

Ketchikan, Alaska

Budget
Fiscal Year 2003/2004

Ketchikan Gateway Borough

2003/2004 Budget

and Capital Program

Mayor and Assembly (Term Expires)

Michael B. Salazar, Mayor (2005)

Richard L. Coose, Vice-Mayor (2003)

John "Jack" Shay Jr., (2005)

George H. Tipton (2005)

David F. Landis (2005)

Maggie Sarber (2004)

Samuel E. Bergeron (2004)

Richard L. Burton (2003)

Appointed Staff

Roy Eckert, Borough Manager

Scott A. Brandt-Erichsen, Attorney

Harriett Edwards, Clerk

Directors

Richard Smith, Public Works

David Allen, Transportation Services

Alvin E. Hall, Finance

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Effective July 1, 2003

Adopted on June 23, 2003

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**Special Acknowledgement
for
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KETCHIKAN GATEWAY BOROUGH
ANNUAL BUDGET
Fiscal Year 2003/2004

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INTRODUCTION

FY 2004

KETCHIKAN GATEWAY BOROUGH

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BUDGET MESSAGE

DATE: August 21, 2003

TO: HONORABLE MAYOR, ASSEMBLY MEMBERS, and the CITIZENS of
KETCHIKAN GATEWAY BOROUGH

THROUGH: Roy Eckert, Borough Manager

FROM: Alvin E. Hall, Finance Director *Alvin E Hall*

INTRODUCTION

In compliance with Section 40.10.010 (a) of the Ketchikan Gateway Borough's Code of Ordinances and in accordance with the laws of the State of Alaska transmitted herewith is the proposed budget for the Borough for Fiscal Year 2003-2004. This budget contains the operational budgets for the General Government, Special Revenue Funds, Internal Service Funds and Enterprise Fund activities. Also included is a one-year capital budget, which also includes capital projects, requested by the Ketchikan Gateway Borough School District. The budget includes the amount that will be funded by the Ketchikan Gateway Borough from the following funds: General, Enterprise, State and Federal Grants, General Obligation and Revenue Bonds, Land Trust, Service Areas and Recreational Capital Improvement. The Ketchikan Gateway Borough School District's operating budget is included by reference with its full budget presented in a separate document.

This budget proposes a .2 mill increase in the local mill rate on property taxes. However, no change has been proposed in local sales tax rates. Citizens will still expect responses in our key service areas to be uninterrupted. To meet that demand, the proposal to leave property and sales taxes as is requires a greater demand on reserves from the General Fund and Fund Transfers from the Land Trust Fund. Transfers from the Land Trust Repair and Maintenance Fund are expected to be less than in past years.

Major economic and budgetary factors:

Borough investments have not performed at the desired performance level for the present fiscal year. For a while the Borough reaped some large returns as the investment portfolio rode on high returns from equity investments. In the last year the drop in portfolio values has meant investment returns did not materialize at the projected 5.0 to 7.5 percent rate. For FY 03/04 the Borough will take a more conservative approach and estimate investment revenue at 3.5 percent, which is ratified by our portfolio managers.

Gateway Forest Products being released from Chapter 11 without an approved plan required the Borough to proceed with foreclosure on the properties that we have a secured interest in. It is our desire to return those properties into private ownership as rapidly as possible.

Wal-Mart's operations have added additional needed jobs into the community. Retail sales have increased substantially leading us to believe that more people are shopping in Ketchikan with less dollars being removed from our economy through mail orders and other leakage. However, it is our projection that sales taxes may still decrease by as much as 3% for FY 03/04.

Alaska Ship and Dry Dock, Inc. continues to be an important link in the local economy. Repairs to the Alaska Marine Highway Vessels, US Forest Service, City of Ketchikan, Borough vessels and other vessels continue to be an important portion of our economy.

The redevelopment of the Ward Cove Site will have an important impact on the community. A \$3,300,000 renovation and upgrade of the Ketchikan International Airport Terminal, is being financed through Revenue Bonds, and Grants from the Land Trust Fund, Economic Development and State Funds.

A New Elementary school is scheduled for construction in the amount of \$8,601,000 with an additional \$1,100,000 funding coming from the Land Trust Fund for site acquisition and improvements. \$454,000 in funding has been approved by the State Legislature for Architectural and Engineering for the Schoenbar Middle School remodel. Funding for construction of this project is in the present State Capital Budget and bonds have been sold in the amount of \$9,000,000. This is less than the \$9,799,000 contract for construction. The balance will be made up from reserves or additional bonding for the project.

Construction of the Shoup Street Sewer and Water Project is presently under construction. Funding in the amount of \$1,900,000 has been approved for extending the water line from the City of Ketchikan to Shoup Street. \$2,400,000 has been approved for extending the sewer line from Shoup Street to the Mountain Point Sewer Plant. Funding has been secured for development and construction of a sewer sludge operation in the Ward Cove area.

The Borough's property tax base remains relatively stable, with the total assessed valuation decreasing by approximately \$20,000,000. This reduction in assessed valuation at the budgeted mill rate of 7.0 mills, reduces property tax revenue by \$140,000.

In this year's budget we are recommending a \$650,000 transfer from the Land Trust Fund to the General Fund to fund Debt Service on School Bonds. To fund the Transit system's shortfall in the Public Works Department and funding for the Gateway Recreation Center, General Fund reserves will be reduced.

During FY 02/03 the Transit System was rolled into Public Works in the General Fund because of the inability to conduct its business as an Enterprise Fund. The Airport Enterprise Fund will not require a subsidy from the General Fund for operations. This operation will generate a negative cash flow that will decrease reserves by \$101,860.

There are safety and security issues in airport operations that the Borough must meet. The aging facilities and equipment on the airport side requires attention: the Revenue Bond issue to finance the terminal upgrade is meeting a large part of that need. However, the financial realities meant that the project had to be scaled down; all projects are not being financed with the available \$3,100,000. Finally, if the airport is to generate fees and income towards meeting its expenses, the tenants, users and general public will need to have improvements in place to justify increases. Fees have been implemented that will assist in accomplishing the overall fiscal constraints.

Passenger Facility Charges of \$4.50 per passenger coming through the Ketchikan International Airport have been implemented and will insure future repayments for the \$4,250,000 Revenue Bond issue.

Parking revenues are a potential for additional revenue on both the city and airport sides of the ferry operation. Constructing and paving, lighting, drainage and securing a paid parking lot on the Revilla Island lot will require a substantial capital outlay. The completion of the project will require engineering design and additional capital.

Our proposed funding for the School District is \$7,257,769. The School District is requesting more in local support of schools. The School District is also requesting financing for school activities through a grant in the Economic Assistance Fund in the amount of \$150,000. This amount has been included in the Economic Assistance Fund budget for FY 03/04.

REVENUES

Projected General Government revenues for fiscal year 2003/2004 will be approximately \$13,917,859. This is a decrease of \$949,413 or 6.4 percent under budgeted revenues for Fiscal Year 2002/2003. The table below identifies the major revenue sources of the Borough and the net change by category.

	<u>2003 Budget</u>	<u>2004 Budget</u>	<u>Net Change</u>
Taxes and Fees	10,784,796	10,697,543	(87,253)
Revenue from Other Governments	1,678,088	1,376,753	(301,335)
Charges for Services	1,064,875	970,085	(94,790)
Interfund Revenues	<u>1,339,513</u>	<u>873,478</u>	<u>(466,035)</u>
Total	<u>14,867,272</u>	<u>13,917,859</u>	<u>(949,413)</u>

Approximately \$10,697,543 or 76.9% of the Borough's 2003/2004 revenues will come from taxes. The Borough currently assesses three types of taxes: (1) real and personal property taxes, (2) consumer sales tax, and (3) automobile and boat tax. The following table summarizes the major tax revenues of the Borough.

	<u>2003 Budget</u>	<u>2004 Budget</u>	<u>Net Change</u>
Property Taxes	6,516,945	6,550,037	33,092
Sales Taxes	3,951,301	3,832,756	(118,545)
Automobile and Boat Tax	187,500	185,000	(2,500)
Other Taxes and Fees	<u>129,050</u>	<u>129,050</u>	<u>0</u>
Total	<u>10,784,796</u>	<u>10,696,843</u>	<u>(87,953)</u>

Senior Citizen/Disabled Veteran tax exemptions continue to have an adverse effect on revenues as the State of Alaska mandates but do not fund this program. All property values in the Borough are determined by the Assessment Department. The latest data from the Director of Assessment estimates the value of real and personal property located within the Borough on January 1, 2003 at \$1,001,896,000 down from last year's value of \$1,022,874,200.

Sales tax revenues are generated from a 2 percent sales tax imposed on retail sales within the Borough (in addition to a 3.5 percent City of Ketchikan tax on sales within city limits). Sales tax revenues are accounted for in two separate funds: General Fund, 1.6 percent, and Recreational Capital Projects Fund, 0.4 percent. Sales tax revenue is projected to decrease by three percent primarily due to a decrease in business activities from the manufacturing sector.

Automobile taxes are assessed against all registered vehicles in the Borough on the basis of age, type and valuation. These taxes are collected by the Department of Motor Vehicles and allocated to the city and various service areas based on population. Boat taxes are assessed against the boat owner at two levels: \$25 for boats up to five tons, and \$75 on boats in excess of five tons, and these are shared with the City of Ketchikan.

Shared revenues and other revenues from the State of Alaska continue on the downward trend. Municipalities have had to raise local revenues and/or curtail the level of services they provide to their citizens with past declines. The following table summarizes the major categories of State revenue and net changes.

	<u>2003</u> <u>Budget</u>	<u>2004</u> <u>Budget</u>	<u>Net</u> <u>Change</u>
Revenue Sharing	88,677	0	(88,677)
Safe Communities	111,380	0	(111,380)
Raw Fish Tax	320,576	350,000	29,424
Timber Stumpage	402,359	344,753	(57,606)
Other State Grants	152,324	80,000	(72,324)
Payment in Lieu of Taxes	602,772	602,000	(772)
Total	<u>1,678,088</u>	<u>1,376,753</u>	<u>(301,335)</u>

Service and user fees generate revenue and offset costs of some Borough provided services. These include zoning and platting fees, digital map sales, animal protection fees, passport fees, recreation program charges and other fees. Charges for most services have decreased in this budget to more accurately reflect the cost of doing business. This table summarizes the major categories of charges for services. A decrease in interest income resulted in a portion of the Borough's long term investments being placed in the equity market, these funds are being managed by U. S. Trust Company, N.A.

	<u>2003</u> <u>Budget</u>	<u>2004</u> <u>Budget</u>	<u>Net</u> <u>Change</u>
Interest Income	125,000	96,200	(28,800)
Other Sales and Services	43,500	30,500	(13,000)
Assessment Fees	250	25	(225)
Zoning and Platting Fees	29,675	29,675	0
Digital Map Sales	1,800	1,500	(300)
Animal Protection Fees	31,150	31,150	0
Bus Revenues	410,000	350,000	(60,000)
Passports	5,000	10,000	5,000
Recreation Program Fees	418,500	421,035	2,535
Total	<u>1,064,875</u>	<u>970,085</u>	<u>(94,790)</u>

INTERFUND TRANSFERS

Fund transfers represent operating subsidies of transfers from specially designated funds to the General Fund. For FY 2003/2004, \$650,000 from the Land Trust Fund will be used to fund Debt Service on the Borough's outstanding bond issues.

EXPENDITURES

GENERAL FUND

The Budget Review Committee directed staff to build a budget based on the present 6.8 mill levy. Organizational and program changes were made and the final mill levy was set at 7.0 mills.

The adopted 2003/2004 General Government Annual Budget is \$14,991,264. By comparison, the 2002/2003 budget totaled \$15,347,936. This represents a decrease of \$369,910, or 2.4 percent. The largest of these decreases is in Parks & Recreation, Public Works, Transit, Community Development and Child Care. Funding for Education was decreased by \$50,000 from the General Fund

The table below summarizes how the Borough has spent its financial resources in 2000-2002, and gives a projection of how those resources will be spent in 2003 and 2004.

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>Budget</u> <u>2003</u>	<u>Budget</u> <u>2004</u>
General Government	1,998,882	1,892,346	2,148,845	2,176,101	2,238,667
Public Services	5,953,937	4,009,332	4,334,988	4,858,332	4,376,702
Education	7,651,703	7,338,857	7,564,426	7,207,769	7,257,769
Capital Projects	244,414	165,665	103,022	326,000	55,315
Other	195,156	217,843	384,906	356,526	407,811
Transfers	554,150	435,499	1,258,901	436,446	655,000
Total	<u>16,598,242</u>	<u>14,059,542</u>	<u>15,795,088</u>	<u>15,361,174</u>	<u>14,991,264</u>

A Capital budget is included, calling for \$20,830,331 in expenditures during this fiscal year. This budget for FY 2003/2004 calls for \$55,315 for projects budgeted this year in the General Fund, \$5,939,518 from State and Federal Grants, \$271,700 from Recreational Capital Sales Tax Fund. \$11,823,500 from G.O. Bonds for construction of a New Elementary school, Schoenbar Renovation, and Fuel Tank Replacement, \$1,590,000 from Airport Revenue Bonds, \$266,348 from Land Trust, and \$799,500 for Capital and Equipment upgrades from State and Federal grants.

Several of the above projects are part of State Matching Grants, under which the Borough pays 30 percent local share and the State pays 70 percent. These are spread among several funds.

ENTERPRISE FUNDS

An Enterprise Fund accounts for operation of activities, which are financed and operated in a manner similar to private business. That is, the intent is to cover the cost of the operation or activity primarily through the collection of user charges. The Budget for this year is prepared on a Cash Basis. In past years, the Enterprise Funds recognized depreciation and amortization in these funds.

EDUCATION FUND

The Education Fund is part of the General Fund, but the budget process is under the auspices of the Ketchikan Gateway Borough School District Board and not 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.

The School District's local budget will decrease by 1.5 percent for the 2003/2004 fiscal year. The Assembly is requested to fund \$6,857,769 this year for operations and \$400,000 for insurance in the form of In-Kind Services.

In addition to these local contributions at the maximum funding amount allowed under Alaska law, school extra-curricular activities in the amount of \$150,000 will also be funded from the Economic Assistance Fund.

LAND TRUST

The Land Trust Fund was established by Ordinance Section 40.15.005 to support the management in 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 of land, construction of needed public facilities, and to assist in offsetting the property tax burden.

The Land Trust Fund is comprised of one fund for authorized uses. The Land Trust Fund may carry loans from other revenue generating funds to provide for infrastructure as needed and approval by Assembly action.

INTERNAL SERVICE FUND

The Ketchikan Gateway Borough is self-insured for all employee health coverage except catastrophic events or claims of \$100,000-plus. The Borough began working toward self-insurance in 1996. The Borough and the School District pay an administrative fee to Great West Insurance, which in turn handles all employee claims on a weekly basis, and pays claims from an Insurance Reserve Fund held on deposit at a local bank. The Borough and School District also pay a stop-loss fee per employee, which is the catastrophic insurance coverage. The Borough this past year, experienced larger than expected claims. In this budget, rates have been increased by 25%, which will bring the fund in balance. If trends continue, cost containment measures will be implemented.

CENTRAL GARAGE

In this budget cycle, the Borough has implemented a central garage concept for the various departments with the exception of the Airport Enterprise fund. It is anticipated with this implementation that the purchase of equipment can be standardized and savings may be assured. Supplies and fuel will be reduced as a result of consolidating purchases. This process will not have an impact on the airport operations for FY 03/04.

BUDGET BASIS

The budgets of the General Fund, Special Revenue Funds and Enterprise Funds are prepared on a modified accrual basis. Briefly, the obligations of the Borough are budgeted as expenses, but revenues are recognized only when they are actually received.

Delinquent revenues collected from property taxes for the months of July and August are considered revenues for the previous fiscal year. 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 are depreciated in the CAFR for Enterprise Funds. Accrued but unused annual and sick leave are treated slightly differently in the budget than in the CAFR. 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 and Enterprise Funds. Grants from other government agencies are not budgeted for, since funds are not normally appropriated by the agency until after the completion of the local budget process. Budget amendments require an ordinance, a public hearing and approval of the Assembly.

BUDGET PHILOSOPHY

In order to give the Assembly and the public a more complete understanding of our public financing, a detailed one-year capital budget was prepared and is being submitted as a separate section of this budget. This Capital Improvements Projects (CIP) budget is all-inclusive and includes those projects that are to be funded partially under the State's matching grants as well as from local services.

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 was made to maintain an adequate ending fund balance or reserve fund balance. One generally accepted "rule of thumb" calls for an ending fund balance of at least 10 percent of the total General Fund operations budget. In the case of the overall budget, that would result in a minimum ending fund balance of \$1,503,860. General Fund balance estimated at June 30, 2004 is anticipated to be \$1,590,957 or 10.97 percent reserves. This is adequate to meet anticipated obligations and loan guarantees.

DEBT MANAGEMENT

Debt service or the annual payment of principal and interest on bonds is \$2,236,966 as a result of three General Obligation bond issues. The Borough has three G.O. Bond issues outstanding totaling \$28,480,000. These issues are: 2003 Series "A" - \$9,000,000, 2000 Series "A" Bonds - \$8,595,000, 1999 Series "A" School Bonds - \$6,915,000, and 1995 IRC Bonds - \$3,970,000. The State of Alaska reimburses the Borough to the extent of approximately 70 percent of principal and interest on School Bond issues. The 1995 IRC Bonds are due to mature in the year 2009 and are to be funded from revenues of the Recreation Sales Tax Fund.

The Borough has revenue bonds issued and outstanding in the amount of \$4,200,000 for the "Oral Freeman" ferry and Airport renovations. Debt Service for this issue is funded from Passenger Service Charges (PFC) collected from the airlines on passenger enplanements. Debt Service for FY 2003/2004 will total \$377,664.

Alaska statutes do not place a limit on the amount of debt that can be incurred by a community. It seems practical that the debt limit could reasonably be placed somewhere between \$50,000,000 and \$65,000,000 based on the assessed valuation of the Borough.

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 policy is that cash should be deposited as soon as possible and usually the following business day. Departments that collect cash use a night depository, secure the cash in safes overnight, or bring cash to the Finance Department.

Investments of Borough funds are in a portfolio managed by U.S. Trust Company, N.A., with emphasis on preserving principal with these yield expectations: 75 percent of the funds in the portfolio shall yield at least the revenue generated by federal Treasury Notes, and 25 percent of the funds in the portfolio may be invested in equities in U.S. firms with assets in excess of \$5 billion. Adoption of the codified investment policy provides opportunities for improving interest yields for the Borough on its longer-term investments.

CONCLUSION

Staff is presenting a budget that attempts to hold the General Governmental departments to no increase, while attempting to provide services at existing levels of service.

My hope is 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 Budget Review 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 Charlanne Heath for their assistance in preparing this budget plan and document. Lastly, I want to recognize the work of the Borough Manager, Attorney, and other staff for the many hours devoted to budget hearings and deliberations.

Ketchikan Gateway Borough

FY 2003/2004 BUDGET

TABLE ONE: Budget Comparison 2002/2003 and 2003/2004

<u>Department</u>	<u>Budget FY 02/03</u>	<u>Budget FY 03/04</u>	<u>Change</u>	<u>Percent</u>
GENERAL FUND				
Mayor and Assembly	\$ 117,151	126,313	\$ 9,162	8%
Borough Attorney	314,789	254,770	(60,019)	-19%
Borough Clerk	168,670	167,916	(754)	0%
Borough Manager	538,603	581,973	43,370	8%
Finance	613,694	666,606	52,912	9%
Risk Management	7,478	7,434	(44)	-1%
Assessment	423,194	441,089	17,895	4%
Animal Protection	294,389	290,862	(3,527)	-1%
Parks and Recreation	1,285,840	1,188,463	(97,376)	-8%
Public Works	1,278,583	1,173,939	(104,644)	-8%
Transit	823,509	581,170	(242,339)	-29%
Planning	809,691	629,151	(180,540)	-22%
Non-Departmental	177,666	168,805	(8,861)	-5%
Automation	113,836	239,006	125,170	110%
Child Care Assistance	65,023	-	(65,023)	-100%
Capital Projects	202,000	55,315	(146,685)	-73%
Interfund Transfers	436,446	655,000	218,554	50%
Summary	<u>7,670,562</u>	<u>7,227,812</u>	<u>(442,750)</u>	<u>-6%</u>
School District				
Education - School District	7,207,769	7,257,769	50,000	1%
Capital Projects - School District	-	-	-	
Summary	<u>7,207,769</u>	<u>7,257,769</u>	<u>50,000</u>	<u>1%</u>
Borough Grants				
Borough Grants	515,921 [^]	505,683	(10,238)	-2%
Summary	<u>515,921</u>	<u>505,683</u>	<u>(10,238)</u>	<u>-2%</u>
Total General Fund	<u>15,394,252</u>	<u>14,991,264</u>	<u>(402,988)</u>	<u>-3%</u>
ENTERPRISE FUNDS				
Airport	3,230,620	3,945,290	714,670	22%
Wastewater *	1,029,596	723,907	(305,689)	-30%
Summary	<u>3,230,620</u>	<u>3,945,290</u>	<u>714,670</u>	<u>22%</u>
OTHER FUNDS				
Land Trust Fund	2,105,000	859,405	(1,245,595)	-59%
Non-areawide Fund - Library	389,572	398,800	9,228	2%
Economic Development Fund	4,687,771	5,674,175	986,404	21%
Internal Service Fund	1,465,000	1,994,784	529,784	36%
Debt Service Fund	2,244,466	2,939,861	695,395	31%
Recreation Capital Sales Tax Fund	1,111,269	1,367,401	256,132	23%
Passenger Facility Charges (PFC) Fund	253,289	377,664	124,375	49%
South Tongass Service Area Fund	245,809	310,372	64,563	26%
Waterfall Creek Service Area Fund	122,100	6,600	(115,500)	-95%
Mud Bight Service Area Fund	7,250	8,550	1,300	18%
Nichols View Service Area	500	500	-	
Forest Park Service Area Fund	174,602	48,510	(126,092)	-72%
Gold Nugget Service Area Fund	10,695	9,780	(915)	-9%
North Tongass Service Area Fund	986,250	1,277,910	291,660	30%
TOTAL OTHER FUNDS	<u>12,817,323</u>	<u>13,996,402</u>	<u>1,179,079</u>	<u>9%</u>
Grand Total all Funds	<u>31,442,195</u>	<u>32,932,956</u>	<u>1,490,761</u>	<u>5%</u>

* In FY 2002/2003 Non-Areawide Fund 711 was combined with the newly formed Wastewater Enterprise Fund.

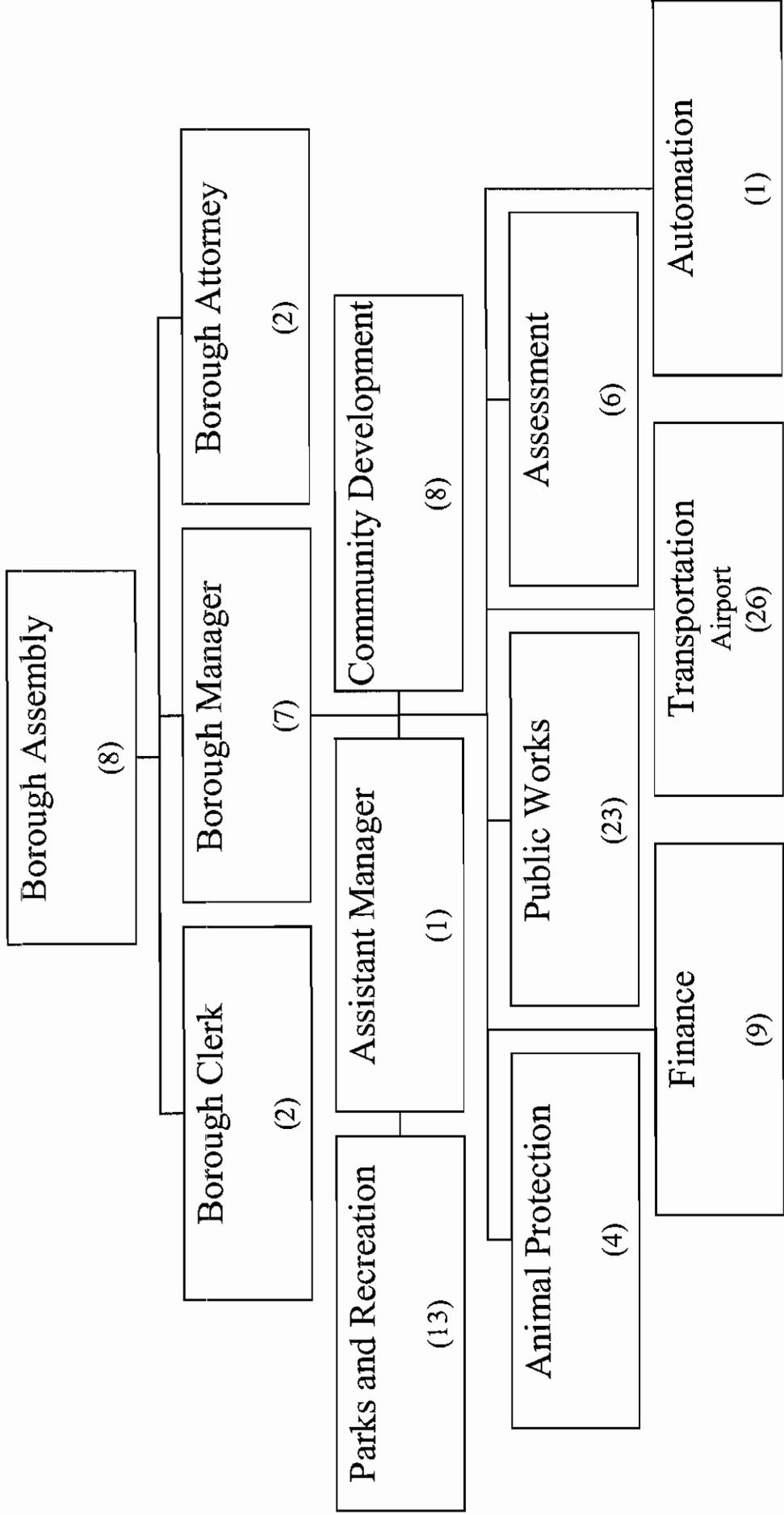
^ Economic Development grants for FY 2000/2001 through FY 2002/2003 were funded in Economic Development Fund 721-10

Ketchikan Gateway Borough
Revenue and Appropriations Summary For All Funds
Fiscal Year 2003/2004

Description	ESTIMATED FUNDS AVAILABLE 7/1/03	FY 03/04 ESTIMATED REVENUE	FY 03/04 BUDGETED APPROP- PRIATION	ESTIMATED RESERVE 6/30/04
General Fund	2,664,362	13,917,858	14,991,264	1,590,957
Land Trust	8,902,599	987,639	859,405	9,030,833
School Bond/Capital Improvement Fund	195,802	2,948,311	2,939,861	204,252
Nonareawide Fund - Library	(78,508)	453,507	398,800	(23,801)
Economic Development Fund	9,425,534	1,058,820	5,674,175	4,810,179
Recreation Capital Sales Tax Fund	389,573	953,204	1,367,401	(24,624)
Passenger Facility Charges (PFC Fund)	826,710	432,930	377,664	881,976
Airport Enterprise Fund	5,724,869	3,268,430	3,945,290	5,048,009
Wastewater Enterprise Fund	(45,945)	695,560	723,907	(74,292)
Internal Service Fund - School Health Insurance	-	2,519,349	1,994,784	524,565
Internal Service - Borough Health Insurance	(93,868)	860,534	912,600	(145,934)
South Tongass Service Area	334,887	272,882	310,372	297,397
Waterfall Creek Service Area	2,163	5,140	6,600	703
Mud Bight Service Area	1,539	8,700	8,550	1,689
Nichols View Service Area	9,649	350	500	9,499
Forest Park Service Area	35,091	49,622	48,510	36,203
Gold Nugget Service Area	8,732	6,260	9,780	5,212
North Tongass Fire & EMS Service Area	881,036	413,295	1,277,910	16,421
TOTALS	29,184,225	28,852,391	35,847,373	22,189,243

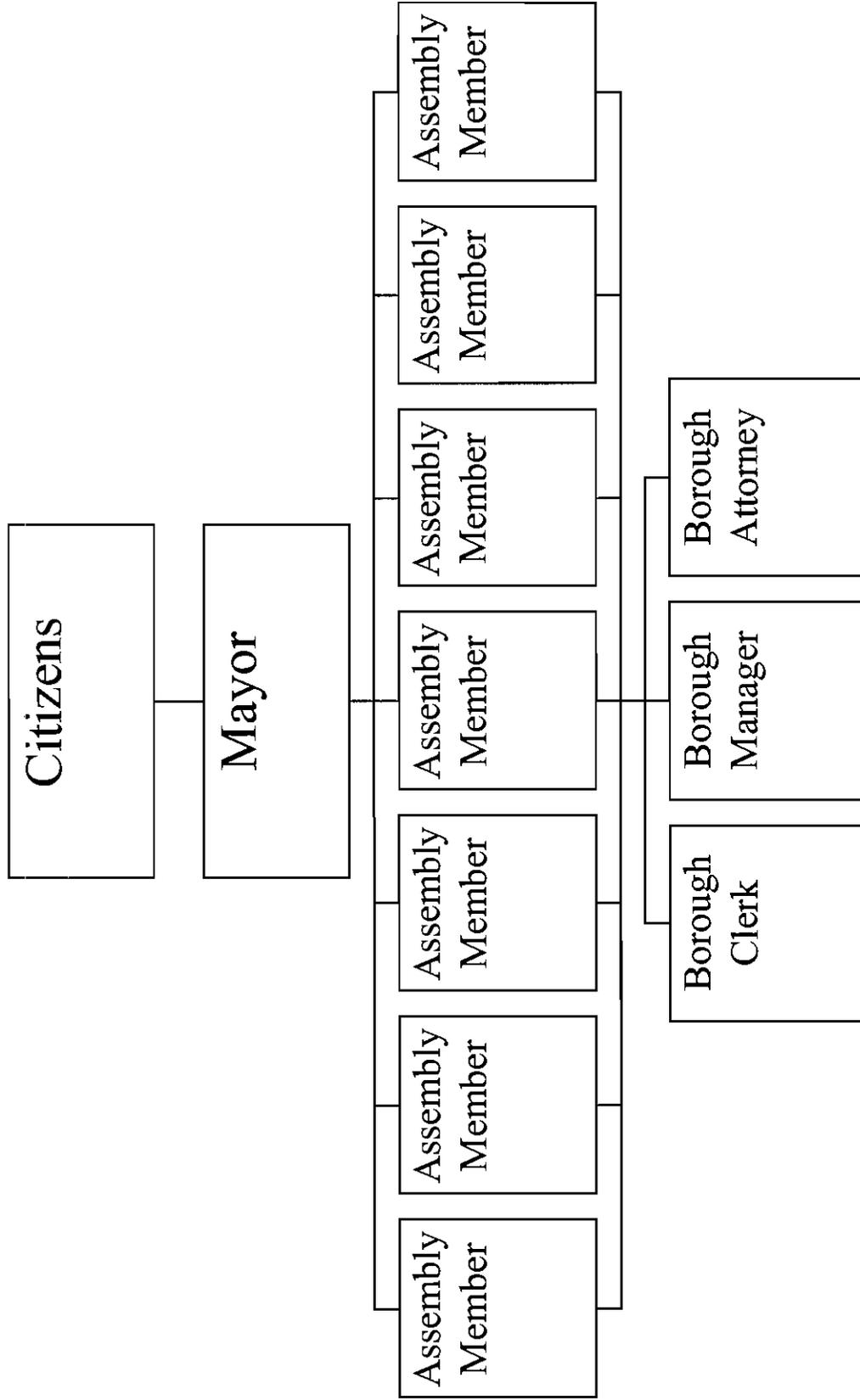
Ketchikan Gateway Borough

Fiscal Year 2003/2004

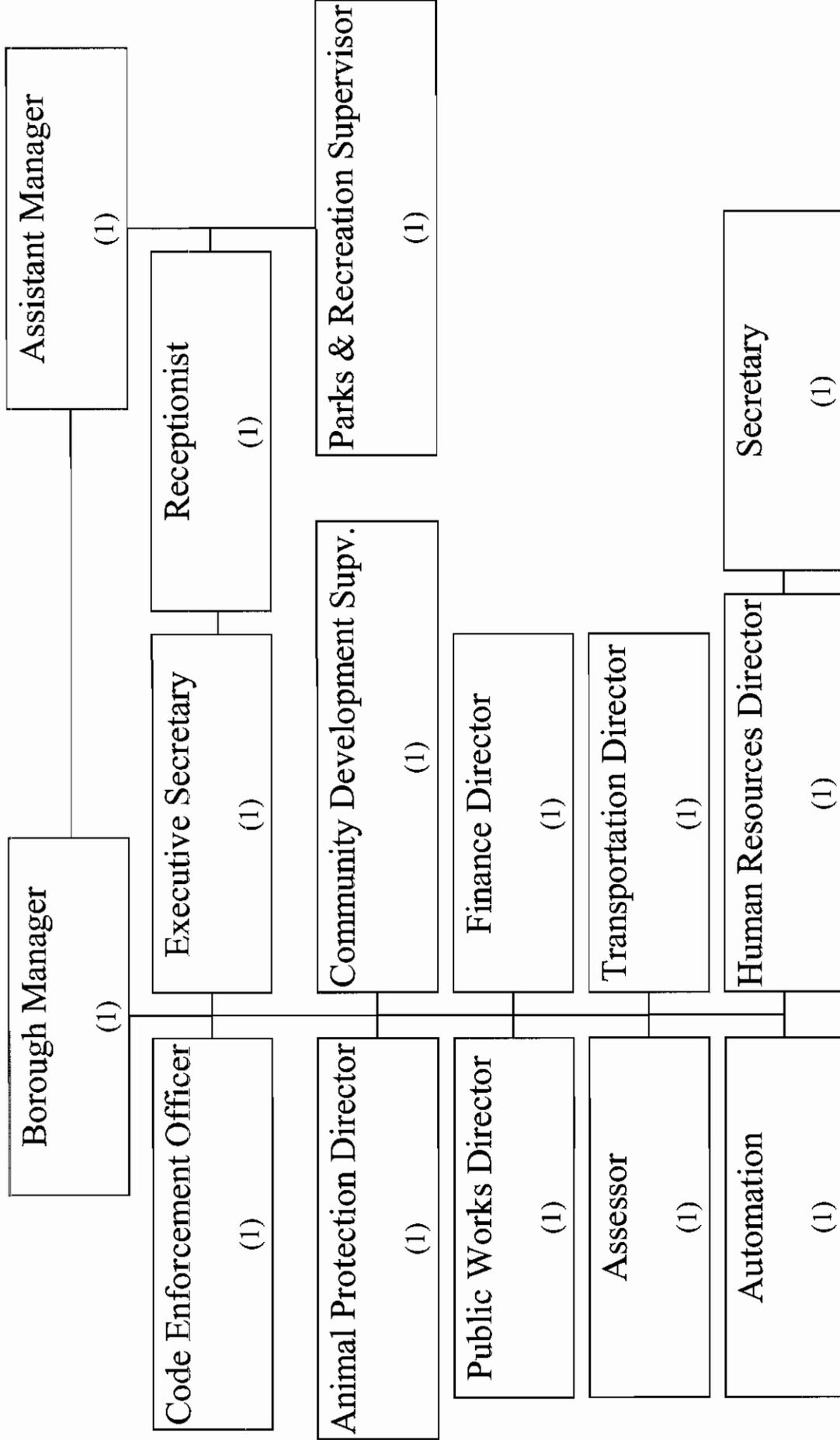


Ketchikan Gateway Borough

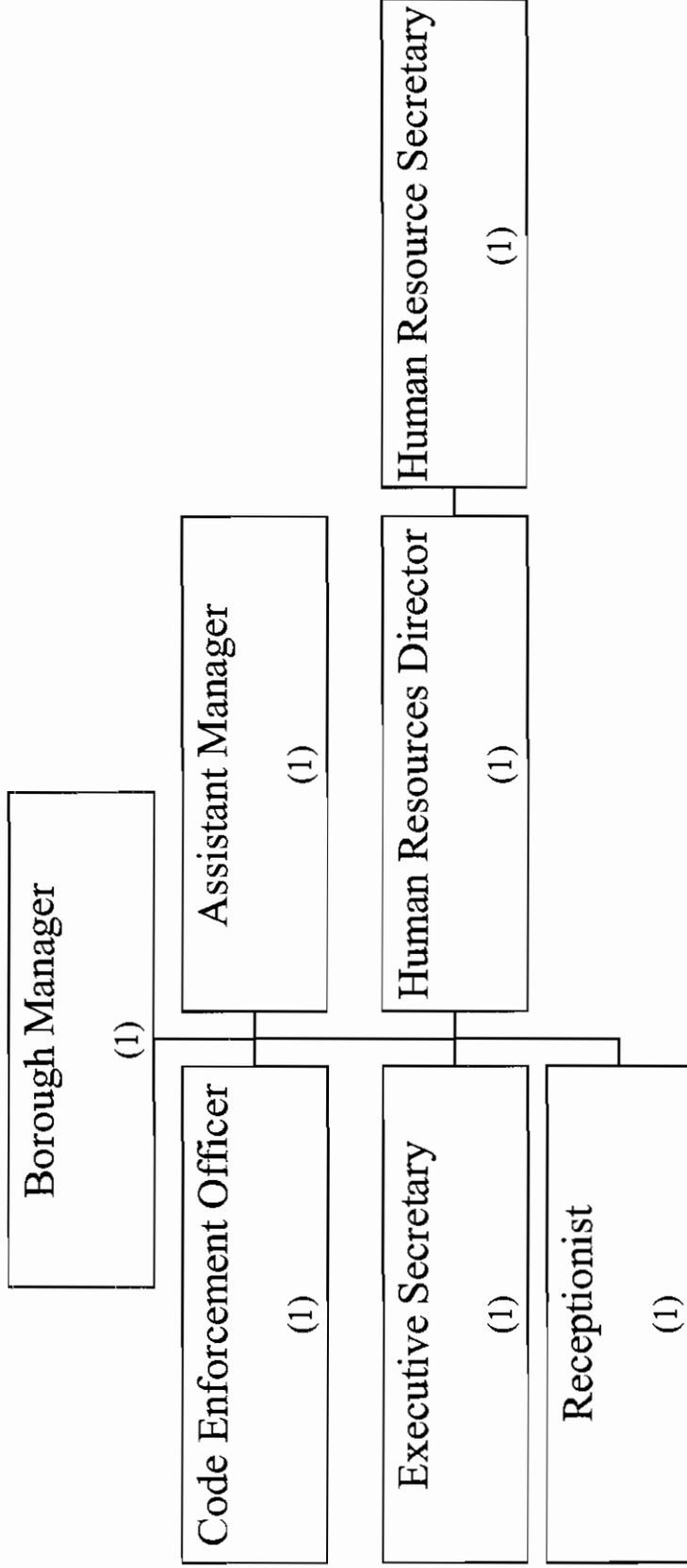
Fiscal Year 2003/2004



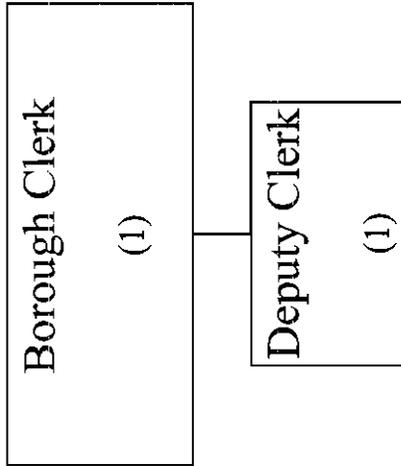
Ketchikan Gateway Borough Manager's Office Fiscal Year 2003/2004



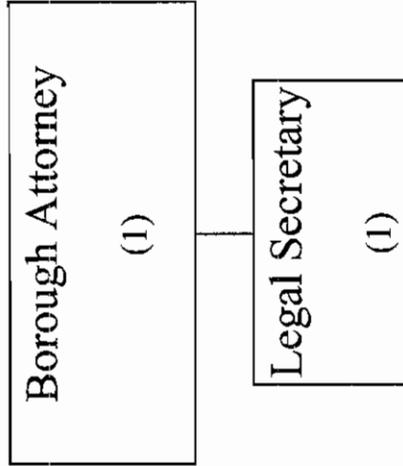
**Ketchikan Gateway Borough
Manager's Office
Fiscal Year 2003/2004**



**Ketchikan Gateway Borough
Clerk's Office
Fiscal Year 2003/2004**



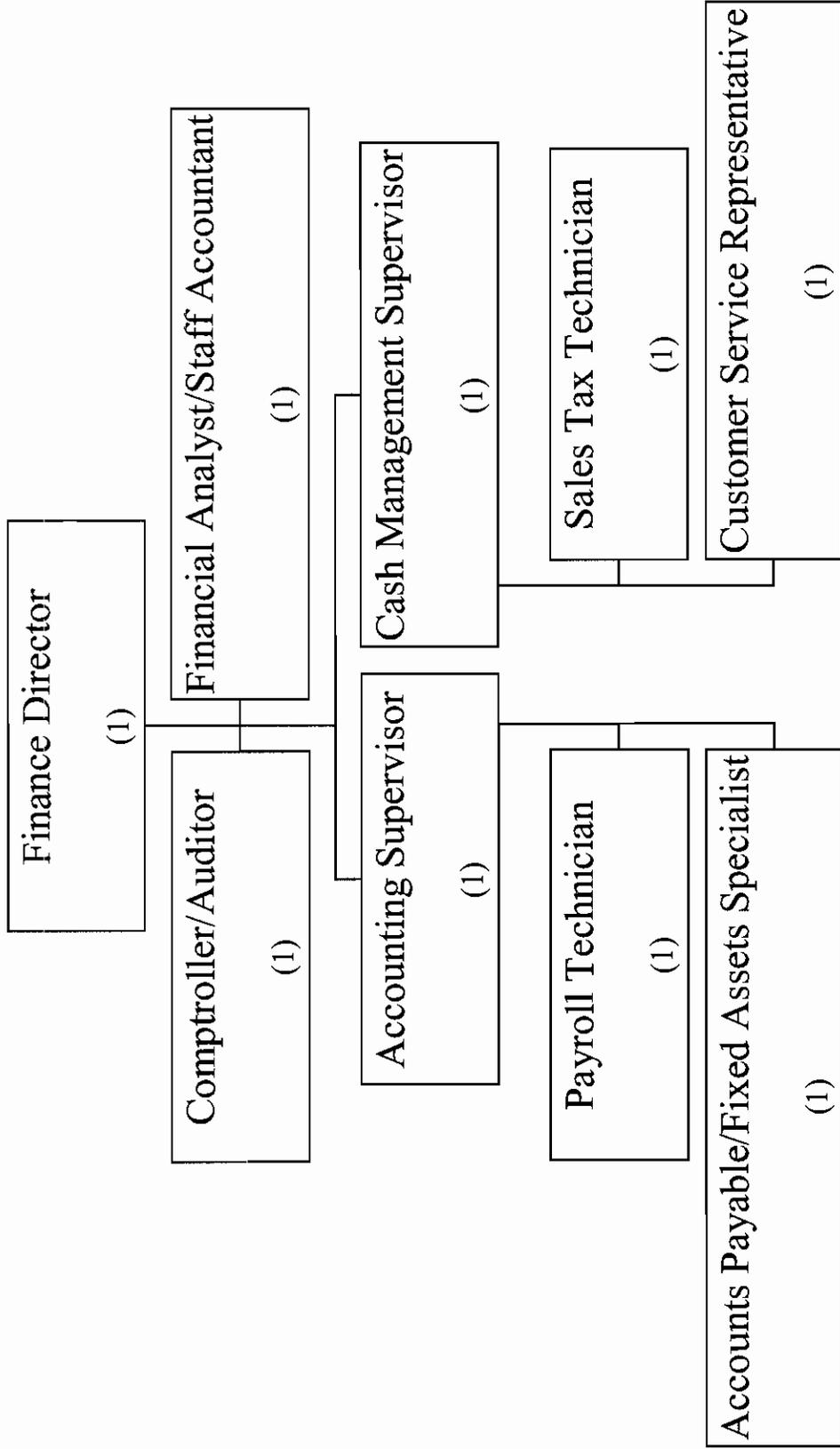
**Ketchikan Gateway Borough
Department of Law
Fiscal Year 2003/2004**



Ketchikan Gateway Borough

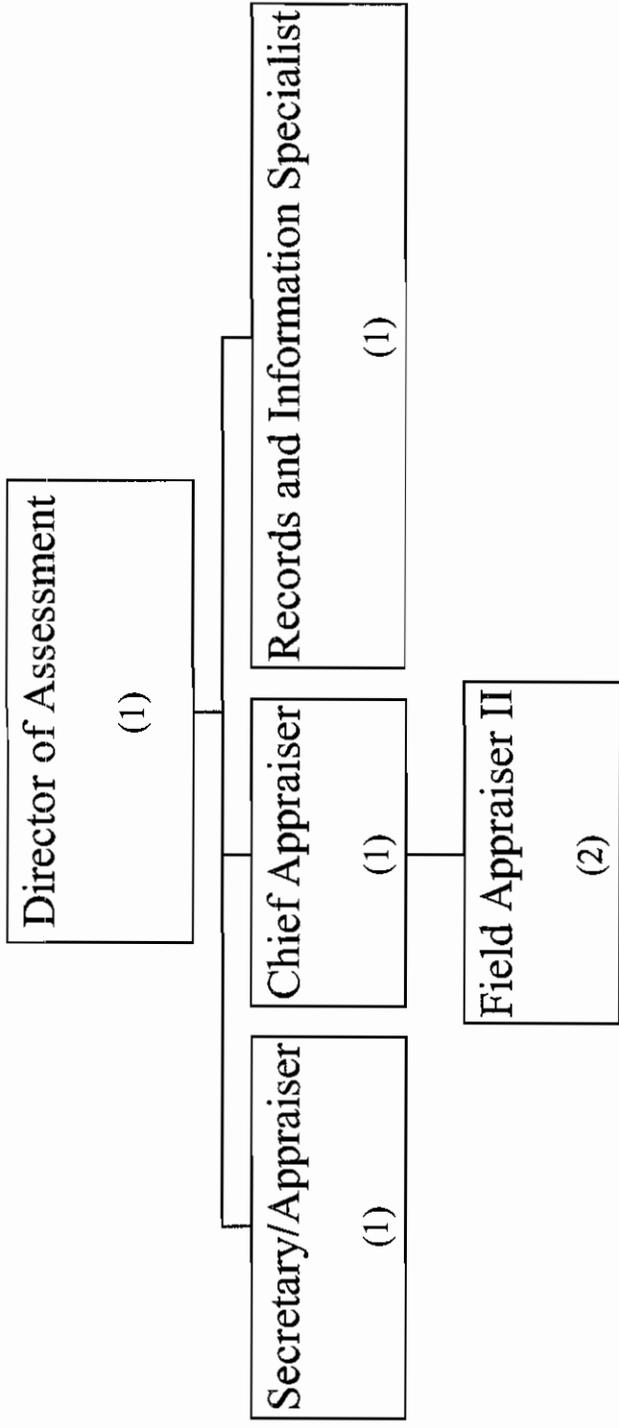
Finance

Fiscal Year 2003/2004



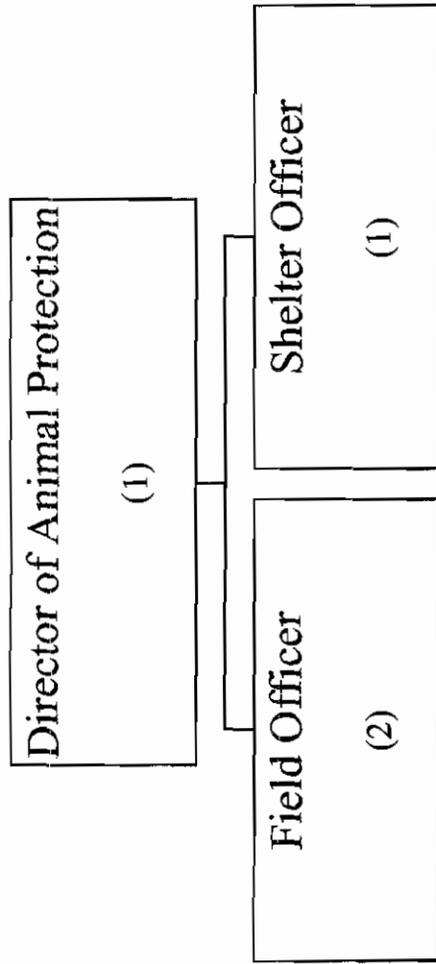
Ketchikan Gateway Borough Department of Assessment

Fiscal Year 2003/2004



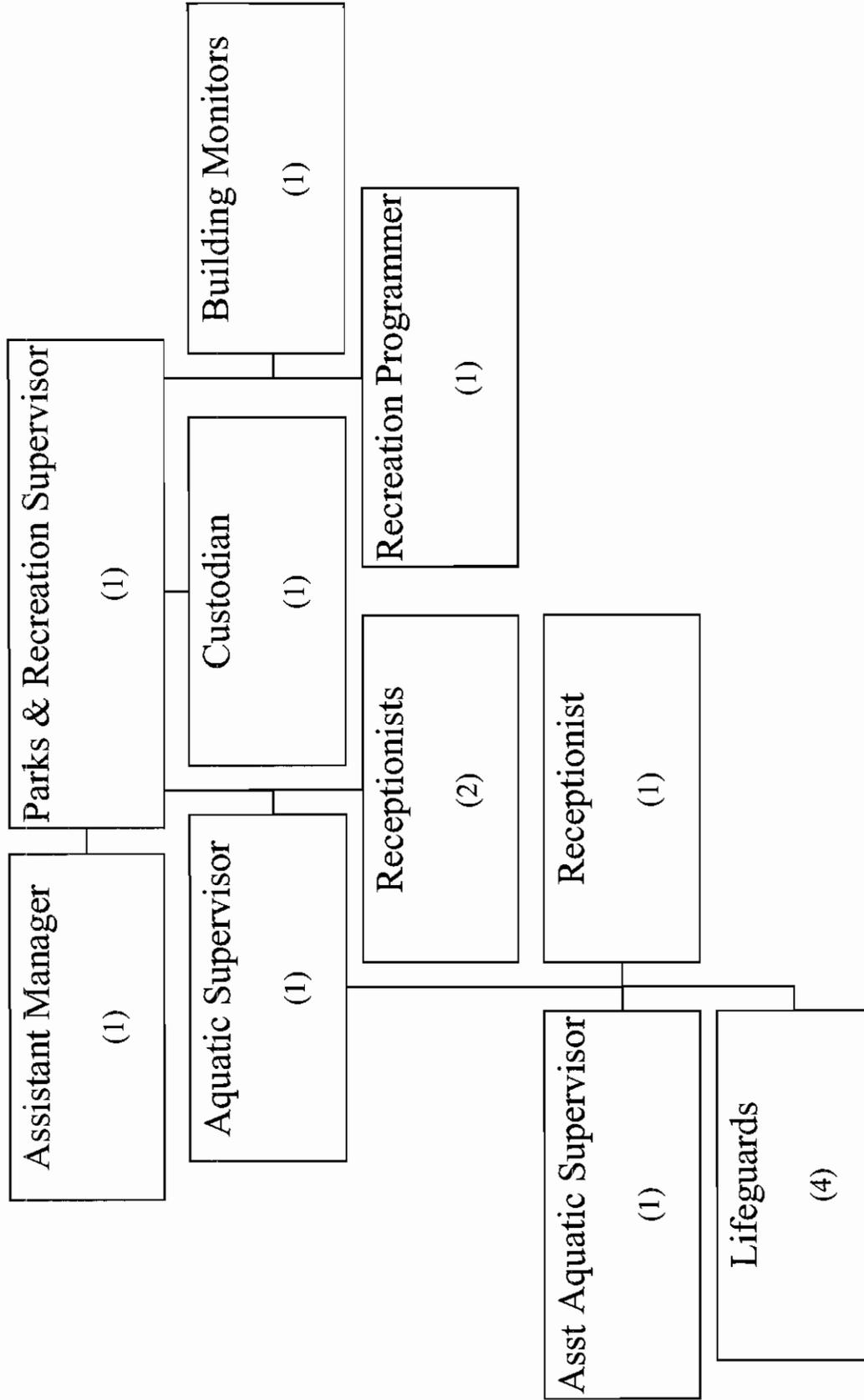
Ketchikan Gateway Borough Animal Protection

Fiscal Year 2003/2004



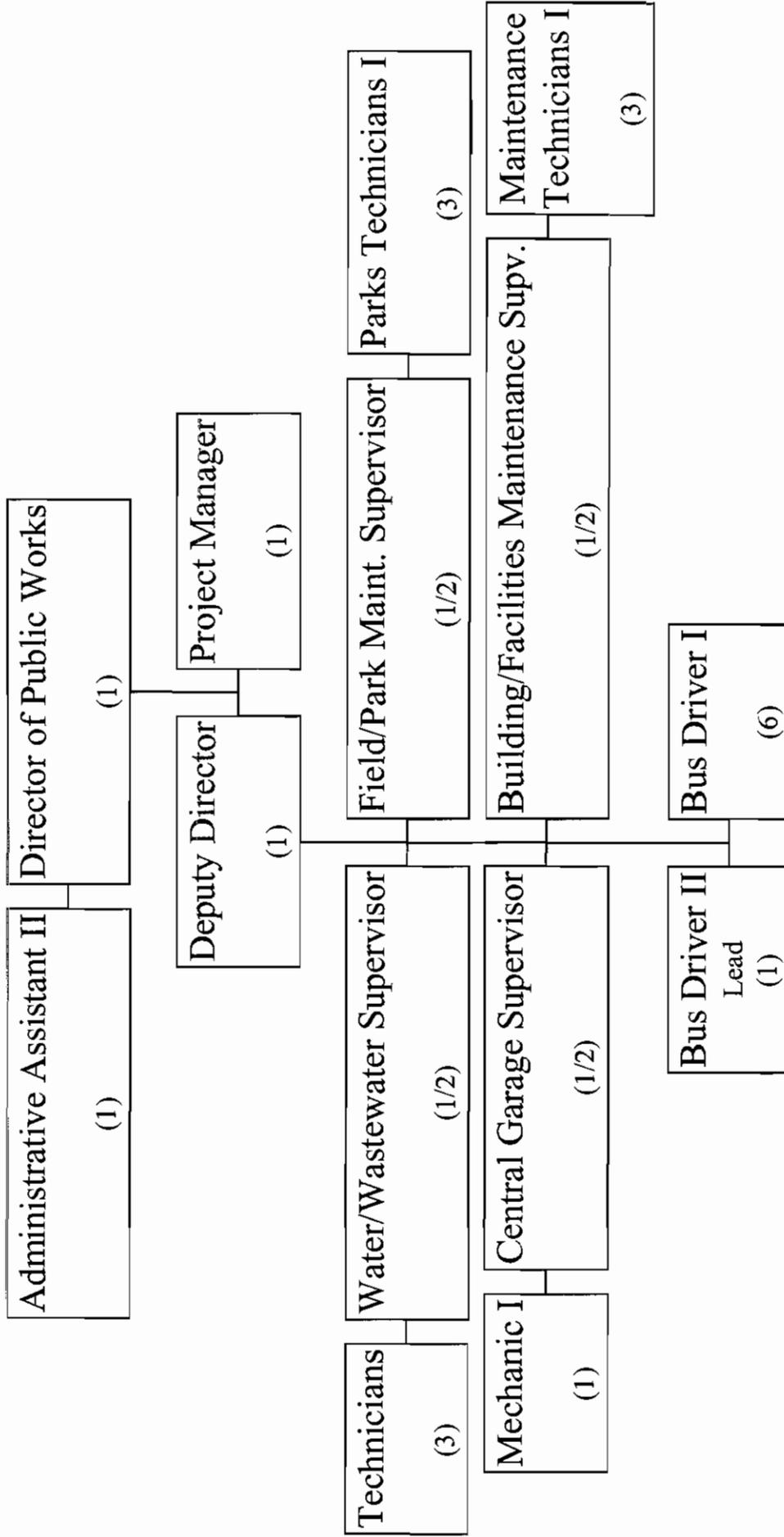
Ketchikan Gateway Borough Department of Parks & Recreation

Fiscal Year 2003/2004



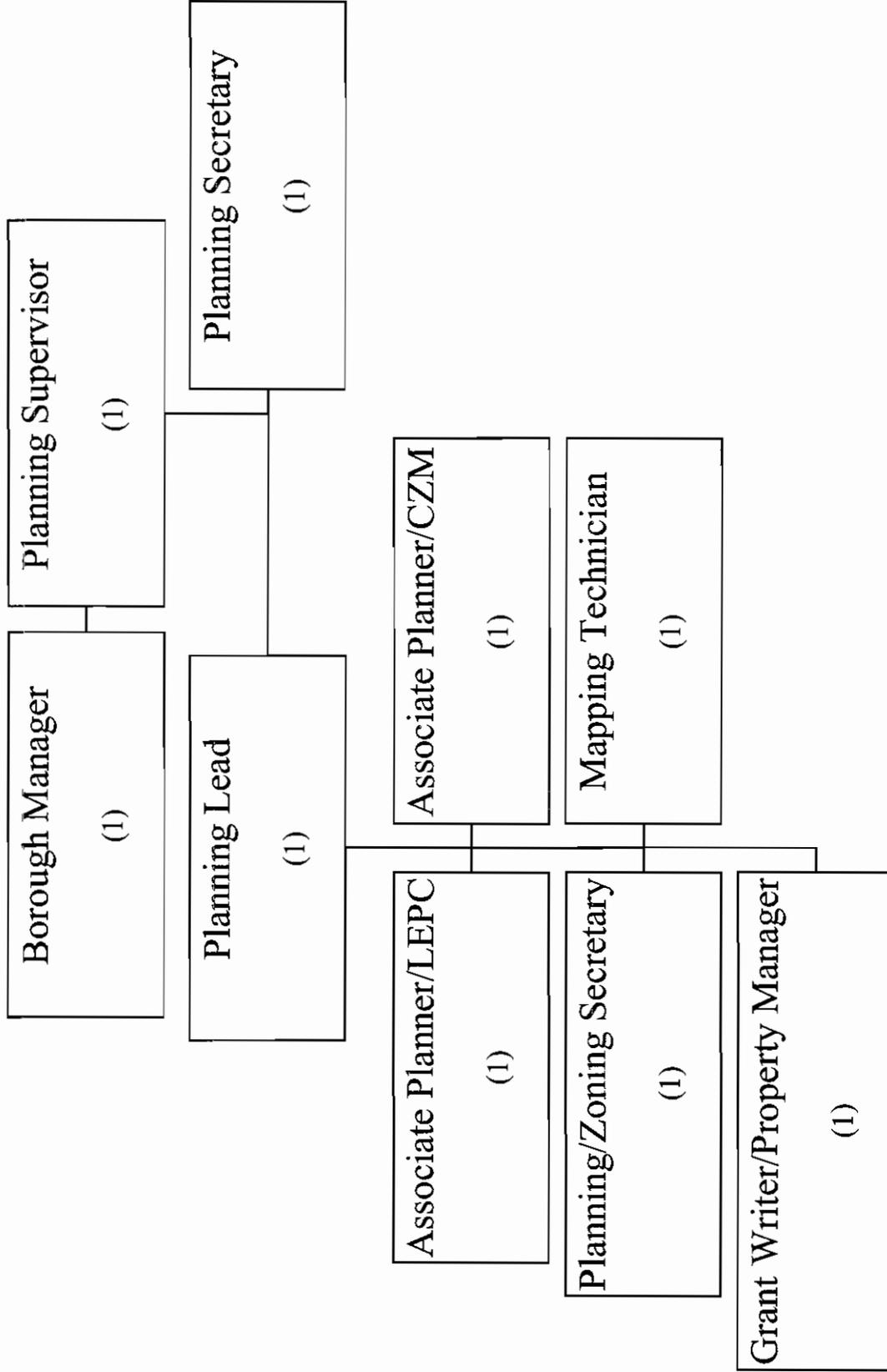
Ketchikan Gateway Borough Public Works Department

Fiscal Year 2003/2004



Ketchikan Gateway Borough Department of Planning & Community Development

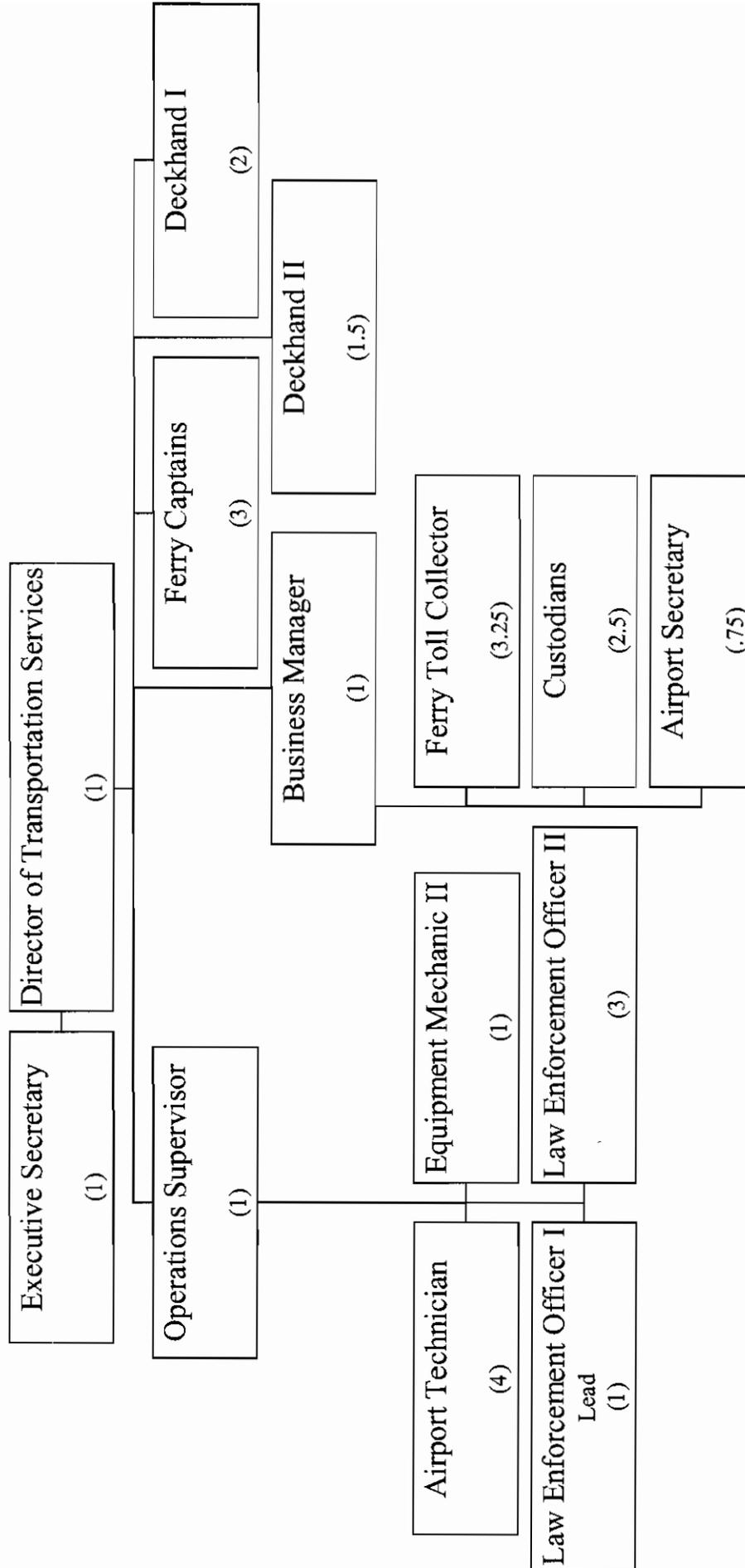
Fiscal Year 2003/2004



**Ketchikan Gateway Borough
Automation
Fiscal Year 2003/2004**

Computer Systems Administrator (1)

Ketchikan Gateway Borough
Department of Transportation Services
 Fiscal Year 2003/2004



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 2004

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1264

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOOUGH, ALASKA, APPROVING THE KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2003/2004 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.

RECITALS

- 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 2003/2004 School Budget to the Borough Assembly as required.
- B. On May 5, 2003, the Assembly established funding for the School District's FY 2003/2004 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, 2003.

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, 2003, entitled KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2003/2004 SCHOOL BUDGET, is hereby approved in the total amount of \$21,621,554.

	<u>FY 03/04</u>
Local Appropriations	6,857,769
In-Kind Contribution	400,000
Miscellaneous Local Sources/Fund Balance	588,381
State Sources	11,633,313
Federal Sources	2,142,091
	<u>\$21,621,554</u>

Section 2. Local Appropriations. The sum of \$6,857,769 is appropriated from the General Fund for the Fiscal Year 2003/2004 to be used for the general operation of schools for the Fiscal Year Beginning July1, 2003 and ending June 30, 2004.

Section 3. This ordinance is effective upon adoption.

ADOPTED this 27th day of May, 2003.

Michael Kelly
BOROUGH MAYOR

ATTEST:
Janette Edwards
BOROUGH CLERK

Approved as to form:
John J. Bell
BOROUGH ATTORNEY

PUBLIC HEARING: May 27, 2003			
EFFECTIVE DATE: May 27, 2003			
ROLL CALL	YES	NO	ABSENT
BERGERON		√	
BURTON	√		
COOSE			√
LANDIS		√	
SARBER	√		
SHAY		√	
TIPTON	√		
MAYOR (Tie Vote Only)	√		N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

OFFICE OF THE BOROUGH MAYOR
Michael B. Salazar

344 FRONT STREET
KETCHIKAN, ALASKA 99901
PHONE: 907.228.6605
FAX: 907.247.8439

May 28, 2003

Ms. Charlotte Schafer, President
Board of Education
Ketchikan Gateway Borough School District
Pouch Z
Ketchikan, Alaska 99901

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BUDGET FY 2003/2004

The 2003/04 Ketchikan Gateway Borough School District Budget was approved by the Assembly in the total amount of \$21,621,554 at the special meeting held May 27, 2003.

As required by AS 14.14.060(c) the Assembly has determined the total amount of \$7,257,769 will be made available from local sources to be used for general operation of schools for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Sincerely,


Michael B. Salazar
Mayor

cc: Alvin Hall, Finance Director

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 1744

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, LEVYING FOR THE TAX YEAR OF 2003 A GENERAL AREAWIDE TAX FOR AREAWIDE BOROUGH PURPOSES; LEVYING A GENERAL NON-AREAWIDE TAX FOR NON-AREAWIDE PURPOSES; LEVYING A TAX IN THE SOUTH TONGASS SERVICE AREA; LEVYING A TAX IN THE NORTH TONGASS FIRE AND EMS SERVICE AREA; LEVYING A TAX IN THE FOREST PARK SERVICE AREA; PROVIDING FOR THE COLLECTION OF TAXES DUE IN 2003; PRESCRIBING PENALTIES AND INTEREST FOR DELINQUENT TAXES; 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 of Ordinances.

B. In accordance with AS 29.45.240, the Assembly now wishes to set the rate of levy and date when taxes become due and payable, the date when taxes become delinquent, and prescribe penalties and interest for delinquent taxes.

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

Section 1. There is hereby levied upon all taxable real and personal property in the Ketchikan Gateway Borough, Alaska, except such property as is exempt by law from taxation, a general tax of 7.0 mills for Borough areawide functions and purposes, including maintenance and operation of public schools, for the tax year 2003, based upon the assessment roll in the amount of \$1,001,896,000 producing taxes of \$7,013,272 less exemptions of \$463,235 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 1.20 mills for Borough non-areawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year of 2003, based on the assessment roll for real property in the amount of \$398,485,800, producing taxes of \$478,183, 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 1.0 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2003, based on the assessment roll for real and personal property in the amount of \$115,902,800, producing taxes of \$115,903 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

RESOLUTION NO. 1744

Section 4. 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 2.2 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2003 based on the assessment roll for real property in the amount of \$21,670,900 producing taxes of \$47,676 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 North Tongass Fire and EMS Service Area, except such property as is exempt by law from taxation a general tax of .20 mill for service area purposes, in addition a general tax on improvements on property of 2.5 mills in addition to the tax levied in Sections 1 and 2 above, for the tax year 2003, based on the assessment roll for real and personal property in the amount of \$245,916,400 producing taxes of \$49,183 and Improvements on property in the amount of \$142,338,800 producing taxes of \$355,847 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

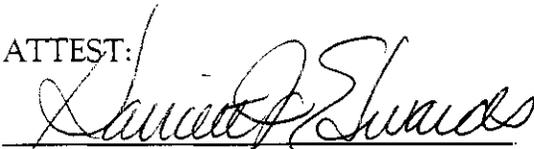
Section 6. Taxes levied pursuant to the provisions of this resolution shall be due and payable on July 1, 2003 and shall become delinquent unless paid on or before September 30, 2003.

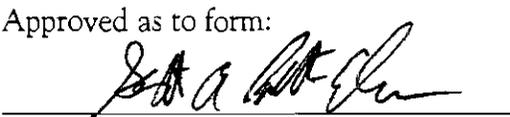
Section 7. Taxes remaining unpaid after the delinquent date shall be collected and have penalties and interest added thereto in accordance with the law.

Section 8. This resolution is effective July 1, 2003.

ADOPTED this 9th day of June, 2003.


BOROUGH MAYOR

ATTEST:

BOROUGH CLERK

Approved as to form:

BOROUGH ATTORNEY

EFFECTIVE DATE: July 1, 2003			
ROLL CALL	YES	NO	ABSENT
BERGERON	✓		
BURTON	✓		
COOSE		✓	
LANDIS	✓		
SARBER		✓	
SHAY	✓		
TIPTON	✓		
MAYOR (Tie Votes Only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 1745, Amended

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, AMENDING RESOLUTION NO. 1744, LEVYING A TAX IN THE NORTH TONGASS FIRE AND EMS SERVICE AREA; 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 of Ordinances.

B. Resolution No. 1744 set a split tax levy which exempted land from the 2.5 mill property tax levy for fire services. The Ketchikan Gateway Borough has not yet adopted an implementing ordinance authorizing this exemption. Therefore, the levy for the North Tongass Fire and EMS Service Area must be corrected as a single levy on all taxable property within the service area.

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

Section 1. That section 5 of Resolution No. 1744 is hereby amended to read as follows:

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 1.7 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2003 based on the assessment roll for real property in the amount of \$245,916,400 producing taxes of \$395,321 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 2. This resolution shall become effective June 24, 2003, but only if the Assembly fails to first approve an amendment to KGB Code Section 45.11.025 authorizing an exemption from a fire service tax levy for land.

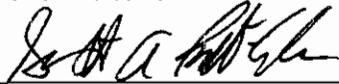
ADOPTED this 13th day of June, 2003.

RESOLUTION NO. 1745


BOROUGH MAYOR

ATTEST:

BOROUGH CLERK

Approved as to form:

BOROUGH ATTORNEY

EFFECTIVE DATE: June 24, 2003			
ROLL CALL	YES	NO	ABSENT
BERGERON	✓		
BURTON	✓		
COOSE	✓		
LANDIS	✓		
SARBER	✓		
SHAY	✓		
TIPTON	✓		
MAYOR (Tie Votes Only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1271, AMENDED

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 2003/04 AND APPROPRIATING FROM THE GENERAL FUND, AIRPORT ENTERPRISE FUND, WASTEWATER ENTERPRISE FUND, INTERNAL SERVICE FUND/SCHOOL DISTRICT, INTERNAL SERVICE FUND/BOROUGH, INTERNAL SERVICE FUND/CENTRAL GARAGE, LAND TRUST, NON-AREAWIDE LIBRARY FUND, RECREATIONAL CAPITAL SALES TAX FUND, SCHOOL BOND/CAPITAL IMPROVEMENT FUND, PASSENGER FACILITY CHARGES FUND, ECONOMIC DEVELOPMENT, CENTRAL GARAGE INTERNAL SERVICE FUND, WASTEWATER ENTERPRISE FUND, SOUTH TONGASS SERVICE AREA FUND, WATERFALL CREEK SERVICE AREA FUND, MUD BIGHT SERVICE AREA FUND, FOREST PARK SERVICE AREA FUND, GOLD NUGGET SERVICE AREA FUND, NICHOLS VIEW 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 2003/2004 Budget and Capital Program.
- B. After hearing public testimony, the Assembly now desires to adopt the 2003/2004 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, 2003, entitled KETCHIKAN GATEWAY BOROUGH 2003/2004 BUDGET, is hereby adopted.

Section 2. The sum of \$14,991,264 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 3. The sum of \$3,945,290 is hereby appropriated from the Airport Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 4. The sum of \$723,907 is hereby appropriated from the Wastewater Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 5. The sum of \$1,994,784 is hereby appropriated from the Internal Service Fund/School District of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 6. The sum of \$912,600 is hereby appropriated from the Internal Service Fund/Borough of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 7. The sum of \$199,307 is hereby appropriated from the Internal Service Fund/Central Garage of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 8. The sum of \$859,405 is hereby appropriated from the Land Trust Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 9. The sum of \$398,800 is hereby appropriated from the Non-Areawide Library Fund for the fiscal year beginning July 1, 2003.

Section 10. The sum of \$1,367,401 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 11. The sum of \$2,939,861 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 12. The sum of \$377,664 is hereby appropriated from the Passenger Facility Charges Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 13. The sum of \$5,674,175 is hereby appropriated from the Economic Development Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 14. The sum of \$310,372 is hereby appropriated from the South Tongass Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 15. The sum of \$6,600 is hereby appropriated from the Waterfall Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 16. The sum of \$8,550 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 17. The sum of \$48,510 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 18. The sum of \$9,780 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 19. 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, 2003.

Section 20. The sum of \$1,277,910 is hereby appropriated from the North Tongass Fire and EMS Service Area of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2003.

Section 21. Budget Direction—A project maintenance plan and accounting system will be prepared for each Borough building by July 15.

Section 22. This ordinance is effective July 1, 2003.

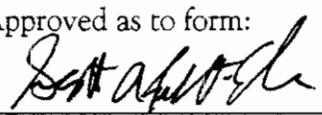
ADOPTED this 23rd day of June, 2003.



 BOROUGH MAYOR

ATTEST:


 BOROUGH CLERK

Approved as to form:


 BOROUGH ATTORNEY

PUBLIC HEARING: <u>June 23, 2003</u>			
EFFECTIVE DATE: <u>July 1, 2003</u>			
ROLL CALL	YES	NO	ABSENT
BERGERON		✓	
BURTON	✓		
COOSE	✓		
LANDIS	✓		
SARBER	✓		
SHAY	✓		
TIPTON	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

**KETCHIKAN GATEWAY BOROUGH
SCHEDULE OF ASSESSED VALUATIONS**

YEAR	VALUATION(\$)	MILLAGE RATE	DOLLAR AMOUNT(\$)
<u>GENERAL FUND</u>			
1993/94	823,133,650	8.30	6,832,009
1994/95	849,837,900	8.30	7,053,655
1995/96	915,900,800	7.50	6,869,256
1996/97	985,070,900	7.10	6,994,003
1997/98	1,005,582,800	7.00	7,039,080
1998/99	1,009,721,800	7.00	7,068,053
1999/00	1,010,564,100	7.50	7,579,231
2000/01	1,014,686,000	6.80	6,899,865
2001/02	1,043,607,300	6.80	7,096,530
2002/03	1,022,874,200	6.80	6,955,545
2003/04	1,001,896,000	7.00	7,013,272
<u>NON-AREAWIDE FUND</u>			
1993/94	395,944,750	0.65	257,364
1994/95	408,504,400	0.65	265,528
1995/96	441,430,600	0.70	309,001
1996/97	468,749,900	0.70	328,125
1997/98	484,998,400	0.70	339,499
1998/99	466,853,000	0.92	429,505
1999/00	468,370,000	0.93	435,584
2000/01	464,967,700	0.70	325,477
2001/02	422,130,100	0.80	337,704
2002/03	411,486,300	1.05	432,061
2003/04	398,485,800	1.20	478,183
<u>FOREST PARK SERVICE AREA</u>			
1993/94	13,493,050	5.00	67,465
1994/95	15,218,400	5.00	76,092
1995/96	18,091,300	5.00	90,457
1996/97	20,122,000	3.50	70,427
1997/98	20,681,400	3.50	72,385
1998/99	20,929,800	3.50	73,254
1999/00	21,801,200	2.20	47,963
2000/01	21,797,500	2.20	47,955
2001/02	21,836,000	2.20	48,039
2002/03	21,964,700	2.90	63,698
2003/04	21,670,900	2.20	47,676
<u>NORTH TONGASS VOLUNTEER FIRE & EMS SERVICE AREA</u>			
2003/04	245,916,400	1.70	418,058
<u>SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA</u>			
1993/94	74,065,000	1.00	74,065
1994/95	80,537,200	1.00	80,537
1995/96	90,443,600	1.00	90,444
1996/97	100,094,100	1.00	100,094
1997/98	103,439,000	1.00	103,439
1998/99	105,899,700	1.00	105,900
1999/00	110,031,400	1.00	110,031
2000/01	112,026,100	1.00	112,026
2001/02	113,049,600	1.00	113,050
2002/03	113,048,600	1.00	113,049
2003/04	115,803,900	1.00	115,804

KETCHIKAN GATEWAY BOROUGH
FY 2003/2004 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE
GENERAL FUND

DESCRIPTION		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1		4,456,305	2,694,326	2,157,421	3,186,634	3,186,634	2,664,362
4010	Real Property Taxes	7,077,726	6,368,395	6,455,051	6,485,728	6,450,000	6,638,861
4020	Business-Personal Taxes	469,422	432,046	451,871	469,817	400,000	374,411
4030	Boat Taxes	28,687	27,408	30,257	27,500	27,500	25,000
4040	Sales Taxes-In City	2,824,532	3,135,412	3,345,606	3,513,141	3,407,747	3,407,741
4050	Sales Taxes-Out City	615,204	655,072	518,600	438,160	425,015	425,015
4060	Automobile Taxes	156,955	163,266	149,882	160,000	160,000	160,000
4080	Penalty & Interest	120,387	85,186	161,469	98,000	98,000	98,000
4090	Foreclosure Fees	19,284	13,761	11,977	14,000	14,000	14,000
4110	NSF Fees	200	125	(25)	150	150	250
4150	SR Citizen Contribution	(460,028)	(420,626)	(424,795)	(438,600)	(438,600)	(463,235)
4190	Alaska Housing Authority	14,902	16,907	18,756	16,900	16,900	17,500
Total		10,867,271	10,476,952	10,718,649	10,784,796	10,560,712	10,697,543
REVENUE FROM OTHER GOVTS:							
4205	Safe Communities	118,628	103,709	111,380	111,380	118,634	-
4215	Raw Fish Tax Refund	376,261	425,517	320,576	320,576	390,358	350,000
4220	State Revenue Sharing	95,705	84,949	83,168	88,677	84,274	-
4225	National Forest Receipts	86,399	100,604	342,006	402,359	344,753	344,753
4240	State Grants	55,080	60,327	61,362	152,324	150,000	80,000
4245	Payment in Lieu of Taxes	410,259	402,608	1,228,839	602,772	602,772	602,000
Total		1,142,332	1,177,714	2,147,331	1,678,088	1,690,791	1,376,753
CHARGES FOR SERVICES:							
4305	Interest Income	607,476	(216,591)	30,495	125,000	40,000	96,200
4315	Assessment Fees	1,116	95	35	250	100	25
4320	Other Sales & Services		1,708	5,254	-	3,029	-
4325	Zoning & Platting Fees	18,545	31,080	25,155	29,675	29,675	29,675
4330	Digital Map Sales	2,013	2,251	1,203	1,800	1,500	1,500
4335	Animal Protection Fees	30,104	28,884	31,024	31,150	31,150	31,150
4340	Passports	5,605	5,040	6,698	5,000	10,000	10,000
4345	Public Works Fees	-	12,008	-	18,000	18,000	18,000
4360	Citations, Fines			200	500	500	5,000
4380	Recreation Program Fees	373,014	365,075	335,154	382,214	370,692	388,450
4385	Killer Whale Coach Reimburse.	21,459	22,828	34,780	36,286	34,308	32,584
4390	Other Revenues	8,663	39,814	118,123	25,000	10,000	7,500
4392	Advertising Income		-	-	-	27,500	25,000
4393	Bus System Revenues	500,458	512,244	489,408	410,000	275,400	325,000
Total		1,568,453	804,435	1,077,529	1,064,875	851,854	970,084
INTERFUND REVENUES:							
4410	Land Trust Fund	635,000	535,000	775,000	1,100,000	1,100,000	650,000
4415	Econ Dev - Endowment Fund	-	410,000	410,000	-	-	-
4420	Internal Service Fund	434,784	-	126,778	-	-	-
4430	Service Area Funds	8,809	36,090	14,170	29,113	36,670	30,334
4450	Interfund Transfer - Airport	130,464	82,446	451,242	180,000	180,000	113,040
4450	Interfund Trans - Non-area Wide		-	-	30,400	45,400	80,104
4470	Interdepartmental Revenue	49,150	-	1,103,602	-	-	-
Total		1,258,207	1,063,536	2,880,792	1,339,513	1,362,070	873,478
TOTAL REVENUE		14,836,263	13,522,637	16,824,301	14,867,272	14,465,427	13,917,858
TOTAL FUNDS AVAILABLE		19,292,568	16,216,963	18,981,722	18,053,906	17,652,061	16,582,220

KETCHIKAN GATEWAY BOROUGH						
FY 2003/2004 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE						
GENERAL FUND						
DESCRIPTION	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
SUMMARY OF APPROPRIATIONS - GENERAL FUND						
Assembly and Mayor	126,990	100,546	105,442	117,151	128,151	126,313
Manager's Office	454,415	439,912	571,852	538,603	587,783	581,973
Clerk's Office	177,639	188,931	172,207	168,670	163,299	167,916
Law Department	253,634	212,661	332,859	314,799	241,468	254,770
Finance Department	581,968	529,666	555,729	613,694	626,332	666,606
Risk Management	12,591	44,063	6,118	7,478	3,714	7,434
Assessment Department	404,236	420,630	410,756	423,194	428,680	441,089
Animal Protection Department	287,224	290,285	319,166	294,389	294,032	290,862
Parks and Recreation Department	1,374,612	1,379,789	1,330,692	1,237,458	1,380,189	1,145,018
Ketchikan Killer Whales Swim Club	-	45,655	46,373	48,381	45,744	43,445
Public Works	681,348	725,842	861,338	1,278,583	1,011,144	1,173,939
Transit	512,844	599,224	810,402	823,509	894,882	581,170
Community Development Department	581,535	573,240	578,679	809,691	576,862	629,151
Child Care Grant Program	55,036	60,996	61,445	65,023	64,892	-
Grants	2,503,783	351,234	382,220	358,843	358,843	505,683
Non-Departmental	105,770	100,002	148,750	177,666	179,722	168,805
Automation	34,350	56,845	174,710	113,836	117,186	239,006
Interfund Transfers	554,150	435,499	1,258,901	436,446	436,446	655,000
Capital Projects	244,414	165,665	103,022	326,000	202,000	55,315
Education - School District	7,651,703	7,338,857	7,564,426	7,207,769	7,246,330	7,257,769
TOTAL APPROPRIATIONS	16,598,242	14,059,542	15,795,088	15,361,174	14,987,699	14,991,264
FUNDS AVAILABLE JUNE 30	2,694,326	2,157,421	3,186,634	2,692,733	2,664,362	1,590,957
Designated Reserves:						
Loan Guarantee						
Ketchikan Visitor's Bureau Note	454,000	432,051	432,051	432,051	375,322	337,052
Capital/Equip. Replacement	150,000	150,000	-	-	-	125,000
Unreserved Fund Balance	2,090,326	1,575,370	2,754,583	2,260,682	2,289,040	1,128,905

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 General Fund - Mayor & Assembly 101-11

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5140	BOROUGH ASSEMBLY FEES	46,725	43,725	48,600	48,600	51,000
5200	TAXES/BENEFITS	6,621	4,536	5,646	5,646	5,929
5300	TRAVEL & TRAINING	1,075	1,711	3,324	2,018	3,868
5301	BUSINESS TRAVEL	15,360	20,066	19,706	27,000	27,000
5500	REIMBURSABLE EXPENSES	2,201	2,055	3,950	3,950	3,700
5501	REIMBURSABLE WAGES	-	(883)	-	-	-
6010	SUPPLIES	117	401	500	500	540
6020	DUES & PUBLICATIONS	13,098	13,796	13,880	14,692	15,600
6040	COMMUNITY PROMOTION	6,820	6,925	8,125	12,625	5,000
6050	LOBBYING EXPENSE	2,688	5,082	6,300	6,000	6,500
6060	RENTALS	5,820	5,820	6,220	6,220	6,020
6081	MANAGER SEARCH EXPENSE	-	2,196	-	-	-
6330	TELEPHONE	-	-	800	800	1,056
6331	LONG DISTANCE	21	12	100	100	100
Total Appropriations		100,546	105,442	117,151	128,151	126,313

AUTHORIZED PERSONNEL	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>
Mayor	1.00	1.00	1.00	1.00
Assembly Members	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
FULL-TIME EMPLOYEES	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 General Fund - Manager's Department 101-12 Combined

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	199,375	223,458	308,954	343,680	372,850
5110	OVERTIME PAY	2	-	250	-	1,250
5200	TAXES/BENEFITS	52,345	49,265	85,926	106,626	104,287
5300	TRAVEL & TRAINING	600	330	1,332	-	2,160
5301	BUSINESS TRAVEL	8,231	2,456	10,236	7,616	16,910
5500	REIMBURSABLE EXPENSES	2,643	9,690	12,600	19,969	7,650
6010	SUPPLIES	1,614	2,239	2,150	2,650	4,100
6011	OPERATING SUPPLIES	536	774	800	1,913	1,455
6020	DUES & PUBLICATIONS	724	1,341	875	735	2,401
6030	PUBLISHING EXPENSE	5,799	7,470	6,000	13,500	8,500
6040	COMMUNITY PROMOTION	1,379	14,814	1,700	750	1,200
6050	LOBBYING EXPENSE	51,750	69,533	75,000	63,000	35,000
6060	RENTALS	945	600	900	850	900
6070	POSTAGE EXPENSE	1,362	1,036	1,320	1,900	1,850
6080	PROFESSIONAL SERVICES	108,108	182,817	25,000	20,510	10,000
6330	TELEPHONE	2,091	1,461	1,960	859	2,005
6331	LONG DISTANCE	799	825	1,100	875	1,495
6450	EQUIPMENT MAINTENANCE	1,164	1,405	-	-	-
6530	EQUIPMENT PURCHASE	445	2,338	2,500	2,350	3,520
6650	CENTRAL GARAGE CHARGES	-	-	-	-	4,440
Total Appropriations		439,912	571,852	538,603	587,783	581,973

AUTHORIZED PERSONNEL	FY 00/01	FY 01/02	FY 02/03	FY 03/04
Borough Manager	1.00	1.00	1.00	1.00
Assistant Manager	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00
Human Resources Secretary	-	-	-	1.00
Human Resources Director	1.00	1.00	1.00	1.00
Receptionist	-	-	-	1.00
Executive Assistant	1.00	1.00	1.00	-
Code Enforcement Officer	-	-	0.42	1.00
Property Manager	-	-	0.33	-
FULL-TIME EMPLOYEES	5.00	5.00	5.75	7.00

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 General Fund - Manager's Department 101-12-000

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	199,375	223,458	308,954	343,680	236,603
5110	OVERTIME PAY	2	-	250	-	250
5200	TAXES/BENEFITS	52,345	49,265	85,926	106,626	70,789
5300	TRAVEL & TRAINING	600	330	1,332	-	-
5301	BUSINESS TRAVEL	8,231	2,456	10,236	7,616	16,910
5500	REIMBURSABLE EXPENSES	2,643	9,690	12,600	19,969	7,650
6010	SUPPLIES	1,614	2,239	2,150	2,650	1,750
6011	OPERATING SUPPLIES	536	774	800	1,913	855
6020	DUES & PUBLICATIONS	724	1,341	875	735	1,701
6030	PUBLISHING EXPENSE	5,799	7,470	6,000	13,500	4,500
6040	COMMUNITY PROMOTION	1,379	14,814	1,700	750	1,200
6050	LOBBYING EXPENSE	51,750	69,533	75,000	63,000	35,000
6060	RENTALS	945	600	900	850	600
6070	POSTAGE EXPENSE	1,362	1,036	1,320	1,900	850
6080	PROFESSIONAL SERVICES	108,108	182,817	25,000	20,510	10,000
6330	TELEPHONE	2,091	1,461	1,960	859	1,584
6331	LONG DISTANCE	799	825	1,100	875	995
6450	EQUIPMENT MAINTENANCE	1,164	1,405	-	-	-
6530	EQUIPMENT PURCHASE	445	2,338	2,500	2,350	1,000
6650	CENTRAL GARAGE CHARGES	-	-	-	-	1,480
Total Appropriations		439,912	571,852	538,603	587,783	393,717

Note: Human Resources and Code Enforcement were separated during FY 2003/2004 budgeting

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 General Fund - Manager's Department/Human Resources 101-12-001

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY					98,576
5200	TAXES/BENEFITS					27,264
5300	TRAVEL & TRAINING					2,160
6010	SUPPLIES					2,350
6011	OPERATING SUPPLIES					600
6020	DUES & PUBLICATIONS					700
6030	PUBLISHING EXPENSE					4,000
6060	RENTALS					300
6070	POSTAGE EXPENSE					1,000
6330	TELEPHONE					421
6331	LONG DISTANCE					500
6530	EQUIPMENT PURCHASE					750
6650	CENTRAL GARAGE CHARGES					1,480
Total Appropriations		-	-	-	-	140,101

Note: Human Resources and Code Enforcement were separated during FY 2003/2004 budgeting

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 General Fund - Manager's Department/Code Enforcement 101-12-002

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY					37,671
5110	OVERTIME PAY					1,000
5200	TAXES/BENEFITS					6,234
6530	EQUIPMENT PURCHASE					1,770
6650	CENTRAL GARAGE CHARGES					1,480
Total Appropriations		-	-	-	-	48,154

Note: Human Resources and Code Enforcement were separated during FY 2003/2004 budgeting

Ketchikan Gateway Borough
Budget Appropriations Separated
Clerks Office 101-13-000

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	101,827	101,858	101,574	101,574	98,000
5110	OVERTIME PAY	3,024	785	750	750	750
5120	TEMPORARY PAY	1,046	710	960	960	1,000
5200	TAXES/BENEFITS	30,399	29,217	31,645	31,645	34,372
5300	TRAVEL & TRAINING	2,452	2,488	4,551	1,200	3,923
5301	BORO BUSINESS TRAVEL	-	-	-	-	-
5500	REIMBURSABLE EXP	-	-	-	-	-
6010	SUPPLIES	2,259	1,887	3,650	3,650	3,650
6020	DUES & PUBLICATIONS	1,001	512	1,175	670	1,180
6030	PUBLISHING EXPENSE	9,467	10,697	9,500	9,400	10,000
6060	RENTALS	590	600	600	600	600
6070	POSTAGE EXPENSE	1,919	1,283	2,000	1,500	2,000
6090	CONTRACTUAL SVCS	2,196	7,608	-	-	-
6330	TELEPHONE	946	677	575	575	541
6331	LONG DISTANCE	192	144	200	100	200
6450	EQUIPMENT MAINT	4,010	3,684	250	-	250
6530	EQUIPMENT PURCHASE	-	966	-	-	-
Total Clerks Office		161,328	163,116	157,430	152,624	156,466

Elections 101-13-001

5120	TEMPORARY PAY	16,865	3,973	5,350	5,350	5,500
5200	TAXES/BENEFITS	62	28	-	-	-
5300	TRAVEL & TRAINING	-	-	-	-	-
6010	SUPPLIES	582	27	250	250	250
6030	PUBLISHING EXPENSE	4,181	2,347	2,400	2,600	2,600
6060	RENTALS	840	220	240	-	100
6080	PROFESSIONAL SERVICES	5,073	2,496	3,000	2,475	3,000
Total Elections		27,603	9,091	11,240	10,675	11,450

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 General Fund - Law 101-14

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	126,818	122,663	132,190	134,228	134,293
5110	OVERTIME PAY	87	133	-	-	-
5120	TEMPORARY PAY	620	7,627	5,000	15,085	5,000
5200	TAXES/BENEFITS	37,061	33,654	39,139	41,000	37,135
5300	TRAVEL & TRAINING	2,180	743	4,285	4,300	1,685
5301	BUSINESS TRAVEL	190	2,707	4,918	3,700	3,982
5500	REIMBURSABLE EXPENSES	-	-	-	-	-
6010	OFFICE SUPPLIES	780	546	250	900	450
6011	OPERATING SUPPLIES	261	261	210	340	514
6020	DUES & PUBLICATIONS	9,088	6,279	10,031	7,400	10,491
6030	PUBLISHING	31	44	60	40	60
6031	RECORDING FEES	1,741	1,974	1,500	1,300	1,500
6060	RENTALS	225	250	300	300	300
6070	POSTAGE EXPENSE	436	327	250	364	400
6080	PROFESSIONAL SRVCS	9,025	3,377	10,000	9,289	8,000
6081	CONTRACT SERVICES	21,938	150,418	105,000	22,000	50,000
6091	PERS - DEBT SERVICE	-	-	-	-	-
6330	TELEPHONE	892	620	456	369	360
6331	LONG DISTANCE	764	724	600	453	600
6450	EQUIPMENT MAINT	524	512	-	-	-
6530	EQUIPMENT PURCHASE	-	-	600	400	-
Total Appropriations		212,661	332,859	314,789	241,468	254,770

AUTHORIZED PERSONNEL	FY 00/01	FY 01/02	FY 02/03	FY 03/04
Borough Attorney	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00
FULL-TIME EMPLOYEES	2.00	2.00	2.00	2.00

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 General Fund - Finance 101-21-000

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	330,037	336,059	391,690	392,552	396,341
5110	OVERTIME PAY	9,209	8,293	5,000	3,500	5,000
5120	TEMPORARY PAY	6,412	15,064	-	4,950	5,000
5200	TAXES/BENEFITS	109,606	93,546	120,482	120,700	142,815
5300	TRAVEL & TRAINING	2,290	4,050	6,135	5,300	3,175
5500	REIMBURSABLE EXPENSES	3	-	-	-	-
6010	SUPPLIES	9,244	12,929	14,734	14,734	16,100
6015	BOOKS & SOFTWARE	-	8,919	-	-	-
6020	DUES & PUBLICATIONS	1,233	1,906	1,350	1,590	1,968
6030	PUBLISHING EXPENSE	11,256	8,738	7,900	12,500	11,450
6031	RECORDING FEES	403	108	5,250	7,820	4,500
6032	BANKING FEES, ETC.	-	2,761	-	50	47
6060	RENTALS	300	300	300	300	300
6070	POSTAGE EXPENSE	12,576	11,542	15,000	14,500	15,000
6080	PROFESSIONAL SERVICES	25,901	27,500	28,500	28,466	36,800
6090	CONTRACTUAL SERVICES	-	18,557	12,405	14,800	17,750
6330	TELEPHONE	3,915	2,956	2,473	1,950	2,360
6331	LONG DISTANCE	689	792	925	550	500
6450	EQUIPMENT MAINTENANCE	6,592	1,709	-	-	-
6530	EQUIPMENT PURCHASE	-	-	1,550	2,070	7,500
Total Appropriations		529,666	555,729	613,694	626,332	666,606

AUTHORIZED PERSONNEL	FY 00/01	FY 01/02	FY 02/03	FY 03/04
Finance Director	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Comptroller/Sales Tax Auditor			1.00	1.00
Cash Management Supervisor	1.00	1.00	1.00	1.00
Financial Analyst/Staff Acct.	1.00	1.00	1.00	1.00
Accounting Technician	4.00	4.00	4.00	4.00
FULL-TIME EMPLOYEES	8.00	8.00	9.00	9.00

Ketchikan Gateway Borough
 FY 2002/2003 Budget - Appropriations
 General Fund - Risk Management 101-21-001

Description		FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5300	TRAVEL & TRAINING	-	1,516	2,478	2,000	2,624
5500	REIMBURSABLE EXP	35,041	-	-		-
6010	SUPPLIES	495	275	950	500	700
6015	BOOKS & SOFTWARE	-	-	-	470	-
6020	DUES & PUBLICATIONS	779	-	550	742	1,110
6090	CONTRACTUAL SERVICES	2,507	-	-	-	-
6100	INSURANCE - DEDUCT	714	1,828	3,000	2	2,500
6110	MEDICAL EXPENSE	4,527	2,499	500	-	500
Total Appropriations		44,063	6,118	7,478	3,714	7,434

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 General Fund - Assessment 101-22

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	281,371	295,327	292,633	298,219	298,108
5110	OVERTIME PAY	3,050	169	2,500	200	2,500
5120	TEMPORARY PAY	-	500	-	-	-
5200	TAXES/BENEFITS	91,093	79,196	90,006	90,006	96,717
5300	TRAVEL & TRAINING	3,742	3,317	2,605	2,605	2,642
5500	REIMBURSABLE EXPENSE	1,725	1,735	2,050	2,050	2,050
6010	SUPPLIES	6,882	6,782	6,486	6,486	6,550
6015	BOOKS AND SOFTWARE	4,627	3,582	3,988	3,988	10,988
6020	DUES & PUBLICATIONS	1,260	1,165	1,165	1,165	700
6030	PUBLISHING EXPENSE	-	-	100	-	100
6031	RECORDING/PLAT FEES	3,281	2,756	3,275	3,275	3,275
6060	RENTALS	1,450	315	1,475	1,475	375
6070	POSTAGE EXPENSE	4,165	3,614	4,388	4,388	4,388
6090	CONTRACTUAL SERVICES	-	5,912	5,912	8,212	-
6100	INSURANCE	-	(192)	-	-	-
6310	ELECTRICITY	2,885	2,637	2,496	2,496	3,000
6330	TELEPHONE	2,711	2,758	2,545	2,545	2,556
6331	LONG DISTANCE	293	407	400	400	400
6450	EQUIPMENT MAINTENANCE	9,042	279	150	150	300
6460	VEHICLE MAINTENANCE	756	302	520	520	-
6461	MOTOR FUEL & OIL	455	195	500	500	-
6530	EQUIPMENT PURCHASE	1,842	-	-	-	-
6650	CENTRAL GARAGE CHARGE	-	-	-	-	6,440
Total Appropriations		420,630	410,756	423,194	428,680	441,089

AUTHORIZED PERSONNEL	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>
Director of Assessment	1.00	1.00	1.00	1.00
Secretary/Appraiser	1.00	1.00	1.00	1.00
Chief Appraiser	1.00	1.00	1.00	1.00
Records & Information Specialist	1.00	1.00	1.00	1.00
Appraiser II	1.00	2.00	2.00	2.00
Appraiser I	<u>1.00</u>			
FULL-TIME EMPLOYEES	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>

Ketchikan Gateway Borough
 FY 2003/2004 Budget Appropriations
 General Fund - Animal Protection 101-25

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	147,130	154,484	155,084	155,084	157,135
5110	OVERTIME PAY	13,296	11,416	12,200	12,200	5,000
5160	CALL OUT FEES	12,056	13,030	13,312	13,312	13,890
5200	TAXES/BENEFITS	64,900	56,105	64,628	64,628	64,614
5300	TRAVEL & TRAINING	-	4,022	2,721	1,650	-
5400	UNIFORM ALLOWANCE	-	296	840	725	478
6010	SUPPLIES	1,117	657	500	511	600
6011	OPERATING SUPPLIES	5,293	5,127	5,558	5,464	5,309
6020	DUES & PUBLICATIONS	152	247	297	297	258
6040	COMMUNITY PROMOTION	-	-	1,000	1,000	-
6070	POSTAGE EXPENSE	483	186	697	697	697
6080	PROFESSIONAL SERVICES	16,795	25,481	21,754	21,754	24,054
6090	CONTRACTUAL SERVICES	14,836	-	-	-	-
6310	ELECTRICITY	2,847	2,487	2,196	2,584	3,000
6320	WATER	288	264	288	288	288
6330	TELEPHONE	2,907	2,665	2,616	2,616	2,328
6331	LONG DISTANCE TELEPHONE	59	34	50	50	50
6340	SEWER	388	358	384	408	384
6350	LANDFILL	3,011	3,034	3,500	3,500	2,300
6450	EQUIPMENT MAINTENANCE	54	883	1,000	1,000	1,000
6460	VEHICLE MAINTENANCE	850	688	2,270	2,270	-
6461	MOTOR FUEL & OIL	2,637	2,403	2,140	2,640	-
6530	EQUIPMENT PURCHASE	1,186	35,299	1,354	1,354	2,038
6650	CENTRAL GARAGE CHARGES	-	-	-	-	7,440
Total Appropriations		290,285	319,166	294,389	294,032	290,862

AUTHORIZED PERSONNEL	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>
Director of Animal Protection	1.00	1.00	1.00	1.00
Shelter Officer	-	-	1.00	1.00
Field Officers	2.00	2.00	2.00	2.00
Kennel Attendant	1.00	1.00	-	-
FULL-TIME EMPLOYEES	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

Ketchikan Gateway Borough
 FY 2003/2004 - Appropriations
 General Fund - Parks and Recreation Department
 Combined Totals 101-26

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	501,604	502,732	480,737	556,637	420,918
5110	OVERTIME PAY	10,747	10,536	3,900	3,447	3,500
5120	TEMPORARY PAY	276,275	258,976	212,246	223,000	226,576
5200	TAXES/BENEFITS	254,278	242,391	242,613	306,707	186,391
5300	TRAVEL & TRAINING	3,681	3,184	-	-	-
5500	REIMBURSABLE EXPENSES	3,775	3,400	3,313	3,075	4,225
6010	OFFICE SUPPLIES	3,227	3,396	3,500	3,500	3,000
6011	OPERATING SUPPLIES	57,759	60,503	47,927	46,400	49,595
6020	DUES & PUBLICATIONS	460	490	859	1,185	1,827
6030	PUBLISHING	5,426	4,465	4,384	5,480	7,680
6070	POSTAGE	6,158	5,964	6,492	6,200	2,400
6090	CONTRACTUAL SERVICES	49,523	53,964	50,557	38,775	19,100
6110	MEDICAL EXPENSE	-	711	6,950	1,000	6,050
6310	ELECTRICITY	91,988	101,067	95,700	99,350	108,492
6320	WATER	7,449	7,704	7,704	8,080	8,784
6330	TELEPHONE	7,297	8,431	5,302	4,960	3,979
6331	LONG DISTANCE	453	355	480	200	342
6340	SEWER	10,411	10,852	10,776	10,952	11,304
6350	LANDFILL	3,312	3,667	3,600	3,300	1,000
6431	HEATING FUEL	118,721	86,007	93,000	100,500	107,400
6440	BUILDING MAINTENANCE	3,488	-	-	-	-
6450	EQUIPMENT MAINTENANCE	5,092	2,685	5,200	3,185	4,700
6530	EQUIPMENT PURCHASE	4,320	5,586	600	-	11,200
Total Appropriations		1,425,444	1,377,066	1,285,840	1,425,933	1,188,463

AUTHORIZED PERSONNEL	FY 00/01	FY 01/02	FY 02/03	FY 03/04
Director of Parks & Recreation	1.00	1.00	1.00	-
Parks & Recreation Supervisor	1.00	1.00	1.00	1.00
Receptionist	3.00	3.00	3.00	3.00
Program Supervisor	1.00	1.00	1.00	-
Recreation Programmer	1.00	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00	1.00
Aquatics Assistant Supervisor	-	1.00	1.00	1.00
Killer Whales Coach	0.50	0.50	0.25	0.25
Lifeguards	4.00	4.00	4.00	4.00
GRC Supervisor	1.00	1.00	-	-
Building Monitor	1.00	1.00	1.00	1.00
Custodian	2.00	2.00	2.00	1.00
FULL-TIME EMPLOYEES	16.50	17.50	16.25	13.25

Ketchikan Gateway Borough

FY 2003/2004 - Appropriations

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

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	141,318	144,858	147,226	139,000	95,369
5110	OVERTIME PAY	330	889	400	497	400
5120	TEMPORARY PAY	11,002	5,774	8,670	12,000	15,520
5200	TAXES/BENEFITS	55,520	46,315	51,794	52,400	27,938
5300	TRAVEL & TRAINING	3,681	1,426	-	-	-
5500	REIMBURSABLE EXP	900	900	900	900	900
6010	OFFICE SUPPLIES	3,159	3,396	3,500	3,500	3,000
6020	DUES & PUBLICATIONS	460	490	459	1,185	1,187
6030	PUBLISHING	5,327	4,465	4,384	5,480	7,680
6070	POSTAGE	6,107	5,964	6,492	6,200	2,400
6310	ELECTRICITY	4,212	-	-	-	-
6330	TELEPHONE	5,846	6,911	4,582	4,010	3,223
6331	LONG DISTANCE	347	213	180	150	198
6450	EQUIPMENT MAINT	2,216	2,685	2,700	2,685	2,700
Total Expenditures		240,425	224,286	231,287	228,007	160,515

Ketchikan Gateway Borough

FY2003/2004 - General Fund Appropriations

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

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	114,176	111,377	72,284	101,200	53,275
5110	OVERTIME PAY	1,145	1,240	1,500	750	1,200
5120	TEMPORARY PAY	41,829	48,180	44,443	34,000	31,604
5200	TAXES/BENEFITS	56,362	56,060	44,929	70,000	21,167
5500	REIMBURSABLE EXP	109	-	-	-	-
6010	OFFICE SUPPLIES	12	-	-	-	-
6011	OPERATING SUPPLIES	16,714	13,752	15,700	15,000	14,700
6030	PUBLISHING	99	-	-	-	-
6090	CONTRACTUAL SERVICES	13,161	12,788	14,472	12,775	-
6110	MEDICAL EXPENSE	-	243	700	-	700
6310	ELECTRICITY	55,390	54,518	50,100	53,350	57,996
6320	WATER	2,805	3,060	3,060	3,060	3,324
6331	LONG DISTANCE PHONE	58	70	120	30	48
6340	SEWER	3,843	4,234	4,200	4,402	4,404
6350	LANDFILL	3,312	3,667	3,600	3,300	1,000
6431	HEATING FUEL	34,012	23,523	36,000	27,000	33,600
6440	BUILDING MAINT	3,488	-	-	-	-
6450	EQUIPMENT MAINT	1,461	-	2,500	500	2,000
6530	EQUIP PURCHASE	853	1,608	600	-	7,300
Total Expenditures		348,829	334,320	294,208	325,367	232,318

Ketchikan Gateway Borough

FY 2003/2004 - Appropriation

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

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	174,596	168,755	185,771	210,000	211,575
5110	OVERTIME PAY	8,248	5,985	1,500	2,200	1,500
5120	TEMPORARY PAY	170,383	148,179	105,806	127,000	130,280
5200	TAXES/BENEFITS	108,385	100,770	107,433	132,000	103,246
5300	TRAVEL & TRAINING	-	1,758	-	-	-
5500	REIMBURSABLE EXP	975	1,666	900	750	2,800
6010	OFFICE SUPPLIES	39	-	-	-	-
6011	OPERATING SUPPLIES	26,230	26,820	16,060	18,900	19,600
6020	DUES & PUBLICATIONS	-	-	360	-	600
6090	CONTRACTUAL SERVICES	8,526	16,241	9,285	9,000	3,100
6110	MEDICAL EXPENSE	-	448	5,350	1,000	5,350
6310	ELECTRICITY	32,386	46,549	45,600	46,000	50,496
6320	WATER	4,644	4,644	4,644	5,020	5,460
6330	TELEPHONE	1,451	1,520	720	950	756
6331	LONG DISTANCE PHONE	32	57	72	10	48
6340	SEWER	6,568	6,618	6,576	6,550	6,900
6431	HEATING FUEL	84,709	62,484	57,000	73,500	73,800
6450	EQUIPMENT MAINT	1,415	-	-	-	-
6530	EQUIPMENT PURCHASE	3,467	3,978	-	-	3,100
Total Expenditures		632,054	596,472	547,077	632,880	618,611

Ketchikan Gateway Borough

FY 2003/2004 - Appropriations

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

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	71,514	77,742	75,456	74,000	29,451
5110	OVERTIME PAY	1,024	2,422	500	-	400
5120	TEMPORARY PAY	53,061	56,843	53,327	50,000	49,172
5200	TAXES/BENEFITS	34,011	39,246	38,457	39,000	21,843
5500	REIMBURSABLE EXP	1,791	834	1,513	1,425	525
6010	OFFICE SUPPLIES	17	-	-	-	-
6011	OPERATING SUPPLIES	14,815	19,931	16,167	12,500	15,295
6020	DUES & PUBLICATIONS	-	-	40	-	40
6070	POSTAGE	51	-	-	-	-
6090	CONTRACTUAL SRVCS	27,836	24,935	26,800	17,000	16,000
6110	MEDICAL EXPENSE	-	20	900	-	-
6331	LONG DISTANCE PHONE	16	15	108	10	48
6530	EQUIPMENT PURCHASE	-	-	-	-	800
Total Expenditures		204,136	221,988	213,268	193,935	133,574

Ketchikan Gateway Borough

FY 2003/2004 - Appropriations

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

	Description	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	30,621	31,548	32,001	32,437	31,248
5200	TAXES/BENEFITS	15,034	14,825	16,380	13,307	12,197
Total Expenditures		45,655	46,373	48,381	45,744	43,445

Totals offset by Ketchikan Killer Whales Swim Club*

	22,828	34,780	36,286	34,308	32,584
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Total paid by Ketchikan Gateway Borough

	22,828	11,593	12,095	11,436	10,861
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* These amounts are recognized as revenue in the General Fund sheets (code 4385).

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 General Fund - Public Works - Combined Totals 101-27

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	331,547	320,270	498,719	480,000	460,153
5110	OVERTIME PAY	6,159	6,425	2,500	11,000	9,000
5120	TEMPORARY PAY	54,328	82,058	165,277	88,622	159,856
5200	TAXES/BENEFITS	165,177	151,922	238,207	210,000	232,584
5300	TRAVEL & TRAINING	3,527	6,273	5,600	5,600	5,000
5400	UNIFORM ALLOWANCE	-	-	-	-	1,000
5500	REIMBURSABLE EXPENSES	971	1,248	2,900	3,600	3,000
6010	SUPPLIES	2,026	2,587	5,000	5,000	5,000
6011	OPERATING SUPPLIES	759	7,764	700	2,200	5,000
6020	DUES & PUBLICATIONS	875	982	2,245	1,820	2,245
6060	RENTALS	-	3,535	-	8,000	-
6070	POSTAGE EXPENSE	308	937	700	700	700
6090	CONTRACTUAL SERVICES	10,976	66,794	167,000	10,000	43,000
6100	INSURANCE	3,091	1,642	7,000	5,000	-
6110	MEDICAL EXPENSE	1,880	530	2,880	2,880	2,880
6310	ELECTRICITY	14,543	15,025	16,500	19,300	19,300
6320	WATER	2,833	2,706	4,000	3,200	4,200
6330	TELEPHONE	3,129	4,744	4,200	5,200	4,200
6331	LONG DISTANCE	236	527	500	2,000	2,000
6340	SEWER	1,133	1,175	1,400	1,800	1,900
6350	LANDFILL	2,307	5,868	7,000	6,000	7,000
6420	FIELD MAINTENANCE	32,320	32,565	25,000	25,000	25,000
6421	PARK MAINTENANCE	21,923	16,514	43,400	36,000	40,400
6430	BUILDING MAINTENANCE	44,104	12,971	48,000	48,000	75,000
6431	HEATING FUEL	2,788	3,389	3,000	4,000	3,000
6450	EQUIPMENT MAINTENANCE	1,702	2,019	3,000	2,022	1,100
6460	VEHICLE MAINTENANCE	5,881	8,913	6,000	6,000	-
6461	MOTOR FUEL & OIL	9,155	8,275	10,000	10,000	-

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 General Fund - Public Works - Combined Totals 101-27

6462	VEHICLE OPERATION	100	85	120	100	-
6530	EQUIPMENT PURCHASE	2,064	93,595	7,735	8,100	7,700
6650	CENTRAL GARAGE CHRGS	-	-	-	-	53,720
Total Appropriations		725,842	861,338	1,278,583	1,011,144	1,173,939

AUTHORIZED PERSONNEL	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>
Director	1.00	1.00	1.00	1.00
Deputy Director of Public Works	1.00	1.00	1.00	1.00
Project Manager	-	-	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00	1.00
Field/Park Maint. Supervisor	1.00	1.00	1.00	0.50
Parks Technician I	2.00	2.00	3.00	3.00
Building/Facilities Maint. Supv.	1.00	1.00	1.00	0.50
Maintenance Technician II	1.00	1.00	-	-
Maintenance Technician I	3.00	3.00	4.00	3.00
Gardener II	0.83	0.83	-	-
Gardener I	0.83	1.66	-	-
WW Water/Wastewater Supervisor	-	-	-	0.50
WW Maintenance Tech I (Wastewater)	-	-	-	3.00
CG Central Garage Supervisor	-	-	-	0.50
CG Mechanic I	0.50	1.00	2.00	1.00
FULL-TIME EMPLOYEES	<u>13.16</u>	<u>14.49</u>	<u>15.00</u>	<u>16.00</u>

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Public Works - Maintenance 101-27-001

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	84,716	60,830	166,085	165,000	121,657
5110	OVERTIME PAY	2,215	1,346	750	5,000	3,000
5120	TEMPORARY PAY	18,750	8,049	38,472	30,000	38,472
5200	TAXES/BENEFITS	43,433	25,453	91,754	85,000	79,968
5300	TRAVEL & TRAINING	108	339	-	-	-
5500	REIMBURSABLE EXPENSES	-	-	-	350	350
6010	SUPPLIES	245	-	-	-	-
6011	OPERATING SUPPLIES	88	5,252	100	100	1,000
6070	POSTAGE EXPENSE	-	34	-	-	-
6090	CONTRACTUAL SERVICES	3,794	-	-	-	-
6310	ELECTRICITY	2,443	2,302	1,500	2,800	2,800
6320	WATER	288	288	400	600	600
6340	SEWER	356	392	400	900	900
6350	LANDFILL	(3,825)	-	-	-	-
6421	PARK MAINTENANCE	11	24	-	-	-
6430	BUILDING MAINTENANCE	43,538	12,961	48,000	48,000	75,000
6431	HEATING FUEL	2,788	3,209	3,000	4,000	3,000
6450	EQUIPMENT MAINTENANCE	54	-	-	-	-
6460	VEHICLE MAINTENANCE	73	185	-	-	-
6461	MOTOR FUEL & OIL	83	-	-	-	-
6530	EQUIPMENT PURCHASE	878	149	-	-	-
6650	CENTRAL GARAGE CHRGS	-	-	-	-	32,820
Total Expenditures		200,036	120,813	350,461	341,750	359,568

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Public Works - Grounds 101-27-002

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	102,173	127,215	96,689	65,000	98,795
5110	OVERTIME PAY	2,064	2,017	750	1,000	1,000
5120	TEMPORARY PAY	33,148	44,661	115,925	50,000	115,944
5200	TAXES/BENEFITS	53,165	49,884	71,620	50,000	75,604
5400	UNIFORM ALLOWANCE	-	-	-	-	1,000
5500	REIMBURSEABLE EXPENSE	-	-	-	350	350
6011	OPERATING SUPPLIES	92	1,438	100	100	1,000
6020	DUES & PUBLICATIONS	283	469	820	820	820
6090	CONTRACTUAL SERVICES	7,182	-	-	-	-
6310	ELECTRICITY	12,100	12,723	15,000	16,500	16,500
6320	WATER	2,545	2,418	3,600	2,600	3,600
6340	SEWER	777	783	1,000	900	1,000
6420	FIELD MAINTENANCE	32,275	32,565	25,000	25,000	25,000
6421	PARK MAINTENANCE	21,912	16,490	43,400	36,000	40,400
6430	BUILDING MAINTENANCE	106	-	-	-	-
6431	HEATING FUEL	-	180	-	-	-
6530	EQUIPMENT PURCHASE	129	3,830	1,600	1,600	3,900
6650	CENTRAL GARAGE CHARGE	-	-	-	-	14,440
Total Expenditures		267,951	294,673	375,504	249,870	399,353

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Public Works - Administration 101-27-004

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	144,658	132,225	235,945	250,000	239,701
5110	OVERTIME PAY	1,880	3,062	1,000	5,000	5,000
5120	TEMPORARY PAY	2,430	29,348	10,880	8,622	5,440
5200	TAXES/BENEFITS	68,579	76,585	74,833	75,000	77,013
5300	TRAVEL & TRAINING	3,419	5,934	5,600	5,600	5,000
5500	REIMBURSABLE EXPENSES	971	1,248	2,900	2,900	2,300
6010	SUPPLIES	1,781	2,587	5,000	5,000	5,000
6011	OPERATING SUPPLIES	579	1,074	500	2,000	3,000
6020	DUES & PUBLICATIONS	592	513	1,425	1,000	1,425
6060	RENTAL/LEASES	-	3,535	-	8,000	-
6070	POSTAGE EXPENSE	308	903	700	700	700
6090	CONTRACTUAL SERVICES	-	66,794	167,000	10,000	43,000
6100	INSURANCE	3,091	1,642	7,000	5,000	-
6110	MEDICAL EXPENSE	1,880	530	2,880	2,880	2,880
6330	TELEPHONE	3,129	4,744	4,200	5,200	4,200
6331	LONG DISTANCE	236	527	500	2,000	2,000
6350	LANDFILL	6,132	5,868	7,000	6,000	7,000
6420	FIELD MAINTENANCE	45	-	-	-	-
6430	BUILDING MAINTENANCE	460	10	-	-	-
6450	EQUIPMENT MAINTENANCE	1,648	2,019	3,000	2,022	1,100
6460	VEHICLE MAINTENANCE	5,808	8,728	6,000	6,000	-
6461	MOTOR FUEL & OIL	9,072	8,275	10,000	10,000	-
6462	VEHICLE OPERATION	100	85	120	100	-
6530	EQUIPMENT PURCHASE	1,057	89,616	6,135	6,500	3,800
6650	CENTRAL GARAGE CHRGS	-	-	-	-	6,460
Total Expenditures		257,855	445,852	552,618	419,524	415,018

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Public Works - Transit 101-27-005

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	181,953	266,774	363,855	355,902	238,129
5110	OVERTIME PAY	13,334	15,705	25,500	25,000	24,468
5120	TEMPORARY PAY	54,485	64,898	26,304	100,000	22,400
5200	TAXES/BENEFITS	87,214	111,704	143,467	176,930	116,403
5300	TRAVEL & TRAINING	2,259	-	7,543	7,500	2,835
5400	UNIFORM ALLOWANCE	636	517	1,000	1,000	1,000
5500	REIMBURSABLE EXPENSES	-	492	1,200	1,200	-
6010	SUPPLIES	-	728	-	-	-
6011	OPERATING SUPPLIES	9,307	12,741	1,600	4,000	5,100
6020	DUES & PUBLICATIONS		150	1,200	200	700
6030	PUBLISHING EXPENSE	414	1,261	500	250	500
6040	COMMUNITY PROMOTION	1,006	1,834	3,000	1,000	2,000
6060	RENTALS	11,800	37,800	50,400	51,600	42,000
6090	CONTRACTUAL SERVICES	39,695	71,457	73,600	60,000	50,000
6100	INSURANCE	8,611	19,379	17,000	17,000	-
6110	MEDICAL EXPENSE	1,461	614	-	-	-
6130	ADMINISTRATIVE EXPENSE	43,536	-	-	-	-
6150	EXPENSE RECOVERY	663	-	-	-	-
6310	ELECTRICITY	629	2,299	1,200	3,300	3,300
6330	TELEPHONE	886	1,055	-	900	864
6331	LONG DISTANCE	49	180	-	100	200
6350	LANDFILL	71	492	-	-	-
6430	BUILDING MAINTENANCE	-	3,380			
6450	EQUIPMENT MAINTENANCE	-	3,412			
6460	VEHICLE MAINTENANCE	35,148	32,028	45,000	40,000	-
6461	MOTOR FUEL & OIL	31,423	29,218	56,600	45,000	-

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Public Works - Transit 101-27-005

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
6530	EQUIPMENT PURCHASE	-	-	4,540	4,000	651
6600	TRANSFERS	-	20,000			
6650	CENTRAL GARAGE CHARGE	-	-	-	-	70,620
6740	DEPRECIATION	74,644	91,653	-	-	
6800	GAIN/LOSS	-	20,631	-	-	-
Total Appropriations		599,224	810,402	823,509	894,882	581,170

AUTHORIZED PERSONNEL	FY 00/01	FY 01/02	FY 02/03	FY 03/04
Maintenance Technician I	3.00	3.00	1.00	-
Transit Supervisor	1.00	1.00	1.00	-
Bus Driver II	-	-	1.00	1.00
Bus Driver I	4.00	4.00	7.00	6.00
Bus Driver I (Part-time)	0.50	0.50	3.00	-
FULL-TIME EMPLOYEES	<u>8.50</u>	<u>8.50</u>	<u>13.00</u>	<u>7.00</u>

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 General Fund - KGB Community Development Department 101-30

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	341,928	381,112	380,376	350,000	326,883
5110	OVERTIME PAY	8,138	8,640	10,000	12,000	10,000
5120	TEMPORARY PAY	25,284	11,434	14,000	12,500	7,000
5150	PLANNING COMMISSION FEES	4,425	4,800	7,500	5,000	7,500
5200	TAXES/BENEFITS	120,127	113,880	134,013	110,000	135,540
5300	TRAVEL & TRAINING	3,996	6,169	10,028	10,028	6,417
5301	BOROUGH BUSINESS TRAVEL	-	473	-	-	-
5500	REIMBURSABLE EXPENSES	3	-	-	-	900
6010	SUPPLIES	6,923	8,086	5,806	5,806	6,001
6011	OPERATING SUPPLIES	-	-	-	-	240
6015	COMPUTER SOFTWARE/BOOKS	-	459	5,600	5,600	3,000
6020	DUES & PUBLICATIONS	835	1,053	1,038	1,038	828
6030	PUBLISHING EXPENSE	6,497	10,327	12,500	12,500	16,500
6031	RECORDING FEES	1,023	540	1,150	1,150	1,150
6060	RENTALS	600	1,004	1,200	500	300
6070	POSTAGE EXPENSE	2,186	1,878	3,000	2,800	3,250
6080	PROFESSIONAL SERVICES	340	16,398	40,000	40,000	1,250
6090	CONTRACTUAL SERVICES	22,851	135	175,700	1,250	92,318
6110	MEDICAL EXPENSES	-	75	-	-	-
6330	TELEPHONE	3,300	2,572	2,640	2,640	2,000
6331	TELEPHONE LONG DISTANCE	302	1,561	1,000	1,000	1,000
6450	EQUIPMENT MAINTENANCE	2,833	2,524	1,835	1,835	2,514
6460	VEHICLE MAINTENANCE	105	716	390	-	-
6461	MOTOR FUEL & OIL	158	290	700	-	-
6530	EQUIPMENT PURCHASE	21,387	4,553	1,215	1,215	100
6650	CENTRAL GARAGE CHARGES	-	-	-	-	4,460
Total Appropriations		573,240	578,679	809,691	576,862	629,151

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations

General Fund - KGB Community Development Department 101-30

AUTHORIZED PERSONNEL	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>
Planning Director	1.00	1.00	1.00	-
Principal Planner/Code Administration	1.00	1.00	1.00	-
Community Development Lead	-	-	-	1.00
Principal Planner - Long Range	1.00	1.00	1.00	-
Community Development Supervisor	-	-	-	1.00
Associate Planner - Long Range	2.00	1.00	-	-
Associate Planner - Current	-	1.00	1.00	2.00
Customer Service Planner - Current	1.00	1.00	-	-
Assistant Planner	1.00	-	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Community Develop Zoning Secretary	1.00	1.00	1.00	1.00
Mapping Technician	1.00	1.00	1.00	1.00
Community Development Secretary	-	-	-	1.00
Grant Writer / Property Manager	-	-	-	1.00
Planning Secretary	-	1.00	1.00	-
FULL TIME EMPLOYEES	<u>10.00</u>	<u>10.00</u>	<u>9.00</u>	<u>8.00</u>

Ketchikan Gateway Borough
FY 2003/2004 Budget - Appropriations
General Fund - Non Departmental
Benefits 101-36

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
6205	INSURANCE - EXCESS LIABILITY	56,141	78,723	115,000	115,000	115,000
6210	INSURANCE - HEALTH	632,779	705,997	732,425	732,425	861,322
6211	INSURANCE - HEALTH ALLOC	(632,779)	(705,997)	(727,931)	(727,931)	(861,322)
6220	INSURANCE - WORKERS COMP.	110,213	106,028	144,370	144,370	180,354
6221	INSURANCE - W.C. ALLOCATION	(116,751)	(106,028)	(144,370)	(144,370)	(180,354)
6230	INSURANCE - ESD	43,038	32,510	45,210	45,210	50,907
6231	INSURANCE - ESD ALLOCATION	(43,038)	(32,510)	(45,210)	(45,210)	(50,907)
6240	RETIREMENT	302,124	359,981	325,922	325,922	288,042
6241	RETIREMENT ALLOCATION	(302,124)	(345,615)	(325,922)	(325,922)	(288,042)
6250	SOCIAL SECURITY (FICA)	324,504	371,224	345,152	345,152	382,057
6251	SOCIAL SECURITY ALLOCATION	(324,504)	(371,256)	(345,152)	(345,152)	(382,057)
TOTAL APPROPRIATIONS		49,603	93,057	119,494	119,494	115,000

Reid Building 101-37

5300	TRAVEL & TRAINING	535	8,210	7,000	2,500	-
5500	REIMBURSABLE EXPENSES	172	161	250	190	750
6010	SUPPLIES	8,706	9,894	10,445	9,488	10,650
6060	RENTALS	756	804	840	804	895
6090	CONTRACTUAL SERVICES	11,940	12,301	12,275	12,000	12,275
6310	ELECTRICITY	8,228	8,670	8,364	9,870	9,600
6320	WATER	288	288	288	288	288
6330	TELEPHONE	1,117	1,051	1,740	1,306	3,636
6331	LONG DISTANCE	1	-	-	-	-
6340	SEWER	1,025	1,035	1,080	1,080	1,080
6350	LANDFILL	1,959	2,016	1,940	2,232	800
6430	BUILDING MAINTENANCE	-	-	-	-	-
6431	HEATING FUEL	2,144	1,166	1,500	1,385	1,740
6450	EQUIPMENT MAINTENANCE	178	196	10,200	18,385	12,091
6530	EQUIPMENT PURCHASE	13,307	9,894	2,250	700	-
6845	INTEREST EXPENSE	43	7	-	-	-
TOTAL APPROPRIATIONS		50,399	55,693	58,172	60,228	53,805

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 General Fund - Interfund Transfers - 101-38

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
6601	Interfund Transfers-Airport	-	453,208	-	-	5,000
6602	Interfund Transfers-Transit	235,499	361,693	-	-	-
6603	Interfund Transfers-Medivac	-	4,000	4,000	4,000	-
6605	Bond Debt	200,000	440,000	432,446	432,446	650,000
Total Appropriations		435,499	1,258,901	436,446	436,446	655,000

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 General Fund - Automation 101-39

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	-	29,489	45,070	49,320	46,439
5110	OVERTIME	-	1,650	4,500	650	3,500
5120	TEMPORARY PAY	-	156	-	-	-
5200	TAXES/BENEFITS	-	5,766	10,983	11,086	11,790
5300	TRAVEL & TRAINING	-	-	5,364	2,310	11,320
5500	REIMBURSABLE EXPENSES	-	125	300	600	900
6011	OPERATING SUPPLIES	(247)	1,390	-	100	125
6015	BOOKS & SOFTWARE	23,429	29,022	6,900	7,100	48,120
6020	DUES & PUBLICATION	4,611	-	-	95	125
6021	INTERNET ACCESS SUBSCRIP.	-	2,829	3,739	-	-
6080	TECH/PROF SERVICES	-	17,895	9,000	13,300	56,000
6090	CONTRACTUAL SERVICES	-	10,569	3,000	3,200	6,000
6330	TELEPHONE (Web Ramp-3 lines)	9,550	2,421	1,632	4,585	3,156
6331	LONG DISTANCE	-	320	348	340	240
6450	EQUIP. MAINT-HARDWARE	1,027	-	-	-	-
6451	EQUIP. MAINT-SOFTWARE	105	-	-	-	-
6530	EQUIPMENT PURCHASE	18,370	73,078	23,000	24,500	51,290
Total Appropriations		56,845	174,710	113,836	117,186	239,006

AUTHORIZED PERSONNEL	FY 00/01	FY 01/02	FY 02/03	FY 03/04
Computer Systems Administrator		1.00	1.00	1.00
Full-Time Employees		1.00	1.00	1.00

Ketchikan Gateway Borough FY 2003/2004 Budget - Appropriations General Fund - Education - 101-51						
Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
SCHOOL DISTRICT						
6100	INSURANCE	205,439	268,788	250,000	288,561	400,000
6600	SCHOOL DISTRICT TRANSFERS	7,133,418	7,295,638	6,957,769	6,957,769	6,857,769
Total Appropriations		7,338,857	7,564,426	7,207,769	7,246,330	7,257,769

Ketchikan Gateway Borough FY 2003/2004 Budget - Appropriations Borough Grants - General Fund						
Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
GENERAL FUND GRANTS						
ECONOMIC DEVELOPMENT - 101-35-XXX-6090						
013	KETCHIKAN VISITORS BUREAU	94,710	97,078	97,078	72,809	97,078
018	S.S.R.A.A.	5,152	-	-	-	20,000
040	UA SMALL BUSINESS DEVELOP	70,000	70,000	60,000	23,657	10,000
Subtotal Economic Development *		169,862	167,078	157,078	96,466	127,078
SOCIAL SERVICES - 101-35-XXX-6090						
019	CATHOLIC COMMUNITY SERVICES	39,500	45,000	45,000	45,000	45,000
028	TRANSITIONAL LIVING CENTER	22,500	25,000	25,000	25,000	25,000
036	KETCHIKAN YOUTH COURT	-	-	-	-	8,400
037	PROJECT-PLAY KETCHIKAN, INC.	-	14,400	-	-	-
Subtotal Social Service		62,000	84,400	70,000	70,000	78,400
EDUCATION - 101-XX-000-6090						
052	UAS - COMMUNITY EDUCATION	152,482	165,718	137,203	137,203	156,065
054	KTN-KANAYAMA EXCHANGE	19,000	20,500	20,500	20,500	20,500
055	UAS CONNECTION SCHOLARSHIP	-	-	15,000	15,000	7,500
057	KETCHIKAN ART & HUMANITIES	39,200	39,200	43,200	43,200	43,200
058	AK FOR DRUG-FREE YOUTH	71,000	69,906	70,000	70,000	70,000
059	POINT HIGGINS SUMMER LIBRARY	2,400	2,496	2,940	2,940	2,940
Subtotal Education		284,082	297,820	288,843	288,843	300,205
TOTAL GRANTS - GENERAL FUND		515,944	549,298	515,921	455,309	505,683

* Economic Development grants for FY 2000/2001 through FY 2002/2003 were funded in Economic Development Fund 721-10

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ENTERPRISE FUNDS

FY 2004

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Summary of Revenues and Expenses
 Transportation Services - Airport Enterprise Fund - 400

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
TOTAL EQUITY JULY 1		3,442,679	3,077,289	5,707,014	5,707,014	5,724,869
REVENUE FROM OTHER GOVTS:						
4226	TSA LAW ENFORCEMENT	-	36,720	-	186,510	-
4240	REVENUE FROM STATE	-	76,017	21,000	21,000	-
4248	HOMELAND SECURITY FAA GRANT	-	134,182	-	-	-
4260	AK AVIATION FUEL TAX SHARING	43,006	38,328	43,000	38,000	38,000
4390	MISC. OR OTHER REVENUE	(113)	1,773,958	-	-	-
4450	INTERFUND TRANSFERS - GEN. FUND	41,042	1,453,208	115,000	-	-
	PFC DEBT SERVICE TRANSFER	-	-	-	-	377,664
	FFA GRANT (Digital ID System)	-	-	-	15,000	-
	LOAN FROM LAND TRUST	-	-	-	100,000	-
4451	INTERFUND TRANSFERS - TRANSIT	27,762	20,000	-	-	-
4453	INTERFUND TRANSFER - MED	-	4,000	4,000	4,000	5,000
Total		111,697	3,536,413	183,000	364,510	420,664
NON-OPERATING REVENUE:						
4305	INTEREST INCOME	368	68,056	3,549	13,144	-
4306	INVESTMENT INCOME	-	(11,865)	-	25,000	26,000
4307	UNREALIZED GAINS (LOSSES)	-	12,074	-	24,148	-
Total		368	68,265	3,549	62,292	26,000
FIELD REVENUE:						
4510	FUEL FLOWAGE	40,813	43,840	111,500	94,000	94,000
4520	RENTAL INCOME	38,004	28,881	-	20,000	20,348
4525	AIRPORT RESERVE LEASES	26,467	35,439	26,467	37,500	26,500
4530	LANDING FEES	682,103	630,985	770,863	800,000	770,000
4540	TIE-DOWN CHARGES	3,873	3,523	4,800	3,700	3,700
4550	DOCK FEES/LOCKERS	6	44	900	1,000	1,000
4555	SEAPLANE DOCK FEES	14,764	5,210	32,675	7,500	7,500
4560	AIRPORT CALLOUT FEES	-	-	2,500	3,000	3,000
4570	PERMIT FEES	-	25	-	100	100
4580	AIRCRAFT PARKING FEES	929	473	2,135	1,000	1,000
4960	GRANT AMORTIZATION-FIELD	40,719	40,719	-	-	-
Total		847,678	789,139	951,840	967,800	927,148

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Summary of Revenues and Expenses
 Transportation Services - Airport Enterprise Fund - 400

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
TERMINAL REVENUE:						
4610	VEHICLE PARKING	54,921	48,269	54,363	48,000	48,000
4620	BUILDING RENTALS	455,212	406,802	413,700	424,000	348,442
4625	CONCESSION FEES	-	-	64,270	-	82,816
4626	FBI BACKGROUND CHECKS	-	-	600	2,000	1,500
4630	SECURITY SERVICE CHARGES	93,326	97,143	162,730	88,000	88,350
4640	COURTESY PHONE ADVERTISING	2,538	2,808	2,600	2,160	2,160
4650	PAY PHONE COMMISSION	4	9	-	6,400	6,400
4670	FACILITY USE FEES	25,171	22,828	29,000	23,750	23,750
4690	MISC. TERMINAL REVENUE	227	481	200	200	200
4961	GRANT AMORTIZATION - TERMINAL	33,315	33,315	-	-	-
Total		664,714	611,655	727,463	594,510	601,618
FERRY REVENUE:						
4710	FERRY FEE REVENUE	980,756	1,044,919	1,371,623	1,277,000	1,277,000
4730	CALL OUT FEES	(144)	6,110	3,000	7,000	7,000
4792	PARKING ENFORCEMENT REVENUE	-	-	-	-	1,000
4962	GRANT AMORTIZATION - FERRY	41,848	41,848	-	-	-
Total		1,022,460	1,092,877	1,374,623	1,284,000	1,285,000
SEAPLANE REVENUE:						
4810	FEES - MURPHY'S LANDING	9,175	7,623	8,000	8,000	8,000
Total		9,175	7,623	8,000	8,000	8,000
TOTAL REVENUE		2,656,092	6,105,972	3,248,475	3,281,112	3,268,430
4992	PRIOR PERIOD ADJUSTMENT	-	13,086	-	-	-
Total		-	13,086	-	-	-
TOTAL EQUITY AVAILABLE		6,098,771	9,196,347	8,955,489	8,988,126	8,993,299

Summary of Appropriations - Airport Enterprise Fund

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
400-60	FIELD	822,973	1,008,149	927,942	792,464	879,327
400-61	TERMINAL	742,949	802,152	680,620	661,588	1,086,914
400-62	FERRY	1,025,467	1,227,203	1,152,520	1,163,180	1,233,109
400-63	ADMINISTRATION	312,812	340,141	465,870	455,944	742,831
400-64	MURPHY'S LANDING	3,495	2,174	3,668	-	3,109
TOTAL APPROPRIATIONS		2,907,696	3,379,819	3,230,620	3,073,176	3,945,290
Subtotal		3,191,075	5,816,528	5,724,869	5,914,950	5,048,009
Adj for Change in Contributed Capital		(113,786)	(109,514)	-	-	-
TOTAL EQUITY JUNE 30		3,077,289	5,707,014	5,724,869	5,914,950	5,048,009

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Field 400-60

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	242,856	302,573	193,894	199,362	253,422
5110	OVERTIME PAY	55,910	61,796	48,720	43,767	49,451
5120	TEMPORARY PAY	288	6,276	30,000	30,000	50,000
5160	CALL OUT	253	430	-	231	-
5200	TAXES/BENEFITS	116,227	125,079	102,979	106,140	138,443
5300	TRAVEL & TRAINING	14,844	20,950	17,875	17,875	14,550
5400	UNIFORMS	1,606	505	600	600	600
5500	REIMBURSABLE EXPENSES	-	-	-	-	500
6010	SUPPLIES	111	411	500	500	500
6011	OPERATING SUPPLIES	28,680	49,808	38,531	39,000	38,531
6020	DUES AND PUBLICATIONS	1,113	3,097	640	115	1,005
6090	CONTRACTUAL SERVICES	2,560	2,072	4,220	4,220	14,070
6100	INSURANCE	83,016	129,997	144,457	43,205	68,890
6110	MEDICAL EXPENSE	220	245	8,740	4,000	1,433
6130	ADMINISTRATIVE FEES	29,025	29,025	44,027	44,027	31,775
6140	DEBT EXPENSE	13,171	4,681	13,170	13,170	13,169
6310	ELECTRICITY	18,241	22,870	21,486	17,770	21,486
6320	WATER	5,300	5,742	5,304	5,300	5,304
6330	TELEPHONE	342	459	3,997	3,995	1,970
6331	LONG DISTANCE TELEPHON	79	125	150	130	150
6410	DOCK MAINTENANCE	2,026	6,304	2,500	2,500	5,500
6420	FIELD MAINTENANCE	2,932	20,609	13,250	30,000	8,750
6430	BUILDING MAINTENANCE	3,290	1,425	11,400	5,000	2,950
6450	EQUIPMENT MAINTENANCE	19,350	49,384	34,475	47,000	12,975
6460	VEHICLE MAINTENANCE	-	-	-	-	18,000

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Field 400-60

6461	MOTOR FUEL & OIL	29,891	22,186	30,000	30,000	31,000
6530	EQUIPMENT PURCHASE	-	-	15,970	7,500	23,616
6540	CAPITAL IMPROVEMENTS	-	-	64,000	64,000	31,287
6600	INTERFUND TRANSFERS	33,057	33,057	77,057	33,057	40,000
6750	DEPRECIATION	118,585	123,663	-	-	-
6800	GAIN/LOSS ON DISPOSAL	-	(14,620)	-	-	-
Total Appropriations - Field		822,973	1,008,149	927,942	792,464	879,327

AUTHORIZED PERSONNEL	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>
Operations Supervisor		1.00	1.00	1.00
Equipment Mechanic II	2.00	1.00		1.00
Airport Technician Part Time		1.00		
Airport Technician (ARFF)	<u>5.00</u>	<u>5.00</u>	<u>4.00</u>	<u>4.00</u>
FULL TIME EMPLOYEES	<u>7.00</u>	<u>8.00</u>	<u>5.00</u>	<u>6.00</u>

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Terminal 400-61

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	197,441	211,988	283,441	232,710	225,860
5110	OVERTIME PAY	48,518	51,452	23,345	56,448	23,695
5120	TEMPORARY PAY	1,139	49,719	-	30,000	-
5160	CALL OUT	27	480	-	-	-
5200	TAXES/BENEFITS	95,134	104,075	114,202	120,665	110,600
5300	TRAVEL & TRAINING	8,362	1,717	8,150	4,500	750
5400	UNIFORM ALLOWANCE	1,608	4,564	2,400	2,400	4,085
6010	OFFICE SUPPLIES	267	93	206	750	500
6011	OPERATING SUPPLIES	17,607	21,279	17,500	17,500	15,000
6020	DUES & PUBLICATIONS	461	198	425	-	227
6075	SECURITY SCREENING COST		5,160	1,500	2,000	1,750
6090	CONTRACTUAL SERVICES	33,718	35,689	34,136	27,429	38,763
6100	INSURANCE	-	-	7,700	7,700	8,470
6110	MEDICAL	144	175	2,129	750	1,197
6130	ADMINISTRATIVE FEES	22,646	22,646	27,178	27,178	22,574
6310	ELECTRICITY	69,161	70,133	71,058	71,058	71,058
6320	WATER	10,600	10,158	10,600	10,400	10,600
6330	TELEPHONE	1,546	1,584	3,605	2,400	2,445
6331	LONG DISTANCE	245	172	250	250	250
6430	BUILDING MAINTENANCE	9,623	11,787	9,005	8,500	6,100
6431	HEATING FUEL	28,576	5,502	28,800	13,000	28,800
6450	EQUIPMENT MAINTENANCE	382	2,509	1,550	750	550
6530	EQUIPMENT PURCHASE	-	-	23,240	15,000	3,440
6540	CAPITAL IMPROVEMENTS	-	-	10,200	10,200	10,200
6600	INTERFUND TRANSFERS	-	-	-	-	500,000
6760	DEPRECIATION	195,744	191,072	-	-	-
Total Appropriations - Terminal		742,949	802,152	680,620	661,588	1,086,914

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Terminal 400-61

AUTHORIZED PERSONNEL	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>
Law Enforcement Officer II		1.00	1.00	1.00
Law Enforcement Officer I	3.00	3.00	3.00	3.00
Safety Specialist				
Custodians	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>
FULL TIME EMPLOYEES	<u>5.50</u>	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Ferry 400-62

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	375,385	375,464	419,648	379,763	374,618
5110	OVERTIME PAY	86,618	100,047	92,365	115,091	93,750
5120	TEMPORARY WAGES	20,522	25,369	24,000	24,000	24,360
5160	CALL OUT PAY	21	25	-	-	-
5200	TAXES/BENEFITS	140,287	147,405	153,330	139,494	148,041
5300	TRAVEL & TRAINING	-	1,010	2,000	1,000	2,000
5400	UNIFORMS	-	484	1,350	1,350	1,350
6010	OFFICE SUPPLIES	-	69	200	200	200
6011	OPERATING SUPPLIES	12,662	20,254	12,845	12,845	12,845
6020	DUES & PUBLICATIONS	343	133	-	68	-
6030	PUBLISHING	-	619	-	-	-
6080	PROFESSIONAL SERVICES	-	260	-	-	-
6090	CONTRACTUAL SERVICES	48,215	17,367	7,220	10,000	11,220
6100	INSURANCE	73,213	119,505	87,500	145,939	149,833
6110	MEDICAL EXPENSE	652	350	245	245	360
6130	ADMINISTRATIVE SERVICES	37,245	37,245	48,590	48,590	47,427
6310	ELECTRICITY	4,200	2,169	5,481	-	5,481
6320	WATER	-	130	-	195	-
6330	TELEPHONE	-	1,606	683	1,000	974
6410	DOCK MAINTENANCE	40,292	38,258	8,700	15,000	18,500
6450	EQUIPMENT MAINTENANCE	3,214	3,652	1,400	1,400	2,600
6461	MOTOR FUEL & OIL	52,387	49,592	41,500	76,000	80,000
6470	FERRY MAINTENANCE	52,080	123,906	186,000	130,000	187,350
6530	EQUIPMENT PURCHASE	-	-	5,963	7,500	3,200
6540	CAPITAL IMPROVEMENTS	-	-	53,500	53,500	69,000
6740	DEPRECIATION	78,131	160,988	-	-	-
6800	GAIN/LOSS ON DISPOSAL	-	1,296	-	-	-
TOTAL APPROPRIATIONS		1,025,467	1,227,203	1,152,520	1,163,180	1,233,109

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Ferry 400-62

AUTHORIZED PERSONNEL	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>
Ferry Boat Captain	3.00	3.00	3.00	3.00
Deckhand II	4.00	3.00	3.00	1.50
Deckhand I (Regular Relief)	1.00	2.00	0.50	2.00
Ferry Toll Collector	<u>3.00</u>	<u>3.25</u>	<u>3.25</u>	<u>3.25</u>
FULL TIME EMPLOYEES	<u>11.00</u>	<u>11.25</u>	<u>9.75</u>	<u>9.75</u>

Ketchikan Gateway Borough
FY 2003/2004 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Administration 400-63

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
5100	EMPLOYEE PAY	191,407	225,037	230,496	224,330	179,303
5110	OVERTIME PAY	4,172	3,522	3,210	1,000	3,258
5120	TEMPORARY PAY	3,881	4,156	2,252	2,252	2,286
5200	TAXES/BENEFITS	54,130	61,355	75,449	84,858	64,927
5300	TRAVEL & TRAINING	925	3,839	2,257	750	1,430
5500	REIMBURSABLE EXPENSES	13,576	4,783	2,400	2,400	2,400
6010	SUPPLIES	4,538	5,408	3,500	5,500	4,400
6015	BOOKS AND SOFTWARE	-	-	1,200	-	-
6020	DUES, PUBLICATIONS	984	1,214	912	325	450
6030	PUBLISHING	354	-	450	-	450
6070	POSTAGE	611	536	475	1,000	1,000
6090	CONTRACTUAL SERVICES	8,136	1,171	1,004	1,848	604
6091	PERS CONTRIBUTION	4,812	4,812	4,812	-	-
6100	INSURANCE	-	1,001	-	-	-
6110	MEDICAL	-	140	140	140	225
6130	ADMINISTRATIVE FEES	11,249	11,249	20,046	20,046	11,160
6140	DEBT SERVICE	-	-	-	-	452,664
6310	ELECTRICITY	600	550	636	636	636
6330	TELEPHONE	5,172	5,904	2,456	2,456	875
6331	LONG DISTANCE	484	464	500	500	328
6450	EQUIPMENT MAINTENANCE	1,886	1,643	2,020	1,600	2,020
6530	EQUIPMENT PURCHASE	-	-	11,655	6,303	7,075
6540	CAPITAL IMPROVEMENTS	-	-	100,000	100,000	7,340
6780	DEPRECIATION	5,895	3,319	-	-	-
6800	GAIN/LOSS ON DISPOSAL	-	38	-	-	-
Total Appropriations - Admin		312,812	340,141	465,870	455,944	742,831

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Administration 400-63

AUTHORIZED PERSONNEL	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>
Director of Transportation	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	-
Business Manager		1.00	1.00	1.00
Administrative Supervisor	1.00			
Administrative Assistant	1.00			
Executive Secretary		1.00	1.00	1.00
Airport Secretary	-	0.75	0.75	0.75
FULL TIME EMPLOYEES	<u>4.00</u>	<u>4.75</u>	<u>4.75</u>	<u>3.75</u>

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Murphy's Float 400-64

		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
6010	SUPPLIES	80	24	100		100
6130	ADMINISTRATIVE FEES	77	77	159		104
6310	ELECTRICITY	489	525	504		-
6330	TELEPHONE	360	381	405		405
6450	EQUIPMENT MAINTENANCE	984	-	2,500		2,500
6790	DEPRECIATION	1,505	1,167	-		-
Total Appropriations - Murphy's		3,495	2,174	3,668	-	3,109

Ketchikan Gateway Borough
FY 2003/2004 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - 480

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1		(612,890)	(219,640)	27,113	27,113	(45,945)
REVENUES:						
4010	REAL PROPERTY TAXES	123	-	-	-	-
4020	BUSINESS PERSONAL TAXES	25	-	-	-	-
4220	STATE REVENUE SHARING	1,822	1,796	-	-	-
4240	REVENUE FROM STATE	-	-	1,100,000	-	-
4305	INTEREST INCOME - SDC	(1,563)	38,632	-	22,000	20,000
4306	INVESTMENT INCOME	-	(51,618)	-	(10,000)	-
4307	UNREALIZED GAINS (LOSSES)	-	7,394	-	(12,000)	-
4360	SEWER FEES	169,889	238,803	600,600	374,000	563,200
4361	SDC REVENUE	151,885	951	-	2,500	5,000
4362	EQUIPMENT REVENUE	-	-	-	-	4,400
4390	MISCELLANEOUS REVENUE	900	17,682	-	1,899	-
4410	INTERFUND TRANSFER	-	467,800	220,000	220,000	62,960
4420	INTERFUND TRANSFER	-	-	33,057	33,057	-
4450	INTERFUND TRANSFER	237,422	33,057	193,516	193,516	40,000
Total Revenues		560,503	754,497	2,147,173	824,972	695,560
TOTAL FUNDS AVAILABLE		(52,387)	534,857	2,174,286	852,085	649,615
SUMMARY OF APPROPRIATIONS						
	SEWER SERVICES	167,253	507,744	1,029,596	898,030	598,358
	LOAN PAYMENT (Land Trust)	-	-	-	-	125,549
TOTAL APPROPRIATIONS		167,253	507,744	1,029,596	898,030	723,907
FUNDS AVAILABLE JUNE 30		(219,640)	27,113	1,144,690	(45,945) ^	(74,292)

^ This fund is showing a negative "Funds Available" due to a shortfall in the System Development Charge (SDC) payments. Property owners were given 150% credit towards the SDC fee for payments already made. As a result, at this time there is not enough revenue being received from interest and principal payments to cover the scheduled principal and interest payments to the Land Trust Fund. This deficit will continue to increase, until such time as more properties in this area are developed and become subject to the SDC fee.

Ketchikan Gateway Borough

FY 2003/2004 Budget - Revenues and Appropriations

WASTEWATER ENTERPRISE FUND - SEWER SERVICES (COMBINED)

	Description	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
APPROPRIATIONS:						
5100	EMPLOYEE PAY	42,215	60,864	47,056	84,200	85,734
5110	OVERTIME	3,710	3,320	2,500	2,450	2,500
5120	TEMPORARY PAY	3,534	149	-	7,282	-
5200	TAXES & BENEFITS	21,002	28,456	24,893	47,550	47,968
5301	BOROUGH BUSINESS TRAVEL	-	499	-	-	-
6011	OPERATING SUPPLIES	8,916	18,454	10,000	15,443	39,500
6015	BOOKS & SOFTWARE	1,100	-	500	-	-
6020	DUES & PUBLICATIONS	900	8,523	3,680	3,170	6,680
6030	PUBLISHING EXPENSE	-	891	-	53	-
6060	RENTALS	-	16,929	-	1,300	-
6090	CONTRACTUAL SERVICES	32,636	96,642	363,000	165,000	180,000
6091	WATER TESTS	170	4,734	3,400	8,500	21,900
6100	INSURANCE	5,008	3,592	7,100	7,355	13,500
6130	ADMINISTRATIVE SERVICES	3,272	3,728	30,400	29,900	34,699
6140	DEBT SERVICE	23,390	22,683	50,627	50,627	125,549
6310	ELECTRICITY	14,975	15,377	29,300	16,800	46,400
6320	WATER	-	-	-	-	6,000
6330	TELEPHONE	375	381	400	400	1,600
6350	LANDFILL	121	4,024	-	-	-
6430	BUILDING MAINTENANCE	-	-	2,000	1,989	3,000
6431	HEATING OIL	1,215	858	1,500	1,000	1,000
6450	EQUIPMENT MAINTENANCE	282	3,144	10,300	74,911	14,300
6460	VEHICLE MAINTENANCE	-	-	21,000	-	-
6530	EQUIPMENT PURCHASE	4,432	3,752	10,940	3,100	4,744
6540	CAPITAL IMPROVEMENT	-	210,744	411,000	377,000	11,433
6600	TRANSFERS OUT	-	-	-	-	62,960
6650	CENTRAL GARAGE CHRGS	-	-	-	-	14,440
TOTAL APPROPRIATIONS		167,253	507,744	1,029,596	898,030	723,907

Ketchikan Gateway Borough

FY 2003/2004 Budget - Revenues and Appropriations

Wastewater Enterprise Fund 480-10

Description	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
Sludge/Compost Facility 480-10-001					
5100 EMPLOYEE PAY	-	46	-	300	28,800
5200 TAXES & BENEFITS	-	9	-	150	18,119
5301 BOROUGH BUSINESS TRAVEL	-	499	-	-	-
6010 OFFICE SUPPLIES	-	1,140	-	19	-
6011 OPERATING SUPPLIES	-	927	-	500	25,000
6030 PUBLISHING EXPENSE	-	622	-	-	-
6060 RENTALS	-	16,929	-	1,300	-
6090 CONTRACTUAL SERVICES	-	83,936	345,000	150,000	180,000
6091 WATER TESTS	-	632	-	-	8,000
6100 INSURANCE	-	-	2,000	589	5,000
6130 ADMINISTRATIVE SERVICES	-	-	18,100	18,100	18,100
6140 DEBT SERVICE	-	-	-	-	50,585
6310 ELECTRICITY	-	-	15,000	-	20,000
6320 WATER	-	-	-	-	6,000
6430 BUILDING MAINTENANCE	-	-	-	489	500
6450 EQUIPMENT MAINTENANCE	-	-	-	69,411	5,000
6540 CAPITAL IMPROVEMENT	-	2,300	185,000	185,000	-
6650 CENTRAL GARAGE CHRGS	-	-	-	-	433
TOTAL 480-10-001	-	107,040	565,100	425,858	365,537
Equipment 480-11					
6140 DEBT SERVICE	-	-	-	-	29,402
6650 CENTRAL GARAGE CHRGS	-	-	-	-	9,675
Total 480-11	-	-	-	-	39,077

Ketchikan Gateway Borough

FY 2003/2004 Budget - Revenues and Appropriations

Wastewater Enterprise Fund 480-12

Description	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
Mountain Point Treatment 480-12-001					
5100 EMPLOYEE PAY	21,920	37,059	24,683	50,000	18,936
5110 OVERTIME	1,566	1,909	1,000	1,000	700
5120 TEMPORARY PAY	2,133	-	-	2,919	-
5200 TAXES & BENEFITS	10,624	17,192	13,556	28,000	9,663
6011 OPERATING SUPPLIES	4,453	8,692	4,500	9,000	5,000
6015 BOOKS AND SOFTWARE	1,100	-	500	-	-
6020 RECORDING FEES	-	5,053	940	940	940
6030 PUBLISHING EXPENSE	-	269	-	-	-
6090 CONTRACTUAL SERVICES	22,856	126	6,000	-	-
6091 WATER TESTS	-	1,299	800	900	1,000
6100 INSURANCE	3,606	2,626	3,600	4,736	5,000
6130 ADMINISTRATIVE SERVICES	3,272	1,864	6,500	6,500	6,499
6140 DEBT SERVICE	23,390	22,683	50,627	50,627	45,562
6310 ELECTRICITY	10,650	12,351	9,500	12,000	9,600
6330 TELEPHONE	-	-	-	-	1,200
6350 LANDFILL	70	1,991	-	-	-
6430 BUILDING MAINTENANCE	-	-	1,000	1,000	1,000
6431 HEATING FUEL	1,215	858	1,500	1,000	1,000
6450 EQUIPMENT MAINTENANCE	282	2,940	6,300	4,000	2,150
6530 EQUIPMENT PURCHASE	3,918	2,688	1,270	2,100	1,600
6540 CAPITAL IMPROVEMENT	-	208,444	186,000	186,000	11,000
6600 TRANSFERS OUT	-	-	-	-	6,360
6650 CENTRAL GARAGE CHARGES	-	-	-	-	433
TOTAL 480-12-001	111,055	328,044	318,276	360,722	127,643

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Revenues and Appropriations
 Wastewater Enterprise Fund 480-12

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
Mountain Point Collection 480-12-002						
5100	EMPLOYEE WAGES	-	-	-	-	5,664
5110	OVERTIME PAY	-	-	-	-	300
5200	TAXES/BENEFITS	-	-	-	-	2,760
6011	OPERATING SUPPLIES	-	-	-	-	2,000
6130	ADMINISTRATIVE SERVICES	-	-	-	-	1,300
6310	ELECTRICITY	-	-	-	-	1,920
6450	EQUIPMENT MAINTENANCE	-	-	-	-	2,150
6600	TRANSFERS OUT	-	-	-	-	13,200
6650	CENTRAL GARAGE CHARGES	-	-	-	-	578
Total 480-12-002		-	-	-	-	29,872
TOTAL 480-12		111,055	328,044	318,276	360,722	157,515

Ketchikan Gateway Borough

FY 2003/2004 Budget - Revenues and Appropriations

Wastewater Enterprise Fund 480-13

Description	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
Forest Park Treatment 480-13-001					
5100 EMPLOYEE PAY	10,310	13,038	10,191	20,000	9,954
5110 OVERTIME	1,089	761	750	650	650
5120 TEMPORARY PAY	825	149	-	3,000	-
5200 TAXES & BENEFITS	5,406	6,227	4,980	12,000	5,141
6011 OPERATING SUPPLIES	2,990	5,319	3,000	3,000	2,000
6020 RECORDING FEES	-	2,610	940	860	940
6090 CONTRACTUAL SERVICES	6,723	7,644	8,000	7,000	-
6091 WATER TESTS	-	1,204	800	900	1,000
6100 INSURANCE	1,402	966	1,500	2,030	2,500
6130 ADMINISTRATIVE SERVICES	-	1,864	3,000	3,000	2,400
6310 ELECTRICITY	4,325	3,026	4,800	4,800	4,800
6330 TELEPHONE	375	381	400	400	400
6350 LANDFILL	26	1,024	-	-	-
6430 BUILDING MAINTENANCE	-	-	1,000	500	1,000
6450 EQUIPMENT MAINTENANCE	-	102	2,500	500	1,000
6530 EQUIPMENT PURCHASE	514	-	5,000	1,000	3,000
6540 CAPITAL IMPROVEMENT	-	-	40,000	6,000	-
6600 TRANSFERS OUT	-	-	-	-	3,600
6650 CENTRAL GARAGE CHRGES	-	-	-	-	433
TOTAL 480-13-001	33,985	44,315	86,861	65,640	38,818
Forest Park Collection 480-13-002					
5100 EMPLOYEE WAGES	-	-	-	-	3,778
5110 OVERTIME PAY	-	-	-	-	100
5200 TAXES/BENEFITS	-	-	-	-	1,818
6011 OPERATING SUPPLIES	-	-	-	-	1,000
6130 ADMINISTRATIVE SERVICES	-	-	-	-	600
6450 EQUIPMENT MAINTENANCE	-	-	-	-	1,000
6600 TRANSFERS OUT	-	-	-	-	17,600
6650 CENTRAL GARAGE CHRGES	-	-	-	-	578
Total 480-13-002	-	-	-	-	26,474
TOTAL 480-13	33,985	44,315	86,861	65,640	65,292

Ketchikan Gateway Borough

FY 2003/2004 Budget - Revenues and Appropriations

Wastewater Enterprise Fund 480-14

Description	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
Ward Cove Treatment 480-14-001					
5100 EMPLOYEE PAY	-	-	-	500	3,778
5200 TAXES & BENEFITS	-	-	-	250	1,795
6011 OPERATING SUPPLIES	-	-	-	100	1,500
6020 RECORDING FEES	-	-	-	-	3,000
6091 WATER TESTS	-	-	-	5,000	10,000
6100 INSURANCE	-	-	-	-	1,000
6130 ADMINISTRATIVE FEES	-	-	-	-	2,400
6310 ELECTRICITY	-	-	-	-	12,000
6430 BUILDING MAINTENANCE	-	-	-	-	500
6450 EQUIPMENT MAINTENANCE	-	-	-	-	750
6600 TRANSFERS OUT	-	-	-	-	2,000
6650 CENTRAL GARAGE CHRGS	-	-	-	-	144
TOTAL 480-14-001	-	-	-	5,850	38,867
Ward Cove Collection 480-14-002					
5100 EMPLOYEE WAGES	-	-	-	-	2,454
5200 TAXES/BENEFITS	-	-	-	-	1,417
6011 OPERATING SUPPLIES	-	-	-	200	500
6130 ADMINISTRATIVE FEES	-	-	-	-	600
6450 EQUIPMENT MAINTENANCE	-	-	-	-	750
6600 TRANSFERS OUT	-	-	-	-	2,200
6650 CENTRAL GARAGE CHRGS	-	-	-	-	289
Total 480-14-002	-	-	-	200	8,210

Ketchikan Gateway Borough

FY 2003/2004 Budget - Revenues and Appropriations

Wastewater Enterprise Fund 480-15

	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
AIRPORT-TREATMENT 480-15-001					
5100 Employee Wages	9,005	10,238	9,783	11,000	7,362
5110 Overtime Pay	1,055	614	750	750	650
5120 Temporary Pay	576	-	-	1,144	-
5200 Taxes/Benefits	4,718	4,756	5,144	6,000	4,399
6011 Operating Supplies	1,473	3,508	2,500	2,500	1,750
6020 Recording and Permit Fees	900	-	940	940	940
6090 Contractual Services	2,893	4,936	4,000	8,000	-
6091 Wastewater Tests	170	1,374	800	800	900
6130 Administrative Services	-	-	1,800	1,800	1,440
6350 Landfill	25	1,009	-	-	-
6450 Equipment Maintenance	-	102	1,500	1,000	750
6530 Equipment Purchase	-	1,064	4,670	-	-
6600 Transfers Out	-	-	-	-	7,000
6650 Central Garage Charges	-	-	-	-	144
Total Airport-Treatment	20,815	27,601	31,887	33,934	25,335
AIRPORT-COLLECTION 480-15-002					
5100 Employee Wages	-	-	-	-	2,554
5110 Overtime Pay	-	-	-	-	100
5200 Taxes/Benefits	-	-	-	-	1,440
6011 Operating Supplies	-	-	-	-	750
6130 Administrative Services	-	-	-	-	360
6450 Equipment Maintenance	-	-	-	-	750
6600 Transfers Out	-	-	-	-	2,200
6650 Central Garage Charges	-	-	-	-	289
Total Airport-Collection	-	-	-	-	8,443
TOTAL 480-15	20,815	27,601	31,887	33,934	33,778

Ketchikan Gateway Borough

FY 2003/2004 Budget - Revenues and Appropriations

Wastewater Enterprise Fund 480-16 & 480-17

Description	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
GOLD NUGGET 480-16					
5100 Employee Wages	-	211	1,191	400	1,227
5200 Taxes/Benefits	-	111	605	150	708
6011 Operating Supplies	-	4	-	10	-
6020 Recording Fees	-	430	430	-	430
6090 Contractual Services	164	-	-	-	-
6091 Wastewater Tests	-	90	400	300	400
6130 Administrative Services	-	-	500	-	500
6600 Transfers Out	-	-	-	-	4,400
6650 Central Garage Charges	-	-	-	-	722
Total Gold Nugget 480-16	164	846	3,126	860	8,387
WATERFALL 480-17					
5100 Employee Wages	980	272	1,208	2,000	1,227
5110 Overtime Pay	-	36	-	50	-
5120 Temporary Pay	-	-	-	219	-
5200 Taxes/Benefits	254	161	608	1,000	708
6011 Operating Supplies	-	4	-	133	-
6020 Recording Fees	-	430	430	430	430
6030 Publishing Expense	-	-	-	53	-
6091 Wastewater Tests	-	135	600	600	600
6130 Administrative Services	-	-	500	500	500
6600 Transfers Out	-	-	-	-	4,400
6650 Central Garage Charges	-	-	-	-	722
Total Waterfall 480-17	1,234	1,038	3,346	4,985	8,587

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CAPITAL IMPROVEMENTS

FY 2004

**KETCHIKAN GATEWAY BOROUGH
CAPITAL IMPROVEMENT PROJECTS SUMMARY FY 03/04**

Project Title	Project #	Funding Source									Total	FUNDING SOURCE	
		General Fund	Enterprise Fund	Revenue Bonds	* G.O. Bonds	State/Fed GRANT	Rec CIP 1/2% Sales Tax	Land Trust	Economic Development	Other			
Automation													
New Phone System	317	14,250				33,250						47,500	General Fund/State Grant
Plotter	318	5,425				12,658						18,083	General Fund/State Grant
Laserfiche Weblink	319	3,840				8,960						12,800	General Fund/State Grant
Sub-totals		23,515				54,868						78,383	
Non-Departmental													
Document Management Copiers	322	31,800										31,800	General Fund
Sub-totals		31,800										31,800	
Parks & Recreation													
Outdoor Running Track/Field	243							250,000				250,000	Carryover from FY02
Trails	229						125,000					125,000	General Fund/Rec CIP - 4th year of 4-year Contract
Sub-totals							125,000	250,000				375,000	
Ward Cove													
Administration Building	336												
Dock Upgrade													
Fairweather Facility													
Sub-totals													
Department of Public Works													
Dudley Field Restrooms/Concession Stand	118					38,500	41,500					80,000	State Grant/Rec CIP
City Park Flood/Drainage Control	207						22,000					22,000	Rec CIP
Rotary Beach	208					35,000	70,000					105,000	State Grant/Rec CIP
Lewis Reef (Gravina Road)	284					38,100		16,348				54,448	Enterprise Fund/State Grant
Dugout Construction	307						13,200					13,200	Rec CIP
Airport Wastewater Treatment Plant	324			375,000		50,000						425,000	Enterprise Fund/State Grant
Housing for Lift Stations	330					11,000						11,000	State Grant
Mike Smithers Pool Remodel	331												
Sludge/Compost Facility	332					400,000					150,000	550,000	State Grant/LT Loan in FY03
South Tongass Sewer	333					2,440,000						2,440,000	State Grant
South Tongass Water	334					1,950,000						1,950,000	State Grant
Fairweather Facility	335												
Utility Relocation - ASD	337					900,000						900,000	EDA Grant
Sub-totals				375,000		5,862,500	146,700	16,348			150,000	6,550,648	
Department of Transportation													
Floating Dock Upgrade (funds redirected-Arpt Pkg Lighting)	287		9,450			22,050						31,500	Enterprise Fund/State Grant
Construct Parking Lot	291										500,000	500,000	Contractor Contribution
Airport Terminal Renovations	295			1,175,000								1,175,000	Revenue Bond/Grants
Electric Upgrade Concrete Dock	311		3,000									3,000	Enterprise Fund
Replace Hydraulic Lines on Airport	312		8,000									8,000	Enterprise Fund
Spare Engine - Oral Freeman	313		50,000									50,000	Enterprise Fund
Administrative Office Building	323												Loan LT FY03
KIA Fuel Tank	329			40,000								40,000	Revenue Bond
Door Repair/Replace on ARFF Bldg.	338		14,000									14,000	Enterprise Fund
Sub-Total			84,450	1,215,000		22,050					500,000	1,821,500	

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**KETCHIKAN GATEWAY BOROUGH
CAPITAL IMPROVEMENT PROJECTS SUMMARY FY 03/04**

Project Title	Project #	Funding Source							Total	FUNDING SOURCE				
		General Fund	Enterprise Fund	Revenue Bonds	* G.O. Bonds	State/Fed CIP	Rec CIP 1/2% Sales Tax	Land Trust			Economic Development	Other		
School District														
Schoenbar Renovation	241				6,000,000								6,000,000	G.O. Bonds
Valley Park & Houghtaling Replace Fuel Tanks - UST	242				77,500							149,500	227,000	G.O. Bonds/CIP Interest
New Elementary School	272				5,746,000							149,500	5,746,000	G.O. Bonds
Sub-Total					11,823,500							149,500	11,973,000	
TOTAL		55,316	84,450	1,590,000	11,823,500	5,939,518	271,700	266,346	799,500				20,830,331	

NOTES:
 School GO Bonds 70% reimbursable by the State
 Other - School CIP Bond Interest, Loan from Land Trust or Economic Development

OTHER FUND SUMMARIES

FY 2004

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Internal Service Fund - Fund 530
 KGB School District - Great West Health Insurance

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1		925,855	624,742	205,862	205,862	-
REVENUE:						
4305	INTEREST REVENUE	(12,740)	22,369	22,000	(1,302)	-
4306	INVESTMENT INCOME	-	(35,832)	-	-	-
4307	UNREALIZED GAINS (LOSSES)	-	5,159	-	-	-
4410	PREMIUM RESERVE CONTR	1,180,091	1,119,445	1,443,000	1,770,478	2,519,349
TOTAL REVENUES		1,167,351	1,111,141	1,465,000	1,769,176	2,519,349
TOTAL FUNDS AVAIL & REVENUE		2,093,206	1,735,883	1,670,862	1,975,038	2,519,349
APPROPRIATIONS:						
5201	CLAIMS PAID - S.D.	1,468,464	1,530,021	1,465,000	1,975,038	1,994,784
TOTAL APPROPRIATIONS		1,468,464	1,530,021	1,465,000	1,975,038	1,994,784
FUNDS AVAILABLE JUNE 30		624,742	205,862	205,862	-	524,565

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Appropriations
 Internal Service Fund - Fund 540
 Borough - Great West Health Insurance

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1		241,301	314,896	68,755	68,755	(93,868)
REVENUE:						
4305	INTEREST REVENUE	(6,339)	8,793	4,125	-	-
4306	INVESTMENT INCOME	-	(13,139)	-	-	-
4307	UNREALIZED GAINS (LOSSES)	-	2,613	-	-	-
4410	PREMIUM RESERVE CONTRI	632,779	705,997	732,425	749,977	860,534
TOTAL REVENUES		626,440	704,264	736,550	749,977	860,534
TOTAL FUNDS AVAIL & REVENUE		867,741	1,019,160	805,305	818,732	766,666
APPROPRIATIONS:						
5200	BOROUGH FIXED COSTS	126,027	164,835	160,600	186,008	186,008
5201	BOROUGH CLAIMS PAID	426,818	658,792	575,000	726,592	726,592
6600	INTERFUND TRANS TO G.F.	-	126,778	-	-	-
TOTAL APPROPRIATIONS		552,845	950,405	735,600	912,600	912,600
FUNDS AVAILABLE JUNE 30		314,896	68,755	69,705	(93,868)	(145,934)

Ketchikan Gateway Borough
 FY 2003/2004 BUDGET - REVENUES AND APPROPRIATIONS
 CENTRAL GARAGE - 560

Description	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1					-
REVENUES:					
4220 REVENUE SHARING					-
4305 INTEREST INCOME					-
4306 INVESTMENT INCOME					-
4307 UNREALIZED GAINS (LOSSES)					-
4360 SERVICE AREA FEES					-
4450 INTERFUND TRANSFER					200,000
TOTAL REVENUES	-	-	-	-	200,000
APPROPRIATIONS:					
5100 EMPLOYEE PAY					38,952
5110 OVERTIME					500
5120 TEMPORARY PAY					-
5200 TAXES & BENEFITS					20,833
5300 TRAINING					-
6011 OPERATING SUPPLIES					1,925
6020 DUES & PUBLICATIONS					-
6030 PUBLISHING EXPENSE					200
6060 RENTALS					-
6100 INSURANCE					28,167
6130 ADMINISTRATIVE SERVICES					1,000
6310 ELECTRICITY					5,000
6330 TELEPHONE					480
6450 EQUIPMENT MAINTENANCE					10,000
6460 VEHICLE MAINTENANCE					46,000
6461 VEHICLE FUEL					46,000
6462 VEHICLE OPERATIONS					250
6530 EQUIPMENT PURCHASE					-
6540 CAPITAL IMPROVEMENT					-
TOTAL APPROPRIATIONS	-	-	-	-	199,307
FUNDS AVAILABLE JUNE 30	-	-	-	-	693

Ketchikan Gateway Borough
 FY 2003/2004 - Summary of Revenue and Appropriations
 Land Trust Fund - 701-10

	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1	16,249,807	15,103,289	12,956,278	12,956,278	8,902,599
REVENUE					
4305 INTEREST INCOME	(170,061)	621,064	895,494	-	461,001
4306 INVESTMENT INCOME	-	(832,216)	-	-	-
4307 UNREALIZED GAINS (LOSSES)	-	38,025	-	-	-
4315 PRINCIPAL-DEFERRED PAY	40,939	8,553	167,055	-	526,638
4370 RENTAL INCOME	13,456	15,400	10,000	3,667	-
4390 OTHER REVENUE	362,309	15,139	-	-	-
Total Revenue	246,643	(134,035)	1,072,549	3,667	987,639
Total Funds Available and Revenue	16,496,450	14,969,254	14,028,827	12,959,945	9,890,238
APPROPRIATIONS					
5100 EMPLOYEE PAY	-	30,592	-	-	-
5110 OVERTIME PAY	-	1,308	-	-	-
5120 TEMPORARY PAY	-	280	-	-	-
5200 TAXES/BENEFITS	-	16,167	-	-	-
6010 SUPPLIES	-	8	-	-	-
6030 PUBLISHING EXPENSE	215	-	-	-	-
6032 PERMIT FEES	-	-	5,000	2,500	-
6080 PROFESSIONAL SERVICES	70,722	5,413	-	-	-
6090 CONTRACTUAL SERVICES	175,029	53,979	1,000,000	1,000,000	30,000
6100 INSURANCE EXPENSE	507	-	-	2,065	-
6130 ADMINISTRATIVE SERVICES	75,000	55,000	-	-	29,405
6310 ELECTRICITY	1,067	913	-	-	-
6320 WATER	182	278	-	-	-
6340 SEWER	305	393	-	-	-
6350 SOLID WASTE DISPOSAL	82	1,189	-	-	-
6430 BUILDING MAINTENANCE	4,073	45,952	-	-	-
6431 HEATING OIL	1,924	1,305	-	-	-
6530 EQUIPMENT PURCHASES	2,588	-	-	-	-
6540 CAPITAL PROJECTS	393,578	112,399	-	202,781	-
6600 INTERFUND TRANSFERS	667,889	1,687,800	1,100,000	2,850,000	800,000
Total Appropriations	1,393,161	2,012,976	2,105,000	4,057,346	859,405
FUNDS AVAILABLE JUNE 30	15,103,289	12,956,278	11,923,827	8,902,599	9,030,833
Reserved for potential Airport Terminal Renovation					250,000
Note Receivable - System Development Charges (SDC)					430,773
Note Receivable - Mud Bight					13,147
Note Receivable - Shoup Street					17,301
Note Receivable - Boat Dock					66,843
Note Receivable - North Tongass Fire & EMS					1,000,000
Note Receivable - Economic Development					750,000
Note Receivable - Nonareawide Sludge					588,693
Contracts Receivable - Pacific Log & Lumber					593,090
Seley Loan					300,000
Reserved for Encumbrances					112,921
Total Designated Reserves	-	-	-	-	4,122,768
Unreserved Fund Balance	15,103,289	12,956,278	11,923,827	8,902,599	4,908,065

Ketchikan Gateway Borough
 FY 2003/2004 - Summary of Revenue and Appropriations
 Non Area Wide - Library Fund - 710

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1		-	(32,327)	(72,690)	(72,690)	(78,508)
REVENUE:						
4010	REAL PROPERTY TAXES	305,036	307,874	432,060	391,714	478,359
4020	BUSINESS-PERSONAL TAXES	22,500	18,253	-	11,763	-
4150	SR. CITIZEN LOCAL CONTRI	(16,295)	(16,568)	(20,710)	(20,710)	(24,852)
4305	INTEREST INCOME	(3,965)	610	-	892	-
4306	INVESTMENT INCOME	-	(1,222)	-	(236)	-
4306	UNREALIZED GAINS (LOSSES)	-	2,077	-	331	-
Total Revenues		307,276	311,024	411,350	383,754	453,507
TOTAL FUNDS AVAILABLE		307,276	278,697	338,660	311,064	374,999
APPROPRIATIONS:						
6090	CONTRACT SVCS-LIBRARY	339,603	351,387	389,572	389,572	398,800
Total Appropriations		339,603	351,387	389,572	389,572	398,800
FUNDS AVAILABLE JUNE 30		(32,327)	(72,690)	(50,912)	(78,508)	(23,801)

Ketchikan Gateway Borough
 FY 2003/2004 - Summary of Revenue and Appropriations
 Recreational Sales Tax Capital Projects Fund - 712

Description	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1	235,497	53,859	404,589	404,589	389,573
REVENUE:					
4040 SALES TAXES - IN CITY	783,328	837,792	858,278	812,658	812,658
4050 SALES TAXES - OUT CITY	166,771	129,650	128,649	125,761	125,671
4080 PENALTY & INTEREST	5,785	6,124	5,600	6,124	6,125
4305 INTEREST REVENUE	(34,460)	22,925	2,250	5,000	8,750
4306 INVESTMENT INCOME	-	(31,414)	-	-	-
4307 UNREALIZED GAINS LOSS	-	(13,856)	-	-	-
4450 INTERFUND TRANSFERS	-	275,901	-	-	-
Total Revenues	921,424	1,227,122	994,777	949,543	953,204
TOTAL FUND AVAIL & REVENUE	1,156,921	1,280,981	1,399,366	1,354,132	1,342,777
APPROPRIATIONS:					
6140 DEBT EXPENSE	869,614	795,228	846,749	846,749	1,095,701
6540 CAPITAL PROJECTS	-	-	-	-	271,700
6600 INTERFUND TRANSFERS	233,448	81,164	264,520	117,810	-
Total Appropriations	1,103,062	876,392	1,111,269	964,559	1,367,401
FUNDS AVAILABLE JUNE 30	53,859	404,589	288,097	389,573	(24,624)

Ketchikan Gateway Borough
 FY 2003/2004 - Summary of Revenue and Appropriations
 Bonds/Capital Improvement Fund - 713

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1		233,836	225,610	190,727	190,727	195,802
REVENUE						
4250	REIMBURSEMENT	452,255	1,001,824	1,009,042	1,009,042	1,492,283
4305	INTEREST INCOME	1,930	5,217	12,575	12,575	7,000
4306	INVESTMENT INCOME	-	(8,458)	-	-	-
4307	UNREALIZED GAINS	-	(8,899)	-	-	-
4450	INTERFUND TRANSFERS	998,548	1,235,228	1,227,924	1,227,924	1,449,028
Total Revenues		1,452,733	2,224,912	2,249,541	2,249,541	2,948,311
EXPENDITURES						
6090	CONTRACTUAL SERVICES	2,155	2,513	7,500	7,500	9,000
6100	INSURANCE	-	-	-	-	-
6140	DEBT EXPENSE	1,458,804	2,257,282	2,236,966	2,236,966	2,930,861
6150	OTHER EXPENSES	-	-	-	-	-
Total Appropriations		1,460,959	2,259,795	2,244,466	2,244,466	2,939,861
FUNDS AVAILABLE JUNE 30		225,610	190,727	195,802	195,802	204,252

Ketchikan Gateway Borough
 FY 2003/2004 - Summary of Revenue and Appropriations
 Debt Service (Bonds) - Funds 250, 260, 270, 275

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
1995 G.O. BONDS INDOOR REC CENTER (GRC) - FUND 250						
4450	INTERFUND TRANSFER	798,548	795,228	795,478	795,478	799,028
Total Revenues		798,548	795,228	795,478	795,478	799,028
1999 G.O. BONDS (VALLEY PARK & HOUGHTALING) - FUND 260						
4450	INTERFUND TRANSFERS	660,256	655,725	658,138	658,138	654,838
Total Revenues		660,256	655,725	658,138	658,138	654,838
6840	BOND PRINCIPAL PYMTS	100,000	265,000	280,000	280,000	290,000
6845	BOND INTEREST	560,256	390,725	378,138	378,138	364,838
Total Appropriations		660,256	655,725	658,138	658,138	654,838
2000 G.O. BONDS (NEW ELEMENTARY SCHOOL) - FUND 270						
4450	INTERFUND TRANSFER	-	806,329	783,350	783,350	782,350
Total Revenues		-	806,329	783,350	783,350	782,350
6840	BOND PRINCIPAL PAYMENT	-	140,000	320,000	320,000	335,000
6845	BOND INTEREST	-	649,482	463,350	463,350	447,350
Total Appropriations		-	789,482	783,350	783,350	782,350
2003 G.O. BONDS (SCHOENBAR) - FUND 275						
4450	INTERFUND TRANSFER	-	-	-	-	694,645
Total Revenues		-	-	-	-	694,645
6840	BOND PRINCIPAL PAYMENT	-	-	-	-	235,000
6845	BOND INTEREST	-	-	-	-	459,645
Total Appropriations		-	-	-	-	694,645

Ketchikan Gateway Borough
 FY 2003/2004 Budget- Appropriations
 Passenger Facility Charges Fund (PFC) - 714

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1		274,877	530,442	656,749	656,749	826,710
REVENUE		-				
4210	ENPLANEMENT REVENUE	277,611	274,511	325,200	400,000	404,100
4305	INTEREST INCOME	(540)	30,327	39,500	23,250	28,830
4306	INVESTMENT INCOME		(48,186)	-	-	-
4307	UNREALIZED GAINS (LOSSES)		5,993	-	-	-
Total Revenues		277,071	262,645	364,700	423,250	432,930
TOTAL FUNDS AVAIL & REVENUE		551,948	793,087	1,021,449	1,079,999	1,259,640
EXPENDITURES						
6011	OPERATING SUPPLIES	-	-	-		-
6090	CONTRACTUAL SERVICES	21,506	-	-	-	-
6140	DEBT SERVICE	-	136,338	253,289	253,289	377,664
Total Appropriations		21,506	136,338	253,289	253,289	377,664
FUNDS AVAILABLE JUNE 30		530,442	656,749	768,160	826,710	881,976

Ketchikan Gateway Borough
 FY 2003/2004 - Summary of Revenue and Appropriations
 Economic Development Assistance Fund - 721-10

Description		FY00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY03/04 BUDGET
FUNDS AVAILABLE JULY 1		30,035,650	26,514,025	20,610,959	20,610,959	9,425,534
REVENUE:						
4055	TRANSIENT OCCUPANCY TAX	46,437	28,218	35,250	38,350	37,250
4096	SALES OF PROPERTY	-	-	-	-	300,000
4245	FEDERAL GRANT REVENUE	3,000,000	3,000,000	-	-	-
4305	INTEREST INCOME	(317,545)	(168,900)	311,250	173,500	-
4306	INVESTMENT INCOME	-	-	-	(100,000)	-
4390	OTHER REVENUE	116,147	5,050	-	12,500	-
4450	INTERFUND TRANSFERS	123,821	659,048	-	6,578,985	400,000
4525	LEASE REVENUES	-	-	-	198,000	321,570
TOTAL REVENUES		2,968,860	3,523,416	346,500	6,901,335	1,058,820
FUND BALANCE + REVENUE		33,004,510	30,037,441	20,957,459	27,512,294	10,484,354
SUMMARY OF APPROPRIATIONS						
5100	EMPLOYEE PAY	-	6,779	122,000	105,025	-
5110	OVERTIME PAY	-	143	5,000	5,350	-
5120	TEMPORARY PAY	-	2,565	90,000	80,000	109,500
5200	TAXES/BENEFITS	-	1,094	43,544	41,500	16,425
5300	TRAVEL AND TRAINING	-	1,812	25,950	11,534	-
5500	REIMBURSABLE EXPENSES	-	330	-	14,053	-
6010	OFFICE SUPPLIES	-	913	3,250	2,500	-
6011	OPERATING SUPPLIES	-	-	100	100	-
6020	DUES & PUBLICATIONS	-	325	6,060	3,295	-
6030	PUBLISHING	1,659	1,100	8,500	25,025	-
6031	RECORDING FEES, ETC	250	253	-	369	-
6040	COMMUNITY PROMOTION	-	-	10,906	1,500	25,000
6060	RENTALS	-	2,693	13,500	16,600	-
6070	POSTAGE AND FREIGHT	-	323	2,500	600	-
6080	PROFESSIONAL SERVICES	47,491	175,880	7,880	83,545	-
6090	CONTRACTUAL SERVICES	1,602,715	6,734,261	1,112,578	1,477,590	5,337,250
6100	INSURANCE	-	-	30,000	24,104	30,000
6130	ADMINISTRATION FEES	-	-	15,000	15,000	15,000

Ketchikan Gateway Borough
 FY 2003/2004 - Summary of Revenue and Appropriations
 Economic Development Assistance Fund - 721-10

Description		FY00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY03/04 BUDGET
6140	DEBT SERVICE	-	-	-	-	100,000
6310	ELECTRICITY	-	-	42,800	15,000	25,000
6320	WATER	-	-	1,500	-	6,000
6330	TELEPHONE	-	898	5,450	2,570	-
6331	LONG DISTANCE	-	132	-	360	-
6430	BUILDING MAINTENANCE	-	-	4,000	5,250	5,000
6431	HEATING FUEL	-	-	10,500	5,000	5,000
6450	EQUIPMENT MAINTENANCE	-	209	1,250	1,250	-
6460	VEHICLE MAINTENANCE	-	-	-	2	-
6530	EQUIPMENT PURCHASE	-	6,567	15,100	24,919	-
6540	CAPITAL IMPROVEMENT	11,033	212,790	3,110,403	2,740,734	-
6600	INTERFUND TRANSFERS	727,337	1,920,048	-	13,383,985	-
6700	LOSS FROM BAD DEBTS	4,100,000	357,367	-	-	-
TOTAL APPROPRIATIONS		6,490,485	9,426,482	4,687,771	18,086,760	5,674,175
FUND BALANCE JUNE 30		26,514,025	20,610,959	16,269,688	9,425,534	4,810,179
COMMITTED FUNDS:						
	Gateway Forest Products, Inc.			10,600,000	2,689,724	2,689,724
	SHIPYARD INFRASTRUCTURE			1,060,320	325,000	-
	SHIPYARD PROJECT			5,000,000	5,000,000	
	Reserved for potential Airport Terminal Renovation					250,000
	Inter-Island Ferry Authority	1,865,000	1,865,000	1,865,000	1,865,000	1,865,000
UNRESERVED FUND BALANCE		24,649,025	18,745,959	(2,255,632)	(454,190)	5,455

Note: Funds 721, 722, and 725 were consolidated for FY 2002/2003.

Ketchikan Gateway Borough
FY 2003/2004 Budget - Revenue and Appropriations
South Tongass Service Area - 800

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1		427,503	327,043	377,189	377,189	334,887
REVENUES:						
4010	PROPERTY TAXES	112,071	112,136	113,049	113,242	115,063
4020	BUSINESS/PERS TAXES	926	682	815	751	840
4060	AUTOMOBILE TAXES	17,001	15,935	9,500	10,294	9,500
4150	SR CITIZEN LOCAL CONTR	(8,111)	(8,111)	(8,111)	(8,111)	(8,111)
4220	REVENUE SHARING	635	1,906	1,872	-	500
4240	REV FROM OTHER GVTS	-	-	-	4,620	13,500
4305	INTEREST INCOME	(7,751)	8,497	7,756	3,550	1,590
4306	INVESTMENT INCOME	-	(8,647)	-	(1,700)	-
4307	UNREALIZED GAINS	-	2,181	-	(1,600)	-
4360	SERVICE AREA REV	129,086	119,966	115,182	90,600	140,000
4390	OTHER REVENUE	100	-	-	2,700	-
TOTAL REVENUES		243,957	244,545	240,063	214,346	272,882
TOTAL FUNDS AVAILABLE		671,460	571,588	617,252	591,535	607,769
SUMMARY OF APPROPRIATIONS						
	FIRE SERVICES	259,983	113,385	141,962	141,675	154,169
	WATER SERVICES	84,434	81,014	103,847	114,973	156,203
TOTAL APPROPRIATIONS		344,417	194,399	245,809	256,648	310,372
FUNDS AVAILABLE JUNE 30		327,043	377,189	371,443	334,887	297,397

Ketchikan Gateway Borough
FY 2003/2004 Budget - Revenue and Appropriations
South Tongass Fire

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
APPROPRIATIONS:						
5120	TEMPORARY PAY	8,455	33,375	31,400	32,000	35,200
5200	BENEFITS	1,096	4,327	4,638	5,396	5,199
5300	TRAVEL & TRAINING	13,030	4,642	12,500	12,000	12,500
5400	UNIFORM ALLOWANCE	-	-	16,700	16,000	16,700
5500	REIMBURSABLE EXPENSES	14,435	-	-	-	-
6010	OFFICE SUPPLIES	425	654	1,500	1,400	1,500
6011	OPERATING SUPPLIES	23,127	18,118	6,000	13,997	8,500
6015	BOOKS & SOFTWARE	-	1,430	500	100	600
6020	DUES & PUBLICATIONS	408	780	1,400	1,300	1,400
6030	PUBLISHING EXPENSE	33	-	100	50	100
6070	POSTAGE	55	54	100	280	250
6100	INSURANCE	1,914	6,967	7,000	8,637	8,600
6110	MEDICAL EXPENSE	1,629	105	6,200	6,000	6,200
6130	ADMINISTRATIVE SERVICES	6,947	4,259	5,324	-	6,700
6310	ELECTRICITY	4,094	3,025	2,400	1,400	1,600
6320	WATER	-	-	450	-	450
6330	TELEPHONE	1,128	763	850	800	850
6331	LONG DISTANCE	25	30	100	25	50
6340	SEWER	-	-	500	-	480
6350	LANDFILL	1,459	167	-	25	50
6430	BUILDING MAINTENANCE	9,880	2,606	9,500	9,000	9,500
6431	HEATING FUEL	680	976	1,300	1,200	1,300
6450	EQUIPMENT MAINTENANCE	480	454	1,000	2,010	5,500
6460	VEHICLE MAINTENANCE	6,123	2,811	5,000	3,500	-
6461	MOTOR FUEL & OIL	759	2,935	-	55	-
6462	VEHICLE OPERATION	10	20	-	-	-
6530	EQUIPMENT PURCHASE	11,255	12,749	27,500	26,500	15,000
6540	CAPITAL IMPROVEMENTS	152,536	12,138	-	-	-
6650	CENTRAL GARAGE CHRGS	-	-	-	-	15,940
TOTAL APPROPRIATIONS		259,983	113,385	141,962	141,675	154,169

Ketchikan Gateway Borough

FY 2003/2004 Budget - Revenue and Appropriations

South Tongass Treatment/Distribution

Description	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
APPROPRIATIONS:					
5100 EMPLOYEE PAY	13,635	15,134	15,135	16,000	21,812
5110 OVERTIME	2,115	1,452	1,250	1,000	1,500
5120 TEMPORARY PAY	489	-	-	1,000	-
5200 TAXES/BENEFITS	7,283	7,154	7,389	8,000	10,559
6011 OPERATING SUPPLIES	29,098	38,089	41,000	50,000	55,000
6020 DUES & PUBLICATIONS	50	1,253	565	565	565
6070 POSTAGE	3	3	100	-	100
6090 CONTRACTUAL SERVICE	1,543	4,890	5,000	5,000	3,000
6091 WATER TEST	1,648	1,788	1,200	1,200	1,500
6100 INSURANCE	-	-	200	200	200
6130 ADMINISTRATIVE SERVICES	1,679	1,845	12,840	12,840	14,000
6140 DEBT SERVICE	2,868	1,103	2,868	2,868	2,868
6310 ELECTRICITY	7,132	9,119	7,500	7,500	6,500
6530 EQUIPMENT PURCHASE	1,083	-	8,800	8,800	12,000
6540 CAPITAL IMPROVEMENTS	15,808	(816)	-	-	-
TREATMENT	84,434	81,014	103,847	114,973	129,604
5100 EMPLOYEE PAY	-	-	-	-	7,477
5110 OVERTIME	-	-	-	-	500
5200 TAXES/BENEFITS	-	-	-	-	3,623
6011 OPERATING SUPPLIES	-	-	-	-	6,000
6090 CONTRACTUAL SERVICE	-	-	-	-	3,000
6310 ELECTRICITY	-	-	-	-	3,500
6650 CENTRAL GARAGE CHRGS	-	-	-	-	2,500
DISTRIBUTION	-	-	-	-	26,600
FUNDS AVAILABLE JUNE 30	84,434	81,014	103,847	114,973	156,203

Ketchikan Gateway Borough

FY 2003/2004 Budget - Revenue and Appropriations

South Tongass Treatment/Distribution

	Description	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
APPROPRIATIONS:						
5100	EMPLOYEE PAY	13,635	15,134	15,135	16,000	21,812
5110	OVERTIME	2,115	1,452	1,250	1,000	1,500
5120	TEMPORARY PAY	489	-	-	1,000	-
5200	TAXES/BENEFITS	7,283	7,154	7,389	8,000	10,559
6011	OPERATING SUPPLIES	29,098	38,089	41,000	50,000	55,000
6020	DUES & PUBLICATIONS	50	1,253	565	565	565
6070	POSTAGE	3	3	100	-	100
6090	CONTRACTUAL SERVICE	1,543	4,890	5,000	5,000	3,000
6091	WATER TEST	1,648	1,788	1,200	1,200	1,500
6100	INSURANCE	-	-	200	200	200
6130	ADMINISTRATIVE SERVICES	1,679	1,845	12,840	12,840	14,000
6140	DEBT SERVICE	2,868	1,103	2,868	2,868	2,868
6310	ELECTRICITY	7,132	9,119	7,500	7,500	6,500
6530	EQUIPMENT PURCHASE	1,083	-	8,800	8,800	12,000
6540	CAPITAL IMPROVEMENTS	15,808	(816)	-	-	-
TREATMENT		84,434	81,014	103,847	114,973	129,604
5100	EMPLOYEE PAY	-	-	-	-	7,477
5110	OVERTIME	-	-	-	-	500
5200	TAXES/BENEFITS	-	-	-	-	3,623
6011	OPERATING SUPPLIES	-	-	-	-	6,000
6090	CONTRACTUAL SERVICE	-	-	-	-	3,000
6310	ELECTRICITY	-	-	-	-	3,500
6650	CENTRAL GARAGE CHRGS	-	-	-	-	2,500
DISTRIBUTION		-	-	-	-	26,600
FUNDS AVAILABLE JUNE 30		84,434	81,014	103,847	114,973	156,203

Ketchikan Gateway Borough
FY 2003/2004 Budget - Revenues and Appropriations
Waterfall Creek Service Area - 830

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1		125,736	123,201	113,338	113,338	2,163
REVENUES:						
4220	REVENUE SHARING	-	31	-		-
4305	INTEREST INCOME	(2,303)	6,031	243	3,000	100
4306	INVESTMENT INCOME	-	(9,021)	-	(1,200)	-
4307	UNREALIZED GAINS LOSSES	-	847	-	(1,500)	-
4360	SERVICE AREA REVENUE	5,244	5,376	4,952	4,525	5,040
TOTAL REVENUES		2,941	3,264	5,195	4,825	5,140
APPROPRIATIONS:						
6030	PUBLISHING EXPENSE	-	-	100	-	100
6090	CONTRACTUAL SERVICES	-	7,328	-	-	
6130	ADMINISTRATIVE SERVICES	524	242	6,000	6,000	500
6441	SYSTEM MAINT - ROAD	4,952	5,557	6,000	10,000	6,000
6450	CAPITAL IMPROVEMENTS	-	-	110,000	100,000	-
TOTAL APPROPRIATIONS		5,476	13,127	122,100	116,000	6,600
FUNDS AVAILABLE JUNE 30		123,201	113,338	(3,567)	2,163	703

Ketchikan Gateway Borough

FY 2003/2004 Budget - Revenues and Appropriations

Mud Bight Service Area - 840

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1		(11,834)	(7,310)	(67)	(67)	1,539
REVENUES:						
4220	REVENUE SHARING	-	314	-	-	-
4305	INTEREST INCOME	(153)	1,005	-	400	100
4306	INVESTMENT INCOME	-	(1,486)	-	(150)	-
4307	UNREALIZED GAINS (LOSS)	-	(291)	-	(175)	-
4360	SERVICE AREA REVENUE	8,645	8,731	8,600	8,731	8,600
TOTAL REVENUES		8,492	8,273	8,600	8,806	8,700
APPROPRIATIONS:						
6070	POSTAGE	69	4	50	-	50
6130	ADMINISTRATIVE SERVICES	1,352	106	500	500	500
6140	DEBT SERVICE	2,547	-	6,700	6,700	8,000
6540	CAPITAL IMPROVEMENTS	-	920	-	-	-
TOTAL APPROPRIATIONS		3,968	1,030	7,250	7,200	8,550
FUNDS AVAILABLE JUNE 30		(7,310)	(67)	1,283	1,539	1,689

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Revenues and Appropriations
 Nichols View Service Area - 850

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1		10,489	10,312	10,124	10,124	9,649
REVENUES:						
4305	Interest Income	(177)	498	412	300	350
4306	Investment Income	-	(771)	-	(125)	-
4307	Unrealized Gains (Losses)	-	85	-	(150)	-
TOTAL REVENUES		(177)	(188)	412	25	350
APPROPRIATIONS:						
6130	Administrative Services	-	-	500	500	500
TOTAL APPROPRIATIONS		-	-	500	500	500
FUNDS AVAILABLE JUNE 30		10,312	10,124	10,036	9,649	9,499

Ketchikan Gateway Borough
 FY 2003/2004 Budget - Revenues and Appropriations
 Forest Park Service Area - 860

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1		139,152	148,806	155,149	155,149	35,091
REVENUES:						
4010	PROPERTY TAXES	49,712	49,202	48,039	48,667	48,039
4020	BUSINESS/PERSONAL TAXES	96	389	-	127	-
4060	AUTOMOBILE TAXES	4,048	3,388	3,000	4,000	3,000
4150	SR CITIZEN LOCAL CONTRI	(2,398)	(2,417)	(2,417)	(2,417)	(2,417)
4220	REVENUE SHARING	568	428	560	-	-
4305	INTEREST INCOME	(3,842)	7,932	1,447	5,800	1,000
4306	INVESTMENT INCOME	-	(11,972)	-	(2,700)	-
4307	UNREALIZED GAINS/LOSSES	-	1,565	-	(3,200)	-
TOTAL REVENUES		48,184	48,515	50,629	50,277	49,622
APPROPRIATIONS:						
6010	SUPPLIES	13	-	-	-	-
6020	DUES & PUBLICATIONS	-	250	-	-	-
6030	PUBLISHING EXPENSE	51	56	50	-	50
6070	POSTAGE EXPENSE	5	8	50	57	50
6090	CONTRACTUAL SERVICES	8,174	29,022	20,100	20,000	20,100
6130	ADMIN SERVICE FEE	6,664	1,840	8,402	8,402	2,310
6312	ELECTRICITY-STREET LIGHTS	6,876	6,876	7,000	6,876	7,000
6440	SYSTEM MAINT - OTHER	-	50	-	-	-
6441	SYSTEM MAINT - ROAD	11,722	4,070	19,000	15,000	19,000
6540	CAPITAL IMPROVEMENTS	-	-	120,000	120,000	-
6600	INTERFUND TRANSFERS OUT	5,025	-	-	-	-
TOTAL APPROPRIATIONS		38,530	42,172	174,602	170,335	48,510
FUNDS AVAILABLE JUNE 30		148,806	155,149	31,176	35,091	36,203

Ketchikan Gateway Borough

FY 2003/2004 Budget - Revenues and Appropriations

Gold Nugget Service Area - 870

Description		FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1		14,405	10,764	10,050	10,050	8,732
REVENUES:						
4220	REVENUE SHARING	-	46	-		-
4305	INTEREST INCOME	(343)	545	-	300	200
4306	INVESTMENT INCOME	-	(826)	-	(125)	-
4307	UNREALIZED GAINS (LOSSES)	-	118	-	(150)	-
4361	ROAD FEES	6,006	6,073	6,060	6,072	6,060
TOTAL REVENUES		5,663	5,956	6,060	6,097	6,260
APPROPRIATIONS:						
5100	EMPLOYEE PAY	73	-	-	-	-
5200	BENEFITS	15	-	-	-	-
6030	PUBLISHING	-	-	50	-	50
6070	POSTAGE	-	-	30	-	30
6090	CONTRACTUAL SERVICES	196	-	-	-	-
6130	ADMINISTRATIVE SERVICES	350	370	1,415	1,415	500
6441	ROAD MAINTENANCE	8,670	6,300	9,200	6,000	9,200
TOTAL APPROPRIATIONS		9,304	6,670	10,695	7,415	9,780
FUNDS AVAILABLE JUNE 30		10,764	10,050	5,415	8,732	5,212

Ketchikan Gateway Borough

FY 2003/2004 Budget - Revenues and Appropriations

North Tongass Fire & EMS Service Area - 890

Description	FY 02/03 BUDGETED	FY02/03 ESTIMATED	FY 03/04 BUDGET
FUNDS AVAILABLE JULY 1	-	-	881,036
REVENUES:			
4010 PROPERTY TAXES	-	-	438,740
4060 AUTOMOBILE TAXES	-	-	20,000
4150 SR CITIZEN LOCAL CONTRIB.	-	-	(83,945)
4220 REVENUE SHARING	-	-	3,500
4305 INTEREST INCOME	-	-	-
EMS INCOME	-	-	35,000
4390 OTHER REVENUE	1,000,000	1,000,000	-
TOTAL REVENUES	1,000,000	1,000,000	413,295
APPROPRIATIONS:			
5100 EMPLOYEE PAY	13,750	8,766	-
5120 TEMPORARY PAY	8,550	1,000	14,240
5200 BENEFITS	3,750	2,630	43,468
5300 TRAVEL & TRAINING	6,250	-	10,000
5400 UNIFORM ALLOWANCE	2,500	500	15,000
5500 REIMBURSABLE EXPENSES	625	840	-
6010 OFFICE SUPPLIES	2,500	1,000	2,000
6011 OPERATING SUPPLIES	750	200	4,000
6015 BOOKS & SOFTWARE	1,000	-	1,000
6020 DUES & PUBLICATIONS	300	-	1,800
6030 PUBLISHING EXPENSE	-	-	500
6060 RENTALS	6,000	6,000	32,000
6070 POSTAGE	125	-	500
6090 CONTRACTUAL SERVICES	92,250	87,178	11,178

Ketchikan Gateway Borough

FY 2003/2004 Budget - Revenues and Appropriations

North Tongass Fire & EMS Service Area - 890

Description		FY 02/03 BUDGETED	FY02/03 ESTIMATED	FY 03/04 BUDGET
6100	INSURANCE	3,750	3,750	15,000
6110	MEDICAL EXPENSE	1,875	1,875	7,500
6130	ADMINISTRATIVE SERVICES	1,500	1,500	5,324
6140	DEBT SERVICE	-	-	150,000
6310	ELECTRICITY	1,250	1,250	3,000
6320	WATER	250	250	-
6330	TELEPHONE	375	375	1,000
6331	LONG DISTANCE	50	-	400
6340	SEWER	250	250	-
6430	BUILDING MAINTENANCE	12,500	-	5,000
6431	HEATING FUEL	1,000	1,000	4,000
6450	EQUIPMENT MAINTENANCE	5,000	-	6,000
6460	VEHICLE MAINTENANCE	1,250	400	-
6461	MOTOR FUEL & OIL	1,250	200	-
6530	EQUIPMENT PURCHASE	831,350	-	25,000
6540	CAPITAL IMPROVEMENTS	-	-	900,000
6650	CENTRAL GARAGE CHGS	-	-	20,000
TOTAL APPROPRIATIONS		986,250	118,964	1,277,910
FUNDS AVAILABLE JUNE 30		13,750	881,036	16,421

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MISCELLANEOUS

FY 2004

Ketchikan Gateway Borough

FY 03/04 Budget Hearing Schedule

- May 5 5:30 p.m. – **Regular Assembly Meeting.** School District Budget presented to Assembly. Budget Books handed out. **Location: City of Ketchikan Council Chambers.**
- May 7 5:30 p.m. – **Assembly/School Board Joint Work Session.**
Location: City of Ketchikan Council Chambers.
- May 12 5:30 p.m. – **Assembly Work Session.** Review Budget Process. 5-year Plan introduced, Review of Projected Revenues – General Fund. **Location: City of Ketchikan Council Chambers.**
- May 17 9 – 2 p.m. – **Assembly Work Session.** Assembly, Manager, Clerk, Finance, Assessment, Code Enforcement, Parks & Recreation, Community Development, Child Care, Non Departmental, Automation, Transfers, Nonareawide Library, Debt Service, PFCs.
- May 19 5:30 p.m. – **Regular Assembly Meeting.** Introduction of School District Budget Ordinance (1st hearing). **Location: City of Ketchikan Council Chambers.**
- May 20 5:30 p.m. – **Assembly Work Session** Law Dept., Public Works, CIP, Airport, Internal Service Fund, Land Trust, Wastewater, Central Garage, Rec CIP, Economic Development, Service Areas. **Location: City of Ketchikan Council Chambers.**
- May 27 5.30 p.m. – **Special Meeting/Assembly Work Session.** Education. Public Hearing and Adoption of School District Budget Ordinance (2nd Reading). **Location: City of Ketchikan Council Chambers.**
- May 29 **CANCELED.**
- June 2 5:30 p.m. – **Regular Assembly Meeting.** **Location: City of Ketchikan Council Chambers.**
- June 3 **CANCELED.**
- June 9 5:30 p.m. – **Assembly Work Session.** Borough Grants. Mill Levy Resolution adopted.
- June 16 5:30 p.m. – **Regular Assembly Meeting.**
Introduce Borough Budget Ordinance (1st Reading). **Location: City of**

Ketchikan Gateway Borough

FY 03/04 Budget Hearing Schedule

Ketchikan Council Chambers.

- June 23 5:30 p.m. – **Special Meeting/Assembly Work Session.**
Public Hearing and Adoption of Borough Budget Ordinance (2nd Reading).
Location: City of Ketchikan Council Chambers.
- June 30 If needed.

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**KETCHIKAN GATEWAY BOROUGH
COMMUNITY PROFILE**

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

DEMOGRAPHICS, ECONOMICS, SERVICE STATISTICS

Ketchikan Gateway Borough Area		Racial Composition 2000 Census (%)	
Borough, square miles	1,257	White	74.3%
Revillagigedo Island, square miles	1,168	Hispanic	2.6%
Gravina Island, square miles	89	Asian or Pacific Island	4.3%
		Black	0.5%
Land Use within the City of Ketchikan (%)		American Indian, Eskimo or Aleutian	15.0%
		Other and Multiple Races	3.4%
Residential	49.6%	Gender Composition 2000 Census (%)	
Undeveloped/Park	2.7%	Male	51.1%
Institutional	6.9%	Female	48.9%
Industrial	9.3%	Population	
Commercial/Service	11.7%	2002 (est. by State Demographer)	13,670
Total Acres	2,621	2001 (2000 Census)	14,070
		2000 (Official Census)	14,070
Land Use in the Borough by Activity (%)		1999	13,961
(Excludes federal lands)		1998	14,231
Residential	3.47%	1997	14,728
Park/Leisure/Recreation	4.86%	1996	15,082
Social/Institutional/Infrastructure	2.05%	1995	15,028
Industrial	1.59%	1994	14,684
Commercial/Service/Natural		1993	14,664
Resource Development	16.83%	1992	14,415
Transportation	5.51%	1991	14,118
Vacant/Tidelands	65.69%	1990	13,828
Total Acres	63,311	1980	11,316
		1970	10,041
Land Ownership in the Borough (%)		1960	9,307
1996 Comprehensive Plan		1950	7,616
Private	.78%	Age Composition 2000 Census (%)	
Native	2.87%	Under 5 years	6.9%
Local Government	.39%	5-14 years	16.5%
State	1.41%	15-19 years	7.4%
Federal	94.63%	20-24 years	4.9%
Total Approximate Acres	780,800	25-44 years	31.4%
		45-64 years	25.0%
Elections (October 2002)		65 + years	7.9%
Registered Voters	10,135		
Votes Cast Last Borough Election	3,982		
% Voting Last Borough Election	39%		

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	27.0%

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%

ECONOMICS

Occupational Composition 2000 (%)

Management, Professional, Related Service Occupations	28.5%
Sales & Office	17.0%
Farming, Fishing & Forestry	27.6%
Construction, Extraction & Maint. Production, Transportation	2.3%
	11.1%
	13.6%

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%
Other Services (except Public Admin)	4.6%
Public Administration	11.1%

Taxes (2003)

City Retail Sales Tax Rate	5.5%
Borough Retail Sales Tax Rate	2.0%
City Property Tax	6.40 mills
Borough Property Tax	7.00 mills
Waterfall Creek Service Area	7.00 mills
Mud Bight Service Area	7.00 mills
Forest Park Service Area	10.20 mills
Gold Nugget Service Area	8.00 mills
North Tongass Service Area	8.70 mills
South Tongass Service Area	8.00 mills
City of Saxman Property Tax	7.00 mills
Nichols View	8.00 mills
Forest Park/Saxman	9.20 mills
Saxman/South Tongass	8.00 mills
Vallenar Bay Service Area	7.00 mills
Deep Bay Service Area	7.00 mills
Long Arm Service Area	7.00 mills
(Non-Areawide Rate)	1.20 mills

2003 Property Tax Assessed Valuation

Borough	\$1,001,896,000
City of Ketchikan	589,537,900
City of Saxman	13,872,300

Unemployment Rates (%)

2002	7.6%
2001	7.7%
2000	7.6%
1999	7.5%
1998	7.4%
1997	9.5%
1996	9.5%
1995	7.6%
1994	8.3%
1993	8.7%
1992	9.3%

Zoning Permits (Calendar Year)

2002	132	1997	159
2001	115	1996	210
2000	146	1995	209
1999	148	1994	184
1998	118	1993	197
		1992	185

2002 SERVICE STATISTICS

Animal Protection (Calendar Year 2002)

Licenses Issued	685
Animals Impounded	417
Animals Surrendered	388
Animals Adopted	204
Animals Claimed	156

Transportation Services (Calendar Year 2002)

Ketchikan International Airport

Inbound Passengers	92,659
Outbound Passengers	93,424

Airport Ferry

Passengers	321,958
Vehicles	71,394

The Bus

Passengers	166,772
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South Tongass Volunteer Fire Department (Calendar Year 2002)

Stations	1
Volunteers	27
Fire Calls	12
Emergency Calls/EMS Incidents	88
Fire Investigations	2

Mountain Point Service Area

Water, Hydrant, Sewer Connections	327
Average Daily Treatment (Water)	146,933 gals.
Treatment Capacity (Water)	288,000 gals.

Shoup Street Service Area

Water Connections	45
Average Daily Treatment	53,954 gals.
Treatment Capacity	57,600 gals.

Sewer Plants

Forest Park:

Sewer Connections	150
Miles of Sanitary Sewers	2.5
Average Daily Treatment	45,000-60,000 gals. (estimated)

Mountain Point:

Miles of Sanitary Sewers	6
Average Daily Treatment (Sewer)	47,000 gals.
Treatment Capacity (Sewer)	330,000 gals.

Ketchikan Public Library (2002)

Library Materials	64,090
Annual Circulation	189,795
Registered Borrowers	12,143

Municipal Parks

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

Educational System (2002-2003)

Elementary, Public	5
Junior High, Public	1
High School, Public	1
Alternative High School, Public	1
Community College (University of Alaska)	1
Public School Enrollment (K-12)	2,334
Public School Teachers	143

Visitor Industry (Calendar Year 2002)

Cruise Ship Passengers	681,096
Alaska Marine Highway Visitors	25,139
Airline Visitors	23,561
Estimated Gross Revenues From Lodging, Restaurants, Retail	\$100,121,354

NOTE: Where possible Census 2000 figures have been used. In categories where Census 2000 information has not been made available, Census 1990 figures were used.

Data retrieved from the following sources:

2000 U.S. Census of Population and Housing

Alaska Department of Community & Economic Development; Alaska Department of Labor and Workforce Development; and Alaska Department of Environmental Conservation

Ketchikan Visitors Bureau
Ketchikan Gateway Borough School District
Ketchikan Public Library
City of Ketchikan

Ketchikan Gateway Borough Departments:

Finance
Assessment
Animal Protection
Clerk's Office
Parks & Recreation
Planning & Community Development
Public Works
Transportation Services

South Tongass Volunteer Fire Department
North Tongass Fire & EMS Service Area
(Borough Service Area)

Ketchikan Gateway Borough
 Computation of Legal Debt Margin
 June 30, 2003

No Debt Limit is Mandated by Law

Direct and Overlapping Debt

Total Direct Debt		
Outstanding G.O. Bonds - Ketchikan Gateway Borough		\$28,480,000
Less Self Supporting Debt:		
1995 Recreation Sales Tax Revenues	(3,970,000)	<u>(3,970,000)</u>
Total Direct Debt		24,510,000
City of Ketchikan Direct Debt		
Outstanding G.O. Bonds		\$12,060,000
Less Self Supporting Debt:		
Bonds Paid from Ketchikan Port Fund Revenues	(2,415,000)	
1997 Hospital Construction Bonds		
Paid from Sales Tax Hospital Fund Revenues	(8,950,000)	
1997 Fire Truck Construction Funds		
Paid from Sales Tax Hospital and Other Public Works Funds	(185,000)	
1986 Refunding Bonds		
Paid from Wastewater and Harbor Fund Revenues	<u>(257,550)</u>	<u>(11,807,550)</u>
Total City of Ketchikan Direct Debt		<u>252,450</u>
Total Direct and Overlapping Debt		<u><u>\$24,762,450</u></u>

Source: Ketchikan Gateway Borough and City of Ketchikan Financial Records

KETCHIKAN GATEWAY BOROUGH
COMBINED SCHEDULE OF BONDS PAYABLE
Year Ended June 30, 2003

	Interest Rate	Payment Dates	Issue Date	Final Maturity Date	Authorized	Issued	Retired	Outstanding
<u>General Obligation Bonds</u>								
2003 School Bonds	3.70 - 4.80	05/01 & 11/01	12/12/03	11/01/22	9,000,000	9,000,000	-	9,000,000
2000 School Bonds	4.40 - 5.52	05/01 & 11/01	12/14/00	05/01/20	9,055,000	9,055,000	460,000	8,595,000
1999 School Bonds	4.75 - 5.65	05/01 & 11/01	12/01/99	05/01/19	7,460,000	7,460,000	545,000	6,915,000
1995 IRC Bonds	4.30 - 6.00	05/15 & 11/15	12/07/95	05/15/09	7,460,000	7,460,000	3,490,000	3,970,000
<u>Revenue Bonds</u>								
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	25,000	1,700,000
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	25,000	2,500,000
					<u>37,225,000</u>	<u>37,225,000</u>	<u>4,545,000</u>	<u>32,680,000</u>

KETCHIKAN GATEWAY BOROUGH

DEBT SERVICE REQUIREMENTS TO MATURITY

June 30, 2003

Fiscal Year	2003 G.O. Bonds Education			2000 G.O. Bonds Education			1999 G.O. Bond Education			1995 G.O. Bonds IRC			2001 Airport Improvement Bond Series A			2001 Airport Improvement Bond Series B		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2004	235,000	459,645	694,645	335,000	447,350	782,350	290,000	364,838	654,838	605,000	194,028	799,028	75,000	77,456	152,456	105,000	120,208	225,208
2005	325,000	365,788	690,788	350,000	430,600	780,600	305,000	351,063	656,063	630,000	165,591	795,591	75,000	73,894	148,894	110,000	114,833	224,833
2006	335,000	363,578	698,578	365,000	413,100	778,100	320,000	336,423	656,423	660,000	135,037	795,037	80,000	70,213	150,213	115,000	109,208	224,208
2007	350,000	340,905	690,905	385,000	394,850	779,850	335,000	320,903	655,903	695,000	103,357	798,357	85,000	66,294	151,294	120,000	103,483	223,483
2008	365,000	327,586	692,586	400,000	375,600	775,600	350,000	304,320	654,320	730,000	69,650	799,650	90,000	62,250	152,250	130,000	97,545	227,545
2009	375,000	313,711	688,711	420,000	355,600	775,600	370,000	286,820	656,820	650,000	33,150	683,150	90,000	59,200	148,200	135,000	91,251	226,251
2010	390,000	298,880	688,880	440,000	334,600	774,600	390,000	268,320	658,320				95,000	54,038	149,038	140,000	84,720	224,720
2011	405,000	282,980	687,980	465,000	312,600	777,600	405,000	248,430	653,430				100,000	49,650	149,650	150,000	77,833	227,833
2012	410,000	286,680	676,680	485,000	289,350	774,350	430,000	227,573	657,573				105,000	45,038	150,038	165,000	70,589	225,589
2013	425,000	249,980	674,980	510,000	264,615	774,615	450,000	204,988	654,988				110,000	40,200	150,200	165,000	62,989	227,989
2014	440,000	232,570	672,570	540,000	238,605	778,605	475,000	180,923	655,923				115,000	35,138	150,138	175,000	54,870	229,870
2015	460,000	214,115	674,115	565,000	210,525	775,525	500,000	155,273	655,273				125,000	29,675	154,675	180,000	46,260	226,260
2016	480,000	194,250	674,250	600,000	180,580	780,580	530,000	128,023	658,023				130,000	23,745	153,745	190,000	37,100	227,100
2017	500,000	173,055	673,055	630,000	148,780	778,780	555,000	98,873	653,873				135,000	17,450	152,450	200,000	27,250	227,250
2018	520,000	150,740	670,740	665,000	114,760	779,760	590,000	68,070	658,070				140,000	10,780	150,780	210,000	16,795	226,795
2019	545,000	127,037	672,037	700,000	78,850	778,850	620,000	35,030	655,030				150,000	3,675	153,675	220,000	5,720	225,720
2020	570,000	101,665	671,665	740,000	40,700	780,700												
2021	595,000	74,721	669,721															
2022	625,000	46,044	671,044															
2023	650,000	15,600	665,600															
	\$9,000,000	\$4,589,530	\$13,589,530	\$9,595,000	\$4,631,065	\$13,226,065	\$6,915,000	\$3,579,880	\$10,494,880	\$3,970,000	\$700,813	\$4,670,813	\$1,700,000	\$717,696	\$2,417,696	\$2,500,000	\$1,120,654	\$3,620,654

GLOSSARY of TERMS and ABBREVIATIONS

ADA	Americans With Disabilities Act, federal legislation regarding access and accommodations (See: Airport Enterprise Fund, Grants)
ALLOCATION	Distribution of costs among reporting divisions or fund accounts.
APPROPRIATIONS	A grant or allocation of money by the Assembly to carry out a governmental function, activity or program.
AK	Alaska
AS	Alaska Statutes (state law).
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 <i>ad hoc</i> committee comprised of the Borough Manager, the Borough Attorney and the Director of Administrative Services whose purpose is to review the preparation of the preliminary

	budget prior to the Manager's proposed budget submission to the Borough Assembly.
CAPITAL ASSET	Assets of significant value (in excess of \$1,000) having a useful life of several years (generally five 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.
CODE OF ORDINANCES	A set of laws, adopted by the Borough Assembly, under which the Borough government and Borough residents operate.
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 SERVICE	The annual payments (principal and interest) made by the Borough against its outstanding debt, especially related to bonds.
DEPRECIATION	An allocation of the net costs of a fixed asset over its estimated life or a measure of the exhaustion of asset value.
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).
EXPENDITURE	The amount of money or other asset paid, or to be paid, for a service rendered, good 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	Remaining funds after taking into account all anticipated actual revenues and expenditures per fiscal year.
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.
GRANT AMORTIZATION	Gradual reduction in the balance of the grant funding anticipated over multiple years.
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	Financial transactions between funds requiring approval of the Borough Assembly.
JACK COTANT	Marine vessel owned by the Borough School District (see CIP).
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 it 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.
O.E.D.P.	Community Economic Development Strategy-(formerly referred to as Overall Economic Development Program)
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.
REP	Representative.
RESERVES	That portion of the fund balance that is not available for appropriation or expenditure, or is legally segregated for a specific future use.
REVENUE	Income from taxes, license fees, user fees, grants and other items or amounts of income.
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.
(SDC) - SEWER DEVELOPMENT CHARGE	A charge to property owners to recover the cost of capital in constructing sewage treatment facilities.
SE CONFERENCE	Southeast Conference, an organization of Southeast Alaska municipalities and communities promoting legislation and funding issues for the region (See: Borough Grants).

SENIOR CITIZEN/ DISABLED VETERAN EXEMPTIONS	A \$150,000 exemption on property tax assessments, upon which taxes are levied, required by Alaska Statutes for qualifying senior and disabled veteran property owners. The exemptions are shown in the budget as offsets to property taxes raised, since the municipality must absorb the cost of the exemption.
SENIOR SERVICES SR 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.
SHIPYARD	Informal reference to the Alaska Ship and Dry Dock, Inc. ship repair, maintenance and renovation operations. The Shipyard receives some funding assistance from the Alaska Economic and Industrial Development Authority and grants and incentives from the Borough (See: Economic Development Funds, Borough Grants).
S.S.R.A.A.	Southern Southeast Regional Aquaculture Association, organized to promote and undertake activities relating to aquaculture development (See: Borough Grants).
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.
UAS	University of Alaska Southeast, which also operates the Ketchikan campus (See: Borough Grants).
WORKER'S COMPENSATION (W.C.)	Federally and state mandated insurance to cover occupational injuries and illnesses.