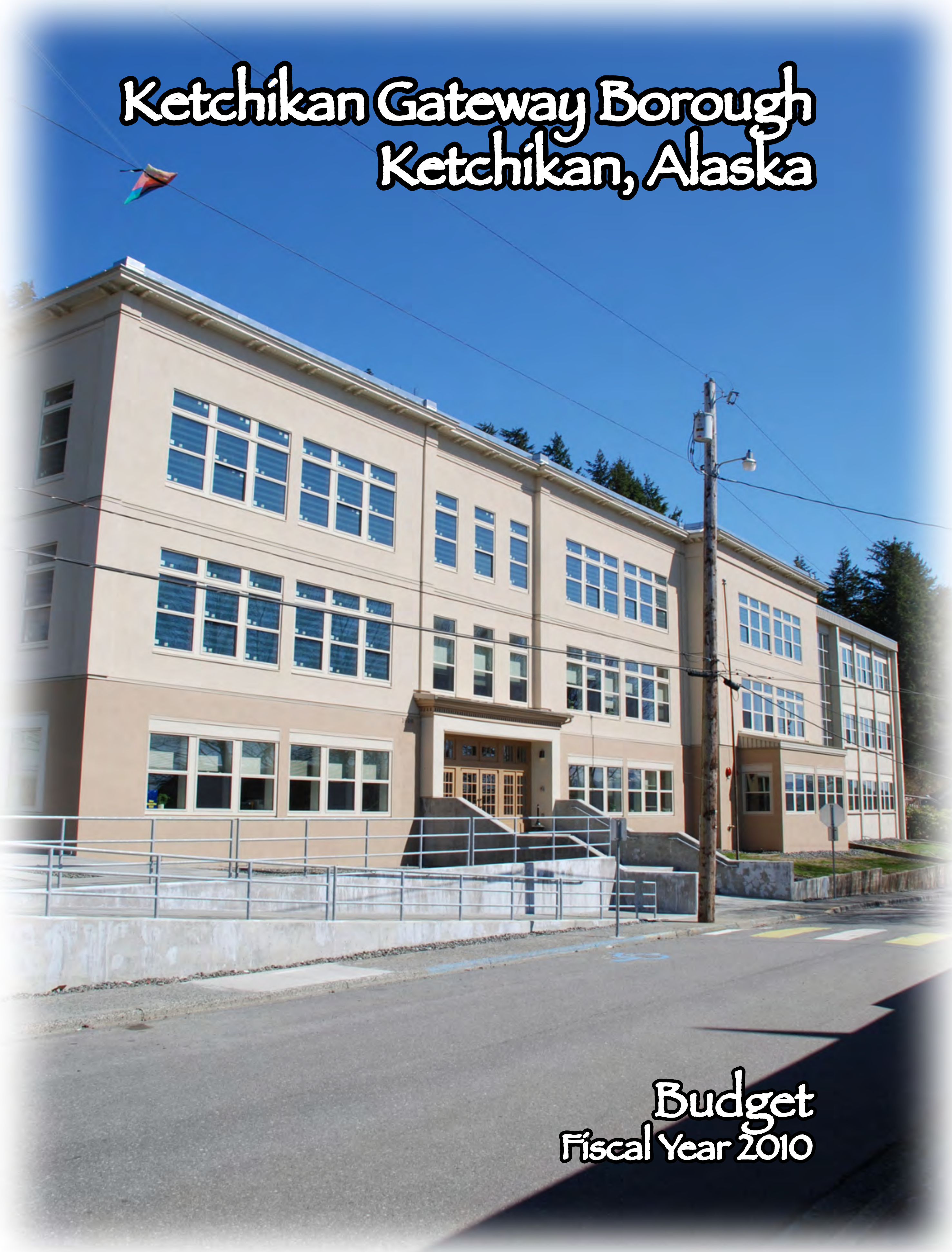
Ketchikan Gateway Borough
Ketchikan, Alaska



Budget
Fiscal Year 2010

White Cliff Elementary School 1927-2004
New Ketchikan Gateway Borough Offices 2009-
Renovated by Dawson Construction and Owned by 1308 Properties, LLC

Ketchikan Gateway Borough

2010 Budget & Capital Program

Mayor & Assembly	**Term Expires**
Dave Kiffer, Mayor	2011
Mike Salazar	2009
Todd Phillips	2009
Glen Thompson	2010
Mike Painter	2010
John Harrington	2011
Janine Gibbons	2011
Jim Shoemaker	2011

Appointed Staff

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

Directors

Cynna Gubatayao - Assistant Borough Manager
Mike Carney - Ketchikan International Airport
Joe May - Public Works
Mike Houts - Finance
Dave Otte - Animal Protection
Wendy Mackie - Administrative Supervisor - Parks & Recreation
Bret Hiatt - Assessment
Tom Williams - Planning

Effective July 1, 2009

Adopted on June 1, 2009

For more information about this budget document contact:

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Special Acknowledgement
for
Staff Assistance in Preparing Budget

Maureen Crosby, CPA, Controller

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Charlanne Heath, Accounting Supervisor

KETCHIKAN GATEWAY BOROUGH

ANNUAL BUDGET

Fiscal Year 2010

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INTRODUCTION

FY 2010

KETCHIKAN GATEWAY BOROUGH
344 FRONT STREET ● KETCHIKAN, ALASKA 99901
Michael J. Houts, Finance Director
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● 907/228-6649 ● fax 907/247-6625

OFFICE OF THE BOROUGH FINANCE DEPARTMENT

BUDGET MESSAGE

DATE: July 1, 2009

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

THROUGH: Dan Bockhorst, Borough Manager

FROM: Mike Houts, Finance Director

BASIS ON WHICH THE KETCHIKAN GATEWAY BOROUGH WAS FOUNDED

Forty-six years ago, the Alaska Legislature passed a bill mandating the creation of borough governments in the greater Ketchikan area and seven other regions of Alaska. At the time, the sponsor of the bill, Representative John Rader, considered it the most controversial bill ever passed by the Legislature. In an effort to defuse the contentious nature of that legislation (i.e., imposition of a form of local government having significant duties on selected Alaskans without the consent of those affected), the Alaska Legislature offered the following promise in Section 1 of the bill:

> **No area incorporated as an organized borough shall be deprived of state services, revenues, or assistance or be otherwise penalized because of incorporation.**

The bill ultimately passed the Legislature by a narrow margin. As such, it can be stated with reasonable certainty that a veto by then-Governor William Egan would have ended the legislative mandate to incorporate boroughs. However, Governor Egan neither vetoed the bill nor just allowed it to become law without his signature. Instead, he embraced the action of the Legislature and signed the bill into law as Chapter 52, SLA 1963.

By signing the bill, Governor Egan joined the Alaska State Legislature in promising that organized boroughs would not be deprived of State services, revenues, or assistance, and that boroughs would not be otherwise penalized by the State of Alaska.

The 1963 promise by the legislative and executive branches of the State of Alaska was breached in a serious manner more than two decades ago. The greatest impact is felt with respect to funding for public education – a constitutional duty of the State of Alaska that has been delegated to borough governments in those parts of Alaska where boroughs exist.

In the current fiscal year alone, the Ketchikan Gateway Borough will be deprived of $5,259,305 in State aid for schools compared to what it would receive had the 1963 promise been upheld. Other mandates applied to the Ketchikan Gateway Borough will increase the fiscal burdens by millions of dollars this year. For a region of 12,993 residents, the fiscal impact of the penalties and unfunded mandates is significant. That burden is reflected in the taxes levied by the Borough.

When the legislative and executive branches of State government failed to honor the 1963 promise in relation to education funding, the Matanuska-Susitna Borough and its citizens turned for relief during the mid-1980s to the third branch of State government – the Alaska Court System.

Following an 11-year appeal initiated in 1986, the Alaska Supreme Court denied a petition for justice in terms of unequal treatment of borough governments and taxpayers by the State of Alaska. In rejecting the appeal, the Court stressed that "[b]oroughs are not entitled to equal protection under the Alaska Constitution" because "[t]he purpose of the Alaska due process and equal protection clauses is to protect people from abuses of government, not to protect political subdivisions of the state from the actions of other units of state government."[1]

With respect to borough taxpayers, the Court concluded in the same case that, "any disparate impact on taxpayers . . . does not rise to the level of an equal protection violation."

Many elected State officials today appear to be either unaware of or unmoved by the breach of the promise made by their predecessors 46 years ago. The 1963 promise has been dismissed by some on the basis that it was "merely a statement of intent" rather than a binding obligation on the part of the State of Alaska. Others have pointed out that even if it were an obligation of the State at the time the law was passed, the 1963 Legislature could not legally bind future legislatures. Still others seem to be willing to accept the status quo simply because the promise has not been honored for such an extended period of time. As noted above, the Alaska Supreme Court dismissed the concerns by concluding that our Constitution doesn't protect boroughs from abuse by the State and that any disparate treatment of taxpayers is not serious enough to warrant intervention. While any of those arguments may be technically accurate, they certainly do not absolve the legislative and executive branches of government from the moral obligation expressed in 1963.

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[1] *Matanuska-Susitna Borough School Dist. v. State*, 931 P.2d 391, FN2 (Alaska 1997).

INTRODUCTION

In compliance with Section 40.10.010(a) of the Ketchikan Gateway Borough's Code of Ordinances and laws of the State of Alaska, transmitted herewith is the enacted budget for the Borough for FY 2010. This budget contains the operational budgets for the General Government, Special Revenue Funds, Internal Service Funds and Enterprise Fund activities. The budget includes the amount that will be funded by the Ketchikan Gateway Borough from General Funds, Enterprise Funds, General Obligation Bonds for schools, Economic Development Funds, Land Trust Funds, Service Area Funds, Commercial Passenger Vessel Fund, and Recreational Capital Improvement Funds. The Ketchikan Gateway Borough School District’s operating budget included by reference with its full budget presented in a separate document. Notable developments affecting the fiscal affairs of the Borough and the local economy noted below.

The tourism industry is experiencing a downturn in the number in visitors and their curtailed spending due to the worldwide slowing of the economy. For this budget, the Assembly directed staff to decrease projected sales tax revenues by ten percent. The City of Ketchikan and private investors built an additional berth for cruise ships in the Newtown area. The summer of 2009 will be the first full season of operation of Berth IV. The dock facilities now have the capability to bring four full-size cruise ships dockside, allowing visitors to spend more time ashore. The new dock configuration may help offset some of the expected curtailment of consumer spending.

The Alaska Marine Highway System (AMHS) moved its administrative offices from Juneau to Ketchikan at the end of 2004 bringing approximately sixty full-time positions. The AMHS headquarters is located at Ward Cove in a building owned by the Borough and leased to AMHS. The AMHS continues to explore the prospect of developing a layup facility and other facilities in Ketchikan. The Borough’s Ward Cove property is among the areas considered for such facilities.

In 2008, the Borough annexed an additional 4,510 square miles. Sales tax and property tax revenue increased slightly while Secure Rural Schools funding (formerly Forest Receipts) amounted to $1.7 million in FY 2009 and is expected to be $1.5 million in FY 2010. This funding is due to phase out in FY 2012.

This budget serves as the Assembly operating plan for the Borough for FY 2010. The staff presents the general government operating budget as a reflection of the Ketchikan Gateway Borough’s ongoing mission of maintaining cost-effective programs and services consistent with the goal of preserving and enhancing the quality of services enjoyed by all the citizens of the Borough.

GENERAL FUND REVENUES

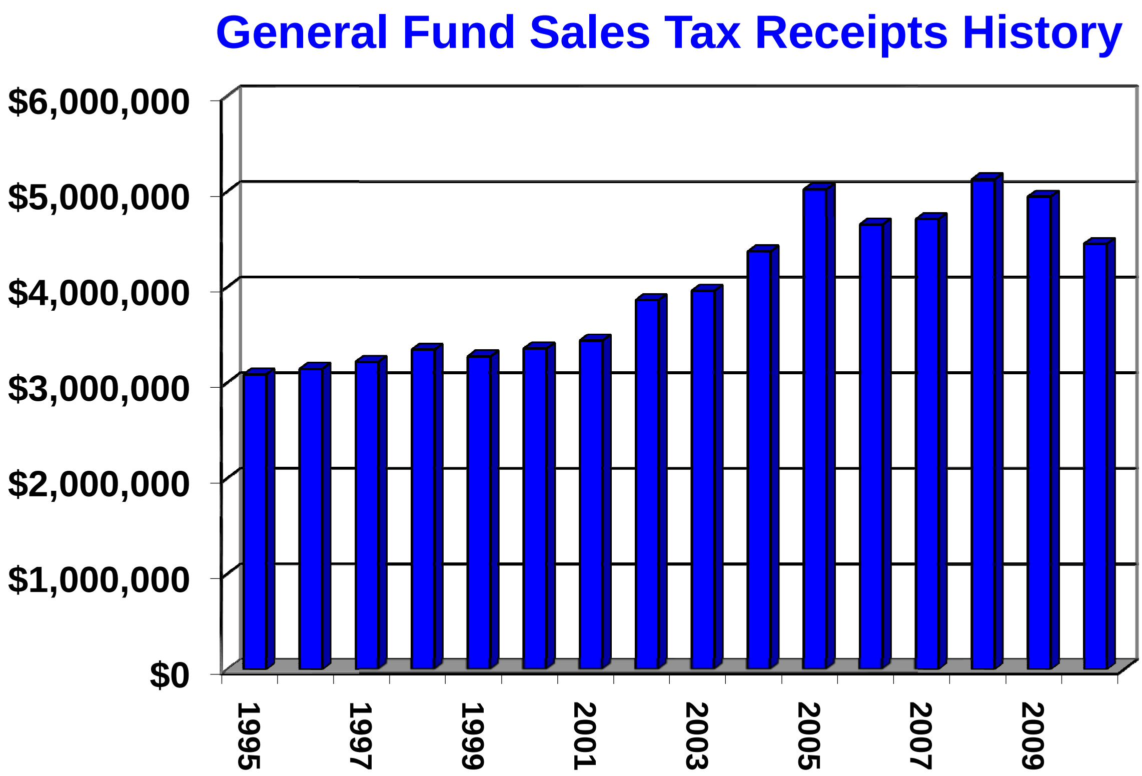
Projected General Fund revenues for FY 2010 will be approximately $18.7 million. This is a decrease of $1.6 million or 8% compared to FY 2009. The table below identifies the major revenue sources and the net change from FY 2009 estimated revenues compared to FY 2010 budgeted revenues by category.

Approximately $12.6 million or 67 percent of the Borough's FY 2009 General Fund revenues will come from taxes. The Borough currently levies two major types of taxes – property and sales taxes. Due to the declining world economy, sales taxes are expected to decrease by 10%. The 8% reduction in property tax receipts was due to Assembly action reducing the areawide mill rate from 6.8 to 6.0 mills (the areawide mill rate actually dropped by nearly 12 percent, but the reduction in property tax receipts was offset somewhat by a $43 million increase in the assessed value).

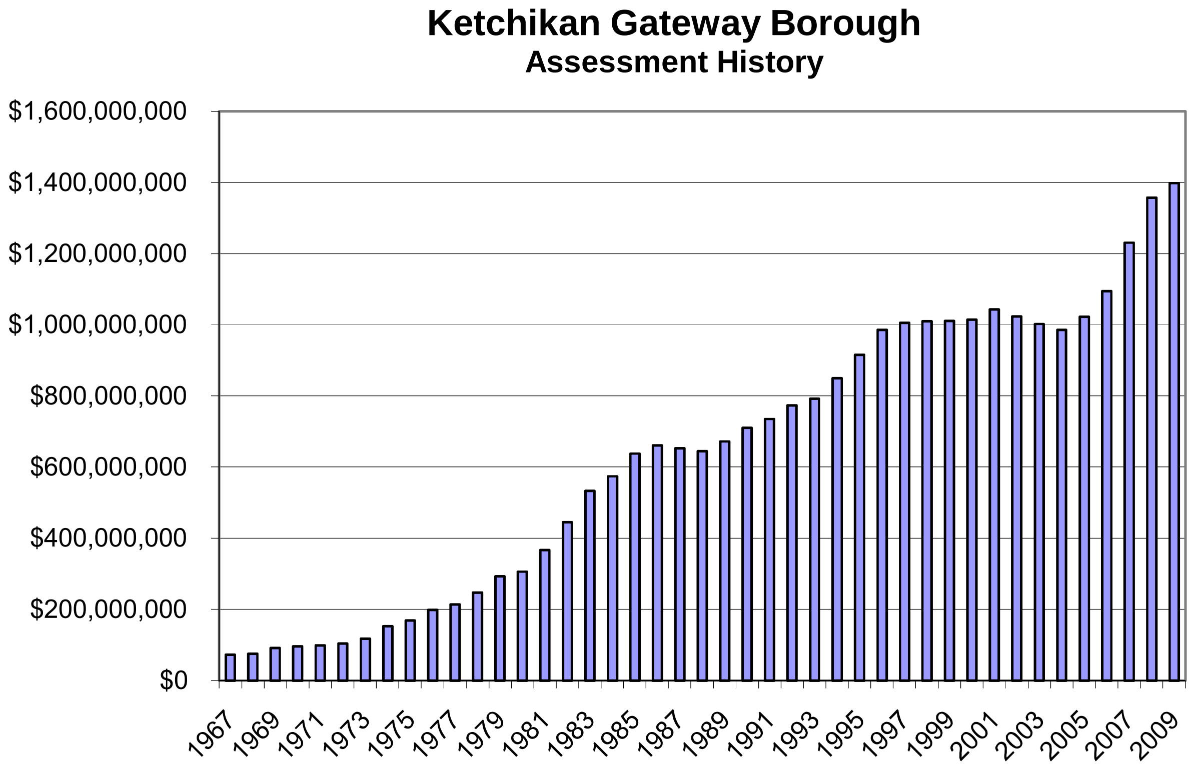
The following table summarizes the major General Fund revenues of the Borough. The table below reflects an adjustment of ($546,000) to reflect a mandatory property tax exemption for senior citizens and disabled veterans.

			FY10 - FY09 est	
	FY 09 est	FY 10	$	%
Property Tax	$ 9,158,459	$ 8,396,361	$ (762,098)	-8%
Seniors & Other Adjustments	(635,000)	(546,000)	89,000	-14%
Sales Tax	4,945,000	4,450,500	(494,500)	-10%
Transient Occupancy Tax	72,000	64,800	(7,200)	-10%
Other Taxes	245,200	235,200	(10,000)	-4%
State Revenue Sharing	657,499	642,618	(14,881)	-2%
Secure Rural Schools	1,717,601	1,545,841	(171,760)	-10%
Revenue From Other Gov's	1,268,390	925,000	(343,390)	-27%
Charges for Services	1,270,800	1,462,800	192,000	15%
Interfund transfers	1,618,339	1,557,102	(61,237)	-4%
Total	$ 20,318,288	$ 18,734,222	$ (1,584,066)	-8%

The graph below represents the Borough's 1.5% sales tax history from FY 1995 through FY 2008, with estimates for FY 2009 and FY 2010. The history shows a plateau following the Ketchikan Pulp Company mill closure in 1997. Significant sales tax revenue increases occurred in FY 2002 through FY 2005 because of growth in the tourism industry. The sales tax revenues in FY 2005 reflected record numbers of visitors from cruise ships. Additional dock space was constructed in 2008, allowing the tourism market to expand. Projected sales tax revenues for FY 2009 are slightly below the record set in FY 2005. Due to the economy, budgeted sales tax revenues for FY 2010 are projected to decline 10% compared to FY 2009.



Projected areawide real property and business-personal taxes show a decrease of $762,098. The decrease is due to Assembly action lowering the mill rate by 0.8 mills. January 2009 assessment increased areawide by $43 million over the previous period. Increases in the assessed valuation totaled $10 million in the newly annexed area and $33 million in new construction. Values for existing property remained relatively consistent compared to the previous year. Property tax revenues the prior two years have shown increases in excess of one million dollars.



Automobile taxes are assessed against all registered vehicles in the Borough based on age, type, and valuation. These taxes are collected by the Alaska Division of Motor Vehicles. The Borough remits a share of the taxes to the City of Ketchikan and allocates portions to taxing service areas using a ratio based on population and mill levies. Boat taxes are assessed against boat owners at two levels: $25 for boats up to five tons, and $75 for boats in excess of five tons. Those are also shared with the City of Ketchikan.

The Borough has projected an overall decline of $530,031 in revenue from other government entities during FY 2010. The following table summarizes the major categories of State and Federal revenue and net changes.

	FY 09 est	FY 10	FY10 - FY09 est $	FY10 - FY09 est %
Raw Fish Tax Refund	$ 376,696	$ 375,000	$ (1,696)	0%
State Revenue Sharing	657,499	642,618	(14,881)	-2%
Secure Rural Schools	1,717,601	1,545,841	(171,760)	-10%
Payment in Lieu of Taxes	891,694	550,000	(341,694)	-38%
Total	$ 3,643,490	$ 3,113,459	$ (530,031)	-15%

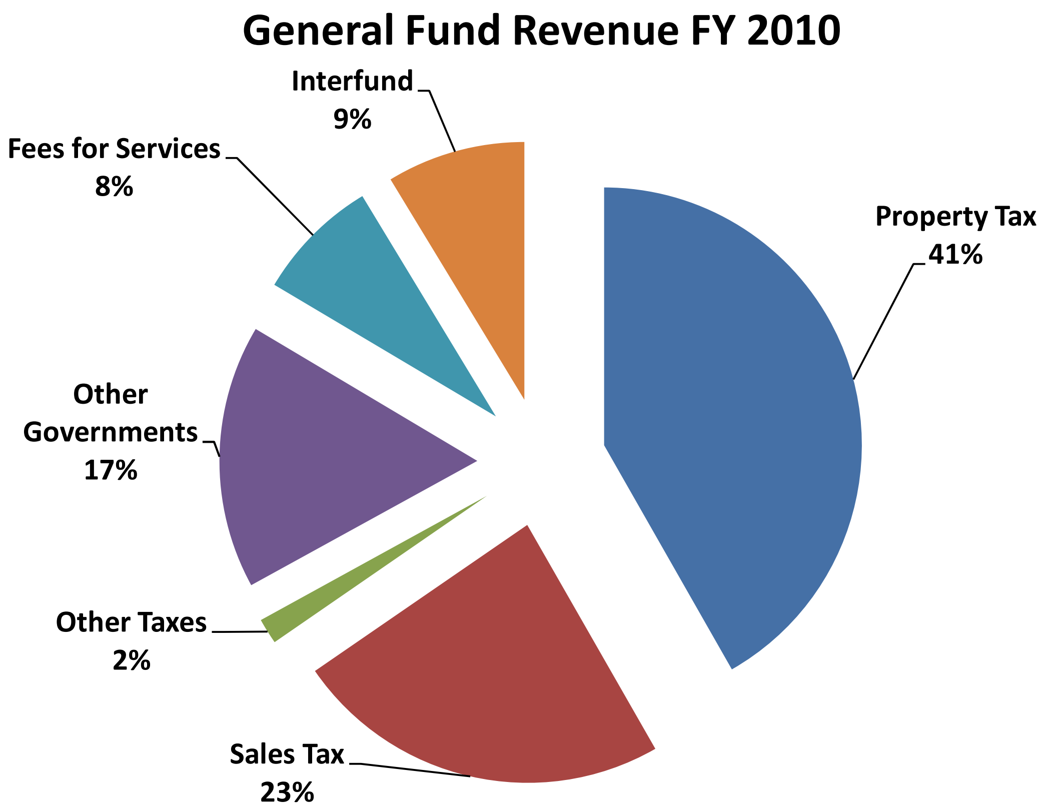
Service and user fees generate revenue and offset costs of some Borough-provided services. Charges for most services increased in prior years to reduce the General Fund subsidization of public services. The following table summarizes the major categories of charges for services.

	FY 09 est	FY 10	FY10 - FY09 est $	FY10 - FY09 est %
Interest Income	$ -	$ 43,000	$ 43,000	
Recreation Fees	418,000	407,000	(11,000)	-3%
Transit & Grant Revenues	630,000	835,000	205,000	33%
Other Sales & Services	222,800	177,800	(45,000)	-20%
Total	$ 1,270,800	$ 1,462,800	$ 192,000	15%

INTERFUND TRANSFERS

Fund transfers represent operating subsidies of transfers from specially designated funds to the General Fund totaling $1.6 million.

	FY 09 est	FY 10	FY10 - FY09 est $	FY10 - FY09 est %
Land Trust Fund (office rent)	$ 458,080	$ 495,120	$ 37,040	8%
Recreation Operating	308,000	300,000	(8,000)	-3%
School Bond/for School Insurance	165,000	165,000	-	0%
Service Area Funds	82,118	80,692	(1,426)	-2%
CPV Fund	232,494	39,000	(193,494)	-83%
Admin Fees-Airport	182,231	185,861	3,630	2%
Admin Fees-Econ Dev	8,385	21,396	13,011	155%
Admin Fees-Land Trust	8,000	31,215	23,215	290%
Admin Fees-CPV Fund	139,569	200,000	60,431	43%
Admin Fees-Wastewater	34,462	38,818	4,356	13%
Total	$ 1,618,339	$ 1,557,102	$ (61,237)	-4%

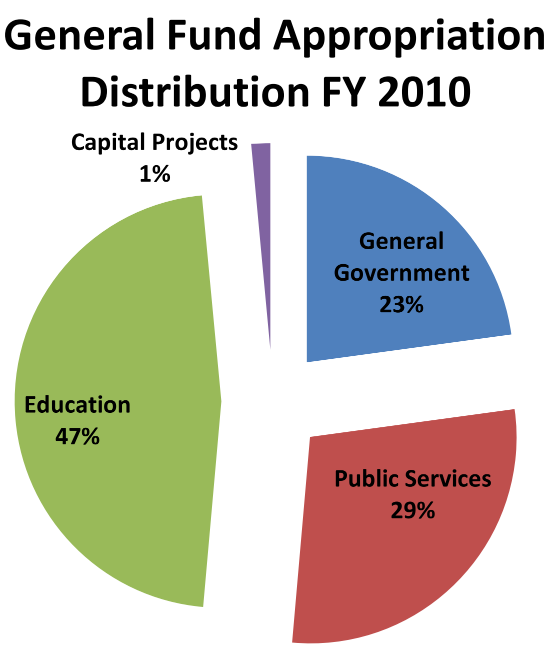


EXPENDITURES

GENERAL FUND

The adopted FY 2010 general government annual budget is just under $20.2 million. By comparison, the FY 2009 estimated expenditures are $18.0 million. This represents an increase of just over $2.2 million. The table below compares FY 2009 estimated expenditures and the 2010 budgeted expenditures.

			FY10 - FY09 est	
	FY 09 est	FY 10	$	%
General Government	$ 3,999,904	$ 4,608,968	$ 609,064	15%
Public Services	4,924,092	5,756,537	$ 832,445	17%
Education	9,045,488	9,500,000	$ 454,512	5%
Capital Projects	-	300,000	$ 300,000	
	$ 17,969,484	$ 20,165,505	$ 2,196,021	12%



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 and are correctly categorized as Enterprise Funds. The following table shows FY 2009 estimated and FY 2010 projected revenues and expenditures for the two enterprise funds.

			FY10 - FY09 est	
	FY 09 est	FY 10	$	%
Airport Enterprise Fund Revenues	$ 3,784,051	$ 3,923,957	$ 139,906	4%
Airport Enterprise Fund Expenditures	4,150,375	4,087,223	(63,152)	-2%
Revenues Over (Under) Expenditures	(366,324)	(163,266)	203,058	
Wastewater Fund Revenues	625,035	627,223	2,188	0%
Wastewater Fund Expenditures	652,079	727,263	75,184	12%
Revenues Over (Under) Expenditures	$ (27,044)	$ (100,040)	$ (72,996)	

EDUCATION FUNDS

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

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

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

For FY 2010, the Assembly appropriated $9.5 million in cash and in-kind services for operation of schools. Of that, $5,259,305 is in the form of the local contribution required under AS 14.17.410(b)(2). The remaining $4,240,695 is a voluntary contribution to supplement other local, state, and federal funds.

The following table compares projected operating revenues from all sources for operations of the school district for FY 2009 and FY 2010.

			FY10 – FY09	
	FY 09	FY 10	$	%
Borough Appropriation	$ 8,557,641	$ 9,018,471	$ 460,830	5.4%
Borough in-kind contributions	487,847	481,529	(6,318)	-1.3%
State Foundation Aid	15,677,158	15,903,960	226,802	1.4%
State Energy Grant	341,655	0	(341,655)	0.0%
Grants and other funds	5,246,471	7,691,551	2,445,080	46.6%
Other operating funds	186,255	657,227	470,972	252.9%
Total operating funds	$ 30,497,027	$ 33,752,738	$ 3,255,711	10.7%

K-12 enrollment in the Ketchikan Gateway Borough School District during the 2009-2010 is projected to be 2,060. In addition to operating costs for schools, the Ketchikan Gateway Borough funds major maintenance projects for schools and debt services for school construction.

State law (AS 14.11.008) mandates that the Ketchikan Gateway Borough pay 30 percent of the cost of major maintenance grant projects for its schools. State law (AS 14.11.100) also mandates that the Ketchikan Gateway Borough pay 30 percent of the costs of school construction debt. In the current year, that local share projected to be $885,159. Projected State funding for reimbursement of school construction debt is $2,065,371.

LAND TRUST

The Land Trust Fund is established by Section 40.15.005 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.

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:

> Each port of call receiving funds under this section shall use the funds in a manner calculated to improve port and harbor facilities and other services to properly provide for vessel or watercraft visits and to enhance the safety and efficiency of interstate and foreign commerce.

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 which support the conclusion that the proceeds are only used for permissible purposes.

The Borough projects $2,000,000 in shared revenues from the State excise tax during FY 2010.

NONAREAWIDE LIBRARY FUND

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

For FY 2010, the Borough has agreed to pay $426,000 to the City of Ketchikan for nonareawide library services. Revenues to pay the cost of nonareawide library services come directly from a 0.7 mill property tax levied on a nonareawide basis.

INTERNAL SERVICE FUND

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

BUDGET BASIS

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

Delinquent revenues collected from property taxes for the months of July and August are considered revenues for the previous fiscal year. Sales tax returns filed in July and August for taxes collected in April - June are considered revenues for the previous fiscal year also. The Comprehensive Annual Financial report (CAFR) shows the status of the Borough's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases, this conforms to the way the Borough prepares its budget.

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

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

BUDGET PHILOSOPHY

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

Any proposed fiscal action is conservative enough to be able to address most reasonable contingencies. An effort to maintain an adequate ending fund balance or reserve fund balance is ongoing. The recommended General Fund reserve stated in the FY 2007 audit management letter was five to fifteen percent of annual revenues, or no less than one to two months of operating expenditures. The FY 2010 budget reserve is 18% of annual revenues or 2.0 months of expenditures. Staff recommends trying to keep the General Fund on the high end of the parameter due to the seasonal nature of our economy.

DEBT MANAGEMENT

The Borough has five general obligation bond issues with beginning balances FY 2010 outstanding totaling $24,270.000.

	FY 09	FY 10
1999 G.O. School Bonds	$ 370,000	$ -
2000 G.O. School Bonds	6,760,000	6,340,000
2003 G.O. Series A School Bonds	7,390,000	7,015,000
2005 G.O. Series B School Bonds	11,855,000	10,795,000
2006 G.O. Series A School Bonds	915,000	815,000
	$ 27,290,000	$ 24,965,000

Ketchikan Gateway Borough issued $7.9 million on May 2, 2005 and at the same time refinanced the 1995 G.O. Bonds, and the 1999 G.O. School Bonds up to the call date. The refinanced portion of the 1995 and 1999 bond issues is included in the 2005 Series B bond obligation. 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.

As noted in the discussion of education funding, projected State funding for reimbursement of school construction debt in FY 2010 is $2,068,683.

CASH MANAGEMENT

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

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

Investments of Borough funds are in a portfolio managed by U.S. Trust and Piper Jaffery with an emphasis on preserving principal with these yield expectations. 75

percent of the funds in the portfolio shall yield at least the revenue generated by 90-day federal Treasury Notes, and 25 percent of the funds in the portfolio shall be invested in equities in U.S. firms with assets in excess of $5 billion. Adoption of the codified investment policy will provide opportunities for improving interest yields for the Borough on its longer-term investments.

CONCLUSION

It is hoped that the Assembly and the citizens of the Ketchikan Gateway Borough find this budget understandable and accountable. We feel that with judicious implementation, this budget can meet the expectations of the public and objectives of the Assembly. I want to thank the Staff and Budget Committee 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 Linda Keizer 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

REVENUES AND APPROPRIATIONS SUMMARY FOR ALL GOVERNMENTAL FUNDS

FY 2010

	ESTIMATED EQUITY OR FUND BALANCE AS OF 07/01/09	FY 10 ESTIMATED REVENUES	FY 10 BUDGETED APPROPRIATIONS	RESERVATIONS OF FUND BALANCE AT 6/30/10		ESTIMATED EQUITY OR FUND BALANCE UNRESERVED AS OF 6/30/10
General Fund	4,789,268	18,734,222	20,165,505	-		3,357,985
Internal Service Fund - S.D. Health Insurance	633,298	2,810,500	2,810,000	-		633,798
Internal Service - Borough Health Insurance	(755,788)	1,823,027	1,569,290	-		(502,051)
Land Trust Fund	11,586,025	1,229,033	1,010,959	2,948,164		8,855,935
Commerical Vessel Passenger Fund	1,771,240	2,000,000	2,914,983	-		856,257
Nonareawide Fund - Library	49,424	390,154	429,021	-		10,557
Recreation Capital Sales Tax Fund	1,681,189	1,544,000	695,000	-		2,530,189
School Bond/Capital Improvement Fund	1,586,083	3,784,385	3,412,075	-		1,958,393
Passenger Facility Charges (PFC Fund)	424,828	353,500	373,757	-		404,571
Economic Development Assistance Fund	4,594,258	260,596	820,702	1,664,146		2,370,006
South Tongass Service Area	54,579	671,458	712,456	-		13,581
Loring Service Area	310,992	2,046	308,480	-		4,558
Waterfall Creek Service Area	465	19,304	19,769	-		-
Mud Bight Service Area	52,986	11,160	35,652	-		28,494
Nichols View Service Area	8,745	-	500	-		8,245
Forest Park Service Area	171,675	79,495	223,193	-		27,977
Gold Nugget Service Area	(3,926)	22,540	17,543	-		1,071
Gold Nugget Special Assessment	(3,837)	-	-	-		(3,837)
Homestead Service Area	-	37,153	37,153	-		-
North Tongass Fire District	(931,190)	722,546	697,934	-		(906,578)
TOTALS	**26,020,314**	**34,570,119**	**36,253,972**	**4,612,310**		**19,724,151**

KETCHIKAN GATEWAY BOROUGH

REVENUE AND APPROPRIATIONS SUMMARY FOR ALL ENTERPRISE FUNDS

Fiscal Year 2010

	FY 10 ESTIMATED REVENUE	FY 10 BUDGETED APPROPRIATIONS			REVENUES OVER (UNDER) EXPENSES
Airport Enterprise Fund	3,923,957	4,087,223	-		(163,266)
Wastewater Enterprise Fund	627,223	727,263	-		(100,040)
TOTALS	**4,551,180**	**4,814,486**	-		**(263,306)**

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.

GENERAL FUND

FY 2010

K E T C H I K A N   G A T E W A Y   B O R O U G H

ORDINANCE NO. 1521

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, APPROVING THE KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT FISCAL YEAR 2010 BUDGET; APPROPRIATING FUNDS TO THE SCHOOL DISTRICT; AUTHORIZING THE SCHOOL DISTRICT TO EXPEND FUNDS RECEIVED FROM THE STATE OF ALASKA, THE FEDERAL GOVERNMENT AND OTHER LOCAL SOURCES FOR SCHOOL PURPOSES; AND ESTABLISHING AN EFFECTIVE DATE.

R E C I T A L S

A. As 14.14.060(c) and Ketchikan Gateway Borough Code 5.60.025 requires the School Board to submit the school budget for the following school year to the Borough Assembly by May 1 for approval of the total amount of the school budget. The Ketchikan Gateway Borough School District Board submitted the Fiscal Year 2010 School Budget to the Borough Assembly as required.

B. On May 18, 2009, the Assembly established funding for the School District's Fiscal Year 2010 budget.

C. AS 14.14.060(c) and KGB Code 5.60.025 require the Assembly to appropriate the amount of funding to be made available from local sources by June 30, 2009.

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

Section 1. School Budget Approval. The school budget for the fiscal year beginning July 1, 2009, entitled KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT FY 2010 SCHOOL BUDGET, is hereby approved in the total amount of $33,752,738.

Local Appropriation	$ 9,018,471
In-kind Contribution Insurance	450,000
In-kind Contribution Homestead Service Area	31,529
Foundation	15,903,960
Grants and other funds	7,691,551
Other Operating funds	657,227
Total Appropriation	$ 33,752,738

Section 2. Local Appropriations. The sum of $9,018,471 plus $450,000 for an in-kind plus Homestead Service Area Fees $31,529 contribution is appropriated from the General Fund for the Fiscal Year 2010 to be used for the general operation of schools for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

Section 3. This ordinance is effective July 1, 2009.

ADOPTED this 1st day of June, 2009.

David Kiffer, Borough Mayor

ATTEST:

Kacie Paxton, Borough Clerk

Approved as to form:

Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:	July 1, 2009		
PUBLIC HEARING DATE(S):	June 1, 2009		
ROLL CALL	**YES**	**NO**	**ABSENT**
Gibbons	√		
Harrington		√	
Painter	√		
Phillips		√	
Salazar	√		
Shoemaker		√	
Thompson	√		
Mayor (tie votes only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

1900 FIRST AVENUE, SUITE 115 • KETCHIKAN, ALASKA 99901

OFFICE OF THE BOROUGH MAYOR

May 19, 2009

Ms. Karen Eakes, President
Board of Education
Ketchikan Gateway Borough School District
333 Schoenbar Road
Ketchikan, Alaska 99901

RE: Determination of the total amount of money to be made available from local sources for school purposes during FY 2010

Dear Ms. Eakes:

In accordance with AS 14.14.060(c), the Assembly of the Ketchikan Gateway Borough has determined that $9,131,214 in cash and in-kind services will be made available from local sources for school purposes for the fiscal year ending June 30, 2010.

The figure above does not include the local cost for debt service for school facilities, the local share of major maintenance costs, or local funds for other capital projects. The proposed FY 2010 Budget projects that $1,505,000 in locally generated funds will be available for those costs. Moreover, the $9,131,214 figure does not include many of the in-kind services provided by the Borough to the School District. The value of those in-kind services is estimated at $317,328 as outlined below:

$208,228 for use of the Mike Smithers Pool;[1]
$31,200 for fire protection and EMS service to Fawn Mountain School;[2]
$20,500 for fire protection and EMS service to Point Higgins School;[3]
$20,000 for the Ketchikan-Kanayama Exchange;[4]

[1] It is estimated that the KGB will provide the KGBSD with 1,065 hours of pool use plus use of the pool during a two-day swim meet during FY 2010 (Kayhi Swim Team – 232 hours; Kayhi Swim Team Meet – 2 days); Kayhi Swim Class – 175 hours; elementary schools – 498 hours; special needs – 160 hours). The cost of operating the pool is $194.58 per hour; the charge for a two-day swim meet is $1,000.

[2] Calculated at 2.6 mills, the South Tongass Service Area mill levy, on an estimated value of $12,000,000.

[3] Calculated at 1.7 mills, the North Tongass Service Area mill levy, on an estimated value of $12,000,000, plus the $100 structure fee.

$3,000 for use of Dudley Field;
$3,000 for use of Walker Field;
$9,000 for use of Fawn Mountain Field (not including amortization of investment costs of $2,000,000);
$6,900 for use of the Borough transit system;
$3,500 for legal services provided by the Borough Attorney;
$4,000 for procurement of goods and services (e.g., fuel contracts); and
$8,000 for administration of health care insurance and worker's compensation insurance, administration of some School CIP projects, central treasury operations, administration of bonded indebtedness, and the administration of the 0.5 percent school CIP sales tax levy.

Sincerely,

Dave Kiffer
Borough Mayor

cc: Robert Boyle, Superintendent
Dan Bockhorst, Borough Manager
Mike Houts, Finance Director

[4] "The Ketchikan-Kanayama Exchange program has been in existence since 1984, beginning with teacher exchanges and followed in 1987 with the annual exchange visits of students. The exchange is part of the school district program, but the Ketchikan-Kanayama Association itself was formed to take on the work of program administration. It is a non-profit organization run totally by volunteers dedicated to keeping the program viable and in existence. Funding from the school district and the borough is minimal, and covers only expenses for the teacher exchange and some of the expenses incurred during the Kanayama student visit." <http://ketchikankanayama.com/home.htm>

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 2153

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, LEVYING FOR THE TAX YEAR 2009 A GENERAL AREAWIDE TAX FOR AREAWIDE BOROUGH PURPOSES; LEVYING A GENERAL NONAREAWIDE TAX FOR NONAREAWIDE LIBRARY PURPOSES; LEVYING A TAX IN THE SOUTH TONGASS SERVICE AREA; LEVYING A TAX IN THE LORING SERVICE AREA; LEVYING A TAX IN THE FOREST PARK SERVICE AREA; LEVYING A TAX IN THE NORTH TONGASS FIRE AND EMS SERVICE AREA; PROVIDING FOR THE COLLECTION OF TAXES DUE IN 2009; SETTING THE DATE WHEN TAXES BECOME DELINQUENT; AND ESTABLISHING AN EFFECTIVE DATE.

RECITALS

A. The Ketchikan Gateway Borough Assembly exercises its power to assess, levy and collect a general property tax as provided in Title 45, Revenue and Taxation, of the Borough Code or Ordinances.

B. In accordance with AS 29.45.240, the Assembly now wishes to set the rate 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 and personal property in the Ketchikan Gateway Borough, except such property as is exempt by law from taxation, a general tax of 6.0 mills for Borough areawide functions and purposes, including maintenance and operation of public schools, for the tax year 2009, based upon the assessment roll in the amount of $1,397,726,900 producing taxes of $8,386,361, less exemptions of $546,000, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 2: There is hereby levied upon all taxable real and personal property in the area of the Ketchikan Gateway Borough outside the City of Ketchikan and the City of Saxman, except such property as is exempt by law from taxation, a general 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 2009, based on the assessment roll for real property in the amount of $583,946,200 producing taxes of $408,762, less exemptions of $25,109, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 3. There is hereby levied upon all taxable real and personal property in the South Tongass Service Area, except such property as is exempt by law from taxation, a general 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 2009, based on the assessment roll for real and personal property in the amount of $180,152,000 producing taxes of $468,395, less exemptions of $23,000, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 4. There is hereby levied upon all taxable real and personal property in the Loring Service Area, except such property as is exempt by law from taxations, a general 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 2009, based on the assessment roll for real property in the amount of $637,300 producing taxes of $1,912, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 5. There is hereby levied upon all taxable real and personal property in the Forest Park Service Area, except such property as is exempt by law from taxation, a general 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 2009 based on the assessment roll for real property in the amount of $30,318,900 producing taxes of $66,702, less exemptions of $2,417, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 6. There is hereby levied upon all taxable real and personal property in the North Tongass Fire and EMS Service Area, except such property as is exempt by law from taxation a general 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 2009, based on the assessment roll for real and personal property in the amount of $345,262,000 producing taxes of $586,945, less exemptions of $32,400, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 7. Taxes levied pursuant to the provisions of this resolution shall be due and payable on July 1, 2009, and shall become delinquent unless paid on or before September 30, 2009.

Section 8. Taxes remaining unpaid after the delinquent date shall be collected and have penalties and interest added thereto in accordance with the law.

Section 9. This resolution is effective July 1, 2009.

David Kiffer, Borough Mayor

ATTEST:

Kacie Paxton, Borough Clerk

Approved as to form:

Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:	July 1, 2009		
ROLL CALL	YES	NO	ABSENT
Gibbons	√		
Harrington		√	
Painter	√		
Phillips	√		
Salazar	√		
Shoemaker		√	
Thompson	√		
Mayor (tie votes only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1522

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 2010 AND APPROPRIATING FROM THE GENERAL FUND, AIRPORT ENTERPRISE FUND, WASTEWATER ENTERPRISE FUND, INTERNAL SERVICE FUND/SCHOOL DISTRICT, INTERNAL SERVICE FUND/BOROUGH, LAND TRUST, COMMERCIAL PASSENGER VESSEL FUND, NONAREAWIDE LIBRARY FUND, RECREATIONAL CAPITAL SALES TAX FUND, SCHOOL BOND/CAPITAL IMPROVEMENT FUND, PASSENGER FACILITY CHARGES FUND, ECONOMIC DEVELOPMENT, SOUTH TONGASS SERVICE AREA FUND, LORING SERVICE AREA FUND, WATERFALL SERVICE AREA FUND, MUD BIGHT SERVICE AREA FUND, NICHOLS VIEW SERVICE AREA, FOREST PARK SERVICE AREA FUND, GOLD NUGGET SERVICE AREA FUND, HOMESTEAD SERVICE AREA, NORTH TONGASS FIRE AND EMS SERVICE AREA; AND ESTABLISHING AN EFFECTIVE DATE.

RECITALS

A. In accordance with Ketchikan Gateway Borough Code 40.10.010(b), the Borough Assembly held a public hearing on the proposed Fiscal Year 2010 Budget and Capital Program.

B. After hearing public testimony, the Assembly now desires to adopt the 2010 budget.

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

Section 1. The budget for the fiscal year beginning July 1, 2009, entitled KETCHIKAN GATEWAY BOROUGH 2010 BUDGET, is hereby adopted.

Section 2. The sum of $20,165,505is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 3. The sum of $4,087,223 is hereby appropriated from the Airport Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 4. The sum of $727,263 is hereby appropriated from the Wastewater Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 5. The sum of $2,810,000 is hereby appropriated from the Internal Service Fund/School District of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 6. The sum of $1,569,290 is hereby appropriated from the Internal Service Fund/Borough of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 7. The sum of $1,010,959 is hereby appropriated from the Land Trust Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 8. The sum of $2,914,983 is hereby appropriated from the Commercial Passenger Vessel Fund for the fiscal year beginning July 1, 2009.

Section 9. The sum of $429,021 is hereby appropriated from the Nonareawide Library Fund for the fiscal year beginning July 1, 2009.

Section 10. The sum of $695,000 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 11. The sum of $3,412,075 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 12. The sum of $373,757 is hereby appropriated from the Passenger Facility Charges Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 13. The sum of $820,702 is hereby appropriated from the Economic Development Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 14. The sum of $712,456 is hereby appropriated from the South Tongass Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 15. The sum of $308,480 is hereby appropriated from the Loring Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 16. The sum of $19,769 is hereby appropriated from the Waterfall Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 17. The sum of $35,652 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 18. The sum of $500 is hereby appropriated from the Nichols View Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 19. The sum of $223,193 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 20. The sum of $17,543 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 21. The sum of $37,153 is hereby appropriated from the Homestead Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 22. The sum of $697,934 is hereby appropriated from the North Tongass Fire and EMS Service Area of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2009.

Section 23. Appropriations made for a capital project or grant project in this budget ordinance, or in an ordinance for a prior budget year, are valid for the life of the project or grant term, and the unexpended balance for all such appropriations shall be carried forward to subsequent fiscal years.

Section 24. This ordinance is effective July 1, 2009.

ADOPTED this 1st day of June, 2009.

David Kiffer, Borough Mayor

ATTEST:

Kacie Paxton, Borough Clerk

Approved as to form:

Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:	JULY 1, 2009		
PUBLIC HEARING DATE(S):	June 1, 2009		
ROLL CALL	YES	NO	ABSENT
Gibbons	√		
Harrington		√	
Painter	√		
Phillips	√		
Salazar	√		
Shoemaker		√	
Thompson		√	
Mayor (tie votes only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

Ketchikan Gateway Borough
Schedule of Assessed Values

Calendar Year	Fiscal Year	Valuation(s)	Millage Rate	Dollar Amount(s)
		BOROUGH		
2000	2001	1,010,459,900	7.50	7,578,449
2001	2002	1,014,686,000	6.80	6,899,865
2002	2003	1,043,607,300	6.80	7,096,530
2003	2004	1,022,874,200	6.80	6,955,545
2004	2005	1,001,896,000	7.00	7,013,272
2005	2006	986,731,300	7.50	7,400,485
2006	2007	1,024,185,800	7.20	7,374,138
2007	2008	1,094,029,200	6.80	7,439,399
2008	2009	1,356,900,300	6.80	9,226,922
2009	2010	1,397,879,700	6.00	8,387,278
		NON-AREAWIDE FUND		
2000	2001	468,370,000	0.93	435,584
2001	2002	464,967,700	0.70	325,477
2002	2003	422,130,100	0.80	337,704
2003	2004	411,486,300	1.05	432,061
2004	2005	398,485,800	1.20	478,183
2005	2006	389,315,700	1.20	467,179
2006	2007	412,808,900	0.90	371,528
2007	2008	446,440,900	0.90	401,797
2008	2009	572,683,200	0.80	458,147
2009	2010	584,017,800	0.70	408,812
		FOREST PARK SERVICE AREA		
2000	2001	21,801,200	2.20	47,963
2001	2002	21,797,500	2.20	47,955
2002	2003	21,836,000	2.20	48,039
2003	2004	21,964,900	2.20	48,323
2004	2005	21,670,900	2.20	47,676
2005	2006	21,732,100	2.20	47,811
2006	2007	22,654,400	2.20	49,840
2007	2008	24,144,800	2.20	53,119
2008	2009	30,122,300	2.20	66,269
2009	2010	30,318,900	2.20	66,702
		NORTH TONGASS VOLUNTEER FIRE & EMS SERVICE AREA		
2004	2005	245,916,400	1.70	418,058
2005	2006	235,982,000	1.40	330,375
2006	2007	252,470,200	1.70	429,199
2007	2008	269,365,200	1.70	457,921
2008	2009	344,185,700	1.70	585,116
2009	2010	345,262,000	1.70	586,945
		SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA		
2000	2001	110,031,400	1.00	110,031
2001	2002	112,026,100	1.00	112,026
2002	2003	113,048,600	1.00	113,049
2003	2004	113,851,500	1.00	113,852
2004	2005	115,803,900	1.00	115,804
2005	2006	117,168,000	1.90	222,619
2006	2007	122,346,300	2.50	305,866
2007	2008	132,920,400	2.60	345,593
2008	2009	177,132,300	2.60	460,544
2009	2010	180,152,000	2.60	468,395
		Loring Service Area		
2007	2008	617,800	3.00	1,853
2008	2009	637,300	3.00	1,912
2009	2010	637,300	3.00	1,912

Ketchikan Gateway Borough
FY 2010 - Estimated Revenues, Appropriations & Funds Available
General Fund

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
FUND BALANCE JULY 1		968,002	2,440,464	2,440,464	2,440,464	**4,789,268**	2,348,804	96%
4010	Real Property Taxes	7,830,134	8,744,903	8,744,903	8,748,459	**7,973,727**	(774,732)	-9%
4020	Business-Personal Taxes	453,420	482,019	482,019	400,000	**412,634**	12,634	3%
4030	Boat Taxes	3,944	30,000	30,000	10,000	**10,000**	-	
4040	Sales Taxes-In City	4,266,190	4,225,000	4,225,000	4,225,000	**3,802,500**	(422,500)	-10%
4050	Sales Taxes-Out City	860,678	720,000	720,000	720,000	**648,000**	(72,000)	-10%
4055	Transient Occupancy Tax	-	72,000	72,000	72,000	**64,800**	(7,200)	-10%
4060	Automobile Taxes	95,241	140,000	140,000	140,000	**130,000**	(10,000)	-7%
4080	Penalty & Interest	81,857	100,000	100,000	80,000	**80,000**	-	
4090	Foreclosure Fees	8,794	10,000	10,000	10,000	**10,000**	-	
4110	NSF Fees	450	500	500	200	**200**	-	
4115	Registration Fees	4,320	-	-	-	**-**	-	
4150	SR Citizen Contribution	(541,280)	(635,000)	(635,000)	(635,000)	**(546,000)**	89,000	
4190	Alaska Housing Authority	16,634	5,000	5,000	15,000	**15,000**	-	
	Total	13,080,382	13,894,422	13,894,422	13,785,659	**12,600,861**	(1,184,798)	-9%
REVENUE FROM OTHER GOVTS:								
4215	Raw Fish Tax Refund	311,008	315,000	315,000	376,696	**375,000**	(1,696)	
4220	State Revenue Sharing	623,989	657,499	657,499	657,499	**642,618**	(14,881)	-2%
4225	Secure Rural Schools(Nat. Forest Rec)	364,430	350,000	350,000	1,717,601	**1,545,841**	(171,760)	-10%
4245	Payment in Lieu of Taxes	563,102	550,000	550,000	891,694	**550,000**	(341,694)	-38%
4256	Liquor License Revenue Share	2,500	-	-	-	**-**	-	
	Total	1,865,029	1,872,499	1,872,499	3,643,490	**3,113,459**	(530,031)	-15%
CHARGES FOR SERVICES:								
4305	Interest Income	184,000	200,000	200,000	-	**43,000**	43,000	
4315	Assessment Fees	2,375	2,000	2,000	2,000	**2,000**	-	
4325	Zoning & Platting Fees	26,800	20,000	20,000	20,000	**20,000**	-	
4330	Digital Map Sales	646	500	500	800	**800**	-	
4335	Animal Protection Fees	24,662	30,000	30,000	28,000	**28,000**	-	
4340	Passports	22,750	-	-	-	**-**	-	
4342	Junk Vehicle Fees	88,099	90,000	90,000	90,000	**90,000**	-	
4345	Public Works Fees	9,020	10,000	10,000	10,000	**10,000**	-	
4353	Process Service Fees	1,199	-	-	1,000	**1,000**	-	
4355	Small Claims Fees	244	-	-	-	**-**	-	
4356	Attorney's Fees	20	-	-	-	**-**	-	
4360	Citations, Fines	1,435	3,000	3,000	1,000	**1,000**	-	
4380	Recreation Admin	8,110	7,500	7,500	8,000	**7,000**	(1,000)	-13%
4380	Recreation Gateway Rec Center	165,980	145,000	145,000	165,000	**165,000**	-	
4380	Recreation Pools	166,279	168,000	168,000	170,000	**165,000**	(5,000)	-3%
4380	Recreation Programs	76,366	70,000	70,000	75,000	**70,000**	(5,000)	-7%
4385	Killer Whale Coach Reimburse.	41,326	44,268	44,267	40,000	**-**	(40,000)	-100%
4390	Other Revenues	439,893	15,000	15,000	10,000	**10,000**	-	
4392	Advertising Income	18,465	15,000	15,000	20,000	**15,000**	(5,000)	-25%
4393	Bus System Revenues	122,256	185,000	185,000	180,000	**185,000**	5,000	3%
4394	Transit Operating Grant	474,240	500,000	500,000	450,000	**650,000**	200,000	
	Total	1,874,165	1,505,268	1,505,267	1,270,800	**1,462,800**	192,000	15%

Ketchikan Gateway Borough

FY 2010 - Estimated Revenues, Appropriations & Funds Available

General Fund

DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
INTERFUND TRANSFER REVENUES:							
4410 Land Trust Fund	-	458,080	458,080	458,080	**495,120**	37,040	8%
4415 Recreation Operating	308,000	308,000	308,000	308,000	**300,000**	(8,000)	-3%
4420 School Bond/for School Insurance	114,974	120,000	120,000	165,000	**165,000**	-	
4430 Service Area Funds	64,059	82,118	82,118	82,118	**80,692**	(1,426)	-2%
4440 CPV Fund	-	76,000	232,494	232,494	**39,000**	(193,494)	-83%
4450 Admin Fees-Econ Dev	206,996	8,385	8,385	8,385	**21,396**	13,011	155%
4460 Admin Fees-Land Trust	-	12,319	12,319	8,000	**31,215**	23,215	290%
4470 Admin Fees-Airport	-	182,231	182,231	182,231	**185,861**	3,630	2%
4480 Admin Fees-Wastewater	-	34,462	34,462	34,462	**38,818**	4,356	13%
4490 Admin Fees-CPV Fund	-	64,413	139,569	139,569	**200,000**	60,431	43%
Total	694,029	1,346,008	1,577,658	1,618,339	**1,557,102**	(61,237)	-4%
TOTAL REVENUE	17,513,605	18,618,197	18,849,846	20,318,288	**18,734,222**	(1,584,066)	-8%
TOTAL FUNDS AVAILABLE	18,481,607	21,058,661	21,290,310	22,758,752	**23,523,490**	764,738	3%

SUMMARY OF APPROPRIATIONS - GENERAL FUND

DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Mayor & Assembly	113,413	139,585	181,324	178,222	**219,894**	41,672	23%
Manager's Office	554,453	622,264	663,870	639,557	**725,996**	86,439	14%
Clerk's Office	250,201	309,977	325,095	307,657	**346,563**	38,906	13%
Law Department	266,296	293,790	304,685	288,039	**336,671**	48,632	17%
Finance Department	905,175	916,079	953,550	949,458	**1,046,399**	96,941	10%
Assessment Department	467,915	607,175	646,398	583,015	**763,589**	180,574	31%
Animal Protection Department	325,352	383,207	383,207	352,838	**378,803**	25,965	7%
Parks and Recreation Department	1,606,047	1,722,414	1,722,414	1,669,349	**1,818,044**	148,695	9%
Ketchikan Killer Whales Swim Club	53,621	55,268	55,268	54,800	**-**	(54,800)	-100%
Public Works	1,200,212	1,357,982	1,357,982	1,308,295	**1,376,566**	68,271	5%
Transit	1,035,165	1,071,292	1,185,295	1,079,110	**1,752,869**	673,759	62%
Planning	569,252	743,063	769,211	670,971	**703,867**	32,896	5%
Grants	69,076	-	-	-	**2,500**	2,500	
Non-Departmental	219,754	778,919	686,318	454,200	**387,759**	(66,441)	-34%
Automation	289,818	347,247	389,199	382,985	**465,989**	83,004	22%
Interfund Transfers	5,500	5,500	5,500	5,500	**9,996**	4,496	82%
Capital Projects	159,719	50,000	103,127	-	**330,000**	330,000	
Education - School District	7,950,174	9,045,488	9,045,488	9,045,488	**9,500,000**	454,512	5%
TOTAL APPROPRIATIONS	16,041,143	18,449,250	18,777,931	17,969,484	**20,165,505**	2,196,021	12%
Excess Revenue over (under) Expenditures	1,472,462	168,947	71,915	2,348,804	**(1,431,283)**	(3,780,087)	-161%
UNRESERVED FUND BALANCE JUNE 30	2,440,464	2,609,411	2,512,379	4,789,268	**3,357,985**	(1,431,283)	-30%

Ketchikan Gateway Borough

FY 2010 Budget - Appropriations

General Fund - Mayor & Assembly 101-11

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5140	Borough Assembly Fees	35,275	43,800	43,800	43,800	**43,800**	-	
5200	Taxes & Benefits	11,093	11,598	11,598	11,598	**12,687**	1,089	9%
5300	Travel & Training	-	650	650	650	**3,172**	2,522	
5301	Business Travel	14,882	18,117	18,117	18,117	**19,511**	1,394	8%
6010	Supplies	709	1,000	1,000	1,000	**1,000**	-	
6020	Dues & Publications	12,750	14,550	14,550	14,550	**14,600**	50	
6040	Community Promotion	5,284	23,550	23,550	23,550	**5,750**	(17,800)	-76%
6050	Lobbying Expense	9,528	15,000	15,000	15,000	**15,000**	-	
6060	Rentals	5,820	6,020	45,053	42,651	**93,880**	51,229	120%
6090	Contractual Services	-	-	2,706	2,706	**6,494**	3,788	140%
6081	Manager Search	15,221	-	-	-	**-**	-	
6330	Telephone	600	600	600	600	**-**	(600)	-100%
6331	Long Distance	167	1,000	1,000	300	**1,000**	700	233%
6360	Reimbursable Expenses	2,084	3,700	3,700	3,700	**3,000**	(700)	-19%
	Total Appropriations	113,413	139,585	181,324	178,222	**219,894**	41,672	23%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Mayor	1.00	1.00	1.00
Assembly Members	7.00	7.00	7.00
FULL-TIME EMPLOYEES	8.00	8.00	8.00

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
General Fund - Manager's Department 101-12 Combined

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	268,041	325,137	325,137	326,787	**343,461**	16,674	5%
5110	Overtime Pay	1,039	1,000	1,000	760	**1,000**	240	32%
5120	Temporary Pay	13,440	3,000	17,625	500	**3,000**	2,500	500%
5200	Taxes & Benefits	139,793	163,130	163,130	161,558	**185,856**	24,298	15%
5300	Travel & Training	1,581	-	-	-	**1,600**	1,600	
5301	Business Travel	4,290	8,010	8,010	5,800	**6,560**	760	13%
6010	Supplies	4,450	4,050	4,050	3,387	**3,925**	538	16%
6011	Operating Supplies	60	-	-	-	**-**	-	
6015	Books & Software	-	-	-	-	**-**	-	
6020	Dues & Publications	3,032	2,677	2,677	2,500	**2,100**	(400)	-16%
6030	Publishing Expense	15,115	10,280	10,280	15,765	**14,500**	(1,265)	-8%
6031	Recording Fees	11	-	-	-	-	-	
6040	Community Promotion	-	450	450	2,500	**2,000**	(500)	-20%
6050	Lobbying Expense	87,999	88,000	88,000	88,245	**88,000**	(245)	
6060	Rentals	1,081	1,080	26,312	20,516	**60,924**	40,408	197%
6070	Postage Expense	799	850	850	1,017	**950**	(67)	-7%
6080	Professional Services	159	300	300	225	**2,200**	1,975	878%
6090	Contractual Services	-	-	1,749	1,800	**4,200**	2,400	133%
6100	Insurance	39	825	825	738	**750**	12	2%
6150	Fines & Penalties	389	-	-	-	**-**	-	
6330	Telephone	1,294	1,980	1,980	1,960	**1,450**	(510)	-26%
6331	Long Distance	293	420	420	415	**420**	5	1%
6360	Reimbursable Expenses	9,953	7,000	7,000	1,500	**750**	(750)	-50%
6460	Vehicle Maintenance	77	750	750	720	**750**	30	4%
6461	Vehicle Fuel & Oil	1,067	1,125	1,125	914	**1,100**	186	20%
6525	Small Equipment Purchases	451	2,200	2,200	1,950	**500**	(1,450)	-74%
	Total Appropriations	554,453	622,264	663,870	639,557	**725,996**	86,439	14%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY10
Borough Manager	1.00	1.00	1.00
Assistant Manager	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00
Administrative Secretary	-	-	1.00
* Project Manager	1.00	1.00	-
Code Enforcement Officer	1.00	1.00	1.00
Property Manager	-	-	-
FULL-TIME EMPLOYEES	5.00	5.00	5.00

* Project manager Wages & Benefits charged to School Project

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
General Fund - Manager's Department 101-12-000

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	223,230	280,206	280,206	282,000	**294,975**	12,975	5%
5110	Overtime Pay	817	1,000	1,000	760	**1,000**	240	32%
5120	Temporary Pay	13,440	3,000	3,000	500	**3,000**	2,500	500%
5200	Taxes & Benefits	112,249	142,231	142,231	142,000	**162,819**	20,819	15%
5300	Travel & Training	1,575	-	-	-	**1,600**	1,600	
5301	Business Travel	4,290	8,010	8,010	5,800	**6,560**	760	13%
6010	Supplies	2,565	3,900	3,900	3,258	**3,200**	(58)	-2%
6011	Operating Supplies	60	-	-	-	**-**	-	
6020	Dues & Publications	3,032	2,677	2,677	2,500	**2,100**	(400)	-16%
6030	Publishing Expense	2,147	2,030	2,030	6,265	**5,500**	(765)	-12%
6031	Recording Fees	11	-	-	-	**-**	-	
6040	Community Promotion	-	450	450	2,500	**2,000**	(500)	-20%
6050	Lobbying Expense	87,999	88,000	88,000	88,245	**88,000**	(245)	
6060	Rentals	781	720	25,952	20,306	**60,924**	40,618	200%
6070	Postage Expense	799	850	850	1,017	**950**	(67)	-7%
6080	Professional Services	159	-	-	150	**2,000**	1,850	1233%
6090	Contractual Services	-	-	1,749	1,800	**4,200**	2,400	133%
6150	Fines & Penalties	389	-	-	-	**-**	-	
6330	Telephone	827	1,320	1,320	1,280	**750**	(530)	-41%
6331	Long Distance	293	420	420	415	**420**	5	1%
6360	Reimbursable Expenses	9,923	7,000	7,000	1,500	**750**	(750)	-50%
6525	Small Equipment Purchases	451	2,200	2,200	1,950	**500**	(1,450)	-74%
	Total Appropriations	465,037	544,014	570,995	562,246	**641,248**	79,002	14%
	Human Resources 101-12-001							
6010	Supplies	935	-	-	-	**600**	600	
6030	Publishing Expense	12,968	8,250	8,250	9,500	**9,000**	(500)	-5%
	Total Appropriations	13,903	8,250	8,250	9,500	**9,600**	100	1%
	Code Enforcement 101-12-002							
5100	Employee Pay	44,811	44,931	44,931	44,787	**48,486**	3,699	8%
5110	Overtime Pay	222	-	-	-	**-**	-	
5120	Temporary Pay	-	-	14,625	-	**-**	-	
5200	Taxes/Benefits	27,544	20,899	20,899	19,558	**23,037**	3,479	18%
5300	Travel & Training	6	-	-	-	**-**	-	
6010	Supplies	950	150	150	129	**125**	(4)	-3%
6060	Rentals	300	360	360	210	**-**	(210)	-100%
6080	Professional Services	-	300	300	75	**200**	125	167%
6100	Insurance	39	825	825	738	**750**	12	2%
6330	Telephone	467	660	660	680	**700**	20	3%
6360	Reimbursable Expenses	30	-	-	-	**-**	-	
6460	Vehicle Mainenance	77	750	750	720	**750**	30	4%
6461	Vehicle Fuel & Oil	1,067	1,125	1,125	914	**1,100**	186	20%
	Total Appropriations	75,513	70,000	84,625	67,811	**75,148**	7,337	11%

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
General Fund - Clerk's Office (Combined with Elections, Records Management, Board of Ethics) 101-13

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	131,012	128,827	157,606	159,139	**165,414**	6,275	4%
5110	Overtime Pay	398	1,000	1,000	1,000	**1,000**	-	
5120	Temporary Pay	13,049	34,279	5,500	5,500	**5,500**	-	
5200	Taxes & Benefits	75,942	100,822	100,822	89,479	**94,666**	5,187	6%
5300	Travel & Training	4,188	4,244	4,244	5,016	**8,864**	3,848	77%
6010	Supplies	2,399	6,350	6,350	5,850	**6,350**	500	9%
6020	Dues & Publications	957	1,285	1,285	1,285	**1,335**	50	4%
6030	Publishing Expense	14,243	15,000	15,000	15,000	**15,000**	-	
6060	Rentals	720	6,720	20,858	14,858	**33,932**	19,074	128%
6070	Postage Expense	1,655	2,000	2,000	1,200	**1,200**	-	
6080	Professional Services	5,379	8,000	8,000	8,000	**8,000**	-	
6090	Contractual Services	-	-	980	980	**2,352**	1,372	140%
6331	Long Distance	51	200	200	200	**200**	-	
6360	Reimbursable Expenses	-	-	-	-	**200**	200	
6450	Equipment Maintenance	-	250	250	-	**250**	250	
6525	Small Equipment Purchases	208	1,000	1,000	150	**2,300**	2,150	1433%
	Total Appropriations	250,201	309,977	325,095	307,657	**346,563**	38,906	13%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Borough Clerk	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00
Records Maintenance Technician	-	-	1.00
FULL-TIME EMPLOYEES	2.00	2.00	3.00

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations Separated
Clerk's Office 101-13-000

DESCRIPTION		FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	131,012	128,827	128,827	128,827	**135,102**	6,275	5%
5110	Overtime Pay	398	1,000	1,000	1,000	**1,000**	-	
5120	Temporary Pay	2,500	-	-	-	**-**	-	
5200	Taxes & Benefits	75,460	74,779	74,779	74,779	**81,368**	6,589	9%
5300	Travel & Training	4,188	3,221	3,221	3,221	**6,192**	2,971	92%
6010	Supplies	1,133	3,200	3,200	3,200	**3,200**	-	
6020	Dues & Publications	782	1,110	1,110	1,110	**1,110**	-	
6030	Publishing Expense	12,137	12,500	12,500	12,500	**12,500**	-	
6060	Rentals	720	720	14,858	14,858	**33,932**	19,074	128%
6070	Postage Expense	1,655	2,000	2,000	1,200	**1,200**	-	
6090	Contractual Services	-	-	980	980	**2,352**	1,372	140%
6331	Long Distance	51	200	200	200	**200**	-	
6450	Equipment Maintenance	-	250	250	-	**250**	250	
6525	Small Equipment Purchases	208	300	300	150	**300**	150	100%
	Total Clerks Office	230,244	228,107	243,225	242,025	**278,706**	36,681	15%
	Elections 101-13-001							
5120	Temporary Pay	3,599	5,500	5,500	5,500	**5,500**	-	
6010	Supplies	20	250	250	250	**250**	-	
6030	Publishing Expense	2,106	2,500	2,500	2,500	**2,500**	-	
6080	Professional Services	1,825	3,000	3,000	3,000	**3,000**	-	
	Total Elections	7,550	11,250	11,250	11,250	**11,250**	-	
	Records Management 101-13-002							
5100	Employee Pay	-	-	28,779	28,779	**30,312**	1,533	5%
5120	Temporary Pay	6,950	28,779	-	-	**-**	-	
5200	Taxes & Benefits	482	26,043	26,043	14,700	**13,298**	(1,402)	-10%
5300	Travel & Training	-	1,023	1,023	1,795	**2,672**	877	49%
6010	Supplies	1,246	2,400	2,400	2,400	**2,400**	-	
6020	Dues & Publications	175	175	175	175	**225**	50	29%
6060	Rentals	-	6,000	6,000	-	**-**	-	
6080	Professional Services	3,554	5,000	5,000	5,000	**5,000**	-	
6360	Reimbursable Expenses	-	-	-	-	**200**	200	
6525	Small Equipment Purchases	-	700	700	-	**2,000**	2,000	
	Total Records Management	12,407	70,120	70,120	52,849	**56,107**	3,258	6%
	Board of Ethics 101-13-003							
6010	Supplies	-	500	500	-	**500**	500	
	Total Board of Ethics	-	500	500	-	**500**	500	

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
General Fund - Law Department 101-14

	DESCRIPTON	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	153,374	159,864	159,864	159,864	**168,366**	8,502	5%
5110	Overtime Pay	-	-	-	164	**-**	(164)	-100%
5120	Temporary Pay	608	8,400	8,400	6,600	**8,400**	1,800	27%
5200	Taxes & Benefits	91,027	91,778	91,778	91,778	**100,598**	8,820	10%
5300	Travel & Training	4,741	3,470	3,470	500	**2,260**	1,760	352%
5301	Business Travel	2,914	2,134	2,134	3,134	**4,185**	1,051	34%
6010	Office Supplies	427	450	450	400	**1,250**	850	213%
6011	Operating Supplies	443	250	250	564	**700**	136	24%
6020	Dues & Publications	6,374	9,844	9,844	7,000	**9,524**	2,524	36%
6030	Publishing	39	30	30	30	**30**	-	
6031	Recording Fees	1,024	1,250	1,250	700	**1,250**	550	79%
6060	Rentals	180	360	10,549	10,189	**24,453**	14,264	140%
6070	Postage Expense	124	300	300	400	**300**	(100)	-25%
6080	Professional Services	2,788	5,000	5,000	500	**5,000**	4,500	900%
6081	Contract Services	1,203	10,000	10,000	5,000	**8,000**	3,000	60%
6090	Contractual Services	-	-	706	706	**1,695**	989	140%
6330	Telephone	695	360	360	360	**360**	-	
6331	Long Distance	155	300	300	150	**300**	150	100%
6360	Reimbursable Expenses	180	-	-	-	**-**	-	
	Total Appropriations	266,296	293,790	304,685	288,039	**336,671**	48,632	17%

AUTHORIZED PERSONNEL	**FY 08**	**FY 09**	**FY 10**
Borough Attorney	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00
FULL-TIME EMPLOYEES	2.00	2.00	2.00

Ketchikan Gateway Borough

FY 2010 Budget - Appropriations

General Fund - Finance 101-21-000

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	502,670	515,064	515,064	517,645	**538,687**	21,042	4%
5110	Overtime Pay	4,561	5,000	5,000	3,000	**5,000**	2,000	67%
5120	Temporary Pay	8,375	8,500	8,500	4,000	**-**	(4,000)	-100%
5200	Taxes & Benefits	282,517	274,132	274,132	276,735	**297,610**	20,875	8%
5300	Travel & Training	2,377	4,180	4,180	3,310	**5,424**	2,114	64%
6010	Supplies	14,713	14,240	14,240	17,000	**14,500**	(2,500)	-15%
6015	Books & Software	2,400	1,650	1,650	2,000	**7,218**	5,218	261%
6020	Dues & Publications	2,287	1,213	1,213	1,800	**1,878**	78	4%
6030	Publishing Expense	9,096	7,550	7,550	11,000	**7,550**	(3,450)	-31%
6031	Recording Fees	886	800	800	1,000	**800**	(200)	-20%
6032	Banking Fees, Etc.	394	200	200	3,200	**3,150**	(50)	-2%
6033	Court Filing Fees	465	1,000	1,000	800	**1,000**	200	25%
6034	Process Service Fees	8,390	6,400	6,400	1,650	**3,400**	1,750	106%
6060	Rentals	3,893	4,020	39,062	38,705	**87,400**	48,695	126%
6070	Postage Expense	21,368	18,000	18,000	18,000	**18,000**	-	
6080	Professional Services	37,518	45,000	45,000	43,438	**45,000**	1,562	4%
6090	Contractual Services	1,588	6,480	8,909	5,500	**6,332**	832	15%
6150	Fines & Penalties	1,137	1,000	1,000	150	**200**	50	33%
6330	Telephone	129	100	100	-	**-**	-	
6331	Long Distance	271	-	-	325	**350**	25	8%
6360	Reimbursable Expenses	140	300	300	100	**200**	100	100%
6450	Equipment Maintenance	-	750	750	100	**200**	100	100%
6525	Small Equipment Purchases	-	500	500	-	**2,500**	2,500	
	Total Appropriations	905,175	916,079	953,550	949,458	**1,046,399**	96,941	10%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Finance Director	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00
Controller	1.00	1.00	1.00
Cash Management Supervisor	1.00	1.00	1.00
Finance & Budget Assistant	1.00	1.00	1.00
Accounts Payable	-	1.00	1.00
Accounting Technician	3.00	3.00	3.00
FULL-TIME EMPLOYEES	8.00	9.00	9.00

Ketchikan Gateway Borough

FY 2010 Budget - Appropriations

General Fund - Assessment 101-22

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	270,345	320,698	320,698	275,000	**359,591**	84,591	31%
5110	Overtime Pay	3,444	2,500	2,500	2,500	**2,500**	-	
5200	Taxes & Benefits	163,625	207,985	207,985	175,000	**252,192**	77,192	44%
5300	Travel & Training	3,315	6,110	6,110	6,110	**9,215**	3,105	51%
6010	Supplies	4,741	6,276	6,276	6,276	**7,743**	1,467	23%
6015	Books And Software	8,281	7,895	7,895	7,895	**11,863**	3,968	50%
6020	Dues & Publications	465	940	940	325	**1,175**	850	262%
6030	Publishing Expense	55	100	100	30	**100**	70	233%
6031	Recording & Plat Fees	768	1,165	1,165	1,165	**1,165**	-	
6060	Rentals	-	4,065	40,745	36,680	**92,098**	55,418	151%
6070	Postage Expense	4,509	5,155	5,155	5,155	**6,073**	918	18%
6090	Contractual Services	-	30,000	32,543	54,243	**12,102**	(42,141)	-78%
6100	Insurance	68	2,297	2,297	2,297	**2,297**	-	
6310	Electricity	1,103	1,800	1,800	1,800	**-**	(1,800)	-100%
6330	Telephone	596	924	924	924	**-**	(924)	-100%
6331	Long Distance	156	300	300	300	**300**	-	
6360	Reimbursable Expense	727	1,025	1,025	1,025	**1,025**	-	
6431	Heating Oil	4,237	3,900	3,900	3,900	**-**	(3,900)	-100%
6450	Equipment Maintenance	-	500	500	-	**500**	500	
6460	Vehicle Maintenance	1,029	1,190	1,190	1,190	**1,300**	110	9%
6461	Vehicle Fuel & Oil	451	2,350	2,350	1,200	**2,350**	1,150	96%
	Total Appropriations	467,915	607,175	646,398	583,015	**763,589**	180,574	31%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Director of Assessment	1.00	1.00	1.00
Administrative Specialist	-	1.00	1.00
Chief Appraiser	1.00	-	1.00
Records & Information Specialist	1.00	1.00	1.00
Appraiser II	2.00	3.00	2.00
FULL-TIME EMPLOYEES	5.00	6.00	6.00

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
General Fund - Animal Protection 101-25

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	154,163	152,622	152,622	155,333	**162,176**	6,843	4%
5110	Overtime Pay	5,085	7,500	7,500	4,970	**7,500**	2,530	51%
5160	Call Out Fees	13,939	12,736	12,736	14,790	**12,736**	(2,054)	-14%
5200	Taxes & Benefits	112,958	126,012	126,012	114,000	**122,704**	8,704	8%
5300	Travel & Training	4,160	9,630	9,630	6,600	**7,770**	1,170	18%
5400	Uniform Allowance	977	1,485	1,485	1,000	**800**	(200)	-20%
6360	Reimbursable Expenses	-	-	-	150	**-**	(150)	-100%
6010	Supplies	290	795	795	695	**840**	145	21%
6011	Operating Supplies	2,946	6,556	6,556	5,600	**6,113**	513	9%
6020	Dues & Publications	396	272	272	275	**272**	(3)	-1%
6040	Community Promotion	-	1,200	1,200	1,075	**1,000**	(75)	-7%
6070	Postage Expense	410	723	723	550	**764**	214	39%
6080	Professional Services	6,155	9,276	9,276	9,200	**9,756**	556	6%
6100	Insurance	65	3,000	3,000	3,000	**3,000**	-	
6310	Electricity	1,573	1,800	1,800	1,335	**1,680**	345	26%
6320	Water	319	540	540	450	**420**	(30)	-7%
6330	Telephone	2,511	4,596	4,596	2,243	**2,936**	693	31%
6331	Long Distance Telephone	9	60	60	75	**84**	9	12%
6340	Sewer	306	720	720	480	**720**	240	50%
6350	Landfill	6,501	18,240	18,240	16,000	**18,600**	2,600	16%
6430	Building Maintenance	20	12,544	12,544	3,230	**4,232**	1,002	31%
6431	Heating Oil	4,237	3,900	3,900	2,850	**3,240**	390	14%
6460	Vehicle Maintenance	2,533	2,160	2,160	3,162	**2,340**	(822)	-26%
6461	Vehicle Fuel & Oil	4,676	6,300	6,300	5,200	**7,200**	2,000	38%
6525	Small Equipment Purchases	1,123	540	540	575	**1,920**	1,345	234%
	Total Appropriations	325,352	383,207	383,207	352,838	**378,803**	25,965	7%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Director of Animal Protection	1.00	1.00	1.00
Shelter Officer	1.00	1.00	1.00
Field Officers	2.00	2.00	2.00
FULL-TIME EMPLOYEES	4.00	4.00	4.00

Ketchikan Gateway Borough

FY 2010 Budget - Appropriations

General Fund - Parks and Recreation Department

Combined Totals 101-26

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	521,055	550,136	550,136	546,600	**546,131**	(469)	
5110	Overtime Pay	7,939	6,300	6,300	12,200	**7,500**	(4,700)	-39%
5120	Temporary Pay	244,725	233,198	233,198	215,000	**249,168**	34,168	16%
5200	Taxes & Benefits	371,922	398,972	398,972	407,400	**443,934**	36,534	9%
5300	Travel & Training	300	-	-	-	**-**	-	
6010	Supplies	1,469	3,100	3,100	1,200	**2,500**	1,300	108%
6011	Operating Supplies	52,213	56,700	56,700	53,000	**57,800**	4,800	9%
6020	Dues & Publications	892	1,190	1,190	1,332	**1,350**	18	1%
6030	Publishing	8,109	8,400	8,400	8,400	**8,400**	-	
6070	Postage	499	400	400	400	**400**	-	
6085	Licenses, Fees & Permits	10	-	-	-	**-**	-	
6090	Contractual Services	18,646	20,900	20,900	19,280	**17,710**	(1,570)	-8%
6100	Insurance	2	50	50	36	**36**	-	
6110	Medical Expense	568	2,100	2,100	-	**1,400**	1,400	
6310	Electricity	94,275	100,000	100,000	100,000	**102,000**	2,000	2%
6320	Water	8,100	8,100	8,100	8,100	**8,100**	-	
6330	Telephone	4,228	4,315	4,315	4,355	**3,360**	(995)	-23%
6331	Long Distance	119	135	135	66	**85**	19	29%
6340	Sewer	8,327	9,600	9,600	9,600	**9,400**	(200)	
6360	Reimbursable Expenses	1,841	3,262	3,262	2,280	**3,520**	1,240	54%
6430	Building Maintenance	(83)	64,424	64,424	65,000	**62,200**	(2,800)	-4%
6431	Heating Fuel	308,806	295,000	295,000	260,000	**275,000**	15,000	6%
6525	Small Equipment Purchases	5,706	11,400	11,400	9,900	**18,050**	8,150	82%
	Total Appropriations	1,659,668	1,777,682	1,777,682	1,724,149	**1,818,044**	93,895	5%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Parks & Recreation Supervisor	1.00	1.00	1.00
Receptionist	3.00	3.00	3.00
Recreation Programmer	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00
Aquatics Assistant Supervisor	1.00	1.00	1.00
Killer Whales Coach	0.25	0.25	0.25
Lifeguards	4.00	5.00	5.00
Lifeguard/Instructor	1.00	1.00	1.00
Building Monitor	1.00	1.00	1.00
Custodian	1.00	1.00	1.00
FULL-TIME EMPLOYEES	14.25	15.25	15.25

Ketchikan Gateway Borough

FY 2010 Budget - Appropriations

General Fund - Parks and Recreation Dept. - Administration 101-26-010

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	114,547	112,671	112,671	115,000	**121,712**	6,712	6%
5110	Overtime Pay	655	600	600	500	**600**	100	20%
5120	Temporary Pay	18,390	28,600	28,600	22,000	**31,296**	9,296	42%
5200	Taxes & Benefits	71,437	64,857	64,857	75,000	**77,077**	2,077	3%
5300	Travel & Training	300	-	-	-	**-**	-	
6010	Supplies	1,469	3,100	3,100	1,200	**2,500**	1,300	108%
6020	Dues & Publications	755	1,050	1,050	1,195	**1,066**	(129)	-11%
6030	Publishing	8,109	8,400	8,400	8,400	**8,400**	-	
6070	Postage	499	400	400	400	**400**	-	
6330	Telephone	2,313	2,260	2,260	2,300	**2,292**	(8)	
6331	Long Distance	106	100	100	50	**50**	-	
6360	Reimbursable Expenses	259	404	404	140	**234**	94	67%
	Total Appropriations	218,839	222,442	222,442	226,185	**245,627**	19,442	9%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Parks & Recreation Supervisor	1.00	1.00	1.00
Receptionist	2.00	2.00	2.00
FULL-TIME EMPLOYEES	3.00	3.00	3.00

Ketchikan Gateway Borough

FY 2010 Budget - Appropriations

Parks and Recreation Department - Gateway Recreation Center 101-26-020

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	68,164	65,615	65,615	65,000	**67,296**	2,296	4%
5110	Overtime Pay	516	400	400	600	**600**	-	
5120	Temporary Pay	44,455	64,502	64,502	50,000	**58,944**	8,944	18%
5200	Taxes & Benefits	48,130	52,725	52,725	52,000	**59,871**	7,871	15%
6011	Operating Supplies	16,247	14,500	14,500	15,000	**16,300**	1,300	9%
6110	Medical Expense	568	350	350	-	**350**	350	
6310	Electricity	50,320	55,000	55,000	55,000	**55,000**	-	
6320	Water	3,590	4,000	4,000	4,000	**4,000**	-	
6331	Long Distance Phone	-	10	10	-	**10**	10	
6340	Sewer	4,271	4,700	4,700	4,700	**4,500**	(200)	-4%
6360	Reimbursable Expenses	24	300	300	90	**-**	(90)	-100%
6430	Building Maintenance	(83)	41,584	41,584	35,000	**35,700**	700	2%
6431	Heating Fuel	106,369	120,000	120,000	100,000	**100,000**	-	
6525	Sm. Equipment Purchase	3,462	6,000	6,000	5,300	**12,700**	7,400	140%
	Total Appropriations	346,033	429,686	429,686	386,690	**415,271**	28,581	7%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Building Monitor	1.00	1.00	1.00
Custodian	1.00	1.00	1.00
FULL-TIME EMPLOYEES	2.00	2.00	2.00

Ketchikan Gateway Borough

FY 2010 Budget - Appropriations

General Fund - Parks and Recreation Department - Aquatics 101-26-030

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	263,777	292,625	292,625	290,000	**312,636**	22,636	8%
5110	Overtime Pay	6,464	5,000	5,000	11,000	**6,000**	(5,000)	-45%
5120	Temporary Pay	135,256	89,804	89,804	93,000	**97,068**	4,068	4%
5200	Taxes & Benefits	207,726	232,200	232,200	232,200	**273,324**	41,124	18%
6011	Operating Supplies	24,892	29,000	29,000	25,000	**29,000**	4,000	16%
6020	Dues & Publications	137	140	140	137	**145**	8	6%
6090	Contractual Services	2,128	2,500	2,500	2,280	**2,580**	300	13%
6110	Medical Expense	-	1,750	1,750	-	**1,050**	1,050	
6310	Electricity	43,955	45,000	45,000	45,000	**47,000**	2,000	4%
6320	Water	4,510	4,100	4,100	4,100	**4,100**	-	
6330	Telephone	1,915	2,055	2,055	2,055	**1,068**	(987)	-48%
6331	Long Distance Phone	5	15	15	10	**15**	5	50%
6340	Sewer	4,056	4,900	4,900	4,900	**4,900**	-	
6360	Reimbursable Expenses	1,257	2,005	2,005	1,500	**2,693**	1,193	80%
6430	Building Maintenance	-	22,840	22,840	30,000	**26,500**	(3,500)	-12%
6431	Heating Fuel	202,437	175,000	175,000	160,000	**175,000**	15,000	9%
6525	Small Equipment Purchases	2,244	5,400	5,400	4,600	**5,350**	750	16%
	Total Appropriations	900,759	914,334	914,334	905,782	**988,429**	82,647	9%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Aquatics Supervisor	1.00	1.00	1.00
Receptionist	1.00	1.00	1.00
Aquatics Assistant Supervisor	1.00	1.00	1.00
Lifeguards	4.00	5.00	5.00
Lifeguard/Instructor	1.00	1.00	1.00
FULL-TIME EMPLOYEES	8.00	9.00	9.00

Ketchikan Gateway Borough

FY 2010 Budget - Appropriations

General Fund - Parks and Recreation Department - Programs 101-26-040

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	40,652	44,239	44,239	42,000	**44,487**	2,487	6%
5110	Overtime Pay	304	300	300	100	**300**	200	200%
5120	Temporary Pay	46,624	50,292	50,292	50,000	**61,860**	11,860	24%
5200	Taxes & Benefits	24,923	28,908	28,908	28,000	**33,662**	5,662	20%
6011	Operating Supplies	11,074	13,200	13,200	13,000	**12,500**	(500)	-4%
6085	Licenses, Fees & Permits	10	-	-	-	**-**	-	
6020	Dues & Publications	-	-	-	-	**139**	139	
6090	Contractual Services	16,518	18,400	18,400	17,000	**15,130**	(1,870)	-11%
6100	Insurance	2	50	50	36	**36**	-	
6331	Long Distance Phone	8	10	10	6	**10**	4	67%
6360	Reimbursable Expenses	301	553	553	550	**593**	43	8%
	Total Appropriations	140,416	155,952	155,952	150,692	**168,717**	18,025	12%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Recreation Programmer	1.00	1.00	1.00
FULL-TIME EMPLOYEES	1.00	1.00	1.00

Ketchikan Gateway Borough

FY 2010 Budget - Appropriations

General Fund - Parks and Recreation Department - Killer Whales 101-26-050

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	33,915	34,986	34,986	34,600	**-**	(34,600)	-100%
5200	Taxes & Benefits	19,706	20,282	20,282	20,200	**-**	(20,200)	-100%
	Total Appropriations	53,621	55,268	55,268	54,800	**-**	(54,800)	-100%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Killer Whales Coach	0.25	0.25	-
FULL-TIME EMPLOYEES	0.25	0.25	-

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
General Fund - Public Works and Transit - Combined Totals 101-27

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	849,388	916,091	916,091	869,970	**943,271**	73,301	8%
5110	Overtime Pay	29,428	22,300	22,300	46,146	**23,300**	(22,846)	-50%
5120	Temporary Pay	83,511	87,886	129,356	110,715	**118,395**	7,680	7%
5160	Call Out Pay	134	4,000	4,000	4,000	**4,000**	-	
5200	Taxes & Benefits	611,295	657,771	657,771	686,842	**696,660**	9,818	1%
5300	Travel & Training	800	10,265	10,265	3,575	**9,710**	6,135	172%
5400	Uniform Allowance	592	700	700	700	**700**	-	
6010	Supplies	4,377	5,000	5,000	5,060	**7,000**	1,940	38%
6011	Operating Supplies	13,689	31,350	31,350	32,348	**18,500**	(13,848)	-43%
6015	Books & Software	14,580	900	900	900	**500**	(400)	-44%
6020	Dues & Publications	1,739	4,625	4,625	2,800	**2,850**	50	2%
6030	Publishing Expense	761	1,100	1,100	1,000	**9,300**	8,300	830%
6040	Community Promotion	793	2,000	2,000	2,000	**2,000**	-	
6060	Rentals	3,408	125,400	125,400	62,700	**125,376**	62,676	100%
6070	Postage Expense	294	500	500	100	**500**	400	400%
6080	Professional Services	3,586	15,000	15,000	5,000	**15,000**	10,000	200%
6085	Licenses/Fees/Permits	10	-	-	-	**-**		
6090	Contractual Services	174,465	184,250	235,450	184,250	**696,450**	512,200	278%
6100	Insurance	4,843	36,997	36,997	39,970	**31,801**	(8,169)	-20%
6110	Medical Expense	140	2,480	2,480	1,112	**2,800**	1,688	152%
6150	Expense Recovery	24	-	-	-	**-**	-	
6310	Electricity	26,026	27,690	27,690	32,199	**35,580**	3,381	11%
6320	Water	2,019	6,482	6,482	4,101	**10,572**	6,471	158%
6330	Telephone	13,197	8,342	8,342	13,674	**11,500**	(2,174)	-16%
6331	Long Distance	390	750	750	450	**750**	300	67%
6340	Sewer	1,797	4,711	4,711	3,428	**6,960**	3,532	103%
6350	Landfill	7,244	8,000	8,000	5,000	**8,000**	3,000	60%
6360	Reimbursable Expenses	2,331	5,112	5,112	4,050	**4,756**	706	17%
6420	Field Maintenance	18,457	39,200	39,200	34,885	**36,500**	1,615	5%
6421	Park Maintenance	44,916	7,272	7,272	10,000	**7,500**	(2,500)	-25%
6430	Building Maintenance	5,153	10,000	10,000	10,000	**10,000**	-	
6431	Heating Fuel	12,622	24,000	24,000	8,400	**20,220**	11,820	141%
6450	Equipment Maintenance	516	3,200	3,200	2,700	**3,200**	500	19%
6460	Vehicle Maintenance	77,275	55,000	55,000	54,000	**68,000**	14,000	26%
6461	Vehicle Fuel & Oil	134,826	110,000	131,333	139,000	**143,410**	4,410	3%
6462	Vehicle Operation	55	200	200	130	**200**	70	54%
6525	Small Equipment Purchases	6,074	10,700	10,700	6,200	**27,674**	21,474	346%
6530	Equipment Purchase	9,745	-	-	-	**26,500**	26,500	
6600	Interfund Transfer	28,940	-	-	-	**-**	-	
	Total Appropriations	2,235,377	2,429,274	2,543,277	2,387,405	**3,129,435**	742,030	31%

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
General Fund - Public Works and Transit - Combined Totals 101-27

DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Director	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Secretary/Part-Time	0.50	0.50	-
Grounds Supervisor	1.00	1.00	0.85
Parks Technician I	4.00	4.00	3.60
Utility Supervisor	-	1.00	-
Maintenance Technician II	-	-	-
Maintenance Technician 1	6.00	6.00	5.00
Mechanic I	2.00	2.00	2.00
Office Assistant - Part-time	-	-	0.30
Transit Supervisor	1.00	1.00	1.00
Bus Driver II	1.00	1.00	1.00
Bus Driver I	4.00	4.00	4.00
Bus Driver I (Part-time)	3.00	3.00	3.00
FULL-TIME EMPLOYEES	25.50	26.50	23.75

Ketchikan Gateway Borough

FY 2010 Budget - Appropriations

Public Works - Maintenance 101-27-001

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	165,391	180,166	180,166	164,200	**154,068**	(10,132)	-6%
5110	Overtime Pay	5,026	3,500	3,500	7,300	**3,500**	(3,800)	-52%
5120	Temporary Pay	2,908	-	-	-	**-**	-	
5160	Call Out Pay	99	2,000	2,000	2,000	**2,000**	-	
5200	Taxes & Benefits	95,694	115,247	115,247	101,600	**103,913**	2,313	2%
5300	Travel & Training	-	2,000	2,000	2,000	**1,500**	(500)	-25%
6010	Supplies	219	-	-	-	**-**	-	
6011	Operating Supplies	6,232	25,900	25,900	25,900	**11,500**	(14,400)	-56%
6015	Books & Software	670	200	200	200	**500**	300	150%
6060	Rentals	408	43,890	43,890	21,945	**43,882**	21,937	100%
6100	Insurance	-	1,260	1,260	1,260	**2,450**	1,190	94%
6310	Electricity	11,642	2,982	2,982	10,000	**5,400**	(4,600)	-46%
6320	Water	336	905	905	905	**2,587**	1,682	186%
6331	Long Distance	63	250	250	250	**250**	-	
6340	Sewer	390	529	529	529	**2,096**	1,567	296%
6430	Building Maintenance	4,842	10,000	10,000	10,000	**10,000**	-	
6431	Heating Fuel	12,622	8,400	8,400	8,400	**1,890**	(6,510)	-78%
6450	Equipment Maintenance	24	1,000	1,000	1,000	**1,000**	-	
6460	Vehicle Maintenance	40	-	-	-	**-**	-	
6525	Small Equipment Purchases	3,571	5,200	5,200	5,200	**7,824**	2,624	50%
6530	Equipment Purchase	8,123	-	-	-	**-**	-	
6600	Interfund Transfer	14,470	-	-	-	**-**	-	
	Total Appropriations	378,707	403,429	403,429	362,689	**354,360**	(8,329)	-2%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Grounds Supervisor	1.00	0.30	0.35
Parks Technician I	4.00	1.20	0.40
Maintenance Technician I	5.00	2.15	1.75
Mechanic I	2.00	1.00	1.00
FULL-TIME EMPLOYEES	12.00	4.65	3.50

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
Public Works - Grounds 101-27-002

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	132,708	135,508	135,508	135,508	**152,390**	16,882	12%
5110	Overtime Pay	2,404	7,800	7,800	7,800	**7,800**	-	
5120	Temporary Pay	28,447	46,886	46,886	46,886	**58,240**	11,354	24%
5160	Call Out	35	2,000	2,000	2,000	**2,000**	-	
5200	Taxes/Benefits	89,084	98,289	98,289	98,289	**112,785**	14,496	15%
6011	Operating Supplies	1,468	1,200	1,200	1,200	**1,500**	300	25%
6015	Books & Software	-	200	200	200	**-**	(200)	-100%
6020	Dues & Publications	600	1,700	1,700	1,700	**975**	(725)	-43%
6310	Electricity	14,384	19,170	19,170	19,430	**20,400**	970	5%
6320	Water	1,683	3,900	3,900	2,357	**4,296**	1,939	82%
6331	Long Distance	67	-	-	-	**-**	-	
6340	Sewer	1,407	3,200	3,200	2,357	**3,780**	1,423	60%
6350	Landfill	352	-	-	-	**-**	-	
6420	Field Maintenance	18,457	39,200	39,200	34,885	**36,500**	1,615	5%
6421	Park Maintenance	44,916	7,272	7,272	10,000	**7,500**	(2,500)	-25%
6430	Building Maintenance	282	-	-	-	**-**	-	
6450	Equipment Maintenance	273	1,000	1,000	1,000	**1,000**	-	
6460	Vehicle Maintenance	120	-	-	-	**-**	-	
6525	Small Equipment Purchases	230	-	-	-	**6,000**	6,000	
6530	Equipment Purchase	1,622	-	-	-	**-**	-	
	Total Appropriations	338,539	367,325	367,325	363,612	**415,166**	51,554	14%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Grounds Supervisor	1.00	0.60	0.50
Parks Technician I	4.00	2.80	3.20
FULL-TIME EMPLOYEES	5.00	3.40	3.70

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
Public Works - Administration 101-27-004

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	167,985	228,709	228,709	193,362	**226,095**	32,733	17%
5110	Overtime Pay	7,165	1,000	1,000	2,100	**2,000**	(100)	-5%
5120	Temporary Pay	5,933	2,000	2,000	2,000	**2,000**	-	
5200	Taxes/Benefits	118,853	144,834	144,834	185,518	**141,784**	(43,734)	-24%
5300	Travel & Training	45	4,685	4,685	575	**4,860**	4,285	745%
6010	Supplies	3,327	5,000	5,000	5,000	**5,000**	-	
6011	Operating Supplies	2,949	2,000	2,000	1,000	**2,000**	1,000	100%
6020	Dues & Publications	174	725	725	100	**475**	375	375%
6030	Publishing Expense	329	100	100	-	**100**	100	
6070	Postage Expense	294	500	500	100	**500**	400	400%
6080	Professional Services	3,586	15,000	15,000	5,000	**15,000**	10,000	200%
6090	Contractual Services	80,959	92,000	92,000	92,000	**100,600**	8,600	9%
6100	Insurance	416	18,397	18,397	18,397	**-**	(18,397)	-100%
6110	Medical Expense	140	1,680	1,680	1,112	**2,000**	888	80%
6150	Fines & Penalties	24	-	-	-	**-**	-	
6310	Electricity	-	-	-	-	**1,980**	1,980	
6330	Telephone	11,308	6,842	6,842	12,000	**10,000**	(2,000)	-17%
6331	Long Distance	183	500	500	100	**250**	150	150%
6350	Landfill	6,892	8,000	8,000	5,000	**8,000**	3,000	60%
6360	Reimbursable Expenses	2,031	4,656	4,656	4,000	**4,656**	656	16%
6430	Building Maintenance	3	-	-	-	**-**	-	
6431	Heating Fuel	-	-	-	-	**4,290**	4,290	
6450	Equipment Maintenance	25	1,000	1,000	500	**1,000**	500	100%
6460	Vehicle Maintenance	21,430	15,000	15,000	18,000	**18,000**	-	
6461	Vehicle Fuel & Oil	34,624	32,000	32,000	35,000	**35,000**	-	
6462	Vehicle Operation	55	100	100	130	**100**	(30)	-23%
6525	Small Equipment Purchases	353	2,500	2,500	1,000	**7,850**	6,850	685%
6530	Equipment Purchase	-	-	-	-	**13,500**	13,500	
	Total Appropriations	482,966	587,228	587,228	581,994	**607,040**	25,046	4%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Director	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Secretary/Part-Time	0.50	0.50	-
Grounds Supervisor	0.05	0.05	-
FULL-TIME EMPLOYEES	3.55	3.55	3.00

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
Public Works - Transit 101-27-005

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	383,304	371,708	371,708	376,900	**410,718**	33,818	9%
5110	Overtime Pay	14,833	10,000	10,000	28,946	**10,000**	(18,946)	-65%
5120	Temporary Pay	46,223	39,000	80,470	61,829	**58,155**	(3,674)	-6%
5200	Taxes/Benefits	307,664	299,401	299,401	301,435	**338,178**	36,743	12%
5300	Travel & Training	755	3,580	3,580	1,000	**3,350**	2,350	235%
5400	Uniform Allowance	592	700	700	700	**700**	-	
6010	Supplies	831	-	-	60	**2,000**	1,940	3233%
6011	Operating Supplies	3,040	2,250	2,250	4,248	**3,500**	(748)	-18%
6015	Books & Software	27	500	500	500	**-**	(500)	-100%
6020	Dues & Publications	965	2,200	2,200	1,000	**1,400**	400	40%
6030	Publishing Expense	432	1,000	1,000	1,000	**9,200**	8,200	820%
6040	Community Promotion	793	2,000	2,000	2,000	**2,000**	-	
6060	Rentals	3,000	81,510	81,510	40,755	**81,494**	40,739	100%
6085	Licenses/Fees/Permits	10	-	-	-	**-**	-	
6090	Contractual Services	93,506	92,250	143,450	92,250	**595,850**	503,600	546%
6100	Insurance	4,427	17,340	17,340	20,313	**29,351**	9,038	44%
6110	Medical Expense	-	800	800	-	**800**	800	
6310	Electricity	-	5,538	5,538	2,769	**7,800**	5,031	182%
6320	Water	-	1,677	1,677	839	**3,689**	2,850	340%
6330	Telephone	1,889	1,500	1,500	1,674	**1,500**	(174)	-10%
6331	Long Distance	77	-	-	100	**250**	150	150%
6340	Sewer	-	982	982	542	**1,084**	542	100%
6360	Reimbursable Expenses	300	456	456	50	**100**	50	100%
6430	Building Maintenance	26	-	-	-	**-**	-	
6431	Heating Fuel	-	15,600	15,600	-	**14,040**	14,040	
6450	Equipment Maintenance	194	200	200	200	**200**	-	
6460	Vehicle Maintenance	55,685	40,000	40,000	36,000	**50,000**	14,000	39%
6461	Vehicle Fuel & Oil	100,202	78,000	99,333	104,000	**108,410**	4,410	4%
6462	Vehicle Operation	-	100	100	-	**100**	100	
6525	Small Equipment Purchases	1,920	3,000	3,000	-	**6,000**	6,000	
6530	Equipment Purchases	-	-	-	-	**13,000**	13,000	
6600	Interfund Transfer	14,470	-	-	-	**-**	-	
	Total Appropriations	1,035,165	1,071,292	1,185,295	1,079,110	**1,752,869**	673,759	62%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Transit Supervisor	1.00	1.00	1.00
Office Assistant Limited Part-time	-	-	0.30
Mechanic	1.00	1.00	1.00
Bus Driver II	1.00	1.00	1.00
Bus Driver I	4.00	4.00	4.00
Bus Driver I (Part-time)	3.00	3.00	3.00
FULL-TIME EMPLOYEES	10.00	10.00	10.30

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
General Fund - Planning 101-30

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	319,778	340,733	340,733	340,733	**340,582**	(151)	
5110	Overtime Pay	12,357	10,000	10,000	6,000	**10,000**	4,000	67%
5150	Commission Fees	4,400	13,200	13,200	7,500	**4,500**	(3,000)	-40%
5200	Taxes & Benefits	171,497	180,890	180,890	180,890	**196,101**	15,211	8%
5300	Travel & Training	19,735	17,000	17,000	15,000	**18,000**	3,000	20%
6010	Supplies	5,348	7,950	7,950	6,000	**7,500**	1,500	25%
6011	Operating Supplies	104	-	-	-	**-**	-	
6015	Software/Books	46	-	-	-	**-**	-	
6020	Dues & Publications	421	1,690	1,690	1,700	**2,000**	300	18%
6030	Publishing Expense	8,524	21,000	21,000	10,000	**10,000**	-	
6031	Recording Fees	386	700	700	700	**700**	-	
6060	Rentals	-	750	25,203	24,453	**58,866**	34,413	141%
6070	Postage Expense	2,387	3,500	3,500	2,500	**800**	(1,700)	-68%
6080	Professional Services	4,360	25,000	25,000	15,000	**25,000**	10,000	67%
6090	Contractual Services	16,288	117,500	119,195	56,695	**26,568**	(30,127)	-53%
6330	Telephone	1,293	650	650	800	**800**	-	
6331	Long Distance	475	800	800	400	**200**	(200)	-50%
6360	Reimbursable Expenses	-	600	600	100	**250**	150	150%
6525	Small Equipment Purchases	1,853	1,100	1,100	2,500	**2,000**	(500)	-20%
	Total Appropriations	569,252	743,063	769,211	670,971	**703,867**	32,896	5%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Planning Director	-	-	1.00
Community Development Lead	1.00	-	-
Community Development Supervisor	-	1.00	-
Associate Planner - Current	2.00	2.00	2.00
Assistant Planner	-	1.00	1.00
Community Develop Zoning Clerk	1.00	1.00	1.00
Mapping Technician	1.00	1.00	1.00
Community Development Secretary	1.00	1.00	1.00
Planning Technician	1.00	-	-
FULL TIME EMPLOYEES	7.00	7.00	7.00

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
Borough Grants - General Fund

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
	General Fund Grants							
	SOCIAL SERVICES - 101-35-XXX-6090							
011	Girls & Boys Club of Ketchikan	24,076	-	-	-	-	-	
019	Catholic Community Services	45,000	-	-	-	-	-	
	Ketchikan Killer Whales Swim Club	-	-	-	-	2,500	2,500	
	TOTAL GRANTS - GENERAL FUND	69,076	-	-	-	2,500	2,500	

Note: Grants moved to the Economic Development Fund.

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
General Fund - Non - Departmental
Benefits 101-36

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
6205	Insurance - Ex Liability	117,871	275,000	275,000	260,000	**260,000**	-	
6220	Insurance - Work Comp	181,797	224,878	224,878	255,320	**201,219**	(54,101)	-21%
6221	Insurance - W.C. Alloc	(181,797)	(224,878)	(224,878)	(255,320)	**(201,219)**	54,101	-21%
6230	Insurance - Esd	23,492	61,929	61,929	20,000	**65,314**	45,314	227%
6231	Insurance - Esd Alloc	(23,492)	(61,929)	(61,929)	(20,000)	**(65,314)**	(45,314)	227%
6240	Retirement	1,076,362	1,169,813	1,169,813	1,134,350	**1,265,652**	131,302	12%
6241	Retirement Allocation	(1,076,362)	(1,169,813)	(1,169,813)	(1,134,350)	**(1,265,652)**	(131,302)	12%
6250	Social Security (Fica)	438,893	473,735	473,735	444,060	**499,616**	55,556	13%
6251	Social Security Alloc	(438,894)	(473,735)	(473,735)	(444,060)	**(499,616)**	(55,556)	13%
	Total Appropriations	117,870	275,000	275,000	260,000	**260,000**	-	
	WHITE CLIFF/REID BUILDING 101-37							
6010	Supplies	3,890	5,505	5,505	6,995	**5,100**	(1,895)	-27%
6060	Rentals	410	330,540	460	360	**375**	15	4%
6090	Contractual Services	12,948	63,200	300,679	125,000	**-**	(125,000)	-100%
6150	Fines & Penalties	83	-	-	-	**-**	-	
6310	Electricity	8,383	25,000	25,000	15,922	**41,980**	26,058	164%
6320	Water	861	1,050	1,050	1,155	**4,320**	3,165	274%
6330	Telephone	32,513	26,328	26,328	-	**720**	720	
6331	Long Distance	154	-	-	-	**-**	-	
6340	Sewer	852	960	960	1,070	**5,880**	4,810	450%
6360	Reimbursable Expense	3,249	3,000	3,000	2,925	**3,000**	75	3%
6430	Building Maintenance	73	6,136	6,136	2,000	**3,308**	1,308	65%
6431	Heating Fuel	5,066	5,700	5,700	3,523	**1,920**	(1,603)	-46%
6450	Equipment Maintenance	31,568	35,500	35,500	35,000	**39,150**	4,150	12%
6525	Small Equipment Purchases	1,614	1,000	1,000	250	**500**	250	100%
6530	Equipment Purchases	220	-	-	-	**21,506**	21,506	
	Total Appropriations	101,884	503,919	411,318	194,200	**127,759**	(66,441)	-34%

Ketchikan Gateway Borough
FY 2010 Budget Appropriations
General Fund - Interfund Transfers 101-38

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Appropriations:								
6603	Interfund Transfers-Medivac	5,500	5,500	5,500	5,500	**5,500**	-	
6606	Interfund Transfers-Homestead SA	-	-	-	-	**4,496**	4,496	
	Total Appropriations	5,500	5,500	5,500	5,500	**9,996**	4,496	182%

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
General Fund - Automation 101-39

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	82,541	82,981	82,981	85,633	**88,065**	2,432	3%
5200	Taxes & Benefits	34,508	32,646	32,646	34,260	**35,177**	917	3%
5300	Travel & Training	5,565	11,900	11,900	8,000	**11,900**	3,900	49%
6010	Supplies	163	-	-	-	**-**	-	
6011	Operating Supplies	525	1,000	1,000	800	**1,000**	200	25%
6015	Books & Software	41,868	65,280	65,280	63,000	**82,100**	19,100	30%
6020	Dues & Publication	64	300	300	200	**300**	100	50%
6060	Rentals	-	300	9,607	9,307	**22,336**	13,029	140%
6080	Tech & Professional Services	55,489	68,000	68,000	65,000	**79,995**	14,995	23%
6090	Contractual Services	-	-	645	645	**1,548**	903	140%
6330	Data Services Access	6,118	46,040	46,040	46,040	**46,840**	800	2%
6331	Long Distance	403	1,000	1,000	800	**1,000**	200	25%
6360	Reimbursable Expenses	591	1,000	1,000	500	**-**	(500)	-100%
6525	Small Equipment Purchases	61,870	36,800	36,800	36,800	**95,728**	58,928	160%
6530	Equipment Purchases	-	-	32,000	32,000	**-**	(32,000)	-100%
	Total Appropriations	289,818	347,247	389,199	382,985	**465,989**	83,004	22%

AUTHORIZED PERSONNEL	**FY 08**	**FY 09**	**FY 10**
Computer Systems Administrator	1.00	1.00	1.00
Full-Time Employees	1.00	1.00	1.00

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
General Fund CIP's 101-40

Description		FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Appropriations:								
6530	Capital - Equipment	159,719	50,000	75,000	-	**300,000**	300,000	
6540	Capital Improvements	-	-	28,127	-	**30,000**	30,000	
	Total Appropriations	159,719	50,000	103,127	-	**330,000**	330,000	

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
General Fund - Education - 101-51

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Appropriations:								
6100	Insurance	433,965	450,000	450,000	450,000	**450,000**	-	
6600	School Dist.-Local Appropriations	7,480,000	8,557,641	8,557,641	8,557,641	**9,018,471**	460,830	5%
66XX	Transfer Out - Homestead	36,209	37,847	37,847	37,847	**31,529**	(6,318)	-17%
	Total Appropriations	7,950,174	9,045,488	9,045,488	9,045,488	**9,500,000**	454,512	5%

ENTERPRISE FUNDS

FY 2010

Ketchikan Gateway Borough
FY 2010 Budget - Summary of Revenue and Expenses
Transportation Services - Airport Enterprise Fund - 400

	Description	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Revenue From Other Governments:								
4220	State Revenue Sharing	64,462	-	-	-	**-**	-	
4226	TSA Law Enforcement	148,915	75,000	75,000	75,000	**85,000**	10,000	13%
4260	AK Aviation Fuel Tax Sharing	27,048	22,000	22,000	22,000	**22,000**	-	
4270	Crude Oil Refund	52	-	-	-	**-**	-	
4360	Citations & Fines	100	-	-	-	**-**	-	
4450	Interfund Transfers - PFC Fund	379,795	374,451	374,451	374,451	**373,757**	(694)	
4454	Interfund Transfers - CPV Fund	-	76,000	76,000	76,000	**75,000**	(1,000)	-1%
4453	Interfund Transfer - Med	5,500	5,500	5,500	5,500	**5,500**	-	
	Total	625,872	552,951	552,951	552,951	**561,257**	8,306	2%
Non-Operating Revenue								
4305	Interest Income	-	-	-	-	-	-	
	Total	-	-	-	-	-	-	
Field Revenue:								
4510	Fuel Flowage	114,948	75,000	75,000	80,000	**80,000**	-	
4520	Rental Income	12,625	25,000	25,000	22,000	**25,000**	3,000	14%
4525	Airport Reserve Leases	28,673	26,000	26,000	26,000	**26,000**	-	
4530	Landing Fees	826,978	750,000	750,000	750,000	**780,000**	30,000	4%
4540	Tie-Down Charges	3,350	4,000	4,000	3,500	**3,500**	-	
4550	Dock Fees & Lockers	19,097	8,000	8,000	8,000	**8,000**	-	
4555	Seaplane Dock Fees	16,400	15,000	15,000	15,000	**15,000**	-	
4570	Permit Fees	1,280	-	-	-	**-**	-	
4580	Aircraft Parking Fees	11,404	8,500	8,500	12,000	**11,000**	(1,000)	-8%
4590	Miscellaneous Field Revenue	1,547	-	-	-	**-**	-	
	Total	1,036,302	911,500	911,500	916,500	**948,500**	32,000	3%
Terminal Revenue:								
4610	Vehicle Parking	51,558	45,000	45,000	45,000	**45,000**	-	
4615	Smart Carte Fees	5,869	6,500	6,500	5,500	**6,500**	1,000	18%
4620	Building Rentals	428,633	435,000	435,000	435,000	**440,000**	5,000	1%
4626	FBI Background Checks	1,850	-	-	1,200	**-**	(1,200)	-100%
4630	Security Service Charges	123,783	202,000	202,000	110,000	**200,000**	90,000	82%
4650	Pay Phone Commission	1,474	1,500	1,500	1,500	**1,500**	-	
4670	Facility Use Fees	31,746	30,000	30,000	30,000	**36,000**	6,000	20%
4690	Misc. Terminal Revenue	4,013	-	-	200	**-**	(200)	-100%
	Total	648,926	720,000	720,000	628,400	**729,000**	100,600	16%

Ketchikan Gateway Borough

FY 2010 Budget - Summary of Revenue and Expenses

Transportation Services - Airport Enterprise Fund - 400

Description		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
		ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
Ferry Revenue:								
4710	Ferry Fee Revenue	1,987,087	1,650,000	1,650,000	1,650,000	**1,650,000**	-	
4730	Call Out Fees	19,403	12,000	12,000	14,000	**12,000**	(2,000)	-14%
4792	Parking Enforcement Revenue	25,998	15,000	15,000	16,000	**17,000**	1,000	6%
	Total	2,032,488	1,677,000	1,677,000	1,680,000	**1,679,000**	(1,000)	
Other Revenue:								
4800	Contributed Capital	11,805	-	-	-	**-**	-	
	Total	11,805	-	-	-	**-**	-	
Seaplane Revenue:								
4810	Fees - Murphy's Landing	8,700	6,200	6,200	6,200	**6,200**	-	
	Total	8,700	6,200	6,200	6,200	**6,200**	-	
	Total Revenue	4,364,093	3,867,651	3,867,651	3,784,051	**3,923,957**	139,906	4%
Summary of Appropriations - Airport Enterprise Fund								
400-60	Field	1,005,883	1,043,854	1,100,354	1,137,573	**1,090,791**	(46,782)	-4%
400-61	Terminal	1,124,704	1,058,200	1,247,500	1,063,526	**1,012,801**	(50,725)	-5%
400-62	Ferry	1,527,449	1,575,454	1,620,454	1,636,902	**1,629,849**	(7,053)	
400-63	Administration	278,901	333,054	333,054	311,679	**352,889**	41,210	13%
400-64	Murphy's Landing	686	945	945	695	**893**	198	28%
	Total Appropriations	3,937,623	4,011,507	4,302,307	4,150,375	**4,087,223**	(63,152)	-2%
Revenue over (under) Expenditures		426,470	(143,856)	(434,656)	(366,324)	**(163,266)**	203,058	-55%

Ketchikan Gateway Borough

FY 2010 Budget - Summary of all Departments

Transportation Services - Airport Enterprise Fund - 400

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	1,252,480	1,314,911	1,314,911	1,290,421	**1,341,971**	51,550	4%
5110	Overtime Pay	219,400	119,500	119,500	254,000	**119,500**	(134,500)	-53%
5120	Temporary Pay	49,154	42,000	56,500	74,400	**42,000**	(32,400)	-44%
5160	Call Out	1,053	-	-	1,650	**-**	(1,650)	-100%
5200	Taxes & Benefits	838,893	852,740	852,740	852,740	**901,290**	48,550	6%
5300	Travel & Training	19,657	44,000	44,000	24,500	**34,500**	10,000	41%
5400	Uniforms	4,225	5,650	5,650	4,800	**5,950**	1,150	24%
6010	Supplies	4,566	5,800	5,800	4,550	**5,150**	600	13%
6011	Operating Supplies	103,411	116,650	150,650	125,000	**141,550**	16,550	13%
6020	Dues, Publications	1,265	1,695	1,695	1,975	**1,700**	(275)	-14%
6030	Publishing	6	-	-	-	**-**	-	
6032	Banking Fees	5,895	4,500	4,500	4,500	**5,000**	500	11%
6070	Postage	459	500	500	400	**500**	100	25%
6075	Security Screening	1,901	1,200	1,200	1,200	**1,200**	-	
6085	Licenses, Fees & Permits	60	-	-	-	**-**	-	
6090	Contractual Services	68,180	54,250	241,550	80,400	**54,600**	(25,800)	-32%
6100	Insurance	213,141	253,000	253,000	253,000	**217,000**	(36,000)	-14%
6110	Medical	386	3,022	3,022	400	**2,840**	2,440	610%
6130	Administrative Fees	168,287	182,231	182,231	182,231	**185,861**	3,630	2%
6140	Debt Expense	20,283	18,207	18,207	18,207	**16,104**	(2,103)	-12%
6150	Fines & Penalties	32,750	-	-	-	**-**	-	
6310	Electricity	138,316	114,400	114,400	115,450	**118,500**	3,050	3%
6320	Water	15,116	14,000	14,000	15,000	**16,200**	1,200	8%
6330	Telephone	11,295	9,400	9,400	9,300	**9,300**	-	
6331	Long Distance	360	800	800	600	**800**	200	33%
6340	Sewer	-	8,000	8,000	100	**8,000**	7,900	7900%
6360	Reimbursable Expenses	200	100	100	100	**200**	100	100%
6410	Dock Maintenance	8,795	17,700	17,700	4,100	**17,200**	13,100	320%
6420	Field Maintenance	8,182	7,000	7,000	3,000	**7,000**	4,000	133%
6430	Building Maintenance	20,333	33,600	33,600	33,600	**34,000**	400	1%
6431	Heating Fuel	97,437	72,000	72,000	66,000	**72,000**	6,000	9%
6450	Equipment Maintenance	3,938	10,150	10,150	7,200	**10,150**	2,950	41%
6460	Heavy Equipment R & M	34,748	27,000	27,000	27,000	**27,000**	-	
6461	Vehicle Fuel & Oil	326,643	270,000	278,000	270,000	**270,000**	-	
6470	Ferry Maintenance	86,017	200,000	200,000	205,000	**227,000**	22,000	11%
6525	Small Equipment Purchases	14,360	41,050	41,050	20,000	**38,400**	18,400	92%
6530	Equipment Purchases	-	10,000	57,000	43,000	**9,000**	(34,000)	-79%
6600	Interfund Transfers	29,308	7,000	7,000	7,000	**7,000**	-	
6700	Bad Debt Expense	10,221	-	-	-	**-**	-	
6800	Gain/Loss On Asset Disp	(33,264)	-	-	-	**-**	-	
6845	Bond Interest	159,795	149,451	149,451	149,451	**138,757**	(10,694)	-7%
	Total Appropriations	3,937,252	4,011,507	4,302,307	4,150,275	**4,087,223**	(63,052)	-2%

Ketchikan Gateway Borough

FY 2010 Budget - Summary of all Departments

Transportation Services - Airport Enterprise Fund - 400

DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
AUTHORIZED PERSONNEL	**FY 08**	**FY 09**	**FY 10**				
Maintenance Superintendent	1.00	1.00	1.00				
Equipment Mechanic II (ARFF)	1.00	1.00	1.00				
Airport Maintenance Labor	-	1.00	1.00				
Airport Technician (ARFF)	6.00	5.00	5.00				
Law Enforcement Officer I	3.00	3.00	3.00				
Law Enforcement Supervisor	1.00	1.00	1.00				
Custodians	2.50	2.50	2.50				
Ferry Boat Captain	3.00	3.00	3.00				
Deckhand II	3.00	3.00	3.00				
Deckhand I (Regular Relief)	1.00	1.00	1.00				
Ferry Toll Collector	3.25	3.25	3.25				
Airport Manager	1.00	1.00	1.00				
Executive Secretary	1.00	1.00	1.00				
Airport Secretary	0.75	0.75	0.75				
FULL TIME EMPLOYEES	27.50	27.50	27.50				

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Field 400-60

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	357,710	360,510	360,510	360,510	**380,830**	20,320	6%
5110	Overtime Pay	42,012	27,000	27,000	100,000	**27,000**	(73,000)	-73%
5120	Temporary Pay	10,281	10,000	18,500	38,000	**10,000**	(28,000)	-74%
5160	Call Out	1,053	-	-	1,650	**-**	(1,650)	-100%
5200	Taxes & Benefits	265,750	262,140	262,140	262,140	**270,921**	8,781	3%
5300	Travel & Training	13,250	22,000	22,000	15,000	**18,000**	3,000	20%
5400	Uniforms	965	2,500	2,500	2,000	**2,500**	500	25%
6010	Supplies	487	500	500	500	**500**	-	
6011	Operating Supplies	68,912	66,000	94,000	80,000	**98,000**	18,000	23%
6020	Dues And Publications	-	795	795	200	**750**	550	275%
6085	Licenses, Fees & Permits	60	-	-	-	**-**	-	
6090	Contractual Services	746	2,150	2,150	1,000	**2,300**	1,300	130%
6100	Insurance	65,719	94,000	94,000	94,000	**84,000**	(10,000)	-11%
6110	Medical Expense	386	2,186	2,186	300	**1,950**	1,650	550%
6130	Administrative Fees	48,970	49,649	49,649	49,649	**51,913**	2,264	5%
6140	Debt Expense	1,798	1,224	1,224	1,224	**627**	(597)	-49%
6150	Fines & Penalties	2,250	-	-	-	**-**	-	
6310	Electricity	27,888	23,000	23,000	24,000	**24,000**	-	
6320	Water	930	1,000	1,000	1,000	**1,200**	200	20%
6330	Telephone	1,379	100	100	600	**-**	(600)	-100%
6331	Long Distance	70	200	200	100	**200**	100	100%
6350	Landfill Fees	371	-	-	100	**-**	(100)	-100%
6360	Reimbursable Expenses	200	100	100	100	**200**	100	100%
6410	Dock Maintenance	172	2,000	2,000	100	**2,000**	1,900	1900%
6420	Field Maintenance	8,182	7,000	7,000	3,000	**7,000**	4,000	133%
6430	Building Maintenance	1,731	2,400	2,400	2,400	**2,400**	-	
6450	Equipment Maintenance	2,219	4,000	4,000	3,000	**4,000**	1,000	33%
6460	Vehicle Maintenance	34,748	27,000	27,000	27,000	**27,000**	-	
6461	Vehicle Fuel & Oil	75,038	60,000	68,000	60,000	**60,000**	-	
6525	Small Equipment Purchases	5,650	16,400	16,400	10,000	**13,500**	3,500	35%
6530	Equipment Purchase	-	-	12,000	-	**-**	-	
6800	Gain/Loss on Asset Disposal	(33,264)	-	-	-	**-**	-	
Total Appropriations - Field		1,005,883	1,043,854	1,100,354	1,137,573	**1,090,791**	(46,782)	-4%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Operations Supervisor	1.00	-	-
Maintenance Superintendent	-	1.00	1.00
Equipment Mechanic II (ARFF)	1.00	1.00	1.00
Airport Maintenance Labor	-	1.00	1.00
Airport Technician (ARFF)	6.00	5.00	5.00
FULL TIME EMPLOYEES	8.00	8.00	8.00

Ketchikan Gateway Borough

FY 2010 Budget - Appropriations

Transportation Services - Airport Enterprise Fund

Terminal 400-61

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	295,423	324,490	324,490	300,000	**298,540**	(1,460)	
5110	Overtime Pay	68,560	27,000	27,000	52,000	**27,000**	(25,000)	-48%
5120	Temporary Pay	1,607	2,000	5,000	7,400	**2,000**	(5,400)	-73%
5200	Taxes & Benefits	196,318	203,602	203,602	203,602	**193,471**	(10,131)	-5%
5300	Travel & Training	1,113	5,500	5,500	4,000	**6,500**	2,500	63%
5400	Uniform Allowance	1,171	2,500	2,500	2,500	**2,500**	-	
6010	Supplies	256	750	750	750	**750**	-	
6011	Operating Supplies	21,987	40,150	43,150	35,000	**34,150**	(850)	-2%
6020	Dues & Publications	53	375	375	375	**350**	(25)	-7%
6030	Publishing Expense	6	-	-	-	**-**	-	
6075	Security Screening	1,901	1,200	1,200	1,200	**1,200**	-	
6090	Contractual Services	66,150	46,700	230,000	75,000	**47,800**	(27,200)	-36%
6100	Insurance	2,249	9,000	9,000	9,000	**8,000**	(1,000)	-11%
6110	Medical	-	284	284	-	**290**	290	
6130	Administrative Fees	42,160	44,665	44,665	44,665	**42,253**	(2,412)	-5%
6140	Debt Expense	18,485	16,983	16,983	16,983	**15,477**	(1,506)	-9%
6150	Fines & Penalties	30,500	-	-	-	**-**	-	
6310	Electricity	109,868	91,000	91,000	91,000	**94,000**	3,000	3%
6320	Water	14,186	13,000	13,000	14,000	**15,000**	1,000	7%
6330	Telephone	1,209	100	100	700	**-**	(700)	-100%
6331	Long Distance	71	300	300	200	**300**	100	50%
6340	Sewer	-	8,000	8,000	100	**8,000**	7,900	7900%
6430	Building Maintenance	18,602	31,200	31,200	31,200	**31,600**	400	1%
6431	Heating Fuel	97,217	72,000	72,000	66,000	**72,000**	6,000	9%
6450	Equipment Maintenance	789	1,600	1,600	1,600	**1,600**	-	
6525	Small Equipment Purchases	4,172	12,550	12,550	5,000	**13,300**	8,300	166%
6530	Equipment Purchases	-	5,000	5,000	3,000	**5,000**	2,000	67%
6600	Interfund Transfer	29,308	7,000	7,000	7,000	**7,000**	-	
6700	Bad Debt Expense	3,798	-	-	-	**-**	-	
6845	Bond Interest	97,545	91,251	91,251	91,251	**84,720**	(6,531)	-7%
Total Appropriations - Terminal		1,124,704	1,058,200	1,247,500	1,063,526	**1,012,801**	(50,725)	-5%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Law Enforcement Officer I	3.00	3.00	3.00
Law Enforcement Officer Supervisor	1.00	1.00	1.00
Custodians	2.50	2.50	2.50
FULL TIME EMPLOYEES	6.50	6.50	6.50

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Ferry 400-62

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	448,830	457,785	457,785	457,785	**481,263**	23,478	5%
5110	Overtime Pay	104,472	62,000	62,000	100,000	**62,000**	(38,000)	-38%
5120	Temporary Pay	34,918	25,000	28,000	28,000	**25,000**	(3,000)	-11%
5200	Taxes & Benefits	295,622	291,605	291,605	291,605	**325,001**	33,396	11%
5300	Travel & Training	-	1,500	1,500	500	**1,000**	500	100%
5400	Uniforms	2,089	650	650	300	**950**	650	217%
6010	Supplies	616	400	400	200	**400**	200	100%
6011	Operating Supplies	12,512	10,500	13,500	10,000	**9,400**	(600)	-6%
6020	Dues & Publications	106	250	250	800	**250**	(550)	-69%
6090	Contractual Services	942	5,000	9,000	4,000	**4,000**	-	
6100	Insurance	145,173	150,000	150,000	150,000	**125,000**	(25,000)	-17%
6110	Medical Expense	-	252	252	-	**300**	300	
6130	Administrative Fees	63,510	72,012	72,012	72,012	**74,848**	2,836	4%
6330	Telephone	1,398	1,100	1,100	1,000	**1,200**	200	20%
6410	Dock Maintenance	8,623	15,700	15,700	4,000	**15,200**	11,200	280%
6450	Equipment Maintenance	770	2,000	2,000	1,500	**2,000**	500	33%
6461	Vehicle Fuel & Oil	251,605	210,000	210,000	210,000	**210,000**	-	
6470	Ferry Maintenance	86,017	200,000	200,000	205,000	**227,000**	22,000	11%
6525	Small Equipment Purchases	1,573	6,500	6,500	2,000	**7,000**	5,000	250%
6530	Equipment Purchase	-	5,000	40,000	40,000	**4,000**	(36,000)	-90%
6700	Bad Debt Expense	6,423	-	-	-	**-**	-	
6845	Bond Interest	62,250	58,200	58,200	58,200	**54,037**	(4,163)	-7%
Total Appropriations - Ferry		1,527,449	1,575,454	1,620,454	1,636,902	**1,629,849**	(7,053)	

AUTHORIZED PERSONNEL	**FY 08**	**FY 09**	**FY 10**
Ferry Boat Captain	3.00	3.00	3.00
Deckhand II	3.00	3.00	3.00
Deckhand I (Regular Relief)	1.00	1.00	1.00
Ferry Toll Collector	3.25	3.25	3.25
FULL TIME EMPLOYEES	10.25	10.25	10.25

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Administration 400-63

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	150,517	172,126	172,126	172,126	**181,338**	9,212	5%
5110	Overtime Pay	4,356	3,500	3,500	2,000	**3,500**	1,500	75%
5120	Temporary Pay	2,348	5,000	5,000	1,000	**5,000**	4,000	400%
5200	Taxes & Benefits	81,203	95,393	95,393	95,393	**111,897**	16,504	17%
5300	Travel & Training	5,294	15,000	15,000	5,000	**9,000**	4,000	80%
6010	Supplies	3,195	4,000	4,000	3,000	**3,500**	500	17%
6020	Dues, Publications	1,106	275	275	600	**350**	(250)	-42%
6032	Banking Fees	5,895	4,500	4,500	4,500	**5,000**	500	11%
6070	Postage	459	500	500	400	**500**	100	25%
6090	Contractual Services	342	400	400	400	**500**	100	25%
6110	Medical	-	300	300	100	**300**	200	200%
6130	Administrative Fees	13,553	15,860	15,860	15,860	**16,804**	944	6%
6330	Telephone	7,309	8,000	8,000	7,000	**8,000**	1,000	14%
6331	Long Distance	219	300	300	300	**300**	-	
6450	Equipment Maintenance	140	2,300	2,300	1,000	**2,300**	1,300	130%
6525	Small Equipment Purchases	2,965	5,600	5,600	3,000	**4,600**	1,600	53%
Total Appropriations - Admin		278,901	333,054	333,054	311,679	**352,889**	41,210	13%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Airport Manager	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Airport Secretary	0.75	0.75	0.75
FULL TIME EMPLOYEES	2.75	2.75	2.75

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Murphy's Float 400-64

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
6010	Supplies	12	150	150	100	**-**	(100)	-100%
6130	Administrative Fees	94	45	45	45	**43**	(2)	-4%
6310	Electricity	560	400	400	450	**500**	50	11%
6330	Telephone	-	100	100	-	**100**	100	
6450	Equipment Maintenance	20	250	250	100	**250**	150	150%
Total Appropriations - Murphy's		686	945	945	695	**893**	198	28%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - 480

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Revenues:								
4080	Penalty & Interest	17,006	18,000	18,000	18,000	**18,000**	-	
4305	Interest Income - SDC	5,460	5,000	5,000	5,000	**5,000**	-	
4360	Sewer Fees	551,880	491,607	491,607	550,000	**553,080**	3,080	1%
4361	SDC Revenue	-	5,000	5,000	2,345	**4,692**	2,347	100%
4362	Equipment Revenue	823	-	-	440	**-**	(440)	-100%
4410	Interfund Transfer	1,597	1,596	1,596	1,596	**1,596**	-	
4450	Interfund Transfer	64,097	47,654	47,654	47,654	**44,855**	(2,799)	-6%
	Total Revenues	640,863	568,857	568,857	625,035	**627,223**	2,188	
	SUMMARY OF APPROPRIATIONS							
Sewer Services		536,630	608,828	608,828	606,261	**685,787**	79,526	13%
Loan Payment (Land Trust)		43,892	45,818	45,818	45,818	**41,476**	(4,342)	-9%
	Total Appropriations	580,522	654,646	654,646	652,079	**727,263**	75,184	12%
Excess Revenue over (under) Expenditures		60,341	(85,789)	(85,789)	(27,044)	**(100,040)**	(72,996)	270%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10	
Utility Supervisor	2.65	0.75	0.42	
Maintenance Technician II	-	-	0.56	
Maintenance Technician I	-	2.95	1.60	
FULL-TIME EMPLOYEES	2.65	3.70	2.58	Allocated from Public Works

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Sewer Services (Combined)

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	79,230	143,352	143,352	108,312	**111,982**	3,670	3%
5110	Overtime	3,195	-	-	8,800	**-**	(8,800)	-100%
5200	Taxes & Benefits	49,420	48,273	48,273	67,944	**76,463**	8,519	13%
6011	Operating Supplies	18,786	26,941	26,941	20,920	**23,001**	2,081	10%
6020	Dues & Publications	5,510	-	-	-	**-**	-	
6060	Rentals	-	1,000	1,000	-	**1,000**	1,000	
6085	Licenses/Fees & Permits	-	5,510	5,510	3,510	**5,040**	1,530	44%
6090	Contractual Services	139,220	221,000	252,875	238,875	**259,000**	20,125	8%
6091	Water Tests	23,757	18,780	18,780	22,220	**24,860**	2,640	12%
6100	Insurance	1,384	16,250	16,250	14,958	**16,250**	1,292	9%
6130	Administrative Fees	30,489	34,462	34,462	34,462	**38,818**	4,356	13%
6140	Debt Service	50,069	45,818	45,818	45,818	**41,476**	(4,342)	-9%
6310	Electricity	31,727	37,110	37,110	34,952	**40,823**	5,871	17%
6330	Telephone	506	1,150	1,150	669	**850**	181	27%
6430	Building Maintenance	1,894	6,000	6,000	5,250	**6,700**	1,450	28%
6431	Heating Fuel	2,389	4,000	4,000	4,000	**4,000**	-	
6450	Equipment Maintenance	3,923	19,000	19,000	16,100	**15,000**	(1,100)	-7%
6460	Vehicle Maintenance	2,810	7,000	7,000	5,000	**5,000**	-	
6461	Vehicle Fuel & Oil	-	1,000	1,000	1,000	**1,000**	-	
6525	Small Equip Purchases	18,659	10,000	10,000	11,289	**12,000**	711	6%
6530	Equipment Purchase	-	8,000	8,000	8,000	**44,000**	36,000	450%
	Total Appropriations	462,968	654,646	686,521	652,079	**727,263**	75,184	12%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Sludge & Equipment 480-10

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	11,231	31,537	31,537	25,776	**27,996**	2,220	9%
5110	Overtime	48	-	-	2,000	**-**	(2,000)	-100%
5200	Taxes & Benefits	6,636	20,863	20,863	17,856	**19,115**	1,259	7%
6011	Operating Supplies	3,135	3,920	3,920	3,920	**3,920**	-	
6060	Rentals	-	1,000	1,000	-	**1,000**	1,000	
6090	Contractual Services	138,299	205,000	236,875	236,875	**185,000**	(51,875)	-22%
6091	Water Tests	-	500	500	500	**-**	(500)	-100%
6100	Insurance	94	750	750	750	**750**	-	
6130	Administrative Fees	12,678	16,932	16,932	16,932	**15,310**	(1,622)	-10%
6140	Debt Service	35,123	32,444	32,444	32,444	**29,711**	(2,733)	-8%
6310	Electricity	6,501	7,625	7,625	6,832	**8,388**	1,556	23%
6330	Telephone	116	-	-	-	**-**	-	
6430	Building Maintenance	239	500	500	250	**500**	250	100%
6450	Equipment Maintenance	63	2,500	2,500	3,000	**2,500**	(500)	-17%
6460	Vehicle Maintenance	2,810	7,000	7,000	5,000	**5,000**	-	
6461	Vehicle Fuel & Oil	-	1,000	1,000	1,000	**1,000**	-	
	Total Appropriations - Sludge	216,973	331,571	363,446	353,135	**300,190**	(52,945)	-15%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Mountain Point 480-12

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	33,349	53,041	53,041	41,088	**38,073**	(3,015)	-7%
5110	Overtime	1,151	-	-	3,000	**-**	(3,000)	-100%
5200	Taxes & Benefits	20,588	19,624	19,624	20,568	**25,997**	5,429	26%
6011	Operating Supplies	10,140	13,381	13,381	10,000	**13,381**	3,381	34%
6020	Dues And Publications	700	-	-	-	**-**	-	
6085	Licenses, Fees & Permits	-	700	700	700	**1,170**	470	67%
6090	Contractual Services	921	4,000	4,000	2,000	**4,000**	2,000	100%
6091	Water Tests	7,067	3,600	3,600	4,160	**4,160**	-	
6100	Insurance	1,134	14,000	14,000	12,500	**14,000**	1,500	12%
6130	Administrative Fees	10,185	9,959	9,959	9,959	**10,209**	250	3%
6140	Debt Service	14,946	13,374	13,374	13,374	**11,765**	(1,609)	-12%
6310	Electricity	19,573	20,335	20,335	18,622	**22,369**	3,747	20%
6330	Telephone	-	800	800	250	**500**	250	100%
6430	Building Maintenance	244	4,500	4,500	4,500	**4,500**	-	
6431	Heating Fuel	2,389	4,000	4,000	4,000	**4,000**	-	
6450	Equipment Maintenance	2,590	10,000	10,000	12,000	**10,000**	(2,000)	-17%
6525	Sm. Equipment Purchases	18,659	10,000	10,000	11,289	**4,000**	(7,289)	-65%
	Total Appropriations - M.Pt.	143,636	189,314	189,314	176,010	**192,124**	16,114	9%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Forest Park 480-13

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	12,447	21,502	21,502	13,656	**14,558**	902	7%
5110	Overtime	792	-	-	1,700	**-**	(1,700)	-100%
5200	Taxes & Benefits	8,208	3,224	3,224	9,720	**9,940**	220	2%
6011	Operating Supplies	2,196	4,000	4,000	1,000	**2,000**	1,000	100%
6020	Dues And Publications	2,000	-	-	-	**-**	-	
6085	Licenses, Fees & Permits	-	2,000	2,000	-	**2,000**	2,000	
6090	Contractual Services	-	2,000	2,000	-	**50,000**	50,000	
6091	Water Tests	2,770	1,920	1,920	3,000	**3,000**	-	
6100	Insurance	156	1,500	1,500	1,708	**1,500**	(208)	-12%
6130	Administrative Fees	2,790	2,797	2,797	2,797	**7,034**	4,237	151%
6310	Electricity	5,653	7,625	7,625	7,534	**8,388**	854	11%
6330	Telephone	390	350	350	419	**350**	(69)	-16%
6430	Building Maintenance	1,277	1,000	1,000	500	**1,000**	500	100%
6450	Equipment Maintenance	385	1,500	1,500	250	**500**	250	100%
6525	Small Equipment Purchase	-	-	-	-	**4,000**	4,000	
6530	Equipment Purchase	-	-	-	-	**20,000**	20,000	
	Total Appropriations - Forest Park	39,064	49,418	49,418	42,284	**124,270**	81,986	194%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Ward Cove 480-14

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Pay	8,063	20,070	20,070	12,480	**13,438**	958	8%
5110	Overtime Pay	742	-	-	1,000	**-**	(1,000)	-100%
5200	Taxes & Benefits	5,169	2,811	2,811	8,856	**9,176**	320	4%
6011	Operating Supplies	1,322	2,200	2,200	1,000	**2,200**	1,200	120%
6020	Dues And Publications	1,560	-	-	-	**-**	-	
6085	Licenses, Fees & Permits	-	1,560	1,560	1,560	**-**	(1,560)	-100%
6090	Contractual Services	-	2,000	2,000	-	**2,000**	2,000	
6091	Water Tests	3,180	1,800	1,800	2,520	**2,520**	-	
6130	Administrative Fees	1,962	2,008	2,008	2,008	**2,143**	135	7%
6310	Electricity	-	1,525	1,525	1,964	**1,678**	(286)	-15%
6430	Building Maintenance	134	-	-	-	**200**	200	
6450	Equipment Maintenance	21	1,500	1,500	250	**500**	250	100%
	Total Appropriations - Ward Cove	22,153	35,474	35,474	31,638	**37,855**	6,217	20%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Airport 480-15

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Wages	8,668	15,769	15,769	11,952	**-**	(11,952)	-100%
5110	Overtime Pay	414	-	-	1,000	**-**	(1,000)	-100%
5200	Taxes & Benefits	5,615	1,736	1,736	8,496	**-**	(8,496)	-100%
6011	Operating Supplies	881	2,440	2,440	5,000	**-**	(5,000)	-100%
6020	Dues & Publications	550	-	-	-	**-**	-	
6085	Licenses, Fees & Permits	-	550	550	550	**-**	(550)	-100%
6090	Contractual Services	-	2,000	2,000	-	**-**	-	
6091	Water Tests	2,690	1,920	1,920	3,000	**-**	(3,000)	-100%
6130	Administrative Fees	1,653	1,555	1,555	1,555	**-**	(1,555)	-100%
6450	Equipment Maintenance	864	1,500	1,500	100	**-**	(100)	-100%
	Total Appropriations - Airport	21,335	27,470	27,470	31,653	-	(31,653)	-100%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Wastewater Enterprise Fund Nonareawide Outfall 480-17

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Wages	5,472	1,433	1,433	3,360	**3,359**	(1)	
5110	Overtime Pay	48	-	-	100	**-**	(100)	-100%
5200	Taxes & Benefits	3,204	15	15	2,448	**2,295**	(153)	-6%
6011	Operating Supplies	1,112	1,000	1,000	-	**1,000**	1,000	
6020	Dues & Publications	700	-	-	-	**-**	-	
6085	Licenses, Fees & Permits	-	700	700	700	**1,170**	470	67%
6090	Contractual Services	-	6,000	6,000	-	**6,000**	6,000	
6091	Water Tests	8,050	9,040	9,040	9,040	**12,660**	3,620	40%
6130	Administrative Fees	1,221	1,211	1,211	1,211	**1,619**	408	34%
6450	Equipment Maintenance	-	2,000	2,000	500	**500**	-	
	Total Nonareawide Outfall	19,807	21,399	21,399	17,359	**28,603**	11,244	65%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Wastewater Enterprise Fund North Point Higgins Outfall 480-18

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
5100	Employee Wages	-	-	-	-	**14,558**	14,558	
5200	Taxes & Benefits	-	-	-	-	**9,940**	9,940	
6011	Operating Supplies	-	-	-	-	**500**	500	
6085	Licenses, Fees & Permits	-	-	-	-	**700**	700	
6090	Contractual Services	-	-	-	-	**12,000**	12,000	
6091	Water Tests	-	-	-	-	**2,520**	2,520	
6130	Administrative Fees	-	-	-	-	**2,503**	2,503	
6430	Building Maintenance	-	-	-	-	**500**	500	
6450	Equipment Maintenance	-	-	-	-	**1,000**	1,000	
	Total N. Point Higgins Outfall	-	-	-	-	**44,221**	44,221	

OTHER FUND SUMMARIES

FY 2010

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Internal Service Fund - Fund 550
KGB School District - RBMS

DESCRIPTION		FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		393,521	492,798	492,798	492,798	**633,298**	140,500	29%
Revenues:								
4305	Interest Revenue	14,270	11,000	11,000	500	**500**	-	
4410	Premium Contributions	2,781,905	3,000,000	3,000,000	2,788,000	**2,810,000**	22,000	1%
	Total Revenues	2,796,175	3,011,000	3,011,000	2,788,500	**2,810,500**	22,000	1%
Total Fund Balance & Revenues		3,189,696	3,503,798	3,503,798	3,281,298	**3,443,798**	162,500	5%
Appropriations:								
5200	Fixed Costs	446,372	-	-	448,000	**448,000**	-	
5201	Claims Paid - School District	2,250,526	2,844,000	2,844,000	2,200,000	**2,362,000**	162,000	7%
	Total Appropriations	2,696,898	2,844,000	2,844,000	2,648,000	**2,810,000**	162,000	6%
Fund Balance June 30		492,798	659,798	659,798	633,298	**633,798**	500	

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Internal Service - Fund 555
Borough - RBMS

DESCRIPTION		FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		(783,003)	(692,085)	(692,085)	(692,085)	**(755,788)**	(63,703)	9%
Revenues:								
4410	Premium Contributions	1,282,524	1,585,070	1,585,070	1,505,172	**1,823,027**	317,855	21%
	Total Revenues	1,282,524	1,585,070	1,585,070	1,505,172	**1,823,027**	317,855	21%
Total Fund Balance & Revenues		499,521	892,985	892,985	813,087	**1,067,239**	254,152	31%
Appropriations:								
5200	Borough Fixed Costs	400,250	400,000	400,000	408,835	**409,250**	415	
5201	Borough Claims Paid	791,356	850,000	850,000	1,160,040	**1,160,040**	-	
	Total Appropriations	1,191,606	1,250,000	1,250,000	1,568,875	**1,569,290**	415	
Fund Balance June 30		(692,085)	(385,433)	(357,015)	(755,788)	**(502,051)**	253,737	-34%

Ketchikan Gateway Borough
FY 2010 - Summary of Revenue and Appropriations
Land Trust Fund - Fund 701-10

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		10,102,580	11,264,482	11,264,482	11,264,482	**11,586,025**	321,543	3%
Revenues:								
4096	Land Sales	1,051,105	1,500,000	1,500,000	850,000	**1,000,000**	150,000	18%
4305	Interest Income	152,695	457,880	457,880	457,880	**204,033**	(253,847)	-55%
4390	Other Revenue	20,745	-	-	-	**-**	-	
4525	Lease Agreement Rev	26,388	-	-	-	**25,000**	25,000	
	Total Revenues	1,250,933	1,957,880	1,957,880	1,307,880	**1,229,033**	(78,847)	-6%
Appropriations:								
5100	Employee Pay	-	85,246	85,246	85,246	**101,585**	16,339	19%
5110	Overtime Pay	-	-	-	-	**7,500**	7,500	
5200	Taxes & Benefits	-	53,210	53,210	53,210	**78,376**	25,166	47%
5300	Travel & Training	-	4,050	4,050	4,050	**5,000**	950	23%
6020	Dues	-	588	588	588	**475**	(113)	-19%
6030	Publishing Expense	213	3,625	8,625	8,600	**5,000**	(3,600)	-42%
6031	Recording Fees	214	-	-	-	**-**	-	
6032	Permit Fees	-	5,000	5,000	5,000	**1,000**	(4,000)	-80%
6060	Rentals	-	-	6,302	15,126	**15,126**	-	
6080	Professional Services	2,651	25,000	25,000	25,000	**45,000**	20,000	
6090	Contractual Services	36,272	25,000	25,437	30,437	**11,048**	(19,389)	-64%
6130	Administrative Fees	3,600	12,319	12,319	8,000	**31,215**	23,215	290%
6540	Capital Projects	-	-	292,500	292,500	**-**	(292,500)	-100%
6530	Equipment Purchases	-	3,600	3,600	500	**500**	-	
6600	Interfund Transfers	-	458,080	458,080	458,080	**709,134**	251,054	55%
6700	Bad Debt Expense	46,081	-	-	-	**-**	-	
	Total Appropriations	89,031	675,718	979,957	986,337	**1,010,959**	24,622	2%
Excess Revenue over (under) Expenditures		1,161,902	1,282,162	977,923	321,543	**218,074**	(103,469)	-32%
Fund Balance June 30		11,264,482	12,546,644	12,242,405	11,586,025	**11,804,099**	218,074	2%
Contracts Receivable - Pacific Log & Lumber		808,102	783,331	783,331	783,331	**757,550**	(25,781)	-3%
White Cliff Rent Reserve		-	-	-	-	**500,000**	500,000	
Note Receivable - Airport Boat Dock		24,489	12,542	12,542	12,542	**-**	(12,542)	-100%
Note Receivable - Airport HVAC		149,960	134,314	134,314	134,314	**117,871**	(16,443)	-12%
Note Receivable - Airport Terminal Renovation		200,629	186,679	186,679	186,679	**172,020**	(14,659)	-8%
Note Receivable - Lewis Reef Road		550,832	-	-	-	**-**	-	
Note Receivable - Gold Nugget Special Assess.		8,471	-	-	-	**-**	-	
Note Receivable - N.Tongass - Building		513,875	467,469	467,469	467,469	**418,698**	(48,771)	-10%
Note Receivable - N.Tongass - Equipment		434,291	353,087	353,087	353,087	**269,508**	(83,579)	-24%
Note Receivable - Schoenbar Middle School		6,000,000	-	-	-	**-**	-	
Note Receivable - Shoup Street		8,454	5,952	5,952	5,952	**3,322**	(2,630)	-44%
Note Receivable - Wastewater - (SDC)		267,479	235,291	235,291	235,291	**201,494**	(33,797)	-14%
Note Receivable - Wastewater - Sludge		502,815	478,255	478,255	478,255	**452,314**	(25,941)	-5%
Note Receivable - Wastewater - Vactor Truck		104,977	80,859	80,859	80,859	**55,387**	(25,472)	-32%
	Total Designated Reserves	9,574,374	2,737,779	2,737,779	2,737,779	**2,948,164**	210,385	8%
Unreserved Fund Balance		1,690,108	9,808,865	9,504,626	8,848,246	**8,855,935**	7,689	

AUTHORIZED PERSONNEL	**FY 08**	**FY 09**	**FY 10**
Lands Manager	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
	1.00	2.00	2.00

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Commercial Passenger Vessel Tax Budget - 705

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		-	2,137,009	2,137,009	2,137,009	**1,771,240**	(365,769)	-17%
Revenues:								
4255	Commercial Pass. Vessel Tax	2,244,585	2,083,000	2,083,000	2,298,285	**2,000,000**	(298,285)	-13%
4305	Interest Income	(7,576)	-	-	-	**20,000**	20,000	
	Total Revenues	2,237,009	2,083,000	2,083,000	2,298,285	**2,000,000**	(298,285)	-13%
Appropriations:							-	
5100	Employee Pay	-	46,348	46,348	50,000	**49,777**	(223)	
5200	Taxes & Benefits	-	21,129	21,129	25,000	**23,305**	(1,695)	-7%
6060	Rentals	-	-	2,920	3,123	**7,008**	3,885	124%
6090	Contractual Services	100,000	845,483	3,176,577	2,213,868	**2,520,893**	307,025	14%
6130	Administrative Fees	-	64,413	139,569	139,569	**200,000**	200,000	143%
6600	Interfund Transfers	-	76,000	232,494	232,494	**114,000**	114,000	49%
	Total Appropriations	100,000	1,053,373	3,619,037	2,664,054	**2,914,983**	250,929	9%
Unreserved Fund Balance June 30		2,137,009	3,166,636	600,972	1,771,240	**856,257**	(914,983)	-52%
	Reserves	-	-	-	-	**-**	-	
Fund Balance June 30		2,137,009	897,846	600,972	1,771,240	**856,257**	(914,983)	-52%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY10
Associate Planner	-	1.00	1.00
	-	1.00	1.00

Ketchikan Gateway Borough
FY 2010 Budget - Summary of Revenue and Appropriations
Nonareawide - Library Fund - 710

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
DESCRIPTION		ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
Fund Balance July 1		22,289	38,195	38,195	38,195	**49,424**	11,229	29%
Revenues:								
4010	Real Property Taxes	438,986	444,822	444,822	443,000	**397,838**	(45,162)	-10%
4020	Business-Personal Taxes	8,300	13,325	13,325	11,155	**10,925**	(230)	-2%
4060	Automobile Taxes	5,470	6,000	6,000	5,264	**5,500**	236	4%
4150	Sr. Citizen Local Cont.	(19,198)	(32,069)	(32,069)	(28,000)	**(25,109)**	2,891	-10%
4305	Interest Income	2,448	4,000	4,000	-	**1,000**	1,000	
	Total Revenues	436,006	436,078	436,078	431,419	**390,154**	(41,265)	-10%
Fund Balance plus Revenues		458,295	474,273	474,273	469,614	**439,578**	(30,036)	-6%
Appropriations:								
6090	Library	420,100	417,169	417,169	417,169	**426,000**	8,831	2%
6090	Summer Library Program	-	3,021	3,021	3,021	**3,021**	-	
	Total Appropriations	420,100	420,190	420,190	420,190	**429,021**	8,831	2%
Fund Balance June 30		38,195	54,083	54,083	49,424	**10,557**	(38,867)	-79%

Ketchikan Gateway Borough
FY 2010 - Summary of Revenues and Appropriations
Recreational Sales Tax Capital Projects Fund - 712

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
DESCRIPTION		ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
Fund Balance July 1		1,203,036	1,711,389	1,711,389	1,711,389	**1,681,189**	(30,200)	-2%
Revenues:								
4040	Sales Taxes - In City	1,422,604	1,300,000	1,300,000	1,383,500	**1,245,000**	(138,500)	-10%
4050	Sales Taxes - Out Of City	286,079	240,000	240,000	283,300	**255,000**	(28,300)	-10%
4080	Penalty & Interest	7,784	12,500	12,500	12,500	**20,000**	7,500	60%
4305	Interest Revenue	36,587	22,500	22,500	-	**24,000**	24,000	
	Total Revenues	1,753,054	1,575,000	1,575,000	1,679,300	**1,544,000**	(135,300)	-8%
Appropriations:								
6140	Debt Expense	790,400	676,000	676,000	676,000	**-**	(676,000)	-100%
6540	Capital Projects	146,301	1,230,000	1,230,000	725,500	**395,000**	(330,500)	-46%
6600	Interfund Transfers	308,000	308,000	308,000	308,000	**300,000**	(8,000)	-3%
	Total Appropriations	1,244,701	2,214,000	2,214,000	1,709,500	**695,000**	(1,014,500)	-59%
Excess Revenue over/under Expenditures		508,353	(639,000)	(639,000)	(30,200)	**849,000**	879,200	-2911%
Fund Balance June 30		1,711,389	1,072,389	1,072,389	1,681,189	**2,530,189**	849,000	50%

Ketchikan Gateway Borough
FY 2010 Summary of Revenue and Appropriations
School Bond/Capital Improvement Fund - 713

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance-July 1		459,552	1,170,319	1,170,319	1,170,319	**1,586,083**	415,764	36%
Revenues:								
4040	Sales Tax - 1/2 Cent	1,708,684	1,600,000	1,600,000	1,669,128	**1,500,000**	(169,128)	-10%
4080	Penalty & Interest	7,784	-	-	-	**-**	-	
4250	Reimbursement	2,059,731	2,068,683	2,068,683	2,068,683	**2,065,371**	(3,312)	
4305	Interest Income	8,765	10,000	10,000	5,000	**5,000**	-	
4450	Interfund Transfers	790,400	676,000	676,000	676,000	**214,014**	(461,986)	-68%
	Total Revenues	4,575,364	4,354,683	4,354,683	4,418,811	**3,784,385**	(634,426)	-14%
Appropriations:								
6090	Contractual Services	1,590	2,000	2,000	1,590	**795**	(795)	-50%
6140	Debt Expense	3,746,483	3,631,261	3,631,261	3,631,261	**2,950,530**	(680,731)	-19%
6530	Equipment Purchase	-	-	100,000	-	**-**	-	
6540	Capital Improvements	1,550	110,000	517,731	210,000	**295,750**	85,750	41%
6600	Interfund Transfers	114,974	120,000	120,000	160,196	**165,000**	4,804	3%
	Total Appropriations	3,864,597	3,863,261	4,370,992	4,003,047	**3,412,075**	(590,972)	-15%
Designated reserves Schoenbar remediation cost		-	-	-	-	**-**	-	
Unreserved Fund Balance-June 30		1,170,319	1,661,741	1,154,010	1,586,083	**1,958,393**	372,310	23%

Ketchikan Gateway Borough
FY 2010 Budget - Appropriations
Passenger Facility Charges Fund (PFC) - Fund 714

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		478,910	469,279	469,279	469,279	**424,828**	(44,451)	-9%
Revenues:								
4210	Enplanement Revenue	362,307	370,000	370,000	325,000	**350,000**	25,000	8%
4305	Interest Income	7,857	10,000	10,000	5,000	**3,500**	(1,500)	-30%
	Total Revenues	370,164	380,000	380,000	330,000	**353,500**	23,500	7%
Fund Balance plus Revenues		849,074	849,279	849,279	799,279	**778,328**	(20,951)	-3%
Appropriations:								
6600	Transfer Out-Rev A & Rev B	379,795	374,451	374,451	374,451	**373,757**	(694)	
	Total Appropriations	379,795	374,451	374,451	374,451	**373,757**	(694)	
Fund Balance June 30		469,279	474,828	474,828	424,828	**404,571**	(20,257)	-5%

Ketchikan Gateway Borough

FY 2010 - Summary of Revenues and Appropriations

Economic Development Fund 721-10

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		4,702,839	4,938,840	4,938,840	4,938,840	**4,594,258**	(344,582)	-7%
Revenues:								
4055	Trans. Occupancy Tax	50,813	-	-	-	**-**	-	
4096	Land Sales	197,500	-	-	5,000	**-**	(5,000)	-100%
4305	Interest Income	172,966	251,000	251,000	-	**20,000**	20,000	
4390	Other Revenue	7,100	-	-	-	**-**	-	
4450	Interfund Transfers	28,940	-	-	-	**-**	-	
4525	Lease Revenues	139,708	140,472	140,472	200,000	**240,596**	40,596	
	Total Revenues	597,027	391,472	391,472	205,000	**260,596**	55,596	27%
Summary of Appropriations:								
5100	Employee Pay	1,951	6,465	66,465	63,608	**121,325**	57,717	91%
5110	Overtime Pay	151	-	-	494	**-**	(494)	-100%
5120	Temporary Pay	1,838	-	35,000	1,838	**-**	(1,838)	-100%
5200	Taxes & Benefits	1,417	4,409	50,409	33,508	**64,386**	30,878	92%
5300	Travel & Training	-	-	10,000	-	**-**	-	
6010	Office Supplies	-	-	10,000	-	**-**	-	
6011	Operating Supplies	470	2,000	4,000	500	**10,600**	10,100	2020%
6030	Publishing	203	-	-	-	**-**	-	
6040	Community Promotion	-	-	-	7,500	**8,000**	500	7%
6060	Rentals	-	-	3,212	3,004	**7,210**	4,206	140%
6085	Fees & Permits	470	5,970	11,970	11,500	**9,530**	(1,970)	-17%
6090	Contractual Services	206,530	210,361	233,361	240,644	**414,393**	173,749	72%
6091	Water/Sewer Testing	-	-	-	-	**470**	470	
6100	Insurance	87	6,000	23,500	28,387	**30,387**	2,000	
6130	Administration Fees	4,620	8,385	14,443	12,703	**21,396**	8,693	68%
6310	Electricity	28,268	29,402	65,402	67,116	**31,520**	(35,596)	-53%
6320	Water	9,095	3,840	3,840	7,104	**12,000**	4,896	69%
6330	Telephone	912	1,020	1,020	1,050	**1,130**	80	8%
6340	Sewer	296	1,000	1,000	-	**-**	-	
6350	Landfill	-	2,000	2,000	-	**-**	-	
6360	Reimbursable Expenses	-	-	10,000	8,500	**-**	(8,500)	-100%
6430	Building Maintenance	16,395	12,500	12,500	6,496	**7,500**	1,004	15%
6431	Heating Fuel	53,528	36,000	36,000	14,976	**18,000**	3,024	20%
6450	Equipment Maintenance	6	-	-	-	**-**	-	
6540	Capital Improvement	-	-	-	-	**-**	-	
6600	Interfund Transfers	34,789	40,654	40,654	40,654	**37,855**	(2,799)	-7%
	Total Appropriations	361,026	370,006	634,776	549,582	**820,702**	271,120	49%
Excess Revenue over (under) Expenditures		236,001	21,466	(243,304)	(344,582)	**(560,106)**	(215,524)	63%

		FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET
Fund Balance June 30		4,938,840	4,960,306	4,695,536	4,594,258	**4,034,152**
	COMMITTED FUNDS:					
	Ketchikan Visitors Bureau Note	398,160	304,146	304,146	346,155	**304,146**
	Inter-Island Ferry Authority	1,585,000	1,360,000	1,360,000	1,540,000	**1,360,000**
Unreserved Fund Balance		2,955,680	3,296,160	3,031,390	2,708,103	**2,370,006**

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10	
Econ. Dev. Manager	-	-	1.00	
Utility Supervisor	-	-	0.16	
Maintenance Tech II	-	-	0.16	
Maintenance Tech I	0.10	0.10	0.22	Allocated from Public Works
Grounds Supervisor	0.05	0.05	0.15	
Parks Tech I	-	-	0.40	
FULL-TIME EMPLOYEES	0.15	0.15	2.09	

Ketchikan Gateway Borough

FY 2010 Summary of Revenue and Appropriations

Debt Service (Bonds) - Funds 260, 270, 275, 281, 282, & 285

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	Description	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
1999 G.O. BONDS (VALLEY PARK & HOUGHTALING) - FUND 260								
4450	INTERFUND TRANSFERS	385,949	388,500	388,500	388,500	**-**	(388,500)	-100%
4305	INTEREST INCOME	51	-	-	-	**-**	-	
	TOTAL REVENUES	386,000	388,500	388,500	388,500	-	(388,500)	-100%
6840	BOND PRINCIPAL PYMTS	350,000	370,000	370,000	370,000	**-**	(370,000)	-100%
6845	BOND INTEREST	36,000	18,500	18,500	18,500	**-**	(18,500)	-100%
	TOTAL APPROPRIATIONS	386,000	388,500	388,500	388,500	**-**	(388,500)	-100%
2000 G.O. BONDS (NEW ELEMENTARY SCHOOL) - FUND 270								
4450	INTERFUND TRANSFER	775,499	775,600	775,600	775,600	**774,600**	(1,000)	0%
4305	INTEREST INCOME	101	-	-	-	**-**	-	
	TOTAL REVENUES	775,600	775,600	775,600	775,600	**774,600**	(1,000)	0%
6840	BOND PRINCIPAL PAYMENT	400,000	420,000	420,000	420,000	**440,000**	20,000	5%
6845	BOND INTEREST	375,600	355,600	355,600	355,600	**334,600**	(21,000)	-6%
	TOTAL APPROPRIATIONS	775,600	775,600	775,600	775,600	**774,600**	(1,000)	
2003 G.O. BONDS (SCHOENBAR) - FUND 275								
4450	INTERFUND TRANSFER	692,586	688,711	688,711	688,711	**688,880**	169	0%
	TOTAL REVENUES	692,586	688,711	688,711	688,711	**688,880**	169	0%
6840	BOND PRINCIPAL PAYMENT	365,000	375,000	375,000	375,000	**390,000**	15,000	4%
6845	BOND INTEREST	327,586	313,711	313,711	313,711	**298,880**	(14,831)	-5%
	TOTAL APPROPRIATIONS	692,586	688,711	688,711	688,711	**688,880**	169	0%

Ketchikan Gateway Borough

FY 2010 Summary of Revenue and Appropriations

Debt Service (Bonds) - Funds 260, 270, 275, 281, 282, & 285

		FY 08	FY 09			FY 10	FY 10 - FY 09 EST.	
	Description	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	$	%
2005 G.O. BONDS (SCHOENBAR) - FUND 281								
4450	INTERFUND TRANSFER	1,757,050	1,641,850	1,641,850	1,641,850	**1,349,450**	(292,400)	-18%
	TOTAL REVENUES	1,757,050	1,641,850	1,641,850	1,641,850	**1,349,450**	(292,400)	-18%
6840	BOND PRINCIPAL PAYMENT	1,130,000	1,060,000	1,060,000	1,060,000	**810,000**	(250,000)	-24%
6845	BOND INTEREST	627,050	581,850	581,850	581,850	**539,450**	(42,400)	-7%
	TOTAL APPROPRIATIONS	1,757,050	1,641,850	1,641,850	1,641,850	**1,349,450**	(292,400)	-18%
2006 G.O. BONDS (SCHOENBAR & FAWN MOUNTAN) - FUND 282								
4450	INTERFUND TRANSFER	135,400	136,600	136,600	136,600	**137,600**	1,000	1%
	TOTAL REVENUES	135,400	136,600	136,600	136,600	**137,600**	1,000	1%
6840	BOND PRINCIPAL PAYMENT	95,000	100,000	100,000	100,000	**105,000**	5,000	5%
6845	BOND INTEREST	40,400	36,600	36,600	36,600	**32,600**	(4,000)	-11%
	TOTAL APPROPRIATIONS	135,400	136,600	136,600	136,600	**137,600**	1,000	1%
E-ONE LEASE #5356-001 NORTH TONGASS VFD CAPITAL LEASE - FUND 285								
4450	INTERFUND TRANSFER	51,155	51,155	51,155	51,155	**51,155**	-	0%
	TOTAL REVENUES	51,155	51,155	51,155	51,155	**51,155**	-	0%
6840	BOND PRINCIPAL PAYMENT	36,476	38,282	38,282	38,282	**40,177**	1,895	5%
6845	BOND INTEREST	14,679	12,873	12,873	12,873	**10,978**	(1,895)	-15%
	TOTAL APPROPRIATIONS	51,155	51,155	51,155	51,155	**51,155**	-	-
SOUTH POINT HIGGINS BEACH - FUND 290								
4450	INTERFUND TRANSFER					**214,014**	214,014	
	TOTAL REVENUES	-	-	-	-	**214,014**	214,014	
6840	PRINCIPAL PAYMENT					**152,589**	152,589	
6845	INTEREST					**61,425**	61,425	
	TOTAL APPROPRIATIONS	-	-	-	-	**214,014**	214,014	-

Ketchikan Gateway Borough

FY 2010 Budget - Revenue and Appropriations

South Tongass Service Area - 800

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		31,090	75,161	75,161	75,161	**54,579**	(20,582)	-27%
Revenues:								
4010	Property Taxes	401,831	458,662	458,662	460,544	**466,513**	5,969	1%
4020	Business & Personal Taxes	2,189	1,882	1,882	1,882	**1,882**	-	
4060	Automobile Taxes	5,553	5,000	5,000	5,000	**5,500**	500	10%
4080	Penalties & Interest	1,508	-	-	1,500	**-**	(1,500)	-100%
4150	Sr Citizen Local Contrib.	(20,277)	(23,000)	(23,000)	(23,000)	**(23,000)**	-	
4220	State Revenue Sharing	4,871	-	-	-	**-**	-	
4305	Interest Income	5,730	1,590	1,590	1,590	**1,590**	-	
4364	Water Fees	133,378	130,000	130,000	130,000	**160,973**	30,973	24%
4390	Other Revenue	25	7,000	7,000	5,000	**5,000**	-	
4394	EMS Revenue	55,713	43,000	43,000	40,000	**53,000**	13,000	33%
4450	Transfers	5,000	5,000	5,000	5,000	**-**	(5,000)	-100%
	Total Revenues	595,521	629,134	629,134	627,516	**671,458**	43,942	7%
Summary of Appropriations:							-	
	Fire Services	358,352	430,967	430,967	396,869	**427,339**	30,470	8%
	Water Services	193,098	220,040	220,040	251,229	**285,117**	33,888	13%
	Total Appropriations	551,450	651,007	651,007	648,098	**712,456**	64,358	10%
Excess Revenue over (under) Expenditures		44,071	(21,873)	(21,873)	(20,582)	**(40,998)**	(20,416)	99%
Fund Balance June 30		75,161	53,288	53,288	54,579	**13,581**	(40,998)	-75%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10	
Fire Chief	1.00	1.00	1.00	
EMS Lieutenant	0.75	1.00	1.00	
Water Dept.	1.50	1.50	2.13	Allocated from Public Works
FULL-TIME EMPLOYEES	3.25	3.50	4.13	

Ketchikan Gateway Borough
FY 2010 Budget - Revenue and Appropriations
South Tongass Fire 800-90

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
5100	Employee Pay	107,952	105,640	105,640	105,640	**112,140**	6,500	6%
5120	Temporary Pay	37,148	55,950	55,950	51,870	**55,950**	4,080	8%
5200	Taxes & Benefits	84,112	88,176	88,176	88,176	**97,650**	9,474	11%
5300	Travel & Training	19,314	28,500	28,500	20,000	**34,500**	14,500	73%
5400	Uniform Allowance	12,254	10,000	10,000	7,000	**10,000**	3,000	43%
6010	Supplies	2,003	2,000	2,000	2,200	**2,000**	(200)	-9%
6011	Operating Supplies	15,682	24,000	24,000	21,000	**24,000**	3,000	14%
6015	Books & Software	-	600	600	600	**600**	-	
6020	Dues & Publications	1,542	2,300	2,300	1,800	**2,300**	500	28%
6030	Publishing Expense	356	100	100	80	**400**	320	400%
6070	Postage	222	300	300	300	**350**	50	17%
6090	Contractual Services	1,563	1,500	1,500	1,400	**2,750**	1,350	96%
6100	Insurance	3,640	5,781	5,781	6,866	**12,500**	5,634	82%
6110	Medical Expense	3,911	7,500	7,500	7,532	**8,000**	468	6%
6130	Administrative Fees	18,574	21,948	21,948	21,948	**23,843**	1,895	9%
6310	Electricity	2,834	1,600	1,600	1,800	**3,000**	1,200	67%
6330	Telephone	881	2,040	2,040	1,220	**2,040**	820	67%
6331	Long Distance	89	50	50	50	**50**	-	
6350	Landfill	-	200	200	25	**200**	175	700%
6360	Reimbursable Expenses	563	300	300	300	**500**	200	67%
6430	Building Maintenance	3,623	2,500	2,500	1,500	**2,500**	1,000	67%
6431	Heating Fuel	8,913	9,000	9,000	8,000	**9,000**	1,000	13%
6450	Equipment Maintenance	4,303	5,200	5,200	3,000	**4,400**	1,400	47%
6460	Vehicle Maintenance	1,277	4,500	4,500	2,300	**4,500**	2,200	96%
6461	Vehicle Fuel & Oil	220	4,000	4,000	450	**4,000**	3,550	789%
6462	Vehicle Operation	-	50	50	50	**50**	-	
6525	Small Equipment Purchases	7,169	4,000	4,000	4,030	**4,000**	(30)	-1%
6540	Capital Improvements	14,089	36,000	36,000	30,500	**5,000**	(25,500)	-84%
6600	Interfund Transfer	5,000	2,232	2,232	2,232	**-**	-	
6610	Interfund Transfer	1,118	5,000	5,000	5,000	**1,116**	(3,884)	-78%
	Fire 800-90-000	358,352	430,967	430,967	396,869	**427,339**	30,470	8%

Ketchikan Gateway Borough
FY 2010 Budget - Revenue and Appropriations
South Tongass Treatment/Distribution 800-91-001/002

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Treatment 91-001								
5100	Employee Pay	35,379	32,711	32,711	60,927	**79,677**	18,750	31%
5110	Overtime	4,936	-	-	9,016	**-**	(9,016)	-100%
5200	Taxes & Benefits	24,234	24,533	24,533	33,910	**57,132**	23,222	68%
5300	Travel & Training	143	1,325	1,325	500	**100**	(400)	-80%
6010	Supplies	15	-	-	-	**-**	-	
6011	Operating Supplies	65,389	82,473	82,473	80,148	**65,396**	(14,752)	-18%
6020	Dues & Publications	606	715	715	-	**715**	715	
6070	Postage Expense	180	300	300	-	**300**	300	
6090	Contractual Service	3,140	3,091	3,091	-	**-**	-	
6091	Water Test	9,149	420	420	2,152	**9,500**	7,348	341%
6100	Insurance	9	257	257	257	**100**	(157)	-61%
6130	Administrative Fees	12,581	10,191	10,191	10,191	**13,989**	3,798	37%
6140	Debt Service	489	366	366	366	**238**	(128)	-35%
6310	Electricity	12,245	8,132	8,132	9,782	**8,132**	(1,650)	-17%
6330	Telephone	-	600	600	-	**600**	600	
6430	Building Maintenance	484	7,000	7,000	2,000	**2,000**	-	
6450	Equipment Maintenance	621	3,500	3,500	500	**3,500**	3,000	600%
6525	Small Equipment Purchases	2,349	4,800	4,800	4,800	**6,000**	1,200	25%
	Total Treatment 91-001	171,949	180,414	180,414	214,549	**247,379**	32,830	15%
Distribution 91-002								
5100	Employee Pay	4,714	10,904	10,904	9,896	**8,854**	(1,042)	-11%
5110	Overtime	271	-	-	1,300	**-**	(1,300)	-100%
5120	Temporary Pay	4,155	-	-	-	**-**	-	
5200	Taxes & Benefits	3,287	8,178	8,178	10,008	**6,348**	(3,660)	-37%
5300	Travel & Training	55	1,325	1,325	100	**100**	-	
6011	Operating Supplies	628	2,793	2,793	1,000	**5,000**	4,000	400%
6090	Contractual Service	3,395	-	-	-	**-**	-	
6091	Water Test	1,154	5,700	5,700	5,700	**2,750**	(2,950)	-52%
6130	Administrative Fees	-	-	-	-	**2,136**	2,136	
6310	Electricity	1,239	3,050	3,050	1,500	**3,050**	1,550	103%
6430	Building Maintenance	-	1,000	1,000	-	**6,000**	6,000	
6450	Equipment Maintenance	444	3,500	3,500	4,000	**3,500**	(500)	-13%
6525	Small Equipment Purchases	1,807	3,176	3,176	3,176	**-**	(3,176)	-100%
	Total Distribution 91-002	21,149	39,626	39,626	36,680	**37,738**	1,058	3%
	Total Appropriations	193,098	220,040	220,040	251,229	**285,117**	33,888	13%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Loring Service Area Budget - 810

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		2,147	4,916	4,916	4,916	**310,992**	306,076	6226%
Revenues:								
4010	Property Tax Revenue	3,067	1,912	1,912	1,912	**1,912**	-	
4060	Motor Vehicle Taxes	134	-	-	134	**134**	-	
4240	State Revenue	-	-	306,930	306,930	**-**	(306,930)	-100%
4305	Interest Income	68	-	-	(1,100)	**-**	1,100	-100%
4390	Miscellaneous Revenue	-	310,000	310,000	-	**-**	-	
	Total Revenues	3,269	311,912	618,842	307,876	**2,046**	(305,830)	-99%
Appropriations:								
6030	Publishing Expense	-	-	-	-	**50**	50	
6130	Administrative Fees	500	500	500	500	**500**	-	
6410	Dock Maintenance	-	1,000	1,000	1,300	**1,000**	(300)	-23%
6540	Capital Improvements	-	-	-	-	**306,930**	306,930	
	Total Appropriations	500	1,500	1,500	1,800	**308,480**	306,680	17038%
Excess Revenue over (under) Expenditures		2,769	310,412	617,342	306,076	**(306,434)**	(306,630)	-100%
Fund Balance June 30		4,916	315,328	622,258	310,992	**4,558**	(306,434)	-99%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Waterfall Creek Service Area - 830

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		7,829	1,254	1,254	1,254	**465**	(789)	-63%
Revenues:								
4080	Penalty & Interest	129	-	-	100	**100**	-	
4305	Interest Income	282	100	1	(124)	**79**	203	-164%
4360	Service Area Revenue	11,250	11,434	11,434	11,434	**19,125**	7,691	67%
	Total Revenues	11,661	11,534	11,435	11,410	**19,304**	7,894	69%
Appropriations:								
6030	Publishing Expense	-	50	50	-	**50**	50	
6090	Contractual Services	8,648	8,100	8,100	6,000	**10,100**	4,100	68%
6130	Administrative Fees	1,500	699	699	699	**1,119**	420	60%
6441	System Maint - Road	8,088	3,500	3,500	5,500	**8,500**	3,000	55%
	Total Appropriations	18,236	12,349	12,349	12,199	**19,769**	7,570	62%
Excess Revenue over (under) Expenditures		(6,575)	(815)	(914)	(789)	**(465)**	(7,570)	959%
Fund Balance June 30		1,254	439	340	465	-	(465)	-100%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Mud Bight Service Area - 840

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		53,672	54,013	54,013	54,013	**52,986**	(1,027)	-2%
Revenues:								
4080	Penalty & Interest	167	-	-	192	**-**	(192)	-100%
4305	Interest Income	1,420	800	800	(821)	**-**	821	-100%
4360	Service Area Revenue	11,510	11,160	11,160	11,160	**11,160**	-	
	Total Revenues	13,097	11,960	11,960	10,531	**11,160**	629	6%
Appropriations:								
6030	Publishing Expense	-	50	50	-	**50**	50	
6085	Licenses, Fees & Permits	-	750	750	-	**-**	-	
6090	Contractual Services	9,824	5,000	5,000	6,500	**5,000**	(1,500)	-23%
6130	Administrative Fees	500	2,058	2,058	558	**603**	45	8%
6441	Road Maintenance	2,432	28,499	28,499	4,500	**5,000**	500	11%
6540	Capital Improvements	-	-	-	-	**24,999**	24,999	
	Total Appropriations	12,756	36,357	36,357	11,558	**35,652**	24,094	208%
Excess Revenue over (under) Expenditures		341	(24,397)	(24,397)	(1,027)	**(24,492)**	(23,465)	2285%
Fund Balance June 30		54,013	29,616	29,616	52,986	**28,494**	(24,492)	-46%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Nichols View Service Area - 850

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		9,771	9,503	9,503	9,503	**8,745**	(758)	-8%
Revenues:								
4305	Interest Income	232	300	300	(258)	**-**	-	
	Total Revenues	232	300	300	(258)	**-**	258	
Appropriations:								
6130	Administrative Fees	500	500	500	500	**500**	-	
	Total Appropriations	500	500	500	500	**500**	-	
Excess Revenue over (under) Expenditures		(268)	(200)	(200)	(758)	**(500)**	-	
Fund Balance June 30		9,503	9,303	9,303	8,745	**8,245**	(500)	-6%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Forest Park Service Area - 860

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 FINAL	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		140,030	154,333	154,333	154,333	**171,675**	17,342	11%
Revenues:								
4010	Property Taxes	71,461	66,269	66,269	66,269	**76,412**	10,143	
4020	Business & Personal Taxes	850	-	-	136	**-**	(136)	-100%
4060	Automobile Taxes	678	3,000	3,000	297	**3,000**	2,703	910%
4150	Sir Citizen Local Contrib.	(2,417)	(2,417)	(2,417)	(2,417)	**(2,417)**	-	
4305	Interest Income	4,535	2,500	2,500	5,200	**2,500**	(2,700)	-52%
	Total Revenues	75,107	69,352	69,352	69,485	**79,495**	10,010	
Appropriations:								
6030	Publishing Expense	-	50	50	-	**50**	50	
6060	Rentals	-	2,000	2,000	-	**2,000**	2,000	
6090	Contractual Services	34,240	35,000	35,000	30,000	**40,000**	10,000	33%
6130	Administrative Fees	3,065	12,843	12,843	2,643	**4,143**	1,500	57%
6312	Electricity-Street Lights	3,644	7,000	7,000	4,500	**7,000**	2,500	56%
6441	System Maint - Road	19,855	170,000	170,000	15,000	**20,000**	5,000	33%
6540	Capital Improvements	-	-	-	-	**150,000**	150,000	
	Total Appropriations	60,804	226,893	226,893	52,143	**223,193**	171,050	328%
Excess Revenues over (under) Expenditures		14,303	(157,541)	(157,541)	17,342	**(143,698)**	(161,040)	-929%
Fund Balance June 30		154,333	(3,208)	(3,208)	171,675	**27,977**	(143,698)	-84%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Gold Nugget Service Area - 870

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 FINAL	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		15,066	1,583	1,583	1,583	**(3,926)**	(5,509)	-348%
Revenues:								
4080	Penalties & Interest	104	-	-	205	**-**	(205)	-100%
4305	Interest Income	307	400	400	(31)	**-**	31	-100%
4361	Road Fees	6,200	11,808	11,808	11,808	**22,540**	10,732	91%
	Total Revenues	6,611	12,208	12,208	11,982	**22,540**	10,558	88%
Appropriations:								
6030	Publishing	-	50	50	-	**50**	50	
6090	Contractual Services	11,438	9,000	9,000	10,500	**10,500**	-	
6130	Administrative Fees	735	735	735	735	**993**	258	35%
6441	Road Maintenance	7,921	3,200	3,200	6,256	**6,000**	(256)	-4%
	Total Appropriations	20,094	54	12,985	17,491	**17,543**	52	
	DESIGNATED RESERVES - CIP	-	-	-	-	**-**	-	
	UNDESIGNATED RESERVES 6%	-	-	-	-	**-**	-	
Excess Revenue over (under) Expenditures		(13,483)	(777)	(777)	(5,509)	**4,997**	10,506	-191%
Fund Balance June 30		1,583	806	806	(3,926)	**1,071**	4,997	-127%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Gold Nugget Special Assessment - 875

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		(3,179)	(3,543)	(3,543)	(3,543)	**(3,837)**	(294.00)	8%
Revenues:								
4080	Penalty & Interest	465	-	-	171	**-**	(171.00)	-100%
4362	Special Assessment Fees	-	-	-	(41)	**-**	-	
	Total Revenues	465	-	-	130	**-**	(130.00)	-100%
Appropriations:								
6140	Debt Service	-	424	424	424	**-**	(424.00)	-100%
6845	Interest Expense	829	-	-	-	**-**	-	
	Total Appropriations	829	424	424	424	**-**	(424.00)	-100%
	Designated Reserves - CIP	-	-	-	-	**-**	-	
	Undesignated Reserves 6%	-	-	-	-	**-**	-	
Fund Balance June 30		(3,543)	(3,967)	(3,967)	(3,837)	**(3,837)**	-	

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
Homestead Service Area - 885

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		(694)	(694)	(694)	(694)	**-**	694	-100%
Revenues:								
4362	Special Assessment Fees	-	-	-	-	**1,128**	1,128	
4450	Interfund Transfers - KGB	-	-	-	-	**4,496**	4,496	
4450	Interfund Transfers - KGBSD	36,209	37,847	37,847	37,847	**31,529**	(6,318)	-17%
	Total Revenues	36,209	37,847	37,847	37,847	**37,153**	(694)	-2%
Appropriations:								
6030	Publishing Expense	-	50	50	-	**50**	50	
6090	Contractual Services	29,501	12,000	12,000	12,050	**12,000**	(50)	
6130	Administrative Fees	1,028	2,103	2,103	2,103	**2,103**	-	
6441	System Maint - Road	5,680	23,000	23,000	23,000	**23,000**	-	
6540	Capital Improvements	-	-	-	-	**-**	-	
	Total Appropriations	36,209	37,153	37,153	37,153	**37,153**	-	
Excess Revenue over (under) Expenditures		-	694	694	694	**-**	(694)	-100%
Fund Balance June 30		(694)	-	-	-	**-**	-	

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
North Tongass Fire & EMS Service Area - 890

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
Fund Balance July 1		(1,016,853)	(937,287)	(937,287)	(937,287)	**(931,190)**	6,097	-1%
Revenues:								
4010	Property Taxes	498,372	579,555	579,555	536,108	**581,385**	45,277	8%
4020	Business & Personal Taxes	4,953	5,561	5,561	4,400	**5,561**	1,161	26%
4060	Automobile Taxes	5,341	5,000	5,000	5,000	**5,000**	-	
4150	Sr Citizen Local Contrib.	(30,000)	(32,400)	(32,400)	(32,400)	**(32,400)**	-	
4220	State Revenue Sharing	7,753	-	-	-	**-**	-	
4305	Interest Income	13,126	-	-	-	**-**	-	
4390	Miscellaneous Revenue	182	-	-	-	**-**	-	
4394	Ems Revenue	55,636	48,000	48,000	47,000	**48,000**	1,000	2%
4395	Annual Service Area Fee	115,377	115,000	115,000	115,000	**115,000**	-	
	Total Revenues	670,740	720,716	720,716	675,108	**722,546**	47,438	7%
Appropriations:								
5100	Employee Pay	156,011	162,491	162,491	164,601	**172,906**	8,305	5%
5110	Overtime Pay	6,874	10,000	10,000	7,000	**10,000**	3,000	43%
5120	Temporary Pay	33,307	37,000	37,000	33,602	**42,000**	8,398	25%
5200	Taxes & Benefits	95,641	108,158	108,158	110,174	**118,726**	8,552	8%
5300	Travel & Training	17,013	25,000	25,000	25,300	**19,750**	(5,550)	-22%
5400	Uniform Allowance	2,891	9,000	9,000	2,900	**7,300**	4,400	152%
6010	Office Supplies	2,727	3,500	3,500	1,800	**2,500**	700	39%
6011	Operating Supplies	13,063	11,000	11,000	12,942	**12,000**	(942)	-7%
6015	Books & Software	2,528	4,500	4,500	2,200	**2,500**	300	14%
6020	Dues & Publications	1,131	600	600	745	**750**	5	1%
6030	Publishing Expense	717	1,000	1,000	-	**500**	500	
6040	Community Promotions	-	1,000	1,000	100	**500**	400	400%
6060	Rentals	980	1,000	1,000	500	**1,500**	1,000	200%
6070	Postage	245	800	800	500	**800**	300	60%
6080	Professional Services	-	1,500	1,500	1,500	**-**	(1,500)	-100%
6082	Employee Recruitment	590	500	500	100	**1,000**	900	900%
6090	Contractual Services	1,721	6,500	6,500	1,592	**7,000**	5,408	340%
6100	Insurance	6,041	12,638	12,638	11,427	**12,638**	1,211	11%
6110	Medical Expense	3,876	4,500	4,500	500	**3,250**	2,750	550%
6130	Administrative Fees	25,076	30,542	30,542	30,542	**30,763**	221	1%
6140	Debt Service	41,294	36,556	36,556	36,556	**31,816**	(4,740)	-13%
6310	Electricity	14,204	14,112	14,112	13,600	**12,300**	(1,300)	-10%
6312	Electricity/Street Lights	2,603	-	-	-	**-**	-	
6330	Telephone	5,162	3,458	3,458	5,500	**3,840**	(1,660)	-30%
6331	Long Distance	652	800	800	350	**1,000**	650	186%
6360	Reimbursable Expenses	390	600	600	330	**600**	270	82%
6430	Building Maintenance	3,441	4,600	4,600	9,700	**8,000**	(1,700)	-18%
6431	Heating Fuel	17,105	17,280	17,280	12,500	**17,280**	4,780	38%
6450	Equipment Maintenance	5,277	5,500	5,500	11,415	**9,500**	(1,915)	-17%
6460	Vehicle Maintenance	5,145	6,000	6,000	5,000	**6,000**	1,000	20%
6461	Vehicle Fuel & Oil	9,319	8,280	8,280	6,400	**8,280**	1,880	29%
6462	Vehicle Operation	10	-	-	-	**-**	-	
6525	Small Equipment Purchases	20,936	23,710	23,710	29,000	**30,300**	1,300	4%

Ketchikan Gateway Borough
FY 2010 Budget - Revenues and Appropriations
North Tongass Fire & EMS Service Area - 890

	DESCRIPTION	FY 08 ACTUAL	FY 09 ADOPTED	FY 09 AMENDED	FY 09 ESTIMATED	FY 10 BUDGET	FY 10 - FY 09 EST. $	FY 10 - FY 09 EST. %
6530	Equipment Purchase	2,989	24,000	44,000	44,000	**45,000**	1,000	2%
6540	Capital Improvements - Station 6	9,617	4,500	-	2,500	**16,000**	13,500	
6540	Capital Improvements - Station 8	24,833	2,500	2,500	2,500	**-**	(2,500)	-100%
6540	Capital Improvements - Rescue 8	-	-	-	25,000	**5,000**	(20,000)	-80%
6600	Interfund Transfer - Capital Lease	51,155	51,155	51,155	51,155	**51,155**	-	
6610	Interfund Transfer - Sewer	479	480	480	480	**480**	-	
6700	Bad Debt Expense	6,131	5,000	5,000	5,000	**5,000**	-	
	Total Appropriations	591,174	639,760	655,260	669,011	**697,934**	28,923	4%
Excess Revenues over (under) Expenditures		79,566	80,956	65,456	6,097	**24,612**	18,515	304%
Fund Balance June 30		(937,287)	(856,331)	(871,831)	(931,190)	**(906,578)**	24,612	-3%

AUTHORIZED PERSONNEL	FY 08	FY 09	FY 10
Fire Chief	1.00	1.00	1.00
EMS Lieutenant	1.00	1.00	-
Captain	-	-	1.00
Firefighter / Medic	-	1.00	1.00
FULL-TIME EMPLOYEES	2.00	3.00	3.00

MISCELLANEOUS

FY 2010

KETCHIKAN GATEWAY BOROUGH
COMMUNITY PROFILE

Date of Incorporation - 1963
Code or Ordinances Adopted - 1963
Form of Government - Elected Assembly - Manager
Second-Class Borough

DEMOGRAPHICS, ECONOMICS, SERVICE STATISTICS

Ketchikan Gateway Borough

Borough, square miles	6,833
Revillagigedo Island, square miles	1,129
Gravina Island, square miles	96

Racial Composition 2006 Census (%)

White	74.3%
Hispanic	2.6%
Asian or Pacific Island	4.5%
Black	0.5%
American Indian, Eskimo or Aleutian	15%
Other and Multiple Races	5.7%

Land Use within the City of Ketchikan (%)

Residential	15%
Undeveloped/Park	48.7%
Institutional	10.7%
Industrial	10.8%
Commercial/Service	14.8%
Total Acres	2,330

Gender Composition 2006 Census (%)

Male	50.4%
Female	49.6%

Land Use in the Borough by Activity
(%) Excludes federal lands

Residential	1.9%
Park/Leisure/Recreation	30%
Social/Institutional/Infrastructure	4.1%
Industrial	90%
Commercial/Service/Natural	1.2%
Resource Development / Vacant / Tidelands	91.6%
Transportation	5.5%
Total Acres	83,941

Population

2008 - US Census Bureau	14,142
2007 - US Census Bureau	13,227
2006	13,174
2005	13,125
2004	13,030
2002 (est. by State Demographer)	13,670
2001 (2000 Census)	14,070
2000 (Official Census)	14,070
1999	13,961
1998	14,231
1997	14,728

Land Ownership in the Borough (%) 1996
Comprehensive Plan

Private	0.14%
Native	0.52%
Local Government	0.06%
State	0.26%
Federal	99%
Total Approximate Acres	4,373,120

Age Composition 2000 Census (%)

Under 5 years	6.9%
5-14 year	16.5%
15-19 years	7.4%
20-24 years	4.9%
25-44 years	31.4%
45-64 years	25%
65 + years	7.9%

Elections
Calendar Year 2008

Registered Voters	10,380
Votes Cast Last Borough Election	2,456
% Voting Last Borough Election	28%

Educational Attainment (%) - 2000 Census

Less than High School Diploma	10.4%
High School Diploma	29.7%
1-3 years of college	32.9%
4 years or more of college	27%

Household Income (%) - 2000 Census

Less than $15,000	8.6%
$15,000 - $24,999	10.2%
$25,000 - $34,999	12.3%
$35,000 - $49,999	17.7%
$50,000 +	51.1%
Median Household Income	$ 51,344
Average Household (persons)	2.8
Persons in Poverty	6.5%

Occupational Composition 2000 (%)

Management, Professional, Related	28.5%
Service Occupations	17%
Sales & Office	27.6%
Farming, Fishing & Forestry	2.3%
Construction, Extraction & Maint.	11.1%
Production, Transportation	13.6%

Unemployment Rates (%)

2008	6.8%
2007	5.5%
2006	6.1%
2005	6.7%
2004	8.6%
2003	8.9%
2002	10.2%
2001	8%
2000	7.8%
1999	7.1%
1998	7%
1997	9.5%

Taxes

City Retail Sales Tax Rate		6.0%
Borough Retail Sales Tax Rate		2.5%
Borough Property Tax	6.00	mills
City of Ketchikan Property Tax	6.10	mills
City of Saxman Property Tax	6.00	mills
(Non-Areawide Rate)	0.70	mills
Deep Bay Service Area	6.70	mills
Forest Park Service Area	11.50	mills
Forest Park/Saxman Overlap Svc. Area	8.20	mills
Gold Nugget Service Area	9.30	mills
Gold Nugget/Homestead Overlap Svc.Area	9.30	mills
Homestead Service Area	9.30	mills
Long Arm Service Area	6.70	mills
Mud Bight Service Area	8.40	mills
North Tongass Service Area	8.40	mills
Saxman/South Tongass Overlap	6.00	mills
South Tongass Fire Prot. Svc. Area	9.30	mills
Vallenar Bay Service Area	6.70	mills
Loring Service Area	9.70	mills
Waterfall Creek Service Area	8.40	mills

Industrial Composition 2000 (%)

Agriculture, Forestry, Fishing	4.7%
Construction	7.9%
Manufacturing	5.9%
Wholesale Trade	2.3%
Retail Trade	10.9%
Transportation, Warehousing	10.9%
Information	2.6%
Finance, Insurance, Real Estate	5.4%
Professional, Scientific, Waste Mgmt.	5.7%
Education, Health, & Social Services	18.9%
Arts, Entertainment, Recreation	9.3%
Public Administration	11.1%
Other Services	4.6%

Zoning Permits (Calendar Year)

2008	145
2007	110
2006	159
2005	121
2004	158
2003	197
2002	132
2001	115
2000	146
1999	148
1998	118
1997	159

2009 Property Tax Assessed Valuation

Borough	1,397,726,900
City of Ketchikan	797,761,800
City of Saxman	16,018,900
Nonareawide	583,946,200

Animal Protection

Calendar Year 2008

Licenses Issued	792
Animals Impounded	471
Animals Surrendered	293
Animals Adopted	123
Animals Claimed	188

Ketchikan Public Library (2008)

Library Materials	64,252
Annual Circulation	160,698
Registered Borrowers	10,374

South Tongass Volunteer Fire Department
Calendar Year 2008

Stations	2
Volunteers	38
Fire Calls	28
Emergency Calls/EMS Incidents	96
Fire Investigations	1
Other Calls	6

North Tongass Volunteer Fire Department
Calendar Year 2008

Stations	2
Volunteers	28
Fire Calls	44
Emergency Calls/EMS Incidents	107
Fire Investigations	0

Transportation Services
Calendar Year 2008
Ketchikan International Airport

Inbound Passengers	107,069
Outbound Passengers	104,878

Airport Ferry

Passengers	419,448
Vehicles	120,822

The Bus
Calendar Year 2008

Passengers	246,978

Visitor Industry
Calendar Year 2008
Ketchikan Vistor's Bureau

Cruise Ship Passengers		941,910
Alaska Marine Highway Visitors		12,533
Airline Visitors		58,723
Estimated Gross Revenues from Lodging, Restaurants, Retail	$	125,390,381

Sewer Plants
Calendar Year 2008

Forest Park:	
Sewer Connections	150
Miles of Sanitary Sewers	2.5
Average Daily Treatment	14,400 gals.
Mountain Point:	
Miles of Sanitary Sewers	6
Average Daily Treatment (Sewer)	110,000 gals.
Treatment Capacity (Sewer)	700,000 gals.
Sewer Connections	257
Mountain Point Service Area:	
Water, Hydrant, Sewer Connections	327
Average Daily Treatment (Water)	92,580 gals.
Treatment Capacity (Water)	978,350 gals.
Sewer Connections	257

Municipal Parks

Developed Parks	15
Developed Acres	6,564
Swimming Pools	2
Lighted Ball Fields	6

Educational System (2007-2008)

Elementary, Public	5
Elementary, Private	3
Junior High, Public	1
High School. Public	1
Alternative High School, Public	1
Community College (University of Alaska)	1
Public School Enrollment (K-12)	2,139
Public School Teachers	171

NOTE: Where possible Census 2000 figures have been used. In categories where Census 2008 information has not been available, the most recent Census is used.

Data retrieved from the following sources:

2000 U.S. Census of Population and Housing
Alaska Department of Community & Economic
Alaska Department of Labor and Workforce Development
Ketchikan Visitor's Bureau
Ketchikan Gateway Borough School District
Ketchikan Public Library
City of Ketchikan

Ketchikan Gateway Borough Departments:

Animal Protection
Assessment
Clerk's Office
Finance
Ketchikan International Airport
North Tongass Fire & EMS Service Area
Parks & Recreation
Planning & Community Development
Public Works
South Tongass Volunteer Fire Department

KETCHIKAN GATEWAY BOROUGH
COMBINED SCHEDULE OF BONDS PAYABLE
Year Ended June 30, 2009

General Obligation Bonds	Interest Rate	Payment Dates	Issue Date	Final Maturity Date	Authorized	Issued	Retired	Outstanding
2006 Series A - G.O. Bonds	4.00	02/01 & 08/01	2/9/2006	2/1/2016	1,100,000	1,100,000	285,000	815,000
2005 Series B - G.O. Bonds	3.0 - 5.25	05/01 & 11/01	5/4/2005	5/1/2020	15,130,000	15,130,000	4,335,000	10,795,000
2003 School Bonds - G.O. Bonds	3.70 - 4.80	05/01 & 11/01	02/12/03	11/01/22	9,000,000	9,000,000	1,985,000	7,015,000
2000 School Bonds - G.O. Bonds	4.40 - 5.52	05/01 & 11/01	12/14/00	05/01/20	9,055,000	9,055,000	2,715,000	6,340,000
Total G.O. Bond Debt					34,285,000	34,285,000	9,320,000	24,965,000
Revenue Bonds								
2001 Airport Improvement Bonds - Series A	4.75 - 4.90	04/01 & 10/01	08/07/01	10/01/19	1,725,000	1,725,000	520,000	1,205,000
2001 Airport Improvement Bonds - Series B	5.00 - 5.20	04/01 & 10/01	08/07/01	10/01/19	2,525,000	2,525,000	740,000	1,785,000
Total Revenue Bond Debt					4,250,000	4,250,000	1,260,000	2,990,000
Combined G.O. and Revenue Bond Debt					38,535,000	38,535,000	10,580,000	27,955,000

Ketchikan Gateway Borough

Debt Service Requirements to Maturity

June 30, 2010

2006 G.O. Bonds-Education			2005 G.O. Bonds-Education			2003 G.O. Bonds-Education			2000 G.O. Bonds-Education		
Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
105,000	32,600	137,600	810,000	539,450	1,349,450	390,000	298,880	688,880	440,000	334,600	774,600
110,000	28,400	138,400	845,000	507,050	1,352,050	405,000	282,980	687,980	465,000	312,600	777,600
110,000	24,000	134,000	890,000	464,800	1,354,800	410,000	266,680	676,680	485,000	289,350	774,350
115,000	19,600	134,600	925,000	420,300	1,345,300	425,000	249,980	674,980	510,000	264,615	774,615
120,000	15,000	135,000	975,000	374,050	1,349,050	440,000	232,570	672,570	540,000	238,605	778,605
125,000	10,200	135,200	1,025,000	325,300	1,350,300	460,000	214,115	674,115	565,000	210,525	775,525
130,000	5,200	135,200	1,080,000	274,050	1,354,050	480,000	194,250	674,250	600,000	180,580	780,580
		-	1,125,000	220,050	1,345,050	500,000	173,055	673,055	630,000	148,780	778,780
		-	1,190,000	163,800	1,353,800	520,000	150,740	670,740	665,000	114,760	779,760
		-	1,250,000	101,325	1,351,325	545,000	127,037	672,037	700,000	78,850	778,850
		-	680,000	35,700	715,700	570,000	101,665	671,665	740,000	40,700	780,700
						595,000	74,721	669,721			
						625,000	46,044	671,044			
						650,000	15,600	665,600			
815,000	135,000	950,000	10,795,000	3,425,875	14,220,875	7,015,000	2,428,317	9,443,317	6,340,000	2,213,965	8,553,965

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 ATIVITIES

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 *restricted*.
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 EXEMTIONS	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.