

**Ketchikan Gateway Borough
Ketchikan, Alaska**

**Budget
Fiscal Year 2009**

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Ketchikan Gateway Borough

2009 Budget

& Capital Program

<u>Mayor & Assembly</u>	<u>Term Expires</u>
Joe Williams, Mayor	2008
John Harrington	2008
David Landis	2008
Jim Shoemaker	2008
David Kiffer	2009
Mike Salazar	2009
Michael J. Painter	2010
Glen L. Thompson	2010

Appointed Staff

Dan Bockhorst, Borough Manager
Scott A. Brandt-Erichsen, Borough Attorney
Harriett Edwards, Borough Clerk

Directors

Cynna Gubatayao, Assistant Borough Manager
Joe May, Public Works
Mike Carney, Transportation Services
Mike J. Houts, Finance
Dave Otte, Animal Protection
Wendy Mackie, Administrative Supervisor, Parks & Recreation
Dennis Finegan, Assessment
Tom Williams, Planning

Effective July 1, 2008
Adopted on May 19, 2008

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

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KETCHIKAN GATEWAY BOROUGH
ANNUAL BUDGET
Fiscal Year 2009
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INTRODUCTION

FY 2009



KETCHIKAN GATEWAY BOROUGH

344 FRONT STREET • KETCHIKAN, ALASKA 99901

Michael J. Houts, Finance Director

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OFFICE OF THE BOROUGH FINANCE DEPARTMENT

BUDGET MESSAGE

DATE: July 1, 2008

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

THROUGH: Dan Bockhorst, Borough Manager

FROM: Mike Houts, Finance Director

BASIS ON WHICH THE KETCHIKAN GATEWAY BOROUGH WAS FOUNDED

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

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

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

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

The 1963 promise by the legislative and executive branches of the State of Alaska was breached in a serious manner more than two decades ago. The greatest impact is felt with respect to funding for public education – a constitutional duty of the State of Alaska

that has been delegated to borough governments in those parts of Alaska where boroughs exist.

In the current fiscal year alone, the Ketchikan Gateway Borough will be deprived of nearly \$9.5 million in State funding for schools compared to what it would receive had the 1963 promise been upheld. Other mandates applied to the Ketchikan Gateway Borough will add nearly \$2.3 million in additional burdens during the current fiscal year. For a community of 13,160 residents, the fiscal impact of the penalties and unfunded mandates is enormous.

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

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

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

Many elected State officials today appear to be either unaware of or unmoved by the breach of the promise made by their predecessors 45 years ago. The 1963 promise has been dismissed by some on the basis that it was “merely a statement of intent” rather than a binding obligation on the part of the State of Alaska. Others have pointed out that even if it were an obligation of the State at the time the law was passed, the 1963 Legislature could not legally bind future legislatures. Still others seem to be willing to accept the status quo simply because the promise has not been honored for such an extended period of time. As noted above, the Alaska Supreme Court dismissed the concerns by concluding that our Constitution doesn’t protect boroughs from abuse by the State and that any disparate treatment of taxpayers is not serious enough to warrant intervention. While any of those arguments may be technically accurate, they certainly do not absolve the legislative and executive branches of government from the moral obligation expressed in 1963.

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

INTRODUCTION

In compliance with Section 40.10.010(a) of the Ketchikan Gateway Borough's Code of Ordinances and laws of the State of Alaska, transmitted herewith is the enacted budget for the Borough for FY 2009. This budget contains the operational budgets for the General Government, Special Revenue funds, Internal Service funds and Enterprise Fund activities. The budget includes the amount that will be funded by the Ketchikan Gateway Borough from General Funds, Enterprise Funds, General Obligation Bonds for schools, Economic Development Funds, Land Trust Funds, Service Area Funds, and Recreational Capital Improvement Funds. 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 forest products industry is still struggling to remain a viable part of the local economy. In 2006, the Borough entered into a sales agreement with an investment group encompassing Wards Cove property acquired by the Borough from a previous operator. The new operator installed equipment in the form of a log line, barker, and hog fuel boiler. A veneer plant operated at the site from September 2007 to February 2008. Subsequent to the start up of the veneer plant, the market price for veneer declined significantly. Additionally, fuel and electrical costs increased sharply and the US/Canadian monetary exchange rate brought about significant increases in the cost of Canadian logs for the operation. Those effects forced curtailment of the operation in February 2008. Because the operator was delinquent in payment for purchase of the property, the Assembly voted to start non-judicial foreclosure in May 2008. The foreclosure will return the property to the Borough around September 2008.

The Alaska Marine Highway System (AMHS) moved its administrative offices from Juneau to Ketchikan at the end of 2004 bringing approximately thirty full-time positions. Since then, the number of AMHS employees in Ketchikan has increased to more than 60. The AMHS headquarters is located at Ward Cove in a building owned by the Borough and leased to AMHS. The AMHS continues to explore the prospect of developing a layup facility and other facilities in Ketchikan. The site of the former veneer plant may be among the areas considered for such facilities.

The 2008 Alaska State Legislature carried out major reform of the Alaska Public Employees' Retirement System (PERS) and the Teachers' Retirement System (TRS). Among the reforms was the establishment of a single, uniform contribution rate of 22 percent of base salaries for all PERS employees and 12.56 percent of base salaries for all TRS members. The 2008 Legislature appropriated funds to reimburse local governments for past discretionary contributions made above the required amount. The Ketchikan Gateway Borough received a one-time payment of \$421,003 in FY 2008, which is reflected in the Borough's FY 2009 beginning fund balance.

The Schoenbar Middle School remediation project was completed and the school was re-opened in January 2008, approximately two and one-half years behind schedule.

Major claim and litigation issues have been settled resulting in payments to the Borough for \$4,080,000. Additionally, the Alaska Department of Education and Early Development (DEED) grant program will reimburse 70 percent of the cost of remediation of the school. The grant payment will be \$6,105,335. The settlement and DEED grant funds are reflected in the FY 2009 Budget, principally in the Land Trust Fund and the Economic Development Fund to replace funds loaned to the project.

This budget serves as the Assembly's operating plan for the Borough for FY 2009. 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 2009 will be approximately \$18.5 million. This is an increase of \$1.5 million or 9 percent over estimated revenues for FY 2008. The table below identifies the major revenue sources and the net change from FY 2008 estimated revenues compared to FY 2009 budgeted revenues by category.

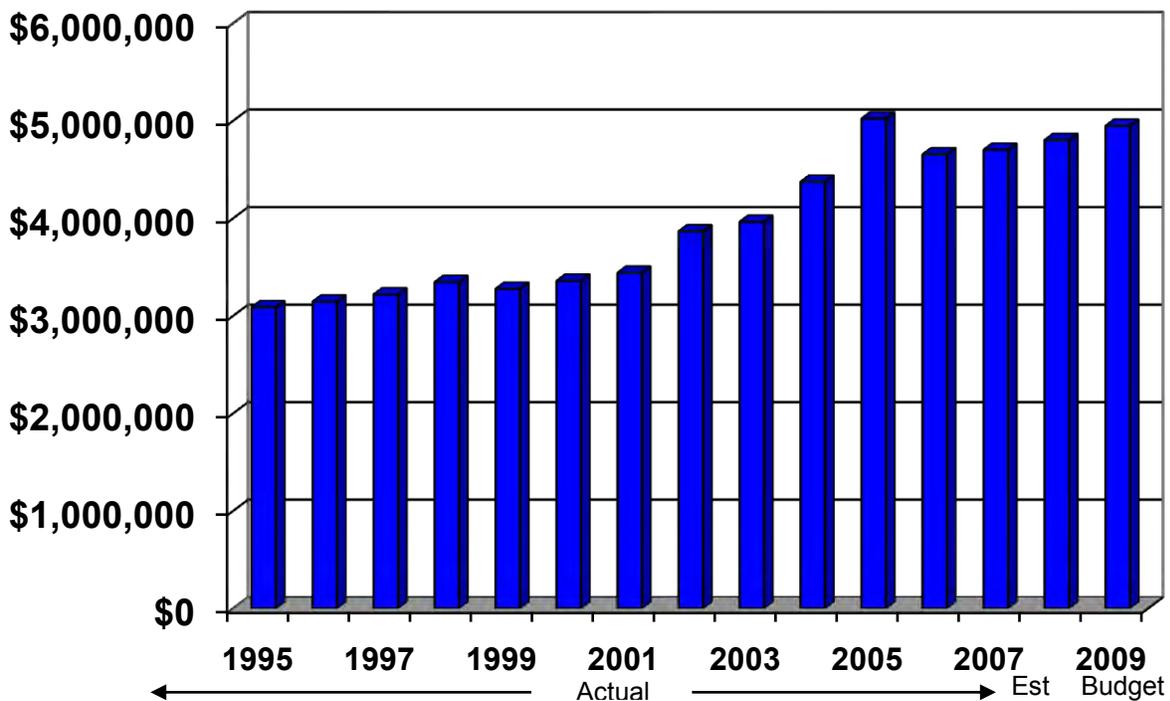
Approximately \$13.9 million or 75 percent of the Borough's FY 2009 General Fund revenues will come from taxes. The Borough currently levies two major types of taxes – property and sales taxes.

The following table summarizes the major General Fund revenues of the Borough. The table below reflects an adjustment of \$635,000 to reflect a mandatory property tax exemption for senior citizens and disabled veterans.

	FY 08 est	FY 09	FY09 - FY08 est	
			\$	%
Property Tax	\$ 8,395,005	\$ 9,256,922	\$ 861,917	10%
Seniors & Other Adjustments	(811,285)	(635,000)	176,285	-22%
Sales Tax	4,800,000	4,945,000	145,000	3%
Transient Occupancy Tax	-	72,000	72,000	-
Other Taxes	270,800	255,500	(15,300)	-6%
State Revenue Sharing	489,121	657,499	168,378	34%
Revenue From Other Gov's	1,216,915	1,215,000	(1,915)	0%
Charges for Services	1,569,000	1,489,268	(79,732)	-5%
Other (PERS Reimburse)	441,003	16,000	(425,003)	-96%
Interfund transfers	694,970	1,270,008	575,038	83%
Total	\$ 17,065,529	\$ 18,542,197	\$ 1,476,668	9%

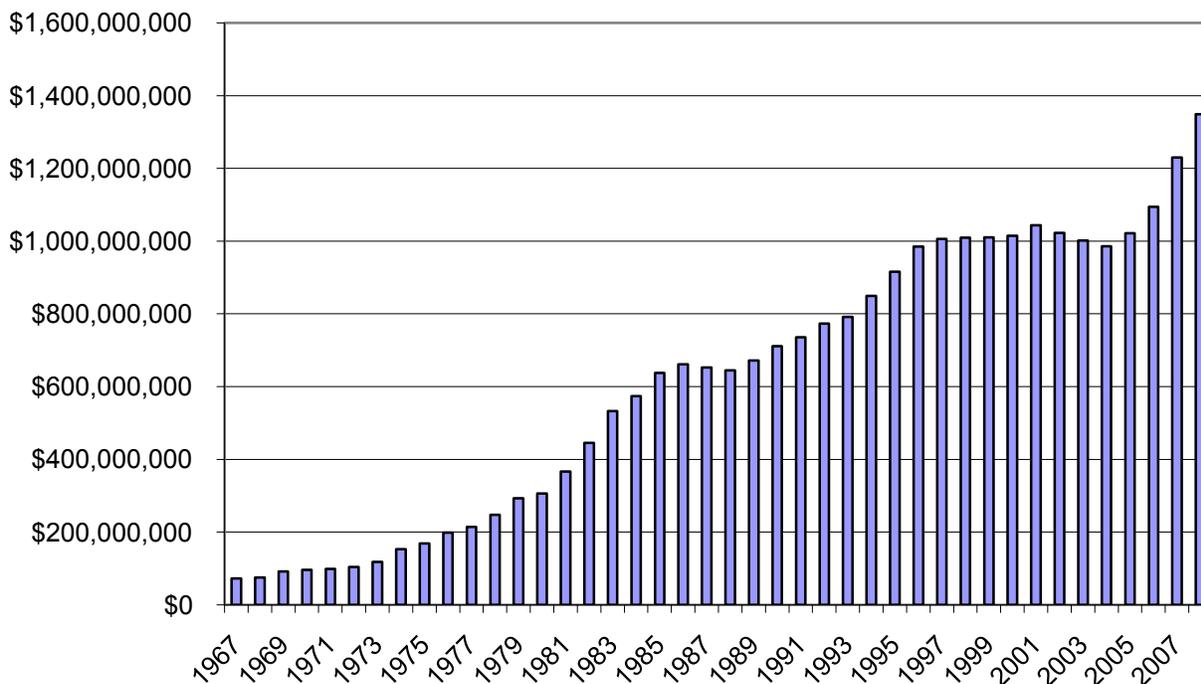
The graph below represents the Borough's sales tax history from FY 1995 through FY 2007, with estimates for FY 2008 and FY 2009. The history shows a plateau following the Ketchikan Pulp Company mill closure in 1997. Significant sales tax revenue increases occurred in FY 2002 through FY 2005 because of growth in the tourism industry. The sales tax revenues in FY 2005 reflected record numbers of visitors from cruise ships. However, in 2006, about 100,000 fewer cruise passengers visited Ketchikan because of three principal factors: (1) competition from other ports, including Prince Rupert and Icy Strait Point, (2) increasing use of Seattle as a cruise port of embarkation, which reduced foreign-flag ships' availability in other U.S. ports, and (3) an adjustment in cruise ship deployments to Alaska. As a result, sales tax revenues fell in 2006, but were still higher than they were in FY 2004. Sales tax revenues for FY 2007 increased over FY 2006. Additional dock space was constructed in 2008, allowing the tourism market to expand. Projected sales tax revenues for FY 2009 are slightly below the record set in FY 2005.

Sales Tax Receipts History



January 1, 2008 areawide assessed property valuations increased by approximately 10 percent compared to 2007. The areawide property tax mill rate remains at 6.8 mills per 1,000 of assessed value. The increase in assessed value will generate a \$0.9 million increase in areawide property tax revenues for FY 2009. Total areawide real and personal property tax revenue is \$9.3 million (\$8.6 when adjusted to reflect the \$635,000 fiscal impact from the mandatory exemption for Senior Citizens and disabled veterans).

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 the boat owner at two levels: \$25 for boats up to five tons, and \$75 for boats in excess of five tons, and these are also shared with the City of Ketchikan.

The Borough has projected an increase of \$168,378 in Revenue Sharing and other state and federal shared revenues during FY 2009. The following table summarizes the major categories of State and Federal revenue and net changes.

	FY 08 est	FY 09	FY09 - FY08 est	
			\$	%
Raw Fish Tax Refund	\$ 302,485	\$ 315,000	\$ 12,515	4%
State Revenue Sharing	489,121	657,499	168,378	34%
National Forest Receipts	364,430	350,000	(14,430)	-4%
Payment in Lieu of Taxes	550,000	550,000	-	0%
Total	\$ 1,706,036	\$ 1,872,499	\$ 166,463	10%

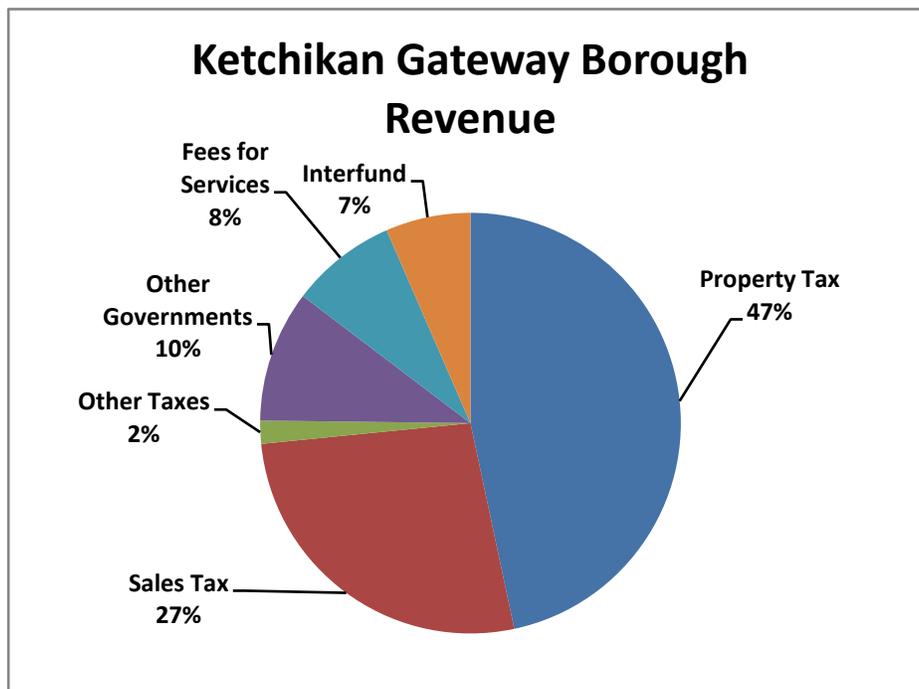
Service and user fees generate revenue and offset costs of some Borough-provided services. Charges for most services increased in prior years to reduce the General Fund subsidization of public services. The following table summarizes the major categories of charges for services.

	FY 08 est	FY 09	FY09 - FY08 est	
			\$	%
Interest Income	\$ 200,000	\$ 200,000	\$ -	0%
Recreation Fees	424,000	427,268	3,268	1%
Bus System Revenues	725,000	685,000	(40,000)	0%
PERS Reimbursement	421,003	-	(421,003)	-100%
Other Sales & Services	240,000	193,000	(47,000)	-20%
Total	\$ 2,010,003	\$ 1,505,268	\$ (504,735)	-25%

INTERFUND TRANSFERS

Fund transfers represent operating subsidies of transfers from specially designated funds to the General Fund totaling \$1.3 million. For FY 2009, the major increase is in Interfund Transfers from the land trust to pay office rent for the Borough's new offices.

	FY 08 est	FY 09	FY09 - FY08 est	
			\$	%
Land Trust Fund (office rent)	\$ -	\$ 458,080	\$ 458,080	-
Recreation Operating	308,000	308,000	-	0%
School Bond/for School Insurance	114,974	120,000	5,026	4%
Service Area Funds	65,000	82,118	17,118	26%
Admin Fees-Airport	168,287	182,231	13,944	8%
Admin Fees-Econ Dev	4,620	8,385	3,765	81%
Admin Fees-Land Trust	3,600	12,319	8,719	242%
Admin Fees-CPV Fund		64,413	64,413	0%
Admin Fees-Wastewater	30,489	34,462	3,973	13%
Total	\$ 694,970	\$ 1,270,008	\$ 575,038	83%



EXPENDITURES

GENERAL FUND

The adopted FY 2009 general government annual budget is just under \$18.5 million. By comparison, the FY 2008 estimated expenditures are \$16.0 million. This represents an increase of just over \$2.4 million. The table below compares FY 2008 estimated expenditures and the 2009 budgeted expenditures.

	FY 08 est	FY 09	FY09 - FY08 est	
			\$	%
General Government	\$ 3,737,014	\$ 4,758,100	\$ 1,021,086	27%
Public Services	4,177,690	4,595,661	417,971	10%
Education	7,962,000	9,045,488	1,083,488	14%
Capital Projects	173,000	75,000	(98,000)	-57%
	\$ 16,049,704	\$ 18,474,249	\$ 2,424,545	15%

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 are operated in a manner similar to private enterprise. The Airport and Wastewater Fund match this definition and are correctly categorized as Enterprise Funds. The following table shows FY 2008 estimated and FY 2009 project revenues and expenditures for the two enterprise funds.

	FY 08 est	FY 09	FY09 - FY08 est	
			\$	%
Airport Enterprise Fund Revenues	\$ 3,650,395	\$ 3,867,651	\$ 217,256	6%
Airport Enterprise Fund Expenditures	3,667,094	4,011,507	344,413	9%
Revenues Over (Under) Expenditures	(16,699)	(143,856)	(127,157)	-761%
Wastewater Fund Revenues	646,099	568,857	(77,242)	-12%
Wastewater Fund Expenditures	497,980	654,646	156,666	31%
Revenues Over (Under) Expenditures	\$ 148,119	\$ (85,789)	\$ (233,908)	-158%

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 2009, the Assembly appropriated \$9.0 million in cash and in-kind services for operation of schools. Of that, \$5,003,574 is in the form of the local contribution required under AS 14.17.410(b)(2). The remaining \$4,041,914 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 2008 and FY 2009.

	FY 08	FY 09	FY09 – FY08	
			\$	%
Borough Appropriation	\$ 7,480,000	\$ 8,557,641	\$ 1,077,641	14.4%
Borough in-kind contributions	482,000	487,847	5,847	1.2%
State Foundation Aid	15,836,670	15,677,158	(159,512)	-1.0%
State Energy Grant	-	341,655	341,655	
Grants and other funds	5,215,339	5,246,471	31,132	0.6%
Other operating funds	185,500	186,255	755	0.4%
Total operating funds	\$ 29,267,509	\$ 30,497,027	\$ 1,229,518	4.2%

K-12 enrollment in the Ketchikan Gateway Borough School District during the 2008-2009 school year is projected to be 2,248. That figure is 17 percent of the latest (July 1, 2007) total population estimate for the Borough. For comparison purposes, total enrollment statewide for the 2008-2009 school year is projected to be 128,575, which is 19 percent of the 676,987 total population of Alaska as of July 1, 2007.

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. In Fiscal Year 2009, the Ketchikan Gateway Borough will be mandated to pay \$2,885,810 for two major maintenance projects; while the State will pay \$6,733,557.

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 is projected to be \$1,794,578. Projected State funding for reimbursement of school construction debt is \$2,068,683.

LAND TRUST

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

COMMERCIAL PASSENGER VESSEL EXCISE TAX FUND

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

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

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

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

The Borough projects \$2,083,000 in shared revenues from the State excise tax during FY 2009.

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 2009, the Borough has agreed to pay \$417,169 to the City of Ketchikan for nonareawide library services. Revenues to pay the cost of nonareawide library services come directly from a 0.8 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 \$125,000 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 are 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 assets. Employee compensation is budgeted as an expense during the budget process and unused paid time off is 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, because funds are not normally appropriated by the agency until after the completion of the local budget process. Grants from other agencies are approved and accepted by the Assembly by resolution. Budget amendments require an ordinance and approval of the Assembly. This is a two-step process, which includes a public hearing.

BUDGET PHILOSOPHY

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

Any proposed fiscal action is conservative enough to be able to address most reasonable contingencies. An effort to maintain an adequate ending fund balance or reserve fund balance is ongoing. The recommended General Fund reserve stated in the FY 07 audit management letter was five to fifteen percent of annual revenues, or no less than one to two months of operating expenditures. The FY 2009 budget reserve is 11% of annual revenues or 1.3 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 09 outstanding totaling \$27,270,000.

	FY 08	FY 09
1999 G.O. School Bonds	\$ 720,566	\$ 350,000
2000 G.O. School Bonds	7,160,368	6,760,000
2003 G.O. Series A School Bonds	7,755,000	7,390,000
2005 G.O. Series B School Bonds	12,985,000	11,855,000
2006 G.O. Series A School Bonds	1,010,000	915,000
	\$ 29,630,934	\$ 27,270,000

Ketchikan Gateway Borough issued \$7.9 million on May 2, 2005 and at the same time refinanced the 1995 G.O. Bonds, and the 1999 G.O. School Bonds up to the call date. The refinanced portion of the 1995 and 1999 bond issues is included in the 2005 Series B bond obligation. The State of Alaska reimburses the Borough up to 70% of principal and interest payments under the "School Debt Reimbursement" program for school bond debt.

As noted in the discussion of education funding, projected State funding for reimbursement of school construction debt in FY 2009 is \$2,068,683.

CASH MANAGEMENT

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

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

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

CONCLUSION

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

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KETCHIKAN GATEWAY BOROUGH
REVENUES AND APPROPRIATIONS SUMMARY FOR ALL GOVERNMENTAL FUNDS

Fiscal Year 2009

	ESTIMATED EQUITY OR FUND BALANCE AS OF 07/01/08	FY 09 ESTIMATED REVENUES	FY 09 BUDGETED APPROPRIATIONS	RESERVA- TIONS OF FUND BALANCE AT 6/30/09	ESTIMATED EQUITY OR FUND BALANCE UNRESERVED AS OF 6/30/09
General Fund	1,983,828	18,477,784	18,474,249	-	1,987,363
Internal Service Fund - S.D. Health Insurance	415,469	3,011,000	2,844,000	-	582,469
Internal Service - Borough Health Insurance	(720,503)	1,585,070	1,250,000	-	(385,433)
Land Trust Fund	10,657,083	1,957,880	675,718	2,737,779	9,201,466
Commerical Vessel Passenger Fund	28,810	2,083,000	1,213,964		897,846
Nonareawide Fund - Library	10,341	436,077	420,190	-	26,229
Recreation Capital Sales Tax Fund	1,511,935	1,575,000	2,214,000	-	872,935
Bond/Capital Improvement Fund	1,076,117	4,354,683	3,863,261	1,500,000	67,539
Passenger Facility Charges (PFC Fund)	474,117	380,000	374,451	-	479,666
Economic Development Assistance Fund	4,981,913	391,472	370,006	1,664,146	3,339,233
South Tongass Service Area	53,465	629,134	651,006	-	31,593
Loring Service Area	4,727	311,912	1,500	-	315,139
Waterfall Creek Service Area	2,339	11,534	12,349	-	1,524
Mud Bight Service Area	54,340	11,960	36,357	-	29,943
Nichols View Service Area	9,571	300	500	-	9,371
Forest Park Service Area	160,483	69,352	226,893	-	2,942
Gold Nugget Service Area	2,032	12,208	12,985	-	1,255
Gold Nugget Special Assessment	(3,642)	-	424	-	(4,065)
Homestead Special Assessment	(694)	37,847	37,153	-	-
North Tongass Fire District	(960,308)	720,716	639,760	-	(879,352)
TOTALS	19,741,422	36,056,929	33,318,765	5,901,925	16,577,661

KETCHIKAN GATEWAY BOROUGH
REVENUE AND APPROPRIATIONS SUMMARY FOR ALL ENTERPRISE FUNDS
Fiscal Year 2009

	FY 09 ESTIMATED REVENUE	FY 09 BUDGETED APPROPRIATIONS		REVENUES OVER (UNDER) EXPENSES
Airport Enterprise Fund	3,867,651	4,011,507	-	(143,856)
Wastewater Enterprise Fund	568,857	654,646	-	(85,789)
TOTALS	4,436,508	4,666,153	-	(229,645)

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 2009

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1487

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOOUGH, ALASKA, APPROVING THE KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT FISCAL YEAR 2009 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 2009 School Budget to the Borough Assembly as required.
B. On May 19, 2008, the Assembly established funding for the School District's Fiscal Year 2009 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, 2008.

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, 2008, entitled KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT FY 2009 SCHOOL BUDGET, is hereby approved in the total amount of \$30,497,027.

Table with 2 columns: Description and Amount. Rows include Local Appropriation (\$8,557,641), In-kind Contribution Insurance (450,000), In-kind Contribution Homestead Service Area (37,847), Foundation (15,677,158), Energy Grant (341,655), Grants and other funds (5,246,471), Other Operating funds (186,255), and Total Appropriation (\$30,497,027).

Section 2. Local Appropriations. The sum of \$8,557,641 plus \$450,000 for an in-kind plus Homestead Service Area Fees \$37,847 contribution is appropriated from the General Fund for the Fiscal Year 2009 to be used for the general operation of schools for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009.

Section 3. This ordinance is effective upon adoption.

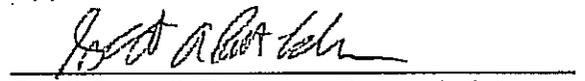
ADOPTED this 16th day of June, 2008.


 Joe Williams, Borough Mayor

ATTEST:


 Harriett Edwards, Borough Clerk

Approved as to form:


 Scott Brandt-Erichsen, Borough Attorney

PUBLIC HEARING DATE: June 16, 2008			
EFFECTIVE DATE: June 16, 2008			
ROLL CALL	YES	NO	ABSENT
HARRINGTON	√		
KIFFER	√		
LANDIS	√		
PAINTER	√		
SALAZAR	√		
SHOEMAKER	√		
THOMPSON	√		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			



KETCHIKAN GATEWAY BOROUGH

344 FRONT STREET • KETCHIKAN, ALASKA 99901

OFFICE OF THE BOROUGH MAYOR

April 22, 2008

Mr. Russell Thomas, President
Board of Education
Ketchikan Gateway Borough School District
333 Schoenbar Road
Ketchikan, Alaska 99901

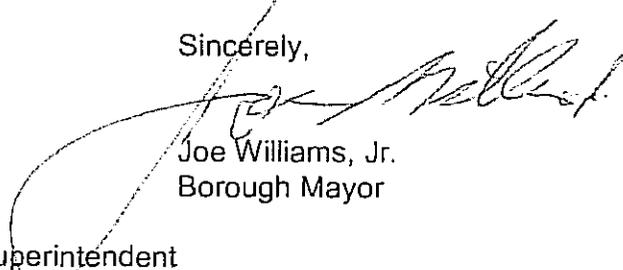
RE: Determination of the total amount of money to be made available from local sources for school purposes during FY 2009

Dear Mr. Thomas:

In accordance with AS 14.14.060(c), the Assembly of the Ketchikan Gateway Borough has determined that \$8,355,488 in cash and in-kind services will be made available from local sources for school purposes for the fiscal year ending June 30, 2009.

The Assembly considers that figure to be "placeholder," reflecting an initial determination for purposes of AS 14.14.060(c). Once the Assembly completes its review of budgets for all components of the Borough and has had an opportunity to consider other relevant factors, it will be in a better position to make an informed decision concerning whether additional funding from local sources will be provided to the School District for the upcoming fiscal year. The subsequent determination will be accomplished well before July 1, 2008, to allow the School District to be prepared to implement its budget for the upcoming fiscal year.

Sincerely,



Joe Williams, Jr.
Borough Mayor

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

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 2090

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, LEVYING FOR THE TAX YEAR OF 2008 A GENERAL AREAWIDE TAX FOR AREAWIDE BOROUGH PURPOSES; LEVYING A GENERAL NONAREAWIDE TAX FOR NONAREAWIDE LIBRARY PURPOSES; LEVYING A TAX IN THE SOUTH TONGASS SERVICE AREA; LEVYING A TAX IN THE LORING SERVICE AREA; LEVYING A TAX IN THE FOREST PARK SERVICE AREA; LEVYING A TAX IN THE NORTH TONGASS FIRE AND EMS SERVICE AREA; PROVIDING FOR THE COLLECTION OF TAXES DUE IN 2008; PRESCRIBING PENALTIES AND INTEREST FOR DELINQUENT TAXES; AND ESTABLISHING AN EFFECTIVE DATE.

RECITALS

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

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

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

Section 1: There is hereby levied upon all taxable real and personal property in the Ketchikan Gateway Borough, Alaska, except such property as is exempt by law from taxation, a general tax of 6.8 mills for Borough areawide functions and purposes, including maintenance and operation of public schools, for the tax year 2008, based upon the assessment roll in the amount of \$1,356,900,300 producing taxes of \$9,226,922 less exemptions of \$635,000, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 2: There is hereby levied upon all taxable real and personal property in the area of the Ketchikan Gateway Borough outside the City of Ketchikan and the City of Saxman, except such property as is exempt by law from taxation, a general tax of 0.8 mills for Borough nonareawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year of 2008, based on the assessment roll for real property in the amount of \$572,683,200 producing taxes of \$458,147 less exemptions of \$32,069, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 3. There is hereby levied upon all taxable real and personal property in the South Tongass Service Area, except such property as is exempt by law from taxation, a

general tax of 2.6 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2008, based on the assessment roll for real and personal property in the amount of \$177,132,300 producing taxes of \$460,544 less exemptions of \$23,000, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 4. There is hereby levied upon all taxable real and personal property in the Loring Service Area, except such property as is exempt by law from taxations, a general tax of 3.0 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year of 2008, based on the assessment roll for real property in the amount of \$637,300 producing taxes of \$1,912, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 5. There is hereby levied upon all taxable real and personal property in the Forest Park Service Area, except such property as is exempt by law from taxation, a general tax of 2.20 mills for service area purposes, in addition to the tax levied in Sections 1, 2, and 3 above, for the tax year 2008 based on the assessment roll for real property in the amount of \$30,122,300 producing taxes of \$66,269 less exemptions of \$2,417, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 6. There is hereby levied upon all taxable real and personal property in the North Tongass Fire and EMS Service Area, except such property as is exempt by law from taxation a general tax of 1.70 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2008, based on the assessment roll for real and personal property in the amount of \$344,185,700 producing taxes of \$585,116 less exemptions of \$32,400, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 7. Taxes levied pursuant to the provisions of this resolution shall be due and payable on July 1, 2008 and shall become delinquent unless paid on or before September 30, 2008.

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

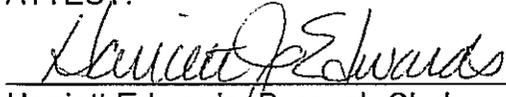
Section 9. This resolution is effective July 1, 2008.

ADOPTED this 19th day of May 2008.



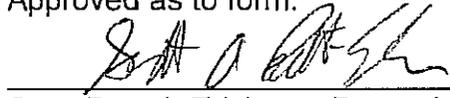
 Joe Williams, Borough Mayor

ATTEST:



 Harriett Edwards, Borough Clerk

Approved as to form:



 Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE: July 1, 2008			
ROLL CALL	YES	NO	ABSENT
HARRINGTON		✓	
KIFFER	✓		
LANDIS	✓		
PAINTER		✓	
SALAZAR			✓
SHOEMAKER	✓		
THOMPSON	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1486, SUBSTITUTE

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 2009 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, NON-AREAWIDE 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 SERVICE AREA FUND, HOMESTEAD SERVICE AREA, NORTH TONGASS FIRE AND EMS SERVICE AREA; AND ESTABLISHING AN EFFECTIVE DATE.

RECITALS

- A. In accordance with Ketchikan Gateway Borough Code 40.10.010(b), the Borough Assembly held a public hearing on the proposed Fiscal Year 2009 Budget and Capital Program.
- B. After hearing public testimony, the Assembly now desires to adopt the 2009 budget.

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

Section 1. The budget for the fiscal year beginning July 1, 2008, entitled KETCHIKAN GATEWAY BOROUGH 2009 BUDGET, is hereby adopted.

Section 2. The sum of \$18,474,249 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 3. The sum of \$4,011,507 is hereby appropriated from the Airport Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 4. The sum of \$654,646 is hereby appropriated from the Wastewater Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 5. The sum of \$2,844,000 is hereby appropriated from the Internal Service Fund/School District of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 6. The sum of \$1,250,000 is hereby appropriated from the Internal Service Fund/Borough of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 7. The sum of \$675,718 is hereby appropriated from the Land Trust Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 8. The sum of \$1,213,964 is hereby appropriated from the Commercial Passenger Vessel Fund for the fiscal year beginning July 1, 2008.

Section 9. The sum of \$420,190 is hereby appropriated from the Non-Areawide Library Fund for the fiscal year beginning July 1, 2008.

Section 10. The sum of \$2,214,000 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 11. The sum of \$3,863,261 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 12. The sum of \$374,451 is hereby appropriated from the Passenger Facility Charges Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 13. The sum of \$370,006 is hereby appropriated from the Economic Development Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 14. The sum of \$651,006 is hereby appropriated from the South Tongass Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 15. The sum of \$1,500 is hereby appropriated from the Loring Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 16. The sum of \$12,349 is hereby appropriated from the Waterfall Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 17. The sum of \$36,357 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

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, 2008.

Section 19. The sum of \$226,893 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 20. The sum of \$12,985 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

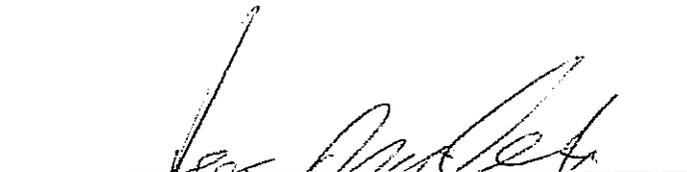
Section 21. The sum of \$424 is hereby appropriated from the Gold Nugget Special Assessment Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 22. The sum of \$37,153 is hereby appropriated from the Homestead Special Assessment Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

Section 23. The sum of \$639,760 is hereby appropriated from the North Tongass Fire and EMS Service Area of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2008.

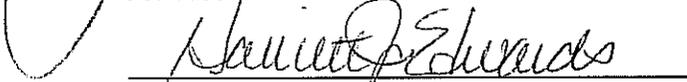
Section 24. This ordinance is effective July 1, 2008.

ADOPTED this 19th day of May 2008.



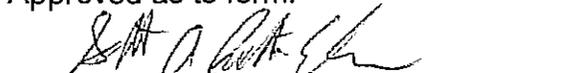
 Joe Williams, Borough Mayor

ATTEST:



 Harriett Edwards, Borough Clerk

Approved as to form:



 Scott Brandt-Erichsen, Borough Attorney

PUBLIC HEARING: May 19, 2008 EFFECTIVE DATE: July 1, 2008			
	YES	NO	ABSENT
HARRINGTON		✓	
KIFFER	✓		
LANDIS	✓		
PAINTER	✓		
SALAZAR			✓
THOMPSON	✓		
SHOEMAKER	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

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Ketchikan Gateway Borough
Schedule of Assessed Valuations

YEAR	VALUATION(\$)	MILLAGE RATE	DOLLAR AMOUNT(\$)
<u>BOROUGH</u>			
1996/97	985,070,900	7.10	6,994,003
1997/98	1,005,582,000	7.00	7,039,074
1998/99	1,009,721,800	7.00	7,068,053
1999/00	1,010,459,900	7.50	7,578,449
2000/01	1,014,686,000	6.80	6,899,865
2001/02	1,043,607,300	6.80	7,096,530
2002/03	1,022,874,200	6.80	6,955,545
2003/04	1,001,896,000	7.00	7,013,272
2004/05	986,731,300	7.50	7,400,485
2005/06	1,024,185,800	7.20	7,374,138
2006/07	1,094,029,200	6.80	7,439,399
2007/08	1,356,900,300	6.80	9,226,922
<u>NON-AREAWIDE FUND</u>			
1996/97	468,749,900	0.84	393,750
1997/98	484,273,300	0.84	406,790
1998/99	466,853,000	0.92	429,505
1999/00	468,370,000	0.93	435,584
2000/01	464,967,700	0.70	325,477
2001/02	422,130,100	0.80	337,704
2002/03	411,486,300	1.05	432,061
2003/04	398,485,800	1.20	478,183
2004/05	389,315,700	1.20	467,179
2005/06	412,808,900	0.90	371,528
2006/07	446,440,900	0.90	401,797
2007/08	572,683,200	0.80	458,147
<u>FOREST PARK SERVICE AREA</u>			
1996/97	20,122,000	3.50	70,427
1997/98	20,681,400	3.50	72,385
1998/99	20,930,000	3.50	73,255
1999/00	21,801,200	2.20	47,963
2000/01	21,797,500	2.20	47,955
2001/02	21,836,000	2.20	48,039
2002/03	21,964,900	2.20	48,323
2003/04	21,670,900	2.20	47,676
2004/05	21,732,100	2.20	47,811
2005/06	22,654,400	2.20	49,840
2006/07	24,144,800	2.20	53,119
2007/08	30,122,300	2.20	66,269
<u>NORTH TONGASS VOLUNTEER FIRE & EMS SERVICE AREA</u>			
2003/04	245,916,400	1.70	418,058
2004/05	235,982,000	1.40	330,375
2005/06	252,470,200	1.70	429,199
2006/07	269,365,200	1.70	457,921
2007/08	344,185,700	1.70	585,116
<u>SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA</u>			
1996/97	100,094,100	1.00	100,094
1997/98	103,439,000	1.00	103,439
1998/99	105,899,700	1.00	105,900
1999/00	110,031,400	1.00	110,031
2000/01	112,026,100	1.00	112,026
2001/02	113,048,600	1.00	113,049
2002/03	113,851,500	1.00	113,852
2003/04	115,803,900	1.00	115,804
2004/05	117,168,000	1.90	222,619
2005/06	122,346,300	2.50	305,866
2006/07	132,920,400	2.60	345,593
2007/08	177,132,300	2.60	460,544

KETCHIKAN GATEWAY BOROUGH
FY 2009 - ESTIMATED REVENUES, APPROPRIATIONS AND FUNDS AVAILABLE
GENERAL FUND

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
FUND BALANCE JULY 1	1,426,761	968,003	968,003	968,003	1,983,828	1,015,825	105%
4010 Real Property Taxes	7,321,108	7,903,005	7,903,005	7,715,000	8,744,903	1,029,903	13%
4020 Business-Personal Taxes	425,552	462,050	462,050	380,000	482,019	102,019	27%
4030 Boat Taxes	20,135	30,000	30,000	30,000	30,000	-	
4040 Sales Taxes-In City	3,926,295	4,100,000	4,100,000	4,100,000	4,225,000	125,000	3%
4050 Sales Taxes-Out City	783,851	700,000	700,000	700,000	720,000	20,000	3%
4055 Transient Occupancy Tax	-	-	-	-	72,000	72,000	
4060 Automobile Taxes	130,651	140,000	140,000	140,000	140,000	-	
4080 Penalty & Interest	86,471	120,000	120,000	120,000	100,000	(20,000)	-17%
4090 Foreclosure Fees	12,368	1,000	1,000	1,000	10,000	9,000	900%
4110 NSF Fees	150	100	100	1,000	500	(500)	-50%
4115 Registration Fees	5,470	-	-	3,800	-	(3,800)	-100%
4150 SR Citizen Contribution	(549,750)	(541,280)	(541,280)	(541,280)	(635,000)	(93,720)	17%
4190 Alaska Housing Authority	14,731	5,000	5,000	5,000	5,000	-	
Total	12,177,033	12,919,875	12,919,875	12,654,520	13,894,422	1,239,902	10%
REVENUE FROM OTHER GOVTS:							
4215 Raw Fish Tax Refund	-	315,000	315,000	302,485	315,000	12,515	4%
4216 Shared Business Fisheries Tax	318,498	-	-	-	-	-	
4220 State Revenue Sharing	1,036,250	485,000	485,000	489,121	657,499	168,378	34%
4225 National Forest Receipts	391,553	350,000	350,000	364,430	350,000	(14,430)	-4%
4245 Payment in Lieu of Taxes	566,931	550,000	550,000	550,000	550,000	-	
4256 Liquor License Revenue Share	1,250	-	-	-	-	-	
Total	2,314,482	1,700,000	1,700,000	1,706,036	1,872,499	166,463	10%
CHARGES FOR SERVICES:							
4305 Interest Income	354,522	150,000	150,000	200,000	200,000	-	
4315 Assessment Fees	2,275	1,000	1,000	2,000	2,000	-	
4320 Other Sales & Services	407	-	-	-	-	-	
4325 Zoning & Platting Fees	34,060	35,000	35,000	34,000	20,000	(14,000)	-41%
4330 Digital Map Sales	218	1,000	1,000	500	500	-	
4335 Animal Protection Fees	26,879	30,000	30,000	30,000	30,000	-	
4340 Passports	26,795	25,000	25,000	25,000	-	(25,000)	-100%
4342 Junk Vehicle Fees	44,450	90,000	90,000	90,000	90,000	-	
4345 Public Works Fees	10,758	5,000	5,000	10,000	10,000	-	
4353 Process Service Fees	4,601	1,000	1,000	2,000	-	(2,000)	-100%
4354 Skip Trace Fees	-	100	100	-	-	-	
4355 Small Claims Fees	1,313	1,000	1,000	1,000	-	(1,000)	-100%
4356 Attorney's Fees	2,021	2,000	2,000	-	-	-	
4360 Citations, Fines	5,001	4,000	4,000	3,000	3,000	-	
4365 Contributions from Private Sources	-	1,000	1,000	-	-	-	
4380 Recreation Admin	7,924	8,000	8,000	7,500	7,500	-	
4380 Recreation Gateway Rec Center	140,906	140,000	140,000	145,000	145,000	-	
4380 Recreation Pools	159,564	160,000	160,000	165,000	168,000	3,000	2%
4380 Recreation Programs	64,929	72,000	72,000	72,000	70,000	(2,000)	-3%
4385 Killer Whale Coach Reimburse.	35,989	35,000	35,000	42,000	44,268	2,268	5%
4390 Other Revenues	22,030	10,000	10,000	441,003	15,000	(426,003)	-97%
4392 Advertising Income	30,350	25,000	25,000	15,000	15,000	-	
4393 Bus System Revenues	136,051	185,000	185,000	185,000	185,000	-	
4394 Transit Operating Grant	441,323	540,000	540,000	540,000	500,000	(40,000)	-7%
Total	1,552,366	1,521,100	1,521,100	2,010,003	1,505,268	(504,735)	-25%

KETCHIKAN GATEWAY BOROUGH
FY 2009 - ESTIMATED REVENUES, APPROPRIATIONS AND FUNDS AVAILABLE
GENERAL FUND

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
INTERFUND TRANSFER REVENUES:							
4410 Land Trust Fund	-	-	-	-	458,080	458,080	
4415 Recreation Operating	202,000	308,000	308,000	308,000	308,000	-	
4420 School Bond/for School Insurance	113,606	125,000	125,000	114,974	120,000	5,026	4%
4430 Service Area Funds	58,407	64,058	64,058	65,000	82,118	17,118	26%
4450 Admin Fees-Airport	165,405	168,287	168,287	168,287	182,231	13,944	8%
4450 Admin Fees-Econ Dev	4,526	4,620	4,620	4,620	8,385	3,765	81%
4450 Admin Fees-Land Trust	6,000	3,600	3,600	3,600	12,319	8,719	242%
4450 Admin Fees-CPV Fund	-	-	-	-	64,413	64,413	
4450 Admin Fees-Wastewater	27,646	30,489	30,489	30,489	34,462	3,973	13%
Total	577,590	704,054	704,054	694,970	1,270,008	575,038	83%
TOTAL REVENUE	16,621,471	16,845,029	16,845,029	17,065,529	18,542,197	1,476,668	9%
TOTAL FUNDS AVAILABLE	18,048,232	17,813,032	17,813,032	18,033,532	20,526,025	2,492,494	14%

SUMMARY OF APPROPRIATIONS - GENERAL FUND

Assembly and Mayor	115,501	119,237	136,237	130,066	139,585	9,519	7%
Manager's Office	632,547	505,577	563,577	530,559	622,264	91,705	17%
Clerk's Office	222,619	258,427	258,427	246,017	309,977	63,960	26%
Law Department	260,239	270,520	270,520	270,520	293,790	23,270	9%
Finance Department	882,188	798,140	856,640	885,251	916,079	30,828	3%
Risk Management	46,493	-	-	-	-	-	
Assessment Department	517,564	504,737	504,737	504,737	607,175	102,438	20%
Animal Protection Department	287,618	336,213	336,213	345,421	383,206	37,785	11%
Parks and Recreation Department	1,550,788	1,510,096	1,632,096	1,538,787	1,722,414	183,627	12%
Ketchikan Killer Whales Swim Club	48,534	49,459	49,459	53,500	55,267	1,767	3%
Public Works	1,165,617	1,275,523	1,290,523	1,183,247	1,357,982	174,735	15%
Transit	948,751	989,202	989,202	986,235	1,071,292	85,057	9%
Planning	552,234	581,942	661,942	661,942	743,063	81,121	12%
Grants	112,697	65,000	95,600	65,000	-	(65,000)	-100%
Non-Departmental	497,918	375,996	375,996	231,916	778,919	547,003	236%
Automation	337,499	284,766	284,766	276,006	347,247	71,241	26%
Interfund Transfers	5,500	5,500	5,500	5,500	5,500	-	0%
Capital Projects	-	173,000	173,000	173,000	75,000	(98,000)	-57%
Education - School District	8,895,922	7,800,000	8,030,000	7,962,000	9,045,488	1,083,488	14%
TOTAL APPROPRIATIONS	17,080,229	15,903,334	16,514,434	16,049,704	18,474,249	2,424,545	15%
Excess Revenue over (under) Expenditures	(458,758)	941,695	330,595	1,015,825	67,948		
DESIGNATED RESERVES:	-	-	-	-	-	-	
Loan Guarantee	-	-	-	-	-	-	
Ketchikan Visitor's Bureau Note	-	-	-	-	-	-	
Capital/Equip. Replacement	-	-	-	-	-	-	
UNRESERVED FUND BALANCE JUNE 30	968,003	1,909,698	1,298,598	1,983,828	2,051,776	67,948	3%
TOTAL FUND BALANCE	968,003	1,909,698	1,298,598	1,983,828	2,051,776	67,948	3%

***Ketchikan Killer Whales wages and benefits are under Parks and Recreation Department.

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 General Fund - Mayor & Assembly 101-11

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5140 Borough Assembly Fees	37,550	43,800	43,800	43,800	43,800	-	
5200 Taxes/Benefits	10,477	11,598	11,598	11,598	11,598	-	
5300 Travel & Training	60	3,028	3,028	-	650	650	
5301 Business Travel	23,225	16,841	16,841	16,841	18,117	1,276	8%
6010 Supplies	89	500	500	500	1,000	500	100%
6020 Dues & Publications	13,841	14,550	14,550	14,550	14,550	-	
6030 Publishing Expense	2,587	-	-	-	-	-	
6040 Community Promotion	9,824	6,500	6,500	5,500	23,550	18,050	328%
6050 Lobbying Expense	8,341	12,000	12,000	12,000	15,000	3,000	25%
6060 Rentals	6,305	6,020	6,020	5,820	6,020	200	3%
6081 Manager Search	-	-	17,000	15,057	-	(15,057)	-100%
6330 Telephone	650	600	600	600	600	-	
6331 Long Distance	102	100	100	100	1,000	900	900%
6360 Reimbursable Expenses	2,450	3,700	3,700	3,700	3,700	-	
Total Appropriations	115,501	119,237	136,237	130,066	139,585	9,519	7%

AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Mayor	1.00	1.00	1.00
Assembly Members	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
FULL-TIME EMPLOYEES	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

Ketchikan Gateway Borough
FY 2009 Budget - Appropriations
General Fund - Manager's Department 101-12 Combined

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	337,779	291,901	291,901	260,447	325,137	64,690	25%
5110 Overtime Pay	40	-	-	750	1,000	250	33%
5120 Temporary Pay	-	2,167	2,167	12,600	3,000	(9,600)	-76%
5200 Taxes/Benefits	171,423	147,799	147,799	128,528	163,130	34,602	27%
5300 Travel & Training	13,806	-	-	-	-	-	
5301 Business Travel	1,877	10,285	10,285	6,700	8,010	1,310	20%
6010 Supplies	2,642	3,700	3,700	3,950	4,050	100	3%
6011 Operating Supplies	155	-	-	-	-	-	
6015 Books & Software	2,860	-	-	-	-	-	
6020 Dues & Publications	1,416	875	875	2,300	2,677	377	16%
6030 Publishing Expense	7,767	3,500	3,500	12,489	10,280	(2,209)	-18%
6040 Community Promotion	165	600	600	300	450	150	50%
6050 Lobbying Expense	78,032	30,000	88,000	88,000	88,000	-	
6060 Rentals	-	1,440	1,440	901	1,080	179	20%
6070 Postage Expense	1,164	900	900	850	850	-	
6080 Professional Services	-	300	300	250	300	50	20%
6100 Insurance	1,587	825	825	825	825	-	
6150 Fines & Penalties	290	-	-	454	-	(454)	-100%
6330 Telephone	1,660	1,200	1,200	1,348	1,980	632	47%
6331 Long Distance	350	500	500	350	420	70	20%
6360 Reimbursable Expenses	6,425	5,984	5,984	6,200	7,000	800	13%
6460 Vehicle Maintenance	-	1,000	1,000	500	750	250	50%
6461 Vehicle Fuel & Oil	313	600	600	1,067	1,125	58	5%
6525 Small Equipment Purchases	2,795	2,000	2,000	1,750	2,200	450	26%
Total Appropriations	632,547	505,577	563,577	530,559	622,264	91,705	17%

AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Borough Manager	1.00	1.00	1.00
Assistant Manager	1.00	1.00	1.00
Executive Secretary	1.00	-	-
Administrative Assistant II	1.00	1.00	1.00
Administrative Secretary	-	-	1.00
* Project Manager	1.00	1.00	-
Code Enforcement Officer	1.00	1.00	1.00
Property Manager	1.00	-	-
FULL-TIME EMPLOYEES	<u>7.00</u>	<u>5.00</u>	<u>5.00</u>

* Project manager Wages & Benefits charged to School Project

Ketchikan Gateway Borough
FY 2009 Budget - Appropriations
General Fund - Manager's Department 101-12-000

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	292,051	247,629	247,629	216,175	280,206	64,031	30%
5110 Overtime Pay	40	-	-	750	1,000	250	33%
5120 Temporary Pay	-	2,167	2,167	12,600	3,000	(9,600)	-76%
5200 Taxes/Benefits	146,038	121,500	121,500	104,026	142,231	38,205	37%
5300 Travel & Training	13,806	-	-	-	-	-	
5301 Business Travel	1,877	10,285	10,285	6,700	8,010	1,310	20%
6010 Supplies	2,412	3,500	3,500	3,800	3,900	100	3%
6011 Operating Supplies	155	-	-	-	-	-	
6015 Books & Software	2,860	-	-	-	-	-	
6020 Dues & Publications	1,416	875	875	2,300	2,677	377	16%
6030 Publishing Expense	7,767	3,500	3,500	2,436	2,030	(406)	-17%
6040 Community Promotion	165	600	600	300	450	150	50%
6050 Lobbying Expense	78,032	30,000	88,000	88,000	88,000	-	
6060 Rentals	-	1,440	1,440	901	720	(181)	-20%
6070 Postage Expense	1,164	900	900	850	850	-	
6150 Fines & Penalties	290	-	-	454	-	(454)	-100%
6330 Telephone	1,187	900	900	825	1,320	495	60%
6331 Long Distance	350	500	500	350	420	70	20%
6360 Reimbursable Expenses	6,175	5,984	5,984	6,200	7,000	800	13%
6525 Small Equipment Purchases	2,795	2,000	2,000	1,750	2,200	450	26%
Total Appropriations	558,580	431,780	489,780	448,417	544,014	95,597	21%
Human Resources 101-12-001							
6030 Publishing Expense	-	-	-	10,053	8,250	(1,803)	-18%
Total Appropriations	-	-	-	10,053	8,250	(1,803)	-18%
Code Enforcement 101-12-002							
5100 Employee Pay	45,727	44,272	44,272	44,272	44,931	659	1%
5200 Taxes/Benefits	25,385	26,299	26,299	24,502	20,899	(3,603)	-15%
6010 Supplies	230	200	200	150	150	-	
6060 Rentals	-	-	-	360	360	-	
6080 Professional Services	-	300	300	250	300	50	20%
6100 Insurance	1,587	825	825	825	825	-	
6330 Telephone	474	300	300	523	660	137	26%
6360 Reimbursable Expenses	250	-	-	-	-	-	
6460 Vehicle Maintenance	-	1,000	1,000	500	750	250	50%
6461 Vehicle Fuel & Oil	313	600	600	1,067	1,125	58	5%
Total Appropriations	73,967	73,797	73,797	72,449	70,000	(2,449)	-3%

Ketchikan Gateway Borough

FY 2009 Budget - Appropriations

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

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	116,821	127,086	127,086	127,086	157,606	30,520	24%
5110 Overtime Pay	181	1,000	1,000	-	1,000	1,000	
5120 Temporary Pay	9,830	14,500	14,500	13,411	5,500	(7,911)	-59%
5200 Taxes/Benefits	66,799	70,974	70,974	70,974	100,822	29,848	42%
5300 Travel & Training	5,017	5,536	5,536	5,536	4,244	(1,292)	-23%
6010 Supplies	1,804	6,350	6,350	5,620	6,350	730	13%
6020 Dues & Publications	803	1,110	1,110	1,135	1,285	150	13%
6030 Publishing Expense	12,269	15,000	15,000	14,606	15,000	394	3%
6060 Rentals	720	6,720	6,720	720	6,720	6,000	833%
6070 Postage Expense	1,541	1,400	1,400	1,400	2,000	600	43%
6080 Professional Services	6,789	8,000	8,000	5,379	8,000	2,621	49%
6331 Long Distance	45	200	200	150	200	50	33%
6450 Equipment Maintenance	-	250	250	-	250	250	
6525 Small Equipment Purchases	-	300	300	-	1,000	1,000	
Total Appropriations	222,619	258,427	258,427	246,017	309,977	63,960	26%

AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Borough Clerk	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00
Records Maintenance Technician	-	-	1.00
FULL-TIME EMPLOYEES	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>

Ketchikan Gateway Borough
FY 2009 Budget Appropriations Separated
Clerk's Office 101-13-000

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.		
		ADOPTED	AMENDED	ESTIMATED		\$	%	
5100 Employee Pay	116,821	127,086	127,086	127,086	128,827	1,741	1%	
5110 Overtime Pay	181	1,000	1,000	-	1,000	1,000		
5120 Temporary Pay	4,876	2,500	2,500	2,500	-	(2,500)	-100%	
5200 Taxes/Benefits	66,775	70,974	70,974	70,974	74,779	3,805	5%	
5300 Travel & Training	5,017	4,513	4,513	4,513	3,221	(1,292)	-29%	
6010 Supplies	822	3,200	3,200	3,200	3,200	-		
6020 Dues & Publications	653	960	960	960	1,110	150	16%	
6030 Publishing Expense	9,998	12,500	12,500	12,500	12,500	-		
6060 Rentals	720	720	720	720	720	-		
6070 Postage Expense	1,541	1,400	1,400	1,400	2,000	600	43%	
6330 Telephone	2	-	-	-	-	-		
6331 Long Distance	45	200	200	150	200	50	33%	
6450 Equipment Maintenance	-	250	250	-	250	250		
6525 Small Equipment Purchases	-	300	300	-	300	300		
Total Clerks Office	207,450	225,604	225,604	224,003	228,107	4,104	2%	
Elections 101-13-001								
5120 Temporary Pay	3,337	5,500	5,500	4,411	5,500	1,089	25%	
5200 Taxes/Benefits	18	-	-	-	-	-		
6010 Supplies	246	250	250	20	250	230	1150%	
6030 Publishing Expense	2,271	2,500	2,500	2,106	2,500	394	19%	
6080 Professional Services	1,568	3,000	3,000	1,825	3,000	1,175	64%	
Total Elections	7,440	11,250	11,250	8,362	11,250	2,888	35%	
Records Management 101-13-002								
5100 Employee Pay	-	-	-	-	28,779	28,779		
5120 Temporary Pay	1,618	6,500	6,500	6,500	-	(6,500)	-100%	
5200 Taxes/Benefits	7	-	-	-	26,043	26,043		
5300 Travel & Training	-	1,023	1,023	1,023	1,023	-		
6010 Supplies	736	2,400	2,400	2,400	2,400	-		
6020 Dues & Publications	150	150	150	175	175	-		
6060 Rentals	-	6,000	6,000	-	6,000	6,000		
6080 Professional Services	5,221	5,000	5,000	3,554	5,000	1,446	41%	
6525 Small Equip. Purchases	-	-	-	-	700	700		
Total Records Management	7,731	21,073	21,073	13,652	70,120	56,468	414%	
Board of Ethics 101-13-003								
6010 Supplies	-	500	500	-	500	500		
Total Board of Ethics	-	500	500	-	500	500		

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 General Fund - Law Department 101-14

DESCRIPTON	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	153,077	153,477	153,477	153,477	159,864	6,387	4%
5110 Overtime Pay	179	-	-	-	-	-	
5120 Temporary Pay	2,339	2,400	2,400	2,400	8,400	6,000	250%
5200 Taxes/Benefits	80,410	86,086	86,086	86,086	91,778	5,692	7%
5300 Travel & Training	1,465	3,194	3,194	3,194	3,470	276	9%
5301 Business Travel	7,854	4,219	4,219	4,219	2,134	(2,085)	-49%
6010 Office Supplies	397	450	450	450	450	-	
6011 Operating Supplies	170	250	250	250	250	-	
6020 Dues & Publications	7,513	9,844	9,844	9,844	9,844	-	
6030 Publishing	29	30	30	30	30	-	
6031 Recording Fees	369	1,250	1,250	1,250	1,250	-	
6060 Rentals	-	360	360	360	360	-	
6070 Postage Expense	131	300	300	300	300	-	
6080 Professional Services	3,343	3,000	3,000	3,000	5,000	2,000	67%
6081 Contract Services	1,951	5,000	5,000	5,000	10,000	5,000	100%
6330 Telephone	522	360	360	360	360	-	
6331 Long Distance	111	300	300	300	300	-	
6360 Reimbursable Expenses	380	-	-	-	-	-	
Total Appropriations	260,239	270,520	270,520	270,520	293,790	23,270	9%

AUTHORIZED PERSONNEL	FY 07	FY 08	FY 09
Borough Attorney	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00
FULL-TIME EMPLOYEES	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 General Fund - Finance 101-21-000

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	494,493	456,475	481,675	501,000	515,064	14,064	3%
5110 Overtime Pay	5,461	5,000	5,000	5,000	5,000	-	
5120 Temporary Pay	5,363	-	8,500	8,500	8,500	-	
5200 Taxes/Benefits	257,827	241,763	256,563	260,520	274,132	13,612	5%
5300 Travel & Training	2,535	3,480	3,480	3,480	4,180	700	20%
6010 Supplies	18,528	9,452	9,452	17,000	14,240	(2,760)	-16%
6015 Books & Software	3,510	1,650	1,650	2,500	1,650	(850)	-34%
6020 Dues & Publications	1,816	1,213	1,213	2,500	1,213	(1,287)	-51%
6030 Publishing Expense	8,159	7,556	7,556	11,000	7,550	(3,450)	-31%
6031 Recording Fees	2,772	800	800	800	800	-	
6032 Banking Fees, Etc.	3,170	1,000	1,000	1,000	200	(800)	-80%
6033 Court Filing Fees	1,310	1,000	1,000	1,000	1,000	-	
6034 Process Service Fees	2,716	1,900	7,900	7,900	6,400	(1,500)	-19%
6060 Rentals	3,241	3,901	3,901	3,901	4,020	119	3%
6070 Postage Expense	22,775	18,000	18,000	18,000	18,000	-	
6080 Professional Services	40,116	34,000	38,000	38,000	45,000	7,000	18%
6090 Contractual Services	6,366	8,800	8,800	1,000	6,480	5,480	548%
6150 Fines & Penalties	76	1,000	1,000	1,000	1,000	-	
6330 Telephone	-	100	100	100	100	-	
6331 Long Distance	331	300	300	300	-	(300)	-100%
6360 Reimbursable Expenses	600	-	-	-	300	300	
6450 Equipment Maintenance	-	750	750	750	750	-	
6525 Small Equipment Purchases	1,023	-	-	-	500	500	
Total Appropriations	882,188	798,140	856,640	885,251	916,079	30,828	3%

AUTHORIZED PERSONNEL	FY 07	FY 08	FY 09
Finance Director	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00
Controller	1.00	1.00	1.00
Cash Management Supervisor	1.00	1.00	1.00
Finance & Budget Assistant	1.00	1.00	1.00
Accounts Payable	1.00	-	1.00
Accounting Technician	3.00	3.00	3.00
FULL-TIME EMPLOYEES	9.00	8.00	9.00

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 General Fund - Risk Management 101-21-001

Description	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5300 Travel & Training	-	-	-	-	-		
5500 Reimbursable Expenses	-	-	-	-	-		
6020 Dues & Publications	-	-	-	-	-		
6090 Contractual Services	46,493	-	-	-	-		
TOTAL APPROPRIATIONS	46,493	-	-	-	-		

Ketchikan Gateway Borough
FY 2009 Budget - Appropriations
General Fund - Assessment 101-22

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	306,666	273,589	273,589	273,589	320,698	47,109	17%
5110 Overtime Pay	328	2,500	2,500	2,500	2,500	-	
5200 Taxes/Benefits	177,257	179,804	179,804	179,804	207,985	28,181	16%
5300 Travel & Training	2,888	8,897	8,897	8,897	6,110	(2,787)	-31%
6010 Supplies	4,368	6,896	6,896	6,896	6,276	(620)	-9%
6015 Books And Software	6,991	12,030	12,030	12,030	7,895	(4,135)	-34%
6020 Dues & Publications	195	840	840	840	940	100	12%
6030 Publishing Expense	13	100	100	100	100	-	
6031 Recording/Plat Fees	1,727	1,165	1,165	1,165	1,165	-	
6060 Rentals	1,243	2,025	2,025	2,025	4,065	2,040	101%
6070 Postage Expense	4,508	4,957	4,957	4,957	5,155	198	4%
6090 Contractual Services	-	-	-	-	30,000	30,000	
6100 Insurance	2,789	2,147	2,147	2,147	2,297	150	7%
6310 Electricity	1,232	1,320	1,320	1,320	1,800	480	36%
6330 Telephone	731	852	852	852	924	72	8%
6331 Long Distance	253	300	300	300	300	-	
6360 Reimbursable Expense	1,591	1,025	1,025	1,025	1,025	-	
6431 Heating Oil	3,155	3,500	3,500	3,500	3,900	400	11%
6450 Equipment Maintenance	-	500	500	500	500	-	
6460 Vehicle Maintenance	560	1,090	1,090	1,090	1,190	100	9%
6461 Vehicle Fuel & Oil	1,069	1,200	1,200	1,200	2,350	1,150	96%
Total Appropriations	517,564	504,737	504,737	504,737	607,175	102,438	20%

AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Director of Assessment	1.00	1.00	1.00
Secretary/Appraiser	1.00	-	-
Administrative Specialist	-	1.00	1.00
Chief Appraiser	1.00	-	-
Records & Information Specialist	1.00	1.00	1.00
Appraiser II	2.00	2.00	3.00
FULL-TIME EMPLOYEES	<u>6.00</u>	<u>5.00</u>	<u>6.00</u>

Ketchikan Gateway Borough
FY 2009 Budget - Appropriations
General Fund - Animal Protection 101-25

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	136,426	151,109	151,109	159,300	152,622	(6,678)	-4%
5110 Overtime Pay	5,533	7,500	7,500	7,500	7,500	-	
5160 Call Out Fees	12,074	12,364	12,364	12,500	12,736	236	2%
5200 Taxes/Benefits	91,831	101,896	101,896	103,356	126,012	22,656	22%
5300 Travel & Training	2,231	5,760	5,760	5,700	9,630	3,930	69%
5400 Uniform Allowance	613	985	985	985	1,485	500	51%
6360 Reimbursable Expenses	129	-	-	-	-	-	
6010 Supplies	963	770	770	750	795	45	6%
6011 Operating Supplies	4,605	5,662	5,662	5,600	6,556	956	17%
6020 Dues & Publications	262	262	262	271	272	1	
6040 Community Promotion	-	1,200	1,200	-	1,200	1,200	
6070 Postage Expense	212	710	710	700	723	23	3%
6080 Professional Services	9,504	9,000	9,000	9,000	9,276	276	3%
6100 Insurance	2,738	2,492	2,492	2,700	3,000	300	11%
6310 Electricity	1,352	1,320	1,320	1,450	1,800	350	24%
6320 Water	331	528	528	360	540	180	50%
6330 Telephone	2,344	4,524	4,524	4,700	4,596	(104)	-2%
6331 Long Distance Telephone	28	50	50	50	60	10	20%
6340 Sewer	408	684	684	500	720	220	44%
6350 Landfill	4,249	6,930	6,930	8,500	18,240	9,740	115%
6430 Building Maintenance	2,278	8,000	8,000	8,000	12,544	4,544	57%
6431 Heating Oil	3,155	3,499	3,499	3,499	3,900	401	11%
6460 Vehicle Maintenance	1,375	3,250	3,250	3,000	2,160	(840)	-28%
6461 Vehicle Fuel & Oil	3,923	6,500	6,500	5,500	6,300	800	15%
6525 Small Equipment Purchases	1,057	1,219	1,219	1,500	540	(960)	-64%
Total Appropriations	287,618	336,213	336,213	345,421	383,206	37,785	11%

AUTHORIZED PERSONNEL	FY 07	FY 08	FY 09
Director of Animal Protection	1.00	1.00	1.00
Shelter Officer	1.00	1.00	1.00
Field Officers	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
FULL-TIME EMPLOYEES	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 General Fund - Parks and Recreation Department
 Combined Totals 101-26

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	498,333	510,233	510,233	462,000	550,136	88,136	19%
5110 Overtime Pay	7,729	9,100	9,100	7,100	6,300	(800)	-11%
5120 Temporary Pay	226,708	221,044	221,044	231,000	233,198	2,198	1%
5200 Taxes/Benefits	353,937	374,222	374,222	357,108	398,971	41,863	12%
5300 Travel & Training	-	300	300	300	-	(300)	-100%
6010 Office Supplies	2,552	3,100	3,100	2,100	3,100	1,000	48%
6011 Operating Supplies	48,163	54,400	54,400	51,500	56,700	5,200	10%
6020 Dues & Publications	1,315	1,175	1,175	1,178	1,190	12	1%
6030 Publishing	8,109	8,000	8,000	8,000	8,400	400	5%
6032 Banking Fees	3,217	-	-	-	-	-	
6070 Postage	567	750	750	550	400	(150)	-27%
6090 Contractual Services	20,590	23,840	23,840	20,900	20,900	-	
6100 Insurance	82	44	44	50	50	-	
6110 Medical Expense	30	2,100	2,100	700	2,100	1,400	200%
6310 Electricity	108,260	96,500	96,500	96,000	100,000	4,000	4%
6320 Water	8,982	8,080	8,080	8,900	8,100	(800)	-9%
6330 Telephone	5,049	4,265	4,265	4,550	4,316	(234)	-5%
6331 Long Distance	77	95	95	106	135	29	27%
6340 Sewer	9,946	10,900	10,900	9,570	9,600	30	
6360 Reimbursable Expenses	2,479	3,507	3,507	1,975	3,262	1,287	65%
6430 Building Maintenance	59,015	54,000	54,000	54,000	64,424	10,424	19%
6431 Heating Fuel	219,622	166,000	208,000	268,000	295,000	27,000	10%
6450 Equipment Maintenance	250	-	-	-	-	-	
6525 Small Equipment Purchases	14,311	7,900	7,900	6,700	11,400	4,700	70%
Total Appropriations	1,599,322	1,559,555	1,681,556	1,592,287	1,777,681	185,394	12%

AUTHORIZED PERSONNEL	FY 07	FY 08	FY 09
Parks & Recreation Supervisor	1.00	1.00	1.00
Receptionist	3.00	3.00	3.00
Recreation Programmer	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00
Aquatics Assistant Supervisor	1.00	1.00	1.00
Killer Whales Coach	0.25	0.25	0.25
Lifeguards	4.00	4.00	5.00
Lifeguard/Instructor	1.00	1.00	1.00
Building Monitor	1.00	1.00	1.00
Custodian	1.00	1.00	1.00
FULL-TIME EMPLOYEES	14.25	14.25	15.25

Ketchikan Gateway Borough

FY 2009 Budget - Appropriations

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

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	115,632	115,073	115,073	115,000	112,671	(2,329)	-2%
5110 Overtime Pay	613	500	500	500	600	100	20%
5120 Temporary Pay	23,153	19,992	19,992	19,000	28,600	9,600	51%
5200 Taxes/Benefits	62,865	64,030	64,030	64,000	64,857	857	1%
5300 Travel & Training	-	300	300	300	-	(300)	-100%
6010 Supplies	2,218	3,100	3,100	2,100	3,100	1,000	48%
6020 Dues & Publications	1,315	1,035	1,035	1,038	1,050	12	1%
6030 Publishing	8,109	8,000	8,000	8,000	8,400	400	5%
6032 Banking Fees	3,217	-	-	-	-	-	
6070 Postage	567	750	750	550	400	(150)	-27%
6330 Telephone	2,856	2,214	2,214	2,500	2,260	(240)	-10%
6331 Long Distance	34	50	50	100	100	-	
6360 Reimbursable Expenses	393	437	437	275	404	129	47%
6450 Equipment Maint	250	-	-	-	-	-	
6525 Small Equipment Purchases	2,889	-	-	-	-	-	
Total Appropriations	224,109	215,481	215,481	213,363	222,442	9,079	4%

AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Parks & Recreation Supervisor	1.00	1.00	1.00
Receptionist	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
FULL-TIME EMPLOYEES	<u><u>3.00</u></u>	<u><u>3.00</u></u>	<u><u>3.00</u></u>

Ketchikan Gateway Borough

FY 2009 Budget - Appropriations

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

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	65,436	63,181	63,181	63,000	65,615	2,615	4%
5110 Overtime Pay	327	300	300	350	400	50	14%
5120 Temporary Pay	30,231	41,120	41,120	42,000	64,502	22,502	54%
5200 Taxes/Benefits	48,385	51,379	51,379	52,000	52,725	725	1%
6011 Operating Supplies	13,500	13,000	13,000	13,500	14,500	1,000	7%
6110 Medical Expense	-	350	350	-	350	350	
6310 Electricity	60,557	52,500	52,500	52,000	55,000	3,000	6%
6320 Water	4,018	3,080	3,080	3,900	4,000	100	3%
6330 Telephone	5	-	-	-	-	-	
6331 Long Distance Phone	-	15	15	-	10	10	
6340 Sewer	4,972	4,400	4,400	4,670	4,700	30	1%
6360 Reimbursable Expenses	-	-	-	-	300	300	
6430 Building Maintenance	44,983	34,000	34,000	34,000	41,584	7,584	22%
6431 Heating Fuel	83,074	68,000	80,000	108,000	120,000	12,000	11%
6525 Small Equipment Purchases	5,274	4,500	4,500	4,000	6,000	2,000	50%
Total Appropriations	360,762	335,825	347,825	377,420	429,685	52,265	14%

AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Building Monitor	1.00	1.00	1.00
Custodian	<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 2009 Budget - Appropriations

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

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	248,601	258,449	258,449	240,000	292,625	52,625	22%
5110 Overtime Pay	6,561	8,000	8,000	6,000	5,000	(1,000)	-17%
5120 Temporary Pay	130,311	112,919	112,919	121,000	89,804	(31,196)	-26%
5200 Taxes/Benefits	197,027	212,204	212,204	212,200	232,200	20,000	9%
6010 Office Supplies	334	-	-	-	-	-	
6011 Operating Supplies	23,737	29,000	29,000	25,000	29,000	4,000	16%
6020 Dues & Publications	-	140	140	140	140	-	
6090 Contractual Services	2,100	2,600	2,600	2,500	2,500	-	
6110 Medical Expense	30	1,750	1,750	700	1,750	1,050	150%
6310 Electricity	47,703	44,000	44,000	44,000	45,000	1,000	2%
6320 Water	4,964	5,000	5,000	5,000	4,100	(900)	-18%
6330 Telephone	2,188	2,051	2,051	2,050	2,055	5	
6331 Long Distance Phone	5	15	15	1	15	14	1400%
6340 Sewer	4,974	6,500	6,500	4,900	4,900	-	
6360 Reimbursable Expenses	1,619	2,528	2,528	1,400	2,005	605	43%
6430 Building Maintenance	14,032	20,000	20,000	20,000	22,840	2,840	14%
6431 Heating Fuel	136,548	98,000	128,000	160,000	175,000	15,000	9%
6525 Small Equipment Purchases	6,148	3,400	3,400	2,700	5,400	2,700	100%
Total Appropriations	826,883	806,556	836,556	847,591	914,334	66,743	8%

AUTHORIZED PERSONNEL	FY 07	FY 08	FY 09
Aquatics Supervisor	1.00	1.00	1.00
Receptionist	1.00	1.00	1.00
Aquatics Assistant Supervisor	1.00	1.00	1.00
Lifeguards	4.00	4.00	5.00
Lifeguard/Instructor	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL-TIME EMPLOYEES	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>

Ketchikan Gateway Borough

FY 2009 Budget - Appropriations

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

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	37,422	42,289	42,289	44,000	44,239	239	1%
5110 Overtime Pay	228	300	300	250	300	50	20%
5120 Temporary Pay	43,014	47,013	47,013	49,000	50,292	1,292	3%
5200 Taxes/Benefits	28,368	28,392	28,392	28,908	28,908	-	
6011 Operating Supplies	10,926	12,400	12,400	13,000	13,200	200	2%
6090 Contractual Services	18,490	21,240	21,240	18,400	18,400	-	
6100 Insurance	82	44	44	50	50	-	
6331 Long Distance Phone	38	15	15	5	10	5	100%
6360 Reimbursable Expenses	467	543	543	300	553	253	84%
Total Appropriations	139,034	152,235	152,235	153,913	155,952	2,039	1%

AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Recreation Programmer	1.00	1.00	1.00
FULL-TIME EMPLOYEES	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Ketchikan Gateway Borough

FY 2009 Budget - Appropriations

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

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	31,242	31,242	31,242	34,000	34,986	986	3%
5200 Taxes/Benefits	17,292	18,217	18,217	19,500	20,282	782	4%
Total Appropriations	48,534	49,459	49,459	53,500	55,267	1,767	3%

AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Killer Whales Coach	0.25	0.25	0.25
FULL-TIME EMPLOYEES	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>

Offset by KKWSC 34,545 *

Total paid by Ketchikan Gateway Borough 11,000

* These amounts are recognized as revenue in the General Fund sheets (code 4385).

Ketchikan Gateway Borough
FY 2009 Budget - Appropriations
General Fund - Public Works and Transit - Combined Totals 101-27

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	858,336	841,633	841,633	825,834	916,090	90,256	11%
5110 Overtime Pay	17,260	22,300	22,300	26,885	22,300	(4,585)	-17%
5120 Temporary Pay	63,160	67,072	67,072	71,706	87,886	16,180	23%
5160 Call Out Pay	1,068	4,000	4,000	700	4,000	3,300	471%
5200 Taxes/Benefits	564,870	606,090	606,090	590,523	657,771	67,248	11%
5300 Travel & Training	13,500	6,820	6,820	2,480	10,265	7,785	314%
5400 Uniform Allowance	491	500	500	562	700	138	25%
6010 Supplies	2,531	5,000	5,000	5,000	5,000	-	
6011 Operating Supplies	10,603	11,100	11,100	10,239	31,350	21,111	206%
6015 Books & Software	2,555	1,350	1,350	650	900	250	38%
6020 Dues & Publications	1,304	2,925	2,925	2,675	4,625	1,950	73%
6030 Publishing Expense	1,474	1,100	1,100	1,178	1,100	(78)	-7%
6031 Recording Fees	137	-	-	-	-	-	
6040 Community Promotion	34	1,000	1,000	500	2,000	1,500	300%
6060 Rentals	-	60,000	60,000	18,000	125,400	107,400	597%
6070 Postage Expense	602	500	500	500	500	-	
6080 Professional Services	3,253	15,000	15,000	15,000	15,000	-	
6090 Contractual Services	169,004	184,250	184,250	184,250	184,250	-	
6100 Insurance	57,651	33,397	33,397	30,397	36,997	6,600	22%
6110 Medical Expense	216	2,480	2,480	800	2,480	1,680	210%
6150 Expense Recovery	11	-	-	10	-	(10)	-100%
6310 Electricity	31,280	26,000	26,000	26,026	27,690	1,664	6%
6320 Water	3,713	4,250	4,250	4,250	6,482	2,232	53%
6330 Telephone	10,469	7,662	7,662	8,467	8,342	(125)	-1%
6331 Long Distance	251	750	750	360	750	390	108%
6340 Sewer	2,725	3,625	3,625	1,648	4,711	3,063	186%
6350 Landfill	8,475	8,400	8,400	8,000	8,000	-	
6360 Reimbursable Expenses	2,463	4,656	4,656	4,338	5,112	774	18%
6420 Field Maintenance	40,638	39,200	39,200	39,200	39,200	-	
6421 Park Maintenance	27,205	25,300	40,300	25,300	7,272	(18,028)	-71%
6430 Building Maintenance	5,392	10,000	10,000	10,282	10,000	(282)	-3%
6431 Heating Fuel	15,517	10,000	10,000	16,500	24,000	7,500	45%
6450 Equipment Maintenance	1,569	3,200	3,200	825	3,200	2,375	288%
6460 Vehicle Maintenance	81,397	80,000	80,000	79,671	55,000	(24,671)	-31%
6461 Vehicle Fuel & Oil	101,026	114,000	114,000	95,561	110,000	14,439	15%
6462 Vehicle Operation	40	175	175	175	200	25	14%
6530 Equipment Purchase	8,000	20,000	20,000	20,000	-	(20,000)	-100%
6525 Small Equipment Purchases	6,149	12,050	12,050	12,050	10,700	(1,350)	-11%
6600 Interfund Transfer	-	28,939	28,939	28,940	-	(28,940)	-100%
Total Appropriations	2,114,368	2,264,725	2,279,725	2,169,482	2,429,274	259,792	12%

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 General Fund - Public Works and Transit - Combined Totals 101-27

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>				
Director	1.00	1.00	1.00				
Deputy Director	1.00	1.00	1.00				
Administrative Assistant II	1.00	1.00	1.00				
Secretary/Part-Time	0.50	0.50	0.50				
Grounds Supervisor	1.00	1.00	0.95				
Parks Technician I	4.00	4.00	4.00				
Maintenance Technician I	6.00	6.00	2.15				
Mechanic I	2.00	2.00	2.00				
Transit Supervisor	1.00	1.00	1.00				
Bus Driver II	1.00	1.00	1.00				
Bus Driver I	4.00	4.00	4.00				
Bus Driver I (Part-time)	3.00	3.00	3.00				
FULL-TIME EMPLOYEES	<u>25.50</u>	<u>25.50</u>	<u>21.60</u>				

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 Public Works - Maintenance 101-27-001

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	161,078	176,283	176,283	163,962	180,166	16,204	10%
5110 Overtime Pay	3,664	3,500	3,500	6,275	3,500	(2,775)	-44%
5120 Temporary Pay	7,785	-	-	2,924	-	(2,924)	-100%
5160 Call Out Pay	417	2,000	2,000	500	2,000	1,500	300%
5200 Taxes/Benefits	103,685	114,590	114,590	104,070	115,247	11,177	11%
5300 Travel & Training	-	-	-	-	2,000	2,000	
6011 Operating Supplies	9,043	5,900	5,900	5,039	25,900	20,861	414%
6015 Books & Software	1,277	700	700	-	200	200	
6060 Rentals	-	30,000	30,000	-	43,890	43,890	
6100 Insurance	-	-	-	-	1,260	1,260	
6310 Electricity	10,781	8,000	8,000	8,026	2,982	(5,044)	-63%
6320 Water	385	350	350	350	905	555	159%
6331 Long Distance	-	250	250	150	250	100	67%
6340 Sewer	476	425	425	425	529	104	24%
6350 Landfill Fees	649	-	-	-	-	-	
6360 Reimbursable Expenses	102	-	-	-	-	-	
6420 Field Maintenance	189	-	-	-	-	-	
6430 Building Maintenance	5,304	10,000	10,000	10,000	10,000	-	
6431 Heating Fuel	14,772	10,000	10,000	16,500	8,400	(8,100)	-49%
6450 Equipment Maintenance	1,390	1,000	1,000	100	1,000	900	900%
6460 Vehicle Maintenance	48	-	-	-	-	-	
6462 Vehicle Operation	10	-	-	-	-	-	
6525 Small Equipment Purchases	-	2,250	2,250	2,250	5,200	2,950	131%
6530 Equipment Purchase	-	19,000	19,000	19,000	-	(19,000)	-100%
6600 Interfund Transfer	-	14,470	14,470	14,470	-	(14,470)	-100%
Total Appropriations	321,056	398,717	398,717	354,041	403,429	49,388	14%

AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Grounds Supervisor	1.00	1.00	0.30
Parks Technician I	4.00	4.00	1.20
Maintenance Technician I	6.00	6.00	2.15
Mechanic I	2.00	2.00	1.00
FULL-TIME EMPLOYEES	<u>13.00</u>	<u>13.00</u>	<u>4.65</u>

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 Public Works - Grounds 101-27-002

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	124,063	127,927	127,927	121,542	135,508	13,966	11%
5110 Overtime Pay	2,457	7,800	7,800	1,112	7,800	6,688	601%
5120 Temporary Pay	24,490	39,072	39,072	23,646	46,886	23,240	98%
5160 Call Out	651	2,000	2,000	200	2,000	1,800	900%
5200 Taxes/Benefits	81,973	94,052	94,052	85,192	98,289	13,097	15%
5300 Travel & Training	115	-	-	-	-	-	
6011 Operating Supplies	7	1,200	1,200	1,200	1,200	-	
6015 Books & Software	-	200	200	200	200	-	
6020 Dues & Publications	700	1,700	1,700	1,700	1,700	-	
6310 Electricity	20,499	18,000	18,000	18,000	19,170	1,170	7%
6320 Water	3,328	3,900	3,900	3,900	3,900	-	
6331 Long Distance	7	-	-	54	-	(54)	-100%
6340 Sewer	2,249	3,200	3,200	1,223	3,200	1,977	162%
6350 Landfill	504	400	400	-	-	-	
6420 Field Maintenance	40,442	39,200	39,200	39,200	39,200	-	
6421 Park Maintenance	27,205	25,300	40,300	25,300	7,272	(18,028)	-71%
6430 Building Maintenance	88	-	-	282	-	(282)	-100%
6450 Equipment Maintenance	89	1,000	1,000	500	1,000	500	100%
6460 Vehicle Maintenance	150	-	-	-	-	-	
6525 Small Equipment Purchases	2,254	4,600	4,600	4,600	-	(4,600)	-100%
6530 Equipment Purchase	-	1,000	1,000	1,000	-	(1,000)	-100%
Total Appropriations	331,271	370,551	385,551	328,851	367,325	38,474	12%

AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Grounds Supervisor	1.00	1.00	0.60
Parks Technician I	4.00	4.00	2.80
FULL-TIME EMPLOYEES	<u>5.00</u>	<u>4.00</u>	<u>3.40</u>

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 Public Works - Administration 101-27-004

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	189,586	185,394	185,394	176,761	228,709	51,948	29%
5110 Overtime Pay	418	1,000	1,000	7,407	1,000	(6,407)	-86%
5120 Temporary Pay	2,110	2,000	2,000	6,650	2,000	(4,650)	-70%
5200 Taxes/Benefits	109,976	110,477	110,477	106,545	144,834	38,289	36%
5300 Travel & Training	7,976	4,340	4,340	-	4,685	4,685	
6010 Supplies	1,454	5,000	5,000	5,000	5,000	-	
6011 Operating Supplies	624	2,000	2,000	2,000	2,000	-	
6020 Dues & Publications	504	725	725	725	725	-	
6030 Publishing Expense	112	100	100	178	100	(78)	-44%
6070 Postage Expense	602	500	500	500	500	-	
6080 Professional Services	3,253	15,000	15,000	15,000	15,000	-	
6090 Contractual Services	76,754	92,000	92,000	92,000	92,000	-	
6100 Insurance	32,337	18,397	18,397	18,397	18,397	-	
6110 Medical Expense	31	1,680	1,680	-	1,680	1,680	
6150 Expense Recovery	11	-	-	10	-	(10)	-100%
6330 Telephone	9,326	6,842	6,842	7,067	6,842	(225)	-3%
6331 Long Distance	234	500	500	200	500	300	150%
6350 Landfill	7,321	8,000	8,000	8,000	8,000	-	
6360 Reimbursable Expenses	2,061	4,200	4,200	4,200	4,656	456	11%
6420 Field Maintenance	7	-	-	-	-	-	
6431 Heating Fuel	745	-	-	-	-	-	
6450 Equipment Maintenance	-	1,000	1,000	25	1,000	975	3900%
6460 Vehicle Maintenance	24,426	15,000	15,000	19,671	15,000	(4,671)	-24%
6461 Vehicle Fuel & Oil	32,918	30,000	30,000	27,973	32,000	4,027	14%
6462 Vehicle Operation	20	100	100	100	100	-	
6525 Small Equipment Purchases	2,487	2,000	2,000	2,000	2,500	500	25%
6530 Equipment Purchase	8,000	-	-	-	-	-	
Total Appropriations	513,290	506,254	506,254	500,409	587,227	86,818	17%

AUTHORIZED PERSONNEL	FY 07	FY 08	FY 09
Director	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00
Secretary/Part-Time	0.50	0.50	0.50
Grounds Supervisor	1.00	1.00	0.05
FULL-TIME EMPLOYEES	<u>4.50</u>	<u>4.50</u>	<u>3.55</u>

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 Public Works - Transit 101-27-005

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	383,610	352,029	352,029	363,569	371,708	8,139	2%
5110 Overtime Pay	10,721	10,000	10,000	12,091	10,000	(2,091)	-17%
5120 Temporary Pay	28,775	26,000	26,000	38,486	39,000	514	1%
5200 Taxes/Benefits	269,236	286,971	286,971	294,716	299,401	4,685	2%
5300 Travel & Training	5,410	2,480	2,480	2,480	3,580	1,100	44%
5400 Uniform Allowance	491	500	500	562	700	138	25%
6010 Supplies	1,077	-	-	-	-	-	
6011 Operating Supplies	929	2,000	2,000	2,000	2,250	250	13%
6015 Books & Software	1,278	450	450	450	500	50	11%
6020 Dues & Publications	100	500	500	250	2,200	1,950	780%
6030 Publishing Expense	1,362	1,000	1,000	1,000	1,000	-	
6031 Recording Fees	137	-	-	-	-	-	
6040 Community Promotion	34	1,000	1,000	500	2,000	1,500	300%
6060 Rentals	-	30,000	30,000	18,000	81,510	63,510	353%
6090 Contractual Services	92,250	92,250	92,250	92,250	92,250	-	
6100 Insurance	25,314	15,000	15,000	12,000	17,340	5,340	45%
6110 Medical Expense	185	800	800	800	800	-	
6310 Electricity	-	-	-	-	5,538	5,538	
6320 Water	-	-	-	-	1,677	1,677	
6330 Telephone	1,143	820	820	1,400	1,500	100	7%
6331 Long Distance	11	-	-	10	-	(10)	-100%
6340 Sewer	-	-	-	-	982	982	
6360 Reimbursable Expenses	300	456	456	138	456	318	230%
6431 Heating Fuel	-	-	-	-	15,600	15,600	
6450 Equipment Maintenance	90	200	200	200	200	-	
6460 Vehicle Maintenance	56,772	65,000	65,000	60,000	40,000	(20,000)	-33%
6461 Vehicle Fuel & Oil	68,108	84,000	84,000	67,588	78,000	10,412	15%
6462 Vehicle Operation	10	75	75	75	100	25	33%
6525 Small Equipment Purchases	1,408	3,200	3,200	3,200	3,000	(200)	-6%
6600 Interfund Transfer	-	14,470	14,470	14,470	-	(14,470)	-100%
Total Appropriations	948,751	989,202	989,202	986,235	1,071,292	85,057	9%

AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Transit Supervisor	1.00	1.00	1.00
Mechanic	-	0.75	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	<u>9.00</u>	<u>9.75</u>	<u>10.00</u>

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 General Fund - Planning 101-30

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	290,469	304,801	304,801	304,801	340,733	35,932	12%
5110 Overtime Pay	13,636	13,000	13,000	13,000	10,000	(3,000)	-23%
5120 Temporary Pay	1,256	7,000	7,000	7,000	-	(7,000)	-100%
5150 Commission Fees	3,775	11,400	11,400	11,400	13,200	1,800	16%
5200 Taxes/Benefits	156,000	165,273	165,273	165,273	180,890	15,617	9%
5300 Travel & Training	5,603	16,000	16,000	16,000	17,000	1,000	6%
6010 Supplies	4,051	5,438	5,438	5,438	7,950	2,512	46%
6015 Software/Books	11,300	5,800	5,800	5,800	-	(5,800)	-100%
6020 Dues & Publications	926	1,005	1,005	1,005	1,690	685	68%
6030 Publishing Expense	6,394	14,500	14,500	14,500	21,000	6,500	45%
6031 Recording Fees	713	575	575	575	700	125	22%
6060 Rentals	498	300	300	300	750	450	150%
6070 Postage Expense	2,104	3,250	3,250	3,250	3,500	250	8%
6080 Professional Services	7,080	15,000	15,000	15,000	25,000	10,000	67%
6090 Contractual Services	45,550	15,000	95,000	95,000	117,500	22,500	24%
6330 Telephone	917	-	-	-	650	650	
6331 Long Distance	276	800	800	800	800	-	
6360 Reimbursable Expenses	11	600	600	600	600	-	
6460 Vehicle Maintenance	227	390	390	390	-	(390)	-100%
6461 Vehicle Fuel & Oil	-	500	500	500	-	(500)	-100%
6525 Small Equipment Purchases	1,449	1,310	1,310	1,310	1,100	(210)	-16%
Total Appropriations	552,234	581,942	661,942	661,942	743,063	81,121	12%

AUTHORIZED PERSONNEL	FY 07	FY 08	FY 09
Planning Director	-	-	1.00
Community Development Lead	1.00	-	-
Community Development Supervisor	-	1.00	-
Associate Planner - Current	2.00	2.00	2.00
Assistant Planner	-	1.00	1.00
Community Develop Zoning Clerk	1.00	1.00	1.00
Mapping Technician	1.00	1.00	1.00
Community Development Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EMPLOYEES	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>

Ketchikan Gateway Borough
FY 2009 Budget - Appropriations
General Fund - Non - Departmental
Benefits 101-36

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
6205 Insurance - Ex Liability	384,925	260,000	260,000	140,000	275,000	135,000	96%
6210 Insurance - Health	1,161,583	1,330,414	1,330,414	1,250,000	1,585,070	335,070	27%
6211 Insurance - Hlth Alloc	(1,161,583)	(1,330,414)	(1,330,414)	(1,250,000)	(1,585,070)	(335,070)	27%
6220 Insurance - Work Comp	256,587	294,394	294,394	175,000	224,878	49,878	29%
6221 Insurance - W.C. Alloc	(256,587)	(294,394)	(294,394)	(175,000)	(224,878)	(49,878)	29%
6230 Insurance - Esd	(17,587)	64,658	64,658	25,000	61,929	36,929	148%
6231 Insurance - Esd Alloc	17,587	(64,658)	(64,658)	(25,000)	(61,929)	(36,929)	148%
6240 Retirement	985,078	1,046,429	1,046,429	1,010,864	1,169,813	158,949	16%
6241 Retirement Allocation	(985,078)	(1,046,429)	(1,046,429)	(1,010,864)	(1,169,813)	(158,949)	16%
6250 Social Security (Fica)	437,447	426,022	426,022	411,458	473,735	62,277	15%
6251 Social Security Alloc	(437,447)	(426,022)	(426,022)	(411,458)	(473,735)	(62,277)	15%
Total Appropriations	384,925	260,000	260,000	140,000	275,000	135,000	96%
REID BUILDING 101-37							
6010 Supplies	10,452	10,040	10,040	9,500	5,505	(3,995)	-42%
6015 Books & Software	245	-	-	-	-	-	-
6060 Rentals	382	400	400	360	330,540	330,180	91717%
6090 Contractual Services	12,945	13,500	13,500	-	63,200	63,200	
6310 Electricity	14,963	15,600	15,600	6,445	25,000	18,555	288%
6320 Water	794	900	900	896	1,050	154	17%
6330 Telephone	28,764	25,560	25,560	25,762	26,328	566	2%
6331 Long Distance	85	-	-	-	-	-	-
6340 Sewer	959	996	996	960	960	-	-
6360 Reimbursable Expense	2,552	3,000	3,000	3,237	3,000	(237)	-7%
6430 Building Maintenance	5,890	5,000	5,000	5,000	6,136	1,136	23%
6431 Heating Fuel	3,489	4,000	4,000	5,750	5,700	(50)	-1%
6450 Equipment Maintenance	30,535	35,000	35,000	33,006	35,500	2,494	8%
6525 Small Equipment Purchases	939	2,000	2,000	1,000	1,000	-	-
Total Appropriations	112,993	115,996	115,996	91,916	503,919	412,003	448%

Ketchikan Gateway Borough
 FY 2009 Budget Appropriations
 General Fund - Interfund Transfers 101-38

DESCRIPTION	FY 06/07 ACTUAL	FY 07/08			FY 08/09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Appropriations:							
6603 Interfund Transfers-Medivac	5,500	5,500	5,500	5,500	5,500	-	
6605 Bond Debt	-	-	-	-	-	-	
Total Appropriations	5,500	5,500	5,500	5,500	5,500	-	

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 General Fund - Automation 101-39

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	81,076	79,358	79,358	79,358	82,981	3,623	5%
5200 Taxes/Benefits	31,992	31,348	31,348	31,348	32,646	1,298	4%
5300 Travel & Training	12,412	12,420	12,420	6,000	11,900	5,900	98%
6010 Supplies	27	-	-	-	-	-	
6011 Operating Supplies	184	1,000	1,000	500	1,000	500	100%
6015 Books & Software	95,942	43,900	43,900	40,000	65,280	25,280	63%
6020 Dues & Publication	300	300	300	200	300	100	50%
6060 Rentals	-	-	-	-	300	300	
6080 Tech/Prof Services	37,417	46,600	46,600	46,600	68,000	21,400	46%
6150 Fines & Penalties	34	-	-	-	-	-	
6330 Data Services Access	5,513	33,040	33,040	36,000	46,040	10,040	28%
6331 Long Distance	287	400	400	500	1,000	500	100%
6360 Reimbursable Expenses	408	-	-	500	1,000	500	100%
6450 Equipment Maintenance	95	-	-	-	-	-	
6525 Small Equipment Purchases	44,602	36,400	36,400	35,000	36,800	1,800	5%
6530 Equipment Purchases	27,210	-	-	-	-	-	
Total Appropriations	337,499	284,766	284,766	276,006	347,247	71,241	26%

AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Computer Systems Administrator	1.00	1.00	1.00
Full-Time Employees	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 General Fund CIP's 101-40

Description		FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
			ADOPTED	AMENDED	ESTIMATED		\$	%
Appropriations:								
6030	Publishing Expense	-	-	-	-	-	-	
6530	Capital - Equipment	-	173,000	173,000	173,000	75,000	(98,000)	-57%
6540	Capital Projects	-	-	-	-	-	-	
TOTAL APPROPRIATIONS		-	173,000	173,000	173,000	75,000	(98,000)	-57%

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 General Fund - Education - 101-51

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.		
		ADOPTED	AMENDED	ESTIMATED		\$	%	
Appropriations:								
6100 Insurance	560,542	550,000	550,000	450,000	450,000	-		
6600 School District-Local Appropriation	8,335,380	7,250,000	7,480,000	7,480,000	8,557,641	1,077,641	14%	
66XX Transfer Out - Homestead	-	-	-	32,000	37,847	5,847	18%	
Total Appropriations	8,895,922	7,800,000	8,030,000	7,962,000	9,045,488	1,083,488	14%	

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 Borough Grants - General Fund

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
GENERAL FUND GRANTS							
<u>SOCIAL SERVICES - 101-35-XXX-6090</u>							
011 Girls & Boys Club of Ketchikan	15,356	20,000	20,000	20,000	-	(20,000)	
019 Catholic Community Services	45,000	45,000	45,000	45,000	-	(45,000)	-100%
041 GIS Education Lab	4,941	-	30,600	-	-	-	
<u>EDUCATION - 101-XX-000-6090</u>							
054 Ketchikan-Kanayama Exchange	15,000	-	-	-	-	-	
057 Ketchikan Arts & Humanities	32,400	-	-	-	-	-	
TOTAL GRANTS - GENERAL FUND	112,697	65,000	95,600	65,000	-	(65,000)	

ENTERPRISE FUNDS

FY 2009

Ketchikan Gateway Borough
FY 2009 Budget - Summary of Revenue and Expenses
Transportation Services - Airport Enterprise Fund - 400

Description	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.		
		ADOPTED	AMENDED	ESTIMATED		\$	%	
Revenue From Other Governments:								
4220 State Revenue Sharing	62,188	-	-	-	-	-	-	
4226 TSA Law Enforcement	155,418	154,000	154,000	85,000	75,000	(10,000)	-12%	
4260 AK Aviation Fuel Tax Sharing	23,428	22,000	22,000	22,000	22,000	-		
4390 Misc. Or Other Revenue	500	-	-	-	-	-		
4450 Interfund Transfers - PFC Fund	1,032,276	379,795	379,795	379,795	374,451	(5,344)	-1%	
4454 Interfund Transfers - CPV Fund	-	-	-	-	76,000	76,000		
4453 Interfund Transfer - Med	5,500	5,500	5,500	5,500	5,500	-		
Total	1,279,310	561,295	561,295	492,295	552,951	60,656	12%	
Non-Operating Revenue								
4305 Interest Income	-	-	-	-	-	-		
Total	-	-	-	-	-	-		
Field Revenue:								
4510 Fuel Flowage	82,073	75,000	75,000	75,000	75,000	-		
4520 Rental Income	22,063	25,000	25,000	20,000	25,000	5,000	25%	
4525 Airport Reserve Leases	22,056	26,000	26,000	26,000	26,000	-		
4530 Landing Fees	712,949	700,000	700,000	700,000	750,000	50,000	7%	
4540 Tie-Down Charges	3,960	4,000	4,000	4,000	4,000	-		
4550 Dock Fees/Lockers	19,194	8,000	8,000	8,000	8,000	-		
4555 Seaplane Dock Fees	14,372	14,000	14,000	14,000	15,000	1,000	7%	
4580 Aircraft Parking Fees	7,575	6,000	6,000	9,000	8,500	(500)	-6%	
4590 Miscellaneous Field Revenue	1,333	-	-	-	-	-		
Total	885,575	858,000	858,000	856,000	911,500	55,500	6%	
Terminal Revenue:								
4610 Vehicle Parking	45,309	45,000	45,000	45,000	45,000	-		
4615 Smart Carte Fees	5,607	7,500	7,500	6,500	6,500	-		
4620 Building Rentals	414,023	435,000	435,000	435,000	435,000	-		
4626 Fbi Background Checks	1,650	-	-	-	-	-		
4630 Security Service Charges	112,349	101,000	101,000	101,000	202,000	101,000	100%	
4650 Pay Phone Commission	435	1,500	1,500	1,600	1,500	(100)	-6%	
4670 Facility Use Fees	34,690	28,000	28,000	28,000	30,000	2,000	7%	
4690 Misc. Terminal Revenue	4,303	-	-	-	-	-		
Total	618,366	618,000	618,000	617,100	720,000	102,900	17%	

Ketchikan Gateway Borough
 FY 2009 Budget - Summary of Revenue and Expenses
 Transportation Services - Airport Enterprise Fund - 400

Description		FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
			ADOPTED	AMENDED	ESTIMATED		\$	%
Ferry Revenue:								
4710	Ferry Fee Revenue	1,659,990	1,450,000	1,450,000	1,650,000	1,650,000	-	
4730	Call Out Fees	20,061	15,000	15,000	18,000	12,000	(6,000)	-33%
4792	Parking Enforcement Revenue	16,138	15,000	15,000	17,000	15,000	(2,000)	-12%
Total		1,696,189	1,480,000	1,480,000	1,685,000	1,677,000	(8,000)	
Other Revenue:								
4800	Contributed Capital	640,921	-	-	-	-	-	
Total		640,921	-	-	-	-	-	
Seaplane Revenue:								
4810	Fees - Murphy'S Landing	8,207	6,000	6,000	6,200	6,200	-	
Total		8,207	6,000	6,000	-	6,200	6,200	
Total Revenue		5,128,568	3,523,295	3,523,295	3,650,395	3,867,651	217,256	6%
Summary of Appropriations - Airport Enterprise Fund								
400-60	Field	1,024,613	1,030,177	1,030,177	985,752	1,043,854	58,102	6%
400-61	Terminal	1,094,043	1,030,690	1,030,690	1,015,644	1,058,200	42,556	4%
400-62	Ferry	1,602,204	1,395,951	1,395,951	1,393,585	1,575,454	181,869	13%
400-63	Administration	251,014	284,619	284,619	270,919	333,054	62,135	23%
400-64	Murphy'S Landing	1,358	1,964	1,964	1,194	945	(249)	-21%
Total Appropriations		3,973,232	3,743,401	3,743,401	3,667,094	4,011,507	344,413	9%
Revenue over (under) Expenditures		1,155,336	(220,106)	(220,106)	(16,699)	(143,856)	(127,157)	761%

Ketchikan Gateway Borough
FY 2009 Budget - Summary of all Departments
Transportation Services - Airport Enterprise Fund - 400

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	1,192,440	1,222,382	1,222,382	1,222,382	1,314,911	92,529	8%
5110 Overtime Pay	206,350	107,500	107,500	146,000	119,500	(26,500)	-18%
5120 Temporary Pay	38,651	47,016	47,016	36,094	42,000	5,906	16%
5160 Call Out	509	-	-	-	-	-	
5200 Taxes/Benefits	825,981	822,095	822,095	822,095	852,740	30,645	4%
5300 Travel & Training	28,850	44,500	44,500	20,400	44,000	23,600	116%
5400 Uniforms	4,665	5,750	5,750	4,500	5,650	1,150	26%
6010 Supplies	2,136	6,800	6,800	1,150	5,800	4,650	404%
6011 Operating Supplies	94,436	105,800	105,800	90,000	116,650	26,650	30%
6020 Dues, Publications	1,506	2,225	2,225	1,500	1,695	195	13%
6030 Publishing	435	-	-	-	-	-	
6032 Banking Fees	3,808	4,000	4,000	4,500	4,500	-	
6070 Postage	168	500	500	500	500	-	
6075 Security Screening	2,030	1,500	1,500	1,000	1,200	200	20%
6090 Contractual Services	58,080	53,200	53,200	48,300	54,250	5,950	12%
6100 Insurance	275,982	252,000	252,000	246,000	253,000	7,000	3%
6110 Medical	1,810	3,340	3,340	800	3,022	2,222	278%
6130 Administrative Fees	165,405	168,287	168,287	168,287	182,231	13,944	8%
6140 Debt Expense	28,661	20,283	20,283	20,283	18,207	(2,076)	-10%
6150 Fines & Penalties	35,156	-	-	-	-	-	
6310 Electricity	137,885	112,520	112,520	110,400	114,400	4,000	4%
6320 Water	18,837	16,000	16,000	9,000	14,000	5,000	56%
6330 Telephone	14,646	13,100	13,100	12,300	9,400	(2,900)	-24%
6331 Long Distance	282	1,100	1,100	600	800	200	33%
6340 Sewer	-	8,000	8,000	100	8,000	7,900	7900%
6360 Reimbursable Expenses	-	500	500	100	100	-	
6410 Dock Maintenance	10,558	25,500	25,500	6,000	17,700	11,700	195%
6420 Field Maintenance	17,881	32,400	32,400	15,000	7,000	(8,000)	-53%
6430 Building Maintenance	17,566	12,000	12,000	17,000	33,600	16,600	98%
6431 Heating Fuel	68,632	47,000	47,000	52,000	72,000	20,000	
6450 Equipment R & M	5,962	10,700	10,700	7,900	10,150	2,250	28%
6460 Heavy Equipment R & M	17,556	21,000	21,000	27,000	27,000	-	
6461 Vehicle Fuel & Oil	242,831	235,000	235,000	255,000	270,000	15,000	
6470 Ferry Maintenance	221,895	100,000	100,000	100,000	200,000	100,000	100%
6525 Small Equipment Purchases	23,243	52,300	52,300	31,800	41,050	9,250	29%
6530 Equipment Purchases	-	-	-	-	10,000	10,000	
6600 Interfund Transfers	38,622	29,308	29,308	29,308	7,000	(22,308)	-76%
6700 Bad Debt Expense	17,841	-	-	-	-	-	
6800 Gain/Loss On Asset Disp	64,871	-	-	-	-	-	
6845 Bond Interest	169,777	159,795	159,795	159,795	149,451	(10,344)	-6%
Total Appropriations	4,055,944	3,743,401	3,743,401	3,667,094	4,011,507	344,413	9%

Ketchikan Gateway Borough
 FY 2009 Budget - Summary of all Departments
 Transportation Services - Airport Enterprise Fund - 400

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>		<u>FY 09</u>			
Maintenance Superintendent	1.00	1.00		1.00			
Equipment Mechanic II (ARFF)	1.00	1.00		1.00			
Airport Maintenance Labor	-	1.00		1.00			
Airport Technician (ARFF)	6.00	5.00		5.00			
Law Enforcement Officer I	3.00	3.00		3.00			
Law Enforcement Supervisor	1.00	1.00		1.00			
Custodians	2.50	2.50		2.50			
Ferry Boat Captain	3.00	3.00		3.00			
Deckhand II	3.00	3.00		3.00			
Deckhand I (Regular Relief)	1.00	1.00		1.00			
Ferry Toll Collector	3.25	3.25		3.25			
Airport Manager	1.00	1.00		1.00			
Executive Secretary	1.00	1.00		1.00			
Airport Secretary	0.75	0.75		0.75			
FULL TIME EMPLOYEES	<u>27.50</u>	<u>27.50</u>		<u>27.50</u>			

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Field 400-60

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	353,527	344,101	344,101	344,101	360,510	16,409	5%
5110 Overtime Pay	37,691	22,000	22,000	24,000	27,000	3,000	13%
5120 Temporary Pay	6,252	15,000	15,000	5,000	10,000	5,000	100%
5160 Call Out	509	-	-	-	-	-	-
5200 Taxes/Benefits	254,823	270,183	270,183	270,183	262,140	(8,043)	-3%
5300 Travel & Training	19,072	24,000	24,000	10,000	22,000	12,000	120%
5400 Uniforms	3,131	2,500	2,500	1,200	2,500	1,300	108%
6010 Supplies	523	500	500	300	500	200	67%
6011 Operating Supplies	53,051	56,500	56,500	58,000	66,000	8,000	14%
6020 Dues And Publications	-	825	825	100	795	695	695%
6090 Contractual Services	633	2,200	2,200	800	2,150	1,350	169%
6100 Insurance	98,380	86,000	86,000	86,000	94,000	8,000	9%
6110 Medical Expense	1,072	2,400	2,400	500	2,186	1,686	337%
6130 Administrative Fees	46,270	48,970	48,970	48,970	49,649	679	
6140 Debt Expense	2,699	1,798	1,798	1,798	1,224	(574)	-32%
6150 Fines & Penalties	156	-	-	-	-	-	-
6310 Electricity	27,823	23,000	23,000	21,000	23,000	2,000	10%
6320 Water	415	1,000	1,000	1,000	1,000	-	
6330 Telephone	2,203	2,200	2,200	2,000	100	(1,900)	-95%
6331 Long Distance	28	300	300	200	200	-	
6360 Reimbursable Expenses	-	500	500	100	100	-	
6410 Dock Maintenance	356	2,500	2,500	500	2,000	1,500	300%
6420 Field Maintenance	17,881	32,400	32,400	15,000	7,000	(8,000)	-53%
6430 Building Maintenance	2,393	4,400	4,400	4,000	2,400	(1,600)	-40%
6450 Equipment Maintenance	4,982	4,000	4,000	4,000	4,000	-	
6460 Vehicle Maintenance	17,556	21,000	21,000	27,000	27,000	-	
6461 Vehicle Fuel & Oil	56,036	40,000	40,000	45,000	60,000	15,000	
6525 Small Equipment Purchases	17,151	21,900	21,900	15,000	16,400	1,400	9%
Total Appropriations - Field	1,024,613	1,030,177	1,030,177	985,752	1,043,854	58,102	6%
AUTHORIZED PERSONNEL	FY 07	FY 08	FY 09				
Operations Supervisor	1.00	-	-				
Maintenance Superintendent	-	1.00	1.00				
Equipment Mechanic II (ARFF)	1.00	1.00	1.00				
Airport Maintenance Labor	-	1.00	1.00				
Airport Technician (ARFF)	<u>6.00</u>	<u>5.00</u>	<u>5.00</u>				
FULL TIME EMPLOYEES	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>				

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Terminal 400-61

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
5100 Employee Pay	274,990	316,300	316,300	316,300	324,490	8,190	3%
5110 Overtime Pay	67,365	22,000	22,000	48,000	27,000	(21,000)	-44%
5120 Temporary Pay	3,316	-	-	94	2,000	1,906	2028%
5200 Taxes/Benefits	206,397	207,402	207,402	207,402	203,602	(3,800)	-2%
5300 Travel & Training	3,377	10,000	10,000	5,000	5,500	500	10%
5400 Uniform Allowance	1,125	2,500	2,500	1,200	2,500	1,300	108%
6010 Office Supplies	57	750	750	350	750	400	114%
6011 Operating Supplies	33,696	38,100	38,100	22,000	40,150	18,150	83%
6020 Dues & Publications	1,038	350	350	100	375	275	275%
6030 Publishing Expense	124	-	-	-	-	-	
6075 Security Screening	2,030	1,500	1,500	1,000	1,200	200	20%
6090 Contractual Services	53,662	46,500	46,500	45,000	46,700	1,700	4%
6100 Insurance	24,565	16,000	16,000	10,000	9,000	(1,000)	-10%
6110 Medical	126	290	290	100	284	184	184%
6130 Administrative Fees	38,493	42,160	42,160	42,160	44,665	2,505	6%
6140 Debt Expense	25,962	18,485	18,485	18,485	16,983	(1,502)	-8%
6310 Electricity	109,342	89,000	89,000	89,000	91,000	2,000	2%
6320 Water	18,398	15,000	15,000	8,000	13,000	5,000	63%
6330 Telephone	1,416	1,000	1,000	1,200	100	(1,100)	-92%
6331 Long Distance	73	400	400	100	300	200	200%
6340 Sewer	-	8,000	8,000	100	8,000	7,900	7900%
6430 Building Maintenance	15,173	7,600	7,600	13,000	31,200	18,200	140%
6431 Heating Fuel	68,632	47,000	47,000	52,000	72,000	20,000	
6450 Equipment Maintenance	214	1,500	1,500	1,200	1,600	400	33%
6525 Small Equipment Purchases	2,367	12,000	12,000	7,000	12,550	5,550	79%
6530 Equipment Purchases	-	-	-	-	5,000	5,000	
6600 Trans Out-Air Terminal	38,622	29,308	29,308	29,308	7,000	(22,308)	-76%
6845 Bond Interest	103,483	97,545	97,545	97,545	91,251	(6,294)	-6%
Total Appropriations - Terminal	1,094,043	1,030,690	1,030,690	1,015,644	1,058,200	42,556	4%

AUTHORIZED PERSONNEL	FY 07	FY 08	FY 09
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 2009 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Ferry 400-62

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	432,907	416,403	416,403	416,403	457,785	41,382	10%
5110 Overtime Pay	96,950	60,000	60,000	70,000	62,000	(8,000)	-11%
5120 Temporary Wages	26,730	25,016	25,016	26,000	25,000	(1,000)	-4%
5200 Taxes/Benefits	291,430	267,122	267,122	267,122	291,605	24,483	9%
5300 Travel & Training	78	1,500	1,500	400	1,500	1,100	275%
5400 Uniforms	409	750	750	2,100	650	(1,450)	-69%
6010 Office Supplies	356	400	400	100	400	300	300%
6011 Operating Supplies	7,451	11,200	11,200	10,000	10,500	500	5%
6020 Dues & Publications	48	250	250	100	250	150	150%
6030 Publishing Expense	311	-	-	-	-	-	
6090 Contractual Services	1,800	4,000	4,000	2,000	5,000	3,000	150%
6100 Insurance	153,037	150,000	150,000	150,000	150,000	-	
6110 Medical Expense	570	350	350	100	252	152	152%
6130 Administrative Fees	67,136	63,510	63,510	63,510	72,012	8,502	13%
6150 Fines & Penalties	35,000	-	-	-	-	-	
6320 Water	24	-	-	-	-	-	
6330 Telephone	1,340	1,000	1,000	1,000	1,100	100	10%
6410 Dock Maintenance	10,202	23,000	23,000	5,500	15,700	10,200	185%
6450 Equipment Maintenance	21	2,000	2,000	1,000	2,000	1,000	100%
6461 Vehicle Fuel & Oil	186,795	195,000	195,000	210,000	210,000	-	
6470 Ferry Maintenance	221,895	100,000	100,000	100,000	200,000	100,000	100%
6525 Small Equipment Purchases	1,420	12,200	12,200	6,000	6,500	500	8%
6530 Equipment Purchase	-	-	-	-	5,000	5,000	
6845 Bond Interest	66,294	62,250	62,250	62,250	58,200	(4,050)	-7%
Total Appropriations - Ferry	1,602,204	1,395,951	1,395,951	1,393,585	1,575,454	181,869	13%

AUTHORIZED PERSONNEL	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
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	<u>3.25</u>	<u>3.25</u>	<u>3.25</u>
FULL TIME EMPLOYEES	<u><u>10.25</u></u>	<u><u>10.25</u></u>	<u><u>10.25</u></u>

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Administration 400-63

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	131,016	145,578	145,578	145,578	172,126	26,548	18%
5110 Overtime Pay	4,344	3,500	3,500	4,000	3,500	(500)	-13%
5120 Temporary Pay	2,353	7,000	7,000	5,000	5,000	-	
5200 Taxes/Benefits	73,331	77,388	77,388	77,388	95,393	18,005	23%
5300 Travel & Training	6,323	9,000	9,000	5,000	15,000	10,000	200%
6010 Supplies	1,200	5,000	5,000	300	4,000	3,700	1233%
6011 Operating Supplies	238	-	-	-	-	-	
6020 Dues, Publications, Internet Provider	420	800	800	1,200	275	(925)	-77%
6032 Banking Fees	3,808	4,000	4,000	4,500	4,500	-	
6070 Postage	168	500	500	500	500	-	
6090 Contractual Services	1,985	500	500	500	400	(100)	-20%
6110 Medical	42	300	300	100	300	200	200%
6130 Administrative Fees	13,413	13,553	13,553	13,553	15,860	2,307	17%
6330 Telephone	9,687	8,700	8,700	8,000	8,000	-	
6331 Long Distance	181	400	400	300	300	-	
6450 Equipment Maintenance	200	2,200	2,200	1,200	2,300	1,100	92%
6525 Small Equipment Purchases	2,305	6,200	6,200	3,800	5,600	1,800	47%
Total Appropriations - Admin	251,014	284,619	284,619	270,919	333,054	62,135	23%

AUTHORIZED PERSONNEL	FY 07	FY 08	FY 09
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 2009 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Murphy's Float 400-64

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
6010 Supplies	-	150	150	100	150	50	50%
6130 Administrative Fees	93	94	94	94	45	(49)	-52%
6310 Electricity	720	520	520	400	400	-	
6330 Telephone	-	200	200	100	100	-	
6450 Equipment Maintenance	545	1,000	1,000	500	250	(250)	-50%
Total Appropriations - Murphy's	1,358	1,964	1,964	1,194	945	(249)	-21%

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Capital Appropriations

Description		FY 05/06 ACTUAL	FY 07 ACTUAL	FY 08			FY 09 BUDGET
				ADOPTED	AMENDED	ESTIMATED	
Field 400-60-000							
6530	Equipment Purchase	3,941	-	-	-	-	-
6540	Capital Improvements	-	-	-	-	-	-
6800	Gain/Loss On Disposal	-	9,311	-	-	-	-
Total		3,941	9,311	-	-	-	-
Terminal 400-61-000							
6530	Equipment Purchase	831	-	-	-	-	-
6540	Capital Improvements	216	-	10,000	10,000	-	65,000
6700	Bad Debt Expense	-	6,574	-	-	-	-
Total		1,047	6,574	10,000	10,000	-	65,000
Ferry 400-62-000							
6530	Equipment Purchase	6,007	-	-	-	-	-
6540	Capital Improvements	-	-	18,000	18,000	-	-
6700	Bad Debt Expense	-	11,267	-	-	-	-
6800	Gain/Loss On Disposal	-	50,523	-	-	-	-
Total		6,007	61,790	18,000	18,000	-	-
Air Admin 400-63-000							
6530	Equipment Purchase	724	-	-	-	-	-
6540	Capital Improvements	-	-	-	-	-	-
6800	Gain/Loss On Disposal	-	5,037	-	-	-	-
Total		724	5,037	-	-	-	-
Projects 400-71-XXX							
6540	HVAC System	179,000	-	-	-	-	-
6540	Generator Project	250,000	-	-	-	-	-
Total		429,000	-	-	-	-	-
Total Capital Appropriations		440,719	82,712	28,000	28,000	-	65,000

Ketchikan Gateway Borough
 FY 2009 Budget - Revenues and Appropriations
 Wastewater Enterprise Fund - 480

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.		
		ADOPTED	AMENDED	ESTIMATED		\$	%	
Revenues:								
4080	Penalty & Interest	18,324	18,000	18,000	17,631	18,000	369	2%
4305	Interest Income - SDC	21,797	5,000	5,000	4,526	5,000	474	10%
4360	Sewer Fees	506,692	500,000	500,000	504,000	491,607	(12,393)	-2%
4361	SDC Revenue	53,676	5,000	5,000	3,518	5,000	1,482	42%
4410	Interfund Transfer	55,420	1,597	1,597	52,327	1,596	(50,731)	-97%
4450	Interfund Transfer	38,622	64,097	64,097	64,097	47,654	(16,443)	-26%
Total Revenues		694,531	593,694	593,694	646,099	568,857	(77,242)	-12%
SUMMARY OF APPROPRIATIONS								
	Sewer Services	616,837	536,630	536,630	454,088	608,828	154,740	34%
	Loan Payment (Land Trust)	53,841	43,892	43,892	43,892	45,818	1,926	4%
Total Appropriations		670,678	580,522	580,522	497,980	654,646	156,666	31%
Excess Revenue over (under) Expenditures		23,853	13,172	13,172	148,119	(85,789)	(233,908)	-158%
AUTHORIZED PERSONNEL								
		<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>				
	Utility Supervisor	2.65	2.65	0.75	Allocated from Public Works			
	Maintenance Technician I	-	-	2.95	Allocated from Public Works			
FULL-TIME EMPLOYEES		<u>2.65</u>	<u>2.65</u>	<u>3.70</u>				

Ketchikan Gateway Borough
FY 2009 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Sewer Services (Combined)

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Pay	81,023	104,408	104,408	78,094	143,352	65,258	84%
5110 Overtime	3,000	-	-	800	-	(800)	-100%
5120 Temporary Pay	90	-	-	-	-	-	
5200 Taxes & Benefits	47,378	60,583	60,583	50,851	48,273	(2,578)	-5%
6010 Office Supplies	78	-	-	-	-	-	
6011 Operating Supplies	21,384	29,200	29,200	20,500	26,941	6,441	31%
6060 Rentals	-	-	-	-	1,000	1,000	
6085 Licenses/Fees/Permits	3,250	6,300	6,300	2,700	5,510	2,810	104%
6090 Contractual Services	125,898	169,000	169,000	159,500	221,000	61,500	39%
6091 Water Tests	25,522	26,000	26,000	16,520	18,780	2,260	14%
6100 Insurance	17,030	16,250	16,250	16,250	16,250	-	
6130 Administrative Fees	32,172	30,489	30,489	30,489	34,462	3,973	13%
6140 Debt Service	53,841	43,892	43,892	43,892	45,818	1,926	4%
6310 Electricity	36,762	36,500	36,500	36,500	37,110	610	2%
6330 Telephone	447	1,150	1,150	400	1,150	750	188%
6430 Building Maintenance	690	3,500	3,500	1,634	6,000	4,366	267%
6431 Heating Fuel	-	4,000	4,000	2,000	4,000	2,000	100%
6450 Equipment Maintenance	11,239	15,500	15,500	7,000	19,000	12,000	171%
6460 Vehicle Maintenance	1,249	3,000	3,000	100	7,000	6,900	6900%
6461 Vehicle Fuel & Oil	-	750	750	750	1,000	250	33%
6525 Small Equip Purchases	315	20,000	20,000	20,000	10,000	(10,000)	-50%
6530 Equipment Purchase	12,506	10,000	10,000	10,000	8,000	(2,000)	-20%
6540 Capital Improvement	(51)	-	-	-	-	-	
6600 Transfers Out	196,855	-	-	-	-	-	
TOTAL APPROPRIATIONS	670,678	580,522	580,522	497,980	654,646	156,666	31%

Ketchikan Gateway Borough
FY 2009 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Sludge & Equipment 480-10

DESCRIPTION		FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
		ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
5100	Employee Pay	16,386	22,970	22,970	10,000	31,537	21,537	215%
5110	Overtime	383	-	-	-	-	-	
5200	Taxes & Benefits	9,342	13,330	13,330	7,000	20,863	13,863	198%
6010	Office Supplies	78	-	-	-	-	-	
6011	Operating Supplies	3,065	5,000	5,000	5,000	3,920	(1,080)	-22%
6060	Rentals	-	-	-	-	1,000	1,000	
6090	Contractual Services	116,262	155,000	155,000	155,000	205,000	50,000	32%
6091	Water Tests	380	-	-	-	500	500	
6100	Insurance	1,001	750	750	750	750	-	
6130	Administrative Fees	17,003	12,678	12,678	12,678	16,932	4,254	34%
6140	Debt Service	37,477	28,946	28,946	28,946	32,444	3,498	12%
6310	Electricity	6,847	7,500	7,500	7,500	7,625	125	2%
6430	Building Maintenance	-	500	500	500	500	-	
6450	Equipment Maintenance	1,972	2,500	2,500	500	2,500	2,000	400%
6460	Vehicle Maintenance	1,249	3,000	3,000	100	7,000	6,900	6900%
6461	Vehicle Fuel & Oil	-	750	750	750	1,000	250	33%
6540	Capital Improvements	(51)	-	-	-	-	-	
Total Appropriations - Sludge		211,394	252,924	252,924	228,724	331,571	102,847	45%

Ketchikan Gateway Borough
FY 2009 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Mountain Point 480-12

DESCRIPTION		FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
		ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
5100	Employee Pay	28,224	38,632	38,632	38,632	53,041	14,409	37%
5110	Overtime	880	-	-	-	-	-	
5120	Temporary Pay	90	-	-	-	-	-	
5200	Taxes & Benefits	16,140	22,416	22,416	22,415	19,624	(2,791)	-12%
6011	Operating Supplies	13,687	15,000	15,000	12,000	13,381	1,381	12%
6020	Dues And Publications	-	-	-	-	-	-	
6085	Licenses/Fees/Permits	700	900	900	-	700	700	
6090	Contractual Services	2,436	4,000	4,000	4,000	4,000	-	
6091	Water Tests	9,396	8,000	8,000	3,600	3,600	-	
6100	Insurance	14,312	14,000	14,000	14,000	14,000	-	
6130	Administrative Fees	8,664	10,185	10,185	10,185	9,959	(226)	-2%
6140	Debt Service	16,364	14,946	14,946	14,946	13,374	(1,572)	-11%
6310	Electricity	22,030	20,000	20,000	20,000	20,335	335	2%
6330	Telephone	-	800	800	50	800	750	1500%
6430	Building Maintenance	650	2,000	2,000	500	4,500	4,000	800%
6431	Heating Fuel	-	4,000	4,000	2,000	4,000	2,000	100%
6450	Equipment Maintenance	8,039	10,000	10,000	5,000	10,000	5,000	100%
6460	Vehicle Maintenance	-	-	-	-	-	-	
6525	Small Equipment Purchases	315	20,000	20,000	20,000	10,000	(10,000)	-50%
6530	Equipment Purchase	12,506	10,000	10,000	10,000	8,000	(2,000)	-20%
6540	Capital Improvements	-	-	-	-	-	-	
6600	Transfers Out	16,627	-	-	-	-	-	
6700	Bad Debt Expense	159,474	-	-	-	-	-	
Total Appropriations - Mt. Point		330,534	194,879	194,879	177,328	189,314	11,986	7%

Ketchikan Gateway Borough
FY 2009 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Forest Park 480-13

DESCRIPTION		FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
			ADOPTED	AMENDED	ESTIMATED		\$	%
5100	Employee Pay	12,347	15,661	15,661	12,000	21,502	9,502	79%
5110	Overtime	439	-	-	-	-	-	
5200	Taxes & Benefits	7,372	9,087	9,087	9,000	3,224	(5,776)	-64%
6011	Operating Supplies	1,591	4,000	4,000	1,500	4,000	2,500	167%
6085	Licenses/Fees/Permits	1,300	900	900	900	2,000	1,100	122%
6090	Contractual Services	1,200	2,000	2,000	500	2,000	1,500	300%
6091	Water Tests	2,777	3,000	3,000	3,000	1,920	(1,080)	-36%
6100	Insurance	1,717	1,500	1,500	1,500	1,500	-	
6130	Administrative Fees	2,551	2,790	2,790	2,790	2,797	7	
6310	Electricity	6,776	7,500	7,500	7,500	7,625	125	2%
6330	Telephone	447	350	350	350	350	-	0%
6430	Building Maintenance	40	1,000	1,000	500	1,000	500	100%
6450	Equipment Maintenance	310	1,500	1,500	750	1,500	750	100%
6600	Transfers Out	20,239	-	-	-	-	-	
Total Appropriations - Forest Park		59,106	49,288	49,288	40,290	49,418	9,128	23%

Ketchikan Gateway Borough
FY 2009 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Ward Cove 480-14

DESCRIPTION		FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
			ADOPTED	AMENDED	ESTIMATED		\$	%
5100	Employee Pay	9,324	14,617	14,617	7,500	20,070	12,570	168%
5110	Overtime Pay	469	-	-	550	-	(550)	-100%
5200	Taxes & Benefits	5,447	8,480	8,480	5,500	2,811	(2,689)	-49%
6011	Operating Supplies	1,527	2,200	2,200	1,000	2,200	1,200	120%
6085	Licenses/Fees/Permits	-	900	900	900	1,560	660	73%
6090	Contractual Services	-	2,000	2,000	1,000	2,000	1,000	100%
6091	Water Tests	3,246	3,000	3,000	3,000	1,800	(1,200)	-40%
6100	Insurance	-	-	-	-	-	-	
6130	Administrative Fees	1,615	1,962	1,962	1,962	2,008	46	2%
6310	Electricity	1,109	1,500	1,500	1,500	1,525	25	2%
6430	Building Maintenance	-	-	-	134	-	(134)	-100%
6450	Equipment Maintenance	68	-	-	-	1,500	1,500	
6600	Transfers Out	5,540	-	-	-	-	-	
Total Appropriations - Ward Cove		28,345	34,659	34,659	23,046	35,474	12,428	54%

Ketchikan Gateway Borough

FY 2009 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Airport 480-15

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Wages	9,721	11,486	11,486	7,500	15,769	8,269	110%
5110 Overtime Pay	829	-	-	250	-	(250)	-100%
5200 Taxes/Benefits	6,177	6,666	6,666	5,200	1,736	(3,464)	-67%
6011 Operating Supplies	831	2,000	2,000	1,000	2,440	1,440	144%
6085 Licenses/Fees/Permits	550	900	900	900	550	(350)	-39%
6090 Contractual Services	1,200	2,000	2,000	-	2,000	2,000	
6091 Water Tests	2,841	3,000	3,000	1,920	1,920	-	
6130 Administrative Fees	1,550	1,653	1,653	1,653	1,555	(98)	-6%
6450 Equipment Maintenance	850	1,500	1,500	750	1,500	750	100%
6600 Transfers Out	11,248	-	-	-	-	-	
Total Appropriations - Airport	35,797	29,205	29,205	19,173	27,470	8,297	43%

Ketchikan Gateway Borough

FY 2009 Budget - Revenues and Appropriations

Wastewater Enterprise Fund Non-Area wide Outfall 480-17

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
5100 Employee Wages	5,021	1,042	1,042	2,462	1,433	(1,029)	-42%
5110 Overtime Pay	107	-	-	50	-	(50)	-100%
5200 Taxes/Benefits	2,900	604	604	1,736	15	(1,721)	-99%
6011 Operating Supplies	683	1,000	1,000	-	1,000	1,000	
6085 Licenses/Fees/Permits	700	2,700	2,700	-	700	700	
6090 Contractual Services	4,800	6,000	6,000	-	6,000	6,000	
6091 Water Tests	6,882	9,000	9,000	5,000	9,040	4,040	81%
6130 Administrative Fees	789	1,221	1,221	1,221	1,211	(10)	-1%
6450 Equipment Maintenance	-	-	-	-	2,000	2,000	
6600 Transfers Out	354	-	-	-	-	-	
Total Non - Area wide Outfall	22,236	21,567	21,567	10,469	21,399	10,930	104%

OTHER FUND SUMMARIES

FY 2009

Ketchikan Gateway Borough
 FY 2009 Budget - Revenues and Appropriations
 Internal Service Fund - Fund 550
 KGB School District - RBMS

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	(117,621)	154,469	154,469	154,469	415,469	261,000	169%
Revenues:							
4305 Interest Revenue	24,128	5,000	5,000	11,000	11,000	-	
4410 Premium Contributions	2,936,901	2,750,000	2,750,000	3,050,000	3,000,000	(50,000)	-2%
Total Revenues	2,961,028	2,755,000	2,755,000	3,061,000	3,011,000	(50,000)	-2%
Total Fund Balance & Revenues							
	2,843,407	2,909,469	2,909,469	3,215,469	3,426,469	211,000	7%
Appropriations:							
5200 Taxes/Benefits	423,423	-	-	-	-	-	
5201 Claims Paid - School District	2,265,515	2,450,000	2,450,000	2,800,000	2,844,000	44,000	2%
Total Appropriations	2,688,938	2,450,000	2,450,000	2,800,000	2,844,000	44,000	2%
Fund Balance June 30							
	154,469	459,469	459,469	415,469	582,469	167,000	40%

Ketchikan Gateway Borough
 FY 2009 Budget - Revenues and Appropriations
 Internal Service - Fund 555
 Borough - RBMS

DESCRIPTION	ACTUAL				BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	(436,767)	(783,003)	(783,003)	(783,003)	(720,503)	62,500	-8%
Revenues:							
4410 Premium Contributions	1,194,699	1,312,500	1,312,500	1,312,500	1,585,070	272,570	21%
Total Revenues	1,194,699	1,312,500	1,312,500	1,312,500	1,585,070	272,570	21%
Total Fund Balance & Revenues	757,932	529,497	529,497	529,497	864,567	335,070	63%
Appropriations:							
5200 Borough Fixed Costs	371,516	385,000	385,000	400,000	400,000	-	
5201 Borough Claims Paid	1,169,419	800,000	800,000	850,000	850,000	-	
Total Appropriations	1,540,935	1,185,000	1,185,000	1,250,000	1,250,000	-	
Fund Balance June 30	(783,003)	(655,503)	(655,503)	(720,503)	(385,433)	335,070	-47%

Ketchikan Gateway Borough
FY 2009 - Summary of Revenue and Appropriations
Land Trust Fund - Fund 701-10

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	10,549,518	10,102,580	10,102,580	10,102,580	10,657,083	554,503	5%
Revenues:							
4096 Land Sales	83,220	50,000	50,000	478,103	1,500,000	1,021,897	214%
4100 Road Tariff	25,386	-	-	-	-	-	-
4305 Interest Income	159,612	269,834	269,834	140,000	457,880	317,880	227%
4390 Other Revenue	544	-	-	-	-	-	-
4525 Lease Agreement Rev	19,791	-	-	-	-	-	-
Total Revenues	288,553	319,834	319,834	618,103	1,957,880	1,339,777	217%
Appropriations:							
5100 Employee Pay	-	-	-	-	85,246	85,246	-
5200 Taxes/Benefits	-	-	-	-	53,210	53,210	-
5300 Travel & Training	-	-	-	-	4,050	4,050	-
6020 Dues	-	-	-	-	588	588	-
6030 Publishing Expense	1,135	-	-	-	3,625	3,625	-
6031 Recording Fees	893	-	-	-	-	-	-
6032 Permit Fees	-	-	-	-	5,000	5,000	-
6060 Rentals	189	-	-	-	-	-	-
6080 Professional Services	-	-	-	-	25,000	25,000	-
6090 Contractual Services	69,760	60,000	60,000	60,000	25,000	(35,000)	-58%
6130 Administrative Fees	6,000	3,600	3,600	3,600	12,319	8,719	242%
6310 Electricity	14	-	-	-	-	-	-
6530 Equipment Purchases	-	-	-	-	3,600	3,600	-
6600 Interfund Transfers	657,500	-	-	-	458,080	458,080	-
Total Appropriations	735,491	63,600	63,600	63,600	675,718	612,118	962%
Excess Revenue over (under) Expenditures	(446,938)	256,234	256,234	554,503	1,282,162	727,659	131%
Fund Balance June 30	10,102,580	10,358,814	10,358,814	10,657,083	11,939,245	1,282,162	12%
Contracts Receivable - Pacific Log & Lumber	831,817	808,102	808,102	808,102	783,331	(24,771)	-3%
Note Receivable - Airport Boat Dock	35,862	24,489	24,489	24,489	12,542	(11,947)	-49%
Note Receivable - Airport HVAC	164,808	149,960	149,960	149,960	134,314	(15,646)	-10%
Note Receivable - Airport Terminal Renovation	213,877	200,629	200,629	200,629	186,679	(13,950)	-7%
Note Receivable - Lewis Reef Road	605,370	550,832	550,832	550,821	-	(550,821)	-100%
Note Receivable - Gold Nugget Special Assess.	16,535	8,471	8,471	8,471	-	(8,471)	-100%
Note Receivable - N.Tongass - Building	557,896	513,875	513,875	513,875	467,469	(46,406)	-9%
Note Receivable - N.Tongass - Equipment	513,147	434,291	434,291	434,291	353,087	(81,204)	-19%
Note Receivable - Schoenbar Middle School	6,000,000	6,000,000	6,000,000	6,000,000	-	(6,000,000)	-100%
Note Receivable - Shoup Street	10,833	8,454	8,454	8,454	5,952	(2,502)	-30%
Note Receivable - Wastewater - (SDC)	298,095	267,479	267,479	267,479	235,291	(32,188)	-12%
Note Receivable - Wastewater - Sludge	525,997	502,815	502,815	502,815	478,255	(24,560)	-5%
Note Receivable - Wastewater - Vactor Truck	149,418	104,977	104,977	104,977	80,859	(24,118)	-23%
Total Designated Reserves	9,923,653	9,574,375	9,574,374	9,574,363	2,737,779	(6,836,584)	-71%
Unreserved Fund Balance	178,926	784,439	784,440	1,082,720	9,201,466	8,118,746	750%
AUTHORIZED PERSONNEL							
	FY 07	FY 08	FY 09				
Lands Manager	-	-	1.00				
Secretary	-	-	1.00				
FULL-TIME EMPLOYEES	-	-	2.00				

Ketchikan Gateway Borough
 FY 2009 Budget - Revenues and Appropriations
 Commercial Passenger Vessel Tax Budget - 705

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
Fund Balance July 1	-	-	-	-	28,810	28,810	
Revenues:							
4255 Commercial Pass. Vessel Tax	-	-	-	203,810	2,083,000	1,879,190	922%
Total Revenues	-	-	-	203,810	2,083,000	1,879,190	922%
Appropriations:							
5100 Employee Pay	-	-	-	-	46,348	46,348	
5200 Taxes/Benefits	-	-	-	-	21,129	21,129	
6090 Contractual Services	-	-	100,000	175,000	1,006,074	831,074	475%
6130 Administrative Fees	-	-	-	-	64,413	64,413	
6600 Interfund Transfers	-	-	-	-	76,000	76,000	
Total Appropriations	-	-	100,000	175,000	1,213,964	1,038,964	594%
Fund Balance June 30	-	-	(100,000)	28,810	897,846	869,036	3016%

AUTHORIZED PERSONNEL	FY 07	FY 08	FY09
Associate Planner	-	-	1.00
	-	-	1.00

Ketchikan Gateway Borough
FY 2009 Budget - Summary of Revenue and Appropriations
Non Area Wide - Library Fund - 710

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	45,705	22,289	22,289	22,289	10,341	(11,948)	-54%
Revenues:							
4010 Real Property Taxes	389,472	449,539	449,539	405,000	444,822	39,822	10%
4020 Business-Personal Taxes	14,332	13,678	13,678	12,300	13,325	1,025	8%
4060 Automobile Taxes	6,699	7,200	7,200	6,050	6,000	(50)	-1%
4150 Sr. Citizen Local Cont.	(18,639)	(19,198)	(19,198)	(19,198)	(32,069)	(12,871)	67%
4305 Interest Income	5,286	4,100	4,100	4,000	4,000	-	
Total Revenues	397,149	455,319	455,319	408,152	436,077	27,925	7%
Fund Balance plus Revenues	442,854	477,608	477,608	430,441	446,419	15,977	4%
Appropriations:							
6090 Library	417,625	443,265	443,265	420,100	417,169	(2,931)	-1%
6090 Summer Library Program	2,940	2,940	2,940	-	3,021	3,021	
Total Appropriations	420,565	446,205	446,205	420,100	420,190	90	0%
Fund Balance June 30	22,289	31,403	31,403	10,341	26,229	15,887	154%

Ketchikan Gateway Borough
 FY 2009 - Summary of Revenues and Appropriations
 Recreational Sales Tax Capital Projects Fund - 712

DESCRIPTION		FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
			ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1		754,440	1,203,035	1,203,035	1,203,035	1,511,935	308,900	26%
Revenues:								
4040	Sales Taxes - In City	1,301,136	1,300,000	1,300,000	1,300,000	1,300,000	-	
4050	Sales Taxes - Out Of City	262,097	240,000	240,000	240,000	240,000	-	
4080	Penalty & Interest	14,337	12,500	12,500	12,500	12,500	-	
4305	Interest Revenue	67,103	22,500	22,500	22,500	22,500	-	
4365	Contr. From Private Sources	5,000	-	-	-	-	-	
Total Revenues		1,649,674	1,575,000	1,575,000	1,575,000	1,575,000	-	
Appropriations:								
6140	Debt Expense	786,700	790,400	790,400	790,100	676,000	(114,100)	-14%
6540	Capital Projects	212,379	260,000	260,000	168,000	1,230,000	1,062,000	632%
6600	Interfund Transfers	202,000	308,000	308,000	308,000	308,000	-	
Total Appropriations		1,201,079	1,358,400	1,358,400	1,266,100	2,214,000	947,900	75%
Excess Revenue over/under Expenditures		448,595	216,600	216,600	308,900	(639,000)	(947,900)	-307%
Fund Balance June 30		1,203,035	1,419,635	1,419,635	1,511,935	872,935	(639,000)	-42%

Ketchikan Gateway Borough
 FY 2009 Summary of Revenue and Appropriations
 Bonds/Capital Improvement Fund - 713

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	2,253,509	459,552	459,552	459,552	1,076,117	616,565	134%
Revenues:							
4040 Sales Tax - 1/2 Cent	1,603,399	1,565,500	1,565,500	1,610,000	1,600,000	(10,000)	-1%
4250 Reimbursement	2,061,057	2,069,365	2,069,365	2,069,365	2,068,683	(682)	
4305 Interest Income	114,789	31,000	31,000	10,000	10,000	-	
4450 Interfund Transfers	786,700	790,400	790,400	790,400	676,000	(114,400)	-14%
Total Revenues	4,565,945	4,456,265	4,456,265	4,479,765	4,354,683	(125,082)	-3%
Appropriations:							
6090 Contractual Services	1,590	5,000	5,000	1,590	2,000	410	26%
6140 Debt Expense	3,744,705	3,746,636	3,746,636	3,746,636	3,631,261	(115,375)	-3%
6540 Capital Improvements	-	-	-	-	110,000	110,000	
6600 Interfund Transfers	2,613,606	125,000	125,000	114,974	120,000	5,026	4%
Total Appropriations	6,359,901	3,876,636	3,876,636	3,863,200	3,863,261	61	
Designated reserves Schoenbar remediation cost	-	-	-	-	1,500,000	-	
Unreserved Fund Balance-June 30	459,552	1,039,181	1,039,181	1,076,117	67,539	(1,008,578)	-94%

Ketchikan Gateway Borough

FY 2009 Summary of Revenue and Appropriations Debt Service (Bonds) - Funds 260, 270, 275, 281, 282, & 285

Description		FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
			ADOPTED	AMENDED	ESTIMATED		\$	%
1999 G.O. BONDS (VALLEY PARK & HOUGHTALING) - FUND 260								
4450	INTERFUND TRANSFERS	387,060	386,000	386,000	386,000	388,500	2,500	1%
TOTAL REVENUES		387,060	386,000	386,000	386,000	388,500	2,500	1%
2000 G.O. BONDS (NEW ELEMENTARY SCHOOL) - FUND 270								
4450	INTERFUND TRANSFER	778,818	775,600	775,600	775,600	775,600	-	
TOTAL REVENUES		778,818	775,600	775,600	775,600	775,600	-	
6840	BOND PRINCIPAL PYMTS	334,967	350,000	350,000	350,000	370,000	20,000	6%
6845	BOND INTEREST	52,093	36,000	36,000	36,000	18,500	(17,500)	-49%
TOTAL APPROPRIATIONS		387,060	386,000	386,000	386,000	388,500	2,500	1%
2003 G.O. BONDS (SCHOENBAR) - FUND 275								
4450	INTERFUND TRANSFER	690,905	692,586	692,586	692,586	688,711	(3,875)	-1%
TOTAL REVENUES		690,905	692,586	692,586	692,586	688,711	(3,875)	-1%
6840	BOND PRINCIPAL PAYMENT	350,000	365,000	365,000	365,000	375,000	10,000	3%
6845	BOND INTEREST	340,905	327,586	327,586	327,586	313,711	(13,875)	-4%
TOTAL APPROPRIATIONS		690,905	692,586	692,586	692,586	688,711	(3,875)	-1%
2005 G.O. BONDS (SCHOENBAR) - FUND 281								
4450	INTERFUND TRANSFER	1,754,900	1,757,050	1,757,050	1,757,050	1,641,850	(115,200)	-7%
TOTAL REVENUES		1,754,900	1,757,050	1,757,050	1,757,050	1,641,850	(115,200)	-7%
6840	BOND PRINCIPAL PAYMENT	1,095,000	1,130,000	1,130,000	1,130,000	1,060,000	(70,000)	-6%
6845	BOND INTEREST	659,900	627,050	627,050	627,050	581,850	(45,200)	-7%
TOTAL APPROPRIATIONS		1,754,900	1,757,050	1,757,050	1,757,050	1,641,850	(115,200)	-7%
2006 G.O. BONDS (SCHOENBAR & FAWN MOUNTAN) - FUND 282								
4450	INTERFUND TRANSFER	133,022	135,400	135,400	135,400	136,600	1,200	1%
TOTAL REVENUES		133,022	135,400	135,400	135,400	136,600	1,200	1%
6840	BOND PRINCIPAL PAYMENT	90,000	95,000	95,000	95,000	100,000	5,000	5%
6845	BOND INTEREST	43,022	40,400	40,400	40,400	36,600	(3,800)	-9%
TOTAL APPROPRIATIONS		133,022	135,400	135,400	135,400	136,600	1,200	1%
E-ONE LEASE #5356-001 NORTH TONGASS VFD CAPITAL LEASE - FUND 285								
4450	INTERFUND TRANSFER	51,155	51,155	51,155	51,155	51,155	-	
TOTAL REVENUES		51,155	51,155	51,155	51,155	51,155	-	
6840	BOND PRINCIPAL PAYMENT	34,756	36,476	36,476	36,476	38,282	1,806	5%
6845	BOND INTEREST	16,399	14,679	14,679	14,679	12,873	(1,806)	-12%
TOTAL APPROPRIATIONS		51,155	51,155	51,155	51,155	51,155	-	

Ketchikan Gateway Borough
 FY 2009 Budget - Appropriations
 Passenger Facility Charges Fund (PFC) - Fund 714

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	438,410	478,912	478,912	478,912	474,117	(4,795)	-1%
Revenues:							
4210 Enplanement Revenue	393,427	380,000	380,000	365,000	370,000	5,000	1%
4305 Interest Income	21,851	14,000	14,000	10,000	10,000	-	
Total Revenues	415,278	394,000	394,000	375,000	380,000	5,000	1%
Fund Balance plus Revenues	853,688	872,912	872,912	853,912	854,117	205	
Appropriations:							
6600 Transfer Out-Rev A & Rev B	374,776	379,795	379,795	379,795	374,451	(5,344)	-1%
Total Appropriations	374,776	379,795	379,795	379,795	374,451	(5,344)	-1%
Fund Balance June 30	478,912	493,117	493,117	474,117	479,666	5,549	1%

Ketchikan Gateway Borough
FY 2009 - Summary of Revenues and Appropriations
Economic Development Fund 721-10

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
Fund Balance July 1	3,668,249	4,900,835	4,900,835	4,900,835	4,981,913	81,078	2%
4055 Trans. Occupancy Tax	45,301	40,000	40,000	73,044	-	(73,044)	-100%
4096 Land Sales	773,000	11,000,000	11,000,000	-	-	-	-
4305 Interest Income	657,074	165,955	165,955	165,955	251,000	85,045	51%
4370 Property Rentals	(9,359)	-	-	-	-	-	-
4390 Other Revenue	7,570	-	-	-	-	-	-
4450 Interfund Transfers	-	28,939	28,939	28,939	-	(28,939)	-100%
4525 Lease Revenues	108,670	37,248	37,248	140,472	140,472	-	-
Total Revenues	1,582,256	11,272,142	11,272,142	408,410	391,472	(16,938)	-4%
Summary of Appropriations:							
5100 Employee Pay	13,042	6,189	12,389	7,561	6,465	(1,096)	-14%
5110 Overtime Pay	483	-	-	67	-	(67)	-100%
5120 Temporary Pay	5,924	-	-	1,838	-	(1,838)	-100%
5200 Taxes/Benefits	10,715	4,226	8,626	5,368	4,409	(959)	-18%
5300 Travel And Training	1,270	-	-	-	-	-	-
6011 Operating Supplies	22	-	-	425	2,000	1,575	371%
6040 Community Promotion	7,500	-	-	-	-	-	-
6085 Permits	6,440	470	470	470	5,970	5,500	1170%
6090 Contractual Services	54,596	24,000	61,000	199,439	210,361	10,922	5%
6100 Insurance	9,466	6,000	6,000	6,000	6,000	-	-
6130 Administration Fees	4,526	4,620	4,620	4,620	8,385	3,765	81%
6310 Electricity	59,020	24,000	24,000	18,023	29,402	11,379	63%
6320 Water	12,807	-	-	227	3,840	3,613	1592%
6330 Telephone	441	228	228	37	1,020	983	2657%
6340 Sewer	35	500	500	272	1,000	728	268%
6350 Landfill	-	2,000	2,000	-	2,000	2,000	-
6430 Building Maintenance	18,970	11,000	11,000	9,690	12,500	2,810	29%
6431 Heating Fuel	49,406	29,000	42,000	38,506	36,000	(2,506)	-7%
6525 Sm. Equip Purchases	550	-	-	-	-	-	-
6540 Capital Improvement	86,933	-	-	-	-	-	-
6600 Interfund Transfers	-	34,789	34,789	34,789	40,654	5,865	17%
6845 Interest	7,524	-	-	-	-	-	-
Total Appropriations	349,670	147,022	207,622	327,332	370,006	42,674	13%
Excess Revenue over (under) Expenditures	1,232,586	11,125,120	11,064,520	81,078	21,466	(59,612)	-74%
Fund Balance June 30	4,900,835	16,025,955	15,965,355	4,981,913	5,003,379		
COMMITTED FUNDS:							
Ketchikan Visitors Bureau Note	398,160	-	-	346,155	304,146		
Inter-Island Ferry Authority	1,585,000	-	-	1,540,000	1,360,000		
Unreserved Fund Balance	2,917,675	16,025,955	15,965,355	3,095,758	3,339,233		
AUTHORIZED PERSONNEL	FY 07	FY 08	FY 09				
Maintenance Tech I	-	-	0.10	Allocated from Public Works			
Grounds Supervisor	-	-	0.05	Allocated from Public Works			
FULL-TIME EMPLOYEES	-	-	0.15				

Ketchikan Gateway Borough
 FY 2009 Budget - Revenue and Appropriations
 South Tongass Service Area - 800

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
Fund Balance July 1	(23,803)	31,090	31,090	31,090	53,465	22,375	72%
Revenues:							
4010 Property Taxes	332,596	411,389	411,389	401,352	458,662	57,310	14%
4020 Business/Personal Taxes	29	2,140	2,140	2,140	1,882	(258)	-12%
4060 Automobile Taxes	7,692	5,000	5,000	5,000	5,000	-	
4080 Penalties & Interest	1,507	-	-	1,013	-	(1,013)	-100%
4150 Sr Citizen Local Contrib.	(20,277)	(20,277)	(20,277)	(20,277)	(23,000)	(2,723)	13%
4220 State Revenue Sharing	4,519	-	-	-	-	-	
4305 Interest Income	8,742	1,590	1,590	3,396	1,590	(1,806)	-53%
4364 Water Fees	124,067	117,000	117,000	150,021	130,000	(20,021)	-13%
4390 Other Revenue	1,453	7,000	7,000	7,000	7,000	-	
4394 EMS Revenue	57,116	43,000	43,000	43,000	43,000	-	
4450 Transfers	-	5,000	5,000	5,000	5,000	-	
Total Revenues	517,444	571,841	571,841	597,645	629,134	31,489	5%
Summary of Appropriations:							
						-	
Fire Services	167,778	203,871	203,871	201,375	243,154	41,779	21%
EMS Services	135,195	138,392	138,392	136,780	187,812	51,032	37%
Water Services	159,578	234,750	234,750	237,115	220,039	(17,076)	-7%
Total Appropriations	462,551	577,013	577,013	575,270	651,006	75,736	13%
Excess Revenue over (under) Expenditures	54,893	(5,171)	(5,171)	22,375	(21,872)	(44,247)	-198%
Fund Balance June 30	31,090	25,919	25,919	53,465	31,593	(21,872)	-41%
AUTHORIZED PERSONNEL							
	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>				
Fire Chief	1.00	1.00	1.00				
Water Dept.	1.50	1.50	1.05	Allocated from Public Works			
EMS lieutenant	0.75	1.00	1.00				
FULL-TIME EMPLOYEES	<u>3.25</u>	<u>3.50</u>	<u>3.05</u>				

Ketchikan Gateway Borough
FY 2009 Budget - Revenue and Appropriations
South Tongass Fire and EMS 800-90

DESCRIPTION		FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
		ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
5100	Employee Pay	31,104	60,129	60,129	60,129	61,972	1,843	3%
5120	Temporary Pay	42,470	18,835	18,835	18,000	29,890	11,890	66%
5200	Benefits	25,372	46,657	46,657	46,657	49,664	3,007	6%
5300	Travel & Training	13,842	17,000	17,000	16,000	16,500	500	3%
5400	Uniform Allowance	10,583	9,000	9,000	8,000	10,000	2,000	25%
6010	Office Supplies	1,660	2,000	2,000	1,700	2,000	300	18%
6011	Operating Supplies	4,777	8,500	8,500	8,500	12,000	3,500	41%
6015	Books & Software	693	600	600	600	600	-	
6020	Dues & Publications	515	1,100	1,100	1,000	2,300	1,300	130%
6030	Publishing Expense	122	100	100	311	100	(211)	-68%
6070	Postage	41	300	300	250	300	50	20%
6100	Insurance	6,162	3,510	3,510	3,510	3,081	(429)	-12%
6110	Medical Expense	3,909	6,500	6,500	6,500	7,500	1,000	15%
6130	Administrative Fees	7,703	11,540	11,540	10,500	13,361	2,861	27%
6310	Electricity	4,182	1,600	1,600	1,600	1,600	-	
6330	Telephone	413	1,020	1,020	1,020	1,020	-	
6331	Long Distance	77	50	50	50	50	-	
6350	Landfill	-	200	200	-	200	200	
6360	Reimbursable Expenses	300	300	300	300	150	(150)	-50%
6430	Building Maintenance	2,128	2,500	2,500	2,500	2,500	-	
6431	Heating Fuel	5,389	4,000	4,000	5,500	9,000	3,500	64%
6450	Equipment Maintenance	2,097	3,400	3,400	4,000	5,200	1,200	30%
6460	Vehicle Maintenance	3,386	2,500	2,500	1,000	2,500	1,500	150%
6461	Vehicle Fuel & Oil	172	-	-	-	2,000	2,000	
6462	Vehicle Operation	20	30	30	30	50	20	67%
6525	Small Equipment Purchases	11	2,500	2,500	2,600	2,500	(100)	-4%
6540	Capital Improvements	-	-	-	-	6,000	6,000	
6610	Interfund Transfer	652	-	-	1,118	1,116	(2)	
	Fire 800-90-000	167,778	203,871	203,871	201,375	243,154	41,779	21%
5100	Employee Pay	27,916	42,392	42,392	42,392	43,668	1,276	3%
5120	Temporary Pay	34,621	18,630	18,630	18,630	26,060	7,430	40%
5200	Benefits	50,149	39,409	39,409	39,409	38,512	(897)	-2%
5300	Travel & Training	465	2,000	2,000	2,000	12,000	10,000	500%
6011	Operating Supplies	8,178	8,200	8,200	8,000	12,000	4,000	50%
6090	Contractual Services	2,145	1,500	1,500	1,500	1,500	-	
6100	Insurance	4,103	3,959	3,959	3,959	2,700	(1,259)	-32%
6130	Administrative Fees	7,374	7,034	7,034	6,800	8,587	1,787	26%
6330	Telephone	-	-	-	-	1,020	1,020	
6360	Reimbursable Expenses	150	150	150	-	150	150	
6460	Vehicle Maintenance	95	1,000	1,000	-	2,000	2,000	
6461	Vehicle Fuel & Oil	-	-	-	-	2,000	2,000	
6525	Small Equipment Purchases	-	-	-	-	1,500	1,500	
6540	Capital Improvements	-	13,000	13,000	14,090	30,000	15,910	113%
6610	Interfund Transfer	-	1,118	1,118	-	5,000	5,000	
	EMS 800-90-005	135,195	138,392	138,392	136,780	187,812	51,032	37%
	Total Appropriations	302,973	342,262	342,262	338,155	430,966	92,811	27%

Ketchikan Gateway Borough
FY 2009 Budget - Revenue and Appropriations
South Tongass Treatment/Distribution 800-91-001/002

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Treatment 91-001							
5100 Employee Pay	34,571	45,150	45,150	45,150	32,711	(12,440)	-28%
5110 Overtime	1,600	-	-	4,514	-	(4,514)	-100%
5120 Temporary Pay	95	-	-	-	-	-	
5200 Taxes/Benefits	21,753	27,772	27,772	27,772	24,533	(3,239)	-12%
5300 Travel & Training	1,166	1,288	1,288	138	1,325	1,187	860%
6011 Operating Supplies	46,399	77,207	77,207	77,207	82,473	5,266	7%
6020 Dues & Publications	425	1,465	1,465	500	715	215	43%
6070 Postage Expense	147	300	300	150	300	150	100%
6090 Contractual Service	-	1,000	1,000	1,000	3,091	2,091	209%
6091 Water Test	-	420	420	420	420	-	
6100 Insurance	389	250	250	250	257	7	3%
6130 Administrative Fees	13,228	12,581	12,581	12,581	10,191	(2,390)	-19%
6140 Debt Service	552	489	489	-	366	366	
6310 Electricity	10,484	8,000	8,000	8,000	8,132	132	2%
6330 Telephone	-	540	540	540	600	60	11%
6430 Building Maintenance	864	500	500	500	7,000	6,500	1300%
6450 Equipment Maintenance	1,300	3,000	3,000	3,000	3,500	500	17%
6525 Small Equipment Purchases	1,450	2,500	2,500	2,606	4,800	2,194	84%
Total Treatment 91-001	134,424	182,462	182,462	184,328	180,414	(3,914)	-2%
Distribution 91-002							
5100 Employee Pay	6,471	15,050	15,050	15,050	10,904	(4,147)	-28%
5110 Overtime	595	-	-	92	-	(92)	-100%
5120 Temporary Pay	-	-	-	407	-	(407)	-100%
5200 Taxes/Benefits	4,573	9,257	9,257	9,257	8,178	(1,079)	-12%
5300 Travel & Training	1,210	1,288	1,288	1,288	1,325	37	3%
6011 Operating Supplies	6,090	2,793	2,793	2,793	2,793	-	
6090 Contractual Service	400	2,000	2,000	2,000	-	(2,000)	-100%
6091 Water Test	-	1,200	1,200	1,200	5,700	4,500	375%
6310 Electricity	2,455	3,000	3,000	3,000	3,050	50	2%
6430 Building Maintenance	139	-	-	-	1,000	1,000	
6450 Equipment Maintenance	-	3,000	3,000	3,000	3,500	500	17%
6525 Small Equipment Purchases	1,642	2,700	2,700	2,700	3,176	476	18%
6540 Capital Improvements	1,579	12,000	12,000	12,000	-	(12,000)	-100%
Total Distribution 91-002	25,154	52,288	52,288	52,787	39,625	(13,162)	-25%
Total Appropriations	159,578	234,750	234,750	237,115	220,039	(17,076)	-7%

Ketchikan Gateway Borough							
FY 2009 Budget - Revenues and Appropriations							
Loring Service Area Budget - 810							
DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	(200)	2,147	2,147	2,147	4,727	2,580	120%
Revenues:							
4010 Property Tax Revenue	2,572	1,853	1,853	3,080	1,912	(1,168)	-38%
4390 Miscellaneous Revenue	-	-	-	-	310,000	310,000	
Total Revenues	2,572	1,853	1,853	3,080	311,912	308,832	10027%
Appropriations:							
6020 Dues & Publications	225	-	-	-	-	-	
6130 Administrative Fees	-	500	500	500	500	-	
6410 Dock Maintenance	-	1,000	1,000	-	1,000	1,000	
Total Appropriations	225	1,500	1,500	500	1,500	1,000	200%
Fund Balance June 30	2,147	2,500	2,500	4,727	315,139	310,412	6567%

Ketchikan Gateway Borough							
FY 2009 Budget - Revenues and Appropriations							
Waterfall Creek Service Area - 830							
DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	4,956	7,829	7,829	7,829	2,339	(5,490)	-70%
Revenues:							
4080 Penalty & Interest	180	-	-	100	-	(100)	-100%
4305 Interest Income	554	100	100	250	100	(150)	-60%
4360 Service Area Revenue	11,245	11,434	11,434	11,250	11,434	184	2%
Total Revenues	11,980	11,534	11,534	11,600	11,534	(66)	-1%
Appropriations:							
6030 Publishing Expense	40	50	50	-	50	50	
6070 Postage Expense	15	-	-	-	-	-	
6090 Contractual Services	3,800	6,800	6,800	10,044	8,100	(1,944)	-19%
6130 Administrative Fees	1,500	1,500	1,500	500	699	199	40%
6441 System Maint - Road	3,752	3,500	3,500	6,546	3,500	(3,046)	-47%
Total Appropriations	9,107	11,850	11,850	17,090	12,349	(4,741)	-28%
Fund Balance June 30	7,829	7,513	7,513	2,339	1,524	(815)	-35%

Ketchikan Gateway Borough							
FY 2009 Budget - Revenues and Appropriations							
Mud Bight Service Area - 840							
DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	44,100	53,672	53,672	53,672	54,340	668	1%
Revenues:							
4080 Penalty & Interest	(86)	-	-	129	-	(129)	-100%
4305 Interest Income	2,667	800	800	1,043	800	(243)	-23%
4360 Service Area Revenue	12,116	11,160	11,160	11,510	11,160	(350)	-3%
Total Revenues	14,697	11,960	11,960	12,682	11,960	(722)	-6%
Appropriations:							
6030 Publishing Expense	40	50	50	-	50	50	
6085 Licenses/Fees/Permits	-	-	-	-	750	750	
6090 Contractual Services	4,585	3,500	3,500	11,514	5,000	(6,514)	-57%
6130 Administrative Fees	500	500	500	500	2,058	1,558	312%
6441 Road Maintenance	-	-	-	-	28,499	28,499	
Total Appropriations	5,125	4,050	4,050	12,014	36,357	24,343	203%
Excess Revenue over (under) Expenditures	9,572	7,910	7,910	668	(24,397)	(25,065)	-3752%
Fund Balance June 30	53,672	61,582	61,582	54,340	29,943	(24,397)	-45%

Ketchikan Gateway Borough							
FY 2009 Budget - Revenues and Appropriations							
Nichols View Service Area - 850							
DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	9,179	9,771	9,771	9,771	9,571	(200)	-2%
Revenues:							
4305 Interest Income	1,092	300	300	300	300	-	
Total Revenues	1,092	300	300	300	300	-	
Appropriations:							
6130 Administrative Fees	500	500	500	500	500	-	
Total Appropriations	500	500	500	500	500	-	
Excess Revenue over (under) Expenditures	592	(200)	(200)	(200)	(200)	-	
Fund Balance June 30	9,771	9,571	9,571	9,571	9,371	(200)	-2%

Ketchikan Gateway Borough
FY 2009 Budget - Revenues and Appropriations
Forest Park Service Area - 860

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	122,608	140,029	140,029	140,029	160,483	20,454	15%
Revenues:							
4010 Property Taxes	54,394	61,485	61,485	72,201	66,269	(5,932)	-8%
4020 Business/Personal Taxes	140	-	-	820	-	(820)	-100%
4060 Automobile Taxes	213	3,000	3,000	527	3,000	2,473	469%
4150 Sr Citizen Local Contrib.	(2,417)	(2,417)	(2,417)	(2,417)	(2,417)	-	
4305 Interest Income	9,523	1,000	1,000	5,046	2,500	(2,546)	-50%
Total Revenues	61,854	63,068	63,068	76,177	69,352	(6,825)	-9%
Appropriations:							
6030 Publishing Expense	41	75	75	-	50	50	
6060 Rentals	-	-	-	-	2,000	2,000	
6090 Contractual Services	18,825	24,000	24,000	34,240	35,000	760	2%
6130 Administrative Fees	3,069	3,065	3,065	3,065	12,843	9,778	319%
6312 Electricity-Street Lights	6,767	7,000	7,000	2,500	7,000	4,500	180%
6441 System Maint - Road	15,731	20,000	20,000	15,918	170,000	154,082	968%
6540 Capital Improvements	-	12,035	12,035	-	-	-	
Total Appropriations	44,432	66,175	66,175	55,723	226,893	171,170	307%
Excess Revenues over (under) Expenditures	17,421	(3,107)	(3,107)	20,454	(157,541)	(177,995)	-870%
Fund Balance June 30	140,029	136,923	136,923	160,483	2,942	(157,541)	-98%

Ketchikan Gateway Borough
FY 2009 Budget - Revenues and Appropriations
Gold Nugget Service Area - 870

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	21,638	15,065	15,065	15,065	2,032	(13,033)	-87%
Revenues:							
4080 Penalties & Interest	374	-	-	58	-	(58)	-100%
4305 Interest Income	1,058	400	400	400	400	-	
4361 Road Fees	6,276	5,808	5,808	6,336	11,808	5,472	86%
Total Revenues	7,708	6,208	6,208	6,794	12,208	5,414	80%
Appropriations:							
6030 Publishing	40	50	50	-	50	50	
6090 Contractual Services	6,935	9,000	9,000	11,438	9,000	(2,438)	-21%
6130 Administrative Fees	555	735	735	735	735		
6441 Road Maintenance	6,751	3,200	3,200	7,654	3,200	(4,454)	-58%
Total Appropriations	14,281	12,985	12,985	19,827	12,985	(6,842)	-35%
DESIGNATED RESERVES - CIP	-	-	-	-	-	-	
UNDESIGNATED RESERVES 6%	-	-	-	-	-	-	
Excess Revenue over (under) Expenditures	(6,573)	(6,777)	(6,777)	(13,033)	(777)	12,256	-94%
Fund Balance June 30	15,065	8,288	8,288	2,032	1,255	(777)	-38%

Ketchikan Gateway Borough
FY 2009 Budget - Revenues and Appropriations
Gold Nugget Special Assessment - 875

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	(2,734)	(3,179)	(3,179)	(3,179)	(3,642)	(463)	15%
Revenues:							
4080 Penalty & Interest	770	-	-	366	-	(366)	-100%
4362 Special Assessment Fees	(4)	-	-	-	-		
Total Revenues	766	-	-	366	-	(366)	-100%
Appropriations:							
6140 Debt Service	-	829	829	829	424	(405)	-49%
6845 Interest Expense	1,211	-	-	-	-		
Total Appropriations	1,211	829	829	829	424	(405)	-49%
Designated Reserves - CIP	-	-	-	-	-	-	
Undesignated Reserves 6%	-	-	-	-	-	-	
Fund Balance June 30	(3,179)	(4,008)	(4,008)	(3,642)	(4,065)	(424)	12%

Ketchikan Gateway Borough
 FY 2009 Budget - Revenues and Appropriations
 Homestead Special Assessment - 885

DESCRIPTION	FY 07 ACTUAL	FY 08			FY 09 BUDGET	FY 09 - FY 08 EST.	
		ADOPTED	AMENDED	ESTIMATED		\$	%
Fund Balance July 1	-	(694)	(694)	(694)	(694)	-	
Revenues:							
4450 Interfund Transfers	-	18,153	18,153	34,748	37,847	3,099	9%
Total Revenues	-	18,153	18,153	34,748	37,847	3,099	9%
Appropriations:							
6030 Publishing Expense	146	25	25	-	50	50	
6070 Postage Expense	466	-	-	-	-	-	
6090 Contractual Services	-	10,000	10,000	10,000	12,000	2,000	20%
6130 Administrative Fees	-	1,028	1,028	1,028	2,103	1,075	105%
6310 Electricity	83	-	-	-	-	-	
6312 Electricity-Street Lights	-	2,100	2,100	-	-	-	
6441 System Maint - Road	-	5,000	5,000	22,720	23,000	280	1%
Total Appropriations	694	18,153	18,153	33,748	37,153	3,405	10%
Excess Revenue over (under) Expenditures	(694)	-	-	-	694	694	
Fund Balance June 30	(694)	(694)	(694)	(694)	(0)	694	-100%

Ketchikan Gateway Borough
FY 2009 Budget - Revenues and Appropriations
North Tongass Fire & EMS Service Area - 890

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
Fund Balance July 1	(988,876)	(1,016,855)	(1,016,855)	(1,016,855)	(960,308)	56,547	-6%
Revenues:							
4010 Property Taxes	447,420	517,547	517,547	497,000	579,555	82,555	17%
4020 Business/Personal Taxes	4,666	5,115	5,115	4,500	5,561	1,061	24%
4060 Automobile Taxes	7,208	6,000	6,000	5,000	5,000	-	
4150 Sr Citizen Local Contrib.	(22,100)	(30,000)	(30,000)	(30,000)	(32,400)	(2,400)	8%
4220 State Revenue Sharing	5,100	-	-	-	-	-	
4305 Interest Income	17,456	-	-	8,730	-	(8,730)	-100%
4390 Miscellaneous Revenue	754	1,000	1,000	100	-	(100)	-100%
4394 Ems Revenue	68,131	42,000	42,000	52,000	48,000	(4,000)	-8%
4395 Annual Service Area Fee	115,408	118,500	118,500	116,000	115,000	(1,000)	-1%
Total Revenues	644,044	660,162	660,162	653,330	720,716	67,386	10%
Appropriations:							
5100 Employee Pay	118,865	159,334	159,334	159,334	162,491	3,157	2%
5110 Overtime Pay	-	10,000	10,000	6,500	10,000	3,500	54%
5120 Temporary Pay	32,022	27,000	37,000	37,000	37,000	-	
5200 Benefits	61,396	103,647	103,647	103,647	108,158	4,511	4%
5300 Travel & Training	10,505	18,500	18,500	18,500	25,000	6,500	35%
5400 Uniform Allowance	8,031	3,500	3,500	3,500	9,000	5,500	157%
6010 Office Supplies	544	2,500	2,500	2,700	3,500	800	30%
6011 Operating Supplies	11,472	10,000	10,000	10,000	11,000	1,000	10%
6015 Books & Software	2,331	2,500	2,500	2,500	4,500	2,000	80%
6020 Dues & Publications	465	550	550	550	600	50	9%
6030 Publishing Expense	11	500	500	750	1,000	250	33%
6040 Community Promotions	1,000	1,000	1,000	1,000	1,000	-	
6060 Rentals	1,385	1,000	1,000	1,000	1,000	-	
6070 Postage	149	800	800	800	800	-	
6080 Professional Services	-	1,500	1,500	500	1,500	1,000	200%
6082 Employee Recruitment	310	500	500	600	500	(100)	-17%
6090 Contractual Services	2,701	5,000	5,000	5,000	6,500	1,500	30%
6100 Insurance	18,446	12,300	12,300	12,300	12,638	338	3%
6110 Medical Expense	1,670	3,000	3,000	3,000	4,500	1,500	50%
6130 Administrative Fees	19,452	25,076	25,076	25,076	30,542	5,466	22%
6140 Debt Service	45,421	41,292	41,292	41,292	36,556	(4,736)	-11%
6310 Electricity	11,525	8,000	8,000	9,700	14,112	4,412	45%
6330 Telephone	1,804	1,700	2,700	2,700	3,458	758	28%
6331 Long Distance	636	800	800	800	800	-	
6360 Reimbursable Expenses	300	800	800	500	600	100	20%
6430 Building Maintenance	1,305	1,000	1,000	1,100	4,600	3,500	318%
6431 Heating Fuel	11,110	6,000	6,000	12,900	17,280	4,380	34%
6450 Equipment Maintenance	2,094	3,000	3,000	4,100	5,500	1,400	34%
6460 Vehicle Maintenance	12,728	10,000	10,000	2,500	6,000	3,500	140%
6461 Vehicle Fuel & Oil	6,711	7,000	7,000	9,300	8,280	(1,020)	-11%
6525 Small Equipment Purchases	5,839	10,000	15,000	15,500	23,710	8,210	53%
6530 Equipment Purchase	21,812	6,500	6,500	3,500	24,000	20,500	586%

Ketchikan Gateway Borough
 FY 2009 Budget - Revenues and Appropriations
 North Tongass Fire & EMS Service Area - 890

DESCRIPTION	FY 07	FY 08			FY 09	FY 09 - FY 08 EST.	
	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	\$	%
6540 Capital Improvements	65	5,200	5,200	-	3,500	3,500	
6540 Capital Improvements - Station 6	27,033	4,000	14,000	14,000	1,000	(13,000)	-93%
6540 Capital Improvements - Station 8	152,344	5,000	25,000	28,000	2,500	(25,500)	-91%
6600 Interfund Transfer - Capital Lease	51,635	51,155	51,155	51,155	51,155	-	
6610 Interfund Transfer - Sewer	279	479	479	479	480	1	
6700 Bad Debt Expense	28,626	-	-	5,000	5,000	-	
Total Appropriations	672,023	550,133	596,133	596,783	639,760	42,977	7%
Excess Revenues over (under) Expenditures	(27,979)	110,029	64,029	56,547	80,956	24,409	43%
Fund Balance June 30	(1,016,855)	(906,826)	(952,826)	(960,308)	(879,352)	80,956	-8%

AUTHORIZED PERSONNEL	FY 07	FY 08	FY 09
Fire Chief	1.00	1.00	1.00
EMS Lieutenant	1.00	1.00	1.00
Firefighter / Medic	-	1.00	1.00
FULL-TIME EMPLOYEES	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>

MISCELLANEOUS

FY 2009

**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

<i>Ketchikan Gateway Borough</i>		<i>Racial Composition 2006 Census (%)</i>	
Borough, square miles	6,833	White	72.3%
Revillagiedo Island, square miles	1,129	Hispanic	3.2%
Gravina Island, square miles	96	Asian or Pacific Island	5.7%
		Black	0.8%
		American Indian, Eskimo or Aleutian	15%
		Other and Multiple Races	2.7%

<i>Land Use within the City of Ketchikan (%)</i>		<i>Gender Composition 2006 Census (%)</i>	
Residential	15%	Male	50.4%
Undeveloped/Park	48.7%	Female	49.6%
Institutional	10.7%		
Industrial	10.8%		
Commercial/Service	14.8%		
Total Acres	2,330		

<i>Land Use in the Borough by Activity (%) Excludes federal lands</i>		<i>Population</i>	
		2007	13,166
Residential	1.9%	2006	13,174
Park/Leisure/Recreation	30%	2005	13,125
Social/Institutional/Infrastructure	4.1%	2004	13,030
Industrial	90%	2002 (est. by State Demographer)	13,670
Commercial/Service/Natural	1.2%	2001 (2000 Census)	14,070
Resource Development / Vacant / Tidelands	91.6%	2000 (Official Census)	14,070
Transportation	5.5%	1999	13,961
Total Acres	83,941	1998	14,231
		1997	14,728
		1996	15,082
		1995	15,028

<i>Land Ownership in the Borough (%) 1996 Comprehensive Plan</i>		<i>Age Composition 2000 Census (%)</i>	
		Under 5 years	6.9%
Private	0.14%	5-14 year	16.5%
Native	0.52%	15-19 years	7.4%
Local Government	0.06%	20-24 years	4.9%
State	0.26%	25-44 years	31.4%
Federal	99%	45-64 years	25%
Total Approximate Acres	4,373,120	65 + years	7.9%

<i>Elections Calendar Year 2007</i>		<i>Educational Attainment (%) - 2000 Census</i>	
Registered Voters	10,253	Less than High School Diploma	10.4%
Votes Cast Last Borough Election	2,528	High School Diploma	29.7%
% Voting Last Borough Election	29%	1-3 years of college	32.9%
		4 years or more of college	27%

Household Income (%) - 2000 Census

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

Occupational Composition 2000 (%)

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

Unemployment Rates (%)

2007	5.5%
2006	6.1%
2005	6.7%
2004	8.6%
2003	8.9%
2002	10.2%
2001	8%
2000	7.8%
1999	7.1%
1998	7%
1997	9.5%
1996	8.7%
1995	7.7%

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)

2007	110
2006	159
2005	121
2004	158
2003	197
2002	132
2001	115
2000	146
1999	148
1998	118
1997	159
1996	210
1995	209

Taxes

City Retail Sales Tax Rate	6.0%
Borough Retail Sales Tax Rate	2.5%
Borough Property Tax	6.80 mills
City of Ketchikan Property Tax	6.10 mills
City of Saxman Property Tax	6.80 mills
(Non-Areawide Rate)	0.80 mills
Deep Bay Service Area	7.60 mills
Forest Park Service Area	12.40 mills
Forest Park/Saxman Overlap Svc. Area	9.00 mills
Gold Nugget Service Area	10.20 mills
Gold Nugget/Homestead Overlap Svc.Area	10.20 mills
Homestead Service Area	10.20 mills
Long Arm Service Area	7.60 mills
Mud Bight Service Area	9.30 mills
North Tongass Service Area	9.30 mills
Saxman/South Tongass Overlap	6.80 mills
South Tongass Fire Prot. Svc. Area	10.20 mills
Vallenar Bay Service Area	7.60 mills
Loring Service Area	10.60 mills
Waterfall Creek Service Area	9.30 mills

2008 Property Tax Assessed Valuation

Borough	1,356,900,000
City of Ketchikan	768,604,900
City of Saxman	15,611,900
Non-Areawide	572,683,200

*Animal Protection
Calendar Year 2007*

Licenses Issued	761
Animals Impounded	449
Animals Surrendered	331
Animals Adopted	175
Animals Claimed	136

*South Tongass Volunteer Fire Department
Calendar Year 2007*

Stations	1
Volunteers	40
Fire Calls	16
Emergency Calls/EMS Incidents	115
Fire Investigations	0
Other Calls	8

*North Tongass Volunteer Fire Department
Calendar Year 2007*

Stations	2
Volunteers	27
Fire Calls	16
Emergency Calls/EMS Incidents	126
Fire Investigations	0

*Transportation Services
Calendar Year 2007
Ketchikan International Airport*

Inbound Passengers	111,658
Outbound Passengers	110,591

Airport Ferry

Passengers	406,664
Vehicles	107,609

*The Bus
Calendar Year 2007*

Passengers	154,755
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*Visitor Industry
Calendar Year 2007
Ketchikan Visitor's Bureau*

Cruise Ship Passengers	899,638
Alaska Marine Highway Visitors	11,165
Airline Visitors	45,779
Estimated Gross Revenues from Lodging, Restaurants, Retail	\$ 149,292,830

NOTE: Where possible Census 2006 figures have been used. In categories where Census 2006 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

*Sewer Plants
Calendar Year 2007*

Forest Park:

Sewer Connections	150
Miles of Sanitary Sewers	2.5
Average Daily Treatment	14,400 gals.

Mountain Point:

Miles of Sanitary Sewers	6
Average Daily Treatment (Sewer)	110,000 gals.
Treatment Capacity (Sewer)	700,000 gals.
Sewer Connections	257

Mountain Point Service Area:

Water, Hydrant, Sewer Connections	327
Average Daily Treatment (Water)	92,580 gals.
Treatment Capacity (Water)	978,350 gals.
Sewer Connections	257

Ketchikan Public Library (2007)

Library Materials	71,542
Annual Circulation	169,743
Registered Borrowers	10,115

Municipal Parks

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

Educational System (2006-2007)

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)	2,252
Public School Teachers	169

KETCHIKAN GATEWAY BOROUGH
 COMBINED SCHEDULE OF BONDS PAYABLE
 Year Ended June 30, 2008

<u>General Obligation Bonds</u>	<u>Interest Rate</u>	<u>Payment Dates</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Authorized</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u>
2006 Series A - G.O. Bonds	4.00	02/01 & 08/01	2/9/2006	2/1/2016	1,100,000	1,100,000	185,000	915,000
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	3,275,000	11,855,000
2003 School Bonds - G.O. Bonds	3.70 - 4.80	05/01 & 11/01	12/12/03	11/01/22	9,000,000	9,000,000	1,610,000	7,390,000
2000 School Bonds - G.O. Bonds	4.40 - 5.52	05/01 & 11/01	12/14/00	05/01/20	9,055,000	9,055,000	2,294,610	6,760,390
1999 School Bonds - G.O. Bonds	4.85 - 5.00	05/01 & 11/01	12/01/99	05/01/19	<u>7,460,000</u>	<u>7,460,000</u>	<u>7,089,432</u>	<u>370,568</u>
Total G.O. Bond Debt					<u>41,745,000</u>	<u>41,745,000</u>	<u>14,454,042</u>	<u>27,290,958</u>
 <u>Revenue Bonds</u>								
2001 Airport Improvement Bonds - Series A	4.75 - 4.90	04/01 & 10/01	08/07/01	10/01/19	1,725,000	1,725,000	430,000	1,295,000
2001 Airport Improvement Bonds - Series B	5.00 - 5.20	04/01 & 10/01	08/07/01	10/01/19	<u>2,525,000</u>	<u>2,525,000</u>	<u>605,000</u>	<u>1,920,000</u>
Total Revenue Bond Debt					<u>4,250,000</u>	<u>4,250,000</u>	<u>1,035,000</u>	<u>3,215,000</u>
Combined G.O. and Revenue Bond Debt					<u>45,995,000</u>	<u>45,995,000</u>	<u>15,489,042</u>	<u>30,505,958</u>

KETCHIKAN GATEWAY BOROUGH

DEBT SERVICE REQUIREMENTS TO MATURITY

June 30, 2008

Fiscal Year	2006A G.O. BONDS Education			2005B G.O. BONDS Education and IRC			2003 G.O. Bonds Education			2000 G.O. Bonds Education			1999 G.O. Bond 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	Principal	Interest	Total	Principal	Interest	Total	
2009	100,000	36,600	136,600	1,060,000	581,850	1,641,850	375,000	313,711	688,711	420,000	355,600	775,600	370,000	18,500	388,500	90,000	58,200	148,200	135,000	91,251	226,251	
2010	105,000	32,600	137,600	810,000	539,450	1,349,450	390,000	298,880	688,880	440,000	334,600	774,600				95,000	54,038	149,038	140,000	84,720	224,720	
2011	110,000	28,400	138,400	845,000	507,050	1,352,050	405,000	282,980	687,980	465,000	312,600	777,600				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	485,000	289,350	774,350				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	510,000	264,615	774,615				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	540,000	238,605	778,605				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	565,000	210,525	775,525				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	600,000	180,580	780,580				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	630,000	148,780	778,780				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	665,000	114,760	779,760				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	700,000	78,850	778,850				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	740,000	40,700	780,700										
2021							595,000	74,721	669,721													
2022							625,000	46,044	671,044													
2023							650,000	15,600	665,600													
Totals	\$915,000	\$171,600	\$1,086,600	\$11,855,000	\$4,007,725	\$15,862,725	\$7,390,000	\$2,742,028	\$10,132,028	\$6,760,000	\$2,569,565	\$9,329,565	\$370,000	\$18,500	\$388,500	\$1,295,000	\$367,589	\$1,662,589	\$1,920,000	\$575,377	\$2,495,377	

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.