

Ketchikan Gateway Borough

Ketchikan, Alaska

BUDGET

Fiscal Year 2022



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**Ketchikan Gateway Borough
Fiscal Year 2022
Budget & Capital
Program**

| Mayor & Assembly | Term Expires |
|--------------------|--------------|
| Rodney Dial, Mayor | 2022 |
| Jeremy Bynum | 2023 |
| David Landis | 2022 |
| Austin Otos | 2022 |
| Judith McQuerry | 2023 |
| Amanda (AJ) Pierce | 2023 |
| Sven Westergard | 2021 |
| Felix Wong | 2021 |

Appointed Staff

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

Directors

Cynna Gubatayao, Finance Director
Alex Peura, Airport Manager
Morgan Barry, Public Works Director
Eddie Blackwood, Animal Protection Director
Adam Thompson, Assessment Director
Richard Harney, Planning Director

Effective July 1, 2021

Adopted on May 17, 2021

Ordinances 1945 & 1946-Amended

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Special Acknowledgement
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Maureen Crosby, CPA, Controller
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Jonathan Kelley, Staff Accountant

Ketchikan Gateway Borough
Summary Budget
Fiscal Year 2022
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INTRODUCTION

FY 2022



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KETCHIKAN GATEWAY BOROUGH

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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 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 | Estimated Actual | Budget | Budget | \$ | % |
| Revenues | \$ 849,478 | \$ 843,120 | \$ 843,120 | \$ 857,137 | \$ 857,137 | \$ 7,659 | 0.9% |
| Expenses | 952,259 | 958,003 | 958,003 | 886,407 | 886,407 | (65,852) | -6.9% |
| | | | - | | | | |
| Surplus(deficit) | \$ (102,781) | \$ (114,883) | \$ (114,883) | \$ (29,270) | \$ (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) | |
| | | | | <u>\$ 1,948,748</u> | |

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 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> | \$ 1,786,695 | \$ 1,474,354 | \$ 1,231,182 | \$ (555,513) | -31.1% |

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.

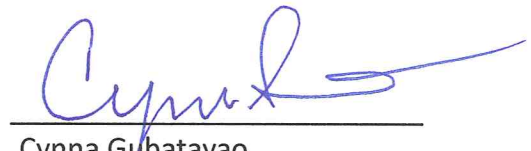
The Local Education Fund has \$306,081 in available Fund Balance over and above the \$2,000,000 reserves required by KGBC 4.65.030(b). In order to maintain current funding levels, some additional revenue source must be identified within the next year or so.

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

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 | 151,986 | 121,275 | 119,114 | 120,827 | (447) | (0.4%) |
| MANAGERS OFFICE | 750,335 | 750,079 | 727,984 | 878,657 | 128,578 | 17.1% |
| CLERK'S OFFICE | 472,825 | 502,555 | 482,694 | 523,780 | 21,224 | 4.2% |
| LAW | 357,382 | 395,644 | 375,516 | 400,021 | 4,377 | 1.1% |
| FINANCE | 1,490,471 | 1,619,655 | 1,582,414 | 1,698,308 | 78,653 | 4.9% |
| ASSESSMENT | 623,111 | 720,594 | 711,690 | 724,087 | 3,493 | 0.5% |
| ANIMAL PROTECTION | 456,500 | 500,730 | 453,105 | 488,456 | (12,273) | (2.5%) |
| RECREATION | 2,341,867 | 2,575,877 | 2,482,599 | 2,497,297 | (78,580) | (3.1%) |
| PUBLIC WORKS | 1,015,797 | 1,152,064 | 1,136,386 | 1,183,226 | 31,161 | 2.7% |
| PLANNING | 652,175 | 709,863 | 686,028 | 724,153 | 14,290 | 2.0% |
| TRANSIT | 2,330,591 | 2,756,403 | 2,531,806 | 2,767,331 | 10,928 | 0.4% |
| CODE ENFORCEMENT | 139,629 | 138,385 | 105,182 | 120,890 | (17,495) | (12.6%) |
| GF GRANTS | 334,509 | 363,915 | 313,309 | 344,635 | (19,280) | (5.3%) |
| NON-DEPARTMENTAL | 154,994 | 157,998 | 154,801 | 181,698 | 23,700 | 15.0% |
| INTERFUND TRANSFERS | 207,645 | 203,359 | 203,359 | 203,359 | 0 | 0.0% |
| AUTOMATION | 585,834 | 699,985 | 660,754 | 891,406 | 191,420 | 27.3% |
| GF CAPITAL | 64,941 | 525,000 | 89,000 | 50,000 | (475,000) | (90.5%) |
| TOTAL EXPENSES | 12,130,593 | 13,893,383 | 12,815,741 | 13,798,131 | (95,251) | (0.7%) |
| REVENUE OVER(UNDER) EXPENDITURES | 421,190 | (2,563,746) | (2,079,428) | (2,998,189) | (434,444) | 16.9% |
| ENDING FUND BALANCE | 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
101-12-000 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
101-13-000 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
101-14-000 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
101-21-000 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
101-22-000 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
101-25-000 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
101-26 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
101-27 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% |

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
101-27-002 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
101-27-003 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
101-27-004 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
101-30-000 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
101-31-000 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
101-32-000 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
 101-35 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
101-36-000 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% |

**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
101-39-000 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
 101-40 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%) |

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%) |

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%) |

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/FEE/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
400-63-000 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%) |

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

| DESCRIPTION | FY2020 ACTUAL | FY2021 FINAL | FY2021 ESTIMATED | FY2022 ORIGINAL | FY22-FY21 ORIGINAL | FY22-FY21 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% |

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%) |

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/FEE/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
 480-10-002 WASTEWATER COLLECTION

| DESCRIPTION | FY2020 ACTUAL | FY2021 FINAL | FY2021 ESTIMATED | FY2022 ORIGINAL | FY22-FY21 ORIGINAL | FY22-FY21 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% |

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% |
| FUND 250 - 2020 COP WHITE CLIFF (REFUNDIN | | | | | | |
| 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% |
| FUND 260 - 2020 G.O. BONDS (KAYHI ROOF RE | | | | | | |
| 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% |
| FUND 270 - 2010 G.O. BONDS (2000 REFUNDING | | | | | | |
| 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%) |
| FUND 284 - AQUATIC CENTER 2009 SERIES 4 | | | | | | |
| 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%) |
| FUND 286-10-002 - W.C. BUILDING DRTORD 201 | | | | | | |
| 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% |

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%) |

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% |

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
701-10-010 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
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
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
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-% |
|---------------------------------|------------------|-----------------|---------------------|--------------------|-----------------------|----------------------|
| 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
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%) |

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
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
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 ACTUAL | FY2021 FINAL | FY2021 ESTIMATED | FY2022 ORIGINAL | FY22-FY21 ORIGINAL | FY22-FY21 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
800-91-002 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
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
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%) |

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%) |

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%) |

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%) |

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
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%) |

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
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%) |

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 |

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 |



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Ketchikan Gateway Borough

FY 2022





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KETCHIKAN GATEWAY BOROUGH

| <i>Miscellaneous Statistics</i> | | | | | | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Date of Incorporation & Code of Ordinances Adopted- 1963 | | | | | | | | | | | | |
| Form of Government - Elected Assembly - Manager | | | | | | | | | | | | |
| Second-Class Borough | | | | | | | | | | | | |
| | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
| <i>Ketchikan Gateway Borough</i> | | | | | | | | | | | | |
| Borough, square miles | 6,900 | 6,900 | 6,900 | 6,900 | 6,900 | 6,900 | 6,900 | 6,900 | 6,900 | 6,900 | 6,900 | 6,900 |
| Revillagigedo Island, square miles | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 | 1,129 |
| Gravina Island, square miles | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 |
| <i>Population (Calendar)</i> | N/A | 13,754 | 13,954 | 13,843 | 13,856 | 13,709 | 13,778 | 13,729 | 13,779 | 13,593 | 13,477 | 13,477 |
| <i>Property Assessment (Millions \$)</i> | \$ 1,558 | \$ 1,513 | \$ 1,491 | \$ 1,459 | \$ 1,410 | \$ 1,383 | \$ 1,348 | \$ 1,348 | 1,374 | 1,415 | 1,356 | 1,344 |
| Public School Teachers (Fiscal Year) | N/A | N/A | 161 | 176 | 176 | 174 | 175 | 179 | 174 | 170 | 154 | 158 |
| Public School Enrollment (K-12) | N/A | 2,205 | 2,247 | 2,287 | 2,296 | 2,296 | 2,228 | 2,210 | 2,165 | 2,200 | 2,100 | 2,127 |
| <i>Calendar Year Taxable Sales by Category (million \$)</i> | | | | | | | | | | | | |
| Contractors | N/A | \$ 10.8 | \$ 7.7 | \$ 8.1 | \$ 8.6 | \$ 8.1 | \$ 8.0 | \$ 7.9 | \$ 7.7 | \$ 7.8 | \$ 6.4 | \$ 6.2 |
| Finance, insurance, banks | N/A | \$ 2.1 | \$ 1.8 | \$ 1.8 | \$ 2.1 | \$ 2.0 | \$ 1.9 | \$ 2.1 | \$ 2.3 | \$ 2.3 | \$ 1.7 | \$ 2.2 |
| Hotels, motels, lodges | N/A | \$ 12.2 | \$ 19.2 | \$ 18.3 | \$ 17.9 | \$ 16.6 | \$ 16.7 | \$ 14.9 | \$ 14.4 | \$ 13.9 | \$ 12.6 | \$ 12.9 |
| Manufacturing | N/A | \$ 9.0 | \$ 11.4 | \$ 10.7 | \$ 8.0 | \$ 5.3 | \$ 5.0 | \$ 4.9 | \$ 5.1 | \$ 5.1 | \$ 6.3 | \$ 5.9 |
| Real estate | N/A | \$ 24.7 | \$ 25.2 | \$ 25.5 | \$ 25.5 | \$ 25.0 | \$ 24.4 | \$ 23.6 | \$ 23.7 | \$ 23.3 | \$ 25.0 | \$ 24.3 |
| Remote retail - online sales | N/A | \$ 6.0 | \$ 5.6 | \$ 0.1 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Retail trade | N/A | \$ 28.9 | \$ 31.9 | \$ 31.3 | \$ 31.4 | \$ 30.6 | \$ 30.1 | \$ 29.7 | \$ 31.0 | \$ 30.4 | \$ 61.9 | \$ 61.8 |
| Retail trade - food | N/A | \$ 51.0 | \$ 53.9 | \$ 53.5 | \$ 51.2 | \$ 51.0 | \$ 50.6 | \$ 50.5 | \$ 49.8 | \$ 49.9 | \$ 47.3 | \$ 46.5 |
| Retail trade, bars & catering | N/A | \$ 14.9 | \$ 24.7 | \$ 24.0 | \$ 22.8 | \$ 22.5 | \$ 22.2 | \$ 20.4 | \$ 20.8 | \$ 21.2 | \$ 18.7 | \$ 17.9 |
| Retail, automotive | N/A | \$ 16.2 | \$ 16.1 | \$ 16.0 | \$ 16.0 | \$ 15.5 | \$ 15.7 | \$ 15.8 | \$ 15.4 | \$ 15.7 | \$ 14.5 | \$ 13.9 |
| Retail, specialty | N/A | \$ 5.0 | \$ 8.6 | \$ 8.7 | \$ 8.3 | \$ 8.0 | \$ 8.3 | \$ 7.9 | \$ 8.1 | \$ 8.9 | \$ 15.3 | \$ 14.8 |
| Retail, var, jewelry, curios | N/A | \$ 36.9 | \$ 80.5 | \$ 78.8 | \$ 74.0 | \$ 70.6 | \$ 70.5 | \$ 67.0 | \$ 70.5 | \$ 68.8 | \$ 28.0 | \$ 31.3 |
| Services, entertainment | N/A | \$ 0.5 | \$ 6.5 | \$ 5.4 | \$ 5.0 | \$ 4.5 | \$ 4.3 | \$ 3.9 | \$ 3.7 | \$ 3.6 | \$ 3.9 | \$ 4.1 |
| Service, general | N/A | \$ 6.8 | \$ 8.2 | \$ 7.7 | \$ 7.7 | \$ 7.2 | \$ 7.0 | \$ 6.6 | \$ 6.1 | \$ 5.7 | \$ 9.2 | \$ 9.0 |
| Services, professional | N/A | \$ 4.9 | \$ 4.6 | \$ 4.0 | \$ 3.9 | \$ 3.9 | \$ 3.7 | \$ 3.8 | \$ 3.7 | \$ 3.7 | \$ 3.4 | \$ 3.5 |
| Trans, comm, utilities (including wholesale trade) | N/A | \$ 32.1 | \$ 81.8 | \$ 80.3 | \$ 74.5 | \$ 68.1 | \$ 69.5 | \$ 75.3 | \$ 78.7 | \$ 77.1 | \$ 71.1 | \$ 62.4 |
| | | \$ 262.0 | \$ 387.7 | \$ 374.2 | \$ 356.9 | \$ 338.9 | \$ 337.9 | \$ 334.3 | \$ 341.0 | \$ 337.4 | \$ 325.3 | \$ 316.7 |
| <i>Employees by Fund</i> | | | | | | | | | | | | |
| <i>General Fund</i> | | | | | | | | | | | | |
| Animal Protection | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| Assessment | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 6 |
| Clerk | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Code Enforcement | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | - | - |
| Finance | 9 | 9 | 9 | 9 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Law | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Manager | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 |
| Automation/ Information Tech. | 1 | 1 | 1 | 1 | 1 | - | - | 1 | 2 | - | 2 | 2 |
| Parks & Recreation | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| Planning | 6 | 6 | 6 | 6 | 6 | 7 | 7 | 5 | 5 | 7 | 7 | 7 |
| Public Works | 11 | 11 | 11 | 12 | 12 | 12 | 12 | 8 | 8 | 12 | 11 | 15 |
| Transit | 16 | 18 | 18 | 12.75 | 12.75 | 12.75 | 13 | 12 | 12 | 13 | 11 | 9 |
| | 76 | 78 | 78 | 73.75 | 73.75 | 74.75 | 76 | 69 | 70 | 75 | 73 | 76 |

KETCHIKAN GATEWAY BOROUGH

| <i>Miscellaneous Statistics</i> | | | | | | | | | | | | |
|---|------|--------|--------|--------|--------|--------|--------|-------|-------|--------|--------|--------|
| Date of Incorporation & Code of Ordinances Adopted- 1963 | | | | | | | | | | | | |
| Form of Government - Elected Assembly - Manager | | | | | | | | | | | | |
| Second-Class Borough | | | | | | | | | | | | |
| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
| Assembly/Mayor | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Enterprise Funds | | | | | | | | | | | | |
| Airport | 29 | 29 | 29 | 29 | 28 | 28 | 28 | 28 | 28 | 27 | 28 | 28 |
| Wastewater Enterprise | - | - | - | - | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| | 29 | 29 | 29 | 29 | 30 | 30 | 30 | 29 | 31 | 30 | 29 | 30 |
| Special Revenue Funds | | | | | | | | | | | | |
| Commercial Passenger Vessel | - | - | - | - | - | - | - | 1 | 1 | 1 | 1 | 1 |
| Economic Development | - | - | - | - | - | 0.50 | - | 1 | 1 | 1 | 2 | 2 |
| Land Trust | - | - | - | - | - | 0.75 | - | 1 | 1 | 2 | 2 | 2 |
| North Tongass Fire Service Area | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| South Tongass Service Area | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 4 | 2 | 4 | 4 | 4 |
| | 6 | 6 | 6 | 6 | 5 | 6.25 | 6 | 9 | 8 | 11 | 12 | 12 |
| Total Borough | 111 | 113 | 113 | 108.75 | 108.75 | 111.00 | 119 | 115 | 117 | 124 | 122 | 126 |
| <i>Animal Protection (Fiscal)</i> | | | | | | | | | | | | |
| Licenses Issued | 329 | 382 | 429 | 510 | 449 | 581 | 663 | 684 | 830 | 778 | 774 | 774 |
| Animals Impounded | 170 | 190 | 254 | 289 | 217 | 260 | 296 | 235 | 442 | 402 | 362 | 362 |
| Animals Surrendered | 135 | 138 | 96 | 136 | 121 | 165 | 149 | 157 | 193 | 287 | 296 | 296 |
| Animals Adopted | 130 | 153 | 142 | 142 | 138 | 210 | 162 | 158 | 224 | 209 | 130 | 130 |
| Animals Claimed | 85 | 102 | 137 | 160 | 91 | 122 | 117 | 106 | 105 | 124 | 161 | 161 |
| <i>South Tongass Volunteer Fire Department (Calendar)</i> | | | | | | | | | | | | |
| Stations | N/A | 2 | 0 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 |
| Volunteers | N/A | 31 | 31 | 33 | 33 | 31 | 31 | 39 | 18 | 36 | 43 | 43 |
| Fire Calls | N/A | 38 | 30 | 46 | 71 | 56 | 55 | 33 | 38 | 20 | 34 | 34 |
| Emergency Calls/EMS Incidents | N/A | 157 | 208 | 178 | 149 | 125 | 123 | 163 | 129 | 132 | 96 | 96 |
| Fire Investigations | N/A | 5 | 12 | 20 | 18 | 10 | 4 | 11 | 2 | 1 | 5 | 5 |
| <i>North Tongass Volunteer Fire Department (Calendar)</i> | | | | | | | | | | | | |
| Stations | N/A | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Volunteers | N/A | 26 | 26 | 32 | 22 | 19 | 25 | 24 | 15 | 16 | 23 | 23 |
| Fire Calls | N/A | 27 | 26 | 20 | 18 | 18 | 13 | 19 | 26 | 23 | 25 | 25 |
| Emergency Calls/EMS Incidents | N/A | 186 | 182 | 216 | 255 | 202 | 151 | 153 | 161 | 158 | 145 | 145 |
| Fire Investigations | N/A | 3 | 2 | 2 | 1 | 3 | 1 | 1 | - | - | - | - |
| <i>Elections (Calendar)</i> | | | | | | | | | | | | |
| Registered Voters | N/A | 11,840 | 11,583 | 11,319 | 10,401 | 10,286 | 10,071 | 9,963 | 9,836 | 10,065 | 10,105 | 10,354 |
| Votes Cast Last Borough Election | N/A | 3,158 | 2,972 | 2,739 | 2,158 | 2,762 | 2,204 | 2,233 | 2,001 | 1,272 | 1,849 | 2,127 |
| % Voting Last Borough Election | N/A | 27% | 26% | 24% | 21% | 27% | 22% | 22% | 24% | 15% | 22% | 24% |

KETCHIKAN GATEWAY BOROUGH

| <i>Miscellaneous Statistics</i> | | | | | | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---|-------------|-------------|-------------|-------------|
| Date of Incorporation & Code of Ordinances Adopted- 1963 | | | | | | | | | | | | |
| Form of Government - Elected Assembly - Manager | | | | | | | | | | | | |
| Second-Class Borough | | | | | | | | | | | | |
| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
| <i>Municipal Parks</i> | | | | | | | | | | | | |
| Developed Parks | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| Developed Acres | 48 | 48 | 48 | 48 | 48 | 6,564 | 6,564 | 6,564 | 6,564 | 6,564 | 6,564 | 6,564 |
| Swimming Pools | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Lighted Ball Fields | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 7 | 7 | 7 |
| <i>Ketchikan International Airport (Calendar)</i> | | | | | | | | | | | | |
| Inbound Passengers | N/A | 58,327 | 125,791 | 118,984 | 107,646 | 95,452 | 88,302 | 95,828 | 101,041 | 100,542 | 98,632 | 96,160 |
| Outbound Passengers | N/A | 57,114 | 125,632 | 119,802 | 105,433 | 91,636 | 84,166 | 94,948 | 99,987 | 99,687 | 97,412 | 95,050 |
| <i>Airport Ferry (Calendar)</i> | | | | | | | | | | | | |
| Passengers | N/A | 254,984 | 388,264 | 380,061 | 388,631 | 377,097 | 349,493 | 352,778 | 337,242 | 335,765 | 332,729 | 358,443 |
| Vehicles | N/A | 79,502 | 102,399 | 97,168 | 96,061 | 90,108 | 83,148 | 83,286 | 79,119 | 78,010 | 77,673 | 83,690 |
| <i>Transit (Fiscal)</i> | | | | | | | | | | | | |
| Passengers | 122,284 | 309,260 | 406,251 | 385,554 | 425,103 | 448,585 | 415,317 | 407,010 | 459,855 | 404,649 | 329,122 | 309,043 |
| <i>Visitor Industry (Calendar)</i> | | | | | | | | | | | | |
| Cruise Ship Passengers | N/A | 0 | 1,188,915 | 1,073,923 | 1,059,200 | 948,089 | 944,500 | 896,084 | 791,108 | 778,899 | 835,325 | 925,517 |
| Data retrieved from the following sources: | | | | | | | | | | | | |
| 2000 U.S. Census of Population and Housing | | | | | | | | Ketchikan Gateway Borough School District | | | | |
| Alaska Department of Community & Economic | | | | | | | | Ketchikan Public Library | | | | |
| Alaska Department of Labor and Workforce Development | | | | | | | | City of Ketchikan | | | | |
| Data supplied by Ketchikan Gateway Borough Department Directors | | | | | | | | | | | | |



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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.

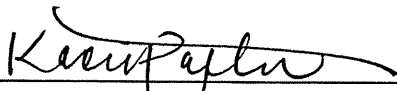
ADOPTED this 17th day of May, 2021.

EFFECTIVE the 17th day of May, 2021.



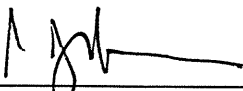
Rodney Dial, Borough Mayor

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 |

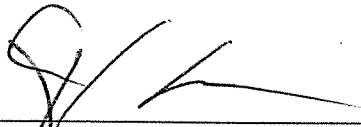
| | |
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| | fiscal year. A committed fund balance can never be negative. |
| Assigned | <ul style="list-style-type: none"> • Resources are restrained for use by: <ul style="list-style-type: none"> ○ Department or Service Area board. • Amounts that are 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.

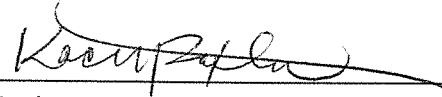
Section 2. Effective Date. This Resolution shall be effective upon adoption.

ADOPTED this 4th day of August, 2014.



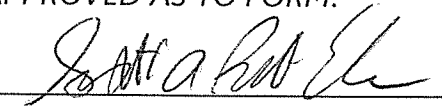
 Dave Kiffer, Borough Mayor

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;

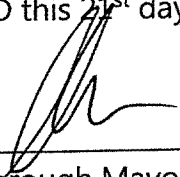
- 2) Perceived exposure to significant one-time outlays;
- 3) Potential drain on the general fund from other funds and the availability of resources in other funds;
- 4) Potential impact on bond ratings and the increased cost of borrowed funds; and
- 5) Commitments and assignments of fund balance.

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.

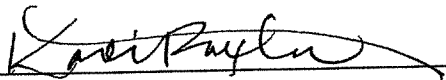
Section 5. Effective Date. This resolution shall be effective immediately upon adoption.

ADOPTED this 21st day of February, 2017.



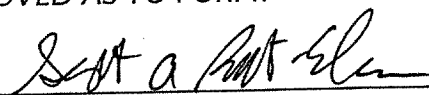
David Landis, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

APPROVED AS TO FORM:



Scott A. Brandt-Erichsen, Borough Attorney