A nighttime photograph of a park fountain. The fountain is a circular stone structure with water spraying upwards, illuminated by several bright spotlights. The surrounding area is dark, with trees and benches visible, also lit by spotlights. The overall scene is a well-lit park at night.

Ketchikan Gateway Borough Ketchikan, Alaska

Budget
Fiscal Year 2013

City Park - owned and maintained by Ketchikan Gateway Borough
Photo provided by Mike Gates
Photo may not be reproduced without the permission of the photographer.

Ketchikan Gateway Borough

2013 Budget & Capital Program

<u>Mayor & Assembly</u>	<u>Term Expires</u>
Dave Kiffer, Mayor	2014
Mike Salazar	2012
Todd Phillips	2012
Alan Bailey	2013
Bill Rotecki	2013
Agnes Moran	2014
Glen Thompson	2014
Mike Painter	2014

Appointed Staff

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

Directors

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

Effective July 1, 2012
Adopted on May 21, 2012

For more information about this budget document contact:

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

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

Maureen Crosby, CPA, Controller

Charlanne J. Thomas, Accounting Supervisor

Aubree Kline, Staff Accountant

KETCHIKAN GATEWAY BOROUGH

ANNUAL BUDGET

Fiscal Year 2013

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KETCHIKAN GATEWAY BOROUGH

1900 FIRST AVE • KETCHIKAN, ALASKA 99901

Michael J. Houts, Finance Director

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• 907/228-6649 • fax 907/247-6698

OFFICE OF THE BOROUGH FINANCE DEPARTMENT

BUDGET MESSAGE

DATE: July 1, 2012

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

THROUGH: Dan Bockhorst, Borough Manager

FROM: Mike Houts, Finance Director

INTRODUCTION

In compliance with Section 40.10.010(a) of the Ketchikan Gateway Borough Code and laws of the State of Alaska, presented here is the Borough budget for FY 2013 adopted by the Borough Assembly on May 21, 2012. Also addressed are significant developments relating to the FY 2013 Budget that occurred after May 21.

On June 4, the Assembly set the ad valorem property tax levies for FY 2013. The budget adopted on May 21 reflected a prospective areawide levy of 5.5 mills (0.3 mills or 5.17% lower than the FY 2012 figure). However, on June 4, the Assembly set the areawide levy at 5.0 mills. Given the areawide assessment of \$1,270,180,900, the General Fund property tax revenues included in the FY 2013 Budget adopted on May 21 are overstated by an estimated \$635,090. The overstatement of property tax revenues will be addressed in the first amendment to be made to the FY 2013 budget.

On June 29, the U.S. House and Senate approved a one-year extension of the Secure Rural Schools Funding. It is projected that the Borough will receive an estimated \$1,338,860.48 in funding as a result. Those funds, too, will be addressed in the first amendment to the FY 2013 budget.

The budget includes the General Fund, enterprise funds, School Bond/CIP Fund, Economic Development Fund, Land Trust Fund, service area funds, Commercial Passenger Vessel Fund, and Recreational Bond/Capital Improvement Fund. The Ketchikan Gateway Borough School District's operating budget is included by reference with its full budget presented in a separate document.

Ketchikan's tourism industry is experiencing a slight increase in the number in visitors. According to the Ketchikan Visitors Bureau, approximately 844,000 cruise passengers

visited Ketchikan last year and this year's figure may reach 900,000. The Assembly directed staff to increase projected sales tax revenues by 2.0% over FY 2012.

In the spring of 2012, the operating interests of the Ketchikan Shipyard, one of Ketchikan's largest employers, was sold by Alaska Ship and Drydock, Inc., to Vigor Industrial, LLC (Vigor). The Borough Assembly endorsed the proposed sale with the expectation that Vigor's greater financial capacity would serve the economic development interests of the community.

The Alaska Marine Highways System (AMHS) purchased 28.9 acres at Ward Cove from the Borough in June 2010 to construct a layup facility and other maintenance facilities, with design scheduled in FY 2013, thus anchoring Ketchikan as the homeport for the AMHS. The Borough sold the remainder of Ward Cove to a local private investor in December 2011, who immediately began to develop the property. The Legislature appropriated \$7.5 million for FY 2013 to begin design and construction for an AMHS/NOAA moorage facility at Ward Cove.

In 2008, the Borough annexed 4,510 square miles. Sales tax and property tax revenues increased slightly while Secure Rural Schools (SRS) funding (formerly Forest Receipts) and Payments in Lieu of Taxes (PILT) on federal lands increased significantly. SRS funding in the year prior to annexation was \$428,740. In the year following annexation (Borough FY 2009), the figure increased to \$1,717,601. Under the federal funding authorization, SRS payments have since decreased by approximately 10 percent annually. PILT payments in FY 2012 were \$1,038,263 and are projected to be \$1,010,000 in FY 2013.

This budget serves as the Assembly authorized operating plan for the Borough for FY 2013, designed to maintain cost-effective programs and services consistent with the goal of preserving and enhancing the quality of services enjoyed by all the citizens of the Borough.

GENERAL FUND REVENUES

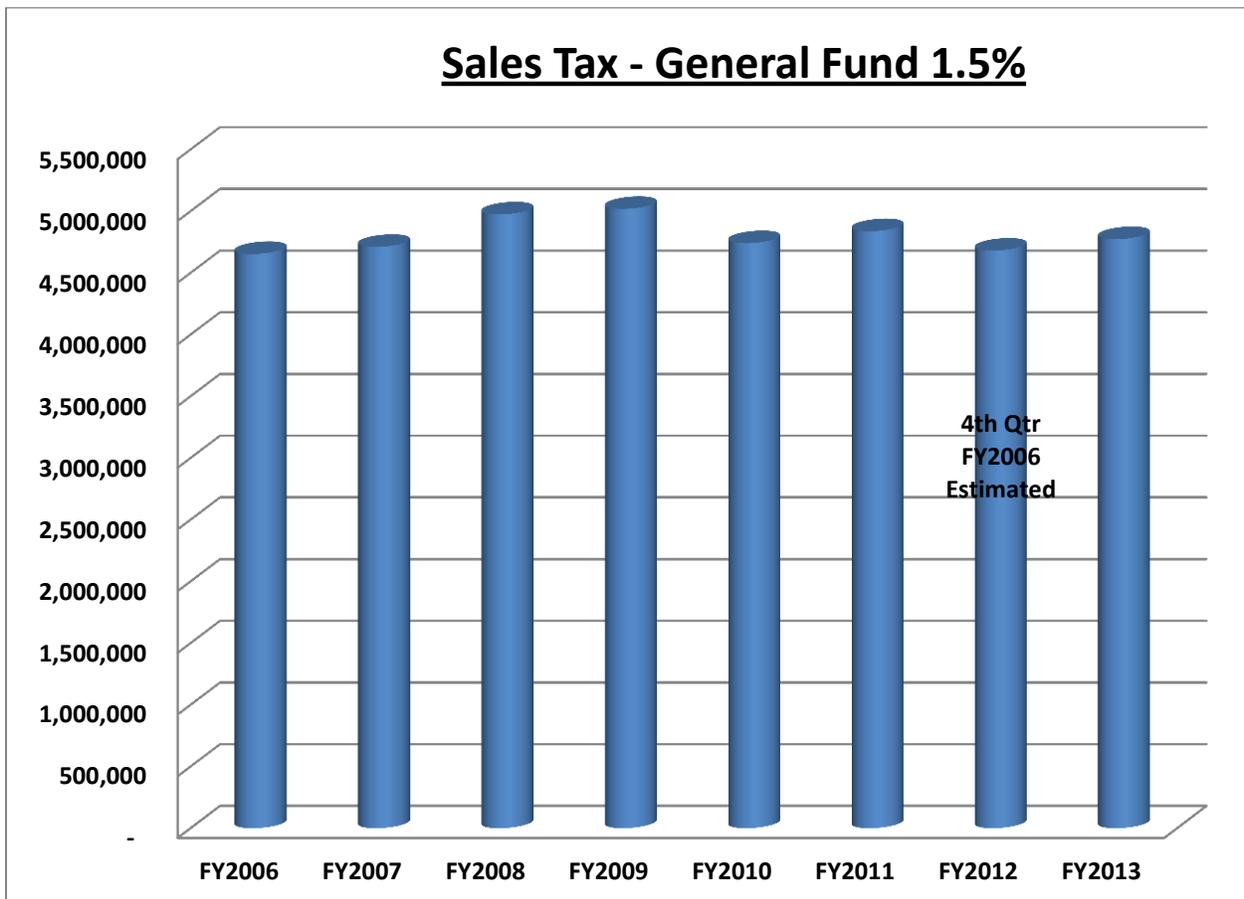
Projected General Fund revenues for FY 2013 are \$19,191,119 million. This is a decrease of \$685,859 or 3.5% compared to FY 2012 estimated revenues. The following table identifies the major revenue sources and the net change from FY 2012 estimated revenues compared to FY 2013 budget revenues by category.

Approximately \$11,765,420 million or 61% of the Borough's FY 2013 General Fund revenues will come from sales and property taxes. The Borough currently levies two major types of taxes – property and sales taxes. Sales taxes are estimated to increase by 2.0%. Property taxes decreased due to a reduction in the mill by 0.3. The areawide mill rate 5.5 mills.

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

Revenue	FY 2012 est	FY 2013	FY 2013 - FY 2012 est	
			\$	%
Property Tax	\$ 7,273,243	6,991,820	(281,423)	-3.9%
Sales Tax	4,680,000	4,773,600	93,600	2.0%
Other Taxes	265,001	266,200	1,199	0.5%
Raw Fish Taxes	559,200	540,000	(19,200)	
State Revenue Sharing	844,493	894,359	49,866	5.9%
National Forest Receipts	1,138,031	35,000	(1,103,031)	-96.9%
Payment in Lieu Taxes	1,020,000	1,020,000	-	0.0%
PERS on Behalf Payments	369,412	389,556	20,144	0.0%
Charges for Services	2,292,745	3,011,079	718,334	31.3%
Interfund transfers	1,434,853	1,269,505	(165,348)	-11.5%
Total	\$ 19,876,978	19,191,119	(685,859)	-3.5%

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



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

The Borough has projected an overall decrease of \$1,052,222 in revenue from other government entities during FY 2013, in anticipation Secure Rural Schools (National Forest Receipts) will not be funded by the Federal Government.

	FY 2012 est	FY 2013	FY 2013 - FY 2012 est	
			\$	%
Raw Fish Taxes	559,201	540,000	(19,201)	
State Revenue Sharing	844,493	894,359	49,866	5.9%
National Forest Receipts	1,138,031	35,000	(1,103,031)	-96.9%
Payment in Lieu Taxes	1,020,000	1,020,000	-	0.0%
PERS on Behalf Payments	369,412	389,556	20,144	0.0%
	<u>\$ 3,931,137</u>	<u>2,878,915</u>	<u>(1,052,222)</u>	

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

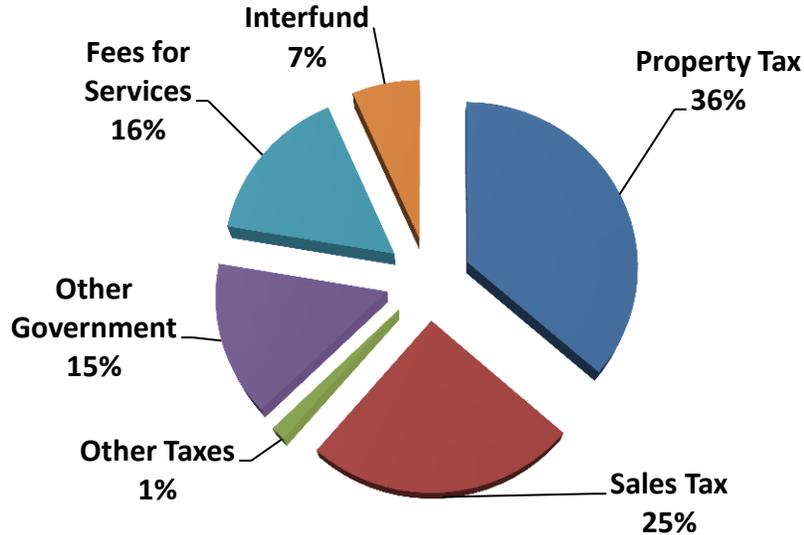
	FY 2012 est	FY 2013	FY 2013 - FY 2012 est	
			\$	%
Interest Income	\$ 50,000	50,000	-	
Recreation Fees	525,000	550,000	25,000	5%
Transit & Grant Revenues	819,399	1,100,000	280,601	34%
Other Sales & Services	848,346	1,311,079	462,733	55%
Total	<u>\$ 2,242,745</u>	<u>3,011,079</u>	<u>768,334</u>	<u>34%</u>

INTERFUND TRANSFERS

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

	FY 2012 est	FY 2013	FY 2013 - FY 2012 est	
			\$	%
Land Trust Fund	\$ 350,000	190,000	(160,000)	-46%
Recreation Operating	305,519	319,872	14,353	5%
School Bond/for School Insurance	200,000	160,000	(40,000)	-20%
CPV Fund	410,000	359,633	(50,367)	-12%
Debt Service Subsidy	14,381	-	(14,381)	-100%
Economic Development Fund	133,953	240,000	106,047	79%
Airport	21,000	-	(21,000)	-100%
	<u>\$ 1,434,853</u>	<u>1,269,505</u>	<u>(165,348)</u>	<u>-12%</u>

General Fund Revenue FY 2013

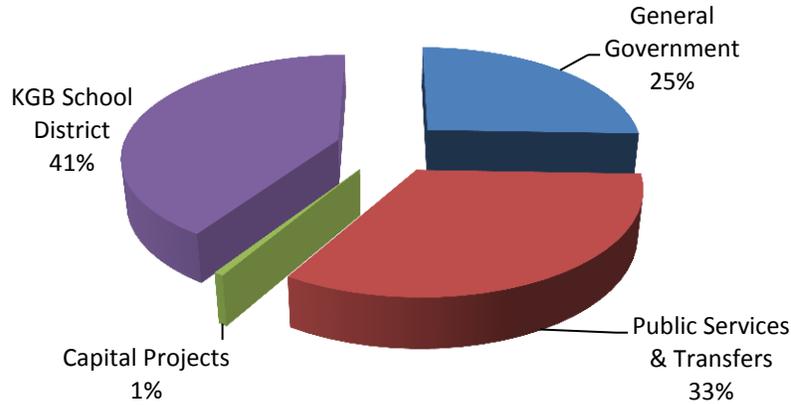


GENERAL FUND EXPENDITURES

The adopted FY 2013 General Fund budget is \$20,197,102. By comparison, the FY 2012 General Fund estimated expenditures are \$19,873,305. This represents an increase of \$323,797 (1.6%). The table below compares FY 2012 estimated expenditures and the 2013 budgeted expenditures. A pie chart is included to illustrate the distribution of Borough Government functions.

General Fund Expenditures				
	FY 2012 est	FY 2013	FY 2013 - FY 2012 est	
			\$	%
General Government	4,887,841	5,162,172	274,331	5.6%
Public Services & Transfers	6,220,198	6,667,498	447,300	7.2%
Capital Projects	115,266	127,914	12,648	11.0%
KGB School District	8,650,000	8,239,518	(410,482)	-4.7%
	19,873,305	20,197,102	323,797	1.6%

General Fund Appropriation Distribution FY 2013



ENTERPRISE FUNDS

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

Airport Enterprise Fund

The Airport, over the last 30 years, has accumulated a cash deficit of approximately \$2.5 million through FY 2012. The deficit is owed to the Borough's central treasury. The Airport does not have the ability to generate enough revenue to pay back the accumulated deficit owed to the Borough central treasury. Therefore, the Assembly reserved funds from the Economic Development Fund for Airport deficits. The Borough negotiated with the State of Alaska Department of Transportation and resolved the operating deficit problem.

The Airport was awarded \$9.9 million dollars for operations and infrastructure. The funding includes \$3,950,000 for replacement of the airport ferry moorage facility; \$2,047,500 for parking and lighting improvements; \$1,197,500 for terminal heating system and other energy saving improvements; \$2,500,000 contractual costs relief payment to the Borough's Central Treasury; and \$210,000 to pay for the remaining debt for the *M/V Oral Freeman*. In addition to the capital funding, the State's operating budget now includes \$400,000 recurring funding for the Airport. These additional funds are included in the State's base budget, and will continue in future years unless action is taken to remove them.

Wastewater Enterprise Fund

	FY 2012 est	FY 2013 - FY 2012 est		
		FY 2013	\$	%
Wastewater Enterprise Fund Revenues	\$ 604,613	607,694	3,081	1%
Wastewater Enterprise Fund Expenses	552,635	584,282	31,647	6%
Revenues Over (Under) Expenses	\$ 51,978	23,412	(28,566)	

(Depreciation not included)

EDUCATION FUNDS

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

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

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

For FY 2013, the Assembly appropriated \$8,239,518 in cash payments for operation of schools. Of that, \$4,220,699 is in the form of the local contribution required under AS 14.17.410(b)(2). The remaining \$4,018,819 is a voluntary contribution to supplement other local, state, and federal funds.

The following table compares projected operating revenues from all sources for operations of the school district for FY 2012 and FY 2013.

Budget Ordinance	FY 2012	FY 2013	FY 2013 - FY 2012 est	
			\$	%
Borough Appropriation	8,650,000	8,239,518	(410,482)	-4.7%
State Foundation Aid	18,097,432	19,714,348	1,616,916	8.9%
	26,747,432	27,953,866	1,206,434	
Carryover Funds	1,002,391	240,000	(762,391)	-76.1%
Medicaid	50,000	100,000	50,000	100.0%
Non-Recurring State Aid	333,312			0.0%
Disignated Funds-Charter Schools	124,036			0.0%
Grants & other funds	5,301,370	5,157,000	(144,370)	-2.7%
Federal Impact Aid	-	125,000	125,000	0.0%
State Funding Outside Formula	-	413,722	413,722	0.0%
TRS On-behalf Payments	4,350,000	5,343,723	993,723	22.8%
PERS On-behalf Payments	575,000	709,305	134,305	23.4%
Other operating funds	140,000	140,000	-	0.0%
Subtotal	11,876,109	12,228,750	809,989	6.8%
Total operating funds	38,623,541	40,182,616	2,016,423	
Enrollment	2,143	2,103	(40)	
Amount per Student	18,023	19,107	(50,411)	

State law (AS 14.11.008) mandates that the Ketchikan Gateway Borough pay 30% of the cost of major maintenance grant projects for its schools totaling \$1,730,243. State law (AS 14.11.100) also mandates that the Ketchikan Gateway Borough pay 30 percent of the costs of school construction debt. In the current year, the local share projected to be \$814,583. Projected State funding for reimbursement of school construction debt is \$1,900,694. The Borough will contribute a total of \$9,573,174 in FY 2013.

Mandatory Local Contribution (AS 14.17.410(b)(2))	4,220,699
Discretionary Contribution	4,018,819
Debt Service, Capital Costs, & Major Maintenance	1,833,656
	9,573,174

LAND TRUST

The Land Trust Fund is established by Section 40.15.005 of the Borough Code to support the management and utilization of Borough-owned entitlement land, and is intended to provide in whole the necessary resources for operation of the Borough land program, to provide for the acquisition and disposal of land, and construction of needed public facilities.

Land sales income for FY 2013 is estimated to be \$250,000. Total rental income for White Cliff office space is estimated at \$401,836. The White Cliff office building is estimated to be at 90% of marketable capacity. Total unreserved fund balance will be approximately \$3,172,515.

Fund Balance before Reserves (budget detail balance)	\$4,410,415
Major Maintenance Reserve White Cliff Building	60,000
Note Receivable - Airport HVAC & Terminal	211,847
Note Receivable - NTVFD SA - Bldg & Equip Refinance	522,406
Note Receivable - Wastewater - (SDC)	89,645
Note Receivable - Wastewater - Sludge	354,002
Unreserved Fund Balance	\$3,172,515

COMMERCIAL PASSENGER VESSEL EXCISE TAX FUND

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

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

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

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

The Borough projects \$2,125,000 in shared revenues from the State excise tax during FY 2013.

NONAREAWIDE LIBRARY FUND

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

For FY 2013, the Borough has agreed to pay \$410,326 to the City of Ketchikan for nonareawide library services. Revenues to pay the cost of nonareawide library services come directly from a 0.7 mill property tax levied on a nonareawide basis.

INTERNAL SERVICE FUND

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

Service Areas

A petition may be filed requesting the assembly to establish a service area in any given area of the borough to perform one (1) or more governmental services. 50.05.005 (Ord. No. 360, §1, 4-7-80)

Below is a summary of fund balance for the Service Areas for FY 2013.

Service Area	Beg Bal	Revenue	Appropriation	End Bal
South Tongass	144,088	757,226	787,462	113,852
North Tongass	(544,648)	802,058	736,069	(478,659)
Forest Park	135,508	60,183	190,209	5,482
Gold Nugget Sp A	(2,517)	-	-	(2,517)
Homestead	37,768	25,697	23,320	40,145
Gold Nugget	24,972	22,000	13,780	33,192
Loring	14,708	1,499	500	15,707
Mud Bight	56,045	12,590	11,448	57,187
Nichols View	8,099	-	500	7,599
Waterfall	3,551	19,200	21,836	915

BUDGET BASIS

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

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

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

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

BUDGET PHILOSOPHY

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

Any proposed fiscal action is conservative enough to be able to address most reasonable contingencies. An effort to maintain an adequate ending fund balance or reserve fund balance is ongoing. The recommended General Fund reserve is five to fifteen percent of annual revenues, or no less than one to two months of operating expenditures. The FY 2013 budget reserve is 25.5% of annual revenues or 3.1 months of expenditures. Staff recommends trying to keep the General Fund on the high end of the parameter due to the seasonal nature of our economy.

DEBT MANAGEMENT

The Borough has seven general obligation bond issues with beginning balances FY 2012 outstanding totaling \$44,504,000.

	<u>FY 2012</u>	<u>FY 2013</u>
2003 G.O. Series A School Bonds	Defeased	0
2005 G.O. Series B School Bonds	5,160,000	4,235,000
2006 G.O. Series A School Bonds	490,000	375,000
2009 G.O. Aquatic Center Bonds	22,600,000	22,085,000
2010 G.O. Refunding 2000 Bonds	4,930,000	4,385,000
2010 G.O. 2010 Series B Four	3,270,000	3,060,000
2011-3 G.O. School Bonds	4,900,000	4,505,000
2012-2 G.O. School Bonds	3,080,000	3,080,000
	<u>\$ 44,430,000</u>	<u>41,725,000</u>

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

As noted in the discussion of education funding, projected State funding for reimbursement of school construction debt in FY 2013 is \$1,900,694 for school building debt and the Aquatic Center.

CASH MANAGEMENT

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

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

Investments of Borough funds are in a portfolio managed by U.S. Trust with an emphasis on preserving principal with these yield expectations. Seventy-five percent of the funds in the portfolio shall yield at least the revenue generated by 90-day federal Treasury Notes, and 25 percent of the funds in the portfolio shall be invested in equities in U.S. firms with assets in excess of \$5 billion.

CONCLUSION

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

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KETCHIKAN GATEWAY BOROUGH
FY 2013
SUMMARY OF ALL FUNDS

DESCRIPTION	2013 Beginning	ORIGINAL Revenue	Expenses	Over/ (Under)	Ending Balance
GOVERNMENTAL FUNDS					
GENERAL FUND	6,152,443	19,191,119	20,197,102	(1,005,983)	5,146,460
INTERNAL SERVICE	(960,238)	5,600,000	4,748,000	852,000	(108,238)
LAND TRUST	4,927,241	654,460	1,171,286	(516,826)	4,410,415
COMMER PASSENGER VESSEL FUND	3,292,823	2,133,458	4,493,620	(2,360,162)	932,661
NONAREAWIDE - LIBRARY FUND	92,940	403,801	410,326	(6,525)	86,415
REC CAPITAL PROJECTS FUND	1,911,253	2,033,041	2,528,453	(495,412)	1,415,841
SCHOOL BOND/CAPITAL IMPROV	1,730,694	4,059,054	4,058,903	151	1,730,845
AIRPORT PFC FUND	239,071	315,500	238,279	77,221	316,292
ECONOMIC DEVELOPMENT FUND	8,769,447	10,535	689,905	(679,370)	8,090,077
LOCAL EMERGENCY PLANNING COMM	0	5,163	5,163	0	0
SOUTH TONGASS SERVICE AREA	144,088	757,226	787,462	(30,236)	113,852
LORING SERVICE AREA	14,708	1,499	500	999	15,707
WATERFALL SERVICE AREA	3,551	19,200	21,836	(2,636)	915
MUD BIGHT SERVICE AREA	56,045	12,590	11,448	1,142	57,187
NICHOLS VIEW SERVICE AREA	8,099	0	500	(500)	7,599
FOREST PARK SERVICE AREA	135,508	60,183	190,209	(130,026)	5,482
GOLD NUGGET SERVICE AREA	24,972	22,000	13,780	8,220	33,192
GOLD NUGGET SPECIAL ASSESSMENT	(2,517)	0	0	0	(2,517)
HOMESTEAD SERVICE AREA	37,768	25,697	23,320	2,377	40,145
NORTH TONGASS FIRE DISTRICT	(544,648)	802,058	736,069	65,989	(478,659)
TOTAL GOVERNMENTAL FUNDS	26,033,248	36,106,584	40,326,161	(4,219,578)	21,813,670
ENTERPRISE FUNDS					
AIRPORT ENTERPRISE FUND	3,343,154	4,513,304	4,692,061	(178,757)	3,164,397
WASTEWATER ENTERPRISE FUND	11,259,307	607,694	584,282	23,412	11,282,719
TOTAL ENTERPRISE FUNDS	14,602,461	5,120,998	5,276,343	(155,345)	14,447,116
TOTAL	40,635,709	41,227,582	45,602,504	(4,374,922)	36,260,787

Mission Statements

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

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

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

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

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

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

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

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

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

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

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

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

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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1630-SUBSTITUTE

An Ordinance of the Assembly of the Ketchikan Gateway Borough Approving a Total Amount for the Fiscal Year 2013 Ketchikan Gateway Borough School District Budget, Determining the Total Amount of Money to be Made Available from Local Sources for School Purposes During Fiscal Year 2013, Directing that Notice of Fiscal Year 2013 Funding be Given to the School Board, and Establishing an Effective Date.

RECITALS

- A.** Section 14.14.060(c) of the Alaska Statutes and Section 5.60.025 of the Ketchikan Gateway Borough Code require the Ketchikan Gateway Borough School Board ("Board") to submit the budget of the Ketchikan Gateway Borough School District ("District") for the following school year to the Borough Assembly by May 1 for approval of a total amount for the District budget. The Board submitted its Fiscal Year ("FY") 2013 Budget to the Assembly on April 26, 2012. Thus, the Board has complied with AS 14.14.060(c) and Section 5.60.025 of the Borough Code. The District submitted a revised FY 2013 School Budget on April 27, 2012. The District submitted a second revised FY 2013 Budget on May 14, 2012. The May 14 proposal requests local funding of \$8,439,518 rather than the \$9,710,296 maximum allowed by law as requested in the April 27 proposal. The May 14 revisions reflected a \$361,221 reduction in the District's "Restricted" budget category compared to the April 27 budget. \$150,000 of that reduction stemmed from the May 9 decision by the School Board to reduce the budget for heating fuel by 18% from \$825,000 to \$675,000. The additional reduction of \$211,221 is a formula-driven reduction in the presumed funding to the charter schools (the April 27 proposal presumed Borough funding to the "cap" at \$9,710,296; again, the revised figure reflects Borough funding at \$8,439,518. The District also increased the estimated "carryover" for next school year by \$75,000 (to \$315,000).
- B.** Section 14.14.060(c) of the Alaska Statutes and Section 5.60.025 of the Borough Code provide further that within thirty days after receipt of the budget from the District, the Assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the Board with a statement of the sum to be made available. Those laws also provide that if the Assembly does not, within thirty days, furnish the Board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. The thirty-day deadline is Saturday, May 26, 2012. In this case, the deadline is measured from the submission of the initial budget on April 26, not the revised budget submitted on April 27, 2012 or the second revision of May 14, 2012.
- C.** Section 14.14.060(c) of the Alaska Statutes and Section 5.60.025 of the Borough Code also require the Assembly to appropriate the amount of funding to be made available from local sources by June 30, 2012. That appropriation is addressed in a separate ordinance (Ordinance No. 1631).
- D.** Borough funding for school operations is comprised of two distinct components. One is the mandatory contribution *required* by AS 14.17.410(b)(2) and the other is the discretionary contribution (up to a maximum of 23% of basic need) *allowed* by AS 14.17.410(c)(2). Concerns over

State education funding policy raised repeatedly by the Assembly have drawn distinctions between those two components. The Assembly has stressed that the first component (the required contribution) simply shifts from the State of Alaska to the Borough a significant portion of the State's obligation to fund "basic need" for the District as determined under AS 14.17.410. By denying the Borough full funding of basic need, the State forces the Borough taxpayers to help the State fulfill the State's duty under Article VII, Section 1 of the Constitution of the State of Alaska to provide for a system of public education. The State Treasury alone derives the benefit of the Borough's required contribution. The required contribution results in no additional financial resources to educate the students of the District. In sharp contrast, the entire discretionary contribution of the Borough adds funds to the resources of the District for the benefit of Ketchikan students.

- E.** In the current fiscal year (FY 2012), the Assembly appropriated \$8,650,000 as a cash contribution for the District. Of that, \$5,281,288 was in the form of the required local contribution to offset a reduction in basic-need funding by the State. The remaining \$3,368,712 constituted the discretionary contribution. Under the State law in effect during the Assembly's policy and fiscal session held on January 13, 2012, the Borough's required contribution for FY 2013 would have increased to \$5,357,581.
- F.** The Assembly funded the FY 2012 cash contribution of \$8,650,000 by allocating all of the Borough's FY 2012 receipts under the *Secure Rural Schools and Community Self-Determination Act of 2000* (\$1,138,031), plus an additional \$7,511,969 in other Borough General Fund money.
- G.** The *Secure Rural Schools and Community Self-Determination Act of 2000* ("SRS") expired on September 30, 2011. If it is not reauthorized by Congress, the Borough will suffer an estimated loss of \$1,103,031 in SRS funds in FY 2013 (all but an estimated \$35,000 of the current level of receipts).
- H.** At its policy and fiscal session in January 2012, the Assembly tentatively committed to hold the District harmless from the potential loss of SRS funding in FY 2013. Specifically, the Assembly tentatively indicated that it would provide \$8,650,000 in local contributions to the District in FY 2013. Given the operation of the funding formula in place at the time, the Assembly's action in January constituted a tentative commitment to ensure that the District received \$3,292,419 in local funds beyond the level of basic need (i.e., \$8,650,000 less the FY 2013 required contribution of \$5,357,581).
- I.** The Assembly anticipated that fulfillment of its tentative commitment would require the Borough to draw on its General Fund reserves in FY 2013 (a level of funding which would be sustainable over the long-term only if there is an increase in taxes or other revenues, or a reduction of other General Fund expenditures).
- J.** In February 2012, the Assembly approved an agreement with the District under which the Borough would contribute an additional \$526,400 to the District in FY 2013. That raised the Borough's tentative FY 2013 commitment to \$9,176,400, of which \$3,818,819 constituted the tentative commitment for discretionary funds above the level of basic need (\$3,292,419 + \$526,400).

- K. It remains unknown at this time whether Congress will reauthorize the *Secure Rural Schools and Community Self-Determination Act of 2000*.
- L. On May 14, 2012, Governor Parnell signed into law as Chapter 19, Session Laws of Alaska, *HOUSE CS FOR CS FOR SENATE BILL NO. 182(FIN)* adopted by the 2012 Alaska State Legislature. Chapter 19 SLA 2012 modifies the State Foundation Aid formula by increasing the “secondary school vocational and technical instruction funding factor.” It is estimated that the District will receive an additional \$102,471 in FY 2013 funding as a result. Chapter 19 SLA 2012 also amends AS 14.09.010(a) to increase State funding for pupil transportation. The rate of funding for the District would increase from \$727 to \$750 per student enrolled in classroom study (not adjusted ADM and not including correspondence students). The \$23 per student increase (3.2%) would result in an additional estimated FY 2013 payment to the District of \$46,989.
- M. Chapter 19 SLA 2012 also modifies the local contribution required of municipal governments that operate districts. Under the prior law, the required contribution was equivalent to a 4-mill tax on the 1999 “full value” of taxable property in the Borough plus a 2-mill tax on the increased value after 1999, not to exceed 45% of basic need. Because of differing rates of growth in property values among districts, the blended rates ranged from 3.74 mills to 2.66 mills (with three other districts paying lesser equivalent rates (1.49 to 0.71 mills) because of the 45%-of-basic-need limit. The blended rate for the Ketchikan Gateway Borough was 3.36 mills, the seventh highest among the 53 school districts in Alaska. Chapter 19 SLA 2012 imposes a uniform 2.65-mill burden on most municipalities that operate districts (three districts would pay a lower rate because of the 45% rule noted above).
- N. Under existing State law, the District will receive an increase in its “district cost factor” from 1.148 to 1.170 in FY 2013. This change will boost the District’s FY 2013 funding by an estimated \$325,000.
- O. The District projects that it will also receive \$125,000 in Federal Impact Aid funding. The District did not receive Federal Impact Aid funding in FY 2012.
- P. The table below compares the District’s current funding to its latest (May 14) FY 2013 funding projection:

Revenue	FY 2012 BUDGET			DISTRICT'S FY 2013 PROPOSAL		
	Initial Budget (05/16/2011) Ord. No. 1586	Revised Budget (02/27/2012) Ord. No. 1620	Change: Initial vs. Revised	District's FY 2013 Proposal (05/14/2012)	Change: Ord. 1586 v FY 2013	Change: Ord. 1620 v FY 2013
State Foundation Aid	\$17,355,870	\$18,097,432	\$741,562 [4.3%]	\$19,714,348	\$2,358,478 [13.6%]	\$1,616,916 [8.9%]
Federal Impact Aid	0	0	0 [a/0]	125,000	125,000 [a/0]	125,000 [a/0]
State Aid (Outside Formula)	0	333,312	333,312 [a/0]	413,722	413,722 [a/0]	80,410
Borough Required Contrib. (Basic Need)	5,281,288	5,281,288	0 [0.0%]	4,220,699	(1,060,589) [-20.1%]	(1,060,589) [-20.1%]
Borough Voluntary Contribution	3,368,712	3,368,712	0 [0.0%]	4,218,819	850,107 [25.2%]	850,107 [25.2%]
Other Operating Funds	140,000	140,000	0 [0.0%]	140,000	0 [0.0%]	0 [0.0%]

Carryover Funds	825,000	1,002,391	177,391 [21.5%]	315,000	(510,000) [-61.8%]	(687,391) [-68.6%]
Medicaid	60,000	50,000	(10,000) [-16.7%]	100,000	40,000 [66.7%]	50,000 [100%]
Charter School Carryover	0	124,036	124,036 [a/0]	0	0 [a/0]	(124,036) [-100%]
TRS On-behalf Payments	3,500,000	4,350,000	850,000 [24.3%]	5,343,723	1,843,723 [52.7%]	993,723 [22.8%]
PERS On-behalf Payments	300,000	575,000	275,000 [91.7%]	709,305	409,305 [136.4%]	134,305 [23.4%]
Grants & Other Revenues	5,031,700	5,301,370	269,670 [5.4%]	5,157,000	125,300 [2.5%]	(144,370) [-2.7%]
TOTAL	\$35,862,570	\$38,623,541	\$2,760,971 [7.7%]	\$40,457,616	\$4,595,046 [12.8%]	\$1,834,075 [4.7%]

Q. The FY 2013 funding proposed by the District on May 14 is \$4,595,046 (12.8%) greater than the *initial* FY 2012 District budget approved by the Assembly through Ordinance No. 1586 on May 16, 2011 (see bottom row, sixth column from the left in the table above). The FY 2013 proposal is also \$1,834,075 (4.7%) greater than the *revised* FY 2012 figures approved by the Assembly through Ordinance No 1620 on February 27, 2012 (see bottom row, seventh column from the left in the table above).

R. The table below compares the District’s FY 2012 Budget and the Proposed FY 2013 Budget (based on the District’s May 14 proposal for \$8,439,518 in local funding *as both are stated in Attachment #3 of the District’s submission to the Assembly on May 14, 2012*. Added to the figures in the table below are the expenditures for pupil transportation, grant programs, TRS on-behalf payments, and PERS on-behalf payments to present a complete representation of the District’s FY 2012 budget and FY 2013 proposal. (Note: *the FY 2012 Budget figures listed below from Attachment #3 of the District’s submission to the Assembly on May 14, 2012 cannot be reconciled with the revised FY 2012 Budget figures for the District approved by the Assembly on February 27, 2012 [see pages 3, 5, and 6 of Exhibit C of the May 7, 2012 Assembly agenda statement for Ordinance No. 1630]. For example, the former states that the “Restricted” line item is \$8,225,122; however, the latter indicates that the “Restricted” line item is \$8,024,108 (\$7,853,822+ net increases of \$170,286). This matter was brought to the attention of School District officials on April 30.*)

Category	FY 2012 Budget (As Stated in District’s April 27, 2012 Submission to Assembly)	District’s FY 2013 Proposal – Third Version (May 14, 2012)	Difference (\$)	Difference (%)
Restricted	\$8,225,122	\$8,081,532	(143,590)	-1.7%
Elementary	5,866,072	6,181,486	315,414	5.4%
Schoenbar Middle School	2,040,583	2,126,343	85,760	4.2%
Schoenbar Activities	25,370	25,370	0	0.0%
Ketchikan High School	3,897,623	3,993,367	95,744	2.5%
Ketchikan High School Activities	331,539	519,705	188,166	56.8%
Revilla High School	1,083,633	1,114,085	30,452	2.8%
Curriculum Materials	392,394	303,266	(89,128)	-22.7%

Technology	679,468	674,412	(5,056)	-0.7%
Administration	1,293,234	1,261,967	(31,267)	-2.4%
Fast Track	331,846	276,450	(55,396)	-16.7%
Special Services	3,043,180	3,210,592	167,412	5.5%
Operations & Maintenance	1,058,111	920,912	(137,199)	-13.0%
Borough Contractual Services	0	526,400	526,400	a/0
Grant Expenditures	5,301,370	5,157,000	(144,370)	-2.7%
TRS On-Behalf	4,350,000	5,343,723	993,723	22.8%
PERS On Behalf	575,000	709,304	134,304	23.4%
Total	38,494,545	40,425,914	1,931,369	5.0%

- S. Student enrollment in the District during the FY 2012 student count period totaled an average of 2,103.49 full-time equivalent students (29 of whom received intensive special education services). There were also 98.96 full-time equivalent correspondence students. For FY 2013, the District projects that student enrollment will drop by 21.49 full-time equivalent students, (1.0%) to 2,082 students. However, the number of intensive needs students is projected to increase by 4 (13.8%) to 33. The number of correspondence students is projected to decrease by 15.96 students (16.1%) to 83 students.
- T. The FY 2012 cost per student (as outlined in Ordinance No. 1620) amounted to \$17,537 (\$38,623,541 ÷ [2,103.49 + 98.96]). That cost would rise under the District’s FY 2013 proposal of May 14 by \$1,135 (6.5%) to \$18,672 per student in the upcoming fiscal year (\$40,425,914 ÷ [2,082 + 83]).
- U. Measured in terms of cost per instructional day, the FY 2012 cost is \$223,257 (\$38,623,541 ÷ 173, the latter being the average between 172 days for elementary school and 174 days for middle and high schools). Under the District’s May 14 proposal, the FY 2013 cost per instructional day would equal \$233,676 (\$40,425,914 ÷ 173), an increase of \$10,419 per day (4.7%).
- V. As a result of the enactment of Chapter 19 SLA 2012, the local contribution of \$8,039,518 in FY 2013 as proposed in the initial version of Ordinance No. 1630 would have: (1) fulfilled the Assembly’s tentative commitment in January to provide \$3,292,419 in discretionary funding (\$8,650,000 less the basic-need-required contribution then in effect \$5,357,581), (2) an additional \$526,400 based on the agreement reached in February 2012, and (3) the required basic need contribution of \$4,220,699.
- W. Ordinance No. 1630-Substitute deals exclusively with funding for school operations. The Borough also has responsibilities for debt service and capital project funding for the District. Those costs, estimated at \$4,058,903 in FY 2013 (of which \$2,158,209 would be funded with locally generated revenues), are also addressed in a separate ordinance (Ordinance No. 1631).
- X. On May 7, 2012, the Assembly amended Ordinance No. 1630 during first reading to increase funding from local sources by \$200,000. The additional funding was conditioned upon execution of an agreement between the Borough and the District by May 25 providing for the dedication of \$556,909 for student activities in FY 2013. The \$556,909 would result from conjoining the additional \$200,000 with \$25,370 for “Schoenbar Activities” and \$331,539 for “Ketchikan High School Activities” already included in the District’s FY 2013 Budget. The \$25,370 for “Schoenbar Activities” was ranked as the fourth highest priority in the District’s Budget (listed in the District’s budget at the “running

total" of \$16,148,652) while the \$331,539 for "Ketchikan High School Activities" was ranked by the District as the sixth highest priority (listed in the District's budget at the "running total" of \$20,263,558) (see Attachment #5 of the District's submission to the Assembly on April 27, 2012).

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

Section 1. Approval of a Total Amount for the FY 2013 District Budget. The Assembly hereby approves a total amount of **\$40,182,616** in expenditures for the District during FY 2013, based on the following projected revenues:

State of Alaska Foundation Aid	\$19,714,348
Borough appropriations – basic need (AS 14.17.410(b)(2)	4,220,699
Borough appropriations – discretionary	3,292,419
Borough appropriations – other contractual costs	526,400
Borough appropriations – grant funding subject to conditions noted in Section 2 below	200,000
Federal Impact Aid	125,000
State Funding Outside Formula	413,722
Other Operating Revenues	140,000
Carryover Funds	240,000
Charter School Carryover Funds	0
Medicaid	<u>100,000</u>
Subtotal	\$28,972,588
TRS On-behalf Payments	\$5,343,723
PERS On-behalf Payments	709,305
Grants and Other Revenues	<u>5,157,000</u>
TOTAL	\$40,182,616

Section 2. Amount to be Made Available from Local Sources for School Purposes. The Assembly hereby determines that the sum of **\$8,239,518** will be made available from local sources for school purposes, exclusive of debt service and funding for school construction and major maintenance projects, subject to the terms in this Section. Of that amount, \$7,513,118 represents unrestricted local contributions of cash; \$526,400 represents local contributions of cash to pay for certain services to be provided pursuant to the February 16, 2012 agreement between the Borough and the District; and \$200,000 represents local contributions of cash that are restricted in that the District may receive those funds as grant funds only if it satisfies three conditions. The first condition is that the District must match the \$200,000 with \$356,909 from other funds, bringing the total available for the grant project to \$556,909. The second condition is that the District must agree to spend all \$556,909 of the grant funds on student activities during FY 2013. The third condition is that the agreement must be executed by May 25, 2012. If the District fails to enter into an agreement by May 25, 2012, to accept the \$200,000 grant with the conditions noted above, the contribution will be **\$8,039,518** from local sources for school purposes, exclusive of debt service and funding for school construction and major maintenance projects. As noted in the recitals above, an estimated \$2,158,209 in additional funds from local sources

will be made available for debt service and funding for school construction and major maintenance projects in FY 2013.

Section 3. Statement to the Board of Funds Available. The Borough Manager shall provide a statement to the Board no later than Friday, May 25, 2012, regarding funds available for FY 2013.

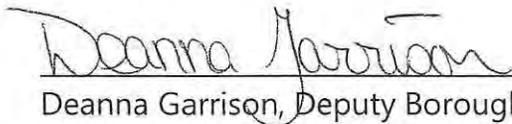
Section 4. This ordinance is effective immediately upon adoption.

ADOPTED this 21st day of May, 2012.



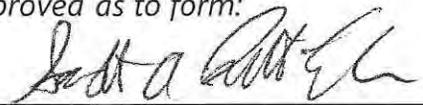
 Dave Kiffer, Borough Mayor

ATTEST:



 Deanna Garrison, Deputy Borough Clerk

Approved as to form:



 Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:		MAY 21, 2012		
PUBLIC HEARING DATE(S):		May 21, 2012		
ROLL CALL	YES	NO	ABSENT	
Bailey	✓			
Thompson	✓			
Moran	✓			
Phillips	✓			
Rotecki		✓		
Salazar	✓			
Painter	✓			
Mayor (tie votes only)				
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE				



Ketchikan Gateway Borough

1900 1st Avenue, Ketchikan, Alaska 99901

May 23, 2012

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

RE: Notice of FY 2013 Expenditure Authority and Funds to be Made
Available from Local Sources for School Purposes During FY 2013

Dear Board President Clay:

On behalf of the Ketchikan Gateway Borough Assembly and in accordance with Section 14.14.060(c)ⁱ of the Alaska Statutes and Section 5.60.025ⁱⁱ of the Borough Code, this provides notice of the total expenditures authorized by the Borough Assembly for the School District during FY 2013. Additionally, this provides notice of the amount of money to be made available from local sources for school purposes during FY 2013. The spending limit and local funding determination were made by the Borough Assembly through the adoption of Ordinance No. 1630-Substitute (unsigned copy enclosed) and Ordinance No. 1631-Amended on May 21, 2012.

The total expenditures authorized for the District *Operating Budget* during FY 2013 are \$40,182,616 based on the following anticipated revenues:

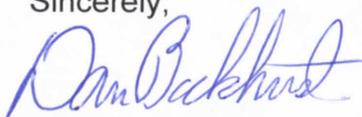
State of Alaska Foundation Aid	\$19,714,348
Borough appropriations – basic need (AS 14.17.410(b)(2))	4,220,699
Borough appropriations – discretionary (AS 14.17.410(c)(2))	3,292,419
Borough appropriations – contractual (AS 14.17.410(c)(2))	526,400
Borough appropriations – activities grant (AS 14.17.410(c)(2)) ⁱⁱⁱ	200,000
Federal Impact Aid	125,000
State Funding Outside Formula	413,722
Other Operating Revenues	140,000
Carryover Funds	240,000
Charter School Carryover Funds	0
Medicaid	100,000
Subtotal	\$28,972,588
TRs On-behalf Payments	\$5,343,723
PERS On-behalf Payments	709,305
Grants and Other Revenues	5,157,000
TOTAL	\$40,182,616

The Assembly has determined that the sum of \$8,239,518^{iv} will be made available from local sources for school purposes, exclusive of debt service and funding for school construction and major maintenance projects, subject to the terms of Section 2 of Ordinance No. 1630-Substitute. Of that amount, \$7,513,118 represents unrestricted local contributions of cash; \$526,400 represents local contributions of cash to pay for certain services to be provided pursuant to the February 16, 2012 agreement between the Borough and the District; and \$200,000 represents local contributions of cash that are restricted in that the District may receive those funds as grant funds only if it satisfies three conditions. The first condition is that the District must match the \$200,000 with \$356,909 from other funds, bringing the total available for the grant project to \$556,909. The second condition is that the District must agree to spend all \$556,909 of the grant funds on student activities during FY 2013. The third condition is that the agreement must be executed by May 25, 2012.

If the District fails to enter into an agreement by May 25, 2012, to accept the \$200,000 grant with the conditions noted above, the contribution will be \$8,039,518 from local sources for school purposes, exclusive of debt service and funding for school construction and major maintenance projects.

In addition to the above, the Assembly appropriated funds from local sources to authorize the direct expenditure of \$2,158,209 by the Borough on behalf of the district for debt service and funding for school construction and major maintenance projects in FY 2013.

Sincerely,



Dan Bockhorst
Borough Manager

Enclosure: Ordinance No. 1630-Substitute (adopted but unsigned)

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

ⁱ AS 14.14.060(c) reads as follows:

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

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

- ii Section 5.60.025 of the Ketchikan Gateway Borough Code reads as follows:

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

- iii The \$200,000 grant is subject to conditions noted in Section 2 of *Ordinance No. 1630-Substitute* enacted by the Assembly on May 21, 2012 (copy enclosed).
- iv The \$8,239,518 figure is the Borough's local contribution to the School District for FY 2013. The figure is the sum of \$4,220,699 in Borough appropriations for basic need (AS 14.17.410(b)(2)); \$3,292,419 in Borough appropriations under AS 14.17.410(c)(2) for general operations; \$526,400 in Borough appropriations under AS 14.17.410(c)(2) for contractual services; and \$200,000 under AS 14.17.410(c)(2) for student activities.

RESOLUTION NO. 2411

A Resolution of the Assembly of the Ketchikan Gateway Borough, Levying Ad Valorem Property Taxes for Tax Year 2012 Consisting of An Areawide Tax, a Nonareawide Tax, a Tax in the South Tongass Service Area, a Tax in the Loring Service Area, a Tax in the Forest Park Service Area, and a Tax in the North Tongass Fire and EMS Service Area; Providing for the Collection of Taxes Due in 2012; Setting the Date When Taxes Become Delinquent; and establishing an effective date.

RECITALS

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

B. In accordance with AS 29.45.240, the Assembly now wishes to set the 2012 tax year rates of levy and date when taxes become delinquent.

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

Section 1. There is hereby levied upon all taxable real property in the Ketchikan Gateway Borough, a property tax of 5.0 mills for Borough areawide functions and purposes, including maintenance and operation of public schools, for the tax year 2012, based upon the assessment roll in the amount of \$1,374,312,500, producing taxes of \$7,558,719, less senior citizen and disabled veteran exemptions of \$566,904, for a net figure of \$6,991,815.

Section 2. There is hereby levied upon all taxable real property in the area of the Ketchikan Gateway Borough outside the City of Ketchikan and the City of Saxman, a property tax of 0.7 mills for Borough nonareawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year of 2012, based on the assessment roll for real property in the amount of \$589,015,400 producing taxes of \$412,311, less senior citizen and disabled veteran exemptions of \$30,923, for a net figure of \$381,388.

Section 3. There is hereby levied upon all taxable real property in the South Tongass Service Area, a property tax of 2.6 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2012, based on the assessment

roll for real property in the amount of \$182,507,100 producing taxes of \$474,518, less senior citizen and disabled veteran exemptions of \$32,267, for a net figure of \$442,251.

Section 4. There is hereby levied upon all taxable real property in the Loring Service Area, a property tax of 3.0 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year of 2012, based on the assessment roll for real property in the amount of \$514,700 producing taxes of \$1,544, less senior citizen and disabled veteran exemptions of \$155, for a net figure of \$1,389.

Section 5. There is hereby levied upon all taxable real property in the Forest Park Service Area, a property tax of 2.20 mills for service area purposes, in addition to the tax levied in Sections 1, 2, and 3 above, for the tax year 2012 based on the assessment roll for real property in the amount of \$30,068,700 producing taxes of \$66,151, less senior citizen and disabled veteran exemptions of \$5,968, for a net figure of \$60,183.

Section 6. There is hereby levied upon all taxable real property in the North Tongass Fire and EMS Service Area a property tax of 1.70 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2012, based on the assessment roll for real property in the amount of \$356,112,200 producing taxes of \$605,391, less senior citizen and disabled veteran exemptions of \$42,772, for a net figure of \$562,619.

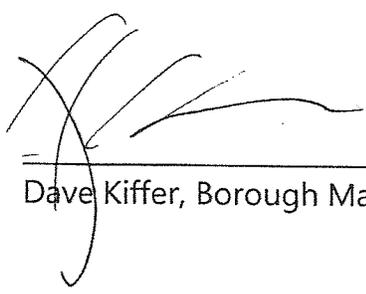
Section 7. This areawide, nonareawide, and service area levies made above are separate from and in addition to the "annual motor vehicle registration tax" levied by Section 45.11.011 of the Borough Code.

Section 8. The billing date for taxes levied pursuant to the provisions of this resolution shall be July 1, 2012. Those taxes shall become due on October 1, 2012, and shall be delinquent unless paid before 5:00 p.m. local time, October 1, 2012.

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

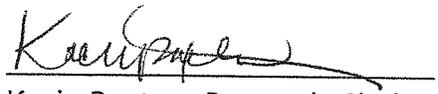
Section 10. This resolution is effective immediately upon adoption.

ADOPTED this 4th day of June, 2012.



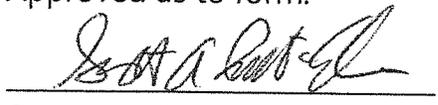
Dave Kiffer, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

Approved as to form:



Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:		JUNE 4, 2012		
ROLL CALL	YES	NO	ABSENT	
Bailey	✓			
Moran	✓			
Painter	✓			
Phillips	✓			
Rotecki	✓			
Salazar	✓			
Thompson	✓			
Mayor (tie votes only)				
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE				

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1631-A

An Ordinance of the Assembly of the Ketchikan Gateway Borough Adopting the Budget for Fiscal Year 2013 and Appropriating From the General Fund, Airport Enterprise Fund, Wastewater Enterprise Fund, Internal Service Fund/School District, Internal Service Fund/Borough, Land Trust, Commercial Passenger Vessel Fund, Nonareawide Library Fund, Recreational Capital Sales Tax Fund, School Bond/Capital Improvement Fund, Passenger Facility Charges Fund, Economic Development Fund, South Tongass Service Area Fund, Loring Service Area Fund, Waterfall Service Area Fund, Mud Bight Service Area Fund, Nichols View Service Area Fund, Forest Park Service Area Fund, Gold Nugget Service Area Fund, Gold Nugget Special Assessment Fund, Homestead Service Area Fund, and North Tongass Fire and EMS Service Area Fund; 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 2013 Budget and Capital Program.

- B.** After hearing public testimony, the Assembly now desires to adopt the 2013 budget.

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

Section 1. The budget for the fiscal year beginning July 1, 2012, entitled KETCHIKAN GATEWAY BOROUGH 2013 BUDGET, is hereby adopted.

Section #	Fund Description	Appropriation
2	General Fund	20,197,102
3	Airport Enterprise Fund	4,692,061
4	Wastewater Enterprise Fund	584,282
5	Internal Service Fund - S.D. Health Insurance	3,164,000
6	Internal Service - Borough Health Insurance	1,584,000
7	Land Trust Fund	1,171,286
8	Commerical Vessel Passenger Fund	4,493,620
9	Nonareawide Fund - Library	410,326
10	Recreation Capital Sales Tax Fund	2,528,453
11	School Bond/Capital Improvement Fund	4,058,903
12	Passenger Facility Charges (PFC Fund)	238,279
13	Economic Development Fund	689,905
14	Local Emergency Planning Comm	5,163
15	South Tongass Service Area	787,462
16	Loring Service Area	500
17	Waterfall Creek Service Area	21,836
18	Mud Bight Service Area	11,448
19	Nichols View Service Area	500
20	Forest Park Service Area	190,209
21	Gold Nugget Service Area	13,780
22	Gold Nugget Special Assessment	-
23	Homestead Service Area	23,320
24	North Tongass Fire District	736,069
25	State of Alaska Grant Fund	-
	TOTAL	<u>45,602,504</u>

Section 26. Appropriations made for a capital project or grant project in this budget ordinance, or in an ordinance for a prior budget year, are valid for the life of the project or grant term, and the unexpended balance for all such appropriations shall be carried forward to subsequent fiscal years.

Section 27. This ordinance is effective July 1, 2012.

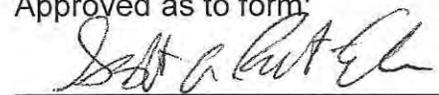
ADOPTED this 21st day of May, 2012.



Dave Kiffer, Borough Mayor

ATTEST:


Deanna Garrison, Deputy Borough Clerk

Approved as to form:


Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:		July 1, 2012	
PUBLIC HEARING DATE(S):		May 21, 2012	
ROLL CALL	YES	NO	ABSENT
Bailey	✓		
Thompson		✓	
Moran	✓		
Phillips	✓		
Salazar		✓	
Painter	✓		
Rotecki	✓		
Mayor (tie votes only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

Ketchikan Gateway Borough Schedule of Assessed Values

Calendar Year	Fiscal Year	Valuation(s)	Millage Rate	Dollar Amount(s)
<u>BOROUGH</u>				
2002	2003	1,022,874,200	6.80	6,955,545
2003	2004	1,001,896,000	7.00	7,013,272
2004	2005	986,731,300	7.50	7,400,485
2005	2006	1,024,185,800	7.50	7,681,394
2006	2007	1,094,029,200	7.20	7,877,010
2007	2008	1,230,865,200	6.80	8,369,883
2008	2009	1,356,900,000	6.80	9,226,920
2009	2010	1,397,726,900	6.00	8,386,361
2010	2011	1,344,116,700	5.80	7,795,877
2011	2012	1,356,413,200	5.80	7,867,197
2012	2013	1,374,312,500 Adopted	5.50	7,558,719
2012*	2013*	1,374,312,500 Amended	5.00	6,871,563
* Reduced to 5.00 mills due to subsequent amendment to budget FY 2013				
<u>NON-AREAWIDE FUND</u>				
2002	2003	411,486,300	1.05	432,061
2003	2004	398,485,800	1.20	478,183
2004	2005	389,556,300	1.20	467,468
2005	2006	412,808,900	0.90	371,528
2006	2007	446,440,900	0.90	401,797
2007	2008	518,551,500	0.90	466,696
2008	2009	572,683,200	0.80	458,147
2009	2010	584,017,800	0.70	408,812
2010	2011	576,267,500	0.70	403,387
2011	2012	584,490,800	0.70	409,144
2012	2013	589,015,400	0.70	412,311
<u>FOREST PARK SERVICE AREA</u>				
2002	2003	21,964,900	2.20	48,323
2003	2004	21,670,900	2.20	47,676
2004	2005	21,732,100	2.20	47,811
2005	2006	22,654,400	2.20	49,840
2006	2007	24,144,800	2.20	53,119
2007	2008	28,109,900	2.20	61,842
2008	2009	30,122,300	2.20	66,269
2009	2010	30,318,900	2.20	66,702
2010	2011	30,360,800	2.20	66,794
2011	2012	30,319,900	2.20	66,704
2012	2013	30,068,700	2.20	66,151
<u>NORTH TONGASS VOLUNTEER FIRE & EMS SERVICE AREA</u>				
2005	2006	252,470,200	1.70	429,199
2006	2007	369,365,200	1.70	627,921
2007	2008	307,767,500	1.70	523,205
2008	2009	344,185,700	1.70	585,116
2009	2010	345,262,000	1.70	586,945
2010	2011	346,693,400	1.70	589,379
2011	2012	350,764,400	1.70	596,299
2012	2013	356,112,200	1.70	605,391
<u>SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA</u>				
2002	2003	113,851,500	1.00	113,852
2003	2004	115,803,900	1.00	115,804
2004	2005	117,277,000	1.90	222,826
2005	2006	122,346,300	2.50	305,866
2006	2007	132,920,400	2.60	345,593
2007	2008	159,176,600	2.60	413,859
2008	2009	177,132,300	2.60	460,544
2009	2010	180,152,000	2.60	468,395
2010	2011	182,043,300	2.60	473,313
2011	2012	183,572,000	2.60	477,287
2012	2013	182,507,100		
<u>Loring Service Area</u>				
2008	2009	637,300	3.00	1,912
2009	2010	637,300	3.00	1,912
2010	2011	637,300	3.00	1,912
2011	2012	773,700	3.00	2,321
2012	2013	814,700	3.00	2,444

KETCHIKAN GATEWAY BOROUGH
FY 2013
GENERAL FUND SUMMARY

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	5,473,438	6,148,771	6,148,771	6,152,443	3,672	0.1%
TOTAL REVENUES						
TAXES						
4010 REAL PROPERTY TAXES	7,884,994	7,859,434	7,859,434	7,558,719	(300,715)	(3.8%)
4020 BUSINESS/PERSONAL TAXES	52,085	0	0	0	0	(100.0%)
4030 BOAT TAXES	30,869	30,000	0	0	0	(100.0%)
4040 SALES TAXES - IN CITY	4,133,735	3,896,670	4,000,000	4,080,000	80,000	2.0%
4050 SALES TAXES - OUT OF CITY	704,118	678,395	680,000	693,600	13,600	2.0%
4055 TRANSIENT OCCUPANCY TAXES	38,004	40,000	60,000	61,200	1,200	2.0%
4060 MOTOR VEHICLE TAXES	71,730	60,000	60,000	60,000	0	0.0%
4090 FORECLOSURE COSTS	41,878	5,000	10,000	10,000	0	0.0%
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(554,510)	(586,191)	(586,191)	(566,899)	19,292	(3.3%)
4190 ALASKA STATE HOUSING - PILT	14,811	30,000	15,000	15,000	0	0.0%
TAXES	12,417,715	12,013,308	12,098,244	11,911,620	(186,624)	(1.5%)
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	119,712	100,000	120,000	120,000	0	0.0%
PENALTY AND INTEREST	119,712	100,000	120,000	120,000	0	0.0%
REVENUE FROM OTHER GOVTS						
4191 TLINGIT-HAIDA HOUSING - PILT	11,219	0	10,000	10,000	0	0.0%
4215 RAW FISH TAX REFUND	407,888	410,000	539,797	520,000	(19,797)	(3.7%)
4216 SHARED BUSINESS FISHERIES TAX	17,245	0	19,403	20,000	597	3.1%
4220 STATE REVENUE SHARING	637,115	631,603	844,493	894,359	49,866	5.9%
4221 PERS ON BEHALF PAYMENTS	253,249	369,412	369,412	389,556	20,144	5.5%
4225 NATIONAL FOREST RECEIPTS	1,229,685	1,146,414	1,138,031	35,000	(1,103,031)	(96.9%)
4245 FEDERAL REVENUE - PILT	1,006,148	1,010,000	1,010,000	1,010,000	0	0.0%
4256 LIQUOR LICENSE REVENUE SHARIN	7,625	0	0	0	0	0.0%
REVENUE FROM OTHER GOVTS	3,570,174	3,567,428	3,931,137	2,878,915	(1,052,222)	(26.8%)
INVESTMENT INCOME						
4305 INTEREST INCOME	164,772	150,000	50,000	50,000	0	0.0%
INVESTMENT INCOME	164,772	150,000	50,000	50,000	0	0.0%
SERVICE FEES						
4110 NSF FEES	107	0	25	0	(25)	(100.0%)
4115 REGISTRATION FEES	3,190	0	2,430	0	(2,430)	(100.0%)
4315 ASSESSMENT FEES	1,584	1,000	452	0	(452)	(100.0%)
4316 ASSEMBLY REVENUE	50	0	423	0	(423)	(100.0%)
4317 CLERK REVENUE	81	7,775	1,204	2,000	796	66.1%
4320 PLANNING APPEAL FEES	10	0	0	0	0	0.0%
4325 ZONING & PLATTING FEES	14,168	11,000	9,125	0	(9,125)	(100.0%)
4330 DIGITAL MAP SALES	254	300	37	0	(37)	(100.0%)
4335 ANIMAL PROTECTION FEES	27,123	28,000	24,508	28,000	3,492	14.2%
4336 SPAY/NEUTER CLINIC	0	15,000	15,000	30,000	15,000	100.0%
4340 VENDOR COMMISSION FEES	0	0	659	0	(659)	(100.0%)
4342 JUNK VEHICLE FEES	79,897	80,000	80,000	80,000	0	0.0%
4345 PUBLIC WORKS FEES	8,000	15,000	1,200	8,000	6,800	566.7%
4353 PROCESS SERVICE FEES	240	500	0	0	0	0.0%
4360 CITATIONS/VIOLATIONS/FINES	1,980	1,500	2,000	3,000	1,000	50.0%
4365 CONTRIB FROM PRIVATE SOURCES	2,650	0	450	0	(450)	(100.0%)
4375 KGBSD SERVICE FEES	0	0	0	526,400	526,400	0.0%
4380 RECREATION FEES	538,013	450,000	525,000	550,000	25,000	4.8%
4390 MISCELLANEOUS REVENUE	16,768	10,000	10,500	10,000	(500)	(4.8%)
4392 TRANSIT ADVERTISING REVENUE	0	55,000	0	0	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2013
GENERAL FUND SUMMARY

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
4393 BUS SYSTEM REVENUE	184,624	190,000	190,000	200,000	10,000	5.3%
4394 TRANSIT OPERATING GRANT	725,700	819,399	819,399	900,000	80,601	9.8%
4430 ADMIN FEES - SERVICE AREAS	85,236	102,747	89,575	97,092	7,517	8.4%
4459 ADMIN FEES - ECON DEVELOP	0	0	14,381	22,329	7,948	55.3%
4460 ADMIN FEES - LAND TRUST	32,735	11,717	11,717	40,268	28,551	243.7%
4470 ADMIN FEES - AIRPORT	197,821	203,513	203,513	219,615	16,103	7.9%
4480 ADMIN FEES - WASTEWATER	33,311	28,649	28,649	31,875	3,226	11.3%
4490 ADMIN FEES - CPV FUND	195,000	212,500	212,500	212,500	0	0.0%
SERVICE FEES	2,148,543	2,243,600	2,242,745	2,961,079	718,334	32.0%
INTERFUND TRANSFERS						
4410 PREMIUM RESERVE	497,182	350,000	0	0	0	0.0%
4415 TRANSFERS IN - REC CIP	285,540	305,519	305,519	319,872	14,353	4.7%
4416 TRANSFERS IN - LAND TRUST	0	0	350,000	190,000	(160,000)	(45.7%)
4420 TRANSFERS IN - SCHOOL BOND/CIP	98,879	200,000	200,000	160,000	(40,000)	(20.0%)
4425 TRANSFERS IN - AIRPORT	0	21,000	21,000	0	(21,000)	(100.0%)
4440 TRANSFERS IN - CPV FUND	312,705	410,000	410,000	359,633	(50,367)	(12.3%)
4445 TRANSFERS IN - AQUATIC CENTER	98,933	0	0	0	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	37,410	14,381	14,381	0	(14,381)	(100.0%)
4455 TRANSFERS IN - ECON DEVELOP	129,053	133,953	133,953	240,000	106,047	79.2%
INTERFUND TRANSFERS	1,459,702	1,434,853	1,434,853	1,269,505	(165,348)	(11.5%)
TOTAL REVENUES	19,880,618	19,509,189	19,876,978	19,191,119	(685,859)	(3.5%)
GENERAL FUND						
MAYOR & ASSEMBLY MANAGERS OFFICE	183,561	271,774	258,764	163,233	(95,531)	(36.9%)
CLERK'S OFFICE	742,518	827,754	791,753	720,555	(71,198)	(9.0%)
LAW	341,915	386,921	390,305	362,143	(28,162)	(7.2%)
FINANCE	339,089	562,266	384,859	467,221	82,361	21.4%
ASSESSMENT	1,145,950	1,149,305	1,204,215	1,205,580	1,365	0.1%
ANIMAL PROTECTION	633,757	720,282	680,976	695,829	14,852	2.2%
RECREATION	373,365	455,560	430,665	470,106	39,440	9.2%
PUBLIC WORKS	1,803,017	1,980,414	2,023,275	2,326,817	303,542	15.0%
PLANNING	1,050,278	1,262,333	1,166,769	1,253,050	86,281	7.4%
TRANSIT	672,319	697,392	626,910	618,190	(8,720)	(1.4%)
CODE ENFORCEMENT	1,541,640	1,752,620	1,777,177	1,861,848	84,671	4.8%
GF GRANTS	0	0	92,902	156,690	63,787	68.7%
NON-DEPARTMENTAL	5,000	39,697	21,021	0	(21,021)	(100.0%)
NON-DEPT WHITE CLIFF	304,410	260,000	260,000	270,000	10,000	3.8%
INTERFUND TRANSFERS	73,896	153,288	75,717	81,401	5,684	7.5%
AUTOMATION	8,887	408,388	408,388	598,988	190,600	46.7%
GF CAPITAL	502,230	553,384	514,342	578,020	63,678	12.4%
KGB SCHOOL DISTRICT	72,447	125,000	115,266	127,914	12,649	11.0%
GENERAL FUND	9,411,000	8,650,000	8,650,000	8,239,518	(410,482)	(4.7%)
REVENUE OVER(UNDER) EXPENDITURES	675,339	(747,189)	3,673	(1,005,983)	(1,009,656)	(27490.7%)
ENDING FUND BALANCE	6,148,777	5,401,582	6,152,443	5,146,460	(1,005,984)	(16.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-11-000 MAYOR & ASSEMBLY

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5140 BOROUGH ASSEMBLY FEES	38,496	43,800	43,800	43,800	0	0.0%
5200 TAXES/BENEFITS	5,020	8,039	8,039	10,046	2,007	25.0%
5300 TRAVEL & TRAINING	4,520	3,270	0	1,567	1,567	0.0%
5301 BOROUGH BUSINESS TRAVEL	14,971	17,586	16,258	19,745	3,487	21.4%
6010 SUPPLIES	533	1,000	800	800	0	(0.1%)
6020 DUES & PUBLICATIONS	14,799	16,500	16,200	16,150	(50)	(0.3%)
6040 COMMUNITY PROMOTION	12,329	92,750	86,000	16,608	(69,392)	(80.7%)
6045 MEETING/TRAINING FOOD	2,100	3,000	3,000	3,000	0	0.0%
6050 LOBBYING EXPENSE	7,007	12,000	12,000	8,000	(4,000)	(33.3%)
6060 RENTALS	47,144	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	3,295	7,107	6,046	7,068	1,022	16.9%
6331 LONG DISTANCE	237	500	400	500	100	25.1%
OPERATING EXPENSES	150,450	205,552	192,542	127,284	(65,258)	(33.9%)
NON OPERATING EXPENSES						
6650 TRANSFERS OUT - RENT	33,111	66,222	66,222	35,949	(30,273)	(45.7%)
NON OPERATING EXPENSES	33,111	66,222	66,222	35,949	(30,273)	(45.7%)
TOTAL APPROPRIATIONS	183,561	271,774	258,764	163,233	(95,531)	(36.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-12 MANAGERS OFFICE

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	358,377	365,386	361,772	363,568	1,797	0.5%
5110 OVERTIME PAY	538	350	2,500	0	(2,500)	(100.0%)
5120 TEMPORARY PAY	1,595	3,000	2,500	0	(2,500)	(100.0%)
5200 TAXES/BENEFITS	211,252	206,056	228,919	235,831	6,912	3.0%
5300 TRAVEL & TRAINING	3,295	3,200	2,800	3,200	400	14.3%
5301 BOROUGH BUSINESS TRAVEL	648	5,013	5,013	5,000	(13)	(0.3%)
6010 SUPPLIES	2,717	7,700	2,500	2,500	0	0.0%
6020 DUES & PUBLICATIONS	1,690	6,800	1,800	2,170	370	20.6%
6030 PUBLISHING EXPENSE	16,591	13,800	10,800	10,800	0	0.0%
6040 COMMUNITY PROMOTION	0	700	700	700	0	0.0%
6045 MEETING/TRAINING FOOD	0	500	0	0	0	0.0%
6050 LOBBYING EXPENSE	84,667	88,000	52,000	55,500	3,500	6.7%
6060 RENTALS	30,457	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	651	900	500	900	400	80.1%
6080 PROFESSIONAL SERVICES	2,219	72,200	70,000	5,000	(65,000)	(92.9%)
6090 CONTRACTUAL SERVICES	507	4,594	4,594	3,599	(995)	(21.7%)
6100 INSURANCE	661	670	0	0	0	(100.0%)
6330 TELEPHONE	2,655	3,080	2,000	2,000	0	0.0%
6331 LONG DISTANCE	435	550	550	550	0	0.0%
6370 MILEAGE REIMBURSEMENT	58	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	0	0	0	0	0	(100.0%)
6460 VEHICLE MAINTENANCE	369	650	0	0	0	(100.0%)
6461 VEHICLE FUEL & OIL	1,735	1,500	0	0	0	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	0	300	0	6,000	6,000	1363536.4%
OPERATING EXPENSES	721,116	784,949	748,948	697,318	(51,630)	(6.9%)
NON OPERATING EXPENSES						
6650 TRANSFERS OUT - RENT	21,403	42,805	42,805	23,237	(19,568)	(45.7%)
NON OPERATING EXPENSES	21,403	42,805	42,805	23,237	(19,568)	(45.7%)
TOTAL APPROPRIATIONS	742,518	827,754	791,753	720,555	(71,198)	(9.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-13 CLERK'S OFFICE

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	150,646	156,671	156,004	151,418	(4,587)	(2.9%)
5110 OVERTIME PAY	1,222	1,000	1,000	1,000	0	0.0%
5120 TEMPORARY PAY	9,579	5,500	5,949	5,500	(449)	(7.5%)
5200 TAXES/BENEFITS	114,976	129,313	142,164	146,528	4,364	3.1%
5300 TRAVEL & TRAINING	6,089	6,446	6,500	6,600	100	1.5%
6010 SUPPLIES	4,474	5,550	5,200	5,550	350	6.7%
6020 DUES & PUBLICATIONS	1,144	1,280	1,275	1,210	(65)	(5.1%)
6030 PUBLISHING EXPENSE	14,417	15,800	15,080	15,800	720	4.8%
6060 RENTALS	16,966	9,300	2,000	0	(2,000)	(100.0%)
6070 POSTAGE EXPENSE	864	800	700	800	100	14.3%
6080 PROFESSIONAL SERVICES	7,649	8,000	8,046	8,000	(46)	(0.6%)
6090 CONTRACTUAL SERVICES	1,326	22,574	22,000	6,017	(15,983)	(72.6%)
6331 LONG DISTANCE	150	200	200	200	0	0.0%
6370 MILEAGE REIMBURSEMENT	134	200	200	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	285	300	0	300	300	0.0%
OPERATING EXPENSES	329,922	362,934	366,318	349,122	(17,195)	(4.7%)
NON OPERATING EXPENSES						
6650 TRANSFERS OUT - RENT	11,994	23,987	23,987	13,021	(10,966)	(45.7%)
NON OPERATING EXPENSES	11,994	23,987	23,987	13,021	(10,966)	(45.7%)
TOTAL APPROPRIATIONS	341,915	386,921	390,305	362,143	(28,162)	(7.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-13-000 CLERK

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	121,283	122,140	121,396	115,959	(5,438)	(4.5%)
5110 OVERTIME PAY	1,198	1,000	1,000	1,000	0	0.0%
5200 TAXES/BENEFITS	85,713	95,709	102,347	104,284	1,936	1.9%
5300 TRAVEL & TRAINING	6,089	6,446	6,500	6,600	100	1.5%
6010 SUPPLIES	2,910	3,200	3,200	3,200	0	0.0%
6020 DUES & PUBLICATIONS	1,094	1,105	1,100	1,035	(65)	(5.9%)
6030 PUBLISHING EXPENSE	10,990	12,500	12,500	12,500	0	0.0%
6060 RENTALS	16,966	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	864	800	700	800	100	14.3%
6090 CONTRACTUAL SERVICES	1,326	22,574	22,000	6,017	(15,983)	(72.6%)
6331 LONG DISTANCE	150	200	200	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	285	300	0	300	300	0.0%
OPERATING EXPENSES	248,869	265,974	270,943	251,894	(19,049)	(7.0%)
NON OPERATING EXPENSES						
6650 TRANSFERS OUT - RENT	11,994	23,987	23,987	13,021	(10,966)	(45.7%)
NON OPERATING EXPENSES	11,994	23,987	23,987	13,021	(10,966)	(45.7%)
TOTAL APPROPRIATIONS	260,862	289,961	294,930	264,915	(30,015)	(10.2%)

KETCHIKAN GATEWAY BOROUGH
 FY 2013
 101-13-001 ELECTIONS

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5120 TEMPORARY PAY	5,146	5,500	5,949	5,500	(449)	(7.5%)
6010 SUPPLIES	301	250	0	250	250	0.0%
6030 PUBLISHING EXPENSE	3,427	3,300	2,580	3,300	720	27.9%
6080 PROFESSIONAL SERVICES	3,234	3,000	3,046	3,000	(46)	(1.5%)
OPERATING EXPENSES	12,109	12,050	11,576	12,050	474	4.1%
NON OPERATING EXPENSES						
TOTAL APPROPRIATIONS	12,109	12,050	11,576	12,050	474	4.1%

KETCHIKAN GATEWAY BOROUGH
 FY 2013
 101-13-002 RECORDS MANAGEMENT

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	29,363	34,531	34,608	35,459	851	2.5%
5110 OVERTIME PAY	24	0	0	0	0	0.0%
5120 TEMPORARY PAY	4,433	0	0	0	0	0.0%
5200 TAXES/BENEFITS	29,262	33,605	39,816	42,244	2,428	6.1%
6010 SUPPLIES	1,263	1,600	1,500	1,600	100	6.7%
6020 DUES & PUBLICATIONS	50	175	175	175	0	0.0%
6060 RENTALS	0	9,300	2,000	0	(2,000)	(100.0%)
6080 PROFESSIONAL SERVICES	4,415	5,000	5,000	5,000	0	0.0%
6370 MILEAGE REIMBURSEMENT	134	200	200	200	0	0.0%
OPERATING EXPENSES	68,944	84,411	83,299	84,678	1,379	1.7%
NON OPERATING EXPENSES						
TOTAL APPROPRIATIONS	68,944	84,411	83,299	84,678	1,379	1.7%

KETCHIKAN GATEWAY BOROUGH
 FY 2013
 101-13-003 BOARD OF ETHICS

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6010 SUPPLIES	0	500	500	500	0	0.0%
OPERATING EXPENSES	0	500	500	500	0	0.0%
NON OPERATING EXPENSES						
TOTAL APPROPRIATIONS	0	500	500	500	0	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-14-000 LAW

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	175,903	181,051	179,000	186,906	7,905	4.4%
5120 TEMPORARY PAY	6,805	9,400	9,400	8,800	(600)	(6.4%)
5200 TAXES/BENEFITS	114,346	126,384	129,791	134,238	4,447	3.4%
5300 TRAVEL & TRAINING	3,063	3,875	3,875	3,650	(225)	(5.8%)
5301 BOROUGH BUSINESS TRAVEL	2,788	2,580	2,580	2,435	(145)	(5.6%)
6010 SUPPLIES	401	250	250	350	100	40.0%
6011 OPERATING SUPPLIES	30	700	700	700	0	0.0%
6020 DUES & PUBLICATIONS	6,789	9,695	9,695	9,695	0	0.0%
6030 PUBLISHING EXPENSE	12	40	40	40	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	1,482	800	1,037	1,250	213	20.5%
6060 RENTALS	12,407	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	110	300	300	250	(50)	(16.7%)
6080 PROFESSIONAL SERVICES	947	3,000	3,000	3,000	0	0.0%
6081 PROF SERVICES - LITIGATION	4,416	204,000	25,000	104,000	79,000	316.0%
6090 CONTRACTUAL SERVICES	0	1,885	1,885	1,453	(432)	(22.9%)
6330 TELEPHONE	807	720	720	750	30	4.2%
6331 LONG DISTANCE	140	300	300	320	20	6.5%
OPERATING EXPENSES	330,446	544,980	367,573	457,837	90,264	24.6%
NON OPERATING EXPENSES						
6650 TRANSFERS OUT - RENT	8,643	17,286	17,286	9,384	(7,902)	(45.7%)
NON OPERATING EXPENSES	8,643	17,286	17,286	9,384	(7,902)	(45.7%)
TOTAL APPROPRIATIONS	339,089	562,266	384,859	467,221	82,361	21.4%

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-21 FINANCE

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	586,363	553,990	564,383	570,189	5,805	1.0%
5110 OVERTIME PAY	1,755	5,000	5,000	5,000	0	0.0%
5120 TEMPORARY PAY	0	0	0	5,000	5,000	0.0%
5200 TAXES/BENEFITS	363,076	386,870	424,301	431,870	7,568	1.8%
5300 TRAVEL & TRAINING	2,491	5,784	9,139	11,300	2,161	23.6%
6010 SUPPLIES	13,985	13,086	14,000	13,200	(800)	(5.7%)
6015 BOOKS & SOFTWARE	2,712	12,215	14,736	13,100	(1,636)	(11.1%)
6020 DUES & PUBLICATIONS	1,416	2,280	2,300	2,300	0	0.0%
6030 PUBLISHING EXPENSE	14,415	17,900	17,900	18,000	100	0.6%
6031 RECORDING FEES/TITLE REPORTS	4,378	1,300	1,300	1,300	0	0.0%
6032 BANKING FEES	60	3,000	3,000	3,000	0	0.0%
6033 COURT FILING FEES	512	500	500	500	0	0.0%
6034 PROCESS SERVICE / SKIP TRACING	596	1,500	1,500	1,500	0	0.0%
6060 RENTALS	42,050	3,500	3,500	3,500	0	0.0%
6070 POSTAGE EXPENSE	27,636	18,000	18,000	18,000	0	0.0%
6080 PROFESSIONAL SERVICES	51,561	55,000	61,000	62,000	1,000	1.6%
6090 CONTRACTUAL SERVICES	656	6,380	656	9,999	9,343	1423.3%
6150 FINES & PENALTIES	116	500	500	500	0	0.0%
6331 LONG DISTANCE	288	350	350	350	1	0.1%
6450 EQUIPMENT MAINTENANCE	120	200	200	200	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	2,039	2,500	2,500	2,500	0	0.0%
OPERATING EXPENSES	1,116,225	1,089,855	1,144,765	1,173,307	28,542	2.5%
NON OPERATING EXPENSES						
6650 TRANSFERS OUT - RENT	29,725	59,450	59,450	32,273	(27,177)	(45.7%)
NON OPERATING EXPENSES	29,725	59,450	59,450	32,273	(27,177)	(45.7%)
TOTAL APPROPRIATIONS	1,145,950	1,149,305	1,204,215	1,205,580	1,365	0.1%

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-22-000 ASSESSMENT

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	322,587	345,778	324,213	335,893	11,680	3.6%
5110 OVERTIME PAY	0	2,500	2,500	2,500	0	0.0%
5200 TAXES/BENEFITS	208,404	251,773	246,384	262,355	15,971	6.5%
5300 TRAVEL & TRAINING	10,342	17,280	15,000	16,980	1,980	13.2%
6010 SUPPLIES	2,994	5,675	4,500	5,675	1,175	26.1%
6015 BOOKS & SOFTWARE	12,187	12,161	11,050	12,185	1,135	10.3%
6020 DUES & PUBLICATIONS	666	1,175	1,165	1,152	(13)	(1.1%)
6030 PUBLISHING EXPENSE	1,219	300	300	300	0	0.0%
6031 RECORDING FEES/TITLE REPORTS	780	1,425	1,300	1,425	125	9.6%
6060 RENTALS	33,012	5,400	500	5,400	4,900	980.0%
6070 POSTAGE EXPENSE	4,658	5,321	5,000	5,505	505	10.1%
6080 PROFESSIONAL SERVICES	2,551	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	8,246	18,311	17,311	17,809	498	2.9%
6100 INSURANCE	1,809	1,813	1,813	1,813	0	0.0%
6330 TELEPHONE	4	0	0	0	0	0.0%
6331 LONG DISTANCE	185	480	450	480	30	6.7%
6370 MILEAGE REIMBURSEMENT	0	900	0	900	900	0.0%
6460 VEHICLE MAINTENANCE	190	1,500	1,300	1,000	(300)	(23.1%)
6461 VEHICLE FUEL & OIL	579	1,800	1,500	1,800	300	20.0%
OPERATING EXPENSES	610,412	673,592	634,286	673,172	38,885	6.1%
NON OPERATING EXPENSES						
6650 TRANSFERS OUT - RENT	23,345	46,690	46,690	22,657	(24,033)	(51.5%)
NON OPERATING EXPENSES	23,345	46,690	46,690	22,657	(24,033)	(51.5%)
TOTAL APPROPRIATIONS	633,757	720,282	680,976	695,829	14,852	2.2%

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-25-000 ANIMAL PROTECTION

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	165,268	179,534	160,056	171,999	11,943	7.5%
5110 OVERTIME PAY	5,748	5,000	5,000	7,500	2,500	50.0%
5120 TEMPORARY PAY	0	0	9,010	10,000	991	11.0%
5160 CALL OUT PAY	13,637	11,143	11,143	15,239	4,096	36.8%
5200 TAXES/BENEFITS	128,833	152,143	154,905	172,272	17,368	11.2%
5300 TRAVEL & TRAINING	5,468	5,015	11,459	8,225	(3,234)	(28.2%)
5400 UNIFORM ALLOWANCE	906	500	710	2,800	2,090	294.4%
6010 SUPPLIES	481	500	617	650	33	5.3%
6011 OPERATING SUPPLIES	5,843	5,683	5,683	6,405	722	12.7%
6015 BOOKS & SOFTWARE	0	1,495	1,495	195	(1,300)	(87.0%)
6020 DUES & PUBLICATIONS	267	267	267	267	0	0.0%
6040 COMMUNITY PROMOTION	0	940	940	940	0	0.0%
6070 POSTAGE EXPENSE	225	758	758	700	(58)	(7.6%)
6080 PROFESSIONAL SERVICES	20,267	34,960	36,000	36,000	0	0.0%
6090 CONTRACTUAL SERVICES	0	2,500	2,500	2,500	0	0.0%
6100 INSURANCE	1,107	2,668	2,668	2,586	(82)	(3.1%)
6310 ELECTRICITY	1,789	1,620	1,620	1,680	60	3.7%
6320 WATER	432	420	420	420	0	0.0%
6330 TELEPHONE	3,563	3,384	3,384	3,384	0	0.0%
6331 LONG DISTANCE	56	108	108	108	0	(0.1%)
6340 SEWER	381	408	408	420	12	2.9%
6350 LANDFILL FEES	637	1,040	1,040	1,040	0	0.0%
6430 BUILDING MAINTENANCE	799	3,458	3,458	3,630	172	5.0%
6431 HEATING FUEL	8,184	7,500	7,500	9,000	1,500	20.0%
6460 VEHICLE MAINTENANCE	2,360	2,340	2,340	3,170	830	35.5%
6461 VEHICLE FUEL & OIL	6,223	6,000	6,000	7,800	1,800	30.0%
6525 SMALL EQUIPMENT PURCHASES	890	1,176	1,176	1,176	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	25,000	0	0	0	0.0%
OPERATING EXPENSES	373,365	455,560	430,665	470,106	39,440	9.2%
NON OPERATING EXPENSES						
TOTAL APPROPRIATIONS	373,365	455,560	430,665	470,106	39,440	9.2%

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-26 RECREATION

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	584,369	651,050	652,224	668,070	15,846	2.4%
5110 OVERTIME PAY	6,980	8,500	7,000	10,000	3,000	42.9%
5120 TEMPORARY PAY	265,280	283,085	283,000	264,246	(18,754)	(6.6%)
5200 TAXES/BENEFITS	465,834	507,000	575,977	592,857	16,880	2.9%
5400 UNIFORM ALLOWANCE	1,266	0	850	2,100	1,250	147.0%
6010 SUPPLIES	1,724	2,000	2,000	1,800	(200)	(10.0%)
6011 OPERATING SUPPLIES	51,777	56,750	55,000	69,500	14,500	26.4%
6020 DUES & PUBLICATIONS	1,325	1,410	1,400	1,289	(111)	(7.9%)
6030 PUBLISHING EXPENSE	8,109	8,110	8,110	8,112	2	0.0%
6070 POSTAGE EXPENSE	259	300	100	300	200	198.7%
6085 LICENSES/FEES/PERMITS	20	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	11,864	16,513	12,000	15,025	3,026	25.2%
6100 INSURANCE	31	12,596	9,662	27,609	17,947	185.7%
6110 MEDICAL EXPENSE	0	1,050	0	1,050	1,050	0.0%
6310 ELECTRICITY	95,473	165,500	94,000	474,625	380,625	404.9%
6320 WATER	11,342	9,600	9,600	28,600	19,000	197.9%
6330 TELEPHONE	3,951	4,260	3,800	4,152	352	9.3%
6331 LONG DISTANCE	60	30	103	50	(53)	(51.6%)
6340 SEWER	9,319	9,560	9,450	21,677	12,227	129.4%
6370 MILEAGE REIMBURSEMENT	975	1,000	400	555	155	38.7%
6430 BUILDING MAINTENANCE	22,575	42,500	39,000	42,500	3,500	9.0%
6431 HEATING FUEL	248,504	190,000	250,000	90,000	(160,000)	(64.0%)
6461 VEHICLE FUEL & OIL	0	0	1,000	1,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	11,980	9,600	8,600	1,700	(6,900)	(80.2%)
OPERATING EXPENSES	1,803,017	1,980,414	2,023,275	2,326,817	303,542	15.0%
NON OPERATING EXPENSES						
TOTAL APPROPRIATIONS	1,803,017	1,980,414	2,023,275	2,326,817	303,542	15.0%

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-27 PUBLIC WORKS

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	447,788	492,806	440,344	456,986	16,642	3.8%
5110 OVERTIME PAY	12,078	6,000	4,500	6,000	1,500	33.3%
5120 TEMPORARY PAY	36,192	58,500	52,000	58,500	6,500	12.5%
5160 CALL OUT PAY	42	2,500	1,200	600	(600)	(50.0%)
5200 TAXES/BENEFITS	320,810	344,616	328,794	348,029	19,234	5.8%
5300 TRAVEL & TRAINING	90	3,850	1,000	4,800	3,800	380.0%
5400 UNIFORM ALLOWANCE	715	2,100	1,000	900	(100)	(10.0%)
6010 SUPPLIES	619	2,000	1,000	0	(1,000)	(100.0%)
6011 OPERATING SUPPLIES	2,939	15,000	10,000	13,705	3,705	37.0%
6015 BOOKS & SOFTWARE	0	1,000	0	1,250	1,250	0.0%
6020 DUES & PUBLICATIONS	1,251	1,100	1,100	600	(500)	(45.5%)
6030 PUBLISHING EXPENSE	0	0	2,330	0	(2,330)	(100.0%)
6060 RENTALS	50,288	35,460	43,890	42,493	(1,397)	(3.2%)
6070 POSTAGE EXPENSE	668	500	164	500	336	204.6%
6080 PROFESSIONAL SERVICES	1,051	10,000	360	10,000	9,640	2677.8%
6085 LICENSES/FEES/PERMITS	484	0	0	250	250	0.0%
6090 CONTRACTUAL SERVICES	56,377	101,668	80,000	91,723	11,723	14.7%
6100 INSURANCE	12,394	7,869	16,695	15,913	(782)	(4.7%)
6110 MEDICAL EXPENSE	0	1,050	0	1,050	1,050	0.0%
6310 ELECTRICITY	22,549	26,700	26,700	25,700	(1,000)	(3.7%)
6320 WATER	4,017	4,928	14,326	14,328	2	0.0%
6330 TELEPHONE	8,918	4,800	4,800	7,000	2,200	45.8%
6331 LONG DISTANCE	198	1,300	52	500	448	861.9%
6340 SEWER	2,214	4,308	8,124	8,973	849	10.5%
6350 LANDFILL FEES	4,857	3,500	5,000	8,500	3,500	70.0%
6420 FIELD MAINTENANCE	18,744	33,000	33,000	33,000	0	0.0%
6421 PARKS MAINTENANCE	(1,075)	7,000	9,443	8,500	(943)	(10.0%)
6430 BUILDING MAINTENANCE	1,381	4,000	4,000	6,500	2,500	62.5%
6431 HEATING FUEL	2,578	1,688	3,750	4,000	250	6.7%
6450 EQUIPMENT MAINTENANCE	2,192	3,100	1,000	1,600	600	60.0%
6460 VEHICLE MAINTENANCE	10,291	14,000	16,156	22,000	5,844	36.2%
6461 VEHICLE FUEL & OIL	19,493	35,000	40,001	44,075	4,075	10.2%
6525 SMALL EQUIPMENT PURCHASES	2,142	5,450	500	1,950	1,450	290.0%
6530 EQUIPMENT PURCHASE	0	12,000	0	2,000	2,000	0.0%
OPERATING EXPENSES	1,042,286	1,246,793	1,151,229	1,241,925	90,696	7.9%
NON OPERATING EXPENSES						
6650 TRANSFERS OUT - RENT	7,770	15,540	15,540	11,125	(4,415)	(28.4%)
7434 WHITE CLIFF BLDG MAINTENANCE	222	0	0	0	0	0.0%
NON OPERATING EXPENSES	7,992	15,540	15,540	11,125	(4,415)	(28.4%)
TOTAL APPROPRIATIONS	1,050,278	1,262,333	1,166,769	1,253,050	86,281	7.4%

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-30-000 PLANNING

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	339,181	324,246	298,909	275,386	(23,523)	(7.9%)
5110 OVERTIME PAY	3,053	5,000	2,500	3,000	500	20.0%
5120 TEMPORARY PAY	8,553	0	3,133	0	(3,133)	(100.0%)
5150 PLANNING COMMISSION FEES	3,650	4,500	1,550	4,500	2,950	190.3%
5200 TAXES/BENEFITS	211,006	224,307	218,825	221,601	2,776	1.3%
5300 TRAVEL & TRAINING	12,357	23,500	27,000	15,000	(12,000)	(44.4%)
6010 SUPPLIES	5,090	5,800	3,000	5,000	2,000	66.7%
6011 OPERATING SUPPLIES	0	500	0	0	0	0.0%
6015 BOOKS & SOFTWARE	3,846	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	1,325	2,500	2,700	3,400	700	25.9%
6030 PUBLISHING EXPENSE	7,193	2,500	1,688	6,000	4,312	255.4%
6031 RECORDING FEES/TITLE REPORTS	1,113	2,000	520	2,500	1,980	380.8%
6045 MEETING/TRAINING FOOD	470	600	290	600	310	106.6%
6060 RENTALS	29,445	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	2,133	2,500	2,000	3,500	1,500	75.0%
6080 PROFESSIONAL SERVICES	2,273	50,000	10,000	53,000	43,000	430.0%
6090 CONTRACTUAL SERVICES	17,822	4,452	10,000	3,488	(6,512)	(65.1%)
6330 TELEPHONE	1,672	1,000	2,000	1,500	(500)	(25.0%)
6331 LONG DISTANCE	203	500	97	500	403	414.0%
6525 SMALL EQUIPMENT PURCHASES	1,190	2,000	1,211	2,500	1,289	106.5%
OPERATING EXPENSES	651,576	655,905	585,424	601,475	16,052	2.7%
NON OPERATING EXPENSES						
6650 TRANSFERS OUT - RENT	20,744	41,487	41,487	16,715	(24,772)	(59.7%)
NON OPERATING EXPENSES	20,744	41,487	41,487	16,715	(24,772)	(59.7%)
TOTAL APPROPRIATIONS	672,319	697,392	626,910	618,190	(8,720)	(1.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-31-000 TRANSIT

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	504,203	544,434	519,624	526,204	6,581	1.3%
5110 OVERTIME PAY	12,248	10,000	17,000	15,000	(2,000)	(11.8%)
5120 TEMPORARY PAY	48,299	86,295	120,000	127,200	7,200	6.0%
5160 CALL OUT PAY	47	0	0	0	0	0.0%
5200 TAXES/BENEFITS	410,836	487,594	523,240	533,345	10,105	1.9%
5300 TRAVEL & TRAINING	357	0	0	0	0	(100.0%)
5400 UNIFORM ALLOWANCE	0	1,300	1,300	1,500	200	15.4%
6010 SUPPLIES	2,983	3,000	3,000	3,500	500	16.7%
6011 OPERATING SUPPLIES	3,942	4,000	4,000	4,000	0	0.0%
6015 BOOKS & SOFTWARE	843	2,000	2,000	2,500	500	25.0%
6020 DUES & PUBLICATIONS	800	1,200	1,200	1,200	0	0.0%
6030 PUBLISHING EXPENSE	773	9,295	6,000	8,500	2,500	41.7%
6040 COMMUNITY PROMOTION	831	6,000	2,500	6,000	3,501	140.0%
6060 RENTALS	81,510	94,032	81,504	0	(81,504)	(100.0%)
6070 POSTAGE EXPENSE	57	500	200	500	300	150.1%
6080 PROFESSIONAL SERVICES	2,000	10,000	12,000	12,000	0	0.0%
6085 LICENSES/FEES/PERMITS	0	100	100	100	0	0.0%
6090 CONTRACTUAL SERVICES	231,704	234,774	239,274	280,000	40,726	17.0%
6100 INSURANCE	15,040	14,566	14,329	14,357	28	0.2%
6110 MEDICAL EXPENSE	356	600	600	600	0	0.0%
6150 FINES & PENALTIES	60	0	30	0	(30)	(100.0%)
6310 ELECTRICITY	6,121	4,800	4,800	5,000	200	4.2%
6320 WATER	871	660	937	1,022	85	9.1%
6330 TELEPHONE	7,158	6,007	8,703	10,700	1,997	22.9%
6331 LONG DISTANCE	269	180	180	240	60	33.0%
6340 SEWER	826	708	850	851	1	0.2%
6360 REIMBURSABLE EXPENSES	0	50	30	50	20	64.3%
6430 BUILDING MAINTENANCE	1,504	1,500	1,500	2,000	500	33.4%
6431 HEATING FUEL	5,565	4,800	2,500	5,000	2,500	100.0%
6450 EQUIPMENT MAINTENANCE	2,072	2,000	500	2,000	1,500	299.7%
6460 VEHICLE MAINTENANCE	63,272	55,500	64,000	55,500	(8,500)	(13.3%)
6461 VEHICLE FUEL & OIL	133,873	141,075	141,075	167,065	25,990	18.4%
6525 SMALL EQUIPMENT PURCHASES	3,221	0	200	500	300	149.9%
6530 EQUIPMENT PURCHASE	0	25,650	4,000	75,413	71,413	1785.3%
OPERATING EXPENSES	1,541,640	1,752,620	1,777,177	1,861,848	84,671	4.8%
NON OPERATING EXPENSES						
TOTAL APPROPRIATIONS	1,541,640	1,752,620	1,777,177	1,861,848	84,671	4.8%

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-32 CODE ENFORCEMENT

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	0	0	50,299	55,411	5,112	10.2%
5110 OVERTIME PAY	0	0	1,358	500	(858)	(63.2%)
5120 TEMPORARY PAY	0	0	4,518	0	(4,518)	(100.0%)
5200 TAXES/BENEFITS	0	0	30,585	35,115	4,530	14.8%
6010 SUPPLIES	0	0	997	750	(247)	(24.8%)
6090 CONTRACTUAL SERVICES	0	0	0	20,000	20,000	0.0%
6100 INSURANCE	0	0	483	483	0	0.0%
6330 TELEPHONE	0	0	752	1,080	328	43.6%
6450 EQUIPMENT MAINTENANCE	0	0	67	0	(67)	(100.0%)
6460 VEHICLE MAINTENANCE	0	0	1,516	500	(1,016)	(67.0%)
6461 VEHICLE FUEL & OIL	0	0	844	1,750	906	107.3%
6525 SMALL EQUIPMENT PURCHASES	0	0	1,483	300	(1,183)	(79.8%)
6530 EQUIPMENT PURCHASE	0	0	0	35,000	35,000	0.0%
OPERATING EXPENSES	0	0	92,902	150,890	57,987	62.4%
NON OPERATING EXPENSES						
6650 TRANSFERS OUT - RENT	0	0	0	5,800	5,800	0.0%
NON OPERATING EXPENSES	0	0	0	5,800	5,800	0.0%
TOTAL APPROPRIATIONS	0	0	92,902	156,690	63,787	68.7%

KETCHIKAN GATEWAY BOROUGH
 FY 2013
 101-35 GF GRANTS

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6090 CONTRACTUAL SERVICES	5,000	0	0	0	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	0	39,697	21,021	0	(21,021)	(100.0%)
OPERATING EXPENSES	5,000	39,697	21,021	0	(21,021)	(100.0%)
NON OPERATING EXPENSES						
TOTAL APPROPRIATIONS	5,000	39,697	21,021	0	(21,021)	(100.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-36-000 NON-DEPARTMENTAL

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
NON OPERATING EXPENSES						
6205 EXCESS LIABILITY INSURANCE	304,410	260,000	260,000	270,000	10,000	3.8%
6220 WORKERS COMP INSURANCE	212,431	206,560	235,039	217,751	(17,288)	(7.4%)
6221 WORKERS COMP ALLOCATION	(212,431)	(206,560)	(235,039)	(217,751)	17,288	(7.4%)
6230 UNEMPLOYMENT INSURANCE (ESD)	57,807	59,575	59,575	60,303	728	1.2%
6231 UNEMPLOYMENT INSURANCE ALLO	(57,807)	(59,575)	(59,575)	(60,303)	(728)	1.2%
6240 PENSION	1,276,028	1,448,381	589,802	1,898,037	1,308,234	221.8%
6241 PENSION ALLOCATION	(1,276,028)	(1,448,381)	(589,802)	(1,898,037)	(1,308,235)	221.8%
6250 SOCIAL SECURITY TAX (FICA)	507,468	455,006	237,765	462,535	224,771	94.5%
6251 SOCIAL SECURITY TAX ALLOCATION	(507,468)	(455,006)	(237,765)	(462,535)	(224,771)	94.5%
NON OPERATING EXPENSES	304,410	260,000	260,000	270,000	10,000	3.8%
TOTAL APPROPRIATIONS	304,410	260,000	260,000	270,000	10,000	3.8%

KETCHIKAN GATEWAY BOROUGH
 FY 2013
 101-37-000 NON-DEPT WHITE CLIFF

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	840	0	0	0	0	0.0%
5200 TAXES/BENEFITS	508	0	0	0	0	0.0%
5300 TRAVEL & TRAINING	35	0	0	0	0	0.0%
6010 SUPPLIES	9,075	9,000	9,500	9,500	0	0.0%
6011 OPERATING SUPPLIES	(538)	0	2,182	2,000	(182)	(8.3%)
6045 MEETING/TRAINING FOOD	2,056	3,000	0	0	0	0.0%
6060 RENTALS	0	1,320	4,341	4,501	160	3.7%
6090 CONTRACTUAL SERVICES	366	400	400	400	0	0.0%
6310 ELECTRICITY	20,240	66,000	0	0	0	0.0%
6320 WATER	1,394	1,344	0	0	0	0.0%
6331 LONG DISTANCE	27	0	0	0	0	0.0%
6340 SEWER	1,111	1,224	0	0	0	0.0%
6430 BUILDING MAINTENANCE	23	0	0	0	0	0.0%
6450 EQUIPMENT MAINTENANCE	37,275	55,000	45,000	50,000	5,000	11.1%
6525 SMALL EQUIPMENT PURCHASES	1,484	2,000	0	0	0	0.0%
6530 EQUIPMENT PURCHASE	0	14,000	14,295	15,000	705	4.9%
OPERATING EXPENSES	73,896	153,288	75,717	81,401	5,684	7.5%
NON OPERATING EXPENSES						
TOTAL APPROPRIATIONS	73,896	153,288	75,717	81,401	5,684	7.5%

KETCHIKAN GATEWAY BOROUGH
 FY 2013
 101-38-000 INTERFUND TRANSFERS

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
NON OPERATING EXPENSES						
6600 TRANSFERS OUT - DEBT SERVICE	0	200,000	0	0	0	0.0%
6603 TRANSFERS OUT - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
6604 RECREATION CAPITAL PROJECTS	0	200,000	200,000	0	(200,000)	(100.0%)
6606 TRANSFERS OUT - HOMESTEAD SA	3,387	2,888	2,888	2,888	0	0.0%
6608 TRANSFERS OUT - ECON DEVELOP	0	0	200,000	0	(200,000)	(100.0%)
6615 TRANSFERS OUT - FIRE/EMS	0	0	0	51,600	51,600	0.0%
6616 TRANSFERS OUT - SCHOOL BOND/C	0	0	0	539,000	539,000	0.0%
NON OPERATING EXPENSES	8,887	408,388	408,388	598,988	190,600	46.7%
TOTAL APPROPRIATIONS	8,887	408,388	408,388	598,988	190,600	46.7%

KETCHIKAN GATEWAY BOROUGH
FY 2013
101-39 AUTOMATION

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	103,079	96,688	101,304	102,038	733	0.7%
5200 TAXES/BENEFITS	46,099	50,222	52,199	53,393	1,193	2.3%
5300 TRAVEL & TRAINING	1,172	7,200	4,000	7,200	3,200	80.0%
6010 SUPPLIES	275	1,000	600	1,000	400	66.7%
6011 OPERATING SUPPLIES	58	0	0	0	0	0.0%
6015 BOOKS & SOFTWARE	104,601	85,350	85,000	132,850	47,850	56.3%
6021 DATA SERVICES	0	0	50,000	60,000	10,000	20.0%
6060 RENTALS	11,168	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	34	300	104	500	396	379.6%
6080 PROFESSIONAL SERVICES	35,217	50,000	30,000	50,000	20,000	66.7%
6090 CONTRACTUAL SERVICES	59,185	81,694	19,549	21,328	1,779	9.1%
6330 TELEPHONE	62,307	50,840	50,000	840	(49,160)	(98.3%)
6331 LONG DISTANCE	160	1,000	797	1,000	203	25.5%
6525 SMALL EQUIPMENT PURCHASES	62,184	68,300	65,000	64,300	(700)	(1.1%)
6530 EQUIPMENT PURCHASE	8,798	45,000	40,000	25,000	(15,000)	(37.5%)
6540 CAPITAL IMPROVEMENTS	0	0	0	50,000	50,000	0.0%
OPERATING EXPENSES	494,335	537,595	498,553	569,449	70,895	14.2%
NON OPERATING EXPENSES						
6650 TRANSFERS OUT - RENT	7,895	15,789	15,789	8,571	(7,218)	(45.7%)
NON OPERATING EXPENSES	7,895	15,789	15,789	8,571	(7,218)	(45.7%)
TOTAL APPROPRIATIONS	502,230	553,384	514,342	578,020	63,678	12.4%

KETCHIKAN GATEWAY BOROUGH
 FY 2013
 101-40 GF CAPITAL

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5110 OVERTIME PAY	0	0	5,000	10,000	5,000	100.0%
5200 TAXES/BENEFITS	0	0	266	4,914	4,648	1748.7%
6090 CONTRACTUAL SERVICES	71,507	125,000	110,000	48,000	(62,000)	(56.4%)
6530 EQUIPMENT PURCHASE	940	0	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	0	0	65,000	65,000	0.0%
OPERATING EXPENSES	72,447	125,000	115,266	127,914	12,649	11.0%
NON OPERATING EXPENSES						
TOTAL APPROPRIATIONS	72,447	125,000	115,266	127,914	12,649	11.0%

KETCHIKAN GATEWAY BOROUGH
 FY 2013
 101-51-000 KGB SCHOOL DISTRICT

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6100 INSURANCE	593,948	500,000	500,000	0	(500,000)	(100.0%)
OPERATING EXPENSES	593,948	500,000	500,000	0	(500,000)	(100.0%)
NON OPERATING EXPENSES						
6600 TRANSFERS OUT - DEBT SERVICE	8,817,052	8,150,000	8,150,000	0	(8,150,000)	(100.0%)
6655 KGBSD LOCAL APPROPRIATION	0	0	0	8,239,518	8,239,518	0.0%
NON OPERATING EXPENSES	8,817,052	8,150,000	8,150,000	8,239,518	89,518	1.1%
TOTAL APPROPRIATIONS	9,411,000	8,650,000	8,650,000	8,239,518	(410,482)	(4.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
400 AIRPORT ENTERPRISE FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL EQUITY JULY 1	3,587,006	3,684,449	3,684,449	3,343,154	(341,295)	(9.3%)
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
4221 PERS ON BEHALF PAYMENTS	132,539	171,123	142,603	169,462	26,860	18.8%
4226 TSA LAW ENFORCEMENT REIMB	61,303	70,000	40,000	50,000	10,000	25.0%
4240 STATE REVENUE	290,000	1,000,000	300,000	400,000	100,000	33.3%
4260 STATE FUEL TAX REVENUE	29,178	25,000	25,000	25,000	0	0.0%
REVENUE FROM OTHER GOVTS	513,020	1,266,123	507,602	644,462	136,860	27.0%
INVESTMENT INCOME						
SERVICE FEES						
4340 VENDOR COMMISSION FEES	0	0	5,000	7,000	2,000	40.0%
4390 MISCELLANEOUS REVENUE	0	0	0	0	0	(100.0%)
4510 FUEL FLOWAGE FEES	109,148	90,000	85,000	95,000	10,000	11.8%
4520 RENTAL INCOME - FIELD	22,366	25,000	25,000	25,000	0	0.0%
4525 LEASE AGREEMENT REVENUES	0	22,000	0	0	0	0.0%
4530 LANDING FEES	822,113	740,000	740,000	740,000	0	0.0%
4540 TIE DOWN CHARGES	(5,820)	3,000	2,500	3,000	500	20.0%
4550 DOCK FEES	11,115	8,000	12,000	18,000	6,000	50.0%
4555 SEAPLANE DOCK FEES	15,481	15,000	0	0	0	0.0%
4580 AIRCRAFT PARKING FEES	6,711	11,000	11,000	12,000	1,000	9.1%
4590 MISCELLANEOUS FIELD REVENUE	0	0	1,000	0	(1,000)	(100.0%)
4610 VEHICLE PARKING FEES	53,757	50,000	48,000	100,000	52,000	108.3%
4615 SMART CART FEES	1,113	0	0	0	0	0.0%
4620 BUILDING RENTAL - TERMINAL	438,826	450,000	450,000	450,000	0	0.0%
4626 FBI BACKGROUND FEES	3,250	2,000	2,000	2,000	0	0.0%
4630 ALASKA AIR SECURITY REVENUE	193,004	181,000	180,000	200,000	20,000	11.1%
4650 PAY PHONE COMMISSIONS	0	300	100	200	100	100.0%
4670 FACILITY USE FEES	33,244	34,000	34,000	36,000	2,000	5.9%
4685 AIRPORT AMBASSADOR FEES	10,229	9,600	0	8,000	8,000	0.0%
4690 MISCELLANEOUS TERMINAL FEES	63	0	27	0	(27)	(100.0%)
4710 FERRY FARE FEES	1,518,580	1,450,000	1,500,000	1,634,000	134,000	8.9%
4730 CALL OUT FEES - FERRY	33,840	30,000	35,000	30,000	(5,000)	(14.3%)
4792 PARKING ENFORCEMENT FEES	23,248	30,000	25,000	30,000	5,000	20.0%
4800 CONTRIBUTED CAPITAL	556,722	0	0	0	0	0.0%
4810 MURPHY'S DOCKING FEES	9,210	6,200	5,200	6,000	800	15.4%
SERVICE FEES	3,856,201	3,157,100	3,160,826	3,396,200	235,374	7.4%
INTERFUND TRANSFERS						
4450 TRANSFERS IN - DEBT SERVICE	377,483	375,627	320,835	238,279	(82,556)	(25.7%)
4453 TRANSFERS IN - MEDIVACS	5,500	5,500	5,500	5,500	0	0.0%
4454 TRANSFERS IN - CPV FUNDS	250,000	75,000	75,000	175,863	100,863	134.5%
4455 TRANSFERS IN - ECON DEVELOP	0	0	0	53,000	53,000	0.0%
INTERFUND TRANSFERS	632,983	456,127	401,335	472,642	71,307	17.8%
TOTAL REVENUES	5,002,203	4,879,350	4,069,764	4,513,304	443,540	10.9%

KETCHIKAN GATEWAY BOROUGH
FY 2013
400 AIRPORT ENTERPRISE FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	1,417,602	1,456,051	1,404,974	1,474,866	69,892	5.0%
5110 OVERTIME PAY	190,128	125,500	125,500	130,000	4,500	3.6%
5120 TEMPORARY PAY	41,882	44,500	46,501	47,000	499	1.1%
5160 CALL OUT PAY	698	0	190	1,000	810	425.4%
5200 TAXES/BENEFITS	1,117,766	1,171,321	1,229,142	1,279,339	50,197	4.1%
5300 TRAVEL & TRAINING	22,925	28,700	27,200	27,700	500	1.8%
5400 UNIFORM ALLOWANCE	3,966	6,900	6,200	5,700	(500)	(8.1%)
6010 SUPPLIES	2,173	4,450	3,800	4,200	400	10.5%
6011 OPERATING SUPPLIES	104,868	104,600	103,000	104,600	1,600	1.6%
6020 DUES & PUBLICATIONS	2,135	1,875	1,798	1,750	(48)	(2.6%)
6030 PUBLISHING EXPENSE	1,871	0	73	0	(73)	(100.0%)
6032 BANKING FEES	6,482	5,500	5,500	6,000	500	9.1%
6045 MEETING/TRAINING FOOD	52	0	130	200	70	53.7%
6070 POSTAGE EXPENSE	205	400	500	650	150	30.0%
6075 SECURITY SCREENING EXPENSE	2,250	1,500	1,500	1,500	0	0.0%
6085 LICENSES/FEES/PERMITS	100	0	0	400	400	0.0%
6090 CONTRACTUAL SERVICES	46,268	47,750	48,501	50,750	2,249	4.6%
6100 INSURANCE	184,813	218,000	219,174	229,000	9,826	4.5%
6110 MEDICAL EXPENSE	0	3,830	7,750	3,200	(4,550)	(58.7%)
6150 FINES & PENALTIES	0	0	0	100	100	0.0%
6310 ELECTRICITY	110,257	120,550	120,500	120,600	100	0.1%
6320 WATER	24,518	24,000	24,500	25,000	500	2.0%
6325 FIRE HYDRANT	17,132	14,000	16,000	0	(16,000)	(100.0%)
6330 TELEPHONE	15,209	10,200	9,900	10,900	1,000	10.1%
6331 LONG DISTANCE	227	750	800	650	(150)	(18.8%)
6340 SEWER	2,455	14,000	17,000	20,000	3,000	17.6%
6350 LANDFILL FEES	435	1,500	1,500	1,500	0	0.0%
6410 DOCK MAINTENANCE	12,978	12,821	12,500	14,000	1,500	12.0%
6420 FIELD MAINTENANCE	11,334	9,000	8,000	8,000	0	0.0%
6430 BUILDING MAINTENANCE	23,145	16,500	17,500	32,000	14,500	82.9%
6431 HEATING FUEL	98,258	98,000	102,000	108,000	6,000	5.9%
6450 EQUIPMENT MAINTENANCE	3,383	6,200	4,900	8,200	3,300	67.3%
6460 VEHICLE MAINTENANCE	25,861	25,000	27,000	27,000	0	0.0%
6461 VEHICLE FUEL & OIL	282,809	287,000	293,001	308,000	14,999	5.1%
6470 FERRY MAINTENANCE	238,541	260,000	125,000	262,000	137,000	109.6%
6475 AIRPORT PARKING LOT MAINT	14,473	25,500	25,000	32,000	7,000	28.0%
6525 SMALL EQUIPMENT PURCHASES	15,916	19,100	22,889	31,500	8,611	37.6%
6530 EQUIPMENT PURCHASE	0	48,000	41,000	15,000	(26,000)	(63.4%)
6540 CAPITAL IMPROVEMENTS	0	175,000	0	0	0	0.0%
OPERATING EXPENSES	4,043,113	4,387,998	4,100,423	4,392,305	291,882	7.1%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	197,821	203,513	203,512	219,615	16,104	7.9%
6140 DEBT SERVICE	8,392	7,690	7,690	6,862	(828)	(10.8%)
6750 DEPRECIATION - FIELD	82,931	0	0	0	0	0.0%
6760 DEPRECIATION	214,810	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY	275,656	0	0	0	0	0.0%
6790 DEPRECIATION - MURPHY'S	9,900	0	0	0	0	0.0%
6800 GAIN/LOSS ON ASSET DISPOSAL	(55,347)	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	127,483	115,627	99,434	73,279	(26,155)	(26.3%)
NON OPERATING EXPENSES	861,645	326,830	310,636	299,756	(10,879)	(3.5%)
TOTAL APPROPRIATIONS	4,904,758	4,714,828	4,411,059	4,692,061	281,003	6.4%
REVENUE OVER(UNDER) EXPENDETURES	97,445	164,522	(341,295)	(178,757)	162,538	(47.6%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
400 AIRPORT ENTERPRISE FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
ENDING FUND BALANCE	3,684,451	3,848,971	3,343,154	3,164,397	(178,757)	(5.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
400-60-000 AIRPORT - FIELD

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	439,022	421,129	383,595	379,414	(4,181)	(1.1%)
5110 OVERTIME PAY	26,209	27,000	27,000	27,000	0	0.0%
5120 TEMPORARY PAY	0	5,000	5,000	6,000	1,000	20.0%
5160 CALL OUT PAY	698	0	190	1,000	810	425.4%
5200 TAXES/BENEFITS	350,527	371,511	369,717	365,436	(4,281)	(1.2%)
5300 TRAVEL & TRAINING	16,533	13,400	13,000	13,000	0	0.0%
5400 UNIFORM ALLOWANCE	1,193	3,000	3,000	2,900	(100)	(3.3%)
6010 SUPPLIES	242	500	500	400	(100)	(20.0%)
6011 OPERATING SUPPLIES	64,442	60,000	64,000	66,000	2,000	3.1%
6020 DUES & PUBLICATIONS	662	750	650	650	0	0.0%
6030 PUBLISHING EXPENSE	0	0	73	0	(73)	(100.0%)
6070 POSTAGE EXPENSE	51	0	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	100	0	0	400	400	0.0%
6090 CONTRACTUAL SERVICES	3,315	3,500	4,500	6,500	2,000	44.4%
6100 INSURANCE	58,506	48,000	58,053	60,000	1,947	3.4%
6110 MEDICAL EXPENSE	0	2,800	2,000	2,400	400	20.0%
6150 FINES & PENALTIES	0	0	0	100	100	0.0%
6310 ELECTRICITY	25,075	30,000	30,000	30,000	0	0.0%
6320 WATER	3,105	2,000	1,500	2,000	500	33.4%
6325 FIRE HYDRANT	0	8,000	8,000	0	(8,000)	(100.0%)
6330 TELEPHONE	1,681	1,100	1,100	1,100	0	0.0%
6331 LONG DISTANCE	24	250	300	300	0	0.0%
6350 LANDFILL FEES	435	1,500	1,500	1,500	0	0.0%
6410 DOCK MAINTENANCE	2,287	2,000	2,500	2,500	0	0.0%
6420 FIELD MAINTENANCE	11,334	9,000	8,000	8,000	0	0.0%
6430 BUILDING MAINTENANCE	8,044	5,000	6,000	20,000	14,000	233.3%
6431 HEATING FUEL	33,426	28,000	32,000	33,000	1,000	3.1%
6450 EQUIPMENT MAINTENANCE	2,250	3,000	3,000	4,000	1,000	33.3%
6460 VEHICLE MAINTENANCE	25,861	25,000	25,000	25,000	0	0.0%
6461 VEHICLE FUEL & OIL	58,465	52,000	58,000	58,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	6,399	6,200	9,000	14,500	5,500	61.1%
6530 EQUIPMENT PURCHASE	0	10,000	5,000	5,000	0	0.0%
OPERATING EXPENSES	1,139,885	1,139,640	1,122,178	1,136,099	13,922	1.2%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	55,241	55,697	55,697	56,805	1,108	2.0%
NON OPERATING EXPENSES	55,241	55,697	55,697	56,805	1,108	2.0%
TOTAL APPROPRIATIONS	1,195,126	1,195,337	1,177,874	1,192,904	15,030	1.3%

KETCHIKAN GATEWAY BOROUGH
FY 2013
400-61-000 AIRPORT - TERMINAL

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	320,437	326,162	330,000	349,137	19,137	5.8%
5110 OVERTIME PAY	51,371	30,000	30,000	30,000	0	0.0%
5120 TEMPORARY PAY	10,812	12,000	12,000	12,000	0	0.0%
5200 TAXES/BENEFITS	269,301	252,808	284,002	319,162	35,160	12.4%
5300 TRAVEL & TRAINING	1,957	5,800	5,800	5,800	0	0.0%
5400 UNIFORM ALLOWANCE	2,336	2,800	2,800	2,800	0	0.0%
6010 SUPPLIES	341	700	600	600	0	0.0%
6011 OPERATING SUPPLIES	29,321	33,800	33,000	31,800	(1,200)	(3.6%)
6020 DUES & PUBLICATIONS	181	400	300	300	0	0.0%
6070 POSTAGE EXPENSE	0	0	200	250	50	25.0%
6075 SECURITY SCREENING EXPENSE	2,250	1,500	1,500	1,500	0	0.0%
6090 CONTRACTUAL SERVICES	40,584	41,500	41,500	41,500	0	0.0%
6100 INSURANCE	10,336	10,000	9,000	9,000	0	0.0%
6110 MEDICAL EXPENSE	0	330	600	600	0	0.0%
6310 ELECTRICITY	84,734	90,000	90,000	90,000	0	0.0%
6320 WATER	21,412	22,000	23,000	23,000	0	0.0%
6325 FIRE HYDRANT	17,132	6,000	8,000	0	(8,000)	(100.0%)
6330 TELEPHONE	2,352	1,800	2,000	2,000	0	0.0%
6331 LONG DISTANCE	49	300	300	350	50	16.6%
6340 SEWER	2,455	14,000	17,000	20,000	3,000	17.6%
6430 BUILDING MAINTENANCE	15,101	11,500	11,500	12,000	500	4.3%
6431 HEATING FUEL	64,832	70,000	70,000	75,000	5,000	7.1%
6450 EQUIPMENT MAINTENANCE	357	1,200	1,000	1,000	0	0.0%
6460 VEHICLE MAINTENANCE	0	0	2,000	2,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	5,517	3,600	5,090	4,000	(1,090)	(21.4%)
6530 EQUIPMENT PURCHASE	0	36,000	36,000	10,000	(26,000)	(72.2%)
OPERATING EXPENSES	953,168	974,200	1,017,193	1,043,799	26,606	2.6%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	46,031	48,026	48,026	52,190	4,164	8.7%
6140 DEBT SERVICE	8,392	7,690	7,690	6,862	(828)	(10.8%)
6845 DEBT INTEREST EXPENSE	77,833	70,589	70,589	62,989	(7,600)	(10.8%)
NON OPERATING EXPENSES	132,255	126,305	126,305	122,041	(4,264)	(3.4%)
TOTAL APPROPRIATIONS	1,085,423	1,100,505	1,143,498	1,165,840	22,342	2.0%

KETCHIKAN GATEWAY BOROUGH
FY 2013
400-62-000 AIRPORT - FERRY

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	508,645	518,451	499,956	534,540	34,584	6.9%
5110 OVERTIME PAY	106,514	65,000	65,000	70,000	5,000	7.7%
5120 TEMPORARY PAY	31,070	25,000	27,000	27,000	0	0.0%
5200 TAXES/BENEFITS	393,498	407,027	435,000	444,048	9,048	2.1%
5300 TRAVEL & TRAINING	17	500	400	500	100	25.0%
5400 UNIFORM ALLOWANCE	436	1,100	400	0	(400)	(100.0%)
6010 SUPPLIES	160	500	500	500	0	0.0%
6011 OPERATING SUPPLIES	11,006	10,800	6,000	6,800	800	13.3%
6020 DUES & PUBLICATIONS	798	275	250	250	0	0.0%
6030 PUBLISHING EXPENSE	89	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	1,942	2,150	2,000	2,150	150	7.5%
6100 INSURANCE	115,971	160,000	152,121	160,000	7,879	5.2%
6110 MEDICAL EXPENSE	0	500	5,000	0	(5,000)	(100.0%)
6330 TELEPHONE	2,420	1,800	1,800	1,800	0	0.0%
6410 DOCK MAINTENANCE	10,691	10,821	10,000	11,500	1,500	15.0%
6450 EQUIPMENT MAINTENANCE	189	0	550	1,200	650	118.0%
6461 VEHICLE FUEL & OIL	224,344	235,000	235,000	250,000	15,000	6.4%
6470 FERRY MAINTENANCE	238,541	260,000	125,000	262,000	137,000	109.6%
6475 AIRPORT PARKING LOT MAINT	14,473	25,500	25,000	32,000	7,000	28.0%
6525 SMALL EQUIPMENT PURCHASES	2,510	6,500	6,000	10,000	4,000	66.7%
6530 EQUIPMENT PURCHASE	0	2,000	0	0	0	0.0%
OPERATING EXPENSES	1,663,313	1,732,924	1,596,978	1,814,288	217,309	13.6%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	79,332	85,335	85,335	90,714	5,380	6.3%
6800 GAIN/LOSS ON ASSET DISPOSAL	(55,347)	0	0	0	0	0.0%
6845 DEBT INTEREST EXPENSE	49,650	45,038	28,845	10,290	(18,555)	(64.3%)
NON OPERATING EXPENSES	73,635	130,373	114,180	101,004	(13,175)	(11.5%)
TOTAL APPROPRIATIONS	1,736,948	1,863,297	1,711,158	1,915,292	204,134	11.9%

KETCHIKAN GATEWAY BOROUGH
FY 2013
400-63-000 AIRPORT - ADMINISTRATION

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	149,499	190,309	191,423	211,776	20,352	10.6%
5110 OVERTIME PAY	6,034	3,500	3,500	3,000	(500)	(14.3%)
5120 TEMPORARY PAY	0	2,500	2,500	2,000	(500)	(20.0%)
5200 TAXES/BENEFITS	104,440	139,975	140,423	150,693	10,270	7.3%
5300 TRAVEL & TRAINING	4,417	9,000	8,000	8,400	400	5.0%
6010 SUPPLIES	1,403	2,500	2,000	2,400	400	20.0%
6011 OPERATING SUPPLIES	99	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	495	450	598	550	(48)	(7.9%)
6030 PUBLISHING EXPENSE	1,782	0	0	0	0	0.0%
6032 BANKING FEES	6,482	5,500	5,500	6,000	500	9.1%
6045 MEETING/TRAINING FOOD	52	0	130	200	70	53.7%
6070 POSTAGE EXPENSE	154	400	300	400	100	33.3%
6090 CONTRACTUAL SERVICES	427	600	500	600	100	20.0%
6110 MEDICAL EXPENSE	0	200	150	200	50	33.3%
6330 TELEPHONE	8,757	5,500	5,000	6,000	1,000	20.0%
6331 LONG DISTANCE	154	200	200	0	(200)	(100.0%)
6450 EQUIPMENT MAINTENANCE	139	1,000	50	0	(50)	(100.0%)
6525 SMALL EQUIPMENT PURCHASES	1,491	2,800	2,800	3,000	200	7.1%
OPERATING EXPENSES	285,825	364,434	363,074	395,219	32,145	8.9%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	17,124	14,365	14,365	19,761	5,396	37.6%
NON OPERATING EXPENSES	17,124	14,365	14,365	19,761	5,396	37.6%
TOTAL APPROPRIATIONS	302,949	378,799	377,438	414,980	37,541	9.9%

KETCHIKAN GATEWAY BOROUGH
 FY 2013
 400-64-000 AIRPORT - MURPHY'S LANDING

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6010 SUPPLIES	26	250	200	300	100	50.0%
6310 ELECTRICITY	448	550	500	600	100	19.9%
6450 EQUIPMENT MAINTENANCE	448	1,000	300	2,000	1,700	567.7%
OPERATING EXPENSES	923	1,800	1,000	2,900	1,900	190.1%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	93	90	90	145	55	61.1%
NON OPERATING EXPENSES	93	90	90	145	55	61.1%
TOTAL APPROPRIATIONS	1,016	1,890	1,090	3,045	1,955	179.4%

KETCHIKAN GATEWAY BOROUGH
FY 2013
480 WASTEWATER ENTERPRISE FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL EQUITY JULY 1	11,384,388	11,138,037	11,138,037	11,259,307	121,270	1.1%
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	20,730	0	21,455	20,000	(1,455)	(6.8%)
PENALTY AND INTEREST	20,730	0	21,455	20,000	(1,455)	(6.8%)
REVENUE FROM OTHER GOVTS						
4221 PERS ON BEHALF PAYMENTS	0	0	0	2,958	2,958	0.0%
4245 FEDERAL REVENUE - PILT	61,878	60,000	20,186	20,000	(186)	(0.9%)
REVENUE FROM OTHER GOVTS	61,878	60,000	20,186	22,958	2,772	13.7%
INVESTMENT INCOME						
4305 INTEREST INCOME	4,246	0	0	0	0	(100.0%)
INVESTMENT INCOME	4,246	0	0	0	0	(100.0%)
SERVICE FEES						
4360 CITATIONS/VIOLATIONS/FINES	385,401	280,000	(29)	0	29	(100.0%)
4361 SDC REVENUE	15,249	0	0	0	0	(100.0%)
4363 MT POINT SEWER FEES	121,545	120,000	328,000	326,800	(1,200)	(0.4%)
4364 WATER FEES	69,862	71,000	0	0	0	(100.0%)
4365 CONTRIB FROM PRIVATE SOURCES	32,729	30,000	0	0	0	(100.0%)
4366 GOLD NUGGET SEWER FEES	14,915	8,000	0	0	0	(100.0%)
4367 WATERFALL SEWER FEES	9,518	6,000	0	0	0	(100.0%)
4368 SHOUP STREET OUTFALL FEES	32,582	18,000	0	0	0	(100.0%)
4371 SLUDGE DISPOSAL FEES	0	0	235,000	236,340	1,340	0.6%
SERVICE FEES	681,800	533,000	562,972	563,140	168	0.0%
INTERFUND TRANSFERS						
4410 PREMIUM RESERVE	1,596	1,596	0	0	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	37,855	0	0	0	0	0.0%
4451 TRANSFERS IN - SEWER FEES	0	0	0	1,596	1,596	0.0%
INTERFUND TRANSFERS	39,451	1,596	0	1,596	1,596	0.0%
TOTAL REVENUES	808,104	594,596	604,613	607,694	3,081	0.5%

KETCHIKAN GATEWAY BOROUGH
FY 2013
480 WASTEWATER ENTERPRISE FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	92,510	67,322	64,544	113,257	48,713	75.5%
5110 OVERTIME PAY	12,818	6,000	4,250	2,000	(2,250)	(52.9%)
5120 TEMPORARY PAY	2,502	0	0	0	0	0.0%
5200 TAXES/BENEFITS	60,730	43,464	46,458	92,136	45,678	98.3%
5300 TRAVEL & TRAINING	48	0	350	0	(350)	(100.0%)
5400 UNIFORM ALLOWANCE	237	0	392	0	(392)	(100.0%)
6011 OPERATING SUPPLIES	17,201	20,550	18,511	15,050	(3,461)	(18.7%)
6020 DUES & PUBLICATIONS	194	300	0	200	200	0.0%
6060 RENTALS	0	300	0	0	0	0.0%
6085 LICENSES/FEES/PERMITS	4,170	4,150	3,300	3,450	150	4.5%
6090 CONTRACTUAL SERVICES	183,886	207,500	175,000	175,000	0	0.0%
6091 WATER TESTING	23,603	19,100	17,285	17,000	(285)	(1.6%)
6100 INSURANCE	5,566	6,960	5,609	5,000	(609)	(10.8%)
6110 MEDICAL EXPENSE	110	0	1,174	3,500	2,326	198.1%
6310 ELECTRICITY	36,870	40,800	34,925	30,500	(4,425)	(12.7%)
6312 ELECTRICITY - STREET LIGHTS	0	0	15	0	(15)	(100.0%)
6330 TELEPHONE	423	1,000	500	1,000	500	100.2%
6430 BUILDING MAINTENANCE	659	5,700	2,252	16,200	13,948	619.3%
6431 HEATING FUEL	10,107	5,000	5,500	5,500	0	0.0%
6450 EQUIPMENT MAINTENANCE	23,566	20,000	8,269	14,700	6,431	77.8%
6460 VEHICLE MAINTENANCE	3,750	2,000	2,861	1,250	(1,611)	(56.3%)
6461 VEHICLE FUEL & OIL	13,575	4,000	12,000	12,000	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	23,939	8,000	1,000	3,500	2,500	250.0%
6530 EQUIPMENT PURCHASE	0	38,000	25,500	20,000	(5,500)	(21.6%)
OPERATING EXPENSES	516,464	500,146	429,695	531,243	101,548	23.6%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	33,311	28,649	28,649	31,875	3,226	11.3%
6140 DEBT SERVICE	36,899	23,840	25,000	21,164	(3,836)	(15.3%)
6750 DEPRECIATION - FIELD	86,120	0	0	0	0	0.0%
6760 DEPRECIATION	12,853	0	0	0	0	0.0%
6770 DEPRECIATION - FERRY	357,421	0	0	0	0	0.0%
6780 DEPRECIATION - ADMIN	3,275	0	0	0	0	0.0%
6800 GAIN/LOSS ON ASSET DISPOSAL	8,112	0	0	0	0	0.0%
NON OPERATING EXPENSES	537,991	52,489	53,649	53,039	(610)	(1.1%)
TOTAL APPROPRIATIONS	1,054,455	552,635	483,343	584,282	100,938	20.9%
REVENUE OVER(UNDER) EXPENDETURES	(246,351)	41,961	121,270	23,412	(97,857)	(80.7%)
ENDING FUND BALANCE	11,138,038	11,179,998	11,259,307	11,282,719	23,412	0.2%

KETCHIKAN GATEWAY BOROUGH
FY 2013
DEBT SERVICE FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
FUND 270 - 2010 G.O. BONDS (2000 REFUNDIN						
4450 INTERFUND TRANSFER	725,951	725,951	725,951	720,950	(5,001)	(0.7%)
TOTAL REVENUES	725,951	725,951	725,951	720,950	(5,001)	(0.7%)
6840 DEBT PRINCIPAL PAYMENTS	530,000	530,000	530,000	530,000	0	0.0%
6845 DEBT INTEREST EXPENSE	195,951	195,951	195,951	190,950	(5,001)	(2.6%)
TOTAL APPROPRIATIONS	725,951	725,951	725,951	720,950	(5,001)	(0.7%)
FUND 275 - 2003 G.O. BONDS (SCHOENBAR)						
4450 INTERFUND TRANSFER	687,980	676,680	426,700	0	(426,700)	(100.0%)
TOTAL REVENUES	687,980	676,680	426,700	0	(426,700)	(100.0%)
6840 DEBT PRINCIPAL PAYMENTS	405,000	410,000	410,000	0	(410,000)	(100.0%)
6845 DEBT INTEREST EXPENSE	282,980	266,680	16,700	0	(16,700)	(100.0%)
TOTAL APPROPRIATIONS	687,980	676,680	426,700	0	(426,700)	(100.0%)
FUND 281 - 2005 G.O. BONDS (SCHOENBAR)						
4450 INTERFUND TRANSFER	1,352,050	1,354,800	1,345,800	1,345,300	(500)	0.0%
TOTAL REVENUES	1,352,050	1,354,800	1,345,800	1,345,300	(500)	0.0%
6840 DEBT PRINCIPAL PAYMENTS	845,000	890,000	890,000	925,000	35,000	3.9%
6845 DEBT INTEREST EXPENSE	507,050	464,800	464,800	420,300	(44,500)	(9.6%)
TOTAL APPROPRIATIONS	1,352,050	1,354,800	1,354,800	1,345,300	(9,500)	(0.7%)
FUND 282 - 2006 G.O. BONDS (SCHOENBAR &						
4450 INTERFUND TRANSFER	138,400	134,000	134,600	134,600	0	0.0%
TOTAL REVENUES	138,400	134,000	134,600	134,600	0	0.0%
6840 DEBT PRINCIPAL PAYMENTS	110,000	110,000	110,000	115,000	5,000	4.5%
6845 DEBT INTEREST EXPENSE	28,400	24,000	24,000	19,600	(4,400)	(18.3%)
TOTAL APPROPRIATIONS	138,400	134,000	134,000	134,600	600	0.4%
FUND 284-10-001 - AQUATIC CENTER 2009 A S						
INTERFUND TRANSFER	500,116	591,000	591,000	590,900	(100)	0.0%
TOTAL REVENUES	500,116	591,000	591,000	590,900	(100)	0.0%
6840 DEBT PRINCIPAL PAYMENTS	395,000	505,000	505,000	515,000	10,000	2.0%
6845 DEBT INTEREST EXPENSE	105,116	86,000	86,000	75,900	(10,100)	(11.7%)
TOTAL APPROPRIATION	500,116	591,000	591,000	590,900	(100)	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2013
DEBT SERVICE FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
FUND 284-10-002 - AQUATIC CENTER 2009B S						
4300 INTEREST SUBSIDY	490,135	437,838	437,838	437,838	0	0.0%
4450 INTERFUND TRANSFER	836,988	747,681	747,681	747,681	0	0.0%
TOTAL REVENUES	1,327,123	1,185,519	1,185,519	1,185,519	0	0.0%
6845 DEBT INTEREST EXPENSE	1,327,123	1,185,519	1,185,519	1,185,519	0	0.0%
TOTAL APPROPRIATIONS	1,327,123	1,185,519	1,185,519	1,185,519	0	0.0%
FUND 285 - E-ONE LEASE #5356-001 NTVFD C						
4450 INTERFUND TRANSFER	51,155	51,155	51,155	51,155	0	0.0%
TOTAL REVENUES	51,155	51,155	51,155	51,155	0	0.0%
6840 DEBT PRINCIPAL PAYMENTS	42,166	44,253	44,253	46,443	2,190	4.9%
6845 DEBT INTEREST EXPENSE	8,989	6,902	6,902	4,712	(2,190)	(31.7%)
TOTAL APPROPRIATIONS	51,155	51,155	51,155	51,155	0	0.0%
FUND 286-10-001 - W.C. BUILDING DRTORD 20						
4450 INTERFUND TRANSFER	84,264	65,975	131,950	131,950	0	0.0%
TOTAL REVENUES	84,264	65,975	131,950	131,950	0	0.0%
6840 DEBT PRINCIPAL PAYMENTS	65,000	65,000	130,000	130,000	0	0.0%
6845 DEBT INTEREST EXPENSE	19,264	975	1,950	1,950	0	0.0%
TOTAL APPROPRIATIONS	84,264	65,975	131,950	131,950	0	0.0%
FUND 286-10-002 - W.C. BUILDING DRTORD 20						
4300 INTEREST SUBSIDY	57,058	111,113	111,113	108,110	(3,003)	(2.7%)
4450 INTERFUND TRANSFER	69,737	135,804	135,804	132,134	(3,670)	(2.7%)
TOTAL REVENUES	126,795	246,917	246,917	240,244	(6,673)	(2.7%)
6845 DEBT INTEREST EXPENSE	126,795	246,917	246,917	240,244	(6,673)	(2.7%)
TOTAL APPROPRIATIONS	126,795	246,917	246,917	240,244	(6,673)	(2.7%)
FUND 287-10-001 - KAYHI REFROOF 2010 SERI						
4450 INTERFUND TRANSFER	0	131,676	131,676	0	(131,676)	(100.0%)
TOTAL REVENUES	0	131,676	131,676	0	(131,676)	(100.0%)
6840 DEBT PRINCIPAL PAYMENTS	0	130,000	130,000	0	(130,000)	(100.0%)
6845 DEBT INTEREST EXPENSE	0	1,676	1,676	0	(1,676)	(100.0%)
TOTAL APPROPRIATIONS	0	131,676	131,676	0	(131,676)	(100.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
DEBT SERVICE FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
FUND 287-10-002 - KAYHI REROOF 2010 SERIE						
4300 INTEREST SUBSIDY	0	69,055	69,055	59,667	(9,388)	(13.6%)
4450 INTERFUND TRANSFER	0	84,400	84,400	282,927	198,527	235.2%
TOTAL REVENUES	0	153,455	153,455	342,594	189,139	123.3%
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6840 DEBT PRINCIPAL PAYMENTS	0	0	0	210,000	210,000	0.0%
6845 DEBT INTEREST EXPENSE	0	153,455	153,455	132,594	(20,861)	(13.6%)
TOTAL APPROPRIATIONS	0	153,455	153,455	342,594	189,139	123.3%
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FUND 288-10-000 - G.O. BONDS 2011 THREE						
4450 INTERFUND TRANSFER	0	0	0	231,500	231,500	0.0%
TOTAL REVENUES	0	0	0	231,500	231,500	0.0%
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6845 DEBT INTEREST EXPENSE	0	0	0	231,500	231,500	0.0%
TOTAL APPROPRIATIONS	0	0	0	231,500	231,500	0.0%
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FUND 290 - SOUTH POINT HIGGINS BEACH						
4450 INTERFUND TRANSFER	186,258	0	170,817	0	(170,817)	(100.0%)
TOTAL REVENUES	186,258	0	170,817	0	(170,817)	(100.0%)
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6840 DEBT PRINCIPAL PAYMENTS	175,500	0	155,500	0	(155,500)	(100.0%)
6845 DEBT INTEREST EXPENSE	10,758	0	15,317	0	(15,317)	(100.0%)
TOTAL APPROPRIATIONS	186,258	0	170,817	0	(170,817)	(100.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
550 MERITAIN - SCHOOL DISTRICT

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	(1,131,307)	(1,208,227)	(1,208,227)	(869,269)	338,958	(28.1%)
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
INVESTMENT INCOME						
SERVICE FEES						
INTERFUND TRANSFERS						
4410 PREMIUM RESERVE	3,535,740	3,873,780	3,706,355	3,700,000	(6,355)	(0.2%)
INTERFUND TRANSFERS	3,535,740	3,873,780	3,706,355	3,700,000	(6,355)	(0.2%)
TOTAL REVENUES	3,535,740	3,873,780	3,706,355	3,700,000	(6,355)	(0.2%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5200 TAXES/BENEFITS	427,384	432,000	281,425	0	(281,425)	(100.0%)
5201 CLAIMS PAID	3,185,276	3,360,000	2,811,000	2,608,000	(203,000)	(7.2%)
5202 FIXED INSURANCE COSTS	0	0	274,972	556,000	281,028	102.2%
OPERATING EXPENSES	3,612,660	3,792,000	3,367,397	3,164,000	(203,397)	(6.0%)
NON OPERATING EXPENSES						
TOTAL APPROPRIATIONS	3,612,660	3,792,000	3,367,397	3,164,000	(203,397)	(6.0%)
REVENUE OVER(UNDER) EXPENDITURES	(76,920)	81,780	338,958	536,000	197,042	58.1%
ENDING FUND BALANCE	(1,208,227)	(1,126,447)	(869,269)	(333,269)	536,000	(61.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
555 MERITAIN - BOROUGH

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	(640,382)	(385,568)	(385,568)	(90,969)	294,599	(76.4%)
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
INVESTMENT INCOME						
4305 INTEREST INCOME	1,118	0	0	0	0	0.0%
INVESTMENT INCOME	1,118	0	0	0	0	0.0%
SERVICE FEES						
INTERFUND TRANSFERS						
4410 PREMIUM RESERVE	1,743,934	1,900,000	1,880,293	1,900,000	19,707	1.0%
INTERFUND TRANSFERS	1,743,934	1,900,000	1,880,293	1,900,000	19,707	1.0%
TOTAL REVENUES	1,745,052	1,900,000	1,880,293	1,900,000	19,707	1.0%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5200 TAXES/BENEFITS	430,211	500,000	283,537	0	(283,537)	(100.0%)
5201 CLAIMS PAID	1,060,027	1,100,000	1,063,246	1,062,000	(1,246)	(0.1%)
5202 FIXED INSURANCE COSTS	0	0	238,911	522,000	283,089	118.5%
OPERATING EXPENSES	1,490,238	1,600,000	1,585,694	1,584,000	(1,694)	(0.1%)
NON OPERATING EXPENSES						
TOTAL APPROPRIATIONS	1,490,238	1,600,000	1,585,694	1,584,000	(1,694)	(0.1%)
REVENUE OVER(UNDER) EXPENDITURES	254,814	300,000	294,599	316,000	21,401	7.3%
ENDING FUND BALANCE	(385,568)	(85,568)	(90,969)	225,031	316,000	(347.4%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
701 LAND TRUST

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	10,294,313	5,727,823	5,727,823	4,927,241	(800,582)	(14.0%)
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
4096 PROPERTY SALES	69,000	1,300,000	12,900	250,000	237,100	1838.0%
4221 PERS ON BEHALF PAYMENTS	8,414	3,933	3,278	2,624	(654)	(19.9%)
4249 OTHER FINANCING SOURCES	4,765,000	0	0	0	0	0.0%
REVENUE FROM OTHER GOVTS	4,842,414	1,303,933	16,178	252,624	236,447	1461.6%
INVESTMENT INCOME						
4305 INTEREST INCOME	143,018	130,610	2,464	0	(2,464)	(100.0%)
INVESTMENT INCOME	143,018	130,610	2,464	0	(2,464)	(100.0%)
SERVICE FEES						
4370 RENTAL INCOME	175,000	0	350,000	190,000	(160,000)	(45.7%)
4390 MISCELLANEOUS REVENUE	0	0	2,146	0	(2,146)	(100.0%)
4525 LEASE AGREEMENT REVENUES	49,883	41,535	90,755	211,836	121,081	133.4%
4991 BOND PREMIUM	57,116	0	0	0	0	0.0%
SERVICE FEES	281,999	41,535	442,901	401,836	(41,065)	(9.3%)
INTERFUND TRANSFERS						
4410 PREMIUM RESERVE	0	383,396	0	0	0	0.0%
4450 TRANSFERS IN - DEBT SERVICE	664,992	0	0	0	0	0.0%
INTERFUND TRANSFERS	664,992	383,396	0	0	0	0.0%
TOTAL REVENUES	5,932,422	1,859,474	461,543	654,460	192,917	41.8%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	106,752	24,699	27,870	33,828	5,958	21.4%
5110 OVERTIME PAY	2,937	2,500	2,755	0	(2,755)	(100.0%)
5120 TEMPORARY PAY	0	0	210	0	(210)	(100.0%)
5200 TAXES/BENEFITS	73,403	31,273	42,942	26,331	(16,611)	(38.7%)
5300 TRAVEL & TRAINING	32	1,000	0	2,000	2,000	0.0%
6010 SUPPLIES	119	100	0	200	200	0.0%
6011 OPERATING SUPPLIES	34	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	545	0	0	200	200	0.0%
6030 PUBLISHING EXPENSE	328	3,000	0	500	500	0.0%
6031 RECORDING FEES/TITLE REPORTS	97	500	0	500	500	0.0%
6032 BANKING FEES	0	1,000	0	0	0	0.0%
6060 RENTALS	7,563	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	0	300	0	300	300	0.0%
6080 PROFESSIONAL SERVICES	23,103	50,000	4,160	50,000	45,841	1102.1%
6085 LICENSES/FEES/PERMITS	570	0	0	200	200	0.0%
6090 CONTRACTUAL SERVICES	45,801	31,147	15,344	16,470	1,126	7.3%
6100 INSURANCE	4,748	10,000	10,000	10,000	0	0.0%
6310 ELECTRICITY	15,885	0	36,000	40,000	4,000	11.1%
6320 WATER	2,413	1,296	6,000	6,000	0	0.0%
6330 TELEPHONE	1,193	650	640	1,250	610	95.4%
6331 LONG DISTANCE	151	50	4	50	46	1150.0%
6340 SEWER	1,917	1,296	5,000	5,000	0	0.0%
6430 BUILDING MAINTENANCE	7,759	38,750	41,746	55,000	13,254	31.7%

KETCHIKAN GATEWAY BOROUGH
FY 2013
701 LAND TRUST

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
6525 SMALL EQUIPMENT PURCHASES	0	250	0	300	300	0.0%
6540 CAPITAL IMPROVEMENTS	9,544,470	1,000,000	845,267	423,000	(422,267)	(50.0%)
OPERATING EXPENSES	9,839,822	1,197,811	1,037,938	671,129	(366,809)	(35.3%)
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	32,735	11,717	11,717	40,268	28,551	243.7%
6140 DEBT SERVICE	0	201,779	0	0	0	0.0%
6600 TRANSFERS OUT - DEBT SERVICE	497,182	513,664	201,779	264,084	62,305	30.9%
6650 TRANSFERS OUT - RENT	5,346	10,693	10,692	195,806	185,114	1731.3%
6841 BOND ISSUANCE COSTS	123,829	0	0	0	0	0.0%
NON OPERATING EXPENSES	659,092	737,853	224,188	500,158	275,970	123.1%
TOTAL APPROPRIATIONS	10,498,913	1,935,664	1,262,125	1,171,286	(90,839)	(7.2%)
REVENUE OVER(UNDER) EXPENDITURES	(4,566,491)	(76,190)	(800,582)	(516,826)	283,756	(35.4%)
ENDING FUND BALANCE	5,727,822	5,651,633	4,927,241	4,410,415	(516,826)	(10.5%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
701-10-000 LAND TRUST

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	106,683	24,699	23,965	33,828	9,862	41.2%
5110 OVERTIME PAY	2,893	2,500	2,693	0	(2,693)	(100.0%)
5200 TAXES/BENEFITS	73,296	31,273	40,036	26,331	(13,705)	(34.2%)
5300 TRAVEL & TRAINING	32	1,000	0	2,000	2,000	0.0%
6010 SUPPLIES	119	100	0	200	200	0.0%
6011 OPERATING SUPPLIES	34	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	545	0	0	200	200	0.0%
6030 PUBLISHING EXPENSE	328	3,000	0	500	500	0.0%
6031 RECORDING FEES/TITLE REPORTS	97	500	0	500	500	0.0%
6032 BANKING FEES	0	1,000	0	0	0	0.0%
6060 RENTALS	7,563	0	0	0	0	0.0%
6070 POSTAGE EXPENSE	0	300	0	300	300	0.0%
6080 PROFESSIONAL SERVICES	18,103	50,000	2,660	50,000	47,341	1780.1%
6085 LICENSES/FEES/PERMITS	570	0	0	200	200	0.0%
6090 CONTRACTUAL SERVICES	39,122	31,147	344	899	555	161.6%
6100 INSURANCE	4,748	0	0	0	0	0.0%
6330 TELEPHONE	540	50	71	50	(21)	(29.8%)
6331 LONG DISTANCE	151	50	4	50	46	1150.0%
6525 SMALL EQUIPMENT PURCHASES	0	250	0	300	300	0.0%
6540 CAPITAL IMPROVEMENTS	9,544,470	0	0	0	0	0.0%
OPERATING EXPENSES	9,799,295	145,869	69,773	115,358	45,585	65.3%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	32,735	8,600	8,600	6,921	(1,679)	(19.5%)
6600 TRANSFERS OUT - DEBT SERVICE	497,182	513,664	0	0	0	0.0%
6650 TRANSFERS OUT - RENT	5,346	10,693	10,692	195,806	185,114	1731.3%
6841 BOND ISSUANCE COSTS	123,829	0	0	0	0	0.0%
NON OPERATING EXPENSES	659,092	532,957	19,292	202,727	183,435	950.8%
TOTAL APPROPRIATIONS	10,458,386	678,826	89,065	318,085	229,020	257.1%

KETCHIKAN GATEWAY BOROUGH
FY 2013
701-10-010 LAND TRUST WHITE CLIFF

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	69	0	3,904	0	(3,904)	(100.0%)
5110 OVERTIME PAY	44	0	62	0	(62)	(100.0%)
5120 TEMPORARY PAY	0	0	210	0	(210)	(100.0%)
5200 TAXES/BENEFITS	107	0	2,906	0	(2,906)	(100.0%)
6080 PROFESSIONAL SERVICES	5,000	0	1,500	0	(1,500)	(100.0%)
6090 CONTRACTUAL SERVICES	6,679	0	15,000	15,571	571	3.8%
6100 INSURANCE	0	10,000	10,000	10,000	0	0.0%
6310 ELECTRICITY	15,885	0	36,000	40,000	4,000	11.1%
6320 WATER	2,413	1,296	6,000	6,000	0	0.0%
6330 TELEPHONE	654	600	569	1,200	631	111.0%
6340 SEWER	1,917	1,296	5,000	5,000	0	0.0%
6430 BUILDING MAINTENANCE	7,759	38,750	41,746	55,000	13,254	31.7%
6540 CAPITAL IMPROVEMENTS	0	1,000,000	845,267	423,000	(422,267)	(50.0%)
OPERATING EXPENSES	40,527	1,051,942	968,165	555,771	(412,394)	(42.6%)
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	0	3,117	3,117	33,346	30,230	970.0%
6140 DEBT SERVICE	0	201,779	0	0	0	0.0%
6600 TRANSFERS OUT - DEBT SERVICE	0	0	201,779	264,084	62,305	30.9%
NON OPERATING EXPENSES	0	204,896	204,896	297,430	92,535	45.2%
TOTAL APPROPRIATIONS	40,527	1,256,838	1,173,060	853,201	(319,859)	(27.3%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
705 COMMER PASSENGER VESSEL FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	3,479,675	4,004,786	4,004,786	3,292,823	(711,963)	(17.8%)
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
4221 PERS ON BEHALF PAYMENTS	2,515	3,958	3,298	8,458	5,160	156.4%
4255 COMMERCIAL PASSENGER VESSEL	2,088,313	2,125,000	1,947,248	2,125,000	177,753	9.1%
REVENUE FROM OTHER GOVTS	2,090,827	2,128,958	1,950,546	2,133,458	182,912	9.4%
INVESTMENT INCOME						
4305 INTEREST INCOME	53,666	20,000	(26,139)	0	26,139	(100.0%)
INVESTMENT INCOME	53,666	20,000	(26,139)	0	26,139	(100.0%)
SERVICE FEES						
INTERFUND TRANSFERS						
TOTAL REVENUES	2,144,494	2,148,958	1,924,407	2,133,458	209,051	10.9%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	26,638	70,056	58,477	92,067	33,590	57.4%
5110 OVERTIME PAY	468	1,500	1,500	0	(1,500)	(100.0%)
5120 TEMPORARY PAY	29,510	0	23,004	37,400	14,396	62.6%
5200 TAXES/BENEFITS	27,887	41,677	35,418	73,358	37,940	107.1%
6011 OPERATING SUPPLIES	9,330	0	2,352	0	(2,352)	(100.0%)
6060 RENTALS	3,504	0	0	0	0	0.0%
6080 PROFESSIONAL SERVICES	189	0	80	0	(80)	(100.0%)
6090 CONTRACTUAL SERVICES	646,643	5,245,600	1,811,055	3,498,658	1,687,603	93.2%
6330 TELEPHONE	677	0	280	0	(280)	(100.0%)
6460 VEHICLE MAINTENANCE	3,426	0	340	0	(340)	(100.0%)
6461 VEHICLE FUEL & OIL	929	0	1,411	0	(1,411)	(100.0%)
OPERATING EXPENSES	749,202	5,358,833	1,933,917	3,701,483	1,767,566	91.4%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	195,000	212,500	212,500	212,500	0	0.0%
6600 TRANSFERS OUT - DEBT SERVICE	672,705	485,000	0	0	0	0.0%
6601 TRANSFERS OUT - AIRPORT SUBSID	0	0	75,000	175,863	100,863	134.5%
6602 TRANSFERS OUT - TRANSIT SUBSID	0	0	410,000	245,278	(164,722)	(40.2%)
6611 TRANSFERS OUT - RECREATION SU	0	0	0	12,101	12,101	0.0%
6612 TRANSFERS OUT - GF	0	0	0	114,355	114,355	0.0%
6613 TRANSFERS OUT - SERVICE AREA	0	0	0	12,938	12,938	0.0%
6614 TRANSFERS OUT - NON AREAWIDE	0	0	0	16,413	16,413	0.0%
6650 TRANSFERS OUT - RENT	2,477	4,954	4,954	2,689	(2,265)	(45.7%)
NON OPERATING EXPENSES	870,182	702,454	702,454	792,137	89,683	12.8%
TOTAL APPROPRIATIONS	1,619,384	6,061,287	2,636,371	4,493,620	1,857,249	70.4%
REVENUE OVER(UNDER) EXPENDITURES	525,110	(3,912,329)	(711,963)	(2,360,162)	(1,648,199)	231.5%
ENDING FUND BALANCE	4,004,784	92,457	3,292,823	932,661	(2,360,162)	(71.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
710 NONAREA WIDE - LIBRARY FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	60,014	92,553	92,553	92,940	387	0.4%
TOTAL REVENUES						
TAXES						
4010 REAL PROPERTY TAXES	419,879	408,876	403,387	412,311	8,924	2.2%
4020 BUSINESS/PERSONAL TAXES	6,347	0	0	0	0	(100.0%)
4060 MOTOR VEHICLE TAXES	3,770	3,600	3,500	3,000	(500)	(14.3%)
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(26,858)	(27,234)	(27,234)	(30,923)	(3,689)	13.5%
TAXES	403,138	385,242	379,653	384,388	4,735	1.2%
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
INVESTMENT INCOME						
4305 INTEREST INCOME	2,195	3,500	1,000	3,000	2,000	199.9%
INVESTMENT INCOME	2,195	3,500	1,000	3,000	2,000	199.9%
SERVICE FEES						
INTERFUND TRANSFERS						
4440 TRANSFERS IN - CPV FUND	0	0	0	16,413	16,413	0.0%
INTERFUND TRANSFERS	0	0	0	16,413	16,413	0.0%
TOTAL REVENUES	405,333	388,742	380,654	403,801	23,147	6.1%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6090 CONTRACTUAL SERVICES	372,794	380,267	380,266	410,326	30,060	7.9%
OPERATING EXPENSES	372,794	380,267	380,266	410,326	30,060	7.9%
NON OPERATING EXPENSES						
TOTAL APPROPRIATIONS	372,794	380,267	380,266	410,326	30,060	7.9%
REVENUE OVER(UNDER) EXPENDITURES	32,538	8,475	387	(6,525)	(6,912)	(1785.0%)
ENDING FUND BALANCE	92,552	101,028	92,940	86,415	(6,525)	(7.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
712 REC CAPITAL PROJECTS FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	2,986,366	3,031,421	3,031,421	1,911,253	(1,120,168)	(37.0%)
TOTAL REVENUES						
TAXES						
4040 SALES TAXES - IN CITY	1,364,933	1,300,820	1,335,000	1,361,700	26,700	2.0%
4050 SALES TAXES - OUT OF CITY	234,904	226,775	233,000	237,660	4,660	2.0%
TAXES	1,599,837	1,527,595	1,568,001	1,599,360	31,359	2.0%
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	14,882	15,000	15,000	15,000	0	0.0%
PENALTY AND INTEREST	14,882	15,000	15,000	15,000	0	0.0%
REVENUE FROM OTHER GOVTS						
4250 REIMBURSEMENT (DEED)	238,267	238,545	238,545	238,527	(18)	0.0%
REVENUE FROM OTHER GOVTS	238,267	238,545	238,545	238,527	(18)	0.0%
INVESTMENT INCOME						
4305 INTEREST INCOME	37,061	15,000	5,000	5,000	0	0.0%
INVESTMENT INCOME	37,061	15,000	5,000	5,000	0	0.0%
SERVICE FEES						
4390 MISCELLANEOUS REVENUE	0	437,838	0	0	0	0.0%
SERVICE FEES	0	437,838	0	0	0	0.0%
INTERFUND TRANSFERS						
4420 TRANSFERS IN - SCHOOL BOND/CIP	0	0	525,937	163,053	(362,884)	(69.0%)
4440 TRANSFERS IN - CPV FUND	0	0	0	12,101	12,101	0.0%
4450 TRANSFERS IN - DEBT SERVICE	0	525,937	0	0	0	0.0%
INTERFUND TRANSFERS	0	525,937	525,937	175,154	(350,783)	(66.7%)
TOTAL REVENUES	1,890,047	2,759,915	2,352,482	2,033,041	(319,441)	(13.6%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6090 CONTRACTUAL SERVICES	350	0	350	0	(350)	(100.0%)
6430 BUILDING MAINTENANCE	1,063	0	0	50,000	50,000	0.0%
6540 CAPITAL IMPROVEMENTS	34,678	1,806,038	1,828,100	820,000	(1,008,100)	(55.1%)
OPERATING EXPENSES	36,092	1,806,038	1,828,450	870,000	(958,450)	(52.4%)
NON OPERATING EXPENSES						
6140 DEBT SERVICE	1,523,361	1,776,519	0	0	0	(100.0%)
6600 TRANSFERS OUT - DEBT SERVICE	285,540	305,519	1,338,681	1,338,581	(100)	0.0%
6611 TRANSFERS OUT - RECREATION SU	0	0	305,519	319,872	14,353	4.7%
NON OPERATING EXPENSES	1,808,901	2,082,038	1,644,200	1,658,453	14,253	0.9%
TOTAL APPROPRIATIONS	1,844,993	3,888,076	3,472,650	2,528,453	(944,197)	(27.2%)
REVENUE OVER(UNDER) EXPENDITURES	45,054	(1,128,161)	(1,120,168)	(495,412)	624,756	(55.8%)
ENDING FUND BALANCE	3,031,421	1,903,260	1,911,253	1,415,841	(495,412)	(25.9%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
713 SCHOOL BOND/CAPITAL IMPROV

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	1,535,765	1,683,538	1,683,538	1,730,694	47,156	2.8%
TOTAL REVENUES						
TAXES						
4040 SALES TAXES - IN CITY	1,599,837	1,300,820	1,335,000	1,361,700	26,700	2.0%
4050 SALES TAXES - OUT OF CITY	0	226,775	233,000	237,660	4,660	2.0%
TAXES	1,599,837	1,527,595	1,568,001	1,599,360	31,359	2.0%
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	14,882	15,000	15,000	15,000	0	0.0%
PENALTY AND INTEREST	14,882	15,000	15,000	15,000	0	0.0%
REVENUE FROM OTHER GOVTS						
4250 REIMBURSEMENT (DEED)	2,025,976	2,175,255	2,175,255	1,900,694	(274,561)	(12.6%)
REVENUE FROM OTHER GOVTS	2,025,976	2,175,255	2,175,255	1,900,694	(274,561)	(12.6%)
INVESTMENT INCOME						
4305 INTEREST INCOME	19,593	20,000	5,000	5,000	0	0.0%
INVESTMENT INCOME	19,593	20,000	5,000	5,000	0	0.0%
SERVICE FEES						
INTERFUND TRANSFERS						
4435 TRANSFERS IN - GF	0	0	0	539,000	539,000	0.0%
INTERFUND TRANSFERS	0	0	0	539,000	539,000	0.0%
TOTAL REVENUES	3,660,289	3,737,850	3,763,255	4,059,054	295,799	7.9%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6090 CONTRACTUAL SERVICES	0	0	13,600	1,500	(12,100)	(89.0%)
6540 CAPITAL IMPROVEMENTS	155,254	527,275	0	1,019,073	1,019,073	0.0%
OPERATING EXPENSES	155,254	527,275	13,600	1,020,573	1,006,973	7404.2%
NON OPERATING EXPENSES						
6140 DEBT SERVICE	3,058,383	3,176,562	0	0	0	(100.0%)
6600 TRANSFERS OUT - DEBT SERVICE	298,879	760,937	3,702,499	2,715,277	(987,222)	(26.7%)
6609 TRANSFERS OUT - SCHOOL INSURA	0	0	0	160,000	160,000	0.0%
6611 TRANSFERS OUT - RECREATION SU	0	0	0	163,053	163,053	0.0%
NON OPERATING EXPENSES	3,357,261	3,937,499	3,702,499	3,038,330	(664,169)	(17.9%)
TOTAL APPROPRIATIONS	3,512,516	4,464,774	3,716,099	4,058,903	342,804	9.2%
REVENUE OVER(UNDER) EXPENDITURES	147,773	(726,924)	47,156	151	(47,005)	(99.7%)
ENDING FUND BALANCE	1,683,538	956,614	1,730,694	1,730,845	151	0.0%

KETCHIKAN GATEWAY BOROUGH
FY 2013
714 AIRPORT PFC FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	354,883	299,198	299,198	239,071	(60,127)	(20.1%)
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
4210 PFC ENPLANEMENT REVENUE	319,119	310,000	315,000	315,000	0	0.0%
REVENUE FROM OTHER GOVTS	319,119	310,000	315,000	315,000	0	0.0%
INVESTMENT INCOME						
4305 INTEREST INCOME	2,679	0	500	500	0	0.0%
INVESTMENT INCOME	2,679	0	500	500	0	0.0%
SERVICE FEES						
INTERFUND TRANSFERS						
TOTAL REVENUES	321,798	310,000	315,500	315,500	0	0.0%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
NON OPERATING EXPENSES						
6600 TRANSFERS OUT - DEBT SERVICE	377,483	375,627	375,627	238,279	(137,348)	(36.6%)
NON OPERATING EXPENSES	377,483	375,627	375,627	238,279	(137,348)	(36.6%)
TOTAL APPROPRIATIONS	377,483	375,627	375,627	238,279	(137,348)	(36.6%)
REVENUE OVER(UNDER) EXPENDITURES	(55,685)	(65,627)	(60,127)	77,221	137,348	(228.4%)
ENDING FUND BALANCE	299,199	233,571	239,071	316,292	77,221	32.3%

KETCHIKAN GATEWAY BOROUGH
FY 2013
721 ECONOMIC DEVELOPMENT FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	6,966,620	6,759,507	6,759,507	8,769,447	2,009,940	29.7%
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
4096 PROPERTY SALES	0	2,100,000	2,100,000	0	(2,100,000)	(100.0%)
4221 PERS ON BEHALF PAYMENTS	3,736	5,864	4,887	5,535	648	13.3%
REVENUE FROM OTHER GOVTS	3,736	2,105,864	2,104,887	5,535	(2,099,352)	(99.7%)
INVESTMENT INCOME						
4305 INTEREST INCOME	78,792	0	(31,583)	5,000	36,583	(115.8%)
INVESTMENT INCOME	78,792	0	(31,583)	5,000	36,583	(115.8%)
SERVICE FEES						
4380 RECREATION FEES	6,137	0	0	0	0	(100.0%)
4390 MISCELLANEOUS REVENUE	0	0	3,465	0	(3,465)	(100.0%)
4525 LEASE AGREEMENT REVENUES	339,635	17,838	100,488	0	(100,488)	(100.0%)
SERVICE FEES	345,771	17,838	103,953	0	(103,953)	(100.0%)
INTERFUND TRANSFERS						
4450 TRANSFERS IN - DEBT SERVICE	34,409	200,000	0	0	0	0.0%
4455 TRANSFERS IN - ECON DEVELOP	0	0	200,000	0	(200,000)	(100.0%)
INTERFUND TRANSFERS	34,409	200,000	200,000	0	(200,000)	(100.0%)
TOTAL REVENUES	462,708	2,323,702	2,377,256	10,535	(2,366,721)	(99.6%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	59,729	37,179	31,974	50,317	18,343	57.4%
5110 OVERTIME PAY	1,801	0	278	0	(278)	(100.0%)
5120 TEMPORARY PAY	48	0	0	0	0	0.0%
5200 TAXES/BENEFITS	38,365	62,904	29,403	36,659	7,256	24.7%
5300 TRAVEL & TRAINING	2,080	2,500	150	3,000	2,850	1900.0%
6010 SUPPLIES	1,096	0	0	200	200	0.0%
6011 OPERATING SUPPLIES	3,819	0	0	0	0	0.0%
6020 DUES & PUBLICATIONS	2,815	0	0	500	500	0.0%
6030 PUBLISHING EXPENSE	9,509	800	0	300	300	0.0%
6040 COMMUNITY PROMOTION	5,341	35,000	1,336	35,000	33,664	2519.2%
6060 RENTALS	3,556	0	26,600	22,800	(3,800)	(14.3%)
6070 POSTAGE EXPENSE	123	750	995	750	(245)	(24.6%)
6080 PROFESSIONAL SERVICES	2,506	10,000	80	10,000	9,920	12400.0%
6090 CONTRACTUAL SERVICES	186,537	494,179	183,854	211,177	27,323	14.9%
6100 INSURANCE	30,315	0	21,650	0	(21,650)	(100.0%)
6150 FINES & PENALTIES	186	0	0	0	0	0.0%
6310 ELECTRICITY	56,994	0	21,429	0	(21,429)	(100.0%)
6312 ELECTRICITY - STREET LIGHTS	3,612	0	525	0	(525)	(100.0%)
6320 WATER	6,815	0	2,315	0	(2,315)	(100.0%)
6330 TELEPHONE	875	0	273	800	527	192.6%
6331 LONG DISTANCE	106	0	0	200	200	0.0%
6360 REIMBURSABLE EXPENSES	0	0	0	100	100	0.0%
6430 BUILDING MAINTENANCE	25,072	0	655	0	(655)	(100.0%)
6431 HEATING FUEL	21,653	0	6,754	0	(6,754)	(100.0%)
6450 EQUIPMENT MAINTENANCE	0	0	1,067	0	(1,067)	(100.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
721 ECONOMIC DEVELOPMENT FUND

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
OPERATING EXPENSES	462,955	643,312	329,340	371,803	42,463	12.9%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	37,410	14,381	14,381	22,329	7,949	55.3%
6600 TRANSFERS OUT - DEBT SERVICE	166,908	37,000	0	0	0	0.0%
6602 TRANSFERS OUT - TRANSIT SUBSID	0	0	0	140,000	140,000	0.0%
6608 TRANSFERS OUT - ECON DEVELOP	0	0	0	53,000	53,000	0.0%
6610 INTERFUND TRANS - SEWER FEES	0	0	18,500	0	(18,500)	(100.0%)
6612 TRANSFERS OUT - GF	0	0	0	100,000	100,000	0.0%
6650 TRANSFERS OUT - RENT	2,549	38,493	5,097	2,773	(2,324)	(45.6%)
NON OPERATING EXPENSES	206,867	89,874	37,977	318,102	280,125	737.6%
TOTAL APPROPRIATIONS	669,822	733,186	367,317	689,905	322,588	87.8%
REVENUE OVER(UNDER) EXPENDITURES	(207,114)	1,590,516	2,009,940	(679,370)	(2,689,310)	(133.8%)
ENDING FUND BALANCE	6,759,506	8,350,023	8,769,447	8,090,077	(679,370)	(7.7%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
770 LOCAL EMERGENCY PLANNING COMM

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
4240 STATE REVENUE	17,714	0	0	5,163	5,163	0.0%
4245 FEDERAL REVENUE - PILT	0	0	658	0	(658)	(100.0%)
REVENUE FROM OTHER GOVTS	17,714	0	658	5,163	4,505	685.2%
INVESTMENT INCOME						
SERVICE FEES						
INTERFUND TRANSFERS						
TOTAL REVENUES	17,714	0	658	5,163	4,505	685.2%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	7,600	0	2,455	2,611	156	6.3%
5110 OVERTIME PAY	106	0	0	0	0	0.0%
5200 TAXES/BENEFITS	4,925	0	1,473	2,552	1,079	73.2%
6010 SUPPLIES	2,499	0	3,300	0	(3,300)	(100.0%)
6020 DUES & PUBLICATIONS	2,513	0	0	0	0	0.0%
6060 RENTALS	71	0	1,021	0	(1,021)	(100.0%)
6090 CONTRACTUAL SERVICES	0	0	70	0	(70)	(100.0%)
OPERATING EXPENSES	17,714	0	8,319	5,163	(3,157)	(37.9%)
NON OPERATING EXPENSES						
TOTAL APPROPRIATIONS	17,714	0	8,319	5,163	(3,157)	(37.9%)
REVENUE OVER(UNDER) EXPENDITURES	0	0	(7,662)	0	7,662	(100.0%)
ENDING FUND BALANCE	0	0	(7,662)	0	7,662	(100.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
800 SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	55,530	85,068	85,068	144,088	59,020	69.4%
TOTAL REVENUES						
TAXES						
4010 REAL PROPERTY TAXES	473,548	477,287	477,287	474,518	(2,769)	(0.6%)
4020 BUSINESS/PERSONAL TAXES	(143)	0	(34)	0	34	(100.0%)
4060 MOTOR VEHICLE TAXES	4,532	3,538	2,800	2,800	0	0.0%
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(32,502)	(32,502)	(32,502)	(32,267)	235	(0.7%)
TAXES	445,435	448,323	447,551	445,051	(2,500)	(0.6%)
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	2,101	0	958	0	(958)	(100.0%)
PENALTY AND INTEREST	2,101	0	958	0	(958)	(100.0%)
REVENUE FROM OTHER GOVTS						
4221 PERS ON BEHALF PAYMENTS	9,263	13,118	10,932	15,403	4,471	40.9%
REVENUE FROM OTHER GOVTS	9,263	13,118	10,932	15,403	4,471	40.9%
INVESTMENT INCOME						
4305 INTEREST INCOME	3,648	1,590	0	0	0	(100.0%)
INVESTMENT INCOME	3,648	1,590	0	0	0	(100.0%)
SERVICE FEES						
4364 WATER FEES	177,610	190,000	182,000	190,000	8,000	4.4%
4390 MISCELLANEOUS REVENUE	10,426	5,000	1,000	5,000	4,000	400.0%
4394 TRANSIT OPERATING GRANT	53,215	62,053	0	0	0	(100.0%)
4396 EMS REVENUE	0	0	65,000	65,000	0	0.0%
SERVICE FEES	241,251	257,053	248,000	260,000	12,000	4.8%
INTERFUND TRANSFERS						
4454 TRANSFERS IN - CPV FUNDS	0	0	0	5,572	5,572	0.0%
4456 TRANSFERS IN - FIRE/EMS	0	0	0	31,200	31,200	0.0%
INTERFUND TRANSFERS	0	0	0	36,772	36,772	0.0%
TOTAL REVENUES	701,698	720,084	707,441	757,226	49,785	7.0%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	175,146	184,679	178,854	194,148	15,295	8.6%
5110 OVERTIME PAY	10,062	3,000	3,823	3,000	(823)	(21.5%)
5120 TEMPORARY PAY	72,396	58,200	58,200	47,000	(11,200)	(19.2%)
5200 TAXES/BENEFITS	153,973	169,761	156,029	185,168	29,138	18.7%
5300 TRAVEL & TRAINING	34,680	34,000	31,590	35,000	3,410	10.8%
5400 UNIFORM ALLOWANCE	10,509	10,000	8,500	10,000	1,500	17.6%
6010 SUPPLIES	3,078	2,000	1,400	2,000	600	42.9%
6011 OPERATING SUPPLIES	70,191	89,149	65,500	78,500	13,000	19.8%
6015 BOOKS & SOFTWARE	405	650	650	650	0	0.0%
6020 DUES & PUBLICATIONS	1,671	1,775	1,175	1,075	(100)	(8.5%)
6030 PUBLISHING EXPENSE	11	150	450	150	(300)	(66.7%)
6040 COMMUNITY PROMOTION	0	1,000	1,000	1,000	0	0.0%
6045 MEETING/TRAINING FOOD	1,733	2,000	1,000	2,000	1,000	100.0%
6070 POSTAGE EXPENSE	306	750	850	750	(100)	(11.8%)
6082 EMPLOYEE RECRUITMENT	0	1,800	1,000	1,800	800	80.0%
6085 LICENSES/FEES/PERMITS	0	0	45	500	455	1011.1%
6090 CONTRACTUAL SERVICES	6,539	4,250	5,000	5,700	700	14.0%

KETCHIKAN GATEWAY BOROUGH
FY 2013
800 SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
6091 WATER TESTING	8,588	10,000	9,930	10,000	70	0.7%
6100 INSURANCE	10,795	10,795	10,967	10,795	(172)	(1.6%)
6110 MEDICAL EXPENSE	6,102	5,500	5,794	5,500	(294)	(5.1%)
6310 ELECTRICITY	20,315	15,000	14,019	27,500	13,481	96.2%
6330 TELEPHONE	3,013	2,520	2,600	2,520	(80)	(3.1%)
6331 LONG DISTANCE	130	80	100	80	(20)	(20.3%)
6350 LANDFILL FEES	13	200	0	200	200	0.0%
6430 BUILDING MAINTENANCE	6,757	8,250	8,000	8,000	0	0.0%
6431 HEATING FUEL	6,037	12,000	10,000	12,000	2,000	20.0%
6450 EQUIPMENT MAINTENANCE	8,094	11,100	5,900	11,500	5,600	94.9%
6460 VEHICLE MAINTENANCE	5,509	5,820	5,771	5,820	49	0.9%
6461 VEHICLE FUEL & OIL	3,494	4,000	6,204	9,000	2,796	45.1%
6462 VEHICLE OPERATION	0	60	60	60	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	11,054	21,600	13,165	10,420	(2,745)	(20.9%)
6540 CAPITAL IMPROVEMENTS	0	0	0	60,000	60,000	0.0%
OPERATING EXPENSES	630,600	670,089	607,575	741,836	134,261	22.1%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	40,345	39,726	39,726	44,510	4,784	12.0%
6140 DEBT SERVICE	103	561	4	0	(4)	(100.0%)
6600 TRANSFERS OUT - DEBT SERVICE	0	5,000	0	0	0	0.0%
6610 INTERFUND TRANS - SEWER FEES	1,116	1,116	1,116	1,116	0	0.0%
NON OPERATING EXPENSES	41,564	46,403	40,846	45,626	4,781	11.7%
TOTAL APPROPRIATIONS	672,164	716,492	648,421	787,462	139,041	21.4%
REVENUE OVER(UNDER) EXPENDITURES	29,533	3,592	59,020	(30,236)	(89,256)	(151.2%)
ENDING FUND BALANCE	85,063	88,660	144,088	113,852	(30,237)	(21.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
800-90-000 SOUTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	119,578	116,237	117,432	109,089	(8,343)	(7.1%)
5120 TEMPORARY PAY	72,030	58,200	58,200	47,000	(11,200)	(19.2%)
5200 TAXES/BENEFITS	116,128	113,694	106,093	117,760	11,667	11.0%
5300 TRAVEL & TRAINING	34,648	33,000	31,590	34,800	3,210	10.2%
5400 UNIFORM ALLOWANCE	10,509	10,000	8,500	10,000	1,500	17.6%
6010 SUPPLIES	3,078	2,000	1,400	2,000	600	42.9%
6011 OPERATING SUPPLIES	11,868	20,000	16,000	20,000	4,000	25.0%
6015 BOOKS & SOFTWARE	405	650	650	650	0	0.0%
6020 DUES & PUBLICATIONS	1,142	700	800	700	(100)	(12.4%)
6030 PUBLISHING EXPENSE	11	150	450	150	(300)	(66.7%)
6040 COMMUNITY PROMOTION	0	1,000	1,000	1,000	0	0.0%
6045 MEETING/TRAINING FOOD	1,733	2,000	1,000	2,000	1,000	100.0%
6070 POSTAGE EXPENSE	306	350	350	350	0	(0.1%)
6082 EMPLOYEE RECRUITMENT	0	1,800	1,000	1,800	800	80.0%
6090 CONTRACTUAL SERVICES	6,539	4,250	5,000	5,700	700	14.0%
6100 INSURANCE	10,795	10,795	10,967	10,795	(172)	(1.6%)
6110 MEDICAL EXPENSE	6,102	5,500	5,500	5,500	0	0.0%
6310 ELECTRICITY	6,744	3,000	5,300	5,500	200	3.8%
6330 TELEPHONE	3,013	2,120	2,600	2,120	(480)	(18.5%)
6331 LONG DISTANCE	130	80	100	80	(20)	(20.3%)
6350 LANDFILL FEES	13	200	0	200	200	0.0%
6430 BUILDING MAINTENANCE	3,268	5,250	8,000	5,000	(3,000)	(37.5%)
6431 HEATING FUEL	6,037	12,000	10,000	12,000	2,000	20.0%
6450 EQUIPMENT MAINTENANCE	5,878	6,000	4,200	6,000	1,800	42.9%
6460 VEHICLE MAINTENANCE	5,321	5,320	5,320	5,320	0	0.0%
6461 VEHICLE FUEL & OIL	2,538	4,000	3,200	4,000	800	25.0%
6462 VEHICLE OPERATION	0	60	60	60	0	0.0%
6525 SMALL EQUIPMENT PURCHASES	7,547	18,600	11,500	7,420	(4,080)	(35.5%)
6540 CAPITAL IMPROVEMENTS	0	0	0	60,000	60,000	0.0%
OPERATING EXPENSES	435,361	436,956	416,212	476,994	60,781	14.6%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	25,802	25,738	25,738	28,620	2,882	11.2%
6610 INTERFUND TRANS - SEWER FEES	1,116	1,116	1,116	1,116	0	0.0%
NON OPERATING EXPENSES	26,918	26,854	26,854	29,736	2,882	10.7%
TOTAL APPROPRIATIONS	462,279	463,810	443,066	506,729	63,663	14.4%

KETCHIKAN GATEWAY BOROUGH
FY 2013
800-91-001 SOUTH TONGASS WATER TREATMENT

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	32,483	50,646	44,087	62,973	18,885	42.8%
5110 OVERTIME PAY	7,690	1,500	823	1,500	677	82.2%
5120 TEMPORARY PAY	240	0	0	0	0	0.0%
5200 TAXES/BENEFITS	21,751	41,491	35,799	49,553	13,754	38.4%
5300 TRAVEL & TRAINING	32	500	0	200	200	0.0%
6011 OPERATING SUPPLIES	57,991	67,149	45,000	55,000	10,000	22.2%
6020 DUES & PUBLICATIONS	529	1,075	375	375	0	0.0%
6070 POSTAGE EXPENSE	0	400	500	400	(100)	(20.0%)
6085 LICENSES/FEES/PERMITS	0	0	45	500	455	1011.1%
6091 WATER TESTING	8,046	9,500	430	9,500	9,070	2110.2%
6310 ELECTRICITY	12,321	10,000	5,345	20,000	14,655	274.2%
6330 TELEPHONE	0	400	0	400	400	0.0%
6430 BUILDING MAINTENANCE	3,489	1,500	0	1,500	1,500	0.0%
6450 EQUIPMENT MAINTENANCE	1,984	4,000	0	4,000	4,000	0.0%
6460 VEHICLE MAINTENANCE	187	250	451	250	(201)	(44.5%)
6461 VEHICLE FUEL & OIL	834	0	1,803	2,500	697	38.6%
6525 SMALL EQUIPMENT PURCHASES	2,502	3,000	1,500	3,000	1,500	100.0%
OPERATING EXPENSES	150,081	191,411	136,158	211,650	75,493	55.4%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	12,723	11,485	11,486	12,699	1,214	10.6%
6140 DEBT SERVICE	103	561	4	0	(4)	(100.0%)
NON OPERATING EXPENSES	12,826	12,046	11,489	12,699	1,210	10.5%
TOTAL APPROPRIATIONS	162,907	203,457	147,647	224,349	76,702	51.9%

KETCHIKAN GATEWAY BOROUGH
FY 2013
800-91-002 SOUTH TONGASS WATER DISTRIBUT.

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	23,085	17,796	17,334	22,087	4,753	27.4%
5110 OVERTIME PAY	2,372	1,500	3,000	1,500	(1,500)	(50.0%)
5120 TEMPORARY PAY	126	0	0	0	0	0.0%
5200 TAXES/BENEFITS	16,093	14,576	14,138	17,855	3,717	26.3%
5300 TRAVEL & TRAINING	0	500	0	0	0	0.0%
6011 OPERATING SUPPLIES	331	2,000	4,500	3,500	(1,000)	(22.2%)
6091 WATER TESTING	542	500	9,500	500	(9,000)	(94.7%)
6110 MEDICAL EXPENSE	0	0	294	0	(294)	(100.0%)
6310 ELECTRICITY	1,250	2,000	822	2,000	1,178	143.3%
6430 BUILDING MAINTENANCE	0	1,500	0	1,500	1,500	0.0%
6450 EQUIPMENT MAINTENANCE	232	1,100	1,700	1,500	(200)	(11.8%)
6460 VEHICLE MAINTENANCE	0	250	0	250	250	0.0%
6461 VEHICLE FUEL & OIL	122	0	1,200	2,500	1,300	108.4%
6525 SMALL EQUIPMENT PURCHASES	1,004	0	165	0	(165)	(100.0%)
OPERATING EXPENSES	45,158	41,722	52,653	53,192	539	1.0%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	1,820	2,503	2,503	3,192	689	27.5%
6600 TRANSFERS OUT - DEBT SERVICE	0	5,000	0	0	0	0.0%
NON OPERATING EXPENSES	1,820	7,503	2,503	3,192	689	27.5%
TOTAL APPROPRIATIONS	46,978	49,225	55,155	56,383	1,228	2.2%

KETCHIKAN GATEWAY BOROUGH
FY 2013
810 LORING SERVICE AREA

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	15,711	16,125	16,125	14,708	(1,417)	(8.8%)
TOTAL REVENUES						
TAXES						
4010 REAL PROPERTY TAXES	(1,671)	2,321	2,402	1,544	(858)	(35.7%)
4060 MOTOR VEHICLE TAXES	134	110	110	110	0	0.0%
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(283)	(283)	(283)	(155)	128	(45.2%)
TAXES	(1,821)	2,148	2,229	1,499	(730)	(32.7%)
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
4240 STATE REVENUE	231,208	73,785	0	0	0	0.0%
REVENUE FROM OTHER GOVTS	231,208	73,785	0	0	0	0.0%
INVESTMENT INCOME						
4305 INTEREST INCOME	4,278	784	0	0	0	(100.0%)
INVESTMENT INCOME	4,278	784	0	0	0	(100.0%)
SERVICE FEES						
4390 MISCELLANEOUS REVENUE	375	0	750	0	(750)	(100.0%)
SERVICE FEES	375	0	750	0	(750)	(100.0%)
INTERFUND TRANSFERS						
TOTAL REVENUES	234,040	76,717	2,978	1,499	(1,479)	(49.7%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6030 PUBLISHING EXPENSE	695	50	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	0	8,000	3,895	0	(3,895)	(100.0%)
6410 DOCK MAINTENANCE	1,224	500	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	231,208	65,784	0	0	0	0.0%
OPERATING EXPENSES	233,126	74,334	3,895	0	(3,895)	(100.0%)
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	500	4,460	500	500	0	0.0%
NON OPERATING EXPENSES	500	4,460	500	500	0	0.0%
TOTAL APPROPRIATIONS	233,626	78,794	4,395	500	(3,895)	(88.6%)
REVENUE OVER(UNDER) EXPENDITURES	414	(2,077)	(1,417)	999	2,416	(170.5%)
ENDING FUND BALANCE	16,125	14,048	14,708	15,707	999	6.8%

KETCHIKAN GATEWAY BOROUGH
FY 2013
830 WATERFALL SERVICE AREA

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	10,421	13,978	13,978	3,551	(10,427)	(74.6%)
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	412	100	248	0	(248)	(100.0%)
PENALTY AND INTEREST	412	100	248	0	(248)	(100.0%)
REVENUE FROM OTHER GOVTS						
INVESTMENT INCOME						
4305 INTEREST INCOME	217	100	0	0	0	(100.0%)
INVESTMENT INCOME	217	100	0	0	0	(100.0%)
SERVICE FEES						
4360 CITATIONS/VIOLATIONS/FINES	18,698	19,125	0	0	0	(100.0%)
4369 ROAD FEES	0	0	19,125	19,200	75	0.4%
SERVICE FEES	18,698	19,125	19,125	19,200	75	0.4%
INTERFUND TRANSFERS						
TOTAL REVENUES	19,326	19,325	19,373	19,200	(173)	(0.9%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6030 PUBLISHING EXPENSE	276	50	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	11,060	7,560	28,000	20,000	(8,000)	(28.6%)
6312 ELECTRICITY - STREET LIGHTS	0	0	0	600	600	0.0%
6441 ROAD MAINTENANCE	3,704	5,000	0	0	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	5,000	0	0	0	0.0%
OPERATING EXPENSES	15,040	17,610	28,000	20,600	(7,400)	(26.4%)
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	729	1,057	1,800	1,236	(564)	(31.3%)
NON OPERATING EXPENSES	729	1,057	1,800	1,236	(564)	(31.3%)
TOTAL APPROPRIATIONS	15,769	18,667	29,799	21,836	(7,963)	(26.7%)
REVENUE OVER(UNDER) EXPENDITURES	3,557	658	(10,427)	(2,636)	7,791	(74.7%)
ENDING FUND BALANCE	13,978	14,636	3,551	915	(2,636)	(74.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
840 MUD BIGHT SERVICE AREA

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	58,194	65,886	65,886	56,045	(9,841)	(14.9%)
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	541	0	339	0	(339)	(100.0%)
PENALTY AND INTEREST	541	0	339	0	(339)	(100.0%)
REVENUE FROM OTHER GOVTS						
INVESTMENT INCOME						
4305 INTEREST INCOME	943	800	0	0	0	(100.0%)
INVESTMENT INCOME	943	800	0	0	0	(100.0%)
SERVICE FEES						
4360 CITATIONS/VIOLATIONS/FINES	12,609	11,160	0	0	0	(100.0%)
4372 ANNUAL SERVICE AREA FEE	0	0	12,590	12,590	0	0.0%
SERVICE FEES	12,609	11,160	12,590	12,590	0	0.0%
INTERFUND TRANSFERS						
TOTAL REVENUES	14,093	11,960	12,928	12,590	(338)	(2.6%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6030 PUBLISHING EXPENSE	0	50	0	50	50	0.0%
6085 LICENSES/FEES/PERMITS	0	750	0	750	750	0.0%
6090 CONTRACTUAL SERVICES	3,670	5,000	19,231	10,000	(9,231)	(48.0%)
6441 ROAD MAINTENANCE	2,083	5,000	2,250	0	(2,250)	(100.0%)
6540 CAPITAL IMPROVEMENTS	0	24,999	0	0	0	0.0%
OPERATING EXPENSES	5,752	35,799	21,481	10,800	(10,681)	(49.7%)
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	648	2,148	1,288	648	(640)	(49.7%)
NON OPERATING EXPENSES	648	2,148	1,288	648	(640)	(49.7%)
TOTAL APPROPRIATIONS	6,400	37,947	22,769	11,448	(11,321)	(49.7%)
REVENUE OVER(UNDER) EXPENDITURES	7,693	(25,987)	(9,841)	1,142	10,983	(111.6%)
ENDING FUND BALANCE	65,886	39,899	56,045	57,187	1,142	2.0%

KETCHIKAN GATEWAY BOROUGH
 FY 2013
 850 NICHOLS VIEW SERVICE AREA

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	8,961	8,599	8,599	8,099	(500)	(5.8%)
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
INVESTMENT INCOME						
4305 INTEREST INCOME	138	103	0	0	0	(100.0%)
INVESTMENT INCOME	138	103	0	0	0	(100.0%)
SERVICE FEES						
INTERFUND TRANSFERS						
TOTAL REVENUES	138	103	0	0	0	(100.0%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	500	500	500	500	0	0.0%
NON OPERATING EXPENSES	500	500	500	500	0	0.0%
TOTAL APPROPRIATIONS	500	500	500	500	0	0.0%
REVENUE OVER(UNDER) EXPENDITURES	(362)	(397)	(500)	(500)	0	0.1%
ENDING FUND BALANCE	8,599	8,202	8,099	7,599	(500)	(6.2%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
860 FOREST PARK SERVICE AREA

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	171,995	178,882	178,882	135,508	(43,374)	(24.2%)
TOTAL REVENUES						
TAXES						
4010 REAL PROPERTY TAXES	67,094	66,704	59,722	66,151	6,429	10.8%
4060 MOTOR VEHICLE TAXES	586	400	400	0	(400)	(100.0%)
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(5,904)	(5,904)	(5,904)	(5,968)	(64)	1.1%
TAXES	61,776	61,200	54,218	60,183	5,965	11.0%
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
INVESTMENT INCOME						
4305 INTEREST INCOME	3,236	2,866	0	0	0	(100.0%)
INVESTMENT INCOME	3,236	2,866	0	0	0	(100.0%)
SERVICE FEES						
INTERFUND TRANSFERS						
TOTAL REVENUES	65,012	64,066	54,218	60,183	5,965	11.0%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	280	0	0	0	0	0.0%
6030 PUBLISHING EXPENSE	0	50	0	155	155	38650.0%
6060 RENTALS	0	2,000	2,000	2,000	0	0.0%
6090 CONTRACTUAL SERVICES	36,957	40,000	63,068	40,000	(23,068)	(36.6%)
6312 ELECTRICITY - STREET LIGHTS	2,772	7,000	7,000	7,000	0	0.0%
6441 ROAD MAINTENANCE	13,973	20,000	20,000	20,000	0	0.0%
6540 CAPITAL IMPROVEMENTS	0	160,000	0	110,287	110,287	0.0%
OPERATING EXPENSES	53,982	229,050	92,068	179,442	87,374	94.9%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	4,143	13,743	5,524	10,767	5,243	94.9%
NON OPERATING EXPENSES	4,143	13,743	5,524	10,767	5,243	94.9%
TOTAL APPROPRIATIONS	58,125	242,793	97,592	190,209	92,617	94.9%
REVENUE OVER(UNDER) EXPENDITURES	6,887	(178,727)	(43,374)	(130,026)	(86,652)	199.8%
ENDING FUND BALANCE	178,882	155	135,508	5,482	(130,026)	(96.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
870 GOLD NUGGET SERVICE AREA

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	12,537	20,382	20,382	24,972	4,590	22.5%
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
4080 PENALTY & INTEREST	872	716	185	0	(185)	(100.0%)
PENALTY AND INTEREST	872	716	185	0	(185)	(100.0%)
REVENUE FROM OTHER GOVTS						
INVESTMENT INCOME						
4305 INTEREST INCOME	270	0	0	0	0	(100.0%)
INVESTMENT INCOME	270	0	0	0	0	(100.0%)
SERVICE FEES						
4361 SDC REVENUE	23,295	22,000	0	0	0	0.0%
4369 ROAD FEES	0	0	22,000	22,000	0	0.0%
SERVICE FEES	23,295	22,000	22,000	22,000	0	0.0%
INTERFUND TRANSFERS						
TOTAL REVENUES	24,436	22,716	22,184	22,000	(184)	(0.8%)
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6030 PUBLISHING EXPENSE	83	0	0	0	0	0.0%
6090 CONTRACTUAL SERVICES	13,330	6,563	16,000	13,000	(3,000)	(18.8%)
6441 ROAD MAINTENANCE	2,186	20,000	0	0	0	0.0%
OPERATING EXPENSES	15,599	26,563	16,000	13,000	(3,000)	(18.8%)
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	993	1,594	1,594	780	(814)	(51.1%)
NON OPERATING EXPENSES	993	1,594	1,594	780	(814)	(51.1%)
TOTAL APPROPRIATIONS	16,592	28,157	17,594	13,780	(3,814)	(21.7%)
REVENUE OVER(UNDER) EXPENDITURES	7,845	(5,441)	4,590	8,220	3,630	79.1%
ENDING FUND BALANCE	20,382	14,941	24,972	33,192	8,220	32.9%

KETCHIKAN GATEWAY BOROUGH
FY 2013
885 HOMESTEAD SERVICE AREA

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	30,387	38,042	38,042	37,768	(274)	(0.7%)
TOTAL REVENUES						
TAXES						
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
INVESTMENT INCOME						
SERVICE FEES						
4360 CITATIONS/VIOLATIONS/FINES	25,309	0	0	0	0	0.0%
4362 EQUIPMENT REVENUE	0	22,809	0	0	0	0.0%
4369 ROAD FEES	0	0	22,626	22,809	183	0.8%
SERVICE FEES	25,309	22,809	22,626	22,809	183	0.8%
INTERFUND TRANSFERS						
4435 TRANSFERS IN - GF	0	0	0	2,888	2,888	0.0%
4450 TRANSFERS IN - DEBT SERVICE	3,387	2,888	0	0	0	0.0%
INTERFUND TRANSFERS	3,387	2,888	0	2,888	2,888	0.0%
TOTAL REVENUES	28,696	25,697	22,626	25,697	3,071	13.6%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
6090 CONTRACTUAL SERVICES	8,773	5,000	22,000	12,000	(10,000)	(45.5%)
6441 ROAD MAINTENANCE	10,649	10,000	0	10,000	10,000	0.0%
OPERATING EXPENSES	19,422	15,000	22,000	22,000	0	0.0%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	1,620	900	900	1,320	420	46.7%
NON OPERATING EXPENSES	1,620	900	900	1,320	420	46.7%
TOTAL APPROPRIATIONS	21,042	15,900	22,900	23,320	420	1.8%
REVENUE OVER(UNDER) EXPENDITURES	7,655	9,797	(274)	2,377	2,651	(969.1%)
ENDING FUND BALANCE	38,042	47,839	37,768	40,145	2,377	6.3%

KETCHIKAN GATEWAY BOROUGH
FY 2013
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
BEGINNING FUND BALANCE	(704,032)	(590,366)	(590,366)	(544,648)	45,718	(7.7%)
TOTAL REVENUES						
TAXES						
4010 REAL PROPERTY TAXES	597,036	596,299	596,299	605,391	9,092	1.5%
4020 BUSINESS/PERSONAL TAXES	256	0	(51)	0	51	(100.0%)
4060 MOTOR VEHICLE TAXES	5,122	5,000	5,000	5,000	0	0.0%
4150 SR CITIZEN LOCAL CONTRIBUTIONS	(40,404)	(41,404)	(41,404)	(42,772)	(1,368)	3.3%
TAXES	562,009	559,895	559,843	567,619	7,776	1.4%
PENALTY AND INTEREST						
REVENUE FROM OTHER GOVTS						
4221 PERS ON BEHALF PAYMENTS	16,319	21,734	18,112	23,573	5,461	30.2%
REVENUE FROM OTHER GOVTS	16,319	21,734	18,112	23,573	5,461	30.2%
INVESTMENT INCOME						
4305 INTEREST INCOME	7,011	0	1,963	0	(1,963)	(100.0%)
INVESTMENT INCOME	7,011	0	1,963	0	(1,963)	(100.0%)
SERVICE FEES						
4390 MISCELLANEOUS REVENUE	700	0	0	0	0	0.0%
4394 TRANSIT OPERATING GRANT	66,340	60,000	0	0	0	(100.0%)
4395 ANNUAL SERVICE AREA FEES	112,354	119,600	117,995	123,100	5,105	4.3%
4396 EMS REVENUE	0	0	65,500	60,000	(5,500)	(8.4%)
SERVICE FEES	179,394	179,600	183,495	183,100	(395)	(0.2%)
INTERFUND TRANSFERS						
4454 TRANSFERS IN - CPV FUNDS	0	0	0	7,366	7,366	0.0%
4456 TRANSFERS IN - FIRE/EMS	0	0	0	20,400	20,400	0.0%
INTERFUND TRANSFERS	0	0	0	27,766	27,766	0.0%
TOTAL REVENUES	764,734	761,229	763,413	802,058	38,645	5.1%
TOTAL APPROPRIATIONS						
OPERATING EXPENSES						
5100 EMPLOYEE WAGES	189,809	190,318	192,888	205,160	12,272	6.4%
5110 OVERTIME PAY	9,476	10,000	10,000	0	(10,000)	(100.0%)
5120 TEMPORARY PAY	30,891	42,000	32,750	34,000	1,250	3.8%
5200 TAXES/BENEFITS	153,166	168,045	169,210	181,738	12,528	7.4%
5300 TRAVEL & TRAINING	8,280	16,000	16,500	17,000	500	3.0%
5400 UNIFORM ALLOWANCE	4,285	6,500	3,500	3,400	(100)	(2.9%)
6010 SUPPLIES	2,321	2,500	1,750	1,500	(250)	(14.3%)
6011 OPERATING SUPPLIES	11,457	10,500	8,000	10,000	2,000	25.0%
6015 BOOKS & SOFTWARE	1,985	7,200	5,900	5,500	(400)	(6.8%)
6020 DUES & PUBLICATIONS	242	500	500	600	100	20.0%
6030 PUBLISHING EXPENSE	508	1,000	1,000	500	(500)	(50.0%)
6040 COMMUNITY PROMOTION	706	1,000	1,000	500	(500)	(50.0%)
6045 MEETING/TRAINING FOOD	1,155	750	850	500	(350)	(41.2%)
6060 RENTALS	463	500	500	500	0	0.0%
6070 POSTAGE EXPENSE	149	500	350	500	150	43.0%
6080 PROFESSIONAL SERVICES	1,155	500	500	500	0	0.1%
6082 EMPLOYEE RECRUITMENT	30	500	500	500	1	0.1%
6090 CONTRACTUAL SERVICES	5,410	10,000	10,000	10,000	1	0.0%
6100 INSURANCE	9,670	10,914	10,914	10,414	(500)	(4.6%)
6110 MEDICAL EXPENSE	1,246	2,450	1,500	1,200	(300)	(20.0%)

KETCHIKAN GATEWAY BOROUGH
FY 2013
890 NORTH TONGASS FIRE DISTRICT

DESCRIPTION	FY2011 ACTUAL	FY2012 FINAL	FY2012 ESTIMATED	FY2013 ORIGINAL	FY13-FY12 EST.\$	FY13-FY12 EST.%
6310 ELECTRICITY	13,119	15,880	11,000	15,444	4,444	40.4%
6330 TELEPHONE	4,203	3,725	3,725	2,948	(777)	(20.9%)
6331 LONG DISTANCE	379	500	400	500	100	25.0%
6370 MILEAGE REIMBURSEMENT	122	600	0	0	0	0.0%
6430 BUILDING MAINTENANCE	8,553	8,000	6,000	4,000	(2,000)	(33.3%)
6431 HEATING FUEL	15,971	17,664	15,000	14,000	(1,000)	(6.7%)
6450 EQUIPMENT MAINTENANCE	7,558	13,250	18,500	15,000	(3,500)	(18.9%)
6460 VEHICLE MAINTENANCE	5,733	9,000	8,250	11,100	2,850	34.5%
6461 VEHICLE FUEL & OIL	8,699	11,394	10,750	14,000	3,250	30.2%
6525 SMALL EQUIPMENT PURCHASES	18,997	20,350	20,350	12,850	(7,500)	(36.9%)
6530 EQUIPMENT PURCHASE	12,484	57,250	35,791	4,000	(31,791)	(88.8%)
6540 CAPITAL IMPROVEMENTS	0	0	0	36,000	36,000	0.0%
OPERATING EXPENSES	528,223	639,290	597,877	613,855	15,978	2.7%
NON OPERATING EXPENSES						
6130 ADMINISTRATIVE FEES	35,758	38,619	33,666	36,831	3,166	9.4%
6140 DEBT SERVICE	19,992	18,519	18,519	16,748	(1,771)	(9.6%)
6600 TRANSFERS OUT - DEBT SERVICE	51,155	51,155	51,155	51,155	0	0.0%
6610 INTERFUND TRANS - SEWER FEES	480	480	480	480	0	0.0%
6700 BAD DEBT EXPENSE	15,459	15,000	16,000	17,000	1,000	6.3%
NON OPERATING EXPENSES	122,845	123,773	119,819	122,214	2,395	2.0%
TOTAL APPROPRIATIONS	651,068	763,063	717,696	736,069	18,373	2.6%
REVENUE OVER(UNDER) EXPENDITURES	113,666	(1,834)	45,717	65,989	20,272	44.3%
ENDING FUND BALANCE	(590,366)	(592,200)	(544,648)	(478,659)	65,989	(12.1%)

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KETCHIKAN GATEWAY BOROUGH

<i>Miscellaneous Statistics</i>									
Date of Incorporation & Code of Ordinances Adopted- 1963									
Form of Government - Elected Assembly - Manager									
Second-Class Borough									
	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Ketchikan Gateway Borough</i>									
Borough, square miles	6,900	6,900	6,900	6,900	6,900	1,733	1,733	1,733	1,733
Revillagigedo Island, square miles	1,129	1,129	1,129	1,129	1,129	1,129	1,129	1,129	1,129
Gravina Island, square miles	96	96	96	96	96	96	96	96	96
<i>Population</i>	13,593	13,477	13,477	12,984	12,980	13,116	13,206	13,136	13,085
<i>Property Assessment (Millions \$)</i>	\$ 1,415	1,356	1,344	1,398	1,357	1,231	1,094	1,024	987
Elementary, Public									
Elementary, Private									
Junior High, Public									
High School, Public									
Alternative High School, Public									
Community College (University of Alaska)									
Public School Teachers	170	154	158	151	150	139	140	139	142
Public School Enrollment (K-12)	2,200	2,100	2,127	2,252	2,273	2,296	2,306	2,370	2,398
<i>Calendar Year Taxable Sales by Category (million \$)</i>									
Contractors	N/A	6.4	6.2	6.3	7.5	6.4	6.4	6.3	5.1
Finance, insurance, banks	N/A	2.3	2.2	2.3	2.3	2.3	2.3	2.3	2.1
Hotels, motels, lodges	N/A	13.4	12.9	12.8	15.1	14.8	13.7	12.5	13.1
Manufacturing	N/A	6.1	5.9	6.0	6.3	6.0	5.6	5.8	5.7
Real estate	N/A	25.2	24.3	23.5	22.5	21.7	20.5	19.1	18.6
Retail trade	N/A	64.1	61.8	64.6	70.4	66.7	63.1	63.5	61.4
Retail trade - food	N/A	48.1	46.5	45.0	47.4	45.1	42.7	40.6	36.4
Retail trade, bars & catering	N/A	18.6	17.9	18.0	18.4	18.6	18.1	17.5	16.6
Retail, automotive	N/A	14.4	13.9	14.2	16.0	15.5	13.0	12.3	12.2
Retail, specialty	N/A	15.3	14.8	14.2	13.6	12.8	13.3	13.7	13.1
Retail, var, jewelry, curios	N/A	32.4	31.3	31.7	34.3	35.2	33.3	38.3	36.7
Services, entertainment	N/A	4.3	4.1	4.2	7.3	7.3	7.0	6.8	5.9
Service, general	N/A	9.3	9.0	9.2	8.9	8.1	8.1	8.2	6.6
Services, professional	N/A	3.7	3.5	3.5	3.8	4.0	4.2	4.3	3.8
Trans, comm, utilities	N/A	64.6	62.4	62.7	75.1	65.6	57.8	55.4	46.8
	-	328	316.7	318.3	349.2	330.1	309.0	306.7	284.3
<i>Employees by Fund</i>									
<i>General Fund</i>									
Animal Protection	4	4	4	4	4	4	4	4	4
Assessment	5	6	6	6	6	6	6	6	6
Clerk	3	3	3	3	2	2	2	2	2
Code Enforcement	1	-	-	-	-	-	-	-	-
Finance	9	9	9	9	9	9	9	9	9
Law	2	2	2	2	2	2	2	2	2
Manager	4	4	4	4	4	5	6	5	5
Non-Departmental	-	2	2	2	2	2	2	2	2
Parks & Recreation	15	15	15	15	15	14	14	14	13
Planning	7	7	7	7	7	7	7	6	7
Public Works	12	11	15	13	17	17	17	13	13
Transit	13	11	9	9	9	9	9	4	9
	75	73	76	74	77	77	78	67	72
Assembly/Mayor	8	8	8	8	8	8	8	8	8
<i>Enterprise Funds</i>									
Airport	27	28	28	28	28	28	29	26	25
Wastewater Enterprise	3	2	3	4	3	3	3	2	2
	30	29	30	31	30	30	32	28	27
<i>Special Revenue Funds</i>									
Commercial Passenger Vessel	1	1	1	1	-	-	-	-	-
Economic Development	1	2	2	0	-	-	5	-	1
Land Trust	2	2	2	2	-	-	-	-	-
North Tongass Fire Service Area	3	3	3	3	3	2	2	2	2
South Tongass Service Area	4	4	4	3	4	3	2	-	-
	11	12	12	9	7	5	9	2	3
Total Borough	124	122	126	122	121	120	127	106	110

KETCHIKAN GATEWAY BOROUGH

<i>Miscellaneous Statistics</i>									
Date of Incorporation & Code of Ordinances Adopted- 1963									
Form of Government - Elected Assembly - Manager									
Second-Class Borough									
	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Animal Protection</i>									
Licenses Issued	778	774	774	810	775	761	604	685	-
Animals Impounded	402	362	362	509	475	424	408	417	-
Animals Surrendered	287	296	296	309	278	315	395	388	-
Animals Adopted	209	130	130	121	109	169	158	204	-
Animals Claimed	124	161	161	171	184	118	149	156	-
<i>South Tongass Volunteer Fire Department</i>									
Stations	1	1	1	1	1	1	1	1	1
Volunteers	36	43	43	39	40	38	40	27	27
Fire Calls	20	34	34	29	8	15	23	12	12
Emergency Calls/EMS Incidents	132	96	96	125	102	104	69	88	88
Fire Investigations	1	5	5	7	4	15	3	2	2
<i>North Tongass Volunteer Fire Department</i>									
Stations	2	2	2	2	2	2	2	2	-
Volunteers	16	23	23	26	31	31	30	30	-
Fire Calls	23	25	25	43	37	28	40	-	-
Emergency Calls/EMS Incidents	158	145	145	149	95	84	110	-	-
Fire Investigations	-	-	-	-	-	-	1	-	-
<i>Elections</i>									
Registered Voters	10,105	10,354	10,354	10,255	10,380	10,253	10,034	10,135	10,135
Votes Cast Last Borough Election	1,849	2,127	2,127	2,189	2,456	2,528	3,138	3,982	3,989
% Voting Last Borough Election	22%	24%	24%	25%	24%	25%	31%	39%	39%
<i>Municipal Parks</i>									
Developed Parks	15	15	15	15	15	15	15	15	15
Developed Acres	6,564	6,564	6,564	6,564	6,564	6,564	6,564	6,564	6,564
Swimming Pools	1	1	1	1	1	1	2	2	2
Lighted Ball Fields	7	7	7	7	7	6	6	6	6
<i>Ketchikan International Airport</i>									
Inbound Passengers	N/A	98,632	96,160	100,851	119,376	125,295	104,906	92,659	Not availab
Outbound Passengers	N/A	97,412	95,050	99,650	112,746	119,451	104,966	93,424	
<i>Airport Ferry</i>									
Passengers	N/A	332,729	336,422	381,961	449,790	418,291	356,774	321,958	Not availab
Vehicles	N/A	85,582	83,690	105,653	127,516	106,276	84,754	71,394	
<i>Transit</i>									
Passengers	406,164	342,412	307,999	265,536	226,356	153,377	133,321	150,985	174,575
<i>Visitor Industry</i>									
Cruise Ship Passengers	839,610	833,326	925,517	937,419	941,910	899,638	681,096	Not available	
Data retrieved from the following sources:									
2000 U.S. Census of Population and Housing					Ketchikan Gateway Borough School District				
Alaska Department of Community & Economic					Ketchikan Public Library				
Alaska Department of Labor and Workforce Development					City of Ketchikan				
Data supplied by Ketchikan Gateway Borough Department Directors									

KETCHIKAN GATEWAY BOROUGH
COMBINED SCHEDULE OF BONDS and DEBT SERVICE PAYABLE
As of June 30, 2012

<u>General Obligation Bonds & Certificates of Participation</u>	<u>Interest Rate</u>	<u>Payment Dates</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Authorized</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u>
2012-2 Refunding 2005B	2.00 - 5.00	9/1 & 3/1	5/24/2012	9/1/2019	3,080,000	3,080,000		3,080,000
2011 III (Refunding 2003 G.O.)	2.00 - 5.00	03/01 & 09/01	3/1/2012	9/1/2022	4,900,000	4,900,000	-	4,900,000
Certificates of Participation	3.00 - 6.863	01/01 & 07/01	12/21/2010	7/1/2035	4,765,000	4,765,000	195,000	4,570,000
2010B Series IV (Taxable)	1.42 - 5.759	02/01 & 08/01	12/9/2010	08/01/2025	3,270,000	3,270,000	-	3,270,000
2010A G.O. Bonds (Refunding 2000 G.O.)	2.00 - 4.00	03/01 & 09/01	3/11/2010	03/01/2020	5,460,000	5,460,000	530,000	4,930,000
2009A Series IV (Tax-Exempt)	2.00 - 4.00	02/01 & 08/01	12/11/2009	02/01/2016	3,075,000	3,075,000	900,000	2,175,000
2009B Series IV (Taxable)	1.53 - 6.118	02/01 & 08/01	12/11/2009	02/01/2039	20,425,000	20,425,000	-	20,425,000
2006 Series A - G.O. Bonds	4.00	02/01 & 08/01	2/9/2006	02/01/2016	1,100,000	1,100,000	610,000	490,000
2005 Series B - G.O. Bonds (partially refunded 2012-2	3.0 - 5.25	05/01 & 11/01	5/4/2005	05/01/2020	15,130,000	15,130,000	9,970,000	5,160,000
Total G.O. Bond Debt					<u>58,125,000</u>	<u>58,125,000</u>	<u>12,205,000</u>	<u>45,920,000</u>
<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	1,515,000	210,000
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	1,185,000	1,340,000
Total Revenue Bond Debt					<u>4,250,000</u>	<u>4,250,000</u>	<u>2,700,000</u>	<u>1,550,000</u>
Combined G.O. and Revenue Bond Debt					<u>62,375,000</u>	<u>62,375,000</u>	<u>14,905,000</u>	<u>47,470,000</u>

KETCHIKAN GATEWAY BOROUGH
DEBT SERVICE REQUIREMENTS TO MATURITY
June 30, 2012

Fiscal Year	2012-2 2005B Refunding			2011 III 2003 Refunding			2010 Certificaates of Participation (Tax-Exempt)			2010 Certificates of Participation (Taxable)					Fiscal Year	2010A I (Tax-Exempt) G.O. BONDS 2000 Refunding		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Int. Subsidy	Net Debt Service		Principal	Interest	Total
2013	20,000	104,329	124,329	-	231,500	231,500	135,000	30650	165,650	-	240,244	240,244	108,110	132,134	2013	545,000	180350	725,350
2014	-	135,450	135,450	395,000	223,600	618,600	140,000	26600	166,600	-	240,244	240,244	108,110	132,134	2014	565,000	164000	729,000
2015	-	135,450	135,450	415,000	205,325	620,325	140,000	22400	162,400	-	240,244	240,244	108,110	132,134	2015	575,000	147050	722,050
2016	565,000	124,150	689,150	435,000	186,250	621,250	145,000	18200	163,200	-	240,244	240,244	108,110	132,134	2016	600,000	129800	729,800
2017	585,000	101,150	686,150	450,000	166,300	616,300	150,000	12400	162,400	-	240,244	240,244	108,110	132,134	2017	620,000	105800	725,800
2018	605,000	77,350	682,350	475,000	143,175	618,175	160,000	6400	166,400	-	240,244	240,244	108,110	132,134	2018	650,000	81000	731,000
2019	640,000	49,250	689,250	500,000	118,800	618,800				165,000	240,244	405,244	108,110	297,134	2019	675,000	55000	730,000
2020	665,000	16,625	681,625	520,000	95,900	615,900				170,000	230,705	400,705	103,817	296,888	2020	700,000	28000	728,000
2021				545,000	71,875	616,875				175,000	220,877	395,877	99,395	296,482	2021			
2022				570,000	44,000	614,000				180,000	210,761	390,761	94,842	295,919	2022			
2023				595,000	14,875	609,875				185,000	200,355	385,355	90,160	295,195	2023			
2024										190,000	189,660	379,660	85,347	294,313	2024			
2025										200,000	178,676	378,676	80,404	298,272	2025			
2026										205,000	167,114	372,114	75,201	296,913	2026			
2027										215,000	153,045	368,045	68,870	299,175	2027			
2028										220,000	138,290	358,290	62,230	296,060	2028			
2029										230,000	123,191	353,191	55,436	297,755	2029			
2030										240,000	107,406	347,406	48,333	299,073	2030			
2031										245,000	90,935	335,935	40,921	295,014	2031			
2032										255,000	74,120	329,120	33,354	295,766	2032			
2033										265,000	56,620	321,620	25,479	296,141	2033			
2034										275,000	38,432	313,432	17,295	296,137	2034			
2035										285,000	19,560	304,560	8,802	295,758	2035			
2036												-			2036			
2037															2037			
2038															2038			
2039															2039			
Totals	3,080,000	743,754	3,823,754	4,900,000	1,501,600	6,401,600	870,000	116,650	986,650	3,700,000	3,881,454	7,581,454	1,746,654	5,834,800	Totals	4,930,000	891,000	5,821,000

KETCHIKAN GATEWAY BOROUGH
DEBT SERVICE REQUIREMENTS TO MATURITY
June 30, 2012

Fiscal Year	2010B IV (Taxable) G.O. BONDS					2009A IV (Tax-Exempt) G.O. BONDS			2009B IV (Taxable) G.O. BONDS			2009A&B IV (Combined) G.O. BONDS			
	2010B IV (Taxable)			Int. Subsidy	Net Debt Service	Aquatic Center			Aquatic Center			Int. Subsidy	Subtotal	DEED Share	Net Debt Service
Principal	Interest	Total	Principal			Interest	Total	Principal	Interest	Total					
2013	210,000	132,593	342,593	59,667	282,926	515,000	75,900	590,900	-	1,185,519	1,185,519	437,838	747,681	237,839	1,100,742
2014	210,000	129,087	339,087	58,089	280,998	535,000	55,300	590,300	-	1,185,519	1,185,519	437,838	747,681	237,732	1,100,249
2015	210,000	124,573	334,573	56,058	278,515	550,000	39,250	589,250	-	1,185,519	1,185,519	437,838	747,681	237,546	1,099,385
2016	215,000	118,976	333,976	53,539	280,437	575,000	17,250	592,250	-	1,185,519	1,185,519	437,838	747,681	238,079	1,101,852
2017	220,000	112,198	332,198	50,489	281,709				590,000	1,185,519	1,775,519	437,838	1,337,681	237,679	1,100,002
2018	220,000	104,287	324,287	46,929	277,358				610,000	1,158,232	1,768,232	428,287	1,339,945	238,081	1,101,864
2019	225,000	95,209	320,209	42,844	277,365				625,000	1,129,104	1,754,104	418,092	1,336,012	237,383	1,098,629
2020	230,000	85,233	315,233	38,355	276,878				645,000	1,098,479	1,743,479	407,374	1,336,105	237,399	1,098,706
2021	240,000	74,574	314,574	33,559	281,015				665,000	1,066,390	1,731,390	396,142	1,335,248	237,247	1,098,001
2022	245,000	63,091	308,091	28,391	279,700				690,000	1,032,642	1,722,642	384,330	1,338,312	237,791	1,100,521
2023	250,000	50,753	300,753	22,839	277,914				710,000	997,107	1,707,107	371,893	1,335,214	237,241	1,097,973
2024	255,000	37,534	292,534	16,890	275,644				735,000	959,654	1,694,654	358,785	1,335,869	237,357	1,098,512
2025	265,000	23,269	288,269	10,471	277,798				765,000	919,964	1,684,964	344,893	1,340,071	238,104	1,101,967
2026	275,000	7,919	282,919	3,563	279,356				790,000	874,500	1,664,500	328,981	1,335,519	237,295	1,098,224
2027									825,000	827,551	1,652,551	312,548	1,340,003	238,092	1,101,911
2028									855,000	778,521	1,633,521	295,388	1,338,133	237,759	1,100,374
2029									890,000	727,708	1,617,708	277,604	1,340,104	238,110	1,101,994
2030									920,000	674,815	1,594,815	259,091	1,335,724	237,331	1,098,393
2031									960,000	618,530	1,578,530	239,391	1,339,139	237,938	1,101,201
2032									995,000	559,797	1,554,797	218,835	1,335,962	237,374	1,098,588
2033									1,035,000	498,923	1,533,923	197,529	1,336,394	237,450	1,098,944
2034									1,080,000	435,602	1,515,602	175,366	1,340,236	238,133	1,102,103
2035									1,120,000	369,527	1,489,527	152,240	1,337,287	237,609	1,099,678
2036									1,165,000	301,006	1,466,006	128,258	1,337,748	237,691	1,100,057
2037									1,210,000	229,731	1,439,731	103,312	1,336,419	237,455	1,098,964
2038									1,250,000	155,703	1,405,703	70,066	1,335,637	237,316	1,098,321
2039									1,295,000	79,228	1,374,228	35,653	1,338,575	237,838	1,100,737
Totals	3,270,000	1,159,296	4,429,296	521,683	3,907,613	2,175,000	187,700	2,362,700	20,425,000	21,420,309	41,845,309	8,093,248	33,752,061	6,416,871	29,697,890

KETCHIKAN GATEWAY BOROUGH
DEBT SERVICE REQUIREMENTS TO MATURITY
June 30, 2012

Fiscal Year	2006A G.O. BONDS Education			2005B G.O. BONDS Education and IRC(partial refunding 2012-2)			2001 Airport Improvement Bond Series A			2001 Airport Improvement Bond Series B		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2013	115,000	19,600	134,600	925,000	260,938	1,185,938	-	10,290	10,290	165,000	62,989	227,989
2014	120,000	15,000	135,000	975,000	214,688	1,189,688	-	10,290	10,290	175,000	54,870	229,870
2015	125,000	10,200	135,200	1,025,000	165,938	1,190,938	-	10,290	10,290	180,000	46,260	226,260
2016	130,000	5,200	135,200	520,000	114,688	634,688	-	10,290	10,290	190,000	37,100	227,100
2017				540,000	88,688	628,688	60,000	10,290	70,290	200,000	27,250	227,250
2018				575,000	61,688	636,688	150,000	8,820	158,820	210,000	16,795	226,795
2019				600,000	31,500	631,500		3,675	3,675	220,000	5,720	225,720
2020												
2021												
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Totals	490,000	\$50,000	\$540,000	\$5,160,000	\$938,125	\$6,098,125	\$210,000	\$63,945	\$273,945	\$1,340,000	\$250,984	\$1,590,984

GLOSSARY OF TERMS and ABBREVIATIONS

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

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

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

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

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

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

SENIOR SERVICES

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

SERVICE AREA

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

SUPPLIES AND SERVICES

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

TECH

Technician.

TRANSFERS (also TFRS)

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

TRANSIENT OCCUPANCY TAX

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

WORKERS COMPENSATION (W.C.)

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

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