

KETCHIKAN GATEWAY BOROUGH

Ketchikan, Alaska



BUDGET

Fiscal Year 2015

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Ketchikan Gateway Borough

2015 Budget & Capital

Program

Mayor & Assembly

Dave Kiffer, Mayor
Agnes Moran
Glen Thompson
Mike Painter
Todd Phillips
Jim Van Horn
Alan Bailey
Bill Rotecki

Term Expires

2014
2014
2014
2014
2015
2015
2016
2016

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 Director
Jeff Hurt, Assessment Director
Mike J. Houts, Finance Director
Wendy Miller, Administrative Supervisor, Recreation
Chris French, Planning Director

Effective July 1, 2014
Adopted on June 2, 2014

For more information about this budget document contact:

Ketchikan Gateway Borough
Finance Department
1900 First Avenue, Suite 118
Ketchikan, AK 99901

Phone: 907-228-6649

Fax: 907-228-6698

Email: finance@kgbak.us

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

Maureen Crosby, CPA, Controller

Charlanne J. Thomas, Accounting Supervisor

Aubree Kline, Staff Accountant

KETCHIKAN GATEWAY BOROUGH

ANNUAL BUDGET

Fiscal Year 2015

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INTRODUCTION

FY 2015



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KETCHIKAN GATEWAY BOROUGH

1900 FIRST AVE • KETCHIKAN, ALASKA 99901

• Michael J. Houts, Finance Director

• mikeh@kgbak.us

• 907/228-6649 • fax 907/228-6698

OFFICE OF THE BOROUGH FINANCE DEPARTMENT

BUDGET MESSAGE

DATE: July 23, 2014

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

THROUGH: Dan Bockhorst, Borough Manager

FROM: Mike Houts, Finance Director

RE: FY 2015 Budget, effective July 1, 2014 to June 30, 2015

Introduction

In compliance with Section 4.05.020(a) of the Ketchikan Gateway Borough Code and Section 29.35.100 of the Alaska Statutes, presented here is the Borough Budget for FY 2015 as adopted by the Borough Assembly through Ordinance No 1718 on June 2, 2014.

The Budget includes the General Fund, enterprise funds (Airport and Wastewater), School Bond/Capital Improvement Fund, Economic Development Fund, Land Trust Fund, ten service area funds, Commercial Passenger Vessel Excise Tax Fund, Recreation Bond/Capital Improvement Fund, Nonareawide Library Fund, Debt Service Fund and two internal service funds.

The Ketchikan Gateway Borough School District's operating budget is adopted by the School Board in a separate document. In accordance with Section 2.35.050 of the Ketchikan Gateway Borough Code and Section 14.14.060(c) of the Alaska Statutes, the Assembly approved \$48,085,414 in expenditures for the District during FY 2015. That figure includes \$42,092,414 for what the District characterizes as its "operating budget," plus \$5,993,000 in what the District reports separately as "grants." The \$5,993,000 figure for grants includes:

- \$1,900,000 for pupil transportation,
- \$815,000 for food service,
- \$700,000 for "Title I" (federal assistance to schools with high percentages of children from low-income families to help ensure that all children meet challenging state academic standards),

\$675,000 for “Title VI – B” (federal funding designed to assist rural school districts in using Federal resources more effectively to improve the quality of instruction and student academic achievement); and \$1,903,000 for nineteen other grants.

The Borough Assembly appropriated \$7,899,000 as a local contribution from the Borough to the School District in FY 2015. Those funds are included in the District’s “operating budget.”

Additionally, the Ketchikan Gateway Borough pays the bonded debt service, capital improvement costs, and major maintenance costs for the Borough School District facilities. In FY 2015, those costs are projected to total \$4,165,107, of which \$2,935,010 will be funded by the State and \$1,230,097 will be funded by the Borough

Summary of Changes in the Local Economy

Tourism Industry

Ketchikan’s tourism industry is expected to experience between 800,000 to 900,000 cruise ship visitors. In calendar year 2013, 896,084 cruise passengers visited Ketchikan. For purposes of the Commercial Passenger Vessel (CPV) Excise Tax Fund, it is conservatively estimated that 800,000 CPV excise taxpaying passengers will visit Ketchikan in calendar year 2014. A number of factors, including the health of the tourism industry, affect sales tax proceeds.

Mining Projects

Niblack Project

In 2012, the Borough Assembly authorized a Memorandum of Understanding with Niblack Project, LLC. The Niblack Project is a copper-zinc-gold-silver prospect in an advanced exploration phase of development located off Moira Sound on southeastern Prince of Wales Island. The site is southwest of Ketchikan, approximately 38 miles by boat from the Ketchikan International Airport Reserve.

The agreement provides for the prospect of an industrial site to process ore on the Gravina Island Industrial Complex. The industrial complex is located on the Ketchikan International Airport Reserve. The ore-processing mill is expected to generate 60 to 80 full time jobs for a minimum of twelve years.

In 2014, the Alaska Legislature granted authority to the Alaska Industrial Development and Export Authority to issue bonds, not to exceed \$125 million, to finance the infrastructure and construction costs of the Niblack project. The Niblack project includes a mineral processing mill, an associated dock, and loading and related

infrastructure facilities at the Gravina Island Industrial Complex, as well as infrastructure at the project site on Prince of Wales Island.

Bokan-Dotson Ridge

The 2014 Legislature also granted authority to the Alaska Industrial Development and Export Authority to issue bonds to finance the infrastructure and construction costs of the Bokan-Dotson Ridge rare earth element project approximately 40 miles west of Ketchikan. The principal amount of the bonds provided by the Authority for the Bokan-Dotson Ridge rare earth element project may not exceed \$145 million.

Marine Projects

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 ship assembly hall and an additional \$10 million for a steel fabrication shop scheduled for completion in FY 2014.

In 2010, the State of Alaska acquired ownership of upland and tideland properties in Ward Cove from the Ketchikan Gateway Borough consisting of 9.5 acres of uplands and 20.5 acres of tidelands. The State subsequently contracted for a master plan and feasibility study of the acquired property and refurbished an existing building into new office space and storage areas, now being used for the marine engineering staff. Alaska Marine Highway System (AMHS) management and vessel operations staff continue to occupy an adjacent building.

Plans provide for the relocation of all Ketchikan based AMHS management and engineering functions to the new office space. Plans also call for working and layup berths for AMHS vessels. The Ward Cove berthing facility will ultimately provide a functional replacement for the AMHS South Berth facility that is presently sited adjacent to the Ketchikan Shipyard facility. The South Berth facility can then be utilized for shipyard purposes.

An AMHS feasibility study document outlines various phases and costs. The estimated project costs for the development of all desired features for AMHS and NOAA are in excess of \$30 million and a phased approach is required to accommodate funding limitations.

Project development efforts are currently separated into the following primary phases:

- Phase 1A: Design, Permitting, Dredging and Uplands Development - \$7 million.
- Phase 1B: Marine Facilities (AMHS Working Berth and NOAA berth) - \$20 million.
- Phase 1C: Terminal Building, AMHS Passenger Amenities & Uplands Paving - \$3 million.

Current project development efforts are focused on Phase 1A which includes most of the project permitting, design, offshore dredging needs and some upland development work. Phase 1A is specifically structured to meet the current funding of \$7.5 million.

General Fund

General Fund Revenues

Projected General Fund revenues for FY 2015 are \$19,718,286. This is an increase of \$562,150 or 2.9% compared to FY 2014 final budget revenues. Table 1 identifies the major revenue sources and the net change from FY 2014 budget revenues compared to FY 2015 budget revenues by category.

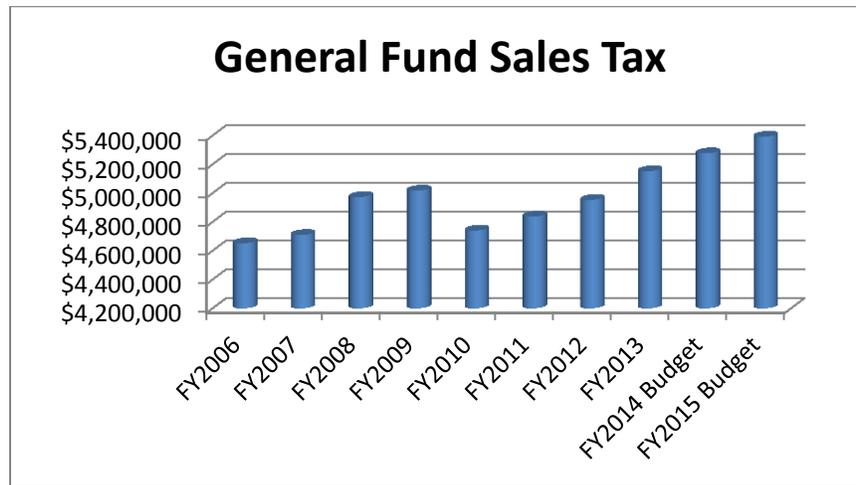
\$12,133,836 or 62% of the Borough's FY 2015 General Fund revenues will come from sales and property taxes. The Borough currently levies two major types of taxes – property and sales taxes. Sales tax and property tax rates are unchanged. However, both sales and property tax proceeds are estimated to increase by 2.2%.

The federal Payment in Lieu of Taxes (PILT) program was renewed on February 7, 2014, as a fully funded program. The Borough estimated, during the FY 2015 budget preparation process, that PILT program funds would be \$1,000,000 in FY 2014, and eventually received \$1,102,193 in program funds for the year. However, without further action in FY 2015 to extend mandatory funding, PILT will revert to a discretionary program (subject to the annual appropriations process). Funding might then return to pre-2008 levels, which could result in a reduction to as little as \$550,000 for the Borough. The Budget adopted the conservative stance that the Borough will receive only \$550,000 in PILT funds for FY 2015.

Table 1 - General Fund Revenues

General Fund <u>Revenue</u>	FY 2014	FY 2014	FY 2015	FY 15-FY 14 Final	
	Budget	Estimated	Budget	\$	%
Property Tax (including exemptions)	\$6,593,984	\$6,574,411	\$6,740,706	\$146,722	2.2%
Sales Tax	5,277,500	5,277,500	5,393,130	115,630	2.2%
Other Taxes	195,000	154,531	210,400	15,400	7.9%
Tlingit-Haida Housing (PILT)	21,000	-	-	(21,000)	-100.0%
Raw Fish Tax & Shared Business	620,000	729,134	730,000	110,000	17.7%
State Revenue Sharing	633,311	633,457	600,000	(33,311)	-5.3%
Secure Rural Schools	-	1,100,000	-	-	0.0%
Payment in Lieu Taxes	800,000	1,000,000	550,000	(250,000)	-31.3%
PERS on Behalf Payments	522,372	522,372	538,099	15,727	3.0%
Charges for Services	3,194,152	3,214,352	3,447,922	253,770	7.9%
Interfund transfers	1,298,817	1,219,971	1,508,029	209,212	16.1%
Total	\$19,156,136	\$20,425,728	\$19,718,286	\$562,150	2.9%

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



Revenue from other Governments

As reflected in Table 2, the Borough has projected an overall decrease of \$178,584 in revenue from other government entities compared to the FY 2014 Budget figure.

Table 2 Revenue from other Governments

General Fund Revenue from other Governments	FY 2014	FY 2014	FY 2015	FY 15-FY 14 Final	
	Budget	Estimated	Budget	\$	%
Raw Fish Taxes	\$600,000	\$709,134	\$710,000	\$110,000	18.3%
State Revenue Sharing	630,811	633,457	600,000	(30,811)	-4.9%
National Forest Receipts	0	1,100,000	0	0	0.0%
Payment in Lieu Taxes	800,000	1,000,000	550,000	(250,000)	-31.3%
PERS on Behalf Payments	522,372	522,372	538,099	15,727	3.0%
Other	43,500	20,000	20,000	(23,500)	-54.0%
Total	\$2,596,683	\$3,984,963	\$2,418,099	(\$178,584)	-7%

Charges for Services

Service and user fees generate revenue and offset costs of some Borough-provided services. Table 3 summarizes the major categories of charges for services.

Table 3 - Charges for Services

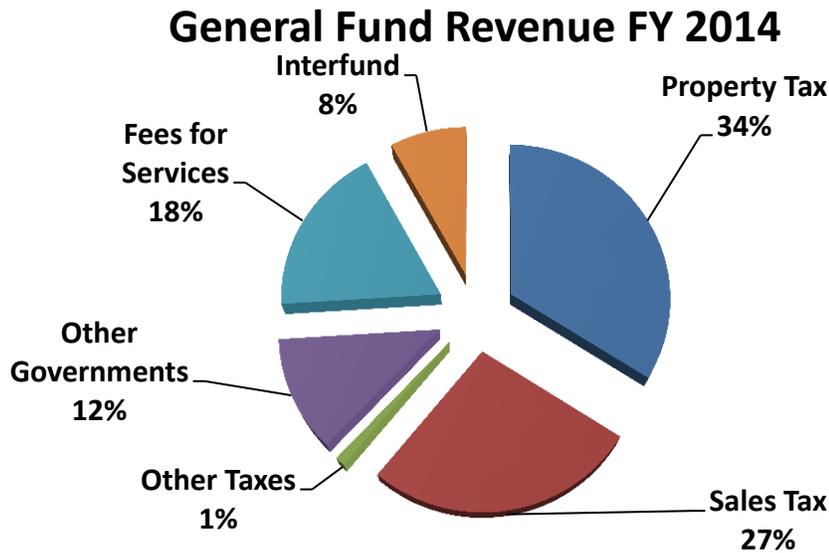
General Fund Charges for Services	FY 2014	FY 2014	FY 2015	FY 15-FY 14 Final	
	Budget	Estimated	Budget	\$	%
Interest Income	\$20,000	\$10,000	\$2,000	(\$18,000)	-90.0%
Recreation Fees	700,000	630,000	650,000	(50,000)	-7.1%
Transit & Grant Revenues	1,150,000	1,250,000	1,270,000	120,000	10.4%
School District Service Fees	533,400	533,600	531,000	(2,400)	-0.4%
Other Sales & Admin Services	770,752	780,752	994,922	224,170	29.1%
Total	\$3,174,152	\$3,204,352	\$3,447,922	\$273,770	8.6%

Interfund Transfers

As reflected in Table 4, fund transfers represent payments from specially designated funds to the General Fund totaling \$1,508,029

Table 4 - Interfund Transfers

General Fund <u>Interfund Transfers-in</u>	FY 2014	FY 2014	FY 2015	FY15-FY14 Final	
	Budget	Estimated	Budget	\$	%
Recreation CIP	\$353,480	\$353,480	\$450,688	\$97,208	27.5%
Land Trust	174,036	174,036	221,069	47,033	27.0%
School Bond CIP	160,000	81,154	90,000	(70,000)	-43.8%
CPV Fund	491,301	491,301	626,272	134,971	27.5%
Economic Development Fund	120,000	120,000	120,000	0	0.0%
Total	\$1,298,817	\$1,219,971	\$1,508,029	\$209,212	16.1%



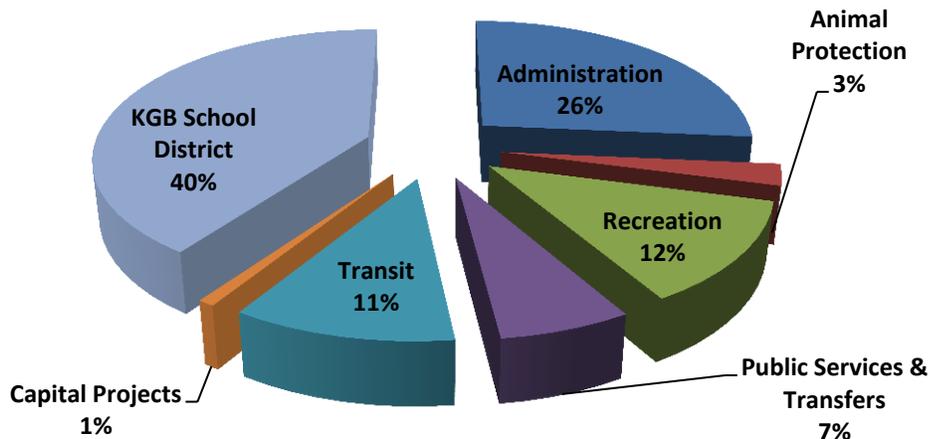
General Fund Expenditures

The adopted FY 2015 General Fund Budget is \$19,648,740. By comparison, the FY 2014 General Fund final authorized expenditures are \$19,857,639. This represents a decrease of \$208,899 (1.0%). The table below compares FY 2014 final budgeted expenditures, FY 2014 estimated expenditures, and FY 2015 budgeted expenditures. A pie chart is included to illustrate the authorized expenditures through the General Fund by function.

Table 5 - General Fund Expenditures

General Expenditures	FY 2014	FY 2014	FY 2015	FY 15-FY 14 Final	
	Budget	Estimate		\$	%
Administration	\$5,218,101	\$5,060,774	\$5,195,107	(\$22,994)	-0.4%
Animal Protection	504,065	510,291	519,273	15,208	3.0%
Recreation	2,417,901	2,373,532	2,453,414	35,513	1.5%
Public Services & Transfers	1,463,004	1,365,901	1,276,923	(186,081)	-12.7%
Transit	1,944,068	1,999,400	2,140,023	195,955	10.1%
Capital Projects	260,500	164,288	165,000	(95,500)	-36.7%
KGB School District	8,050,000	8,050,000	7,899,000	(151,000)	-1.9%
Total	\$19,857,639	\$19,524,186	\$19,648,740	(\$208,899)	-1.1%

General Fund Appropriation Distribution FY 2015



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

As reflected in Table 6 on the following page, FY 2015 shows an operating deficit of \$422,820 in the Airport Enterprise Fund. Deficits incurred by the Airport are reserved from other funds on an annual basis.

In recent years, significant headway has been made with the Alaska Department of Transportation & Public Facilities and the Legislature to reduce the operating deficit of

the Airport Enterprise Fund. However, the continuing effects of inflation on airport expenses have forced the enterprise fund to remain in a deficit.

As of June 30, 2013, the Airport's recorded cumulative "operating long-term liabilities" ("operating debt") stood at \$687,006.

The \$687,006 debt figure (cash deficit owed to the central treasury) was recorded on page 66 of the *Borough's Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2013* (FY 2013 CAFR) as an amount payable by the Airport Enterprise Fund to the Economic Development Fund. The Borough's FY 2013 CAFR (page 66) states: "The Borough expects to repay interfund balances due to the Economic Development Fund over five years." However, rather than being paid down, the balance due to the Economic Development Fund by the Airport Enterprise Fund has since grown. As of May 31, 2014, (eleven months later) the figure had grown to \$863,514. That represents an increase in the "operating debt" during that 11-month period of \$176,508 (the equivalent of \$192,554 on an annual basis, bringing the debt figure to a level that was 28% greater than the year before).

It may not be practical to operate the Ketchikan International Airport on a breakeven basis. Only four major airports in Alaska operate on an enterprise fund basis: Ted Stevens Anchorage International Airport, Fairbanks International Airport, Juneau International Airport, and Ketchikan International Airport.

The Borough Manager, Finance Director, and Airport Manager plan to continue to work toward solutions to address airport funding.

Table 6 - Airport Revenue & Expense

Airport Enterprise Fund	FY 2014	FY 2014	FY 2015	FY 15-FY 14 Final	
	Budget	Estimate		\$	%
Revenue					
From other Governments	\$798,496	\$768,496	\$690,985	(\$107,511)	-13.5%
Field	840,400	800,100	851,400	11,000	1.3%
Terminal	978,000	936,500	995,100	17,100	1.7%
Ferry	1,635,000	1,489,000	1,588,000	(47,000)	-2.9%
Transfers in	499,881	184,881	272,424	(227,457)	-45.5%
	\$4,751,777	\$4,178,977	\$4,397,909	(\$353,868)	-7.4%
Expenses					
Field	\$1,407,124	\$1,303,303	\$1,234,278	(\$172,846)	-12.3%
Terminal	1,124,537	1,118,759	1,057,762	(66,775)	-5.9%
Ferry	1,968,209	1,945,765	2,079,905	111,696	5.7%
Administration	445,966	438,683	448,784	2,818	0.6%
	\$4,945,836	\$4,806,510	\$4,820,729	(\$125,107)	-2.5%
Surplus(deficit) (excluding Depreciation)	(\$194,059)	(\$627,533)	(\$422,820)	(\$228,761)	118%

Wastewater Enterprise Fund

The Public Works Department has increased the maintenance budget to address deferred maintenance and other costs related to wastewater. The FY 2015 Budget

includes increases in sludge fees and sewer fees. Assembly action to implement these fee increases is necessary.

Even with the proposed fee increase, the Wastewater Enterprise Fund is showing a \$37,866 deficit for FY 2015 as reflected in Table 7. The net assets at the end of FY 2015 are expected to be \$10,254,266. This balance includes the value of the infrastructure assets. Staff is auditing sludge and outfall customers to ensure that customers are billed correctly.

Table 7 - Wastewater Revenue & Expense

Wastewater Enterprise Fund	FY 2014	FY 2014	FY 2015	FY 15-FY 14 Final	
	Final	Estimated	Budget	\$	%
Revenue	\$579,533	\$600,673	\$704,505	\$124,972	21.6%
Expenses	676,598	711,372	742,371	65,773	9.7%
Surplus(deficit)	(\$97,065)	(\$110,699)	(\$37,866)	\$59,199	-61.0%

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 – Basic Need – 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 determine the level of the local funding and to approve the overall amount of the School District budget, with no veto authority or other discretion over specific line items in the budget.

With Ordinance 1714-Substitute, the Assembly appropriated \$7,889,000 in cash payments for operation of schools, and subsequently added an additional \$10,000 for total FY 2015 cash payments for operations of \$7,899,000. Of that, \$4,438,076 is in the form of the local contribution required under AS 14.17.410(b)(2) to backfill underfunding of Basic Need for Ketchikan’s schools. As occurred with respect to FY 2014 funds, this payment for FY 2015 will be made under formal protest as the Ketchikan Gateway Borough has challenged the required local contribution on three constitutional grounds.

On June 2, Superior Court Judge William Barker Carey heard arguments in his Ketchikan courtroom regarding the pending school funding claims by the Ketchikan

Gateway Borough and four private-party plaintiffs. Louann Cutler of K&L Gates represented all plaintiffs; Fairbanks North Star Borough (FNSB) Attorney Rene Broker represented amicus curiae FNSB; and Kathryn Vogel represented the defendants.

The claims center on the argument that the local contribution to Basic Need for schools required of the Ketchikan Gateway Borough and 33 other municipal governments (all of which are mandated by State law to operate school districts) violates the following three clauses of Alaska's Constitution:

Article IX, Section 7, the "Anti-Dedicated Funds Clause," which provides:

The proceeds of any state tax or license shall not be dedicated to any special purpose, except as provided in section 15 of this article or when required by the federal government for state participation in federal programs. This provision shall not prohibit the continuance of any dedication for special purposes existing upon the date of ratification of this section by the people of Alaska.

Article IX, Section 13, the "Appropriations Clause," which provides:

No money shall be withdrawn from the treasury except in accordance with appropriations made by law. No obligation for the payment of money shall be incurred except as authorized by law. Unobligated appropriations outstanding at the end of the period of time specified by law shall be void.

Article II, Section 15, the "Governor's Veto Clause," which provides:

The governor may veto bills passed by the legislature. He may, by veto, strike or reduce items in appropriation bills. He shall return any vetoed bill, with a statement of his objections, to the house of origin.

The Required Local Contribution (RLC) is nominally set in State law at 2.65 mills; however, for the Ketchikan Gateway Borough the rate for FY 2015 actually amounts to 3.3 mills -- 66% of the proposed areawide levy for FY 2015. This year, the RLC for the Ketchikan Gateway Borough taxpayers will amount to \$4,438,076. Over the past 22 years, the RLC for Ketchikan taxpayers has exceeded \$100 million.

The remaining \$3,460,924 is a voluntary contribution to supplement other local, state, and federal funds.

Table 8 on the following page compares projected operating revenues from all sources for operations of the School District for FY 2014 and FY 2015.

Table 8 - School District Funding Ordinances

	FY 2014	FY 2015	FY 15-FY 14 Final	
	Final	Budget	\$	%
	Ord 1669A	1714-S*		
Borough Mandatory Contribution	\$4,198,727	\$4,438,076	\$239,349	5.7%
Borough Discretionary Contribution	3,851,273	3,460,924	(390,349)	-10.1%
State Foundation Aid	20,783,958	23,158,155	2,374,197	11.4%
	28,833,958	31,057,155	2,223,197	7.7%
Carryover Funds	1,033,221	975,078	(58,143)	-5.6%
Medicaid	150,000	150,000	-	0.0%
Quality School funding	70,374	-	(70,374)	0.0%
Designated Funds-Charter Schools	-	-	-	0.0%
Grants & other funds	5,364,500	5,993,000	628,500	11.7%
Federal Impact Aid	-	-	-	0.0%
State Funding Outside Formula	450,000	-	(450,000)	-100.0%
TRS On-behalf Payments	5,353,723	8,067,302	2,713,579	50.7%
PERS On-behalf Payments	743,933	1,361,030	617,097	83.0%
Other operating funds	98,000	75,000	(23,000)	-23.5%
Draw down on unrestricted reserve	-	416,849	416,849	100.0%
Subtotal	13,263,751	17,038,259	3,774,508	28.5%
Total operating funds	\$42,097,709	\$48,095,414	\$5,997,705	14.2%
Student Enrollment	2,103	2,226	123	5.8%
Amount per Student	\$20,018	\$21,606	\$1,588	7.9%

FY 2015 Budget includes \$7,889,000 from Ordinance 1714-S, and \$10,000 from Ordinance 1718

State law (AS 14.11.100) 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 \$1,158,697. Projected State funding for reimbursement of school construction debt is \$2,935,010.

Through the Borough's efforts, the school district receives \$12,064,107, including the State reimbursement of school construction debt. The sum of local funding for schools in FY 2015 outlined above is projected to be \$9,129,097.

Schools Reserve Fund

Ordinance 1712 enacted by the Assembly on May 5, 2014, established the "Schools Reserve Fund" in the event of extraordinary and unanticipated shortfalls in revenues to fund education costs.

The ordinance provides that all monies received by the Borough after July 1, 2014, arising out of litigation involving school funding (net of expenses incurred in the litigation) will be deposited into the fund. The Assembly may direct the deposit of other monies to the Reserve Fund. The Assembly, in fact, appropriated \$1.1 million to the fund through Ordinance No. 1718-Substitute-Amended on June 2, 2014.

Monies from the Schools Reserve Fund may be used for any public purpose relating to the establishment, operation, and maintenance of the Ketchikan Gateway Borough School District, including debt service, capital projects, and major maintenance.

The ordinance provides that in order for the Assembly to appropriate money from the School Reserves Fund, two things must occur. First, the Assembly must make a finding that extraordinary needs regarding schools exist. Second, three-fourths of the members of the Assembly (at least 6 members) must vote affirmatively to appropriate money from the Schools Reserve Fund.

Special Revenue Funds

Land Trust Fund

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 2015 is budgeted at \$250,000. Total rental income for White Cliff office space is budgeted at \$471,762. The White Cliff office building is estimated to be occupied at 90% of marketable capacity. The total unreserved fund balance at the end of FY 2015 will be approximately \$1,363,129.

Table 9 - Land Trust Reserved Fund Balance

Fund Balance before Reserves (budget detail balance)	\$2,421,768
Major Maintenance Reserve White Cliff Building	120,000
Note Receivable - Airport HVAC & Terminal	155,782
Note Receivable - NTVFD SA - Bldg & Equip Refinanc	403,294
Note Receivable - Wastewater - (SDC)	5,432
Note Receivable - Wastewater - Sludge	299,131
Note Receivable - Waterfall Service Area - Paving	75,000
Unreserved Fund Balance	<u>\$1,363,129</u>

Economic Development Fund

As shown in Table 10 on the following page, there is a \$3,619,943 deficit in the Economic Development Fund for FY 2015. This is due largely to obligations carried forward from FY 2014. These obligations include the encumbered \$2.5 million Whitman

Lake Hydroelectric Project grant to the City of Ketchikan, and a grant to the Ketchikan Chamber of Commerce for the Maritime Technology Consortium Work Plan in the amount of \$84,000.

Table 10 - Economic Development Revenue & Expense

<u>Economic Development</u>	FY2013	FY2014	FY2014	FY2015	FY 15-FY 14	FY 15-FY 14
Description	Actual	Final	Estimated	Original	Final-\$	Final-%
Beginning Balance	\$8,132,838	\$7,455,723	\$7,455,723	\$6,438,048	(\$1,017,675)	-13.6%
Revenue	387	7,239	14,478	7,120	(119)	-1.6%
Grants	264,418	584,840	594,828	2,839,335	2,254,495	385.5%
Operating	94,981	310,820	291,036	466,638	155,818	50.1%
Transfers out	318,103	146,289	146,289	321,090	174,801	119.5%
Total expenses	677,502	1,041,949	1,032,153	3,627,063	2,585,114	248.1%
Current yr deficit	(677,115)	(1,034,710)	(1,017,675)	(3,619,943)	(2,585,233)	249.9%
Fund balance	\$7,455,723	\$6,421,013	\$6,438,048	\$2,818,105	(\$3,602,908)	-56.1%

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 million in shared revenues from the State excise tax during FY 2015.

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).

The Assembly took action to eliminate the fund at the last public hearing of the FY 2015 Budget. Subsequently, the Assembly reconsidered the action and reinstated library funding as a FY 2015 budget amendment. The library funding is not included in this document due the sequence of events of Assembly action; however, the first budget amendment of FY 2015 the Borough appropriated \$405,199 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.

Service Area Funds

According to Section 14.05.010 of the Borough Code, 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.

Table 11 below provides a summary of the fund balance for each of the Borough's ten service areas for FY 2015.

Table 11 - Service Area Fund Balances

Service Area	Beg Bal	Revenue	Appropriation	Surplus(Deficit)	End Bal
Forest Park	\$140,741	\$59,515	\$94,340	(\$34,825)	\$105,916
Gold Nugget	44,878	23,520	36,437	(12,917)	31,961
Gold Nugget Sp A	(2,517)	2,517	0	2,517	0
Homestead	39,400	40,006	27,348	12,658	52,058
Loring	16,167	2,134	4,261	(2,127)	14,040
Mud Bight	44,654	13,070	21,836	(8,766)	35,888
Nichols View	7,033	0	500	(500)	6,533
North Tongass	(390,187)	878,380	833,605	44,775	(345,412)
South Tongass	43,870	1,159,501	1,148,066	11,435	55,305
Waterfall	(40,726)	36,500	29,031	7,469	(33,257)

Internal Service Funds

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.

General Budget and Management Discussion

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 also considered revenues for the previous fiscal year. The Comprehensive Annual Financial Report (CAFR) shows the status of the Borough's finances based on "generally accepted accounting principles" (GAAP). The CAFR shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

The Borough budgets for recurring grants, such as the Federal Transit Administration 5311 grants. Periodic or one-time grants from other government agencies are brought forward as amendments throughout the year, because funds are not normally appropriated by the granting agencies until after the completion of the local budget process. All grants from other agencies are approved and accepted by the Assembly through adoption of a resolution. Budget amendments require an ordinance, public hearing, and approval of the Assembly. Appropriations made for a capital project or grant project are valid for the life of the project or grant term, and the unexpended balance for all such appropriations are carried forward to subsequent fiscal years without further action required by the Borough Assembly.

Budget Philosophy

The annual budget process involves Borough staff from all departments. Borough staff strives to achieve goals outlined by the Assembly in annual policy sessions, usually held in January.

Any proposed fiscal action is conservative enough 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 no less than three months of operating expenditures. The FY 2015 General Fund balance is \$7,247,610, less restricted School Reserve Fund of \$1,100,000, for a total unrestricted General Fund balance of \$6,147,610 or 3.2 months of expenditures.

Debt Management

As shown in Table 12, the Borough has nine general obligation bond issues with FY 2015 ending balances totaling \$44,635,000.

Table 12 - Schedule of Debt and Other Obligations

	Principal 7/1/2014	Principal Payments	Principal 6/30/2015	Net Interest Expense FY 15	DEED Participation	Year of Maturity
General Obligation Bonds						
2005B Refunding (School Bond)	\$3,260,000	\$1,025,000	\$2,235,000	\$165,937	70%	2019
2006A School Safety Upgrades	255,000	125,000	130,000	10,200	70%	2016
2009A Aquatic Center	1,125,000	550,000	575,000	39,250	18%	2016
2009B & C Aquatic Center	20,425,000	-	20,425,000	747,682	18%	2039
2010A One Refunding	3,820,000	575,000	3,245,000	147,050	70%	2020
2010B Four High School Roof	2,850,000	210,000	2,640,000	68,515	70%	2026
2011 III Refunding (School Bond)	4,505,000	415,000	4,090,000	205,325	70%	2023
2012 II Refunding (School Bond)	3,060,000	-	3,060,000	135,450	70%	2020
2013 One School Facilities Upgrade	4,505,000	425,000	4,080,000	185,150	70%	2023
Certificates of Participation						
C of P 2010A-1 White Cliff	595,000	140,000	455,000	22,400	0%	2018
C of P 2010A-2 White Cliff	3,700,000	-	3,700,000	132,134	0%	2036
Total	\$48,100,000	\$3,465,000	\$44,635,000	\$1,859,093		

Refunding bonds refinanced Houghtaling and Schoenbar remodels, and Fawn Mountain school construction.

FY 2015 principal and interest payments, net of Build America Bond and American Recovery and Reinvestment Act subsidies, on the debt listed above are projected to total \$5,324,093. 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 2015 is \$2,934,627 for school building debt and the Aquatic Center. The local share of the education related facilities is projected to be \$996,616.

The local cost of the non-education related facility debt service is projected to be \$1,071,023 in FY 2015.

Cash Management

The Borough is responsible for collecting all taxes levied within its boundaries, including those levied by 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 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. 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.



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KETCHIKAN GATEWAY BOROUGH
FY 2015
SUMMARY OF ALL FUNDS

DESCRIPTION	2015 Beginning	ORIGINAL Revenue	Expenses	Over/ (Under)	Ending Balance
GOVERNMENTAL FUNDS					
GENERAL FUND	7,178,064	19,718,286	19,648,740	69,546	7,247,610
INTERNAL SERVICE	(242,983)	6,830,000	6,496,000	334,000	91,017
LAND TRUST	3,095,047	724,777	1,398,056	(673,279)	2,421,768
COMMER PASSENGER VESSEL FUND	2,633,101	2,012,298	3,026,929	(1,014,631)	1,618,470
NONAREAWIDE - LIBRARY FUND	54,493	0	54,493	(54,493)	0
REC CAPITAL PROJECTS FUND	2,541,846	2,218,001	2,405,519	(187,518)	2,354,328
SCHOOL BOND/CAPITAL IMPROV	4,605,987	4,504,104	4,176,242	327,862	4,933,849
AIRPORT PFC FUND	(491,961)	325,000	0	325,000	(166,961)
ECONOMIC DEVELOPMENT FUND	6,438,048	7,120	3,627,063	(3,619,943)	2,818,105
SOUTH TONGASS SERVICE AREA	43,870	1,159,501	1,148,066	11,435	55,305
LORING SERVICE AREA	16,167	2,134	4,261	(2,127)	14,040
WATERFALL SERVICE AREA	(40,726)	36,500	29,031	7,469	(33,257)
MUD BIGHT SERVICE AREA	44,654	13,070	21,836	(8,766)	35,888
NICHOLS VIEW SERVICE AREA	7,033	0	500	(500)	6,533
FOREST PARK SERVICE AREA	140,741	59,515	94,340	(34,825)	105,916
GOLD NUGGET SERVICE AREA	44,878	23,520	36,437	(12,917)	31,961
GOLD NUGGET SPECIAL ASSESSMENT	(2,517)	2,517	0	2,517	0
HOMESTEAD SERVICE AREA	39,400	40,006	27,348	12,658	52,058
NORTH TONGASS FIRE DISTRICT	(390,187)	878,380	833,605	44,775	(345,412)
TOTAL GOVERNMENTAL FUNDS	25,714,955	38,554,729	43,028,466	(4,473,737)	21,241,218
ENTERPRISE FUNDS					
AIRPORT ENTERPRISE FUND	17,113,428	4,397,909	4,820,729	(422,820)	16,690,608
WASTEWATER ENTERPRISE FUND	10,292,132	704,505	742,371	(37,866)	10,254,266
TOTAL ENTERPRISE FUNDS	27,405,560	5,102,414	5,563,100	(460,686)	26,944,874
TOTAL	53,120,515	43,657,143	48,591,567	(4,934,423)	48,186,092

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 2015



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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1714-Substitute

An Ordinance Approving \$48,085,414 for the Fiscal Year 2015 School District Operating Budget; Determining that \$7,889,000 Shall be the Total Made Available from Local Sources for School Purposes Other than Debt Service, Capital Projects, and Major Maintenance During Fiscal Year 2015; and Directing that Notice of Fiscal Year 2015 Funding be Given to the School Board

RECITALS

PART 1: Recitals A – E Concerning Process for Establishment of District Spending Authority and Submission of the District’s FY 2015 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, through the Superintendent, submitted its FY 2015 Operating Budget to the Assembly, through the Borough Manager, on April 28, 2014, in the amount of \$47,851,960. The proposed FY 2015 Budget is \$6,197,192 (14.9%) more than the \$41,654,768 FY 2014 Budget adopted by the Board on April 23, 2013; and
- C. WHEREAS**, the Board’s FY 2015 budget submission to the Assembly requests local contributions from the Borough in the amount of \$9,219,266, comprised of a cash appropriation in the amount of \$8,584,109, and funding for Borough contractual services to the District in the amount of \$635,157 (but with an acknowledgment that the amount for FY 2015 contractual services “has yet to be negotiated”). In 2013, the Board requested \$7,607,059 in local funding, but did not include funding for Borough contractual services (\$533,600), property/casualty insurance for the 477,616 square feet of school buildings and maintenance facilities operated by the District (estimated by the District at \$220,000), or funding for the District’s share of the cost of maintaining Homestead Road (\$20,403). Including those costs, in effect, drove the requested local funding in FY 2014 to \$8,381,062. The Assembly appropriated \$8,050,000 as the local contribution in FY 2014, including funding for contractual services and other costs noted above. The request for local funding in FY 2015 exceeds the \$8,050,000 FY 2014 figure by \$1,169,266 (14.5%); and
- D. 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 after receipt of the budget, 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 determining FY 2015 funding is Wednesday, May 28, 2014; and

E. 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, 2014. The FY 2015 appropriation is addressed in a separate ordinance (Ordinance No. 1718).

Part 2: Recitals F - I Concerning the Need for and Importance of Full Reporting of All Cash, In-Kind, and On-Behalf Revenues

- F. 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, so that 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
- G. 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
- H. 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
- I. WHEREAS**, a common measure for comparisons is the percentage of the "cap" to which a district is funded. Such assessments may be constructive to an extent; however it is important to recognize 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 the past. For example, 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." Formal agreement between the Borough and the District regarding recognition of services provided as in-kind services was reached for FY 2013; however, the agreement was not renewed in FY

2014. Consequently, the Assembly specified particular limits for the use of local funding in FY 2014. That practice is continued for FY 2015 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 school 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 several hundreds of thousands of dollars to the Borough's recognized local contributions. However, the Assembly's approach to in-kind or contractual services is more conservative, reasonable, and defensible.

- (4) *Debt Service and Capital Projects Funding.* Comparisons typically reflect only the local financial commitment for the School District's Operating Budget. The Ketchikan Gateway Borough also contributes millions of dollars each year to pay principal and interest on debt for school facilities, and for District capital projects.
- (5) *Fiscal Capacity.* Comparisons also typically neglect to address the fiscal capacity of the local governments involved.

Part 3: Recital J Concerning Components of Borough Funding for the District Operating Budget

- J. 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). Litigation initiated by the Borough in January 2014 regarding State education funding stresses the important distinction between those two components:

The Ketchikan Gateway Borough takes the position that the required local contribution provided for in AS 14.17.410(b) violates Article IX, Section 7 (Anti-Dedicated Funds Clause); Article IX, Section 13 (Appropriations Clause); and Article II Section 15 (Veto Clause) of the Alaska Constitution. The Fairbanks North Star Borough, which filed an amicus brief in support of the Ketchikan Gateway Borough accurately and effectively characterized the Required Local Contribution as "taxation by proxy scheme" that "commandeers the municipal tax system for the state purpose of providing direct educational funding in a manner that bypasses the State Legislature's annual appropriating power."

Part 4: Recital K Concerning Indications Nearly Four Months ago by the Assembly Regarding Local FY 2015 Funding for the School District

- K. WHEREAS,** on January 10, 2014, the Assembly determined that, for purposes of developing the FY 2015 Borough budget, \$7,889,000 should be used as the FY 2015 local contribution to the School

District. The policy direction by the Assembly reflects an attempt to avoid a "fiscal cliff" for the School District and local taxpayers by maintaining a fairly constant mill rate and relatively level school contributions over a 3-4 year span as the District adjusts to the anticipated eventual expiration of Secure Rural Schools funding. 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 of the cost to maintain Homestead Road), but exclusive of the cost of debt service and capital projects. District officials were timely advised of that figure.

Part 5: Recitals L - R Concerning the "Alaska's Education Opportunity Act," One-Time Funding Outside the Foundation Formula in FY 2015, Student Count Projections, and Number of Instructional Days

- L. WHEREAS**, on April 25, 2014, the Twenty-Eighth Alaska State Legislature passed *Free Conference CS for House Bill No. 278 ("FCCS HB 278")*, "Alaska's Education Opportunity Act." Among other changes *FCCS HB 278* amends AS 14.17.470 to increase the Base Student Allocation by \$150 from \$5,680 to \$5,830 effective FY 2015, with increases of an additional \$50 in each of the following two years. *FCCS HB 278* also amends AS 14.17.400(b) to increase the correspondence student multiplier from 0.8 to 0.9; and
- M. WHEREAS**, the Ketchikan Gateway Borough School District's FY 2015 budget does not reflect the funding increases in *FCCS HB 278*. On May 14, 2014, Governor Parnell signed *FCCS HB 278* into law as Chapter 15 SLA 2014.. The fiscal note for *FCCS HB 278* projects that the Ketchikan Gateway Borough will receive an increase of \$764,704 in Foundation Aid in FY 2015 as a result of *FCCS HB 278*; and
- N. WHEREAS**, on April 25, 2014, the Twenty-Eighth Alaska State Legislature also passed *House CS for CS for Senate Bill No.119(FIN) am H ("HCS CSSB 119(FIN) am H")*. Section 32 of *HCS CSSB 119(FIN) am H* appropriates \$42,953,500 to be distributed as State aid to districts according to the average daily membership for each district adjusted under AS 14.17.410(b)(1)(A)-(D) for the fiscal year ending June 30, 2015; \$32,243,700 is similarly appropriated for FY 2016; and \$19,904,200 is appropriated to that end for FY 2017. As with the increases in *FCCS HB 278*, Governor Parnell is expected to support the one-time funding in *HCS CSSB 119(FIN) am H*. In fact, the Ketchikan Gateway Borough School District's FY 2015 budget projected that it would receive \$440,000 in one-time funding in the coming year. However, the Fiscal Note for *FCCS HB 278*, which also addresses the one-time funding in *HCS CSSB 119(FIN) am H*, projects that the Ketchikan Gateway Borough School District will receive a payment of \$822,167 in one-time funding in FY 2015. The State's projection is \$382,167 more than the figure projected by the District; and
- O. WHEREAS**, between the \$764,704 projected increase in funding under *FCCS HB 278* and the \$382,167 in additional projected funding under *HCS CSSB 119(FIN) am H*, the District's April 28 Budget understates reasonably estimated FY 2015 State funding by \$1,146,871; and
- P. WHEREAS**, the \$1,146,871 understatement of State revenues offsets 86.2 percent of the \$1,330,266 difference between the \$7,889,000 target for the local contribution (exclusive of debt service, capital improvements, and major maintenance) set by the Assembly on January 10, 2014, and the \$9,219,266 requested by the School Board in its April 28, 2014 submission; and

- Q. WHEREAS**, the District's April 28, 2014 submission projects an enrollment of 2,226 students comprised of 2,138 students in classroom study (of whom 55 are special education students with intensive needs) and 88 students in correspondence study during FY 2015. Based on the amended Operating Budget of \$48,085,414 authorized in Ordinance No 1714-Substitute, , that equals \$21,602 per student. The per-student cost is \$2,577 (13.5%) greater than the \$19,025 figure for the initial FY 2014 Budget; and
- R. WHEREAS**, based on an Operating Budget of \$48,085,414 , 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 \$277,950. That figure is \$34,611 (14.2%) greater than the \$243,339 figure from the initial FY 2014 District Budget.

Part 6: Recital S Concerning the Cost of FY 2015 Contractual Services to the District

- S. WHEREAS**, the Borough Manager has determined that the FY 2015 contractual services scheduled to be provided to the School District by the Borough have a value of \$768,846 comprised of the following:
1. \$12,000 for financing the deficit in the School District Health Insurance Fund;
 2. \$189,295 for 66.4 percent allocation of the cost of fields (Dudley, Walker, Fawn Mountain, Houghtaling, Valley Park, and Weiss);
 3. \$502,331 for 30 percent allocation of the cost of the operation of the Gateway Aquatic Center;
 4. \$1,620 for use of the Assembly Chambers;
 5. \$31,200 for fire protection and emergency medical services to the Fawn Mountain School;
 6. \$20,400 for fire protection and emergency medical services to Point Higgins School; and
 7. \$12,000 for administration of the central treasury, health insurance, property insurance administration, and procurement;

but not including South Tongass Service Area water utility fees (estimated at \$33,660 for FY 2015); nonareawide wastewater fees (estimated at \$28,539 for FY 2015), Homestead Road Service Area fees (estimated at \$28,101 for FY 2015), or property/casualty insurance for the 477,616 square feet of school buildings and maintenance facilities operated by the District (estimated at \$90,000 for FY 2015) which will be paid separately by the District.

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 2015 District Operating Budget. The Assembly hereby approves a total amount of \$48,085,414 in expenditures for the District during FY 2015. That figure is \$233,454 more than the \$47,851,960 figure proposed by the School Board, based on the following revenue projections:

\$23,158,155 in "State Aid" per AS 14.17.410(b)(1), State "Quality School" funding per AS 14.17.480; and one-time funding under *HCS CSSB 119(FIN) am H* (consisting of \$22,011,284 projected by the District, plus the \$1,146,871 in underestimated revenues addressed in Recitals L – O above);

\$4,438,076	in Borough appropriations for the contribution required by AS 14.17.410(b)(2) to pay State underfunding of Basic Need, the amount necessary to provide adequate funding for education, despite the fact that the payment violates Article IX, Section 7 (Anti-Dedicated Funds Clause); Article IX, Section 13 (Appropriations Clause); and Article II Section 15 (Veto Clause) of the Alaska Constitution;
\$2,501,778	in Borough appropriations that are discretionary per AS 14.17.410(c), and that are not designated by the Assembly for any particular public purpose relating to operations of the School District, but are subject to the terms of Section 2 of this ordinance;
\$768,846	in Borough appropriations that are discretionary per AS 14.17.410(c), but are hereby designated by the Assembly as a grant to the School District to fund FY 2015 contractual services provided by the Borough subject to the conditions noted in Section 2 of this ordinance;
\$180,300	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 2015 costs for South Tongass Service Area water utility fees (estimated at \$33,660 for FY 2015); nonareawide wastewater fees (estimated at \$28,539 for FY 2015), Homestead Road Service Area fees (estimated at \$28,101 for FY 2015), and property/casualty insurance for the 477,616 square feet of school buildings and maintenance facilities operated by the District (estimated at \$90,000 for FY 2015);
\$75,000	Other Operating Revenues;
\$975,078	Carryover Funds;
\$150,000	Medicaid;
\$8,067,302	TRS On-behalf Payments;
\$1,361,030	PERS On-behalf Payments;
\$5,993,000	Grants and Other Revenues;
\$416,849	Drawdown on Unallocated Funds
\$48,085,414	TOTAL

Section 2. Amount to be Made Available from Local Sources for School Purposes. The Assembly hereby determines that the sum of \$7,889,000 will be made available from local sources for school purposes inclusive of contractual services (treated prior to FY 2014 as in-kind 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) \$4,438,076 represents the contribution required by AS 14.17.410(b)(2) to pay State underfunding of the amount necessary to provide adequate funding for education (Basic Need) and carries no restrictions imposed by the Assembly;
- (b) \$3,450,924 represents a contribution made at the discretion of the Assembly pursuant to AS 14.17.410(c) for the following purposes
 - (1) \$2,501,778 in Borough appropriations that are discretionary per AS 14.17.410(c), and that are not designated by the Assembly for any particular public purpose relating to operations of the School District;

- (2) \$768,846 in Borough appropriations that are discretionary per AS 14.17.410(c), but are hereby designated by the Assembly as a grant to the School District to fund FY 2015 contractual services provided by the Borough as follows:
- i. \$12,000 for financing the deficit in the School District Health Insurance Fund;
 - ii. \$189,295 for 66.4 percent allocation of the cost of fields (Dudley, Walker, Fawn Mountain, Houghtaling, Valley Park, and Weiss);
 - iii. \$502,331 for 30 percent allocation of the cost of the operation of the Gateway Aquatic Center;
 - iv. \$1,620 for use of the Assembly Chambers;
 - v. \$31,200 for fire protection and emergency medical services to the Fawn Mountain School;
 - vi. \$20,400 for fire protection and emergency medical services to Point Higgins School; and
 - vii. \$12,000 for administration of the central treasury, health insurance, property insurance administration, and procurement;
- (3) \$180,300 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 2015 costs for South Tongass Service Area water utility fees (estimated at \$33,660 for FY 2015); nonareawide wastewater fees (estimated at \$28,539 for FY 2015), Homestead Road Service Area fees (estimated at \$28,101 for FY 2015), and property/casualty insurance for the 477,616 square feet of school buildings and maintenance facilities operated by the District (estimated at \$90,000 for FY 2015);
- (c) None of the \$3,450,924 outlined in (b) above may be accepted or expended by the School District unless the District reports those contractual service revenues and costs to DEED as part of the District's FY 2015 budget. By accepting any portion of the \$3,450,924, the District agrees to spend the grant funds in (b)(1)-(3) for the purposes stated.

Section 3. Statement to the Board of Funds Available. The Borough Manager shall provide a statement to the Board no later than Wednesday, May 28, 2014, regarding funds available for FY 2015.

Section 4. Effective Date. This ordinance is effective immediately upon adoption.

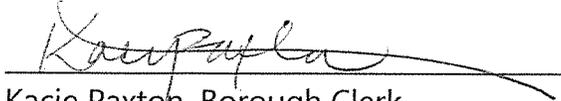
ADOPTED this 27th day of May, 2014.

EFFECTIVE this 27th day of May, 2014.



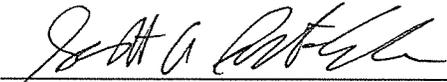
Dave Kiffer, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

Approved as to form:



Scott Brandt-Erichsen, Borough Attorney



KETCHIKAN GATEWAY BOROUGH

1900 First Avenue, Suite 210, Ketchikan, Alaska 99901

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

Office of the Borough Manager

July 2, 2014

Ms. Michelle O'Brien
School Board President
Ketchikan Gateway Borough School District
333 Schoenbar Road
Ketchikan, Alaska 99901

RE: Amended Notice of FY 2015 Funding to be Made Available from Local Sources for School Purposes

Dear Board President O'Brien:

On behalf of the Borough Assembly, this letter amends the notice provided on May 27 of this year regarding the amount of money to be made available from local sources for school purposes during FY 2015, and identifies specific conditions on that funding. The local funding determinations were made by the Borough Assembly through the adoption of *Ordinance No. 1714-Substitute* on May 27 (copy provided on May 27) and *Ordinance No. 1718-Substitute-Amended* on June 2, 2014.

Expenditures authorized for the District Operating Budget during FY 2015 as of May 27 totaled \$48,085,414 based on the following anticipated revenues:

- \$23,158,155 in "State Aid" per AS 14.17.410(b)(1), State "Quality School" funding per AS 14.17.480; and one-time funding under *HCS CSSB 119(FIN) am H* (consisting of \$22,011,284 projected by the District, plus the \$1,146,871 in additional revenues addressed in Recitals L – O of *Ordinance No. 1714-Substitute*)
- \$4,438,076 in Borough appropriations for the contribution required by AS 14.17.410(b)(2) to pay State underfunding of Basic Need, the amount necessary to provide adequate funding for education. Because this payment violates Article IX, Section 7 (Anti-Dedicated Funds Clause); Article IX, Section 13 (Appropriations Clause); and Article II Section 15 (Veto Clause) of the Alaska Constitution, the Borough will make the payment in FY 2015 under protest as it did in FY 2014.
- \$2,501,778 in Borough appropriations that are discretionary per AS 14.17.410(c), and that are not designated by the Assembly for any particular public purpose relating to operations of the School District, but are subject to the terms of Section 2 of *Ordinance No. 1714-Substitute*
- \$768,846 in Borough appropriations that are discretionary per AS 14.17.410(c), but are hereby designated by the Assembly as a grant to the School District to fund FY 2015 contractual services provided by the Borough subject to the conditions noted in Section 2 of *Ordinance No. 1714-Substitute*
- \$180,300 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 2015 costs for South Tongass Service Area water utility fees (estimated at \$33,660 for FY 2015); nonareawide wastewater fees (estimated at \$28,539 for FY 2015), Homestead Road

Ms. Michelle O'Brien
July 2, 2014
Page 2

Service Area fees (estimated at \$28,101 for FY 2015), and property/casualty insurance for the 477,616 square feet of school buildings and maintenance facilities operated by the District (estimated at \$90,000 for FY 2015)

\$75,000	Other Operating Revenues
\$975,078	Carryover Funds
\$150,000	Medicaid
\$8,067,302	TRS On-behalf Payments
\$1,361,030	PERS On-behalf Payments
\$5,993,000	Grants and Other Revenues
<u>\$416,849</u>	Drawdown on Unallocated Funds
\$48,085,414	TOTAL

On June 2 of this year, the Assembly added \$10,000 as a grant to the School District for the purchase of equipment and materials for the Ketchikan High School science program through the adoption of *Ordinance No. 1718-Substitute-Amended*. The \$10,000 is to supplement, not supplant, all other funding that the High School science program would otherwise receive in FY 2015.

The June 2 action of the Assembly modified the May 27 determination that the sum of \$7,889,000 will be made available during FY 2015 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. 1714-Substitute*. The new figure is \$7,899,000. AS 14.17.910 and AS 14.17.990 require full disclosure and consideration of all local cash, in-kind, and on-behalf contributions by municipal governments to their school districts. Thus, the \$7,899,000 figure must be reported to the Alaska Department of Education and Early Development as the total local contribution of the Ketchikan Gateway Borough to the Ketchikan Gateway Borough School District for FY 2015.

Sincerely,



Dan Bockhorst
Borough Manager

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

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 2540 AMENDED

A Resolution of the Assembly of the Ketchikan Gateway Borough, Levying Ad Valorem Property Taxes for Tax Year 2014 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 2014; and Setting the Date When Taxes Become Delinquent

RECITALS

- A. WHEREAS**, the Ketchikan Gateway Borough Assembly exercises its power to assess, levy and collect property taxes as provided in KGBC Title 4.45, Revenue and Taxation; and
- B. WHEREAS**, in accordance with AS 29.45.240, the Assembly now wishes to set the 2014 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 2014, based upon the assessment roll in the amount of \$1,468,674,400, producing taxes of \$7,343,372, less senior citizen and disabled veteran exemptions of \$602,666, for a net figure of \$6,740,706.

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 2014, based on the assessment roll for real property in the amount of \$630,849,600 producing taxes of \$441,595, less senior citizen and disabled veteran exemptions of \$37,174 for a net figure of \$404,421.

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 2014, based on the assessment roll for real property in the amount of \$194,835,500 producing taxes of \$506,572, less senior citizen and disabled veteran exemptions of \$43,898, for a net figure of \$462,674.

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 2014, based on the assessment roll for real property in the amount of \$830,900 producing taxes of \$2,493, less senior citizen and disabled veteran exemptions of \$419, for a net figure of \$2,074.

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 2014 based on the assessment roll for real property in the amount of \$30,640,900 producing taxes of \$67,410, less senior citizen and disabled veteran exemptions of \$8,395, for a net figure of \$59,015.

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 2014, based on the assessment roll for real property in the amount of \$379,677,000 producing taxes of \$645,451, less senior citizen and disabled veteran exemptions of \$54,395, for a net figure of \$591,056.

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

Section 8. The billing date for taxes levied pursuant to the provisions of this resolution shall be July 1, 2014. Those taxes shall become due on September 30, 2014, and shall be delinquent unless paid before 5:00 p.m. local time, September 30, 2014.

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.

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1718 SUBSTITUTE - AMENDED

An Ordinance of the Ketchikan Gateway Borough Adopting the Budget for Fiscal Year 2015 and Appropriating From all Borough Funds

RECITALS

A. Whereas, in accordance with Ketchikan Gateway Borough Code 4.05.020, the Borough Assembly held a public hearing on the proposed Fiscal Year 2015 Budget and Capital Program.

B. Whereas, after hearing public testimony, the Assembly now desires to adopt the 2015 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, 2014, entitled KETCHIKAN GATEWAY BOROUGH 2015 BUDGET, is hereby adopted. The amounts listed are hereby appropriated from the corresponding funds listed:

Table with 3 columns: Fund #, Fund Description, and Appropriation. Lists various funds such as General Fund, Internal Service Fund, Land Trust Fund, etc., with their respective appropriation amounts.

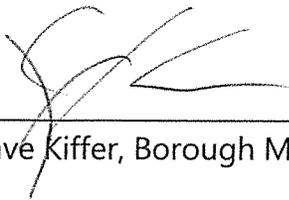
Section 2. Every unencumbered appropriation for all funds shall lapse at the close of the fiscal year to the respective fund. An appropriation for a capital improvement, grant

award, or encumbered appropriation for all funds shall not lapse until its purpose has been accomplished or abandoned.

Section 3. Effective date. This ordinance is effective July 1, 2014.

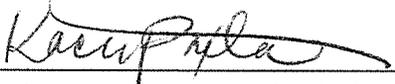
ADOPTED this 2nd day of June, 2014.

EFFECTIVE the 1st day of July, 2014.



Dave Kiffer, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

Approved as to form:



Scott Brandt-Erichsen, Borough Attorney

Ketchikan Gateway Borough Schedule of Assessed Values

Calendar Year	Fiscal Year	Valuation(s)	Millage Rate	Dollar Amount(s)
<u>BOROUGH</u>				
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
2014	2015	1,348,141,200	5.00	6,740,706
<u>NON-AREAWIDE FUND</u>				
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
2014	2015	577,744,500	0.70	404,421
<u>FOREST PARK SERVICE AREA</u>				
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
2014	2015	26,825,200	2.20	59,015
<u>NORTH TONGASS VOLUNTEER FIRE & EMS SERVICE AREA</u>				
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
2014	2015	347,679,700	1.70	591,055
<u>SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA</u>				
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
2014	2015	177,951,500	2.60	462,674
<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
2014	2015	691,100	3.00	2,073

KETCHIKAN GATEWAY BOROUGH
FY 2015
GENERAL FUND SUMMARY

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	6,860,809	6,276,522	6,276,522	7,178,064	901,542	14.4%
4010 REAL PROPERTY TAXES	6,822,872	6,593,984	6,574,411	6,740,706	146,722	2.2%
4020 BUSINESS/PERSONAL TAXES	(56,984)	0	(43,469)	0	0	0.0%
4030 BOAT TAXES	2,780	0	0	0	0	0.0%
4040 SALES TAXES - IN CITY	4,283,980	4,570,000	4,380,330	4,476,300	(93,700)	(2.1%)
4050 SALES TAXES - OUT OF CITY	869,191	707,500	897,170	916,830	209,330	29.6%
4055 TRANSIENT OCCUPANCY TAXES	66,834	70,000	70,000	71,400	1,400	2.0%
4060 MOTOR VEHICLE TAXES	62,751	60,000	65,000	68,500	8,500	14.2%
4090 FORECLOSURE COSTS	2,500	10,000	5,000	2,500	(7,500)	(75.0%)
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(566,899)	0	0	0	0	0.0%
4190 ALASKA STATE HOUSING - PILT	17,642	15,000	18,000	18,000	3,000	20.0%
TAXES	11,504,667	12,026,484	11,966,442	12,294,236	267,752	2.2%
4080 PENALTY & INTEREST	90,776	40,000	40,000	50,000	10,000	25.0%
PENALTY AND INTEREST	90,776	40,000	40,000	50,000	10,000	25.0%
4191 TLINGIT-HAIDA HOUSING - PILT	(41)	21,000	0	0	(21,000)	(100.0%)
4215 RAW FISH TAX REFUND	666,360	600,000	709,134	710,000	110,000	18.3%
4216 SHARED BUSINESS FISHERIES TAX	18,199	20,000	20,000	20,000	0	0.0%
4220 STATE REVENUE SHARING	897,081	630,811	633,457	600,000	(30,811)	(4.9%)
4221 PERS ON BEHALF PAYMENTS	537,940	522,372	522,372	538,099	15,727	3.0%
4225 NATIONAL FOREST RECEIPTS	167	0	1,100,000	0	0	0.0%
4245 FEDERAL REVENUE - PILT	1,017,546	800,000	1,000,000	550,000	(250,000)	(31.3%)
4256 LIQUOR LICENSE REVENUE SHARING	0	2,500	0	0	(2,500)	(100.0%)
REVENUE FROM OTHER GOVTS	3,137,252	2,596,683	3,984,963	2,418,099	(178,584)	(6.9%)
4305 INTEREST INCOME	1,540	20,000	10,000	2,000	(18,000)	(90.0%)
INVESTMENT INCOME	1,540	20,000	10,000	2,000	(18,000)	(90.0%)
4110 NSF FEES	675	500	500	1,000	500	100.0%
4115 REGISTRATION FEES	3,250	2,500	2,500	3,000	500	20.0%
4315 ASSESSMENT FEES	2,687	2,000	2,000	2,000	0	0.0%
4316 ASSEMBLY REVENUE	6,718	6,500	6,500	910	(5,590)	(86.0%)
4317 CLERK REVENUE	1,777	1,600	1,600	1,905	305	19.1%
4325 ZONING & PLATTING FEES	835	0	0	0	0	0.0%
4335 ANIMAL PROTECTION FEES	30,448	30,000	30,000	30,000	0	0.0%
4336 SPAY/NEUTER CLINIC	15,909	20,000	20,000	15,000	(5,000)	(25.0%)
4340 VENDOR COMMISSION FEES	763	1,000	1,000	1,000	0	0.0%
4342 JUNK VEHICLE FEES	80,000	80,000	80,000	80,000	0	0.0%
4345 PUBLIC WORKS FEES	7,240	5,000	5,000	5,000	0	0.0%
4353 PROCESS SERVICE FEES	90	0	1,000	0	0	0.0%
4355 SMALL CLAIMS FEES	(21)	0	0	0	0	0.0%
4356 ATTORNEY FEES	1,926	0	0	0	0	0.0%
4358 WASTEWATER HOOK UP FEES	6,400	0	0	0	0	0.0%
4360 CITATIONS/VIOLATIONS/FINES	6,220	3,000	2,000	2,000	(1,000)	(33.3%)
4365 CONTRIB FROM PRIVATE SOURCES	500	0	0	0	0	0.0%
4370 RENTAL INCOME	190,000	0	0	0	0	0.0%
4375 KGBSD SERVICE FEES	526,400	533,400	533,600	531,000	(2,400)	(0.4%)
4380 RECREATION FEES	732,284	700,000	630,000	650,000	(50,000)	(7.1%)
4390 MISCELLANEOUS REVENUE	63,448	10,000	10,000	10,000	0	0.0%
4393 BUS SYSTEM REVENUE	242,111	250,000	250,000	270,000	20,000	8.0%
4394 TRANSIT OPERATING GRANT	971,367	900,000	1,000,000	1,000,000	100,000	11.1%
4430 ADMIN FEES - SERVICE AREAS	97,092	98,528	98,528	123,061	24,534	24.9%
4459 ADMIN FEES - ECON DEVELOP	22,329	23,595	23,595	197,668	174,073	737.7%
4460 ADMIN FEES - LAND TRUST	40,268	42,453	42,454	49,950	7,497	17.7%
4470 ADMIN FEES - AIRPORT	219,615	227,133	227,132	231,405	4,272	1.9%
4480 ADMIN FEES - WASTEWATER	31,875	36,943	36,943	41,023	4,079	11.0%
4490 ADMIN FEES - CPV FUND	212,500	200,000	200,000	200,000	0	0.0%
SERVICE FEES	3,514,706	3,174,152	3,204,352	3,445,922	271,770	8.6%
4415 TRANSFERS IN - REC CIP	319,872	353,480	353,480	450,688	97,208	27.5%
4416 TRANSFERS IN - LAND TRUST	0	174,036	174,036	221,069	47,033	27.0%
4420 TRANSFERS IN - SCHOOL BOND/CIP	84,372	160,000	81,154	90,000	(70,000)	(43.8%)
4440 TRANSFERS IN - CPV FUND	359,633	491,301	491,301	626,272	134,971	27.5%
4455 TRANSFERS IN - ECON DEVELOP	240,000	120,000	120,000	120,000	0	0.0%
INTERFUND TRANSFERS	1,003,877	1,298,817	1,219,971	1,508,029	209,212	16.1%
TOTAL REVENUES	19,252,817	19,156,136	20,425,728	19,718,286	562,150	2.9%

KETCHIKAN GATEWAY BOROUGH
FY 2015
GENERAL FUND SUMMARY

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
GENERAL FUND						
MAYOR & ASSEMBLY	195,491	177,985	148,811	173,086	(4,899)	(2.8%)
MANAGERS OFFICE	725,068	813,234	730,470	767,877	(45,357)	(5.6%)
CLERK'S OFFICE	376,192	414,756	406,951	420,486	5,730	1.4%
LAW	386,407	403,090	378,685	413,782	10,692	2.7%
FINANCE	1,275,768	1,282,996	1,298,383	1,294,009	11,013	0.9%
ASSESSMENT	667,289	750,092	730,798	728,315	(21,777)	(2.9%)
ANIMAL PROTECTION	447,157	504,065	510,291	519,273	15,208	3.0%
RECREATION	2,303,059	2,417,901	2,373,532	2,453,414	35,512	1.5%
PUBLIC WORKS	1,182,394	1,265,697	1,157,621	1,067,063	(198,634)	(15.7%)
PLANNING	604,045	636,166	642,767	677,457	41,291	6.5%
TRANSIT	1,862,868	1,944,068	1,999,400	2,140,023	195,955	10.1%
CODE ENFORCEMENT	169,378	135,721	146,694	148,414	12,694	9.4%
GF GRANTS	276	1,681	1,681	0	(1,681)	(100.0%)
NON-DEPARTMENTAL	178,396	208,466	209,965	210,000	1,534	0.7%
NON-DEPT WHITE CLIFF	63,301	55,320	53,820	53,820	(1,500)	(2.7%)
INTERFUND TRANSFERS	598,988	59,905	59,905	61,446	1,541	2.6%
AUTOMATION	515,237	475,997	460,124	456,276	(19,721)	(4.1%)
GF CAPITAL	46,271	260,500	164,288	165,000	(95,500)	(36.7%)
KGB SCHOOL DISTRICT	8,239,518	8,050,000	8,050,000	7,899,000	(151,000)	(1.9%)
GENERAL FUND	19,837,104	19,857,639	19,524,186	19,648,740	(208,899)	(1.1%)
REVENUE OVER(UNDER) EXPENDITURES	(584,287)	(701,503)	901,542	69,546	771,049	(109.9%)
ENDING FUND BALANCE	6,276,522	5,425,019	7,178,064	7,247,610	1,822,591	33.6%

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-11-000 MAYOR & ASSEMBLY

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5140 BOROUGH ASSEMBLY FEES	34,425	43,800	43,800	43,800	0	0.0%
5200 TAXES/BENEFITS	8,590	10,402	10,402	10,402	0	0.0%
5300 TRAVEL & TRAINING	1,860	4,050	431	4,050	0	0.0%
5301 BOROUGH BUSINESS TRAVEL	15,276	21,183	13,055	18,460	(2,723)	(12.9%)
6010 SUPPLIES	725	800	800	800	0	0.0%
6020 DUES & PUBLICATIONS	13,939	15,650	14,000	14,200	(1,450)	(9.3%)
6021 DATA SERVICES	0	2,880	700	2,430	(450)	(15.6%)
6040 COMMUNITY PROMOTION	10,885	16,950	15,000	9,750	(7,200)	(42.5%)
6045 MEETING/TRAINING FOOD	3,766	3,900	4,000	4,000	100	2.6%
6050 BOROUGH ADVOCACY	13,455	17,500	9,000	16,000	(1,500)	(8.6%)
6090 CONTRACTUAL SERVICES	3,413	5,367	2,500	4,231	(1,136)	(21.2%)
6331 LONG DISTANCE	8	500	120	500	0	0.0%
6540 CAPITAL IMPROVEMENTS	53,200	0	0	0	0	0.0%
OPERATING EXPENSES	159,542	142,982	113,808	128,623	(14,359)	(10.0%)
6650 TRANSFERS OUT - RENT	35,949	35,003	35,003	44,463	9,460	27.0%
NON OPERATING EXPENSES	35,949	35,003	35,003	44,463	9,460	27.0%
TOTAL APPROPRIATIONS	195,491	177,985	148,811	173,086	(4,899)	(2.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-12 MANAGERS OFFICE

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	376,167	389,329	389,329	405,575	16,246	4.2%
5110 OVERTIME PAY	1,592	0	500	0	0	0.0%
5200 TAXES/BENEFITS	239,137	246,682	246,929	252,188	5,506	2.2%
5300 TRAVEL & TRAINING	2,172	4,000	400	3,000	(1,000)	(25.0%)
5301 BOROUGH BUSINESS TRAVEL	12,150	8,500	8,500	10,000	1,500	17.6%
6010 SUPPLIES	3,099	3,500	3,500	3,500	0	0.0%
6011 OPERATING SUPPLIES	0	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	2,553	2,729	2,729	2,729	0	0.0%
6030 PUBLISHING EXPENSE	11,366	7,000	7,000	7,000	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	0	0	39	50	50	0.0%
6040 COMMUNITY PROMOTION	0	700	700	500	(200)	(28.6%)
6050 BOROUGH ADVOCACY	48,000	48,000	48,000	48,000	0	0.0%
6070 POSTAGE EXPENSE	290	350	400	450	100	28.6%
6080 PROFESSIONAL SERVICES	576	35,000	0	0	(35,000)	(100.0%)
6090 CONTRACTUAL SERVICES	1,452	46,740	1,740	9,988	(36,752)	(78.6%)
6330 TELEPHONE	820	1,200	1,200	1,000	(200)	(16.7%)
6331 LONG DISTANCE	286	400	400	400	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,170	1,000	1,000	500	(500)	(50.0%)
OPERATING EXPENSES	701,831	795,130	712,366	744,880	(50,250)	(6.3%)
6650 TRANSFERS OUT - RENT	23,237	18,104	18,104	22,997	4,893	27.0%
NON OPERATING EXPENSES	23,237	18,104	18,104	22,997	4,893	27.0%
TOTAL APPROPRIATIONS	725,068	813,234	730,470	767,877	(45,357)	(5.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-13 CLERK'S OFFICE

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	159,943	165,491	165,000	171,499	6,008	3.6%
5110 OVERTIME PAY	952	1,000	1,000	1,000	0	0.0%
5120 TEMPORARY PAY	5,646	5,500	6,383	6,400	900	16.4%
5200 TAXES/BENEFITS	155,018	165,376	162,192	168,145	2,768	1.7%
5300 TRAVEL & TRAINING	6,510	7,000	7,000	7,000	0	0.0%
6010 SUPPLIES	5,381	5,050	5,050	5,050	0	0.0%
6020 DUES & PUBLICATIONS	785	1,040	950	1,040	0	0.0%
6030 PUBLISHING EXPENSE	12,800	15,200	11,500	12,000	(3,200)	(21.1%)
6060 RENTALS	0	16,896	13,580	15,840	(1,056)	(6.3%)
6070 POSTAGE EXPENSE	1,158	1,000	800	800	(200)	(20.0%)
6080 PROFESSIONAL SERVICES	3,942	6,500	6,000	5,500	(1,000)	(15.4%)
6090 CONTRACTUAL SERVICES	7,219	7,901	12,500	9,532	1,631	20.6%
6310 ELECTRICITY	456	422	328	0	(422)	(100.0%)
6331 LONG DISTANCE	198	200	164	175	(25)	(12.5%)
6370 MILEAGE REIMBURSEMENT	145	200	120	100	(100)	(50.0%)
6431 HEATING FUEL	3,016	3,000	1,405	0	(3,000)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	0	300	300	300	0	0.0%
OPERATING EXPENSES	363,170	402,077	394,272	404,381	2,304	0.6%
6650 TRANSFERS OUT - RENT	13,021	12,679	12,679	16,105	3,426	27.0%
NON OPERATING EXPENSES	13,021	12,679	12,679	16,105	3,426	27.0%
TOTAL APPROPRIATIONS	376,192	414,756	406,951	420,486	5,730	1.4%

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-14-000 LAW

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	204,963	197,836	197,836	205,033	7,196	3.6%
5120 TEMPORARY PAY	7,792	8,800	4,260	6,000	(2,800)	(31.8%)
5200 TAXES/BENEFITS	141,503	148,617	147,907	151,004	2,388	1.6%
5300 TRAVEL & TRAINING	4,676	4,556	5,210	6,000	1,444	31.7%
5301 BOROUGH BUSINESS TRAVEL	0	2,700	3,500	2,700	0	0.0%
6010 SUPPLIES	202	300	250	300	0	0.0%
6011 OPERATING SUPPLIES	539	300	200	300	0	0.0%
6020 DUES & PUBLICATIONS	6,830	9,695	7,200	9,695	0	0.0%
6030 PUBLISHING EXPENSE	0	40	0	40	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	276	800	1,477	800	0	0.0%
6070 POSTAGE EXPENSE	177	250	100	200	(50)	(20.0%)
6080 PROFESSIONAL SERVICES	1,865	3,000	300	3,000	0	0.0%
6081 PROF SERVICES - LITIGATION	6,499	15,000	0	15,000	0	0.0%
6090 CONTRACTUAL SERVICES	805	1,009	1,104	1,104	95	9.4%
6330 TELEPHONE	820	750	150	700	(50)	(6.7%)
6331 LONG DISTANCE	76	300	55	300	0	0.0%
OPERATING EXPENSES	377,023	393,953	369,548	402,176	8,223	2.1%
6650 TRANSFERS OUT - RENT	9,384	9,137	9,137	11,606	2,469	27.0%
NON OPERATING EXPENSES	9,384	9,137	9,137	11,606	2,469	27.0%
TOTAL APPROPRIATIONS	386,407	403,090	378,685	413,782	10,692	2.7%

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-21 FINANCE

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	592,609	594,445	594,445	608,071	13,625	2.3%
5110 OVERTIME PAY	11,907	6,000	14,000	10,000	4,000	66.7%
5120 TEMPORARY PAY	5,721	0	0	0	0	0.0%
5200 TAXES/BENEFITS	461,719	472,206	485,414	479,364	7,159	1.5%
5300 TRAVEL & TRAINING	4,992	11,300	11,300	2,650	(8,650)	(76.5%)
6010 SUPPLIES	13,402	14,000	14,000	12,000	(2,000)	(14.3%)
6015 BOOKS & SOFTWARE	19,951	21,000	21,000	22,040	1,040	5.0%
6020 DUES & PUBLICATIONS	1,744	2,500	2,500	2,500	0	0.0%
6030 PUBLISHING EXPENSE	10,217	20,000	20,000	15,000	(5,000)	(25.0%)
6031 RECORDING FEES/TITLE REPORTS	5,110	1,300	1,300	3,000	1,700	130.8%
6032 BANKING FEES	13,532	2,500	2,500	2,000	(500)	(20.0%)
6033 COURT FILING FEES	1,458	500	500	500	0	0.0%
6034 PROCESS SERVICE / SKIP TRACING	2,840	1,500	3,000	2,500	1,000	66.7%
6060 RENTALS	1,925	2,800	2,800	3,320	520	18.6%
6070 POSTAGE EXPENSE	25,486	20,000	21,000	20,000	0	0.0%
6080 PROFESSIONAL SERVICES	62,381	65,000	60,000	60,000	(5,000)	(7.7%)
6090 CONTRACTUAL SERVICES	5,251	12,471	10,000	10,298	(2,173)	(17.4%)
6150 FINES & PENALTIES	7	500	100	500	0	0.0%
6331 LONG DISTANCE	252	350	100	150	(200)	(57.1%)
6450 EQUIPMENT MAINTENANCE	0	200	0	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,991	3,000	3,000	0	(3,000)	(100.0%)
OPERATING EXPENSES	1,243,495	1,251,572	1,266,959	1,254,093	2,521	0.2%
6650 TRANSFERS OUT - RENT	32,273	31,424	31,424	39,916	8,492	27.0%
NON OPERATING EXPENSES	32,273	31,424	31,424	39,916	8,492	27.0%
TOTAL APPROPRIATIONS	1,275,768	1,282,996	1,298,383	1,294,009	11,013	0.9%

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-22-000 ASSESSMENT

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	334,930	349,828	349,828	330,001	(19,827)	(5.7%)
5110 OVERTIME PAY	195	2,500	2,500	0	(2,500)	(100.0%)
5120 TEMPORARY PAY	638	0	0	0	0	0.0%
5200 TAXES/BENEFITS	268,540	297,512	298,749	304,227	6,715	2.3%
5300 TRAVEL & TRAINING	8,430	17,340	14,000	14,000	(3,340)	(19.3%)
6010 SUPPLIES	3,454	4,950	4,500	5,945	995	20.1%
6015 BOOKS & SOFTWARE	12,762	13,050	14,000	14,200	1,150	8.8%
6020 DUES & PUBLICATIONS	844	1,175	1,100	1,205	30	2.6%
6030 PUBLISHING EXPENSE	297	3,350	3,000	3,225	(125)	(3.7%)
6031 RECORDING FEES/TITLE REPORTS	624	1,425	1,000	520	(905)	(63.5%)
6060 RENTALS	2,024	6,400	5,000	7,840	1,440	22.5%
6070 POSTAGE EXPENSE	3,548	4,125	4,500	5,583	1,458	35.3%
6080 PROFESSIONAL SERVICES	648	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	5,068	20,737	6,500	7,666	(13,071)	(63.0%)
6100 INSURANCE	1,759	1,759	1,800	2,000	241	13.7%
6331 LONG DISTANCE	302	480	360	480	0	0.0%
6370 MILEAGE REIMBURSEMENT	0	900	500	900	0	0.0%
6460 VEHICLE MAINTENANCE	0	1,000	500	1,000	0	0.0%
6461 VEHICLE FUEL & OIL	572	1,500	900	1,500	0	0.0%
OPERATING EXPENSES	644,632	728,031	708,737	700,292	(27,739)	(3.8%)
6650 TRANSFERS OUT - RENT	22,657	22,061	22,061	28,023	5,962	27.0%
NON OPERATING EXPENSES	22,657	22,061	22,061	28,023	5,962	27.0%
TOTAL APPROPRIATIONS	667,289	750,092	730,798	728,315	(21,777)	(2.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-25-000 ANIMAL PROTECTION

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	168,316	182,064	184,383	187,545	5,481	3.0%
5110 OVERTIME PAY	6,846	7,500	7,920	8,159	659	8.8%
5120 TEMPORARY PAY	2,075	10,000	9,925	10,225	225	2.2%
5160 CALL OUT PAY	15,035	15,239	15,506	15,974	735	4.8%
5200 TAXES/BENEFITS	176,440	182,423	183,861	185,469	3,046	1.7%
5300 TRAVEL & TRAINING	7,617	10,000	9,851	7,000	(3,000)	(30.0%)
5400 UNIFORM ALLOWANCE	3,081	2,800	2,800	2,000	(800)	(28.6%)
6010 SUPPLIES	1,235	1,000	1,000	1,000	0	0.0%
6011 OPERATING SUPPLIES	5,171	7,000	8,000	8,000	1,000	14.3%
6015 BOOKS & SOFTWARE	0	1,000	0	500	(500)	(50.0%)
6020 DUES & PUBLICATIONS	726	500	500	250	(250)	(50.0%)
6030 PUBLISHING EXPENSE	331	250	1,359	250	0	0.0%
6040 COMMUNITY PROMOTION	249	1,000	250	500	(500)	(50.0%)
6060 RENTALS	0	0	0	520	520	0.0%
6070 POSTAGE EXPENSE	326	700	700	500	(200)	(28.6%)
6080 PROFESSIONAL SERVICES	29,138	40,000	40,000	45,000	5,000	12.5%
6090 CONTRACTUAL SERVICES	1,782	2,500	2,500	2,500	0	0.0%
6100 INSURANCE	2,936	2,936	3,507	3,046	110	3.7%
6310 ELECTRICITY	1,294	1,680	1,680	1,680	0	0.0%
6320 WATER	612	420	500	540	120	28.6%
6330 TELEPHONE	4,012	3,384	4,500	4,589	1,205	35.6%
6331 LONG DISTANCE	16	108	100	100	(8)	(7.4%)
6340 SEWER	465	420	420	495	75	17.9%
6350 LANDFILL FEES	1,153	1,040	1,040	1,000	(40)	(3.8%)
6370 MILEAGE REIMBURSEMENT	0	0	500	500	500	0.0%
6430 BUILDING MAINTENANCE	1,112	3,630	3,630	3,630	0	0.0%
6431 HEATING FUEL	8,707	12,500	12,500	12,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	1,000	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	2,629	3,170	2,560	5,000	1,830	57.7%
6461 VEHICLE FUEL & OIL	3,388	7,800	7,800	7,800	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,465	2,000	2,000	2,000	0	0.0%
OPERATING EXPENSES	447,157	504,065	510,291	519,273	15,208	3.0%
TOTAL APPROPRIATIONS	447,157	504,065	510,291	519,273	15,208	3.0%

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-26 RECREATION

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	682,934	685,723	685,723	679,610	(6,113)	(0.9%)
5110 OVERTIME PAY	15,198	14,000	8,000	9,000	(5,000)	(35.7%)
5120 TEMPORARY PAY	331,645	327,234	330,000	360,425	33,191	10.1%
5200 TAXES/BENEFITS	563,670	639,410	636,873	651,064	11,654	1.8%
5300 TRAVEL & TRAINING	350	2,000	0	4,000	2,000	100.0%
5400 UNIFORM ALLOWANCE	783	2,100	1,800	1,800	(300)	(14.3%)
6010 SUPPLIES	2,091	1,800	1,800	1,800	0	0.0%
6011 OPERATING SUPPLIES	97,842	99,250	99,000	91,450	(7,800)	(7.9%)
6020 DUES & PUBLICATIONS	1,200	1,539	2,850	2,832	1,293	84.0%
6030 PUBLISHING EXPENSE	7,306	7,300	7,300	7,300	0	0.0%
6070 POSTAGE EXPENSE	296	200	200	200	0	0.0%
6090 CONTRACTUAL SERVICES	15,335	14,591	20,000	16,300	1,709	11.7%
6100 INSURANCE	12,229	19,725	21,314	21,975	2,250	11.4%
6110 MEDICAL EXPENSE	48	1,530	672	1,180	(350)	(22.9%)
6310 ELECTRICITY	365,386	385,000	375,000	385,000	0	0.0%
6320 WATER	14,715	14,800	15,500	17,000	2,200	14.9%
6330 TELEPHONE	5,587	4,100	7,500	7,000	2,900	70.7%
6331 LONG DISTANCE	322	200	100	100	(100)	(50.0%)
6340 SEWER	13,562	13,000	14,250	14,228	1,228	9.4%
6370 MILEAGE REIMBURSEMENT	678	600	650	650	50	8.3%
6430 BUILDING MAINTENANCE	44,649	43,000	46,000	48,000	5,000	11.6%
6431 HEATING FUEL	124,017	130,000	90,000	130,000	0	0.0%
6460 VEHICLE MAINTENANCE	470	500	850	900	400	80.0%
6461 VEHICLE FUEL & OIL	1,656	1,200	1,350	1,300	100	8.3%
6525 SMALL EQUIPMENT PURCHASES	1,091	9,100	6,800	300	(8,800)	(96.7%)
OPERATING EXPENSES	2,303,059	2,417,901	2,373,532	2,453,414	35,512	1.5%
TOTAL APPROPRIATIONS	2,303,059	2,417,901	2,373,532	2,453,414	35,512	1.5%

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-27 PUBLIC WORKS

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	473,462	408,109	387,774	439,143	31,034	7.6%
5110 OVERTIME PAY	8,506	4,000	4,068	4,500	500	12.5%
5120 TEMPORARY PAY	68,563	50,000	25,197	29,500	(20,500)	(41.0%)
5160 CALL OUT PAY	283	0	0	0	0	0.0%
5200 TAXES/BENEFITS	351,356	326,406	319,688	337,185	10,779	3.3%
5300 TRAVEL & TRAINING	3,530	0	0	0	0	0.0%
5400 UNIFORM ALLOWANCE	1,264	900	900	900	0	0.0%
6010 SUPPLIES	1	2,000	18	0	(2,000)	(100.0%)
6011 OPERATING SUPPLIES	3,680	8,500	7,500	7,500	(1,000)	(11.8%)
6015 BOOKS & SOFTWARE	462	500	0	0	(500)	(100.0%)
6060 RENTALS	34,485	47,838	36,600	0	(47,838)	(100.0%)
6070 POSTAGE EXPENSE	485	500	200	200	(300)	(60.0%)
6080 PROFESSIONAL SERVICES	216	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	600	1,520	1,530	1,410	(110)	(7.2%)
6090 CONTRACTUAL SERVICES	32,761	164,712	176,483	92,810	(71,902)	(43.7%)
6100 INSURANCE	16,136	12,680	14,929	14,946	2,266	17.9%
6110 MEDICAL EXPENSE	804	1,000	390	384	(616)	(61.6%)
6150 FINES & PENALTIES	30	0	38	0	0	0.0%
6310 ELECTRICITY	22,256	20,900	19,000	17,000	(3,900)	(18.7%)
6320 WATER	8,833	8,200	9,360	10,000	1,800	22.0%
6330 TELEPHONE	3,457	4,000	2,414	914	(3,086)	(77.2%)
6331 LONG DISTANCE	239	500	150	0	(500)	(100.0%)
6340 SEWER	6,756	8,200	6,530	6,500	(1,700)	(20.7%)
6350 LANDFILL FEES	8,340	8,900	6,360	6,360	(2,540)	(28.5%)
6370 MILEAGE REIMBURSEMENT	1,202	1,000	350	350	(650)	(65.0%)
6420 FIELD MAINTENANCE	46,183	45,000	40,124	30,000	(15,000)	(33.3%)
6421 PARKS MAINTENANCE	12,865	8,500	16,000	0	(8,500)	(100.0%)
6430 BUILDING MAINTENANCE	19,355	62,000	26,500	6,500	(55,500)	(89.5%)
6431 HEATING FUEL	2,166	5,500	620	0	(5,500)	(100.0%)
6450 EQUIPMENT MAINTENANCE	815	3,500	1,066	1,000	(2,500)	(71.4%)
6460 VEHICLE MAINTENANCE	16,113	22,000	9,000	10,500	(11,500)	(52.3%)
6461 VEHICLE FUEL & OIL	18,813	26,000	28,500	30,200	4,200	16.2%
6525 SMALL EQUIPMENT PURCHASES	7,252	2,000	5,500	5,500	3,500	175.0%
OPERATING EXPENSES	1,171,269	1,254,865	1,146,789	1,053,303	(201,562)	(16.1%)
6650 TRANSFERS OUT - RENT	11,125	10,832	10,832	13,760	2,928	27.0%
NON OPERATING EXPENSES	11,125	10,832	10,832	13,760	2,928	27.0%
TOTAL APPROPRIATIONS	1,182,394	1,265,697	1,157,621	1,067,063	(198,634)	(15.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-27-000 PUBLIC WORKS

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	473,462	0	0	0	0	0.0%
5110 OVERTIME PAY	8,506	0	0	0	0	0.0%
5120 TEMPORARY PAY	67,987	0	0	0	0	0.0%
5160 CALL OUT PAY	283	0	0	0	0	0.0%
5200 TAXES/BENEFITS	350,721	0	0	0	0	0.0%
5300 TRAVEL & TRAINING	3,530	0	0	0	0	0.0%
5400 UNIFORM ALLOWANCE	1,264	0	0	0	0	0.0%
6010 SUPPLIES	1	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	3,680	0	0	0	0	0.0%
6015 BOOKS & SOFTWARE	462	0	0	0	0	0.0%
6060 RENTALS	34,485	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	485	0	0	0	0	0.0%
6080 PROFESSIONAL SERVICES	216	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	600	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	32,761	0	0	0	0	0.0%
6100 INSURANCE	16,136	0	0	0	0	0.0%
6110 MEDICAL EXPENSE	804	0	0	0	0	0.0%
6150 FINES & PENALTIES	30	0	0	0	0	0.0%
6310 ELECTRICITY	22,256	0	0	0	0	0.0%
6320 WATER	8,833	0	0	0	0	0.0%
6330 TELEPHONE	3,457	0	0	0	0	0.0%
6331 LONG DISTANCE	239	0	0	0	0	0.0%
6340 SEWER	6,756	0	0	0	0	0.0%
6350 LANDFILL FEES	8,340	0	0	0	0	0.0%
6370 MILEAGE REIMBURSEMENT	1,202	0	0	0	0	0.0%
6420 FIELD MAINTENANCE	46,183	0	0	0	0	0.0%
6421 PARKS MAINTENANCE	12,865	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	19,355	0	0	0	0	0.0%
6431 HEATING FUEL	2,166	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	815	0	0	0	0	0.0%
6460 VEHICLE MAINTENANCE	16,113	0	0	0	0	0.0%
6461 VEHICLE FUEL & OIL	18,813	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	7,252	0	0	0	0	0.0%
OPERATING EXPENSES	1,170,057	0	0	0	0	0.0%
6650 TRANSFERS OUT - RENT	11,125	0	0	0	0	0.0%
NON OPERATING EXPENSES	11,125	0	0	0	0	0.0%
TOTAL APPROPRIATIONS	1,181,182	0	0	0	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-27-001 PUBLIC WORKS MAINTENANCE

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	0	125,578	45,000	22,895	(102,683)	(81.8%)
5110 OVERTIME PAY	0	0	1,068	0	0	0.0%
5120 TEMPORARY PAY	0	0	5,697	0	0	0.0%
5200 TAXES/BENEFITS	5,093	95,578	40,420	14,301	(81,277)	(85.0%)
6010 SUPPLIES	0	2,000	0	0	(2,000)	(100.0%)
6011 OPERATING SUPPLIES	0	2,500	1,500	1,500	(1,000)	(40.0%)
6015 BOOKS & SOFTWARE	0	500	0	0	(500)	(100.0%)
6090 CONTRACTUAL SERVICES	0	66,173	66,173	0	(66,173)	(100.0%)
6100 INSURANCE	0	5,495	0	0	(5,495)	(100.0%)
6150 FINES & PENALTIES	0	0	4	0	0	0.0%
6330 TELEPHONE	0	0	300	300	300	0.0%
6350 LANDFILL FEES	0	8,000	1,500	1,500	(6,500)	(81.3%)
6370 MILEAGE REIMBURSEMENT	0	1,000	0	0	(1,000)	(100.0%)
6430 BUILDING MAINTENANCE	0	45,000	3,000	3,000	(42,000)	(93.3%)
6431 HEATING FUEL	0	2,500	85	0	(2,500)	(100.0%)
6450 EQUIPMENT MAINTENANCE	0	0	200	0	0	0.0%
6460 VEHICLE MAINTENANCE	0	6,600	3,000	3,000	(3,600)	(54.5%)
6461 VEHICLE FUEL & OIL	0	1,000	3,000	3,200	2,200	220.0%
6525 SMALL EQUIPMENT PURCHASES	0	2,000	4,000	3,000	1,000	50.0%
OPERATING EXPENSES	5,093	363,925	174,947	52,697	(311,228)	(85.5%)
TOTAL APPROPRIATIONS	5,093	363,925	174,947	52,697	(311,228)	(85.5%)

**KETCHIKAN GATEWAY BOROUGH
FY 2015
101-27-002 PUBLIC WORKS PARKS**

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	0	0	26,700	31,456	31,456	0.0%
5110 OVERTIME PAY	0	2,000	1,000	2,000	0	0.0%
5120 TEMPORARY PAY	576	30,000	9,500	9,500	(20,500)	(68.3%)
5200 TAXES/BENEFITS	(3,005)	5,685	29,632	23,661	17,976	316.2%
5400 UNIFORM ALLOWANCE	0	300	900	900	600	200.0%
6011 OPERATING SUPPLIES	0	2,500	2,500	2,500	0	0.0%
6090 CONTRACTUAL SERVICES	0	1,000	3,000	1,500	500	50.0%
6100 INSURANCE	0	0	5,563	5,568	5,568	0.0%
6110 MEDICAL EXPENSE	0	0	240	384	384	0.0%
6310 ELECTRICITY	0	5,000	5,000	5,000	0	0.0%
6320 WATER	0	2,000	2,000	2,000	0	0.0%
6330 TELEPHONE	0	0	264	264	264	0.0%
6340 SEWER	0	3,000	800	1,000	(2,000)	(66.7%)
6350 LANDFILL FEES	0	0	3,960	3,960	3,960	0.0%
6420 FIELD MAINTENANCE	0	0	124	0	0	0.0%
6421 PARKS MAINTENANCE	0	8,500	16,000	0	(8,500)	(100.0%)
6430 BUILDING MAINTENANCE	0	5,000	3,500	3,500	(1,500)	(30.0%)
6431 HEATING FUEL	0	500	35	0	(500)	(100.0%)
6450 EQUIPMENT MAINTENANCE	0	3,500	366	500	(3,000)	(85.7%)
6460 VEHICLE MAINTENANCE	0	6,600	2,500	3,000	(3,600)	(54.5%)
6461 VEHICLE FUEL & OIL	0	10,000	9,700	10,000	0	0.0%
OPERATING EXPENSES	(2,429)	85,585	123,284	106,692	21,107	24.7%
TOTAL APPROPRIATIONS	(2,429)	85,585	123,284	106,692	21,107	24.7%

**KETCHIKAN GATEWAY BOROUGH
FY 2015
101-27-003 PUBLIC WORKS FIELDS**

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	0	39,456	73,000	58,091	18,634	47.2%
5110 OVERTIME PAY	0	0	1,000	1,500	1,500	0.0%
5120 TEMPORARY PAY	0	20,000	10,000	20,000	0	0.0%
5200 TAXES/BENEFITS	0	29,152	53,150	42,984	13,832	47.4%
5400 UNIFORM ALLOWANCE	0	600	0	0	(600)	(100.0%)
6011 OPERATING SUPPLIES	0	2,500	2,500	2,500	0	0.0%
6085 LICENSES/FEES/PERMITS	0	1,400	1,400	1,400	0	0.0%
6090 CONTRACTUAL SERVICES	0	16,000	16,000	0	(16,000)	(100.0%)
6110 MEDICAL EXPENSE	0	0	0	0	0	(100.0%)
6150 FINES & PENALTIES	0	0	34	0	0	0.0%
6310 ELECTRICITY	0	15,000	12,000	12,000	(3,000)	(20.0%)
6320 WATER	0	6,000	7,000	8,000	2,000	33.3%
6330 TELEPHONE	0	0	350	350	350	0.0%
6340 SEWER	0	5,000	5,400	5,500	500	10.0%
6350 LANDFILL FEES	0	900	900	900	0	0.0%
6420 FIELD MAINTENANCE	0	45,000	40,000	30,000	(15,000)	(33.3%)
6430 BUILDING MAINTENANCE	0	12,000	20,000	0	(12,000)	(100.0%)
6431 HEATING FUEL	0	500	0	0	(500)	(100.0%)
6450 EQUIPMENT MAINTENANCE	0	0	500	500	500	0.0%
6460 VEHICLE MAINTENANCE	0	6,600	2,000	3,000	(3,600)	(54.5%)
6461 VEHICLE FUEL & OIL	0	12,500	13,300	14,500	2,000	16.0%
6525 SMALL EQUIPMENT PURCHASES	0	0	1,500	2,500	2,500	0.0%
OPERATING EXPENSES	0	212,609	260,034	203,725	(8,883)	(4.2%)
TOTAL APPROPRIATIONS	0	212,609	260,034	203,725	(8,883)	(4.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-27-004 PUBLIC WORKS ADMINISTRATION

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	0	243,074	243,074	326,701	83,627	34.4%
5110 OVERTIME PAY	0	2,000	1,000	1,000	(1,000)	(50.0%)
5200 TAXES/BENEFITS	(1,452)	195,991	196,486	256,239	60,248	30.7%
6010 SUPPLIES	0	0	18	0	0	0.0%
6011 OPERATING SUPPLIES	0	1,000	1,000	1,000	0	0.0%
6060 RENTALS	0	47,838	36,600	0	(47,838)	(100.0%)
6070 POSTAGE EXPENSE	0	500	200	200	(300)	(60.0%)
6085 LICENSES/FEES/PERMITS	0	120	130	10	(110)	(91.7%)
6090 CONTRACTUAL SERVICES	0	81,539	91,310	91,310	9,771	12.0%
6100 INSURANCE	0	7,185	9,366	9,378	2,193	30.5%
6110 MEDICAL EXPENSE	0	1,000	150	0	(1,000)	(100.0%)
6310 ELECTRICITY	0	900	2,000	0	(900)	(100.0%)
6320 WATER	0	200	360	0	(200)	(100.0%)
6330 TELEPHONE	0	4,000	1,500	0	(4,000)	(100.0%)
6331 LONG DISTANCE	0	500	150	0	(500)	(100.0%)
6340 SEWER	0	200	330	0	(200)	(100.0%)
6370 MILEAGE REIMBURSEMENT	0	0	350	350	350	0.0%
6431 HEATING FUEL	0	2,000	500	0	(2,000)	(100.0%)
6460 VEHICLE MAINTENANCE	0	2,200	1,500	1,500	(700)	(31.8%)
6461 VEHICLE FUEL & OIL	0	2,500	2,500	2,500	0	0.0%
OPERATING EXPENSES	(1,452)	592,747	588,524	690,189	97,441	16.4%
6650 TRANSFERS OUT - RENT	0	10,832	10,832	13,760	2,928	27.0%
NON OPERATING EXPENSES	0	10,832	10,832	13,760	2,928	27.0%
TOTAL APPROPRIATIONS	(1,452)	603,579	599,356	703,949	100,369	16.6%

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-30-000 PLANNING

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	288,037	302,436	302,436	318,286	15,850	5.2%
5110 OVERTIME PAY	2,099	3,000	3,000	3,000	0	0.0%
5150 PLANNING COMMISSION FEES	3,825	0	4,500	4,500	4,500	0.0%
5200 TAXES/BENEFITS	260,144	243,214	243,214	261,966	18,753	7.7%
5300 TRAVEL & TRAINING	11,783	25,000	25,000	10,000	(15,000)	(60.0%)
6010 SUPPLIES	1,851	5,000	5,000	5,000	0	0.0%
6020 DUES & PUBLICATIONS	2,517	4,000	4,000	4,000	0	0.0%
6030 PUBLISHING EXPENSE	5,298	8,000	10,000	10,000	2,000	25.0%
6031 RECORDING FEES/TITLE REPORTS	877	5,000	5,000	5,000	0	0.0%
6045 MEETING/TRAINING FOOD	528	600	600	600	0	0.0%
6070 POSTAGE EXPENSE	3,534	4,000	4,000	4,000	0	0.0%
6080 PROFESSIONAL SERVICES	1,363	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	2,464	8,488	8,488	17,650	9,162	107.9%
6330 TELEPHONE	2,845	2,400	2,400	2,400	0	0.0%
6331 LONG DISTANCE	166	100	200	200	100	100.0%
6525 SMALL EQUIPMENT PURCHASES	0	3,000	3,000	3,000	0	0.0%
OPERATING EXPENSES	587,330	614,237	620,838	649,602	35,365	5.8%
6650 TRANSFERS OUT - RENT	16,715	21,929	21,929	27,855	5,926	27.0%
NON OPERATING EXPENSES	16,715	21,929	21,929	27,855	5,926	27.0%
TOTAL APPROPRIATIONS	604,045	636,166	642,767	677,457	41,291	6.5%

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-31-000 TRANSIT

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	533,146	527,780	566,949	612,546	84,765	16.1%
5110 OVERTIME PAY	18,442	13,000	37,029	14,437	1,437	11.1%
5120 TEMPORARY PAY	92,023	134,350	94,081	88,715	(45,635)	(34.0%)
5160 CALL OUT PAY	65	0	202	0	0	0.0%
5200 TAXES/BENEFITS	531,075	587,543	591,681	701,674	114,131	19.4%
5300 TRAVEL & TRAINING	1,973	1,000	2,528	2,500	1,500	150.0%
5400 UNIFORM ALLOWANCE	0	1,500	1,500	0	(1,500)	(100.0%)
6010 SUPPLIES	3,011	3,500	3,299	3,500	0	0.0%
6011 OPERATING SUPPLIES	2,664	4,000	3,980	4,500	500	12.5%
6015 BOOKS & SOFTWARE	2,324	2,500	2,475	2,700	200	8.0%
6020 DUES & PUBLICATIONS	1,115	1,200	1,200	1,200	0	0.0%
6030 PUBLISHING EXPENSE	4,414	8,000	7,976	8,000	0	0.0%
6040 COMMUNITY PROMOTION	175	6,000	3,426	6,000	0	0.0%
6060 RENTALS	90,915	23,513	78,417	16,194	(7,319)	(31.1%)
6070 POSTAGE EXPENSE	168	400	114	200	(200)	(50.0%)
6080 PROFESSIONAL SERVICES	6,563	15,000	5,268	10,000	(5,000)	(33.3%)
6085 LICENSES/FEES/PERMITS	0	100	101	0	(100)	(100.0%)
6090 CONTRACTUAL SERVICES	282,339	280,650	280,650	325,800	45,150	16.1%
6100 INSURANCE	18,796	20,000	19,032	19,804	(196)	(1.0%)
6110 MEDICAL EXPENSE	102	600	570	0	(600)	(100.0%)
6310 ELECTRICITY	7,483	5,500	5,486	5,500	0	0.0%
6320 WATER	1,031	1,000	1,000	1,000	0	0.0%
6330 TELEPHONE	9,582	6,527	8,858	6,552	25	0.4%
6331 LONG DISTANCE	299	220	318	300	80	36.4%
6340 SEWER	926	850	850	900	50	5.9%
6370 MILEAGE REIMBURSEMENT	7	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	1,672	2,000	2,502	3,000	1,000	50.0%
6431 HEATING FUEL	4,790	5,000	4,062	5,000	0	0.0%
6450 EQUIPMENT MAINTENANCE	275	2,000	625	2,000	0	0.0%
6460 VEHICLE MAINTENANCE	58,284	58,500	81,073	75,000	16,500	28.2%
6461 VEHICLE FUEL & OIL	184,943	230,500	193,000	209,850	(20,650)	(9.0%)
6525 SMALL EQUIPMENT PURCHASES	4,265	0	606	5,800	5,800	0.0%
6530 EQUIPMENT PURCHASE	0	1,335	542	7,351	6,016	450.6%
OPERATING EXPENSES	1,862,868	1,944,068	1,999,400	2,140,023	195,955	10.1%
TOTAL APPROPRIATIONS	1,862,868	1,944,068	1,999,400	2,140,023	195,955	10.1%

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-32-000 CODE ENFORCEMENT

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	57,055	59,261	59,261	61,415	2,154	3.6%
5110 OVERTIME PAY	267	1,000	1,000	1,000	0	0.0%
5120 TEMPORARY PAY	12,996	13,200	13,200	13,200	0	0.0%
5200 TAXES/BENEFITS	49,995	42,662	60,662	61,526	18,864	44.2%
6010 SUPPLIES	415	500	2,300	500	0	0.0%
6090 CONTRACTUAL SERVICES	14,789	10,322	322	546	(9,776)	(94.7%)
6100 INSURANCE	(51)	341	1,021	844	503	147.5%
6330 TELEPHONE	2,459	1,413	1,413	1,140	(273)	(19.3%)
6370 MILEAGE REIMBURSEMENT	0	0	50	0	0	0.0%
6460 VEHICLE MAINTENANCE	42	500	500	500	0	0.0%
6461 VEHICLE FUEL & OIL	1,219	2,000	2,000	2,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	0	444	0	0	0.0%
6530 EQUIPMENT PURCHASE	24,392	0	0	0	0	0.0%
OPERATING EXPENSES	163,578	131,200	142,173	142,671	11,472	8.7%
6650 TRANSFERS OUT - RENT	5,800	4,521	4,521	5,743	1,222	27.0%
NON OPERATING EXPENSES	5,800	4,521	4,521	5,743	1,222	27.0%
TOTAL APPROPRIATIONS	169,378	135,721	146,694	148,414	12,694	9.4%

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-36-000 NON-DEPARTMENTAL

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6205 EXCESS LIABILITY INSURANCE	178,396	208,466	209,965	210,000	1,534	0.7%
6220 WORKERS COMP INSURANCE	298,187	211,717	211,717	215,547	3,830	1.8%
6221 WORKERS COMP ALLOCATION	(298,187)	(211,717)	(211,717)	(215,547)	(3,830)	1.8%
6230 UNEMPLOYMENT INSURANCE (ESD)	22,613	63,112	63,112	63,907	795	1.3%
6231 UNEMPLOYMENT INSURANCE ALLOC	(22,613)	(63,112)	(63,112)	(63,907)	(795)	1.3%
6240 PENSION	1,337,541	2,098,074	2,098,074	2,209,637	111,563	5.3%
6241 PENSION ALLOCATION	(1,254,467)	(2,098,074)	(2,098,074)	(2,209,637)	(111,563)	5.3%
6242 PENSION ALLOCATION - IBEW	(83,074)	0	0	0	0	0.0%
6250 SOCIAL SECURITY TAX (FICA)	541,097	481,675	481,675	486,331	4,656	1.0%
6251 SOCIAL SECURITY TAX ALLOCATION	(541,097)	(481,675)	(481,675)	(486,331)	(4,656)	1.0%
NON OPERATING EXPENSES	178,396	208,466	209,965	210,000	1,534	0.7%
TOTAL APPROPRIATIONS	178,396	208,466	209,965	210,000	1,534	0.7%

KETCHIKAN GATEWAY BOROUGH
 FY 2015
 101-37-000 NON-DEPT WHITE CLIFF

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6010 SUPPLIES	8,397	9,000	9,000	9,000	0	0.0%
6011 OPERATING SUPPLIES	2,821	3,000	3,000	3,000	0	0.0%
6060 RENTALS	1,320	1,320	1,320	1,320	0	0.0%
6090 CONTRACTUAL SERVICES	353	3,500	3,500	3,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	35,316	37,000	37,000	37,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	1,307	1,500	0	0	(1,500)	(100.0%)
6530 EQUIPMENT PURCHASE	13,788	0	0	0	0	0.0%
OPERATING EXPENSES	63,301	55,320	53,820	53,820	(1,500)	(2.7%)
TOTAL APPROPRIATIONS	63,301	55,320	53,820	53,820	(1,500)	(2.7%)

KETCHIKAN GATEWAY BOROUGH
 FY 2015
 101-38-000 INTERFUND TRANSFERS

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
6606 TRANSFERS OUT - HOMESTEAD SA	2,888	2,805	2,805	4,346	1,541	54.9%
6615 TRANSFERS OUT - FIRE/EMS	51,600	51,600	51,600	51,600	0	0.0%
6616 TRANSFERS OUT - SCHOOL BOND/CIP	539,000	0	0	0	0	0.0%
NON OPERATING EXPENSES	598,988	59,905	59,905	61,446	1,541	2.6%
TOTAL APPROPRIATIONS	598,988	59,905	59,905	61,446	1,541	2.6%

KETCHIKAN GATEWAY BOROUGH
FY 2015
101-39 AUTOMATION

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	103,314	107,519	107,519	111,413	3,893	3.6%
5200 TAXES/BENEFITS	57,027	60,360	60,359	61,933	1,574	2.6%
5300 TRAVEL & TRAINING	2,961	7,200	5,000	7,200	0	0.0%
6010 SUPPLIES	(50)	1,000	800	500	(500)	(50.0%)
6011 OPERATING SUPPLIES	262	500	400	500	0	0.0%
6015 BOOKS & SOFTWARE	111,373	93,950	90,000	103,500	9,550	10.2%
6021 DATA SERVICES	33,819	44,000	40,000	45,000	1,000	2.3%
6070 POSTAGE EXPENSE	0	500	300	200	(300)	(60.0%)
6080 PROFESSIONAL SERVICES	44,865	40,000	38,000	40,000	0	0.0%
6090 CONTRACTUAL SERVICES	31,766	35,922	35,000	36,009	87	0.2%
6330 TELEPHONE	8,804	2,400	2,400	420	(1,980)	(82.5%)
6331 LONG DISTANCE	166	1,500	1,000	500	(1,000)	(66.7%)
6450 EQUIPMENT MAINTENANCE	3,248	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	60,382	62,800	60,000	38,500	(24,300)	(38.7%)
6530 EQUIPMENT PURCHASE	10,416	10,000	11,000	0	(10,000)	(100.0%)
6540 CAPITAL IMPROVEMENTS	38,312	0	0	0	0	0.0%
OPERATING EXPENSES	506,666	467,651	451,778	445,675	(21,976)	(4.7%)
6650 TRANSFERS OUT - RENT	8,571	8,346	8,346	10,601	2,255	27.0%
NON OPERATING EXPENSES	8,571	8,346	8,346	10,601	2,255	27.0%
TOTAL APPROPRIATIONS	515,237	475,997	460,124	456,276	(19,721)	(4.1%)

KETCHIKAN GATEWAY BOROUGH
 FY 2015
 101-40 GF CAPITAL

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5110 OVERTIME PAY	1,102	0	0	0	0	0.0%
5200 TAXES/BENEFITS	467	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	41,790	25,000	12,543	0	(25,000)	(100.0%)
6530 EQUIPMENT PURCHASE	0	45,500	31,745	30,000	(15,500)	(34.1%)
6540 CAPITAL IMPROVEMENTS	2,913	190,000	120,000	135,000	(55,000)	(28.9%)
OPERATING EXPENSES	46,271	260,500	164,288	165,000	(95,500)	(36.7%)
TOTAL APPROPRIATIONS	46,271	260,500	164,288	165,000	(95,500)	(36.7%)

KETCHIKAN GATEWAY BOROUGH
 FY 2015
 101-51-000 KGB SCHOOL DISTRICT

DESCRIPTION	FY2013 ACTUAL	FY2014 FINAL	FY2014 ESTIMATED	FY2015 ORIGINAL	FY15-FY14 Final-\$	FY15-FY14 Final-%
6655 KGBSD LOCAL APPROPRIATION	8,239,518	8,050,000	8,050,000	7,899,000	(151,000)	(1.9%)
NON OPERATING EXPENSES	8,239,518	8,050,000	8,050,000	7,899,000	(151,000)	(1.9%)
TOTAL APPROPRIATIONS	8,239,518	8,050,000	8,050,000	7,899,000	(151,000)	(1.9%)



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ENTERPRISE FUNDS

FY 2015



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**KETCHIKAN GATEWAY BOROUGH
FY 2015
400 AIRPORT ENTERPRISE FUND**

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	13,758,652	17,740,671	17,740,671	17,113,428	(627,243)	(3.5%)
4221 PERS ON BEHALF PAYMENTS	213,838	232,496	232,496	226,985	(5,511)	(2.4%)
4226 TSA LAW ENFORCEMENT REIMB	50,582	39,000	9,000	39,000	0	0.0%
4240 STATE REVENUE	400,000	502,000	502,000	400,000	(102,000)	(20.3%)
4260 STATE FUEL TAX REVENUE	27,567	25,000	25,000	25,000	0	0.0%
REVENUE FROM OTHER GOVTS	691,987	798,496	768,496	690,985	(107,511)	(13.5%)
4340 VENDOR COMMISSION FEES	5,881	6,500	4,000	5,600	(900)	(13.8%)
4390 MISCELLANEOUS REVENUE	7,889	0	250	0	0	0.0%
4510 FUEL FLOWAGE FEES	107,923	95,000	95,000	105,000	10,000	10.5%
4520 RENTAL INCOME - FIELD	16,997	18,000	16,000	16,000	(2,000)	(11.1%)
4530 LANDING FEES	797,532	690,000	650,000	690,000	0	0.0%
4540 TIE DOWN CHARGES	2,325	2,500	2,000	2,200	(300)	(12.0%)
4550 DOCK FEES	452	0	800	0	0	0.0%
4555 SEAPLANE DOCK FEES	16,013	18,000	16,000	18,000	0	0.0%
4580 AIRCRAFT PARKING FEES	9,982	10,000	14,000	14,000	4,000	40.0%
4590 MISCELLANEOUS FIELD REVENUE	17,932	0	0	0	0	0.0%
4610 VEHICLE PARKING FEES	65,099	110,000	85,000	85,000	(25,000)	(22.7%)
4611 REVILLA PARKING REVENUE	0	0	25,000	60,000	60,000	0.0%
4620 BUILDING RENTAL - TERMINAL	616,855	600,000	600,000	600,000	0	0.0%
4626 FBI BACKGROUND FEES	4,175	2,500	2,500	2,500	0	0.0%
4630 ALASKA AIR SECURITY REVENUE	186,248	190,000	160,000	175,000	(15,000)	(7.9%)
4670 FACILITY USE FEES	38,306	32,000	29,000	29,000	(3,000)	(9.4%)
4685 AIRPORT AMBASSADOR FEES	6,895	7,000	8,000	8,000	1,000	14.3%
4690 MISCELLANEOUS TERMINAL FEES	52	0	40	0	0	0.0%
4710 FERRY FARE FEES	1,465,328	1,600,000	1,450,000	1,550,000	(50,000)	(3.1%)
4730 CALL OUT FEES - FERRY	29,970	35,000	39,000	38,000	3,000	8.6%
4790 MISCELLANEOUS FERRY FEES	151	0	0	0	0	0.0%
4792 PARKING ENFORCEMENT FEES	22,852	30,000	23,000	30,000	0	0.0%
4800 CONTRIBUTED CAPITAL	4,020,860	0	0	0	0	0.0%
4810 MURPHY'S DOCKING FEES	9,350	6,900	6,300	6,200	(700)	(10.1%)
SERVICE FEES	7,449,066	3,453,400	3,225,890	3,434,500	(18,900)	(0.5%)
4450 TRANSFERS IN - DEBT SERVICE	1,417,979	315,000	0	0	(315,000)	(100.0%)
4453 TRANSFERS IN - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
4454 TRANSFERS IN - CPV FUNDS	175,863	179,381	179,381	266,924	87,543	48.8%
4455 TRANSFERS IN - ECON DEVELOP	53,000	0	0	0	0	0.0%
INTERFUND TRANSFERS	1,652,342	499,881	184,881	272,424	(227,457)	(45.5%)
TOTAL REVENUES	9,793,394	4,751,777	4,179,267	4,397,909	(353,868)	(7.4%)
5100 EMPLOYEE WAGES	1,503,712	1,546,137	1,488,000	1,513,743	(32,394)	(2.1%)
5110 OVERTIME PAY	181,009	130,000	166,000	145,500	15,500	11.9%
5120 TEMPORARY PAY	42,972	45,000	43,000	40,000	(5,000)	(11.1%)
5160 CALL OUT PAY	0	3,000	2,000	0	(3,000)	(100.0%)
5200 TAXES/BENEFITS	1,305,024	1,417,432	1,411,238	1,475,031	57,599	4.1%
5300 TRAVEL & TRAINING	19,387	24,500	23,500	24,000	(500)	(2.0%)
5400 UNIFORM ALLOWANCE	2,035	5,200	3,000	4,250	(950)	(18.3%)
6010 SUPPLIES	4,179	4,600	3,800	3,900	(700)	(15.2%)
6011 OPERATING SUPPLIES	121,980	103,000	106,800	93,000	(10,000)	(9.7%)
6020 DUES & PUBLICATIONS	1,706	2,150	1,700	1,750	(400)	(18.6%)
6021 DATA SERVICES	650	0	500	500	500	0.0%
6030 PUBLISHING EXPENSE	0	900	1,000	1,200	300	33.3%
6032 BANKING FEES	8,514	4,000	3,000	3,500	(500)	(12.5%)
6045 MEETING/TRAINING FOOD	0	200	200	200	0	0.0%
6070 POSTAGE EXPENSE	234	200	200	800	600	300.0%
6075 SECURITY SCREENING EXPENSE	1,500	0	1,500	1,500	1,500	0.0%
6085 LICENSES/FEES/PERMITS	4,461	400	600	500	100	25.0%
6090 CONTRACTUAL SERVICES	74,459	54,723	50,500	54,500	(223)	(0.4%)
6100 INSURANCE	213,885	238,713	234,400	234,400	(4,313)	(1.8%)
6110 MEDICAL EXPENSE	542	2,400	2,900	2,300	(100)	(4.2%)
6310 ELECTRICITY	123,536	120,500	123,290	127,400	6,900	5.7%
6320 WATER	26,963	23,500	24,000	23,000	(500)	(2.1%)
6330 TELEPHONE	16,565	12,200	13,600	12,200	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2015
400 AIRPORT ENTERPRISE FUND

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6331 LONG DISTANCE	179	700	700	300	(400)	(57.1%)
6340 SEWER	16,611	17,500	18,000	18,000	500	2.9%
6350 LANDFILL FEES	186	500	250	400	(100)	(20.0%)
6370 MILEAGE REIMBURSEMENT	0	0	200	250	250	0.0%
6410 DOCK MAINTENANCE	25,373	14,000	12,000	10,000	(4,000)	(28.6%)
6420 FIELD MAINTENANCE	14,670	8,000	14,000	14,000	6,000	75.0%
6430 BUILDING MAINTENANCE	59,000	27,000	36,000	36,000	9,000	33.3%
6431 HEATING FUEL	86,615	100,000	84,000	95,000	(5,000)	(5.0%)
6450 EQUIPMENT MAINTENANCE	10,850	9,700	9,200	9,700	0	0.0%
6460 VEHICLE MAINTENANCE	31,218	27,500	25,800	26,000	(1,500)	(5.5%)
6461 VEHICLE FUEL & OIL	347,232	308,000	292,000	305,000	(3,000)	(1.0%)
6470 FERRY MAINTENANCE	272,535	200,000	210,000	230,000	30,000	15.0%
6475 AIRPORT PARKING LOT MAINT	20,984	32,000	22,000	30,000	(2,000)	(6.3%)
6525 SMALL EQUIPMENT PURCHASES	32,644	28,000	23,000	20,500	(7,500)	(26.8%)
6530 EQUIPMENT PURCHASE	0	201,000	127,500	31,000	(170,000)	(84.6%)
OPERATING EXPENSES	4,571,408	4,712,655	4,579,378	4,589,324	(123,331)	(2.6%)
6130 ADMINISTRATIVE FEES	219,615	227,133	227,132	231,405	4,272	1.9%
6140 DEBT SERVICE	6,862	6,048	0	0	(6,048)	(100.0%)
6750 DEPRECIATION - FIELD	73,104	0	0	0	0	0.0%
6760 DEPRECIATION	175,664	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY	685,619	0	0	0	0	0.0%
6790 DEPRECIATION - MURPHY'S	1,386	0	0	0	0	0.0%
6800 GAIN/LOSS ON ASSET DISPOSAL	(260)	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	77,979	0	0	0	0	0.0%
NON OPERATING EXPENSES	1,239,967	233,181	227,132	231,405	(1,776)	(0.8%)
TOTAL APPROPRIATIONS	5,811,375	4,945,836	4,806,510	4,820,729	(125,107)	(2.5%)
REVENUE OVER(UNDER) EXPENDITURES	3,982,019	(194,059)	(627,243)	(422,820)	(228,761)	117.9%
ENDING FUND BALANCE	17,740,671	17,546,612	17,113,428	16,690,608	(856,004)	(4.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
400-60-000 AIRPORT - FIELD

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	350,138	391,346	380,000	398,425	7,078	1.8%
5110 OVERTIME PAY	18,513	27,000	29,000	29,000	2,000	7.4%
5120 TEMPORARY PAY	3,650	6,000	7,000	7,000	1,000	16.7%
5160 CALL OUT PAY	0	1,000	500	0	(1,000)	(100.0%)
5200 TAXES/BENEFITS	324,883	391,038	378,040	394,568	3,530	0.9%
5300 TRAVEL & TRAINING	13,594	14,000	14,000	14,000	0	0.0%
5400 UNIFORM ALLOWANCE	1,000	2,500	1,000	2,250	(250)	(10.0%)
6010 SUPPLIES	1,974	1,000	950	1,000	0	0.0%
6011 OPERATING SUPPLIES	79,718	66,000	76,000	60,000	(6,000)	(9.1%)
6020 DUES & PUBLICATIONS	306	600	400	600	0	0.0%
6030 PUBLISHING EXPENSE	0	400	400	400	0	0.0%
6085 LICENSES/FEES/PERMITS	4,461	400	600	500	100	25.0%
6090 CONTRACTUAL SERVICES	12,208	7,000	6,000	6,000	(1,000)	(14.3%)
6100 INSURANCE	60,489	58,577	56,000	56,000	(2,577)	(4.4%)
6110 MEDICAL EXPENSE	542	2,000	900	1,000	(1,000)	(50.0%)
6310 ELECTRICITY	30,264	30,000	25,000	27,000	(3,000)	(10.0%)
6330 TELEPHONE	2,672	1,200	1,200	1,200	0	0.0%
6331 LONG DISTANCE	15	200	200	0	(200)	(100.0%)
6350 LANDFILL FEES	186	500	250	400	(100)	(20.0%)
6410 DOCK MAINTENANCE	3,799	2,500	2,000	2,000	(500)	(20.0%)
6420 FIELD MAINTENANCE	14,670	8,000	14,000	14,000	6,000	75.0%
6430 BUILDING MAINTENANCE	9,517	15,000	14,000	14,000	(1,000)	(6.7%)
6431 HEATING FUEL	23,878	30,000	22,000	27,500	(2,500)	(8.3%)
6450 EQUIPMENT MAINTENANCE	3,999	4,000	5,000	4,000	0	0.0%
6460 VEHICLE MAINTENANCE	30,276	27,000	25,000	26,000	(1,000)	(3.7%)
6461 VEHICLE FUEL & OIL	72,463	58,000	52,000	55,000	(3,000)	(5.2%)
6525 SMALL EQUIPMENT PURCHASES	17,341	16,000	15,000	12,000	(4,000)	(25.0%)
6530 EQUIPMENT PURCHASE	0	186,000	117,000	20,000	(166,000)	(89.2%)
OPERATING EXPENSES	1,080,558	1,347,261	1,243,440	1,173,842	(173,419)	(12.9%)
6130 ADMINISTRATIVE FEES	56,805	59,863	59,863	60,436	573	1.0%
6800 GAIN/LOSS ON ASSET DISPOSAL	(260)	0	0	0	0	0.0%
NON OPERATING EXPENSES	56,545	59,863	59,863	60,436	573	1.0%
TOTAL APPROPRIATIONS	1,137,103	1,407,124	1,303,303	1,234,278	(172,846)	(12.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
400-61-000 AIRPORT - TERMINAL

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	386,167	357,995	348,000	289,501	(68,495)	(19.1%)
5110 OVERTIME PAY	45,509	30,000	43,500	43,000	13,000	43.3%
5120 TEMPORARY PAY	9,024	12,000	16,000	13,000	1,000	8.3%
5160 CALL OUT PAY	0	2,000	1,500	0	(2,000)	(100.0%)
5200 TAXES/BENEFITS	301,265	341,949	336,898	333,957	(7,993)	(2.3%)
5300 TRAVEL & TRAINING	2,378	5,000	4,000	4,000	(1,000)	(20.0%)
5400 UNIFORM ALLOWANCE	1,035	2,400	2,000	2,000	(400)	(16.7%)
6010 SUPPLIES	555	600	500	500	(100)	(16.7%)
6011 OPERATING SUPPLIES	37,584	31,000	25,000	28,000	(3,000)	(9.7%)
6020 DUES & PUBLICATIONS	40	300	200	300	0	0.0%
6030 PUBLISHING EXPENSE	0	0	0	400	400	0.0%
6075 SECURITY SCREENING EXPENSE	1,500	0	1,500	1,500	1,500	0.0%
6090 CONTRACTUAL SERVICES	55,310	43,223	40,000	40,000	(3,223)	(7.5%)
6100 INSURANCE	7,360	7,360	7,400	7,400	40	0.5%
6110 MEDICAL EXPENSE	0	400	300	300	(100)	(25.0%)
6310 ELECTRICITY	92,943	90,000	98,000	100,000	10,000	11.1%
6320 WATER	26,963	23,500	24,000	23,000	(500)	(2.1%)
6330 TELEPHONE	2,459	2,200	2,000	2,000	(200)	(9.1%)
6331 LONG DISTANCE	45	300	300	300	0	0.0%
6340 SEWER	16,611	17,500	18,000	18,000	500	2.9%
6430 BUILDING MAINTENANCE	49,483	12,000	22,000	22,000	10,000	83.3%
6431 HEATING FUEL	62,737	70,000	62,000	67,500	(2,500)	(3.6%)
6450 EQUIPMENT MAINTENANCE	2,137	1,500	1,000	1,500	0	0.0%
6460 VEHICLE MAINTENANCE	736	0	400	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	6,544	4,000	3,000	3,000	(1,000)	(25.0%)
6530 EQUIPMENT PURCHASE	0	10,000	8,000	6,000	(4,000)	(40.0%)
OPERATING EXPENSES	1,108,384	1,065,228	1,065,498	1,007,157	(58,070)	(5.5%)
6130 ADMINISTRATIVE FEES	52,190	53,261	53,261	50,605	(2,657)	(5.0%)
6140 DEBT SERVICE	6,862	6,048	0	0	(6,048)	(100.0%)
6845 DEBT INTEREST EXPENSE	72,834	0	0	0	0	0.0%
NON OPERATING EXPENSES	131,885	59,309	53,261	50,605	(8,705)	(14.7%)
TOTAL APPROPRIATIONS	1,240,270	1,124,537	1,118,759	1,057,762	(66,775)	(5.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
400-62-000 AIRPORT - FERRY

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	549,708	577,721	550,000	599,978	22,257	3.9%
5110 OVERTIME PAY	113,851	70,000	90,000	70,000	0	0.0%
5120 TEMPORARY PAY	30,298	27,000	20,000	20,000	(7,000)	(25.9%)
5200 TAXES/BENEFITS	506,878	511,890	520,693	579,599	67,710	13.2%
5300 TRAVEL & TRAINING	3,160	500	1,000	1,000	500	100.0%
5400 UNIFORM ALLOWANCE	0	300	0	0	(300)	(100.0%)
6010 SUPPLIES	262	500	400	400	(100)	(20.0%)
6011 OPERATING SUPPLIES	4,678	5,000	5,000	4,000	(1,000)	(20.0%)
6020 DUES & PUBLICATIONS	369	250	200	250	0	0.0%
6030 PUBLISHING EXPENSE	0	0	200	0	0	0.0%
6090 CONTRACTUAL SERVICES	6,605	2,500	2,500	6,000	3,500	140.0%
6100 INSURANCE	146,036	172,776	171,000	171,000	(1,776)	(1.0%)
6110 MEDICAL EXPENSE	0	0	1,700	1,000	1,000	0.0%
6330 TELEPHONE	1,639	1,800	1,400	1,000	(800)	(44.4%)
6410 DOCK MAINTENANCE	21,574	11,500	10,000	8,000	(3,500)	(30.4%)
6450 EQUIPMENT MAINTENANCE	1,347	1,200	1,000	1,200	0	0.0%
6460 VEHICLE MAINTENANCE	207	500	400	0	(500)	(100.0%)
6461 VEHICLE FUEL & OIL	274,768	250,000	240,000	250,000	0	0.0%
6470 FERRY MAINTENANCE	272,535	200,000	210,000	230,000	30,000	15.0%
6475 AIRPORT PARKING LOT MAINT	20,984	32,000	22,000	30,000	(2,000)	(6.3%)
6525 SMALL EQUIPMENT PURCHASES	6,472	5,000	3,000	2,500	(2,500)	(50.0%)
6530 EQUIPMENT PURCHASE	0	5,000	2,500	5,000	0	0.0%
OPERATING EXPENSES	1,961,370	1,875,437	1,852,993	1,980,927	105,490	5.6%
6130 ADMINISTRATIVE FEES	90,714	92,772	92,772	98,977	6,205	6.7%
6845 DEBT INTEREST EXPENSE	5,145	0	0	0	0	0.0%
NON OPERATING EXPENSES	95,859	92,772	92,772	98,977	6,205	6.7%
TOTAL APPROPRIATIONS	2,057,230	1,968,209	1,945,765	2,079,905	111,696	5.7%

KETCHIKAN GATEWAY BOROUGH
FY 2015
400-63-000 AIRPORT - ADMINISTRATION

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	217,699	219,074	210,000	225,839	6,765	3.1%
5110 OVERTIME PAY	3,136	3,000	3,500	3,500	500	16.7%
5200 TAXES/BENEFITS	171,999	172,555	175,607	166,907	(5,648)	(3.3%)
5300 TRAVEL & TRAINING	256	5,000	4,500	5,000	0	0.0%
6010 SUPPLIES	1,387	2,000	1,600	1,500	(500)	(25.0%)
6011 OPERATING SUPPLIES	0	1,000	800	1,000	0	0.0%
6020 DUES & PUBLICATIONS	990	1,000	900	600	(400)	(40.0%)
6021 DATA SERVICES	650	0	500	500	500	0.0%
6030 PUBLISHING EXPENSE	0	500	400	400	(100)	(20.0%)
6032 BANKING FEES	8,514	4,000	3,000	3,500	(500)	(12.5%)
6045 MEETING/TRAINING FOOD	0	200	200	200	0	0.0%
6070 POSTAGE EXPENSE	234	200	200	800	600	300.0%
6090 CONTRACTUAL SERVICES	336	2,000	2,000	2,500	500	25.0%
6330 TELEPHONE	9,794	7,000	9,000	8,000	1,000	14.3%
6331 LONG DISTANCE	119	200	200	0	(200)	(100.0%)
6370 MILEAGE REIMBURSEMENT	0	0	200	250	250	0.0%
6450 EQUIPMENT MAINTENANCE	0	0	200	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,287	3,000	2,000	3,000	0	0.0%
OPERATING EXPENSES	417,400	420,729	414,807	423,497	2,768	0.7%
6130 ADMINISTRATIVE FEES	19,761	21,036	21,036	21,192	156	0.7%
NON OPERATING EXPENSES	19,761	21,036	21,036	21,192	156	0.7%
TOTAL APPROPRIATIONS	437,161	441,766	435,843	444,689	2,924	0.7%

KETCHIKAN GATEWAY BOROUGH
 FY 2015
 400-64-000 AIRPORT - MURPHY'S LANDING

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6010 SUPPLIES	0	500	350	500	0	0.0%
6310 ELECTRICITY	328	500	290	400	(100)	(20.0%)
6450 EQUIPMENT MAINTENANCE	3,367	3,000	2,000	3,000	0	0.0%
OPERATING EXPENSES	3,695	4,000	2,640	3,900	(100)	(2.5%)
6130 ADMINISTRATIVE FEES	145	200	200	195	(5)	(2.5%)
NON OPERATING EXPENSES	145	200	200	195	(5)	(2.5%)
TOTAL APPROPRIATIONS	3,840	4,200	2,840	4,095	(105)	(2.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
480 WASTEWATER ENTERPRISE FUND

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	10,744,339	10,402,831	10,402,831	10,292,132	(110,699)	(1.1%)
4080 PENALTY & INTEREST	9,593	10,000	5,000	5,000	(5,000)	(50.0%)
PENALTY AND INTEREST	9,593	10,000	5,000	5,000	(5,000)	(50.0%)
4221 PERS ON BEHALF PAYMENTS	0	2,745	2,745	4,016	1,271	46.3%
REVENUE FROM OTHER GOVTS	0	2,745	2,745	4,016	1,271	46.3%
4305 INTEREST INCOME	125	0	0	0	0	0.0%
INVESTMENT INCOME	125	0	0	0	0	0.0%
4358 WASTEWATER HOOK UP FEES	1,700	0	0	0	0	0.0%
4361 SDC REVENUE	7,024	7,000	0	0	(7,000)	(100.0%)
4363 SEWER FEES	299,212	318,000	315,000	338,000	20,000	6.3%
4367 NONAREAWIDE OUTFALL FEES	9,720	30,192	28,800	28,800	(1,392)	(4.6%)
4371 SLUDGE DISPOSAL FEES	228,147	210,000	247,532	272,600	62,600	29.8%
SERVICE FEES	545,803	565,192	591,332	639,400	74,208	13.1%
4451 TRANSFERS IN - SEWER FEES	1,596	1,596	1,596	1,596	0	0.0%
4452 TRANSFER IN - WASTEWATER	0	0	0	54,493	54,493	0.0%
INTERFUND TRANSFERS	1,596	1,596	1,596	56,089	54,493	3414.3%
TOTAL REVENUES	557,116	579,533	600,673	704,505	124,972	21.6%
5100 EMPLOYEE WAGES	65,805	72,481	78,122	75,308	2,827	3.9%
5110 OVERTIME PAY	1,531	1,500	3,000	0	(1,500)	(100.0%)
5120 TEMPORARY PAY	432	0	0	0	0	0.0%
5200 TAXES/BENEFITS	47,597	61,122	68,263	61,119	(3)	0.0%
5300 TRAVEL & TRAINING	1,078	1,500	1,750	1,500	0	0.0%
5400 UNIFORM ALLOWANCE	0	600	600	300	(300)	(50.0%)
6011 OPERATING SUPPLIES	13,537	29,000	29,000	29,000	0	0.0%
6020 DUES & PUBLICATIONS	58	200	0	0	(200)	(100.0%)
6060 RENTALS	0	0	1,000	500	500	0.0%
6070 POSTAGE EXPENSE	51	500	100	100	(400)	(80.0%)
6085 LICENSES/FEES/PERMITS	5,592	4,840	4,760	4,760	(80)	(1.7%)
6090 CONTRACTUAL SERVICES	238,023	293,173	312,328	348,200	55,027	18.8%
6091 WATER TESTING	18,750	34,500	22,500	22,500	(12,000)	(34.8%)
6100 INSURANCE	5,314	708	6,000	6,000	5,292	747.5%
6110 MEDICAL EXPENSE	509	1,000	1,000	550	(450)	(45.0%)
6150 FINES & PENALTIES	66	0	0	0	0	0.0%
6310 ELECTRICITY	26,916	30,000	30,000	30,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	57	0	0	0	0	0.0%
6330 TELEPHONE	2,526	2,200	2,200	2,200	0	0.0%
6331 LONG DISTANCE	0	0	50	50	50	0.0%
6350 LANDFILL FEES	116	250	150	150	(100)	(40.0%)
6370 MILEAGE REIMBURSEMENT	8	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	636	19,250	19,250	4,250	(15,000)	(77.9%)
6431 HEATING FUEL	12,848	9,000	9,000	9,000	0	0.0%
6441 ROAD MAINTENANCE	0	0	0	15,000	15,000	0.0%
6450 EQUIPMENT MAINTENANCE	11,736	11,500	11,500	20,000	8,500	73.9%
6460 VEHICLE MAINTENANCE	4,191	5,400	3,500	3,000	(2,400)	(44.4%)
6461 VEHICLE FUEL & OIL	8,847	15,000	15,225	15,225	225	1.5%
6525 SMALL EQUIPMENT PURCHASES	6,994	10,000	10,000	10,000	0	0.0%
6530 EQUIPMENT PURCHASE	0	12,000	21,200	25,000	13,000	108.3%
OPERATING EXPENSES	473,217	615,724	650,498	683,712	67,988	11.0%
6130 ADMINISTRATIVE FEES	31,875	36,943	36,943	41,023	4,079	11.0%
6140 DEBT SERVICE	27,603	23,931	23,931	17,637	(6,294)	(26.3%)
6760 DEPRECIATION	12,853	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY	351,770	0	0	0	0	0.0%
6780 DEPRECIATION - ADMIN	1,308	0	0	0	0	0.0%
NON OPERATING EXPENSES	425,408	60,874	60,874	58,660	(2,215)	(3.6%)
TOTAL APPROPRIATIONS	898,624	676,598	711,372	742,371	65,773	9.7%
REVENUE OVER(UNDER) EXPENDITURES	(341,508)	(97,065)	(110,699)	(37,866)	59,199	(61.0%)
ENDING FUND BALANCE	10,402,831	10,305,766	10,292,132	10,254,266	(51,500)	(0.5%)

OTHER FUND SUMMARIES

FY 2015



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KETCHIKAN GATEWAY BOROUGH
FY 2015
DEBT SERVICE FUND

DESCRIPTION	FY2013 ACTUAL	FY2014 FINAL	FY2014 ESTIMATED	FY2015 ORIGINAL	FY15-FY14 Final-\$	FY15-FY14 Final-%
FUND 270 - 2010 G.O. BONDS (2000 REFUNDIN						
4450 TRANSFERS IN - DEBT SERVICE	725,350	729,000	729,000	722,050	(6,950)	(1.0%)
TOTAL REVENUES	725,350	729,000	729,000	722,050	(6,950)	(1.0%)
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6840 DEBT PRINCIPAL PAYMENTS	545,000	565,000	565,000	575,000	10,000	1.8%
6845 DEBT INTEREST EXPENSE	180,350	164,000	164,000	147,050	(16,950)	(10.3%)
TOTAL APPROPRIATIONS	725,350	729,000	729,000	722,050	(6,950)	(1.0%)
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FUND 275 - 2003 G.O. BONDS (SCHOENBAR)						
4450 TRANSFERS IN - DEBT SERVICE	433,500	0	0	0	0	0.0%
TOTAL REVENUES	433,500	0	0	0	0	0.0%
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6840 DEBT PRINCIPAL PAYMENTS	425,000	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	8,500	0	0	0	0	0.0%
TOTAL APPROPRIATIONS	433,500	0	0	0	0	0.0%
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FUND 281 - 2005 G.O. BONDS (SCHOENBAR)						
4450 TRANSFERS IN - DEBT SERVICE	1,185,938	1,349,050	1,349,050	1,350,300	1,250	0.1%
TOTAL REVENUES	1,185,938	1,349,050	1,349,050	1,350,300	1,250	0.1%
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6840 DEBT PRINCIPAL PAYMENTS	925,000	975,000	975,000	1,025,000	50,000	5.1%
6845 DEBT INTEREST EXPENSE	260,938	374,050	374,050	325,300	(48,750)	(13.0%)
TOTAL APPROPRIATIONS	1,185,938	1,349,050	1,349,050	1,350,300	1,250	0.1%
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FUND 282 - 2006 G.O. BONDS (SCHOENBAR &						
4450 TRANSFERS IN - DEBT SERVICE	134,600	135,000	135,000	135,200	200	0.1%
TOTAL REVENUES	134,600	135,000	135,000	135,200	200	0.1%
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6840 DEBT PRINCIPAL PAYMENTS	115,000	120,000	120,000	125,000	5,000	4.2%
6845 DEBT INTEREST EXPENSE	19,600	15,000	15,000	10,200	(4,800)	(32.0%)
TOTAL APPROPRIATIONS	134,600	135,000	135,000	135,200	200	0.1%
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FUND 284-10-001 - AQUATIC CENTER 2009 A S						
4450 TRANSFERS IN - DEBT SERVICE	590,900	590,300	590,300	589,250	(1,050)	(0.2%)
TOTAL REVENUES	590,900	590,300	590,300	589,250	(1,050)	(0.2%)
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6840 DEBT PRINCIPAL PAYMENTS	515,000	535,000	535,000	550,000	15,000	2.8%
6845 DEBT INTEREST EXPENSE	75,900	55,300	55,300	39,250	(16,050)	(29.0%)
TOTAL APPROPRIATIONS	590,900	590,300	590,300	589,250	(1,050)	(0.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
DEBT SERVICE FUND

DESCRIPTION	FY2013 ACTUAL	FY2014 FINAL	FY2014 ESTIMATED	FY2015 ORIGINAL	FY15-FY14 Final-\$	FY15-FY14 Final-%
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	0	(51,155)	(100.0%)
TOTAL REVENUES	51,155	51,155	51,155	0	(51,155)	(100.0%)
6840 DEBT PRINCIPAL PAYMENTS	46,443	48,742	48,742	0	(48,742)	(100.0%)
6845 DEBT INTEREST EXPENSE	4,712	2,413	2,413	0	(2,413)	(100.0%)
TOTAL APPROPRIATIONS	51,155	51,155	51,155	0	(51,155)	(100.0%)
FUND 286-10-001 - W.C. BUILDING DRTORD 20						
4450 TRANSFERS IN - DEBT SERVICE	165,650	137,025	161,600	162,400	25,375	18.5%
TOTAL REVENUES	165,650	137,025	161,600	162,400	25,375	18.5%
6840 DEBT PRINCIPAL PAYMENTS	135,000	135,000	135,000	140,000	5,000	3.7%
6845 DEBT INTEREST EXPENSE	30,650	2,025	26,600	22,400	20,375	1006.2%
TOTAL APPROPRIATIONS	165,650	137,025	161,600	162,400	25,375	18.5%
FUND 286-10-002 - W.C. BUILDING DRTORD 20						
4300 INTEREST SUBSIDY	103,407	108,110	108,110	108,110	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	136,837	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 287-10-002 - KAYHI REROOF 2010 SERIE						
4300 INTEREST SUBSIDY	59,667	58,089	58,089	56,058	(2,031)	(3.5%)
4450 TRANSFERS IN - DEBT SERVICE	282,927	280,998	280,998	278,515	(2,483)	(0.9%)
TOTAL REVENUES	342,594	339,087	339,087	334,573	(4,514)	(1.3%)
6840 DEBT PRINCIPAL PAYMENTS	210,000	210,000	210,000	210,000	0	0.0%
6845 DEBT INTEREST EXPENSE	132,594	129,087	129,087	124,573	(4,514)	(3.5%)
TOTAL APPROPRIATIONS	342,594	339,087	339,087	334,573	(4,514)	(1.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
DEBT SERVICE FUND

DESCRIPTION	FY2013 ACTUAL	FY2014 FINAL	FY2014 ESTIMATED	FY2015 ORIGINAL	FY15-FY14 Final-\$	FY15-FY14 Final-%
FUND 288-10-000 - G.O. BONDS 2011 THREE						
4450 TRANSFERS IN - DEBT SERVICE	231,500	618,600	618,600	620,325	1,725	0.3%
TOTAL REVENUES	231,500	618,600	618,600	620,325	1,725	0.3%
6840 DEBT PRINCIPAL PAYMENTS	0	395,000	395,000	415,000	20,000	5.1%
6845 DEBT INTEREST EXPENSE	231,500	223,600	223,600	205,325	(18,275)	(8.2%)
TOTAL APPROPRIATIONS	231,500	618,600	618,600	620,325	1,725	0.3%

FUND 289 - 2012 GO BONDS

4450 TRANSFERS IN - DEBT SERVICE	120,890	135,450	270,900	135,450	0	0.0%
TOTAL REVENUES	120,890	135,450	270,900	135,450	0	0.0%
6840 DEBT PRINCIPAL PAYMENTS	20,000	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	104,329	135,450	135,450	135,450	0	0.0%
TOTAL APPROPRIATIONS	124,329	135,450	135,450	135,450	0	0.0%

KETCHIKAN GATEWAY BOROUGH
 FY 2015
 550 MERITAIN - SCHOOL DISTRICT

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	(929,826)	(452,695)	(452,695)	(451,695)	1,000	(0.2%)
4410 PREMIUM RESERVE	4,295,465	4,053,000	4,430,000	4,430,000	377,000	9.3%
INTERFUND TRANSFERS	4,295,465	4,053,000	4,430,000	4,430,000	377,000	9.3%
TOTAL REVENUES	4,295,465	4,053,000	4,430,000	4,430,000	377,000	9.3%
5201 CLAIMS PAID	3,216,383	2,650,000	3,755,000	3,644,000	994,000	37.5%
5202 FIXED INSURANCE COSTS	601,950	595,000	674,000	702,000	107,000	18.0%
OPERATING EXPENSES	3,818,333	3,245,000	4,429,000	4,346,000	1,101,000	33.9%
TOTAL APPROPRIATIONS	3,818,333	3,245,000	4,429,000	4,346,000	1,101,000	33.9%
REVENUE OVER(UNDER) EXPENDITURES	477,132	808,000	1,000	84,000	(724,000)	(89.6%)
ENDING FUND BALANCE	(452,694)	355,305	(451,695)	(367,695)	(723,000)	(203.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
555 MERITAIN - BOROUGH

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	(311,788)	(310,288)	(310,288)	208,712	519,000	(167.3%)
4410 PREMIUM RESERVE	2,194,433	2,189,000	2,416,000	2,400,000	211,000	9.6%
INTERFUND TRANSFERS	2,194,433	2,189,000	2,416,000	2,400,000	211,000	9.6%
TOTAL REVENUES	2,194,433	2,189,000	2,416,000	2,400,000	211,000	9.6%
5201 CLAIMS PAID	1,617,773	1,447,000	1,345,000	1,600,000	153,000	10.6%
5202 FIXED INSURANCE COSTS	266,665	484,700	552,000	550,000	65,300	13.5%
5203 PREMIUMS PAID	308,494	0	0	0	0	0.0%
OPERATING EXPENSES	2,192,933	1,931,700	1,897,000	2,150,000	218,300	11.3%
TOTAL APPROPRIATIONS	2,192,933	1,931,700	1,897,000	2,150,000	218,300	11.3%
REVENUE OVER(UNDER) EXPENDITURES	1,500	257,300	519,000	250,000	(7,300)	(2.8%)
ENDING FUND BALANCE	(310,288)	(52,988)	208,712	458,712	511,700	(965.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
701 LAND TRUST

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	3,699,897	2,960,912	2,960,912	3,095,047	134,135	4.5%
4221 PERS ON BEHALF PAYMENTS	7,141	3,597	3,597	3,015	(582)	(16.2%)
REVENUE FROM OTHER GOVTS	7,141	253,597	3,597	3,015	(250,582)	(98.8%)
4305 INTEREST INCOME	51,959	0	21,302	0	0	0.0%
INVESTMENT INCOME	51,959	0	21,302	0	0	0.0%
4095 FORECLOSED PROPERTY SALES	0	0	26,461	0	0	0.0%
4096 PROPERTY SALES	0	250,000	473,320	250,000	0	0.0%
4370 RENTAL INCOME	190,000	174,036	185,000	221,069	47,033	27.0%
4390 MISCELLANEOUS REVENUE	13,070	0	0	0	0	0.0%
4525 LEASE AGREEMENT REVENUES	205,443	240,756	244,000	243,945	3,189	1.3%
SERVICE FEES	408,513	414,792	928,781	715,014	300,222	72.4%
4454 TRANSFERS IN - CPV FUNDS	0	2,619	2,619	3,326	707	27.0%
4455 TRANSFERS IN - ECON DEVELOP	0	2,694	2,694	3,422	728	27.0%
INTERFUND TRANSFERS	0	5,313	5,313	6,748	1,435	27.0%
TOTAL REVENUES	467,613	673,702	958,993	724,777	51,075	7.6%
5100 EMPLOYEE WAGES	32,308	13,681	19,400	39,850	26,169	191.3%
5110 OVERTIME PAY	230	50	925	0	(50)	(100.0%)
5120 TEMPORARY PAY	2,359	200	850	0	(200)	(100.0%)
5200 TAXES/BENEFITS	28,355	9,940	11,799	35,965	26,025	261.8%
6010 SUPPLIES	76	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	526	50	3,000	0	(50)	(100.0%)
6030 PUBLISHING EXPENSE	212	1,500	0	1,500	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	552	500	0	500	0	0.0%
6070 POSTAGE EXPENSE	0	250	0	250	0	0.0%
6080 PROFESSIONAL SERVICES	22,694	170,000	130,049	291,750	121,750	71.6%
6085 LICENSES/FEES/PERMITS	1,695	570	570	570	0	0.0%
6090 CONTRACTUAL SERVICES	22,035	10,769	8,400	7,465	(3,304)	(30.7%)
6100 INSURANCE	7,167	7,167	9,706	7,373	206	2.9%
6310 ELECTRICITY	75,496	62,750	61,100	65,000	2,250	3.6%
6320 WATER	11,321	7,800	10,600	6,600	(1,200)	(15.4%)
6330 TELEPHONE	(991)	1,440	1,520	1,440	0	0.0%
6331 LONG DISTANCE	23	0	0	0	0	0.0%
6340 SEWER	9,938	6,540	10,840	5,440	(1,100)	(16.8%)
6350 LANDFILL FEES	360	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	12,950	70,125	26,125	68,800	(1,325)	(1.9%)
6431 HEATING FUEL	0	750	6,500	0	(750)	(100.0%)
6540 CAPITAL IMPROVEMENTS	440,733	300,000	37,825	300,000	0	0.0%
OPERATING EXPENSES	668,038	664,081	339,209	832,503	168,421	25.4%
6130 ADMINISTRATIVE FEES	40,268	42,453	42,454	49,950	7,497	17.7%
6600 TRANSFERS OUT - DEBT SERVICE	302,487	269,159	269,159	294,534	25,375	9.4%
6612 TRANSFERS OUT - GF	0	0	0	221,069	221,069	0.0%
6650 TRANSFERS OUT - RENT	195,804	174,036	174,036	0	(174,036)	(100.0%)
NON OPERATING EXPENSES	538,559	485,648	485,649	565,553	79,905	16.5%
TOTAL APPROPRIATIONS	1,206,597	1,149,730	824,858	1,398,056	248,326	21.6%
REVENUE OVER(UNDER) EXPENDITURES	(738,984)	(476,028)	134,135	(673,279)	(197,251)	41.4%
ENDING FUND BALANCE	2,960,913	2,484,884	3,095,047	2,421,768	(63,116)	(2.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
701-10-000 LAND TRUST

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	23,479	0	0	22,042	22,042	0.0%
5110 OVERTIME PAY	90	0	0	0	0	0.0%
5200 TAXES/BENEFITS	22,752	0	0	24,842	24,842	0.0%
6010 SUPPLIES	26	0	0	0	0	0.0%
6030 PUBLISHING EXPENSE	212	1,500	0	1,500	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	552	500	0	500	0	0.0%
6070 POSTAGE EXPENSE	0	250	0	250	0	0.0%
6080 PROFESSIONAL SERVICES	22,664	170,000	126,549	290,000	120,000	70.6%
6085 LICENSES/FEES/PERMITS	1,695	570	570	570	0	0.0%
6090 CONTRACTUAL SERVICES	8,296	0	0	683	683	0.0%
6331 LONG DISTANCE	16	0	0	0	0	0.0%
6350 LANDFILL FEES	360	0	0	0	0	0.0%
6430 BUILDING MAINTENANCE	35	0	0	0	0	0.0%
OPERATING EXPENSES	80,177	172,820	127,119	340,387	167,567	97.0%
6130 ADMINISTRATIVE FEES	6,921	12,975	12,975	20,423	7,448	57.4%
6612 TRANSFERS OUT - GF	0	0	0	221,069	221,069	0.0%
6650 TRANSFERS OUT - RENT	195,804	174,036	174,036	0	(174,036)	(100.0%)
NON OPERATING EXPENSES	202,726	187,011	187,011	241,492	54,481	29.1%
TOTAL APPROPRIATIONS	282,902	359,831	314,130	581,879	222,048	61.7%

KETCHIKAN GATEWAY BOROUGH
FY 2015
701-10-010 LAND TRUST WHITE CLIFF

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	8,436	13,681	18,200	17,808	4,127	30.2%
5110 OVERTIME PAY	91	0	925	0	0	0.0%
5120 TEMPORARY PAY	1,789	0	850	0	0	0.0%
5200 TAXES/BENEFITS	5,158	9,884	11,799	11,123	1,240	12.5%
6010 SUPPLIES	50	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	442	0	3,000	0	0	0.0%
6080 PROFESSIONAL SERVICES	0	0	3,500	1,750	1,750	0.0%
6090 CONTRACTUAL SERVICES	9,540	10,769	8,100	6,782	(3,987)	(37.0%)
6100 INSURANCE	7,167	7,167	7,167	7,373	206	2.9%
6310 ELECTRICITY	64,491	60,000	61,000	65,000	5,000	8.3%
6320 WATER	5,737	6,600	6,600	6,600	0	0.0%
6330 TELEPHONE	1,429	1,440	1,440	1,440	0	0.0%
6331 LONG DISTANCE	6	0	0	0	0	0.0%
6340 SEWER	4,811	5,440	5,440	5,440	0	0.0%
6430 BUILDING MAINTENANCE	12,088	70,000	26,000	68,800	(1,200)	(1.7%)
6540 CAPITAL IMPROVEMENTS	440,733	300,000	37,825	300,000	0	0.0%
OPERATING EXPENSES	561,968	484,980	191,846	492,116	7,136	1.5%
6130 ADMINISTRATIVE FEES	33,346	29,099	29,099	29,527	428	1.5%
6600 TRANSFERS OUT - DEBT SERVICE	302,487	269,159	269,159	294,534	25,375	9.4%
NON OPERATING EXPENSES	335,833	298,258	298,258	324,061	25,803	8.7%
TOTAL APPROPRIATIONS	897,801	783,238	490,104	816,177	32,939	4.2%

KETCHIKAN GATEWAY BOROUGH
FY 2015
701-10-015 LAND TRUST - PROPERTY HOLDING COSTS

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	394	0	1,200	0	0	0.0%
5110 OVERTIME PAY	48	50	0	0	(50)	(100.0%)
5120 TEMPORARY PAY	570	200	0	0	(200)	(100.0%)
5200 TAXES/BENEFITS	444	56	0	0	(56)	(100.0%)
6011 OPERATING SUPPLIES	84	50	0	0	(50)	(100.0%)
6080 PROFESSIONAL SERVICES	30	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	4,200	0	300	0	0	0.0%
6100 INSURANCE	0	0	2,539	0	0	0.0%
6310 ELECTRICITY	11,005	2,750	100	0	(2,750)	(100.0%)
6320 WATER	5,584	1,200	4,000	0	(1,200)	(100.0%)
6330 TELEPHONE	(2,419)	0	80	0	0	0.0%
6340 SEWER	5,127	1,100	5,400	0	(1,100)	(100.0%)
6430 BUILDING MAINTENANCE	826	125	125	0	(125)	(100.0%)
6431 HEATING FUEL	0	750	6,500	0	(750)	(100.0%)
OPERATING EXPENSES	25,894	6,281	20,244	0	(6,281)	(100.0%)
6130 ADMINISTRATIVE FEES	0	380	380	0	(380)	(100.0%)
NON OPERATING EXPENSES	0	380	380	0	(380)	(100.0%)
TOTAL APPROPRIATIONS	25,894	6,661	20,624	0	(6,661)	(100.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
705 COMMER PASSENGER VESSEL FUND

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	3,557,653	3,920,109	3,920,109	2,633,101	(1,287,008)	(32.8%)
4221 PERS ON BEHALF PAYMENTS	0	18,949	18,949	12,298	(6,651)	(35.1%)
4255 COMMERCIAL PASSENGER VESSEL TAX	1,977,770	2,000,000	2,240,210	2,000,000	0	0.0%
REVENUE FROM OTHER GOVTS	1,977,770	2,018,949	2,259,159	2,012,298	(6,651)	(0.3%)
4305 INTEREST INCOME	2,388	0	0	0	0	0.0%
INVESTMENT INCOME	2,388	0	0	0	0	0.0%
TOTAL REVENUES	1,980,158	2,018,949	2,259,159	2,012,298	(6,651)	(0.3%)
5100 EMPLOYEE WAGES	101,665	176,877	131,652	155,717	(21,161)	(12.0%)
5110 OVERTIME PAY	677	0	0	0	0	0.0%
5120 TEMPORARY PAY	36,224	0	44,450	59,620	59,620	0.0%
5200 TAXES/BENEFITS	65,889	135,820	132,705	119,434	(16,386)	(12.1%)
5300 TRAVEL & TRAINING	36	0	0	0	0	0.0%
6011 OPERATING SUPPLIES	25,100	22,500	0	23,577	1,077	4.8%
6030 PUBLISHING EXPENSE	0	1,000	0	0	(1,000)	(100.0%)
6060 RENTALS	0	0	7,800	7,800	7,800	0.0%
6080 PROFESSIONAL SERVICES	159	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	586,476	2,950,106	2,149,921	1,153,924	(1,796,182)	(60.9%)
6110 MEDICAL EXPENSE	48	0	0	0	0	0.0%
6320 WATER	0	1,022	0	0	(1,022)	(100.0%)
6330 TELEPHONE	820	320	0	0	(320)	(100.0%)
6350 LANDFILL FEES	746	1,000	0	0	(1,000)	(100.0%)
6370 MILEAGE REIMBURSEMENT	960	0	0	0	0	0.0%
6431 HEATING FUEL	0	500	0	0	(500)	(100.0%)
6460 VEHICLE MAINTENANCE	3,561	500	0	0	(500)	(100.0%)
6461 VEHICLE FUEL & OIL	2,654	2,000	0	0	(2,000)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	550	0	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	0	0	0	33,300	33,300	0.0%
OPERATING EXPENSES	825,565	3,291,645	2,466,527	1,553,371	(1,738,274)	(52.8%)
6130 ADMINISTRATIVE FEES	212,500	200,000	200,000	200,000	0	0.0%
6601 TRANSFERS OUT - AIRPORT SUBSIDY	175,863	179,381	179,381	266,924	87,543	48.8%
6602 TRANSFERS OUT - TRANSIT SUBSIDY	245,278	317,815	317,815	469,272	151,457	47.7%
6611 TRANSFERS OUT - RECREATION SUBSIDY	12,101	68,945	68,945	14,706	(54,239)	(78.7%)
6612 TRANSFERS OUT - GF	114,355	116,642	116,642	157,000	40,358	34.6%
6613 TRANSFERS OUT - SERVICE AREA	12,938	177,497	177,497	362,330	184,833	104.1%
6614 TRANSFERS OUT - NON AREAWIDE	16,413	16,741	16,741	0	(16,741)	(100.0%)
6650 TRANSFERS OUT - RENT	2,689	2,619	2,619	3,326	707	27.0%
NON OPERATING EXPENSES	792,137	1,079,640	1,079,640	1,473,558	393,918	36.5%
TOTAL APPROPRIATIONS	1,617,702	4,371,285	3,546,167	3,026,929	(1,344,356)	(30.8%)
REVENUE OVER(UNDER) EXPENDITURES	362,456	(2,352,336)	(1,287,008)	(1,014,631)	1,337,705	(56.9%)
ENDING FUND BALANCE	3,920,109	1,567,773	2,633,101	1,618,470	50,697	3.2%

KETCHIKAN GATEWAY BOROUGH
FY 2015
710 NONAREAWIDE - LIBRARY FUND

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	82,645	74,690	74,690	54,493	(20,197)	(27.0%)
4010 REAL PROPERTY TAXES	419,179	392,362	386,722	0	(392,362)	(100.0%)
4020 BUSINESS/PERSONAL TAXES	(6,003)	0	(4,620)	0	0	0.0%
4060 MOTOR VEHICLE TAXES	3,670	3,500	3,500	0	(3,500)	(100.0%)
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(30,923)	0	0	0	0	0.0%
TAXES	385,923	395,862	385,602	0	(395,862)	(100.0%)
4305 INTEREST INCOME	35	0	30	0	0	0.0%
INVESTMENT INCOME	35	0	30	0	0	0.0%
4440 TRANSFERS IN - CPV FUND	16,413	16,741	16,741	0	(16,741)	(100.0%)
INTERFUND TRANSFERS	16,413	16,741	16,741	0	(16,741)	(100.0%)
TOTAL REVENUES	402,371	412,603	402,373	0	(412,603)	(100.0%)
6090 CONTRACTUAL SERVICES	410,326	422,546	422,570	0	(422,546)	(100.0%)
OPERATING EXPENSES	410,326	422,546	422,570	0	(422,546)	(100.0%)
6614 TRANSFERS OUT - NON AREAWIDE	0	0	0	54,493	54,493	0.0%
NON OPERATING EXPENSES	0	0	0	54,493	54,493	0.0%
TOTAL APPROPRIATIONS	410,326	422,546	422,570	54,493	(368,053)	(87.1%)
REVENUE OVER(UNDER) EXPENDITURES	(7,955)	(9,943)	(20,197)	(54,493)	(44,550)	448.1%
ENDING FUND BALANCE	74,690	64,747	54,493	0	(64,747)	(100.0%)

**KETCHIKAN GATEWAY BOROUGH
FY 2015
712 REC CAPITAL PROJECTS FUND**

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	2,764,099	2,504,907	2,504,907	2,541,846	36,939	1.5%
4040 SALES TAXES - IN CITY	1,431,435	1,525,000	1,466,940	1,492,100	(32,900)	(2.2%)
4050 SALES TAXES - OUT OF CITY	289,731	242,400	300,460	305,610	63,210	26.1%
TAXES	1,721,166	1,767,400	1,767,400	1,797,710	30,310	1.7%
4080 PENALTY & INTEREST	10,241	10,000	2,000	4,000	(6,000)	(60.0%)
PENALTY AND INTEREST	10,241	10,000	2,000	4,000	(6,000)	(60.0%)
4250 REIMBURSEMENT (DEED)	247,720	238,420	238,420	238,233	(187)	(0.1%)
REVENUE FROM OTHER GOVTS	247,720	238,420	238,420	238,233	(187)	(0.1%)
4305 INTEREST INCOME	496	5,000	500	500	(4,500)	(90.0%)
INVESTMENT INCOME	496	5,000	500	500	(4,500)	(90.0%)
4420 TRANSFERS IN - SCHOOL BOND/CIP	163,053	162,980	162,980	162,852	(128)	(0.1%)
4440 TRANSFERS IN - CPV FUND	12,101	12,101	12,101	14,706	2,605	21.5%
INTERFUND TRANSFERS	175,154	175,081	175,081	177,558	2,477	1.4%
TOTAL REVENUES	2,154,776	2,195,901	2,183,401	2,218,001	22,100	1.0%
6090 CONTRACTUAL SERVICES	56,923	150,000	150,000	0	(150,000)	(100.0%)
6430 BUILDING MAINTENANCE	0	100,000	100,000	150,000	50,000	50.0%
6525 SMALL EQUIPMENT PURCHASES	20,607	20,000	0	28,000	8,000	40.0%
6530 EQUIPMENT PURCHASE	5,695	0	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	247,291	305,000	205,000	439,900	134,900	44.2%
OPERATING EXPENSES	330,515	575,000	455,000	617,900	42,900	7.5%
6600 TRANSFERS OUT - DEBT SERVICE	1,338,582	1,337,982	1,337,982	1,336,931	(1,051)	(0.1%)
6611 TRANSFERS OUT - RECREATION SUBSID	319,872	353,480	353,480	450,688	97,208	27.5%
6616 TRANSFERS OUT - SCHOOL BOND/CIP	425,000	0	0	0	0	0.0%
NON OPERATING EXPENSES	2,083,454	1,691,462	1,691,462	1,787,619	96,157	5.7%
TOTAL APPROPRIATIONS	2,413,969	2,266,462	2,146,462	2,405,519	139,057	6.1%
REVENUE OVER(UNDER) EXPENDITURES	(259,193)	(70,561)	36,939	(187,518)	(116,957)	165.8%
ENDING FUND BALANCE	2,504,906	2,434,346	2,541,846	2,354,328	(80,018)	(3.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
713 SCHOOL BOND/CAPITAL IMPROV

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	1,775,083	4,369,390	4,369,390	4,605,987	236,597	5.4%
4040 SALES TAXES - IN CITY	1,029,680	1,525,000	1,466,940	1,492,100	(32,900)	(2.2%)
4050 SALES TAXES - OUT OF CITY	620,452	242,400	300,460	305,610	63,210	26.1%
TAXES	1,650,132	1,767,400	1,767,400	1,797,710	30,310	1.7%
4080 PENALTY & INTEREST	81,275	10,000	10,000	10,000	0	0.0%
PENALTY AND INTEREST	81,275	10,000	10,000	10,000	0	0.0%
4225 NATIONAL FOREST RECEIPTS	1,172,795	0	0	0	0	0.0%
4250 REIMBURSEMENT (DEED)	2,180,626	2,502,295	2,502,295	2,696,394	194,099	7.8%
REVENUE FROM OTHER GOVTS	3,353,421	2,502,295	2,502,295	2,696,394	194,099	7.8%
4305 INTEREST INCOME	212	5,000	0	0	(5,000)	(100.0%)
INVESTMENT INCOME	212	5,000	0	0	(5,000)	(100.0%)
4415 TRANSFERS IN - REC CIP	425,000	0	0	0	0	0.0%
4435 TRANSFERS IN - GF	539,000	0	0	0	0	0.0%
INTERFUND TRANSFERS	964,000	0	0	0	0	0.0%
TOTAL REVENUES	6,049,040	4,284,695	4,279,695	4,504,104	219,409	5.1%
6090 CONTRACTUAL SERVICES	3,546	30,172	1,400	71,400	41,228	136.6%
6540 CAPITAL IMPROVEMENTS	89,058	360,000	0	0	(360,000)	(100.0%)
OPERATING EXPENSES	92,604	390,172	1,400	71,400	(318,772)	(81.7%)
6600 TRANSFERS OUT - DEBT SERVICE	3,114,704	3,788,718	3,788,718	3,851,990	63,272	1.7%
6609 TRANSFERS OUT - SCHOOL INSURANCE	84,372	160,000	90,000	90,000	(70,000)	(43.8%)
6611 TRANSFERS OUT - RECREATION SUBSID	163,053	162,980	162,980	162,852	(128)	(0.1%)
NON OPERATING EXPENSES	3,362,129	4,111,698	4,041,698	4,104,842	(6,856)	(0.2%)
TOTAL APPROPRIATIONS	3,454,732	4,501,870	4,043,098	4,176,242	(325,628)	(7.2%)
REVENUE OVER(UNDER) EXPENDITURES	2,594,308	(217,175)	236,597	327,862	545,037	(251.0%)
ENDING FUND BALANCE	4,369,391	4,152,215	4,605,987	4,933,849	781,634	18.8%

KETCHIKAN GATEWAY BOROUGH
FY 2015
714 AIRPORT PFC FUND

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	268,231	(819,511)	(819,511)	(491,961)	327,550	(40.0%)
4210 PFC ENPLANEMENT REVENUE	330,215	315,000	327,550	325,000	10,000	3.2%
REVENUE FROM OTHER GOVTS	330,215	315,000	327,550	325,000	10,000	3.2%
4305 INTEREST INCOME	21	0	0	0	0	0.0%
INVESTMENT INCOME	21	0	0	0	0	0.0%
TOTAL REVENUES	330,237	315,000	327,550	325,000	10,000	3.2%
6600 TRANSFERS OUT - DEBT SERVICE	1,417,979	315,000	0	0	(315,000)	(100.0%)
NON OPERATING EXPENSES	1,417,979	315,000	0	0	(315,000)	(100.0%)
TOTAL APPROPRIATIONS	1,417,979	315,000	0	0	(315,000)	(100.0%)
REVENUE OVER(UNDER) EXPENDITURES	(1,087,742)	0	327,550	325,000	325,000	0.0%
ENDING FUND BALANCE	(819,511)	(819,511)	(491,961)	(166,961)	652,550	(79.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
721 ECONOMIC DEVELOPMENT FUND

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	8,132,838	7,455,723	7,455,723	6,438,048	(1,017,675)	(13.6%)
4221 PERS ON BEHALF PAYMENTS	0	7,239	14,478	7,120	(119)	(1.6%)
REVENUE FROM OTHER GOVTS	0	7,239	14,478	7,120	(119)	(1.6%)
4305 INTEREST INCOME	387	0	0	0	0	0.0%
INVESTMENT INCOME	387	0	0	0	0	0.0%
TOTAL REVENUES	387	7,239	14,478	7,120	(119)	(1.6%)
5100 EMPLOYEE WAGES	51,452	52,304	48,771	52,047	(257)	(0.5%)
5110 OVERTIME PAY	90	0	0	0	0	0.0%
5200 TAXES/BENEFITS	29,210	40,806	50,072	43,524	2,718	6.7%
5300 TRAVEL & TRAINING	1,707	4,500	960	0	(4,500)	(100.0%)
6010 SUPPLIES	130	250	250	250	0	0.0%
6020 DUES & PUBLICATIONS	0	860	0	0	(860)	(100.0%)
6030 PUBLISHING EXPENSE	0	500	0	500	0	0.0%
6032 BANKING FEES	0	0	0	50,000	50,000	0.0%
6040 COMMUNITY PROMOTION	10,666	23,000	23,000	30,000	7,000	30.4%
6060 RENTALS	0	22,800	22,800	22,917	117	0.5%
6070 POSTAGE EXPENSE	0	500	0	500	0	0.0%
6080 PROFESSIONAL SERVICES	48	15,000	5,000	6,800	(8,200)	(54.7%)
6081 PROF SERVICES - LITIGATION	0	150,000	140,000	260,000	110,000	73.3%
6090 CONTRACTUAL SERVICES	265,277	584,840	594,828	2,839,335	2,254,495	385.5%
6330 TELEPHONE	820	200	83	0	(200)	(100.0%)
6331 LONG DISTANCE	0	100	100	100	0	0.0%
OPERATING EXPENSES	359,399	895,660	885,864	3,305,972	2,410,313	269.1%
6130 ADMINISTRATIVE FEES	22,329	23,595	23,595	197,668	174,073	737.7%
6602 TRANSFERS OUT - TRANSIT SUBSIDY	140,000	0	0	0	0	0.0%
6608 TRANSFERS OUT - ECON DEVELOP	53,000	0	0	0	0	0.0%
6612 TRANSFERS OUT - GF	100,000	120,000	120,000	120,000	0	0.0%
6650 TRANSFERS OUT - RENT	2,773	2,694	2,694	3,422	728	27.0%
NON OPERATING EXPENSES	318,103	146,289	146,289	321,090	174,801	119.5%
TOTAL APPROPRIATIONS	677,502	1,041,949	1,032,153	3,627,063	2,585,114	248.1%
REVENUE OVER(UNDER) EXPENDITURES	(677,115)	(1,034,710)	(1,017,675)	(3,619,943)	(2,585,233)	249.9%
ENDING FUND BALANCE	7,455,723	6,421,013	6,438,048	2,818,105	(3,602,908)	(56.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
770 .

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
4240 STATE REVENUE	18,983	19,257	0	0	(19,257)	(100.0%)
REVENUE FROM OTHER GOVTS	18,983	19,257	0	0	(19,257)	(100.0%)
TOTAL REVENUES	18,983	19,257	0	0	(19,257)	(100.0%)
5100 EMPLOYEE WAGES	3,949	2,754	0	0	(2,754)	(100.0%)
5200 TAXES/BENEFITS	2,170	2,683	0	0	(2,683)	(100.0%)
5300 TRAVEL & TRAINING	2,051	3,600	0	0	(3,600)	(100.0%)
6010 SUPPLIES	6,908	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	4,857	9,720	0	0	(9,720)	(100.0%)
6040 COMMUNITY PROMOTION	0	500	0	0	(500)	(100.0%)
6090 CONTRACTUAL SERVICES	(952)	0	0	0	0	0.0%
OPERATING EXPENSES	18,983	19,257	0	0	(19,257)	(100.0%)
TOTAL APPROPRIATIONS	18,983	19,257	0	0	(19,257)	(100.0%)
REVENUE OVER(UNDER) EXPENDITURES	0	0	0	0	0	(100.0%)
ENDING FUND BALANCE	0	0	0	0	0	(100.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
800 SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	156,295	177,887	177,887	43,870	(134,017)	(75.3%)
4010 REAL PROPERTY TAXES	466,762	445,342	445,342	462,674	17,332	3.9%
4020 BUSINESS/PERSONAL TAXES	(12)	0	0	0	0	0.0%
4060 MOTOR VEHICLE TAXES	4,411	3,000	3,000	3,000	0	0.0%
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(32,267)	0	0	0	0	0.0%
TAXES	438,894	448,342	448,342	465,674	17,332	3.9%
4080 PENALTY & INTEREST	769	0	500	0	0	0.0%
PENALTY AND INTEREST	769	0	500	0	0	0.0%
4221 PERS ON BEHALF PAYMENTS	15,824	21,718	21,718	19,835	(1,883)	(8.7%)
4383 FROM OTHER GOVTS - NONGRANT	0	0	0	24,000	24,000	0.0%
REVENUE FROM OTHER GOVTS	15,824	21,718	21,718	43,835	22,117	101.8%
4305 INTEREST INCOME	58	0	0	0	0	0.0%
INVESTMENT INCOME	58	0	0	0	0	0.0%
4364 WATER FEES	193,081	190,000	212,000	237,276	47,276	24.9%
4390 MISCELLANEOUS REVENUE	6,868	0	0	0	0	0.0%
4396 EMS REVENUE	29,044	85,000	68,000	70,000	(15,000)	(17.6%)
SERVICE FEES	228,993	275,000	280,000	307,276	32,276	11.7%
4440 TRANSFERS IN - CPV FUND	0	100,000	91,000	305,816	205,816	205.8%
4454 TRANSFERS IN - CPV FUNDS	5,572	5,683	5,683	5,700	17	0.3%
4456 TRANSFERS IN - FIRE/EMS	31,200	31,200	31,200	31,200	0	0.0%
INTERFUND TRANSFERS	36,772	136,883	127,883	342,716	205,833	150.4%
TOTAL REVENUES	721,310	881,943	878,443	1,159,501	277,558	31.5%
5100 EMPLOYEE WAGES	211,084	191,616	217,407	220,639	29,023	15.1%
5110 OVERTIME PAY	8,067	4,000	10,000	0	(4,000)	(100.0%)
5120 TEMPORARY PAY	28,285	18,950	18,950	30,000	11,050	58.3%
5121 FIREFIGHTER FEES	33,977	47,000	47,000	47,000	0	0.0%
5160 CALL OUT PAY	0	0	76	0	0	0.0%
5200 TAXES/BENEFITS	142,091	173,951	215,979	191,513	17,562	10.1%
5300 TRAVEL & TRAINING	23,365	28,380	28,550	29,300	920	3.2%
5400 UNIFORM ALLOWANCE	14,045	12,000	11,800	8,600	(3,400)	(28.3%)
6010 SUPPLIES	1,284	2,000	2,000	3,000	1,000	50.0%
6011 OPERATING SUPPLIES	44,907	69,000	69,000	72,100	3,100	4.5%
6015 BOOKS & SOFTWARE	1,850	3,500	3,400	4,100	600	17.1%
6020 DUES & PUBLICATIONS	1,405	1,750	1,750	1,760	10	0.6%
6030 PUBLISHING EXPENSE	0	200	380	430	230	115.0%
6040 COMMUNITY PROMOTION	350	1,000	1,010	1,500	500	50.0%
6045 MEETING/TRAINING FOOD	440	500	1,500	600	100	20.0%
6060 RENTALS	0	0	0	500	500	0.0%
6070 POSTAGE EXPENSE	365	800	1,310	750	(50)	(6.3%)
6080 PROFESSIONAL SERVICES	0	4,000	4,000	5,000	1,000	25.0%
6082 EMPLOYEE RECRUITMENT	453	2,100	1,500	1,000	(1,100)	(52.4%)
6085 LICENSES/FEES/PERMITS	279	2,000	600	1,200	(800)	(40.0%)
6090 CONTRACTUAL SERVICES	24,252	24,687	20,930	21,202	(3,485)	(14.1%)
6091 WATER TESTING	12,394	15,500	20,000	20,000	4,500	29.0%
6100 INSURANCE	10,523	11,606	12,365	11,185	(421)	(3.6%)
6110 MEDICAL EXPENSE	3,150	4,500	4,039	4,500	0	0.0%
6150 FINES & PENALTIES	43	0	1	0	0	0.0%
6310 ELECTRICITY	32,690	29,500	32,000	34,000	4,500	15.3%
6330 TELEPHONE	4,253	2,500	3,280	2,500	0	0.0%
6331 LONG DISTANCE	124	90	140	300	210	233.3%
6350 LANDFILL FEES	38	450	250	300	(150)	(33.3%)
6430 BUILDING MAINTENANCE	2,089	14,000	11,000	16,100	2,100	15.0%
6431 HEATING FUEL	10,533	13,000	13,000	7,000	(6,000)	(46.2%)
6441 ROAD MAINTENANCE	0	500	500	500	0	0.0%
6450 EQUIPMENT MAINTENANCE	14,927	9,400	9,400	12,200	2,800	29.8%
6460 VEHICLE MAINTENANCE	5,638	18,100	18,200	18,000	(100)	(0.6%)
6461 VEHICLE FUEL & OIL	9,731	13,500	14,650	17,650	4,150	30.7%
6462 VEHICLE OPERATION	0	0	0	100	100	0.0%
6525 SMALL EQUIPMENT PURCHASES	11,462	110,401	44,275	52,500	(57,901)	(52.4%)

KETCHIKAN GATEWAY BOROUGH
 FY 2015
 800 SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6530 EQUIPMENT PURCHASE	0	0	57,706	245,000	245,000	0.0%
6540 CAPITAL IMPROVEMENTS	0	78,000	65,000	0	(78,000)	(100.0%)
OPERATING EXPENSES	654,092	908,481	962,948	1,082,028	173,548	19.1%
6130 ADMINISTRATIVE FEES	44,510	48,395	48,396	64,922	16,526	34.1%
6610 INTERFUND TRANS - SEWER FEES	1,116	1,116	1,116	1,116	0	0.0%
NON OPERATING EXPENSES	45,626	49,511	49,512	66,038	16,526	33.4%
TOTAL APPROPRIATIONS	699,718	957,992	1,012,460	1,148,066	190,074	19.8%
REVENUE OVER(UNDER) EXPENDITURES	21,592	(76,049)	(134,017)	11,435	87,484	(115.0%)
ENDING FUND BALANCE	177,887	101,838	43,870	55,305	(46,533)	(45.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	132,685	112,165	112,165	115,633	3,468	3.1%
5120 TEMPORARY PAY	27,577	18,950	18,950	30,000	11,050	58.3%
5121 FIREFIGHTER FEES	33,977	47,000	47,000	47,000	0	0.0%
5200 TAXES/BENEFITS	96,638	110,618	120,535	113,968	3,350	3.0%
5300 TRAVEL & TRAINING	23,120	25,380	25,300	27,800	2,420	9.5%
5400 UNIFORM ALLOWANCE	14,045	12,000	11,500	8,000	(4,000)	(33.3%)
6010 SUPPLIES	1,284	2,000	2,000	3,000	1,000	50.0%
6011 OPERATING SUPPLIES	15,376	17,000	17,000	20,100	3,100	18.2%
6015 BOOKS & SOFTWARE	1,850	3,500	3,400	4,100	600	17.1%
6020 DUES & PUBLICATIONS	942	1,250	1,250	1,260	10	0.8%
6030 PUBLISHING EXPENSE	0	200	200	250	50	25.0%
6040 COMMUNITY PROMOTION	350	1,000	1,010	1,500	500	50.0%
6045 MEETING/TRAINING FOOD	440	500	1,500	600	100	20.0%
6070 POSTAGE EXPENSE	269	300	1,000	500	200	66.7%
6080 PROFESSIONAL SERVICES	0	4,000	4,000	5,000	1,000	25.0%
6082 EMPLOYEE RECRUITMENT	453	2,100	1,500	1,000	(1,100)	(52.4%)
6090 CONTRACTUAL SERVICES	5,933	13,200	13,200	13,702	502	3.8%
6100 INSURANCE	10,523	10,795	12,000	10,800	5	0.0%
6110 MEDICAL EXPENSE	3,150	4,500	4,000	4,500	0	0.0%
6310 ELECTRICITY	7,349	5,500	5,500	7,500	2,000	36.4%
6330 TELEPHONE	3,967	2,500	3,000	2,500	0	0.0%
6331 LONG DISTANCE	124	90	90	250	160	177.8%
6350 LANDFILL FEES	25	200	100	150	(50)	(25.0%)
6430 BUILDING MAINTENANCE	2,089	7,000	9,000	14,100	7,100	101.4%
6431 HEATING FUEL	10,533	13,000	13,000	7,000	(6,000)	(46.2%)
6450 EQUIPMENT MAINTENANCE	12,766	7,000	7,000	12,200	5,200	74.3%
6460 VEHICLE MAINTENANCE	3,710	17,200	17,200	15,000	(2,200)	(12.8%)
6461 VEHICLE FUEL & OIL	3,702	6,000	7,000	10,000	4,000	66.7%
6462 VEHICLE OPERATION	0	0	0	100	100	0.0%
6525 SMALL EQUIPMENT PURCHASES	7,704	100,401	34,275	42,500	(57,901)	(57.7%)
6530 EQUIPMENT PURCHASE	0	0	57,706	245,000	245,000	0.0%
6540 CAPITAL IMPROVEMENTS	0	78,000	65,000	0	(78,000)	(100.0%)
OPERATING EXPENSES	420,581	623,349	616,381	765,013	141,664	22.7%
6130 ADMINISTRATIVE FEES	28,620	31,288	31,288	45,901	14,613	46.7%
6610 INTERFUND TRANS - SEWER FEES	1,116	1,116	1,116	1,116	0	0.0%
NON OPERATING EXPENSES	29,736	32,404	32,404	47,017	14,613	45.1%
TOTAL APPROPRIATIONS	450,317	655,753	648,785	812,030	156,277	23.8%

KETCHIKAN GATEWAY BOROUGH
FY 2015
800-91-001 SOUTH TONGASS WATER TREATMENT

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	40,998	37,385	44,412	63,003	25,619	68.5%
5110 OVERTIME PAY	4,149	2,000	5,000	0	(2,000)	(100.0%)
5120 TEMPORARY PAY	648	0	0	0	0	0.0%
5200 TAXES/BENEFITS	26,711	29,730	38,569	46,527	16,796	56.5%
5300 TRAVEL & TRAINING	35	1,500	1,500	750	(750)	(50.0%)
5400 UNIFORM ALLOWANCE	0	0	0	300	300	0.0%
6011 OPERATING SUPPLIES	24,347	39,000	39,000	39,000	0	0.0%
6020 DUES & PUBLICATIONS	463	500	500	500	0	0.0%
6070 POSTAGE EXPENSE	58	0	60	0	0	0.0%
6085 LICENSES/FEES/PERMITS	279	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	270	0	230	0	0	0.0%
6091 WATER TESTING	12,341	15,000	19,500	19,500	4,500	30.0%
6100 INSURANCE	0	811	365	385	(426)	(52.5%)
6150 FINES & PENALTIES	41	0	1	0	0	0.0%
6310 ELECTRICITY	22,333	22,000	22,000	22,000	0	0.0%
6350 LANDFILL FEES	0	0	150	150	150	0.0%
6430 BUILDING MAINTENANCE	0	2,000	2,000	2,000	0	0.0%
6441 ROAD MAINTENANCE	0	0	0	500	500	0.0%
6450 EQUIPMENT MAINTENANCE	1,178	1,200	1,200	0	(1,200)	(100.0%)
6460 VEHICLE MAINTENANCE	280	250	0	0	(250)	(100.0%)
6461 VEHICLE FUEL & OIL	50	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,206	5,000	5,000	5,000	0	0.0%
OPERATING EXPENSES	136,385	156,376	179,487	199,615	43,239	27.7%
6130 ADMINISTRATIVE FEES	12,699	9,383	9,383	11,977	2,594	27.7%
NON OPERATING EXPENSES	12,699	9,383	9,383	11,977	2,594	27.7%
TOTAL APPROPRIATIONS	149,084	165,759	188,870	211,592	45,833	27.7%

KETCHIKAN GATEWAY BOROUGH
FY 2015
800-91-002 SOUTH TONGASS WATER DISTRIBUT.

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
5100 EMPLOYEE WAGES	37,401	42,066	60,830	42,002	(63)	(0.2%)
5110 OVERTIME PAY	3,918	2,000	5,000	0	(2,000)	(100.0%)
5120 TEMPORARY PAY	60	0	0	0	0	0.0%
5160 CALL OUT PAY	0	0	76	0	0	0.0%
5200 TAXES/BENEFITS	18,742	33,603	56,876	31,018	(2,585)	(7.7%)
5300 TRAVEL & TRAINING	210	1,500	1,750	750	(750)	(50.0%)
5400 UNIFORM ALLOWANCE	0	0	300	300	300	0.0%
6011 OPERATING SUPPLIES	5,185	13,000	13,000	13,000	0	0.0%
6030 PUBLISHING EXPENSE	0	0	180	180	180	0.0%
6060 RENTALS	0	0	0	500	500	0.0%
6070 POSTAGE EXPENSE	38	500	250	250	(250)	(50.0%)
6085 LICENSES/FEES/PERMITS	0	2,000	600	1,200	(800)	(40.0%)
6090 CONTRACTUAL SERVICES	18,049	11,487	7,500	7,500	(3,987)	(34.7%)
6091 WATER TESTING	53	500	500	500	0	0.0%
6110 MEDICAL EXPENSE	0	0	39	0	0	0.0%
6150 FINES & PENALTIES	2	0	0	0	0	0.0%
6310 ELECTRICITY	3,008	2,000	4,500	4,500	2,500	125.0%
6330 TELEPHONE	285	0	280	0	0	0.0%
6331 LONG DISTANCE	0	0	50	50	50	0.0%
6350 LANDFILL FEES	13	250	0	0	(250)	(100.0%)
6430 BUILDING MAINTENANCE	0	5,000	0	0	(5,000)	(100.0%)
6441 ROAD MAINTENANCE	0	500	500	0	(500)	(100.0%)
6450 EQUIPMENT MAINTENANCE	983	1,200	1,200	0	(1,200)	(100.0%)
6460 VEHICLE MAINTENANCE	1,648	650	1,000	3,000	2,350	361.5%
6461 VEHICLE FUEL & OIL	5,980	7,500	7,650	7,650	150	2.0%
6525 SMALL EQUIPMENT PURCHASES	1,552	5,000	5,000	5,000	0	0.0%
OPERATING EXPENSES	97,126	128,755	167,081	117,400	(11,355)	(8.8%)
6130 ADMINISTRATIVE FEES	3,191	7,725	7,725	7,044	(681)	(8.8%)
NON OPERATING EXPENSES	3,191	7,725	7,725	7,044	(681)	(8.8%)
TOTAL APPROPRIATIONS	100,317	136,481	174,806	124,444	(12,036)	(8.8%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
810 LORING SERVICE AREA

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	13,917	17,727	17,727	16,167	(1,560)	(8.8%)
4010 REAL PROPERTY TAXES	2,361	2,036	2,036	2,074	38	1.9%
4060 MOTOR VEHICLE TAXES	116	0	60	60	60	0.0%
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(155)	0	0	0	0	0.0%
TAXES	2,322	2,036	2,096	2,134	98	4.8%
4240 STATE REVENUE	8,486	0	0	0	0	0.0%
REVENUE FROM OTHER GOVTS	8,486	0	0	0	0	0.0%
4305 INTEREST INCOME	12	0	0	0	0	0.0%
INVESTMENT INCOME	12	0	0	0	0	0.0%
TOTAL REVENUES	10,819	2,036	2,096	2,134	98	4.8%
6090 CONTRACTUAL SERVICES	5,405	0	0	0	0	0.0%
6100 INSURANCE	1,104	1,104	1,156	1,761	657	59.5%
6410 DOCK MAINTENANCE	0	2,000	2,000	2,000	0	0.0%
OPERATING EXPENSES	6,509	3,104	3,156	3,761	657	21.2%
6130 ADMINISTRATIVE FEES	500	500	500	500	0	0.0%
NON OPERATING EXPENSES	500	500	500	500	0	0.0%
TOTAL APPROPRIATIONS	7,009	3,604	3,656	4,261	657	18.2%
REVENUE OVER(UNDER) EXPENDITURES	3,810	(1,568)	(1,560)	(2,127)	(559)	35.7%
ENDING FUND BALANCE	17,727	16,159	16,167	14,040	(2,119)	(13.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
830 WATERFALL SERVICE AREA

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	10,434	20,693	20,693	(40,726)	(61,419)	(296.8%)
4080 PENALTY & INTEREST	668	0	200	200	200	1999900.0%
PENALTY AND INTEREST	668	0	200	200	200	1999900.0%
4305 INTEREST INCOME	1	0	0	0	0	0.0%
INVESTMENT INCOME	1	0	0	0	0	0.0%
4369 ROAD FEES	25,457	22,080	32,200	36,300	14,220	64.4%
SERVICE FEES	25,457	22,080	32,200	36,300	14,220	64.4%
TOTAL REVENUES	26,126	22,080	32,400	36,500	14,420	65.3%
6090 CONTRACTUAL SERVICES	14,037	25,000	15,000	25,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	594	600	600	600	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	0	75,600	0	0	0.0%
OPERATING EXPENSES	14,631	25,600	91,200	25,600	0	0.0%
6130 ADMINISTRATIVE FEES	1,236	1,536	1,536	1,536	0	0.0%
6140 DEBT SERVICE	0	2,362	1,083	1,895	(467)	(19.8%)
NON OPERATING EXPENSES	1,236	3,898	2,619	3,431	(467)	(12.0%)
TOTAL APPROPRIATIONS	15,867	29,498	93,819	29,031	(467)	(1.6%)
REVENUE OVER(UNDER) EXPENDITURES	10,259	(7,418)	(61,419)	7,469	14,887	(200.7%)
ENDING FUND BALANCE	20,693	13,275	(40,726)	(33,257)	(46,532)	(350.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
840 MUD BIGHT SERVICE AREA

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	54,407	54,970	54,970	44,654	(10,316)	(18.8%)
4080 PENALTY & INTEREST	331	0	300	350	350	3499900.0%
PENALTY AND INTEREST	331	0	300	350	350	3499900.0%
4305 INTEREST INCOME	8	0	0	0	0	0.0%
INVESTMENT INCOME	8	0	0	0	0	0.0%
4372 ANNUAL SERVICE AREA FEE	12,598	0	12,720	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	0	12,590	0	12,720	130	1.0%
SERVICE FEES	12,598	12,590	12,720	12,720	130	1.0%
TOTAL REVENUES	12,937	12,590	13,020	13,070	480	3.8%
6085 LICENSES/FEES/PERMITS	0	600	600	600	0	0.0%
6090 CONTRACTUAL SERVICES	11,727	20,000	20,000	20,000	0	0.0%
6441 ROAD MAINTENANCE	0	24,999	0	0	(24,999)	(100.0%)
OPERATING EXPENSES	11,727	45,599	20,600	20,600	(24,999)	(54.8%)
6130 ADMINISTRATIVE FEES	648	2,736	2,736	1,236	(1,500)	(54.8%)
NON OPERATING EXPENSES	648	2,736	2,736	1,236	(1,500)	(54.8%)
TOTAL APPROPRIATIONS	12,375	48,335	23,336	21,836	(26,499)	(54.8%)
REVENUE OVER(UNDER) EXPENDITURES	563	(35,745)	(10,316)	(8,766)	26,979	(75.5%)
ENDING FUND BALANCE	54,970	19,225	44,654	35,888	16,663	86.7%

KETCHIKAN GATEWAY BOROUGH
 FY 2015
 850 NICHOLS VIEW SERVICE AREA

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	8,032	7,533	7,533	7,033	(500)	(6.6%)
4305 INTEREST INCOME	1	0	0	0	0	(100.0%)
INVESTMENT INCOME	1	0	0	0	0	(100.0%)
TOTAL REVENUES	1	0	0	0	0	(100.0%)
6130 ADMINISTRATIVE FEES	500	500	500	500	0	0.0%
NON OPERATING EXPENSES	500	500	500	500	0	0.0%
TOTAL APPROPRIATIONS	500	500	500	500	0	0.0%
REVENUE OVER(UNDER) EXPENDITURES	(499)	(500)	(500)	(500)	0	0.0%
ENDING FUND BALANCE	7,533	7,033	7,033	6,533	(500)	(7.1%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
860 FOREST PARK SERVICE AREA

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	142,845	155,875	155,875	140,741	(15,134)	(9.7%)
4010 REAL PROPERTY TAXES	63,762	57,867	57,867	59,015	1,148	2.0%
4060 MOTOR VEHICLE TAXES	585	0	500	500	500	0.0%
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(5,968)	0	0	0	0	0.0%
TAXES	58,379	57,867	58,367	59,515	1,648	2.8%
4305 INTEREST INCOME	26	0	0	0	0	0.0%
INVESTMENT INCOME	26	0	0	0	0	0.0%
TOTAL REVENUES	58,405	57,867	58,367	59,515	1,648	2.8%
6030 PUBLISHING EXPENSE	0	0	361	0	0	0.0%
6060 RENTALS	0	2,000	2,000	2,000	0	0.0%
6090 CONTRACTUAL SERVICES	24,248	40,000	40,000	40,000	0	0.0%
6312 ELECTRICITY - STREET LIGHTS	5,544	7,000	7,000	7,000	0	0.0%
6441 ROAD MAINTENANCE	4,817	20,000	20,000	40,000	20,000	100.0%
OPERATING EXPENSES	34,609	69,000	69,361	89,000	20,000	29.0%
6130 ADMINISTRATIVE FEES	10,767	4,140	4,140	5,340	1,200	29.0%
NON OPERATING EXPENSES	10,767	4,140	4,140	5,340	1,200	29.0%
TOTAL APPROPRIATIONS	45,376	73,140	73,501	94,340	21,200	29.0%
REVENUE OVER(UNDER) EXPENDITURES	13,030	(15,273)	(15,134)	(34,825)	(19,552)	128.0%
ENDING FUND BALANCE	155,875	140,602	140,741	105,916	(34,686)	(24.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
870 GOLD NUGGET SERVICE AREA

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	27,684	40,378	40,378	44,878	4,500	11.1%
4080 PENALTY & INTEREST	20	0	0	0	0	(100.0%)
PENALTY AND INTEREST	20	0	0	0	0	(100.0%)
4305 INTEREST INCOME	6	0	0	0	0	0.0%
INVESTMENT INCOME	6	0	0	0	0	0.0%
4369 ROAD FEES	23,220	22,000	23,520	23,520	1,520	6.9%
SERVICE FEES	23,220	22,000	23,520	23,520	1,520	6.9%
TOTAL REVENUES	23,246	22,000	23,520	23,520	1,520	6.9%
6090 CONTRACTUAL SERVICES	9,479	17,000	17,000	17,000	0	0.0%
6441 ROAD MAINTENANCE	292	0	1,000	15,000	15,000	0.0%
OPERATING EXPENSES	9,772	17,000	18,000	32,000	15,000	88.2%
6130 ADMINISTRATIVE FEES	780	1,020	1,020	1,920	900	88.2%
6613 TRANSFERS OUT - SERVICE AREA	0	0	0	2,517	2,517	0.0%
NON OPERATING EXPENSES	780	1,020	1,020	4,437	3,417	335.0%
TOTAL APPROPRIATIONS	10,552	18,020	19,020	36,437	18,417	102.2%
REVENUE OVER(UNDER) EXPENDITURES	12,694	3,980	4,500	(12,917)	(16,897)	(424.5%)
ENDING FUND BALANCE	40,378	44,358	44,878	31,961	(12,397)	(27.9%)

KETCHIKAN GATEWAY BOROUGH
 FY 2015
 875 GOLD NUGGET SPECIAL ASSESSMENT

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	(2,517)	(2,517)	(2,517)	(2,517)	0	0.0%
4080 PENALTY & INTEREST	0	0	0	0	0	(100.0%)
PENALTY AND INTEREST	0	0	0	0	0	(100.0%)
4413 TRANSFERS IN - SERVICE AREA	0	0	0	2,517	2,517	0.0%
INTERFUND TRANSFERS	0	0	0	2,517	2,517	0.0%
TOTAL REVENUES	0	0	0	2,517	2,517	25169900.0%
REVENUE OVER(UNDER) EXPENDITURES	0	0	0	2,517	2,517	25169900.0%
ENDING FUND BALANCE	(2,517)	(2,517)	(2,517)	0	2,517	(100.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
885 HOMESTEAD SERVICE AREA

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	36,119	49,282	49,282	39,400	(9,882)	(20.1%)
4305 INTEREST INCOME	5	0	0	0	0	0.0%
INVESTMENT INCOME	5	0	0	0	0	0.0%
4369 ROAD FEES	23,630	22,884	23,061	35,660	12,776	55.8%
SERVICE FEES	23,630	22,884	23,061	35,660	12,776	55.8%
4435 TRANSFERS IN - GF	2,888	2,805	2,805	4,346	1,541	54.9%
INTERFUND TRANSFERS	2,888	2,805	2,805	4,346	1,541	54.9%
TOTAL REVENUES	26,523	25,689	25,866	40,006	14,317	55.7%
6090 CONTRACTUAL SERVICES	11,050	15,000	34,000	25,000	10,000	66.7%
6312 ELECTRICITY - STREET LIGHTS	990	800	800	800	0	0.0%
OPERATING EXPENSES	12,040	15,800	34,800	25,800	10,000	63.3%
6130 ADMINISTRATIVE FEES	1,320	948	948	1,548	600	63.3%
NON OPERATING EXPENSES	1,320	948	948	1,548	600	63.3%
TOTAL APPROPRIATIONS	13,360	16,748	35,748	27,348	10,600	63.3%
REVENUE OVER(UNDER) EXPENDITURES	13,163	8,941	(9,882)	12,658	3,717	41.6%
ENDING FUND BALANCE	49,282	58,223	39,400	52,058	(6,165)	(10.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2015
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
BEGINNING FUND BALANCE	(546,429)	(365,858)	(365,858)	(390,187)	(24,329)	6.6%
4010 REAL PROPERTY TAXES	601,472	575,766	575,766	591,056	15,290	2.7%
4020 BUSINESS/PERSONAL TAXES	0	0	0	0	0	0.0%
4060 MOTOR VEHICLE TAXES	4,985	5,000	5,000	5,000	0	0.0%
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(42,772)	0	0	0	0	0.0%
TAXES	563,686	580,766	580,766	596,056	15,290	2.6%
4080 PENALTY & INTEREST	3,924	0	2,973	0	0	0.0%
PENALTY AND INTEREST	3,924	0	2,973	0	0	0.0%
4221 PERS ON BEHALF PAYMENTS	22,516	29,663	29,663	25,368	(4,295)	(14.5%)
REVENUE FROM OTHER GOVTS	22,516	29,663	29,663	25,368	(4,295)	(14.5%)
4305 INTEREST INCOME	59	0	414	0	0	0.0%
INVESTMENT INCOME	59	0	414	0	0	0.0%
4372 ANNUAL SERVICE AREA FEE	10,811	0	0	0	0	0.0%
4390 MISCELLANEOUS REVENUE	644	0	0	0	0	0.0%
4395 ANNUAL SERVICE AREA FEES	116,730	123,900	123,900	112,294	(11,606)	(9.4%)
4396 EMS REVENUE	90,781	60,000	60,000	73,448	13,448	22.4%
SERVICE FEES	218,965	183,900	183,900	185,742	1,842	1.0%
4440 TRANSFERS IN - CPV FUND	0	64,300	64,300	43,300	(21,000)	(32.7%)
4454 TRANSFERS IN - CPV FUNDS	7,366	7,514	7,514	7,514	0	0.0%
4456 TRANSFERS IN - FIRE/EMS	20,400	20,400	20,400	20,400	0	0.0%
INTERFUND TRANSFERS	27,766	92,214	92,214	71,214	(21,000)	(22.8%)
TOTAL REVENUES	836,916	886,543	889,930	878,380	(8,163)	(0.9%)
5100 EMPLOYEE WAGES	208,406	214,331	214,331	179,436	(34,896)	(16.3%)
5110 OVERTIME PAY	61	0	6,000	6,000	6,000	0.0%
5120 TEMPORARY PAY	13,540	16,500	16,500	16,500	0	0.0%
5121 FIREFIGHTER FEES	14,980	30,480	30,480	32,400	1,920	6.3%
5200 TAXES/BENEFITS	167,203	191,927	202,249	202,389	10,463	5.5%
5300 TRAVEL & TRAINING	13,391	20,000	20,000	31,100	11,100	55.5%
5400 UNIFORM ALLOWANCE	1,096	7,000	7,000	11,050	4,050	57.9%
6010 SUPPLIES	1,214	2,000	2,000	1,500	(500)	(25.0%)
6011 OPERATING SUPPLIES	12,526	11,000	12,000	15,000	4,000	36.4%
6015 BOOKS & SOFTWARE	4,999	8,700	8,700	15,640	6,940	79.8%
6020 DUES & PUBLICATIONS	736	600	600	600	0	0.0%
6030 PUBLISHING EXPENSE	128	500	500	500	0	0.0%
6040 COMMUNITY PROMOTION	607	500	1,250	750	250	50.0%
6045 MEETING/TRAINING FOOD	747	1,000	1,000	1,000	0	0.0%
6060 RENTALS	0	1,000	1,000	500	(500)	(50.0%)
6070 POSTAGE EXPENSE	337	300	500	500	200	66.7%
6080 PROFESSIONAL SERVICES	1,213	500	12,650	1,000	500	100.0%
6082 EMPLOYEE RECRUITMENT	78	750	805	1,000	250	33.3%
6090 CONTRACTUAL SERVICES	8,306	19,500	19,500	12,000	(7,500)	(38.5%)
6100 INSURANCE	10,458	10,458	12,004	12,652	2,194	21.0%
6110 MEDICAL EXPENSE	356	2,300	1,500	1,200	(1,100)	(47.8%)
6310 ELECTRICITY	14,754	16,674	16,674	17,468	794	4.8%
6330 TELEPHONE	5,513	4,076	4,076	7,071	2,995	73.5%
6331 LONG DISTANCE	181	500	250	500	0	0.0%
6350 LANDFILL FEES	0	0	400	300	300	0.0%
6370 MILEAGE REIMBURSEMENT	3,338	4,500	4,500	3,000	(1,500)	(33.3%)
6430 BUILDING MAINTENANCE	16,000	8,000	8,000	31,000	23,000	287.5%
6431 HEATING FUEL	17,604	15,400	15,400	16,941	1,541	10.0%
6450 EQUIPMENT MAINTENANCE	10,249	16,900	16,900	12,600	(4,300)	(25.4%)
6460 VEHICLE MAINTENANCE	7,307	10,950	10,950	15,421	4,471	40.8%
6461 VEHICLE FUEL & OIL	7,027	12,973	12,973	15,308	2,335	18.0%
6525 SMALL EQUIPMENT PURCHASES	8,779	88,350	88,350	20,800	(67,550)	(76.5%)
6530 EQUIPMENT PURCHASE	0	0	52,310	40,200	40,200	0.0%
6540 CAPITAL IMPROVEMENTS	0	34,188	0	51,000	16,812	49.2%
OPERATING EXPENSES	551,132	751,857	801,352	774,326	22,469	3.0%
6130 ADMINISTRATIVE FEES	36,831	38,752	38,752	45,560	6,807	17.6%
6140 DEBT SERVICE	16,748	15,020	15,020	13,240	(1,780)	(11.9%)

KETCHIKAN GATEWAY BOROUGH
 FY 2015
 890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2013	FY2014	FY2014	FY2015	FY15-FY14	FY15-FY14
	ACTUAL	FINAL	ESTIMATED	ORIGINAL	Final-\$	Final-%
6600 TRANSFERS OUT - DEBT SERVICE	51,155	51,155	51,155	0	(51,155)	(100.0%)
6610 INTERFUND TRANS - SEWER FEES	480	480	480	480	0	0.0%
6700 BAD DEBT EXPENSE	0	7,500	7,500	0	(7,500)	(100.0%)
NON OPERATING EXPENSES	105,214	112,907	112,907	59,280	(53,628)	(47.5%)
TOTAL APPROPRIATIONS	656,346	864,764	914,259	833,605	(31,159)	(3.6%)
REVENUE OVER(UNDER) EXPENDITURES	180,570	21,779	(24,329)	44,775	22,996	105.6%
ENDING FUND BALANCE	(365,859)	(344,079)	(390,187)	(345,412)	(1,333)	0.4%



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FY 2015



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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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<i>Ketchikan Gateway Borough</i>									
Borough, square miles	6,900	6,900	6,900	6,900	6,900	6,900	6,900	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>	13,729	13,779	13,593	13,477	13,477	12,984	12,980	13,116	13,206
<i>Property Assessment (Millions \$)</i>	\$ 1,348	1,374	1,415	1,356	1,344	1,398	1,357	1,231	1,094
Public School Teachers	179	174	170	154	158	151	150	139	140
Public School Enrollment (K-12)	2,210	2,165	2,200	2,100	2,127	2,252	2,273	2,296	2,306
<i>Calendar Year Taxable Sales by Category (million \$)</i>									
Contractors	N/A	6.6	6.4	6.4	6.2	6.3	7.5	6.4	6.4
Finance, insurance, banks	N/A	2.0	2.0	2.3	2.2	2.3	2.3	2.3	2.3
Hotels, motels, lodges	N/A	14.0	13.4	13.4	12.9	12.8	15.1	14.8	13.7
Manufacturing	N/A	6.7	6.8	6.1	5.9	6.0	6.3	6.0	5.6
Real estate	N/A	26.4	26.1	25.2	24.3	23.5	22.5	21.7	20.5
Retail trade	N/A	62.5	62.6	64.1	61.8	64.6	70.4	66.7	63.1
Retail trade - food	N/A	49.4	49.0	48.1	46.5	45.0	47.4	45.1	42.7
Retail trade, bars & catering	N/A	19.8	20.1	18.6	17.9	18.0	18.4	18.6	18.1
Retail, automotive	N/A	14.7	15.0	14.4	13.9	14.2	16.0	15.5	13.0
Retail, specialty	N/A	14.8	15.2	15.3	14.8	14.2	13.6	12.8	13.3
Retail, var, jewelry, curios	N/A	30.1	28.0	32.4	31.3	31.7	34.3	35.2	33.3
Services, entertainment	N/A	4.3	4.1	4.3	4.1	4.2	7.3	7.3	7.0
Service, general	N/A	10.8	9.0	9.3	9.0	9.2	8.9	8.1	8.1
Services, professional	N/A	3.6	3.5	3.7	3.5	3.5	3.8	4.0	4.2
Trans, comm, utilities	N/A	74.4	70.8	64.6	62.4	62.7	75.1	65.6	57.8
		340.3	332	328	316.7	318.3	349.2	330.1	309.0
<i>Employees by Fund</i>									
<i>General Fund</i>									
Animal Protection	4	4	4	4	4	4	4	4	4
Assessment	5	5	5	6	6	6	6	6	6
Clerk	3	3	3	3	3	3	2	2	2
Code Enforcement	1	1	1	-	-	-	-	-	-
Finance	9	9	9	9	9	9	9	9	9
Law	2	2	2	2	2	2	2	2	2
Manager	5	5	4	4	4	4	4	5	6
Non-Departmental	1	2	-	2	2	2	2	2	2
Parks & Recreation	15	15	15	15	15	15	15	14	14
Planning	5	5	7	7	7	7	7	7	7
Public Works	8	8	12	11	15	13	17	17	17
Transit	12	12	13	11	9	9	9	9	9
	69	70	75	73	76	74	77	77	78
Assembly/Mayor	8	8	8	8	8	8	8	8	8
<i>Enterprise Funds</i>									
Airport	28	28	27	28	28	28	28	28	29
Wastewater Enterprise	2	3	3	2	3	4	3	3	3
	29	31	30	29	30	31	30	30	32
<i>Special Revenue Funds</i>									
Commercial Passenger Vessel	1	1	1	1	1	1	-	-	-
Economic Development	1	1	1	2	2	0	-	-	5
Land Trust	1	1	2	2	2	2	-	-	-
North Tongass Fire Service Area	3	3	3	3	3	3	3	2	2
South Tongass Service Area	4	2	4	4	4	3	4	3	2
	9	8	11	12	12	9	7	5	9
Total Borough	115	117	124	122	126	122	121	120	127

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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<i>Animal Protection</i>									
Licenses Issued	684	830	778	774	774	810	775	761	604
Animals Impounded	235	442	402	362	362	509	475	424	408
Animals Surrendered	157	193	287	296	296	309	278	315	395
Animals Adopted	158	224	209	130	130	121	109	169	158
Animals Claimed	106	105	124	161	161	171	184	118	149
<i>South Tongass Volunteer Fire Department</i>									
Stations	1	1	1	1	1	1	1	1	1
Volunteers	39	18	36	43	43	39	40	38	40
Fire Calls	33	38	20	34	34	29	8	15	23
Emergency Calls/EMS Incidents	163	129	132	96	96	125	102	104	69
Fire Investigations	11	2	1	5	5	7	4	15	3
<i>North Tongass Volunteer Fire Department</i>									
Stations	2	2	2	2	2	2	2	2	2
Volunteers	24	15	16	23	23	26	31	31	30
Fire Calls	19	26	23	25	25	43	37	28	40
Emergency Calls/EMS Incidents	153	161	158	145	145	149	95	84	110
Fire Investigations	1	-	-	-	-	-	-	-	1
<i>Elections</i>									
Registered Voters	9,836	10,065	10,105	10,354	10,354	10,255	10,380	10,253	10,034
Votes Cast Last Borough Election	2001	1,272	1,849	2,127	2,127	2,189	2,456	2,528	3,138
% Voting Last Borough Election	20%	15%	22%	24%	24%	25%	24%	25%	31%
<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	1	2
Lighted Ball Fields	6	7	7	7	7	7	7	6	6
<i>Ketchikan International Airport</i>									
Inbound Passengers	N/A	102,390	100,568	98,632	96,160	100,851	119,376	125,295	104,906
Outbound Passengers	N/A	101,947	100,054	97,412	95,050	99,650	112,746	119,451	104,966
<i>Airport Ferry</i>									
Passengers	N/A	347,939	337,255	332,729	336,422	381,961	449,790	418,291	356,774
Vehicles	N/A	79,648	79,847	85,582	83,690	105,653	127,516	106,276	84,754
<i>Transit</i>									
Passengers	379,642	458,703	396,689	342,412	307,999	265,536	226,356	153,377	133,321
<i>Visitor Industry</i>									
Cruise Ship Passengers	930,958	914,390	830,702	833,326	925,517	937,419	941,910	899,638	681,096
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									

Schedule of Bonds and Debt Service Payable

		Principal 7/1/2014	Principal Payments	Principal 6/30/2015	Net Interest Expense FY15	DEED Participation	Year of Maturity
GO Bonds - 2005B	Refunding bond	\$3,260,000	\$1,025,000	\$2,235,000	\$165,937	70%	2019
GO Bonds - 2006A	School safety upgrades	255,000	125,000	130,000	10,200	70%	2016
GO Bonds - 2009A	Aquatic Center	1,125,000	550,000	575,000	39,250	18%	2016
GO Bonds - 2009B & C	Aquatic Center	20,425,000	-	20,425,000	747,682	18%	2039
GO Bonds - 2010A One	Refunding bond	3,820,000	575,000	3,245,000	147,050	70%	2020
GO Bonds - 2010B Four	High school roof	2,850,000	210,000	2,640,000	68,515	70%	2026
GO Bonds - 2011 III	Refunding bond	4,505,000	415,000	4,090,000	205,325	70%	2023
GO Bonds - 2012 II	Refunding bond	3,060,000	-	3,060,000	135,450	70%	2020
GO Bonds - 2013 One	School facilities upgrade	4,505,000	425,000	4,080,000	185,150	70%	2023
Certificates of Participation							
C of P 2010A-1	White Cliff	595,000	140,000	455,000	22,400	0%	2018
C of P 2010A-2	White Cliff	<u>3,700,000</u>	<u>-</u>	<u>3,700,000</u>	<u>132,134</u>	0%	2036
Total		<u>\$48,100,000</u>	<u>\$3,465,000</u>	<u>\$44,635,000</u>	<u>\$1,859,093</u>		

Refunding bonds refinanced Houghtaling and Schoenbar remodels, and Fawn Mountain school construction.

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.