



**Ketchikan Gateway Borough
Ketchikan, Alaska**

**Budget
Fiscal Year 2014**

Swan Stretch
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Ketchikan Gateway Borough

2014 Budget & Capital Program

<u>Mayor & Assembly</u>	<u>Term Expires</u>
Dave Kiffer, Mayor	2014
Alan Bailey	2013
Bill Rotecki	2013
Agnes Moran	2014
Glen Thompson	2014
Mike Painter	2014
Todd Phillips	2015
Jim Van Horn	2015

Appointed Staff

Dan Bockhorst, Borough Manager
Scott A. Brandt-Erichsen, Borough Attorney
Kacie Paxton, Borough Clerk

Directors

Cynna Gubatayao, Assistant Borough Manager
Mike Carney, Airport Manager
Ed Schofield, Public Works Director
Eddie Blackwood, Animal Protection
Ron Brown, Assessment
Mike J. Houts, Finance
Wendy Miller, Administrative Supervisor, Recreation
Tom Williams, Planning

Effective July 1, 2013
Adopted on June 3, 2013

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**Special Acknowledgement
for
Staff Assistance in Preparing Budget**

Maureen Crosby, CPA, Controller

Charlanne J. Thomas, Accounting Supervisor

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KETCHIKAN GATEWAY BOROUGH

ANNUAL BUDGET

Fiscal Year 2014

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INTRODUCTION

FY 2014

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KETCHIKAN GATEWAY BOROUGH

1900 FIRST AVE • KETCHIKAN, ALASKA 99901

Michael J. Houts, Finance Director

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OFFICE OF THE BOROUGH FINANCE DEPARTMENT

BUDGET MESSAGE

DATE: July 1, 2013

TO: Honorable Mayor, Assembly Members, and Citizens of the Ketchikan Gateway Borough

THROUGH: Dan Bockhorst, Borough Manager

FROM: Mike Houts, Finance Director

INTRODUCTION

In compliance with Section 4.05.020(a) of the Ketchikan Gateway Borough Code and AS 29.35.100, presented here is the Borough budget for FY 2014 adopted by the Borough Assembly on June 3, 2013.

The budget includes the General Fund, enterprise funds (Airport and Wastewater), School Bond/CIP Fund, Economic Development Fund, Land Trust Fund, ten service area funds, Commercial Passenger Vessel Fund, Recreational Bond/Capital Improvement Fund, and Nonareawide Library Fund. The Ketchikan Gateway Borough School District's operating budget is adopted by the School Board in a separate document.

This budget serves as the Assembly authorized operating plan for the Borough for FY 2014, designed to maintain cost-effective programs and services consistent with the goal of preserving and enhancing the quality of services enjoyed by all the citizens of the Borough.

SUMMARY OF CHANGES IN THE ECONOMY OF THE GREATER KETCHIKAN

AREA

Ketchikan's tourism industry is expected to experience a double-digit percentage increase in the number in visitors. Calendar year 2012 tallied 791,108 cruise passengers who visited Ketchikan last year; this year's figure may reach 900,000 (an increase of nearly 14 percent). The Assembly directed staff to increase projected sales tax revenues by 2.0% over FY 2013 estimates.

In the spring of 2012, the operating interests of the Ketchikan Shipyard, one of Ketchikan's largest employers, was sold by Alaska Ship and Drydock, Inc., to Vigor Industrial, LLC (Vigor). The Borough Assembly endorsed the proposed sale with the expectation that Vigor's greater financial capacity would serve the economic development interests of the community. State and Federal grants funded a \$31 million assembly hall and an additional \$10 million for a steel fabrication shop scheduled for completion in FY 2014.

The Alaska Marine Highways System (AMHS) purchased 28.9 acres at Ward Cove from the Borough in June 2010 to construct a layup facility and other maintenance facilities, with design scheduled in FY 2013. The purchase and planned development anchors Ketchikan as the homeport for the AMHS. Improvements to the AMHS portion are underway, converting the building that previously housed a veneer plant for marine applications. The Legislature appropriated \$7.5 million for FY 2013 to begin design and construction for an AMHS/NOAA moorage facility at Ward Cove. The design phase is scheduled for completion in FY 2014.

GENERAL FUND REVENUES

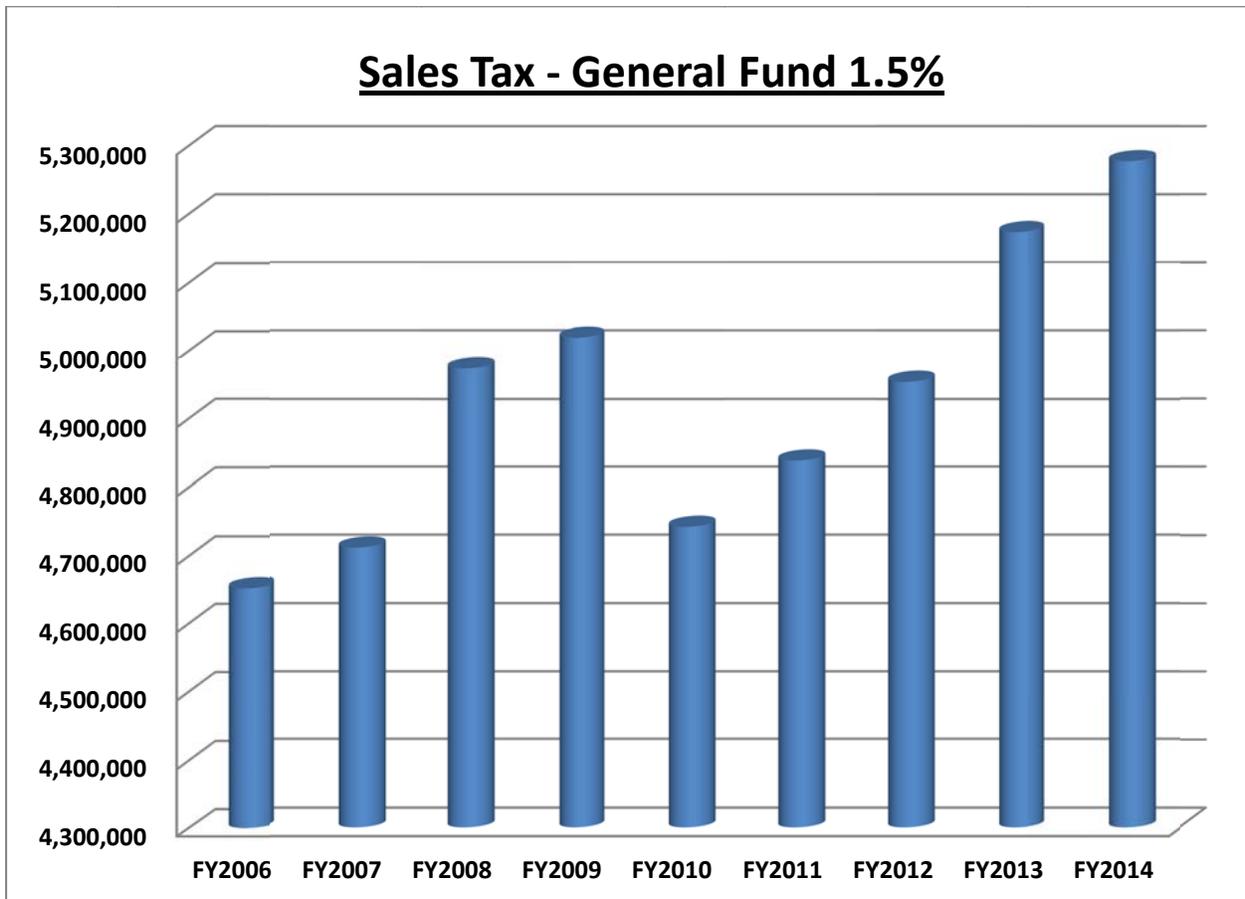
Projected General Fund revenues for FY 2014 are \$19,156,136. This is an increase of \$28,453 or 0.1% compared to FY 2013 estimated revenues. The following table identifies the major revenue sources and the net change from FY 2013 estimated revenues compared to FY 2014 budget revenues by category.

\$11,871,484 or 62% of the Borough's FY 2014 General Fund revenues will come from sales and property taxes. The Borough currently levies two major types of taxes – property and sales taxes. Sales taxes are estimated to increase by 2.0%. General Fund property taxes, increased primarily by new construction and increased assessments, rose by 3.7 percent. The areawide mill rate remained at 5.0 mills.

The following table summarizes the major General Fund revenues of the Borough.

Revenue	FY 2013 est	FY 2014	FY 2014 - FY 2013 est	
			\$	%
Property Tax	6,356,691	6,593,984	237,293	3.7%
Sales Tax	5,173,600	5,277,500	103,900	2.0%
Other Taxes	163,000	195,000	32,000	19.6%
Raw Fish Taxes	666,360	620,000	(46,360)	-7.0%
State Revenue Sharing	897,081	630,811	(266,270)	-29.7%
National Forest Receipts	-	-	-	0.0%
Payment in Lieu Taxes	1,010,000	800,000	(210,000)	-20.8%
PERS on Behalf Payments	390,000	522,372	132,372	33.9%
Charges for Services	3,174,779	3,217,652	42,873	1.4%
Interfund Transfers	1,296,172	1,298,817	2,645	0.2%
Total	\$ 19,127,683	19,156,136	28,453	0.1%

The following graph represents the Borough's 1.5% General Fund sales tax history since FY 2006.



Automobile taxes are assessed against all registered vehicles in the Borough based on age and type of vehicle. The tax is collected by the Alaska Division of Motor Vehicles and remitted to the Borough. The Borough, in turn, remits a share of the taxes to the City of Ketchikan and allocates portions to taxing service areas using a ratio based on population and mill levies.

The Borough has projected an overall decrease of \$389,258 in revenue from other government entities compared to FY 2013.

	FY 2013 est	FY 2014	FY 2014 - FY 2013 est	
			\$	%
Raw Fish Taxes	646,360	600,000	(46,360)	-7.2%
State Revenue Sharing	897,081	630,811	(266,270)	-29.7%
Payment in Lieu Taxes	1,020,000	800,000	(220,000)	-21.6%
PERS on Behalf Payments	390,000	522,372	132,372	33.9%
Other	32,500	43,500	11,000	33.8%
	<u>\$ 2,985,941</u>	<u>2,596,683</u>	<u>(389,258)</u>	

Service and user fees generate revenue and offset costs of some Borough-provided services. Charges for most services increased in prior years to reduce the General Fund subsidization of public services. The following table summarizes the major categories of charges for services.

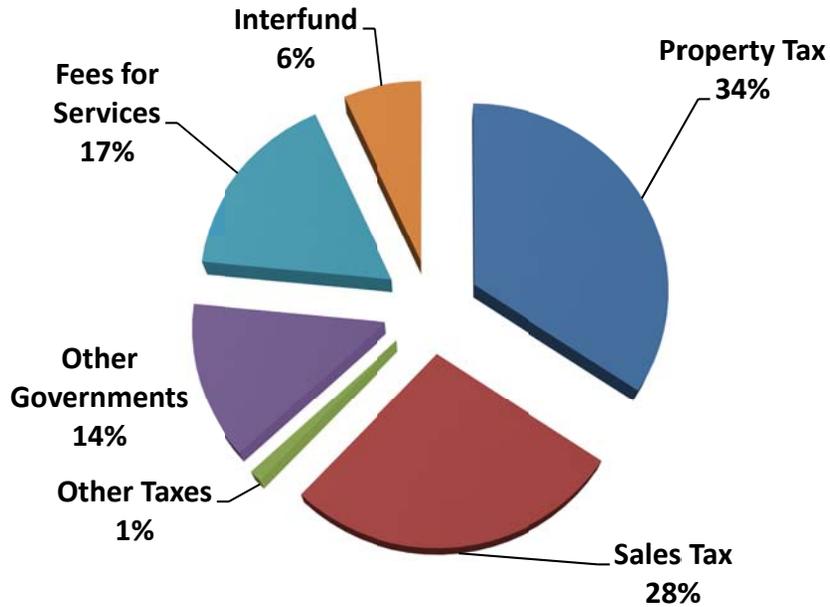
	FY 2013 est	FY 2014	FY 2014 - FY 2013 est	
			\$	%
Interest Income	50,000	20,000	(30,000)	-60%
Recreation Fees	700,000	700,000	-	0%
Transit & Grant Revenues	900,000	900,000	-	0%
Other Sales & Services	1,512,279	1,554,152	41,873	3%
Total	<u>\$ 3,162,279</u>	<u>3,174,152</u>	<u>11,873</u>	<u>0%</u>

INTERFUND TRANSFERS

Fund transfers represent operating subsidies of transfers from specially designated funds to the General Fund totaling \$1,269,505.

	FY 2013 est	FY 2014	FY 2014 - FY 2013 est	
			\$	%
Land Trust Fund	190,000	174,036	(15,964)	-8%
Recreation Operating	346,539	353,480	6,941	2%
School Bond/for School Insurance	160,000	160,000	-	0%
CPV Fund	359,633	491,301	131,668	37%
Economic Development Fund	240,000	120,000	(120,000)	-50%
	<u>\$ 1,296,172</u>	<u>1,298,817</u>	<u>2,645</u>	<u>0%</u>

General Fund Revenue FY 2014

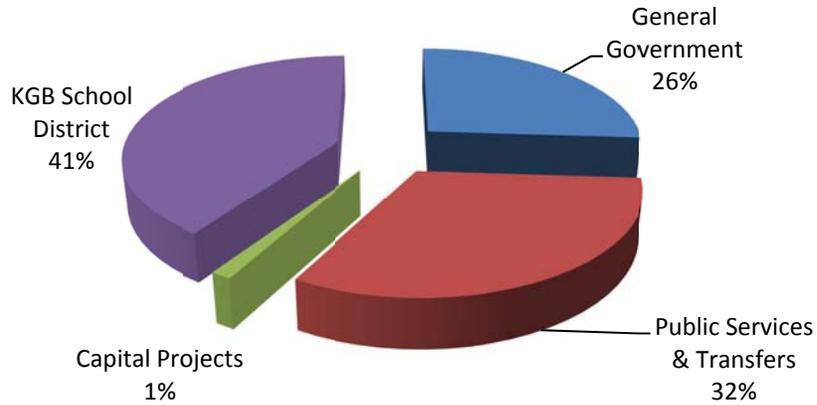


GENERAL FUND EXPENDITURES

The adopted FY 2014 General Fund budget is \$19,814,607. By comparison, the FY 2013 General Fund estimated expenditures are \$19,931,220. This represents a decrease of \$116,613 (0.6%). The table below compares FY 2013 estimated expenditures and the 2014 budgeted expenditures. A pie chart is included to illustrate the distribution of Borough Government functions.

General Fund Expenditures				
	FY 2013 est	FY 2014	FY 2014 - FY 2013 est	
			\$	%
General Government	4,899,222	5,152,782	253,560	5.2%
Public Services & Transfers	6,714,208	6,351,325	(362,883)	-5.4%
Capital Projects	78,272	260,500	182,228	232.8%
KGB School District	8,239,518	8,050,000	(189,518)	-2.3%
	19,931,220	19,814,607	(116,613)	-0.6%

General Fund Appropriation Distribution FY 2014



ENTERPRISE FUNDS

An enterprise fund is a fund established to finance and account for the operation, acquisition, and maintenance of governmental facilities and services that are predominately self-supporting by user charges. Enterprise funds operate in a manner similar to private enterprise. The Airport Fund and Wastewater Fund match this definition.

Airport Enterprise Fund

In FY 2013, the State awarded \$1.2 million in grants for terminal heating for the Airport to be completed in FY 2014. Heating studies are underway to see if biofuels are feasible for this application.

Airport	FY 2013 est	FY 2014	FY 2014 - FY 2013 est	
			\$	%
Operating Revenues	\$4,310,900	4,649,777	338,877	8%
Operating Expenses	4,670,677	4,775,836	105,159	2%
Non Operating Grants Rev (Exp)	2,710,000	-	(2,710,000)	-100%
Revenues Over (Under) Expenses	\$2,350,223	(126,059)	(2,476,282)	
(Depreciation not included)				

Wastewater Enterprise Fund

Increased contractual services for sludge pumping and testing required by regulatory has caused significant cost increases. An increase in fees may be required in FY 2014 to cover the deficit.

Wastewater	FY 2013 est	FY 2014	FY 2014 - FY 2013 est	
			\$	%
Wastewater Enterprise Fund Revenues	\$ 519,958	579,533	59,575	11%
Wastewater Enterprise Fund Expenses	499,178	676,598	177,420	36%
Revenues Over (Under) Expenses	\$ 20,780	(97,065)	(117,845)	

(Depreciation not included)

EDUCATION FUNDS

Education is a fundamental responsibility of the State of Alaska as reflected in Article VII, Section 1 of the Constitution of the State of Alaska, which provides that the State must “establish and maintain a system of public schools.”

State law (AS 29.35.160) mandates that the Ketchikan Gateway Borough provide public education on an areawide basis. Moreover, State law (AS 14.17.410(b)(2)) mandates that the Ketchikan Gateway Borough pay a significant portion of the cost of education that would otherwise be borne by the State of Alaska.

Local funding for operation of schools is included in the General Fund, but the budget process is under the auspices of the Ketchikan Gateway Borough School District Board rather than the Borough Assembly. The School Board develops its budget from all sources, which includes local funds. The Assembly has the authority to set the local funding level only, with no veto authority or other discretion over specific line items in the budget.

For FY 2014, the Assembly appropriated \$8,050,000 in cash payments for operation of schools. Of that, \$4,198,727 is in the form of the local contribution required under AS 14.17.410(b)(2). The remaining \$3,851,273 is a voluntary contribution to supplement other local, state, and federal funds.

The following table compares projected operating revenues from all sources for operations of the school district for FY 2013 and FY 2014.

Budget Ordinance	FY 2013 est	FY 2014	FY 2014 - FY 2013 est	
			\$	%
Borough Appropriation	8,239,518	8,050,000	(189,518)	-2.3%
State Foundation Aid	19,714,348	20,783,958	1,069,610	5.4%
	27,953,866	28,833,958	880,092	
Carryover Funds	240,000	1,033,221	793,221	330.5%
Medicaid	100,000	150,000	50,000	50.0%
Quality School funding		70,374		0.0%
Grants & other funds	5,157,000	5,364,500	207,500	4.0%
Federal Impact Aid	125,000	-	(125,000)	0.0%
State Funding Outside Formula	413,722	450,000	36,278	0.0%
TRS On-behalf Payments	5,343,723	5,353,723	10,000	0.2%
PERS On-behalf Payments	709,305	743,933	34,628	4.9%
Other operating funds	140,000	98,000	(42,000)	-30.0%
Subtotal	12,228,750	13,263,751	964,627	7.9%
Total operating funds	40,182,616	42,097,709	1,844,719	
Enrollment	2,202	2,213	11	
Amount per Student	18,249	19,025	170,966	

State law (AS 14.11.008) also mandates that the Ketchikan Gateway Borough pay 30% - 40% of the cost of major maintenance grant projects for its schools totaling \$360,000 in FY 2014. State law (AS 14.11.100) also mandates that the Ketchikan Gateway Borough pay 30 percent to 40 percent of the costs of school construction debt. In the current year, the local share is projected to be \$1,449,403. Projected State funding for reimbursement of school construction debt is \$2,502,295. The Borough will contribute a total of \$9,859,403 in FY 2014.

Mandatory Local Contribution (AS 14.17.410(b)(2))	4,198,727
Discretionary Contribution	3,851,273
Debt Service, Capital Costs, & Major Maintenance	1,809,403
	9,859,403

LAND TRUST

The Land Trust Fund is established by Section 11.40.010 of the Borough Code to support the management and utilization of Borough-owned entitlement land, and is intended to provide in whole the necessary resources for operation of the Borough land program, to provide for the acquisition and disposal of land, and construction of needed public facilities.

Land-sales income for FY 2014 estimated to be \$250,000. Total rental income for White Cliff office space estimated at \$414,792. The White Cliff office building is estimated to be at 90% of marketable capacity. Total unreserved fund balance will be approximately \$1,547,366.

Fund Balance before Reserves (budget detail balance)	\$2,699,392
Major Maintenance Reserve White Cliff Building	90,000
Note Receivable - Airport HVAC & Terminal	184,233
Note Receivable - NTVFD SA - Bldg & Equip Refinance	463,740
Note Receivable - Wastewater - (SDC)	48,566
Note Receivable - Wastewater - Sludge	365,487
Unreserved Fund Balance	\$1,547,366

COMMERCIAL PASSENGER VESSEL EXCISE TAX FUND

The Commercial Passenger Vessel (CPV) Excise Tax levied by the State of Alaska became effective December 17, 2006. The State shares a portion of the proceeds of the tax with the Ketchikan Gateway Borough. Specifically, the Borough receives \$2.50 per passenger of the tax revenue collected from the tax levied under AS 43.52.200 - 43.52.295. State law (AS 43.52.230(b)) prescribes the following limits on the use of CPV funds distributed by the State to the Ketchikan Gateway Borough:

A city or borough that receives a payment under this subsection shall use the funds for port facilities, harbor infrastructure, and other services provided to the commercial passenger vessels and the passengers on board those vessels.

In addition to the limitations of AS 43.52.230(b), the Borough Attorney has advised that the Tonnage Clause in the U.S. Constitution and the 2002 amendments to the Maritime Security Act may also limit the use of the funds. The Borough Attorney concludes as follows:

[I]t is in the Borough’s best interest to be cautious in insuring that any use of the funds can withstand a potential Court challenge arguing that the expenditure is beyond the scope of what is permitted by the Tonnage Clause and the Maritime Security Act. In order to defend expenditures against such a challenge the Borough must have available factual evidence and analysis that support the conclusion that the proceeds are only used for permissible purposes.

The Borough projects \$2,000,000 in shared revenues from the State excise tax during FY 2014.

NONAREAWIDE LIBRARY FUND

The Ketchikan Public Library is owned and operated by the City of Ketchikan. However, the Borough provides financial support for the library for residents in the nonareawide portion of the Borough (i.e., the part of the Borough outside the boundaries of the City of Ketchikan and the City of Saxman).

For FY 2014, it is projected that the Borough will pay \$422,546 to the City of Ketchikan for nonareawide library services. Revenues to pay the cost of nonareawide library services come directly from a 0.7 mill property tax levied on a nonareawide basis.

INTERNAL SERVICE FUND

The Ketchikan Gateway Borough provides its employees with medical, dental, and vision insurance. Dependents of employees are also covered. The Ketchikan Gateway Borough is self-insured and pays predetermined fixed costs and actual claims with a \$150,000 specific stop-loss per plan year for medical coverage. The fixed costs are paid to a third party for the administration of the plan and the processing of claims.

Service Areas

A petition may be filed requesting the Assembly to establish a service area in any given area of the borough to perform one or more governmental services. Section 14.05.010 of the Borough Code (Ord. No. 360, §1, 4-7-80)

Below is a summary of fund balance for the service areas for FY 2014.

Service Area	Beg Bal	Revenues	Appropriations	End Bal
Forest Park	140,755	57,867	73,140	125,482
Gold Nugget	35,835	22,000	18,020	39,815
Gold Nugget Sp A	(2,517)	-	-	(2,517)
Homestead	44,696	25,689	16,748	53,637
Loring	17,323	2,036	3,604	15,755
Mud Bight	60,719	12,590	48,335	24,974
Nichols View	7,532	-	500	7,032
North Tongass	(489,379)	886,543	830,576	(433,412)
South Tongass	206,760	881,943	957,992	130,711
Waterfall	(58,463)	22,080	29,498	(65,881)

BUDGET BASIS

The budgets of the General Fund, special revenue funds, and enterprise funds are prepared on an accrual basis. Obligations of the Borough are budgeted as expenses. Revenues are recognized to the extent they are collected in sufficient time to pay the expenditures in a timely manner.

Delinquent revenues collected from property taxes for the months of July and August are considered revenues for the previous fiscal year. Sales tax returns filed in July and August for taxes collected in April - June are considered revenues for the previous fiscal year also. The Comprehensive Annual Financial report (CAFR) shows the status of the

Borough's finances based on "generally accepted accounting principles" (GAAP). In most cases, this conforms to the way the Borough prepares its budget.

The full purchase price of equipment and capital improvements budgeted as expenditures during the budget process for all funds are capitalized at fiscal year-end and depreciated in the CAFR on the entity-wide statements for all general government assets. Employee compensation is budgeted as an expense during the budget process and unused paid time off is accrued and reflected as a liability in the CAFR on the entity-wide statements. The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

The Borough budgets for its General, special, capital projects, debt service, internal service funds and enterprise funds. Grants from other government agencies that are not budgeted initially are subsequently brought forward as amendments, because funds are not normally appropriated by the granting agencies until after the completion of the local budget process. Grants from other agencies are approved and accepted by the Assembly by resolution. Appropriations made for a capital project or grant project in this budget ordinance, or in an ordinance for a prior budget year, are valid for the life of the project or grant term, and the unexpended balance for all such appropriations shall be carried forward to subsequent fiscal years. Budget amendments require an ordinance and approval of the Assembly. This is a two-step process, which includes a public hearing.

BUDGET PHILOSOPHY

The annual budget process is evolutionary; minor changes are made to make the document more easily understood by the lay reader. Adjustments will be made in the process. A few things that will not change are a desire to present a budget that clearly identifies the detailed cost attributable to any activity and a budget that sustains or improves upon an identified level of service.

Any proposed fiscal action is conservative enough to be able to address most reasonable contingencies. An effort to maintain an adequate ending fund balance or reserve fund balance is ongoing. The recommended General Fund reserve is fifteen percent of annual revenues, or no less than three months of operating expenditures. The FY 2014 budget reserve is 29.3% of annual revenues or 3.4 months of expenditures. Staff recommends trying to keep the General Fund on the high end of the parameter due to the seasonal nature of our economy.

DEBT MANAGEMENT

The Borough has seven general obligation bond issues with beginning balances FY 2014 outstanding totaling \$44,340,000.

	<u>FY 2014</u>
2005 G.O. Series B School Bonds	3,260,000
2006 G.O. Series A School Bonds	255,000
2009 G.O. Aquatic Center Bonds	22,085,000
2010 G.O. Refunding 2000 Bonds	3,820,000
2010 G.O. 2010 Series B Four	2,850,000
2011-3 G.O. School Bonds	4,505,000
2012-2 G.O. School Bonds	3,060,000
2013 G.O. School Bonds	4,505,000
	<u>44,340,000</u>

The State of Alaska reimburses the Borough up to 70% of principal and interest payments under the "School Debt Reimbursement" program for school bond debt. However, the State of Alaska Department of Education and Early Development is reimbursing only 17.848% of the debt service on the 2009 Aquatic Center Bonds.

As noted in the discussion of education funding, projected State funding for reimbursement of school construction debt in FY 2014 is \$2,502,295 for school building debt and the Aquatic Center.

CASH MANAGEMENT

The Borough is responsible for collecting all taxes levied within its boundaries, including those taxes due the City of Ketchikan and City of Saxman. An aggressive policy of collection has been instituted and sustained.

The Borough deposits all funds preferably no later than the day after receipt. Departments that receive cash either put the funds in the night depository at the bank or deliver the cash to the Finance Department on the day of collection.

CONCLUSION

It is hoped that the Assembly and the citizens of the Ketchikan Gateway Borough find this budget understandable. Moreover, it is hoped that the budget provides a measure of accountability. We feel that with judicious implementation, this budget can meet the expectations of the public and objectives of the Assembly. I want to thank the Staff and department heads for the dedication and insightfulness in reviewing the following budget, and to thank all of the departments for their professional and responsible response to the "budget call". Their efforts are much appreciated and necessary. I also want to thank Maureen Crosby and the Finance Staff for their assistance in preparing this budget plan and document. Lastly, I want to recognize the work of the Borough Manager and Department Managers.

KETCHIKAN GATEWAY BOROUGH
FY 2014
SUMMARY OF ALL FUNDS

DESCRIPTION	2014 Beginning	ORIGINAL Revenue	Expenses	Over/ (Under)	Ending Balance
GOVERNMENTAL FUNDS					
GENERAL FUND	5,630,605	19,156,136	19,814,607	(658,470)	5,631,534
INTERNAL SERVICE	(176,314)	6,242,000	5,176,700	1,065,300	888,986
LAND TRUST	3,175,420	673,702	1,149,730	(476,028)	2,699,392
COMMER PASSENGER VESSEL FUND	3,784,392	2,018,949	4,225,517	(2,206,568)	1,577,824
NONAREAWIDE - LIBRARY FUND	78,865	412,603	422,546	(9,943)	68,922
REC CAPITAL PROJECTS FUND	2,663,687	2,195,901	2,266,462	(70,561)	2,748,126
SCHOOL BOND/CAPITAL IMPROV	2,513,610	4,284,695	4,473,198	(188,503)	2,325,107
AIRPORT PFC FUND	268,731	315,000	315,000	0	268,731
ECONOMIC DEVELOPMENT FUND	5,252,751	7,239	553,949	(546,710)	4,706,041
LOCAL EMERGENCY PLANNING COMM	0	19,257	19,257	0	0
SOUTH TONGASS SERVICE AREA	206,760	881,943	957,992	(76,049)	130,711
LORING SERVICE AREA	17,323	2,036	3,604	(1,568)	15,755
WATERFALL SERVICE AREA	(58,463)	22,080	29,498	(7,418)	(65,881)
MUD BIGHT SERVICE AREA	60,719	12,590	48,335	(35,745)	24,974
NICHOLS VIEW SERVICE AREA	7,532	0	500	(500)	7,032
FOREST PARK SERVICE AREA	140,755	57,867	73,140	(15,273)	125,482
GOLD NUGGET SERVICE AREA	35,835	22,000	18,020	3,980	39,815
GOLD NUGGET SPECIAL ASSESSMENT	(2,517)	0	0	0	(2,517)
HOMESTEAD SERVICE AREA	44,696	25,689	16,748	8,941	53,637
NORTH TONGASS FIRE DISTRICT	(489,379)	886,543	830,576	55,967	(433,412)
TOTAL GOVERNMENTAL FUNDS	23,155,008	37,236,230	40,395,378	(3,159,148)	20,810,259
ENTERPRISE FUNDS					
AIRPORT ENTERPRISE FUND	16,108,875	4,649,777	4,775,836	(126,059)	15,982,816
WASTEWATER ENTERPRISE FUND	10,765,119	579,533	676,598	(97,065)	10,668,054
TOTAL ENTERPRISE FUNDS	26,873,994	5,229,310	5,452,434	(223,124)	26,650,870
TOTAL	50,029,002	42,465,540	45,847,812	(3,382,272)	47,461,129

Mission Statements

The Ketchikan Gateway Borough, acting with the authority of its citizens, provides the necessary and desired governmental services, which promote the general welfare. The Borough remains dedicated and responsive to all its populace and serves to safeguard community interest and implement the public will.

The Mayor and Assembly represent the collective will of the people, and possess all legislative authority for the Borough. This body is directly responsible for achieving the Borough mission through policy and decision that effect all functions of Borough government.

The Borough Manager's Office provides the administrative and operational leadership necessary to carry out the mission of the Ketchikan Gateway Borough. This office serves as head of the executive arm of Borough government. The Manager's Office implements public policy as directed and authorized by the governing body. This office consistently strives for improvement of its processes, as well as increased public satisfaction with its performance.

The Borough Clerk's Office is a public service center and the information depository of the Ketchikan Gateway Borough. This office safeguards and provides proper and efficient access for the public, including elected officials and administrative staff, to local government records and information, as well as the Borough's legislative, administrative and election processes.

The Borough Attorney's Office minimizes the Borough's liabilities by providing comprehensive, up-to-date and cost-effective legal services to the Assembly, its appointees, and the Borough staff and vigorously pursues the Borough's policy objectives where legal services are required.

The Finance Department is committed to providing accurate, timely and reliable financial services for the Ketchikan Gateway Borough with the highest professional standards to ensure the fiduciary viability of the Borough. The department's services include accounting, budgeting, cash management, debt service management, financial forecasting, financial reporting, grants administration, revenue and tax collection, and risk management.

The Assessment Department is committed to maintaining a sound municipal property taxation program per Alaska Statutes Title 29, Section 45, Article 1, Municipal Property Tax, and the Ketchikan Gateway Borough Code of Ordinances, Section 45.11, Revenue and Taxation.

The Animal Protection Department strives to enhance public safety and the humane treatment of animals through responsible enforcement of animal ordinances and laws, public education programs, and the conscientious monitoring, treatment and control of animals.

The Parks & Recreation Department's mission is to enrich the quality of life in the Ketchikan Gateway Borough for all citizens; to build an attractive and inviting community; to work with residents to foster community pride; and to provide opportunities that enable people of all ages and abilities to attain the full use of their mental, emotional and physical capacities through positive use of leisure time.

The Public Works Department's mission is to maintain all Borough buildings and facilities for the convenient and safe use by our residents. In addition, the department strives to administer new and remodel construction projects in a timely and cost efficient manner.

The Planning and Community Development Department assists citizens and policymakers to: build an attractive community, achieve economic growth, manage the Borough's land heritage, and resolve community land use and development issues.

The Transportation Services Department provides and promotes safe, dependable and efficient transportation infrastructure and services for the general public.

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GENERAL FUND

FY 2014

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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1669-AMENDED

An Ordinance Approving \$42,097,709 for the Fiscal Year 2014 School District Operating Budget; Determining that \$8,050,000 Shall be the Total Made Available from Local Sources for School Purposes Other than Debt Service and Capital Projects During Fiscal Year 2014; and Directing that Notice of Fiscal Year 2014 Funding be Given to the School Board

RECITALS

(Part 1: Recitals A – G Concerning Establishment of District Spending Authority and Submission of the District’s FY 2014 Budget for Consideration by the Assembly)

- A. WHEREAS**, AS 14.14.060(c) and KGBC 2.35.050 require the Ketchikan Gateway Borough School Board (“Board”) to submit the Operating Budget of the Ketchikan Gateway Borough School District (“District”) for the following school year to the Borough Assembly by May 1 for approval of a total amount for the District Operating Budget; and
- B. WHEREAS**, the Board submitted its FY 2014 Operating Budget to the Assembly on April 25, 2013, in the amount of \$41,654,768, exclusive of contractual services provided to the District by the Borough (proposed by the Borough at \$533,600), “building insurance” for schools and school-maintenance facilities (estimated by the District at \$220,000), and the District’s share of Homestead Road maintenance costs (estimated by the District at \$38,740, but proposed by the Borough at \$20,403); and
- C. WHEREAS**, the Board’s FY 2014 submission to the Assembly requests a cash appropriation from the Borough in the amount of \$7,607,059, exclusive of funds to pay contractual services, building insurance, and road maintenance; and
- D. WHEREAS**, including \$533,600 for contractual services provided to the District by the Borough, \$220,000 for “building insurance” for schools and school-maintenance facilities, and \$20,403 for the District’s share of Homestead Road maintenance costs would add \$774,003 to both the District’s FY 2014 Operating Budget (bringing that figure to \$42,428,771) and the cash appropriation requested from the Borough (bringing that figure to \$8,381,062); and
- E. WHEREAS**, the Board’s FY 2014 submission states that additional FY 2014 State foundation revenue, new grants, or additional carryover are likely to be realized in the fall, and that the process to request and receive additional expenditure authority from the Assembly may not be an efficient use of time; therefore, the Board requested additional expenditure authority in the amount of five percent of whatever FY 2014 budget figure the Assembly approves (based on the April 25 submission to the Assembly, the additional requested increment amounts to unrestricted expenditure authority of \$2,082,738 exclusive of funds to pay contractual services, building insurance, and road maintenance); and

- F. **WHEREAS**, AS 14.14.060(c) and KGBC 2.35.050 provide further that within thirty days after receipt of the budget from the District, the Assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the Board with a statement of the sum to be made available; those laws also provide that if the Assembly does not, within thirty days, furnish the Board with a statement of the sum to be made available, the amount requested in the budget is automatically approved; the thirty-day deadline for FY 2014 funding is Saturday, May 25, 2013; and
- G. **WHEREAS**, AS 14.14.060(c) and KGBC 2.35.050 also require the Assembly to appropriate the amount of funding to be made available from local sources by June 30, 2013. That appropriation is addressed in a separate ordinance (Ordinance No. 1670); and

(Part 2: Recitals H – M Concerning the Need for Full Reporting of All Cash, In-Kind, and On-Behalf Revenues)

- H. **WHEREAS**, State and Federal laws require full disclosure and consideration of all local cash, in-kind, and on-behalf contributions by municipal governments to their school districts in an effort to ensure that every district stays within the federal disparity limits, and wealthy districts are not funded at a level that is unacceptably high in comparison to the educational opportunities in poorer districts (see AS 14.17.910, AS 14.17.990(6), and 20 U.S.C. § 7709(b)(2)(A)); and
- I. **WHEREAS**, as noted above, the Board’s FY 2014 Budget includes no funding for payment of contractual services, building insurance, and road maintenance; however, laws regarding reporting of expenditures for education require inclusion of all in-kind services that the Borough provides with respect to its School District. The cost for contractual services, building insurance, and road maintenance are expenses that would not be incurred were it not for the educational functions of the District; therefore, the Assembly finds that these items must be included in the School District budget to comply with the law; and
- J. **WHEREAS**, transparency in local government promotes accountability; provides information for students, teachers, parents, taxpayers, and citizens about what their government is doing; and builds trust and confidence among citizens in their government. Transparency regarding education funding can only be achieved through full recognition of all local cash, in-kind, and on-behalf payments by the Borough to the School District; and
- K. **WHEREAS**, comparisons by Borough officials, School District officials, taxpayers, students, teachers, and parents are routinely made between the Ketchikan Gateway Borough and Alaska’s 52 other school districts in terms of local commitment and local contributions for schools; such comparisons become less valid if there is a lack of uniformity with respect to standards and methods for reporting and accounting for local contributions of cash, in-kind, and on-behalf payments to districts; and that other districts in Alaska either report in-kind contributions or pay their respective municipal governments for contractual services; and
- L. **WHEREAS**, in February 2012, the Assembly and School Board agreed that in order to comply with State and Federal law, foster transparency in local government, and facilitate greater uniformity in reporting of revenue and expenditure data among school districts, the District would pay the Borough \$526,400 for use of Borough facilities and Borough services utilized by the District for FY

2013 and that the Borough would provide the District with an additional \$526,400 to fund that payment (again, following a practice by other districts); and

M. WHEREAS, in February 2012, the Assembly and School Board expressly stated their intent to negotiate a new agreement for contractual services each subsequent year; and

(Part 3: Recital N Concerning Funding for Property/Casualty Insurance and the District’s Share of Homestead Road Maintenance)

N. WHEREAS, in its proposed FY 2014 Operating Budget the School Board placed budget line items for “Building Insurance” and “Snow Removal Homestead” beyond the level of funding requested of the Assembly in an apparent attempt to force the Assembly to either:

- (1) pay as part of Borough General Fund expenditures, an estimated \$220,000 for property/casualty insurance for the 477,616 square feet of school buildings and maintenance facilities operated by the District, and \$38,740 for maintaining the road to Fawn Mountain School; or
- (2) increase local funding for the District by \$358,040 (\$220,000 for insurance, \$38,740 for the District’s share of Homestead Road maintenance, and \$99,300 for line items that were placed between the funding level requested and the funding for insurance and road maintenance (\$50,000 for “Facilities Maintenance (sic): Cameras and Doors;” \$30,000 for “SPED Para;” \$17,800 for “Inservice (sic) Stipends;” and \$1,500 for “HR Professional Services”); and

(Part 4: Recital O Concerning Comparisons of Local Effort by the Ketchikan Gateway Borough to Other Districts)

O. WHEREAS, comparisons of the Ketchikan Gateway Borough to others in terms of local support for schools are invariably made. A Common measure is the percentage of the “cap” to which the district is funded. Such assessments may be constructive to an extent; however it is important to recognize several shortcomings that limit the validity and usefulness of such comparisons, including the following:

- (1) *Funding Outside the Cap.* A few municipalities routinely provide supplemental funding to their districts “outside the cap” (i.e., beyond the limits of AS 14.17.410(c)). Those questionable financial contributions are not recognized in the official data reported by the Alaska Department of Education and Early Development (DEED). That results in underreporting of revenues and expenditures for those districts that engage in the practice.
- (2) *Underreporting of Contributions.* Funding for some districts is underreported with respect to legitimate in-kind contributions by municipalities. The Ketchikan Gateway Borough and the School District have struggled with this issue in recent years. In FY 2012 the KGBSD refused to recognize legitimate in-kind contributions by the Borough. Noting that the State law expressly requires recognition of such contributions, the Borough formally protested the matter to DEED; however, DEED ignored the protest. DEED has also ignored inquiries by the Borough regarding the practice of some districts to fund “outside the cap.” The amiable agreement reached last year between the Borough and the District was not renewed. Consequently, the matter is addressed in Section 2 of this ordinance.

- (3) *Lack of Standards for In-Kind Services.* DEED provides no uniform standards for measuring in-kind contributions. Some municipalities apply broad measures of in-kind or contractual services (including, for example, the cost of assessment and collection of taxes to fund education, and rental of facilities to the district). Some municipalities who rank above the KGB in terms of percentage-of-the-cap funding include those that take this broader approach to in-kind or contractual services. The broader approach benefits districts that receive Federal Impact Aid by allowing those districts to shield Impact Aid funds from being used by the State in payment of Basic Need for the districts.

If the Ketchikan Gateway Borough were to adopt a similar broad approach, it would add many hundreds of thousands of dollars to the Borough's recognized local contributions – perhaps tripling its contractual services to the District. However, the Assembly's approach to in-kind or contractual services is more narrow and conservative. Approximately 80% of the contractual services costs are for a thirty-percent share of the cost of operating the Gateway Aquatic Center (GAC). That thirty-percent share is based on a formal administrative determination by DEED that thirty percent of the GAC is an educational facility. The DEED determination was made based upon representations by the School Board and other District officials. The remaining roughly 20% of the contractual services addresses matters such as Borough Central Treasury funding of the District's health insurance fund, use of athletic fields, use of the Assembly Chambers for School Board meetings, legal services, fire protection, emergency medical services, and other support for the District on matters dealing with, for example, procurement of bids on fuel for school buses and heating fuel for the 477,616 square feet of school buildings and maintenance facilities operated by the District.

- (4) *Complexities in the data.* Alaska's education funding formula is complex and includes elements that do not lend themselves to simple comparisons. It is a fact that some municipal governments in Alaska contribute a higher percentage of the cap set by the State than the Ketchikan Gateway Borough. However, it is also correct to state that the Ketchikan Gateway Borough contributes a higher percentage of the cap set by the State than the North Slope Borough, even though the North Slope Borough contributes \$21,018 per student to its district (an amount that would be equivalent to a local contribution of \$45,735,168 by the Ketchikan Gateway Borough). This reflects that percentage-of-the-cap statistics are not meaningful for comparing all districts in that some utilize one cap (23% of Basic Need) while others utilize a different cap (2-mill equivalent).

For those who wish to make such comparisons, the latest data from DEED show that the Ketchikan Gateway Borough ranks in the top quartile among districts (13th of 53 districts) in terms of local funding for schools as measured in terms of percentage of funding toward the cap. The Ketchikan Gateway Borough currently contributes a higher percentage of the cap than most boroughs including the North Slope Borough, Matanuska-Susitna Borough, Fairbanks North Star Borough, Petersburg Borough, City and Borough of Sitka, and City and Borough of Wrangell.

- (5) *Debt Service and Capital Projects Funding.* The comparisons typically reflect only the local financial commitment for the School District's Operating Budget. The Ketchikan Gateway

Borough also contributes millions of dollars more each year to pay principal and interest on debt for school facilities, and for district capital projects. The Borough's share of debt service for school facilities scheduled in FY 2014 is \$1,458,715. The Borough's share of the Valley Park Roof replacement will be \$360,000. Other School District capital projects in FY 2014 will add to that figure.

- (6) *Fiscal Capacity*. Comparisons offered at the recent School Board meeting neglected to address the fiscal capacity of the local governments involved; and

(Part 5: Recital P Concerning Components of Borough Funding for the District Operating Budget)

- P. WHEREAS**, Borough funding for school operations is comprised of two distinct components. One is the mandatory contribution *required* by AS 14.17.410(b)(2) and the other is the discretionary contribution (up to a maximum of 23% of basic need) *allowed* by AS 14.17.410(c)(2). Concerns over State education funding policy raised repeatedly by the Assembly have drawn distinctions between those two components. The Assembly has stressed that the first component (the required contribution) simply shifts from the State of Alaska to the Borough a significant portion of the State's obligation to fund "Basic Need" for the District as determined under AS 14.17.410. By denying the Borough full funding of Basic Need, the State forces the Borough taxpayers to enable the State to fulfill the State's duty under Article VII, Section 1 of the Constitution of the State of Alaska to provide for a system of public education. The State Treasury alone derives the benefit of the Borough's required contribution. The required contribution results in no additional financial resources to educate the students of the District. In sharp contrast, the entire discretionary contribution of the Borough adds funds to the resources of the District for the benefit of Ketchikan students. The discretionary funding may take two forms: funds that are undesignated by the Assembly or grants designated by the Assembly for particular purposes; and

(Part 6: Recitals Q –R Concerning Prior Indications by the Assembly Regarding Local FY 2014 Funding for the School District)

- Q. WHEREAS**, on January 25, 2013, the Assembly determined that, for purposes of developing the FY 2014 Borough budget, \$7,700,000 should be used as the FY 2014 local contribution to the School District. The figure was inclusive of funding for contractual services and essential costs (e.g., property and casualty insurance for schools and maintenance facilities operated by the District, and the District's share to maintain Homestead Road), but exclusive of the cost of debt service and capital projects. The School District Business Manager was present at the policy and fiscal session, and the School District Superintendent was advised of the figure shortly thereafter by the Borough Manager; and
- R. WHEREAS**, at its meeting of March 4, 2013, the Assembly increased the tentative FY 2014 local funding level by \$50,000 to \$7,750,000* (again, inclusive of funding for contractual services and essential costs); and

(Part 7: Recitals S - T Concerning FY 2014 Student Count Projections and Number of Instructional Days)

* Clerk's note: At its meeting of May 20, 2013, the Assembly increased the FY 2014 local funding level by \$300,000 to \$8,050,000 (inclusive of funding for contractual services and essential costs).

S. **WHEREAS**, the District’s April 25, 2013, submission projects 2,212.75 students comprised of 2,133.00 students enrolled in classroom study (of whom 48 will be special education students with intensive needs) and 79.75 students enrolled in correspondence study during FY 2014. Based on an Operating Budget of \$42,097,709 as provided in Section 1 of this ordinance, that equals \$19,025 per student; and

T. **WHEREAS**, based on an Operating Budget of \$42,097,709 as provided in Section 1 of this ordinance, and utilizing a figure of 173 instructional days (that figure being the average between 172 days for elementary schools and 174 days for middle and high schools); the cost per instructional day is \$243,339; and

(Part 8: Recital U – Concerning the District’s Request for Spending Authority Equal to 105 Percent of its Initial FY 2014 Operating Budget)

U. **WHEREAS**, the Board’s request for additional expenditure authority in the amount of five percent of whatever FY 2014 budget figure the Assembly approves would amount to \$2,104,885 based on Section 1 of this ordinance; that figure is a very significant amount of money which warrants the same level of review by the Assembly as is the case with respect to the initial FY 2014 District Operating Budget; and

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

Section 1. Approval of a Total Amount for the FY 2014 District Operating Budget. The Assembly hereby approves a total amount of \$42,097,709 in expenditures for the District during FY 2014, based on the following projected revenues:

- \$20,783,958 in “State Aid” per AS 14.17.410(b)(1), constituting a mere 82.8% of the amount needed to provide adequate funding for education (Basic Need) as defined by AS 14.17.410;
- 70,374 in State “Quality School” funding per AS 14.17.480;
- 4,198,727 in Borough appropriations for the contribution required by AS 14.17.410(b)(2) to pay the 17.2% State underfunding of the amount needed to provide adequate funding for education (Basic Need);
- 3,077,270 in Borough appropriations that are discretionary per AS 14.17.410(c), and that are not designated by the Assembly for any particular purpose but are subject to the terms of Section 2 of this ordinance;
- 533,600 in Borough appropriations that are discretionary per AS 14.17.410(c), but are designated by the Assembly as a grant to the School District to fund FY 2014 contractual services provided by the Borough subject to the conditions noted in Section 2 of this ordinance;
- 220,000 in Borough appropriations that are discretionary per AS 14.17.410(c), but are designated by the Assembly as a grant to the School District to fund FY 2014 “building insurance” subject to the conditions noted in Section 2 of this ordinance;

20,403	in Borough appropriations that are discretionary per AS 14.17.410(c), but are designated by the Assembly as a grant to the School District to fund FY 2014 "Homestead Road Maintenance" subject to the conditions noted in Section 2 of this ordinance;
450,000	State Funding Outside Formula;
98,000	Other Operating Revenues;
1,033,221	Carryover Funds;
0	Charter School Carryover Funds;
150,000	Medicaid;
5,353,723	TRS On-behalf Payments;
743,933	PERS On-behalf Payments;
<u>5,364,500</u>	Grants and Other Revenues;
\$42,097,709	TOTAL

Section 2. Amount to be Made Available from Local Sources for School Purposes. The Assembly hereby determines that the sum of \$8,050,000 will be made available from local sources for school purposes inclusive of in-kind contractual services, but exclusive of debt service and funding for school construction and major maintenance projects, subject to the terms in this Section. Of that amount:

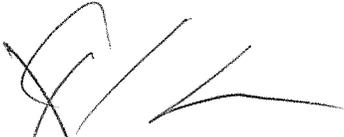
- (a) \$4,198,727 represents the contribution required by AS 14.17.410(b)(2) to pay the 17.2% State underfunding of the amount needed to provide adequate funding for education (Basic Need) and carries no restrictions imposed by the Assembly;
- (b) \$3,851,273 represents a contribution made at the discretion of the Assembly pursuant to AS 14.17.410(c), and is subject to the terms identified in Exhibit A as noted herein. Of that \$3,851,273 figure:
 - (1) \$533,600 is designated by the Assembly as a grant to the School District to pay for FY 2014 contractual services provided by the Borough in accordance the terms set out in Exhibit A of this ordinance;
 - (2) \$220,000 is designated by the Assembly as a grant to the School District to fund FY 2014 "building insurance," with the provision that any portion of the \$220,000 remaining after the payment of "building insurance" may be used for other purposes lawfully authorized by the School Board;
 - (3) \$20,403 is designated by the Assembly as a grant to the School District to fund FY 2014 "Homestead Road Maintenance;"
 - (4) \$3,077,270 is undesignated by the Assembly and may be used for any purpose lawfully authorized by the School Board.
- (c) None of the \$3,851,273 outlined in (b) above may be accepted or expended by the School District unless the District accepts the terms in Exhibit A for contractual and in kind services, and so reports those contractual and in kind services to DEED as part of the District's FY 2014 budget. By accepting any portion of the \$3,851,273, the District agrees to spend the grant funds in (b)(1)-(3) for the purposes and according to the terms stated.

Section 3. Statement to the Board of Funds Available. The Borough Manager shall provide a statement to the Board no later than Friday, May 24, 2013, regarding funds available for FY 2014.

Section 4. Authority for Additional Spending Authority Denied. The Board's request for additional expenditure authority in the amount of five percent of whatever FY 2014 budget figure the Assembly approves is denied for the reason outlined in Recital U.

Section 5. Effective Date. This ordinance is effective immediately upon adoption.

ADOPTED this 20th day of May, 2013.



Dave Kiffer, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

Approved as to form:



Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:		MAY 20, 2013	
PUBLIC HEARING DATE(S):		May 6 and 20, 2013	
ROLL CALL	YES	NO	ABSENT
Bailey	√		
Moran		√	
Painter			√
Phillips	√		
Rotecki	√		
Thompson		√	
Van Horn	√		
Mayor (tie votes only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			



KETCHIKAN GATEWAY BOROUGH

1900 First Avenue, Suite 210, Ketchikan, Alaska 99901

• telephone: (907) 228-6625 • fax (907) 228-6684

Office of the Borough Manager

May 22, 2013

Ms. Ginny Clay
School Board President
Ketchikan Gateway Borough School District
333 Schoenbar Road
Ketchikan, Alaska 99901

RE: Notice of FY 2014 Expenditure Authority and Funds to be Made Available from
Local Sources for School Purposes During FY 2014

Dear Board President Clay:

On behalf of the Borough Assembly and in accordance with AS 14.14.060(c)ⁱ and KGBC 2.35.050,ⁱⁱ this letter provides notice of the total expenditures authorized by the Borough Assembly for the School District during FY 2014. Additionally, this letter provides notice of the amount of money to be made available from local sources for school purposes during FY 2014. The spending limit and local funding determinations were made by the Borough Assembly through the adoption of Ordinance No. 1669-Amended on May 20, 2013 (unsigned copy enclosed).

The total expenditures authorized for the District *Operating Budget* during FY 2014 are \$42,097,709 based on the following anticipated revenues:

- | | |
|--|--------------|
| a) State Aid, estimated at 82.8% of adequate funding where
"adequate funding" is represented by Basic Need | \$20,783,958 |
| b) State "Quality School" funding per AS 14.17.480 | 70,374 |
| c) Borough appropriation: local contribution required by
AS 14.17.410(b)(2) to pay 17.2% of adequate funding
(portion of Basic Need not paid by the State of Alaska) | 4,198,727 |
| d) Borough appropriation: discretionary funding per
AS 14.17.410(c)(2) (undesignated by the Assembly) | 3,077,270 |
| e) Borough appropriation: discretionary funding per
AS 14.17.410(c)(2) (designated by the Assembly for
payment of contractual services) | 533,600 |
| f) Borough appropriation: discretionary funding per
AS 14.17.410(c)(2) (designated by the Assembly for
payment of "building insurance") | 220,000 |

g) Borough appropriation: discretionary funding per AS 14.17.410(c)(2) (designated by the Assembly for payment of "Homestead Road Maintenance")	20,403
h) State Funding Outside Formula	450,000
i) Other Operating Revenues	98,000
j) Carryover Funds	1,033,221
k) Charter School Carryover Funds	0
l) Medicaid	150,000
m) TRS On-behalf Payments	\$5,353,723
n) PERS On-behalf Payments	743,933
o) Grants and Other Revenues	<u>5,364,500</u>
TOTAL	\$42,097,709

The Assembly has determined that the sum of \$8,050,000 will be made available from local sources for school purposes, exclusive of debt service and funding for school construction and major maintenance projects, subject to the terms of Section 2 of Ordinance No. 1669-Amended (enclosed). Of that amount, \$4,198,727 is the Borough contribution required by AS 14.17.410(b)(2) to pay the 17.2% State underfunding of the amount needed to provide adequate funding for education (Basic Need). Additionally, \$533,600 represents local contributions of cash to pay for contractual services to be provided pursuant to Attachment A of Ordinance No. 1669-Amended; \$220,000 represents local contributions of cash for "building insurance;" \$20,403 represents funds designated for the District's share of the cost of maintaining Homestead Road; and the remaining \$3,077,270 in local contributions is undesignated by the Assembly.

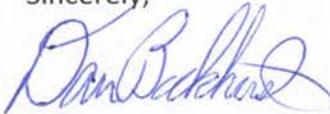
Please note that the District's share of the cost of maintaining Homestead Road is listed incorrectly in the District's budget as \$38,740. Moreover, I believe that the District's allocation of \$220,000 for "building insurance" is in error since it is more than 2.6 times the cost last year (\$84,000). For that reason, Section 2(b)(2) of Ordinance No. 1669 expressly provides that any portion of the \$220,000 remaining after the payment of "building insurance" may be used for other purposes lawfully authorized by the School Board.

Additionally, I note that, yesterday, Governor Parnell signed *HCS CSSB 18(FIN) am H* into law as Chapter 16 SLA 2013. As approved by the Governor, the bill appropriated \$21 million for student safety and security enhancement and for fixed costs and energy relief. The allocation of those funds will result in an additional estimated \$370,000 to the Ketchikan Gateway Borough School District in FY 2014. Those funds were not included in the District's FY 2014 budget.

Ms. Ginny Clay
May 22, 2013
Page 3

On behalf of the Assembly, I request that you provide (for informational purposes) an updated budget reflecting Ordinance No. 1669-Amended and Chapter 16 SLA 2013. Specifically, this would entail changes to the District budget to provide for the payment of contractual services, building insurance; and the District's share of the cost of maintaining Homestead Road. The revisions would also reflect local funding of \$8,050,000 and an additional \$370,000 from Chapter 16 SLA 2013. If you provide the revised budget by June 6, the information can be considered at the June 11 Assembly/School Board Liaison Committee meeting.

Sincerely,



Dan Bockhorst
Borough Manager

Enclosure: Ordinance No. 1669-Amended (adopted but unsigned)

- cc: Mayor and Assembly Members
School Board Members
Robert Boyle, Superintendent
Kacie Paxton, Borough Clerk
Scott Brandt-Erichsen, Borough Attorney
Mike Houts, Finance Director

¹ AS 14.14.060(c) reads as follows:

Sec. 14.14.060. Relationship between borough school district and borough; finances and buildings.

.....

(c) Except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following school year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

ii Section 2.35.050 of the Ketchikan Gateway Borough Code reads as follows:

2.35.050. School budget. The borough school board shall submit the school budget for the following school year to the borough assembly by May 1 for approval of the total amount. Within thirty (30) days after the receipt of the budget, the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the assembly does not, within thirty (30) days, furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. By June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 2482-Amended

A Resolution of the Assembly of the Ketchikan Gateway Borough, Levying Ad Valorem Property Taxes for Tax Year 2013 Consisting of An Areawide Tax, a Nonareawide Tax, a Tax in the South Tongass Service Area, a Tax in the Loring Service Area, a Tax in the Forest Park Service Area, and a Tax in the North Tongass Fire and EMS Service Area; Providing for the Collection of Taxes Due in 2013; Setting the Date When Taxes Become Delinquent; and establishing an effective date.

RECITALS

A. WHEREAS, the Ketchikan Gateway Borough Assembly exercises its power to assess, levy and collect property taxes as provided in Title 4.45, Revenue and Taxation, of the Borough Code or Ordinances.

B. WHEREAS, in accordance with AS 29.45.240, the Assembly now wishes to set the 2013 tax year rates of levy and date when taxes become delinquent.

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

Section 1. There is hereby levied upon all taxable real property in the Ketchikan Gateway Borough, a property tax of 5.0 mills for Borough areawide functions and purposes, including maintenance and operation of public schools, for the tax year 2013, based upon the assessment roll in the amount of \$1,424,688,700, producing taxes of \$7,123,444, less senior citizen and disabled veteran exemptions of \$549,033, for a net figure of \$6,574,411.

Section 2. There is hereby levied upon all taxable real property in the area of the Ketchikan Gateway Borough outside the City of Ketchikan and the City of Saxman, a property tax of 0.7 mills for Borough nonareawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year of 2013, based on the assessment roll for real property in the amount of \$606,847,800 producing taxes of \$424,793, less senior citizen and disabled veteran exemptions of \$33,325 for a net figure of \$391,468.

Section 3. There is hereby levied upon all taxable real property in the South Tongass Service Area, a property tax of 2.6 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2013, based on the assessment

roll for real property in the amount of \$186,130,000 producing taxes of \$483,938, less senior citizen and disabled veteran exemptions of \$40,260, for a net figure of \$443,678.

Section 4. There is hereby levied upon all taxable real property in the Loring Service Area, a property tax of 3.0 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year of 2013, based on the assessment roll for real property in the amount of \$814,700 producing taxes of \$2,444, less senior citizen and disabled veteran exemptions of \$408, for a net figure of \$2,036.

Section 5. There is hereby levied upon all taxable real property in the Forest Park Service Area, a property tax of 2.20 mills for service area purposes, in addition to the tax levied in Sections 1, 2, and 3 above, for the tax year 2013 based on the assessment roll for real property in the amount of \$29,980,900 producing taxes of \$65,958, less senior citizen and disabled veteran exemptions of \$8,228, for a net figure of \$57,730.

Section 6. There is hereby levied upon all taxable real property in the North Tongass Fire and EMS Service Area a property tax of 1.70 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2013, based on the assessment roll for real property in the amount of \$367,295,300 producing taxes of \$624,402, less senior citizen and disabled veteran exemptions of \$49,623, for a net figure of \$574,779.

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

Section 8. The billing date for taxes levied pursuant to the provisions of this resolution shall be July 1, 2013. Those taxes shall become due on September 30, 2013, and shall be delinquent unless paid before 5:00 p.m. local time, September 30, 2013.

Section 9. Taxes remaining unpaid after the delinquent date shall be collected and have penalties and interest added thereto in accordance with the law.

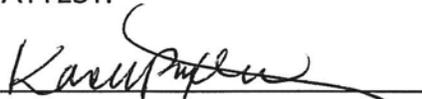
Section 10. This resolution is effective immediately upon adoption.

ADOPTED this 3rd day of June, 2013.



Dave Kiffer, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

Approved as to form:



Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:		JUNE 3, 2013	
ROLL CALL	YES	NO	ABSENT
Bailey	✓		
Moran	✓		
Painter	✓		
Phillips	✓		
Rotecki		✓	
Thompson	✓		
VanHorn	✓		
Mayor (tie votes only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1670-Amended

An Ordinance of the Assembly of the Ketchikan Gateway Borough Adopting the Budget for Fiscal Year 2014 and Appropriating From all Borough Funds; and Establishing an Effective Date

RECITALS

- A. In accordance with Ketchikan Gateway Borough Code 4.05.020, the Borough Assembly held a public hearing on the proposed Fiscal Year 2014 Budget and Capital Program.
- B. After hearing public testimony, the Assembly now desires to adopt the 2014 budget.

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

Section 1. The budget for the fiscal year beginning July 1, 2013, entitled KETCHIKAN GATEWAY BOROUGH 2014 BUDGET, is hereby adopted. The amounts listed are hereby appropriated from the corresponding funds listed:

Fund #	Fund Description	Appropriation
101	General Fund	19,814,607
550	Internal Service Fund - S.D. Health Insurance	3,245,000
555	Internal Service - Borough Health Insurance	1,931,700
701	Land Trust Fund	1,149,730
705	Commerical Vessel Passenger Fund	4,225,517
710	Nonareawide Fund - Library	422,546
712	Recreation Capital Sales Tax Fund	2,266,462
713	School Bond/Capital Improvement Fund	4,473,198
714	Passenger Facility Charges (PFC Fund)	315,000
721	Economic Development Fund	553,949
770	Local Emergency Planning Comm	19,257
800	South Tongass Service Area	957,992
810	Loring Service Area	3,604
830	Waterfall Creek Service Area	29,498
840	Mud Bight Service Area	48,335
850	Nichols View Service Area	500
860	Forest Park Service Area	73,140
870	Gold Nugget Service Area	18,020
875	Gold Nugget Special Assessment	-
885	Homestead Service Area	16,748
890	North Tongass Fire District	830,576
	State of Alaska Grant Fund	-
	Subtotal	40,395,379
Enterprise Funds		
400	Airport Enterprise Fund	4,775,836
480	Wastewater Enterprise Fund	676,598
	Subtotal	5,452,434
	Total all Funds	45,847,813

Section 2. Appropriations made for a capital project or grant project in this budget ordinance, or in an ordinance for a prior budget year, are valid for the life of the project or grant term, and the unexpended balance for all such appropriations shall be carried forward to subsequent fiscal years.

Section 3. This ordinance is effective July 1, 2013.

ADOPTED this 3rd day of June, 2013.



Dave Kiffer, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

Approved as to form:



Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:		JULY 1, 2013	
PUBLIC HEARING DATE(S):		May 20, 2013	
ROLL CALL	YES	NO	ABSENT
Bailey	✓		
Moran	✓		
Painter		✓	
Phillips	✓		
Rotecki	✓		
Thompson		✓	
VanHorn ¹	✓		
Mayor (tie votes only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

¹ Clerk's Note: Assembly Member Van Horn's vote is recorded with an abstention on grants associated with the Ketchikan Visitors Bureau.

Ketchikan Gateway Borough Schedule of Assessed Values

Calendar Year	Fiscal Year	Valuation(s)	Millage Rate	Dollar Amount(s)
<u>BOROUGH</u>				
2003	2004	1,001,896,000	7.00	7,013,272
2004	2005	986,731,300	7.50	7,400,485
2005	2006	1,024,185,800	7.50	7,681,394
2006	2007	1,094,029,200	7.20	7,877,010
2007	2008	1,230,865,200	6.80	8,369,883
2008	2009	1,356,900,000	6.80	9,226,920
2009	2010	1,397,726,900	6.00	8,386,361
2010	2011	1,344,116,700	5.80	7,795,877
2011	2012	1,356,413,200	5.80	7,867,197
2012	2013	1,374,312,500	5.00	6,871,563
2013	2014	1,427,897,800	5.00	7,139,489
<u>NON-AREAWIDE FUND</u>				
2003	2004	398,485,800	1.20	478,183
2004	2005	389,556,300	1.20	467,468
2005	2006	412,808,900	0.90	371,528
2006	2007	446,440,900	0.90	401,797
2007	2008	518,551,500	0.90	466,696
2008	2009	572,683,200	0.80	458,147
2009	2010	584,017,800	0.70	408,812
2010	2011	576,267,500	0.70	403,387
2011	2012	584,490,800	0.70	409,144
2012	2013	589,015,400	0.70	412,311
2013	2014	608,056,900	0.70	425,640
<u>FOREST PARK SERVICE AREA</u>				
2003	2004	21,670,900	2.20	47,676
2004	2005	21,732,100	2.20	47,811
2005	2006	22,654,400	2.20	49,840
2006	2007	24,144,800	2.20	53,119
2007	2008	28,109,900	2.20	61,842
2008	2009	30,122,300	2.20	66,269
2009	2010	30,318,900	2.20	66,702
2010	2011	30,360,800	2.20	66,794
2011	2012	30,319,900	2.20	66,704
2012	2013	30,068,700	2.20	66,151
2013	2014	30,043,000	2.20	66,095
<u>NORTH TONGASS VOLUNTEER FIRE & EMS SERVICE AREA</u>				
2005	2006	252,470,200	1.70	429,199
2006	2007	369,365,200	1.70	627,921
2007	2008	307,767,500	1.70	523,205
2008	2009	344,185,700	1.70	585,116
2009	2010	345,262,000	1.70	586,945
2010	2011	346,693,400	1.70	589,379
2011	2012	350,764,400	1.70	596,299
2012	2013	356,112,200	1.70	605,391
2013	2014	367,650,300	1.70	625,006
<u>SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA</u>				
2003	2004	115,803,900	1.00	115,804
2004	2005	117,277,000	1.90	222,826
2005	2006	122,346,300	2.50	305,866
2006	2007	132,920,400	2.60	345,593
2007	2008	159,176,600	2.60	413,859
2008	2009	177,132,300	2.60	460,544
2009	2010	180,152,000	2.60	468,395
2010	2011	182,043,300	2.60	473,313
2011	2012	183,572,000	2.60	477,287
2012	2013	182,507,100	2.60	474,518
2013	2014	186,979,400	2.60	486,146
<u>Loring Service Area</u>				
2008	2009	637,300	3.00	1,912
2009	2010	637,300	3.00	1,912
2010	2011	637,300	3.00	1,912
2011	2012	773,700	3.00	2,321
2012	2013	814,700	3.00	2,444
2013	2014	817,700	3.00	2,453

KETCHIKAN GATEWAY BOROUGH
FY 2014
GENERAL FUND SUMMARY

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
BEGINNING FUND BALANCE	6,148,777	6,860,809	6,860,809	5,630,605	(1,230,204)	(17.9%)
TOTAL REVENUES						
TAXES						
4010 REAL PROPERTY TAXES	7,790,761	6,871,563	6,871,563	7,139,489	267,926	3.9%
4020 BUSINESS/PERSONAL TAXES	90,129	0	(57,000)	0	57,000	(100.0%)
4030 BOAT TAXES	30,073	0	500	0	(500)	(100.0%)
4040 SALES TAXES - IN CITY	4,211,033	4,080,000	4,480,000	4,570,000	90,000	2.0%
4050 SALES TAXES - OUT OF CITY	743,072	693,600	693,600	707,500	13,900	2.0%
4055 TRANSIENT OCCUPANCY TAXES	42,917	61,200	70,000	70,000	0	0.0%
4060 MOTOR VEHICLE TAXES	60,963	60,000	60,000	60,000	0	0.0%
4090 FORECLOSURE COSTS	(13,538)	10,000	5,000	10,000	5,000	100.0%
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(586,191)	(515,372)	(515,372)	(545,505)	(30,133)	5.8%
4190 ALASKA STATE HOUSING - PILT	16,472	15,000	15,000	15,000	0	0.0%
TAXES	12,385,691	11,275,991	11,623,291	12,026,484	403,193	3.5%
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	(47,646)	120,000	50,000	40,000	(10,000)	(20.0%)
PENALTY AND INTEREST	(47,646)	120,000	50,000	40,000	(10,000)	(20.0%)
REVENUE FROM OTHER GOVTS						
4191 TLINGIT-HAIDA HOUSING - PILT	21,094	10,000	20,000	21,000	1,000	5.0%
4215 RAW FISH TAX REFUND	539,797	520,000	646,360	600,000	(46,360)	(7.2%)
4216 SHARED BUSINESS FISHERIES TAX	19,403	20,000	20,000	20,000	0	0.0%
4220 STATE REVENUE SHARING	844,493	894,359	897,081	630,811	(266,270)	(29.7%)
4221 PERS ON BEHALF PAYMENTS	392,809	389,556	390,000	522,372	132,372	33.9%
4225 NATIONAL FOREST RECEIPTS	1,177,561	0	0	0	0	0.0%
4245 FEDERAL REVENUE - PILT	1,038,263	1,010,000	1,010,000	800,000	(210,000)	(20.8%)
4256 LIQUOR LICENSE REVENUE SHARIN	2,500	0	2,500	2,500	0	0.0%
REVENUE FROM OTHER GOVTS	4,035,920	2,843,915	2,985,941	2,596,683	(389,258)	(13.0%)
INVESTMENT INCOME						
4305 INTEREST INCOME	(71,387)	50,000	10,000	20,000	10,000	100.0%
INVESTMENT INCOME	(71,387)	50,000	10,000	20,000	10,000	100.0%
SERVICE FEES						
4110 NSF FEES	(139)	0	700	500	(200)	(28.6%)
4115 REGISTRATION FEES	3,440	0	3,000	2,500	(500)	(16.7%)
4315 ASSESSMENT FEES	2,321	0	500	2,000	1,500	300.0%
4316 ASSEMBLY REVENUE	9,681	0	0	6,500	6,500	0.0%
4317 CLERK REVENUE	1,207	2,000	2,000	1,600	(400)	(20.0%)
4325 ZONING & PLATTING FEES	11,543	0	0	0	0	0.0%
4330 DIGITAL MAP SALES	102	0	0	0	0	0.0%
4335 ANIMAL PROTECTION FEES	21,735	28,000	28,000	30,000	2,000	7.1%
4336 SPAY/NEUTER CLINIC	31,080	30,000	20,000	20,000	0	0.0%
4340 VENDOR COMMISSION FEES	1,403	0	0	1,000	1,000	0.0%
4342 JUNK VEHICLE FEES	90,952	80,000	80,000	80,000	0	0.0%
4345 PUBLIC WORKS FEES	5,264	8,000	5,000	5,000	0	0.0%
4353 PROCESS SERVICE FEES	2,099	0	0	0	0	0.0%
4360 CITATIONS/VIOLATIONS/FINES	7,308	3,000	3,000	3,000	0	0.0%
4365 CONTRIB FROM PRIVATE SOURCES	1,050	0	0	0	0	0.0%
4375 KGBSD SERVICE FEES	0	526,400	526,400	533,400	7,000	1.3%
4380 RECREATION FEES	565,998	550,000	700,000	700,000	0	0.0%
4390 MISCELLANEOUS REVENUE	(13,870)	10,000	20,000	10,000	(10,000)	(50.0%)
4393 BUS SYSTEM REVENUE	217,131	200,000	250,000	250,000	0	0.0%
4394 TRANSIT OPERATING GRANT	957,694	900,000	900,000	900,000	0	0.0%
4430 ADMIN FEES - SERVICE AREAS	102,747	97,092	97,092	98,528	1,436	1.5%
4459 ADMIN FEES - ECON DEVELOP	14,381	22,329	22,329	23,595	1,266	5.7%
4460 ADMIN FEES - LAND TRUST	11,717	40,268	40,268	42,453	2,185	5.4%
4470 ADMIN FEES - AIRPORT	203,513	219,615	219,615	227,133	7,518	3.4%

KETCHIKAN GATEWAY BOROUGH
FY 2014
GENERAL FUND SUMMARY

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
4480 ADMIN FEES - WASTEWATER	28,649	31,875	31,875	36,943	5,068	15.9%
4490 ADMIN FEES - CPV FUND	212,500	212,500	212,500	200,000	(12,500)	(5.9%)
SERVICE FEES	2,489,505	2,961,079	3,162,279	3,174,152	11,873	0.4%
INTERFUND TRANSFERS						
4410 PREMIUM RESERVE	350,000	0	0	0	0	0.0%
4415 TRANSFERS IN - REC CIP	305,519	319,872	346,539	353,480	6,941	2.0%
4416 TRANSFERS IN - LAND TRUST	0	190,000	190,000	174,036	(15,964)	(8.4%)
4420 TRANSFERS IN - SCHOOL BOND/CIP	78,918	160,000	160,000	160,000	0	0.0%
4425 TRANSFERS IN - AIRPORT	21,000	0	0	0	0	0.0%
4440 TRANSFERS IN - CPV FUND	410,000	359,633	359,633	491,301	131,668	36.6%
4455 TRANSFERS IN - ECON DEVELOP	133,953	240,000	240,000	120,000	(120,000)	(50.0%)
INTERFUND TRANSFERS	1,299,390	1,269,505	1,296,172	1,298,817	2,645	0.2%
TOTAL REVENUES	20,091,473	18,520,490	19,127,683	19,156,136	28,453	0.1%
GENERAL FUND						
MAYOR & ASSEMBLY MANAGERS OFFICE	217,933	233,233	218,685	177,985	(40,700)	(18.6%)
CLERK'S OFFICE	704,303	720,555	717,750	813,234	95,484	13.3%
LAW	353,035	367,231	384,230	414,756	30,526	7.9%
FINANCE	360,398	467,221	357,558	403,090	45,532	12.7%
ASSESSMENT	1,070,869	1,205,580	1,271,887	1,282,996	11,109	0.9%
ANIMAL PROTECTION	642,309	695,829	702,232	750,092	47,860	6.8%
RECREATION	431,877	522,712	469,059	504,065	35,006	7.5%
PUBLIC WORKS	2,052,675	2,326,817	2,282,092	2,417,901	135,809	6.0%
PLANNING	927,231	1,253,050	1,283,327	1,257,859	(25,468)	(2.0%)
TRANSIT	799,349	618,190	578,696	626,166	47,470	8.2%
CODE ENFORCEMENT	1,761,553	1,900,031	1,853,956	1,920,555	66,599	3.6%
GF GRANTS	103,568	156,690	164,626	135,721	(28,905)	(17.6%)
NON-DEPARTMENTAL	39,530	0	0	0	0	0.0%
NON-DEPT WHITE CLIFF	165,606	270,000	188,785	208,466	19,681	10.4%
INTERFUND TRANSFERS	64,538	81,401	62,160	55,320	(6,840)	(11.0%)
AUTOMATION	408,388	598,988	598,988	59,905	(539,083)	(90.0%)
GF CAPITAL	450,281	578,020	479,399	475,997	(3,402)	(0.7%)
KGB SCHOOL DISTRICT	176,953	163,914	78,272	260,500	182,228	232.8%
GENERAL FUND	8,650,000	8,239,518	8,239,518	8,050,000	(189,518)	(2.3%)
REVENUE OVER(UNDER) EXPENDITURES	711,671	(1,878,489)	(803,537)	(658,470)	145,067	(18.1%)
ENDING FUND BALANCE	6,860,808	4,982,320	5,630,605	5,631,534	929	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-11-000 MAYOR & ASSEMBLY

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5140 BOROUGH ASSEMBLY FEES	38,475	43,800	43,800	43,800	0	0.0%
5200 TAXES/BENEFITS	8,308	10,046	10,046	10,402	356	3.5%
5300 TRAVEL & TRAINING	0	1,567	1,860	4,050	2,190	117.7%
5301 BOROUGH BUSINESS TRAVEL	14,872	19,745	19,000	21,183	2,183	11.5%
6010 SUPPLIES	762	800	800	800	0	0.0%
6020 DUES & PUBLICATIONS	16,198	16,150	15,650	15,650	0	0.0%
6021 DATA SERVICES	0	0	0	2,880	2,880	0.0%
6040 COMMUNITY PROMOTION	49,924	16,608	16,600	16,950	350	2.1%
6045 MEETING/TRAINING FOOD	2,981	3,000	3,900	3,900	0	0.0%
6050 BOROUGH ADVOCACY	15,732	8,000	13,981	17,500	3,519	25.2%
6090 CONTRACTUAL SERVICES	4,259	7,068	3,800	5,367	1,567	41.2%
6331 LONG DISTANCE	194	500	100	500	400	400.0%
6540 CAPITAL IMPROVEMENTS	0	70,000	53,199	0	(53,199)	(100.0%)
OPERATING EXPENSES	151,705	197,284	182,736	142,982	(39,754)	(21.8%)
6650 TRANSFERS OUT - RENT	66,227	35,949	35,949	35,003	(946)	(2.6%)
NON OPERATING EXPENSES	66,227	35,949	35,949	35,003	(946)	(2.6%)
TOTAL APPROPRIATIONS	217,933	233,233	218,685	177,985	(40,700)	(18.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-12 MANAGERS OFFICE

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	292,990	363,568	376,568	389,329	12,761	3.4%
5110 OVERTIME PAY	3,242	0	0	0	0	0.0%
5120 TEMPORARY PAY	3,255	0	0	0	0	0.0%
5200 TAXES/BENEFITS	207,564	235,831	239,021	246,682	7,661	3.2%
5300 TRAVEL & TRAINING	8,111	3,200	2,325	4,000	1,675	72.0%
5301 BOROUGH BUSINESS TRAVEL	1,398	5,000	14,500	8,500	(6,000)	(41.4%)
6010 SUPPLIES	4,172	2,500	2,500	3,500	1,000	40.0%
6011 OPERATING SUPPLIES	59	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	2,225	2,170	2,225	2,729	504	22.7%
6030 PUBLISHING EXPENSE	16,139	10,800	10,800	7,000	(3,800)	(35.2%)
6040 COMMUNITY PROMOTION	0	700	200	700	500	250.0%
6050 BOROUGH ADVOCACY	39,333	55,500	40,000	48,000	8,000	20.0%
6070 POSTAGE EXPENSE	336	900	350	350	0	0.0%
6080 PROFESSIONAL SERVICES	67,706	5,000	576	35,000	34,424	5976.4%
6090 CONTRACTUAL SERVICES	12,384	3,599	1,728	46,740	45,012	2604.9%
6330 TELEPHONE	1,240	2,000	1,200	1,200	0	0.0%
6331 LONG DISTANCE	398	550	350	400	50	14.3%
6460 VEHICLE MAINTENANCE	951	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	6,000	2,170	1,000	(1,170)	(53.9%)
OPERATING EXPENSES	661,503	697,318	694,513	795,130	100,617	14.5%
6650 TRANSFERS OUT - RENT	42,800	23,237	23,237	18,104	(5,133)	(22.1%)
NON OPERATING EXPENSES	42,800	23,237	23,237	18,104	(5,133)	(22.1%)
TOTAL APPROPRIATIONS	704,303	720,555	717,750	813,234	95,484	13.3%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-13 CLERK'S OFFICE

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	134,120	151,418	158,691	165,491	6,800	4.3%
5110 OVERTIME PAY	1,281	1,000	1,000	1,000	0	0.0%
5120 TEMPORARY PAY	6,729	5,500	5,646	5,500	(146)	(2.6%)
5200 TAXES/BENEFITS	134,096	146,528	161,102	165,376	4,274	2.7%
5300 TRAVEL & TRAINING	5,994	6,600	7,000	7,000	0	0.0%
6010 SUPPLIES	4,947	5,550	5,366	5,050	(316)	(5.9%)
6020 DUES & PUBLICATIONS	713	1,210	1,010	1,040	30	3.0%
6030 PUBLISHING EXPENSE	14,348	15,800	13,247	15,200	1,953	14.7%
6060 RENTALS	3,038	0	0	16,896	16,896	0.0%
6070 POSTAGE EXPENSE	619	800	1,000	1,000	0	0.0%
6080 PROFESSIONAL SERVICES	6,017	8,000	5,835	6,500	665	11.4%
6090 CONTRACTUAL SERVICES	16,320	8,017	7,270	7,901	631	8.7%
6310 ELECTRICITY	98	633	422	422	0	0.0%
6331 LONG DISTANCE	115	200	200	200	0	0.0%
6370 MILEAGE REIMBURSEMENT	208	200	200	200	0	0.0%
6431 HEATING FUEL	404	2,455	2,920	3,000	80	2.7%
6525 SMALL EQUIPMENT PURCHASES	0	300	300	300	0	0.0%
OPERATING EXPENSES	329,046	354,210	371,209	402,077	30,868	8.3%
6650 TRANSFERS OUT - RENT	23,989	13,021	13,021	12,679	(342)	(2.6%)
NON OPERATING EXPENSES	23,989	13,021	13,021	12,679	(342)	(2.6%)
TOTAL APPROPRIATIONS	353,035	367,231	384,230	414,756	30,526	7.9%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-14-000 LAW

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
5100 EMPLOYEE WAGES	170,777	186,906	186,906	197,836	10,930	5.8%
5120 TEMPORARY PAY	7,184	8,800	8,800	8,800	0	0.0%
5200 TAXES/BENEFITS	131,240	134,238	134,238	148,617	14,378	10.7%
5300 TRAVEL & TRAINING	3,198	3,650	3,650	4,556	906	24.8%
5301 BOROUGH BUSINESS TRAVEL	0	2,435	1,500	2,700	1,200	80.0%
6010 SUPPLIES	208	350	350	300	(50)	(14.3%)
6011 OPERATING SUPPLIES	331	700	500	300	(200)	(40.0%)
6020 DUES & PUBLICATIONS	6,164	9,695	9,000	9,695	695	7.7%
6030 PUBLISHING EXPENSE	32	40	0	40	40	0.0%
6031 RECORDING FEES/TITLE REPORTS	1,097	1,250	1,000	800	(200)	(20.0%)
6070 POSTAGE EXPENSE	195	250	130	250	120	92.3%
6080 PROFESSIONAL SERVICES	1,028	3,000	800	3,000	2,200	275.0%
6081 PROF SERVICES - LITIGATION	20,610	104,000	0	15,000	15,000	0.0%
6090 CONTRACTUAL SERVICES	164	1,453	300	1,009	709	236.3%
6330 TELEPHONE	831	750	800	750	(50)	(6.3%)
6331 LONG DISTANCE	54	320	200	300	100	50.0%
OPERATING EXPENSES	343,113	457,837	348,174	393,953	45,779	13.1%
6650 TRANSFERS OUT - RENT	17,285	9,384	9,384	9,137	(247)	(2.6%)
NON OPERATING EXPENSES	17,285	9,384	9,384	9,137	(247)	(2.6%)
TOTAL APPROPRIATIONS	360,398	467,221	357,558	403,090	45,532	12.7%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-21 FINANCE

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
5100 EMPLOYEE WAGES	450,743	570,189	599,731	594,445	(5,286)	(0.9%)
5110 OVERTIME PAY	5,509	5,000	12,000	6,000	(6,000)	(50.0%)
5120 TEMPORARY PAY	550	5,000	6,000	0	(6,000)	(100.0%)
5200 TAXES/BENEFITS	408,164	431,870	463,556	472,206	8,649	1.9%
5300 TRAVEL & TRAINING	9,238	11,300	11,300	11,300	0	0.0%
6010 SUPPLIES	14,592	13,200	13,000	14,000	1,000	7.7%
6015 BOOKS & SOFTWARE	15,220	13,100	19,000	21,000	2,000	10.5%
6020 DUES & PUBLICATIONS	1,560	2,300	2,000	2,500	500	25.0%
6030 PUBLISHING EXPENSE	13,114	18,000	18,000	20,000	2,000	11.1%
6031 RECORDING FEES/TITLE REPORTS	2,756	1,300	500	1,300	800	160.0%
6032 BANKING FEES	5	3,000	1,500	2,500	1,000	66.7%
6033 COURT FILING FEES	180	500	300	500	200	66.7%
6034 PROCESS SERVICE / SKIP TRACING	2,430	1,500	1,000	1,500	500	50.0%
6060 RENTALS	3,181	3,500	3,500	2,800	(700)	(20.0%)
6070 POSTAGE EXPENSE	20,771	18,000	18,000	20,000	2,000	11.1%
6080 PROFESSIONAL SERVICES	59,543	62,000	62,316	65,000	2,684	4.3%
6090 CONTRACTUAL SERVICES	829	9,999	5,000	12,471	7,471	149.4%
6150 FINES & PENALTIES	2,178	500	0	500	500	0.0%
6331 LONG DISTANCE	294	350	200	350	150	75.0%
6450 EQUIPMENT MAINTENANCE	150	200	0	200	200	0.0%
6525 SMALL EQUIPMENT PURCHASES	413	2,500	2,711	3,000	289	10.7%
OPERATING EXPENSES	1,011,419	1,173,307	1,239,614	1,251,572	11,958	1.0%
6650 TRANSFERS OUT - RENT	59,450	32,273	32,273	31,424	(849)	(2.6%)
NON OPERATING EXPENSES	59,450	32,273	32,273	31,424	(849)	(2.6%)
TOTAL APPROPRIATIONS	1,070,869	1,205,580	1,271,887	1,282,996	11,109	0.9%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-22-000 ASSESSMENT

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
5100 EMPLOYEE WAGES	292,494	335,893	335,893	349,828	13,935	4.1%
5110 OVERTIME PAY	148	2,500	2,500	2,500	0	0.0%
5120 TEMPORARY PAY	2,850	0	0	0	0	0.0%
5200 TAXES/BENEFITS	245,361	262,355	279,624	297,512	17,888	6.4%
5300 TRAVEL & TRAINING	14,539	16,980	14,000	17,340	3,340	23.9%
6010 SUPPLIES	3,512	5,675	4,500	4,950	450	10.0%
6015 BOOKS & SOFTWARE	12,265	12,185	12,185	13,050	865	7.1%
6020 DUES & PUBLICATIONS	1,093	1,152	1,150	1,175	25	2.2%
6030 PUBLISHING EXPENSE	0	300	300	3,350	3,050	1016.7%
6031 RECORDING FEES/TITLE REPORTS	740	1,425	1,425	1,425	0	0.0%
6060 RENTALS	0	5,400	3,000	6,400	3,400	113.3%
6070 POSTAGE EXPENSE	4,244	5,505	5,505	4,125	(1,380)	(25.1%)
6080 PROFESSIONAL SERVICES	2,592	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	12,817	17,809	15,000	20,737	5,737	38.2%
6100 INSURANCE	1,074	1,813	1,813	1,759	(54)	(3.0%)
6331 LONG DISTANCE	385	480	480	480	0	0.0%
6370 MILEAGE REIMBURSEMENT	0	900	500	900	400	80.0%
6460 VEHICLE MAINTENANCE	975	1,000	500	1,000	500	100.0%
6461 VEHICLE FUEL & OIL	532	1,800	1,200	1,500	300	25.0%
OPERATING EXPENSES	595,619	673,172	679,575	728,031	48,456	7.1%
6650 TRANSFERS OUT - RENT	46,690	22,657	22,657	22,061	(596)	(2.6%)
NON OPERATING EXPENSES	46,690	22,657	22,657	22,061	(596)	(2.6%)
TOTAL APPROPRIATIONS	642,309	695,829	702,232	750,092	47,860	6.8%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-25-000 ANIMAL PROTECTION

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	147,667	199,515	169,403	182,064	12,661	7.5%
5110 OVERTIME PAY	3,836	7,500	7,500	7,500	0	0.0%
5120 TEMPORARY PAY	9,530	0	5,000	10,000	5,000	100.0%
5160 CALL OUT PAY	15,001	15,239	15,000	15,239	239	1.6%
5200 TAXES/BENEFITS	164,327	210,450	174,074	182,423	8,349	4.8%
5300 TRAVEL & TRAINING	11,353	8,225	8,225	10,000	1,775	21.6%
5400 UNIFORM ALLOWANCE	710	2,800	2,800	2,800	0	0.0%
6010 SUPPLIES	587	650	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	7,113	6,405	7,000	7,000	0	0.0%
6015 BOOKS & SOFTWARE	1,190	195	195	1,000	805	412.8%
6020 DUES & PUBLICATIONS	272	267	267	500	233	87.3%
6030 PUBLISHING EXPENSE	0	0	40	250	210	525.0%
6040 COMMUNITY PROMOTION	60	940	940	1,000	60	6.4%
6070 POSTAGE EXPENSE	466	700	700	700	0	0.0%
6080 PROFESSIONAL SERVICES	40,125	36,000	36,000	40,000	4,000	11.1%
6090 CONTRACTUAL SERVICES	2,035	2,500	2,500	2,500	0	0.0%
6100 INSURANCE	2,587	2,586	2,586	2,936	350	13.5%
6310 ELECTRICITY	1,566	1,047	1,680	1,680	0	0.0%
6320 WATER	511	420	420	420	0	0.0%
6330 TELEPHONE	3,547	3,384	3,384	3,384	0	0.0%
6331 LONG DISTANCE	27	108	108	108	0	0.0%
6340 SEWER	435	420	420	420	0	0.0%
6350 LANDFILL FEES	305	1,040	1,040	1,040	0	0.0%
6430 BUILDING MAINTENANCE	2,754	3,630	3,630	3,630	0	0.0%
6431 HEATING FUEL	9,206	6,545	12,500	12,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	0	500	1,000	500	100.0%
6460 VEHICLE MAINTENANCE	2,014	3,170	3,170	3,170	0	0.0%
6461 VEHICLE FUEL & OIL	3,925	7,800	7,800	7,800	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	729	1,176	1,176	2,000	824	70.1%
OPERATING EXPENSES	431,877	522,712	469,059	504,065	35,006	7.5%
TOTAL APPROPRIATIONS	431,877	522,712	469,059	504,065	35,006	7.5%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-26 RECREATION

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	601,950	668,070	665,000	685,723	20,723	3.1%
5110 OVERTIME PAY	8,481	10,000	14,000	14,000	0	0.0%
5120 TEMPORARY PAY	280,067	264,246	275,000	327,234	52,234	19.0%
5200 TAXES/BENEFITS	552,090	592,857	596,804	639,410	42,606	7.1%
5300 TRAVEL & TRAINING	0	0	350	2,000	1,650	471.4%
5400 UNIFORM ALLOWANCE	1,408	2,100	1,900	2,100	200	10.5%
6010 SUPPLIES	1,692	1,800	1,800	1,800	0	0.0%
6011 OPERATING SUPPLIES	52,281	69,500	119,000	99,250	(19,750)	(16.6%)
6020 DUES & PUBLICATIONS	1,765	1,289	1,200	1,539	339	28.3%
6030 PUBLISHING EXPENSE	7,707	8,112	7,300	7,300	0	0.0%
6070 POSTAGE EXPENSE	162	300	200	200	0	0.0%
6090 CONTRACTUAL SERVICES	12,255	15,025	12,300	14,591	2,291	18.6%
6100 INSURANCE	9,662	27,609	15,500	19,725	4,225	27.3%
6110 MEDICAL EXPENSE	0	1,050	48	1,530	1,482	3087.5%
6310 ELECTRICITY	93,933	474,625	375,000	385,000	10,000	2.7%
6320 WATER	11,913	28,600	15,100	14,800	(300)	(2.0%)
6330 TELEPHONE	4,357	4,152	4,955	4,100	(855)	(17.3%)
6331 LONG DISTANCE	191	50	400	200	(200)	(50.0%)
6340 SEWER	10,215	21,677	13,300	13,000	(300)	(2.3%)
6370 MILEAGE REIMBURSEMENT	370	555	650	600	(50)	(7.7%)
6430 BUILDING MAINTENANCE	54,207	42,500	39,000	43,000	4,000	10.3%
6431 HEATING FUEL	337,155	90,000	120,000	130,000	10,000	8.3%
6460 VEHICLE MAINTENANCE	10	0	500	500	0	0.0%
6461 VEHICLE FUEL & OIL	2,146	1,000	1,700	1,200	(500)	(29.4%)
6525 SMALL EQUIPMENT PURCHASES	8,659	1,700	1,085	9,100	8,015	738.7%
OPERATING EXPENSES	2,052,675	2,326,817	2,282,092	2,417,901	135,809	6.0%
TOTAL APPROPRIATIONS	2,052,675	2,326,817	2,282,092	2,417,901	135,809	6.0%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-27 PUBLIC WORKS

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	267,039	456,986	465,000	408,109	(56,891)	(12.2%)
5110 OVERTIME PAY	9,337	6,000	6,000	4,000	(2,000)	(33.3%)
5120 TEMPORARY PAY	61,394	58,500	60,000	50,000	(10,000)	(16.7%)
5160 CALL OUT PAY	268	600	600	0	(600)	(100.0%)
5200 TAXES/BENEFITS	312,060	348,029	366,189	326,406	(39,783)	(10.9%)
5300 TRAVEL & TRAINING	435	4,800	4,800	0	(4,800)	(100.0%)
5400 UNIFORM ALLOWANCE	1,153	900	1,153	900	(253)	(21.9%)
6010 SUPPLIES	960	0	0	2,000	2,000	0.0%
6011 OPERATING SUPPLIES	8,302	13,705	13,705	8,500	(5,205)	(38.0%)
6015 BOOKS & SOFTWARE	0	1,250	462	500	38	8.2%
6020 DUES & PUBLICATIONS	860	600	600	0	(600)	(100.0%)
6030 PUBLISHING EXPENSE	2,330	0	0	0	0	0.0%
6060 RENTALS	43,890	42,493	42,493	40,000	(2,493)	(5.9%)
6070 POSTAGE EXPENSE	739	500	500	500	0	0.0%
6080 PROFESSIONAL SERVICES	864	10,000	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	0	250	600	1,520	920	153.3%
6090 CONTRACTUAL SERVICES	54,921	91,723	91,723	164,712	72,989	79.6%
6100 INSURANCE	16,695	15,913	16,629	12,680	(3,949)	(23.7%)
6110 MEDICAL EXPENSE	78	1,050	1,050	1,000	(50)	(4.8%)
6310 ELECTRICITY	27,670	25,700	25,700	20,900	(4,800)	(18.7%)
6320 WATER	11,054	14,328	8,200	8,200	0	0.0%
6330 TELEPHONE	6,421	7,000	4,000	4,000	0	0.0%
6331 LONG DISTANCE	147	500	500	500	0	0.0%
6340 SEWER	8,931	8,973	8,973	8,200	(773)	(8.6%)
6350 LANDFILL FEES	7,397	8,500	8,500	8,900	400	4.7%
6370 MILEAGE REIMBURSEMENT	0	0	1,000	1,000	0	0.0%
6420 FIELD MAINTENANCE	20,630	33,000	44,000	45,000	1,000	2.3%
6421 PARKS MAINTENANCE	13,379	8,500	8,500	8,500	0	0.0%
6430 BUILDING MAINTENANCE	3,896	6,500	25,000	62,000	37,000	148.0%
6431 HEATING FUEL	3,466	4,000	4,600	5,500	900	19.6%
6450 EQUIPMENT MAINTENANCE	952	1,600	1,600	3,500	1,900	118.8%
6460 VEHICLE MAINTENANCE	9,507	22,000	22,000	22,000	0	0.0%
6461 VEHICLE FUEL & OIL	16,619	44,075	20,000	26,000	6,000	30.0%
6525 SMALL EQUIPMENT PURCHASES	296	1,950	7,000	2,000	(5,000)	(71.4%)
6530 EQUIPMENT PURCHASE	0	2,000	0	0	0	0.0%
OPERATING EXPENSES	911,691	1,241,925	1,261,077	1,247,027	(14,050)	(1.1%)
6650 TRANSFERS OUT - RENT	15,540	11,125	22,250	10,832	(11,418)	(51.3%)
NON OPERATING EXPENSES	15,540	11,125	22,250	10,832	(11,418)	(51.3%)
TOTAL APPROPRIATIONS	927,231	1,253,050	1,283,327	1,257,859	(25,468)	(2.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-27-000 PUBLIC WORKS

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	0	456,986	465,000	0	(465,000)	(100.0%)
5110 OVERTIME PAY	0	6,000	6,000	0	(6,000)	(100.0%)
5120 TEMPORARY PAY	0	58,500	60,000	0	(60,000)	(100.0%)
5160 CALL OUT PAY	0	600	600	0	(600)	(100.0%)
5200 TAXES/BENEFITS	0	348,029	366,189	0	(366,189)	(100.0%)
5300 TRAVEL & TRAINING	0	4,800	4,800	0	(4,800)	(100.0%)
5400 UNIFORM ALLOWANCE	0	900	1,153	0	(1,153)	(100.0%)
6011 OPERATING SUPPLIES	3	13,705	13,705	0	(13,705)	(100.0%)
6015 BOOKS & SOFTWARE	0	1,250	462	0	(462)	(100.0%)
6020 DUES & PUBLICATIONS	0	600	600	0	(600)	(100.0%)
6060 RENTALS	0	42,493	42,493	0	(42,493)	(100.0%)
6070 POSTAGE EXPENSE	0	500	500	0	(500)	(100.0%)
6080 PROFESSIONAL SERVICES	0	10,000	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	0	250	600	0	(600)	(100.0%)
6090 CONTRACTUAL SERVICES	3	91,723	91,723	0	(91,723)	(100.0%)
6100 INSURANCE	0	15,913	16,629	0	(16,629)	(100.0%)
6110 MEDICAL EXPENSE	0	1,050	1,050	0	(1,050)	(100.0%)
6310 ELECTRICITY	0	25,700	25,700	0	(25,700)	(100.0%)
6320 WATER	0	14,328	8,200	0	(8,200)	(100.0%)
6330 TELEPHONE	0	7,000	4,000	0	(4,000)	(100.0%)
6331 LONG DISTANCE	0	500	500	0	(500)	(100.0%)
6340 SEWER	0	8,973	8,973	0	(8,973)	(100.0%)
6350 LANDFILL FEES	0	8,500	8,500	0	(8,500)	(100.0%)
6370 MILEAGE REIMBURSEMENT	0	0	1,000	0	(1,000)	(100.0%)
6420 FIELD MAINTENANCE	0	33,000	44,000	0	(44,000)	(100.0%)
6421 PARKS MAINTENANCE	0	8,500	8,500	0	(8,500)	(100.0%)
6430 BUILDING MAINTENANCE	0	6,500	25,000	0	(25,000)	(100.0%)
6431 HEATING FUEL	0	4,000	4,600	0	(4,600)	(100.0%)
6450 EQUIPMENT MAINTENANCE	0	1,600	1,600	0	(1,600)	(100.0%)
6460 VEHICLE MAINTENANCE	0	22,000	22,000	0	(22,000)	(100.0%)
6461 VEHICLE FUEL & OIL	0	44,075	20,000	0	(20,000)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	0	1,950	7,000	0	(7,000)	(100.0%)
6530 EQUIPMENT PURCHASE	0	2,000	0	0	0	0.0%
OPERATING EXPENSES	6	1,241,925	1,261,077	0	(1,261,077)	(100.0%)
6650 TRANSFERS OUT - RENT	0	11,125	11,125	0	(11,125)	(100.0%)
NON OPERATING EXPENSES	0	11,125	11,125	0	(11,125)	(100.0%)
TOTAL APPROPRIATIONS	6	1,253,050	1,272,202	0	(1,272,202)	(100.0%)

KETCHIKAN GATEWAY BOROUGH
 FY 2014
 101-27-001 PUBLIC WORKS MAINTENANCE

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	38,448	0	0	125,578	125,578	0.0%
5110 OVERTIME PAY	1,129	0	0	0	0	0.0%
5120 TEMPORARY PAY	6,648	0	0	0	0	0.0%
5160 CALL OUT PAY	211	0	0	0	0	0.0%
5200 TAXES/BENEFITS	45,646	0	0	95,578	95,578	0.0%
5400 UNIFORM ALLOWANCE	873	0	0	0	0	0.0%
6010 SUPPLIES	0	0	0	2,000	2,000	0.0%
6011 OPERATING SUPPLIES	5,769	0	0	2,500	2,500	0.0%
6015 BOOKS & SOFTWARE	0	0	0	500	500	0.0%
6060 RENTALS	43,890	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	1,200	0	0	66,173	66,173	0.0%
6100 INSURANCE	8	0	0	5,495	5,495	0.0%
6310 ELECTRICITY	7,258	0	0	0	0	0.0%
6320 WATER	1,240	0	0	0	0	0.0%
6330 TELEPHONE	598	0	0	0	0	0.0%
6340 SEWER	806	0	0	0	0	0.0%
6350 LANDFILL FEES	3,516	0	0	8,000	8,000	0.0%
6370 MILEAGE REIMBURSEMENT	0	0	0	1,000	1,000	0.0%
6421 PARKS MAINTENANCE	87	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	535	0	0	45,000	45,000	0.0%
6431 HEATING FUEL	3,389	0	0	2,500	2,500	0.0%
6450 EQUIPMENT MAINTENANCE	685	0	0	0	0	0.0%
6460 VEHICLE MAINTENANCE	2,871	0	0	6,600	6,600	0.0%
6461 VEHICLE FUEL & OIL	6,814	0	0	1,000	1,000	0.0%
6525 SMALL EQUIPMENT PURCHASES	296	0	0	2,000	2,000	0.0%
OPERATING EXPENSES	171,916	0	0	363,925	363,925	0.0%
TOTAL APPROPRIATIONS	171,916	0	0	363,925	363,925	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-27-002 PUBLIC WORKS PARKS

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	8,713	0	0	0	0	0.0%
5110 OVERTIME PAY	3,090	0	0	2,000	2,000	0.0%
5120 TEMPORARY PAY	38,970	0	0	30,000	30,000	0.0%
5160 CALL OUT PAY	57	0	0	0	0	0.0%
5200 TAXES/BENEFITS	77,054	0	0	5,685	5,685	0.0%
5400 UNIFORM ALLOWANCE	280	0	0	300	300	0.0%
6011 OPERATING SUPPLIES	967	0	0	2,500	2,500	0.0%
6020 DUES & PUBLICATIONS	600	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	0	0	0	1,000	1,000	0.0%
6100 INSURANCE	6,092	0	0	0	0	0.0%
6310 ELECTRICITY	20,412	0	0	5,000	5,000	0.0%
6320 WATER	9,814	0	0	2,000	2,000	0.0%
6331 LONG DISTANCE	2	0	0	0	0	0.0%
6340 SEWER	8,102	0	0	3,000	3,000	0.0%
6350 LANDFILL FEES	2,624	0	0	0	0	0.0%
6420 FIELD MAINTENANCE	20,630	0	0	0	0	0.0%
6421 PARKS MAINTENANCE	13,292	0	0	8,500	8,500	0.0%
6430 BUILDING MAINTENANCE	3,131	0	0	5,000	5,000	0.0%
6431 HEATING FUEL	0	0	0	500	500	0.0%
6450 EQUIPMENT MAINTENANCE	161	0	0	3,500	3,500	0.0%
6460 VEHICLE MAINTENANCE	963	0	0	6,600	6,600	0.0%
6461 VEHICLE FUEL & OIL	6,672	0	0	10,000	10,000	0.0%
OPERATING EXPENSES	221,628	0	0	85,585	85,585	0.0%
TOTAL APPROPRIATIONS	221,628	0	0	85,585	85,585	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-27-003 PUBLIC WORKS FIELDS

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	0	0	0	39,456	39,456	0.0%
5120 TEMPORARY PAY	0	0	0	20,000	20,000	0.0%
5200 TAXES/BENEFITS	0	0	0	29,152	29,152	0.0%
5400 UNIFORM ALLOWANCE	0	0	0	600	600	0.0%
6011 OPERATING SUPPLIES	0	0	0	2,500	2,500	0.0%
6085 LICENSES/FEES/PERMITS	0	0	0	1,400	1,400	0.0%
6090 CONTRACTUAL SERVICES	0	0	0	16,000	16,000	0.0%
6110 MEDICAL EXPENSE	0	0	0	0	0	0.0%
6310 ELECTRICITY	0	0	0	15,000	15,000	0.0%
6320 WATER	0	0	0	6,000	6,000	0.0%
6340 SEWER	0	0	0	5,000	5,000	0.0%
6350 LANDFILL FEES	0	0	0	900	900	0.0%
6420 FIELD MAINTENANCE	0	0	0	45,000	45,000	0.0%
6430 BUILDING MAINTENANCE	0	0	0	12,000	12,000	0.0%
6431 HEATING FUEL	0	0	0	500	500	0.0%
6460 VEHICLE MAINTENANCE	0	0	0	6,600	6,600	0.0%
6461 VEHICLE FUEL & OIL	0	0	0	12,500	12,500	0.0%
OPERATING EXPENSES	0	0	0	212,609	212,609	0.0%
TOTAL APPROPRIATIONS	0	0	0	212,609	212,609	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-27-004 PUBLIC WORKS ADMINISTRATION

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	219,878	0	0	243,074	243,074	0.0%
5110 OVERTIME PAY	5,118	0	0	2,000	2,000	0.0%
5120 TEMPORARY PAY	15,776	0	0	0	0	0.0%
5200 TAXES/BENEFITS	189,360	0	0	195,991	195,991	0.0%
5300 TRAVEL & TRAINING	435	0	0	0	0	0.0%
6010 SUPPLIES	960	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	1,564	0	0	1,000	1,000	0.0%
6020 DUES & PUBLICATIONS	260	0	0	0	0	0.0%
6030 PUBLISHING EXPENSE	2,330	0	0	0	0	0.0%
6060 RENTALS	0	0	0	40,000	40,000	0.0%
6070 POSTAGE EXPENSE	739	0	0	500	500	0.0%
6080 PROFESSIONAL SERVICES	864	0	0	0	0	0.0%
6085 LICENSES/FEEES/PERMITS	0	0	0	120	120	0.0%
6090 CONTRACTUAL SERVICES	53,718	0	0	81,539	81,539	0.0%
6100 INSURANCE	10,595	0	0	7,185	7,185	0.0%
6110 MEDICAL EXPENSE	78	0	0	1,000	1,000	0.0%
6310 ELECTRICITY	0	0	0	900	900	0.0%
6320 WATER	0	0	0	200	200	0.0%
6330 TELEPHONE	5,823	0	0	4,000	4,000	0.0%
6331 LONG DISTANCE	145	0	0	500	500	0.0%
6340 SEWER	24	0	0	200	200	0.0%
6350 LANDFILL FEES	1,256	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	231	0	0	0	0	0.0%
6431 HEATING FUEL	77	0	0	2,000	2,000	0.0%
6450 EQUIPMENT MAINTENANCE	106	0	0	0	0	0.0%
6460 VEHICLE MAINTENANCE	5,673	0	0	2,200	2,200	0.0%
6461 VEHICLE FUEL & OIL	3,133	0	0	2,500	2,500	0.0%
OPERATING EXPENSES	518,141	0	0	584,909	584,909	0.0%
6650 TRANSFERS OUT - RENT	15,540	0	11,125	10,832	(293)	(2.6%)
NON OPERATING EXPENSES	15,540	0	11,125	10,832	(293)	(2.6%)
TOTAL APPROPRIATIONS	533,681	0	11,125	595,741	584,616	5255.0%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-30-000 PLANNING

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
5100 EMPLOYEE WAGES	408,057	275,386	275,386	302,436	27,050	9.8%
5110 OVERTIME PAY	2,924	3,000	3,000	3,000	0	0.0%
5120 TEMPORARY PAY	3,183	0	0	0	0	0.0%
5150 PLANNING COMMISSION FEES	3,425	4,500	4,500	0	(4,500)	(100.0%)
5200 TAXES/BENEFITS	294,239	221,601	221,601	243,214	21,613	9.8%
5300 TRAVEL & TRAINING	22,037	15,000	12,500	15,000	2,500	20.0%
6010 SUPPLIES	2,589	5,000	5,000	5,000	0	0.0%
6020 DUES & PUBLICATIONS	2,109	3,400	3,400	4,000	600	17.6%
6030 PUBLISHING EXPENSE	5,662	6,000	6,000	8,000	2,000	33.3%
6031 RECORDING FEES/TITLE REPORTS	1,155	2,500	1,500	5,000	3,500	233.3%
6045 MEETING/TRAINING FOOD	577	600	600	600	0	0.0%
6070 POSTAGE EXPENSE	2,762	3,500	3,500	4,000	500	14.3%
6080 PROFESSIONAL SERVICES	3,067	53,000	10,000	0	(10,000)	(100.0%)
6090 CONTRACTUAL SERVICES	384	3,488	3,488	8,488	5,000	143.3%
6330 TELEPHONE	3,052	1,500	3,000	2,400	(600)	(20.0%)
6331 LONG DISTANCE	234	500	200	100	(100)	(50.0%)
6525 SMALL EQUIPMENT PURCHASES	2,407	2,500	2,500	3,000	500	20.0%
OPERATING EXPENSES	757,862	601,475	556,175	604,237	48,062	8.6%
6650 TRANSFERS OUT - RENT	41,487	16,715	22,521	21,929	(592)	(2.6%)
NON OPERATING EXPENSES	41,487	16,715	22,521	21,929	(592)	(2.6%)
TOTAL APPROPRIATIONS	799,349	618,190	578,696	626,166	47,470	8.2%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-31-000 TRANSIT

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	474,490	526,204	522,950	527,780	4,830	0.9%
5110 OVERTIME PAY	22,056	15,000	14,100	13,000	(1,100)	(7.8%)
5120 TEMPORARY PAY	111,560	127,200	120,346	134,350	14,004	11.6%
5160 CALL OUT PAY	191	0	0	0	0	0.0%
5200 TAXES/BENEFITS	497,363	533,345	540,600	587,543	46,943	8.7%
5300 TRAVEL & TRAINING	4,299	0	1,000	1,000	0	0.0%
5400 UNIFORM ALLOWANCE	0	1,500	0	1,500	1,500	0.0%
6010 SUPPLIES	3,570	3,500	3,497	3,500	3	0.1%
6011 OPERATING SUPPLIES	3,046	4,000	3,984	4,000	16	0.4%
6015 BOOKS & SOFTWARE	2,463	2,500	2,500	2,500	0	0.0%
6020 DUES & PUBLICATIONS	890	1,200	1,200	1,200	0	0.0%
6030 PUBLISHING EXPENSE	3,487	8,500	1,173	8,000	6,827	582.0%
6040 COMMUNITY PROMOTION	328	6,000	2,500	6,000	3,500	140.0%
6060 RENTALS	81,510	0	75,245	0	(75,245)	(100.0%)
6070 POSTAGE EXPENSE	10	23,673	260	400	140	53.8%
6080 PROFESSIONAL SERVICES	26,995	12,000	12,000	15,000	3,000	25.0%
6085 LICENSES/FEE/PERMITS	60	100	100	100	0	0.0%
6090 CONTRACTUAL SERVICES	214,577	283,184	280,000	280,650	650	0.2%
6100 INSURANCE	16,392	14,357	20,000	20,000	0	0.0%
6110 MEDICAL EXPENSE	437	600	600	600	0	0.0%
6150 FINES & PENALTIES	32	0	0	0	0	0.0%
6310 ELECTRICITY	6,914	5,000	6,028	5,500	(528)	(8.8%)
6320 WATER	1,022	1,022	935	1,000	65	7.0%
6330 TELEPHONE	9,554	10,700	9,809	6,527	(3,282)	(33.5%)
6331 LONG DISTANCE	254	240	235	220	(15)	(6.4%)
6340 SEWER	867	851	815	850	35	4.3%
6360 REIMBURSABLE EXPENSES	155	50	0	0	0	0.0%
6370 MILEAGE REIMBURSEMENT	3	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	1,706	2,000	1,322	2,000	678	51.3%
6431 HEATING FUEL	6,167	5,000	3,055	5,000	1,945	63.7%
6450 EQUIPMENT MAINTENANCE	58	2,000	1,150	2,000	850	73.9%
6460 VEHICLE MAINTENANCE	91,441	55,500	55,418	58,500	3,082	5.6%
6461 VEHICLE FUEL & OIL	172,520	167,065	166,394	230,500	64,106	38.5%
6525 SMALL EQUIPMENT PURCHASES	403	500	1,740	0	(1,740)	(100.0%)
6530 EQUIPMENT PURCHASE	6,732	87,239	5,000	1,335	(3,665)	(73.3%)
OPERATING EXPENSES	1,761,553	1,900,031	1,853,956	1,920,555	66,599	3.6%
TOTAL APPROPRIATIONS	1,761,553	1,900,031	1,853,956	1,920,555	66,599	3.6%

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-32-000 CODE ENFORCEMENT

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
5100 EMPLOYEE WAGES	50,107	55,411	57,411	59,261	1,850	3.2%
5110 OVERTIME PAY	1,397	500	500	1,000	500	100.0%
5120 TEMPORARY PAY	5,814	0	13,200	13,200	0	0.0%
5200 TAXES/BENEFITS	37,210	35,115	40,935	42,662	1,727	4.2%
5300 TRAVEL & TRAINING	5	0	0	0	0	0.0%
6010 SUPPLIES	1,184	750	750	500	(250)	(33.3%)
6034 PROCESS SERVICE / SKIP TRACING	1	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	161	20,000	14,750	10,322	(4,428)	(30.0%)
6100 INSURANCE	483	483	0	341	341	0.0%
6330 TELEPHONE	2,078	1,080	3,158	1,413	(1,745)	(55.3%)
6450 EQUIPMENT MAINTENANCE	67	0	0	0	0	0.0%
6460 VEHICLE MAINTENANCE	1,616	500	250	500	250	100.0%
6461 VEHICLE FUEL & OIL	1,961	1,750	2,000	2,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,483	300	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	0	35,000	25,872	0	(25,872)	(100.0%)
OPERATING EXPENSES	103,568	150,890	158,826	131,200	(27,626)	(17.4%)
6650 TRANSFERS OUT - RENT	0	5,800	5,800	4,521	(1,279)	(22.1%)
NON OPERATING EXPENSES	0	5,800	5,800	4,521	(1,279)	(22.1%)
TOTAL APPROPRIATIONS	103,568	156,690	164,626	135,721	(28,905)	(17.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-36-000 NON-DEPARTMENTAL

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
6205 EXCESS LIABILITY INSURANCE	165,606	270,000	188,785	208,466	19,681	10.4%
6220 WORKERS COMP INSURANCE	242,730	217,751	187,862	211,717	23,855	12.7%
6221 WORKERS COMP ALLOCATION	(242,730)	(217,751)	(187,862)	(211,717)	(23,855)	12.7%
6230 UNEMPLOYMENT INSURANCE (ESD)	6,530	60,303	50,532	63,112	12,580	24.9%
6231 UNEMPLOYMENT INSURANCE ALLOC	(6,530)	(60,303)	(50,532)	(63,112)	(12,580)	24.9%
6240 PENSION	1,303,429	1,898,037	1,693,277	2,098,074	404,797	23.9%
6241 PENSION ALLOCATION	(1,303,429)	(1,898,037)	(1,693,277)	(2,098,074)	(404,797)	23.9%
6250 SOCIAL SECURITY TAX (FICA)	524,982	462,535	362,940	481,675	118,736	32.7%
6251 SOCIAL SECURITY TAX ALLOCATION	(524,982)	(462,535)	(362,940)	(481,675)	(118,736)	32.7%
NON OPERATING EXPENSES	165,606	270,000	188,785	208,466	19,681	10.4%
TOTAL APPROPRIATIONS	165,606	270,000	188,785	208,466	19,681	10.4%

KETCHIKAN GATEWAY BOROUGH
 FY 2014
 101-37-000 NON-DEPT WHITE CLIFF

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	42	0	0	0	0	0.0%
5200 TAXES/BENEFITS	11	0	0	0	0	0.0%
6010 SUPPLIES	7,945	9,500	8,000	9,000	1,000	12.5%
6011 OPERATING SUPPLIES	2,186	2,000	2,825	3,000	175	6.2%
6060 RENTALS	1,320	4,501	1,320	1,320	0	0.0%
6070 POSTAGE EXPENSE	3,181	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	375	400	0	3,500	3,500	0.0%
6450 EQUIPMENT MAINTENANCE	35,131	50,000	36,000	37,000	1,000	2.8%
6525 SMALL EQUIPMENT PURCHASES	52	0	227	1,500	1,273	560.8%
6530 EQUIPMENT PURCHASE	14,295	15,000	13,788	0	(13,788)	(100.0%)
OPERATING EXPENSES	64,538	81,401	62,160	55,320	(6,840)	(11.0%)
TOTAL APPROPRIATIONS	64,538	81,401	62,160	55,320	(6,840)	(11.0%)

KETCHIKAN GATEWAY BOROUGH
 FY 2014
 101-38-000 INTERFUND TRANSFERS

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
6600 TRANSFERS OUT - DEBT SERVICE	202,888	0	0	0	0	0.0%
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
6604 RECREATION CAPITAL PROJECTS	200,000	0	0	0	0	0.0%
6606 TRANSFERS OUT - HOMESTEAD SA	0	2,888	2,888	2,805	(83)	(2.9%)
6615 TRANSFERS OUT - FIRE/EMS	0	51,600	51,600	51,600	0	0.0%
6616 TRANSFERS OUT - SCHOOL BOND/CIP	0	539,000	539,000	0	(539,000)	(100.0%)
NON OPERATING EXPENSES	408,388	598,988	598,988	59,905	(539,083)	(90.0%)
TOTAL APPROPRIATIONS	408,388	598,988	598,988	59,905	(539,083)	(90.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
101-39 AUTOMATION

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	94,405	102,038	102,038	107,519	5,481	5.4%
5200 TAXES/BENEFITS	52,419	53,393	55,790	60,360	4,569	8.2%
5300 TRAVEL & TRAINING	2,885	7,200	5,000	7,200	2,200	44.0%
6010 SUPPLIES	705	1,000	500	1,000	500	100.0%
6011 OPERATING SUPPLIES	0	0	0	500	500	0.0%
6015 BOOKS & SOFTWARE	80,373	132,850	120,000	93,950	(26,050)	(21.7%)
6021 DATA SERVICES	0	60,000	50,000	44,000	(6,000)	(12.0%)
6070 POSTAGE EXPENSE	119	500	0	500	500	0.0%
6080 PROFESSIONAL SERVICES	15,426	50,000	45,000	40,000	(5,000)	(11.1%)
6090 CONTRACTUAL SERVICES	46,557	21,328	20,000	35,922	15,922	79.6%
6330 TELEPHONE	51,822	840	2,000	2,400	400	20.0%
6331 LONG DISTANCE	5,448	1,000	500	1,500	1,000	200.0%
6525 SMALL EQUIPMENT PURCHASES	45,506	64,300	55,000	62,800	7,800	14.2%
6530 EQUIPMENT PURCHASE	38,827	25,000	15,000	10,000	(5,000)	(33.3%)
6540 CAPITAL IMPROVEMENTS	0	50,000	0	0	0	0.0%
OPERATING EXPENSES	434,492	569,449	470,828	467,651	(3,177)	(0.7%)
6650 TRANSFERS OUT - RENT	15,789	8,571	8,571	8,346	(225)	(2.6%)
NON OPERATING EXPENSES	15,789	8,571	8,571	8,346	(225)	(2.6%)
TOTAL APPROPRIATIONS	450,281	578,020	479,399	475,997	(3,402)	(0.7%)

KETCHIKAN GATEWAY BOROUGH
 FY 2014
 101-40 GF CAPITAL

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
5110 OVERTIME PAY	18,005	10,000	1,500	0	(1,500)	(100.0%)
5120 TEMPORARY PAY	1,455	0	0	0	0	0.0%
5200 TAXES/BENEFITS	7,864	4,914	772	0	(772)	(100.0%)
6090 CONTRACTUAL SERVICES	149,629	48,000	35,000	25,000	(10,000)	(28.6%)
6530 EQUIPMENT PURCHASE	0	36,000	36,000	45,500	9,500	26.4%
6540 CAPITAL IMPROVEMENTS	0	65,000	5,000	190,000	185,000	3700.0%
OPERATING EXPENSES	176,953	163,914	78,272	260,500	182,228	232.8%
TOTAL APPROPRIATIONS	176,953	163,914	78,272	260,500	182,228	232.8%

KETCHIKAN GATEWAY BOROUGH
 FY 2014
 101-51-000 KGB SCHOOL DISTRICT

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
6100 INSURANCE	449,566	0	0	0	0	0.0%
OPERATING EXPENSES	449,566	0	0	0	0	0.0%
6655 KGBSD LOCAL APPROPRIATION	8,200,434	8,239,518	8,239,518	8,050,000	(189,518)	(2.3%)
NON OPERATING EXPENSES	8,200,434	8,239,518	8,239,518	8,050,000	(189,518)	(2.3%)
TOTAL APPROPRIATIONS	8,650,000	8,239,518	8,239,518	8,050,000	(189,518)	(2.3%)

ENTERPRISE FUNDS

FY 2014

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KETCHIKAN GATEWAY BOROUGH
FY 2014
400 AIRPORT ENTERPRISE FUND

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	3,684,451	13,758,652	13,758,652	16,108,875	2,350,223	17.1%
TOTAL REVENUES						
REVENUE FROM OTHER GOVTS						
4221 PERS ON BEHALF PAYMENTS	186,361	169,462	169,461	232,496	63,035	37.2%
4226 TSA LAW ENFORCEMENT REIMB	63,259	50,000	50,000	39,000	(11,000)	(22.0%)
4240 STATE REVENUE	0	400,000	400,000	400,000	0	0.0%
4260 STATE FUEL TAX REVENUE	23,398	25,000	24,500	25,000	500	2.0%
REVENUE FROM OTHER GOVTS	273,017	644,462	643,961	696,496	52,535	8.2%
SERVICE FEES						
4340 VENDOR COMMISSION FEES	5,900	7,000	6,000	6,500	500	8.3%
4390 MISCELLANEOUS REVENUE	400,386	0	775	0	(775)	(100.0%)
4510 FUEL FLOWAGE FEES	106,945	95,000	93,000	95,000	2,000	2.2%
4520 RENTAL INCOME - FIELD	17,342	25,000	18,000	18,000	0	0.0%
4530 LANDING FEES	788,767	740,000	683,000	690,000	7,000	1.0%
4540 TIE DOWN CHARGES	2,154	3,000	2,500	2,500	0	0.0%
4550 DOCK FEES	10,105	18,000	0	0	0	0.0%
4555 SEAPLANE DOCK FEES	15,615	0	18,000	18,000	0	0.0%
4580 AIRCRAFT PARKING FEES	11,814	12,000	9,000	10,000	1,000	11.1%
4590 MISCELLANEOUS FIELD REVENUE	1,750	0	18,000	0	(18,000)	(100.0%)
4610 VEHICLE PARKING FEES	69,712	100,000	48,000	110,000	62,000	129.2%
4620 BUILDING RENTAL - TERMINAL	425,658	450,000	560,000	600,000	40,000	7.1%
4626 FBI BACKGROUND FEES	3,175	2,000	2,200	2,500	300	13.6%
4630 ALASKA AIR SECURITY REVENUE	218,954	200,000	190,000	190,000	0	0.0%
4650 PAY PHONE COMMISSIONS	0	200	0	0	0	0.0%
4670 FACILITY USE FEES	32,169	36,000	32,000	32,000	0	0.0%
4685 AIRPORT AMBASSADOR FEES	8,251	8,000	7,720	7,000	(720)	(9.3%)
4690 MISCELLANEOUS TERMINAL FEES	58	0	52	0	(52)	(100.0%)
4710 FERRY FARE FEES	1,722,734	1,634,000	1,500,000	1,600,000	100,000	6.7%
4730 CALL OUT FEES - FERRY	40,355	30,000	30,000	35,000	5,000	16.7%
4790 MISCELLANEOUS FERRY FEES	0	0	150	0	(150)	(100.0%)
4792 PARKING ENFORCEMENT FEES	20,466	30,000	22,000	30,000	8,000	36.4%
4800 CONTRIBUTED CAPITAL	10,734,963	0	2,710,000	0	(2,710,000)	(100.0%)
4810 MURPHY'S DOCKING FEES	8,200	6,000	6,900	6,900	0	0.0%
SERVICE FEES	14,645,473	3,396,200	5,957,297	3,453,400	(2,503,897)	(42.0%)
INTERFUND TRANSFERS						
4450 TRANSFERS IN - DEBT SERVICE	359,434	238,279	238,279	315,000	76,721	32.2%
4453 TRANSFERS IN - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
4454 TRANSFERS IN - CPV FUNDS	75,000	175,863	175,863	179,381	3,518	2.0%
4455 TRANSFERS IN - ECON DEVELOP	0	53,000	0	0	0	0.0%
INTERFUND TRANSFERS	439,934	472,642	419,642	499,881	80,239	19.1%
TOTAL REVENUES	15,358,424	4,513,304	7,020,900	4,649,777	(2,371,123)	(33.8%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	1,426,197	1,474,866	1,483,000	1,546,137	63,137	4.3%
5110 OVERTIME PAY	201,357	130,000	130,000	130,000	0	0.0%
5120 TEMPORARY PAY	73,606	47,000	40,000	45,000	5,000	12.5%
5160 CALL OUT PAY	766	1,000	0	3,000	3,000	0.0%
5200 TAXES/BENEFITS	1,255,009	1,289,339	1,315,339	1,417,432	102,093	7.8%
5300 TRAVEL & TRAINING	27,034	27,700	19,600	24,500	4,900	25.0%
5400 UNIFORM ALLOWANCE	4,923	5,700	3,700	5,200	1,500	40.5%
6010 SUPPLIES	3,273	4,200	3,800	4,600	800	21.1%

KETCHIKAN GATEWAY BOROUGH
FY 2014
400 AIRPORT ENTERPRISE FUND

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
6011 OPERATING SUPPLIES	89,559	104,600	114,000	103,000	(11,000)	(9.6%)
6020 DUES & PUBLICATIONS	1,181	1,750	1,300	2,150	850	65.4%
6030 PUBLISHING EXPENSE	73	0	0	900	900	0.0%
6032 BANKING FEES	8,014	6,000	3,000	4,000	1,000	33.3%
6045 MEETING/TRAINING FOOD	50	200	100	200	100	100.0%
6070 POSTAGE EXPENSE	276	650	200	200	0	0.0%
6075 SECURITY SCREENING EXPENSE	2,500	1,500	500	0	(500)	(100.0%)
6085 LICENSES/FEES/PERMITS	100	400	225	400	175	77.8%
6090 CONTRACTUAL SERVICES	67,128	50,750	54,500	54,723	223	0.4%
6100 INSURANCE	220,290	229,000	219,137	218,713	(424)	(0.2%)
6110 MEDICAL EXPENSE	7,688	3,200	850	2,400	1,550	182.4%
6150 FINES & PENALTIES	0	100	0	0	0	0.0%
6310 ELECTRICITY	119,724	120,600	121,400	120,500	(900)	(0.7%)
6320 WATER	27,684	25,000	24,000	23,500	(500)	(2.1%)
6325 FIRE HYDRANT	14,621	0	0	0	0	0.0%
6330 TELEPHONE	15,863	10,900	12,000	12,200	200	1.7%
6331 LONG DISTANCE	183	650	400	700	300	75.0%
6340 SEWER	18,564	20,000	17,000	17,500	500	2.9%
6350 LANDFILL FEES	766	1,500	250	500	250	100.0%
6410 DOCK MAINTENANCE	34,080	14,000	6,000	14,000	8,000	133.3%
6420 FIELD MAINTENANCE	12,182	8,000	15,000	8,000	(7,000)	(46.7%)
6430 BUILDING MAINTENANCE	40,577	32,000	49,000	27,000	(22,000)	(44.9%)
6431 HEATING FUEL	117,561	108,000	102,000	100,000	(2,000)	(2.0%)
6450 EQUIPMENT MAINTENANCE	5,611	8,200	10,700	9,700	(1,000)	(9.3%)
6460 VEHICLE MAINTENANCE	44,872	27,000	30,200	27,500	(2,700)	(8.9%)
6461 VEHICLE FUEL & OIL	357,463	308,000	297,000	308,000	11,000	3.7%
6470 FERRY MAINTENANCE	94,095	262,000	261,999	200,000	(61,999)	(23.7%)
6475 AIRPORT PARKING LOT MAINT	56,817	32,000	28,000	32,000	4,000	14.3%
6525 SMALL EQUIPMENT PURCHASES	47,562	31,500	28,000	28,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	51,000	52,000	51,000	(1,000)	(1.9%)
6540 CAPITAL IMPROVEMENTS	16,900	0	0	0	0	0.0%
OPERATING EXPENSES	4,414,150	4,438,305	4,444,200	4,542,655	98,455	2.2%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	203,513	219,615	219,615	227,133	7,518	3.4%
6140 DEBT SERVICE	7,690	6,862	6,862	6,048	(814)	(11.9%)
6750 DEPRECIATION - FIELD	83,861	0	0	0	0	0.0%
6760 DEPRECIATION	213,039	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY	268,537	0	0	0	0	0.0%
6790 DEPRECIATION - MURPHY'S	9,900	0	0	0	0	0.0%
6800 GAIN/LOSS ON ASSET DISPOSAL	(17,700)	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	101,233	73,279	0	0	0	0.0%
NON OPERATING EXPENSES	870,073	299,756	226,477	233,181	6,704	3.0%
TOTAL APPROPRIATIONS	5,284,223	4,738,061	4,670,677	4,775,836	105,159	2.3%
REVENUE OVER(UNDER) EXPENDITURES	10,074,201	(224,757)	2,350,223	(126,059)	(2,476,282)	(105.4%)
ENDING FUND BALANCE	13,758,652	13,533,895	16,108,875	15,982,816	(126,059)	(0.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
400-60-000 AIRPORT - FIELD

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	410,462	379,414	380,000	391,346	11,346	3.0%
5110 OVERTIME PAY	38,686	27,000	27,000	27,000	0	0.0%
5120 TEMPORARY PAY	10,633	6,000	6,000	6,000	0	0.0%
5160 CALL OUT PAY	766	1,000	0	1,000	1,000	0.0%
5200 TAXES/BENEFITS	379,154	365,436	348,395	391,038	42,643	12.2%
5300 TRAVEL & TRAINING	18,837	13,000	14,000	14,000	0	0.0%
5400 UNIFORM ALLOWANCE	2,285	2,900	1,700	2,500	800	47.1%
6010 SUPPLIES	450	400	1,200	1,000	(200)	(16.7%)
6011 OPERATING SUPPLIES	51,712	66,000	80,000	66,000	(14,000)	(17.5%)
6020 DUES & PUBLICATIONS	517	650	400	600	200	50.0%
6030 PUBLISHING EXPENSE	73	0	0	400	400	0.0%
6085 LICENSES/FEES/PERMITS	100	400	225	400	175	77.8%
6090 CONTRACTUAL SERVICES	5,162	6,500	10,000	7,000	(3,000)	(30.0%)
6100 INSURANCE	60,163	60,000	59,000	58,577	(423)	(0.7%)
6110 MEDICAL EXPENSE	1,550	2,400	550	2,000	1,450	263.6%
6150 FINES & PENALTIES	0	100	0	0	0	0.0%
6310 ELECTRICITY	29,989	30,000	31,000	30,000	(1,000)	(3.2%)
6320 WATER	751	2,000	0	0	0	0.0%
6330 TELEPHONE	1,520	1,100	1,500	1,200	(300)	(20.0%)
6331 LONG DISTANCE	23	300	100	200	100	100.0%
6350 LANDFILL FEES	766	1,500	250	500	250	100.0%
6410 DOCK MAINTENANCE	448	2,500	1,000	2,500	1,500	150.0%
6420 FIELD MAINTENANCE	12,182	8,000	15,000	8,000	(7,000)	(46.7%)
6430 BUILDING MAINTENANCE	4,888	20,000	5,000	15,000	10,000	200.0%
6431 HEATING FUEL	35,700	33,000	32,000	30,000	(2,000)	(6.3%)
6450 EQUIPMENT MAINTENANCE	4,795	4,000	4,000	4,000	0	0.0%
6460 VEHICLE MAINTENANCE	44,113	25,000	29,000	27,000	(2,000)	(6.9%)
6461 VEHICLE FUEL & OIL	99,226	58,000	57,000	58,000	1,000	1.8%
6525 SMALL EQUIPMENT PURCHASES	10,562	14,500	17,000	16,000	(1,000)	(5.9%)
6530 EQUIPMENT PURCHASE	0	41,000	36,000	36,000	0	0.0%
OPERATING EXPENSES	1,225,512	1,172,099	1,157,320	1,197,261	39,941	3.5%
6130 ADMINISTRATIVE FEES	55,697	56,805	56,805	59,863	3,058	5.4%
6800 GAIN/LOSS ON ASSET DISPOSAL	(17,700)	0	0	0	0	0.0%
NON OPERATING EXPENSES	37,997	56,805	56,805	59,863	3,058	5.4%
TOTAL APPROPRIATIONS	1,263,509	1,228,904	1,214,125	1,257,124	42,999	3.5%

KETCHIKAN GATEWAY BOROUGH
FY 2014
400-61-000 AIRPORT - TERMINAL

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	329,743	349,137	340,000	357,995	17,995	5.3%
5110 OVERTIME PAY	45,544	30,000	30,000	30,000	0	0.0%
5120 TEMPORARY PAY	14,628	12,000	12,000	12,000	0	0.0%
5160 CALL OUT PAY	0	0	0	2,000	2,000	0.0%
5200 TAXES/BENEFITS	309,492	319,162	324,237	341,949	17,712	5.5%
5300 TRAVEL & TRAINING	729	5,800	2,500	5,000	2,500	100.0%
5400 UNIFORM ALLOWANCE	1,466	2,800	2,000	2,400	400	20.0%
6010 SUPPLIES	392	600	600	600	0	0.0%
6011 OPERATING SUPPLIES	30,874	31,800	30,000	31,000	1,000	3.3%
6020 DUES & PUBLICATIONS	66	300	100	300	200	200.0%
6070 POSTAGE EXPENSE	0	250	100	0	(100)	(100.0%)
6075 SECURITY SCREENING EXPENSE	2,500	1,500	500	0	(500)	(100.0%)
6090 CONTRACTUAL SERVICES	42,090	41,500	43,000	43,223	223	0.5%
6100 INSURANCE	8,006	9,000	7,361	7,360	(1)	0.0%
6110 MEDICAL EXPENSE	0	600	200	400	200	100.0%
6310 ELECTRICITY	89,305	90,000	90,000	90,000	0	0.0%
6320 WATER	26,934	23,000	24,000	23,500	(500)	(2.1%)
6325 FIRE HYDRANT	14,621	0	0	0	0	0.0%
6330 TELEPHONE	2,494	2,000	2,000	2,200	200	10.0%
6331 LONG DISTANCE	46	350	200	300	100	50.0%
6340 SEWER	18,564	20,000	17,000	17,500	500	2.9%
6430 BUILDING MAINTENANCE	35,689	12,000	44,000	12,000	(32,000)	(72.7%)
6431 HEATING FUEL	81,860	75,000	70,000	70,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	170	1,000	2,000	1,500	(500)	(25.0%)
6460 VEHICLE MAINTENANCE	161	2,000	1,000	0	(1,000)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	18,004	4,000	6,000	4,000	(2,000)	(33.3%)
6530 EQUIPMENT PURCHASE	0	10,000	16,000	10,000	(6,000)	(37.5%)
6540 CAPITAL IMPROVEMENTS	16,900	0	0	0	0	0.0%
OPERATING EXPENSES	1,090,279	1,043,799	1,064,798	1,065,228	430	0.0%
6130 ADMINISTRATIVE FEES	48,026	52,190	52,190	53,261	1,071	2.1%
6140 DEBT SERVICE	7,690	6,862	6,862	6,048	(814)	(11.9%)
6845 DEBT INTEREST EXPENSE	70,589	62,989	0	0	0	0.0%
NON OPERATING EXPENSES	126,305	122,041	59,052	59,309	257	0.4%
TOTAL APPROPRIATIONS	1,216,583	1,165,840	1,123,850	1,124,537	687	0.1%

KETCHIKAN GATEWAY BOROUGH
FY 2014
400-62-000 AIRPORT - FERRY

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
5100 EMPLOYEE WAGES	500,028	534,540	550,000	577,721	27,721	5.0%
5110 OVERTIME PAY	109,891	70,000	70,000	70,000	0	0.0%
5120 TEMPORARY PAY	48,346	27,000	20,000	27,000	7,000	35.0%
5200 TAXES/BENEFITS	430,278	454,048	474,038	511,890	37,852	8.0%
5300 TRAVEL & TRAINING	0	500	1,100	500	(600)	(54.5%)
5400 UNIFORM ALLOWANCE	1,173	0	0	300	300	0.0%
6010 SUPPLIES	514	500	300	500	200	66.7%
6011 OPERATING SUPPLIES	6,973	6,800	4,000	5,000	1,000	25.0%
6020 DUES & PUBLICATIONS	0	250	0	250	250	0.0%
6070 POSTAGE EXPENSE	13	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	19,568	2,150	1,200	2,500	1,300	108.3%
6100 INSURANCE	152,121	160,000	152,776	152,776	0	0.0%
6110 MEDICAL EXPENSE	6,138	0	0	0	0	0.0%
6330 TELEPHONE	2,079	1,800	1,500	1,800	300	20.0%
6410 DOCK MAINTENANCE	33,632	11,500	5,000	11,500	6,500	130.0%
6450 EQUIPMENT MAINTENANCE	425	1,200	700	1,200	500	71.4%
6460 VEHICLE MAINTENANCE	598	0	200	500	300	150.0%
6461 VEHICLE FUEL & OIL	258,237	250,000	240,000	250,000	10,000	4.2%
6470 FERRY MAINTENANCE	94,095	262,000	261,999	200,000	(61,999)	(23.7%)
6475 AIRPORT PARKING LOT MAINT	56,817	32,000	28,000	32,000	4,000	14.3%
6525 SMALL EQUIPMENT PURCHASES	17,073	10,000	3,000	5,000	2,000	66.7%
6530 EQUIPMENT PURCHASE	0	0	0	5,000	5,000	0.0%
OPERATING EXPENSES	1,737,998	1,824,288	1,813,813	1,855,437	41,624	2.3%
6130 ADMINISTRATIVE FEES	85,335	90,714	90,714	92,772	2,058	2.3%
6845 DEBT INTEREST EXPENSE	30,644	10,290	0	0	0	0.0%
NON OPERATING EXPENSES	115,979	101,004	90,714	92,772	2,058	2.3%
TOTAL APPROPRIATIONS	1,853,977	1,925,292	1,904,527	1,948,209	43,682	2.3%

KETCHIKAN GATEWAY BOROUGH
FY 2014
400-63-000 AIRPORT - ADMINISTRATION

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
5100 EMPLOYEE WAGES	185,964	211,776	213,000	219,074	6,074	2.9%
5110 OVERTIME PAY	7,236	3,000	3,000	3,000	0	0.0%
5120 TEMPORARY PAY	0	2,000	2,000	0	(2,000)	(100.0%)
5200 TAXES/BENEFITS	136,085	150,693	168,669	172,555	3,886	2.3%
5300 TRAVEL & TRAINING	7,468	8,400	2,000	5,000	3,000	150.0%
6010 SUPPLIES	1,917	2,400	1,600	2,000	400	25.0%
6011 OPERATING SUPPLIES	0	0	0	1,000	1,000	0.0%
6020 DUES & PUBLICATIONS	598	550	800	1,000	200	25.0%
6030 PUBLISHING EXPENSE	0	0	0	500	500	0.0%
6032 BANKING FEES	8,014	6,000	3,000	4,000	1,000	33.3%
6045 MEETING/TRAINING FOOD	50	200	100	200	100	100.0%
6070 POSTAGE EXPENSE	263	400	100	200	100	100.0%
6090 CONTRACTUAL SERVICES	308	600	300	2,000	1,700	566.7%
6110 MEDICAL EXPENSE	0	200	100	0	(100)	(100.0%)
6330 TELEPHONE	9,770	6,000	7,000	7,000	0	0.0%
6331 LONG DISTANCE	114	0	100	200	100	100.0%
6525 SMALL EQUIPMENT PURCHASES	1,923	3,000	2,000	3,000	1,000	50.0%
OPERATING EXPENSES	359,709	395,219	403,769	420,729	16,960	4.2%
6130 ADMINISTRATIVE FEES	14,365	19,761	19,761	21,036	1,275	6.5%
NON OPERATING EXPENSES	14,365	19,761	19,761	21,036	1,275	6.5%
TOTAL APPROPRIATIONS	374,074	414,980	423,530	441,766	18,236	4.3%

KETCHIKAN GATEWAY BOROUGH
 FY 2014
 400-64-000 AIRPORT - MURPHY'S LANDING

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
6010 SUPPLIES	0	300	100	500	400	400.0%
6310 ELECTRICITY	430	600	400	500	100	25.0%
6450 EQUIPMENT MAINTENANCE	222	2,000	4,000	3,000	(1,000)	(25.0%)
OPERATING EXPENSES	652	2,900	4,500	4,000	(500)	(11.1%)
6130 ADMINISTRATIVE FEES	90	145	145	200	55	37.9%
NON OPERATING EXPENSES	90	145	145	200	55	37.9%
TOTAL APPROPRIATIONS	742	3,045	4,645	4,200	(445)	(9.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
480 WASTEWATER ENTERPRISE FUND

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	11,138,038	10,744,339	10,744,339	10,765,119	20,780	0.2%
TOTAL REVENUES						
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	11,734	20,000	10,000	10,000	0	0.0%
PENALTY AND INTEREST	11,734	20,000	10,000	10,000	0	0.0%
REVENUE FROM OTHER GOVTS						
4221 PERS ON BEHALF PAYMENTS	0	2,958	2,958	2,745	(213)	(7.2%)
4245 FEDERAL REVENUE - PILT	24,955	20,000	0	0	0	0.0%
REVENUE FROM OTHER GOVTS	24,955	22,958	2,958	2,745	(213)	(7.2%)
INVESTMENT INCOME						
4305 INTEREST INCOME	(2,499)	0	0	0	0	0.0%
INVESTMENT INCOME	(2,499)	0	0	0	0	0.0%
SERVICE FEES						
4360 CITATIONS/VIOLATIONS/FINES	14,414	0	0	0	0	0.0%
4361 SDC REVENUE	16,561	0	7,000	7,000	0	0.0%
4362 EQUIPMENT REVENUE	690	0	0	0	0	0.0%
4363 SEWER FEES	155,777	326,800	300,000	318,000	18,000	6.0%
4364 WATER FEES	54,137	0	0	0	0	0.0%
4365 CONTRIB FROM PRIVATE SOURCES	43,459	0	0	0	0	0.0%
4366 GOLD NUGGET SEWER FEES	9,844	0	0	0	0	0.0%
4367 NONAREAWIDE OUTFALL FEES	8,484	0	0	30,192	30,192	0.0%
4368 SHOUP STREET OUTFALL FEES	24,936	0	0	0	0	0.0%
4371 SLUDGE DISPOSAL FEES	398,768	236,340	200,000	210,000	10,000	5.0%
4390 MISCELLANEOUS REVENUE	21,554	0	0	0	0	0.0%
SERVICE FEES	748,624	563,140	507,000	565,192	58,192	11.5%
INTERFUND TRANSFERS						
4410 PREMIUM RESERVE	1,596	0	0	0	0	0.0%
4451 TRANSFERS IN - SEWER FEES	0	1,596	0	1,596	1,596	0.0%
INTERFUND TRANSFERS	1,596	1,596	0	1,596	1,596	0.0%
TOTAL REVENUES	784,410	607,694	519,958	579,533	59,575	11.5%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	94,342	113,257	67,000	72,481	5,481	8.2%
5110 OVERTIME PAY	2,533	2,000	900	1,500	600	66.7%
5120 TEMPORARY PAY	0	0	900	0	(900)	(100.0%)
5200 TAXES/BENEFITS	65,570	92,136	49,000	61,122	12,121	24.7%
5300 TRAVEL & TRAINING	350	0	1,500	1,500	0	0.0%
5400 UNIFORM ALLOWANCE	392	0	0	600	600	0.0%
6011 OPERATING SUPPLIES	26,373	15,050	15,050	29,000	13,950	92.7%
6020 DUES & PUBLICATIONS	194	200	75	200	125	166.7%
6030 PUBLISHING EXPENSE	344	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	0	0	0	500	500	0.0%
6085 LICENSES/FEES/PERMITS	3,305	3,450	3,800	4,840	1,040	27.4%
6090 CONTRACTUAL SERVICES	260,669	175,000	175,000	293,173	118,173	67.5%
6091 WATER TESTING	20,819	17,000	22,500	34,500	12,000	53.3%
6100 INSURANCE	5,587	5,000	5,314	708	(4,606)	(86.7%)
6110 MEDICAL EXPENSE	1,138	3,500	1,000	1,000	0	0.0%
6310 ELECTRICITY	34,023	30,500	28,000	30,000	2,000	7.1%
6312 ELECTRICITY - STREET LIGHTS	14	0	0	0	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2014
480 WASTEWATER ENTERPRISE FUND

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
6330 TELEPHONE	1,391	1,000	2,200	2,200	0	0.0%
6350 LANDFILL FEES	0	0	200	250	50	25.0%
6430 BUILDING MAINTENANCE	987	16,200	1,000	19,250	18,250	1825.0%
6431 HEATING FUEL	10,823	5,500	8,500	9,000	500	5.9%
6450 EQUIPMENT MAINTENANCE	6,852	14,700	14,700	11,500	(3,200)	(21.8%)
6460 VEHICLE MAINTENANCE	6,854	1,250	4,000	5,400	1,400	35.0%
6461 VEHICLE FUEL & OIL	13,144	12,000	14,000	15,000	1,000	7.1%
6525 SMALL EQUIPMENT PURCHASES	5,496	3,500	6,500	10,000	3,500	53.8%
6530 EQUIPMENT PURCHASE	0	20,000	25,000	12,000	(13,000)	(52.0%)
OPERATING EXPENSES	561,200	531,243	446,139	615,724	169,585	38.0%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	28,649	31,875	31,875	36,943	5,069	15.9%
6140 DEBT SERVICE	32,163	21,164	21,164	23,931	2,767	13.1%
6750 DEPRECIATION - FIELD	38,543	0	0	0	0	0.0%
6760 DEPRECIATION	12,853	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY	360,799	0	0	0	0	0.0%
6780 DEPRECIATION - ADMIN	1,554	0	0	0	0	0.0%
6800 GAIN/LOSS ON ASSET DISPOSAL	142,348	0	0	0	0	0.0%
NON OPERATING EXPENSES	616,909	84,913	53,039	60,874	7,836	14.8%
TOTAL APPROPRIATIONS	1,178,109	616,156	499,178	676,598	177,421	35.5%
REVENUE OVER(UNDER) EXPENDITURES	(393,699)	(8,462)	20,780	(97,065)	(117,846)	(567.1%)
ENDING FUND BALANCE	10,744,339	10,605,727	10,765,119	10,668,054	(97,066)	(0.9%)

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OTHER FUND SUMMARIES

FY 2014

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KETCHIKAN GATEWAY BOROUGH
FY 2014
DEBT SERVICE FUND

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
FUND 270 - 2010 G.O. BONDS (2000 REFUNDIN						
4450 TRANSFERS IN - DEBT SERVICE	720,950	720,950	720,950	729,000	8,050	1.1%
TOTAL REVENUES	720,950	720,950	720,950	729,000	8,050	1.1%
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6840 DEBT PRINCIPAL PAYMENTS	530,000	530,000	530,000	565,000	35,000	6.6%
6845 DEBT INTEREST EXPENSE	190,950	190,950	190,950	164,000	(26,950)	(14.1%)
TOTAL APPROPRIATIONS	720,950	720,950	720,950	729,000	8,050	1.1%
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FUND 275 - 2003 G.O. BONDS (SCHOENBAR)						
4450 TRANSFERS IN - DEBT SERVICE	435,200	0	0	0	0	0.0%
TOTAL REVENUES	435,200	0	0	0	0	0.0%
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6840 DEBT PRINCIPAL PAYMENTS	410,000	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	25,200	0	0	0	0	0.0%
TOTAL APPROPRIATIONS	435,200	0	0	0	0	0.0%
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FUND 281 - 2005 G.O. BONDS (SCHOENBAR)						
4450 TRANSFERS IN - DEBT SERVICE	1,354,800	1,345,300	1,345,300	1,349,050	3,750	0.3%
TOTAL REVENUES	1,354,800	1,345,300	1,345,300	1,349,050	3,750	0.3%
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6840 DEBT PRINCIPAL PAYMENTS	890,000	925,000	925,000	975,000	50,000	5.4%
6845 DEBT INTEREST EXPENSE	464,800	420,300	420,300	374,050	(46,250)	(11.0%)
TOTAL APPROPRIATIONS	1,354,800	1,345,300	1,345,300	1,349,050	3,750	0.3%
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FUND 282 - 2006 G.O. BONDS (SCHOENBAR &						
4450 TRANSFERS IN - DEBT SERVICE	134,000	134,600	134,600	135,000	400	0.3%
TOTAL REVENUES	134,000	134,600	134,600	135,000	400	0.3%
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6840 DEBT PRINCIPAL PAYMENTS	110,000	115,000	115,000	120,000	5,000	4.3%
6845 DEBT INTEREST EXPENSE	24,000	19,600	19,600	15,000	(4,600)	(23.5%)
TOTAL APPROPRIATIONS	134,000	134,600	134,600	135,000	400	0.3%
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FUND 284-10-001 - AQUATIC CENTER 2009 A S						
4450 TRANSFERS IN - DEBT SERVICE	591,000	590,900	590,900	590,300	(600)	(0.1%)
TOTAL REVENUES	591,000	590,900	590,900	590,300	(600)	(0.1%)
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6840 DEBT PRINCIPAL PAYMENTS	505,000	515,000	515,000	535,000	20,000	3.9%
6845 DEBT INTEREST EXPENSE	86,000	75,900	75,900	55,300	(20,600)	(27.1%)
TOTAL APPROPRIATIONS	591,000	590,900	590,900	590,300	(600)	(0.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
DEBT SERVICE FUND

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
FUND 284-10-002 - AQUATIC CENTER 2009B S						
4300 INTEREST SUBSIDY	437,837	437,838	437,838	437,838	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	747,682	747,681	747,681	747,681	0	0.0%
TOTAL REVENUES	1,185,519	1,185,519	1,185,519	1,185,519	0	0.0%
6845 DEBT INTEREST EXPENSE	1,185,519	1,185,519	1,185,519	1,185,519	0	0.0%
TOTAL APPROPRIATIONS	1,185,519	1,185,519	1,185,519	1,185,519	0	0.0%
FUND 285 - E-ONE LEASE #5356-001 NTVFD C						
4450 TRANSFERS IN - DEBT SERVICE	51,155	51,155	51,155	51,155	0	0.0%
TOTAL REVENUES	51,155	51,155	51,155	51,155	0	0.0%
6840 DEBT PRINCIPAL PAYMENTS	44,253	46,443	46,443	48,742	2,299	5.0%
6845 DEBT INTEREST EXPENSE	6,902	4,712	4,712	2,413	(2,299)	(48.8%)
TOTAL APPROPRIATIONS	51,155	51,155	51,155	51,155	0	0.0%
FUND 286-10-001 - W.C. BUILDING DRTORD 20						
4450 TRANSFERS IN - DEBT SERVICE	164,550	131,950	131,950	137,025	5,075	3.8%
TOTAL REVENUES	164,550	131,950	131,950	137,025	5,075	3.8%
6840 DEBT PRINCIPAL PAYMENTS	130,000	130,000	130,000	135,000	5,000	3.8%
6845 DEBT INTEREST EXPENSE	34,550	1,950	1,950	2,025	75	3.8%
TOTAL APPROPRIATIONS	164,550	131,950	131,950	137,025	5,075	3.8%
FUND 286-10-002 - W.C. BUILDING DRTORD 20						
4300 INTEREST SUBSIDY	108,110	108,110	108,110	108,110	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	132,134	132,134	132,134	132,134	0	0.0%
TOTAL REVENUES	240,244	240,244	240,244	240,244	0	0.0%
6845 DEBT INTEREST EXPENSE	240,244	240,244	240,244	240,244	0	0.0%
TOTAL APPROPRIATIONS	240,244	240,244	240,244	240,244	0	0.0%
FUND 287-10-001 - KAYHI REFROOF 2010 SERI						
4450 TRANSFERS IN - DEBT SERVICE	131,676	0	0	0	0	0.0%
TOTAL REVENUES	131,676	0	0	0	0	0.0%
6840 DEBT PRINCIPAL PAYMENTS	130,000	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	1,676	0	0	0	0	0.0%
TOTAL APPROPRIATIONS	131,676	0	0	0	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2014
DEBT SERVICE FUND

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
FUND 287-10-002 - KAYHI REROOF 2010 SERIE						
4300 INTEREST SUBSIDY	69,055	59,667	59,667	58,089	(1,578)	(2.6%)
4450 TRANSFERS IN - DEBT SERVICE	84,400	282,927	282,927	280,998	(1,929)	(0.7%)
TOTAL REVENUES	153,455	342,594	342,594	339,087	(3,507)	(1.0%)
6840 DEBT PRINCIPAL PAYMENTS	0	210,000	210,000	210,000	0	0.0%
6845 DEBT INTEREST EXPENSE	153,455	132,594	132,594	129,087	(3,507)	(2.6%)
TOTAL APPROPRIATIONS	153,455	342,594	342,594	339,087	(3,507)	(1.0%)
FUND 288-10-000 - G.O. BONDS 2011 THREE						
4450 TRANSFERS IN - DEBT SERVICE	196,294	231,500	231,500	618,600	387,100	167.2%
TOTAL REVENUES	196,294	231,500	231,500	618,600	387,100	167.2%
6840 DEBT PRINCIPAL PAYMENTS	90,000	0	0	395,000	395,000	0.0%
6841 BOND ISSUANCE COSTS	43,807	0	0	0	0	0.0%
6843 OTHER FINANCING USES	5,741,610	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	107,577	231,500	231,500	223,600	(7,900)	(3.4%)
TOTAL APPROPRIATIONS	5,982,995	231,500	231,500	618,600	387,100	167.2%
FUND 289 - 2012 WO GO BONDS						
4249 OTHER FINANCING SOURCES	3,080,000	0	0	0	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	0	0	0	135,450	135,450	0.0%
4991 BOND PREMIUM	490,958	0	0	0	0	0.0%
TOTAL REVENUES	3,570,958	0	0	135,450	135,450	0.0%
6841 BOND ISSUANCE COSTS	31,258	0	0	0	0	0.0%
6843 OTHER FINANCING USES	3,536,260	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	0	0	0	135,450	135,450	0.0%
TOTAL APPROPRIATIONS	3,567,519	0	0	135,450	135,450	0.0%
FUND 290 - SOUTH POINT HIGGINS BEACH						
4450 TRANSFERS IN - DEBT SERVICE	170,817	0	0	0	0	0.0%
TOTAL REVENUES	170,817	0	0	0	0	0.0%
6840 DEBT PRINCIPAL PAYMENTS	155,500	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	15,317	0	0	0	0	0.0%
TOTAL APPROPRIATIONS	170,817	0	0	0	0	0.0%

KETCHIKAN GATEWAY BOROUGH
 FY 2014
 550 MERITAIN - SCHOOL DISTRICT

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	(1,208,227)	(929,826)	(929,826)	(121,826)	808,000	(86.9%)
TOTAL REVENUES						
INVESTMENT INCOME						
4305 INTEREST INCOME	(2)	0	0	0	0	0.0%
INVESTMENT INCOME	(2)	0	0	0	0	0.0%
INTERFUND TRANSFERS						
4410 PREMIUM RESERVE	3,769,523	3,700,000	4,053,000	4,053,000	0	0.0%
INTERFUND TRANSFERS	3,769,523	3,700,000	4,053,000	4,053,000	0	0.0%
TOTAL REVENUES	3,769,521	3,700,000	4,053,000	4,053,000	0	0.0%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5201 CLAIMS PAID	2,964,536	2,608,000	2,650,000	2,650,000	0	0.0%
5202 FIXED INSURANCE COSTS	526,585	556,000	595,000	595,000	0	0.0%
OPERATING EXPENSES	3,491,121	3,164,000	3,245,000	3,245,000	0	0.0%
TOTAL APPROPRIATIONS	3,491,121	3,164,000	3,245,000	3,245,000	0	0.0%
REVENUE OVER(UNDER) EXPENDITURES	278,401	536,000	808,000	808,000	0	0.0%
ENDING FUND BALANCE	(929,826)	(393,826)	(121,826)	686,174	808,000	(663.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
555 MERITAIN - BOROUGH

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	(385,568)	(311,788)	(311,788)	(54,488)	257,300	(82.5%)
TOTAL REVENUES						
INVESTMENT INCOME						
INTERFUND TRANSFERS						
4410 PREMIUM RESERVE	1,869,702	1,900,000	2,189,000	2,189,000	0	0.0%
INTERFUND TRANSFERS	1,869,702	1,900,000	2,189,000	2,189,000	0	0.0%
TOTAL REVENUES	1,869,702	1,900,000	2,189,000	2,189,000	0	0.0%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5201 CLAIMS PAID	1,253,317	1,062,000	1,447,000	1,447,000	0	0.0%
5202 FIXED INSURANCE COSTS	230,450	522,000	484,700	484,700	0	0.0%
5203 PREMIUMS PAID	312,155	0	0	0	0	0.0%
OPERATING EXPENSES	1,795,922	1,584,000	1,931,700	1,931,700	0	0.0%
TOTAL APPROPRIATIONS	1,795,922	1,584,000	1,931,700	1,931,700	0	0.0%
REVENUE OVER(UNDER) EXPENDITURES	73,780	316,000	257,300	257,300	0	0.0%
ENDING FUND BALANCE	(311,788)	4,212	(54,488)	202,812	257,300	(472.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
701 LAND TRUST

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	5,727,822	3,699,897	3,699,897	3,175,420	(524,477)	(14.2%)
TOTAL REVENUES						
REVENUE FROM OTHER GOVTS						
4096 PROPERTY SALES	12,730	250,000	250,000	250,000	0	0.0%
4221 PERS ON BEHALF PAYMENTS	5,197	2,624	2,624	3,597	973	37.1%
REVENUE FROM OTHER GOVTS	17,926	252,624	252,624	253,597	973	0.4%
INVESTMENT INCOME						
4305 INTEREST INCOME	34,892	0	0	0	0	0.0%
INVESTMENT INCOME	34,892	0	0	0	0	0.0%
SERVICE FEES						
4370 RENTAL INCOME	383,825	190,000	190,000	174,036	(15,964)	(8.4%)
4390 MISCELLANEOUS REVENUE	7,591	0	0	0	0	0.0%
4525 LEASE AGREEMENT REVENUES	98,095	211,836	211,836	240,756	28,920	13.7%
SERVICE FEES	489,511	401,836	401,836	414,792	12,956	3.2%
INTERFUND TRANSFERS						
4454 TRANSFERS IN - CPV FUNDS	0	0	0	2,619	2,619	0.0%
4455 TRANSFERS IN - ECON DEVELOP	0	0	0	2,694	2,694	0.0%
INTERFUND TRANSFERS	0	0	0	5,313	5,313	0.0%
TOTAL REVENUES	542,330	654,460	654,460	673,702	19,242	2.9%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	2,825	33,828	29,777	13,681	(16,096)	(54.1%)
5110 OVERTIME PAY	892	0	650	50	(600)	(92.3%)
5120 TEMPORARY PAY	774	0	1,700	200	(1,500)	(88.2%)
5200 TAXES/BENEFITS	41,155	26,331	24,055	9,940	(14,115)	(58.7%)
5300 TRAVEL & TRAINING	0	2,000	0	0	0	0.0%
6010 SUPPLIES	0	200	0	0	0	0.0%
6011 OPERATING SUPPLIES	255	0	600	50	(550)	(91.7%)
6020 DUES & PUBLICATIONS	0	200	0	0	0	0.0%
6030 PUBLISHING EXPENSE	0	500	100	1,500	1,400	1400.0%
6031 RECORDING FEES/TITLE REPORTS	92	500	0	500	500	0.0%
6032 BANKING FEES	585	0	0	0	0	0.0%
6060 RENTALS	8	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	0	300	300	250	(50)	(16.7%)
6080 PROFESSIONAL SERVICES	18,077	50,000	30,000	170,000	140,000	466.7%
6085 LICENSES/FEES/PERMITS	0	200	250	570	320	128.0%
6090 CONTRACTUAL SERVICES	37,012	16,470	10,250	10,769	519	5.1%
6100 INSURANCE	7,441	10,000	7,168	7,167	(1)	0.0%
6310 ELECTRICITY	51,388	40,000	71,000	62,750	(8,250)	(11.6%)
6320 WATER	6,582	6,000	11,300	7,800	(3,500)	(31.0%)
6330 TELEPHONE	1,817	1,250	1,440	1,440	0	0.0%
6331 LONG DISTANCE	13	50	0	0	0	0.0%
6340 SEWER	5,285	5,000	9,690	6,540	(3,150)	(32.5%)
6350 LANDFILL FEES	153	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	15,031	55,000	12,500	70,125	57,625	461.0%
6431 HEATING FUEL	0	0	5,000	750	(4,250)	(85.0%)
6450 EQUIPMENT MAINTENANCE	575	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	300	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	750,832	423,000	463,000	300,000	(163,000)	(35.2%)
OPERATING EXPENSES	940,792	671,129	678,780	664,081	(14,698)	(2.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
701 LAND TRUST

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	11,717	40,268	40,267	42,453	2,186	5.4%
6140 DEBT SERVICE	170,817	0	0	0	0	0.0%
6600 TRANSFERS OUT - DEBT SERVICE	646,684	264,084	264,084	269,159	5,075	1.9%
6650 TRANSFERS OUT - RENT	10,692	195,806	195,806	174,036	(21,770)	(11.1%)
6800 GAIN/LOSS ON ASSET DISPOSAL	789,553	0	0	0	0	0.0%
NON OPERATING EXPENSES	1,629,463	500,158	500,157	485,648	(14,509)	(2.9%)
TOTAL APPROPRIATIONS	2,570,255	1,171,286	1,178,937	1,149,730	(29,207)	(2.5%)
REVENUE OVER(UNDER) EXPENDITURES	(2,027,925)	(516,826)	(524,477)	(476,028)	48,449	(9.2%)
ENDING FUND BALANCE	3,699,897	3,183,071	3,175,420	2,699,392	(476,028)	(15.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
701-10-000 LAND TRUST

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
5100 EMPLOYEE WAGES	(4,714)	33,828	22,777	0	(22,777)	(100.0%)
5110 OVERTIME PAY	452	0	0	0	0	0.0%
5200 TAXES/BENEFITS	35,999	26,331	16,579	0	(16,579)	(100.0%)
5300 TRAVEL & TRAINING	0	2,000	0	0	0	0.0%
6010 SUPPLIES	0	200	0	0	0	0.0%
6020 DUES & PUBLICATIONS	0	200	0	0	0	0.0%
6030 PUBLISHING EXPENSE	0	500	100	1,500	1,400	1400.0%
6031 RECORDING FEES/TITLE REPORTS	92	500	0	500	500	0.0%
6032 BANKING FEES	585	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	0	300	300	250	(50)	(16.7%)
6080 PROFESSIONAL SERVICES	4,746	50,000	30,000	170,000	140,000	466.7%
6085 LICENSES/FEES/PERMITS	0	200	250	570	320	128.0%
6090 CONTRACTUAL SERVICES	2,207	899	0	0	0	0.0%
6330 TELEPHONE	71	50	0	0	0	0.0%
6331 LONG DISTANCE	13	50	0	0	0	0.0%
6350 LANDFILL FEES	153	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	2,714	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	300	0	0	0	0.0%
OPERATING EXPENSES	42,319	115,358	70,006	172,820	102,814	146.9%
6130 ADMINISTRATIVE FEES	8,600	6,921	6,921	12,975	6,054	87.5%
6140 DEBT SERVICE	170,817	0	0	0	0	0.0%
6600 TRANSFERS OUT - DEBT SERVICE	350,000	0	0	0	0	0.0%
6650 TRANSFERS OUT - RENT	10,692	195,806	195,806	174,036	(21,770)	(11.1%)
6800 GAIN/LOSS ON ASSET DISPOSAL	789,553	0	0	0	0	0.0%
NON OPERATING EXPENSES	1,329,662	202,727	202,727	187,011	(15,716)	(7.8%)
TOTAL APPROPRIATIONS	1,371,980	318,085	272,733	359,831	87,098	31.9%

KETCHIKAN GATEWAY BOROUGH
FY 2014
701-10-010 LAND TRUST WHITE CLIFF

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	7,539	0	6,800	13,681	6,881	101.2%
5110 OVERTIME PAY	440	0	600	0	(600)	(100.0%)
5120 TEMPORARY PAY	774	0	1,000	0	(1,000)	(100.0%)
5200 TAXES/BENEFITS	5,156	0	7,340	9,884	2,543	34.6%
6011 OPERATING SUPPLIES	255	0	500	0	(500)	(100.0%)
6060 RENTALS	8	0	0	0	0	0.0%
6080 PROFESSIONAL SERVICES	13,331	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	34,804	15,571	10,250	10,769	519	5.1%
6100 INSURANCE	7,441	10,000	7,168	7,167	(1)	0.0%
6310 ELECTRICITY	51,388	40,000	60,000	60,000	0	0.0%
6320 WATER	6,582	6,000	6,600	6,600	0	0.0%
6330 TELEPHONE	1,746	1,200	1,440	1,440	0	0.0%
6340 SEWER	5,285	5,000	5,440	5,440	0	0.0%
6430 BUILDING MAINTENANCE	12,317	55,000	12,000	70,000	58,000	483.3%
6450 EQUIPMENT MAINTENANCE	575	0	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	750,832	423,000	463,000	300,000	(163,000)	(35.2%)
OPERATING EXPENSES	898,473	555,771	582,138	484,980	(97,158)	(16.7%)
6130 ADMINISTRATIVE FEES	3,117	33,346	33,346	29,099	(4,247)	(12.7%)
6600 TRANSFERS OUT - DEBT SERVICE	296,684	264,084	264,084	269,159	5,075	1.9%
NON OPERATING EXPENSES	299,801	297,430	297,430	298,258	828	0.3%
TOTAL APPROPRIATIONS	1,198,274	853,201	879,568	783,238	(96,330)	(11.0%)

KETCHIKAN GATEWAY BOROUGH
 FY 2014
 701-10-015 LAND TRUST - PROPERTY HOLDING COSTS

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
5100 EMPLOYEE WAGES	0	0	200	0	(200)	(100.0%)
5110 OVERTIME PAY	0	0	50	50	0	0.0%
5120 TEMPORARY PAY	0	0	700	200	(500)	(71.4%)
5200 TAXES/BENEFITS	0	0	135	56	(79)	(58.6%)
6011 OPERATING SUPPLIES	0	0	100	50	(50)	(50.0%)
6310 ELECTRICITY	0	0	11,000	2,750	(8,250)	(75.0%)
6320 WATER	0	0	4,700	1,200	(3,500)	(74.5%)
6340 SEWER	0	0	4,250	1,100	(3,150)	(74.1%)
6430 BUILDING MAINTENANCE	0	0	500	125	(375)	(75.0%)
6431 HEATING FUEL	0	0	5,000	750	(4,250)	(85.0%)
OPERATING EXPENSES	0	0	26,635	6,281	(20,354)	(76.4%)
6130 ADMINISTRATIVE FEES	0	0	0	380	380	0.0%
NON OPERATING EXPENSES	0	0	0	380	380	0.0%
TOTAL APPROPRIATIONS	0	0	26,635	6,661	(19,974)	(75.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
705 COMMER PASSENGER VESSEL FUND

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	4,004,784	3,557,653	3,557,653	3,784,392	226,739	6.4%
TOTAL REVENUES						
REVENUE FROM OTHER GOVTS						
4221 PERS ON BEHALF PAYMENTS	0	8,458	8,458	18,949	10,491	124.0%
4255 COMMERCIAL PASSENGER VESSEL	1,947,248	2,125,000	1,977,770	2,000,000	22,230	1.1%
REVENUE FROM OTHER GOVTS	1,947,248	2,133,458	1,986,228	2,018,949	32,721	1.6%
INVESTMENT INCOME						
4305 INTEREST INCOME	(23,036)	0	0	0	0	0.0%
INVESTMENT INCOME	(23,036)	0	0	0	0	0.0%
TOTAL REVENUES	1,924,211	2,133,458	1,986,228	2,018,949	32,721	1.6%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	10,503	92,067	107,923	176,877	68,955	63.9%
5110 OVERTIME PAY	324	0	0	0	0	0.0%
5120 TEMPORARY PAY	37,120	37,400	11,520	0	(11,520)	(100.0%)
5200 TAXES/BENEFITS	14,052	73,358	71,572	135,820	64,247	89.8%
6011 OPERATING SUPPLIES	9,628	0	0	22,500	22,500	0.0%
6030 PUBLISHING EXPENSE	0	0	0	1,000	1,000	0.0%
6080 PROFESSIONAL SERVICES	192	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	1,592,830	3,498,658	776,337	2,804,338	2,028,001	261.2%
6320 WATER	0	0	0	1,022	1,022	0.0%
6330 TELEPHONE	767	0	0	320	320	0.0%
6350 LANDFILL FEES	0	0	0	1,000	1,000	0.0%
6431 HEATING FUEL	0	0	0	500	500	0.0%
6460 VEHICLE MAINTENANCE	1,328	0	0	500	500	0.0%
6461 VEHICLE FUEL & OIL	2,144	0	0	2,000	2,000	0.0%
OPERATING EXPENSES	1,668,889	3,701,483	967,352	3,145,877	2,178,525	225.2%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	212,500	212,500	212,500	200,000	(12,500)	(5.9%)
6600 TRANSFERS OUT - DEBT SERVICE	485,000	0	0	0	0	0.0%
6601 TRANSFERS OUT - AIRPORT SUBSID	0	175,863	175,863	179,381	3,518	2.0%
6602 TRANSFERS OUT - TRANSIT SUBSID	0	245,278	245,278	317,815	72,537	29.6%
6611 TRANSFERS OUT - RECREATION SU	0	12,101	12,101	68,945	56,844	469.7%
6612 TRANSFERS OUT - GF	0	114,355	114,355	116,642	2,287	2.0%
6613 TRANSFERS OUT - SERVICE AREA	0	12,938	12,938	177,497	164,559	1271.9%
6614 TRANSFERS OUT - NON AREAWIDE	0	16,413	16,413	16,741	328	2.0%
6650 TRANSFERS OUT - RENT	4,954	2,689	2,689	2,619	(70)	(2.6%)
NON OPERATING EXPENSES	702,454	792,137	792,137	1,079,640	287,503	36.3%
TOTAL APPROPRIATIONS	2,371,343	4,493,620	1,759,489	4,225,517	2,466,028	140.2%
REVENUE OVER(UNDER) EXPENDITURES	(447,132)	(2,360,162)	226,739	(2,206,568)	(2,433,307)	(1073.2%)
ENDING FUND BALANCE	3,557,652	1,197,491	3,784,392	1,577,824	(2,206,568)	(58.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
710 NONAREA WIDE - LIBRARY FUND

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	92,552	82,645	82,645	78,865	(3,780)	(4.6%)
TOTAL REVENUES						
TAXES						
4010 REAL PROPERTY TAXES	388,655	412,311	412,311	425,640	13,329	3.2%
4020 BUSINESS/PERSONAL TAXES	7,769	0	0	0	0	0.0%
4060 MOTOR VEHICLE TAXES	3,135	3,000	3,500	3,500	0	0.0%
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(27,234)	(30,923)	(30,923)	(33,278)	(2,355)	7.6%
TAXES	372,325	384,388	384,888	395,862	10,974	2.9%
INVESTMENT INCOME						
4305 INTEREST INCOME	(1,966)	3,000	3,000	0	(3,000)	(100.0%)
INVESTMENT INCOME	(1,966)	3,000	3,000	0	(3,000)	(100.0%)
INTERFUND TRANSFERS						
4440 TRANSFERS IN - CPV FUND	0	16,413	16,413	16,741	328	2.0%
INTERFUND TRANSFERS	0	16,413	16,413	16,741	328	2.0%
TOTAL REVENUES	370,359	403,801	404,301	412,603	8,302	2.1%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6090 CONTRACTUAL SERVICES	380,266	410,326	408,081	422,546	14,465	3.5%
OPERATING EXPENSES	380,266	410,326	408,081	422,546	14,465	3.5%
TOTAL APPROPRIATIONS	380,266	410,326	408,081	422,546	14,465	3.5%
REVENUE OVER(UNDER) EXPENDITURES	(9,907)	(6,525)	(3,780)	(9,943)	(6,163)	163.0%
ENDING FUND BALANCE	82,645	76,120	78,865	68,922	(9,943)	(12.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
712 REC CAPITAL PROJECTS FUND

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	3,031,421	2,764,099	2,764,099	2,663,687	(100,412)	(3.6%)
TOTAL REVENUES						
TAXES						
4040 SALES TAXES - IN CITY	1,403,861	1,361,700	1,495,033	1,525,000	29,967	2.0%
4050 SALES TAXES - OUT OF CITY	247,721	237,660	237,660	242,400	4,740	2.0%
TAXES	1,651,582	1,599,360	1,732,693	1,767,400	34,707	2.0%
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	8,163	15,000	15,000	10,000	(5,000)	(33.3%)
PENALTY AND INTEREST	8,163	15,000	15,000	10,000	(5,000)	(33.3%)
REVENUE FROM OTHER GOVTS						
4250 REIMBURSEMENT (DEED)	238,549	238,527	238,527	238,420	(107)	0.0%
REVENUE FROM OTHER GOVTS	238,549	238,527	238,527	238,420	(107)	0.0%
INVESTMENT INCOME						
4305 INTEREST INCOME	(20,343)	5,000	5,000	5,000	0	0.0%
INVESTMENT INCOME	(20,343)	5,000	5,000	5,000	0	0.0%
INTERFUND TRANSFERS						
4420 TRANSFERS IN - SCHOOL BOND/CIP	0	163,053	163,053	162,980	(73)	0.0%
4440 TRANSFERS IN - CPV FUND	0	12,101	12,101	12,101	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	525,937	0	0	0	0	0.0%
INTERFUND TRANSFERS	525,937	175,154	175,154	175,081	(73)	0.0%
TOTAL REVENUES	2,403,888	2,033,041	2,166,374	2,195,901	29,527	1.4%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6082 EMPLOYEE RECRUITMENT	3,043	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	350	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	0	50,000	50,000	100,000	50,000	100.0%
6525 SMALL EQUIPMENT PURCHASES	7,258	0	0	20,000	20,000	0.0%
6540 CAPITAL IMPROVEMENTS	1,016,357	820,000	0	455,000	455,000	0.0%
OPERATING EXPENSES	1,027,008	870,000	50,000	575,000	525,000	1050.0%
NON OPERATING EXPENSES						
6140 DEBT SERVICE	1,338,682	0	0	0	0	0.0%
6600 TRANSFERS OUT - DEBT SERVICE	305,519	1,338,581	1,338,581	1,337,982	(599)	0.0%
6611 TRANSFERS OUT - RECREATION SU	0	319,872	346,539	353,480	6,941	2.0%
6616 TRANSFERS OUT - SCHOOL BOND/C	0	425,000	425,000	0	(425,000)	(100.0%)
NON OPERATING EXPENSES	1,644,201	2,083,453	2,110,120	1,691,462	(418,658)	(19.8%)
TOTAL APPROPRIATIONS	2,671,209	2,953,453	2,160,120	2,266,462	106,342	4.9%
REVENUE OVER(UNDER) EXPENDITURES	(267,321)	(920,412)	6,254	(70,561)	(76,815)	(1228.3%)
ENDING FUND BALANCE	2,764,100	1,843,687	2,663,687	2,748,126	84,439	3.2%

KETCHIKAN GATEWAY BOROUGH
FY 2014
713 SCHOOL BOND/CAPITAL IMPROV

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	1,683,538	1,775,083	1,775,083	2,513,610	738,527	41.6%
TOTAL REVENUES						
TAXES						
4040 SALES TAXES - IN CITY	1,401,096	1,361,700	1,495,033	1,525,000	29,967	2.0%
4050 SALES TAXES - OUT OF CITY	250,486	237,660	237,660	242,400	4,740	2.0%
TAXES	1,651,582	1,599,360	1,732,693	1,767,400	34,707	2.0%
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	8,163	15,000	15,000	10,000	(5,000)	(33.3%)
PENALTY AND INTEREST	8,163	15,000	15,000	10,000	(5,000)	(33.3%)
REVENUE FROM OTHER GOVTS						
4225 NATIONAL FOREST RECEIPTS	0	1,081,130	1,081,130	0	(1,081,130)	(100.0%)
4250 REIMBURSEMENT (DEED)	2,176,095	1,900,694	1,900,694	2,502,295	601,601	31.7%
REVENUE FROM OTHER GOVTS	2,176,095	2,981,824	2,981,824	2,502,295	(479,529)	(16.1%)
INVESTMENT INCOME						
4305 INTEREST INCOME	(12,405)	5,000	5,000	5,000	0	0.0%
INVESTMENT INCOME	(12,405)	5,000	5,000	5,000	0	0.0%
INTERFUND TRANSFERS						
4415 TRANSFERS IN - REC CIP	0	425,000	425,000	0	(425,000)	(100.0%)
4435 TRANSFERS IN - GF	0	539,000	539,000	0	(539,000)	(100.0%)
INTERFUND TRANSFERS	0	964,000	964,000	0	(964,000)	(100.0%)
TOTAL REVENUES	3,823,435	5,565,184	5,698,517	4,284,695	(1,413,822)	(24.8%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6090 CONTRACTUAL SERVICES	0	1,500	1,500	1,500	0	0.0%
6540 CAPITAL IMPROVEMENTS	34,715	1,019,073	1,325,542	360,000	(965,542)	(72.8%)
OPERATING EXPENSES	34,715	1,020,573	1,327,042	361,500	(965,542)	(72.8%)
NON OPERATING EXPENSES						
6140 DEBT SERVICE	3,057,320	0	0	0	0	0.0%
6600 TRANSFERS OUT - DEBT SERVICE	560,937	2,715,277	3,176,562	3,788,718	612,156	19.3%
6609 TRANSFERS OUT - SCHOOL INSURA	78,918	160,000	160,000	160,000	0	0.0%
6611 TRANSFERS OUT - RECREATION SU	0	163,053	163,053	162,980	(73)	0.0%
NON OPERATING EXPENSES	3,697,175	3,038,330	3,499,615	4,111,698	612,083	17.5%
TOTAL APPROPRIATIONS	3,731,890	4,058,903	4,826,657	4,473,198	(353,459)	(7.3%)
REVENUE OVER(UNDER) EXPENDITURES	91,545	1,506,281	871,860	(188,503)	(1,060,363)	(121.6%)
ENDING FUND BALANCE	1,775,083	3,281,364	2,513,610	2,325,107	(188,503)	(7.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
714 AIRPORT PFC FUND

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	299,199	268,231	268,231	268,731	500	0.2%
TOTAL REVENUES						
REVENUE FROM OTHER GOVTS						
4210 PFC ENPLANEMENT REVENUE	330,165	315,000	315,000	315,000	0	0.0%
REVENUE FROM OTHER GOVTS	330,165	315,000	315,000	315,000	0	0.0%
INVESTMENT INCOME						
4305 INTEREST INCOME	(1,699)	500	500	0	(500)	(100.0%)
INVESTMENT INCOME	(1,699)	500	500	0	(500)	(100.0%)
TOTAL REVENUES	328,466	315,500	315,500	315,000	(500)	(0.2%)
TOTAL APPROPRIATIONS						
NON OPERATING EXPENSES						
6600 TRANSFERS OUT - DEBT SERVICE	359,434	238,279	315,000	315,000	0	0.0%
NON OPERATING EXPENSES	359,434	238,279	315,000	315,000	0	0.0%
TOTAL APPROPRIATIONS	359,434	238,279	315,000	315,000	0	0.0%
REVENUE OVER(UNDER) EXPENDITURES	(30,968)	77,221	500	0	(500)	(100.0%)
ENDING FUND BALANCE	268,231	345,452	268,731	268,731	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2014
721 ECONOMIC DEVELOPMENT FUND

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	6,759,506	8,132,838	8,132,838	5,252,751	(2,880,087)	(35.4%)
TOTAL REVENUES						
REVENUE FROM OTHER GOVTS						
4096 PROPERTY SALES	1,632,855	0	0	0	0	0.0%
4221 PERS ON BEHALF PAYMENTS	0	5,535	5,535	7,239	1,704	30.8%
REVENUE FROM OTHER GOVTS	1,632,855	5,535	5,535	7,239	1,704	30.8%
INVESTMENT INCOME						
4305 INTEREST INCOME	(37,885)	5,000	0	0	0	0.0%
INVESTMENT INCOME	(37,885)	5,000	0	0	0	0.0%
SERVICE FEES						
4380 RECREATION FEES	753	0	0	0	0	0.0%
4384 ELECTRICAL USAGE REVENUE	3,465	0	0	0	0	0.0%
4525 LEASE AGREEMENT REVENUES	157,669	0	0	0	0	0.0%
SERVICE FEES	161,887	0	0	0	0	0.0%
INTERFUND TRANSFERS						
4450 TRANSFERS IN - DEBT SERVICE	200,000	0	0	0	0	0.0%
INTERFUND TRANSFERS	200,000	0	0	0	0	0.0%
TOTAL REVENUES	1,956,856	10,535	5,535	7,239	1,704	30.8%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	3,662	50,317	50,317	52,304	1,987	3.9%
5110 OVERTIME PAY	278	0	0	0	0	0.0%
5120 TEMPORARY PAY	180	0	0	0	0	0.0%
5200 TAXES/BENEFITS	6,436	36,659	36,659	40,806	4,147	11.3%
5300 TRAVEL & TRAINING	3,036	3,000	1,000	4,500	3,500	350.0%
6010 SUPPLIES	64	200	50	250	200	400.0%
6020 DUES & PUBLICATIONS	0	500	500	860	360	72.0%
6030 PUBLISHING EXPENSE	81	300	100	500	400	400.0%
6040 COMMUNITY PROMOTION	1,378	35,000	7,500	23,000	15,500	206.7%
6060 RENTALS	1,030	22,800	22,800	22,800	0	0.0%
6070 POSTAGE EXPENSE	995	750	0	500	500	0.0%
6080 PROFESSIONAL SERVICES	192	10,000	0	15,000	15,000	0.0%
6090 CONTRACTUAL SERVICES	280,743	2,741,177	2,741,100	246,840	(2,494,260)	(91.0%)
6100 INSURANCE	21,650	0	0	0	0	0.0%
6310 ELECTRICITY	48,930	0	0	0	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	926	0	0	0	0	0.0%
6320 WATER	2,745	0	0	0	0	0.0%
6330 TELEPHONE	760	800	500	200	(300)	(60.0%)
6331 LONG DISTANCE	0	200	0	100	100	0.0%
6360 REIMBURSABLE EXPENSES	0	100	0	0	0	0.0%
6430 BUILDING MAINTENANCE	453	0	0	0	0	0.0%
6431 HEATING FUEL	9,158	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	13,571	0	0	0	0	0.0%
OPERATING EXPENSES	396,268	2,901,803	2,860,526	407,660	(2,452,866)	(85.7%)
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	14,381	22,329	22,329	23,595	1,266	5.7%
6600 TRANSFERS OUT - DEBT SERVICE	133,953	0	0	0	0	0.0%
6602 TRANSFERS OUT - TRANSIT SUBSID	0	140,000	0	0	0	0.0%
6608 TRANSFERS OUT - ECON DEVELOP	0	53,000	0	0	0	0.0%

KETCHIKAN GATEWAY BOROUGH
 FY 2014
 721 ECONOMIC DEVELOPMENT FUND

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
6612 TRANSFERS OUT - GF	0	100,000	0	120,000	120,000	0.0%
6650 TRANSFERS OUT - RENT	38,922	2,773	2,767	2,694	(73)	(2.6%)
NON OPERATING EXPENSES	187,256	318,102	25,096	146,289	121,193	482.9%
TOTAL APPROPRIATIONS	583,524	3,219,905	2,885,622	553,949	(2,331,673)	(80.8%)
REVENUE OVER(UNDER) EXPENDITURES	1,373,332	(3,209,370)	(2,880,087)	(546,710)	2,333,377	(81.0%)
ENDING FUND BALANCE	8,132,838	4,923,468	5,252,751	4,706,041	(546,710)	(10.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
770 LOCAL EMERGENCY PLANNING COMM

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
TOTAL REVENUES						
REVENUE FROM OTHER GOVTS						
4240 STATE REVENUE	7,603	5,163	18,983	19,257	274	1.4%
REVENUE FROM OTHER GOVTS	<u>7,603</u>	<u>5,163</u>	<u>18,983</u>	<u>19,257</u>	<u>274</u>	<u>1.4%</u>
TOTAL REVENUES	7,603	5,163	18,983	19,257	274	1.4%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	1,312	2,611	2,611	2,754	143	5.5%
5110 OVERTIME PAY	411	0	0	0	0	0.0%
5200 TAXES/BENEFITS	1,022	2,552	2,552	2,683	131	5.1%
5300 TRAVEL & TRAINING	0	0	3,600	3,600	0	0.0%
6020 DUES & PUBLICATIONS	4,857	0	9,720	9,720	0	0.0%
6040 COMMUNITY PROMOTION	0	0	500	500	0	0.0%
6331 LONG DISTANCE	1	0	0	0	0	0.0%
OPERATING EXPENSES	<u>7,603</u>	<u>5,163</u>	<u>18,983</u>	<u>19,257</u>	<u>274</u>	<u>1.4%</u>
TOTAL APPROPRIATIONS	7,603	5,163	18,983	19,257	274	1.4%
REVENUE OVER(UNDER) EXPENDITURES	0	0	0	0	0	0.0%
ENDING FUND BALANCE	0	0	0	0	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2014
800 SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	85,063	156,295	156,295	206,760	50,465	32.3%
TOTAL REVENUES						
TAXES						
4010 REAL PROPERTY TAXES	478,929	474,518	474,518	486,146	11,628	2.5%
4020 BUSINESS/PERSONAL TAXES	(34)	0	0	0	0	0.0%
4060 MOTOR VEHICLE TAXES	3,769	2,800	2,800	3,000	200	7.1%
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(32,502)	(32,267)	(32,267)	(40,804)	(8,537)	26.5%
TAXES	450,161	445,051	445,051	448,342	3,291	0.7%
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	804	0	0	0	0	0.0%
PENALTY AND INTEREST	804	0	0	0	0	0.0%
REVENUE FROM OTHER GOVTS						
4221 PERS ON BEHALF PAYMENTS	13,765	15,403	15,403	21,718	6,315	41.0%
REVENUE FROM OTHER GOVTS	13,765	15,403	15,403	21,718	6,315	41.0%
INVESTMENT INCOME						
4305 INTEREST INCOME	(1,659)	0	0	0	0	0.0%
INVESTMENT INCOME	(1,659)	0	0	0	0	0.0%
SERVICE FEES						
4364 WATER FEES	176,394	190,000	190,000	190,000	0	0.0%
4390 MISCELLANEOUS REVENUE	15,768	5,000	0	0	0	0.0%
4396 EMS REVENUE	80,929	65,000	70,000	85,000	15,000	21.4%
SERVICE FEES	273,091	260,000	260,000	275,000	15,000	5.8%
INTERFUND TRANSFERS						
4440 TRANSFERS IN - CPV FUND	0	0	0	100,000	100,000	0.0%
4454 TRANSFERS IN - CPV FUNDS	0	5,572	5,572	5,683	111	2.0%
4456 TRANSFERS IN - FIRE/EMS	0	31,200	31,200	31,200	0	0.0%
INTERFUND TRANSFERS	0	36,772	36,772	136,883	100,111	272.2%
TOTAL REVENUES	736,161	757,226	757,226	881,943	124,717	16.5%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	185,812	194,148	178,662	191,616	12,953	7.3%
5110 OVERTIME PAY	5,638	3,000	9,142	4,000	(5,142)	(56.2%)
5120 TEMPORARY PAY	51,167	47,000	4,708	18,950	14,242	302.5%
5121 FIREFIGHTER FEES	0	0	47,000	47,000	0	0.0%
5200 TAXES/BENEFITS	159,748	185,168	138,866	173,951	35,085	25.3%
5300 TRAVEL & TRAINING	18,266	35,000	30,200	28,380	(1,820)	(6.0%)
5400 UNIFORM ALLOWANCE	6,710	10,000	12,000	12,000	0	0.0%
6010 SUPPLIES	1,522	2,000	2,000	2,000	0	0.0%
6011 OPERATING SUPPLIES	51,475	78,500	62,500	69,000	6,500	10.4%
6015 BOOKS & SOFTWARE	625	650	2,000	3,500	1,500	75.0%
6020 DUES & PUBLICATIONS	873	1,075	1,700	1,750	50	2.9%
6030 PUBLISHING EXPENSE	344	150	150	200	50	33.3%
6040 COMMUNITY PROMOTION	978	1,000	1,000	1,000	0	0.0%
6045 MEETING/TRAINING FOOD	1,164	2,000	1,500	500	(1,000)	(66.7%)
6070 POSTAGE EXPENSE	796	750	450	800	350	77.8%
6080 PROFESSIONAL SERVICES	0	0	0	4,000	4,000	0.0%
6082 EMPLOYEE RECRUITMENT	300	1,800	1,800	2,100	300	16.7%

KETCHIKAN GATEWAY BOROUGH
FY 2014
800 SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
6085 LICENSES/FEES/PERMITS	45	500	150	2,000	1,850	1233.3%
6090 CONTRACTUAL SERVICES	5,359	5,700	40,700	24,687	(16,013)	(39.3%)
6091 WATER TESTING	12,006	10,000	20,500	15,500	(5,000)	(24.4%)
6100 INSURANCE	10,967	10,795	10,795	11,606	811	7.5%
6110 MEDICAL EXPENSE	1,823	5,500	3,500	4,500	1,000	28.6%
6310 ELECTRICITY	28,851	27,500	29,000	29,500	500	1.7%
6330 TELEPHONE	3,069	2,520	2,500	2,500	0	0.0%
6331 LONG DISTANCE	166	80	80	90	10	12.5%
6350 LANDFILL FEES	45	200	250	450	200	80.0%
6430 BUILDING MAINTENANCE	21,639	8,000	5,700	14,000	8,300	145.6%
6431 HEATING FUEL	10,968	12,000	12,000	13,000	1,000	8.3%
6441 ROAD MAINTENANCE	3,220	0	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	13,760	11,500	11,500	9,400	(2,100)	(18.3%)
6460 VEHICLE MAINTENANCE	4,555	5,820	6,050	18,100	12,050	199.2%
6461 VEHICLE FUEL & OIL	7,453	9,000	12,550	13,500	950	7.6%
6462 VEHICLE OPERATION	0	60	60	0	(60)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	14,741	10,420	11,620	110,401	98,781	850.1%
6540 CAPITAL IMPROVEMENTS	0	60,000	0	78,000	78,000	0.0%
OPERATING EXPENSES	624,084	741,836	661,134	908,481	247,347	37.4%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	39,726	44,510	44,511	48,395	3,884	8.7%
6140 DEBT SERVICE	4	0	0	0	0	0.0%
6610 INTERFUND TRANS - SEWER FEES	1,116	1,116	1,116	1,116	0	0.0%
NON OPERATING EXPENSES	40,846	45,626	45,627	49,511	3,884	8.5%
TOTAL APPROPRIATIONS	664,929	787,462	706,761	957,992	251,231	35.5%
REVENUE OVER(UNDER) EXPENDITURES	71,232	(30,236)	50,465	(76,049)	(126,514)	(250.7%)
ENDING FUND BALANCE	156,295	126,059	206,760	130,711	(76,049)	(36.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	64,227	109,089	106,406	112,165	5,759	5.4%
5120 TEMPORARY PAY	51,047	47,000	4,000	18,950	14,950	373.8%
5121 FIREFIGHTER FEES	0	0	47,000	47,000	0	0.0%
5200 TAXES/BENEFITS	73,555	117,760	100,093	110,618	10,525	10.5%
5300 TRAVEL & TRAINING	18,266	34,800	30,000	25,380	(4,620)	(15.4%)
5400 UNIFORM ALLOWANCE	6,710	10,000	12,000	12,000	0	0.0%
6010 SUPPLIES	1,522	2,000	2,000	2,000	0	0.0%
6011 OPERATING SUPPLIES	13,643	20,000	20,000	17,000	(3,000)	(15.0%)
6015 BOOKS & SOFTWARE	625	650	2,000	3,500	1,500	75.0%
6020 DUES & PUBLICATIONS	480	700	1,200	1,250	50	4.2%
6030 PUBLISHING EXPENSE	0	150	150	200	50	33.3%
6040 COMMUNITY PROMOTION	978	1,000	1,000	1,000	0	0.0%
6045 MEETING/TRAINING FOOD	1,164	2,000	1,500	500	(1,000)	(66.7%)
6070 POSTAGE EXPENSE	194	350	300	300	0	0.0%
6080 PROFESSIONAL SERVICES	0	0	0	4,000	4,000	0.0%
6082 EMPLOYEE RECRUITMENT	300	1,800	1,800	2,100	300	16.7%
6090 CONTRACTUAL SERVICES	4,488	5,700	5,700	13,200	7,500	131.6%
6100 INSURANCE	10,967	10,795	10,795	10,795	0	0.0%
6110 MEDICAL EXPENSE	1,529	5,500	3,500	4,500	1,000	28.6%
6310 ELECTRICITY	6,481	5,500	5,000	5,500	500	10.0%
6330 TELEPHONE	3,069	2,120	2,500	2,500	0	0.0%
6331 LONG DISTANCE	166	80	80	90	10	12.5%
6350 LANDFILL FEES	45	200	200	200	0	0.0%
6430 BUILDING MAINTENANCE	21,634	5,000	5,000	7,000	2,000	40.0%
6431 HEATING FUEL	10,891	12,000	12,000	13,000	1,000	8.3%
6450 EQUIPMENT MAINTENANCE	6,351	6,000	6,000	7,000	1,000	16.7%
6460 VEHICLE MAINTENANCE	3,797	5,320	5,300	17,200	11,900	224.5%
6461 VEHICLE FUEL & OIL	2,277	4,000	5,000	6,000	1,000	20.0%
6462 VEHICLE OPERATION	0	60	60	0	(60)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	11,386	7,420	7,420	100,401	92,981	1253.1%
6540 CAPITAL IMPROVEMENTS	0	60,000	0	78,000	78,000	0.0%
OPERATING EXPENSES	315,791	476,994	398,005	623,349	225,345	56.6%
6130 ADMINISTRATIVE FEES	25,738	28,620	28,620	31,288	2,668	9.3%
6610 INTERFUND TRANS - SEWER FEES	1,116	1,116	1,116	1,116	0	0.0%
NON OPERATING EXPENSES	26,854	29,736	29,736	32,404	2,668	9.0%
TOTAL APPROPRIATIONS	342,645	506,729	427,741	655,753	228,012	53.3%

KETCHIKAN GATEWAY BOROUGH
FY 2014
800-91-001 SOUTH TONGASS WATER TREATMENT

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
5100 EMPLOYEE WAGES	28,171	62,973	36,000	37,385	1,385	3.8%
5110 OVERTIME PAY	2,333	1,500	4,720	2,000	(2,720)	(57.6%)
5120 TEMPORARY PAY	0	0	648	0	(648)	(100.0%)
5200 TAXES/BENEFITS	18,681	49,553	19,357	29,730	10,374	53.6%
5300 TRAVEL & TRAINING	0	200	200	1,500	1,300	650.0%
6011 OPERATING SUPPLIES	31,251	55,000	39,000	39,000	0	0.0%
6020 DUES & PUBLICATIONS	394	375	500	500	0	0.0%
6070 POSTAGE EXPENSE	601	400	100	0	(100)	(100.0%)
6085 LICENSES/FEES/PERMITS	45	500	150	0	(150)	(100.0%)
6090 CONTRACTUAL SERVICES	871	0	0	0	0	0.0%
6091 WATER TESTING	2,476	9,500	20,000	15,000	(5,000)	(25.0%)
6100 INSURANCE	0	0	0	811	811	0.0%
6310 ELECTRICITY	13,316	20,000	22,000	22,000	0	0.0%
6330 TELEPHONE	0	400	0	0	0	0.0%
6430 BUILDING MAINTENANCE	5	1,500	500	2,000	1,500	300.0%
6450 EQUIPMENT MAINTENANCE	2,167	4,000	4,000	1,200	(2,800)	(70.0%)
6460 VEHICLE MAINTENANCE	451	250	500	250	(250)	(50.0%)
6461 VEHICLE FUEL & OIL	1,803	2,500	50	0	(50)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	3,169	3,000	3,000	5,000	2,000	66.7%
OPERATING EXPENSES	105,736	211,650	150,725	156,376	5,651	3.7%
6130 ADMINISTRATIVE FEES	11,485	12,699	12,699	9,383	(3,316)	(26.1%)
6140 DEBT SERVICE	4	0	0	0	0	0.0%
NON OPERATING EXPENSES	11,489	12,699	12,699	9,383	(3,316)	(26.1%)
TOTAL APPROPRIATIONS	117,224	224,349	163,424	165,759	2,335	1.4%

KETCHIKAN GATEWAY BOROUGH
FY 2014
800-91-002 SOUTH TONGASS WATER DISTRIBUT.

DESCRIPTION	FY2012	FY2013	FY2013	FY2014	FY14-FY13	FY14-FY13
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	EST.\$	EST.%
5100 EMPLOYEE WAGES	37,296	22,087	36,256	42,066	5,810	16.0%
5110 OVERTIME PAY	3,305	1,500	4,422	2,000	(2,422)	(54.8%)
5120 TEMPORARY PAY	0	0	60	0	(60)	(100.0%)
5200 TAXES/BENEFITS	27,889	17,855	19,416	33,603	14,186	73.1%
5300 TRAVEL & TRAINING	0	0	0	1,500	1,500	0.0%
6011 OPERATING SUPPLIES	6,581	3,500	3,500	13,000	9,500	271.4%
6030 PUBLISHING EXPENSE	344	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	0	0	50	500	450	900.0%
6085 LICENSES/FEES/PERMITS	0	0	0	2,000	2,000	0.0%
6090 CONTRACTUAL SERVICES	0	0	35,000	11,487	(23,513)	(67.2%)
6091 WATER TESTING	9,529	500	500	500	0	0.0%
6110 MEDICAL EXPENSE	294	0	0	0	0	0.0%
6310 ELECTRICITY	1,518	2,000	2,000	2,000	0	0.0%
6350 LANDFILL FEES	0	0	50	250	200	400.0%
6430 BUILDING MAINTENANCE	0	1,500	200	5,000	4,800	2400.0%
6431 HEATING FUEL	77	0	0	0	0	0.0%
6441 ROAD MAINTENANCE	3,220	0	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	5,242	1,500	1,500	1,200	(300)	(20.0%)
6460 VEHICLE MAINTENANCE	307	250	250	650	400	160.0%
6461 VEHICLE FUEL & OIL	3,372	2,500	7,500	7,500	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	186	0	1,200	5,000	3,800	316.7%
OPERATING EXPENSES	99,161	53,192	112,404	128,755	16,351	14.5%
6130 ADMINISTRATIVE FEES	2,503	3,192	3,192	7,725	4,533	142.0%
NON OPERATING EXPENSES	2,503	3,192	3,192	7,725	4,533	142.0%
TOTAL APPROPRIATIONS	101,664	56,383	115,596	136,481	20,884	18.1%

KETCHIKAN GATEWAY BOROUGH
FY 2014
810 LORING SERVICE AREA

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	16,125	13,917	13,917	17,323	3,406	24.5%
TOTAL REVENUES						
TAXES						
4010 REAL PROPERTY TAXES	2,402	1,544	2,361	2,444	83	3.5%
4060 MOTOR VEHICLE TAXES	99	110	0	0	0	0.0%
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(283)	(155)	(400)	(408)	(8)	2.0%
TAXES	2,217	1,499	1,961	2,036	75	3.8%
REVENUE FROM OTHER GOVTS						
4240 STATE REVENUE	4,273	0	8,454	0	(8,454)	(100.0%)
REVENUE FROM OTHER GOVTS	4,273	0	8,454	0	(8,454)	(100.0%)
INVESTMENT INCOME						
4305 INTEREST INCOME	(716)	0	0	0	0	0.0%
INVESTMENT INCOME	(716)	0	0	0	0	0.0%
SERVICE FEES						
4390 MISCELLANEOUS REVENUE	750	0	0	0	0	0.0%
SERVICE FEES	750	0	0	0	0	0.0%
TOTAL REVENUES	6,524	1,499	10,415	2,036	(8,379)	(80.5%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6090 CONTRACTUAL SERVICES	3,895	0	5,405	0	(5,405)	(100.0%)
6100 INSURANCE	0	0	1,104	1,104	0	0.0%
6410 DOCK MAINTENANCE	378	0	0	2,000	2,000	0.0%
OPERATING EXPENSES	4,273	0	6,509	3,104	(3,405)	(52.3%)
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	4,460	500	500	500	0	0.0%
NON OPERATING EXPENSES	4,460	500	500	500	0	0.0%
TOTAL APPROPRIATIONS	8,733	500	7,009	3,604	(3,405)	(48.6%)
REVENUE OVER(UNDER) EXPENDITURES	(2,208)	999	3,406	(1,568)	(4,974)	(146.0%)
ENDING FUND BALANCE	13,917	14,916	17,323	15,755	(1,568)	(9.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
830 WATERFALL SERVICE AREA

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	13,978	10,434	10,434	(58,463)	(68,897)	(660.3%)
TOTAL REVENUES						
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	295	0	337	0	(337)	(100.0%)
PENALTY AND INTEREST	295	0	337	0	(337)	(100.0%)
INVESTMENT INCOME						
4305 INTEREST INCOME	(144)	0	2	0	(2)	(100.0%)
INVESTMENT INCOME	(144)	0	2	0	(2)	(100.0%)
SERVICE FEES						
4360 CITATIONS/VIOLATIONS/FINES	4,781	0	0	0	0	0.0%
4369 ROAD FEES	21,057	19,200	19,200	22,080	2,880	15.0%
SERVICE FEES	25,839	19,200	19,200	22,080	2,880	15.0%
TOTAL REVENUES	25,989	19,200	19,539	22,080	2,541	13.0%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6090 CONTRACTUAL SERVICES	28,136	20,000	12,000	25,000	13,000	108.3%
6312 ELECTRICITY - STREET LIGHTS	341	600	600	600	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	0	74,600	0	(74,600)	(100.0%)
OPERATING EXPENSES	28,477	20,600	87,200	25,600	(61,600)	(70.6%)
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	1,057	1,236	1,236	1,536	300	24.3%
6140 DEBT SERVICE	0	0	0	2,362	2,362	0.0%
NON OPERATING EXPENSES	1,057	1,236	1,236	3,898	2,662	215.4%
TOTAL APPROPRIATIONS	29,534	21,836	88,436	29,498	(58,938)	(66.6%)
REVENUE OVER(UNDER) EXPENDITURES	(3,544)	(2,636)	(68,897)	(7,418)	61,479	(89.2%)
ENDING FUND BALANCE	10,434	7,798	(58,463)	(65,881)	(7,418)	12.7%

KETCHIKAN GATEWAY BOROUGH
FY 2014
840 MUD BIGHT SERVICE AREA

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	65,886	54,407	54,407	60,719	6,312	11.6%
TOTAL REVENUES						
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	367	0	230	0	(230)	(100.0%)
PENALTY AND INTEREST	367	0	230	0	(230)	(100.0%)
INVESTMENT INCOME						
4305 INTEREST INCOME	(526)	0	11	0	(11)	(100.0%)
INVESTMENT INCOME	(526)	0	11	0	(11)	(100.0%)
SERVICE FEES						
4372 ANNUAL SERVICE AREA FEE	12,164	12,590	12,720	12,590	(130)	(1.0%)
SERVICE FEES	12,164	12,590	12,720	12,590	(130)	(1.0%)
TOTAL REVENUES	12,005	12,590	12,960	12,590	(370)	(2.9%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6030 PUBLISHING EXPENSE	0	50	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	0	750	0	600	600	0.0%
6090 CONTRACTUAL SERVICES	19,089	10,000	6,000	20,000	14,000	233.3%
6441 ROAD MAINTENANCE	2,248	0	0	24,999	24,999	0.0%
OPERATING EXPENSES	21,337	10,800	6,000	45,599	39,599	660.0%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	2,148	648	648	2,736	2,088	322.2%
NON OPERATING EXPENSES	2,148	648	648	2,736	2,088	322.2%
TOTAL APPROPRIATIONS	23,485	11,448	6,648	48,335	41,687	627.1%
REVENUE OVER(UNDER) EXPENDITURES	(11,480)	1,142	6,312	(35,745)	(42,057)	(666.3%)
ENDING FUND BALANCE	54,406	55,549	60,719	24,974	(35,745)	(58.9%)

KETCHIKAN GATEWAY BOROUGH
 FY 2014
 850 NICHOLS VIEW SERVICE AREA

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	8,599	8,032	8,032	7,532	(500)	(6.2%)
TOTAL REVENUES						
INVESTMENT INCOME						
4305 INTEREST INCOME	(67)	0	0	0	0	0.0%
INVESTMENT INCOME	(67)	0	0	0	0	0.0%
TOTAL REVENUES	(67)	0	0	0	0	0.0%
TOTAL APPROPRIATIONS						
NON OPERATING EXPENSES						
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%
REVENUE OVER(UNDER) EXPENDITURES	(567)	(500)	(500)	(500)	0	0.0%
ENDING FUND BALANCE	8,032	7,532	7,532	7,032	(500)	(6.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
860 FOREST PARK SERVICE AREA

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	178,882	142,845	142,845	140,755	(2,090)	(1.5%)
TOTAL REVENUES						
TAXES						
4010 REAL PROPERTY TAXES	59,704	66,151	66,151	66,095	(56)	(0.1%)
4060 MOTOR VEHICLE TAXES	500	0	313	0	(313)	(100.0%)
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(5,904)	(5,968)	(5,968)	(8,228)	(2,260)	37.9%
TAXES	54,300	60,183	60,496	57,867	(2,629)	(4.3%)
INVESTMENT INCOME						
4305 INTEREST INCOME	(1,555)	0	(2)	0	2	(100.0%)
INVESTMENT INCOME	(1,555)	0	(2)	0	2	(100.0%)
TOTAL REVENUES	52,745	60,183	60,494	57,867	(2,627)	(4.3%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6030 PUBLISHING EXPENSE	155	155	0	0	0	0.0%
6060 RENTALS	0	2,000	0	2,000	2,000	0.0%
6090 CONTRACTUAL SERVICES	68,423	40,000	40,000	40,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	6,006	7,000	7,000	7,000	0	0.0%
6441 ROAD MAINTENANCE	454	20,000	4,817	20,000	15,183	315.2%
6540 CAPITAL IMPROVEMENTS	0	110,287	0	0	0	0.0%
OPERATING EXPENSES	75,039	179,442	51,817	69,000	17,183	33.2%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	13,743	10,767	10,767	4,140	(6,627)	(61.5%)
NON OPERATING EXPENSES	13,743	10,767	10,767	4,140	(6,627)	(61.5%)
TOTAL APPROPRIATIONS	88,782	190,209	62,584	73,140	10,556	16.9%
REVENUE OVER(UNDER) EXPENDITURES	(36,037)	(130,026)	(2,090)	(15,273)	(13,183)	630.8%
ENDING FUND BALANCE	142,845	12,819	140,755	125,482	(15,273)	(10.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2014
870 GOLD NUGGET SERVICE AREA

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	20,382	27,684	27,684	35,835	8,151	29.4%
TOTAL REVENUES						
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	266	0	20	0	(20)	(100.0%)
PENALTY AND INTEREST	266	0	20	0	(20)	(100.0%)
INVESTMENT INCOME						
4305 INTEREST INCOME	(202)	0	0	0	0	0.0%
INVESTMENT INCOME	(202)	0	0	0	0	0.0%
SERVICE FEES						
4369 ROAD FEES	23,285	22,000	22,000	22,000	0	0.0%
SERVICE FEES	23,285	22,000	22,000	22,000	0	0.0%
TOTAL REVENUES	23,349	22,000	22,020	22,000	(20)	(0.1%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6090 CONTRACTUAL SERVICES	14,453	13,000	13,000	17,000	4,000	30.8%
6441 ROAD MAINTENANCE	0	0	89	0	(89)	(100.0%)
OPERATING EXPENSES	14,453	13,000	13,089	17,000	3,911	29.9%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	1,594	780	780	1,020	240	30.8%
NON OPERATING EXPENSES	1,594	780	780	1,020	240	30.8%
TOTAL APPROPRIATIONS	16,047	13,780	13,869	18,020	4,151	29.9%
REVENUE OVER(UNDER) EXPENDITURES	7,302	8,220	8,151	3,980	(4,171)	(51.2%)
ENDING FUND BALANCE	27,684	35,904	35,835	39,815	3,980	11.1%

KETCHIKAN GATEWAY BOROUGH
 FY 2014
 875 GOLD NUGGET SPECIAL ASSESSMENT

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	(2,543)	(2,517)	(2,517)	(2,517)	0	0.0%
TOTAL REVENUES						
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	26	0	0	0	0	0.0%
PENALTY AND INTEREST	26	0	0	0	0	0.0%
INVESTMENT INCOME						
TOTAL REVENUES	26	0	0	0	0	0.0%
REVENUE OVER(UNDER) EXPENDITURES	26	0	0	0	0	0.0%
ENDING FUND BALANCE	(2,517)	(2,517)	(2,517)	(2,517)	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2014
885 HOMESTEAD SERVICE AREA

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	38,042	36,119	36,119	44,696	8,577	23.7%
TOTAL REVENUES						
INVESTMENT INCOME						
4305 INTEREST INCOME	(4)	0	0	0	0	0.0%
INVESTMENT INCOME	(4)	0	0	0	0	0.0%
SERVICE FEES						
4369 ROAD FEES	22,626	22,809	22,806	22,884	78	0.3%
SERVICE FEES	22,626	22,809	22,806	22,884	78	0.3%
INTERFUND TRANSFERS						
4435 TRANSFERS IN - GF	0	2,888	2,891	2,805	(86)	(3.0%)
4450 TRANSFERS IN - DEBT SERVICE	2,888	0	0	0	0	0.0%
INTERFUND TRANSFERS	2,888	2,888	2,891	2,805	(86)	(3.0%)
TOTAL REVENUES	25,510	25,697	25,697	25,689	(8)	0.0%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6090 CONTRACTUAL SERVICES	26,533	12,000	15,000	15,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	0	0	800	800	0	0.0%
6441 ROAD MAINTENANCE	0	10,000	0	0	0	0.0%
OPERATING EXPENSES	26,533	22,000	15,800	15,800	0	0.0%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	900	1,320	1,320	948	(372)	(28.2%)
NON OPERATING EXPENSES	900	1,320	1,320	948	(372)	(28.2%)
TOTAL APPROPRIATIONS	27,433	23,320	17,120	16,748	(372)	(2.2%)
REVENUE OVER(UNDER) EXPENDITURES	(1,923)	2,377	8,577	8,941	364	4.2%
ENDING FUND BALANCE	36,119	38,496	44,696	53,637	8,941	20.0%

KETCHIKAN GATEWAY BOROUGH
FY 2014
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
BEGINNING FUND BALANCE	(590,366)	(546,429)	(546,429)	(489,379)	57,050	(10.4%)
TOTAL REVENUES						
TAXES						
4010 REAL PROPERTY TAXES	555,382	605,391	605,391	625,006	19,615	3.2%
4020 BUSINESS/PERSONAL TAXES	(51)	0	0	0	0	0.0%
4060 MOTOR VEHICLE TAXES	4,259	5,000	4,500	5,000	500	11.1%
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(41,404)	(42,772)	(42,772)	(49,240)	(6,468)	15.1%
TAXES	518,187	567,619	567,119	580,766	13,647	2.4%
REVENUE FROM OTHER GOVTS						
4221 PERS ON BEHALF PAYMENTS	23,285	23,573	23,573	29,663	6,090	25.8%
REVENUE FROM OTHER GOVTS	23,285	23,573	23,573	29,663	6,090	25.8%
INVESTMENT INCOME						
4305 INTEREST INCOME	2,262	0	0	0	0	0.0%
INVESTMENT INCOME	2,262	0	0	0	0	0.0%
SERVICE FEES						
4372 ANNUAL SERVICE AREA FEE	117,691	123,100	119,000	123,900	4,900	4.1%
4390 MISCELLANEOUS REVENUE	0	0	850	0	(850)	(100.0%)
4395 ANNUAL SERVICE AREA FEES	(1,781)	0	0	0	0	0.0%
4396 EMS REVENUE	104,962	60,000	60,000	60,000	0	0.0%
SERVICE FEES	220,872	183,100	179,850	183,900	4,050	2.3%
INTERFUND TRANSFERS						
4440 TRANSFERS IN - CPV FUND	0	0	0	64,300	64,300	0.0%
4454 TRANSFERS IN - CPV FUNDS	0	7,366	7,366	7,514	148	2.0%
4456 TRANSFERS IN - FIRE/EMS	0	20,400	20,400	20,400	0	0.0%
INTERFUND TRANSFERS	0	27,766	27,766	92,214	64,448	232.1%
TOTAL REVENUES	764,605	802,058	798,308	886,543	88,235	11.1%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	171,620	205,160	207,170	214,331	7,161	3.5%
5110 OVERTIME PAY	3,273	0	0	0	0	0.0%
5120 TEMPORARY PAY	28,011	34,000	23,060	16,500	(6,560)	(28.4%)
5121 FIREFIGHTER FEES	0	0	21,060	30,480	9,420	44.7%
5200 TAXES/BENEFITS	168,747	181,738	187,004	191,927	4,922	2.6%
5300 TRAVEL & TRAINING	14,285	17,000	17,000	20,000	3,000	17.6%
5400 UNIFORM ALLOWANCE	2,827	3,400	2,200	7,000	4,800	218.2%
6010 SUPPLIES	1,264	1,500	1,200	2,000	800	66.7%
6011 OPERATING SUPPLIES	9,669	10,000	10,500	11,000	500	4.8%
6015 BOOKS & SOFTWARE	4,133	5,500	5,500	8,700	3,200	58.2%
6020 DJES & PUBLICATIONS	400	600	750	600	(150)	(20.0%)
6030 PUBLISHING EXPENSE	0	500	500	500	0	0.0%
6040 COMMUNITY PROMOTION	68	500	250	500	250	100.0%
6045 MEETING/TRAINING FOOD	560	500	850	1,000	150	17.6%
6060 RENTALS	0	500	500	1,000	500	100.0%
6070 POSTAGE EXPENSE	99	500	250	300	50	20.0%
6080 PROFESSIONAL SERVICES	4,999	500	500	500	0	0.0%
6082 EMPLOYEE RECRUITMENT	250	500	650	750	100	15.4%
6090 CONTRACTUAL SERVICES	10,112	10,000	9,500	19,500	10,000	105.3%
6100 INSURANCE	10,414	10,414	10,500	10,458	(42)	(0.4%)
6110 MEDICAL EXPENSE	104	1,200	1,200	2,300	1,100	91.7%

KETCHIKAN GATEWAY BOROUGH
FY 2014
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2012 ACTUAL	FY2013 FINAL	FY2013 ESTIMATED	FY2014 ORIGINAL	FY14-FY13 EST.\$	FY14-FY13 EST.%
6310 ELECTRICITY	12,864	15,444	11,000	16,674	5,674	51.6%
6330 TELEPHONE	4,527	2,948	3,250	4,076	826	25.4%
6331 LONG DISTANCE	235	500	200	500	300	150.0%
6350 LANDFILL FEES	13	0	0	0	0	0.0%
6370 MILEAGE REIMBURSEMENT	109	0	2,500	4,500	2,000	80.0%
6430 BUILDING MAINTENANCE	11,094	4,000	8,750	8,000	(750)	(8.6%)
6431 HEATING FUEL	19,467	14,000	12,500	15,400	2,900	23.2%
6450 EQUIPMENT MAINTENANCE	15,295	15,000	15,000	16,900	1,900	12.7%
6460 VEHICLE MAINTENANCE	14,842	11,100	10,600	10,950	350	3.3%
6461 VEHICLE FUEL & OIL	11,209	14,000	12,000	12,973	973	8.1%
6525 SMALL EQUIPMENT PURCHASES	13,150	12,850	12,850	88,350	75,500	587.5%
6530 EQUIPMENT PURCHASE	75,905	4,000	3,750	0	(3,750)	(100.0%)
6540 CAPITAL IMPROVEMENTS	891	36,000	36,000	0	(36,000)	(100.0%)
OPERATING EXPENSES	610,434	613,855	628,544	717,669	89,125	14.2%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	38,619	36,831	36,831	38,752	1,921	5.2%
6140 DEBT SERVICE	18,519	16,748	16,748	15,020	(1,728)	(10.3%)
6600 TRANSFERS OUT - DEBT SERVICE	51,155	51,155	51,155	51,155	0	0.0%
6610 INTERFUND TRANS - SEWER FEES	480	480	480	480	0	0.0%
6700 BAD DEBT EXPENSE	1,462	17,000	7,500	7,500	0	0.0%
NON OPERATING EXPENSES	110,234	122,214	112,714	112,907	193	0.2%
TOTAL APPROPRIATIONS	720,668	736,069	741,258	830,576	89,318	12.0%
REVENUE OVER(UNDER) EXPENDITURES	43,937	65,989	57,050	55,967	(1,083)	(1.9%)
ENDING FUND BALANCE	(546,429)	(480,440)	(489,379)	(433,412)	55,967	(11.4%)

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FY 2014

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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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<i>Ketchikan Gateway Borough</i>									
Borough, square miles	6,900	6,900	6,900	6,900	6,900	6,900	1,733	1,733	1,733
Revillagigedo Island, square miles	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
<i>Population</i>	13,779	13,593	13,477	13,477	12,984	12,980	13,116	13,206	13,136
<i>Property Assessment (Millions \$)</i>	1,374	1,415	1,356	1,344	1,398	1,357	1,231	1,094	1,024
Public School Teachers	174	170	154	158	151	150	139	140	139
Public School Enrollment (K-12)	2,165	2,200	2,100	2,127	2,252	2,273	2,296	2,306	2,370
<i>Calendar Year Taxable Sales by Category (million \$)</i>									
Contractors	N/A	6.4	6.4	6.2	6.3	7.5	6.4	6.4	6.3
Finance, insurance, banks	N/A	2.0	2.3	2.2	2.3	2.3	2.3	2.3	2.3
Hotels, motels, lodges	N/A	13.4	13.4	12.9	12.8	15.1	14.8	13.7	12.5
Manufacturing	N/A	6.8	6.1	5.9	6.0	6.3	6.0	5.6	5.8
Real estate	N/A	26.1	25.2	24.3	23.5	22.5	21.7	20.5	19.1
Retail trade	N/A	62.6	64.1	61.8	64.6	70.4	66.7	63.1	63.5
Retail trade - food	N/A	49.0	48.1	46.5	45.0	47.4	45.1	42.7	40.6
Retail trade, bars & catering	N/A	20.1	18.6	17.9	18.0	18.4	18.6	18.1	17.5
Retail, automotive	N/A	15.0	14.4	13.9	14.2	16.0	15.5	13.0	12.3
Retail, specialty	N/A	15.2	15.3	14.8	14.2	13.6	12.8	13.3	13.7
Retail, var, jewelry, curios	N/A	28.0	32.4	31.3	31.7	34.3	35.2	33.3	38.3
Services, entertainment	N/A	4.1	4.3	4.1	4.2	7.3	7.3	7.0	6.8
Service, general	N/A	9.0	9.3	9.0	9.2	8.9	8.1	8.1	8.2
Services, professional	N/A	3.5	3.7	3.5	3.5	3.8	4.0	4.2	4.3
Trans, comm, utilities	N/A	70.8	64.6	62.4	62.7	75.1	65.6	57.8	55.4
		332	328	316.7	318.3	349.2	330.1	309.0	306.7
<i>Employees by Fund</i>									
<i>General Fund</i>									
Animal Protection	4	4	4	4	4	4	4	4	4
Assessment	5	5	6	6	6	6	6	6	6
Clerk	3	3	3	3	3	2	2	2	2
Code Enforcement	1	1	-	-	-	-	-	-	-
Finance	9	9	9	9	9	9	9	9	9
Law	2	2	2	2	2	2	2	2	2
Manager	5	4	4	4	4	4	5	6	5
Non-Departmental	2	-	2	2	2	2	2	2	2
Parks & Recreation	15	15	15	15	15	15	14	14	14
Planning	5	7	7	7	7	7	7	7	6
Public Works	8	12	11	15	13	17	17	17	13
Transit	12	13	11	9	9	9	9	9	4
	70	75	73	76	74	77	77	78	67
Assembly/Mayor	8	8	8	8	8	8	8	8	8
<i>Enterprise Funds</i>									
Airport	28	27	28	28	28	28	28	29	26
Wastewater Enterprise	3	3	2	3	4	3	3	3	2
	31	30	29	30	31	30	30	32	28
<i>Special Revenue Funds</i>									
Commercial Passenger Vessel	1	1	1	1	1	-	-	-	-
Economic Development	1	1	2	2	0	-	-	5	-
Land Trust	1	2	2	2	2	-	-	-	-
North Tongass Fire Service Area	3	3	3	3	3	3	2	2	2
South Tongass Service Area	2	4	4	4	3	4	3	2	-
	8	11	12	12	9	7	5	9	2
Total Borough	117	124	122	126	122	121	120	127	106

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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<i>Animal Protection</i>									
Licenses Issued	830	778	774	774	810	775	761	604	685
Animals Impounded	442	402	362	362	509	475	424	408	417
Animals Surrendered	193	287	296	296	309	278	315	395	388
Animals Adopted	224	209	130	130	121	109	169	158	204
Animals Claimed	105	124	161	161	171	184	118	149	156
<i>South Tongass Volunteer Fire Department</i>									
Stations	1	1	1	1	1	1	1	1	1
Volunteers	18	36	43	43	39	40	38	40	27
Fire Calls	38	20	34	34	29	8	15	23	12
Emergency Calls/EMS Incidents	129	132	96	96	125	102	104	69	88
Fire Investigations	2	1	5	5	7	4	15	3	2
<i>North Tongass Volunteer Fire Department</i>									
Stations	2	2	2	2	2	2	2	2	2
Volunteers	15	16	23	23	26	31	31	30	30
Fire Calls	26	23	25	25	43	37	28	40	-
Emergency Calls/EMS Incidents	161	158	145	145	149	95	84	110	-
Fire Investigations	-	-	-	-	-	-	-	1	-
<i>Elections</i>									
Registered Voters	10,065	10,105	10,354	10,354	10,255	10,380	10,253	10,034	10,135
Votes Cast Last Borough Election	1,272	1,849	2,127	2,127	2,189	2,456	2,528	3,138	3,982
% Voting Last Borough Election	15%	22%	24%	24%	25%	24%	25%	31%	39%
<i>Municipal Parks</i>									
Developed Parks	15	15	15	15	15	15	15	15	15
Developed Acres	6,564	6,564	6,564	6,564	6,564	6,564	6,564	6,564	6,564
Swimming Pools	1	1	1	1	1	1	1	2	2
Lighted Ball Fields	7	7	7	7	7	7	6	6	6
<i>Ketchikan International Airport</i>									
Inbound Passengers	N/A	100,568	98,632	96,160	100,851	119,376	125,295	104,906	92,659
Outbound Passengers	N/A	100,054	97,412	95,050	99,650	112,746	119,451	104,966	93,424
<i>Airport Ferry</i>									
Passengers	N/A	337,255	332,729	336,422	381,961	449,790	418,291	356,774	321,958
Vehicles	N/A	79,847	85,582	83,690	105,653	127,516	106,276	84,754	71,394
<i>Transit</i>									
Passengers	458,703	396,689	342,412	307,999	265,536	226,356	153,377	133,321	150,985
<i>Visitor Industry</i>									
Cruise Ship Passengers	914,390	830,702	833,326	925,517	937,419	941,910	899,638	681,096	Not availab
Data retrieved from the following sources:									
2000 U.S. Census of Population and Housing					Ketchikan Gateway Borough School District				
Alaska Department of Community & Economic					Ketchikan Public Library				
Alaska Department of Labor and Workforce Development					City of Ketchikan				
Data supplied by Ketchikan Gateway Borough Department Directors									

KETCHIKAN GATEWAY BOROUGH
COMBINED SCHEDULE OF BONDS and DEBT SERVICE PAYABLE
As of June 30, 2013

<u>General Obligation Bonds & Certificates of Participatio</u>	<u>Interest Rate</u>	<u>Payment Dates</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Authorized</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u>
2013 G.O. School Bond	2.00 - 5.00	3/12 & 8/01	3/12/2013	2/1/2023	5,000,000	4,875,000	0	4,875,000
2012-2 Refunding 2005B	2.00 - 5.00	9/1 & 3/1	5/24/2012	9/1/2019	3,080,000	3,080,000	20,000	3,060,000
2011 III (Refunding 2003 G.O.)	2.00 - 5.00	03/01 & 09/01	3/1/2012	9/1/2022	4,900,000	4,900,000	-	4,900,000
Certificates of Participation	3.00 - 6.863	01/01 & 07/01	12/21/2010	7/1/2035	4,765,000	4,765,000	330,000	4,435,000
2010B Series IV (Taxable)	1.42 - 5.759	02/01 & 08/01	12/9/2010	08/01/2025	3,270,000	3,270,000	210,000	3,060,000
2010A G.O. Bonds (Refunding 2000 G.O.)	2.00 - 4.00	03/01 & 09/01	3/11/2010	03/01/2020	5,460,000	5,460,000	1,075,000	4,385,000
2009A Series IV (Tax-Exempt)	2.00 - 4.00	02/01 & 08/01	12/11/2009	02/01/2016	3,075,000	3,075,000	1,415,000	1,660,000
2009B Series IV (Taxable)	1.53 - 6.118	02/01 & 08/01	12/11/2009	02/01/2039	20,425,000	20,425,000	-	20,425,000
2006 Series A - G.O. Bonds	4.00	02/01 & 08/01	2/9/2006	02/01/2016	1,100,000	1,100,000	725,000	375,000
2005 Series B - G.O. Bonds (partially refunded 2012-2	3.0 - 5.25	05/01 & 11/01	5/4/2005	05/01/2020	15,130,000	15,130,000	10,895,000	4,235,000
Total G.O. Bond Debt					<u>66,205,000</u>	<u>66,080,000</u>	<u>14,670,000</u>	<u>51,410,000</u>

GLOSSARY OF TERMS and ABBREVIATIONS

ADA	Americans With Disabilities Act, federal legislation regarding access and accommodations. (See: Airport Enterprise Fund, Grants).
AK	Alaska.
AS	Alaska Statutes (state law).
ADVANCE REFUNDING	The issuance of debt instruments to refund existing debt before the existing debt matures or is callable.
ALLOCATION	Distribution of costs among reporting divisions or fund accounts.
APPROPRIATIONS	A grant or allocation of money approved by the Assembly to carry out a governmental function, activity or program.
ASSESSED VALUE	The value of property to which the property tax rate is applied in order to determine tax liability against the property. The assessed value takes into consideration fair market value less any exemptions.
AUTOMATION	Computers, Internet and related technologies.
BENEFITS (also FRINGE BENEFITS)	Amounts paid to Borough employees including Social Security (FICA), medical insurance, retirement contributions, Worker's Compensation, unemployment and payment for accrued leave.
BOND ISSUE	A security representing the Borough's long-term promise to make payments on an agreed upon schedule, including payment of interest income to bondholders. Bonds are issued only upon approval of voters.
BOROUGH	Ketchikan Gateway Borough, a second class borough organized under Alaska Statutes governing municipalities.
BOROUGH ASSEMBLY	The seven-member elected legislative body which establishes the policy and enacts ordinances under which the Borough government operates.
BUDGET	An annual financial plan indicating all sources of revenues and expenditures for the allocation of Borough funds which can be used to monitor, manage and evaluate the municipality's activities.

BUDGET REVIEW COMMITTEE	An ad hoc committee comprised of the Borough Manager, the Borough Attorney and the Finance Director whose purpose is to review the preparation of the preliminary budget prior to the Manager's proposed budget submission to the Borough Assembly.
BUSINESS-TYPE ACTIVITIES	Commercial-type activities of a government, such as public utilities (e.g., electric, water, gas, sewer), transportation systems, etc.
CAPITAL ASSET	Assets of significant value (in excess of \$5,000) having a useful life of several years (generally three or more years).
CAPITAL BUDGET	A financial plan for the acquisition of capital assets over a defined period of time (also known as a Capital Improvement Program).
CAPITAL/EQUIP. REPLACEMENT	Designated fund reserve for purchasing vehicles and other specified capital items.
CAPITAL IMPROVEMENT PROJECT (CIP)	A capital asset that is a planned acquisition or construction.
CAPITAL LEASE	A lease that substantively transfers the benefits and risks of ownership of property to the lessee. Any lease that meets certain criteria specified in applicable accounting and reporting standards is a capital lease.
CODE OF ORDINANCES	A set of laws, adopted by the Borough Assembly, under which the Borough government and Borough residents operate.
COMMERCIAL PASSENGER VESSEL FUND	The Commercial Passenger Vessel (CPV) Excise Tax levied by the State of Alaska became effective December 17, 2006. The State shares a portion of the proceeds of the tax with the Ketchikan Gateway Borough. Specifically, the Borough receives \$2.50 per passenger of the tax revenue collected from the tax levied under AS 43.52.200 - 43.52.295 State law (AS 43.52.230(b)) prescribes the following limits on the use of CPV funds distributed by the State to the Ketchikan Gateway Borough.
CONTINGENCY	A financial reserve to be expended in the event of an unforeseen obligation or uncertain financial condition.
CONTRACTUAL SERVICES	Services procured by contract or contractual arrangement.

DEBT	Accumulated amount of future payments owed by the Borough
DEBT LIMIT	The maximum amount of gross or net debt that is legally permitted.
DEBT SERVICE	The annual payments (principal and interest) made by the Borough against its outstanding debt, especially related to bonds.
DEBT SERVICE FUND	A fund established to finance and account for the payment of interest and principal on all tax-supported debt, serial and term, including that payable from special assessments.
DEPRECIATION	An allocation of the net costs of a fixed asset over its estimated life or a measure of the exhaustion of asset value.
DESIGNATED	A term that describes assets or equity set aside by action of the governing board; as distinguished from assets or equity set aside in conformity with requirements of donors, grantors, or creditors, which are properly referred to as <i>restricted</i> .
DOT (also ADOTPF)	Alaska Department of Transportation and Public Facilities.
ENDOWMENT FUND	Created by the Borough Assembly from Economic Assistance Funds, funds reserved for investment to support General Fund and designated expenditures from investment income.
ENTERPRISE FUND	A fund established to account for operations or activities which are financed and operated in a manner similar to private business where the intent is to cover the costs (expenses plus depreciation) of the operation or activity primarily through the collection of user charges and fees.
ESD	Employment Security Division (Alaska state unemployment).
EXEMPTION	A statutory reduction in the assessed valuation of taxable property accorded to certain taxpayers, such as senior citizens and war veterans.
EXPENDITURE	The amount of money or other asset paid, or to be paid, for a service rendered, goods received, or an asset purchased.
EXPENSE RECOVERY	Internal charges from one Borough department to another for service (generally relating to vehicle repair and maintenance).

FISCAL MANAGEMENT	Involves related functions in managing the Borough assets.
FISCAL YEAR (FY)	Accounting period beginning July 1 of one calendar year and ending June 30 of the following calendar year.
FTE	Full-time-equivalent employee (2,080 work hours per year).
FUND	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
FUND BALANCE	The portion of fund equity available for appropriation.
GENERAL FUND	Used to account for all financial resources, except those required to be accounted for in another fund, e.g. an Enterprise Fund. The General Fund includes most operating activities of the Borough, including local funding for the Public School District.
GOAL	Generalized accomplishment or objective which may or may not be quantifiable and without a specific time frame.
G.O., GO BONDS	General Obligation Bonds, backed by the full faith of the Borough government through its taxing ability and issued with voter approval.
GRANT	A contribution or gift of cash or other assets from one government to another to be used or expended for a specific purpose, activity or facility.
GRAVINA ISLAND	The Island south of Revillagigedo Island on which the Ketchikan International Airport and certain development enterprises are located. Gravina Island is within the Borough boundaries.
GRC (also IRC)	Gateway Recreation Center, the formal name for the Borough facility operated by the Parks and Recreation Department. Also referred to as the Indoor Recreation Center.
INDIRECT COSTS	Support costs associated with doing business as a Borough government.
INDOOR RECREATION CENTER (IRC)	Indoor Recreation Center, see GRC.

IN-KIND CONTRIBUTIONS	Payments made directly by the Borough which benefit the School District specifically in reference to insurance premiums.
INTERFUND TRANSFERS	Money moved from one fund to another with Borough Assembly approval.
KANAYAMA, JAPAN	Sister city in Japan which participates in annual student/teacher exchange program (See Borough Grants).
KGB	Ketchikan Gateway Borough
KILLER WHALES SWIM CLUB	Youth swimming program (See Parks & Recreation Dept.)
LAND TRUST FUND	A special fund for revenues from the management and use of Borough lands intended to provide funding for land acquisition for commercial/industrial and residential development and for maintenance of Borough facilities.
LEVY	The amount of taxes to be imposed for the support of government activities.
LONGEVITY	Length of service (employment).
MISSION STATEMENT	A statement of broad direction, purpose or intent based on the needs of the Borough. This statement is general and timeless, and is not concerned with specific achievement in a given time.
(NAW) NON-AREAWIDE	The area of the Borough outside all cities of the Borough (See: Non-Areawide-Sewers and Non-Areawide-Library Funds).
NON-DEPARTMENTAL	A cost accumulation center where costs that can not be directly identified and allocated to specific activities, functions or programs can be accounted for.
NSF	Insufficient or Non-sufficient funds to cover a check paid to the Borough, making it subject to collection efforts.
OVERLAPPING DEBT	The proportionate share of the debts of local governmental units located wholly or in part within the limits of the government reporting entity that must be borne by property within each governmental unit.
PERSONAL SERVICES	The cost of personnel employed by the Borough government.

PFC, PFC FUND	Passenger Facility Charges, a special charge “per head” on passengers using the Ketchikan International Airport, approved by the Federal Aviation Administration, and dedicated to support, upgrade, maintain and renovate airport facilities.
RECORDS MANAGEMENT	A system of filing, retention, and timely destruction of obsolete data and information.
REFUNDING BONDS	Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.
REP	Representative.
RESERVE FOR ENCUMBRANCES	A segregation of a portion of fund equity in the amount of encumbrances.
RESERVES	That portion of the fund balance that is not available for appropriation or expenditure, or is legally segregated for specific future use.
REVENUE	Income from taxes, license fees, user fees, grants and other items or amounts of income.
REVENUE BONDS	Bonds whose principal and interest are payable exclusively from earnings of a public enterprise.
REVILLAGIGEDO ISLAND	The island on which the principal population of the Ketchikan Gateway Borough is located, including the City of Ketchikan and various Service Areas.
(SDS) – SEWER DEVELOPMENT CHARGE	A charge to property owners to recover the cost of capital in constructing sewage treatment facilities.
SE CONFERENCE	Southeast Conference, an organization of Southeast Alaska municipalities and communities promoting legislation and funding issues for the region (See: borough Grants).
SENIOR CITIZEN/DISABLED VETERAN EXEMPTIONS	A \$150,000 exemption on property tax assessments, upon which taxes are levied, required by Alaska Statutes for qualifying senior and disabled veteran property owners. The exemptions are shown in the budget as offsets to property taxes raised, since the municipality must absorb the cost of the exemption.

SENIOR SERVICES

Senior Services, a program operated by Catholic Community Services to assist seniors with transportation, food, social and other services (See: Borough Grants).

SERVICE AREA

A subdivision or unit of the Borough government, which is organized for a specific area to provide specific services, e.g. water, sewer, fire protection and roads. Each area has its own Board of Directors which recommends a budget. The Borough Assembly sets the final budget and taxing level.

SUPPLIES AND SERVICES

Expenditure classifications for items or services which will be consumed or used during the course of the fiscal year.

TECH

Technician.

TRANSFERS (also TFRS)

Money moved from one fund to another with Borough Assembly approval.

TRANSIENT OCCUPANCY TAX

Also referred to as a room tax, a tax charged for transients renting hotel, bed and breakfast or other lodging in the Borough.

WORKERS COMPENSATION (W.C.)

Federally and state mandated insurance to cover occupational injuries and illnesses.