

Ketchikan Gateway Borough Ketchikan, Alaska

Budget
Fiscal Year 2011

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Ketchikan Gateway Borough

2011 Budget & Capital

Program

Mayor & Assembly

Dave Kiffer, Mayor	2011
John Harrington	2011
Agnes Moran	2010
Mike Painter	2010
Todd Phillips	2012
Mike Salazar	2012
Jim Shoemaker	2011
Glen Thompson	2010

Term Expires

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 Operations Manager
Dave Otte, Animal Protection
Bret Hiatt, Assessment
Mike J. Houts, Finance
Wendy Mackie, Administrative Supervisor, Parks & Recreation
Tom Williams, Planning
Joe May, Public Works

Effective July 1, 2010
Adopted on June 7, 2010

For more information about this budget document contact:

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

Phone: 907-228-6649

Fax: 907-247-6625

Email: finance@kgbak.us

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

Maureen Crosby, CPA, Controller

Charlanne J. Heath, Accounting Supervisor

Kim Flores, Staff Accountant

KETCHIKAN GATEWAY BOROUGH

ANNUAL BUDGET

Fiscal Year 2011

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INTRODUCTION

FY 2011

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KETCHIKAN GATEWAY BOROUGH

1900 FIRST AVE • KETCHIKAN, ALASKA 99901

Michael J. Houts, Finance Director

• mikeh@kgbak.us

• 907/228-6649 • fax 907/247-6698

OFFICE OF THE BOROUGH FINANCE DEPARTMENT

BUDGET MESSAGE

DATE: July 1, 2010

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

The Alaska Marine Highways purchased 28.9 acres at Ward Cove from the Borough in June 2010 to construct a layup facility and other maintenance facilities in Ketchikan establishing a homeport.

In 2008, the Borough annexed an additional 4,510 square miles. Sales tax and property tax revenue increased slightly while Secure Rural Schools funding (formerly Forest Receipts) amounted to \$1.5 million in FY 2010 and is expected to be \$1.4 million in FY 2011. This funding is due to be phased out in FY 2012.

This budget serves as the Assembly's authorized operating plan for the Borough for FY 2011. 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

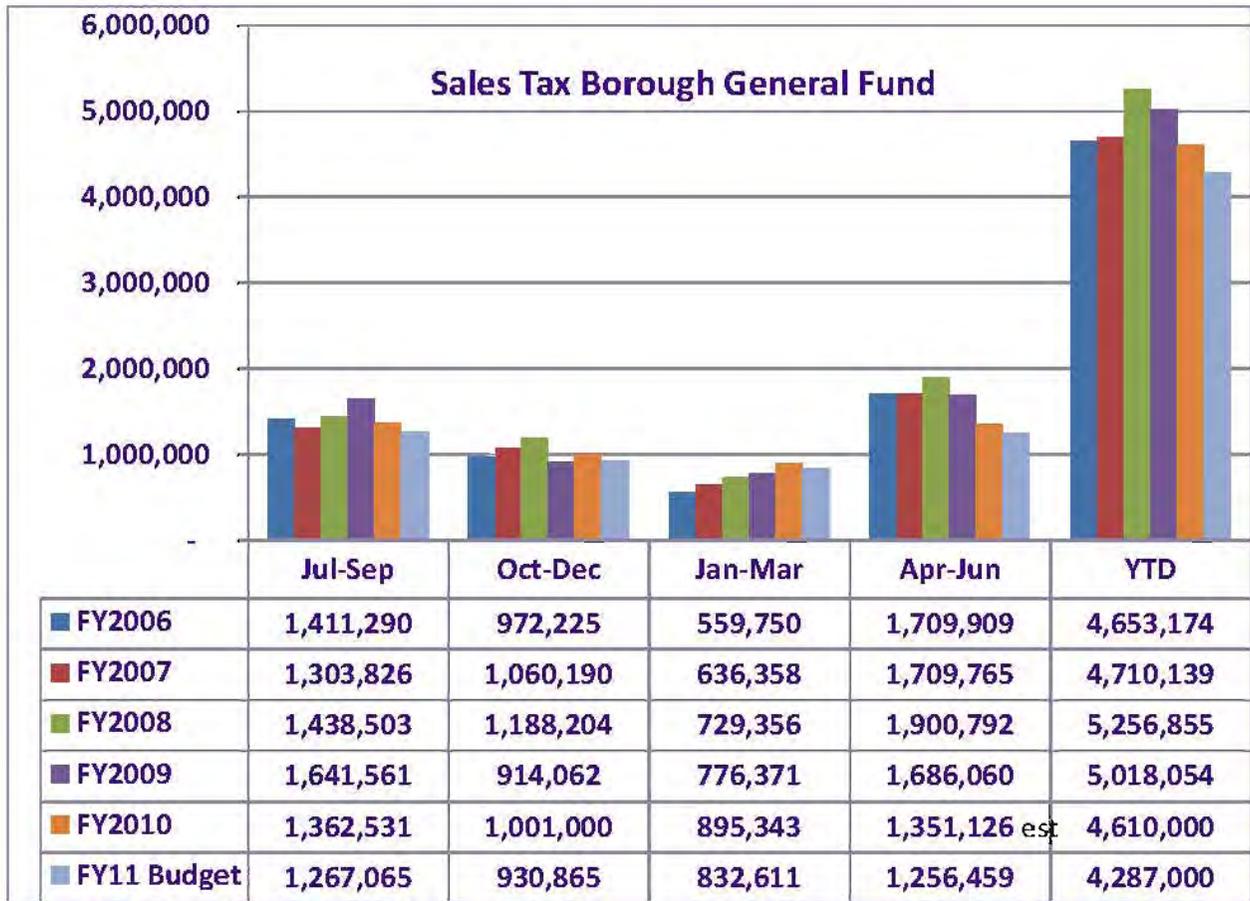
Projected General Fund revenues for FY 2011 will be approximately \$18.8 million. This is a decrease of \$0.5 million or 3% compared to FY 2010 estimated. The table below identifies the major revenue sources and the net change from FY 2010 estimated revenues compared to FY 2011 budgeted revenues by category.

Approximately \$11.8 million or 63 percent of the Borough's FY 2011 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 7%. The 7% reduction in property tax receipts was due to Assembly action reducing the areawide mill rate from 6.0 to 5.8 mills and the elimination Business Personal Property Tax.

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

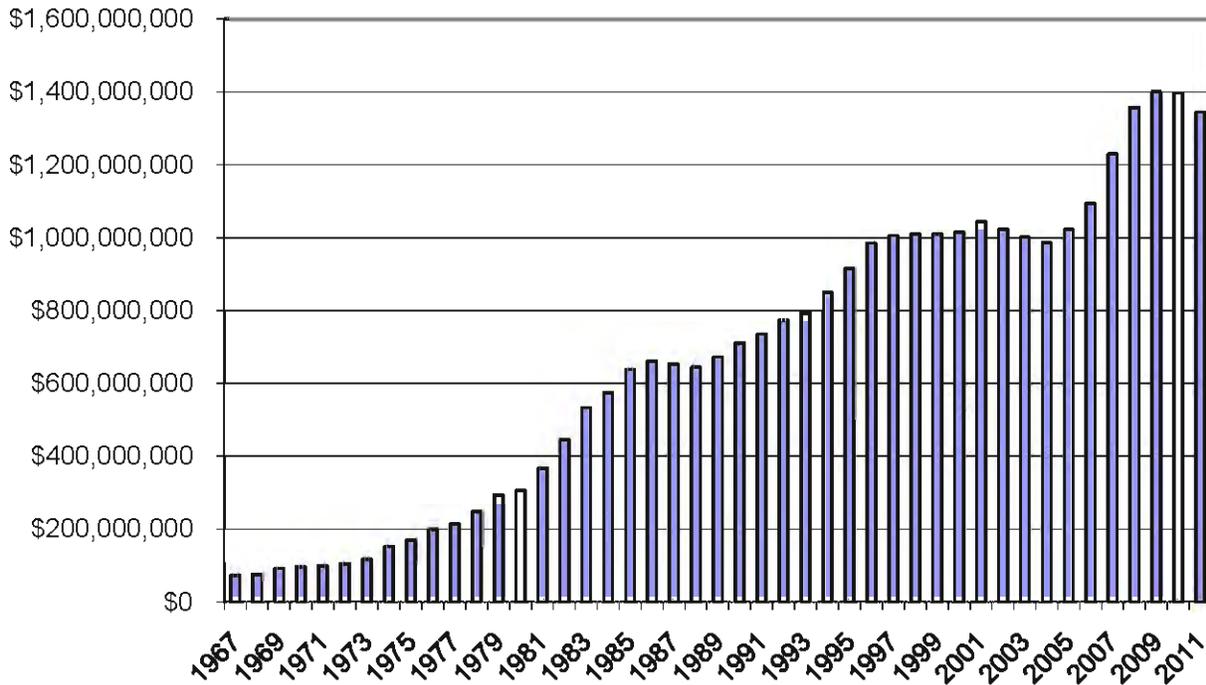
	FY 10 est	FY 11	FY11 - FY10 est	
			\$	%
Property Tax	\$ 8,380,209	7,810,877	(569,332)	-7%
Seniors & Other Adjustments	(546,000)	(554,510)	(8,510)	2%
Sales Tax	4,610,000	4,287,000	(323,000)	-7%
Transient Occupancy Tax	60,000	45,000	(15,000)	-25%
Other Taxes	215,100	220,100	5,000	2%
State Revenue Sharing	642,618	639,833	(2,785)	0%
Secure Rural Schools	1,539,358	1,385,400	(153,958)	-10%
Revenue From Other Gov's	1,300,000	1,300,000	-	0%
Charges for Services	1,609,764	1,627,078	17,314	1%
Interfund transfers	1,560,164	2,071,030	510,866	33%
Total	\$ 19,371,213	18,831,808	(539,405)	-3%

The graph below represents the Borough's 1.5% sales tax history collection by quarter for the General Fund.



Projected areawide property taxes show a decrease of \$568,079. The decrease is due to the exemption of ad valorem personal property taxes. The areawide January 2010 assessment decreased by \$53 million compared to the previous period due to the exemption of ad valorem personal property taxes.

Ketchikan Gateway Borough Assessment History



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

The Borough has projected an overall decline of \$156,743 in revenue from other government entities during FY 2011. The following table summarizes the major categories of State and Federal revenue and net changes.

	FY 10 est	FY 11	FY11 - FY10 est	
			\$	%
Raw Fish Tax Refund	\$ 400,000	400,000	-	0%
State Revenue Sharing	642,618	639,833	(2,785)	0%
Secure Rural Schools	1,539,358	1,385,400	(153,958)	-10%
Payment in Lieu of Taxes	900,000	900,000	-	0%
Total	\$ 3,481,976	3,325,233	(156,743)	-5%

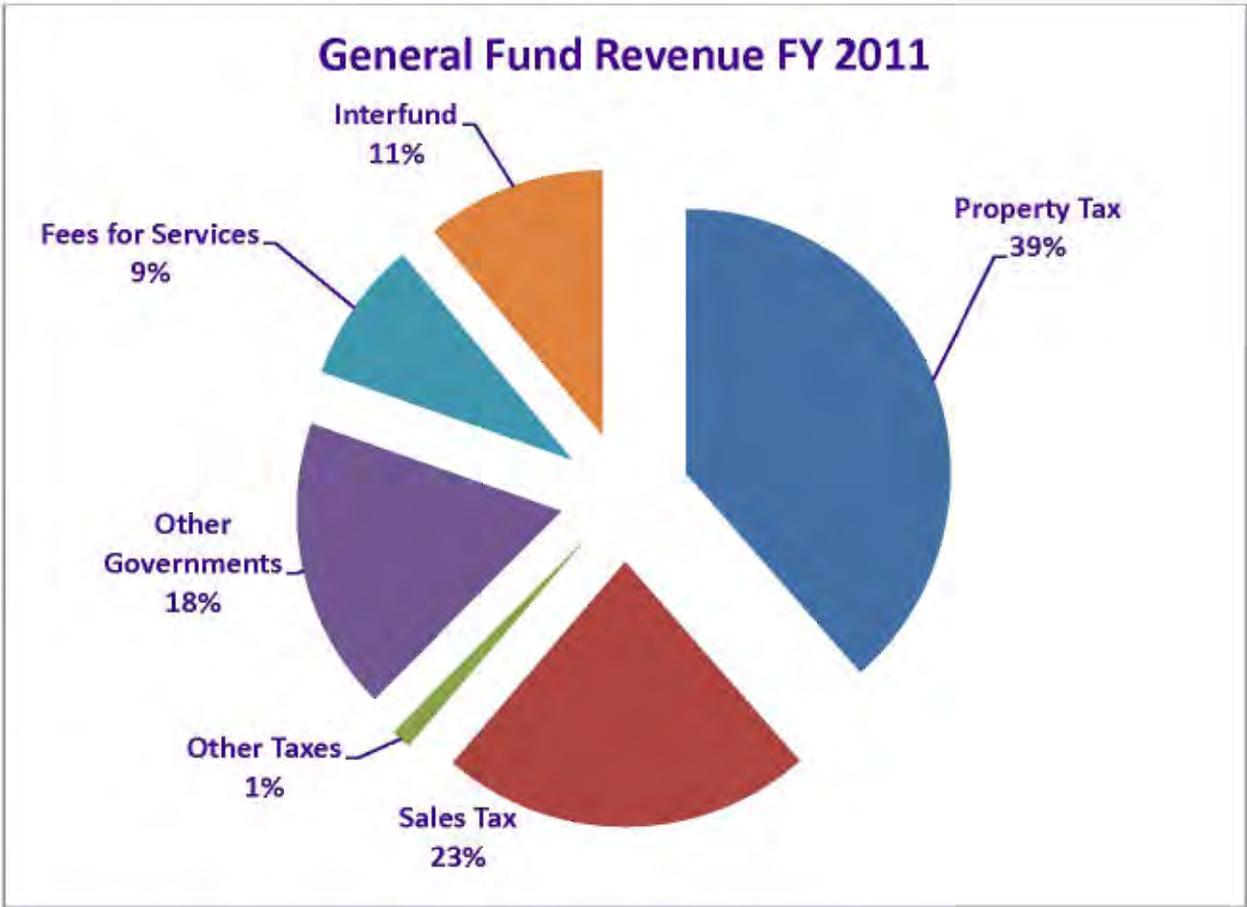
Service and user fees generate revenue and offset costs of some Borough-provided services. Charges for most services increased in prior years to reduce the General Fund subsidization of public services. The following table summarizes the major categories of charges for services.

	FY 10 est	FY 11	FY11 - FY10 est	
			\$	%
Interest Income	\$ 150,000	150,000	-	
Recreation Fees	422,000	443,300	21,300	5%
Transit & Grant Revenues	864,764	856,778	(7,986)	-1%
Other Sales & Services	173,000	177,000	4,000	2%
Total	\$ 1,609,764	1,627,078	17,314	1%

INTERFUND TRANSFERS

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

	FY 10 est	FY 11	FY11 - FY10 est	
			\$	%
Land Trust Fund	\$ 497,182	497,182	-	0%
Recreation Operating	300,000	285,540	(14,460)	-5%
School Bond/for School Insurance	165,000	165,000	-	0%
Service Area Funds	80,692	85,236	4,544	6%
CPV Fund	40,000	312,705	272,705	682%
Economic Development Fund		129,053	129,053	
Aquatic Center Construction Fund		100,000	100,000	
Admin Fees - Econ Dev	21,396	37,410	16,014	75%
Admin Fees-Land Trust	31,215	32,772	1,557	5%
Admin Fees - Airport	185,861	197,821	11,960	6%
Admin Fees - Wastewater	38,818	33,311	(5,507)	-14%
Admin Fees - CPV Fund	200,000	195,000	(5,000)	-3%
	\$ 1,560,164	2,071,030	510,866	33%

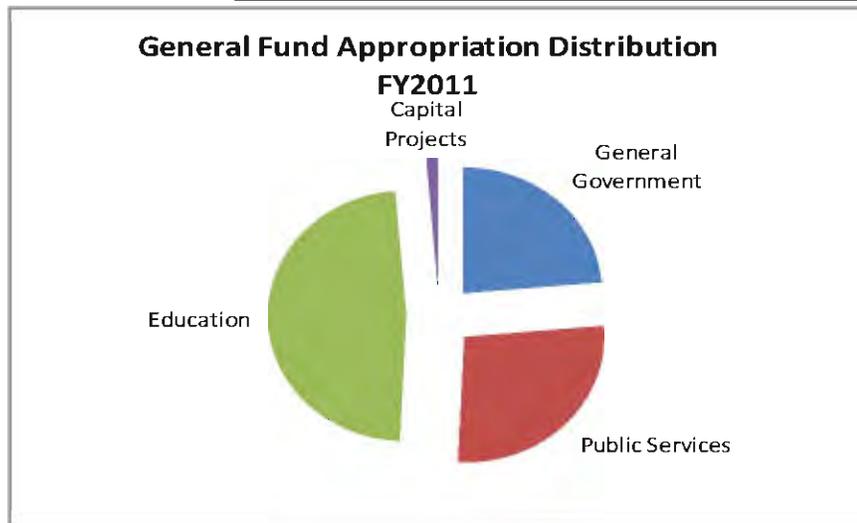


EXPENDITURES

GENERAL FUND

The adopted FY 2011 general government annual budget is \$19.4 million. By comparison, the FY 2010 estimated expenditures are \$20.1 million. This represents a decrease of just over \$0.7 million. The table below compares FY 2010 estimated expenditures and the 2011 budgeted expenditures. A pie chart is included to illustrate the distribution of Borough Government functions.

	FY 10 est	FY 11	FY11 - FY10 est	
			\$	%
General Government	\$ 4,475,064	4,584,183	\$ 109,119	2%
Public Services	5,088,729	5,271,140	\$ 182,411	4%
Education	9,500,000	9,317,052	\$ (182,948)	-2%
Capital Projects	-	250,000	\$ 250,000	
	\$ 19,063,793	19,422,375	\$ 358,582	2%



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 \$2,100,441 through FY 2009. 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 other funds of the Borough. Therefore, the Assembly reserved funds from the Economic Development Fund for Airport deficits. The upcoming audit for FY 2010 will warrant a recommendation from our auditors to restrict cash from other funds to cover the deficit.

FY 2011 shows an operating deficit of \$324,913 before a recommended \$2,500,000 cash reserve for the enterprise fund. FY 2010 estimated indicates an operating deficit of \$79,485 mainly due to decreased cost from a mild winter and deferred expenses. For future budgeting, any deficits incurred by the Airport will be reserved from other funds on an annual basis.

	FY 10 est	FY 11	FY11 - FY10 est	
			\$	%
Airport Enterprise Fund Revenues	\$ 4,058,177	3,956,783	(101,394)	-2%
Airport Enterprise Fund Expenditures	4,137,662	4,281,696	144,034	3%
Revenues Over (Under) Expenditures	\$ (79,485)	(324,913)	(245,428)	

(Depreciation not included)

Wastewater Enterprise Fund

	FY 10 est	FY 11	FY11 - FY10 est	
			\$	%
Wastewater Enterprise Fund Revenues	\$ 627,451	591,775	(35,676)	-6%
Wastewater Enterprise Fund Expenditures	578,148	615,310	37,162	6%
Revenues Over (Under) Expenditures	\$ 49,303	(23,535)	(72,838)	

(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 \$9.3 million in cash and in-kind services for operation of schools. Of that, \$5,385,848 is in the form of the local contribution required under AS 14.17.410(b)(2). The remaining \$3,931,204 is a voluntary contribution to supplement other local, state, and federal funds.

The following table compares projected operating revenues from all sources for operations of the school district for FY 2010 and FY 2011.

	FY 10	FY 11	FY11 – FY10	
			\$	%
Borough Appropriation	\$ 9,018,471	8,817,052	(201,419)	-2.2%
Borough in-kind contributions	481,529	500,000	18,471	3.8%
State Foundation Aid	15,903,960	16,965,256	1,061,296	6.7%
State Energy Grant	0	-	-	0.0%
Grants and other funds	7,691,551	6,572,500	(1,119,051)	-14.5%
Other operating funds	657,227	534,744	(122,483)	-18.6%
Total operating funds	\$ 33,752,738	33,389,552	(363,186)	-1.1%

K-12 enrollment in the Ketchikan Gateway Borough School District during the 2010-2011 is projected by the School District to be 2,100. In addition to operating costs for schools, the Ketchikan Gateway Borough funds major maintenance projects for schools and debt services for school construction.

State law (AS 14.11.008) mandates that the Ketchikan Gateway Borough pay 30 percent of the cost of major maintenance grant projects for its schools. State law (AS 14.11.100) also mandates that the Ketchikan Gateway Borough pay 30 percent of the costs of school construction debt. In the current year, that local share projected to be \$653,529. Projected State funding for reimbursement of school construction debt is \$1,524,901.

LAND TRUST

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

COMMERCIAL PASSENGER VESSEL EXCISE TAX FUND

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

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

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

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

The Borough projects \$1,950,000 in shared revenues from the State excise tax during FY 2011.

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 2011, the Borough has agreed to pay \$370,285 to the City of Ketchikan for nonareawide library services. Revenues to pay the cost of nonareawide library services come directly from a 0.7 mill property tax levied on a nonareawide basis.

INTERNAL SERVICE FUND

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

BUDGET BASIS

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

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

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

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

BUDGET PHILOSOPHY

The annual budget process is evolutionary; minor changes are made to make the document more easily understood by the lay reader. Adjustments 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 2011 budget reserve is 26% 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 five general obligation bond issues with beginning balances FY 2011 outstanding totaling \$46,810,000.

	FY 2010	FY 2011
2000 G.O. School Bonds	\$ 6,340,000	Defeased
2003 G.O. Series A School Bonds	7,015,000	6,625,000
2005 G.O. Series B School Bonds	10,795,000	9,985,000
2006 G.O. Series A School Bonds	815,000	710,000
2009 G.O. Aquatic Center Bonds	-	23,500,000
2010 G.O. Refunding 2000 Bonds	-	5,990,000
	<u>\$ 24,965,000</u>	<u>46,810,000</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 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 \$1,524,901 for school building debt and \$237,577 for the education portion for the Aquatic Center totaling \$1,762,478.

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 and Piper Jaffray with an emphasis on preserving principal with these yield expectations. 75 percent of the funds in the portfolio shall yield at least the revenue generated by 90-day federal Treasury Notes, and 25 percent of the funds in the portfolio shall be invested in equities in U.S. firms with assets in excess of \$5 billion. Adoption of the codified investment policy will provide opportunities for improving interest yields for the Borough on its longer-term investments.

CONCLUSION

It is hoped that the Assembly and the citizens of the Ketchikan Gateway Borough find this budget understandable and accountable. We feel that with judicious implementation, this budget can meet the expectations of the public and objectives of the Assembly. I want to thank the Staff and 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 2011

	ESTIMATED EQUITY OR FUND BALANCE AS OF 07/01/10	FY 11 ESTIMATED REVENUES	FY 11 BUDGETED APPROPRIATIONS	RESERVATIONS OF FUND BALANCE AT 6/30/11	ESTIMATED EQUITY OR FUND BALANCE UNRESERVED AS OF 6/30/11
General Fund	5,479,801	18,831,808	19,422,375	-	4,889,234
Internal Service Fund - S.D. Health Insurance	23,292	3,657,000	3,625,000	-	55,292
Internal Service - Borough Health Insurance	(297,517)	1,900,000	1,500,000	-	102,483
Land Trust Fund	10,296,922	822,628	1,097,734	2,717,082	7,304,734
Commerical Vessel Passenger Fund	3,782,682	1,970,000	3,002,277	1,748,624	1,001,781
Nonareawide Fund - Library	20,677	383,529	373,306	-	30,900
Recreation Capital Sales Tax Fund	3,069,601	2,178,412	2,387,779	-	2,860,234
School Bond/Capital Improvement Fund	1,964,136	2,977,601	2,495,180	-	2,446,557
Passenger Facility Charges (PFC Fund)	367,350	336,000	377,483	-	325,867
Economic Development Fund	3,892,961	2,862,056	852,034	3,665,000	2,237,983
South Tongass Service Area	27,058	791,311	839,124	-	(20,755)
Loring Service Area	15,663	312,209	308,480	-	19,392
Waterfall Creek Service Area	10,726	19,304	30,030	-	-
Mud Bight Service Area	60,649	11,960	36,447	-	36,162
Nichols View Service Area	8,987	103	500	-	8,590
Forest Park Service Area	174,745	64,690	243,501	-	(4,066)
Gold Nugget Service Area	3,120	22,716	17,543	-	8,293
Gold Nugget Special Assessment	(3,119)	-	100	-	(3,219)
Homestead Service Area	17,179	28,632	28,620	-	17,191
North Tongass Fire District	(777,461)	721,975	726,865	-	(782,351)
TOTALS	28,137,452	37,891,934	37,364,378	8,130,706	20,534,302

Ketchikan Gateway Borough
Revenue and Appropriations Summary for all Enterprise Funds
FY 2011

	ESTIMATED EQUITY AS OF 07/01/10	FY 11 ESTIMATED REVENUES	FY 11 BUDGETED APPROPRIATIONS	RESERVATIONS OF FUND BALANCE AT 6/30/11	ESTIMATED EQUITY AS OF 6/30/11
Airport Enterprise Fund	3,962,841	3,956,783	4,281,696	-	3,637,928
Wastewater Enterprise Fund	11,704,103	591,775	615,310	-	11,680,568
TOTALS	15,666,944	20,215,502	4,897,006	-	15,318,496

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 2011

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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1562

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOOUGH, APPROVING THE KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT FISCAL YEAR 2011 BUDGET; APPROPRIATING FUNDS TO THE SCHOOL DISTRICT; AUTHORIZING THE SCHOOL DISTRICT TO EXPEND FUNDS RECEIVED FROM THE STATE OF ALASKA, THE FEDERAL GOVERNMENT AND OTHER LOCAL SOURCES FOR SCHOOL PURPOSES; AND ESTABLISHING AN EFFECTIVE DATE.

RECITALS

- A. As 14.14.060(c) and Ketchikan Gateway Borough Code 5.60.025 requires the School Board to submit the school budget for the following school year to the Borough Assembly by May 1 for approval of the total amount of the school budget. The Ketchikan Gateway Borough School District Board submitted the Fiscal Year 2011 School Budget to the Borough Assembly as required.
- B. On May 17, 2010, the Assembly established funding for the School District's Fiscal Year 2011 budget.
- C. AS 14.14.060(c) and KGB Code 5.60.025 require the Assembly to appropriate the amount of funding to be made available from local sources by June 30, 2010.

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

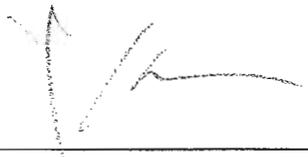
Section 1. School Budget Approval. The school budget for the fiscal year beginning July 1, 2010, entitled KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT FY 2011 SCHOOL BUDGET, is hereby approved in the total amount of \$29,458,348.

Local Appropriation	\$ 8,817,052
In-kind Contribution	500,000
Foundation	16,965,256
Grants and other funds	6,572,500
Other Operating funds	534,744
Total Appropriation	<u>\$ 33,389,552</u>

Section 2. Local Appropriations. The sum of \$8,817,052 plus in-kind contribution of \$500,000 is appropriated from the General Fund for the Fiscal Year 2011 to be used for the general operation of schools for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011.

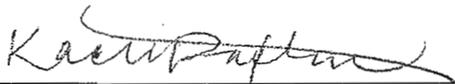
Section 3. This ordinance is effective July 1, 2010.

ADOPTED this 7th day of June, 2010.



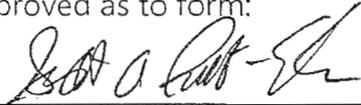
David Kiffer, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

Approved as to form:



Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:		JULY 1, 2010	
PUBLIC HEARING DATE(S):		June 7, 2010	
ROLL CALL	YES	NO	ABSENT
Harrington	✓		
Moran	✓		
Painter	✓		
Phillips	✓		
Salazar	✓		
Shoemaker	✓		
Thompson		✓	
Mayor (tie votes only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			



May 18, 2010

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

RE: Determination of total amount of money to be made available from local sources for school purposes during FY 2011

Dear Ms. Clay:

This is to notify you that the Assembly determined at its meeting of May 17, 2010, that the Borough will provide \$5,385,848 from local sources to the School District for Fiscal Year 2011. That determination is a formality necessitated by AS 14.14.060(c)¹ to preserve the Assembly's fiscal options in development of the Borough's Fiscal Year 2011 budget. Please understand that the figure noted above is a placeholder. I anticipate that the amount will increase by a significant margin as the Assembly further considers the FY 2011 budget at its next regularly scheduled meeting on June 7.

More specifically in terms of yesterday's action, the Assembly adopted the following motion by a unanimous vote among the six members present:

Notify the School Board that, strictly for purposes of AS 14.14.060(c), the Borough will provide \$5,385,848 from local

¹ AS 14.14.060(c) provides as follows:

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.

sources for school purposes in FY 2011 (the contribution required by AS 14.17.410(b)(2)), stressing to the Board that the \$5,385,848 figure is merely a placeholder to preserve flexibility needed by the Assembly as it continues to both evaluate fiscal considerations and balance the level of school funding with other essential Borough responsibilities for FY 2011.

The figure above does not include the local cost for debt service for school facilities, the local share of major maintenance costs, or local funds for other capital projects. Moreover, the figure does not include many of the in-kind services provided by the Borough to the School District. The value of those in-kind services is estimated at \$317,328 as outlined below:

- \$208,228 for use of the Mike Smithers Pool;²
- \$31,200 for fire protection and EMS service to Fawn Mountain School;³
- \$20,500 for fire protection and EMS service to Point Higgins School;⁴
- \$20,000 for the Ketchikan-Kanayama Exchange;⁵
- \$3,000 for use of Dudley Field;
- \$3,000 for use of Walker Field;
- \$9,000 for use of Fawn Mountain Field (not including amortization of capital costs of more than \$2,000,000);

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

³ Calculated at 2.6 mills, the South Tongass Service Area mill levy, on an estimated value of \$12,000,000.

⁴ Calculated at 1.7 mills, the North Tongass Service Area mill levy, on an estimated value of \$12,000,000, plus the \$100 structure fee.

⁵ "The Ketchikan-Kanayama Exchange program has been in existence since 1984, beginning with teacher exchanges and followed in 1987 with the annual exchange visits of students. The exchange is part of the school district program, but the Ketchikan-Kanayama Association itself was formed to take on the work of program administration. It is a non-profit organization run totally by volunteers dedicated to keeping the program viable and in existence. Funding from the school district and the borough is minimal, and covers only expenses for the teacher exchange and some of the expenses incurred during the Kanayama student visit."

<<http://ketchikankanayama.com/home.htm>>

Ms. Ginny Clay
May 18, 2009
Page Two

\$6,900 for use of the Borough transit system;
\$3,500 for legal services provided by the Borough Attorney;
\$4,000 for procurement of goods and services (e.g., fuel contracts); and
\$8,000 for administration of health care insurance and worker's
compensation insurance, administration of some School CIP
projects, central treasury operations, administration of bonded
indebtedness, and the administration of the 0.5 percent school CIP
sales tax levy.

Sincerely,

A handwritten signature in black ink, appearing to read "Dave Kiffer", is written over a light blue rectangular stamp. The signature is written in a cursive style with a long horizontal stroke at the end.

Dave Kiffer
Borough Mayor

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

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 2248

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, LEVYING AD VALOREM PROPERTY TAXES FOR TAX YEAR 2010 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 2010; 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 2010 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 2010, based upon the assessment roll in the amount of \$1,344,116,700, producing taxes of \$ 7,795,877, less exemptions of \$554,510.

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 2010, based on the assessment roll for real property in the amount of \$576,267,500 producing taxes of \$403,387, less exemptions of \$26,858.

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 2010, based on the assessment roll for real property in the amount of \$182,043,300 producing taxes of \$473,313, less exemptions of \$32,502.

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 2010, based on the assessment roll

for real property in the amount of \$637,300 producing taxes of \$1,912, less exemptions of \$283.

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 2010 based on the assessment roll for real property in the amount of \$30,360,800 producing taxes of \$66,794, less exemptions of \$5,904.

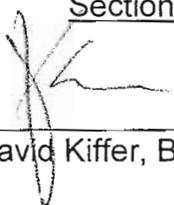
Section 6. There is hereby levied upon all taxable real property in the North Tongass Fire and EMS Service Area a property tax of 1.70 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2010, based on the assessment roll for real property in the amount of \$346,693,400 producing taxes of \$589,379, less exemptions of \$40,404.

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.

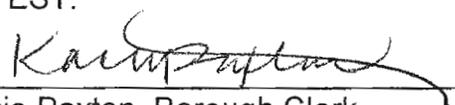
Section 8. Taxes levied pursuant to the provisions of this resolution shall be due and payable on July 1, 2010, and shall become delinquent unless paid on or before September 30, 2010.

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

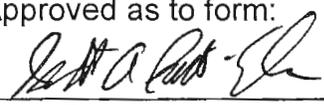
Section 10. This resolution is effective immediately upon adoption.



David Kiffer, Borough Mayor

ATTEST:


Kacie Paxton, Borough Clerk

Approved as to form:


Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:		JUNE 7, 2010	
PUBLIC HEARING DATE(S):		June 7, 2010	
ROLL CALL	YES	NO	ABSENT
Harrington		✓	
Moran		✓	
Painter	✓		
Phillips	✓		
Salazar	✓		
Shoemaker		✓	
Thompson	✓		
Mayor (tie votes only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

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KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1561

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ADOPTING THE BUDGET FOR FISCAL YEAR 2011 AND APPROPRIATING FROM THE GENERAL FUND, AIRPORT ENTERPRISE FUND, WASTEWATER ENTERPRISE FUND, INTERNAL SERVICE FUND/SCHOOL DISTRICT, INTERNAL SERVICE FUND/BOROUGH, LAND TRUST, COMMERCIAL PASSENGER VESSEL FUND, NONAREAWIDE LIBRARY FUND, RECREATIONAL CAPITAL SALES TAX FUND, SCHOOL BOND/CAPITAL IMPROVEMENT FUND, PASSENGER FACILITY CHARGES FUND, ECONOMIC DEVELOPMENT, SOUTH TONGASS SERVICE AREA FUND, LORING SERVICE AREA FUND, WATERFALL SERVICE AREA FUND, MUD BIGHT SERVICE AREA FUND, NICHOLS VIEW SERVICE AREA, FOREST PARK SERVICE AREA FUND, GOLD NUGGET SERVICE AREA FUND, GOLD NUGGET SPECIAL ASSESSMENT FUND, HOMESTEAD SERVICE AREA, NORTH TONGASS FIRE AND EMS SERVICE AREA; AND ESTABLISHING AN EFFECTIVE DATE.

RECITALS

- A. In accordance with Ketchikan Gateway Borough Code 40.10.010(b), the Borough Assembly held a public hearing on the proposed Fiscal Year 2011 Budget and Capital Program.
- B. After hearing public testimony, the Assembly now desires to adopt the 2011 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, 2010, entitled KETCHIKAN GATEWAY BOROUGH 2011 BUDGET, is hereby adopted.

Section 2. The sum of \$19,422,375 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 3. The sum of \$4,281,696 is hereby appropriated from the Airport Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 4. The sum of \$615,310 is hereby appropriated from the Wastewater Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 5. The sum of \$3,625,000 is hereby appropriated from the Internal Service Fund/School District of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 6. The sum of \$1,500,000 is hereby appropriated from the Internal Service Fund/Borough of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 7. The sum of \$1,097,734 is hereby appropriated from the Land Trust Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 8. The sum of \$3,002,277 is hereby appropriated from the Commercial Passenger Vessel Fund for the fiscal year beginning July 1, 2010.

Section 9. The sum of \$373,306 is hereby appropriated from the Nonareawide Library Fund for the fiscal year beginning July 1, 2010.

Section 10. The sum of \$2,387,779 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 11. The sum of \$2,495,180 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 12. The sum of \$377,483 is hereby appropriated from the Passenger Facility Charges Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 13. The sum of \$852,034 is hereby appropriated from the Economic Development Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 14. The sum of \$839,124 is hereby appropriated from the South Tongass Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 15. The sum of \$308,480 is hereby appropriated from the Loring Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 16. The sum of \$30,030 is hereby appropriated from the Waterfall Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 17. The sum of \$36,447 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 18. The sum of \$500 is hereby appropriated from the Nichols View Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 19. The sum of \$243,501 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 20. The sum of \$17,543 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 21. The sum of \$100 is hereby appropriated from the Gold Nugget Special Assessment Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

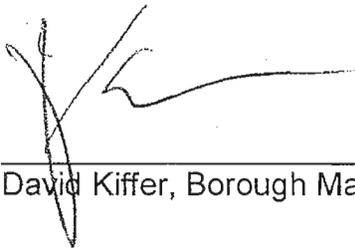
Section 22. The sum of \$28,620 is hereby appropriated from the Homestead Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 23. The sum of \$726,865 is hereby appropriated from the North Tongass Fire and EMS Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2010.

Section 24. 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.

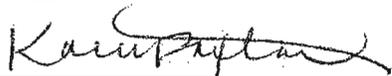
Section 25. This ordinance is effective July 1, 2010.

ADOPTED this 7th day of June, 2010.



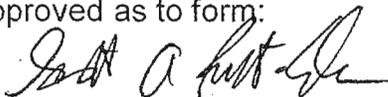
David Kiffer, Borough Mayor

ATTEST:



Kacie Paxton, Borough Clerk

Approved as to form:



Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE:	JULY 1, 2010		
PUBLIC HEARING DATE(S):	June 7, 2010		
ROLL CALL	YES	NO	ABSENT
Harrington	✓		
Moran	✓		
Painter	✓		
Phillips	✓		
Salazar	✓		
Shoemaker	✓		
Thompson		✓	
Mayor (tie votes only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

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Ketchikan Gateway Borough Schedule of Assessed Values

Calendar Year	Fiscal Year	Valuation(s)	Millage Rate	Dollar Amount(s)
<u>BOROUGH</u>				
2001	2002	1,014,886,000	6.80	6,899,865
2002	2003	1,043,607,300	6.80	7,096,530
2003	2004	1,022,874,200	6.80	6,955,545
2004	2005	1,001,896,000	7.00	7,013,272
2005	2006	986,731,300	7.50	7,400,485
2006	2007	1,024,185,800	7.20	7,374,138
2007	2008	1,094,029,200	6.80	7,439,399
2008	2009	1,356,900,300	6.80	9,226,922
2009	2010	1,397,726,900	6.00	8,386,361
2010	2011	1,344,116,700	6.50	8,736,759
<u>NON-AREAWIDE FUND</u>				
2001	2002	464,967,700	0.70	325,477
2002	2003	422,130,100	0.80	337,704
2003	2004	411,486,300	1.05	432,061
2004	2005	398,485,800	1.20	478,183
2005	2006	389,315,700	1.20	467,179
2006	2007	412,808,900	0.90	371,528
2007	2008	446,440,900	0.90	401,797
2008	2009	572,683,200	0.80	458,147
2009	2010	584,017,800	0.70	408,812
2010	2011	576,267,500	0.70	403,387
<u>FOREST PARK SERVICE AREA</u>				
2001	2002	21,797,500	2.20	47,955
2002	2003	21,836,000	2.20	48,039
2003	2004	21,964,900	2.20	48,323
2004	2005	21,670,900	2.20	47,676
2005	2006	21,732,100	2.20	47,811
2006	2007	22,654,400	2.20	49,840
2007	2008	24,144,800	2.20	53,119
2008	2009	30,122,300	2.20	66,289
2009	2010	30,318,900	2.20	66,702
2010	2011	30,360,800	2.20	66,794
<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
<u>SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA</u>				
2001	2002	112,026,100	1.00	112,026
2002	2003	113,048,600	1.00	113,049
2003	2004	113,851,500	1.00	113,852
2004	2005	115,803,900	1.00	115,804
2005	2006	117,168,000	1.90	222,619
2006	2007	122,346,300	2.50	305,866
2007	2008	132,920,400	2.60	345,593
2008	2009	177,132,300	2.60	460,544
2009	2010	180,152,000	2.60	468,395
2010	2011	182,043,300	2.60	473,313
<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

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Ketchikan Gateway Borough
FY 2011 - Estimated Revenues, Appropriations & Funds Available
General Fund

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
FUND BALANCE JULY 1	2,440,475	5,172,381	5,172,381	5,172,381	5,479,801	307,420	6%
4010 Real Property Taxes	8,787,493	7,973,727	7,973,727	7,951,322	7,795,877	(155,445)	-2%
4020 Business-Personal Taxes	439,894	412,634	412,634	412,634	-	(412,634)	-100%
4030 Boat Taxes	8,101	10,000	10,000	16,253	15,000	(1,253)	-8%
4040 Sales Taxes-In City	4,245,989	3,802,500	3,802,500	3,900,000	3,627,000	(273,000)	-7%
4050 Sales Taxes-Out City	772,065	648,000	648,000	710,000	660,000	(50,000)	-7%
4055 Transient Occupancy Tax	47,979	64,800	64,800	60,000	45,000	(15,000)	-25%
4060 Automobile Taxes	101,927	130,000	130,000	100,000	100,000	-	
4080 Penalty & Interest	104,760	80,000	80,000	100,000	100,000	-	
4090 Foreclosure Fees	2,686	10,000	10,000	-	5,000	5,000	
4110 NSF Fees	125	200	200	100	100	-	
4115 Registration Fees	3,010	-	-	-	-	-	
4150 SR Citizen Contribution	(635,000)	(546,000)	(546,000)	(546,000)	(554,510)	(8,510)	2%
4190 Alaska Housing Authority	28,120	15,000	15,000	15,000	15,000	-	
Total	13,907,149	12,600,861	12,600,861	12,719,309	11,808,467	(910,842)	-7%
REVENUE FROM OTHER GOVTS:							
4215 Raw Fish Tax Refund	391,402	375,000	375,000	400,000	400,000	-	0%
4220 State Revenue Sharing	1,035,098	642,618	642,618	642,618	639,833	(2,785)	
4225 National Forest Receipts	1,717,601	1,545,841	1,545,841	1,539,358	1,385,400	(153,958)	-10%
4245 Payment in Lieu of Taxes	1,338,074	550,000	550,000	900,000	900,000	-	
4256 Liquor License Revenue Share	7,000	-	-	-	-	-	
Total	4,489,175	3,113,459	3,113,459	3,481,976	3,325,233	(156,743)	-5%
CHARGES FOR SERVICES:							
4305 Interest Income	(30,860)	43,000	43,000	150,000	150,000	-	
4315 Assessment Fees	2,248	2,000	2,000	2,000	1,500	(500)	-25%
4325 Zoning & Platting Fees	20,333	20,000	20,000	10,000	15,000	5,000	50%
4330 Digital Map Sales	635	800	800	400	500	100	25%
4335 Animal Protection Fees	27,885	28,000	28,000	28,000	28,000	-	
4340 Passports	5,125	-	-	-	-	-	
4342 Junk Vehicle Fees	97,335	90,000	90,000	90,000	90,000	-	
4345 Public Works Fees	22,782	10,000	10,000	15,000	15,000	-	
4353 Process Service Fees	593	1,000	1,000	600	500	(100)	-17%
4355 Small Claims Fees	805	-	-	-	-	-	
4360 Citations, Fines	1,940	1,000	1,000	2,000	1,500	(500)	-25%
4380 Recreation Admin	7,781	7,000	7,000	7,000	7,000	-	
4380 Recreation Gateway Rec Center	158,833	165,000	165,000	170,000	191,300	21,300	
4380 Recreation Pools	182,955	165,000	165,000	175,000	175,000	-	
4380 Recreation Programs	60,252	70,000	70,000	70,000	70,000	-	
4385 Killer Whale Coach Reimburse.	36,735	-	-	-	-	-	
4390 Other Revenues	65,762	10,000	10,000	10,000	10,000	-	
4392 Advertising Income	14,460	15,000	15,000	15,000	15,000	-	
4393 Bus System Revenues	145,922	185,000	185,000	175,000	175,000	-	
4394 Transit Operating Grant	492,162	650,000	650,000	689,764	681,778	(7,986)	-1%
4395 Warranty Work Refunds	382	-	-	-	-	-	
Total	1,314,065	1,462,800	1,462,800	1,609,764	1,627,078	17,314	

Ketchikan Gateway Borough
FY 2011 - Estimated Revenues, Appropriations & Funds Available
General Fund

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.		
		ADOPTED	AMENDED	ESTIMATED		\$	%	
INTERFUND TRANSFER REVENUES:								
4410 Land Trust Fund	458,080	495,120	495,120	497,182	497,182	-		
4415 Recreation Operating	308,000	300,000	300,000	300,000	285,540	(14,460)	-5%	
4420 School Bond/for School Insurance	160,196	165,000	165,000	165,000	165,000	-		
4430 Service Area Funds	82,119	80,692	80,692	80,692	85,236	4,544	6%	
4440 CPV Fund	128,628	39,000	65,882	40,000	312,705	272,705	682%	
4445 Aquatic Center Construction Fund	-	-	-	-	100,000	100,000		
4450 Admin Fees - Econ Dev	14,443	21,396	21,396	21,396	37,410	16,014	75%	
4455 Economic Development Fund	-	-	-	-	129,053	129,053		
4460 Admin Fees-Land Trust	12,319	31,215	31,215	31,215	32,772	1,557	5%	
4470 Admin Fees - Airport	182,231	185,861	185,861	185,861	197,821	11,960	6%	
4480 Admin Fees - Wastewater	34,462	38,818	38,818	38,818	33,311	(5,507)	-14%	
4490 Admin Fees - CPV Fund	139,569	200,000	200,000	200,000	195,000	(5,000)	-3%	
Total	1,520,047	1,557,102	1,583,984	1,560,164	2,071,030	510,866		
TOTAL REVENUE	21,230,436	18,734,222	18,761,104	19,371,213	18,831,808	(539,405)	-3%	
TOTAL FUNDS AVAILABLE	23,670,911	23,906,603	23,933,485	24,543,594	24,311,609	(231,985)		
SUMMARY OF APPROPRIATIONS - GENERAL FUND								
Mayor & Assembly	156,165	219,894	229,394	212,480	216,675	4,195	2%	
Manager's Office	740,858	725,996	725,996	714,678	734,906	20,228	3%	
Clerk's Office	326,899	346,563	346,363	326,730	350,804	24,074	7%	
Law Department	312,536	336,671	336,671	323,858	337,005	13,147	17%	
Finance Department	1,036,064	1,046,399	1,056,982	1,075,284	1,080,883	5,599	1%	
Assessment Department	569,918	763,589	763,589	634,188	712,953	78,765	12%	
Animal Protection Department	366,174	378,803	388,803	366,345	370,216	3,871	1%	
Parks and Recreation Department	1,736,337	1,818,044	1,818,044	1,720,758	1,801,663	80,905	5%	
Public Works	1,332,320	1,376,566	1,376,566	1,326,836	1,194,170	(132,666)	-10%	
Transit	1,122,213	1,752,869	1,752,869	1,244,768	1,533,614	288,846	23%	
Planning	687,813	703,867	718,867	741,552	639,957	(101,595)	-14%	
Grants	-	2,500	2,500	2,500	2,500	-		
Non-Departmental	533,897	387,759	387,759	427,522	360,090	(67,432)	-16%	
Automation	365,800	465,989	465,989	446,294	511,000	64,706	14%	
Interfund Transfers	5,500	9,996	9,996	-	8,887	8,887		
Capital Projects	78,370	330,000	330,000	-	250,000	250,000		
Education - School District	9,127,666	9,500,000	9,500,000	9,500,000	9,317,052	(182,948)	-2%	
TOTAL APPROPRIATIONS	18,498,530	20,165,505	20,210,388	19,063,793	19,422,375	358,582	2%	
Excess Revenue over (under) Expenditures	2,731,906	(1,431,283)	(1,449,284)	307,420	(590,567)	(897,987)	-292%	
UNRESERVED FUND BALANCE JUNE 30	5,172,381	3,741,098	3,723,097	5,479,801	4,889,234	(590,567)	-11%	

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Mayor & Assembly 101-11

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5140 Borough Assembly Fees	40,325	43,800	43,800	43,800	43,800	-	
5200 Taxes & Benefits	13,566	12,687	12,687	9,420	9,420	-	
5300 Travel & Training	1,000	3,172	3,172	500	3,262	2,762	552%
5301 Business Travel	17,024	19,511	19,511	19,511	19,579	68	
6010 Supplies	921	1,000	1,000	1,000	1,000	-	
6020 Dues & Publications	11,243	14,600	14,600	14,625	16,100	1,475	10%
6040 Community Promotion	15,661	5,750	15,250	12,750	7,250	(5,500)	-43%
6045 Training/Meeting Food	-	-	-	3,000	3,000	-	
6050 Lobbying Expense	10,051	15,000	15,000	7,000	12,000	5,000	71%
6060 Rentals	42,186	93,880	93,880	93,880	94,270	390	
6090 Contractual Services	1,435	6,494	6,494	6,494	6,494	-	
6330 Telephone	150	-	-	-	-	-	
6331 Long Distance	7	1,000	1,000	500	500	-	
6360 Reimbursable Expenses	2,596	3,000	3,000	-	-	-	
Total Appropriations	156,165	219,894	229,394	212,480	216,675	4,195	2%

	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>
AUTHORIZED PERSONNEL			
Mayor	1.00	1.00	1.00
Assembly Members	7.00	7.00	7.00
FULL-TIME EMPLOYEES	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Manager's Department 101-12 Combined

DESCRIPTION	FY 09	FY 10			FY 11	FY 11 - FY 10 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	355,986	343,461	343,461	356,309	360,912	4,603	1%
5110 Overtime Pay	1,524	1,000	1,000	75	350	275	367%
5120 Temporary Pay	8,565	3,000	3,000	300	3,000	2,700	900%
5200 Taxes & Benefits	212,031	185,856	185,856	181,034	186,728	5,694	3%
5300 Travel & Training	199	1,600	1,600	99	325	226	228%
5301 Business Travel	7,427	6,560	6,560	4,335	3,940	(395)	-9%
5400 Uniform Allowance	164	-	-	-	-	-	
6010 Supplies	2,963	3,925	3,925	2,695	3,020	325	12%
6011 Operating Supplies	219	-	-	-	-	-	
6020 Dues & Publications	2,488	2,100	2,100	1,750	1,800	50	3%
6030 Publishing Expense	17,010	14,500	14,500	9,500	10,500	1,000	11%
6031 Recording Fees	(5)	-	-	-	-	-	
6040 Community Promotion	2,425	2,000	2,000	250	200	(50)	-20%
6045 Training/Meeting Food	-	-	-	-	500	500	
6050 Lobbying Expense	88,244	88,000	88,000	88,030	88,000	(30)	
6060 Rentals	26,011	60,924	60,924	60,794	60,564	(230)	
6070 Postage Expense	1,040	950	950	964	900	(64)	-7%
6080 Professional Services	7,163	2,200	2,200	50	5,200	5,150	10300%
6090 Contractual Services	-	4,200	4,200	3,430	3,432	2	
6100 Insurance	738	750	750	633	675	42	7%
6330 Telephone	1,819	1,450	1,450	2,266	2,340	74	3%
6331 Long Distance	443	420	420	489	500	11	2%
6360 Reimbursable Expenses	1,022	750	750	250	-	(250)	-100%
6460 Vehicle Maintenance	1,440	750	750	455	670	215	47%
6461 Vehicle Fuel & Oil	713	1,100	1,100	895	1,050	155	17%
6525 Small Equipment Purchases	1,229	500	500	75	300	225	300%
Total Appropriations	740,858	725,996	725,996	714,678	734,906	20,228	3%

AUTHORIZED PERSONNEL	FY 09	FY10	FY11
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

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Manager's Department 101-12-000

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	311,313	294,975	294,975	308,779	308,648	(131)	
5110 Overtime Pay	1,524	1,000	1,000	75	350	275	367%
5120 Temporary Pay	3,200	3,000	3,000	300	3,000	2,700	900%
5200 Taxes & Benefits	184,462	162,819	162,819	158,457	161,705	3,248	2%
5300 Travel & Training	-	1,600	1,600	-	-	-	
5301 Business Travel	7,427	6,560	6,560	4,335	3,940	(395)	-9%
6010 Supplies	2,840	3,200	3,200	2,300	2,500	200	9%
6011 Operating Supplies	219	-	-	-	-	-	
6020 Dues & Publications	2,488	2,100	2,100	1,750	1,800	50	3%
6030 Publishing Expense	8,067	5,500	5,500	1,000	1,500	500	50%
6031 Recording Fees	(5)	-	-	-	-	-	
6040 Community Promotion	2,425	2,000	2,000	250	200	(50)	-20%
6045 Training/Meeting Food	-	-	-	-	500	500	
6050 Lobbying Expense	88,244	88,000	88,000	88,030	88,000	(30)	
6060 Rentals	25,801	60,924	60,924	60,794	60,564	(230)	
6070 Postage Expense	1,040	950	950	964	900	(64)	-7%
6080 Professional Services	7,163	2,000	2,000	-	5,000	5,000	
6090 Contractual Services	-	4,200	4,200	3,430	3,432	2	
6330 Telephone	1,055	750	750	1,260	1,260	-	
6331 Long Distance	443	420	420	489	500	11	2%
6360 Reimbursable Expenses	1,001	750	750	250	-	(250)	-100%
6525 Small Equipment Purchases	1,229	500	500	75	300	225	300%
Total Appropriations	649,936	641,248	641,248	632,538	644,099	11,561	2%

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations

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

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	169,187	165,414	165,414	152,904	155,418	2,514	2%
5110 Overtime Pay	1,137	1,000	1,000	1,000	1,000	-	
5120 Temporary Pay	3,630	5,500	5,500	3,802	5,500	1,698	45%
5200 Taxes & Benefits	110,685	94,666	94,666	90,743	111,765	21,022	23%
5300 Travel & Training	4,690	8,864	8,864	7,692	7,315	(377)	-5%
6010 Supplies	5,279	6,350	6,350	6,264	6,350	86	1%
6020 Dues & Publications	1,049	1,335	1,335	1,325	1,330	5	
6030 Publishing Expense	11,670	15,000	15,000	15,785	15,800	15	
6060 Rentals	14,739	33,932	33,932	33,932	34,074	142	
6070 Postage Expense	1,099	1,200	1,200	1,200	1,200	-	
6080 Professional Services	2,848	8,000	8,000	7,031	8,000	969	14%
6090 Contractual Services	529	2,352	2,352	2,352	2,352	-	
6331 Long Distance	44	200	200	200	200	-	
6360 Reimbursable Expenses	313	200	-	-	-	-	
6370 Mileage Reimbursement	-	-	-	200	200	-	
6450 Equipment Maintenance	-	250	250	-	-	-	
6525 Small Equipment Purchases	-	2,300	2,300	2,300	300	(2,000)	-87%
Total Appropriations	326,899	346,563	346,363	326,730	350,804	24,074	7%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Borough Clerk	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00
Records Maintenance Technician	-	1.00	1.00
FULL-TIME EMPLOYEES	2.00	3.00	3.00

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations Separated
Clerk's Office 101-13-000

DESCRIPTION	FY 09 ACTUAL	FY 10		FY 11 BUDGET	FY 11 - FY 10 EST.		
		ADOPTED	FINAL		\$	%	
5100 Employee Pay	138,644	135,102	135,102	122,592	130,560	7,968	6%
5110 Overtime Pay	1,137	1,000	1,000	1,000	1,000	-	
5200 Taxes & Benefits	91,641	81,368	81,368	77,445	88,544	11,099	14%
5300 Travel & Training	2,894	6,192	6,192	6,192	5,954	(238)	-4%
6010 Supplies	2,727	3,200	3,200	3,200	3,200	-	
6020 Dues & Publications	1,049	1,110	1,110	1,100	1,105	5	
6030 Publishing Expense	9,043	12,500	12,500	12,500	12,500	-	
6060 Rentals	14,739	33,932	33,932	33,932	34,074	142	
6070 Postage Expense	1,099	1,200	1,200	1,200	1,200	-	
6090 Contractual Services	529	2,352	2,352	2,352	2,352	-	
6331 Long Distance	44	200	200	200	200	-	
6450 Equipment Maintenance	-	250	250	-	-	-	
6525 Small Equipment Purchases	-	300	300	300	300	-	
Totals	263,546	278,706	278,706	262,013	280,989	18,976	7%
Elections 101-13-001							
5120 Temporary Pay	3,630	5,500	5,500	3,802	5,500	1,698	45%
6010 Supplies	134	250	250	614	250	(364)	-59%
6030 Publishing Expense	2,627	2,500	2,500	3,285	3,300	15	
6080 Professional Services	1,950	3,000	3,000	2,031	3,000	969	48%
Totals	8,341	11,250	11,250	9,732	12,050	2,318	24%
Records Management 101-13-002							
5100 Employee Pay	30,543	30,312	30,312	30,312	24,858	(5,454)	-18%
5120 Temporary Pay	-	-	-	-	-	-	
5200 Taxes & Benefits	19,044	13,298	13,298	13,298	23,221	9,923	75%
5300 Travel & Training	1,796	2,672	2,672	1,500	1,361	(139)	-9%
6010 Supplies	2,418	2,400	2,400	2,400	2,400	-	
6020 Dues & Publications	-	225	225	225	225	-	
6060 Rentals	-	-	-	-	-	-	
6080 Professional Services	898	5,000	5,000	5,000	5,000	-	
6360 Reimbursable Expenses	313	200	200	-	-	-	
6370 Mileage Reimbursement	-	-	-	200	200	-	
6525 Sm. Equipment Purchases	-	2,000	2,000	2,000	-	(2,000)	-100%
Totals	55,012	56,107	56,107	54,935	57,265	2,330	4%
Board of Ethics 101-13-003							
6010 Supplies	-	500	500	50	500	450	900%
Totals	-	500	500	50	500	450	900%

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Law Department 101-14

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	171,365	168,366	168,366	168,366	174,920	6,554	4%
5110 Overtime Pay	163	-	-	-	-	-	
5120 Temporary Pay	4,920	8,400	8,400	7,500	8,400	900	12%
5200 Taxes & Benefits	109,935	100,598	100,598	102,000	101,366	(634)	-1%
5300 Travel & Training	810	2,260	2,260	1,500	4,190	2,690	179%
5301 Business Travel	2,424	4,185	4,185	4,089	2,805	(1,284)	-31%
6010 Supplies	238	1,250	1,250	400	250	(150)	-38%
6011 Operating Supplies	603	700	700	600	700	100	17%
6020 Dues & Publications	8,468	9,524	9,524	9,000	9,524	524	6%
6030 Publishing	-	30	30	40	30	(10)	-25%
6031 Recording Fees	644	1,250	1,250	1,000	1,250	250	25%
6060 Rentals	10,399	24,453	24,453	24,453	24,555	102	
6070 Postage Expense	409	300	300	240	300	60	25%
6080 Professional Services	827	5,000	5,000	1,500	5,000	3,500	233%
6081 Professional Services - Litigation	515	8,000	8,000	2,000	1,000	(1,000)	-50%
6090 Contractual Services	-	1,695	1,695	250	1,695	1,445	578%
6330 Telephone	707	360	360	720	720	-	
6331 Long Distance	109	300	300	200	300	100	50%
Total Appropriations	312,536	336,671	336,671	323,858	337,005	13,147	4%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
	1.00	1.00	1.00
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL-TIME EMPLOYEES	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Finance 101-21-000

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	530,766	538,687	538,687	550,000	549,411	(589)	
5110 Overtime Pay	2,343	5,000	5,000	5,000	5,000	-	
5120 Temporary Pay	2,323	-	-	-	-	-	
5200 Taxes & Benefits	339,657	297,610	297,610	303,000	309,149	6,149	2%
5300 Travel & Training	4,218	5,424	5,424	5,424	5,032	(392)	-7%
6010 Supplies	14,647	14,500	14,500	14,500	13,086	(1,414)	-10%
6015 Books & Software	1,790	7,218	7,218	7,218	7,725	507	7%
6020 Dues & Publications	1,891	1,878	1,878	2,500	2,250	(250)	-10%
6030 Publishing Expense	14,204	7,550	7,550	10,500	12,900	2,400	23%
6031 Recording Fees	1,469	800	800	800	1,300	500	63%
6032 Banking Fees, Etc.	3,178	3,150	3,150	3,150	3,000	(150)	-5%
6033 Court Filing Fees	860	1,000	1,000	1,000	500	(500)	-50%
6034 Process Service Fees	2,265	3,400	3,400	3,000	1,500	(1,500)	-50%
6060 Rentals	38,643	87,400	87,400	87,400	87,750	350	
6070 Postage Expense	21,663	18,000	18,000	18,000	18,000	-	
6080 Professional Services	44,721	45,000	45,000	50,550	55,000	4,450	9%
6090 Contractual Services	10,630	6,332	6,332	2,500	5,830	3,330	133%
6150 Fines & Penalties	58	200	10,783	7,692	500	(7,192)	-93%
6331 Long Distance	244	350	350	350	350	-	
6360 Reimbursable Expenses	37	200	200	100	-	(100)	-100%
6450 Equipment Maintenance	50	200	200	100	100	-	
6525 Small Equipment Purchases	407	2,500	2,500	2,500	2,500	-	
Total Appropriations	1,036,064	1,046,399	1,056,982	1,075,284	1,080,883	5,599	1%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Finance Director	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00
Controller	1.00	1.00	1.00
Cash Management Supervisor	1.00	1.00	1.00
Finance & Budget Assistant	1.00	1.00	1.00
Accounts Payable	1.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00
FULL-TIME EMPLOYEES	9.00	9.00	9.00

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Assessment 101-22

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	258,794	359,591	359,591	293,393	344,454	51,061	17%
5110 Overtime Pay	1,795	2,500	2,500	2,500	2,500	-	
5200 Taxes & Benefits	190,121	252,192	252,192	183,768	226,093	42,325	23%
5300 Travel & Training	1,936	9,215	9,215	9,215	17,280	8,065	88%
6010 Supplies	6,119	7,743	7,743	7,743	5,975	(1,768)	-23%
6015 Books & Software	7,804	11,863	11,863	11,863	12,684	821	7%
6020 Dues & Publications	417	1,175	1,175	1,175	1,175	-	
6030 Publishing Expense	-	100	100	800	300	(500)	-63%
6031 Recording & Plat Fees	830	1,165	1,165	1,165	1,425	260	22%
6060 Rentals	36,680	92,098	92,098	92,098	71,725	(20,373)	-22%
6070 Postage Expense	5,725	6,073	6,073	6,073	5,321	(752)	-12%
6080 Professional Services	1,359	-	-	-	-	-	
6090 Contractual Services	51,700	12,102	12,102	12,102	17,878	5,776	48%
6100 Insurance	1,218	2,297	2,297	1,813	1,813	-	
6310 Electricity	1,045	-	-	-	-	-	
6330 Telephone	639	-	-	-	-	-	
6331 Long Distance	95	300	300	480	480	-	
6360 Reimbursable Expense	547	1,025	1,025	7,500	-	(7,500)	-100%
6370 Mileage Reimbursement	-	-	-	-	900	900	
6430 Building Maintenance	140	-	-	-	-	-	
6431 Heating Oil	2,279	-	-	-	-	-	
6450 Equipment Maintenance	-	500	500	-	-	-	
6460 Vehicle Maintenance	421	1,300	1,300	1,500	1,500	-	
6461 Vehicle Fuel & Oil	254	2,350	2,350	1,000	1,450	450	45%
Total Appropriations	569,918	763,589	763,589	634,188	712,953	78,765	12%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Director of Assessment	1.00	1.00	1.00
Administrative Specialist	1.00	1.00	0.50 Shared with P.W. 2011
Chief Appraiser	-	1.00	1.00
Records & Information Specialist	1.00	1.00	1.00
Appraiser I/II	3.00	2.00	2.00
FULL-TIME EMPLOYEES	6.00	6.00	5.50

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Animal Protection 101-25

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	161,141	162,176	162,176	161,420	168,194	6,774	4%
5110 Overtime Pay	3,958	7,500	7,500	6,200	6,500	300	5%
5160 Call Out Fees	14,948	12,736	12,736	13,260	13,461	201	2%
5200 Taxes & Benefits	133,740	122,704	122,704	116,430	124,788	8,358	7%
5300 Travel & Training	4,321	7,770	7,770	6,350	4,674	(1,676)	-26%
5400 Uniform Allowance	990	800	800	760	1,530	770	101%
6010 Supplies	615	840	840	450	500	50	11%
6011 Operating Supplies	5,742	6,113	6,113	6,020	5,688	(332)	-6%
6020 Dues & Publications	262	272	272	-	267	267	
6030 Publishing Expense	60	-	-	-	-	-	
6040 Community Promotion	34	1,000	1,000	925	940	15	2%
6070 Postage Expense	344	764	764	475	758	283	60%
6080 Professional Services	10,022	9,756	9,756	9,800	19,884	10,084	103%
6090 Contractual Services	-	-	10,000	10,250	-	(10,250)	-100%
6100 Insurance	1,103	3,000	3,000	1,531	1,020	(511)	-33%
6310 Electricity	1,490	1,680	1,680	1,422	1,620	198	14%
6320 Water	388	420	420	386	420	34	9%
6330 Telephone	3,165	2,936	2,936	2,550	3,384	834	33%
6331 Long Distance Telephone	97	84	84	72	108	36	50%
6340 Sewer	408	720	720	410	408	(2)	
6350 Landfill	11,735	18,600	18,600	12,400	240	(12,160)	-98%
6360 Reimbursable Expenses	150	-	-	-	-	-	
6430 Building Maintenance	500	4,232	4,232	1,580	3,458	1,878	119%
6431 Heating Oil	2,650	3,240	3,240	4,400	4,500	100	2%
6450 Equipment Maintenance	30	-	-	-	-	-	
6460 Vehicle Maintenance	3,043	2,340	2,340	3,179	2,340	(839)	-26%
6461 Vehicle Fuel & Oil	4,696	7,200	7,200	4,200	4,320	120	3%
6525 Small Equipment Purchases	541	1,920	1,920	1,875	1,215	(660)	-35%
Total Appropriations	366,174	378,803	388,803	366,345	370,216	3,871	1%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Director of Animal Protection	1.00	1.00	1.00
Shelter Officer	1.00	1.00	1.00
Field Officers	2.00	2.00	2.00
FULL-TIME EMPLOYEES	4.00	4.00	4.00

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Parks & Recreation Department
Combined Totals 101-26

DESCRIPTION	FY 09	FY 10			FY 11	FY 11 - FY 10 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	565,477	546,131	546,131	574,000	587,577	13,577	2%
5110 Overtime Pay	12,622	7,500	7,500	11,050	11,500	450	4%
5120 Temporary Pay	228,380	249,168	249,168	214,000	249,700	35,700	17%
5200 Taxes & Benefits	444,192	443,934	443,934	454,300	460,175	5,875	1%
5400 Uniforms	-	-	-	-	2,100	2,100	
6010 Supplies	2,881	2,500	2,500	2,000	2,000	-	0%
6011 Operating Supplies	58,932	57,800	57,800	57,800	53,100	(4,700)	-8%
6020 Dues & Publications	1,471	1,350	1,350	1,347	1,394	47	3%
6030 Publishing	7,879	8,400	8,400	8,400	7,400	(1,000)	-12%
6070 Postage	488	400	400	400	400	-	
6090 Contractual Services	15,228	17,710	17,710	12,280	17,540	5,260	43%
6100 Insurance	36	36	36	34	37	3	9%
6110 Medical Expense	-	1,400	1,400	350	1,400	1,050	300%
6310 Electricity	107,950	102,000	102,000	105,000	105,000	-	
6320 Water	8,699	8,100	8,100	8,200	8,200	-	
6330 Telephone	4,736	3,360	3,360	3,542	4,260	718	20%
6331 Long Distance	99	85	85	55	80	25	45%
6340 Sewer	9,526	9,400	9,400	9,450	9,400	(50)	-1%
6360 Reimbursable Expenses	2,225	3,520	3,520	3,250	-	(3,250)	-100%
6370 Mileage Reimbursement	-	-	-	-	1,000	1,000	
6430 Building Maintenance	52,763	62,200	62,200	56,000	56,500	500	1%
6431 Heating Fuel	202,833	275,000	275,000	185,000	210,000	25,000	14%
6525 Small Equipment Purchases	9,920	18,050	18,050	14,300	12,900	(1,400)	-10%
Total Appropriations	1,736,337	1,818,044	1,818,044	1,720,758	1,801,663	80,905	5%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Parks & Recreation Supervisor	1.00	1.00	1.00
Receptionist	3.00	3.00	3.00
Recreation Programmer	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00
Aquatics Assistant Supervisor	1.00	1.00	1.00
Killer Whales Coach	0.25	0.25	-
Lifeguards	5.00	5.00	5.00
Lifeguard/Instructor	1.00	1.00	1.00
Building Monitor	1.00	1.00	1.00
Custodian	1.00	1.00	1.00
FULL-TIME EMPLOYEES	15.25	15.25	15.00

**Ketchikan Gateway Borough
FY 2011 Budget - Appropriations**

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

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	123,635	121,712	121,712	125,000	130,767	5,767	5%
5110 Overtime Pay	432	600	600	800	800	-	
5120 Temporary Pay	21,103	31,296	31,296	21,000	30,000	9,000	43%
5200 Taxes & Benefits	76,896	77,077	77,077	78,500	80,733	2,233	3%
6010 Supplies	2,881	2,500	2,500	2,000	2,000	-	0%
6020 Dues & Publications	1,195	1,066	1,066	1,066	1,244	178	17%
6030 Publishing	7,879	8,400	8,400	8,400	7,400	(1,000)	-12%
6070 Postage	488	400	400	400	400	-	
6330 Telephone	2,263	2,292	2,292	2,292	2,592	300	13%
6331 Long Distance	65	50	50	40	50	10	25%
6360 Reimbursable Expenses	259	234	234	450	-	(450)	-100%
6370 Mileage Reimbursement	-	-	-	-	500	500	
Total Appropriations	237,096	245,627	245,627	239,948	256,486	16,538	7%

AUTHORIZED PERSONNEL	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>
Parks & Recreation Supervisor	1.00	1.00	1.00
Receptionist	2.00	2.00	2.00
FULL-TIME EMPLOYEES	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Ketchikan Gateway Borough

FY 2011 Budget - Appropriations

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

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	68,303	67,296	67,296	83,000	72,801	(10,199)	-12%
5110 Overtime Pay	792	600	600	150	600	450	300%
5120 Temporary Pay	47,827	58,944	58,944	56,000	60,100	4,100	7%
5200 Taxes & Benefits	59,808	59,871	59,871	68,000	61,966	(6,034)	-9%
6011 Operating Supplies	16,905	16,300	16,300	16,300	15,000	(1,300)	
6090 Contractual Services	60	-	-	-	-	-	
6110 Medical Expense	-	350	350	-	350	350	
6310 Electricity	57,517	55,000	55,000	55,000	55,000	-	
6320 Water	4,485	4,000	4,000	4,000	4,000	-	
6331 Long Distance	-	10	10	-	5	5	
6340 Sewer	4,659	4,500	4,500	4,600	4,500	(100)	-2%
6360 Reimbursable Expenses	125	-	-	-	-	-	
6430 Building Maintenance	25,741	35,700	35,700	30,000	30,000	-	0%
6431 Heating Fuel	69,217	100,000	100,000	65,000	75,000	10,000	15%
6525 Sm. Equipment Purchase	5,300	12,700	12,700	11,000	7,500	(3,500)	-32%
Total Appropriations	360,739	415,271	415,271	393,050	386,822	(6,228)	-2%

AUTHORIZED PERSONNEL	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>
Building Monitor	1.00	1.00	1.00
Custodian	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 2011 Budget - Appropriations**

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

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	293,508	312,636	312,636	319,000	334,947	15,947	5%
5110 Overtime Pay	11,241	6,000	6,000	10,000	10,000	-	
5120 Temporary Pay	113,235	97,068	97,068	87,000	97,080	10,080	12%
5200 Taxes & Benefits	253,291	273,324	273,324	274,000	282,758	8,758	3%
5400 Uniforms	-	-	-	-	1,800	1,800	
6011 Operating Supplies	27,976	29,000	29,000	29,000	28,200	(800)	-3%
6020 Dues & Publications	137	145	145	142	150	8	6%
6090 Contractual Services	2,280	2,580	2,580	2,280	2,580	300	13%
6110 Medical Expense	-	1,050	1,050	350	1,050	700	200%
6310 Electricity	50,433	47,000	47,000	50,000	50,000	-	
6320 Water	4,214	4,100	4,100	4,200	4,200	-	
6330 Telephone	2,473	1,068	1,068	1,250	1,668	418	33%
6331 Long Distance	15	15	15	10	15	5	50%
6340 Sewer	4,867	4,900	4,900	4,850	4,900	50	1%
6360 Reimbursable Expenses	1,153	2,693	2,693	2,500	-	(2,500)	-100%
6370 Mileage Reimbursement	-	-	-	-	250	250	
6430 Building Maintenance	27,022	26,500	26,500	26,000	26,500	500	2%
6431 Heating Fuel	133,616	175,000	175,000	120,000	135,000	15,000	13%
6525 Small Equipment Purchases	4,620	5,350	5,350	3,300	900	(2,400)	-73%
Total Appropriations	930,081	988,429	988,429	933,882	981,998	48,116	5%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Aquatics Supervisor	1.00	1.00	1.00
Receptionist	1.00	1.00	1.00
Aquatics Assistant Supervisor	1.00	1.00	1.00
Lifeguards	5.00	5.00	5.00
Lifeguard/Instructor	1.00	1.00	1.00
FULL-TIME EMPLOYEES	9.00	9.00	9.00

**Ketchikan Gateway Borough
FY 2011 Budget - Appropriations**

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

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	44,776	44,487	44,487	47,000	49,062	2,062	4%
5110 Overtime Pay	157	300	300	100	100	-	
5120 Temporary Pay	46,215	61,860	61,860	50,000	62,520	12,520	25%
5200 Taxes & Benefits	29,814	33,662	33,662	33,800	34,718	918	3%
5400 Uniforms	-	-	-	-	300	300	
6011 Operating Supplies	14,051	12,500	12,500	12,500	9,900	(2,600)	-21%
6020 Dues & Publications	139	139	139	139	-	(139)	-100%
6090 Contractual Services	12,888	15,130	15,130	10,000	14,960	4,960	50%
6100 Insurance	36	36	36	34	37	3	9%
6331 Long Distance	19	10	10	5	10	5	100%
6360 Reimbursable Expenses	688	593	593	300	-	(300)	-100%
6370 Mileage Reimbursement	-	-	-	-	250	250	
6525 Sm Equipment Purchase	-	-	-	-	4,500	4,500	
Total Appropriations	148,783	168,717	168,717	153,878	176,357	22,479	15%

AUTHORIZED PERSONNEL	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>
Recreation Programmer	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL-TIME EMPLOYEES	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Public Works - Combined Totals 101-27

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	551,119	532,553	532,553	546,917	482,172	(64,745)	-12%
5110 Overtime Pay	15,926	13,300	13,300	10,000	7,000	(3,000)	-30%
5120 Temporary Pay	38,959	60,240	60,240	54,000	58,500	4,500	8%
5160 Call Out Pay	277	4,000	4,000	3,000	3,000	-	
5200 Taxes & Benefits	422,693	358,482	358,482	381,698	311,775	(69,923)	-18%
5300 Travel & Training	7,265	6,360	6,360	2,500	5,300	2,800	112%
5400 Uniform Allowance	63	-	-	1,500	1,500	-	
6010 Supplies	3,170	5,000	5,000	3,000	3,000	-	
6011 Operating Supplies	17,949	15,000	15,000	14,500	13,500	(1,000)	-7%
6015 Books & Software	2,254	500	500	500	1,000	500	100%
6020 Dues & Publications	958	1,450	1,450	1,400	975	(425)	-30%
6030 Publishing Expense	-	100	100	-	-	-	
6060 Rentals	21,945	43,882	43,882	31,344	53,418	22,074	70%
6070 Postage Expense	126	500	500	500	500	-	
6080 Professional Services	4,650	15,000	15,000	5,000	5,000	-	
6090 Contractual Services	83,066	100,600	100,600	85,000	81,524	(3,476)	-4%
6100 Insurance	14,594	2,450	2,450	2,360	12,800	10,440	442%
6110 Medical Expense	1,132	2,000	2,000	1,000	1,300	300	30%
6150 Fines & Penalties	80	-	-	-	-	-	
6310 Electricity	32,313	27,780	27,780	25,400	24,900	(500)	-2%
6320 Water	2,312	6,883	6,883	5,500	5,919	419	8%
6330 Telephone	10,759	10,000	10,000	10,200	3,200	(7,000)	-69%
6331 Long Distance	133	500	500	500	1,900	1,400	280%
6340 Sewer	2,750	5,876	5,876	4,517	4,797	280	6%
6350 Landfill	5,256	8,000	8,000	6,450	6,500	50	1%
6360 Reimbursable Expenses	3,149	4,656	4,656	1,300	-	(1,300)	-100%
6420 Field Maintenance	32,206	36,500	36,500	24,000	26,000	2,000	8%
6421 Park Maintenance	(16,157)	7,500	7,500	7,500	2,440	(5,060)	-67%
6430 Building Maintenance	3,123	10,000	10,000	9,000	4,000	(5,000)	-56%
6431 Heating Fuel	9,189	6,180	6,180	1,350	1,350	-	
6450 Equipment Maintenance	429	3,000	3,000	3,000	3,000	-	
6460 Vehicle Maintenance	19,882	18,000	18,000	30,000	14,000	(16,000)	-53%
6461 Vehicle Fuel & Oil	33,381	35,000	35,000	35,000	35,000	-	
6462 Vehicle Operation	127	100	100	-	-	-	
6525 Small Equipment Purchases	6,697	21,674	21,674	9,900	6,900	(3,000)	-30%
6530 Equipment Purchase	-	13,500	13,500	9,000	12,000	3,000	33%
7430 GRC Building Maintenance	545	-	-	-	-	-	
Total Appropriations	1,332,320	1,376,566	1,376,566	1,326,836	1,194,170	(132,666)	-10%

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Public Works - Combined Totals 101-27

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
AUTHORIZED PERSONNEL	<u>FY 09</u>		<u>FY 10</u>		<u>FY 11</u>		
Director	1.00		1.00		1.00		
Deputy Director	1.00		1.00		1.00		
Administrative Assistant	1.00		1.00		1.00		
Secretary/Part-Time	-		-		-		
Grounds Supervisor	0.85		0.85		0.85		
Parks Technician I	3.60		3.60		2.70		
Utility Supervisor	-		-		0.84		
Maintenance Technician II	-		-		-		
Maintenance Technician I	5.00		5.00		2.89		
Mechanic I	2.00		2.00		1.00		
Office Assistant - Part-time	0.30		0.30		-		
Transit Supervisor	1.00		1.00		-		
Bus Driver II	1.00		1.00		-		Moved to Transit
Bus Driver I	4.00		4.00		-		
Bus Driver I (Part-time)	3.00		3.00		-		
FULL-TIME EMPLOYEES	<u>23.75</u>		<u>23.75</u>		<u>11.28</u>		

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
Public Works - Maintenance 101-27-001

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	174,556	154,068	154,068	141,917	141,917	-	
5110 Overtime Pay	8,266	3,500	3,500	2,000	2,000	-	
5120 Temporary Pay	8,319	-	-	14,000	16,000	2,000	14%
5160 Call Out Pay	277	2,000	2,000	2,000	2,000	-	
5200 Taxes & Benefits	126,922	103,913	103,913	103,913	95,583	(8,330)	-8%
5300 Travel & Training	2,210	1,500	1,500	1,500	1,500	-	
5400 Uniform Allowance	63	-	-	900	900	-	
6010 Supplies	182	-	-	-	-	-	
6011 Operating Supplies	14,243	11,500	11,500	11,000	10,000	(1,000)	-9%
6015 Books & Software	860	500	500	500	500	-	
6020 Dues & Publications	63	-	-	-	-	-	
6060 Rentals	21,945	43,882	43,882	31,344	31,344	-	
6100 Insurance	-	2,450	2,450	2,360	4,000	1,640	69%
6310 Electricity	12,864	5,400	5,400	5,400	4,200	(1,200)	-22%
6320 Water	735	2,587	2,587	2,000	2,019	19	1%
6330 Telephone	94	-	-	200	200	-	
6331 Long Distance	-	250	250	250	250	-	
6340 Sewer	655	2,096	2,096	1,017	1,017	-	
6420 Field Maintenance	(658)	-	-	-	-	-	
6430 Building Maintenance	3,280	10,000	10,000	9,000	4,000	(5,000)	-56%
6431 Heating Fuel	9,103	1,890	1,890	1,350	1,350	-	
6450 Equipment Maintenance	-	1,000	1,000	1,000	1,000	-	
6460 Vehicle Maintenance	10	-	-	12,000	10,000	(2,000)	-17%
6525 Small Equipment Purchases	5,199	7,824	7,824	1,900	1,900	-	
7430 GRC Building Maintenance	545	-	-	-	-	-	
Total Appropriations	389,733	354,360	354,360	345,551	331,680	(13,871)	-4%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Grounds Supervisor	0.30	0.35	0.35
Parks Technician I	1.20	0.40	0.30
Maintenance Technician I	2.15	1.75	1.40
Mechanic I	1.00	1.00	1.00
FULL-TIME EMPLOYEES	4.65	3.50	3.05

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
Public Works - Grounds 101-27-002

DESCRIPTION	FY 09	FY 10			FY 11	FY 11 - FY 10 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	140,266	152,390	152,390	145,000	132,036	(12,964)	-9%
5110 Overtime Pay	3,171	7,800	7,800	3,000	3,000	-	
5120 Temporary Pay	28,079	58,240	58,240	38,000	40,000	2,000	5%
5160 Call Out	-	2,000	2,000	1,000	1,000	-	
5200 Taxes/Benefits	104,647	112,785	112,785	112,785	94,486	(18,299)	-16%
5300 Travel & Training	10	-	-	-	-	-	
5400 Uniforms	-	-	-	600	600	-	
6011 Operating Supplies	794	1,500	1,500	1,500	1,500	-	
6015 Books & Software	150	-	-	-	500	500	
6020 Dues & Publications	600	975	975	900	975	75	8%
6100 Insurance	-	-	-	-	6,000	6,000	
6310 Electricity	19,357	20,400	20,400	20,000	20,700	700	4%
6320 Water	1,577	4,296	4,296	3,500	3,900	400	11%
6331 Long Distance	30	-	-	-	1,400	1,400	
6340 Sewer	2,095	3,780	3,780	3,500	3,780	280	8%
6350 Landfill	841	-	-	450	500	50	11%
6420 Field Maintenance	32,864	36,500	36,500	24,000	26,000	2,000	8%
6421 Park Maintenance	(16,157)	7,500	7,500	7,500	2,440	(5,060)	-67%
6430 Building Maintenance	32	-	-	-	-	-	
6431 Heating Fuel	86	-	-	-	-	-	
6450 Equipment Maintenance	187	1,000	1,000	1,000	1,000	-	
6460 Vehicle Maintenance	17	-	-	2,000	2,000	-	
6525 Small Equipment Purchases	498	6,000	6,000	3,000	3,000	-	
Total Appropriations	319,144	415,166	415,166	367,735	344,817	(22,918)	-6%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Grounds Supervisor	0.60	0.50	0.50
Parks Technician I	<u>2.80</u>	<u>3.20</u>	<u>2.40</u>
FULL-TIME EMPLOYEES	<u>3.40</u>	<u>3.70</u>	<u>2.90</u>

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
Public Works - Administration 101-27-004

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	236,297	226,095	226,095	260,000	208,219	(51,781)	-20%
5110 Overtime Pay	4,489	2,000	2,000	5,000	2,000	(3,000)	-60%
5120 Temporary Pay	2,561	2,000	2,000	2,000	2,500	500	25%
5200 Taxes/Benefits	191,124	141,784	141,784	165,000	121,706	(43,294)	-26%
5300 Travel & Training	5,045	4,860	4,860	1,000	3,800	2,800	280%
6010 Supplies	2,988	5,000	5,000	3,000	3,000	-	
6011 Operating Supplies	2,912	2,000	2,000	2,000	2,000	-	
6015 Books & Software	1,244	-	-	-	-	-	
6020 Dues & Publications	295	475	475	500	-	(500)	-100%
6030 Publishing Expense	-	100	100	-	-	-	
6060 Rentals	-	-	-	-	22,074	22,074	
6070 Postage Expense	126	500	500	500	500	-	
6080 Professional Services	4,650	15,000	15,000	5,000	5,000	-	
6090 Contractual Services	83,066	100,600	100,600	85,000	81,524	(3,476)	-4%
6100 Insurance	14,594	-	-	-	2,800	2,800	
6110 Medical Expense	1,132	2,000	2,000	1,000	1,300	300	30%
6150 Fines & Penalties	80	-	-	-	-	-	
6310 Electricity	92	1,980	1,980	-	-	-	
6330 Telephone	10,665	10,000	10,000	10,000	3,000	(7,000)	-70%
6331 Long Distance	103	250	250	250	250	-	
6350 Landfill	4,415	8,000	8,000	6,000	6,000	-	
6360 Reimbursable Expenses	3,149	4,656	4,656	1,300	-	(1,300)	-100%
6430 Building Maintenance	(189)	-	-	-	-	-	
6431 Heating Fuel	-	4,290	4,290	-	-	-	
6450 Equipment Maintenance	242	1,000	1,000	1,000	1,000	-	
6460 Vehicle Maintenance	19,855	18,000	18,000	16,000	2,000	(14,000)	-88%
6461 Vehicle Fuel & Oil	33,381	35,000	35,000	35,000	35,000	-	
6462 Vehicle Operation	127	100	100	-	-	-	
6525 Small Equipment Purchases	1,000	7,850	7,850	5,000	2,000	(3,000)	-60%
6530 Equipment Purchases	-	13,500	13,500	9,000	12,000	3,000	33%
Total Appropriations	623,443	607,040	607,040	613,550	517,673	(95,877)	-16%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Director	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
FULL-TIME EMPLOYEES	3.55	3.00	3.00

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Planning 101-30

DESCRIPTION	FY 09	FY 10			FY 11	FY 11 - FY 10 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	325,754	340,582	340,582	364,292	304,231	(60,061)	-16%
5110 Overtime Pay	7,050	10,000	10,000	10,000	5,000	(5,000)	-50%
5150 Commission Fees	3,376	4,500	4,500	4,500	4,500	-	
5200 Taxes & Benefits	234,988	196,101	196,101	196,101	169,726	(26,375)	-13%
5300 Travel & Training	17,259	18,000	18,000	18,000	15,500	(2,500)	-14%
6010 Supplies	5,363	7,500	7,500	7,500	10,000	2,500	33%
6020 Dues & Publications	1,590	2,000	2,000	1,500	2,500	1,000	67%
6030 Publishing Expense	5,684	10,000	10,000	10,000	10,000	-	
6031 Recording Fees	1,026	700	700	700	1,500	800	114%
6045 Training/Meeting Food	-	-	-	-	1,000	1,000	
6060 Rentals	24,454	58,866	58,866	58,866	60,000	1,134	2%
6070 Postage Expense	2,349	800	800	800	2,000	1,200	150%
6080 Professional Services	906	25,000	25,000	25,000	25,000	-	
6090 Contractual Services	53,155	26,568	41,568	41,568	25,000	(16,568)	-40%
6330 Telephone	2,044	800	800	800	2,000	1,200	150%
6331 Long Distance	383	200	200	225	750	525	233%
6360 Reimbursable Expenses	138	250	250	200	250	50	25%
6461 Vehicle Fuel & Oil	34	-	-	-	-	-	
6525 Small Equipment Purchases	2,260	2,000	2,000	1,500	1,000	(500)	-33%
Total Appropriations	687,813	703,867	718,867	741,552	639,957	(101,595)	-14%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Planning Director	-	1.00	1.00
Associate Planner - Current	2.00	2.00	1.00
Assistant Planner	1.00	1.00	1.00
Community Develop Zoning Clerk	1.00	1.00	1.00
Mapping Technician	1.00	1.00	1.00
Community Development Secretary	1.00	1.00	1.00
Planning Technician	-	-	-
FULL TIME EMPLOYEES	7.00	7.00	6.00

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
Transit 101-31-000

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	365,445	410,718	410,718	440,000	467,358	27,358	6%
5110 Overtime Pay	24,859	10,000	10,000	9,595	10,000	405	4%
5120 Temporary Pay	60,567	58,155	58,155	64,780	58,155	(6,625)	-10%
5160 Call Out Pay	33	-	-	-	-	-	
5200 Taxes & Benefits	354,829	338,178	338,178	333,947	373,938	39,991	12%
5300 Travel & Training	1,211	3,350	3,350	-	-	-	
5400 Uniform Allowance	943	700	700	700	1,300	600	86%
6010 Supplies	646	2,000	2,000	1,824	2,000	176	10%
6011 Operating Supplies	5,920	3,500	3,500	3,226	2,000	(1,226)	-38%
6015 Books & Software	-	-	-	-	1,500	1,500	
6020 Dues & Publications	706	1,400	1,400	1,000	1,200	200	20%
6030 Publishing Expense	605	9,200	9,200	9,000	9,200	200	2%
6031 Recording Fees	1,006	-	-	-	-	-	
6040 Community Promotion	40,755	2,000	2,000	2,000	2,000	-	
6060 Rentals	2,325	81,494	81,494	95,000	94,032	(968)	-1%
6085 Licenses, Fees & Permits	25	-	-	-	-	-	
6090 Contractual Services	94,504	595,850	595,850	100,821	239,874	139,053	138%
6100 Insurance	20,313	29,351	29,351	20,500	25,263	4,763	23%
6110 Medical Expense	76	800	800	-	1,000	1,000	
6310 Electricity	2,034	7,800	7,800	4,523	5,400	877	19%
6320 Water	233	3,689	3,689	558	660	102	18%
6330 Telephone	4,409	1,500	1,500	5,600	4,500	(1,100)	-20%
6331 Long Distance	79	250	250	199	300	101	51%
6340 Sewer	244	1,084	1,084	585	1,251	666	114%
6360 Reimbursable Expenses	699	100	100	100	-	(100)	-100%
6430 Building Maintenance	-	-	-	1,663	1,500	(163)	-10%
6431 Heating Fuel	1,259	14,040	14,040	3,900	4,800	900	23%
6450 Equipment Maintenance	110	200	200	-	-	-	
6460 Vehicle Maintenance	43,645	50,000	50,000	41,824	59,000	17,176	41%
6461 Vehicle Fuel & Oil	94,733	108,410	108,410	84,323	96,000	11,677	14%
6462 Vehicle Operation	-	100	100	100	-	(100)	-100%
6525 Small Equipment Purchases	-	6,000	6,000	6,000	2,000	(4,000)	-67%
6530 Equipment Purchases	-	13,000	13,000	13,000	69,383	56,383	434%
Total Appropriations	1,122,213	1,752,869	1,752,869	1,244,768	1,533,614	288,846	23%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Transit Supervisor	1.00	1.00	1.00
Administrative Assistant	-	-	0.50
Office Assistant Limited Part-time	-	0.30	0.30
Coin Collector	-	-	-
Mechanic	1.00	1.00	1.00
Bus Driver II	1.00	1.00	1.00
Bus Driver I	4.00	4.00	4.00
Bus Driver I (Part-time)	3.00	3.00	3.00
FULL-TIME EMPLOYEES	10.00	10.30	10.80

**Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
Borough Grants - General Fund**

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
SOCIAL SERVICES - 101-35-XXX-6090							
011 Girls & Boys Club of Ketchikan	-	-	-	-	-	-	
019 Catholic Community Services	-	-	-	-	-	-	
Ketchikan Killer Whales Swim Club	-	2,500	2,500	2,500	2,500	-	
Total Grants - General Fund	-	2,500	2,500	2,500	2,500	-	

Note: Grants moved to the Economic Development Fund.

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Non - Departmental
Benefits 101-36

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
6205 Insurance - Ex Liability	250,234	260,000	260,000	260,000	250,000	(10,000)	-4%
6220 Insurance - Work Comp	253,224	201,219	201,219	201,219	188,087	(13,132)	-7%
6221 Insurance - W.C. Alloc	(253,224)	(201,219)	(201,219)	(201,219)	(188,087)	13,132	-7%
6230 Insurance - Esd	12,847	65,314	65,314	65,314	64,436	(878)	-1%
6231 Insurance - Esd Alloc	(12,847)	(65,314)	(65,314)	(65,314)	(64,436)	878	-1%
6240 Retirement	1,215,158	1,265,652	1,265,652	1,265,652	1,251,262	(14,390)	-1%
6241 Retirement Allocation	(1,215,158)	(1,265,652)	(1,265,652)	(1,265,652)	(1,251,262)	14,390	-1%
6250 Social Security (Fica)	480,679	499,616	499,616	499,616	489,681	(9,935)	-2%
6251 Social Security Alloc	(480,679)	(499,616)	(499,616)	(499,616)	(489,681)	9,935	-2%
Total Appropriations	250,234	260,000	260,000	260,000	250,000	(10,000)	-4%
NON - DEPARTMENTAL 101-37							
5300 Travel & Training	4,183	-	-	-	-	-	-
6010 Supplies	7,924	5,100	5,100	8,750	6,224	(2,526)	-29%
6045 Training/Meeting Food	-	-	-	1,900	3,000	1,100	58%
6060 Rentals	360	375	375	360	1,320	960	267%
6070 Postage Expense	422	-	-	-	-	-	-
6090 Contractual Services	136,948	-	-	332	350	18	5%
6150 Fines & Penalties	95	-	-	-	-	-	-
6310 Electricity	36,092	41,980	41,980	47,577	45,600	(1,977)	-4%
6320 Water	1,706	4,320	4,320	1,995	780	(1,215)	-61%
6330 Telephone	41,370	720	720	185	-	(185)	-100%
6331 Long Distance	(41)	-	-	-	-	-	-
6340 Sewer	1,303	5,880	5,880	1,935	816	(1,119)	-58%
6360 Reimbursable Expense	2,927	3,000	3,000	-	-	-	-
6430 Building Maintenance	6,370	3,308	3,308	1,645	500	(1,145)	-70%
6431 Heating Fuel	2,724	1,920	1,920	3,750	-	(3,750)	-100%
6450 Equipment Maintenance	39,586	39,150	39,150	54,300	50,000	(4,300)	-8%
6525 Small Equipment Purchases	1,696	500	500	2,250	1,500	(750)	-33%
6530 Equipment Purchases	-	21,506	21,506	42,543	-	(42,543)	-100%
Total Appropriations	283,664	127,759	127,759	167,522	110,090	(57,432)	-34%

Ketchikan Gateway Borough
FY 2011 Budget Appropriations
General Fund - Interfund Transfers 101-38

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
6603 Interfund Transfers - Medivac	5,500	5,500	5,500	-	5,500	5,500	
6606 Interfund Transfers - Homestead	-	4,496	4,496	-	3,387	3,387	
Total Appropriations	5,500	9,996	9,996	-	8,887	8,887	89%

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Automation 101-39

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	96,065	88,065	88,065	88,065	93,462	5,397	6%
5200 Taxes & Benefits	43,965	35,177	35,177	35,177	36,871	1,694	5%
5300 Travel & Training	1,824	11,900	11,900	5,000	7,200	2,200	44%
6010 Supplies	318	-	-	-	1,000	1,000	
6011 Operating Supplies	599	1,000	1,000	500	-	(500)	-100%
6015 Books & Software	71,085	82,100	82,100	80,000	89,550	9,550	12%
6020 Dues & Publication	-	300	300	300	500	200	67%
6060 Rentals	9,307	22,336	22,336	22,336	22,429	93	
6070 Postage	-	-	-	-	300	300	
6080 Professional Services	44,367	79,995	79,995	70,000	50,000	(20,000)	-29%
6090 Contractual Services	155	1,548	1,548	1,548	71,548	70,000	4522%
6330 Telephone	5,239	46,840	46,840	46,840	50,840	4,000	9%
6331 Long Distance	479	1,000	1,000	800	1,000	200	25%
6360 Reimbursable Expenses	145	-	-	-	-	-	
6525 Small Equipment Purchases	60,728	95,728	95,728	95,728	86,300	(9,428)	-10%
6530 Equipment Purchases	31,524	-	-	-	-	-	
Total Appropriations	365,800	465,989	465,989	446,294	511,000	64,706	14%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Computer Systems Administrator	1.00	1.00	1.00
Full-Time Employees	1.00	1.00	1.00

Ketchikan Gateway Borough

FY 2011 Budget - Appropriations

General Fund CIP's 101-40

Description		FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
			ADOPTED	FINAL	ESTIMATED		\$	%
Appropriations:								
6530	Capital - Equipment	4,733	300,000	300,000	-	250,000	250,000	
6540	Capital Improvements	73,637	30,000	30,000	-	-	-	
Totals		78,370	330,000	330,000	-	250,000	250,000	

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
General Fund - Education - 101-51

DESCRIPTION		FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
			ADOPTED	FINAL	ESTIMATED		\$	%
Appropriations:								
6100	Insurance	532,178	450,000	450,000	493,778	500,000	6,222	1%
6600	School Dist.-Local Appropriations	8,557,641	9,018,471	9,018,471	8,974,693	8,817,052	(157,641)	
66XX	Transfer Out - Homestead	37,847	31,529	31,529	31,529	-	(31,529)	-100%
Total Appropriations		9,127,666	9,500,000	9,500,000	9,500,000	9,317,052	(182,948)	

ENTERPRISE FUNDS

FY 2011

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Ketchikan Gateway Borough
FY 2011 Budget - Summary of Revenue and Expenses
Transportation Services - Airport Enterprise Fund - 400

Description	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
TOTAL EQUITY JULY 1	3,945,139	4,042,326	4,042,326	4,042,326	3,962,841	(79,485)	-2%
Revenue From Other Governments or Other Funds:							
4220 State Revenue Sharing	184,001	-	-	-	-	-	-
4226 TSA Law Enforcement	67,761	85,000	85,000	75,000	75,000	-	-
4260 AK Aviation Fuel Tax Sharing	24,951	22,000	22,000	22,000	22,000	-	-
4450 Interfund Transfers - PFC Fund	374,451	373,757	373,757	373,757	377,483	3,726	1%
4453 Interfund Transfer - Med	5,500	5,500	5,500	5,500	5,500	-	-
4454 Interfund Transfers - CPV Fund	103,866	75,000	246,000	246,000	75,000	(171,000)	-70%
4455 Interfund Transfer - Econ Dev	-	-	-	-	-	-	-
Subtotal	760,530	561,257	732,257	722,257	554,983	(167,274)	-23%
Non-Operating Revenue							
4993 NPO Writeoff	214,620	-	-	-	-	-	-
Subtotal	214,620	-	-	-	-	-	-
Field Revenue:							
4510 Fuel Flowage	125,569	80,000	80,000	80,000	80,000	-	-
4520 Rental Income	18,763	25,000	25,000	25,000	25,000	-	-
4525 Airport Reserve Leases	15,439	26,000	26,000	22,000	22,000	-	-
4530 Landing Fees	719,546	780,000	780,000	750,000	780,000	30,000	4%
4540 Tie-Down Charges	2,580	3,500	3,500	3,500	3,500	-	-
4550 Dock Fees & Lockers	12,998	8,000	8,000	8,000	8,000	-	-
4555 Seaplane Dock Fees	16,752	15,000	15,000	15,000	15,000	-	-
4580 Aircraft Parking Fees	14,413	11,000	11,000	11,000	11,000	-	-
Subtotal	926,060	948,500	948,500	914,500	944,500	30,000	3%
Terminal Revenue:							
4610 Vehicle Parking	50,016	45,000	45,000	46,000	50,000	4,000	9%
4615 Smart Carte Fees	4,710	6,500	6,500	5,500	-	(5,500)	-100%
4620 Building Rentals	450,723	440,000	440,000	450,000	480,000	30,000	7%
4626 FBI Background Checks	7,250	-	-	1,200	1,600	400	33%
4630 Security Service Charges	122,254	200,000	200,000	180,000	190,000	10,000	6%
4650 Pay Phone Commission	130	1,500	1,500	500	500	-	-
4670 Facility Use Fees	34,735	36,000	36,000	32,000	34,000	2,000	6%
4685 Airport Ambassador Fees	6,948	-	-	-	-	-	-
4690 Misc. Terminal Revenue	159	-	-	20	-	(20)	-100%
Subtotal	676,925	729,000	729,000	715,220	756,100	40,880	6%
Ferry Revenue:							
4710 Ferry Fee Revenue	1,649,181	1,650,000	1,650,000	1,650,000	1,650,000	-	-
4730 Call Out Fees	32,880	12,000	12,000	30,000	25,000	(5,000)	-17%
4792 Parking Enforcement Revenue	21,553	17,000	17,000	20,000	20,000	-	-
Subtotal	1,703,614	1,679,000	1,679,000	1,700,000	1,695,000	(5,000)	-
Other Revenue:							
4800 Contributed Capital	33,042	-	-	-	-	-	-
Subtotal	33,042	-	-	-	-	-	-

Ketchikan Gateway Borough
FY 2011 Budget - Summary of Revenue and Expenses
Transportation Services - Airport Enterprise Fund - 400

Description		FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
			ADOPTED	FINAL	ESTIMATED		\$	%
Seaplane Revenue:								
4810	Fees - Murphy's Landing	7,600	6,200	6,200	6,200	6,200	-	
Subtotal		7,600	6,200	6,200	6,200	6,200	-	
Total Revenues		4,322,391	3,923,957	4,094,957	4,058,177	3,956,783	(101,394)	-2%
Summary of Appropriations - Airport Enterprise Fund								
400-60	Field	1,121,982	1,090,791	1,090,791	1,113,463	1,160,060	46,597	4%
400-61	Terminal	1,093,959	1,012,801	1,012,801	1,029,924	1,044,482	14,558	1%
400-62	Ferry	1,659,016	1,629,849	1,629,849	1,670,871	1,715,614	44,743	3%
400-63	Administration	349,639	352,889	352,889	322,351	359,597	37,246	12%
400-64	Murphy's Landing	608	893	893	1,053	1,943	890	85%
Total Appropriations		4,225,204	4,087,223	4,087,223	4,137,662	4,281,696	144,034	3%
Revenue over (under) Expenditures		97,187	(163,266)	7,734	(79,485)	(324,913)	(245,428)	309%
TOTAL EQUITY JUNE 30		4,042,326	3,879,060	4,050,060	3,962,841	3,637,928	(324,913)	-8%

Ketchikan Gateway Borough

FY 2011 Budget - Summary of all Departments

Transportation Services - Airport Enterprise Fund - 400

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	1,270,049	1,341,971	1,341,971	1,325,303	1,432,816	107,513	8%
5110 Overtime Pay	219,510	119,500	119,500	128,500	125,500	(3,000)	-2%
5120 Temporary Pay	46,083	42,000	42,000	29,500	35,500	6,000	20%
5160 Call Out	1,827	-	-	1,200	-	(1,200)	-100%
5200 Taxes & Benefits	1,023,074	901,290	901,290	906,369	940,334	33,965	4%
5300 Travel & Training	24,036	34,500	34,500	29,500	34,850	5,350	18%
5400 Uniforms	4,578	5,950	5,950	5,600	5,900	300	5%
6010 Supplies	2,907	5,150	5,150	4,650	4,750	100	2%
6011 Operating Supplies	112,908	141,550	141,550	133,750	129,450	(4,300)	-3%
6020 Dues, Publications	1,697	1,700	1,700	1,550	1,550	-	
6030 Publishing	629	-	-	-	-	-	
6032 Banking Fees	5,593	5,000	5,000	5,000	5,000	-	
6070 Postage	332	500	500	400	400	-	
6075 Security Screening	2,214	1,200	1,200	1,200	1,200	-	
6085 Licenses, Fees & Permits	-	-	-	50	-	(50)	-100%
6090 Contractual Services	89,119	54,600	54,600	51,800	53,350	1,550	3%
6100 Insurance	205,680	217,000	217,000	214,300	208,000	(6,300)	-3%
6110 Medical	926	2,840	2,840	1,790	2,900	1,110	62%
6130 Administrative Fees	182,231	185,861	185,861	185,871	197,821	11,950	6%
6140 Debt Expense	18,208	16,104	16,104	16,000	8,392	(7,608)	-48%
6310 Electricity	137,823	118,500	118,500	124,500	126,550	2,050	2%
6320 Water	20,836	16,200	16,200	16,300	19,500	3,200	20%
6325 Fire Hydrant	-	-	-	22,000	14,000	(8,000)	-36%
6330 Telephone	13,273	9,300	9,300	13,100	8,400	(4,700)	-36%
6331 Long Distance	320	800	800	700	750	50	7%
6340 Sewer	-	8,000	8,000	-	14,000	14,000	
6350 Landfill Fees	103	-	-	1,000	1,500	500	50%
6360 Reimbursable Expenses	-	200	200	-	-	-	
6410 Dock Maintenance	7,518	17,200	17,200	16,500	17,200	700	4%
6420 Field Maintenance	3,214	7,000	7,000	10,000	9,500	(500)	-5%
6430 Building Maintenance	55,363	34,000	34,000	33,500	34,100	600	2%
6431 Heating Fuel	49,669	72,000	72,000	70,000	92,000	22,000	31%
6450 Equipment Maintenance	2,832	10,150	10,150	8,500	7,000	(1,500)	-18%
6460 Heavy Equipment R & M	41,167	27,000	27,000	27,000	25,000	(2,000)	-7%
6461 Vehicle Fuel & Oil	255,483	270,000	270,000	285,000	280,000	(5,000)	-2%
6470 Ferry Maintenance	198,543	227,000	227,000	227,000	267,000	40,000	18%
6475 Airport Parking Lot Maint.	414	-	-	4,000	-	(4,000)	-100%
6525 Small Equipment Purchases	14,789	38,400	38,400	39,300	33,000	(6,300)	-16%
6530 Equipment Purchases	-	9,000	9,000	38,172	17,000	(21,172)	-55%
6600 Interfund Transfers	27,000	7,000	7,000	20,000	-	(20,000)	-100%

Ketchikan Gateway Borough

FY 2011 Budget - Summary of all Departments

Transportation Services - Airport Enterprise Fund - 400

DESCRIPTION		FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
			ADOPTED	FINAL	ESTIMATED		\$	%
6700	Bad Debt Expense	36,436	-	-	-	-	-	
6800	Gain/Loss On Asset Disp	(631)	-	-	-	-	-	
6845	Bond Interest	149,451	138,757	138,757	138,757	127,483	(11,274)	-8%
Total Appropriations		4,225,204	4,087,223	4,087,223	4,137,662	4,281,696	144,034	3%
AUTHORIZED PERSONNEL		FY 09	FY 10		FY 11			
	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		
	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		3.50		
	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>27.75</u>		

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Field 400-60

DESCRIPTION	FY 09	FY 10			FY 11	FY 11 - FY 10 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	381,860	380,830	380,830	385,000	407,638	22,638	6%
5110 Overtime Pay	44,221	27,000	27,000	24,000	27,000	3,000	13%
5120 Temporary Pay	-	10,000	10,000	1,000	5,000	4,000	400%
5160 Call Out	1,765	-	-	1,200	-	(1,200)	-100%
5200 Taxes & Benefits	314,459	270,921	270,921	276,000	286,831	10,831	4%
5300 Travel & Training	13,557	18,000	18,000	18,000	18,350	350	2%
5400 Uniforms	1,791	2,500	2,500	2,500	2,500	-	
6010 Supplies	-	500	500	500	500	-	
6011 Operating Supplies	77,207	98,000	98,000	91,000	86,500	(4,500)	-5%
6020 Dues And Publications	119	750	750	600	600	-	
6085 Licenses, Fees & Permits	-	-	-	50	-	(50)	-100%
6090 Contractual Services	6,906	2,300	2,300	2,300	2,500	200	9%
6100 Insurance	80,114	84,000	84,000	80,000	74,000	(6,000)	-8%
6110 Medical Expense	926	1,950	1,950	1,000	2,000	1,000	100%
6130 Administrative Fees	49,649	51,913	51,913	51,913	55,241	3,328	6%
6140 Debt Expense	1,224	627	627	-	-	-	
6310 Electricity	32,720	24,000	24,000	28,000	30,000	2,000	7%
6320 Water	1,065	1,200	1,200	1,300	1,500	200	15%
6325 Fire Hydrant	-	-	-	11,000	8,000	(3,000)	-27%
6330 Telephone	1,415	-	-	1,400	1,200	(200)	-14%
6331 Long Distance	45	200	200	200	200	-	
6350 Landfill Fees	103	-	-	1,000	1,500	500	50%
6360 Reimbursable Expenses	-	200	200	-	-	-	
6410 Dock Maintenance	12	2,000	2,000	2,000	2,000	-	
6420 Field Maintenance	3,214	7,000	7,000	10,000	9,500	(500)	-5%
6430 Building Maintenance	2,281	2,400	2,400	2,500	2,500	-	
6431 Heating Fuel	-	-	-	-	20,000	20,000	
6450 Equipment Maintenance	1,022	4,000	4,000	3,000	3,000	-	
6460 Vehicle Maintenance	41,167	27,000	27,000	27,000	25,000	(2,000)	-7%
6461 Vehicle Fuel & Oil	56,354	60,000	60,000	75,000	70,000	(5,000)	-7%
6525 Small Equipment Purchases	9,417	13,500	13,500	16,000	9,000	(7,000)	-44%
6530 Equipment Purchase	-	-	-	-	8,000	8,000	
6800 Gain/Loss on Asset Disposal	(631)	-	-	-	-	-	
Total Appropriations	1,121,982	1,090,791	1,090,791	1,113,463	1,160,060	46,597	4%
AUTHORIZED PERSONNEL	FY 09		FY 10		FY 11		
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 2011 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Terminal 400-61

DESCRIPTION	FY 09	FY 10			FY 11	FY 11 - FY 10 EST.	
	ACTUAL	ADOPTED	FINAL	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	240,911	298,540	298,540	298,540	315,045	16,505	6%
5110 Overtime Pay	60,754	27,000	27,000	29,000	30,000	1,000	3%
5120 Temporary Pay	10,476	2,000	2,000	3,000	3,000	-	
5160 Call Out	62	-	-	-	-	-	
5200 Taxes & Benefits	207,951	193,471	193,471	193,471	204,581	11,110	6%
5300 Travel & Training	4,211	6,500	6,500	5,500	6,500	1,000	18%
5400 Uniform Allowance	2,709	2,500	2,500	2,400	2,500	100	4%
6010 Supplies	280	750	750	750	750	-	
6011 Operating Supplies	26,992	34,150	34,150	33,750	33,750	-	
6020 Dues & Publications	54	350	350	350	350	-	
6030 Publishing Expense	629	-	-	-	-	-	
6070 Postage Expense	15	-	-	-	-	-	
6075 Security Screening	2,214	1,200	1,200	1,200	1,200	-	
6090 Contractual Services	80,011	47,800	47,800	45,000	46,300	1,300	3%
6100 Insurance	7,597	8,000	8,000	9,300	9,000	(300)	-3%
6110 Medical	-	290	290	290	300	10	3%
6130 Administrative Fees	44,665	42,253	42,253	42,253	46,031	3,778	9%
6140 Debt Expense	16,984	15,477	15,477	16,000	8,392	(7,608)	-48%
6310 Electricity	104,540	94,000	94,000	96,000	96,000	-	
6320 Water	19,771	15,000	15,000	15,000	18,000	3,000	20%
6325 Fire Hydrant	-	-	-	11,000	6,000	(5,000)	-45%
6330 Telephone	1,956	-	-	1,800	1,800	-	
6331 Long Distance	96	300	300	300	250	(50)	-17%
6340 Sewer	-	8,000	8,000	-	14,000	14,000	
6430 Building Maintenance	53,082	31,600	31,600	31,000	31,600	600	2%
6431 Heating Fuel	49,669	72,000	72,000	70,000	72,000	2,000	3%
6450 Equipment Maintenance	872	1,600	1,600	1,000	1,000	-	
6525 Small Equipment Purchases	2,771	13,300	13,300	13,300	13,300	-	
6530 Equipment Purchases	-	5,000	5,000	5,000	5,000	-	
6600 Interfund Transfer	27,000	7,000	7,000	20,000	-	(20,000)	-100%
6700 Bad Debt Expense	36,436	-	-	-	-	-	
6845 Bond Interest	91,251	84,720	84,720	84,720	77,833	(6,887)	-8%
Total Appropriations	1,093,959	1,012,801	1,012,801	1,029,924	1,044,482	14,558	1%
AUTHORIZED PERSONNEL	FY 09		FY 10		FY 11		
Law Enforcement Officer II	-		-		-		
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 2011 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Ferry 400-62

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	464,268	481,263	481,263	481,263	513,849	32,586	7%
5110 Overtime Pay	112,475	62,000	62,000	72,000	65,000	(7,000)	-10%
5120 Temporary Pay	35,607	25,000	25,000	25,000	25,000	-	
5200 Taxes & Benefits	377,508	325,001	325,001	325,001	337,233	12,232	4%
5300 Travel & Training	-	1,000	1,000	1,000	1,000	-	
5400 Uniforms	78	950	950	700	900	200	29%
6010 Supplies	97	400	400	400	700	300	75%
6011 Operating Supplies	8,709	9,400	9,400	9,000	9,200	200	2%
6020 Dues & Publications	795	250	250	250	250	-	
6090 Contractual Services	1,860	4,000	4,000	4,000	4,000	-	
6100 Insurance	117,969	125,000	125,000	125,000	125,000	-	
6110 Medical Expense	-	300	300	300	400	100	33%
6130 Administrative Fees	72,012	74,848	74,848	74,848	79,332	4,484	6%
6330 Telephone	2,122	1,200	1,200	1,400	1,400	-	
6331 Long Distance	1	-	-	-	-	-	
6410 Dock Maintenance	7,506	15,200	15,200	14,500	15,200	700	5%
6450 Equipment Maintenance	938	2,000	2,000	2,000	-	(2,000)	-100%
6461 Vehicle Fuel & Oil	199,129	210,000	210,000	210,000	210,000	-	
6470 Ferry Maintenance	198,543	227,000	227,000	227,000	267,000	40,000	18%
6475 Airport Parking Lot Maintenance	414	-	-	4,000	-	(4,000)	-100%
6525 Small Equipment Purchases	785	7,000	7,000	6,000	6,500	500	8%
6530 Equipment Purchase	-	4,000	4,000	33,172	4,000	(29,172)	-88%
6845 Bond Interest	58,200	54,037	54,037	54,037	49,650	(4,387)	-8%
Total Appropriations	1,659,016	1,629,849	1,629,849	1,670,871	1,715,614	44,743	3%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Ferry Boat Captain	3.00	3.00	3.00
Deckhand II	3.00	3.00	3.00
Deckhand I (Regular Relief)	1.00	1.00	1.00
Ferry Toll Collector	3.25	3.25	3.25
FULL TIME EMPLOYEES	10.25	10.25	10.25

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Administration 400-63

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	183,010	181,338	181,338	160,500	196,284	35,784	22%
5110 Overtime Pay	2,060	3,500	3,500	3,500	3,500	-	
5120 Temporary Pay	-	5,000	5,000	500	2,500	2,000	400%
5200 Taxes & Benefits	123,156	111,897	111,897	111,897	111,689	(208)	
5300 Travel & Training	6,268	9,000	9,000	5,000	9,000	4,000	80%
6010 Supplies	2,530	3,500	3,500	3,000	2,500	(500)	-17%
6020 Dues & Publications	729	350	350	350	350	-	
6032 Banking Fees	5,593	5,000	5,000	5,000	5,000	-	
6070 Postage	317	500	500	400	400	-	
6090 Contractual Services	342	500	500	500	550	50	10%
6110 Medical	-	300	300	200	200	-	
6130 Administrative Fees	15,860	16,804	16,804	16,804	17,124	320	2%
6330 Telephone	7,780	8,000	8,000	8,500	4,000	(4,500)	-53%
6331 Long Distance	178	300	300	200	300	100	50%
6450 Equipment Maintenance	-	2,300	2,300	2,000	2,000	-	
6525 Small Equipment Purchases	1,816	4,600	4,600	4,000	4,200	200	5%
Total Appropriations	349,639	352,889	352,889	322,351	359,597	37,246	12%

AUTHORIZED PERSONNEL	FY 09	FY 10	FY 11
Airport Manager	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Airport Secretary	0.75	0.75	0.75
FULL TIME EMPLOYEES	2.75	2.75	2.75

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Murphy's Float 400-64

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
6010 Supplies	-	-	-	-	300	300	
6130 Administrative Fees	45	43	43	53	93	40	75%
6310 Electricity	563	500	500	500	550	50	10%
6330 Telephone	-	100	100	-	-	-	
6450 Equipment Maintenance	-	250	250	500	1,000	500	100%
Total Appropriations	608	893	893	1,053	1,943	890	85%

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Capital Appropriations

Description		FY 09	FY 10			FY 11	FY 11 - FY 10 EST.	
		ACTUAL	ADOPTED	AMENDED	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	75,000	
Total		-	-	-	-	75,000	75,000	
Total Capital Appropriations		-	-	-	-	75,000	75,000	

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - 480

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
TOTAL EQUITY JULY 1	12,166,219	11,654,800	11,654,800	11,654,800	11,704,103	49,303	
Revenues:							
4080 Penalty & Interest	14,636	18,000	18,000	18,000	18,000	-	
4305 Interest Income - SDC	1,116	5,000	5,000	5,000	5,000	-	
4360 Sewer Fees	492,873	553,080	553,080	558,000	25,704	(532,296)	-95%
4361 SDC Revenue	5,997	4,692	4,692	-	19,680	19,680	
4362 Equipment Revenue	440	-	-	-	-	-	
4363 Mt. Point Sewer Fees	-	-	-	-	119,520	119,520	
4364 Forest Park Sewer Fees	-	-	-	-	71,520	71,520	
4365 Sludge Fees	-	-	-	-	280,000	280,000	
4366 Gold Nugget Sewer Fees	-	-	-	-	4,800	4,800	
4367 Waterfall Sewer Fees	-	-	-	-	3,600	3,600	
4368 N. Pt. Higgins Sewer Fees	-	-	-	-	4,500	4,500	
4410 Interfund Transfer	1,596	1,596	1,596	1,596	1,596	-	
4450 Interfund Transfer	67,654	44,855	44,855	44,855	37,855	(7,000)	-16%
Total Revenues	584,312	627,223	627,223	627,451	591,775	(35,676)	
SUMMARY OF APPROPRIATIONS							
Sewer Services	585,973	661,787	661,787	536,672	578,410	41,738	8%
Depreciation	463,940	-	-	-	-	-	
Loan Payment (Land Trust)	45,818	41,476	41,476	41,476	36,900	(4,576)	-11%
Total Appropriations	1,095,731	703,263	703,263	578,148	615,310	37,162	6%
Revenue over (under) Expenditures	(511,419)	(76,040)	(76,040)	49,303	(23,535)	(72,838)	-148%
TOTAL EQUITY JUNE 30	11,654,800	11,578,760	11,578,760	11,704,103	11,680,568	(23,535)	
AUTHORIZED PERSONNEL	FY 09		FY 10		FY 11		
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	3.70		2.58		1.73		

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Sewer Services (Combined)

DESCRIPTION		FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
			ADOPTED	FINAL	ESTIMATED		\$	%
5100	Employee Pay	108,776	111,982	111,982	93,351	84,611	(8,740)	-9%
5110	Overtime	4,324	-	-	948	6,000	5,052	533%
5200	Taxes & Benefits	68,067	76,463	76,463	66,086	42,409	(23,677)	-36%
6011	Operating Supplies	22,401	23,001	23,001	22,101	23,400	1,299	6%
6020	Dues & Publications	281	-	-	-	200	200	
6060	Rentals	41	1,000	1,000	-	500	500	
6085	Licenses/Fees & Permits	6,270	5,040	5,040	3,970	5,400	1,430	36%
6090	Contractual Services	227,224	259,000	259,000	187,000	251,100	64,100	34%
6091	Water Tests	20,854	24,860	24,860	22,360	24,100	1,740	8%
6100	Insurance	7,600	16,250	16,250	7,753	6,960	(793)	-10%
6130	Administrative Fees	34,462	38,818	38,818	36,315	33,311	(3,004)	-8%
6140	Debt Service	45,818	41,476	41,476	41,476	36,900	(4,576)	-11%
6310	Electricity	42,301	40,823	40,823	41,788	40,769	(1,019)	-2%
6330	Telephone	419	850	850	900	1,000	100	11%
6430	Building Maintenance	3,939	6,700	6,700	5,500	5,850	350	6%
6431	Heating Fuel	1,422	4,000	4,000	4,000	4,000	-	
6450	Equipment Maintenance	12,962	15,000	15,000	13,200	13,800	600	5%
6460	Vehicle Maintenance	10,519	5,000	5,000	4,000	4,000	-	
6461	Vehicle Fuel & Oil	-	1,000	1,000	4,000	2,000	(2,000)	-50%
6525	Small Equip Purchases	14,111	8,000	8,000	3,400	10,000	6,600	194%
6530	Equipment Purchase	-	24,000	24,000	20,000	19,000	(1,000)	-5%
Total Appropriations		631,791	703,263	703,263	578,148	615,310	37,162	6%

Ketchikan Gateway Borough

FY 2011 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Sludge & Equipment 480-10

DESCRIPTION		FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
			ADOPTED	FINAL	ESTIMATED		\$	%
5100	Employee Pay	26,166	27,996	27,996	27,996	21,154	(6,842)	-24%
5110	Overtime	1,030	-	-	48	2,000	1,952	4067%
5200	Taxes & Benefits	17,680	19,115	19,115	19,115	10,602	(8,513)	-45%
6011	Operating Supplies	6,492	3,920	3,920	3,920	4,000	80	2%
6020	Dues & Publications	-	-	-	-	200	200	
6060	Rentals	41	1,000	1,000	400	500	100	25%
6085	Licenses, Fees & Permits	1,330	-	-	-	400	400	
6090	Contractual Services	207,224	185,000	185,000	175,000	175,000	-	
6091	Water Tests	-	-	-	-	400	400	
6100	Insurance	565	750	750	753	760	7	1%
6130	Administrative Fees	16,932	15,310	15,310	15,310	13,945	(1,365)	-9%
6140	Debt Service	32,444	29,711	29,711	29,711	26,825	(2,886)	-10%
6310	Electricity	8,855	8,388	8,388	8,400	8,400	-	
6330	Telephone	-	-	-	-	-	-	
6430	Building Maintenance	119	500	500	400	500	100	25%
6450	Equipment Maintenance	3,716	2,500	2,500	2,500	2,500	-	
6460	Vehicle Maintenance	10,519	5,000	5,000	4,000	4,000	-	
6461	Vehicle Fuel & Oil	-	1,000	1,000	4,000	2,000	(2,000)	-50%
6525	Small Equipment Purchases	225	-	-	-	-	-	
Total Appropriations		333,338	300,190	300,190	291,553	273,186	(18,367)	-6%

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Mountain Point 480-12

DESCRIPTION		FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
			ADOPTED	FINAL	ESTIMATED		\$	%
5100	Employee Pay	37,304	38,073	38,073	34,000	28,769	(5,231)	-15%
5110	Overtime	1,437	-	-	500	2,000	1,500	300%
5200	Taxes & Benefits	19,674	25,997	25,997	25,000	14,419	(10,581)	-42%
6011	Operating Supplies	12,776	13,381	13,381	13,381	14,400	1,019	8%
6020	Dues And Publications	281	-	-	-	-	-	
6085	Licenses, Fees & Permits	1,220	1,170	1,170	800	400	(400)	-50%
6090	Contractual Services	2,000	4,000	4,000	4,000	4,000	-	
6091	Water Tests	6,044	4,160	4,160	4,200	4,200	-	
6100	Insurance	6,181	14,000	14,000	6,000	5,200	(800)	-13%
6130	Administrative Fees	9,959	10,209	10,209	10,209	8,780	(1,429)	-14%
6140	Debt Service	13,374	11,765	11,765	11,765	10,075	(1,690)	-14%
6310	Electricity	21,417	22,369	22,369	23,000	22,369	(631)	-3%
6330	Telephone	-	500	500	500	500	-	
6430	Building Maintenance	3,484	4,500	4,500	4,000	4,000	-	
6431	Heating Fuel	1,422	4,000	4,000	4,000	4,000	-	
6450	Equipment Maintenance	8,855	10,000	10,000	9,500	10,000	500	5%
6525	Sm. Equipment Purchases	13,886	4,000	4,000	3,400	3,000	(400)	-12%
6530	Equipment Purchase	-	24,000	24,000	-	19,000	19,000	
Total Appropriations		159,314	192,124	192,124	154,255	155,112	857	

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Forest Park 480-13

DESCRIPTION		FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
			ADOPTED	FINAL	ESTIMATED		\$	%
5100	Employee Pay	14,194	14,558	14,558	14,558	10,999	(3,559)	-24%
5110	Overtime	834	-	-	200	1,000	800	400%
5200	Taxes & Benefits	9,706	9,940	9,940	10,500	5,513	(4,987)	-47%
6011	Operating Supplies	1,388	2,000	2,000	2,000	2,000	-	
6085	Licenses, Fees & Permits	2,000	2,000	2,000	2,000	2,000	-	
6090	Contractual Services	2,000	50,000	50,000	-	50,000	50,000	
6091	Water Tests	2,575	3,000	3,000	3,000	3,000	-	
6100	Insurance	854	1,500	1,500	1,000	1,000	-	
6130	Administrative Fees	2,797	7,034	7,034	7,034	5,305	(1,729)	-25%
6310	Electricity	9,590	8,388	8,388	8,388	8,000	(388)	-5%
6330	Telephone	419	350	350	400	500	100	25%
6430	Building Maintenance	336	1,000	1,000	900	900	-	
6450	Equipment Maintenance	119	500	500	500	500	-	
6525	Small Equipment Purchase	-	4,000	4,000	3,000	3,000	-	
6530	Equipment Purchase	-	20,000	20,000	20,000	-	(20,000)	-100%
Total Appropriations		46,812	124,270	124,270	73,480	93,717	20,237	28%

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Ward Cove 480-14

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	13,341	13,438	13,438	13,438	10,152	(3,286)	-24%
5110 Overtime Pay	485	-	-	200	1,000	800	400%
5200 Taxes & Benefits	9,060	9,176	9,176	9,176	5,089	(4,087)	-45%
6011 Operating Supplies	937	2,200	2,200	2,000	2,000	-	
6085 Licenses, Fees & Permits	-	-	-	-	1,000	1,000	
6090 Contractual Services	-	2,000	2,000	2,000	2,000	-	
6091 Water Tests	2,680	2,520	2,520	2,500	2,500	-	
6130 Administrative Fees	2,008	2,143	2,143	2,143	1,817	(326)	-15%
6310 Electricity	2,439	1,678	1,678	2,000	2,000	-	
6430 Building Maintenance	-	200	200	200	250	50	25%
6450 Equipment Maintenance	165	500	500	300	300	-	
6525 Small Equipment Purchase	-	4,000	4,000	4,000	4,000	-	
Total Appropriations	31,115	37,855	37,855	37,957	32,108	(5,849)	-15%

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Airport 480-15

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Wages	13,716	-	-	-	-	-	
5110 Overtime Pay	496	-	-	-	-	-	
5200 Taxes & Benefits	9,232	-	-	-	-	-	
6011 Operating Supplies	808	-	-	-	-	-	
6085 Licenses, Fees & Permits	550	-	-	-	-	-	
6090 Contractual Services	2,000	-	-	-	-	-	
6091 Water Tests	2,560	-	-	-	-	-	
6130 Administrative Fees	1,555	-	-	-	-	-	
6450 Equipment Maintenance	107	-	-	-	-	-	
Total Appropriations	31,024	-	-	-	-	-	

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Nonareawide Outfall 480-17

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Wages	4,055	3,359	3,359	3,359	2,538	(821)	-24%
5110 Overtime Pay	42	-	-	-	-	-	
5200 Taxes & Benefits	2,715	2,295	2,295	2,295	1,273	(1,022)	-45%
6011 Operating Supplies	-	1,000	1,000	800	800	-	
6085 Licenses, Fees & Permits	1,170	1,170	1,170	1,170	1,200	30	3%
6090 Contractual Services	12,000	6,000	6,000	6,000	20,000	14,000	233%
6091 Water Tests	6,995	12,660	12,660	12,660	13,000	340	3%
6130 Administrative Fees	1,211	1,619	1,619	1,619	2,353	734	45%
6450 Equipment Maintenance	-	500	500	400	400	-	
Total Appropriations	28,188	28,603	28,603	28,303	41,564	13,261	47%

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Wastewater Enterprise Fund North Point Higgins Outfall 480-18

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Wages	-	14,558	14,558	8,665	10,999	2,334	
5200 Taxes & Benefits	-	9,940	9,940	5,513	5,513	-	
6011 Operating Supplies	-	500	500	200	200	-	
6085 Licenses, Fees & Permits	-	700	700	400	400	-	
6090 Contractual Services	2,000	12,000	12,000	100	100	-	
6091 Water Tests	-	2,520	2,520	1,000	1,000	-	
6130 Administrative Fees	-	2,503	2,503	2,503	1,111	(1,392)	-56%
6430 Building Maintenance	-	500	500	200	200	-	
6450 Equipment Maintenance	-	1,000	1,000	100	100	-	
Total Appropriations	2,000	44,221	44,221	18,681	19,623	942	5%

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OTHER FUND SUMMARIES

FY 2011

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Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Internal Service Fund - Fund 550
KGB School District - Meritain

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	492,798	47,092	47,092	47,092	23,292	(23,800)	-51%
Revenues:							
4305 Interest Revenue	2,986	500	500	-	-	-	
4410 Premium Contributions	2,849,699	2,810,000	2,810,000	3,157,200	3,657,000	499,800	16%
Total Revenues	2,852,685	2,810,500	2,810,500	3,157,200	3,657,000	499,800	16%
Total Fund Balance & Revenues	3,345,483	2,857,592	2,857,592	3,204,292	3,680,292	476,000	15%
Appropriations:							
5200 Fixed Costs	475,133	448,000	448,000	431,000	425,000	(6,000)	-1%
5201 Claims Paid - School District	2,823,258	2,362,000	2,362,000	2,750,000	3,200,000	450,000	16%
Total Appropriations	3,298,391	2,810,000	2,810,000	3,181,000	3,625,000	444,000	14%
Revenue over (under) Expenditures	(445,706)	500	500	(23,800)	32,000	55,800	-234%
Fund Balance June 30	47,092	47,592	47,592	23,292	55,292	32,000	137%

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Internal Service - Fund 555
Borough - Meritain

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	(692,085)	(674,217)	(674,217)	(674,217)	(297,517)	376,700	-56%
Revenues:							
4410 Premium Contributions	1,525,998	1,823,027	1,823,027	1,800,000	1,900,000	100,000	6%
Total Revenues	1,525,998	1,823,027	1,823,027	1,800,000	1,900,000	100,000	6%
Total Fund Balance & Revenues	833,913	1,148,810	1,148,810	1,125,783	1,602,483	476,700	42%
Appropriations:							
5200 Borough Fixed Costs	450,175	409,250	409,250	470,400	500,000	29,600	6%
5201 Borough Claims Paid	1,057,955	1,160,040	1,160,040	952,900	1,000,000	47,100	5%
Total Appropriations	1,508,130	1,569,290	1,569,290	1,423,300	1,500,000	76,700	5%
Revenue over (under) Expenditure	17,868	253,737	253,737	376,700	400,000	23,300	6%

Ketchikan Gateway Borough
FY 2011 - Summary of Revenue and Appropriations
Land Trust Fund - Fund 701-10

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	11,264,484	10,496,369	10,496,369	10,496,369	10,296,922	(199,447)	-2%
Revenues:							
4096 Land Sales	-	1,000,000	1,000,000	953,000	500,000	(453,000)	-48%
4220 State Revenue Sharing	10,514	-	-	-	-	-	
4305 Interest Income	174,355	204,033	204,033	204,033	297,628	93,595	46%
4525 Lease Agreement Revenue	23,457	25,000	25,000	15,000	25,000	10,000	67%
Total Revenues	208,326	1,229,033	1,229,033	1,172,033	822,628	(349,405)	-30%
Appropriations:							
5100 Employee Pay	104,320	101,585	101,585	108,469	109,285	816	
5110 Overtime Pay	1,603	7,500	7,500	2,500	5,000	2,500	100%
5200 Taxes & Benefits	55,440	78,376	78,376	78,376	63,249	(15,127)	-19%
5300 Travel & Training	3,399	5,000	5,000	300	3,000	2,700	900%
6010 Supplies	477	-	-	100	200	100	100%
6020 Dues & Publications	508	475	475	475	400	(75)	-16%
6030 Publishing Expense	5,883	5,000	5,000	500	3,000	2,500	500%
6031 Recording Fees	3,282	-	-	65	150	85	131%
6032 Permit Fees	-	1,000	1,000	100	1,500	1,400	1400%
6060 Rentals	6,302	15,126	15,126	15,126	15,126	-	
6070 Postage	-	-	-	20	50	30	150%
6080 Professional Services	10,716	45,000	45,000	45,000	100,000	55,000	122%
6090 Contractual Services	21,086	11,048	11,048	8,000	10,000	2,000	25%
6130 Administrative Fees	12,319	31,215	31,215	31,215	32,772	1,557	5%
6330 Telephone	179	-	-	500	1,000	500	100%
6331 Long Distance	108	-	-	100	150	50	50%
6540 Capital Projects	292,739	-	-	-	-	-	
6525 Sm Equipment Purchase	-	-	-	500	500	-	
6600 Interfund Transfers	458,080	709,134	1,080,134	1,080,134	752,352	(327,782)	-30%
Total Appropriations	976,441	1,010,959	1,381,959	1,371,480	1,097,734	(273,746)	-20%
Excess Revenue over (under) Expenditures	(768,115)	218,074	(152,926)	(199,447)	(275,106)	(75,659)	38%
Fund Balance June 30	10,496,369	10,714,443	10,343,443	10,296,922	10,021,816	(275,106)	-3%
Contracts Receivable - Pacfic Log & Lumber	783,331	757,550	757,550	757,550	789,552	32,002	4%
White Cliff Rent Reserve	-	500,000	500,000	500,000	500,000	-	
Note Receivable - Airport Boat Dock	12,542	-	-	-	-	-	
Note Receivable - Airport HVAC	134,314	117,871	117,871	117,871	100,590	(17,281)	-15%
Note Receivable - Airport Terminal Renovation	186,679	172,020	172,020	172,020	156,614	(15,406)	-9%
Note Receivable - N.Tongass - Building	467,469	418,698	418,698	418,698	367,442	(51,256)	-12%
Note Receivable - N.Tongass - Equipment	353,087	269,508	269,508	269,508	183,475	(86,033)	-32%
Note Receivable - Shoup Street	5,952	3,322	3,322	3,322	-	(3,322)	-100%
Note Receivable - Wastewater - (SDC)	235,291	201,494	201,494	201,494	166,007	(35,487)	-18%
Note Receivable - Wastewater - Sludge	478,255	452,314	452,314	452,314	424,917	(27,397)	-6%
Note Receivable - Wastewater - Vactor Truck	80,859	55,387	55,387	55,387	28,485	(26,902)	-49%
Total Designated Reserves	2,737,779	2,948,164	2,948,164	2,948,164	2,717,082	(231,082)	-8%
Unreserved Fund Balance	7,758,590	7,766,279	7,395,279	7,348,758	7,304,734	(44,024)	
AUTHORIZED PERSONNEL	FY 09	FY 10		FY 11			
Lands Manager	1.00	1.00		1.00			
Administrative Assistant	1.00	1.00		1.00			
	<u>2.00</u>	<u>2.00</u>		<u>2.00</u>			

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Commercial Passenger Vessel Tax Budget 705

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	2,137,009	2,627,735	2,627,735	2,627,735	3,782,682	1,154,947	44%
Revenues:							
4220 State Revenue Sharing	6,151	-	-	-	-	-	
4255 Commercial Pass. Vessel Tax	2,326,148	2,000,000	2,000,000	2,313,793	1,950,000	(363,793)	-16%
4305 Interest Income	40,590	20,000	20,000	20,000	20,000	-	
Total Revenues	2,372,889	2,020,000	2,020,000	2,333,793	1,970,000	(363,793)	
Appropriations:							
5100 Employee Pay	58,157	49,777	49,777	49,777	49,777	-	
5110 Overtime	1,247	-	-	-	1,500	1,500	
5120 Temporary Pay	9,600	-	-	-	-	-	
5200 Taxes & Benefits	34,118	23,305	23,305	23,305	32,545	9,240	40%
6011 Operating Supplies	10,194	-	-	-	-	-	
6030 Publishing Expense	504	-	-	-	-	-	
6060 Rentals	2,973	7,008	7,008	-	5,418	5,418	
6080 Professional Services	76	-	-	-	-	-	
6090 Contractual Services	1,361,590	2,520,893	3,272,418	593,882	2,155,332	1,561,450	263%
6130 Administrative Fees	139,569	200,000	200,000	200,000	195,000	(5,000)	-3%
6330 Telephone	171	-	-	-	-	-	
6450 Equipment Maintenance	62	-	-	-	-	-	
6460 Vehicle Maintenance	184	-	-	-	-	-	
6525 Small Equipment Purchases	6,229	-	-	-	-	-	
6530 Equipment Purchase	24,995	-	-	-	-	-	
6600 Interfund Transfers	232,494	114,000	311,882	311,882	562,705	250,823	80%
Total Appropriations	1,882,163	2,914,983	3,864,390	1,178,846	3,002,277	1,823,431	155%
Revenues over (under) Expenditures	490,726	(894,983)	(1,844,390)	1,154,947	(1,032,277)	(2,187,224)	-189%
Fund Balance June 30	2,627,735	1,732,752	783,345	3,782,682	2,750,405	(1,032,277)	-27%
KVB Loan Guarantee	-	-	-	-	215,124	-	
Reserve for KGB FY 11-12	-	-	-	-	643,500	-	
Reserve FY 2008 thru FY 2010	-	-	-	-	695,000	-	
Reserve FY 2011	-	-	-	-	195,000	-	
Reserves	-	-	-	-	1,748,624	-	
Unreserved Fund Balance June 30	2,627,735	1,732,752	783,345	3,782,682	1,001,781	(2,780,901)	-74%
AUTHORIZED PERSONNEL							
Associate Planner	<u>1.00</u>		<u>1.00</u>		<u>1.00</u>		
	<u>1.00</u>		<u>1.00</u>		<u>1.00</u>		

Ketchikan Gateway Borough
FY 2011 Budget - Summary of Revenue and Appropriations
Nonareawide - Library Fund - 710

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	38,195	37,637	37,637	37,637	20,677	(16,960)	-45%
Revenues:							
4010 Real Property Taxes	443,007	397,838	397,838	375,758	403,387	27,629	7%
4020 Business-Personal Taxes	6,580	10,925	10,925	(3,958)	-	3,958	-100%
4060 Automobile Taxes	5,295	5,500	5,500	5,500	6,000	500	9%
4150 Sr. Citizen Local Cont.	(32,069)	(25,109)	(25,109)	(25,109)	(26,858)	(1,749)	7%
4305 Interest Income	(3,181)	1,000	1,000	3,000	1,000	(2,000)	-67%
Total Revenues	419,632	390,154	390,154	355,191	383,529	28,338	8%
Fund Balance plus Revenues	457,827	427,791	427,791	392,828	404,206	11,378	3%
Appropriations:							
6090 Library	417,169	426,000	426,000	369,130	370,285	1,155	0%
6090 Summer Library Program	3,021	3,021	3,021	3,021	3,021	-	
Total Appropriations	420,190	429,021	429,021	372,151	373,306	1,155	0%
Revenue over (under) Expenditures	37,637	(1,230)	(1,230)	20,677	30,900	10,223	49%

Ketchikan Gateway Borough

FY 2011 - Summary of Revenues and Appropriations

Recreational Sales Tax Capital Projects Fund - 712

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	1,711,389	2,275,601	2,275,601	2,275,601	3,069,601	794,000	35%
Revenues:							
4040 Sales Taxes - In City	1,415,330	1,245,000	1,245,000	1,275,000	1,185,700	(89,300)	-7%
4050 Sales Taxes - Out Of City	257,355	255,000	255,000	260,000	242,000	(18,000)	-7%
4080 Penalty & Interest	9,515	20,000	20,000	9,000	9,000	-	
4250 Reimbursement (DEED)	-	-	-	-	237,577	237,577	
4305 Interest Revenue	4,457	24,000	24,000	35,000	14,000	(21,000)	-60%
Total Revenues	1,686,657	1,544,000	1,544,000	1,579,000	2,178,412	599,412	38%
Appropriations:							
6030 Publishing Expense	3,871	-	-	-	-	-	
6140 Debt Expense	676,000	-	-	-	1,827,239	1,827,239	
6540 Capital Projects	134,574	395,000	395,000	485,000	275,000	(210,000)	-43%
6600 Interfund Transfers	308,000	300,000	300,000	300,000	285,540	(14,460)	-5%
Total Appropriations	1,122,445	695,000	695,000	785,000	2,387,779	1,602,779	204%
Excess Revenue over/under Expenditures	564,212	849,000	849,000	794,000	(209,367)	(1,003,367)	-126%
Fund Balance June 30	2,275,601	3,124,601	3,124,601	3,069,601	2,860,234	(209,367)	-7%

Ketchikan Gateway Borough
FY 2011 Summary of Revenue and Appropriations
School Bond/Capital Improvement Fund - 713

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance - July 1	1,170,319	1,511,826	1,511,826	1,511,826	1,964,136	452,310	30%
Revenues:							
4040 Sales Tax - 1/2 Cent	1,672,685	1,500,000	1,500,000	1,535,000	1,427,700	(107,300)	-7%
4080 Penalty & Interest	9,515	-	-	5,000	5,000	-	-
4250 Reimbursement	2,059,056	2,065,371	2,065,371	2,065,371	1,524,901	(540,470)	-26%
4305 Interest Income	13,371	5,000	5,000	20,000	20,000	-	-
4390 Miscellaneous Revenue	8	-	-	-	-	-	-
4450 Interfund Transfers	676,000	214,014	214,014	214,014	-	(214,014)	-100%
Total Revenues	4,430,635	3,784,385	3,784,385	3,839,385	2,977,601	(861,784)	-22%
Appropriations:							
6090 Contractual Services	1,590	795	795	795	-	(795)	-100%
6140 Debt Expense	3,631,169	2,950,530	2,950,530	2,950,530	2,178,430	(772,100)	-26%
6530 Equipment Purchase	100,000	-	-	-	-	-	-
6540 Capital Improvements	196,173	295,750	357,250	295,750	151,750	(144,000)	-49%
6600 Interfund Transfers	160,196	165,000	483,546	140,000	165,000	25,000	18%
Total Appropriations	4,089,128	3,412,075	3,792,121	3,387,075	2,495,180	(891,895)	-26%
Revenue over (under) Expenditures	341,507	372,310	(7,736)	452,310	482,421	30,111	7%
Unreserved Fund Balance-June 30	1,511,826	1,884,136	1,504,090	1,964,136	2,446,557	482,421	25%

Ketchikan Gateway Borough
FY 2011 Budget - Appropriations
Passenger Facility Charges Fund (PFC) - Fund 714

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	469,279	412,270	412,270	412,270	367,350	(44,920)	-11%
Revenues:							
4210 Enplanement Revenue	315,245	350,000	350,000	331,000	331,000	-	
4305 Interest Income	2,197	3,500	3,500	3,300	5,000	1,700	52%
Total Revenues	317,442	353,500	353,500	334,300	336,000	1,700	1%
Fund Balance plus Revenues	786,721	765,770	765,770	746,570	703,350	(43,220)	-6%
Appropriations:							
6140 Debt Service	-	-	-	-	-	-	
6600 Transfer Out-Rev A & Rev B	374,451	373,757	373,757	379,220	377,483	(1,737)	
Total Appropriations	374,451	373,757	373,757	379,220	377,483	(1,737)	
Revenue over (under) Expenditures	412,270	392,013	392,013	367,350	325,867	(3,474)	-1%

Ketchikan Gateway Borough
FY 2011 - Summary of Revenues and Appropriations
Economic Development Fund 721-10

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	4,938,842	4,720,612	4,720,612	4,720,612	3,892,961	(827,651)	-18%
Revenues:							
4096 Land Sales	-	-	-	-	2,600,000	2,600,000	
4220 State Revenue Sharing	4,002	-	-	-	-	-	
4305 Interest Income	62,014	20,000	20,000	-	-	-	
4380 Electrical Usage Revenue	8,632	-	-	-	-	-	
4390 Other Revenue	1,400	-	-	-	-	-	
4525 Lease Revenues	309,279	423,992	423,992	-	262,056	262,056	
Total Revenues	385,327	443,992	443,992	-	2,862,056	2,862,056	
Summary of Appropriations:							
5100 Employee Pay	59,535	121,325	121,325	121,325	119,944	(1,381)	-1%
5110 Overtime Pay	1,829	-	-	-	-	-	
5120 Temporary Pay	994	-	-	-	-	-	
5200 Taxes & Benefits	36,518	64,386	64,386	64,386	53,084	(11,302)	-18%
5300 Travel & Training	4,914	-	15,706	15,000	9,800	(5,200)	-35%
6010 Supplies	2,081	-	-	400	1,505	1,105	276%
6011 Operating Supplies	686	10,600	10,600	10,600	13,600	3,000	28%
6020 Dues & Publications	3,333	-	-	-	3,950	3,950	
6030 Publishing Expense	-	-	-	-	1,200	1,200	
6040 Community Promotion	-	8,000	8,000	8,000	80,000	72,000	900%
6060 Rentals	3,004	7,210	7,210	7,210	7,038	(172)	-2%
6070 Postage	-	-	-	-	300	300	
6080 Professional Services	566	25,000	25,000	25,000	25,000	-	
6085 Licenses, Fees & Permits	1,560	9,530	9,530	4,030	9,630	5,600	139%
6090 Contractual Services	216,720	414,393	686,603	411,032	291,532	(119,500)	-29%
6091 Water/Sewer Testing	-	470	470	470	470	-	
6100 Insurance	30,313	30,387	30,387	30,387	19,786	(10,601)	-35%
6130 Administration Fees	14,443	21,396	21,396	21,396	37,410	16,014	75%
6310 Electricity	76,686	31,520	31,520	31,520	34,000	2,480	8%
6320 Water	9,632	12,000	12,000	12,000	15,000	3,000	25%
6330 Telephone	677	1,130	1,130	1,420	750	(670)	-47%
6331 Long Distance	19	-	-	120	180	60	50%
6360 Reimbursable Expenses	12,707	-	-	-	-	-	
6430 Building Maintenance	5,085	7,500	7,500	7,500	70,000	62,500	833%
6431 Heating Fuel	14,262	18,000	18,000	18,000	20,000	2,000	11%
6450 Equipment Maintenance	73	-	-	-	-	-	
6600 Interfund Transfers	40,654	37,855	37,855	37,855	37,855	-	0%
6700 Bad Debt Expense	67,266	-	-	-	-	-	
Total Appropriations	603,557	820,702	1,108,618	827,651	852,034	24,383	3%
Excess Revenue over (under) Expenditures	(218,230)	(376,710)	(664,626)	(827,651)	2,010,022	2,837,673	-343%
Fund Balance June 30	4,720,612	4,343,902	4,055,986	3,892,961	5,902,983	2,010,022	52%
COMMITTED FUNDS:							
0 Inter-Island Ferry Authority	-	-	-	-	1,165,000	-	-
0 Airport Enterprise Fund	-	-	-	-	2,500,000	-	-
Unreserved Fund Balance	4,720,612	4,343,902	4,055,986	3,892,961	2,237,983	-	-
AUTHORIZED PERSONNEL	FY 09		FY 10		FY 11		
Econ. Dev. Manager	-		1.00		1.00		
Utility Supervisor	-		0.16		0.16		
Maintenance Tech II	-		0.16		0.16		
Maintenance Tech I	0.10		0.22		0.11		
Grounds Supervisor	0.05		0.15		0.15		
Parks Tech I	-		0.40		0.30		
FULL-TIME EMPLOYEES	0.15		2.09		1.88		

Ketchikan Gateway Borough
FY 2011 Summary of Revenue and Appropriations
Debt Service (Bonds) - Funds 260, 270, 275, 281, 282, & 285

Description	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.		
		ADOPTED	AMENDED	ESTIMATED		\$	%	
2000 G.O. BONDS (NEW ELEMENTARY SCHOOL) - FUND 270								
4450 INTERFUND TRANSFER	775,532	774,600	774,600	774,600	-	(774,600)	-100%	
4305 INTEREST INCOME	68	-	-	-	-	-		
TOTAL REVENUES	775,600	774,600	774,600	774,600	-	(774,600)	-100%	
2003 G.O. BONDS (SCHOENBAR) - FUND 275								
4450 INTERFUND TRANSFER	688,711	688,880	688,880	688,880	687,980	(900)		
TOTAL REVENUES	688,711	688,880	688,880	688,880	687,980	(900)		
6840 BOND PRINCIPAL PAYMENT	375,000	390,000	390,000	390,000	405,000	15,000	4%	
6845 BOND INTEREST	313,711	298,880	298,880	398,880	282,980	(115,900)	-29%	
TOTAL APPROPRIATIONS	688,711	688,880	688,880	788,880	687,980	(100,900)	-13%	
2005 G.O. BONDS (SCHOENBAR) - FUND 281								
4450 INTERFUND TRANSFER	1,641,850	1,349,450	1,349,450	1,349,450	1,352,050	2,600		
TOTAL REVENUES	1,641,850	1,349,450	1,349,450	1,349,450	1,352,050	2,600		
6840 BOND PRINCIPAL PAYMENT	1,060,000	810,000	810,000	810,000	845,000	35,000	4%	
6845 BOND INTEREST	581,850	539,450	539,450	539,450	507,050	(32,400)	-6%	
TOTAL APPROPRIATIONS	1,641,850	1,349,450	1,349,450	1,349,450	1,352,050	2,600		
2006 G.O. BONDS (SCHOENBAR & FAWN MOUNTAN) - FUND 282								
4450 INTERFUND TRANSFER	136,600	137,600	137,600	137,600	138,400	800	1%	
TOTAL REVENUES	136,600	137,600	137,600	137,600	138,400	800	1%	
6840 BOND PRINCIPAL PAYMENT	100,000	105,000	105,000	105,000	110,000	5,000	5%	
6845 BOND INTEREST	36,600	32,600	32,600	32,600	28,400	(4,200)	-13%	
TOTAL APPROPRIATIONS	136,600	137,600	137,600	137,600	138,400	800	1%	

Ketchikan Gateway Borough
FY 2011 Summary of Revenue and Appropriations
Debt Service (Bonds) - Funds 260, 270, 275, 281, 282, & 285

Description	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.		
		ADOPTED	AMENDED	ESTIMATED		\$	%	
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	38,282	40,177	40,177	40,177	42,166	1,989	5%	
6845 BOND INTEREST	12,873	10,978	10,978	10,978	8,989	(1,989)	-18%	
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		
4305 INTEREST INCOME	-	-	-	-	-	-		
TOTAL REVENUES	-	-	-	-	500,116	500,116		
6840 BOND PRINCIPAL PYMTS	-	-	-	-	395,000	395,000		
6845 BOND INTEREST	-	-	-	-	105,116	105,116		
TOTAL APPROPRIATIONS	-	-	-	-	500,116	500,116		
Aquatic Center 2009B Series Four Taxable - FUND 284-10-002								
4450 INTERFUND TRANSFERS	-	-	-	-	1,327,123	1,327,123		
4305 INTEREST INCOME	-	-	-	-	-	-		
TOTAL REVENUES	-	-	-	-	1,327,123	1,327,123		
6840 BOND PRINCIPAL PYMTS	-	-	-	-	-	-		
6845 BOND INTEREST	-	-	-	-	1,327,123	1,327,123		
TOTAL APPROPRIATIONS	-	-	-	-	1,327,123	1,327,123		
SOUTH POINT HIGGINS BEACH - FUND 290								
4450 INTERFUND TRANSFER	-	214,014	214,014	214,014	255,170	41,156	19%	
TOTAL REVENUES	-	214,014	214,014	214,014	255,170	41,156	19%	
6840 PRINCIPAL PAYMENT	-	152,589	152,589	546,500	232,000	(314,500)	-58%	
6845 INTEREST	-	61,425	61,425	32,230	23,170	(9,060)	-28%	
TOTAL APPROPRIATIONS	-	214,014	214,014	578,730	255,170	(323,560)	-56%	

Ketchikan Gateway Borough
FY 2011 Budget - Revenue and Appropriations
South Tongass Service Area - 800

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	75,161	51,748	51,748	51,748	27,058	(24,690)	-48%
Revenues:							
4010 Property Taxes	454,960	466,513	466,513	466,513	473,313	6,800	1%
4020 Business & Personal Taxes	1,728	1,882	1,882	1,882	-	(1,882)	-100%
4060 Automobile Taxes	5,623	5,500	5,500	5,500	5,500	-	
4080 Penalties & Interest	1,467	-	-	-	-	-	
4150 Sr Citizen Local Contrib.	(23,000)	(23,000)	(23,000)	(23,000)	(32,502)	(9,502)	41%
4220 State Revenue Sharing	13,642	-	-	-	-	-	
4305 Interest Income	(469)	1,590	1,590	2,000	2,000	-	
4364 Water Fees	132,884	160,973	160,973	165,000	160,000	(5,000)	
4390 Other Revenue	969	5,000	5,000	5,000	130,000	125,000	2500%
4394 EMS Revenue	63,489	53,000	53,000	53,000	53,000	-	
4450 Transfers	-	-	-	-	-	-	
Total Revenues	651,293	671,458	671,458	675,895	791,311	115,416	17%
Summary of Appropriations:							
Fire Services	427,974	427,339	427,339	427,057	581,958	154,901	36%
Distribution Services	50,444	37,738	37,738	40,086	32,150	(7,936)	-20%
Water Services	196,288	247,379	247,379	233,442	225,016	(8,426)	-4%
Total Appropriations	674,706	712,456	712,456	700,585	839,124	138,539	20%
Excess Revenue over (under) Expenditures	(23,413)	(40,998)	(40,998)	(24,690)	(47,813)	(23,123)	94%
Fund Balance June 30	51,748	10,750	10,750	27,058	(20,755)	(47,813)	-177%
AUTHORIZED PERSONNEL							
	FY 09	FY 10		FY 11			
Fire Chief	1.00	1.00		1.00			
EMS Lieutenant	1.00	1.00		1.00			
FF/EMT	0.25	0.25		0.25			
Water Dept.	1.50	2.13		1.44		Allocated from P.W.	
FULL-TIME EMPLOYEES	<u>3.75</u>	<u>4.38</u>		<u>3.69</u>			

Ketchikan Gateway Borough
FY 2011 Budget - Revenue and Appropriations
South Tongass Fire 800-90

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	111,915	112,140	112,140	112,140	115,482	3,342	3%
5110 Overtime Pay	271	-	-	-	-	-	
5120 Temporary Pay	55,963	55,950	55,950	58,000	57,770	(230)	
5200 Taxes & Benefits	108,486	97,650	97,650	97,650	99,148	1,498	2%
5300 Travel & Training	14,735	34,500	34,500	33,500	34,500	1,000	3%
5400 Uniform Allowance	10,941	10,000	10,000	9,000	10,000	1,000	11%
6010 Supplies	2,315	2,000	2,000	1,500	2,000	500	33%
6011 Operating Supplies	21,679	24,000	24,000	22,000	22,000	-	
6015 Books & Software	138	600	600	600	600	-	
6020 Dues & Publications	1,796	2,300	2,300	2,300	2,300	-	
6030 Publishing Expense	-	400	400	400	400	-	
6045 Training/Meeting Food	-	-	-	-	2,000	-	
6070 Postage	165	350	350	350	350	-	
6090 Contractual Services	2,718	2,750	2,750	2,750	4,250	1,500	55%
6100 Insurance	6,867	12,500	12,500	12,500	16,500	4,000	32%
6110 Medical Expense	2,056	8,000	8,000	11,000	7,000	(4,000)	-36%
6130 Administrative Fees	21,948	23,843	23,843	23,000	25,802	2,802	12%
6310 Electricity	2,975	3,000	3,000	3,400	3,000	(400)	-12%
6330 Telephone	2,289	2,040	2,040	2,040	2,040	-	
6331 Long Distance	94	50	50	100	50	(50)	-50%
6350 Landfill	-	200	200	200	200	-	
6360 Reimbursable Expenses	643	500	500	505	500	(5)	-1%
6430 Building Maintenance	1,670	2,500	2,500	2,000	5,000	3,000	150%
6431 Heating Fuel	6,280	9,000	9,000	9,000	9,000	-	
6450 Equipment Maintenance	4,642	4,400	4,400	4,400	4,400	-	
6460 Vehicle Maintenance	7,530	4,500	4,500	4,500	4,500	-	
6461 Vehicle Fuel & Oil	720	4,000	4,000	4,000	4,000	-	
6462 Vehicle Operation	-	50	50	50	50	-	
6525 Small Equipment Purchases	6,737	4,000	4,000	4,000	17,000	13,000	325%
6540 Capital Improvements	31,285	5,000	5,000	5,000	125,000	120,000	2400%
6600 Interfund Transfer	-	-	-	-	-	-	
6610 Interfund Transfer	6,116	1,116	1,116	1,172	1,116	(56)	-5%
Totals	432,974	427,339	427,339	427,057	581,958	154,901	36%

Ketchikan Gateway Borough
FY 2011 Budget - Revenue and Appropriations
South Tongass Treatment 800-91-001

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	55,431	79,677	79,677	70,000	59,690	(10,310)	-15%
5110 Overtime	8,819	-	-	4,000	1,500	(2,500)	-63%
5200 Taxes & Benefits	32,853	57,132	57,132	50,000	49,038	(962)	-2%
5300 Travel & Training	304	100	100	-	1,500	1,500	
6010 Supplies	19	-	-	-	-	-	
6011 Operating Supplies	57,876	65,396	65,396	66,000	66,000	-	
6020 Dues & Publications	350	715	715	715	925	210	29%
6040 Community Promotion	60	-	-	-	-	-	
6070 Postage Expense	-	300	300	100	-	(100)	-100%
6090 Contractual Service	-	-	-	-	5,000	5,000	
6091 Water Test	6,206	9,500	9,500	9,500	9,500	-	
6100 Insurance	128	100	100	-	-	-	
6130 Administrative Fees	10,191	13,989	13,989	13,989	12,723	(1,266)	-9%
6140 Debt Service	366	238	238	238	240	2	1%
6310 Electricity	12,472	8,132	8,132	10,000	10,000	-	
6330 Telephone	-	600	600	400	400	-	
6430 Building Maintenance	1,515	2,000	2,000	1,500	1,500	-	
6450 Equipment Maintenance	4,898	3,500	3,500	4,000	4,000	-	
6525 Small Equipment Purchases	4,800	6,000	6,000	3,000	3,000	-	
Totals	196,288	247,379	247,379	233,442	225,016	(8,426)	-4%

Ketchikan Gateway Borough
FY 2011 Budget - Revenue and Appropriations
South Tongass Distribution 800-91-002

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
5100 Employee Pay	16,623	8,854	8,854	12,000	6,632	(5,368)	-45%
5110 Overtime	1,458	-	-	1,500	1,500	-	
5120 Temporary Pay	7,226	-	-	-	-	-	
5200 Taxes & Benefits	11,680	6,348	6,348	9,400	5,448	(3,952)	-42%
5300 Travel & Training	23	100	100	100	1,500	1,400	1400%
6011 Operating Supplies	1,042	5,000	5,000	4,000	4,000	-	
6090 Contractual Service	200	-	-	-	-	-	
6091 Water Test	2,760	2,750	2,750	2,750	2,750	-	
6130 Administrative Fees	2,756	2,136	2,136	2,136	1,820	(316)	-15%
6310 Electricity	-	3,050	3,050	2,700	3,000	300	11%
6430 Building Maintenance	-	6,000	6,000	3,000	3,000	-	
6450 Equipment Maintenance	3,500	3,500	3,500	2,500	2,500	-	
6525 Small Equipment Purchases	3,176	-	-	-	-	-	
Totals	50,444	37,738	37,738	40,086	32,150	(7,936)	-20%

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Loring Service Area Budget - 810

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	4,916	10,617	10,617	10,617	15,663	5,046	48%
Revenues:							
4010 Property Tax Revenue	3,165	1,912	1,912	2,839	1,912	(927)	-33%
4060 Motor Vehicle Taxes	105	134	134	91	134	43	47%
4150 Sr Citizen Local Contrib.	-	-	-	-	(283)	-	0%
4240 State Revenue	-	-	-	-	306,930	306,930	
4305 Interest Income	4,194	-	-	3,516	3,516	-	
Total Revenues	7,464	2,046	2,046	6,446	312,209	305,763	4743%
Appropriations:							
6030 Publishing Expense	-	50	50	50	50	-	
6100 Insurance	200	500	500	-	-	-	
6130 Administrative Fees	500	1,000	1,000	500	500	-	
6410 Dock Maintenance	1,063	-	-	100	1,000	900	900%
6540 Capital Improvements	-	306,930	306,930	750	306,930	306,180	40824%
Total Appropriations	1,763	308,480	308,480	1,400	308,480	307,080	21934%
Excess Revenue over (under) Expenditures	5,701	(306,434)	(306,434)	5,046	3,729	(307,080)	-6086%
Fund Balance June 30	10,617	(295,817)	(295,817)	15,663	19,392	3,729	24%

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Waterfall Creek Service Area - 830

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	1,256	(1,694)	(1,694)	(1,694)	10,726	12,420	-733%
Revenues:							
4080 Penalty & Interest	97	100	100	150	100	(50)	-33%
4307 Unrealized Gains (Losses)	-	-	-	-	-	-	
4360 Service Area Revenue	11,355	19,125	19,125	19,125	19,125	-	
Total Revenues	11,511	19,304	19,304	19,335	19,304	(31)	
Appropriations:							
6070 Postage Expense	-	-	-	-	-	-	
6090 Contractual Services	-	10,100	10,100	3,083	7,100	4,017	130%
6130 Administrative Fees	699	1,119	1,119	1,119	729	(390)	-35%
6540 Capital Improvements	-	-	-	-	17,151	-	
Total Appropriations	14,461	19,769	19,769	6,915	30,030	23,115	334%
Excess Revenue over (under) Expenditures	(2,950)	(465)	(465)	12,420	(10,726)	(23,115)	-186%
Fund Balance June 30	(1,694)	(2,159)	(2,159)	10,726	-	(10,726)	-100%

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Mud Bight Service Area - 840

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	54,015	52,108	52,108	52,108	60,649	8,541	16%
Revenues:							
4080 Penalty & Interest	276	-	-	400	-	(400)	-100%
4305 Interest Income	100	-	-	800	800	-	
4360 Service Area Revenue	12,492	11,160	11,160	12,503	11,160	(1,343)	
Total Revenues	12,868	11,160	11,160	13,703	11,960	(1,743)	-13%
Appropriations:							
6030 Publishing Expense	-	50	50	42	50	8	
6090 Contractual Services	-	5,000	5,000	2,062	5,000	2,938	
6130 Administrative Fees	2,058	603	603	2,058	648	(1,410)	
6441 Road Maintenance	12,717	5,000	5,000	1,000	5,000	4,000	
6540 Capital Improvements	-	24,999	24,999	-	24,999	24,999	
Total Appropriations	14,775	35,652	35,652	5,162	36,447	31,285	606%
Excess Revenue over (under) Expenditures	(1,907)	(24,492)	(24,492)	8,541	(24,487)	(33,028)	-387%
Fund Balance June 30	52,108	27,616	27,616	60,649	36,162	(24,487)	-40%

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Nichols View Service Area - 850

DESCRIPTION	FY 09 FINAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	9,503	9,384	9,384	9,384	8,987	(397)	-4%
Revenues:							
4305 Interest Income	381	-	-	103	103	-	
Total Revenues	381	-	-	103	103	-	
Appropriations:							
6130 Administrative Fees	500	500	500	500	500	-	
Total Appropriations	500	500	500	500	500	-	
Excess Revenue over (under) Expenditures	(119)	(500)	(500)	(397)	(397)	-	
Fund Balance June 30	9,384	8,884	8,884	8,987	8,590	(397)	-4%

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Forest Park Service Area - 860

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	154,334	139,946	139,946	139,946	174,745	34,799	25%
Revenues:							
4010 Property Taxes	63,968	76,412	76,412	67,373	66,794	(579)	
4020 Business & Personal Taxes	147	-	-	147	-	(147)	-100%
4060 Automobile Taxes	788	3,000	3,000	800	800	-	
4150 Sir Citizen Local Contrib.	(2,417)	(2,417)	(2,417)	(2,417)	(5,904)	-	
4305 Interest Income	200	2,500	2,500	3,000	3,000	-	
Total Revenues	62,686	79,495	79,495	68,903	64,690	(4,213)	
Appropriations:							
6030 Publishing Expense	-	50	50	43	50	7	16%
6060 Rentals	-	2,000	2,000	-	2,000	2,000	
6090 Contractual Services	-	40,000	40,000	11,468	40,000	28,532	249%
6130 Administrative Fees	12,843	4,143	4,143	4,143	4,143	-	
6312 Electricity-Street Lights	7,808	7,000	7,000	6,000	7,000	1,000	17%
6441 System Maint - Road	56,423	20,000	20,000	4,900	20,000	15,100	308%
6540 Capital Improvements	-	150,000	150,000	7,550	170,308	162,758	2156%
Total Appropriations	77,074	223,193	223,193	34,104	243,501	209,397	614%
Excess Revenues over (under) Expenditures	(14,388)	(143,698)	(143,698)	34,799	(178,811)	(213,610)	-614%
Fund Balance June 30	139,946	(3,752)	(3,752)	174,745	(4,066)	(178,811)	-102%

Ketchikan Gateway Borough

FY 2011 Budget - Revenues and Appropriations

Gold Nugget Service Area - 870

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	1,584	(7,553)	(7,553)	(7,553)	3,120	10,673	-141%
Revenues:							
4080 Penalties & Interest	427	-	-	716	716	-	
4305 Interest Income	(30)	-	-	-	-	-	
4361 Road Fees	12,327	22,540	22,540	22,000	22,000	-	
Total Revenues	12,724	22,540	22,540	22,716	22,716	-	
Appropriations:							
6030 Publishing	-	50	50	50	50	-	
6090 Contractual Services	-	10,500	10,500	10,500	10,500	-	
6130 Administrative Fees	735	993	993	993	993	-	
6441 Road Maintenance	21,126	6,000	6,000	500	6,000	5,500	1100%
Total Appropriations	21,861	17,543	17,543	12,043	17,543	5,500	46%
Excess Revenue over (under) Expenditures	(9,137)	4,997	4,997	10,673	5,173	(5,500)	-52%
Fund Balance June 30	(7,553)	(2,556)	(2,556)	3,120	8,293	5,173	166%

Ketchikan Gateway Borough

FY 2011 Budget - Revenues and Appropriations

Gold Nugget Special Assessment - 875

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	(3,543)	(3,379)	(3,379)	(3,379)	(3,119)	260	-8%
Revenues:							
4080 Penalty & Interest	226	226	226	100	-	(100)	-100%
4305 Interest Income	403	403	403	160	-	(160)	-100%
4362 Special Assessment Fees	(41)	(41)	(41)	-	-	-	
Total Revenues	588	588	588	260	-	(260)	-100%
Appropriations:							
6140 Debt Service	-	-	-	-	100	100	
6845 Interest Expense	424	424	424	-	-	-	
Total Appropriations	424	424	424	-	100	100	
Excess Revenue over (under) Expenditures	164	164	164	260	(100)	(360)	-138%
Fund Balance June 30	(3,379)	(3,215)	(3,215)	(3,119)	(3,219)	(100)	3%

Ketchikan Gateway Borough
FY 2011 Budget - Revenues and Appropriations
Homestead Service Area - 885

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	(694)	8,625	8,625	8,625	17,179	8,554	99%
Revenues:							
4362 Special Assessment Fees	-	1,128	1,128	1,128	25,245	24,117	2138%
4450 Interfund Transfers - KGB	37,847	4,496	4,496	-	3,387	3,387	
4450 Interfund Transfers - KGBSD	-	31,529	31,529	31,529	-	(31,529)	-100%
Total Revenues	37,847	37,153	37,153	32,657	28,632	(4,025)	-12%
Appropriations:							
6030 Publishing Expense	-	50	50	-	-	-	
6090 Contractual Services	-	12,000	12,000	12,000	12,000	-	
6130 Administrative Fees	2,103	2,103	2,103	2,103	1,620	(483)	-23%
6441 System Maint - Road	26,425	23,000	23,000	10,000	15,000	5,000	50%
Total Appropriations	28,528	37,153	37,153	24,103	28,620	4,517	19%
Excess Revenue over (under) Expenditures	9,319	-	-	8,554	12	(8,542)	-100%
Fund Balance June 30	8,625	8,625	8,625	17,179	17,191	12	

Ketchikan Gateway Borough

FY 2011 Budget - Revenues and Appropriations

North Tongass Fire & EMS Service Area - 890

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
Fund Balance July 1	(937,287)	(842,503)	(842,503)	(842,503)	(777,461)	65,042	-8%
Revenues:							
4010 Property Taxes	552,497	581,385	581,385	550,385	589,379	38,994	7%
4020 Business & Personal Taxes	5,239	5,561	5,561	6,100	-	(6,100)	-100%
4060 Automobile Taxes	6,356	5,000	5,000	5,000	5,000	-	
4150 Sr Citizen Local Contrib.	(32,400)	(32,400)	(32,400)	(32,400)	(40,404)	(8,004)	25%
4220 State Revenue Sharing	21,158	-	-	-	-	-	
4305 Interest Income	5,224	-	-	6,500	-	(6,500)	-100%
4394 Ems Revenue	57,458	48,000	48,000	53,000	53,000	-	
4395 Annual Service Area Fee	112,743	115,000	115,000	114,585	115,000	415	
Total Revenues	728,275	722,546	722,546	703,170	721,975	18,805	3%
Appropriations:							
5100 Employee Pay	164,238	172,906	172,906	177,906	184,336	6,430	4%
5110 Overtime Pay	9,502	10,000	10,000	10,000	10,000	-	
5120 Temporary Pay	37,065	42,000	42,000	39,000	42,000	3,000	8%
5200 Taxes & Benefits	126,750	118,726	118,726	120,800	129,398	8,598	7%
5300 Travel & Training	18,780	19,750	19,750	9,250	7,500	(1,750)	-19%
5400 Uniform Allowance	2,817	7,300	7,300	7,300	9,000	1,700	23%
6010 Office Supplies	3,171	2,500	2,500	2,500	2,750	250	10%
6011 Operating Supplies	15,883	12,000	12,000	10,500	11,500	1,000	10%
6015 Books & Software	2,110	2,500	2,500	2,500	2,500	-	
6020 Dues & Publications	745	750	750	750	850	100	13%
6030 Publishing Expense	-	500	500	500	500	-	
6040 Community Promotions	115	500	500	500	500	-	
6045 Training/Meeting Food	-	-	-	-	750	750	
6060 Rentals	519	1,500	1,500	1,250	500	(750)	-60%
6070 Postage	401	800	800	650	800	150	23%
6080 Professional Services	1,747	-	-	500	500	-	
6082 Employee Recruitment	30	1,000	1,000	1,000	-	(1,000)	-100%
6090 Contractual Services	2,491	7,000	7,000	6,500	5,200	(1,300)	-20%
6100 Insurance	11,428	12,638	12,638	12,638	10,393	(2,245)	-18%
6110 Medical Expense	823	3,250	3,250	2,750	2,250	(500)	-18%
6130 Administrative Fees	30,542	30,763	30,763	30,763	35,758	4,995	16%
6140 Debt Service	36,560	31,816	31,816	31,816	19,992	(11,824)	-37%
6310 Electricity	13,394	12,300	12,300	12,300	15,120	2,820	23%
6312 Electricity/Street Lights	(2,586)	-	-	-	-	-	
6330 Telephone	5,791	3,840	3,840	3,840	3,543	(297)	-8%
6331 Long Distance	305	1,000	1,000	550	1,000	450	82%
6360 Reimbursable Expenses	390	600	600	600	-	(600)	-100%
6370 Mileage Reimbursement	-	-	-	-	300	300	
6430 Building Maintenance	11,794	8,000	8,000	8,000	8,000	-	
6431 Heating Fuel	8,690	17,280	17,280	16,250	14,000	(2,250)	-14%
6450 Equipment Maintenance	13,084	9,500	9,500	9,500	8,750	(750)	-8%
6460 Vehicle Maintenance	10,983	6,000	6,000	6,000	10,000	4,000	67%
6461 Vehicle Fuel & Oil	6,288	8,280	8,280	8,280	9,040	760	9%
6525 Small Equipment Purchases	28,863	30,300	30,300	30,300	23,000	(7,300)	-24%

Ketchikan Gateway Borough

FY 2011 Budget - Revenues and Appropriations

North Tongass Fire & EMS Service Area - 890

DESCRIPTION	FY 09 ACTUAL	FY 10			FY 11 BUDGET	FY 11 - FY 10 EST.	
		ADOPTED	FINAL	ESTIMATED		\$	%
6530 Equipment Purchases	11,594	45,000	45,000	-	67,000	67,000	
6540 Capital Improvements - St. 6	739	16,000	16,000	-	32,000	32,000	
6540 Capital Improvements - Resc. 8	-	5,000	5,000	15,000	-	(15,000)	-100%
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	6,810	5,000	5,000	6,500	6,500	-	
Total Appropriations	633,491	697,934	697,934	638,128	726,865	88,737	14%
Excess Revenues over (under) Expenditures	94,784	24,612	24,612	65,042	(4,890)	(69,932)	-108%
Fund Balance June 30	(842,503)	(817,891)	(817,891)	(777,461)	(782,351)	(4,890)	
AUTHORIZED PERSONNEL	<u>FY 09</u>		<u>FY 10</u>		<u>FY 11</u>		
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>		

MISCELLANEOUS

FY 2011

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**KETCHIKAN GATEWAY BOROUGH
COMMUNITY PROFILE**

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

DEMOGRAPHICS, ECONOMICS, SERVICE STATISTICS

Ketchikan Gateway Borough

Borough, square miles	6,900
Revillagigedo Island, square miles	1,129
Gravina Island, square miles	96

Racial Composition 2006 Census (%)

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

Land Use within the City of Ketchikan (%)

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

Gender Composition 2006 Census (%)

Male	50.4%
Female	49.6%

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

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

Population

2009 - Alaska Department of Labor	12,984
2008 - Alaska Department of Labor	12,980
2007 - Alaska Department of Labor	13,116
2006 - Alaska Department of Labor	13,206
2005 - Alaska Department of Labor	13,136
2004 - Alaska Department of Labor	13,085
2003 - Alaska Department of Labor	13,527
2002 - Alaska Department of Labor	13,677
2001 - Alaska Department of Labor	13,747
2000 (Official Census)	14,059
1999	13,961
1998	14,231

*Land Ownership in the Borough (%) 1996
Comprehensive Plan*

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

Age Composition 2000 Census (%)

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

*Elections
Calendar Year 2009*

Registered Voters	10,255
Votes Cast Last Borough Election	2,189
% Voting Last Borough Election	25%

Educational Attainment (%) - 2000 Census

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

Household Income (%) - 2000 Census

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

Occupational Composition 2000 (%)

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

Unemployment Rates (%)

2009	8.1%
2008	6.8%
2007	5.5%
2006	6.1%
2005	6.7%
2004	8.6%
2003	8.9%
2002	10.2%
2001	8%
2000	7.8%
1999	7.1%
1998	7%

Taxes

City Retail Sales Tax Rate (Includes Borough Rate)	6.0%
Borough Retail Sales Tax Rate	2.5%
Borough Property Tax	5.80
City of Ketchikan Property Tax	6.10
City of Saxman Property Tax	5.80
(Non-Areawide Rate)	0.70
Deep Bay Service Area	6.50
Forest Park Service Area	11.30
Forest Park/Saxman Overlap Svc. Area	8.00
Gold Nugget Service Area	9.10
Gold Nugget/Homestead Overlap Svc.Area	9.10
Homestead Service Area	9.10
Long Arm Service Area	6.50
Mud Bight Service Area	8.20
North Tongass Service Area	8.20
Saxman/South Tongass Overlap	5.80
South Tongass Fire Prot. Svc. Area	9.10
Vallenar Bay Service Area	6.50
Loring Service Area	9.50
Waterfall Creek Service Area	8.20

Industrial Composition 2000 (%)

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

Zoning Permits (Calendar Year)

2009	152
2008	145
2007	110
2006	159
2005	121
2004	158
2003	197
2002	132
2001	115
2000	146
1999	148
1998	118

2010 Property Tax Assessed Valuation

Borough	1,344,116,700
City of Ketchikan	751,242,200
City of Saxman	16,607,000
Nonareawide	576,276,500

*Animal Protection
Calendar Year 2009*

Licenses Issued	810
Animals Impounded	476
Animals Surrendered	304
Animals Adopted	131
Animals Claimed	164

Ketchikan Public Library (2009)

Library Materials	68,876
Annual Circulation	151,826
Registered Borrowers	11,256

*South Tongass Volunteer Fire Department
Calendar Year 2009*

Stations	2
Volunteers	38
Fire Calls	40
Emergency Calls/EMS Incidents	119
Fire Investigations	3
Other Calls	1

*North Tongass Volunteer Fire Department
Calendar Year 2009*

Stations	2
Volunteers	22
Fire Calls	43
Emergency Calls/EMS Incidents	131
Fire Investigations	0

*Transportation Services
Calendar Year 2009
Ketchikan International Airport*

Inbound Passengers	95,294
Outbound Passengers	93,832

Airport Ferry

Passengers	342,688
Vehicles	89,809

*The Bus
Calendar Year 2009*

Passengers	297,917
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*Visitor Industry
Calendar Year 2009
Ketchikan Visitor's Bureau*

Cruise Ship Passengers	937,419
Alaska Marine Highway Visitors	11,978
Airline Visitors	50,835
Estimated Gross Revenues from Lodging, Restaurants, Retail	\$ 135,740,116

*Sewer Plants
Calendar Year 2009*

Forest Park:	
Sewer Connections	132
Miles of Sanitary Sewers	2.5
Average Daily Treatment	14,400 gals.
Mountain Point:	
Miles of Sanitary Sewers	6
Average Daily Treatment (Sewer)	110,000 gals.
Treatment Capacity (Sewer)	700,000 gals.
Sewer Connections	232
Mountain Point Service Area:	
Water, Hydrant, Sewer Connections	232
Average Daily Treatment (Water)	92,580 gals.
Treatment Capacity (Water)	978,350 gals.
Sewer Connections	257

Municipal Parks

Developed Parks	15
Developed Acres	6,564
Swimming Pools	1
Lighted Ball Fields	6
Fawn Mnt. Track	1

Educational System (2009 - 2010)

Elementary, Public	5
Elementary, Private	3
Junior High, Public	1
High School, Public	1
Alternative High School, Public	1
Community College (University of Alaska)	1
Public School Enrollment (K-12)	2,136
Public School Teachers	164

NOTE: Where possible Census 200 figures have been used. In categories where Census 2008 information has not been available, the most recent Census is used.

Data retrieved from the following sources:

- | | |
|--|---|
| 2000 U.S. Census of Population and Housing | Ketchikan Gateway Borough School District |
| Alaska Department of Community & Economic | Ketchikan Public Library |
| Alaska Department of Labor and Workforce Development | City of Ketchikan |
| Ketchikan Visitor's Bureau | Ketchikan Gateway Borough Departments: |
| Animal Protection | North Tongass Fire & EMS Service Area |
| Assessment | Parks & Recreation |
| Clerk's Office | Planning & Community Development |
| Finance | Public Works |
| Ketchikan International Airport | South Tongass Volunteer Fire Department |

KETCHIKAN GATEWAY BOROUGH
COMBINED SCHEDULE OF BONDS PAYABLE
Year Ended June 30, 2010

General Obligation Bonds	Interest Rate	Payment Dates	Issue Date	Final Maturity Date	Authorized	Issued	Retired	Outstanding
2009A Series IV (Tax-Exempt)	2.00 - 4.00	02/01 & 08/01	12/11/2009	2/1/2016	3,075,000	3,075,000	-	3,075,000
2009B Series IV (Taxable)	1.53 - 6.118	02/01 & 08/01	12/11/2009	2/1/2039	20,425,000	20,425,000	-	20,425,000
2006 Series A - G.O. Bonds	4.00	02/01 & 08/01	2/9/2006	2/1/2016	1,100,000	1,100,000	390,000	710,000
2005 Series B - G.O. Bonds	3.0 - 5.25	05/01 & 11/01	5/4/2005	5/1/2020	15,130,000	15,130,000	5,145,000	9,985,000
2003 School Bonds - G.O. Bonds	3.70 - 4.80	05/01 & 11/01	02/1/2003	11/01/22	9,000,000	9,000,000	2,375,000	6,625,000
Total G.O. Bond Debt					48,730,000	48,730,000	7,910,000	40,820,000
Revenue Bonds								
2001 Airport Improvement Bonds - Series A	4.75 - 4.90	04/01 & 10/01	08/07/01	10/01/19	1,725,000	1,725,000	615,000	1,110,000
2001 Airport Improvement Bonds - Series B	5.00 - 5.20	04/01 & 10/01	08/07/01	10/01/19	2,525,000	2,525,000	880,000	1,645,000
Total Revenue Bond Debt					4,250,000	4,250,000	1,495,000	2,755,000
Combined G.O. and Revenue Bond Debt					52,980,000	52,980,000	9,405,000	43,575,000

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

June 30, 2010

Fiscal Year	2010A 1 (Tax-Exempt) G.O. BONDS 2000 Refunding			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	Principal	Interest	Total	Int. Subsidy	Subtotal	DEED Share	Net Debt Service
2011	530,000	196951.39	725,951	395,000	105116	500,116		1,327,123	1,327,123	490,135	836,988	237,577	1,099,527
2012	530,000	190950	720,950	505,000	86000	591,000		1,185,519	1,185,519	437,838	747,681	237,857	1,000,824
2013	545,000	160350	725,350	515,000	75900	590,900		1,185,519	1,185,519	437,838	747,681	237,839	1,000,742
2014	555,000	154000	729,000	535,000	55300	590,300		1,185,519	1,185,519	437,838	747,681	237,732	1,000,249
2015	575,000	147050	722,050	550,000	39250	589,250		1,185,519	1,185,519	437,838	747,681	237,546	1,099,385
2016	600,000	129800	729,800	575,000	17250	592,250		1,185,519	1,185,519	437,838	747,681	239,079	1,101,852
2017	620,000	105800	725,800				590,000	1,185,519	1,775,519	437,838	1,337,681	237,679	1,000,002
2018	650,000	81000	731,000				610,000	1,150,232	1,768,232	428,287	1,339,945	239,081	1,101,864
2019	675,000	55000	730,000				625,000	1,129,104	1,754,104	418,092	1,336,012	237,383	1,098,629
2020	700,000	28000	728,000				645,000	1,098,479	1,743,479	407,374	1,336,105	237,399	1,098,706
							655,000	1,066,390	1,731,390	396,142	1,335,248	237,247	1,098,001
							690,000	1,032,642	1,722,642	384,330	1,338,312	237,791	1,100,521
							710,000	997,107	1,707,107	371,893	1,335,214	237,241	1,097,973
							735,000	959,654	1,694,654	358,785	1,335,869	237,357	1,098,512
							765,000	919,964	1,684,964	344,893	1,340,071	239,104	1,101,967
							790,000	874,500	1,664,500	328,981	1,335,519	237,295	1,098,224
							825,000	827,551	1,652,551	312,548	1,340,003	239,092	1,101,911
							855,000	778,521	1,633,521	295,988	1,338,133	237,759	1,100,374
							890,000	727,708	1,617,708	277,604	1,340,104	238,110	1,101,994
							920,000	674,815	1,594,815	259,091	1,335,724	237,331	1,098,393
							950,000	618,530	1,578,530	239,391	1,339,139	237,938	1,101,201
							995,000	559,797	1,554,797	218,835	1,335,962	237,374	1,098,588
							1,035,000	498,923	1,533,923	197,529	1,336,394	237,450	1,098,944
							1,060,000	435,602	1,515,602	175,366	1,340,236	239,133	1,102,103
							1,120,000	369,527	1,489,527	152,240	1,337,287	237,609	1,099,678
							1,165,000	301,006	1,466,006	126,256	1,337,748	237,691	1,100,057
							1,210,000	229,731	1,439,731	103,312	1,336,419	237,455	1,098,964
							1,250,000	155,703	1,405,703	70,066	1,335,637	237,316	1,098,321
							1,295,000	79,228	1,374,228	35,653	1,338,575	237,838	1,100,737
Totals	5,990,000	1,277,901	7,267,901	3,075,000	378,816	3,453,816	20,425,000	23,932,951	44,357,951	9,921,221	35,336,730	6,892,304	31,996,242

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

June 30, 2010

Fiscal Year	2006A G.O. BONDS Education			2005B G.O. BONDS Education and IRC			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
2011	110,000	28,400	138,400	845,000	507,050	1,352,050	405,000	282,980	687,980	100,000	49,650	149,650	150,000	77,833	227,833
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															
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2036															
2037															
2038															
2039															
Totals	710,000	\$102,400	\$812,400	\$9,905,000	\$2,886,425	\$12,871,425	\$6,625,000	\$2,129,437	\$8,754,437	\$1,110,000	\$255,351	\$1,365,351	\$1,645,000	\$399,406	\$2,044,406

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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