Oil Containment and Supplies	1,200
[890-90-000] Oil Analysis Program	250
[890-90-000] 80/90 Weight Barrel Pump & Reel	1,200
[890-90-000] General Maintenance	14,000
Total	16,650

6461 VEHICLE FUEL & OIL	5,959	10,000	8,019	8,700	(1,300)	(13.0%)
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[Entity] Budget Detail Desc.	Total
[890-90-000] Vehicle Fuel	7,500
[890-90-000] Vehicle Oil	1,200
Total	8,700

6525 SMALL EQUIPMENT PURCHASES	39,278	19,800	18,605	26,100	6,300	31.8%
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[Entity] Budget Detail Desc.	Note	Total
[890-90-000] Trydent Air Primers	Replacement for (2) Tanker 8 & Engine 8	4,000
[890-90-000] SCBA Batteries and Chargers	(3) Charging Stations, (38) Batteries	15,500
[890-90-000] Station 6 Washer and Dryer		2,000
[890-90-000] Tools for Station 8		1,000
[890-90-000] Pediatric Vacuum Splints	(2)	1,800
[890-90-000] Adult Vacuum Splints	(2) Kits	1,800
Total		26,100

6530 EQUIPMENT PURCHASE	12,313	53,952	34,000	95,000	41,048	76.1%
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[Entity] Budget Detail Desc.	Note	Total
[890-90-000] Rapid Rapid Intervention Kits	(3) Rescue 8, Engine 8, Engine 6	18,000
[890-90-000] Extrication Equipment	To be deployed with Rescue 8	60,000
[890-90-000] Radio Replacement	Funding not spent in 2021	17,000
Total		95,000

6540 CAPITAL IMPROVEMENTS	0	0	0	487,000	487,000	0.0%
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[Entity] Budget Detail Desc.	Total
[890-90-000] Rescue 8 Vehicle Replacement	487,000
Total	487,000

KETCHIKAN GATEWAY BOROUGH
 FY 2022
 890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2020 ACTUAL	FY2021 FINAL	FY2021 ESTIMATED	FY2022 ORIGINAL	FY22-FY21 ORIGINAL	FY22-FY21 Final-%
OPERATING EXPENSES	565,000	905,330	656,017	1,494,145	588,815	65.0%
6130 ADMINISTRATIVE FEES	47,011	56,995	56,995	60,429	3,434	6.0%
6140 DEBT SERVICE	341	0	0	0	0	0.0%
6610 TRANSFERS OUT - SEWER FEES	464	464	464	464	0	0.0%
NON OPERATING EXPENSES	47,816	57,459	57,459	60,893	3,434	6.0%
TOTAL APPROPRIATIONS	612,816	962,788	713,476	1,555,037	592,249	61.5%
NET EXCESS REV OVER (UNDER) APP	480,007	123,103	323,584	(477,940)	(601,043)	(488.2%)
END ENDING FUND BALANCE	1,293,399	1,416,502	1,616,983	1,139,043	(277,459)	(19.6%)

STATISTICAL & OTHER INFORMATION

FY 2022



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Ketchikan Gateway Borough

Full Time Employee Positions by Home Department										
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
General Government										
Manager	5.00	5.00	5.00	5.00	5.00	5.00	4.00	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
Assessment	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	8.00	9.00	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
Automation / Information Tech.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
	25.00	25.00	25.00	25.00	25.00	24.00	24.00	24.00	24.00	25.00
Public Services										
Animal Protection	4.00	4.00	4.00	4.00	4.00	3.00	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
Parks & Recreation	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Planning	5.43	6.50	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00
Public Works	15.63	12.00	12.00	12.00	12.00	12.00	12.00	11.00	11.00	10.00
Transit	11.50	11.60	13.75	13.75	13.75	17.75	13.75	18.00	15.98	17.00
	52.56	50.10	52.75	52.75	52.75	54.75	50.75	54.00	51.98	52.00
Total General Fund	78.56	75.10	77.75	77.75	77.75	78.75	74.75	78.00	75.98	77.00
Enterprise Funds										
Airport	26.50	27.50	27.50	27.50	28.00	28.00	29.00	29.00	29.00	29.00
Wastewater Enterprise	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	26.50	27.50	27.50	27.50	28.00	28.00	29.00	29.00	29.00	29.00
Special Revenue Funds										
Commercial Passenger Vessel	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-
Land Trust	-	-	-	-	-	-	-	-	-	-
North Tongass Fire Service Area	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
South Tongass Service Area	2.00	2.00	2.00	3.00	2.00	2.00	3.00	3.00	3.00	3.00
Total Special Revenue Funds	5.00	5.00	5.00	6.00	5.00	5.00	6.00	6.00	6.00	6.00
Total Borough FTE	110.06	107.60	110.25	111.25	110.75	111.75	109.75	113.00	110.98	112.00

Full Time Employee Positions by Cost Center										
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
General Fund										
Animal Protection	4.00	4.00	4.00	4.00	4.35	4.02	3.00	3.00	3.00	3.00
Assessment	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
Finance	9.00	9.00	9.00	9.00	9.00	8.00	9.00	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
Manager	5.00	5.00	5.00	5.00	5.00	5.00	4.00	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
Automation / Information Tech.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Parks & Recreation	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Planning	4.68	4.70	4.75	4.75	6.00	4.00	5.00	6.00	5.00	5.00
Public Works	7.98	7.78	6.70	7.05	7.20	7.62	8.00	6.00	6.90	6.90
Transit	11.50	11.60	13.75	12.75	12.75	12.75	13.75	18.00	15.98	17.00
Total General Fund	69.16	69.08	70.20	69.55	71.30	68.39	69.75	73.00	70.88	72.90
Enterprise Funds										
Airport	26.50	27.50	27.50	27.50	28.00	28.00	29.00	29.00	29.00	29.00
Wastewater Enterprise	2.70	1.93	1.50	2.15	2.11	2.78	1.92	1.42	2.00	1.50
Total Enterprise Funds	29.20	29.43	29.00	29.65	30.11	30.78	30.92	30.42	31.00	30.50
Special Revenue Funds										
Commercial Passenger Vessel	1.25	2.30	3.85	1.00	-	-	-	-	-	-
Economic Development	1.75	0.50	0.75	0.75	0.50	-	-	-	-	-
Land Trust	0.75	0.50	0.85	1.00	0.75	1.06	1.00	1.00	1.10	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
South Tongass Service Area	3.95	2.79	2.60	5.00	3.94	3.52	5.08	5.58	5.00	4.50
Total Special Revenue Funds	10.70	9.09	11.05	11.05	8.34	7.58	9.08	9.58	9.10	8.60
Total Borough FTE	109.06	107.60	110.25	110.25	109.75	106.75	109.75	113.00	110.98	112.00



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Ketchikan Gateway Borough
Wages and Benefits by Department
FY 2022

Department	Position Description	FTE	Total Wages	Total Benefits	Total Wages-Benefits
AIRPORT	AIRPORT CUSTODIAN	3.00	105,405.45	146,634.33	252,039.78
AIRPORT	AIRPORT FERRY CAPTAIN	3.00	191,965.39	177,526.33	369,491.72
AIRPORT	AIRPORT MAINTENANCE LABORER	1.00	39,375.91	50,685.96	90,061.87
AIRPORT	AIRPORT MANAGER	1.00	124,825.60	83,263.30	208,088.90
AIRPORT	AIRPORT TECHNICIAN(ARFF)	4.00	175,763.29	210,527.91	386,291.20
AIRPORT	AP EQUIPMENT MECHANIC ARFF	1.00	92,667.56	73,404.18	166,071.74
AIRPORT	DECKHAND II	3.00	145,993.02	159,367.25	305,360.27
AIRPORT	ENFORCEMENT OFFICER	3.00	222,126.54	196,392.53	418,519.07
AIRPORT	EXECUTIVE SECRETARY	2.00	124,541.33	117,442.18	241,983.51
AIRPORT	FERRY PARKING LOT ATTENDANT	1.00	41,944.81	52,481.55	94,426.36
AIRPORT	FERRY TOLL COLLECTOR	3.00	111,368.35	146,525.75	257,894.10
AIRPORT	FOREMAN	1.00	68,299.43	63,016.03	131,315.46
AIRPORT	MAINTENANCE SUPERVISOR	1.00	90,506.01	72,482.72	162,988.73
AIRPORT	MARITIME MAINTENANCE	1.00	64,669.69	59,444.53	124,114.22
AIRPORT	SECURITY SUPERVISOR	1.00	83,494.41	69,493.67	152,988.08
AIRPORT Total		29.00	\$ 1,682,946.79	\$ 1,678,688.22	\$ 3,361,635.01
ANIMAL PROTECTION	ANIMAL PROTECTION DIRECTOR	1.00	85,218.28	69,580.89	154,799.17
ANIMAL PROTECTION	ANIMAL PROTECTION OFFICER	2.00	84,232.84	103,068.31	187,301.15
ANIMAL PROTECTION Total		3.00	\$ 169,451.12	\$ 172,649.20	\$ 342,100.32
ASSESSMENT	APPRAISER I	3.00	145,317.87	165,320.15	310,638.02
ASSESSMENT	DIRECTOR OF ASSESSMENT	1.00	110,258.11	82,171.00	192,429.11
ASSESSMENT	RECORDS/INFORMATION SPECIALIST	1.00	71,065.93	62,226.89	133,292.82
ASSESSMENT Total		5.00	\$ 326,641.91	\$ 309,718.04	\$ 636,359.95
AUTOMATION	INFORMATION SYSTEMS & TECH MGR	1.00	121,164.66	82,031.03	203,195.69
AUTOMATION	SOFTWARE ENGINEER	1.00	94,061.22	71,392.81	165,454.03
AUTOMATION Total		2.00	\$ 215,225.88	\$ 153,423.84	\$ 368,649.72
CLERK	BOROUGH CLERK	1.00	113,073.15	78,970.96	192,044.11
CLERK	DEPUTY BOROUGH CLERK	1.00	65,976.67	60,198.30	126,174.97
CLERK	RECORDS MANAGER	1.00	57,271.54	56,728.45	113,999.99
CLERK Total		3.00	\$ 236,321.36	\$ 195,897.71	\$ 432,219.07
CODE ENFORCEMENT	CODE ENFORCEMENT OFFICER	1.00	55,662.94	56,087.25	111,750.19
CODE ENFORCEMENT Total		1.00	\$ 55,662.94	\$ 56,087.25	\$ 111,750.19
FINANCE	ACCOUNTING SUPERVISOR	1.00	100,405.46	73,921.61	174,327.07
FINANCE	ACCOUNTING TECHNICIAN	4.00	216,005.90	221,699.95	437,705.85
FINANCE	CONTROLLER	1.00	117,607.72	80,778.44	198,386.16
FINANCE	DIRECTOR OF FINANCE	1.00	126,697.67	83,893.44	210,591.11
FINANCE	PROCUREMENT/CONTRACTS OFFICER	1.00	78,668.63	65,257.32	143,925.95
FINANCE	STAFF ACCOUNTANT	1.00	84,274.44	67,491.80	151,766.24
FINANCE Total		9.00	\$ 723,659.82	\$ 593,042.56	\$ 1,316,702.38
LAW	BOROUGH ATTORNEY	1.00	129,214.57	84,740.62	213,955.19
LAW	PARALEGAL	1.00	84,222.44	67,471.06	151,693.50
LAW Total		2.00	\$ 213,437.01	\$ 152,211.68	\$ 365,648.69
MANAGERS OFFICE	ASSISTANT BOROUGH MANAGER	1.00	140,010.18	88,374.43	228,384.61
MANAGERS OFFICE	BOROUGH MANAGER	1.00	174,997.13	100,420.53	275,417.66
MANAGERS OFFICE	EXECUTIVE SECRETARY	1.00	61,168.22	58,281.66	119,449.88
MANAGERS OFFICE	HUMAN RESOURCES ADMINISTRATOR	1.00	65,813.73	60,133.36	125,947.09
MANAGERS OFFICE Total		4.00	\$ 441,989.26	\$ 307,209.98	\$ 749,199.24
NORTH TONGASS FIRE DISTRICT	CAREER FIRE LIEUTENANT	2.00	134,820.39	127,458.01	262,278.40
NORTH TONGASS FIRE DISTRICT	FIRE CHIEF	1.00	90,787.69	74,073.56	164,861.25
NORTH TONGASS FIRE DISTRICT Total		3.00	\$ 225,608.08	\$ 201,531.57	\$ 427,139.65

Ketchikan Gateway Borough
Wages and Benefits by Department
FY 2022

Department	Position Description	FTE	Total Wages	Total Benefits	Total Wages- Benefits
PLANNING	ADMINISTRATIVE ASSISTANT	1.00	56,702.99	56,501.81	113,204.80
PLANNING	ASSOCIATE PLANNER	2.00	145,220.79	125,888.32	271,109.11
PLANNING	PLANNING DIRECTOR	1.00	101,468.04	74,487.21	175,955.25
PLANNING	PLANNING SECRETARY	1.00	54,633.30	55,676.82	110,310.12
PLANNING	PLATTING & ZONING CLERK	1.00	48,497.07	53,230.93	101,728.00
PLANNING Total		6.00	\$ 406,522.19	\$ 365,785.09	\$ 772,307.28
PUBLIC WORKS	ADMINISTRATIVE ASSISTANT	1.00	60,756.54	58,117.56	118,874.10
PUBLIC WORKS	DEPUTY DIRECTOR	1.00	112,761.14	83,853.18	196,614.32
PUBLIC WORKS	MAINTENANCE TECH II	1.00	64,602.09	41,048.75	105,650.84
PUBLIC WORKS	OPERATOR I	2.00	105,702.74	76,495.94	182,198.68
PUBLIC WORKS	PARK TECH II	1.00	61,757.57	39,942.65	101,700.22
PUBLIC WORKS	PARKS TECHNICIAN I	2.00	95,052.72	76,057.14	171,109.86
PUBLIC WORKS	PUBLIC WORKS DIRECTOR	1.00	120,270.23	87,069.95	207,340.18
PUBLIC WORKS	UTILITIES SUPERVISOR	1.00	89,831.72	72,851.06	162,682.78
PUBLIC WORKS Total		10.00	\$ 710,734.75	\$ 535,436.23	\$ 1,246,170.98
RECREATION	AQUATIC SUPERVISOR	1.00	59,787.57	61,055.51	120,843.08
RECREATION	CUSTODIAN	1.00	47,841.84	36,884.51	84,726.35
RECREATION	LIFEGUARD	6.00	216,421.06	221,350.08	437,771.14
RECREATION	MAINTENANCE SUPERVISOR	1.00	75,236.49	67,229.76	142,466.25
RECREATION	MONITOR	1.00	36,032.19	35,589.00	71,621.19
RECREATION	PARKS AND RECREATION SUPERVISOR	1.00	75,236.49	65,363.90	140,600.39
RECREATION	RECEPTIONIST	2.00	69,669.68	70,915.28	140,584.96
RECREATION	RECREATION PROGRAMMER	1.00	50,395.14	37,164.61	87,559.75
RECREATION	RECREATION SUPERVISOR	1.00	95,714.88	73,927.97	169,642.85
RECREATION Total		15.00	\$ 726,335.34	\$ 669,480.62	\$ 1,395,815.96
SOUTH TONGASS FIRE DISTRICT	FF/EMT	2.00	126,354.46	123,711.85	250,066.31
SOUTH TONGASS FIRE DISTRICT	FIRE CHIEF	1.00	84,586.45	71,329.50	155,915.95
SOUTH TONGASS FIRE DISTRICT Total		3.00	\$ 210,940.91	\$ 195,041.35	\$ 405,982.26
TRANSIT	ADMINISTRATIVE ASSISTANT	1.00	52,856.57	54,968.63	107,825.20
TRANSIT	BUS DRIVER I	4.00	195,921.01	225,958.76	421,879.77
TRANSIT	BUS DRIVER I PERM PT	5.00	174,802.02	250,118.65	424,920.67
TRANSIT	BUS DRIVER II	1.00	53,185.91	58,429.35	111,615.26
TRANSIT	DEPUTY DIRECTOR	1.00	79,854.27	65,729.91	145,584.18
TRANSIT	MECHANIC	2.00	128,479.61	122,506.63	250,986.24
TRANSIT	PERMANENT PT MECHANIC	1.00	52,626.02	56,308.16	108,934.18
TRANSIT	TRANSIT DIRECTOR	1.00	112,469.93	78,730.51	191,200.44
TRANSIT	TRANSIT GRANT COORDINATOR P PT	1.00	68,766.58	61,310.37	130,076.95
TRANSIT Total		17.00	\$ 918,961.92	\$ 974,060.97	\$ 1,893,022.89
Grand Total		112.00	\$ 7,264,439.28	\$ 6,560,264.31	\$ 13,824,703.59

Ketchikan Gateway Borough

FY 2022

Citizens

Assembly

Borough Clerk

Borough Manager

Borough Attorney

Finance

Planning

Public Works

Ketchikan International Airport

Assessment

Parks and Recreation

Animal Protection

Transit

North & South Tongass Fire Depts



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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1945

An Ordinance of the Assembly of the Ketchikan Gateway Borough Adopting the Budget for FY 2022 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 2022 Budget and Capital Program; and
- B. **WHEREAS**, the Assembly held a separate public hearing on the FY 2022 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 1946, which, together with the appropriation made by this Ordinance 1945, shall constitute the entire Borough budget and appropriations for FY 2022; and
- D. **WHEREAS**, after hearing public testimony, the Assembly now desires to adopt the FY 2022 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, 2021, entitled KETCHIKAN GATEWAY BOROUGH FY 2022 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 1946. Total Borough appropriations for Fiscal Year 2022 are reflected in Ordinances 1945 and 1946 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	13,798,131
2XX	Debt Service Funds	3,479,767
550	Internal Service Fund - KGBSD Health Insurance	7,400,000
555	Internal Service Fund - KGB Health Insurance	3,784,766
701	Land Trust Fund	819,551
705	Commerical Vessel Passenger Fund	1,186,084
710	Nonareawide Fund - Library	540,121
711	Local Education Fund	See Ordinance 1946
712	Recreation Capital Sales Tax Fund	1,690,470
713	School Bond/Capital Improvement Fund	2,130,572
714	Passenger Facility Charges (PFC Fund)	50,000
800	South Tongass Service Area	1,241,421
810	Loring Service Area	38,870
820	Old Dairy Road Service Area	16,611
830	Waterfall Creek Service Area	37,825
840	Mud Bight Service Area	31,800
850	Nichols View Service Area	500
860	Forest Park Service Area	76,146
870	Gold Nugget Service Area	33,920
885	Homestead Service Area	27,359
890	North Tongass Fire District	<u>1,555,038</u>
	Subtotal (less Local Education Fund)	37,938,952
<u>Enterprise Funds</u>		
400	Airport Enterprise Fund	5,626,030
480	Wastewater Enterprise Fund	<u>886,408</u>
	Subtotal	<u>6,512,438</u>
	Total all Funds (less Local Education Fund)	<u>44,451,390</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 17th day of May, 2021.

EFFECTIVE the 17th day of May, 2021.



Rodney Dial, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Glenn Brown, Borough Attorney



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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1946 Amended

An Ordinance of the Assembly of the Ketchikan Gateway Borough Approving \$48,351,379 for Total Spending Authority for the Fiscal Year 2022 School Budget of the Ketchikan Gateway Borough School District; Determining that \$10,781,028 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, 2021, the Board submitted the FY 2021 School Budget on the form prescribed in KGB 2.35.050 to the Assembly proposing total expenditures of \$48,351,379; 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 1946; 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 2022; and
- E. **WHEREAS**, after hearing public testimony, the Assembly now desires to approve the total amount of the FY 2022 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 \$48,351,379, as proposed by the Board in expenditures for the District during FY 2022.

The \$48,351,379 figure is comprised of \$41,555,067 in School District General Fund expenditures, \$6,796,312 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 \$10,781,028 shall be made available and is appropriated from the Local Education Fund for school purposes during FY 2021, and is comprised of \$5,168,904 for the required local contribution, \$5,339,034 in discretionary contributions, and \$273,090 for school building insurance paid by the Borough. In addition to these figures but not included in the total spending authority is \$185,604 of in-kind services is 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 1946 Incorporated into FY 2022 Borough Budget Documents. Staff is hereby directed to incorporate the final appropriations figures into the FY 2022 Borough Budget Documents.

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

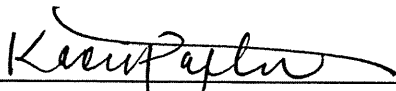
ADOPTED this 17th day of May, 2021.

EFFECTIVE the 17th day of May, 2021.



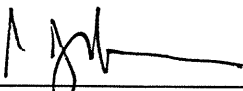
Rodney Dial, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Glenn Brown, Borough Attorney

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 2553

A Resolution of the Assembly of the Ketchikan Gateway Borough, setting Policy and Procedures for Fund Balance Classification and Spending Prioritization in Accordance with Governmental Accounting Standards Board Guidelines 54 (GASB54)

RECITALS

- A. WHEREAS**, the Ketchikan Gateway Borough will use the following interpretation to classify fund balance components based on the constraints that are determined on how resources can be used and identification of the source of those constraints. The spending prioritization will determine the order in which fund balance will be spent. This policy will be applied to the FY 2014 Comprehensive Annual Financial Report (CAFR).

Fund Balance Classification	Policy Interpretation
Nonspendable	<ul style="list-style-type: none"> • Consumable Inventories • Prepays • Property held for resale • Noncurrent loans and contracts receivable must be examined. These may be classified as nonspendable, restricted, committed or assigned based on the restrictions placed on the usage of the loan repayments.
Restricted	<ul style="list-style-type: none"> • Resources are restricted for use by the: <ul style="list-style-type: none"> ○ Alaska Constitution ○ Federal government ○ Debt covenants ○ External parties ○ Grantors ○ Borough Assembly • Contract commitments • A restricted fund balance can never be negative.
Committed	<ul style="list-style-type: none"> • Resources are restrained for use by: <ul style="list-style-type: none"> ○ Borough Assembly action • Commitments may <u>only</u> be changed or lifted by the assembly taking the same formal action that imposed the constraint originally. • Commitments of fund balance <u>must</u> be in place before the end of the

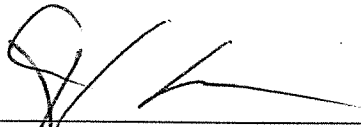
	fiscal year. A committed fund balance can never be negative.
Assigned	<ul style="list-style-type: none"> • Resources are restrained for use by: <ul style="list-style-type: none"> ○ Department or Service Area board. • Amounts that are not restricted or committed and intended to be used for the purpose of the fund. • Assignments can occur any time before issuance of financial statements. • Assignment ability has been delegated by the Assembly to the Finance Director • An assigned fund balance can never be negative. Assignments can never cause the overall fund balance to be negative.
Unassigned	<ul style="list-style-type: none"> • A positive balance is only reportable in general fund. • May be negative (deficit) fund balance for other fund types.

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

Section 1. Spending Prioritization. The Ketchikan Gateway Borough spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance.

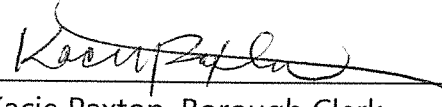
Section 2. Effective Date. This Resolution shall be effective upon adoption.

ADOPTED this 4th day of August, 2014.



 Dave Kiffer, Borough Mayor

ATTEST:



 Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



 Scott A. Brandt-Erichsen, Borough Attorney

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 2698-Amended

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

RECITALS

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

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

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

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

- 1) Predictability of revenues and volatility of expenditures;

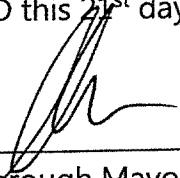
- 2) Perceived exposure to significant one-time outlays;
- 3) Potential drain on the general fund from other funds and the availability of resources in other funds;
- 4) Potential impact on bond ratings and the increased cost of borrowed funds; and
- 5) Commitments and assignments of fund balance.

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

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

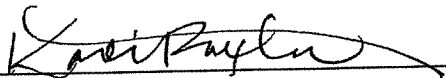
Section 5. Effective Date. This resolution shall be effective immediately upon adoption.

ADOPTED this 21st day of February, 2017.



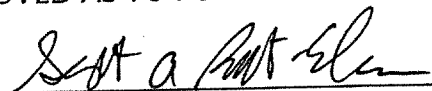
David Landis, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Scott A. Brandt-Erichsen, Borough Attorney