A vibrant photograph of a coastal scene. In the foreground, several humpback whales are breaching the blue water, creating large splashes. Above them, a massive flock of white birds, likely gulls, is in flight against a backdrop of a dense, green forest. The scene is captured in bright, natural light, suggesting a sunny day.

Ketchikan Gateway Borough Ketchikan, Alaska

**Budget
Fiscal Year 2012**

Photo provided by Robert M. Smith
Photo may not be reproduced without the permission of the photographer.

Ketchikan Gateway Borough

2012 Budget & Capital

Program

<u>Mayor & Assembly</u>	<u>Term Expires</u>
Dave Kiffer, Mayor	2011
John Harrington	2011
Agnes Moran	2011
Jim Shoemaker	2011
Todd Phillips	2012
Mike Salazar	2012
Alan Bailey	2013
Bill Rotecki	2013

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/Public Works Director
Kelly Ludwig-Johnson, Animal Protection
Ron Brown, Assessment
Mike J. Houts, Finance
Wendy Mackie, Administrative Supervisor, Recreation
Tom Williams, Planning

Effective July 1, 2011
Adopted on May 16, 2011

For more information about this budget document contact:

Ketchikan Gateway Borough
Finance Department
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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 2012

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INTRODUCTION

FY 2012

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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, 2011

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's Code of Ordinances and laws of the State of Alaska, transmitted herewith is the enacted budget for the Borough for FY 2011. This budget contains the operational budgets for the general government, special revenue funds, internal service funds and enterprise fund activities. The budget includes the amount that will be funded by the Ketchikan Gateway Borough from the General Fund, enterprise funds, the debt service fund for school general obligation bonds, Economic Development Fund, Land Trust Fund, service area funds, Commercial Passenger Vessel Fund, and Recreational 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. Notable developments affecting the fiscal affairs of the Borough and the local economy are noted below.

The tourism industry is experiencing a slight increase in the number in visitors due to an addition of a major cruise line to the area. For this budget, the Assembly directed staff to decrease projected sales tax revenues by 3.5% over FY 2011. Passengers visiting by cruise ships in 2010 equaled 925,517, 2011 was 835,325, and 2012 anticipates 850,000.

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 in FY 2012, thus anchoring Ketchikan as the homeport for the AMHS. The Borough is processing a sale of the remainder of Ward Cove to a local private investor with the intent to develop the property.

In 2008, the Borough annexed an additional 4,510 square miles. Sales tax and property tax revenue 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 and are expected to be \$1,106,717 in the current fiscal year. The current funding formula will expire on September 30, 2012 unless reauthorized by Congress. Unless renewed, program funding to the Borough will drop to roughly \$30,000 annually. PILT payments increased as a result of annexation from \$563,102 in FY 2008 to \$996,380 the following year. PILT payments in the current fiscal year are projected to be \$1,010,000. Under the current PILT funding authorization, program funding is expected to decline significantly (by 30-40 percent or more) after Borough FY 2013.

This budget serves as the Assembly's authorized operating plan for the Borough for FY 2012. The staff presents the general government operating budget as a reflection of the Ketchikan Gateway Borough's ongoing mission of maintaining cost-effective programs and services consistent with the goal of preserving and enhancing the quality of services enjoyed by all the citizens of the Borough.

GENERAL FUND REVENUES

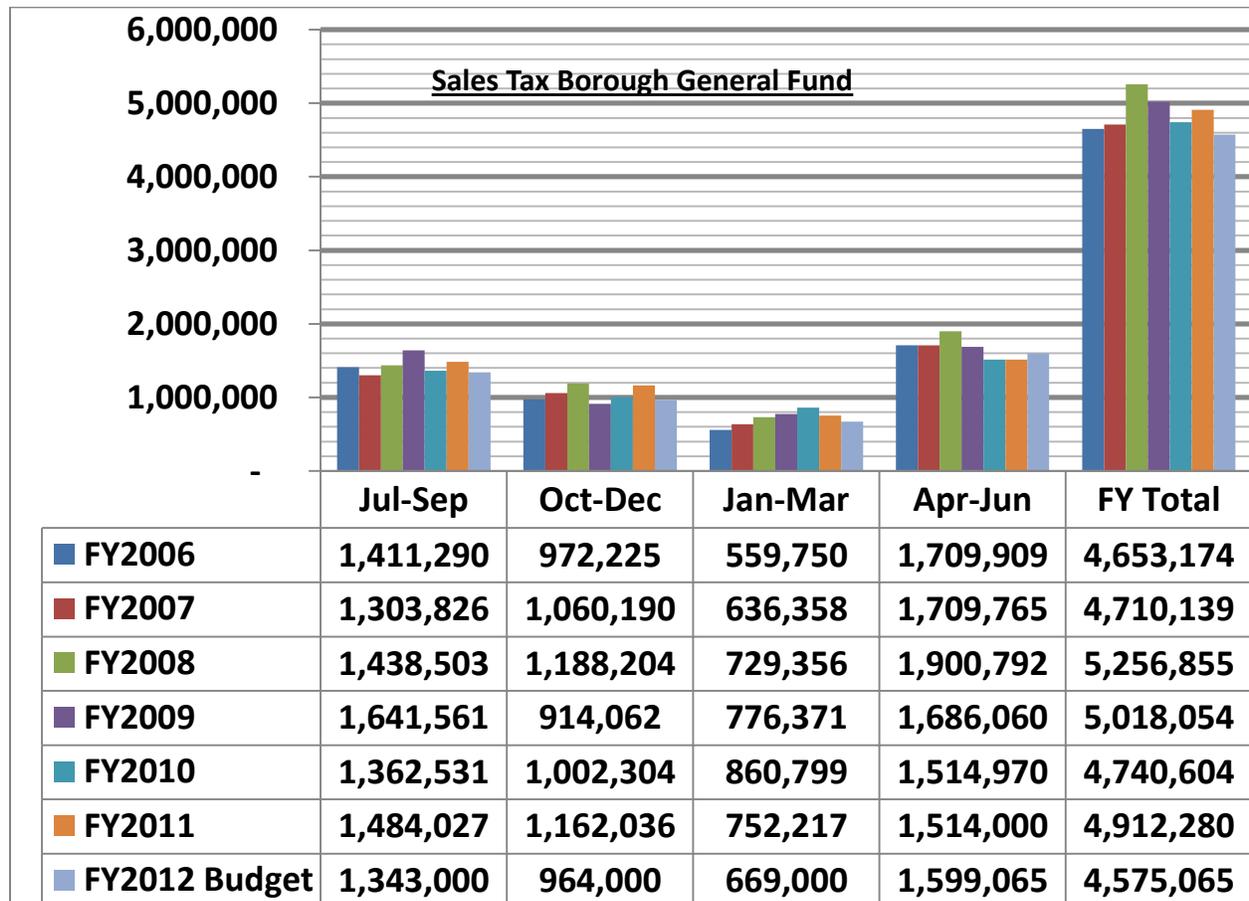
Projected General Fund revenues for FY 2012 will be approximately \$19.3 million. This is a decrease of \$58,772 or 0.3% compared to FY 2011 estimated. The following table identifies the major revenue sources and the net change from FY 2011 estimated revenues compared to FY 2012 budgeted revenues by category.

Approximately \$12.1 million or 63% of the Borough's FY 2012 General Fund revenues will come from taxes. The Borough currently levies two major types of taxes – property and sales taxes. Due to the declining world economy, sales taxes are expected to decrease by 3.5%. Property taxes increased slightly due to new construction assessments. The areawide mill rate remained at 5.8 mills.

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

Revenue	FY 11 Est	FY 12	FY12 - FY11 est	
			\$	%
Property Tax	\$ 7,271,367	7,303,243	31,876	0.4%
Sales Tax	4,741,000	4,575,065	(165,935)	-3.5%
Other Taxes	235,000	235,000	-	0.0%
Raw Fish Tax Refund	407,900	410,000	2,100	
State Revenue Sharing	637,115	631,603	(5,512)	-0.9%
National Forest Receipts	1,229,685	1,106,717	(122,968)	-10.0%
Payment in Lieu Taxes	1,010,000	1,010,000	-	0.0%
PERS on Behalf Payments	-	190,943	190,943	0.0%
Charges for Services	1,746,699	1,834,474	87,775	5.0%
Interfund transfers	2,071,030	1,993,979	(77,051)	-3.7%
Total	\$ 19,349,796	19,291,024	(58,772)	-0.3%

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



Projected areawide property taxes show an increase of \$31,876. The increase is due to new construction assessments, the mill rate remained at 5.8 mills areawide

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. Boat taxes are assessed against boat owners at two levels: \$25 for boats up to five tons, and \$75 for boats in excess of five tons. Those are shared fifty percent with the City of Ketchikan.

The Borough has projected an overall increase of \$64,563 in revenue from other government entities during FY 2012. Public Employee Retirement System (PERS) on behalf payments is included in the budget for the first time. The State of Alaska contributes an amount to offset the PERS unfunded liability portion of the fund. The following table summarizes the major categories of State and Federal revenue and net changes.

	FY 11 est	FY 12	FY12 - FY11 est	
			\$	%
Raw Fish Tax Refund	\$ 407,900	410,000	2,100	
State Revenue Sharing	637,115	631,603	(5,512)	-0.9%
National Forest Receipts	1,229,685	1,106,717	(122,968)	-10.0%
Payment in Lieu Taxes	1,010,000	1,010,000	-	0.0%
PERS on Behalf Payments	-	190,943	190,943	0.0%
	<u>\$ 3,284,700</u>	<u>3,349,263</u>	<u>64,563</u>	

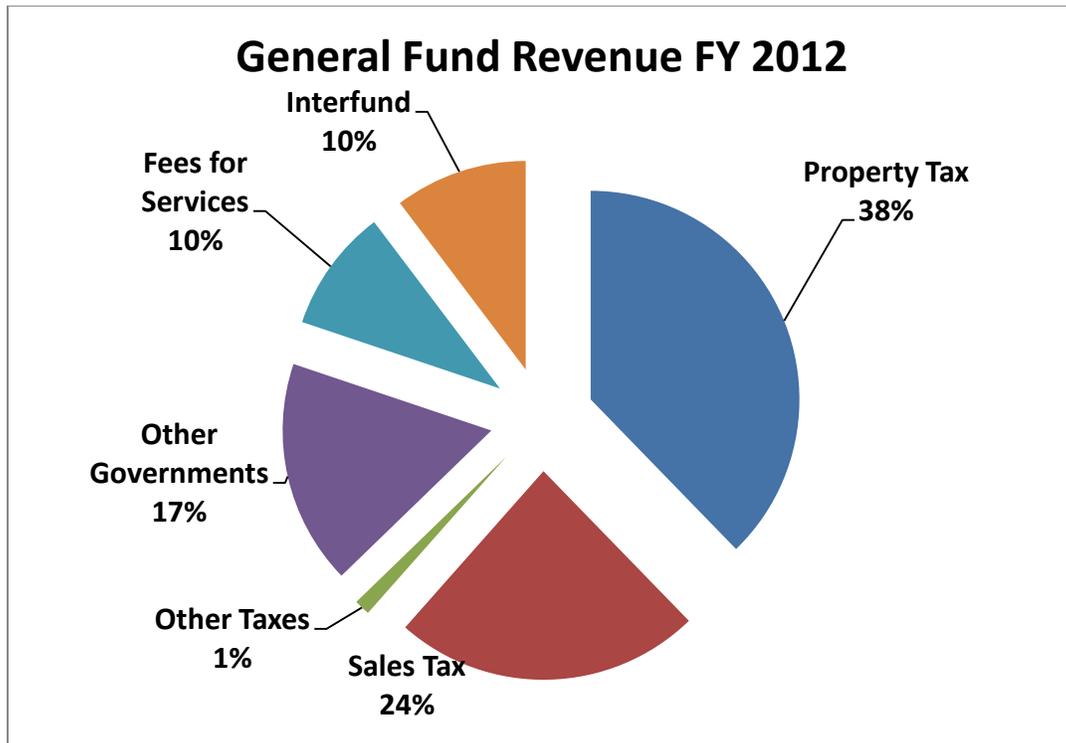
Service and user fees generate revenue and offset costs of some Borough-provided services. Charges for most services increased in prior years to reduce the General Fund subsidization of public services. The following table summarizes the major categories of charges for services.

	FY 11 est	FY 12	FY12 - FY11 est	
			\$	%
Interest Income	\$ 150,000	150,000	-	
Recreation Fees	440,000	450,000	10,000	2%
Transit & Grant Revenues	819,399	819,399	-	0%
Other Sales & Services	337,300	415,075	77,775	23%
Total	<u>\$ 1,746,699</u>	<u>1,834,474</u>	<u>87,775</u>	<u>5%</u>

INTERFUND TRANSFERS

Fund transfers represent operating subsidies of transfers from specially designated funds to the General Fund totaling \$2.0 million.

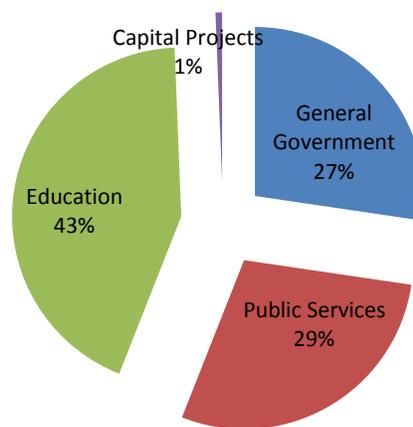
	FY 11 est	FY 12	FY12 - FY11 est	
			\$	%
Land Trust Fund	\$ 497,182	350,000	(147,182)	-30%
Recreation Operating	285,540	305,519	19,979	7%
School Bond/for School Insurance	165,000	200,000	35,000	21%
Service Area Funds	85,236	102,747	17,511	21%
CPV Fund	312,705	410,000	97,295	31%
Aquatic Center Construction Fund	100,000	-	(100,000)	-100%
Admin Fees - Econ Dev	37,410	-	(37,410)	-100%
Economic Development Fund	129,053	133,953	4,900	4%
Airport Code Enforcement	-	21,000	21,000	0%
Admin Fees-Land Trust	32,772	11,717	(21,055)	-64%
Admin Fees - Airport	197,821	203,513	5,692	3%
Admin Fees - Wastewater	33,311	28,649	(4,662)	-14%
Admin Fees - CPV Fund	195,000	212,500	17,500	9%
\$ 2,071,030	1,979,598	(91,432)	-4%	



GENERAL FUND EXPENDITURES

The adopted FY 2012 general government annual budget is \$19.9 million. By comparison, the FY 2011 estimated expenditures are \$18.8 million. This represents an increase of just over \$1.1 million. The table below compares FY 2011 estimated expenditures and the 2012 budgeted expenditures. A pie chart is included to illustrate the distribution of Borough Government functions.

General Fund Appropriation Distribution FY2012



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 \$2,170,606 through FY 2010. 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 is negotiating with the State of Alaska Department of Transportation seeking relief to solve the operating deficit problem.

As a result of those negotiations, the Borough on May 25, 2011 received a \$290,000 in grant funds from DOT&PF to offset FY 2011 costs at the Airport. Additionally, a \$300,000 legislative grant was approved for FY 2012 relief for Airport operating costs. Also, approved was a measure to call the Revenue 2001A bonds with remaining construction funds for the recently constructed airport ferry, "Ken Eichner- 2". If the bonds are called in October of this year, the Passenger Facility Charge Fund will generate sufficient funds to maintain payments on the Revenue 2001B bonds. If implemented, those two measures will assist in resolving fiscal concerns regarding the Airport enterprise fund, but will not fully correct the problem. The funds mentioned above, are not reflected in the FY 2012 budget.

Wastewater Enterprise Fund

	FY 11 est	FY 12	FY12 - FY11 est	
			\$	%
Wastewater Enterprise Fund Revenues	\$ 669,451	594,596	(74,855)	-11%
Wastewater Enterprise Fund Expenses	546,258	552,635	6,377	1%
Revenues Over (Under) Expenses	\$ 123,193	41,961	(81,232)	

(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 2011, the Assembly appropriated \$8,650,000 in cash and on-behalf payments for operation of schools. Of that, \$5,281,288 is in the form of the local contribution required under AS 14.17.410(b)(2). The remaining \$3,368,712 is a voluntary contribution to supplement other local, state, and federal funds. Additionally, the District recognizes that the Borough will provide in-kind services estimated at \$334,700.

The following table compares projected operating revenues from all sources for operations of the school district for FY 2011 and FY 2012.

	Budget Ordinance		FY12 – FY11	
	FY 11	FY 12	\$	%
Borough Appropriation	\$ 9,317,052	8,650,000	(667,052)	-7.2%
State Foundation Aid	16,965,256	17,355,870	390,614	2.3%
	26,282,308	26,005,870	(276,438)	
Carryover Funds	246,290	825,000	578,710	0.0%
Medicaid	-	60,000	60,000	0.0%
Grants & other funds	4,762,500	5,031,700	269,200	5.7%
Stabilization Funds	820,000	-	(820,000)	0.0%
ARRA Funds	990,000	-	(990,000)	0.0%
TRS On-behalf Payments	3,616,639	3,500,000	(116,639)	0.0%
PERS On-behalf Payments	285,884	300,000	14,116	0.0%
Other operating funds	534,744	140,000	(394,744)	-73.8%
Subtotal	11,256,057	9,856,700	(1,399,357)	-12.4%
Total operating funds	\$ 37,538,365	35,862,570	(1,675,795)	
Enrollment	2,100	2,143	43	
Amount per Student	\$ 17,875	16,735	(38,972)	

Subsequent to passage of the budget ordinance, the figures above do not reflect the KGB in-kind contribution of \$334,700; PERS on behalf payments listed as \$575,000 increasing \$275,000, TRS on behalf payments are stated as \$4,350,000 increasing \$850,000 do to changes recommended by the actuarial. The school district will also receive \$333,312 grant for energy support.

K-12 enrollment in the Ketchikan Gateway Borough School District during the 2011-2012 school year is projected by the School District to be 2,143. Subsequent to passage of the budget ordinance the district projects on its budget submitted to DEED on 7/15 that ADM will equal 2078. In addition to operating costs for schools, the Ketchikan Gateway Borough funds major maintenance projects for schools and debt services for school construction.

State law (AS 14.11.008) mandates that the Ketchikan Gateway Borough pay 30 percent of the cost of major maintenance grant projects for its schools totaling \$2,516,294. 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 \$1,001,307. Projected State funding for reimbursement of school construction debt is \$2,175,255. The Borough will contribute a total of \$13,067,601 in FY 2012.

\$ 5,281,288 Mandatory Local Contribution (AS 14.17.410(b)(2))
 3,368,712 Discretionary Contribution
 3,517,601 for Debt Service, Capital Costs, and Major Maintenance
 344,700 for In-Kind Services
\$12,512,301 Subtotal Including Discretionary Contribution Allowed Under AS 14.17.410(c).

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 2012 is estimated to be \$500,000 and an additional \$800,000 for White Cliff condominium sales. Total unreserved fund balance will be approximately \$9,441,914. Those figures are not considered to be conservative; however, the Borough is not relying on receiving those revenues.

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 which 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 2012.

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 2012, the Borough has agreed to pay \$377,246 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 2012.

<u>Service Area</u>	<u>Beg Bal</u>	<u>Revenue</u>	<u>Appropriation</u>	<u>End Bal</u>
South Tongass	50,398	713,438	707,389	56,447
North Tongass	(643,346)	750,129	748,908	(642,125)
Forest Park	170,833	64,066	242,793	(7,894)
Gold Nugget Sp A	(3,346)	263	-	(3,083)
Homestead	41,399	25,001	15,900	50,500
Gold Nugget	22,117	22,716	28,157	16,676
Loring	14,882	76,717	78,794	12,805
Mud Bight	62,643	11,960	37,947	36,656
Nichols View	8,564	103	500	8,167
Waterfall Creek	-	19,325	18,667	658

BUDGET BASIS

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

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

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

The Borough budgets for its General, Special, Capital Projects, Debt Service, Internal Service Funds and Enterprise Funds. Grants from other government agencies 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 2012 budget reserve is 28% of annual revenues or 3.0 months of expenditures. Staff recommends trying to keep the General Fund on the high end of the parameter due to the seasonal nature of our economy.

DEBT MANAGEMENT

The Borough has seven general obligation bond issues with beginning balances FY 2012 outstanding totaling \$50,210,000.

	<u>FY 2011</u>	<u>FY 2012</u>
2000 G.O. School Bonds	Defeased	0
2003 G.O. Series A School Bonds	6,625,000	6,220,000
2005 G.O. Series B School Bonds	9,985,000	9,140,000
2006 G.O. Series A School Bonds	710,000	600,000
2009 G.O. Aquatic Center Bonds	23,500,000	23,105,000
2010 G.O. Refunding 2000 Bonds	5,990,000	5,460,000
2010 G.O. 2010 Series B Four	3,400,000	3,270,000
	<u>\$ 50,210,000</u>	<u>47,795,000</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 2011 is \$2,175,255 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. 75 percent of the funds in the portfolio shall yield at least the revenue generated by 90-day federal Treasury Notes, and 25 percent of the funds in the portfolio shall be invested in equities in U.S. firms with assets in excess of \$5 billion.

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
Revenues & Appropriations Summary For All Governmental Funds
FY 2012

	ESTIMATED EQUITY OR FUND BALANCE AS OF 07/01/11	FY 12 ESTIMATED REVENUES	FY 12 BUDGETED APPROPRIATIONS	RESERVATIONS OF FUND BALANCE AT 6/30/12	ESTIMATED EQUITY OR FUND BALANCE UNRESERVED AS OF 6/30/12
General Fund	6,057,459	19,291,024	19,935,638	-	5,412,845
Internal Service Fund - S.D. Health Insurance	(1,229,306)	3,873,780	3,792,000	-	(1,147,526)
Internal Service - Borough Health Insurance	(540,383)	1,900,000	1,600,000	-	(240,383)
Land Trust Fund	4,679,112	41,535	921,932	-	3,798,715
Commerical Vessel Passenger Fund	4,280,256	2,145,000	6,061,287	200,000	163,969
Nonareawide Fund - Library	67,050	388,742	380,267	-	75,525
Recreation Capital Sales Tax Fund	3,213,299	2,759,915	3,888,076	-	2,085,138
School Bond/Capital Improvement Fund	2,183,486	3,737,850	5,692,856	-	228,480
Passenger Facility Charges (PFC Fund)	289,900	310,000	375,627	-	224,273
Economic Development Fund	6,401,630	2,323,702	583,790	3,560,000	4,581,542
South Tongass Service Area	50,398	713,438	707,389	-	56,447
Loring Service Area	14,882	76,717	78,794	-	12,805
Waterfall Creek Service Area	-	19,325	18,667	-	658
Mud Bight Service Area	62,643	11,960	37,947	-	36,656
Nichols View Service Area	8,564	103	500	-	8,167
Forest Park Service Area	170,833	64,066	242,793	-	(7,894)
Gold Nugget Service Area	22,117	22,716	28,157	-	16,676
Gold Nugget Special Assessment	(3,346)	263	-	-	(3,083)
Homestead Service Area	41,399	25,697	15,900	-	51,196
North Tongass Fire District	(643,346)	750,318	748,908	-	(641,936)
TOTALS	25,126,647	38,456,151	45,110,528	3,760,000	14,712,270

Ketchikan Gateway Borough
Revenue and Appropriations Summary for all Enterprise Funds
FY 2012

	ESTIMATED EQUITY AS OF 07/01/11	FY 12 ESTIMATED REVENUES	FY 12 BUDGETED APPROPRIATIONS	RESERVATIONS OF FUND BALANCE AT 6/30/12	ESTIMATED EQUITY AS OF 6/30/12
Airport Enterprise Fund	2,358,169	3,795,137	4,389,405	-	1,763,901
Wastewater Enterprise Fund	11,507,581	631,596	552,635	-	11,586,542
TOTALS	13,865,750	4,426,733	4,942,040	-	13,350,443

Mission Statements

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

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

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

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

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

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

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

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

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

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

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

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

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GENERAL FUND

FY 2012

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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1586

An Ordinance of the Assembly of the Ketchikan Gateway Borough Appropriating Funds to the Ketchikan Gateway Borough School District for FY 2012; Authorizing the School District to Expend Funds Received from the State of Alaska, the Federal Government and Other Local Sources for School Purposes During FY 2012; and Establishing an Effective Date.

RECITALS

- A. AS 14.14.060(c) and Ketchikan Gateway Borough Code 5.60.025 require the School Board to submit the school budget for the following school year to the Borough Assembly by May 1 for approval of the total amount of the school budget. The Ketchikan Gateway Borough School Board submitted its Fiscal Year 2012 School Budget to the Borough Assembly on April 28, 2011, as required.
- B. AS 14.14.060(c) and Ketchikan Gateway Borough Code 5.60.025 provide that within thirty days after the receipt of the budget from the School District, 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. Those laws provide further that if the Assembly does not, within thirty days, furnish the School Board with a statement of the sum to be made available, the amount requested in the budget is automatically approved.
- C. AS 14.14.060(c) and KGB Code 5.60.025 require the Assembly to appropriate the amount of funding to be made available from local sources by June 30, 2011.

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

Section 1. School Budget Approval. The school budget for the fiscal year beginning July 1, 2011, entitled KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT FY 2012 SCHOOL BUDGET, is hereby approved in the total amount of **\$35,862,570** based on the following revenue projections:

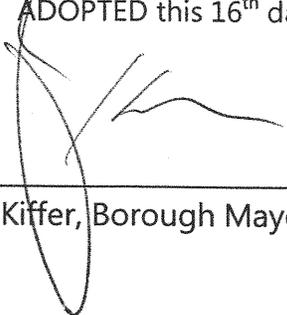
State of Alaska Foundation Aid	\$17,355,870
Borough appropriations	8,650,000 ^{Fn1}
Other Operating Revenues	140,000
Carryover Funds	825,000
Medicaid	60,000
TRS On-behalf Payments	3,500,000
PERS On-behalf Payments	300,000
Grants and Other Revenues	<u>5,031,700</u>
TOTAL	\$35,862,570

^{Fn1} Borough appropriations include direct payments by the Borough on behalf of the School District for insurance costs (e.g., general liability, property, worker's compensation, crime, and vehicle insurance) that were characterized in appropriations during previous years as "in-kind" funding

Section 2. Local Appropriations. The sum of **\$8,650,000** is appropriated from the General Fund for the Fiscal Year 2012 to be used for the general operation of schools for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012.

Section 3. This ordinance is effective July 1, 2011.

ADOPTED this 16th day of May, 2011.



Dave Kiffer, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

Approved as to form:



Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:		JULY 1, 2011	
PUBLIC HEARING DATE(S):		May 9 and May 16, 2011	
ROLL CALL	YES	NO	ABSENT
Bailey	✓		
Harrington	✓		
Moran		✓	
Phillips		✓	
Rotecki	✓		
Salazar	✓		
Shoemaker		✓	
Mayor (tie votes only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			



Ketchikan Gateway Borough

1900 1st Avenue, Ketchikan, Alaska 99901

May 18, 2011

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

RE: Notice of FY 2012 total expenditure authorization for the School District and amount of money to be made available from local sources for school purposes

Dear Ms. Clay:

On behalf of the Ketchikan Gateway Borough Assembly and in accordance with AS 14.14.060(c)¹ and Section 5.60.025² of the Borough Code, this is to provide the Ketchikan Gateway Borough School Board with notice of the total expenditures authorized by the Assembly for the School District during FY 2012. Additionally, this is to provide notice of the amount of money to be made available from local sources for school purposes during FY 2012. The spending limit and local funding determination were made by the Ketchikan Gateway Borough Assembly through the adoption of Ordinance No. 1586 and Ordinance No. 1587 on May 16, 2011.

The total expenditures authorized for the District *Operating* Budget during FY 2012 are \$35,862,570 based on the following anticipated revenues:

State of Alaska Foundation Aid	\$17,355,870
Borough appropriations	8,650,000
Other Operating Revenues	140,000
Carryover Funds	825,000
Medicaid	60,000
TRS On-behalf Payments	3,500,000
PERS On-behalf Payments	300,000
Grants and Other Revenues	<u>5,031,700</u>
TOTAL	\$35,862,570

The \$8,650,000 figure for Borough appropriations included above is the amount of money to be made available from local sources for school operating budget purposes during FY 2012. As specifically noted in Ordinance No. 1586, "Borough appropriations include direct payments by the Borough on behalf of the School District for *insurance* costs (e.g., general liability, property, worker's compensation, crime, and vehicle

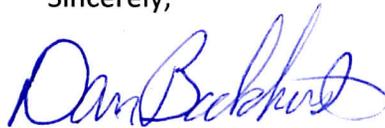
insurance) that were characterized in appropriations during previous years as 'in-kind' funding." There are no additional on-behalf payments or *formally recognized*³ in-kind contributions from the Borough for the FY 2012 operating budget beyond the \$8,650,000 total indicated here.

However, the Borough does provide significant in-kind services to the District that are not reflected in Ordinance No. 1586 (see endnote number 3 below).

Additionally, through Ordinance No. 1587, the Borough Assembly has appropriated \$5,692,856 in FY 2012 for debt service and capital projects for the School District, \$3,517,601 of which is from local sources.

In sum, the Assembly appropriated \$12,167,601 from "local sources for school purposes" during FY 2012 (\$8,650,000 for the School District Operating Budget and \$3,517,601 for debt service and capital projects).

Sincerely,



Dan Bockhorst
Borough Manager

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

¹ 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.

² 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.

³ For purposes of this notice, “formally recognized in-kind contributions” are those defined by 4 AAC 09.990(b) as the value of in-kind services performed for the District by the Borough as reported in the District's school operating fund” (emphasis added) and as further defined in DEED’s chart of accounts as those services provided without charge by the Borough in lieu of a cash appropriation or in addition to such an appropriation that are supported by appropriate documentation, preferably a billing from the Borough.

Based on the following conservative listing, it is reasonably estimated that the Borough will provide the District with \$334,700 of in-kind services in FY 2012:

- \$36,000 for Borough Central Treasury financing of the School District Health Care Fund;
- \$22,000 for allocated share costs for field maintenance;
- \$2,400 for use of Assembly Chambers for School Board meetings;
- \$20,400 for fire protection for the Point Higgins Elementary School;
- \$31,200 for fire protection for the Fawn Mountain Elementary School;
- \$207,200 for use of the Mike Smithers Pool;
- \$3,500 for legal services provided by the Borough Attorney;
- \$4,000 for services relating to procurement of goods and services by the District; and
- \$8,000 for administration of health care insurance and worker's compensation insurance, administration of some School CIP projects, central treasury operations, administration of bonded indebtedness.

It was observed a number of times during the past four months of Assembly deliberations on FY 2012 funding issues that some of the least populated and the most populated municipal governments in Alaska that operate school districts have taken a more aggressive posture in terms of formally recognizing in-kind services provided to their districts. For example, the City of Galena, with a population of 470 residents, provided no cash contribution to its district in FY 2011, but was credited by DEED with a local contribution of \$1,840,634 for use by the School District of City buildings, equipment, and fuel. The Municipality of Anchorage, Alaska’s most populous school district includes among its contributions “payment of the School Resource Officers, ASD’s share of the cost for sending out tax billing/collection, the district’s share of uncollectible portion of delinquent property taxes, and football stadium, trail and shelter rentals.”

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 2329

A Resolution of the Assembly of the Ketchikan Gateway Borough, Levying Ad Valorem Property Taxes for Yax Year 2011 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 2011; 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 2011 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 5.8 mills for Borough areawide functions and purposes, including maintenance and operation of public schools, for the tax year 2011, based upon the assessment roll in the amount of \$1,355,074,800, producing taxes of \$7,859,434, less senior citizen and disabled veteran exemptions of \$586,191, for a net figure of \$7,273,243.

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 2011, based on the assessment roll for real property in the amount of \$584,108,400 producing taxes of \$408,876, less senior citizen and disabled veteran exemptions of \$27,234, for a net figure of \$7,273,243.

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 2011, based on the assessment roll for real property in the amount of \$183,572,000 producing taxes of \$477,287, less senior citizen and disabled veteran exemptions of \$32,502, for a net figure of \$444,785.

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 2011, based on the assessment roll for real property in the amount of \$773,700 producing taxes of \$2,321, less senior citizen and disabled veteran exemptions of \$283, for a net figure of \$2,038.

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 2011 based on the assessment roll for real property in the amount of \$30,319,900 producing taxes of \$66,704, less senior citizen and disabled veteran exemptions of \$5,904, for a net figure of \$60,800.

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 2011, based on the assessment roll for real property in the amount of \$350,764,400 producing taxes of \$596,299, less senior citizen and disabled veteran exemptions of \$41,404, for a net figure of \$554,895.

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 and the flat rate taxes on boats and vessels levied by Section 45.11.025(b)(1) of the Borough Code.

Section 8. Taxes levied pursuant to the provisions of this resolution the billing date shall be July 1, 2011, and shall become due on September 30, 2011, and shall be delinquent unless paid before 5:00 p.m. ADT September 30, 2011.

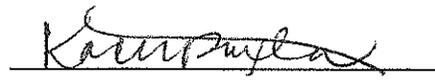
Section 9. Taxes remaining unpaid after the delinquent date shall be collected and have penalties and interest added thereto in accordance with the law.

Section 10. This resolution is effective immediately upon adoption.



 Dave Kiffer, Borough Mayor

ATTEST:



 Kacie Paxton, Borough Clerk

Approved as to form:



 Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:		MAY 16, 2011	
PUBLIC HEARING DATE(S):			
ROLL CALL	YES	NO	ABSENT
Bailey	✓		
Harrington	✓		
Moran	✓		
Phillips	✓		
Rotecki	✓		
Salazar	✓		
Shoemaker	✓		
Mayor (tie votes only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1587

An Ordinance of the Assembly of the Ketchikan Gateway Borough Adopting the Budget for Fiscal Year 2012 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 2012 Budget and Capital Program.

- B.** After hearing public testimony, the Assembly now desires to adopt the 2012 budget.

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

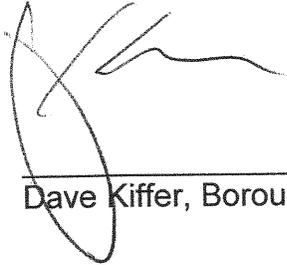
Section 1. The budget for the fiscal year beginning July 1, 2011, entitled KETCHIKAN GATEWAY BOROUGH 2012 BUDGET, is hereby adopted.

Section #	Fund Description	Appropriation
2	General Fund	19,935,638
3	Airport Enterprise Fund	4,389,405
4	Wastewater Enterprise Fund	552,635
5	Internal Service Fund - S.D. Health Insurance	3,792,000
6	Internal Service - Borough Health Insurance	1,600,000
7	Land Trust Fund	921,932
8	Commerical Vessel Passenger Fund	6,061,287
9	Nonareawide Fund - Library	380,267
10	Recreation Capital Sales Tax Fund	3,888,076
11	School Bond/Capital Improvement Fund	5,692,856
12	Passenger Facility Charges (PFC Fund)	375,627
13	Economic Development Fund	583,790
14	South Tongass Service Area	707,389
15	Loring Service Area	78,794
16	Waterfall Creek Service Area	18,667
17	Mud Bight Service Area	37,947
18	Nichols View Service Area	500
19	Forest Park Service Area	242,793
20	Gold Nugget Service Area	28,157
21	Gold Nugget Special Assessment	-
22	Homestead Service Area	15,900
23	North Tongass Fire District	748,908
24	State of Alaska Grant Fund	150,000
	TOTAL	50,202,568

Section 25. 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.

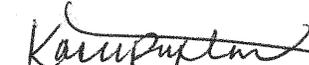
Section 26. This ordinance is effective July 1, 2011.

ADOPTED this 16th day of May, 2011.



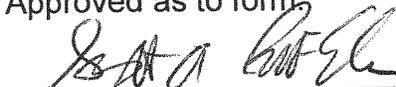
Dave Kiffer, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

Approved as to form:



Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:		JULY 1, 2011	
PUBLIC HEARING DATE(S):		May 9 and 16, 2011	
ROLL CALL	YES	NO	ABSENT
Bailey	✓		
Harrington	✓		
Moran		✓	
Phillips	✓		
Salazar		✓	
Shoemaker		✓	
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	1,043,607,300	6.80	7,096,530
2003	2004	1,022,874,200	6.80	6,955,545
2004	2005	1,001,896,000	7.00	7,013,272
2005	2006	986,731,300	7.50	7,400,485
2006	2007	1,024,185,800	7.20	7,374,138
2007	2008	1,094,029,200	6.80	7,439,399
2008	2009	1,356,900,300	6.80	9,226,922
2009	2010	1,397,726,900	6.00	8,386,361
2010	2011	1,344,116,700	5.80	7,795,877
2011	2012	1,355,074,800	5.80	7,859,434
<u>NON-AREAWIDE FUND</u>				
2002	2003	422,130,100	0.80	337,704
2003	2004	411,486,300	1.05	432,061
2004	2005	398,485,800	1.20	478,183
2005	2006	389,315,700	1.20	467,179
2006	2007	412,808,900	0.90	371,528
2007	2008	446,440,900	0.90	401,797
2008	2009	572,683,200	0.80	458,147
2009	2010	584,017,800	0.70	408,812
2010	2011	576,267,500	0.70	403,387
2011	2012	584,108,400	0.70	408,876
<u>FOREST PARK SERVICE AREA</u>				
2002	2003	21,836,000	2.20	48,039
2003	2004	21,964,900	2.20	48,323
2004	2005	21,670,900	2.20	47,676
2005	2006	21,732,100	2.20	47,811
2006	2007	22,654,400	2.20	49,840
2007	2008	24,144,800	2.20	53,119
2008	2009	30,122,300	2.20	66,269
2009	2010	30,318,900	2.20	66,702
2010	2011	30,360,800	2.20	66,794
2011	2012	30,320,000	2.20	66,704
<u>NORTH TONGASS VOLUNTEER FIRE & EMS SERVICE AREA</u>				
2004	2005	245,916,400	1.70	418,058
2005	2006	235,982,000	1.40	330,375
2006	2007	252,470,200	1.70	429,199
2007	2008	269,365,200	1.70	457,921
2008	2009	344,185,700	1.70	585,116
2009	2010	345,262,000	1.70	586,945
2010	2011	346,693,400	1.70	589,379
2011	2012	350,764,400	1.70	596,299
<u>SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA</u>				
2002	2003	113,048,600	1.00	113,049
2003	2004	113,851,500	1.00	113,852
2004	2005	115,803,900	1.00	115,804
2005	2006	117,168,000	1.90	222,619
2006	2007	122,346,300	2.50	305,866
2007	2008	132,920,400	2.60	345,593
2008	2009	177,132,300	2.60	460,544
2009	2010	180,152,000	2.60	468,395
2010	2011	182,043,300	2.60	473,313
2011	2012	183,572,000	2.60	477,287
<u>Loring Service Area</u>				
2007	2008	617,800	3.00	1,853
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

Ketchikan Gateway Borough
FY 2012 - Estimated Revenues, Appropriations & Funds Available
General Fund

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
FUND BALANCE JULY 1	5,172,388	5,502,720	5,502,720	5,502,720	6,057,459	554,739	10%
4010 Real Property Taxes	8,020,455	7,795,877	7,795,877	7,795,877	7,859,434	63,557	1%
4020 Business-Personal Taxes	365,269	-	-	-	-	-	
4030 Boat Taxes	16,665	15,000	15,000	30,000	30,000	-	
4040 Sales Taxes-In City	4,038,046	3,627,000	3,627,000	4,038,000	3,896,670	(141,330)	-4%
4050 Sales Taxes-Out City	702,558	660,000	660,000	703,000	678,395	(24,605)	-4%
4055 Transient Occupancy Tax	35,899	45,000	45,000	40,000	40,000	-	
4060 Automobile Taxes	56,935	100,000	100,000	60,000	60,000	-	
4080 Penalty & Interest	117,833	100,000	100,000	100,000	100,000	-	
4090 Foreclosure Fees	14,965	5,000	5,000	5,000	5,000	-	
4110 NSF Fees	51	100	100	-	-	-	
4115 Registration Fees	3,120	-	-	-	-	-	
4150 SR Citizen Contribution	(546,000)	(554,510)	(554,510)	(554,510)	(586,191)	(31,681)	6%
4190 Alaska Housing Authority	29,814	15,000	15,000	30,000	30,000	-	
Total	12,855,610	11,808,467	11,808,467	12,247,367	12,113,308	(134,059)	-1%
REVENUE FROM OTHER GOVTS:							
4215 Raw Fish Tax Refund	508,250	400,000	400,000	407,900	410,000	2,100	1%
4216 Shared Business Fisheries Tax	8,503	-	-	-	-	-	
4220 State Revenue Sharing	818,827	639,833	639,833	637,115	631,603	(5,512)	-1%
4221 PERS On Behalf Payments	-	-	-	-	190,943	190,943	
4225 National Forest Receipts	1,523,535	1,385,400	1,385,400	1,229,685	1,106,717	(122,968)	-10%
4245 Payment in Lieu of Taxes	1,006,218	900,000	900,000	1,010,000	1,010,000	-	
4256 Liquor License Revenue Share	-	-	-	-	-	-	
Total	3,865,333	3,325,233	3,325,233	3,284,700	3,349,263	64,563	2%
CHARGES FOR SERVICES:							
4305 Interest Income	94,971	150,000	150,000	150,000	150,000	-	
4315 Assessment Fees	1,792	1,500	1,500	1,000	1,000	-	
4316 Assembly Revenue	143	-	-	-	-	-	
4317 Clerk Revenue	310	-	-	-	7,775	7,775	
4320 Other Sales & Services	10	-	-	-	-	-	
4325 Zoning & Platting Fees	11,108	15,000	15,000	11,000	11,000	-	
4330 Digital Map Sales	288	500	500	300	300	-	
4335 Animal Protection Fees	25,215	28,000	28,000	28,000	28,000	-	
4336 Spay and Nueter Fees	-	-	-	-	15,000	15,000	
4342 Junk Vehicle Fees	82,500	90,000	90,000	80,000	80,000	-	
4345 Public Works Fees	28,931	15,000	15,000	15,000	15,000	-	
4353 Process Service Fees	(186)	500	500	500	500	-	
4355 Small Claims Fees	(342)	-	-	-	-	-	
4356 Attorney's Fees	7,647	-	-	-	-	-	
4360 Citations, Fines	2,265	1,500	1,500	1,500	1,500	-	
4365 Contributions from Private Sources	250	-	-	-	-	-	
4380 Recreation Gateway Rec Center	410,237	443,300	443,300	440,000	450,000	10,000	2%
4390 Other Revenues	22,916	10,000	10,000	10,000	10,000	-	
4392 Advertising Income	14,130	15,000	15,000	15,000	55,000	40,000	267%
4393 Bus System Revenues	165,599	175,000	175,000	175,000	190,000	15,000	9%
4394 Transit Operating Grant	621,188	681,778	681,778	819,399	819,399	-	
Total	1,488,972	1,627,078	1,627,078	1,746,699	1,834,474	87,775	5%

Ketchikan Gateway Borough
FY 2012 - Estimated Revenues, Appropriations & Funds Available
General Fund

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
INTERFUND TRANSFER REVENUES:							
4410 Land Trust Fund	495,120	497,182	497,182	497,182	350,000	(147,182)	-30%
4415 Recreation Operating	300,000	285,540	285,540	285,540	305,519	19,979	7%
4420 School Bond/for School Insurance	101,903	165,000	165,000	165,000	200,000	35,000	21%
4430 Service Area Funds	80,692	85,236	85,236	85,236	102,747	17,511	21%
4440 CPV Fund	65,882	312,705	312,705	312,705	410,000	97,295	31%
4445 Aquatic Center Construction Fund	-	100,000	100,000	100,000	-	(100,000)	-100%
4450 Admin Fees - Econ Dev	21,396	37,410	37,410	37,410	14,381	(23,029)	-62%
4455 Economic Development Fund	-	129,053	129,053	129,053	133,953	4,900	4%
4425 Airport Code Enforcement	-	-	-	-	21,000	21,000	
4460 Admin Fees-Land Trust	31,215	32,772	32,772	32,772	11,717	(21,055)	-64%
4470 Admin Fees - Airport	185,861	197,821	197,821	197,821	203,513	5,692	3%
4480 Admin Fees - Wastewater	38,818	33,311	33,311	33,311	28,649	(4,662)	-14%
4490 Admin Fees - CPV Fund	200,000	195,000	195,000	195,000	212,500	17,500	9%
Total	1,520,887	2,071,030	2,071,030	2,071,030	1,993,979	(77,051)	-4%
TOTAL REVENUE	19,730,802	18,831,808	18,831,808	19,349,796	19,291,024	(58,772)	
TOTAL FUNDS AVAILABLE	24,903,190	24,334,528	24,334,528	24,852,516	25,348,483	495,967	2%

SUMMARY OF APPROPRIATIONS - GENERAL FUND

Mayor & Assembly	192,993	216,675	216,675	200,059	271,774	71,715	36%
Manager's Office	743,105	725,161	725,161	714,178	808,543	94,365	13%
Clerk's Office	337,763	350,804	350,604	351,226	376,185	24,959	7%
Law Department	327,811	337,005	337,005	326,835	550,864	224,029	69%
Finance Department	1,111,755	1,080,883	1,080,883	1,075,647	1,109,093	33,446	3%
Assessment Department	628,823	712,953	712,953	589,157	701,867	112,710	19%
Animal Protection Department	376,812	370,216	370,216	379,824	443,968	64,144	17%
Recreation Department	1,778,992	1,801,663	1,801,663	1,638,356	1,959,564	321,208	20%
Public Works	1,327,979	1,194,170	1,193,970	1,127,656	1,178,233	50,577	4%
Transit	1,304,090	1,533,614	1,533,614	1,445,481	1,722,039	276,558	19%
Planning	679,488	639,957	590,524	606,603	671,278	64,675	11%
Grants	-	2,500	2,500	-	-	-	
Non-Departmental	412,500	360,090	360,090	391,996	413,292	21,296	5%
Automation	491,227	511,000	488,571	497,100	545,550	48,450	10%
Interfund Transfers	5,500	8,887	8,887	8,887	408,388	399,501	4495%
Capital Projects	63,697	250,000	250,000	125,000	125,000	-	0%
Education - School District	9,617,935	9,317,052	9,317,052	9,317,052	8,650,000	(667,052)	-7%
TOTAL APPROPRIATIONS	19,400,470	19,412,630	19,340,368	18,795,057	19,935,638	1,140,581	6%
Excess Revenue over (under) Expenditures	330,332	(580,822)	(508,560)	554,739	(644,614)	(1,199,353)	-216%
UNRESERVED FUND BALANCE JUNE 30	5,502,720	4,921,898	4,994,160	6,057,459	5,412,845	(644,614)	-11%

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Mayor & Assembly 101-11

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5140 Borough Assembly Fees	35,700	43,800	43,800	43,800	43,800	-	
5200 Taxes & Benefits	8,585	9,420	9,420	9,420	8,039	(1,381)	-15%
5300 Travel & Training	-	3,262	3,262	4,490	3,270	(1,220)	-27%
5301 Business Travel	17,612	19,579	19,579	18,000	17,586	(414)	-2%
6010 Supplies	797	1,000	1,000	1,000	1,000	-	
6020 Dues & Publications	14,625	16,100	16,100	16,100	16,500	400	2%
6040 Community Promotion	9,540	7,250	13,250	9,500	92,750	83,250	876%
6045 Training/Meeting Food	895	3,000	3,000	2,500	3,000	500	20%
6050 Lobbying Expense	6,337	12,000	12,000	8,000	12,000	4,000	50%
6090 Contractual Services	3,933	6,494	6,494	6,494	7,107	613	9%
6331 Long Distance	163	500	500	500	500	-	
6360 Reimbursable Expenses	1,126	-	-	-	-	-	
6650 Rent - Transfer Out	93,680	94,270	94,270	80,255	66,222	(14,033)	-17%
Total Appropriations	192,993	216,675	222,675	200,059	271,774	71,715	36%

	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>
AUTHORIZED PERSONNEL			
Mayor	1.00	1.00	1.00
Assembly Members	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
FULL-TIME EMPLOYEES	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Manager's Department 101-12 Combined

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	369,737	360,912	360,912	360,912	361,772	860	
5110 Overtime Pay	86	350	350	600	350	(250)	-42%
5120 Temporary Pay	293	3,000	3,000	700	3,000	2,300	329%
5200 Taxes & Benefits	201,437	186,728	186,728	186,728	190,459	3,731	2%
5300 Travel & Training	18	-	-	-	3,200	3,200	
5301 Business Travel	5,154	3,940	3,940	3,940	5,013	1,073	27%
6010 Supplies	1,233	2,600	2,600	2,300	7,700	5,400	235%
6020 Dues & Publications	1,767	1,800	1,800	1,800	6,800	5,000	278%
6030 Publishing Expense	758	1,500	1,500	1,500	13,800	12,300	820%
6040 Community Promotion	71	200	200	200	700	500	250%
6045 Training/Meeting Food	-	500	500	100	500	400	400%
6050 Lobbying Expense	88,030	88,000	88,000	88,000	88,000	-	
6060 Rentals	-	(242)	(242)	-	-	-	
6070 Postage Expense	827	900	900	900	900	-	
6080 Professional Services	3,234	5,200	5,200	5,200	72,200	67,000	1288%
6090 Contractual Services	2,500	3,432	3,432	3,432	4,594	1,162	34%
6100 Insurance	633	675	675	675	670	(5)	-1%
6330 Telephone	2,445	2,340	2,340	2,340	3,080	740	32%
6331 Long Distance	653	500	500	500	550	50	10%
6360 Reimbursable Expenses	320	-	-	-	-	-	
6460 Vehicle Maintenance	2,083	670	670	670	650	(20)	-3%
6461 Vehicle Fuel & Oil	942	1,050	1,050	1,575	1,500	(75)	-5%
6525 Small Equipment Purchases	-	300	300	300	300	-	
6650 Rent - Transfer Out	60,884	60,806	60,806	51,806	42,805	(9,001)	-17%
Total Appropriations	743,105	725,161	725,161	714,178	808,543	94,365	13%

AUTHORIZED PERSONNEL	FY 10	FY11	FY12
Borough Manager	1.00	1.00	1.00
Assistant Manager	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00
Administrative Secretary	-	1.00	1.00
* Project Manager	1.00	-	-
Code Enforcement Officer	1.00	1.00	1.00
FULL-TIME EMPLOYEES	5.00	5.00	5.00

* Project manager Wages & Benefits charged to School Project

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Manager's Department 101-12-000

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	316,272	308,648	308,648	308,648	307,216	(1,432)	
5110 Overtime Pay	51	350	350	600	350	(250)	-42%
5120 Temporary Pay	293	3,000	3,000	700	3,000	2,300	329%
5200 Taxes & Benefits	174,314	161,705	161,705	161,705	159,965	(1,740)	-1%
5300 Travel & Training	18	-	-	-	3,200	3,200	
5301 Business Travel	5,154	3,940	3,940	3,940	5,013	1,073	27%
6010 Supplies	1,149	2,500	2,500	2,200	7,500	5,300	241%
6020 Dues & Publications	1,767	1,800	1,800	1,800	6,800	5,000	278%
6030 Publishing Expense	758	1,500	1,500	1,500	13,800	12,300	820%
6040 Community Promotion	71	200	200	200	700	500	250%
6045 Training/Meeting Food	-	500	500	100	500	400	400%
6050 Lobbying Expense	88,030	88,000	88,000	88,000	88,000	-	
6060 Rentals	-	(242)	(242)	-	-	-	
6070 Postage Expense	827	900	900	900	900	-	
6080 Professional Services	3,234	5,000	5,000	5,000	72,000	67,000	1340%
6090 Contractual Services	2,500	3,432	3,432	3,432	4,594	1,162	34%
6330 Telephone	1,410	1,260	1,260	1,260	2,000	740	59%
6331 Long Distance	653	500	500	500	550	50	10%
6360 Reimbursable Expenses	250	-	-	-	-	-	
6525 Small Equipment Purchases	-	300	300	300	300	-	
6650 Rent - Transfer Out	60,884	60,806	60,806	51,806	42,805	(9,001)	-17%
Total Appropriations	657,635	644,099	644,099	632,591	719,193	86,602	14%

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Manager's Department - CEO 101-12-002

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	53,465	52,264	52,264	52,264	54,556	2,292	4%
5110 Overtime Pay	35	-	-	-	-	-	
5200 Taxes & Benefits	27,123	25,023	25,023	25,023	30,494	5,471	22%
6010 Supplies	84	100	100	100	200	100	100%
6080 Professional Services	-	200	200	200	200	-	
6100 Insurance	633	675	675	675	670	(5)	-1%
6330 Telephone	1,035	1,080	1,080	1,080	1,080	-	
6360 Reimbursable Expenses	70	-	-	-	-	-	
6460 Vehicle Maintenance	2,083	670	670	670	650	(20)	-3%
6461 Vehicle Fuel & Oil	942	1,050	1,050	1,575	1,500	(75)	-5%
Total Appropriations	85,470	81,062	81,062	81,587	89,350	7,763	10%

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations

General Fund - Clerk's Office (Combined with Elections, Records Management, Board of Ethics) 101-13

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	154,436	155,418	155,418	152,000	155,422	3,422	2%
5110 Overtime Pay	1,257	1,000	1,000	1,200	1,000	(200)	-17%
5120 Temporary Pay	10,653	5,500	5,500	9,579	5,500	(4,079)	-43%
5200 Taxes & Benefits	97,433	111,765	111,765	117,544	119,826	2,282	2%
5300 Travel & Training	7,467	7,315	7,315	6,300	6,446	146	2%
6010 Supplies	6,385	6,350	6,350	6,350	5,550	(800)	-13%
6020 Dues & Publications	930	1,330	1,330	1,280	1,280	-	
6030 Publishing Expense	12,980	15,800	15,800	15,927	15,800	(127)	-1%
6045 Meeting/Training Food	26	-	-	-	-	-	
6060 Rentals	-	-	-	-	9,300	9,300	
6070 Postage Expense	1,041	1,200	1,200	800	800	-	
6080 Professional Services	6,805	8,000	8,000	8,234	8,000	(234)	-3%
6090 Contractual Services	1,449	2,352	2,352	2,352	22,574	20,222	860%
6331 Long Distance	151	200	200	200	200	-	
6360 Reimbursable Expenses	195	200	-	-	-	-	
6370 Mileage Reimbursement	-	-	-	200	200	-	
6525 Small Equipment Purchases	2,623	300	300	300	300	-	
6650 Rent - Transfer Out	33,932	34,074	34,074	28,960	23,987	(4,973)	-17%
Total Appropriations	337,763	350,804	350,604	351,226	376,185	24,959	7%
AUTHORIZED PERSONNEL	FY 10		FY 11		FY 12		
Borough Clerk	1.00		1.00		1.00		
Deputy Clerk	1.00		1.00		1.00		
Records Maintenance Technician	1.00		1.00		1.00		
FULL-TIME EMPLOYEES	3.00		3.00		3.00		

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations Separated
Clerk's Office 101-13-000

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	131,220	130,560	130,560	123,000	121,396	(1,604)	-1%
5110 Overtime Pay	1,257	1,000	1,000	1,200	1,000	(200)	-17%
5200 Taxes & Benefits	80,045	88,544	88,544	88,544	88,398	(146)	
5300 Travel & Training	6,521	5,954	5,954	6,300	6,446	146	2%
6010 Supplies	2,793	3,200	3,200	3,200	3,200	-	
6020 Dues & Publications	755	1,105	1,105	1,105	1,105	-	
6030 Publishing Expense	9,695	12,500	12,500	12,500	12,500	-	
6070 Postage Expense	1,041	1,200	1,200	800	800	-	
6090 Contractual Services	1,449	2,352	2,352	2,352	22,574	20,222	860%
6331 Long Distance	151	200	200	200	200	-	
6525 Small Equipment Purchases	300	300	300	300	300	-	
6650 Rent - Transfer Out	33,932	34,074	34,074	28,960	23,987	(4,973)	-17%
Totals	269,159	280,989	280,989	268,461	281,906	13,445	5%

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Elections - 101-13-001

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5120 Temporary Pay	3,802	5,500	5,500	5,146	5,500	354	7%
6010 Supplies	613	250	250	250	250	-	
6030 Publishing Expense	3,285	3,300	3,300	3,427	3,300	(127)	-4%
6080 Professional Services	2,031	3,000	3,000	3,234	3,000	(234)	-7%
Totals	9,731	12,050	12,050	12,057	12,050	(7)	

**Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Records Management - 101-13-002**

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	23,216	24,858	24,858	29,000	34,026	5,026	17%
5120 Temporary Pay	6,851	-	-	4,433	-	(4,433)	-100%
5200 Taxes & Benefits	17,388	23,221	23,221	29,000	31,428	2,428	8%
5300 Travel & Training	946	1,361	1,361	-	-	-	
6010 Supplies	2,979	2,400	2,400	2,400	1,600	(800)	-33%
6020 Dues & Publications	175	225	225	175	175	-	
6045 Meeting/Training Food	26	-	-	-	-	-	
6060 Rentals	-	-	-	-	9,300	9,300	
6080 Professional Services	4,774	5,000	5,000	5,000	5,000	-	
6360 Reimbursable Expenses	195	200	200	-	-	-	
6370 Mileage Reimbursement	-	-	-	200	200	-	
6525 Sm. Equipment Purchases	2,323	-	-	-	-	-	
Totals	58,873	57,265	57,265	70,208	81,729	11,521	16%

**Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Board of Ethics 101-13-003**

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
6010 Supplies	-	500	500	500	500	-	
Totals	-	500	500	500	500	-	

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Law Department 101-14

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	165,998	174,920	174,920	174,920	180,261	5,341	3%
5120 Temporary Pay	9,758	8,400	8,400	7,000	9,400	2,400	34%
5200 Taxes & Benefits	109,105	101,366	101,366	101,366	115,772	14,406	14%
5300 Travel & Training	1,629	4,190	4,190	3,500	3,875	375	11%
5301 Business Travel	4,089	2,805	2,805	2,788	2,580	(208)	-7%
6010 Supplies	311	250	250	250	250	-	
6011 Operating Supplies	599	700	700	200	700	500	250%
6020 Dues & Publications	8,883	9,524	9,524	8,524	9,695	1,171	14%
6030 Publishing	22	30	30	30	40	10	33%
6031 Recording Fees	633	1,250	1,250	1,966	800	(1,166)	-59%
6070 Postage Expense	222	300	300	100	300	200	200%
6080 Professional Services	1,239	5,000	5,000	2,200	3,000	800	36%
6081 Professional Services - Litigation	-	1,000	1,000	1,000	204,000	203,000	20300%
6090 Contractual Services	-	1,695	1,695	1,200	1,885	685	57%
6330 Telephone	732	720	720	720	720	-	
6331 Long Distance	138	300	300	150	300	150	100%
6650 Rent - Transfer Out	24,453	24,555	24,555	20,921	17,286	(3,635)	-17%
Total Appropriations	327,811	337,005	337,005	326,835	550,864	224,029	69%

AUTHORIZED PERSONNEL	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>
Borough Attorney	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00
FULL-TIME EMPLOYEES	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Finance 101-21

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	563,963	549,411	549,411	550,000	548,223	(1,777)	
5110 Overtime Pay	2,760	5,000	5,000	5,000	5,000	-	
5200 Taxes & Benefits	326,051	309,149	309,149	316,000	352,425	36,425	12%
5300 Travel & Training	3,157	5,032	5,032	5,032	5,784	752	15%
6010 Supplies	14,799	13,086	13,086	13,086	13,086	-	
6015 Books & Software	8,283	7,725	7,725	7,725	12,215	4,490	58%
6020 Dues & Publications	2,156	2,250	2,250	2,250	2,280	30	1%
6030 Publishing Expense	9,836	12,900	12,900	12,900	17,900	5,000	39%
6031 Recording Fees	3,346	1,300	1,300	1,300	1,300	-	
6032 Banking Fees, Etc.	2,248	3,000	3,000	3,000	3,000	-	
6033 Court Filing Fees	-	500	500	500	500	-	
6034 Process Service Fees	2,017	1,500	1,500	1,500	1,500	-	
6060 Rentals	3,298	3,300	3,300	3,300	3,500	200	6%
6070 Postage Expense	19,932	18,000	18,000	18,000	18,000	-	
6080 Professional Services	53,207	55,000	55,000	55,000	55,000	-	
6090 Contractual Services	1,050	5,830	5,830	5,830	6,380	550	9%
6150 Fines & Penalties	10,583	500	500	500	500	-	
6331 Long Distance	373	350	350	350	350	-	
6450 Equipment Maintenance	596	100	100	100	200	100	100%
6525 Small Equipment Purchases	-	2,500	2,500	2,500	2,500	-	
6650 Rental - Transfer Out	84,100	84,450	84,450	71,774	59,450	(12,324)	-17%
Total Appropriations	1,111,755	1,080,883	1,080,883	1,075,647	1,109,093	33,446	3%

AUTHORIZED PERSONNEL	FY 10	FY 11	FY 12
Finance Director	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00
Controller	1.00	1.00	1.00
Cash Management Supervisor	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00
Accounts Payable	1.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00
FULL-TIME EMPLOYEES	9.00	9.00	9.00

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Assessment 101-22

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	292,085	344,454	344,454	293,000	343,389	50,389	17%
5110 Overtime Pay	633	2,500	2,500	700	2,500	1,800	257%
5200 Taxes & Benefits	189,812	226,093	226,093	179,000	235,747	56,747	32%
5300 Travel & Training	5,650	17,280	17,280	10,100	17,280	7,180	71%
6010 Supplies	6,639	5,975	5,975	4,900	5,675	775	16%
6015 Books & Software	12,183	12,684	12,684	12,684	12,161	(523)	-4%
6020 Dues & Publications	752	1,175	1,175	850	1,175	325	38%
6030 Publishing Expense	710	300	300	(920)	300	1,220	-133%
6031 Recording & Plat Fees	827	1,425	1,425	850	1,425	575	68%
6060 Rentals	2,879	5,400	5,400	5,400	5,400	-	
6070 Postage Expense	5,530	5,321	5,321	4,500	5,321	821	18%
6080 Professional Services	7,639	-	-	-	-	-	
6090 Contractual Services	3,900	17,878	17,878	17,878	18,311	433	2%
6100 Insurance	1,813	1,813	1,813	1,813	1,813	-	
6330 Telephone	196	-	-	(5)	-	5	-100%
6331 Long Distance	163	480	480	300	480	180	60%
6360 Reimbursable Expense	7,500	-	-	-	-	-	
6370 Mileage Reimbursement	-	900	900	300	900	600	200%
6450 Equipment Maintenance	500	-	-	-	-	-	
6460 Vehicle Maintenance	1,033	1,500	1,500	500	1,500	1,000	200%
6461 Vehicle Fuel & Oil	346	1,450	1,450	800	1,800	1,000	125%
6650 Rent - Transfer Out	88,033	66,325	66,325	56,507	46,690	(9,817)	-17%
Total Appropriations	628,823	712,953	712,953	589,157	701,867	112,710	19%

AUTHORIZED PERSONNEL	FY 10	FY 11	FY 12
Director of Assessment	1.00	1.00	1.00
Administrative Assistant/Appraiser	1.00	0.50 Shared with P.W.	-
Chief Appraiser	1.00	1.00	1.00
Records & Information Specialist	1.00	1.00	1.00
Appraiser II	2.00	2.00	2.00
FULL-TIME EMPLOYEES	6.00	5.50	5.00

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Animal Protection 101-25

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	169,018	168,194	168,194	173,515	178,671	5,156	3%
5110 Overtime Pay	6,111	6,500	6,500	6,500	5,000	(1,500)	-23%
5160 Call Out Fees	14,628	13,461	13,461	13,461	11,143	(2,318)	-17%
5200 Taxes & Benefits	128,415	124,788	124,788	124,788	141,414	16,626	13%
5300 Travel & Training	6,637	4,674	4,674	4,674	5,015	341	7%
5400 Uniform Allowance	843	1,530	1,530	1,530	500	(1,030)	-67%
6010 Supplies	804	500	500	675	500	(175)	-26%
6011 Operating Supplies	6,191	5,688	5,688	5,688	5,683	(5)	
6015 Books & Software	-	-	-	-	1,495	1,495	
6020 Dues & Publications	125	267	267	267	267	-	
6030 Publishing Expense	142	-	-	-	-	-	
6040 Community Promotion	785	940	940	940	940	-	
6070 Postage Expense	189	758	758	758	758	-	
6080 Professional Services	9,883	19,884	19,884	20,000	34,960	14,960	75%
6090 Contractual Services	4,608	-	-	-	2,500	2,500	
6100 Insurance	1,531	1,020	1,020	1,555	2,668	1,113	72%
6310 Electricity	1,761	1,620	1,620	1,620	1,620	-	
6320 Water	408	420	420	420	420	-	
6330 Telephone	3,294	3,384	3,384	3,384	3,384	-	
6331 Long Distance	89	108	108	108	108	-	
6340 Sewer	408	408	408	408	408	-	
6350 Landfill	3,726	240	240	700	1,040	340	49%
6360 Reimbursable Expenses	119	-	-	-	-	-	
6430 Building Maintenance	251	3,458	3,458	3,458	3,458	-	
6431 Heating Oil	6,407	4,500	4,500	7,500	7,500	-	
6450 Equipment Maintenance	55	-	-	-	-	-	
6460 Vehicle Maintenance	4,463	2,340	2,340	2,340	2,340	-	
6461 Vehicle Fuel & Oil	4,502	4,320	4,320	4,320	6,000	1,680	39%
6525 Small Equipment Purchases	1,419	1,215	1,215	1,215	1,176	(39)	-3%
6540 Capital Improvements	-	-	-	-	25,000	25,000	
Total Appropriations	376,812	370,216	370,216	379,824	443,968	64,144	17%

AUTHORIZED PERSONNEL	FY 10	FY 11	FY 12
Director of Animal Protection	1.00	1.00	1.00
Shelter Officer	1.00	1.00	1.00
Field Officers	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
FULL-TIME EMPLOYEES	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Recreation 101-26

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	567,655	587,577	587,577	560,000	647,186	87,186	16%
5110 Overtime Pay	11,300	11,500	11,500	4,800	8,500	3,700	77%
5120 Temporary Pay	241,234	249,700	249,700	235,000	283,085	48,085	20%
5200 Taxes & Benefits	469,455	460,175	460,175	430,000	490,014	60,014	14%
5400 Uniforms	-	2,100	2,100	-	-	-	
6010 Supplies	1,457	2,000	2,000	2,000	2,000	-	
6011 Operating Supplies	57,163	53,100	53,100	53,100	56,750	3,650	7%
6020 Dues & Publications	1,513	1,394	1,394	1,400	1,410	10	1%
6030 Publishing	8,718	7,400	7,400	8,110	8,110	-	
6070 Postage	400	400	400	400	300	(100)	-25%
6090 Contractual Services	17,178	17,540	17,540	15,000	16,513	1,513	10%
6100 Insurance	33	37	37	31	12,596	12,565	40532%
6110 Medical Expense	-	1,400	1,400	-	1,050	1,050	
6310 Electricity	99,148	105,000	105,000	96,000	165,500	69,500	72%
6320 Water	9,446	8,200	8,200	9,600	9,600	-	
6330 Telephone	3,729	4,260	4,260	3,435	4,260	825	24%
6331 Long Distance	79	80	80	20	30	10	50%
6340 Sewer	9,586	9,400	9,400	9,560	9,560	-	
6360 Reimbursable Expenses	2,270	-	-	-	-	-	
6370 Mileage Reimbursement	-	1,000	1,000	900	1,000	100	11%
6430 Building Maintenance	54,966	56,500	56,500	32,000	42,500	10,500	33%
6431 Heating Fuel	212,315	210,000	210,000	160,000	190,000	30,000	19%
6525 Small Equipment Purchases	11,347	12,900	12,900	17,000	9,600	(7,400)	-44%
Total Appropriations	1,778,992	1,801,663	1,801,663	1,638,356	1,959,564	321,208	20%

AUTHORIZED PERSONNEL	FY 10	FY 11	FY 12
Recreation Supervisor	1.00	1.00	1.00
Receptionist	3.00	3.00	2.00
Recreation Programmer	1.00	1.00	1.00
Maintenance Staff	-	-	1.00
Aquatics Supervisor	1.00	1.00	1.00
Assistant Aquatic Supervisor	1.00	1.00	1.00
Killer Whales Coach	0.25	-	-
Lifeguards	6.00	6.00	6.00
Building Monitor	1.00	1.00	1.00
Custodian	1.00	1.00	1.00
FULL-TIME EMPLOYEES	15.25	15.00	15.00

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Public Works - Combined Totals 101-27

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	561,919	482,172	482,172	459,800	447,144	(12,656)	-3%
5110 Overtime Pay	12,297	7,000	7,000	7,000	6,000	(1,000)	-14%
5120 Temporary Pay	47,921	58,500	58,500	56,500	58,500	2,000	4%
5160 Call Out Pay	414	3,000	3,000	2,500	2,500	-	
5200 Taxes & Benefits	386,470	311,775	311,775	277,606	306,178	28,572	10%
5300 Travel & Training	-	5,300	5,300	3,400	3,850	450	13%
5400 Uniform Allowance	-	1,500	1,500	1,800	2,100	300	17%
6010 Supplies	2,094	3,000	3,000	2,000	2,000	-	
6011 Operating Supplies	11,458	13,500	13,500	13,500	15,000	1,500	11%
6015 Books & Software	1,318	1,000	1,000	1,000	1,000	-	
6020 Dues & Publications	970	975	975	975	1,100	125	13%
6060 Rentals	43,890	53,418	53,418	49,681	35,460	(14,221)	-29%
6070 Postage Expense	527	500	500	500	500	-	
6080 Professional Services	-	5,000	5,000	5,000	10,000	5,000	100%
6090 Contractual Services	80,117	81,524	81,524	81,524	101,668	20,144	25%
6100 Insurance	12,270	12,800	12,800	7,465	7,869	404	5%
6110 Medical Expense	196	1,300	1,300	1,300	1,050	(250)	-19%
6310 Electricity	24,438	24,900	24,900	25,700	26,700	1,000	4%
6320 Water	3,776	5,919	5,919	4,700	4,928	228	5%
6330 Telephone	10,699	3,200	3,000	5,200	4,800	(400)	-8%
6331 Long Distance	178	1,900	1,900	1,300	1,300	-	
6340 Sewer	2,645	4,797	4,797	3,935	4,308	373	9%
6350 Landfill	7,960	6,500	6,500	800	3,500	2,700	338%
6360 Reimbursable Expenses	1,747	-	-	-	-	-	
6420 Field Maintenance	22,291	26,000	26,000	26,000	33,000	7,000	27%
6421 Park Maintenance	23,931	2,440	2,440	4,500	7,000	2,500	56%
6430 Building Maintenance	2,574	4,000	4,000	5,000	4,000	(1,000)	-20%
6431 Heating Fuel	2,535	1,350	1,350	1,400	1,688	288	21%
6450 Equipment Maintenance	414	3,000	3,000	2,900	3,100	200	7%
6460 Vehicle Maintenance	25,923	14,000	14,000	14,000	14,000	-	
6461 Vehicle Fuel & Oil	24,402	35,000	35,000	35,000	35,000	-	
6525 Small Equipment Purchases	12,605	6,900	6,900	5,900	5,450	(450)	-8%
6530 Equipment Purchase	-	12,000	12,000	12,000	12,000	-	
6650 Rent - Transfer Out	-	-	-	7,770	15,540	7,770	100%
Total Appropriations	1,327,979	1,194,170	1,193,970	1,127,656	1,178,233	50,577	4%

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Public Works - Combined Totals 101-27

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
AUTHORIZED PERSONNEL	<u>FY 10</u>		<u>FY 11</u>		<u>FY 12</u>		
Director	1.00		1.00		0.50		
Deputy Director	1.00		1.00		1.00		
Project Manager	-		1.00		1.00		
Administrative Assistant	1.00		0.50		1.00		
Parks-Fields Supervisor	0.85		0.85		-		
Parks-Fields Technician I	3.60		2.70		2.70		
Utility Supervisor	-		0.84		-		
Maintenance Technician 1	5.00		2.89		1.44		
Mechanic I	2.00		1.00		1.00		
Office Assistant - Part-time	0.30		-		-		
Transit Supervisor	1.00		-		-		
Bus Driver II	1.00		-	**	-		**
Bus Driver I	4.00		-		-		
Bus Driver I (Part-time)	3.00		-		-		
FULL-TIME EMPLOYEES	<u>23.75</u>		<u>11.78</u>		<u>8.64</u>		

**Moved to Transit

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
Public Works - Maintenance 101-27-001

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	139,178	141,917	141,917	120,900	119,586	(1,314)	-1%
5110 Overtime Pay	2,863	2,000	2,000	2,000	2,000	-	
5120 Temporary Pay	16,650	16,000	16,000	16,000	16,000	-	
5160 Call Out Pay	414	2,000	2,000	2,000	1,500	(500)	-25%
5200 Taxes & Benefits	96,203	95,583	95,583	75,900	84,211	8,311	11%
5300 Travel & Training	-	1,500	1,500	100	550	450	450%
5400 Uniform Allowance	-	900	900	900	900	-	
6010 Supplies	19	-	-	-	-	-	
6011 Operating Supplies	9,678	10,000	10,000	10,000	11,500	1,500	15%
6015 Books & Software	183	500	500	500	500	-	
6060 Rentals	43,890	31,344	31,344	33,000	35,460	2,460	7%
6090 Contractual Services	315	-	-	-	-	-	
6100 Insurance	-	4,000	4,000	-	404	404	
6310 Electricity	7,774	4,200	4,200	5,000	6,000	1,000	20%
6320 Water	1,241	2,019	2,019	2,100	2,328	228	11%
6330 Telephone	283	200	200	200	800	600	300%
6331 Long Distance	-	250	250	250	250	-	
6340 Sewer	1,048	1,017	1,017	1,100	1,473	373	34%
6430 Building Maintenance	2,477	4,000	4,000	4,000	4,000	-	
6431 Heating Fuel	2,359	1,350	1,350	1,400	1,688	288	21%
6450 Equipment Maintenance	56	1,000	1,000	1,000	1,000	-	
6460 Vehicle Maintenance	229	10,000	10,000	10,000	10,000	-	
6525 Small Equipment Purchases	899	1,900	1,900	1,900	1,950	50	3%
Total Appropriations	325,759	331,680	331,680	288,250	302,100	13,850	5%

AUTHORIZED PERSONNEL	FY 10	FY 11	FY 12
Parks-Fields Supervisor	0.35	0.35	-
Parks-Fields Technician I	0.40	0.30	0.30
Maintenance Technician I	1.75	1.40	1.44
Mechanic I	1.00	1.00	1.00
FULL-TIME EMPLOYEES	3.50	3.05	2.74

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
Public Works - Parks/Fields 101-27-002

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	144,659	132,036	132,036	129,900	102,399	(27,501)	-21%
5110 Overtime Pay	2,357	3,000	3,000	3,000	2,000	(1,000)	-33%
5120 Temporary Pay	28,998	40,000	40,000	38,000	40,000	2,000	5%
5160 Call Out	-	1,000	1,000	500	1,000	500	100%
5200 Taxes/Benefits	113,223	94,486	94,486	80,000	76,032	(3,968)	-5%
5400 Uniforms	-	600	600	900	1,200	300	33%
6011 Operating Supplies	1,184	1,500	1,500	1,500	1,500	-	
6015 Books & Software	-	500	500	500	500	-	
6020 Dues & Publications	615	975	975	975	1,100	125	13%
6090 Contractual Services	-	-	-	-	20,000	20,000	
6100 Insurance	-	6,000	6,000	4,665	4,665	-	
6310 Electricity	16,609	20,700	20,700	20,700	20,700	-	
6320 Water	2,535	3,900	3,900	2,600	2,600	-	
6331 Long Distance	4	1,400	1,400	800	800	-	
6340 Sewer	1,597	3,780	3,780	2,835	2,835	-	
6350 Landfill	-	500	500	500	500	-	
6420 Field Maintenance	22,291	26,000	26,000	26,000	33,000	7,000	27%
6421 Park Maintenance	23,931	2,440	2,440	4,500	7,000	2,500	56%
6430 Building Maintenance	-	-	-	1,000	-	(1,000)	-100%
6431 Heating Fuel	176	-	-	-	-	-	
6450 Equipment Maintenance	258	1,000	1,000	1,400	1,600	200	14%
6460 Vehicle Maintenance	-	2,000	2,000	2,000	2,000	-	
6525 Small Equipment Purchases	-	3,000	3,000	3,000	2,500	(500)	-17%
Total Appropriations	358,437	344,817	344,817	325,275	323,931	(1,344)	

AUTHORIZED PERSONNEL	FY 10	FY 11	FY 12
Parks/Fields Supervisor	0.50	0.50	-
Parks/Fields Technician I	<u>3.20</u>	<u>2.40</u>	<u>2.40</u>
FULL-TIME EMPLOYEES	<u>3.70</u>	<u>2.90</u>	<u>2.40</u>

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
Public Works - Administration 101-27-004

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	278,082	208,219	208,219	209,000	225,159	16,159	8%
5110 Overtime Pay	7,077	2,000	2,000	2,000	2,000	-	
5120 Temporary Pay	2,273	2,500	2,500	2,500	2,500	-	
5200 Taxes/Benefits	177,044	121,706	121,706	121,706	145,935	24,229	20%
5300 Travel & Training	-	3,800	3,800	3,300	3,300	-	
6010 Supplies	2,075	3,000	3,000	2,000	2,000	-	
6011 Operating Supplies	596	2,000	2,000	2,000	2,000	-	
6015 Books & Software	1,135	-	-	-	-	-	
6020 Dues & Publications	355	-	-	-	-	-	
6060 Rentals	-	22,074	22,074	16,681	-	(16,681)	-100%
6070 Postage Expense	527	500	500	500	500	-	
6080 Professional Services	-	5,000	5,000	5,000	10,000	5,000	100%
6090 Contractual Services	79,802	81,524	81,524	81,524	81,668	144	
6100 Insurance	12,270	2,800	2,800	2,800	2,800	-	
6110 Medical Expense	196	1,300	1,300	1,300	1,050	(250)	-19%
6310 Electricity	55	-	-	-	-	-	
6330 Telephone	10,416	3,000	3,000	5,000	4,000	(1,000)	-20%
6331 Long Distance	174	250	250	250	250	-	
6350 Landfill	7,960	6,000	6,000	300	3,000	2,700	900%
6360 Reimbursable Expenses	1,747	-	-	-	-	-	
6430 Building Maintenance	97	-	-	-	-	-	
6450 Equipment Maintenance	100	1,000	1,000	500	500	-	
6460 Vehicle Maintenance	25,694	2,000	2,000	2,000	2,000	-	
6461 Vehicle Fuel & Oil	24,402	35,000	35,000	35,000	35,000	-	
6525 Small Equipment Purchases	11,706	2,000	2,000	1,000	1,000	-	
6530 Equipment Purchases	-	12,000	12,000	12,000	12,000	-	
6650 Rent - Transfer Out	-	-	-	7,770	15,540	7,770	100%
Total Appropriations	643,783	517,673	517,673	514,131	552,202	38,071	7%
AUTHORIZED PERSONNEL	FY 10	FY 11	FY 12				
Director	1.00	1.00	0.50				
Deputy Director	1.00	1.00	1.00				
Administrative Assistant	1.00	1.00	1.00				
FULL-TIME EMPLOYEES	3.00	3.00	2.50				

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Planning 101-30

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	340,281	304,231	304,231	300,000	321,669	21,669	7%
5110 Overtime Pay	5,803	5,000	5,000	2,000	5,000	3,000	150%
5150 Commission Fees	3,609	4,500	4,500	4,500	4,500	-	
5200 Taxes & Benefits	204,075	169,726	169,726	169,726	200,770	31,044	18%
5300 Travel & Training	11,301	15,500	15,500	10,000	23,500	13,500	135%
6010 Supplies	4,208	10,000	10,000	7,000	5,800	(1,200)	-17%
6011 Operating Supplies	10	-	-	500	500	-	
6020 Dues & Publications	1,540	2,500	2,500	2,500	2,500	-	
6030 Publishing Expense	7,432	10,000	10,000	1,000	2,500	1,500	150%
6031 Recording Fees	955	1,500	1,500	2,000	2,000	-	
6045 Training/Meeting Food	194	1,000	1,000	600	600	-	
6060 Rentals	702	1,067	1,067	1,067	-	(1,067)	-100%
6070 Postage Expense	1,581	2,000	2,000	2,500	2,500	-	
6080 Professional Services	3,679	25,000	25,000	25,000	50,000	25,000	100%
6090 Contractual Services	31,265	25,000	34,500	25,000	4,452	(20,548)	-82%
6330 Telephone	1,958	2,000	2,000	1,000	1,000	-	
6331 Long Distance	330	750	750	500	500	-	
6360 Reimbursable Expenses	-	250	250	-	-	-	
6460 Vehicle Maintenance	360	-	-	-	-	-	
6525 Small Equipment Purchases	1,517	1,000	1,000	1,500	2,000	500	33%
6650 Rent - Transfer Out	58,688	58,933	58,933	50,210	41,487	(8,723)	-17%
Total Appropriations	679,488	639,957	590,524	606,603	671,278	64,675	11%

	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>
AUTHORIZED PERSONNEL			
Planning Director	1.00	1.00	0.75
Associate Planner - Current	1.52	1.52	1.27
Assistant Planner	1.00	-	-
Community Develop Zoning Clerk	1.00	1.00	1.00
Mapping Technician	1.00	1.00	1.00
Community Development Secretary	1.00	1.00	1.00
FULL TIME EMPLOYEES	<u>6.52</u>	<u>5.52</u>	<u>5.02</u>

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Transit 101-31

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	465,721	467,358	467,358	466,572	542,854	76,282	16%
5110 Overtime Pay	8,287	10,000	10,000	9,960	10,000	40	
5120 Temporary Pay	55,866	58,155	58,155	58,155	86,295	28,140	48%
5200 Taxes & Benefits	385,028	373,938	373,938	359,052	458,593	99,541	28%
5300 Travel & Training	382	-	-	-	-	-	
5400 Uniform Allowance	-	1,300	1,300	1,300	1,300	-	
6010 Supplies	1,434	2,000	2,000	2,000	3,000	1,000	50%
6011 Operating Supplies	4,053	2,000	2,000	4,000	4,000	-	
6015 Books & Software	548	1,500	1,500	1,500	2,000	500	33%
6020 Dues & Publications	640	1,200	1,200	1,200	1,200	-	
6030 Publishing Expense	6,100	9,200	9,200	9,000	9,295	295	3%
6040 Community Promotion	-	2,000	2,000	500	6,000	5,500	1100%
6060 Rentals	81,510	94,032	94,032	94,032	94,032	-	
6070 Postage	19	-	-	-	500	500	
6080 Professional Services	300	-	-	-	10,000	10,000	
6085 Licenses, Fees & Permits	100	-	-	-	100	-	
6090 Contractual Services	103,426	239,874	239,874	244,490	234,774	(9,716)	-4%
6100 Insurance	17,773	25,263	25,263	15,225	14,566	(659)	-4%
6110 Medical Expense	-	1,000	1,000	528	600	72	14%
6310 Electricity	5,925	5,400	5,400	4,836	4,800	(36)	-1%
6320 Water	708	660	660	672	660	(12)	-2%
6330 Telephone	6,028	4,500	4,500	5,688	6,007	319	6%
6331 Long Distance	239	300	300	228	180	(48)	-21%
6340 Sewer	702	1,251	1,251	708	708	-	
6360 Reimbursable Expenses	6	-	-	200	50	(150)	-75%
6430 Building Maintenance	2,199	1,500	1,500	1,596	1,500	(96)	-6%
6431 Heating Fuel	4,603	4,800	4,800	4,764	4,800	36	1%
6450 Equipment Maintenance	219	-	-	1,836	2,000	164	9%
6460 Vehicle Maintenance	46,573	59,000	59,000	55,536	55,500	(36)	
6461 Vehicle Fuel & Oil	102,250	96,000	96,000	100,932	141,075	40,143	40%
6525 Small Equipment Purchases	3,451	2,000	2,000	971	-	(971)	-100%
6530 Equipment Purchases	-	69,383	69,383	-	25,650	25,650	
Total Appropriations	1,304,090	1,533,614	1,533,614	1,445,481	1,722,039	276,558	19%

AUTHORIZED PERSONNEL	FY 10	FY 11	FY 12
Transit Supervisor	1.00	1.00	1.00
Grants/Project Admin (Part-Time)	-	-	0.50
Administrative Assistant	-	1.00	1.00
Office Assistant Limited Part-time	0.30	-	-
Mechanic	1.00	1.00	1.00
Bus Driver II	1.00	1.00	1.00
Bus Driver I	4.00	4.00	4.00
Bus Driver I (Part-time)	3.00	3.00	3.00
FULL-TIME EMPLOYEES	10.30	11.00	11.50

**Ketchikan Gateway Borough
 FY 2012 Budget - Appropriations
 Borough Grants - General Fund**

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
SOCIAL SERVICES - 101-35-XXX-6090							
020 Ketchikan Killer Whales Swim Club	-	2,500	2,500	-	-	-	
Total Grants - General Fund	-	2,500	2,500	-	-	-	

Note: Grants moved to the Economic Development Fund.

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Non - Departmental
Benefits 101-36

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
6205 Insurance - Ex Liability	259,459	250,000	250,000	260,000	260,000	-	
6220 Insurance - Work Comp	238,303	188,087	188,087	188,087	216,265	28,178	15%
6221 Insurance - W.C. Alloc	(238,303)	(188,087)	(188,087)	(188,087)	(216,265)	(28,178)	15%
6230 Insurance - Esd	26,837	64,436	64,436	64,436	63,593	(843)	-1%
6231 Insurance - Esd Alloc	(26,837)	(64,436)	(64,436)	(64,436)	(63,593)	843	-1%
6240 Retirement	1,261,552	1,251,262	1,251,262	1,251,262	1,559,436	308,174	25%
6241 Retirement Allocation	(1,261,552)	(1,251,262)	(1,251,262)	(1,251,262)	(1,559,436)	(308,174)	25%
6250 Social Security (Fica)	501,922	489,681	489,681	489,681	485,732	(3,949)	-1%
6251 Social Security Alloc	(501,894)	(489,681)	(489,681)	(489,681)	(485,732)	3,949	-1%
Total Appropriations	259,486	250,000	250,000	260,000	260,000	-	
NON - DEPARTMENTAL 101-37							
5100 Employee Wages	28	-	-	-	-	-	
5200 Taxes / Benefites	8	-	-	-	-	-	
6010 Supplies	3,661	6,224	6,224	6,224	9,004	2,780	45%
6011 Operating Supplies	3,245	-	-	-	-	-	
6045 Training/Meeting Food	-	3,000	3,000	3,000	3,000	-	
6060 Rentals	360	1,320	1,320	1,320	1,320	-	
6090 Contractual Services	407	350	350	400	400	-	
6310 Electricity	44,580	45,600	45,600	66,000	66,000	-	
6320 Water	1,618	780	780	1,332	1,344	12	1%
6330 Telephone	183	-	-	-	-	-	
6331 Long Distance	(38)	-	-	-	-	-	
6340 Sewer	1,501	816	816	1,220	1,224	4	
6360 Reimbursable Expense	1,774	-	-	-	-	-	
6430 Building Maintenance	14,170	500	500	500	-	(500)	-100%
6431 Heating Fuel	2,759	-	-	-	-	-	
6450 Equipment Maintenance	39,432	50,000	50,000	50,000	55,000	5,000	10%
6525 Small Equipment Purchases	3,419	1,500	1,500	2,000	2,000	-	
6530 Equipment Purchases	35,907	-	-	-	14,000	14,000	
Total Appropriations	153,013	110,090	110,090	131,996	153,292	21,296	16%

Ketchikan Gateway Borough
FY 2012 Budget Appropriations
General Fund - Interfund Transfers 101-38

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
6600 Interfund Transfers - Economic	-	-	-	-	200,000	200,000	
6603 Interfund Transfers - Medivac	5,500	5,500	5,500	5,500	5,500	-	
6604 Recreation Capital Projects	-	-	-	-	200,000	200,000	
6606 Interfund Transfers - Homestea	-	3,387	3,387	3,387	2,888	(499)	-15%
Total Appropriations	5,500	8,887	8,887	8,887	408,388	399,501	4595%

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Automation 101-39

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	95,153	93,462	93,462	93,462	95,213	1,751	2%
5200 Taxes & Benefits	41,015	36,871	36,871	36,871	43,864	6,993	19%
5300 Travel & Training	3,525	7,200	7,200	5,000	7,200	2,200	44%
6010 Supplies	154	1,000	1,000	300	1,000	700	233%
6011 Operating Supplies	289	-	-	-	-	-	-
6015 Books & Software	81,644	89,550	89,550	89,550	85,350	(4,200)	-5%
6020 Dues & Publication	-	500	500	300	-	(300)	-100%
6070 Postage	18	300	300	-	300	300	
6080 Professional Services	72,412	50,000	50,000	40,000	50,000	10,000	25%
6090 Contractual Services	560	71,548	71,548	71,548	81,694	10,146	14%
6330 Telephone	61,446	50,840	50,840	50,840	50,840	-	
6331 Long Distance	242	1,000	1,000	500	1,000	500	100%
6525 Small Equipment Purchases	97,326	86,300	86,300	86,300	68,300	(18,000)	-21%
6530 Equipment Purchases	15,107	-	-	-	45,000	45,000	
6650 Rent - Transfer Out	22,336	22,429	22,429	22,429	15,789	(6,640)	-30%
Total Appropriations	491,227	511,000	488,571	497,100	545,550	48,450	10%

AUTHORIZED PERSONNEL	FY 10	FY 11	FY 12
Computer Systems Administrator	1.00	1.00	1.00
Full-Time Employees	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund CIP's 101-40

Description	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Appropriations:							
6530 Capital - Equipment	63,697	250,000	250,000	125,000	125,000	-	
Totals	63,697	250,000	250,000	125,000	125,000	-	

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - Education - 101-51

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Appropriations:							
6100 Insurance	567,935	500,000	500,000	500,000	500,000	-	
6600 School Dist.-Local Appropriations	9,018,471	8,817,052	8,817,052	8,817,052	8,150,000	(667,052)	-8%
66XX Transfer Out - Homestead	31,529	-	-	-	-	-	
Total Appropriations	9,617,935	9,317,052	9,317,052	9,317,052	8,650,000	(667,052)	-7%

ENTERPRISE FUNDS

FY 2012

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Ketchikan Gateway Borough
FY 2012 Budget - Summary of Revenue and Expenses
Transportation Services - Airport Enterprise Fund - 400

Description	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
TOTAL EQUITY JULY 1	3,505,474	2,948,344	2,948,344	2,948,344	2,440,795	(507,549)	-17%
Revenue From Other Governments or Other Funds:							
4220 State Revenue Sharing	82,626	-	-	-	-	-	-
4221 PERS On Behalf Payments	-	-	-	-	86,910	86,910	-
4226 TSA Law Enforcement	62,812	75,000	75,000	70,000	70,000	-	-
4260 AK Aviation Fuel Tax Sharing	23,169	22,000	22,000	25,000	25,000	-	-
4450 Interfund Transfers - PFC Fund	373,758	377,483	377,483	377,483	375,627	(1,856)	-
4453 Interfund Transfer - Med	5,500	5,500	5,500	5,500	5,500	-	-
4454 Interfund Transfers - CPV Fund	246,000	75,000	75,000	75,000	75,000	-	-
Subtotal	793,915	554,983	554,983	552,983	638,037	85,054	15%
Field Revenue:							
4510 Fuel Flowage	95,736	80,000	80,000	80,000	90,000	10,000	13%
4520 Rental Income	18,763	25,000	25,000	25,000	25,000	-	-
4525 Airport Reserve Leases	4,411	22,000	22,000	22,000	22,000	-	-
4530 Landing Fees	790,127	780,000	780,000	740,000	740,000	-	-
4540 Tie-Down Charges	2,580	3,500	3,500	3,000	3,000	-	-
4550 Dock Fees & Lockers	5,735	8,000	8,000	8,000	8,000	-	-
4555 Seaplane Dock Fees	16,190	15,000	15,000	15,000	15,000	-	-
4580 Aircraft Parking Fees	5,647	11,000	11,000	11,000	11,000	-	-
Subtotal	939,189	944,500	944,500	904,000	914,000	10,000	1%
Terminal Revenue:							
4610 Vehicle Parking	55,407	50,000	50,000	50,000	50,000	-	-
4615 Smart Carte Fees	4,379	-	-	-	-	-	-
4620 Building Rentals	455,516	480,000	480,000	450,000	450,000	-	-
4626 FBI Background Checks	3,350	1,600	1,600	1,800	2,000	200	11%
4630 Security Service Charges	189,744	190,000	190,000	181,000	181,000	-	-
4650 Pay Phone Commission	26	500	500	300	300	-	-
4670 Facility Use Fees	32,604	34,000	34,000	34,000	34,000	-	-
4685 Airport Ambassador Fees	11,350	-	-	-	9,600	9,600	-
4690 Misc. Terminal Revenue	30	-	-	-	-	-	-
Subtotal	752,406	756,100	756,100	717,100	726,900	9,800	1%

Ketchikan Gateway Borough
FY 2012 Budget - Summary of Revenue and Expenses
Transportation Services - Airport Enterprise Fund - 400

Description	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.		
		ADOPTED	FINAL	ESTIMATED		\$	%	
Ferry Revenue:								
4710	Ferry Fee Revenue	1,511,485	1,650,000	1,650,000	1,450,000	1,450,000	-	
4730	Call Out Fees	45,190	25,000	25,000	30,000	30,000	-	
4792	Parking Enforcement Revenue	25,798	20,000	20,000	25,000	30,000	5,000	20%
Subtotal		1,582,473	1,695,000	1,695,000	1,505,000	1,510,000	5,000	
Seaplane Revenue:								
4810	Fees - Murphy's Landing	9,210	6,200	6,200	6,200	6,200	-	
Subtotal		9,210	6,200	6,200	6,200	6,200	-	
Total Revenues		4,077,193	3,956,783	3,956,783	3,685,283	3,795,137	109,854	3%
Summary of Appropriations - Airport Enterprise Fund								
400-60	Field	1,213,394	1,160,060	1,160,060	1,151,805	1,169,642	17,837	2%
400-61	Terminal	1,280,324	1,044,482	1,044,482	1,035,156	1,079,138	43,982	4%
400-62	Ferry	1,839,458	1,715,614	1,715,614	1,681,815	1,837,070	155,255	9%
400-63	Administration	290,701	359,597	359,597	322,163	301,665	(20,498)	-6%
400-64	Murphy's Landing	10,446	1,943	1,943	1,893	1,890	(3)	0%
Total Appropriations		4,634,323	4,281,696	4,281,696	4,192,832	4,389,405	196,573	5%
Revenue over (under) Expenditures		(557,130)	(324,913)	(324,913)	(507,549)	(594,268)	(86,719)	17%
TOTAL EQUITY JUNE 30		2,948,344	2,623,431	2,623,431	2,440,795	1,846,527	(594,268)	-24%
Depreciation not included in Appropriations		536,853	489,781	489,781	-	489,781	489,781	

Ketchikan Gateway Borough

FY 2012 Budget - Summary of all Departments

Transportation Services - Airport Enterprise Fund - 400

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	1,357,113	1,432,816	1,432,816	1,397,934	1,412,733	14,799	1%
5110 Overtime Pay	177,086	125,500	125,500	149,500	125,500	(24,000)	-16%
5120 Temporary Pay	45,273	35,500	35,500	41,342	44,500	3,158	8%
5160 Call Out	683	-	-	-	-	-	
5200 Taxes & Benefits	1,030,775	940,334	940,334	957,922	1,064,216	106,294	11%
5300 Travel & Training	22,290	34,850	34,850	31,500	28,700	(2,800)	-9%
5400 Uniforms	3,828	5,900	5,900	6,250	6,900	650	10%
6010 Supplies	1,886	4,750	4,750	4,500	4,450	(50)	-1%
6011 Operating Supplies	112,997	129,450	129,450	124,750	104,600	(20,150)	-16%
6020 Dues, Publications	1,045	1,550	1,550	1,700	1,875	175	10%
6030 Publishing	4,217	-	-	-	-	-	
6032 Banking Fees	4,103	5,000	5,000	5,000	5,500	500	10%
6070 Postage	207	400	400	400	400	-	
6075 Security Screening	1,927	1,200	1,200	1,500	1,500	-	
6085 Licenses, Fees & Permits	24	-	-	-	-	-	
6090 Contractual Services	44,620	53,350	53,350	51,250	47,750	(3,500)	-7%
6100 Insurance	182,766	208,000	208,000	199,000	218,000	19,000	10%
6110 Medical	2,538	2,900	2,900	3,010	3,830	820	27%
6130 Administrative Fees	185,861	197,821	197,821	197,821	203,513	5,692	3%
6140 Debt Expense	16,104	8,392	8,392	8,392	7,690	(702)	-8%
6150 Fines & Penalties	2	-	-	-	-	-	
6310 Electricity	127,256	126,550	126,550	125,254	120,550	(4,704)	-4%
6320 Water	21,087	19,500	19,500	20,500	24,000	3,500	17%
6325 Fire Hydrant	13,535	14,000	-	14,000	14,000	-	
6330 Telephone	15,012	8,400	8,400	9,600	10,200	600	6%
6331 Long Distance	298	750	750	775	750	(25)	-3%
6340 Sewer	-	14,000	14,000	3,499	14,000	10,501	300%
6350 Landfill Fees	-	1,500	1,500	1,500	1,500	-	
6410 Dock Maintenance	3,358	17,200	17,200	17,200	12,821	(4,379)	-25%
6420 Field Maintenance	10,729	9,500	9,500	9,000	9,000	-	
6430 Building Maintenance	25,334	34,100	34,100	38,800	16,500	(22,300)	-57%
6431 Heating Fuel	60,421	92,000	92,000	93,000	98,000	5,000	5%
6450 Equipment Maintenance	3,169	7,000	7,000	6,000	6,200	200	3%
6460 Heavy Equipment R & M	35,625	25,000	25,000	25,000	25,000	-	
6461 Vehicle Fuel & Oil	253,509	280,000	280,000	266,000	287,000	21,000	8%
6470 Ferry Maintenance	164,501	267,000	267,000	273,000	260,000	(13,000)	-5%
6475 Airport Parking Lot Maint.	4,410	-	-	-	25,500	25,500	
6525 Small Equipment Purchases	32,487	33,000	33,000	15,100	19,100	4,000	26%
6530 Equipment Purchases	448	17,000	9,000	15,000	48,000	33,000	220%
6600 Interfund Transfers	7,000	-	-	-	-	-	

Ketchikan Gateway Borough
FY 2012 Budget - Summary of all Departments
Transportation Services - Airport Enterprise Fund - 400

DESCRIPTION		FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
			ADOPTED	FINAL	ESTIMATED		\$	%
6750	Depreciation - Field	88,313	-	-	-	-	-	
6760	Depreciation - Terminal	215,209	-	-	-	-	-	
6770	Depreciation - Ferry	208,619	-	-	-	-	-	
6790	Depreciation - Murphy's	9,900	-	-	-	-	-	
6845	Bond Interest	138,758	127,483	127,483	77,833	115,627	37,794	49%
Total Appropriations		4,634,323	4,281,696	4,259,696	4,192,832	4,389,405	196,573	5%
AUTHORIZED PERSONNEL		FY 10		FY 11		FY 12		
	Maintenance Superintendent	1.00		1.00		0.50		
	Equipment Mechanic II (ARFF)	1.00		1.00		1.00		
	Airport Maintenance Labor	1.00		1.00		1.00		
	Airport Technician (ARFF)	5.00		5.00		5.00		
	Law Enforcement Officer I	3.00		3.00		3.00		
	Law Enforcement Supervisor	1.00		1.00		1.00		
	Custodians	2.50		2.50		2.50		
	Ferry Boat Captain	3.00		3.00		3.00		
	Deckhand II	3.00		3.00		3.00		
	Deckhand I (Regular Relief)	1.00		1.00		1.00		
	Ferry Toll Collector	3.25		3.25		3.25		
	Airport Manager	1.00		1.00		1.00		
	Executive Secretary	1.00		1.00		1.00		
	Airport Secretary	0.75		0.75		0.75		
	FULL TIME EMPLOYEES	<u>27.50</u>		<u>27.50</u>		<u>27.00</u>		

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Field 400-60

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	411,813	407,638	407,638	412,889	420,097	7,208	2%
5110 Overtime Pay	20,405	27,000	27,000	26,000	27,000	1,000	4%
5120 Temporary Pay	2,977	5,000	5,000	5,000	5,000	-	
5160 Call Out	683	-	-	-	-	-	
5200 Taxes & Benefits	314,471	286,831	286,831	299,000	346,848	47,848	16%
5300 Travel & Training	15,591	18,350	18,350	16,000	13,400	(2,600)	-16%
5400 Uniforms	2,104	2,500	2,500	2,750	3,000	250	9%
6010 Supplies	223	500	500	500	500	-	
6011 Operating Supplies	73,752	86,500	86,500	80,000	60,000	(20,000)	-25%
6020 Dues And Publications	-	600	600	700	750	50	7%
6085 Licenses, Fees & Permits	24	-	-	-	-	-	
6090 Contractual Services	2,018	2,500	2,500	3,500	3,500	-	
6100 Insurance	56,470	74,000	74,000	64,000	48,000	(16,000)	-25%
6110 Medical Expense	882	2,000	2,000	2,000	2,800	800	40%
6130 Administrative Fees	51,913	55,241	55,241	55,241	55,697	456	1%
6140 Debt Expense	627	-	-	-	-	-	
6150 Fines & Penalties	2	-	-	-	-	-	
6310 Electricity	32,049	30,000	30,000	30,000	30,000	-	
6320 Water	1,210	1,500	1,500	1,500	2,000	500	33%
6325 Fire Hydrant	-	8,000	8,000	8,000	8,000	-	
6330 Telephone	1,465	1,200	1,200	1,200	1,100	(100)	-8%
6331 Long Distance	42	200	200	225	250	25	11%
6350 Landfill Fees	-	1,500	1,500	1,500	1,500	-	
6410 Dock Maintenance	865	2,000	2,000	2,000	2,000	-	
6420 Field Maintenance	10,729	9,500	9,500	9,000	9,000	-	
6430 Building Maintenance	2,791	2,500	2,500	7,800	5,000	(2,800)	-36%
6431 Heating Fuel	2,226	20,000	20,000	23,000	28,000	5,000	22%
6450 Equipment Maintenance	1,791	3,000	3,000	3,000	3,000	-	
6460 Vehicle Maintenance	35,615	25,000	25,000	25,000	25,000	-	
6461 Vehicle Fuel & Oil	67,752	70,000	70,000	56,000	52,000	(4,000)	-7%
6525 Small Equipment Purchases	14,591	9,000	9,000	8,000	6,200	(1,800)	-23%
6530 Equipment Purchase	-	8,000	8,000	8,000	10,000	2,000	25%
6750 Depreciation	88,313	-	-	-	-	-	
Total Appropriations	1,213,394	1,160,060	1,160,060	1,151,805	1,169,642	17,837	
AUTHORIZED PERSONNEL	FY 10		FY 11		FY 12		
Maintenance Superintendent	1.00		1.00		1.00		
Equipment Mechanic II (ARFF)	1.00		1.00		1.00		
Airport Maintenance Labor	1.00		1.00		1.00		
Airport Technician (ARFF)	5.00		5.00		5.00		
FULL TIME EMPLOYEES	8.00		8.00		8.00		

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Terminal 400-61

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	301,924	315,045	315,045	315,045	325,114	10,069	3%
5110 Overtime Pay	46,948	30,000	30,000	35,000	30,000	(5,000)	-14%
5120 Temporary Pay	13,120	3,000	3,000	7,842	12,000	4,158	53%
5200 Taxes & Benefits	238,044	204,581	204,581	210,000	232,489	22,489	11%
5300 Travel & Training	3,256	6,500	6,500	5,500	5,800	300	5%
5400 Uniform Allowance	1,476	2,500	2,500	2,600	2,800	200	8%
6010 Supplies	322	750	750	700	700	-	
6011 Operating Supplies	31,327	33,750	33,750	33,750	33,800	50	
6020 Dues & Publications	237	350	350	350	400	50	14%
6030 Publishing Expense	3,621	-	-	-	-	-	
6075 Security Screening	1,927	1,200	1,200	1,500	1,500	-	
6090 Contractual Services	41,331	46,300	46,300	44,000	41,500	(2,500)	-6%
6100 Insurance	9,307	9,000	9,000	10,000	10,000	-	
6110 Medical	1,032	300	300	310	330	20	6%
6130 Administrative Fees	42,253	46,031	46,031	46,031	48,026	1,995	4%
6140 Debt Expense	15,477	8,392	8,392	8,392	7,690	(702)	-8%
6310 Electricity	94,704	96,000	96,000	94,704	90,000	(4,704)	-5%
6320 Water	19,877	18,000	18,000	19,000	22,000	3,000	16%
6325 Fire Hydrant	13,535	6,000	6,000	6,000	6,000	-	
6330 Telephone	2,197	1,800	1,800	1,800	1,800	-	
6331 Long Distance	119	250	250	300	300	-	
6340 Sewer	-	14,000	14,000	3,499	14,000	10,501	300%
6430 Building Maintenance	22,543	31,600	31,600	31,000	11,500	(19,500)	-63%
6431 Heating Fuel	58,195	72,000	72,000	70,000	70,000	-	
6450 Equipment Maintenance	505	1,000	1,000	1,000	1,200	200	20%
6460 Vehicle Maintenance	10	-	-	-	-	-	
6525 Small Equipment Purchases	9,660	13,300	13,300	4,000	3,600	(400)	-10%
6530 Equipment Purchases	448	5,000	5,000	5,000	36,000	31,000	620%
6600 Interfund Transfer	7,000	-	-	-	-	-	
6760 Depreciation	215,209	-	-	-	-	-	
6845 Bond Interest	84,720	77,833	77,833	77,833	70,589	(7,244)	-9%
Total Appropriations	1,280,324	1,044,482	1,044,482	1,035,156	1,079,138	43,982	4%
AUTHORIZED PERSONNEL	FY 10		FY 11		FY 12		
Law Enforcement Officer I	3.00		3.00		3.00		
Law Enforcement Officer Supervisor	1.00		1.00		1.00		
Custodians	2.50		2.50		2.50		
FULL TIME EMPLOYEES	6.50		6.50		6.50		

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Ferry 400-62

		FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
		ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100	Employee Pay	494,950	513,849	513,849	510,000	521,630	11,630	2%
5110	Overtime Pay	107,582	65,000	65,000	85,000	65,000	(20,000)	-24%
5120	Temporary Pay	29,176	25,000	25,000	26,000	25,000	(1,000)	-4%
5200	Taxes & Benefits	377,788	337,233	337,233	337,233	377,621	40,388	12%
5300	Travel & Training	-	1,000	1,000	1,000	500	(500)	-50%
5400	Uniforms	248	900	900	900	1,100	200	22%
6010	Supplies	192	700	700	550	500	(50)	-9%
6011	Operating Supplies	7,733	9,200	9,200	11,000	10,800	(200)	-2%
6020	Dues & Publications	221	250	250	250	275	25	10%
6030	Publishing Expense	596	-	-	-	-	-	
6090	Contractual Services	750	4,000	4,000	3,150	2,150	(1,000)	-32%
6100	Insurance	116,989	125,000	125,000	125,000	160,000	35,000	28%
6110	Medical Expense	528	400	400	500	500	-	
6130	Administrative Fees	74,848	79,332	79,332	79,332	85,335	6,003	8%
6330	Telephone	2,197	1,400	1,400	1,600	1,800	200	13%
6410	Dock Maintenance	2,493	15,200	15,200	15,200	10,821	(4,379)	-29%
6450	Equipment Maintenance	375	-	-	-	-	-	
6461	Vehicle Fuel & Oil	185,757	210,000	210,000	210,000	235,000	25,000	12%
6470	Ferry Maintenance	164,501	267,000	267,000	273,000	260,000	(13,000)	-5%
6475	Airport Parking Lot Maintenance	4,410	-	-	-	25,500	25,500	
6525	Small Equipment Purchases	5,467	6,500	6,500	100	6,500	6,400	6400%
6530	Equipment Purchase	-	4,000	4,000	2,000	2,000	-	
6770	Depreciation	208,619	-	-	-	-	-	
6845	Bond Interest	54,038	49,650	49,650	-	45,038	45,038	
Total Appropriations		1,839,458	1,715,614	1,715,614	1,681,815	1,837,070	155,255	9%

	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>
AUTHORIZED PERSONNEL			
Ferry Boat Captain	3.00	3.00	3.00
Deckhand II	3.00	3.00	3.00
Deckhand I (Regular Relief)	1.00	1.00	1.00
Ferry Toll Collector	3.25	3.25	3.25
FULL TIME EMPLOYEES	<u>10.25</u>	<u>10.25</u>	<u>10.25</u>

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Administration 400-63

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	148,426	196,284	196,284	160,000	145,892	(14,108)	-9%
5110 Overtime Pay	2,151	3,500	3,500	3,500	3,500	-	
5120 Temporary Pay	-	2,500	2,500	2,500	2,500	-	
5200 Taxes & Benefits	100,472	111,689	111,689	111,689	107,258	(4,431)	-4%
5300 Travel & Training	3,443	9,000	9,000	9,000	9,000	-	
6010 Supplies	1,149	2,500	2,500	2,500	2,500	-	
6011 Operating Supplies	185	-	-	-	-	-	
6020 Dues & Publications	587	350	350	400	450	50	13%
6032 Banking Fees	4,103	5,000	5,000	5,000	5,500	500	10%
6070 Postage	207	400	400	400	400	-	
6090 Contractual Services	521	550	550	600	600	-	
6110 Medical	96	200	200	200	200	-	
6130 Administrative Fees	16,804	17,124	17,124	17,124	14,365	(2,759)	-16%
6330 Telephone	9,153	4,000	4,000	5,000	5,500	500	10%
6331 Long Distance	137	300	300	250	200	(50)	-20%
6450 Equipment Maintenance	498	2,000	2,000	1,000	1,000	-	
6525 Small Equipment Purchases	2,769	4,200	4,200	3,000	2,800	(200)	-7%
Total Appropriations	290,701	359,597	359,597	322,163	301,665	(20,498)	-6%

AUTHORIZED PERSONNEL	FY 10	FY 11	FY 12
Airport Manager	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Airport Secretary	0.75	0.75	0.75
FULL TIME EMPLOYEES	<u>2.75</u>	<u>2.75</u>	<u>2.75</u>

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Murphy's Float 400-64

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
6010 Supplies	-	300	300	250	250	-	
6130 Administrative Fees	43	93	93	93	90	(3)	-3%
6310 Electricity	503	550	550	550	550	-	
6330 Telephone	-	-	-	-	-	-	
6450 Equipment Maintenance	-	1,000	1,000	1,000	1,000	-	
6790 Depreciation	9,900	-	-	-	-	-	
Total Appropriations	10,446	1,943	1,943	1,893	1,890	(3)	

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Capital Appropriations

Description	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.		
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%	
Field 400-60-000								
6530	Equipment Purchase	-	-	-	-	-	-	
6540	Capital Improvements	-	-	-	-	-	-	
6800	Gain/Loss On Disposal	-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Terminal 400-61-000								
6530	Equipment Purchase	-	-	-	-	-	-	
6540	Capital Improvements	-	-	-	-	-	-	
6700	Bad Debt Expense	-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Ferry 400-62-000								
6530	Equipment Purchase	-	-	-	-	-	-	
6540	Capital Improvements	-	-	-	-	-	-	
6700	Bad Debt Expense	-	-	-	-	-	-	
6800	Gain/Loss On Disposal	-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Air Admin 400-63-000								
6530	Equipment Purchase	-	-	-	-	-	-	
6540	Capital Improvements	-	-	-	-	-	-	
6800	Gain/Loss On Disposal	-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Projects 400-71-XXX								
6540	HVAC System	-	-	-	-	-	-	
6540	Generator Project	-	-	-	-	-	-	
6540	Airport Welcome Shelter	-	75,000	-	-	-	-	
Total		-	75,000	-	-	-	-	
Total Capital Appropriations		-	75,000	-	-	-	-	

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - 480

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
TOTAL EQUITY JULY 1	11,654,800	11,384,388	11,384,388	11,384,388	11,507,581	123,193	1%
Revenues:							
4080 Penalty & Interest	17,784	18,000	18,000	-	-	-	
4245 Federal Government Revenue	65,380	-	-	60,000	60,000	-	
4305 Interest Income - SDC	382	5,000	5,000	-	-	-	
4360 Sewer Fees	550,440	25,704	25,704	290,000	280,000	(10,000)	-3%
4361 SDC Revenue	5,868	19,680	19,680	-	-	-	
4362 Equipment Revenue	2,451	-	-	-	-	-	
4363 Mt. Point Sewer Fees	6	119,520	119,520	120,000	120,000	-	
4364 Forest Park Sewer Fees	(5)	71,520	71,520	71,000	71,000	-	
4365 Sludge Fees	(2)	280,000	280,000	45,000	30,000	(15,000)	-33%
4366 Gold Nugget Sewer Fees	250	4,800	4,800	11,000	8,000	(3,000)	-27%
4367 Waterfall Sewer Fees	-	3,600	3,600	8,000	6,000	(2,000)	-25%
4368 N. Pt. Higgins Sewer Fees	11	4,500	4,500	25,000	18,000	(7,000)	-28%
4410 Interfund Transfer	1,596	1,596	1,596	1,596	1,596	-	
4450 Interfund Transfer	44,855	37,855	37,855	37,855	-	(37,855)	-100%
Total Revenues	689,016	591,775	591,775	669,451	594,596	(74,855)	-11%
SUMMARY OF APPROPRIATIONS							
Sewer Services	457,632	578,410	578,410	519,433	528,795	9,362	2%
Depreciation	460,320	-	-	-	-	-	
Loan Payment (Land Trust)	41,476	36,900	36,900	26,825	23,840	(2,985)	-11%
Total Appropriations	959,428	615,310	615,310	546,258	552,635	6,377	1%
Revenue over (under) Expenditures	(270,412)	(23,535)	(23,535)	123,193	41,961	(81,232)	-66%
TOTAL EQUITY JUNE 30	11,384,388	11,360,853	11,360,853	11,507,581	11,549,542	41,961	
AUTHORIZED PERSONNEL	FY 10		FY 11		FY 12		
Utility Supervisor	0.75		0.42		0.42		
Maintenance Technician II	-		0.56		0.56		
Maintenance Technician I	2.95		1.60		0.75		
FULL-TIME EMPLOYEES	<u>3.70</u>		<u>2.58</u>		<u>1.73</u>		

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Sewer Services (Combined)

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	92,296	84,611	84,611	76,990	67,322	(9,668)	-13%
5110 Overtime	6,934	6,000	6,000	29,850	6,000	(23,850)	-80%
5120 Temporary Pay	2,478	-	-	1,586	-	(1,586)	-100%
5200 Taxes & Benefits	69,658	42,409	42,409	47,654	43,464	(4,190)	-9%
6011 Operating Supplies	12,739	23,400	23,400	20,600	20,550	(50)	
6020 Dues & Publications	-	200	200	200	300	100	50%
6060 Rentals	-	500	500	300	300	-	
6085 Licenses/Fees & Permits	2,635	5,400	5,400	4,000	4,150	150	4%
6090 Contractual Services	137,007	251,100	251,100	185,800	207,500	21,700	12%
6091 Water Tests	21,365	24,100	24,100	19,100	19,100	-	
6100 Insurance	6,658	6,960	6,960	6,700	6,960	260	4%
6110 Medical Expense	234	-	-	-	-	-	
6130 Administrative Fees	38,818	33,311	33,311	33,311	28,649	(4,662)	-14%
6140 Debt Service	41,476	36,900	36,900	26,825	23,840	(2,985)	-11%
6310 Electricity	41,899	40,769	40,769	30,500	40,800	10,300	34%
6330 Telephone	457	1,000	1,000	800	1,000	200	25%
6430 Building Maintenance	811	5,850	5,850	4,750	5,700	950	20%
6431 Heating Fuel	6,520	4,000	4,000	6,000	5,000	(1,000)	-17%
6450 Equipment Maintenance	8,096	13,800	13,800	26,000	20,000	(6,000)	-23%
6460 Vehicle Maintenance	124	4,000	4,000	2,000	2,000	-	
6461 Vehicle Fuel & Oil	8,547	2,000	2,000	8,000	4,000	(4,000)	-50%
6525 Small Equip Purchases	294	10,000	10,000	9,400	8,000	(1,400)	-15%
6530 Equipment Purchase	62	19,000	19,000	14,000	38,000	24,000	171%
Total Appropriations	499,108	615,310	615,310	554,366	552,635	(1,731)	

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Sludge & Equipment 480-10

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	25,332	21,154	21,154	23,588	17,105	(6,483)	-27%
5110 Overtime	2,857	2,000	2,000	25,000	2,000	(23,000)	-92%
5120 Temporary Pay	36	-	-	-	-	-	
5200 Taxes & Benefits	18,367	10,602	10,602	17,000	10,867	(6,133)	-36%
6011 Operating Supplies	5,506	4,000	4,000	5,600	4,500	(1,100)	-20%
6020 Dues & Publications	-	200	200	200	300	100	50%
6060 Rentals	-	500	500	300	300	-	
6085 Licenses, Fees &Permits	-	400	400	300	300	-	
6090 Contractual Services	125,970	175,000	175,000	175,000	175,000	-	
6091 Water Tests	-	400	400	300	300	-	
6100 Insurance	753	760	760	700	760	60	9%
6110 Medical Expense	234	-	-	-	-	-	
6130 Administrative Fees	15,310	13,945	13,945	13,945	13,774	(171)	-1%
6140 Debt Service	29,711	26,825	26,825	26,825	23,840	(2,985)	-11%
6310 Electricity	7,641	8,400	8,400	7,500	7,800	300	4%
6430 Building Maintenance	-	500	500	400	500	100	25%
6450 Equipment Maintenance	1,726	2,500	2,500	9,000	2,500	(6,500)	-72%
6460 Vehicle Maintenance	124	4,000	4,000	2,000	2,000	-	
6461 Vehicle Fuel & Oil	8,547	2,000	2,000	8,000	4,000	(4,000)	-50%
6530 Equipment Purchase	-	-	-	-	24,000	24,000	
Total Appropriations	242,114	273,186	273,186	315,658	289,846	(25,812)	-8%

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Mountain Point 480-12

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	23,593	28,769	28,769	23,000	22,765	(235)	-1%
5110 Overtime	1,180	2,000	2,000	2,500	2,000	(500)	-20%
5120 Temporary Pay	1,374	-	-	850	-	(850)	-100%
5200 Taxes & Benefits	17,608	14,419	14,419	13,800	14,777	977	7%
6011 Operating Supplies	4,524	14,400	14,400	11,000	12,000	1,000	9%
6085 Licenses, Fees & Permits	1,225	400	400	400	500	100	25%
6090 Contractual Services	9,037	4,000	4,000	4,200	4,000	(200)	-5%
6091 Water Tests	5,467	4,200	4,200	4,400	4,400	-	
6100 Insurance	5,181	5,200	5,200	5,000	5,200	200	4%
6130 Administrative Fees	10,209	8,780	8,780	8,780	7,179	(1,601)	-18%
6140 Debt Service	11,765	10,075	10,075	-	-	-	
6310 Electricity	21,686	22,369	22,369	16,000	22,000	6,000	38%
6330 Telephone	-	500	500	300	500	200	67%
6430 Building Maintenance	453	4,000	4,000	3,000	3,500	500	17%
6431 Heating Fuel	5,175	4,000	4,000	5,000	4,000	(1,000)	-20%
6450 Equipment Maintenance	5,023	10,000	10,000	7,000	7,000	-	
6525 Sm. Equipment Purchases	98	3,000	3,000	4,400	3,000	(1,400)	-32%
6530 Equipment Purchase	62	19,000	19,000	14,000	14,000	-	
Total Appropriations	123,660	155,112	155,112	123,630	126,821	3,191	3%

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Forest Park 480-13

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	14,663	10,999	10,999	10,999	8,704	(2,295)	-21%
5110 Overtime	1,324	1,000	1,000	1,000	1,000	-	
5120 Temporary Pay	360	-	-	636	-	(636)	-100%
5200 Taxes & Benefits	12,084	5,513	5,513	5,513	5,650	137	2%
6011 Operating Supplies	941	2,000	2,000	2,000	2,000	-	
6085 Licenses, Fees & Permits	470	2,000	2,000	1,400	1,400	-	
6090 Contractual Services	-	50,000	50,000	3,500	3,500	-	
6091 Water Tests	2,523	3,000	3,000	3,000	3,000	-	
6100 Insurance	724	1,000	1,000	1,000	1,000	-	
6130 Administrative Fees	7,034	5,305	5,305	5,305	2,325	(2,980)	-56%
6310 Electricity	8,565	8,000	8,000	5,000	8,500	3,500	70%
6330 Telephone	457	500	500	500	500	-	
6430 Building Maintenance	322	900	900	900	1,000	100	11%
6450 Equipment Maintenance	1,133	500	500	9,100	500	(8,600)	-95%
6525 Small Equipment Purchase	98	3,000	3,000	2,000	2,000	-	
Total Appropriations	50,698	93,717	93,717	51,853	41,079	(10,774)	-21%

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Ward Cove 480-14

DESCRIPTION		FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
			ADOPTED	FINAL	ESTIMATED		\$	%
5100	Employee Pay	11,025	10,152	10,152	8,113	8,035	(78)	-1%
5110	Overtime Pay	593	1,000	1,000	1,000	1,000	-	
5120	Temporary Pay	258	-	-	-	-	-	
5200	Taxes & Benefits	8,509	5,089	5,089	4,800	5,216	416	9%
6011	Operating Supplies	797	2,000	2,000	1,000	1,000	-	
6085	Licenses, Fees & Permits	-	1,000	1,000	500	500	-	
6090	Contractual Services	-	2,000	2,000	1,000	2,000	1,000	100%
6091	Water Tests	3,063	2,500	2,500	2,500	2,500	-	
6130	Administrative Fees	2,143	1,817	1,817	1,817	2,085	268	15%
6310	Electricity	4,007	2,000	2,000	2,000	2,500	500	25%
6430	Building Maintenance	36	250	250	250	500	250	100%
6431	Heating Fuel	1,345	-	-	1,000	1,000	-	
6450	Equipment Maintenance	141	300	300	300	7,500	7,200	2400%
6525	Small Equipment Purchase	98	4,000	4,000	3,000	3,000	-	
Total Appropriations		32,015	32,108	32,108	27,280	36,836	9,556	35%

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Nonareawide Outfall 480-17

DESCRIPTION		FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
			ADOPTED	FINAL	ESTIMATED		\$	%
5100	Employee Wages	3,775	2,538	2,538	2,500	2,009	(491)	-20%
5110	Overtime Pay	96	-	-	350	-	(350)	-100%
5120	Temporary Pay	72	-	-	100	-	(100)	-100%
5200	Taxes & Benefits	2,480	1,273	1,273	1,272	1,304	32	3%
6011	Operating Supplies	141	800	800	800	800	-	
6085	Licenses, Fees & Permits	940	1,200	1,200	1,100	1,150	50	5%
6090	Contractual Services	2,000	20,000	20,000	100	21,000	20,900	20900%
6091	Water Tests	7,101	13,000	13,000	8,000	8,000	-	
6130	Administrative Fees	1,619	2,353	2,353	2,353	2,194	(159)	-7%
6450	Equipment Maintenance	-	400	400	400	2,300	1,900	475%
Total Appropriations		18,224	41,564	41,564	16,975	38,757	21,782	128%

Ketchikan Gateway Borough

FY 2012 Budget - Revenues and Appropriations

Wastewater Enterprise Fund North Point Higgins Outfall 480-18

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Wages	-	10,999	10,999	8,790	8,704	(86)	-1%
5200 Taxes & Benefits	-	5,513	5,513	5,269	5,650	381	-1%
6011 Operating Supplies	141	200	200	200	250	50	
6085 Licenses, Fees & Permits	-	400	400	300	300	-	7%
6090 Contractual Services	-	100	100	2,000	2,000	-	25%
6091 Water Tests	771	1,000	1,000	900	900	-	
6130 Administrative Fees	2,503	1,111	1,111	1,111	1,092	(19)	
6430 Building Maintenance	-	200	200	200	200	-	
6450 Equipment Maintenance	-	100	100	200	200	-	-2%
Total Appropriations	3,415	19,623	19,623	18,970	19,296	326	2%

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OTHER FUND SUMMARIES

FY 2012

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Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Internal Service Fund - Fund 550
KGB School District - Meritain

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	47,093	(1,131,306)	(1,131,306)	(1,131,306)	(1,229,306)	(98,000)	9%
Revenues:							
4305 Interest Revenue	6,665	-	-	-	-	-	
4410 Premium Contributions	3,153,995	3,657,000	3,657,000	3,530,000	3,873,780	343,780	10%
Total Revenues	3,160,660	3,657,000	3,657,000	3,530,000	3,873,780	343,780	10%
Total Fund Balance & Revenues	3,207,753	2,525,694	2,525,694	2,398,694	2,644,474	245,780	10%
Appropriations:							
5200 Fixed Costs	422,351	425,000	425,000	428,000	432,000	4,000	1%
5201 Claims Paid - School District	3,916,708	3,200,000	3,200,000	3,200,000	3,360,000	160,000	5%
Total Appropriations	4,339,059	3,625,000	3,625,000	3,628,000	3,792,000	164,000	5%
Revenue over (under) Expenditures	(1,178,399)	32,000	32,000	(98,000)	81,780	179,780	-183%
Fund Balance June 30	(1,131,306)	(1,099,306)	(1,099,306)	(1,229,306)	(1,147,526)	81,780	-7%

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Internal Service - Fund 555
Borough - Meritain

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	(674,218)	(640,383)	(640,383)	(640,383)	(540,383)	100,000	-16%
Revenues:							
4410 Premium Contributions	1,778,660	1,900,000	1,900,000	1,900,000	1,900,000	-	
Total Revenues	1,778,660	1,900,000	1,900,000	1,900,000	1,900,000	-	
Total Fund Balance & Revenues	1,104,442	1,259,617	1,259,617	1,259,617	1,359,617	100,000	8%
Appropriations:							
5200 Borough Fixed Costs	453,023	500,000	500,000	500,000	500,000	-	
5201 Borough Claims Paid	1,291,802	1,000,000	1,000,000	1,300,000	1,100,000	(200,000)	-15%
Total Appropriations	1,744,825	1,500,000	1,500,000	1,800,000	1,600,000	(200,000)	-11%
Revenue over (under) Expenditures	33,835	400,000	400,000	100,000	300,000	200,000	200%
Fund Balance June 30	(640,383)	(240,383)	(240,383)	(540,383)	(240,383)	300,000	-56%

Ketchikan Gateway Borough
FY 2012 - Summary of Revenue and Appropriations
Land Trust Fund - 701

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	10,496,368	10,294,377	10,294,377	10,294,377	4,679,112	(5,615,265)	-55%
Revenues:							
4096 Land Sales	923,631	500,000	500,000	500,000	1,300,000	800,000	160%
4221 PERS On Behalf Payments	6,924	-	-	-	1,395	1,395	
4249 Other Financing Sources	-	-	4,765,000	4,765,000	-	-	
4305 Interest Income	155,747	297,628	297,628	130,000	130,610	610	
4410 Lease Agreement Revenue White Cliff GF	-	-	-	-	350,000	350,000	
4450 Transfer In - Land Trust	-	-	664,992	-	-	-	
4525 Lease Agreement Revenue	23,503	25,000	25,000	25,000	-	(25,000)	-100%
10-4525 Rental Income	-	-	-	-	41,535	41,535	
Total Revenues	1,109,805	822,628	6,252,620	5,420,000	1,823,540	(3,596,460)	-66%
Appropriations:							
5100 Employee Pay	106,342	109,285	109,285	105,000	24,699	(80,301)	-76%
5110 Overtime Pay	5,205	5,000	5,000	2,500	2,500	-	
5200 Taxes & Benefits	69,182	63,249	63,249	60,900	28,734	(32,166)	-53%
5300 Travel & Training	2,523	3,000	3,000	3,000	1,000	(2,000)	-67%
6010 Supplies	440	200	200	200	100	(100)	-50%
6011 Operating Supplies	299	-	-	-	-	-	
6020 Dues & Publications	380	400	400	400	-	(400)	-100%
6030 Publishing Expense	431	3,000	3,000	3,000	3,000	-	
6032 Permit Fees	100	1,500	1,500	1,200	1,000	(200)	-17%
6060 Rentals	-	(63)	(63)	-	-	-	
6070 Postage	29	50	50	50	300	250	500%
6080 Professional Services	5,476	100,000	100,000	50,000	50,000	-	
6090 Contractual Services	339	10,000	10,000	10,000	31,147	21,147	211%
6100 Insurance	-	-	-	-	10,000	10,000	
6130 Administrative Fees	31,215	32,772	32,772	32,772	11,717	(21,055)	-64%
6140 Debt Service	-	-	-	-	201,779	201,779	
6320 Water	-	-	-	-	1,296	1,296	
6330 Telephone	732	1,000	1,000	1,000	650	(350)	-35%
6331 Long Distance	127	150	150	150	50	(100)	-67%
6340 Sewer	-	-	-	-	1,296	1,296	
6430 Building Maintenance	-	-	-	-	38,750	38,750	
6525 Sm Equipment Purchase	-	500	500	500	250	(250)	-50%
6540 Capital Improvements	-	-	9,999,000	9,999,000	-	(9,999,000)	-100%
6600 Interfund Transfers	1,073,850	752,352	752,352	752,652	513,664	(238,988)	-32%
6650 Rent - Transfer Out	15,126	15,189	15,189	12,941	10,693	(2,248)	-17%
Total Appropriations	1,311,796	1,097,584	11,096,584	11,035,265	921,932	(10,113,333)	-92%
Excess Revenue over (under) Expenditures	(201,991)	(274,956)	(4,843,964)	(5,615,265)	901,608	6,516,873	-116%
Fund Balance June 30	10,294,377	10,019,421	5,450,413	4,679,112	5,580,720	901,608	19%
Contracts Receivable - Pacific Log & Lumber	-	789,552	789,552	789,552	-	(789,552)	-100%
White Cliff Rent Reserve	-	500,000	-	-	-	-	
Major Maintenance Reserve White Cliff Building	-	-	-	-	30,000	30,000	
Note Receivable - Airport HVAC & Terminal	-	100,590	257,204	257,204	238,648	(18,556)	-7%
Note Receivable - Airport Terminal Renovation	-	156,614	-	-	-	-	
Note Receivable - NTVFD SA - Bldg & Equip Refinance	-	550,917	634,512	634,512	579,345	(55,167)	-9%
Note Receivable - Wastewater - (SDC)	-	166,007	166,007	166,007	128,769	(37,238)	-22%
Note Receivable - Wastewater - Sludge	-	424,917	424,917	424,917	396,044	(28,873)	-7%
Note Receivable - Wastewater - Vactor Truck	-	28,485	28,485	28,485	-	(28,485)	-100%
Total Designated Reserves	-	2,717,082	2,300,677	2,300,677	1,372,806	(927,871)	-40%
Unreserved Fund Balance	10,294,377	7,302,339	3,149,736	2,378,435	4,207,914	1,829,479	77%
AUTHORIZED PERSONNEL							
	FY 10		FY 11		FY 12		
Lands Manager	1.00		1.00		-		
Associate Planner	-		-		0.25		
Administrative Assistant	1.00		1.00		0.50		
	<u>2.00</u>		<u>2.00</u>		<u>0.75</u>		

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Commercial Passenger Vessel Tax Fund - 705

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	2,627,733	3,479,674	3,479,674	3,479,674	4,280,256	800,582	23%
Revenues:							
4221 PERS On Behalf Payments	3,148	-	-	-	3,958	3,958	
4255 Commercial Pass. Vessel Tax	2,313,793	1,950,000	1,950,000	2,088,313	2,125,000	36,687	2%
4305 Interest Income	20,703	20,000	20,000	20,000	20,000	-	
Total Revenues	2,337,644	1,970,000	1,970,000	2,108,313	2,145,000	36,687	2%
Appropriations:							
5100 Employee Pay	58,228	49,777	49,777	49,777	70,056	20,279	41%
5110 Overtime	1,909	1,500	1,500	1,500	1,500	-	
5120 Temporary Pay	41,101	-	-	-	-	-	
5200 Taxes & Benefits	48,087	32,545	32,545	32,545	41,677	9,132	28%
6010 Supplies	231	-	-	-	-	-	
6011 Operating Supplies	8,328	-	-	-	-	-	
6030 Publishing Expense	1,607	-	-	-	-	-	
6040 Community Promotion	100	-	-	-	-	-	
6060 Rentals	-	(1,620)	(1,620)	-	-	-	
6080 Professional Services	175	-	-	-	-	-	
6090 Contractual Services	1,048,421	2,155,332	2,155,332	460,208	5,245,600	4,785,392	1040%
6100 Insurance	550	-	-	-	-	-	
6130 Administrative Fees	200,000	195,000	195,000	195,000	212,500	17,500	9%
6330 Telephone	763	-	-	-	-	-	
6450 Equipment Maintenance	703	-	-	-	-	-	
6460 Vehicle Maintenance	312	-	-	-	-	-	
6525 Small Equipment Purchases	2,854	-	-	-	-	-	
6600 Interfund Transfers	65,882	562,705	562,705	562,705	485,000	(77,705)	-14%
6650 Rent - Transfer Out	6,452	7,038	7,038	5,996	4,954	(1,042)	-17%
Total Appropriations	1,485,703	3,002,277	3,002,277	1,307,731	6,061,287	4,753,556	363%
Revenues over (under) Expenditures	851,941	(1,032,277)	(1,032,277)	800,582	(3,916,287)	(4,716,869)	-589%
Fund Balance June 30	3,479,674	2,447,397	2,447,397	4,280,256	363,969	(3,916,287)	-91%
KVB Loan Guarantee	-	-	-	-	163,969	-	
Undesignated Reserve	-	-	-	-	200,000	-	
Reserves	-	-	-	-	363,969	-	
Unreserved Fund Balance June 30	3,479,674	2,447,397	2,447,397	4,280,256	-	(4,280,256)	-100%
AUTHORIZED PERSONNEL							
Principal Planner	<u>FY 10</u>		<u>FY 11</u>		<u>FY 12</u>		
	1.00		1.00		0.75		
	1.00		1.00		0.75		

Ketchikan Gateway Borough
FY 2012 Budget - Summary of Revenue and Appropriations
Nonareawide - Library Fund - 710

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	37,637	60,014	60,014	60,014	67,050	7,036	12%
Revenues:							
4010 Real Property Taxes	404,622	403,387	403,387	400,000	408,876	8,876	2%
4020 Business-Personal Taxes	8,126	-	-	-	-	-	
4060 Automobile Taxes	2,943	6,000	6,000	3,200	3,600	400	13%
4150 Sr. Citizen Local Cont.	(25,109)	(26,858)	(26,858)	(26,858)	(27,234)	(376)	1%
4305 Interest Income	3,681	1,000	1,000	4,000	3,500	(500)	-13%
Total Revenues	394,263	383,529	383,529	380,342	388,742	8,400	2%
Fund Balance plus Revenues	431,900	443,543	443,543	440,356	455,792	15,436	4%
Appropriations:							
6090 Library	369,130	370,285	370,285	370,285	377,246	6,961	2%
6090 Summer Library Program	2,756	3,021	3,021	3,021	3,021	-	
Total Appropriations	371,886	373,306	373,306	373,306	380,267	6,961	2%
Revenue over (under) Expenditures	60,014	70,237	70,237	67,050	75,525	8,475	13%
Fund Balance June 30	60,014	70,237	70,237	67,050	75,525	8,475	13%

Ketchikan Gateway Borough
FY 2012 - Summary of Revenues and Appropriations
Recreational Sales Tax Capital Projects Fund - 712

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	2,275,601	2,986,366	2,986,366	2,986,366	3,213,299	226,933	8%
Revenues:							
4040 Sales Taxes - In City	1,347,391	1,185,700	1,185,700	1,348,000	1,300,820	(47,180)	-4%
4050 Sales Taxes - Out Of City	235,610	242,000	242,000	235,000	226,775	(8,225)	-4%
4080 Penalty & Interest	15,833	9,000	9,000	15,000	15,000	-	
4250 Reimbursement (DEED)	-	237,577	237,577	237,577	238,545	968	
4305 Interest Revenue	17,287	14,000	14,000	14,000	15,000	1,000	7%
4390 Miscellaneous Revenue (BABs)	-	490,135	490,135	490,135	437,838	(52,297)	-11%
Total Revenues	1,616,121	2,178,412	2,178,412	2,339,712	2,759,915	420,203	18%
Appropriations:							
5300 Travel & Training	2,588	-	-	-	-	-	
6090 Contractual Services	350	-	-	-	-	-	
6140 Debt Expense	-	1,827,239	1,827,239	1,827,239	1,776,519	(50,720)	
6540 Capital Projects	602,418	-	2,193,854	-	1,806,038	1,806,038	
6600 Interfund Transfers	300,000	285,540	285,540	285,540	305,519	19,979	7%
Total Appropriations	905,356	2,112,779	4,306,633	2,112,779	3,888,076	1,775,297	7%
Excess Revenue over/under Expenditures	710,765	65,633	(2,128,221)	226,933	(1,128,161)	(1,355,094)	-597%
Fund Balance June 30	2,986,366	3,051,999	858,145	3,213,299	2,085,138	(1,128,161)	-35%

Ketchikan Gateway Borough
FY 2012 Summary of Revenue and Appropriations
School Bond/Capital Improvement Fund - 713

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance - July 1	1,511,824	1,535,765	1,535,765	1,535,765	2,183,486	647,721	42%
Revenues:							
4040 Sales Tax - 1/2 Cent	1,583,001	1,427,700	1,427,700	1,348,000	1,300,820	(47,180)	-4%
4050 Sales Taxes - Out of City	-	-	-	235,000	226,775	(8,225)	-4%
4080 Penalty & Interest	15,833	5,000	5,000	15,000	15,000	-	
4250 Reimbursement	1,946,454	1,524,901	1,524,901	1,524,901	2,175,255	650,354	43%
4305 Interest Income	12,471	20,000	20,000	20,000	20,000	-	
4390 Miscellaneous Revenue	99	-	-	-	-	-	
4450 Interfund Transfers	214,014	-	-	-	-	-	
Total Revenues	3,771,872	2,977,601	2,977,601	3,142,901	3,737,850	594,949	19%
Appropriations:							
6030 Publishing Expense	207	-	-	-	-	-	
6090 Contractual Services	795	-	-	-	-	-	
6140 Debt Expense	3,008,244	2,178,430	2,178,430	2,178,430	3,176,562	998,132	46%
6540 Capital Improvements	176,637	151,750	391,750	151,750	1,990,357	1,838,607	1212%
6600 Interfund Transfers	562,048	165,000	365,000	165,000	525,937	360,937	219%
Total Appropriations	3,747,931	2,495,180	2,935,180	2,495,180	5,692,856	3,197,676	1477%
Revenue over (under) Expenditures	23,941	482,421	42,421	647,721	(1,955,006)	(2,602,727)	-402%
Unreserved Fund Balance-June 30	1,535,765	2,018,186	1,578,186	2,183,486	228,480	(1,955,006)	-90%

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
Passenger Facility Charges Fund (PFC) - 714

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	412,270	354,883	354,883	354,883	289,900	(64,983)	-18%
Revenues:							
4210 Enplanement Revenue	314,761	331,000	331,000	310,000	310,000	-	
4305 Interest Income	1,610	5,000	5,000	2,500	-	(2,500)	-100%
Total Revenues	316,371	336,000	336,000	312,500	310,000	(2,500)	-1%
Fund Balance plus Revenues	728,641	690,883	690,883	667,383	599,900	(67,483)	-10%
Appropriations:							
6600 Transfer Out-Rev A & Rev B	373,758	377,483	377,483	377,483	375,627	(1,856)	
Total Appropriations	373,758	377,483	377,483	377,483	375,627	(1,856)	
Revenue over (under) Expenditures	354,883	313,400	313,400	289,900	224,273	(3,712)	-1%
Fund Balance June 30	354,883	313,400	313,400	289,900	224,273	(65,627)	-23%

Ketchikan Gateway Borough
FY 2012 - Summary of Revenues and Appropriations
Economic Development Fund - 721

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	4,720,617	6,966,620	6,966,620	6,966,620	6,401,630	(564,990)	-8%
Revenues:							
4096 Land Sales	2,631,548	2,600,000	2,600,000	-	2,100,000	2,100,000	
4221 PERS On Behalf Payments	1,741	-	-	-	5,864	5,864	
4305 Interest Income	13,267	-	-	-	-	-	
4380 Electrical Usage Revenue	4,825	-	-	-	-	-	
4390 Other Revenue	11,826	-	-	-	-	-	
4450 Interfund Transfers	-	-	17,409	-	200,000	200,000	
4525 Lease Revenues	365,490	262,056	262,056	262,056	17,838	(244,218)	-93%
Total Revenues	3,028,697	2,862,056	2,879,465	262,056	2,323,702	2,061,646	787%
Summary of Appropriations:							
5100 Employee Pay	86,714	119,944	119,944	119,944	37,179	(82,765)	-69%
5110 Overtime Pay	666	-	-	-	-	-	
5120 Temporary Pay	6,888	-	-	-	-	-	
5200 Taxes & Benefits	44,644	53,084	53,084	53,084	62,904	9,820	18%
5300 Travel & Training	4,749	9,800	9,800	9,800	2,500	(7,300)	-74%
6010 Supplies	143	1,505	1,505	1,505	-	(1,505)	-100%
6011 Operating Supplies	479	13,600	13,600	13,600	-	(13,600)	-100%
6020 Dues & Publications	398	3,950	3,950	-	-	-	
6030 Publishing Expense	2,764	1,200	1,200	1,200	800	(400)	-33%
6040 Community Promotion	-	80,000	80,000	80,000	35,000	(45,000)	-56%
6060 Rentals	-	-	7,038	-	-	-	
6070 Postage	-	300	300	-	750	750	
6080 Professional Services	6,687	25,000	25,000	25,000	10,000	(15,000)	-60%
6085 Licenses, Fees & Permits	2,250	9,630	9,630	3,560	-	(3,560)	-100%
6090 Contractual Services	406,629	291,532	291,532	291,532	378,179	86,647	30%
6091 Water/Sewer Testing	-	470	470	470	-	(470)	-100%
6100 Insurance	39,494	19,786	19,786	19,786	-	(19,786)	-100%
6130 Administration Fees	21,396	37,410	37,410	23,712	14,381	(9,331)	-39%
6310 Electricity	60,624	34,000	34,000	34,000	-	(34,000)	-100%
6312 Electricity - Street Lights	840	-	-	-	-	-	
6320 Water	10,546	15,000	15,000	15,000	-	(15,000)	-100%
6330 Telephone	839	750	750	750	-	(750)	-100%
6331 Long Distance	168	180	180	180	-	(180)	-100%
6360 Reimbursable Expenses	1,465	-	-	-	-	-	
6430 Building Maintenance	19,962	70,000	70,000	70,000	-	(70,000)	-100%
6431 Heating Fuel	19,092	20,000	20,000	20,000	-	(20,000)	-100%
6450 Equipment Maintenance	110	-	-	-	-	-	
6600 Interfund Transfers	38,055	37,855	37,855	37,855	37,000	(855)	-2%
6650 Rent - Transfer Out	7,092	7,038	7,038	6,068	5,097	(971)	-16%
Total Appropriations	782,694	852,034	859,072	827,046	583,790	(243,256)	-29%
Excess Revenue over (under) Expenditures	2,246,003	2,010,022	2,020,393	(564,990)	1,739,912	2,304,902	-408%
Fund Balance June 30	6,966,620	8,976,642	8,987,013	6,401,630	8,141,542	1,739,912	27%
COMMITTED FUNDS:							
Inter-Island Ferry Authority	-	1,165,000	1,165,000	1,165,000	1,060,000	-	
Airport Enterprise Fund	-	2,500,000	2,500,000	2,500,000	2,500,000	-	
Unreserved Fund Balance	6,966,620	5,311,642	5,322,013	2,736,630	4,581,542	-	
AUTHORIZED PERSONNEL							
	FY 10		FY 11		FY 12		
Planning Director	-		-		0.25		
Administrative Assistant	-		-		0.50		
Economic Development Manager	1.00		1.00		-		
Utility Supervisor	0.16		0.16		0.16		
Maintenance Tech II	0.16		0.16		0.16		
Maintenance Tech I	0.10		0.22		0.11		
Grounds Supervisor	0.15		0.15		-		
	<u>0.40</u>		<u>0.40</u>		<u>0.30</u>		

Ketchikan Gateway Borough
FY 2012 Summary of Revenue and Appropriations
Debt Service (Bonds) - Funds 260, 270, 275, 281, 282, 285, & 286

Description		FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
			ADOPTED	FINAL	ESTIMATED		\$	%
2000 refund 2010 G.O. BONDS (Refunding 2000 GO) - FUND 270								
4450	INTERFUND TRANSFER	-	-	-	-	725,951	725,951	
TOTAL REVENUES		-	-	-	-	725,951	725,951	
6840	BOND PRINCIPAL PAYMENT	-	-	-	-	530,000	530,000	
6845	BOND INTEREST	-	-	-	-	195,951	195,951	
TOTAL APPROPRIATIONS		-	-	-	-	725,951	725,951	
2003 G.O. BONDS (SCHOENBAR) - FUND 275								
4450	INTERFUND TRANSFER	688,880	687,980	687,980	687,980	676,680	(11,300)	-2%
TOTAL REVENUES		688,880	687,980	687,980	687,980	676,680	(11,300)	-2%
6840	BOND PRINCIPAL PAYMENT	390,000	405,000	405,000	405,000	410,000	5,000	1%
6845	BOND INTEREST	298,880	282,980	282,980	282,980	266,680	(16,300)	-6%
TOTAL APPROPRIATIONS		688,880	687,980	687,980	687,980	676,680	(11,300)	-2%
2005 G.O. BONDS (SCHOENBAR) - FUND 281								
4450	INTERFUND TRANSFER	1,349,450	1,352,050	1,352,050	1,352,050	1,354,800	2,750	
TOTAL REVENUES		1,349,450	1,352,050	1,352,050	1,352,050	1,354,800	2,750	
6840	BOND PRINCIPAL PAYMENT	810,000	845,000	845,000	845,000	890,000	45,000	5%
6845	BOND INTEREST	539,450	507,050	507,050	507,050	464,800	(42,250)	-8%
TOTAL APPROPRIATIONS		1,349,450	1,352,050	1,352,050	1,352,050	1,354,800	2,750	
2006 G.O. BONDS (SCHOENBAR & FAWN MOUNTAN) - FUND 282								
4450	INTERFUND TRANSFER	1,349,450	138,400	138,400	138,400	134,000	(4,400)	-3%
TOTAL REVENUES		1,349,450	138,400	138,400	138,400	134,000	(4,400)	-3%
6840	BOND PRINCIPAL PAYMENT	105,000	110,000	110,000	110,000	110,000	-	
6845	BOND INTEREST	32,600	28,400	28,400	28,400	24,000	(4,400)	-15%
TOTAL APPROPRIATIONS		137,600	138,400	138,400	138,400	134,000	(4,400)	-3%
E-ONE LEASE #5356-001 NORTH TONGASS VFD CAPITAL LEASE - FUND 285								
4450	INTERFUND TRANSFER	51,155	51,155	51,155	51,155	51,155	-	
TOTAL REVENUES		51,155	51,155	51,155	51,155	51,155	-	
6840	BOND PRINCIPAL PAYMENT	40,177	42,166	42,166	42,166	44,253	2,087	5%
6845	BOND INTEREST	10,978	8,989	8,989	8,989	6,902	(2,087)	-23%
TOTAL APPROPRIATIONS		51,155	51,155	51,155	51,155	51,155	-	
Aquatic Center 2009A Series Four Tax-Exempt - FUND 284-10-001								
4450	INTERFUND TRANSFERS	-	500,116	500,116	500,116	591,000	90,884	18%
TOTAL REVENUES		-	500,116	500,116	500,116	591,000	90,884	18%
6840	BOND PRINCIPAL PYMTS	-	395,000	395,000	395,000	505,000	110,000	28%
6845	BOND INTEREST	-	105,116	105,116	105,116	86,000	(19,116)	-18%
TOTAL APPROPRIATIONS		-	500,116	500,116	500,116	591,000	90,884	18%

Ketchikan Gateway Borough
FY 2012 Summary of Revenue and Appropriations
Debt Service (Bonds) - Funds 260, 270, 275, 281, 282, 285, & 286

Description		FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
			ADOPTED	FINAL	ESTIMATED		\$	%
Aquatic Center 2009B Series Four Taxable - FUND 284-10-002								
4300	INTEREST SUBSIDY	-	490,135	490,135	490,135	437,838	(52,297)	-11%
4450	INTERFUND TRANSFERS	-	836,988	836,988	836,988	747,681	(89,307)	-11%
TOTAL REVENUES		-	1,327,123	1,327,123	1,327,123	1,185,519	(89,307)	-7%
6845	BOND INTEREST	-	1,327,123	1,327,123	1,327,123	1,185,519	(141,604)	-11%
TOTAL APPROPRIATIONS		-	1,327,123	1,327,123	1,327,123	1,185,519	(141,604)	-11%
SOUTH POINT HIGGINS BEACH - FUND 290								
4450	INTERFUND TRANSFER	-	186,258	186,258	186,258	163,664	(22,594)	-12%
TOTAL REVENUES		-	186,258	186,258	186,258	163,664	(22,594)	-12%
6840	PRINCIPAL PAYMENT	-	175,500	175,500	175,500	155,500	(20,000)	-11%
6845	INTEREST	-	10,758	10,758	10,758	8,164	(2,594)	-24%
TOTAL APPROPRIATIONS		-	186,258	186,258	186,258	163,664	(22,594)	-12%
Kayhi Reroof 2010 Series 4 Tax-Exempt - FUND - 287-10-001								
4450	INTERFUND TRANSFER	-	-	-	-	131,676	131,676	
TOTAL REVENUES		-	-	-	-	131,676	131,676	
6840	PRINCIPAL PAYMENT	-	-	-	-	130,000	130,000	
6845	INTEREST	-	-	-	-	1,676	1,676	
TOTAL APPROPRIATIONS		-	-	-	-	131,676	131,676	
Kayhi Reroof 2010 Series B 4 Taxable - FUND - 287-10-002								
4300	INTEREST SUBSIDY	-	-	-	-	69,055	69,055	
4450	INTERFUND TRANSFER	-	-	-	-	84,400	84,400	
TOTAL REVENUES		-	-	-	-	153,455	153,455	
6840	PRINCIPAL PAYMENT	-	-	-	-	-	-	
6845	INTEREST	-	-	-	-	153,455	153,455	
TOTAL APPROPRIATIONS		-	-	-	-	153,455	153,455	
White Cliff Building Drtord 2010A-1 Tax-Exempt - FUND - 286-10-001								
4450	INTERFUND TRANSFER	-	-	-	-	65,975	65,975	
TOTAL REVENUES		-	-	-	-	65,975	65,975	
6840	PRINCIPAL PAYMENT	-	-	-	-	65,000	65,000	
6845	INTEREST	-	-	-	-	975	975	
TOTAL APPROPRIATIONS		-	-	-	-	65,975	65,975	
White Cliff Building Drtord 2010A-2 Taxable - FUND - 286-10-002								
4300	INTERERST SUBSIDY	-	-	-	-	111,113	111,113	
4450	INTERFUND TRANSFER	-	-	-	-	135,804	135,804	
TOTAL REVENUES		-	-	-	-	246,917	246,917	
6845	INTEREST	-	-	-	-	246,917	246,917	
TOTAL APPROPRIATIONS		-	-	-	-	246,917	246,917	

Ketchikan Gateway Borough
FY 2012 Budget - Revenue and Appropriations
South Tongass Service Area - 800

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	51,750	55,531	55,531	55,531	50,398	(5,133)	-9%
Revenues:							
4010 Property Taxes	462,006	473,313	473,313	473,313	477,287	3,974	1%
4020 Business & Personal Taxes	1,730	-	-	(177)	-	177	-100%
4060 Automobile Taxes	3,538	5,500	5,500	3,000	3,538	538	18%
4080 Penalties & Interest	1,755	-	-	2,000	-	(2,000)	-100%
4150 Sr Citizen Local Contrib.	(23,000)	(32,502)	(32,502)	(32,502)	(32,502)	-	
4221 PERS on Behalf Payments	7,040	-	-	-	6,472	6,472	
4305 Interest Income	2,441	2,000	2,000	2,344	1,590	(754)	-32%
4364 Water Fees	165,463	160,000	160,000	160,000	190,000	30,000	19%
4390 Other Revenue	-	130,000	130,000	12,000	5,000	(7,000)	-58%
4394 EMS Revenue	57,214	53,000	53,000	59,575	62,053	2,478	4%
Total Revenues	678,187	791,311	791,311	679,553	713,438	33,885	5%
Summary of Appropriations:							
Fire Services	445,246	581,958	581,958	440,025	454,707	14,682	3%
Distribution Services	35,458	32,150	32,150	41,346	49,225	7,879	19%
Water Services	193,702	225,016	225,016	203,315	203,457	142	
Total Appropriations	674,406	839,124	839,124	684,686	707,389	22,703	3%
Excess Revenue over (under) Expenditures	3,781	(47,813)	(47,813)	(5,133)	6,049	11,182	-218%
Fund Balance June 30	55,531	7,718	7,718	50,398	56,447	6,049	12%
AUTHORIZED PERSONNEL							
Fire Chief	<u>1.00</u>		<u>1.00</u>		<u>1.00</u>		
EMS Lieutenant	<u>1.00</u>		<u>1.00</u>		<u>1.00</u>		
FF/EMT	<u>0.25</u>		<u>0.25</u>		<u>-</u>		
Water Dept.	<u>1.50</u>		<u>2.13</u>		<u>1.44</u>		Allocated from P.W.
FULL-TIME EMPLOYEES	<u><u>3.75</u></u>		<u><u>4.38</u></u>		<u><u>3.44</u></u>		

Ketchikan Gateway Borough
FY 2012 Budget - Revenue and Appropriations
South Tongass Fire 800-90

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	114,883	115,482	115,482	115,482	114,540	(942)	-1%
5120 Temporary Pay	66,670	57,770	57,770	57,770	58,200	430	1%
5200 Taxes & Benefits	114,907	99,148	99,148	101,000	106,288	5,288	5%
5300 Travel & Training	22,703	34,500	34,500	30,000	33,000	3,000	10%
5400 Uniform Allowance	17,649	10,000	10,000	10,000	10,000	-	
6010 Supplies	2,376	2,000	2,000	2,200	2,000	(200)	-9%
6011 Operating Supplies	14,158	22,000	22,000	20,000	20,000	-	
6015 Books & Software	625	600	600	600	650	50	8%
6020 Dues & Publications	1,475	2,300	2,300	2,000	700	(1,300)	-65%
6030 Publishing Expense	180	400	400	200	150	(50)	-25%
6040 Community Promotion	-	-	-	-	1,000	1,000	
6045 Training/Meeting Food	-	2,000	2,000	1,600	2,000	400	25%
6070 Postage	244	350	350	350	350	-	
6082 Employee Recruitment	-	-	-	-	1,800	1,800	
6090 Contractual Services	1,779	4,250	4,250	4,250	4,250	-	
6100 Insurance	9,675	16,500	16,500	16,500	10,795	(5,705)	-35%
6110 Medical Expense	10,274	7,000	7,000	8,500	5,500	(3,000)	-35%
6130 Administrative Fees	23,843	25,802	25,802	24,907	25,738	831	3%
6310 Electricity	4,899	3,000	3,000	5,000	3,000	(2,000)	-40%
6320 Water	250	-	-	-	-	-	
6330 Telephone	1,537	2,040	2,040	2,000	2,120	120	6%
6331 Long Distance	106	50	50	50	80	30	60%
6340 Sewer	150	-	-	-	-	-	
6350 Landfill	50	200	200	50	200	150	300%
6360 Reimbursable Expenses	780	500	500	-	-	-	
6430 Building Maintenance	4,179	5,000	5,000	5,000	5,250	250	5%
6431 Heating Fuel	9,027	9,000	9,000	11,000	12,000	1,000	9%
6450 Equipment Maintenance	4,573	4,400	4,400	4,400	6,000	1,600	36%
6460 Vehicle Maintenance	4,372	4,500	4,500	4,000	5,320	1,320	33%
6461 Vehicle Fuel & Oil	2,154	4,000	4,000	4,000	4,000	-	
6462 Vehicle Operation	-	50	50	50	60	10	20%
6525 Small Equipment Purchases	4,765	17,000	17,000	8,000	18,600	10,600	133%
6530 Equipment Purchase	-	6,000	6,000	-	-	-	
6540 Capital Improvements	4,675	125,000	125,000	-	-	-	
6610 Interfund Transfer	2,288	1,116	1,116	1,116	1,116	-	
Totals	445,246	581,958	581,958	440,025	454,707	14,682	3%

Ketchikan Gateway Borough
FY 2012 Budget - Revenue and Appropriations
South Tongass Treatment/Distribution 800-91-001

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	46,233	59,690	59,690	50,276	50,646	370	1%
5110 Overtime	4,852	1,500	1,500	1,500	1,500	-	
5120 Temporary Pay	240	-	-	-	-	-	
5200 Taxes & Benefits	31,147	49,038	49,038	41,226	41,491	265	1%
5300 Travel & Training	-	1,500	1,500	1,000	500	(500)	-50%
6011 Operating Supplies	69,051	66,000	66,000	67,149	67,149	-	
6020 Dues & Publications	475	925	925	1,075	1,075	-	
6070 Postage Expense	-	-	-	400	400	-	
6085 Licenses/Fees/Permits	30	-	-	-	-	-	
6090 Contractual Service	-	5,000	5,000	-	-	-	
6091 Water Test	5,274	9,500	9,500	9,500	9,500	-	
6130 Administrative Fees	13,989	12,723	12,723	12,723	11,485	(1,238)	-10%
6140 Debt Service	238	240	240	-	561	561	
6310 Electricity	11,527	10,000	10,000	9,738	10,000	262	3%
6330 Telephone	-	400	400	400	400	-	
6430 Building Maintenance	436	1,500	1,500	1,500	1,500	-	
6450 Equipment Maintenance	3,615	4,000	4,000	3,700	4,000	300	8%
6460 Vehicle Maintenance	-	-	-	-	250	250	
6525 Small Equipment Purchases	-	3,000	3,000	3,128	3,000	(128)	-4%
6530 Equipment Purchase	6,595	-	-	-	-	-	
Totals	193,702	225,016	225,016	203,315	203,457	142	

Ketchikan Gateway Borough
FY 2012 Budget - Revenue and Appropriations
South Tongass Distribution 800-91-002

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	15,109	6,632	6,632	18,127	17,796	(331)	-2%
5110 Overtime	1,193	1,500	1,500	1,500	1,500	-	
5120 Temporary Pay	24	-	-	-	-	-	
5200 Taxes & Benefits	11,047	5,448	5,448	12,786	14,576	1,790	14%
5300 Travel & Training	-	1,500	1,500	-	500	500	
6011 Operating Supplies	714	4,000	4,000	2,000	2,000	-	
6085 Licenses/Fees/Permits	60	-	-	-	-	-	
6091 Water Test	2,457	2,750	2,750	500	500	-	
6130 Administrative Fees	2,136	1,820	1,820	1,820	2,503	683	38%
6310 Electricity	2,354	3,000	3,000	2,000	2,000	-	
6430 Building Maintenance	-	3,000	3,000	1,500	1,500	-	
6450 Equipment Maintenance	364	2,500	2,500	1,113	1,100	(13)	-1%
6460 Vehicle Maintenance	-	-	-	-	250	250	
6600 Interfund Transfers	-	-	-	-	5,000	5,000	
Totals	35,458	32,150	32,150	41,346	49,225	7,879	19%

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Loring Service Area Budget - 810

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	10,617	15,712	15,712	15,712	14,882	(830)	-5%
Revenues:							
4010 Property Tax Revenue	2,840	1,912	1,912	3,112	2,321	(791)	-25%
4010 Property Tax Adjustment (prior year)	-	-	-	(4,783)	-	-	
4060 Motor Vehicle Taxes	120	134	134	73	110	37	51%
4150 Sr Citizen Local Contrib.	-	(283)	(283)	(283)	(283)	-	
4240 State Revenue	585	306,930	306,930	231,561	73,785	(157,776)	-68%
4305 Interest Income	2,535	3,516	3,516	2,217	784	(1,433)	-65%
4450 Trans In - Loring	200	-	-	-	-	-	
Total Revenues	6,280	312,209	312,209	231,897	76,717	(155,180)	-67%
Appropriations:							
6030 Publishing Expense	-	50	50	695	50	(645)	-93%
6090 Contractual Services	-	-	-	-	8,000	8,000	
6130 Administrative Fees	500	500	500	500	4,460	3,960	792%
6410 Dock Maintenance	100	1,000	1,000	666	500	(166)	-25%
6540 Capital Improvements	585	306,930	306,930	230,866	65,784	(165,082)	-72%
Total Appropriations	1,185	308,480	308,480	232,727	78,794	(153,933)	-66%
Excess Revenue over (under) Expenditures	5,095	3,729	3,729	(830)	(2,077)	153,288	-18468%
Fund Balance June 30	15,712	19,441	19,441	14,882	12,805	(2,077)	-14%

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Waterfall Creek Service Area - 830

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	(1,694)	10,421	10,421	10,421	-	(10,421)	-100%
Revenues:							
4080 Penalty & Interest	183	100	100	290	100	(190)	-66%
4305 Interest Income	(2)	79	79	98	100	2	2%
4360 Service Area Revenue	19,116	19,125	19,125	19,125	19,125	-	
Total Revenues	19,297	19,304	19,304	19,513	19,325	(188)	-1%
Appropriations:							
6030 Publishing Expense	43	50	50	276	50	(226)	-82%
6090 Contractual Services	3,350	7,100	7,100	11,060	7,560	(3,500)	-32%
6130 Administrative Fees	1,119	729	729	730	1,057	327	45%
6441 System Maint - Road	2,670	5,000	5,000	5,000	5,000	-	
6540 Waterfall SA-Pave Roads	-	17,151	17,151	12,868	5,000	(7,868)	-61%
Total Appropriations	7,182	30,030	30,030	29,934	18,667	(11,267)	-38%
Excess Revenue over (under) Expenditures	12,115	(10,726)	(10,726)	(10,421)	658	11,267	-108%
Fund Balance June 30	10,421	(305)	(305)	-	658	658	

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Mud Bight Service Area - 840

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	52,108	58,194	58,194	58,194	62,643	4,449	8%
Revenues:							
4080 Penalty & Interest	354	-	-	493	-	(493)	-100%
4305 Interest Income	464	800	800	589	800	211	36%
4360 Service Area Revenue	12,498	11,160	11,160	12,610	11,160	(1,450)	-11%
Total Revenues	13,316	11,960	11,960	13,692	11,960	(1,732)	-13%
Appropriations:							
6030 Publishing Expense	43	50	50	-	50	50	
6085 Licenses, Fees & Permits	-	750	750	-	750	750	
6090 Contractual Services	2,061	5,000	5,000	3,595	5,000	1,405	39%
6130 Administrative Fees	603	648	648	648	2,148	1,500	231%
6441 Road Maintenance	4,523	5,000	5,000	5,000	5,000	-	
6540 Capital Improvements	-	24,999	24,999	-	24,999	24,999	
Total Appropriations	7,230	36,447	36,447	9,243	37,947	28,704	311%
Excess Revenue over (under) Expenditures	6,086	(24,487)	(24,487)	4,449	(25,987)	(30,436)	-684%
Fund Balance June 30	58,194	33,707	33,707	62,643	36,656	(25,987)	-41%

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Nichols View Service Area - 850

DESCRIPTION	FY 10 FINAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	9,384	8,961	8,961	8,961	8,564	(397)	-4%
Revenues:							
4305 Interest Income	77	103	103	103	103	-	
Total Revenues	77	103	103	103	103	-	
Appropriations:							
6130 Administrative Fees	500	500	500	500	500	-	
Total Appropriations	500	500	500	500	500	-	
Excess Revenue over (under) Expenditures	(423)	(397)	(397)	(397)	(397)	-	
Fund Balance June 30	8,961	8,564	8,564	8,564	8,167	(397)	-5%

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Forest Park Service Area - 860

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	139,947	171,996	171,996	171,996	170,833	(1,163)	-1%
Revenues:							
4010 Property Taxes	63,933	66,794	66,794	67,064	66,704	(360)	-1%
4020 Business & Personal Taxes	130	-	-	-	-	-	
4060 Automobile Taxes	442	800	800	556	400	(156)	-28%
4150 Sir Citizen Local Contrib.	(2,417)	(5,904)	(5,904)	(5,904)	(5,904)	-	
4305 Interest Income	1,344	3,000	3,000	2,866	2,866	-	
Total Revenues	63,432	64,690	64,690	64,582	64,066	(516)	-1%
Appropriations:							
5100 Employee Wages	-	-	-	280	-	(280)	-100%
6030 Publishing Expense	43	50	50	-	50	50	
6060 Rentals	-	2,000	2,000	-	2,000	2,000	
6090 Contractual Services	11,467	40,000	40,000	26,028	40,000	13,972	54%
6130 Administrative Fees	4,143	4,143	4,143	4,143	13,743	9,600	232%
6312 Electricity-Street Lights	5,317	7,000	7,000	5,544	7,000	1,456	26%
6441 System Maint - Road	2,863	20,000	20,000	19,750	20,000	250	1%
6540 Capital Improvements	7,550	170,308	170,308	10,000	160,000	150,000	1500%
Total Appropriations	31,383	243,501	243,501	65,745	242,793	177,048	269%
Excess Revenues over (under) Expenditures	32,049	(178,811)	(178,811)	(1,163)	(178,727)	(177,564)	15268%
Fund Balance June 30	171,996	(6,815)	(6,815)	170,833	(7,894)	(178,727)	-105%

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Gold Nugget Service Area - 870

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	(7,553)	12,539	12,539	12,539	22,117	9,578	76%
Revenues:							
4080 Penalties & Interest	1,019	716	716	716	716	-	
4305 Interest Income	(38)	-	-	-	-	-	
4361 Road Fees	23,520	22,000	22,000	22,000	22,000	-	
Total Revenues	24,501	22,716	22,716	22,716	22,716	-	0%
Appropriations:							
6030 Publishing	42	50	50	83	-	(83)	-100%
6090 Contractual Services	3,227	10,500	10,500	6,562	6,563	1	
6130 Administrative Fees	993	993	993	993	1,594	601	61%
6441 Road Maintenance	147	6,000	6,000	5,500	20,000	14,500	264%
Total Appropriations	4,409	17,543	17,543	13,138	28,157	15,019	114%
Excess Revenue over (under) Expenditures	20,092	5,173	5,173	9,578	(5,441)	(15,019)	-157%
Fund Balance June 30	12,539	17,712	17,712	22,117	16,676	(5,441)	-25%

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Gold Nugget Special Assessment - 875

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	(3,379)	(3,246)	(3,246)	(3,246)	(3,346)	(100)	3%
Revenues:							
4080 Penalty & Interest	138	-	-	-	54	54	
4305 Interest Income	(3)	-	-	-	209	209	
4362 Special Assessment Fees	(2)	-	-	-	-	-	
Total Revenues	133	-	-	-	263	263	
Appropriations:							
6140 Debt Service	-	100	100	100	-	(100)	-100%
Total Appropriations	-	100	100	100	-	(100)	-100%
Excess Revenue over (under) Expenditures	133	(100)	(100)	(100)	263	363	-363%
Fund Balance June 30	(3,246)	(3,346)	(3,346)	(3,346)	(3,083)	263	-8%

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
Homestead Service Area - 885

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	8,625	30,387	30,387	30,387	41,399	11,012	36%
Revenues:							
4360 Annual Road Fees	1,128	-	-	-	-	-	
4362 Special Assessment Fees	-	25,245	25,245	25,245	22,809	(2,436)	-10%
4450 Interfund Transfers - KGB	-	3,387	3,387	3,387	2,888	(499)	-15%
4450 Interfund Transfers - KGBSD	31,529	-	-	-	-	-	
Total Revenues	32,657	28,632	28,632	28,632	25,697	(2,935)	-10%
Appropriations:							
6090 Contractual Services	4,328	12,000	12,000	8,000	5,000	(3,000)	-38%
6130 Administrative Fees	2,103	1,620	1,620	1,620	900	(720)	-44%
6441 System Maint - Road	4,464	15,000	15,000	8,000	10,000	2,000	25%
Total Appropriations	10,895	28,620	28,620	17,620	15,900	(1,720)	-10%
Excess Revenue over (under) Expenditures	21,762	12	12	11,012	9,797	(1,215)	-11%
Fund Balance June 30	30,387	30,399	30,399	41,399	51,196	9,797	24%

Ketchikan Gateway Borough

FY 2012 Budget - Revenues and Appropriations

North Tongass Fire & EMS Service Area - Combined Totals - 890

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	(842,502)	(704,031)	(704,031)	(704,031)	(643,346)	60,685	-9%
Revenues:							
4010 Property Taxes	586,997	589,379	589,379	589,379	596,299	6,920	1%
4020 Business & Personal Taxes	6,079	-	-	200	-	(200)	-100%
4060 Automobile Taxes	3,998	5,000	5,000	5,000	5,000	-	
4150 Sr Citizen Local Contrib.	(32,400)	(40,404)	(40,404)	(40,404)	(41,404)	(1,000)	2%
4221 PERS on Behalf Payments	9,566	-	-	-	10,634	10,634	
4305 Interest Income	9,612	-	-	6,000	-	(6,000)	-100%
4365 Contribution from Private Source	450	-	-	-	-	-	
4390 Miscellaneous Revenue	2,750	-	-	-	-	-	
4394 Ems Revenue	62,946	53,000	53,000	63,000	60,000	(3,000)	-5%
4395 Annual Service Area Fee	113,174	115,000	115,000	116,000	119,600	3,600	3%
Total Revenues	763,172	721,975	721,975	739,175	750,129	10,954	1%
Appropriations:							
5100 Employee Pay	181,937	184,336	184,336	184,336	188,208	3,872	2%
5110 Overtime Pay	5,739	10,000	10,000	10,000	10,000	-	
5120 Temporary Pay	37,962	42,000	42,000	37,000	42,000	5,000	14%
5200 Taxes & Benefits	127,289	129,398	129,398	129,398	156,000	26,602	21%
5300 Travel & Training	11,643	7,500	7,500	8,000	16,000	8,000	100%
5400 Uniform Allowance	7,089	9,000	9,000	9,000	6,500	(2,500)	-28%
6010 Office Supplies	2,870	2,750	2,750	2,750	2,500	(250)	-9%
6011 Operating Supplies	8,106	11,500	11,500	10,500	10,500	-	
6015 Books & Software	1,640	2,500	2,500	2,500	7,200	4,700	188%
6020 Dues & Publications	1,018	850	850	850	500	(350)	-41%
6030 Publishing Expense	-	500	500	510	1,000	490	96%
6040 Community Promotions	699	500	500	710	1,000	290	41%
6045 Training/Meeting Food	149	750	750	750	750	-	
6060 Rentals	-	500	500	500	500	-	
6070 Postage	138	800	800	800	500	(300)	-38%
6080 Professional Services	298	500	500	500	500	-	
6082 Employee Recruitment	831	-	-	550	500	(50)	-9%
6090 Contractual Services	3,320	5,200	5,200	7,000	10,000	3,000	43%
6100 Insurance	10,393	10,393	10,393	10,393	10,914	521	5%
6110 Medical Expense	2,367	2,250	2,250	2,250	2,450	200	9%
6130 Administrative Fees	30,763	35,758	35,758	35,758	38,619	2,861	8%
6140 Debt Service	31,815	19,992	19,992	19,992	18,519	(1,473)	-7%
6310 Electricity	13,209	15,120	15,120	13,500	15,880	2,380	18%
6330 Telephone	5,106	3,543	3,543	3,543	3,725	182	5%
6331 Long Distance	435	1,000	1,000	500	500	-	
6340 Sewer	400	-	-	-	-	-	
6360 Reimbursable Expenses	330	-	-	-	-	-	
6370 Mileage Reimbursement	-	300	300	300	600	300	100%
6430 Building Maintenance	3,855	8,000	8,000	8,000	8,000	-	
6431 Heating Fuel	9,815	14,000	14,000	14,000	17,664	3,664	26%
6450 Equipment Maintenance	5,925	8,750	8,750	8,250	13,250	5,000	61%
6460 Vehicle Maintenance	11,661	10,000	10,000	9,000	9,000	-	
6461 Vehicle Fuel & Oil	7,042	9,040	9,040	9,040	11,394	2,354	26%
6462 Vehicle Operation	22	-	-	-	-	-	
6525 Small Equipment Purchases	15,221	23,000	23,000	23,000	20,350	(2,650)	-12%

Ketchikan Gateway Borough

FY 2012 Budget - Revenues and Appropriations

North Tongass Fire & EMS Service Area - Combined Totals - 890

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
6530 Equipment Purchases	948	67,000	67,000	53,675	57,250	3,575	7%
6540 Capital Improvements - St. 6	-	32,000	32,000	-	-	-	
6540 Capital Improvements - Station 8	23,069	-	-	-	-	-	
6600 Interfund Transfer - Capital Lease	51,155	51,155	51,155	51,155	51,155	-	
6610 Interfund Transfer - Sewer	480	480	480	480	480	-	
6700 Bad Debt Expense	9,962	6,500	6,500	10,000	15,000	5,000	50%
Total Appropriations	624,701	726,865	726,865	678,490	748,908	70,418	10%
Excess Revenues over (under) Expenditures	138,471	(4,890)	(4,890)	60,685	1,221	(59,464)	-98%
Fund Balance June 30	(704,031)	(708,921)	(708,921)	(643,346)	(642,125)	1,221	
AUTHORIZED PERSONNEL	FY 10		FY 11		FY 12		
Fire Chief	1.00		1.00		1.00		
EMS Lieutenant	1.00		-		-		
Captain	-		1.00		1.00		
Firefighter/EMT	1.00		1.00		1.00		
FULL-TIME EMPLOYEES	<u>3.00</u>		<u>3.00</u>		<u>3.00</u>		

Ketchikan Gateway Borough
FY 2012 Budget - Revenues and Appropriations
North Tongass Fire - 890-00-000

DESCRIPTION	FY 10 ACTUAL	FY 11			FY 12 BUDGET	FY 12 - FY 11 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	181,937	184,336	184,336	184,336	188,208	3,872	2%
5110 Overtime Pay	5,739	10,000	10,000	10,000	10,000	-	
5120 Temporary Pay	37,962	42,000	42,000	37,000	42,000	5,000	14%
5200 Taxes & Benefits	127,289	129,398	129,398	129,398	156,000	26,602	21%
5300 Travel & Training	11,643	7,500	7,500	8,000	16,000	8,000	100%
5400 Uniform Allowance	7,089	6,500	6,500	6,500	5,000	(1,500)	-23%
6010 Office Supplies	2,870	2,750	2,750	2,750	2,500	(250)	-9%
6011 Operating Supplies	630	4,500	4,500	4,500	4,500	-	
6015 Books & Software	1,640	2,500	2,500	2,500	7,200	4,700	188%
6020 Dues & Publications	1,018	850	850	850	500	(350)	-41%
6030 Publishing Expense	-	500	500	510	1,000	490	96%
6040 Community Promotions	699	500	500	710	1,000	290	41%
6045 Training/Meeting Food	149	750	750	750	750	-	
6060 Rentals	-	500	500	500	500	-	
6070 Postage	138	800	800	800	500	(300)	-38%
6080 Professional Services	298	500	500	500	500	-	
6082 Employee Recruitment	831	-	-	550	500	(50)	-9%
6090 Contractual Services	1,289	2,000	2,000	3,000	6,000	3,000	100%
6100 Insurance	10,393	10,393	10,393	10,393	10,914	521	5%
6110 Medical Expense	2,367	2,250	2,250	2,250	2,450	200	9%
6130 Administrative Fees	30,763	33,616	33,616	33,616	37,113	3,497	10%
6140 Debt Service	31,815	19,992	19,992	19,992	18,519	(1,473)	-7%
6310 Electricity	13,209	15,120	15,120	13,500	15,880	2,380	18%
6330 Telephone	5,106	3,543	3,543	3,543	3,725	182	5%
6331 Long Distance	435	1,000	1,000	500	500	-	
6340 Sewer	400	-	-	-	-	-	
6360 Reimbursable Expenses	330	-	-	-	-	-	
6370 Mileage Reimbursement	-	300	300	300	600	300	100%
6430 Building Maintenance	3,855	8,000	8,000	8,000	8,000	-	
6431 Heating Fuel	9,815	14,000	14,000	14,000	17,664	3,664	26%
6450 Equipment Maintenance	4,147	4,750	4,750	4,750	9,250	4,500	95%
6460 Vehicle Maintenance	10,812	6,000	6,000	5,500	5,000	(500)	-9%
6461 Vehicle Fuel & Oil	7,042	9,040	9,040	9,040	11,394	2,354	26%
6462 Vehicle Operation	22	-	-	-	-	-	
6525 Small Equipment Purchases	13,110	8,000	8,000	8,000	14,750	6,750	84%
6530 Equipment Purchase	948	67,000	67,000	67,000	57,250	(9,750)	-15%
6540 Capital Improvements - Station 6	-	32,000	32,000	-	-	-	
6540 Capital Improvements - Station 8	23,069	-	-	-	-	-	
6600 Interfund Transfer - Capital Lease	51,155	51,155	51,155	51,155	51,155	-	
6610 Interfund Transfer - Sewer	480	480	480	480	480	-	
6700 Bad Debt Expense	9,962	6,500	6,500	10,000	15,000	5,000	50%
Total Appropriations	610,456	689,023	689,023	655,173	722,302	67,129	10%

Ketchikan Gateway Borough
FY 2012 Budget - Appropriations
General Fund - North Tongass EMS 890-90-005

DESCRIPTION	FY 10	FY 11			FY 12	FY 12 - FY 11 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5400 Uniform Allowance	-	2,500	2,500	2,500	1,500	(1,000)	-40%
6011 Operating Supplies	7,476	7,000	7,000	6,000	6,000	-	
6090 Contractual Services	2,031	3,200	3,200	4,000	4,000	-	
6130 Administrative Fees	-	2,142	2,142	2,142	1,506	(636)	-30%
6450 Equipment Maintenance	1,778	4,000	4,000	3,500	4,000	500	14%
6460 Vehicle Maintenance	849	4,000	4,000	3,500	4,000	500	14%
6525 Small Equipment Purchases	2,111	15,000	15,000	15,000	5,600	(9,400)	-63%
Total Appropriations	14,245	37,842	37,842	36,642	26,606	(636)	-2%

MISCELLANEOUS

FY 2012

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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>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
<i>Ketchikan Gateway Borough</i>									
Borough, square miles	6,900	6,900	6,900	6,900	1,733	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>	13,477	13,477	12,984	12,980	13,116	13,206	13,136	13,085	13,527
<i>Property Assessment (Millions \$)</i>	1,356	1,344	1,398	1,357	1,231	1,094	1,024	987	1,002
Elementary, Public									
Elementary, Private									
Junior High, Public									
High School, Public									
Alternative High School, Public									
Community College (University of Alaska)									
Public School Teachers	154	158	151	150	139	140	139	142	137
Public School Enrollment (K-12)	2,100	2,127	2,252	2,273	2,296	2,306	2,370	2,398	2,401
<i>Calendar Year Taxable Sales by Category (million \$)</i>									
Contractors	6.4	6.2	6.3	7.5	6.4	6.4	6.3	5.1	4.7
Finance, insurance, banks	2.3	2.2	2.3	2.3	2.3	2.3	2.3	2.1	1.8
Hotels, motels, lodges	13.4	12.9	12.8	15.1	14.8	13.7	12.5	13.1	10.6
Manufacturing	6.1	5.9	6.0	6.3	6.0	5.6	5.8	5.7	5.3
Real estate	25.2	24.3	23.5	22.5	21.7	20.5	19.1	18.6	18.8
Retail trade	64.1	61.8	64.6	70.4	66.7	63.1	63.5	61.4	57.4
Retail trade - food	48.1	46.5	45.0	47.4	45.1	42.7	40.6	36.4	33.3
Retail trade, bars & catering	18.6	17.9	18.0	18.4	18.6	18.1	17.5	16.6	16.1
Retail, automotive	14.4	13.9	14.2	16.0	15.5	13.0	12.3	12.2	10.4
Retail, specialty	15.3	14.8	14.2	13.6	12.8	13.3	13.7	13.1	13.2
Retail, var, jewelry, curios	32.4	31.3	31.7	34.3	35.2	33.3	38.3	36.7	32.0
Services, entertainment	4.3	4.1	4.2	7.3	7.3	7.0	6.8	5.9	5.3
Service, general	9.3	9.0	9.2	8.9	8.1	8.1	8.2	6.6	6.5
Services, professional	3.7	3.5	3.5	3.8	4.0	4.2	4.3	3.8	3.8
Trans, comm, utilities	64.6	62.4	62.7	75.1	65.6	57.8	55.4	46.8	38.0
	328	316.7	318.3	349.2	330.1	309.0	306.7	284.3	257.1
<i>Employees by Fund</i>									
<i>General Fund</i>									
Animal Protection	4	4	4	4	4	4	4	4	4
Assessment	6	6	6	6	6	6	6	6	6
Clerk	3	3	3	2	2	2	2	2	2
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	5	6	5	5	4
Non-Departmental	2	2	2	2	2	2	2	2	1
Parks & Recreation	15	15	15	15	14	14	14	13	15
Planning	7	7	7	7	7	7	6	7	10
Public Works	11	15	13	17	17	17	13	13	14
Transit	11	9	9	9	9	9	4	9	10
	73	76	74	77	77	78	67	72	78
Assembly/Mayor	8	8	8	8	8	8	8	8	8
<i>Enterprise Funds</i>									
Airport	28	28	28	28	28	29	26	25	24
Wastewater Enterprise	2	3	4	3	3	3	2	2	-
	29	30	31	30	30	32	28	27	24
<i>Special Revenue Funds</i>									
Commercial Passenger Vessel	1	1	1	-	-	-	-	-	-
Economic Development	2	2	0	-	-	5	-	1	1
Land Trust	2	2	2	-	-	-	-	-	-
North Tongass Fire Service Area	3	3	3	3	2	2	2	2	-
South Tongass Service Area	4	4	3	4	3	2	-	-	-
	12	12	9	7	5	9	2	3	1
Total Borough	122	126	122	121	120	127	106	110	111

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>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
<i>Animal Protection</i>									
Licenses Issued	774	774	810	775	761	604	685		
Animals Impounded	362	362	509	475	424	408	417		
Animals Surrendered	296	296	309	278	315	395	388		
Animals Adopted	130	130	121	109	169	158	204		
Animals Claimed	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	43	43	39	40	38	40	27	27	27
Fire Calls	34	34	29	8	15	23	12	12	12
Emergency Calls/EMS Incidents	96	96	125	102	104	69	88	88	88
Fire Investigations	5	5	7	4	15	3	2	2	2
<i>North Tongass Volunteer Fire Department</i>									
Stations	2	2	2	2	2	2	2		
Volunteers	23	23	26	31	31	30	30		
Fire Calls	25	25	43	37	28	40			
Emergency Calls/EMS Incidents	145	145	149	95	84	110			
Fire Investigations	0	0	0	0	0	1			
<i>Elections</i>									
Registered Voters	10,354	10,354	10,255	10,380	10,253	10,034	10,135	10,135	10,135
Votes Cast Last Borough Election	2,127	2,127	2,189	2,456	2,528	3,138	3,982	3,989	3,989
% Voting Last Borough Election	24%	24%	25%	24%	25%	31%	39%	39%	39%
<i>Sewer & Water Plants</i>									
<i>Forest Park:</i>									
Sewer Connections	150	150	150	150	150	150	150		
Miles of Sanitary Sewers	2.5	2.5	2.5	2.5	2.5	2.5	2.5		
Average Daily Treatment (gals)	55,000	55,000	55,000	55,000	55,000	55,000	55,000		
<i>Mountain Point:</i>									
Miles of Sanitary Sewers	6	6	6	6	6	6	6	6	6
Average Daily Treatment (Sewer gals)	100,000	100,000	100,000	47,000	47,000	47,000	47,000	47,000	47,000
Treatment Capacity (Sewer gals)	700,000	700,000	700,000	330,000	330,000	330,000	330,000	330,000	330,000
Sewer Connections	522	522	522	257	257	257	257	257	257
<i>Mountain Point Service Area:</i>									
Water, Hydrant, Connections	402	402	402	327	327	327	327	327	327
Average Daily Treatment (Water gals)	149,533	149,533	149,533	92,580	92,580	92,580	146,933	146,933	146,933
Treatment Capacity (Water gals)	288,000	288,000	288,000	288,000	288,000	288,000	288,000	288,000	288,000
<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	2	2	2	2
Lighted Ball Fields	7	7	7	7	6	6	6	6	6
<i>Ketchikan International Airport</i>									
Inbound Passengers	96,160	96,160	100,851	119,376	125,295	104,906	92,659	Not available	
Outbound Passengers	95,050	95,050	99,650	112,746	119,451	104,966	93,424		
<i>Airport Ferry</i>									
Passengers	336,422	336,422	381,961	449,790	418,291	356,774	321,958	Not available	
Vehicles	83,690	83,690	105,653	127,516	106,276	84,754	71,394		
<i>Transit</i>									
Passengers	342,412	307,999	265,536	226,356	153,377	133,321	150,985	174,575	189,647
<i>Visitor Industry</i>									
Cruise Ship Passengers	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 PAYABLE
Year Ended June 30, 2011**

<u>General Obligation Bonds</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>
2010B Series IV (Tax-Exempt)	2.00	08/01	12/09/10	08/01/11	130,000	130,000	-	130,000
2010B Series IV (Taxable)	1.422 - 5.759	02/01 & 08/01	12/09/10	08/01/25	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	03/11/10	03/01/20	5,460,000	5,460,000		5,460,000
2009A Series IV (Tax-Exempt)	2.00 - 4.00	02/01 & 08/01	12/11/09	02/01/16	3,075,000	3,075,000	395,000	2,680,000
2009B Series IV (Taxable)	1.53 - 6.118	02/01 & 08/01	12/11/09	02/01/39	20,425,000	20,425,000	-	20,425,000
2006A - G.O. Bonds	4.00	02/01 & 08/01	02/09/06	02/01/16	1,100,000	1,100,000	500,000	600,000
2005B - G.O. Bonds	3.0 - 5.25	05/01 & 11/01	05/04/05	05/01/20	15,130,000	15,130,000	5,990,000	9,140,000
2003 School Bonds - G.O. Bonds	3.70 - 4.80	05/01 & 11/01	02/12/03	11/01/22	<u>9,000,000</u>	<u>9,000,000</u>	<u>2,780,000</u>	<u>6,220,000</u>
Total G.O. Bond Debt					<u>57,590,000</u>	<u>57,590,000</u>	<u>9,665,000</u>	<u>47,925,000</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	715,000	1,010,000
2001 Airport Improvement Bonds - Series B	5.00 - 5.20	04/01 & 10/01	08/07/01	10/01/19	<u>2,525,000</u>	<u>2,525,000</u>	<u>1,030,000</u>	<u>1,495,000</u>
Total Revenue Bond Debt					<u>4,250,000</u>	<u>4,250,000</u>	<u>1,745,000</u>	<u>2,505,000</u>
Combined G.O. and Revenue Bond Debt					<u><u>61,840,000</u></u>	<u><u>61,840,000</u></u>	<u><u>11,410,000</u></u>	<u><u>50,430,000</u></u>

KETCHIKAN GATEWAY BOROUGH
DEBT SERVICE REQUIREMENTS TO MATURITY
June 30, 2011

Fiscal Year	2010B IV (Tax-Exempt) G.O. BONDS			2010B IV (Taxable) G.O. BONDS					2010A I (Tax-Exempt) G.O. BONDS 2000 Refunding		
	Principal	Interest	Total	Principal	Interest	Total	Int. Subsidy	Net Debt Service	Principal	Interest	Total
2012	130,000	1,676	131,676	-	153,455	153,455	69,055	84,400	530,000	190,950	720,950
2013				210,000	132,593	342,593	59,667	282,926	545,000	180,350	725,350
2014				210,000	129,087	339,087	58,089	280,998	565,000	164,000	729,000
2015				210,000	124,573	334,573	56,058	278,515	575,000	147,050	722,050
2016				215,000	118,976	333,976	53,539	280,437	600,000	129,800	729,800
2017				220,000	112,198	332,198	50,489	281,709	620,000	105,800	725,800
2018				220,000	104,287	324,287	46,929	277,358	650,000	81,000	731,000
2019				225,000	95,209	320,209	42,844	277,365	675,000	55,000	730,000
2020				230,000	85,233	315,233	38,355	276,878	700,000	28,000	728,000
2021				240,000	74,574	314,574	33,559	281,015			
2022				245,000	63,091	308,091	28,391	279,700			
2023				250,000	50,753	300,753	22,839	277,914			
2024				255,000	37,534	292,534	16,890	275,644			
2025				265,000	23,269	288,269	10,471	277,798			
2026				275,000	7,919	282,919	3,563	279,356			
2027											
2028											
2029											
2030											
2031											
2032											
2033											
2034											
2035											
2036											
2037											
2038											
2039											
Totals	130,000	1,676	131,676	3,270,000	1,312,751	4,582,751	590,738	3,992,013	5,460,000	1,081,950	6,541,950

KETCHIKAN GATEWAY BOROUGH
DEBT SERVICE REQUIREMENTS TO MATUREITY
June 30, 2011

Fiscal Year	2009A IV (Tax-Exempt) G.O. BONDS Aquatic Center			2009B IV (Taxable) G.O. BONDS Aquatic Center			2009A&B IV (Combined) G.O. BONDS Aquatic Center			
	Principal	Interest	Total	Principal	Interest	Total	Int. Subsidy	Subtotal	DEED Share	Net Debt Service
2012	505,000	86000	591,000		1,185,519	1,185,519	437,838	747,681	237,857	1,100,824
2013	515,000	75900	590,900		1,185,519	1,185,519	437,838	747,681	237,839	1,100,742
2014	535,000	55300	590,300		1,185,519	1,185,519	437,838	747,681	237,732	1,100,249
2015	550,000	39250	589,250		1,185,519	1,185,519	437,838	747,681	237,546	1,099,385
2016	575,000	17250	592,250		1,185,519	1,185,519	437,838	747,681	238,079	1,101,852
2017				590,000	1,185,519	1,775,519	437,838	1,337,681	237,679	1,100,002
2018				610,000	1,158,232	1,768,232	428,287	1,339,945	238,081	1,101,864
2019				625,000	1,129,104	1,754,104	418,092	1,336,012	237,383	1,098,629
2020				645,000	1,098,479	1,743,479	407,374	1,336,105	237,399	1,098,706
2021				665,000	1,066,390	1,731,390	396,142	1,335,248	237,247	1,098,001
2022				690,000	1,032,642	1,722,642	384,330	1,338,312	237,791	1,100,521
2023				710,000	997,107	1,707,107	371,893	1,335,214	237,241	1,097,973
2024				735,000	959,654	1,694,654	358,785	1,335,869	237,357	1,098,512
2025				765,000	919,964	1,684,964	344,893	1,340,071	238,104	1,101,967
2026				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
	2,680,000	273,700	2,953,700	20,425,000	22,605,828	43,030,828	8,531,086	34,499,742	6,654,728	30,798,714

**KETCHIKAN GATEWAY BOROUGH
DEBT SERVICE REQUIREMENTS TO MATURITY**

June 30, 2011

Fiscal Year	2006A G.O. BONDS Education			2005B G.O. BONDS Education and GRC			2003 G.O. Bonds Education			2001 Airport Improvement Bond Series A			2001 Airport Improvement Bond Series B		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2012	110,000	24,000	134,000	890,000	464,800	1,354,800	410,000	266,680	676,680	105,000	45,038	150,038	155,000	70,589	225,589
2013	115,000	19,600	134,600	925,000	420,300	1,345,300	425,000	249,980	674,980	110,000	40,200	150,200	165,000	62,989	227,989
2014	120,000	15,000	135,000	975,000	374,050	1,349,050	440,000	232,570	672,570	115,000	35,138	150,138	175,000	54,870	229,870
2015	125,000	10,200	135,200	1,025,000	325,300	1,350,300	460,000	214,115	674,115	125,000	29,675	154,675	180,000	46,260	226,260
2016	130,000	5,200	135,200	1,080,000	274,050	1,354,050	480,000	194,250	674,250	130,000	23,745	153,745	190,000	37,100	227,100
2017				1,125,000	220,050	1,345,050	500,000	173,055	673,055	135,000	17,450	152,450	200,000	27,250	227,250
2018				1,190,000	163,800	1,353,800	520,000	150,740	670,740	140,000	10,780	150,780	210,000	16,795	226,795
2019				1,250,000	101,325	1,351,325	545,000	127,037	672,037	150,000	3,675	153,675	220,000	5,720	225,720
2020				680,000	35,700	715,700	570,000	101,665	671,665						
2021							595,000	74,721	669,721						
2022							625,000	46,044	671,044						
2023							650,000	15,600	665,600						
2024															
2025															
2026															
2027															
2028															
2029															
2030															
2031															
2032															
2033															
2034															
2035															
2036															
2037															
2038															
2039															
Totals	600,000	\$74,000	\$674,000	\$9,140,000	\$2,379,375	\$11,519,375	\$6,220,000	\$1,846,457	\$8,066,457	\$1,010,000	\$205,701	\$1,215,701	\$1,495,000	\$321,573	\$1,816,573

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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