

KETCHIKAN GATEWAY BOROUGH
Summary of Revenues & Expenditures
Fiscal Year 2010

For the Period July 1, 2009 through September 30, 2009

<u>GENERAL FUND</u>					
<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
FUND BALANCE @ JULY 1, 2009	5,172,388		1,326,049	-	
<u>GF REVENUE SUMMARY:</u>					
TAXES	8,657,477	-	12,495,661	(3,838,184)	69.28%
PENALTY & INTEREST	(84,296)	-	90,200	(174,496)	-93.45%
REVENUE FROM OTHER GOVT.	1,150,637	-	3,128,459	(1,977,822)	36.78%
INVESTMENT INCOME	38,696	-	43,000	(4,304)	89.99%
SERVICE FEES	197,746	-	1,419,800	(1,222,055)	13.93%
INTERFUND TRANSFERS	139,496	-	1,583,984	(1,444,489)	8.81%
GF REVENUE SUMMARY TOTALS	10,099,755	-	18,761,104	(8,661,349)	

<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
<u>GF EXPENDITURE SUMMARY:</u>					
MAYOR & ASSEMBLY	74,338	8,719	229,394	146,337	36.21%
MANAGER'S OFFICE	187,365	30,554	641,248	423,329	33.98%
HUMAN RESOURCES	2,609	3,106	9,600	3,885	59.53%
CODE ENFORCEMENT	22,983	300	75,148	51,865	30.98%
CLERK'S OFFICE	79,525	6,318	278,706	192,864	30.80%
CLERK'S OFFICE - ELECTIONS	7,322	152	11,250	3,776	66.43%
CLERK'S OFFICE - RECORDS MANAGEMEN	12,085	-	56,107	44,022	21.54%
CLERK'S OFFICE - BOARD OF ETHICS	-	-	500	500	0.00%
LAW DEPARTMENT	102,441	2,731	336,671	231,500	31.24%
FINANCE DEPARTMENT	314,803	11,242	1,053,891	727,846	30.94%
ASSESSMENT DEPARTMENT	162,511	11,054	763,589	590,024	22.73%
ANIMAL PROTECTION	104,208	3,591	388,803	281,004	27.73%
PARKS & REC - ADMINISTRATION	69,584	8,108	245,627	167,935	31.63%
PARKS & REC - INDOOR REC CENTER	110,444	28,104	415,271	276,723	33.36%
PARKS & REC - POOLS	271,864	34,646	988,429	681,920	31.01%
PARKS & REC - PROGRAMS	54,328	1,192	168,717	113,197	32.91%
PUBLIC WORKS - MAINTENANCE	110,137	33,566	354,360	210,657	40.55%
PUBLIC WORKS - GROUNDS	107,683	4,015	415,166	303,468	26.90%
PUBLIC WORKS - ADMIN	201,879	27,184	607,040	377,978	37.73%
TRANSIT DEPARTMENT	402,457	122,571	1,752,869	1,227,841	29.95%
PLANNING DEPARTMENT	196,889	6,410	718,867	515,568	28.28%
PARKS & REC - KILLER WHALES COACH	-	-	2,500	2,500	0.00%
STG SEARCH/RESCUE/EMERGENCY	-	-	23,874	23,874	

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<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
NON-DEPARTMENTAL BENEFITS	319,528	-	260,000	(59,528)	122.90%
NON-DEPARTMENTAL REID BLDG.	68,013	9,621	127,759	50,125	60.77%
INTERFUND TRANSFERS	-	-	9,996	9,996	0.00%
AUTOMATION	105,616	48,829	465,989	311,544	33.14%
CIP PROJECTS	63,697	41,512	300,000	194,791	0.00%
PW BUS WASH FACILITY	-	-	30,000	30,000	0.00%
KGB SCHOOL DISTRICT	1,997,322	-	9,500,000	7,502,678	21.02%
GF EXPENDITURE SUMMARY TOTAL	5,149,628	443,523	20,231,371	14,638,220	

Excess (Deficit) of Revenues

over Expenditures 4,950,127 (1,470,267)

Fund Balance, July 1, 2009

5,172,388 1,326,049

Fund Balance, October 31, 2009

10,122,515 (144,218)

KETCHIKAN GATEWAY BOROUGH
Summary of Revenues & Expenditures
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For the Period July 1, 2009 through September 30, 2009

<u>WASTEWATER ENTERPRISE FUND</u>					
<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
FUND BALANCE @ JULY 1, 2009	12,099,130		12,471,089	-	
WASTEWATER REVENUE SUMMARY:					
SLUDGE/COMPOST FACILITY FUND	236,229	-	627,223	(390,995)	37.66%
MOUNTAIN POINT	(1)	-	-	(1)	0.00%
SOUTH TONGASS	2,828	-	-	2,828	0.00%
WASTEWATER REV SUMMARY TOTALS	239,055	-	627,223	(388,168)	

<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
WASTEWATER EXPENDITURE SUMMARY:					
SLUDGE/COMPOST	62,191	6,701	300,190	231,297	22.95%
MOUNTAIN POINT	29,890	46,098	192,124	116,136	39.55%
FOREST PARK	16,648	19,174	124,270	88,448	28.83%
WARD COVE	8,376	18	37,855	29,460	22.18%
AIRPORT	6,961	290	-	(7,251)	0.00%
WATERFALL	3,589	648	28,603	24,366	14.81%
NORTH POINT HIGGINS	626	500	44,221	43,095	2.55%
WASTEWATER EXP SUMMARY TOTAL	128,281	73,430	727,263	525,553	

Excess (Deficit) of Revenues over Expenditures	110,774	(100,040)
Fund Balance, July 1, 2009	<u>11,654,800</u>	<u>12,471,089</u>
Fund Balance, October 31, 2009	<u><u>11,765,574</u></u>	<u><u>12,371,049</u></u>

KETCHIKAN GATEWAY BOROUGH
Summary of Revenues & Expenditures
Fiscal Year 2010

For the Period July 1, 2009 through September 30, 2009

<u>SERVICE AREA FUNDS</u>					
<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
<u>SERVICE AREA REVENUE SUMMARY:</u>					
SOUTH TONGASS	514,522	-	671,458	(156,936)	76.63%
LORING	4,655	-	2,046	2,609	227.52%
WATERFALL	9,593	-	19,304	(9,711)	49.70%
MUD BIGHT	13,084	-	11,160	1,924	117.24%
NICHOLS VIEW	56	-	500	(444)	11.18%
FOREST PARK	62,303	-	79,495	(17,192)	78.37%
GOLD NUGGET	12,045	-	22,540	(10,495)	53.44%
GOLD NUGGET SPECIAL ASSESSMENT	114	-	-	114	0.00%
HOMESTEAD	1,128	-	37,153	(36,025)	3.04%
NORTH TONGASS FIRE & EMS	641,498	-	722,546	(81,048)	88.78%
SERVICE AREA REV SUMMARY TOTALS	1,258,999	-	1,566,202	(307,203)	

<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
<u>SERVICE AREA EXPENDITURE SUMMARY:</u>					
SOUTH TONGASS FIRE & EMS	225,518	41,055	712,456	445,883	37.42%
LORING	493	-	308,480	307,987	0.16%
WATERFALL	280	-	19,769	19,489	1.42%
MUD BIGHT	151	-	35,652	35,501	0.42%
NICHOLS VIEW	125	-	500	375	25.00%
FOREST PARK	1,556	7,550	223,193	214,087	4.08%
GOLD NUGGET	248	-	17,543	17,295	1.42%
GOLD NUGGET SPECIAL ASSESSMENT	114	-	-	(114)	0.00%
HOMESTEAD	526	-	37,153	36,627	1.42%
NORTH TONGASS FIRE & EMS	159,219	14,705	697,934	524,010	24.92%
SERVICE AREA EXP SUMMARY TOTALS	388,230	63,311	2,052,680	1,601,139	

KETCHIKAN GATEWAY BOROUGH
Summary of Revenue - Actual vs. Budget with Encumbrances
For the Period July 1, 2009 through September 30, 2009

GENERAL FUND					
	Year to date	Budget	Variance	% used	
TAXES					
101 00 000	4010	7,606,873.60	7,973,727.00	(366,853.40)	95.4%
	4020	295,672.86	412,634.00	(116,961.14)	71.7%
	4030	15,195.15	10,000.00	5,195.15	152.0%
	4040	1,055,011.95	3,802,500.00	(2,747,488.05)	27.7%
	4050	192,518.81	648,000.00	(455,481.19)	29.7%
	4055	32,722.91	64,800.00	(32,077.09)	50.5%
	4060	5,482.15	130,000.00	(124,517.85)	4.2%
	4150	(546,000.00)	(546,000.00)	-	100.0%
	TOTAL	8,657,477.43	12,495,661.00	(3,838,183.57)	69.3%
PENALTY/INTEREST					
	4080	(87,403.83)	80,000.00	(167,403.83)	-109.3%
	4090	2,975.59	10,000.00	(7,024.41)	29.8%
	4110	22.00	200.00	(178.00)	11.0%
	4115	110.00	-	110.00	0.0%
	TOTAL	(84,296.24)	90,200.00	(174,496.24)	-93.5%
OG					
	4190	-	15,000.00	(15,000.00)	0.0%
	4215	508,250	375,000.00	133,249.91	135.5%
	4220	642,387	642,618.00	(231.00)	100.0%
	4225	-	1,545,841.00	(1,545,841.00)	0.0%
	4245	-	550,000.00	(550,000.00)	0.0%
	4256	-	-	-	0.0%
	TOTAL	1,150,637	3,128,459.00	(1,977,822.09)	36.8%
INTEREST INCOME					
	4305	38,696	43,000.00	(4,304.49)	90.0%
	TOTAL	38,696	43,000.00	(4,304.49)	90.0%
SERVICE FEES					
	4315	550.25	2,000.00	(1,449.75)	27.5%
	4317	290.00	-	290.00	0.0%
	4325	4,320.00	20,000.00	(15,680.00)	21.6%
	4330	137.50	800.00	(662.50)	17.2%
	4335	8,680.90	28,000.00	(19,319.10)	31.0%
	4336	(1,334.92)	-	(1,334.92)	0.0%
	4340	-	-	-	0.0%
	4342	7,500.00	90,000.00	(82,500.00)	8.3%
	4345	5,669.67	10,000.00	(4,330.33)	56.7%
	4353	(180.00)	1,000.00	(1,180.00)	-18.0%
	4355	(196.81)	-	(196.81)	#DIV/0!
	4360	1,265.00	1,000.00	265.00	126.5%
	4365	-	-	-	0.0%
101 26 010	4380	197.00	7,000.00	(6,803.00)	2.8%
101 26 020	4380	37,855.15	165,000.00	(127,144.85)	22.9%
101 26 030	4380	62,425.79	165,000.00	(102,574.21)	37.8%
101 26 040	4380	23,926.35	70,000.00	(46,073.65)	34.2%
101 26 050	4385	7,356.92	-	7,356.92	0.0%
	4390	(41,984.05)	10,000.00	(51,984.05)	-419.8%
	4392	4,150.00	15,000.00	(10,850.00)	27.7%
	4393	77,116.75	185,000.00	(107,883.25)	41.7%
	4394	-	650,000.00	(650,000.00)	0.0%
	4395	-	-	-	0.0%
	TOTAL	197,745.50	1,419,800.00	(1,222,054.50)	13.9%
INTERFUND TRANS					
	4410	-	495,120.00	(495,120.00)	0.0%
	4415	-	300,000.00	(300,000.00)	0.0%
	4420	-	165,000.00	(165,000.00)	0.0%
	4430	20,173.00	80,692.00	(60,519.00)	25.0%
	4440	-	65,882.00	(65,882.00)	0.0%
	4450	5,349.00	21,396.00	(16,047.00)	25.0%
	4460	7,803.75	31,215.00	(23,411.25)	25.0%
	4470	46,465.25	185,861.00	(139,395.75)	25.0%
	4480	9,704.50	38,818.00	(29,113.50)	25.0%
	4490	50,000.00	200,000.00	(150,000.00)	25.0%
		139,495.50	1,583,984.00	(1,444,488.50)	8.8%
REV TOTAL	GEN FUND TOTAL	10,099,754.61	18,761,104.00	(8,661,349.39)	53.8%