

# Ketchikan Gateway Borough Ketchikan, Alaska

Budget  
Fiscal Year 2007/2008

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# **Ketchikan Gateway Borough**

## **2007/2008 Budget and Capital Program**

### **Mayor and Assembly** (Term Expires)

Joe Williams, Mayor (2008)

John Harrington (2008)

David Landis (2008)

Maggie Sarber (2008)

David Kiffer (2009)

Mike Salazar (2009)

Michael J. Painter (2007)

Glen L. Thompson (2007)

### **Appointed Staff**

Roy Eckert, Borough Manager

Scott A. Brandt-Erichsen, Attorney

Harriett Edwards, Clerk

### **Directors**

Steve Corporon, Assistant Borough Manager

Jim Voetberg, Public Works

Mike Carney, Transportation Services

Mike J. Houts, Finance

Tamara Moxon, Animal Protection

Wendy Mackie, Administrative Supervisor, Parks & Rec

Dennis Finegan, Assessment

**Effective July 1, 2007**

**Adopted on June 11, 2007**

For more information about this budget document contact:

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

Maureen Crosby, CPA, Controller

Charlanne J. Heath, Accounting Supervisor

Kim Flores, Financial & Budget Assistant

# KETCHIKAN GATEWAY BOROUGH

## ANNUAL BUDGET

Fiscal Year 2007/2008

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# INTRODUCTION

FY 2007/2008

# KETCHIKAN GATEWAY BOROUGH

Finance Department • 344 Front Street • Ketchikan, Alaska 99901  
[adminsvs@borough.ketchikan.ak.us](mailto:adminsvs@borough.ketchikan.ak.us)

Michael J. Houts  
(907) 228-6649  
Fax: (907) 247-6625

## BUDGET MESSAGE

**DATE:** July 1, 2007

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

**THROUGH:** Roy Eckert, Borough Manager

**FROM:** Mike Houts, Finance Director

### INTRODUCTION

In compliance with Section 40.10.010 (a) of the Ketchikan Gateway Borough's Code of Ordinances and in accordance with the laws of the State of Alaska transmitted herewith is the proposed budget for the Borough for Fiscal Year 2007/2008. 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, 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 their full budget presented in a separate document.

The forest product industry recently has shown signs of a modest rebound. The borough has entered into a sales agreement with an investment group encompassing Wards Cove property acquired by the Borough from a previous operator. The new operator is installing equipment in the form of a log line, barker, and hog fuel boiler. The veneer plant alone has the potential to add twenty jobs to the community. As of July 2007 there is approximately sixteen full time positions filled gearing up the veneer plant for operation in August 2007. Log supply for the veneer operation will come from the Tongass National Forest and Canadian sources.

The Alaska Marine Highway System moved their administrative offices from Juneau to Ketchikan at the end of 2004 bringing approximately thirty full time positions. The AMHS moved into the newly refurbished administrative building at the Wards Cove facility. AMHS has \$2.0 million in the 2008 State budget to purchase the administration building from the Borough. The AMHS is considering a possible purchase of property from the new Wards Cove operator, for a lay up facility for vessels, which is also in the 2008 State budget..

In Fiscal Year 2007/2008 Budget the Public Employees Retirement System (PERS) contribution has been set at 22 percent by the State of Alaska Legislature. The Teachers Retirement System is 12 percent.

Two major school projects were underway in fiscal 2006. The "Schoenbar Middle School" project opened in January 2008 approximately two and a half years behind schedule. Major claim and litigation issues are still pending.

This budget serves as the Assembly's operating plan for the Borough for 2007/2008. 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.

## **REVENUES**

Projected General Government revenues for fiscal year 2007/2008 will be approximately \$16.8 million. This is an increase of \$0.6 million or 6 percent increase over estimated revenues for Fiscal Year 2006/2007. The table below identifies the major revenue sources of the Borough and the net change from 2007 Estimated to 2008 Budgeted by category.

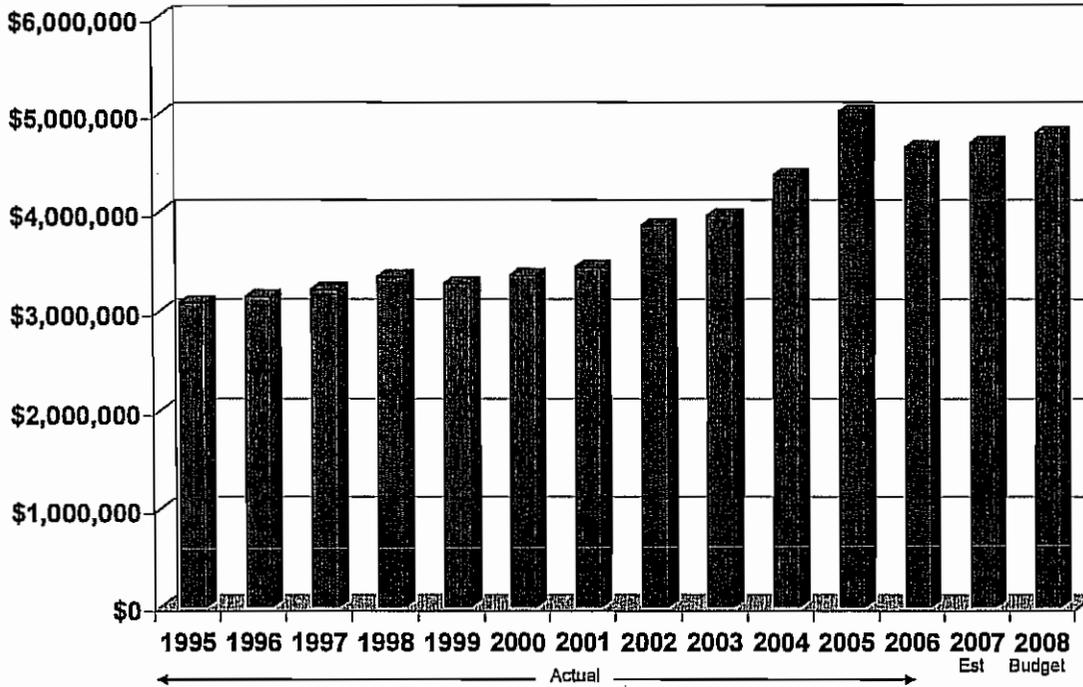
	2007 <u>Estimated</u>	2008 <u>Budget</u>	Net <u>Change</u>
Taxes and Fees	12,252,200	12,919,875	667,675
Revenue from Other Governments	2,129,886	1,700,000	(429,886)
Charges for Services	1,267,740	1,521,100	253,360
Interfund Revenues	<u>583,985</u>	<u>704,054</u>	<u>120,069</u>
Total	<u>16,233,811</u>	<u>16,845,029</u>	<u>611,218</u>

Approximately \$12.9 million or 75 percent of the Borough's 2007/2008 revenues will come from taxes. The Borough currently assesses two types of taxes. The following table summarizes the major tax revenues of the Borough. Property taxes include a (\$0.6) million reduction for senior citizens contribution.

	2007 <u>Estimated</u>	2008 <u>Budget</u>	Net <u>Change</u>
Property Taxes	7,257,000	7,853,775	596,775
Sales Taxes	4,700,000	4,800,000	100,000
Other Taxes and Fees	<u>295,200</u>	<u>266,100</u>	<u>(29,100)</u>
Total	<u>12,252,200</u>	<u>12,919,875</u>	<u>667,675</u>

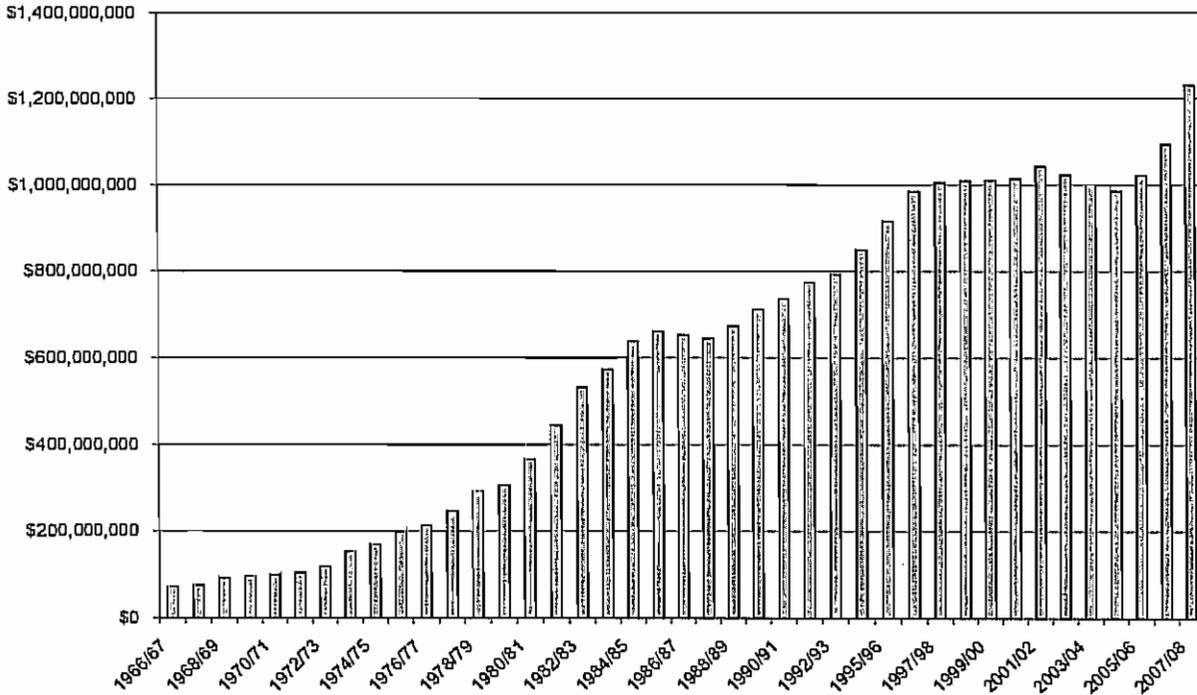
The graph below represents the sales tax history with an estimate of fiscal year end 2007, and budget projection for fiscal year 2008. The history shows a plateau during the KPC mill closure in 1997. Significant sales tax revenue increases begin in fiscal year 2002 thru 2006. Revenues are expected to level off in 2007 or until additional dock space is constructed allowing the tourism market to expand.

## Ketchikan Gateway Borough Sales Tax Receipts History



Assessed property valuations increased by approximately 17 percent generating a \$1.0 million increase in property tax revenues. Total real and personal property tax revenue is \$8.3 million after allowing \$573 thousand for Senior Citizens exemptions in FY 2007/2008.

**Ketchikan Gateway Borough  
Assessment History**



Automobile taxes are assessed against all registered vehicles in the Borough on the basis of age, type and valuation. These taxes are collected by the Department of Motor Vehicles and the Borough remits to the city and allocates 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 on boats in excess of five tons, and these are shared with the City of Ketchikan.

The Borough is projected to lose \$415 thousand in Revenue Sharing and revenues during 2007/2008. The following table summarizes the major categories of State revenue and net changes.

	2007 <u>Estimated</u>	2008 <u>Budget</u>	Net <u>Change</u>
Raw Fish Tax	315,000	315,000	0
State Revenue Sharing	899,712	485,000	(414,712)
Timber Stumpage	365,174	350,000	(15,174)
Payment in Lieu of Taxes	550,000	550,000	0
<b>Total</b>	<u>2,129,886</u>	<u>1,700,000</u>	<u>(429,886)</u>

Service and user fees generate revenue and offset costs of some Borough provided services. Charges for most services increased in prior years to reduce the General Fund subsidization of public services. This table summarizes the major categories of charges for services. The increase in the Bus System Revenues is due an increase in operating grants.

	2007 <u>Estimated</u>	2008 <u>Budget</u>	Net <u>Change</u>
Interest Income	140,000	150,000	10,000
Other Sales and Services	89,750	149,100	59,350
Zoning and Platting Fees	30,000	35,000	5,000
Animal Protection Fees	30,000	30,000	0
Bus System Revenues	551,990	725,000	173,010
Passports	25,000	25,000	0
Recreation Program Fees	401,000	407,000	6,000
Total	<u>1,267,740</u>	<u>1,521,100</u>	<u>253,360</u>

### INTERFUND TRANSFERS

Fund transfers represent operating subsidies of transfers from specially designated funds to the General Fund totaling \$704 thousand.

#### INTERFUND TRANSFER REVENUES

Recreation Operating	308,000
School/Bond CIP Insurance Alloc.	125,000
Service Area Funds	64,058
Admin Fees-Airport	168,287
Admin Fees-Econ Dev	4,620
Admin Fees-Land Trust	3,600
Admin Fees-Wastewater	30,489
	<u>704,054</u>

## EXPENDITURES

### GENERAL FUND

The adopted 2008 general government annual budget is \$15.9 million. By comparison, the 2007 estimated expenditures are \$16.9 million. This represents a decrease of \$1.0. The table below compares fiscal 2007 estimated and the 2008 budget.

	Estimated <u>2007</u>	Budget <u>2008</u>	Net <u>Change</u>
General Government	2,826,648	2,953,070	126,422
Public Services	4,164,123	4,402,164	238,041
Education	8,879,151	7,800,000	(1,079,151)
Capital Projects	75,000	173,000	98,000
Other	470,650	478,782	8,132
Transfers	<u>5,500</u>	<u>5,500</u>	<u>0</u>
Total	<u>16,961,373</u>	<u>15,922,035</u>	<u>(1,039,338)</u>

### 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.

### EDUCATION FUND

The Education Fund is part of the General Fund, but the budget process is under the auspices of the Ketchikan Gateway Borough School District Board and not the Borough Assembly. The School Board develops its budget from all sources, which includes local funds. The Assembly has the authority to set the local funding level only, with no veto authority or other discretion over specific line items in the budget.

The Assembly funded \$7.8 million for general education.

### LAND TRUST

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

## INTERNAL SERVICE FUND

Ketchikan Gateway Borough provides its employees with medical, dental, and vision insurance which covers dependents. 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 revenues collected for the months of July and August 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, since 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. One generally accepted "rule of thumb" calls for an ending fund balance of at least (12%) of the total General Fund operations budget. In the case of the overall budget, that would

result in a minimum ending fund balance of \$2.0 million. The General Fund balance estimated at June 30, 2008 is anticipated to be \$1.6 million or 10% reserves.

### DEBT MANAGEMENT

The Borough has four general obligation bond issues outstanding totaling \$29,630,934. The outstanding issues are: 1999 G.O. School Bonds - \$720,566; 2000 G.O. School Bonds - \$7,160,368; 2003 G.O. Series A School Bonds - \$7,755,000; 2005 G.O. Series B Bonds - \$12,985,000, and 2006 Series A Bonds \$1,010,000. 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.

### 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 being received. Departments that receive cash put the funds either 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, Charlanne Heath and Kim Flores 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**

**REVENUE AND APPROPRIATIONS SUMMARY FOR ALL GOVERNMENTAL FUNDS**

**Fiscal Year 2007/2008**

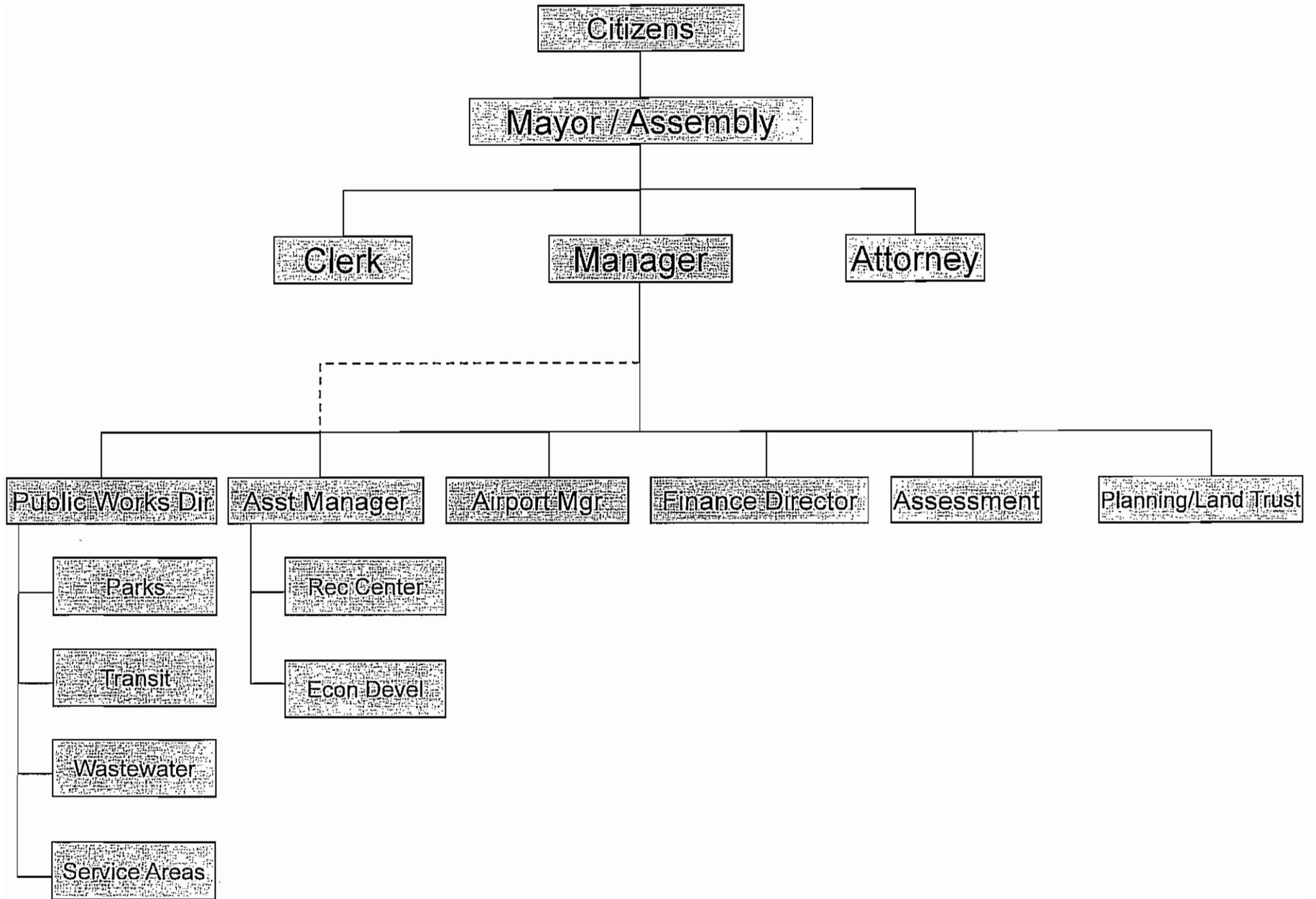
	ESTIMATED EQUITY OR FUND BALANCE AS OF 07/01/07	FY 07/08 ESTIMATED REVENUE	FY 07/08 BUDGETED APPROP	RESERVA- TIONS OF FUND BALANCE AT 6/30/08	ESTIMATED EQUITY OR FUND BALANCE UNRESERVED AS OF 6/30/08
General Fund	699,196	16,845,029	15,903,334	-	1,640,892
Internal Service Fund - S.D. Health Insurance	200,238	2,755,000	2,450,000		505,238
Internal Service - Borough Health Insurance	(438,967)	1,312,500	1,185,000		(311,467)
Land Trust Fund	11,435,554	319,834	63,600	9,574,375	2,117,413
Nonareawide Fund - Library	17,601	455,319	446,205		26,715
Recreation Capital Sales Tax Fund	1,331,288	1,575,000	1,358,400		1,547,888
Bond/Capital Improvement Fund	2,844,354	4,456,265	3,876,636		3,423,983
Passenger Facility Charges (PFC Fund)	453,133	394,000	379,795		467,338
Economic Development Assistance Fund	4,578,413	11,272,142	293,422	-	15,557,133
South Tongass Service Area	(298,462)	571,841	577,013		(303,633)
Loring Service Area	2,372	1,853	1,500		2,725
Waterfall Creek Service Area	6,224	11,534	11,850		5,908
Mud Bight Service Area	52,399	11,960	4,050		60,309
Nichols View Service Area	8,979	300	500		8,779
Forest Park Service Area	132,768	63,068	66,175		129,662
Gold Nugget Service Area	15,331	6,208	12,985		8,554
Gold Nugget Special Assessment	(2,734)	-	829		(3,563)
Homestead Special Assessment	-	18,153	18,153		0
North Tongass Fire District	(1,050,039)	660,162	550,133		(940,010)
<b>TOTALS</b>	<b>19,987,647</b>	<b>40,730,169</b>	<b>27,199,578</b>	<b>9,574,375</b>	<b>23,943,863</b>

**KETCHIKAN GATEWAY BOROUGH**

**REVENUE AND APPROPRIATIONS SUMMARY FOR ALL ENTERPRISE FUNDS**

**Fiscal Year 2007/2008**

	FY 07/08 ESTIMATED REVENUE	FY 07/08 BUDGETED APPROP	REVENUE OVER (UNDER) EXPENSES AS OF 6/30/2007
Airport Enterprise Fund	3,523,295	3,743,401	(220,106)
Wastewater Enterprise Fund	593,694	582,522	11,172
<b>TOTALS</b>	<b>4,116,989</b>	<b>4,325,923</b>	<b>(208,934)</b>



# 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 2007/2008

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1436, AMENDED

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOOUGH, ALASKA, APPROVING THE KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2007/2008 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 2007/2008 School Budget to the Borough Assembly as required.
- B. On May 21, 2007, the Assembly established funding for the School District's FY 2007/2008 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, 2007.

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

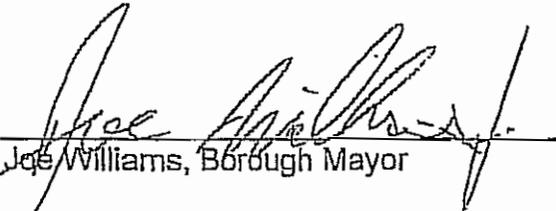
Section 1. School Budget Approval. The school budget for the fiscal year beginning July 1, 2007, entitled KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2007/2008 SCHOOL BUDGET, is hereby approved in the total amount of \$29,037,509.

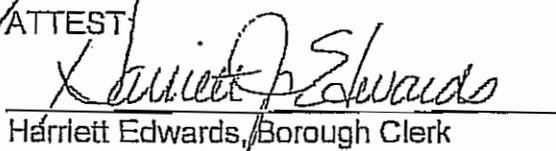
	<u>Fiscal Year 2007/2008</u>
Local Appropriation	7,250,000
In-Kind Contribution	550,000
Foundation	15,836,670
Grants and other funds	5,215,339
Other Operating funds	185,500
	<u>29,037,509</u>

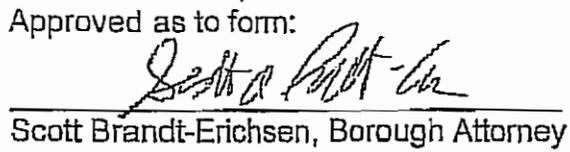
Section 2. Local Appropriations. The sum of \$7,250,0000 plus \$550,000 for an in-kind contribution is appropriated from the General Fund for the Fiscal Year 2007/2008 to be used for the general operation of schools for the Fiscal Year beginning July 1, 2007 and ending June 30, 2008.

Section 3. This ordinance is effective upon adoption.

ADOPTED this 18th day of June 2007.

  
Joe Williams, Borough Mayor

ATTEST:  
  
Harriett Edwards, Borough Clerk

Approved as to form:  
  
Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE: June 18, 2007			
ROLL CALL	YES	NO	ABSENT
HARRINGTON	✓		
KIFFER		✓	
LANDIS		✓	
PAINTER	✓		
SALAZAR	✓		
SARBER			✓
THOMPSON	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

# KETCHIKAN GATEWAY BOROUGH

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OFFICE OF THE BOROUGH MAYOR

*Joe Williams*

344 FRONT STREET

KETCHIKAN, ALASKA 99901

PHONE: 907.228.6605

FAX: 907.247.8439

May 22, 2007

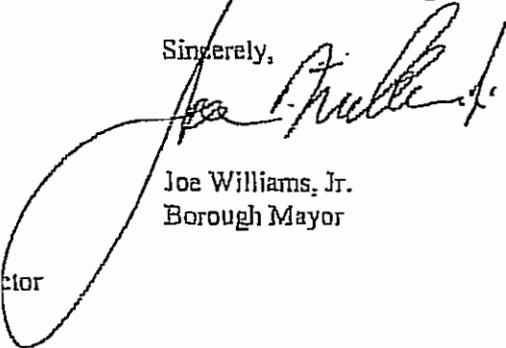
Mr. David Lieben, President  
Board of Education  
Ketchikan Gateway Borough School District  
Pouch Z  
Ketchikan, Alaska 99901

## KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BUDGET FY 2007/2008

The 2007/08 Ketchikan Borough School District Budget was approved by the Assembly in the total amount of \$25,837,725 at a regular meeting held May 21, 2007.

As required by AS 14.14.060(c) the Assembly has determined the total amount of \$5,575,020 in cash and in in-kind services will be made available from local sources to be used for general operation of schools for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Sincerely,



Joe Williams, Jr.  
Borough Mayor

cc: Mike Houts, Finance Director

# KETCHIKAN GATEWAY BOROUGH

## RESOLUTION NO. 2038, Amended

**A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, LEVYING FOR THE TAX YEAR OF 2007 A GENERAL AREAWIDE TAX FOR AREAWIDE BOROUGH PURPOSES; LEVYING A GENERAL NON-AREAWIDE TAX FOR NON-AREAWIDE 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 2007; 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 2007, based upon the assessment roll in the amount of \$1,230,155,200 producing taxes of \$8,365,055 less exemptions of \$541,280 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 .9 mills for Borough non-areawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year of 2007, based on the assessment roll for real property in the amount of \$514,685,700, producing taxes of \$463,217, less exemptions of \$19,198 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 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2007, based on the assessment roll for real and personal property in the amount of \$159,049,400, producing taxes of \$413,528, less exemptions of \$20,277 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 taxation, 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 2007, based on the assessment roll for real property in the amount of \$617,800, producing taxes of \$1,853 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 and 2 above, for the tax year 2007 based on the assessment roll for real property in the amount of \$27,947,600 producing taxes of \$61,485, 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.

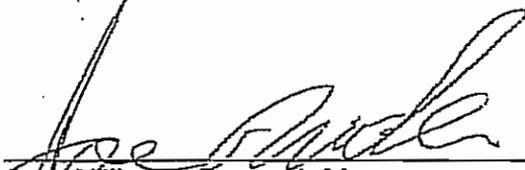
Section 6. There is hereby levied upon all taxable real and personal property in the North Tongass Fire and EMS Service Area, except such property as is exempt by law from taxation a general tax of 1.70 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2007, based on the assessment roll for real and personal property in the amount of \$307,447,900 producing taxes of \$522,662, less exemptions of \$30,000 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, 2007 and shall become delinquent unless paid on or before October 1, 2007.

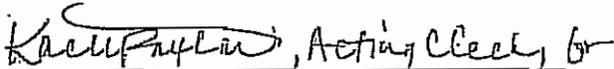
Section 8. Taxes remaining unpaid after the delinquent date shall be collected and have penalties and interest added thereto in accordance with the law.

Section 9. This resolution is effective July 1, 2007.

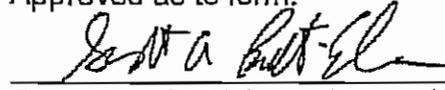
ADOPTED this 4th day of June, 2007.

  
Joe Williams, Borough Mayor

ATTEST:

  
Harriett Edwards, Borough Clerk

Approved as to form:

  
Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE: July 1, 2007			
ROLL CALL	YES	NO	ABSENT
HARRINGTON		✓	
KIFFER		✓	
LANDIS		✓	
PAINTER	✓		
SALAZAR	✓		
SARBER	✓		
THOMPSON	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

# KETCHIKAN GATEWAY BOROUGH

## ORDINANCE NO. 1435, Amended

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 2007/2008 AND APPROPRIATING FROM THE GENERAL FUND, AIRPORT ENTERPRISE FUND, WASTEWATER ENTERPRISE FUND, INTERNAL SERVICE FUND/SCHOOL DISTRICT, INTERNAL SERVICE FUND/BOROUGH, LAND TRUST, 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 2007/2008 Budget and Capital Program.
- B. After hearing public testimony, the Assembly now desires to adopt the 2007/2008 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, 2007, entitled KETCHIKAN GATEWAY BOROUGH 2007/2008 BUDGET, is hereby adopted.

Section 2. The sum of \$15,903,334 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 3. The sum of \$3,743,401 is hereby appropriated from the Airport Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 4. The sum of \$582,522 is hereby appropriated from the Wastewater Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 5. The sum of \$2,450,000 is hereby appropriated from the Internal Service Fund/School District of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 6. The sum of \$1,185,000 is hereby appropriated from the Internal Service Fund/Borough of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 7. The sum of \$63,600 is hereby appropriated from the Land Trust Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 8. The sum of \$446,205 is hereby appropriated from the Non-Areawide Library Fund for the fiscal year beginning July 1, 2007.

Section 9. The sum of \$1,358,400 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 10. The sum of \$3,876,636 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 11: The sum of \$379,795 is hereby appropriated from the Passenger Facility Charges Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 12: The sum of \$293,422 is hereby appropriated from the Economic Development Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 13. The sum of \$577,013 is hereby appropriated from the South Tongass Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 14. 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, 2007.

Section 15. The sum of \$11,850 is hereby appropriated from the Waterfall Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 16. The sum of \$4,050 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 17. 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, 2007.

Section 18. The sum of \$66,175 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 19. 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, 2007.

Section 20. The sum of \$829 is hereby appropriated from the Gold Nugget Special Assessment Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 21. The sum of \$18,153 is hereby appropriated from the Homestead Special Assessment Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 22. The sum of \$550,133 is hereby appropriated from the North Tongass Fire and EMS Service Area of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2007.

Section 23. This Ordinance is effective July 1, 2007.

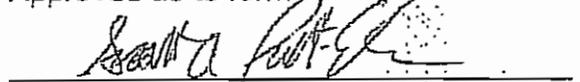
ADOPTED this 11th day of June 2007.

  
 Joe Williams, Borough Mayor

ATTEST:

  
 Harriett Edwards, Borough Clerk

Approved as to form:

  
 Scott Brandt-Erichsen, Borough Attorney

PUBLIC HEARING: June 4, 2007 EFFECTIVE DATE: July 1, 2007			
	YES	NO	ABSENT
HARRINGTON	✓		
KIFFER		✓	
LANDIS		✓	
PAINTER	✓		
SALAZAR	✓		
SARBER	✓		
THOMPSON	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

**KETCHIKAN GATEWAY BOROUGH  
SCHEDULE OF ASSESSED VALUATIONS**

YEAR	VALUATION(S)	MILLAGE RATE	DOLLAR AMOUNT(S)
<b><u>BOROUGH</u></b>			
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	7.50	7,681,394
2006/07	1,094,029,200	6.80	7,439,399
<b><u>NON-AREAWIDE FUND</u></b>			
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
<b><u>FOREST PARK SERVICE AREA</u></b>			
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
<b><u>NORTH TONGASS VOLUNTEER FIRE &amp; EMS SERVICE AREA</u></b>			
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
<b><u>SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA</u></b>			
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

**KETCHIKAN GATEWAY BOROUGH**

**FY 2007/2008 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE**

**GENERAL FUND**

DESCRIPTION	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07			FY 07/08 BUDGET
			ADOPTED	AMENDED	ESTIMATED	
<b>FUND BALANCE JULY 1</b>	2,552,568	2,375,587	1,426,758	1,426,758	1,426,758	699,196
4010 Real Property Taxes	6,960,048	7,269,803	7,477,410	7,477,410	7,384,000	7,903,005
4020 Business-Personal Taxes	390,495	458,611	399,600	399,600	388,000	462,050
4030 Boat Taxes	22,090	34,922	20,000	20,000	35,000	30,000
4040 Sales Taxes-In City	4,240,718	3,931,832	4,600,000	4,600,000	4,000,000	4,100,000
4050 Sales Taxes-Out City	709,819	721,346	700,000	700,000	700,000	700,000
4055 Transient Occupancy Tax	70,452	-	-	-	-	-
4060 Automobile Taxes	166,825	123,710	150,000	150,000	125,000	140,000
4080 Penalty & Interest	133,576	140,378	100,000	100,000	140,000	120,000
4090 Foreclosure Fees	17,295	28,445	20,000	20,000	20,000	1,000
4110 NSF Fees	200	282	200	200	200	100
4115 Registration Fees	4,866	5,620	-	-	5,000	-
4150 SR Citizen Contribution	(483,750)	(550,275)	(549,750)	(549,750)	(550,000)	(541,280)
4190 Alaska Housing Authority	4,323	11,031	5,000	5,000	5,000	5,000
<b>Total</b>	<b>12,236,958</b>	<b>12,175,705</b>	<b>12,922,460</b>	<b>12,922,460</b>	<b>12,252,200</b>	<b>12,919,875</b>
<b>REVENUE FROM OTHER GOVTS:</b>						
4215 Raw Fish Tax Refund	327,692	278,473	330,000	330,000	15,000	315,000
4216 Shared Business Fisheries Tax	14,924	15,328	-	-	300,000	-
4220 State Revenue Sharing	-	138,239	899,712	899,712	899,712	485,000
4225 National Forest Receipts	380,633	365,286	350,000	350,000	365,174	350,000
4245 Payment in Lieu of Taxes	551,785	565,969	550,000	550,000	550,000	550,000
4256 Liquor License Revenue Share	15,750	-	-	-	-	-
<b>Total</b>	<b>1,290,783</b>	<b>1,363,295</b>	<b>2,129,712</b>	<b>2,129,712</b>	<b>2,129,886</b>	<b>1,700,000</b>
<b>CHARGES FOR SERVICES:</b>						
4305 Interest Income	180,432	138,975	130,000	130,000	140,000	150,000
4306 Realized Gains (Losses)	(45,309)	-	-	-	-	-
4307 Unrealized Gains (Losses)	65,281	-	-	-	-	-
4315 Assessment Fees	25	6,102	-	-	-	1,000
4320 Other Sales & Services	1,602	200	-	-	-	-
4325 Zoning & Platting Fees	38,815	35,140	30,000	30,000	30,000	35,000
4330 Digital Map Sales	959	383	5,000	5,000	500	1,000
4335 Animal Protection Fees	30,723	27,206	30,000	30,000	30,000	30,000
4340 Passports	15,060	17,490	15,000	15,000	25,000	25,000
4342 Junk Vehicle Fees	8,448	50,755	-	-	25,000	90,000
4345 Public Works Fees	4,664	10,224	5,000	5,000	5,000	5,000
4353 Process Service Fees	1,086	227	-	-	1,000	1,000
4354 Skip Trace Fees	(26)	-	-	-	-	100
4355 Small Claims Fees	1,587	(920)	-	-	1,000	1,000
4356 Attorney's Fees	854	677	-	-	2,000	2,000
4360 Citations, Fines	4,160	4,167	5,000	5,000	5,000	4,000
4365 Contributions from Private Sources	-	1,250	-	-	1,250	1,000
4380 Recreation Admin	6,528	8,877	7,500	7,500	9,000	8,000
4380 Recreation Gateway Rec Center	136,544	143,397	130,000	130,000	143,000	140,000
4380 Recreation Pools	149,435	158,738	153,000	153,000	160,000	160,000
4380 Recreation Programs	72,216	61,095	72,000	72,000	63,000	72,000
4385 Killer Whale Coach Reimburse.	41,345	34,528	35,000	35,000	35,000	35,000
4390 Other Revenues	6,132	19,661	15,000	15,000	20,000	10,000
4392 Advertising Income	12,863	18,975	10,000	10,000	20,000	25,000
4393 Bus System Revenues	219,179	185,279	250,000	250,000	190,000	185,000
4394 Transit Operating Grant	73,626	183,045	361,990	361,990	361,990	540,000
<b>Total</b>	<b>1,026,228</b>	<b>1,105,471</b>	<b>1,254,490</b>	<b>1,254,490</b>	<b>1,267,740</b>	<b>1,521,100</b>

**KETCHIKAN GATEWAY BOROUGH**

**FY 2007/2008 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE**

**GENERAL FUND**

DESCRIPTION	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>INTERFUND TRANSFER REVENUES:</b>						
4410 Land Trust Fund	650,000	-	-	-	-	-
4415 Recreation Operating	-	214,760	202,000	202,000	202,000	308,000
4420 School Bond/for School Insurance	-	105,811	120,000	120,000	120,000	125,000
4430 Service Area Funds	44,310	83,166	53,882	53,882	53,882	64,058
4450 Admin Fees-Airport	62,805	156,629	165,405	165,405	165,405	168,287
4450 Admin Fees-Econ Dev	-	-	4,526	4,526	4,526	4,620
4450 Admin Fees-Land Trust	-	-	6,000	6,000	6,000	3,600
4450 Admin Fees-Wastewater	-	33,137	32,172	32,172	32,172	30,489
4450 Non-area Wide	-	-	-	-	-	-
<b>Total</b>	<b>757,115</b>	<b>593,503</b>	<b>583,985</b>	<b>583,985</b>	<b>583,985</b>	<b>704,054</b>
<b>TOTAL REVENUE</b>	<b>15,311,084</b>	<b>15,237,974</b>	<b>16,890,647</b>	<b>16,890,647</b>	<b>16,233,811</b>	<b>16,845,029</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>17,863,652</b>	<b>17,613,561</b>	<b>18,317,405</b>	<b>18,317,405</b>	<b>17,660,569</b>	<b>17,544,225</b>

**SUMMARY OF APPROPRIATIONS - GENERAL FUND**

Assembly and Mayor	88,798	103,533	122,146	134,733	125,437	119,237
Manager's Office	623,878	667,150	585,215	590,215	655,894	505,577
Clerk's Office	180,251	209,049	228,144	228,144	212,727	258,427
Law Department	226,778	253,663	266,094	266,094	246,696	270,520
Finance Department	732,428	854,497	844,867	848,467	836,780	798,140
Risk Management	1,420	232	317	46,810	46,393	-
Assessment Department	476,676	531,281	570,083	570,083	556,432	504,737
Animal Protection Department	296,835	326,196	307,382	307,382	273,048	328,213
Parks and Recreation Department	1,358,144	1,416,668	1,373,349	1,427,349	1,410,355	1,456,096
Ketchikan Killer Whales Swim Club	42,758	48,557	48,003	48,003	48,003	49,459
Public Works	1,057,548	1,105,207	1,167,517	1,284,667	1,295,499	1,342,523
Transit	684,896	774,110	885,070	893,070	901,245	989,202
Planning	503,944	559,776	620,843	620,843	606,751	581,942
Grants	181,048	125,067	112,400	112,400	112,400	65,000
Non-Departmental	362,582	365,320	366,382	369,382	360,973	370,996
Automation	261,393	328,684	336,204	336,204	313,089	284,766
Interfund Transfers	737,000	131,778	5,500	5,500	5,500	5,500
Capital Projects	36,340	158,923	75,000	75,000	75,000	173,000
Education - School District	7,635,347	8,227,112	8,834,981	8,834,981	8,879,151	7,800,000
<b>TOTAL APPROPRIATIONS</b>	<b>15,488,065</b>	<b>16,186,803</b>	<b>16,749,497</b>	<b>16,999,327</b>	<b>16,961,373</b>	<b>15,903,334</b>

Excess Revenue over (under) Expenditures	(176,981)	(948,829)	141,150	(108,680)	(727,562)	941,696
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<b>DESIGNATED RESERVES:</b>	-	-	-	-	-	-
Loan Guarantee	-	-	-	-	-	-
Ketchikan Visitor's Bureau Note	-	-	-	-	-	-
Capital/Equip. Replacement	-	-	-	-	-	-

<b>UNRESERVED FUND BALANCE JUNE 30</b>	<b>2,375,587</b>	<b>1,426,758</b>	<b>1,567,908</b>	<b>1,318,078</b>	<b>699,196</b>	<b>1,640,892</b>
<b>TOTAL FUND BALANCE</b>	<b>2,375,587</b>	<b>1,426,758</b>	<b>1,567,908</b>	<b>1,318,078</b>	<b>699,196</b>	<b>1,640,892</b>

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

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 General Fund - Mayor & Assembly 101-11

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5140 BOROUGH ASSEMBLY FEES	37,275	39,725	45,150	45,150	44,000	43,800
5200 TAXES/BENEFITS	5,534	9,775	12,321	12,321	11,000	11,598
5300 TRAVEL & TRAINING	1,166	2,056	2,146	2,146	-	3,028
5301 BUSINESS TRAVEL	11,426	13,516	13,059	18,059	20,800	16,841
5500 REIMBURSABLE EXPENSES	3,223	2,864	3,700	3,700	3,700	3,700
6010 SUPPLIES	106	141	500	500	150	500
6020 DUES & PUBLICATIONS	13,832	14,056	14,550	14,550	14,550	14,550
6030 PUBLISHING EXPENSE	-	-	-	2,587	2,587	-
6040 COMMUNITY PROMOTION	4,097	8,787	12,000	12,000	12,000	6,500
6050 LOBBYING EXPENSE	5,512	6,823	12,000	12,000	8,000	12,000
6060 RENTALS	5,982	5,335	6,020	6,020	8,000	6,020
6330 TELEPHONE	642	400	600	600	600	600
6331 LONG DISTANCE	3	55	100	100	50	100
<b>Total Appropriations</b>	<b>88,798</b>	<b>103,533</b>	<b>122,146</b>	<b>129,733</b>	<b>125,437</b>	<b>119,237</b>

AUTHORIZED PERSONNEL	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>	<u>FY 07/08</u>
Mayor	1.00	1.00	1.00	1.00
Assembly Members	7.00	7.00	7.00	7.00
<b>FULL-TIME EMPLOYEES</b>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

**Ketchikan Gateway Borough**  
**FY 2007/2008 Budget - Appropriations**  
**General Fund - Manager's Department 101-12 Combined**

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	372,217	370,196	312,098	312,098	346,778	291,901
5110 OVERTIME PAY	7,032	13,488	-	-	-	-
5120 TEMPORARY PAY	-	-	-	-	-	2,167
5200 TAXES/BENEFITS	121,738	178,473	155,920	155,920	200,403	147,800
5300 TRAVEL & TRAINING	1,684	6,063	7,000	7,000	7,000	-
5301 BUSINESS TRAVEL	5,417	3,212	7,761	7,761	7,500	10,285
5500 REIMBURSABLE EXPENSES	5,002	6,469	6,344	6,344	6,400	5,984
6010 SUPPLIES	3,573	3,834	5,000	5,000	3,600	3,700
6011 OPERATING SUPPLIES	246	244	100	100	155	-
6015 BOOKS & SOFTWARE	2,050	4,000	-	-	2,860	-
6020 DUES & PUBLICATIONS	6,175	1,805	675	675	675	875
6030 PUBLISHING EXPENSE	5,875	6,634	5,500	5,500	3,400	3,500
6040 COMMUNITY PROMOTION	3,696	780	600	600	600	600
6050 LOBBYING EXPENSE	55,158	64,405	73,000	78,000	70,000	30,000
6060 RENTALS	640	-	-	-	-	1,440
6070 POSTAGE EXPENSE	930	1,401	-	-	900	900
6080 PROFESSIONAL SERVICES	25,414	600	4,300	4,300	-	300
6090 CONTRACTUAL SERVICES	3,593	-	-	-	-	-
6100 INSURANCE	-	-	867	867	823	825
6150 FINES & PENALTIES	197	452	-	-	-	-
6330 TELEPHONE	1,579	1,320	1,100	1,100	1,200	1,200
6331 LONG DISTANCE	664	847	1,000	1,000	500	500
6450 EQUIPMENT MAINTENANCE	9	-	-	-	-	-
6460 VEHICLE MAINTENANCE	-	-	1,000	1,000	500	1,000
6461 VEHICLE FUEL & OIL	777	769	950	950	600	600
6525 SMALL EQUIP PURCHASES	-	-	2,000	2,000	2,000	2,000
6530 EQUIPMENT PURCHASE	211	2,158	-	-	-	-
<b>Total Appropriations</b>	<b>623,878</b>	<b>667,150</b>	<b>585,215</b>	<b>590,215</b>	<b>655,894</b>	<b>505,577</b>

AUTHORIZED PERSONNEL	FY 04/05	FY 05/06	FY 06/07	FY 07/08
Borough Manager	1.00	1.00	1.00	1.00
Assistant Manager	1.00	1.00	1.00	1.00
Executive Secretary	-	1.00	1.00	-
Administrative Assistant	1.00	-	1.00	1.00
Human Resources Secretary	1.00	-	-	-
Human Resources Manager	1.00	1.00	-	-
* Project Manager	-	0.75	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00
Property Manager	-	1.00	1.00	-
<b>FULL-TIME EMPLOYEES</b>	<b>6.00</b>	<b>6.75</b>	<b>7.00</b>	<b>5.00</b>

\*Project manager Wages & Benefits charged to School Project

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 General Fund - Manager's Department 101-12-000

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	232,171	264,569	271,012	271,012	301,065	247,629
5110 OVERTIME PAY	6,893	13,488	-	-	-	-
5120 TEMPORARY PAY	-	-	-	-	-	2,167
5200 TAXES/BENEFITS	65,802	124,336	133,286	133,286	170,635	121,500
5300 TRAVEL & TRAINING	1,676	4,549	7,000	7,000	7,000	-
5301 BUSINESS TRAVEL	5,417	3,212	7,761	7,761	7,500	10,285
5500 REIMBURSABLE EXPENSES	4,943	6,166	6,344	6,344	6,300	5,984
6010 SUPPLIES	2,470	2,905	4,200	4,200	3,500	3,500
6011 OPERATING SUPPLIES	246	244	100	100	155	-
6015 BOOKS & SOFTWARE	2,050	4,000	-	-	2,860	-
6020 DUES & PUBLICATIONS	4,576	1,755	675	675	675	875
6030 PUBLISHING EXPENSE	527	1,218	5,500	5,500	3,400	3,500
6040 COMMUNITY PROMOTION	3,696	780	600	600	600	600
6050 LOBBYING EXPENSE	55,158	64,405	73,000	78,000	70,000	30,000
6060 RENTALS	480	-	-	-	-	1,440
6070 POSTAGE EXPENSE	930	1,401	-	-	900	900
6080 PROFESSIONAL SERVICES	25,414	600	4,000	4,000	-	-
6090 CONTRACTUAL SERVICES	3,593	-	-	-	-	-
6150 FINES & PENALTIES	197	452	-	-	-	-
6330 TELEPHONE	1,107	898	550	550	900	900
6331 LONG DISTANCE	533	757	1,000	1,000	500	500
6525 SMALL EQUIP PURCHASES	-	-	2,000	2,000	2,000	2,000
6530 EQUIPMENT PURCHASE	-	1,663	-	-	-	-
<b>Total Appropriations</b>	<b>417,878</b>	<b>497,398</b>	<b>517,029</b>	<b>522,029</b>	<b>577,990</b>	<b>431,781</b>

**Ketchikan Gateway Borough**

FY 2007/2008 Budget - Appropriations

General Fund - Manager's Department/Code Enforcement 101-12-002

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	40,580	41,041	41,086	41,086	45,713	44,272
5110 OVERTIME PAY	139	-	-	-	-	-
5200 TAXES/BENEFITS	16,184	21,532	22,634	22,634	29,768	26,299
5300 TRAVEL & TRAINING	8	5	-	-	-	-
5500 REIMBURSABLE EXPENSES	2	250	-	-	100	-
6010 SUPPLIES	825	877	800	800	100	200
6080 PROFESSIONAL SERVICES	-	-	300	300	-	300
6100 INSURANCE	-	-	867	867	823	825
6330 TELEPHONE	474	422	550	550	300	300
6450 EQUIPMENT MAINTENANCE	9	-	-	-	-	-
6460 VEHICLE MAINENANCE	-	-	1,000	1,000	500	1,000
6461 VEHICLE FUEL & OIL	777	769	950	950	600	600
6530 EQUIPMENT PURCHASE	-	495	-	-	-	-
<b>Total Appropriations</b>	<b>58,997</b>	<b>65,391</b>	<b>68,187</b>	<b>68,187</b>	<b>77,904</b>	<b>73,797</b>

**Ketchikan Gateway Borough**  
**FY 2007/2008 Budget - Appropriations**

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

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	111,268	113,814	114,413	114,413	114,413	127,086
5110 OVERTIME PAY	-	163	750	750	-	1,000
5120 TEMPORARY PAY	4,951	12,107	9,500	9,500	7,337	14,500
5200 TAXES/BENEFITS	41,482	58,724	61,226	61,226	61,227	70,974
5300 TRAVEL & TRAINING	3,102	2,814	4,404	4,404	4,896	5,536
6010 SUPPLIES	2,209	1,895	6,350	6,350	2,945	6,350
6020 DUES & PUBLICATIONS	829	713	1,010	1,010	700	1,110
6030 PUBLISHING EXPENSE	12,850	14,155	15,000	15,000	14,271	15,000
6060 RENTALS	590	720	5,340	5,340	720	6,720
6070 POSTAGE EXPENSE	1,174	1,558	1,400	1,400	1,400	1,400
6080 PROFESSIONAL SERVICE	1,735	1,635	8,000	8,000	4,768	8,000
6331 LONG DISTANCE	62	80	200	200	50	200
6450 EQUIPMENT MAINT.	-	-	250	250	-	250
6525 SMALL EQUIP PURCHASES	-	-	300	300	-	300
6530 EQUIPMENT PURCHASE	-	671	-	-	-	-
<b>Total Appropriations</b>	<b>180,251</b>	<b>209,049</b>	<b>228,144</b>	<b>228,144</b>	<b>212,727</b>	<b>258,427</b>

AUTHORIZED PERSONNEL	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>	<u>FY 07/08</u>
Borough Clerk	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00
Records Maintenance Technician	-	-	-	-
<b>FULL-TIME EMPLOYEES</b>	<u><b>2.00</b></u>	<u><b>2.00</b></u>	<u><b>2.00</b></u>	<u><b>2.00</b></u>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 General Fund - Law Department 101-14

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	143,483	146,148	147,334	147,334	147,334	153,477
5120 TEMPORARY PAY	953	1,050	2,400	2,400	2,000	2,400
5200 TAXES/BENEFITS	51,351	70,024	74,986	74,986	74,986	86,086
5300 TRAVEL & TRAINING	3,565	2,611	1,810	1,810	1,078	3,194
5301 BUSINESS TRAVEL	3,074	2,066	2,120	2,120	3,518	4,219
5500 REIMBURSABLE EXPENSES	-	200	-	-	150	-
6010 OFFICE SUPPLIES	573	347	500	500	200	450
6011 OPERATING SUPPLIES	527	947	620	620	100	250
6020 DUES & PUBLICATIONS	7,090	8,679	10,134	10,134	8,400	9,844
6030 PUBLISHING	208	(24)	30	30	30	30
6031 RECORDING FEES	1,449	905	1,500	1,500	200	1,250
6060 RENTALS	300	100	300	300	100	360
6070 POSTAGE EXPENSE	181	209	400	400	100	300
6080 PROFESSIONAL SRVCS	9,423	19,452	13,000	13,000	2,000	3,000
6081 CONTRACT SERVICES	3,948	224	10,000	10,000	6,000	5,000
6330 TELEPHONE	102	442	360	360	250	360
6331 LONG DISTANCE	217	283	600	600	250	300
6530 EQUIPMENT PURCHASE	334	-	-	-	-	-
<b>Total Appropriations</b>	<b>226,778</b>	<b>253,663</b>	<b>266,094</b>	<b>266,094</b>	<b>246,696</b>	<b>270,520</b>

AUTHORIZED PERSONNEL	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>	<u>FY 07/08</u>
Borough Attorney	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00
<b>FULL-TIME EMPLOYEES</b>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

**Ketchikan Gateway Borough**

FY 2007/2008 Budget - Appropriations

General Fund - Finance 101-21-000

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	454,668	474,098	470,991	470,991	471,000	456,475
5110 OVERTIME PAY	3,060	4,387	5,000	5,000	5,000	5,000
5120 TEMPORARY PAY	2,195	2,190	2,300	5,900	2,300	-
5200 TAXES/BENEFITS	167,161	224,337	238,923	238,923	239,000	241,763
5300 TRAVEL & TRAINING	3,711	17,222	8,830	8,830	6,000	3,480
5500 REIMBURSABLE EXPENSES	922	385	600	600	600	-
6010 SUPPLIES	13,045	14,747	17,680	17,680	17,000	9,452
6015 BOOKS & SOFTWARE	2,363	4,787	3,350	3,350	3,000	1,650
6020 DUES & PUBLICATIONS	175	1,302	1,313	1,313	1,600	1,213
6030 PUBLISHING EXPENSE	7,481	8,494	18,200	18,200	18,200	7,556
6031 RECORDING FEES	4,136	3,944	2,000	2,000	1,000	800
6032 BANKING FEES, ETC.	1,665	5,249	6,000	6,000	4,000	1,000
6033 COURT FILING FEES	1,956	44	450	450	1,000	1,000
6034 PROCESS SERVICE FEES	2,482	820	700	700	1,600	1,900
6060 RENTALS	50	-	3,180	3,180	3,180	3,901
6070 POSTAGE EXPENSE	19,846	19,806	14,950	14,950	15,000	18,000
6080 PROFESSIONAL SERVICES	28,124	53,715	35,000	35,000	40,000	34,000
6090 CONTRACTUAL SERVICES	11,787	12,936	11,000	11,000	5,000	8,800
6150 FINES & PENALTIES	896	4,054	3,000	3,000	1,000	1,000
6330 TELEPHONE	(27)	-	100	100	100	100
6331 LONG DISTANCE	545	512	300	300	200	300
6525 SMALL EQUIP PURCHASES	-	1,338	500	500	500	-
6450 EQUIPMENT MAINTENANCE	565	130	500	500	500	750
6530 EQUIPMENT PURCHASE	5,622	-	-	-	-	-
<b>Total Appropriations</b>	<b>732,428</b>	<b>854,497</b>	<b>844,867</b>	<b>848,467</b>	<b>836,780</b>	<b>798,140</b>

AUTHORIZED PERSONNEL	FY 04/05	FY 05/06	FY 06/07	FY 07/08
Finance Director	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Controller	1.00	1.00	1.00	1.00
Cash Management Supervisor	1.00	1.00	1.00	1.00
Financial & Budget Assistant	1.00	1.00	1.00	1.00
Accts Payable/Fixed Assets Specialist	1.00	1.00	1.00	-
Accounting Technician	3.00	3.00	3.00	3.00
<b>FULL-TIME EMPLOYEES</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>

Ketchikan Gateway Borough

FY 2007/2008 Budget - Appropriations

General Fund - Risk Management 101-21-001

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
6010 SUPPLIES	-	32	317	317	-	-
6015 BOOKS & SOFTWARE	245	-	-	-	-	-
6020 DUES & PUBLICATIONS	1,176	-	-	-	-	-
6090 CONTRACTUAL SERVICES	-	200	-	46,493	46,393	-
<b>Total Appropriations</b>	<b>1,420</b>	<b>232</b>	<b>317</b>	<b>46,810</b>	<b>46,393</b>	<b>-</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 General Fund - Assessment 101-22

Description	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07			FY 07/08 BUDGET
			ADOPTED	AMENDED	ESTIMATED	
5100 EMPLOYEE PAY	324,769	328,950	335,583	335,583	335,583	273,589
5110 OVERTIME PAY	126	357	2,500	2,500	2,500	2,500
5200 TAXES/BENEFITS	123,144	169,608	181,958	181,958	181,958	179,804
5300 TRAVEL & TRAINING	761	5,004	9,160	9,160	3,500	8,897
5500 REIMBURSABLE EXPENSE	1,558	1,187	2,050	2,050	2,050	1,025
6010 SUPPLIES	7,155	5,685	7,849	7,849	7,489	6,896
6015 BOOKS AND SOFTWARE	6,794	7,016	11,362	11,362	6,362	12,030
6020 DUES & PUBLICATIONS	325	150	1,590	1,590	1,590	840
6030 PUBLISHING EXPENSE	-	-	100	100	-	100
6031 RECORDING/PLAT FEES	3,111	3,302	3,275	3,275	1,840	1,165
6060 RENTALS	235	-	-	-	-	2,025
6070 POSTAGE EXPENSE	4,242	4,489	4,698	4,698	4,698	4,957
6100 INSURANCE	-	-	1,670	1,670	1,670	2,147
6310 ELECTRICITY	1,009	1,051	1,056	1,056	1,200	1,320
6330 TELEPHONE	677	589	852	852	852	852
6331 LONG DISTANCE	94	216	300	300	300	300
6430 BUILDING MAINTENANCE	-	145	-	-	-	-
6431 HEATING OIL	1,806	2,741	2,400	2,400	3,000	3,500
6450 EQUIPMENT MAINTENANCE	50	(67)	1,000	1,000	500	500
6460 VEHICLE MAINTENANCE	422	434	1,090	1,090	545	1,090
6461 MOTOR FUEL & OIL	398	424	1,590	1,590	795	1,200
6540 CAPITAL IMPROVEMENTS	-	-	-	-	-	-
<b>Total Appropriations</b>	<b>476,676</b>	<b>531,281</b>	<b>570,083</b>	<b>570,083</b>	<b>556,432</b>	<b>504,737</b>

AUTHORIZED PERSONNEL	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>	<u>FY 07/08</u>
Director of Assessment	1.00	1.00	1.00	1.00
Secretary/Appraiser	1.00	1.00	1.00	-
Administrative Specialist	-	-	-	1.00
Chief Appraiser	1.00	1.00	1.00	-
Records & Information Specialist	1.00	1.00	1.00	1.00
Appraiser II	2.00	2.00	2.00	2.00
<b>FULL-TIME EMPLOYEES</b>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>5.00</u>

## Ketchikan Gateway Borough

### FY 2007/2008 Budget - Appropriations

#### General Fund - Animal Protection 101-25

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	169,131	173,192	147,209	147,209	120,000	151,109
5110 OVERTIME PAY	6,139	5,263	7,500	7,500	7,000	7,500
5160 CALL OUT FEES	13,884	12,904	12,131	12,131	12,131	12,364
5200 TAXES/BENEFITS	71,679	98,609	92,956	92,956	88,000	101,896
5300 TRAVEL & TRAINING	(80)	725	3,780	3,780	1,800	5,760
5400 UNIFORM ALLOWANCE	233	602	1,290	1,290	1,290	985
5500 REIMBURSEABLE EXPENSES	24	1,493	-	-	-	-
6010 SUPPLIES	383	802	670	670	670	770
6011 OPERATING SUPPLIES	5,564	3,324	5,662	5,662	5,662	5,662
6020 DUES & PUBLICATIONS	368	262	258	258	258	262
6040 COMMUNITY PROMOTION	-	-	-	-	-	1,200
6070 POSTAGE EXPENSE	297	181	700	700	300	710
6080 PROFESSIONAL SERVICES	16,322	11,303	8,736	8,736	8,736	9,000
6100 INSURANCE	-	-	2,345	2,345	2,345	2,492
6150 FINES & PENALTIES	-	3	-	-	-	-
6310 ELECTRICITY	1,330	1,051	1,058	1,058	1,200	1,320
6320 WATER	246	358	528	528	528	528
6330 TELEPHONE	1,918	2,416	4,524	4,524	4,524	4,524
6331 LONG DISTANCE TELEPHONE	38	25	50	50	20	50
6340 SEWER	340	374	686	686	686	684
6350 LANDFILL	1,723	3,753	6,430	6,430	6,430	6,930
6430 BUILDING MAINTENANCE	-	162	-	-	-	-
6431 HEATING OIL	2,127	2,741	2,400	2,400	3,000	3,499
6450 EQUIPMENT MAINTENANCE	48	(117)	-	-	-	-
6460 VEHICLE MAINTENANCE	1,460	2,310	3,250	3,250	3,250	3,250
6461 MOTOR FUEL & OIL	2,792	3,970	4,500	4,500	4,500	6,500
6525 SMALL EQUIP PURCHASES	-	-	718	718	718	1,219
6530 EQUIPMENT PURCHASE	870	490	-	-	-	-
<b>Total Appropriations</b>	<b>296,835</b>	<b>326,196</b>	<b>307,382</b>	<b>307,382</b>	<b>273,048</b>	<b>328,213</b>

AUTHORIZED PERSONNEL	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>	<u>FY 07/08</u>
Director of Animal Protection	1.00	1.00	1.00	1.00
Shelter Officer	1.00	1.00	1.00	1.00
Field Officers	2.00	2.00	2.00	2.00
<b>FULL-TIME EMPLOYEES</b>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 General Fund - Parks and Recreation Department  
 Combined Totals 101-26

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	499,266	491,424	491,083	495,083	473,076	510,233
5110 OVERTIME PAY	5,417	8,462	7,100	7,100	6,550	9,100
5120 TEMPORARY PAY	204,042	215,250	213,028	213,028	218,500	221,044
5200 TAXES/BENEFITS	314,154	336,250	362,292	362,292	363,164	374,222
5300 TRAVEL & TRAINING	3,937	-	2,120	2,120	-	300
5500 REIMBURSABLE EXPENSES	2,794	3,151	3,368	3,368	3,500	3,507
6010 OFFICE SUPPLIES	2,789	5,270	3,100	3,100	3,000	3,100
6011 OPERATING SUPPLIES	45,609	49,901	53,700	53,700	49,400	54,400
6020 DUES & PUBLICATIONS	2,647	586	1,010	1,010	1,020	1,175
6030 PUBLISHING	5,069	8,452	8,000	8,000	8,000	8,000
6032 BANKING FEES	2,638	2,733	4,900	4,900	4,900	-
6070 POSTAGE	626	691	1,000	1,000	600	750
6090 CONTRACTUAL SERVICES	14,318	20,381	21,590	21,590	22,100	23,840
6100 INSURANCE	-	-	35	35	44	44
6110 MEDICAL EXPENSE	56	-	2,100	2,100	350	2,100
6310 ELECTRICITY	93,493	85,038	96,600	96,600	97,100	96,500
6320 WATER	8,127	7,663	8,580	8,580	8,450	8,080
6330 TELEPHONE	4,150	4,054	3,333	3,333	4,320	4,265
6331 LONG DISTANCE	102	120	95	95	45	95
6340 SEWER	8,842	10,569	11,000	11,000	9,900	10,900
6431 HEATING FUEL	171,492	208,856	110,000	160,000	169,000	166,000
6450 EQUIPMENT MAINTENANCE	2,307	1,953	1,300	1,300	250	-
6525 SMALL EQUIP PURCHASES	-	-	16,019	16,019	15,089	7,900
6530 EQUIPMENT PURCHASE	9,026	4,421	-	-	-	-
<b>Total Appropriations</b>	<b>1,400,902</b>	<b>1,465,225</b>	<b>1,421,352</b>	<b>1,475,352</b>	<b>1,458,358</b>	<b>1,505,555</b>
<b>AUTHORIZED PERSONNEL</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>		
Parks & Recreation Supervisor	1.00	1.00	1.00	1.00		
Receptionist	3.00	3.00	3.00	3.00		
Recreation Programmer	1.00	1.00	1.00	1.00		
Aquatics Supervisor	1.00	1.00	1.00	1.00		
Aquatics Assistant Supervisor	1.00	1.00	1.00	1.00		
Killer Whales Coach	0.25	0.25	0.25	0.25		
Lifeguards	4.00	4.00	4.00	4.00		
Lifeguard/Instructor	1.00	1.00	1.00	1.00		
Building Monitor	1.00	1.00	1.00	1.00		
Custodian	1.00	1.00	1.00	1.00		
<b>FULL-TIME EMPLOYEES</b>	<b>14.25</b>	<b>14.25</b>	<b>14.25</b>	<b>14.25</b>		

**Ketchikan Gateway Borough**

FY 2007/2008 Budget - Appropriations

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

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	108,552	109,449	109,613	110,413	106,000	115,073
5110 OVERTIME PAY	733	147	500	500	300	500
5120 TEMPORARY PAY	12,318	14,505	15,610	15,610	18,000	19,992
5200 TAXES/BENEFITS	51,121	58,015	61,618	61,618	62,000	64,030
5300 TRAVEL & TRAINING	-	-	-	-	-	300
5500 REIMBURSABLE EXP	291	406	401	401	350	437
6010 OFFICE SUPPLIES	2,753	5,169	3,100	3,100	3,000	3,100
6020 DUES & PUBLICATIONS	1,663	1,002	1,010	1,010	1,020	1,035
6030 PUBLISHING	5,069	8,452	8,000	8,000	8,000	8,000
6032 BANKING FEES	-	-	4,900	4,900	4,900	-
6070 POSTAGE	626	691	1,000	1,000	600	750
6330 TELEPHONE	2,828	2,121	1,714	1,714	2,620	2,214
6331 LONG DISTANCE	39	49	50	50	20	50
6450 EQUIPMENT MAINT	2,307	1,953	1,300	1,300	250	-
6525 SMALL EQUIP PURCHASES	-	-	2,889	2,889	2,889	-
6530 EQUIP PURCHASE	-	210	-	-	-	-
<b>Total Expenditures</b>	<b>188,300</b>	<b>202,169</b>	<b>211,705</b>	<b>212,505</b>	<b>209,949</b>	<b>215,481</b>

AUTHORIZED PERSONNEL	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>	<u>FY 07/08</u>
Parks & Recreation Supervisor	1.00	1.00	1.00	1.00
Receptionist	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<b>FULL-TIME EMPLOYEES</b>	<b><u>3.00</u></b>	<b><u>3.00</u></b>	<b><u>3.00</u></b>	<b><u>3.00</u></b>

**Ketchikan Gateway Borough**

FY 2007/2008 Budget - Appropriations

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

Description	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07			FY 07/08 BUDGET
			ADOPTED	AMENDED	ESTIMATED	
5100 EMPLOYEE PAY	64,432	59,059	60,409	61,209	60,000	63,181
5110 OVERTIME PAY	55	130	300	300	150	300
5120 TEMPORARY PAY	33,006	24,806	40,870	40,870	30,000	41,120
5200 TAXES/BENEFITS	45,503	44,764	51,510	51,510	52,000	51,379
5500 REIMBURSABLE EXPENSES	-	42	-	-	-	-
6010 OFFICE SUPPLIES	-	29	-	-	-	-
6011 OPERATING SUPPLIES	13,785	14,894	13,000	13,000	13,000	13,000
6032 BANKING FEES	1,657	1,678	-	-	-	-
6090 CONTRACTUAL SERVICES	159	342	-	-	-	-
6110 MEDICAL EXPENSE	-	-	350	350	-	350
6310 ELECTRICITY	52,198	40,782	52,500	52,500	53,000	52,500
6320 WATER	2,614	2,664	3,080	3,080	2,950	3,080
6330 TELEPHONE	-	-	-	-	-	-
6331 LONG DISTANCE PHONE	-	18	15	15	5	15
6340 SEWER	3,669	3,669	4,400	4,400	3,800	4,400
6431 HEATING FUEL	77,777	78,402	30,000	65,000	69,000	68,000
6525 SMALL EQUIP PURCHASES	-	-	5,400	5,400	5,400	4,500
6530 EQUIP PURCHASE	6,585	3,771	-	-	-	-
<b>Total Appropriations</b>	<b>301,440</b>	<b>275,050</b>	<b>261,834</b>	<b>297,634</b>	<b>289,305</b>	<b>301,825</b>

AUTHORIZED PERSONNEL	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>	<u>FY 07/08</u>
Building Monitor	1.00	1.00	1.00	1.00
Custodian	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>FULL-TIME EMPLOYEES</b>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 General Fund - Parks and Recreation Department - Aquatics 101-26-030

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	256,961	250,699	249,384	251,384	235,000	258,449
5110 OVERTIME PAY	4,167	8,028	6,000	6,000	6,000	8,000
5120 TEMPORARY PAY	109,871	121,108	109,660	109,660	124,000	112,919
5200 TAXES/BENEFITS	178,167	190,494	201,141	201,141	201,141	212,204
5300 TRAVEL & TRAINING	1,750	-	2,120	2,120	-	-
5500 REIMBURSABLE EXP	1,331	1,703	1,868	1,868	2,500	2,528
6010 OFFICE SUPPLIES	36	72	-	-	-	-
6011 OPERATING SUPPLIES	20,089	21,523	28,300	28,300	24,000	29,000
6020 DUES & PUBLICATIONS	984	(416)	-	-	-	140
6032 BANKING FEES	981	1,055	-	-	-	-
6090 CONTRACTUAL SERVICES	2,268	2,466	2,600	2,600	2,100	2,600
6110 MEDICAL EXPENSE	56	-	1,750	1,750	350	1,750
6310 ELECTRICITY	41,295	44,256	44,100	44,100	44,100	44,000
6320 WATER	5,513	4,999	5,500	5,500	5,500	5,000
6330 TELEPHONE	1,322	1,933	1,619	1,619	1,700	2,051
6331 LONG DISTANCE PHONE	7	22	15	15	5	15
6340 SEWER	5,173	6,900	6,600	6,600	6,100	6,500
6431 HEATING FUEL	93,715	130,454	80,000	95,000	100,000	98,000
6525 SMALL EQUIP PURCHASES	-	-	7,730	7,730	6,800	3,400
6530 EQUIPMENT PURCHASE	2,441	738	-	-	-	-
<b>Total Appropriations</b>	<b>726,127</b>	<b>786,034</b>	<b>748,387</b>	<b>765,387</b>	<b>759,296</b>	<b>786,555</b>

AUTHORIZED PERSONNEL	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>	<u>FY 07/08</u>
Aquatics Supervisor	1.00	1.00	1.00	1.00
Aquatics Assistant Supervisor	1.00	1.00	1.00	1.00
Lifeguards	4.00	4.00	4.00	4.00
Lifeguard/Instructor	1.00	1.00	1.00	1.00
<b>FULL-TIME EMPLOYEES</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

**Ketchikan Gateway Borough**

FY 2007/2008 Budget - Appropriations

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

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	39,281	39,774	40,428	40,828	40,828	42,289
5110 OVERTIME PAY	462	44	300	300	100	300
5120 TEMPORARY PAY	48,847	54,831	46,888	46,888	46,500	47,013
5200 TAXES/BENEFITS	26,645	26,976	31,268	31,268	31,268	28,392
5300 TRAVEL & TRAINING	2,187	-	-	-	-	-
5500 REIMBURSABLE EXP	1,172	1,000	1,100	1,100	650	543
6010 OFFICE SUPPLIES	-	-	-	-	-	-
6011 OPERATING SUPPLIES	11,735	13,484	12,400	12,400	12,400	12,400
6090 CONTRACTUAL SRVCS	11,891	17,573	18,990	18,990	20,000	21,240
6100 INSURANCE	-	-	35	35	44	44
6331 LONG DISTANCE PHONE	56	31	15	15	15	15
6530 EQUIPMENT PURCHASE	-	(298)	-	-	-	-
<b>Total Appropriations</b>	<b>142,276</b>	<b>153,415</b>	<b>151,424</b>	<b>151,824</b>	<b>151,805</b>	<b>152,235</b>

AUTHORIZED PERSONNEL	FY 04/05	FY 05/06	FY 06/07	FY 06/07
Recreation Programmer	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>FULL-TIME EMPLOYEES</b>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

**Ketchikan Gateway Borough**

FY 2007/2008 Budget - Appropriations

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

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	30,040	32,443	31,248	31,248	31,248	31,242
5110 OVERTIME PAY	-	113	-	-	-	-
5200 TAXES/BENEFITS	12,718	16,001	16,755	16,755	16,755	18,217
<b>Total Appropriations</b>	<b>42,758</b>	<b>48,557</b>	<b>48,003</b>	<b>48,003</b>	<b>48,003</b>	<b>49,459</b>
<b>AUTHORIZED PERSONNEL</b>						
	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>		
Killer Whales Coach	0.25	0.25	0.25	0.25		
<b>FULL-TIME EMPLOYEES</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>		
Offset by KKWSC	32,068	32,149				34,545
Total paid by Ketchikan Gateway Borough	10,689	16,408				14,914

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

**Ketchikan Gateway Borough**

**FY 2007/2008 Budget - Appropriations**

**General Fund - Public Works and Transit - Combined Totals 101-27**

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	771,236	790,156	818,752	818,752	822,387	841,633
5110 OVERTIME PAY	25,062	15,034	16,300	16,300	21,245	22,300
5120 TEMPORARY PAY	41,976	46,640	57,976	57,976	72,320	67,072
5160 CALL OUT PAY	418	446	4,000	4,000	4,000	4,000
5200 TAXES/BENEFITS	412,000	491,610	533,540	533,540	564,278	606,090
5300 TRAVEL & TRAINING	4,299	12,185	8,000	8,000	8,500	6,820
5400 UNIFORM ALLOWANCE	106	879	500	500	500	500
5500 REIMBURSABLE EXPENSES	2,825	819	3,356	3,356	3,500	4,656
6010 SUPPLIES	5,238	4,921	5,000	5,000	5,000	5,000
6011 OPERATING SUPPLIES	8,916	13,178	11,250	11,250	9,906	11,100
6015 BOOKS & SOFTWARE	2,149	1,202	750	750	300	1,350
6020 DUES & PUBLICATIONS	1,227	1,300	3,245	3,245	2,570	2,925
6030 PUBLISHING EXPENSE	1,909	1,133	1,000	1,000	1,112	1,100
6040 COMMUNITY PROMOTION	973	1,030	1,000	1,000	1,000	1,000
6060 RENTALS	-	-	-	60,000	60,000	60,000
6070 POSTAGE EXPENSE	619	418	500	500	500	500
6080 PROFESSIONAL SERVICES	-	130	15,000	15,000	12,000	15,000
6090 CONTRACTUAL SERVICES	86,754	115,919	135,100	173,100	173,100	184,250
6100 INSURANCE	12,785	14,798	33,397	33,397	33,397	33,397
6110 MEDICAL EXPENSE	135	6,575	2,780	2,780	2,000	2,480
6150 EXPENSE RECOVERY	101	89	-	-	-	-
6310 ELECTRICITY	20,813	23,992	19,385	22,385	22,488	26,000
6320 WATER	3,125	2,758	4,222	4,222	4,095	4,250
6330 TELEPHONE	10,476	9,549	7,663	7,663	7,662	7,662
6331 LONG DISTANCE	768	426	750	750	450	750
6340 SEWER	2,174	1,570	3,608	3,608	3,045	3,625
6350 LANDFILL	7,905	5,395	8,000	8,000	7,900	8,400
6420 FIELD MAINTENANCE	27,490	27,244	38,388	38,388	38,000	39,200
6421 PARK MAINTENANCE	19,259	27,586	22,300	22,300	25,000	25,300
6430 BUILDING MAINTENANCE	88,799	17,911	15,000	15,000	10,000	10,000
6431 HEATING FUEL	4,239	3,574	1,500	9,000	9,915	10,000
6441 ROAD MAINTENANCE	12	-	-	-	-	-
6450 EQUIPMENT MAINTENANCE	4,886	2,802	5,200	5,200	3,600	3,200
6460 VEHICLE MAINTENANCE	59,496	76,471	80,000	80,000	82,523	80,000
6461 MOTOR FUEL & OIL	74,135	95,661	110,000	110,000	113,000	114,000
6462 VEHICLE OPERATION	130	308	175	175	95	175
6530 EQUIPMENT PURCHASE	10,451	12,363	-	8,650	-	20,000
6525 SMALL EQUIP PURCHASES	-	-	9,951	9,951	9,856	12,050
6600 INTERFUND TRANSFER	-	-	-	-	-	28,939
7430 GRC BUILDING MAINT	3,943	18,057	39,000	39,000	34,000	34,000
7431 MS POOL BUILDING MAINT	17,993	26,733	36,000	36,000	20,000	20,000
7432 REID BUILDING MAINT	7,230	4,965	-	5,000	4,500	5,000
7433 WISE BUILDING MAINT	393	3,490	-	3,000	3,000	8,000
<b>Total Appropriations</b>	<b>1,742,444</b>	<b>1,879,317</b>	<b>2,052,587</b>	<b>2,177,737</b>	<b>2,196,744</b>	<b>2,331,725</b>

**Ketchikan Gateway Borough**

FY 2007/2008 Budget - Appropriations

General Fund - Public Works and Transit - Combined Totals 101-27

Description	FY 04/05	FY 05/06	FY 06/07		FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED ESTIMATED	BUDGET
<b>AUTHORIZED PERSONNEL</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	
Director	1.00	1.00	1.00	1.00	
Deputy Director	1.00	1.00	1.00	1.00	
Project Manager	1.00	0.25	-	-	
Administrative Assistant II	1.00	1.00	1.00	1.00	
Secretary/Part-Time	0.50	0.50	0.50	0.50	
Grounds Supervisor	1.00	1.00	1.00	1.00	
Parks Technician I	4.00	4.00	4.00	4.00	
Maintenance Supervisor	1.00	-	-	-	
Wastewater Supervisor	-	1.00	-	-	
Maintenance Technician I	3.00	4.00	6.00	6.00	
Maintenance Technician 1 (Wastewater)	-	2.00	-	-	
Mechanic I	1.50	1.50	2.00	2.00	
Transit Supervisor	-	-	1.00	1.00	
Bus Driver II	1.00	1.00	1.00	1.00	
Bus Driver I	4.00	4.00	4.00	4.00	
Bus Driver I (Part-time)	4.00	4.00	3.00	3.00	
<b>FULL-TIME EMPLOYEES</b>	<b>24.00</b>	<b>26.25</b>	<b>25.50</b>	<b>25.50</b>	

**Ketchikan Gateway Borough**

**FY 2007/2008 Budget - Appropriations**

**Public Works - Maintenance 101-27-001**

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	145,832	161,349	171,622	171,622	171,600	176,283
5110 OVERTIME PAY	1,829	3,522	3,500	3,500	3,145	3,500
5120 TEMPORARY PAY	3,681	4,971	-	-	5,640	-
5160 CALL OUT PAY	418	446	2,000	2,000	2,000	2,000
5200 TAXES/BENEFITS	83,126	95,508	108,432	108,432	108,432	114,590
5300 TRAVEL & TRAINING	-	784	-	-	-	-
6010 SUPPLIES	(5)	200	-	-	-	-
6011 OPERATING SUPPLIES	3,329	5,794	4,900	4,900	5,056	5,900
6015 BOOKS & SOFTWARE	599	599	300	300	300	700
6060 RENTALS	-	-	-	60,000	60,000	30,000
6070 POSTAGE EXPENSE	44	-	-	-	-	-
6310 ELECTRICITY	4,925	7,754	2,016	5,016	6,000	8,000
6320 WATER	246	150	333	333	371	350
6331 LONG DISTANCE	(1)	59	250	250	250	250
6340 SEWER	340	204	408	408	465	425
6430 BUILDING MAINTENANCE	88,604	17,093	15,000	15,000	10,000	10,000
6431 HEATING FUEL	4,239	2,865	1,500	9,000	9,915	10,000
6450 EQUIPMENT MAINTENANCE	1,198	197	1,000	1,000	1,000	1,000
6460 VEHICLE MAINTENANCE	745	(750)	-	-	23	-
6461 MOTOR FUEL & OIL	(588)	21	-	-	-	-
6525 SMALL EQUIP PURCHASES	-	-	2,248	2,248	2,248	2,250
6530 EQUIPMENT PURCHASE	8,359	5,689	-	-	-	19,000
6600 INTERFUND TRANSFER	-	-	-	-	-	14,470
7430 GRC BUILDING MAINT	3,943	18,057	39,000	39,000	34,000	34,000
7431 MS POOL BUILDING MAINT	17,993	26,733	36,000	36,000	20,000	20,000
7432 REID BUILDING MAINT	7,230	4,965	-	5,000	4,500	5,000
7433 WISE BUILDING MAINT	393	3,490	-	3,000	3,000	8,000
<b>Total Appropriations</b>	<b>376,477</b>	<b>359,700</b>	<b>388,509</b>	<b>467,009</b>	<b>447,945</b>	<b>465,717</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 Public Works - Grounds 101-27-002

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	103,001	114,583	125,335	125,335	125,335	127,927
5110 OVERTIME PAY	1,277	1,706	7,800	7,800	7,800	7,800
5120 TEMPORARY PAY	17,302	21,987	39,072	39,072	39,072	39,072
5160 CALL OUT	-	-	2,000	2,000	2,000	2,000
5200 TAXES/BENEFITS	63,985	75,033	93,183	93,183	93,183	94,052
5300 TRAVEL & TRAINING	-	628	-	-	500	-
5400 UNIFORM ALLOWANCE	106	-	-	-	-	-
5500 REIMBURSEABLE EXPENSE	300	138	-	-	-	-
6011 OPERATING SUPPLIES	1,477	1,992	850	850	850	1,200
6015 BOOKS & SOFTWARE	-	-	-	-	-	200
6020 DUES & PUBLICATIONS	600	600	1,570	1,570	1,570	1,700
6070 POSTAGE EXPENSE	-	71	-	-	-	-
6090 CONTRACTUAL SERVICES	188	-	-	-	-	-
6310 ELECTRICITY	15,888	16,238	17,369	17,369	16,488	18,000
6320 WATER	2,879	2,608	3,889	3,889	3,724	3,900
6340 SEWER	1,835	1,366	3,200	3,200	2,580	3,200
6350 LANDFILL	528	322	-	-	400	400
6420 FIELD MAINTENANCE	26,146	27,244	38,388	38,388	38,000	39,200
6421 PARK MAINTENANCE	19,259	27,586	22,300	22,300	25,000	25,300
6430 BUILDING MAINTENANCE	31	14	-	-	-	-
6450 EQUIPMENT MAINTENANCE	51	32	1,000	1,000	800	1,000
6460 VEHICLE MAINTENANCE	515	140	-	-	-	-
6461 MOTOR FUEL & OIL	90	-	-	-	-	-
6525 SMALL EQUIP PURCHASES	-	-	2,608	2,608	2,608	4,600
6530 EQUIPMENT PURCHASE	-	6,474	-	-	-	1,000
<b>Total Appropriations</b>	<b>255,458</b>	<b>298,762</b>	<b>358,565</b>	<b>358,565</b>	<b>359,910</b>	<b>370,551</b>

## Ketchikan Gateway Borough

FY 2007/2008 Budget - Appropriations

Public Works - Administration 101-27-004

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	208,597	183,049	152,602	152,602	175,452	185,394
5110 OVERTIME PAY	8,150	589	5,000	5,000	300	1,000
5120 TEMPORARY PAY	4,269	4,252	5,440	5,440	1,608	2,000
5200 TAXES/BENEFITS	84,855	105,570	85,507	85,507	112,663	110,477
5300 TRAVEL & TRAINING	2,649	11,473	8,000	8,000	8,000	4,340
5400 UNIFORM ALLOWANCE	-	879	-	-	-	-
5500 REIMBURSABLE EXPENSES	2,525	556	3,356	3,356	3,300	4,200
6010 SUPPLIES	5,045	3,995	5,000	5,000	5,000	5,000
6011 OPERATING SUPPLIES	1,489	2,257	2,000	2,000	2,000	2,000
6015 BOOKS & SOFTWARE	1,550	-	-	-	-	-
6020 DUES & PUBLICATIONS	525	400	1,175	1,175	700	725
6030 PUBLISHING	709	480	-	-	112	100
6070 POSTAGE EXPENSE	575	347	500	500	500	500
6080 PROFESSIONAL SERVICES	-	130	15,000	15,000	12,000	15,000
6090 CONTRACTUAL SERVICES	30,766	31,669	50,850	80,850	80,850	92,000
6100 INSURANCE	-	630	18,397	18,397	18,397	18,397
6110 MEDICAL EXPENSE	-	6,575	2,780	2,780	1,500	1,680
6150 EXPENSE RECOVERY	101	89	-	-	-	-
6330 TELEPHONE	9,933	9,074	6,842	6,842	6,842	6,842
6331 LONG DISTANCE	727	355	500	500	200	500
6350 LANDFILL	7,377	5,073	8,000	8,000	7,500	8,000
6420 FIELD MAINTENANCE	1,344	-	-	-	-	-
6430 BUILDING MAINTENANCE	164	19	-	-	-	-
6431 HEATING FUEL	-	135	-	-	-	-
6441 ROAD MAINTENANCE	12	-	-	-	-	-
6450 EQUIPMENT MAINTENANCE	3,637	2,478	2,200	2,200	1,000	1,000
6460 VEHICLE MAINTENANCE	15,860	34,191	15,000	15,000	17,500	15,000
6461 MOTOR FUEL & OIL	32,542	42,067	30,000	30,000	30,000	30,000
6462 VEHICLE OPERATION	120	213	100	100	20	100
6525 SMALL EQUIP PURCHASES	-	-	2,195	2,195	2,200	2,000
6530 EQUIPMENT PURCHASE	2,092	200	-	8,650	-	-
<b>Total Appropriations</b>	<b>425,612</b>	<b>446,745</b>	<b>420,443</b>	<b>459,093</b>	<b>487,644</b>	<b>506,254</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 Public Works - Transit 101-27-005

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	313,806	331,175	369,192	369,192	350,000	352,029
5110 OVERTIME PAY	13,806	9,217	-	-	10,000	10,000
5120 TEMPORARY PAY	16,724	15,430	13,464	13,464	26,000	26,000
5200 TAXES/BENEFITS	180,034	215,499	246,418	246,418	250,000	286,971
5300 TRAVEL & TRAINING	1,649	(700)	-	-	-	2,480
5400 UNIFORM ALLOWANCE	-	-	500	500	500	500
5500 REIMBURSABLE EXPENSES	-	125	-	-	200	456
6010 SUPPLIES	198	726	-	-	-	-
6011 OPERATING SUPPLIES	2,621	3,135	3,500	3,500	2,000	2,000
6015 BOOKS & SOFTWARE	-	603	450	450	-	450
6020 DUES & PUBLICATIONS	102	300	500	500	300	500
6030 PUBLISHING EXPENSE	1,200	653	1,000	1,000	1,000	1,000
6040 COMMUNITY PROMOTION	973	1,030	1,000	1,000	1,000	1,000
6060 RENTALS	-	-	-	-	-	30,000
6090 CONTRACTUAL SERVICES	55,800	84,250	84,250	92,250	92,250	92,250
6100 INSURANCE	12,785	14,168	15,000	15,000	15,000	15,000
6110 MEDICAL EXPENSE	135	-	-	-	500	800
6330 TELEPHONE	543	475	821	821	820	820
6331 LONG DISTANCE	42	12	-	-	-	-
6430 BUILDING MAINTENANCE	-	785	-	-	-	-
6431 HEATING FUEL	-	574	-	-	-	-
6450 EQUIPMENT MAINTENANCE	-	95	1,000	1,000	800	200
6460 VEHICLE MAINTENANCE	42,377	42,890	65,000	65,000	65,000	65,000
6461 MOTOR FUEL & OIL	42,091	53,573	80,000	80,000	83,000	84,000
6462 VEHICLE OPERATION	10	95	75	75	75	75
6600 INTERFUND TRANSFER	-	-	-	-	-	14,470
6525 SMALL EQUIP PURCHASES	-	-	2,900	2,900	2,800	3,200
<b>Total Appropriations</b>	<b>684,896</b>	<b>774,110</b>	<b>885,070</b>	<b>893,070</b>	<b>901,245</b>	<b>989,202</b>

AUTHORIZED PERSONNEL	FY 04/05	FY 05/06	FY 06/07	FY 07/08
Transit Supervisor	-	-	1.00	1.00
Bus Driver II	1.00	1.00	1.00	1.00
Bus Driver I	6.00	4.00	4.00	4.00
Bus Driver I (Part-time)	-	4.00	3.00	3.00
<b>FULL-TIME EMPLOYEES</b>	<b>7.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

**Ketchikan Gateway Borough**  
**FY 2007/2008 Budget - Appropriations**  
**General Fund - Planning 101-30**

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	232,608	271,212	292,426	292,426	272,007	304,801
5110 OVERTIME PAY	16,136	11,951	13,000	13,000	14,000	13,000
5120 TEMPORARY PAY	2,879	-	7,000	7,000	6,000	7,000
5150 COMMISSION FEES	5,050	4,100	7,500	7,500	4,000	11,400
5200 TAXES/BENEFITS	110,582	139,117	159,206	159,206	167,914	165,273
5300 TRAVEL & TRAINING	5,292	6,506	16,414	16,414	12,000	16,000
5500 REIMBURSABLE EXPENSES	237	3,103	600	600	300	600
6010 SUPPLIES	3,712	3,622	5,183	5,183	3,200	5,438
6015 SOFTWARE/BOOKS	1,570	183	6,500	6,500	11,300	5,800
6020 DUES & PUBLICATIONS	1,250	960	1,005	1,005	1,005	1,005
6030 PUBLISHING EXPENSE	11,657	10,124	14,500	14,500	8,900	14,500
6031 RECORDING FEES	660	861	575	575	575	575
6060 RENTALS	240	123	300	300	500	300
6070 POSTAGE EXPENSE	2,487	2,447	3,250	3,250	2,700	3,250
6080 PROFESSIONAL SERVICES	13,320	250	5,000	5,000	5,000	15,000
6090 CONTRACTUAL SERVICES	93,713	101,855	90,000	90,000	95,000	15,000
6150 FINES AND PENALTIES	20	-	-	-	-	-
6330 TELEPHONE	1,364	1,078	-	-	-	-
6331 LONG DISTANCE	664	416	800	800	700	800
6450 EQUIPMENT MAINTENANCE	-	-	950	950	-	-
6460 VEHICLE MAINTENANCE	186	813	-	-	150	390
6461 MOTOR FUEL & OIL	59	115	500	500	200	500
6525 SMALL EQUIP PURCHASES	-	-	1,310	1,310	1,300	1,310
6530 EQUIPMENT PURCHASE	260	940	-	-	-	-
<b>Total Appropriations</b>	<b>503,944</b>	<b>559,776</b>	<b>620,843</b>	<b>620,843</b>	<b>606,751</b>	<b>581,942</b>
<b>AUTHORIZED PERSONNEL</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>		
Community Development Lead	1.00	1.00	1.00	-		
Community Development Supervisor	-	-	-	1.00		
Associate Planner - Current	2.00	2.00	2.00	2.00		
Assistant Planner	-	-	-	1.00		
Community Develop Zoning Clerk	1.00	1.00	1.00	1.00		
Mapping Technician	1.00	1.00	1.00	1.00		
Community Development Secretary	1.00	1.00	1.00	1.00		
Planning Technician	-	1.00	1.00	-		
<b>FULL TIME EMPLOYEES</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>		

Ketchikan Gateway Borough  
 FY 2007/2008 BUDGET - APPROPRIATIONS  
 GENERAL FUND - NON - DEPARTMENTAL  
 BENEFITS 101-36

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
6205 INSURANCE - EX LIABILITY	241,062	274,669	260,000	260,000	255,000	260,000
6210 INSURANCE - HEALTH	1,001,101	1,146,903	1,169,429	1,169,429	1,169,429	1,349,115
6211 INSURANCE - HLTH ALLOC	(1,001,101)	(1,146,903)	(1,169,429)	(1,169,429)	(1,169,429)	(1,349,115)
6220 INSURANCE - WORK COMP	206,343	252,340	266,296	266,296	266,296	294,347
6221 INSURANCE - W.C. ALLOC	(206,343)	(252,340)	(266,296)	(266,296)	(266,296)	(294,347)
6230 INSURANCE - ESD	52,436	26,455	52,146	52,146	52,146	64,623
6231 INSURANCE - ESD ALLOC	(34,547)	(26,455)	(52,146)	(52,146)	(52,146)	(64,623)
6240 RETIREMENT	519,906	757,503	931,455	931,455	931,455	1,046,209
6241 RETIREMENT ALLOCATION	(519,911)	(757,414)	(931,455)	(931,455)	(931,455)	(1,046,209)
6250 SOCIAL SECURITY (FICA)	420,936	447,812	398,052	398,052	398,052	425,754
6251 SOCIAL SECURITY ALLOC	(420,936)	(447,812)	(398,052)	(398,052)	(398,052)	(425,754)
<b>TOTAL APPROPRIATIONS</b>	<b>258,946</b>	<b>274,758</b>	<b>260,000</b>	<b>260,000</b>	<b>255,000</b>	<b>260,000</b>

REID BUILDING 101-37

5500 REIMBURSABLE EXPENSE	459	1,238	3,000	3,000	3,000	3,000
6010 SUPPLIES	7,732	5,354	11,900	11,900	10,000	10,040
6015 BOOKS & SOFTWARE	3,450	-	-	-	-	-
6060 RENTALS	249	382	895	895	382	400
6070 POSTAGE EXPENSE	362	300	-	-	-	-
6080 PROFESSIONAL SERVICES	-	-	-	-	-	-
6090 CONTRACTUAL SERVICES	17,578	14,713	15,875	15,875	13,500	13,500
6310 ELECTRICITY	14,231	9,805	12,600	15,600	15,600	15,600
6320 WATER	197	204	336	336	778	900
6330 TELEPHONE	16,548	15,747	20,076	20,076	25,715	25,560
6331 LONG DISTANCE	528	829	-	-	4	-
6340 SEWER	747	853	1,200	1,200	959	996
6350 LANDFILL	-	-	-	-	-	-
6430 BUILDING MAINTENANCE	-	487	-	-	-	-
6431 HEATING FUEL	4,222	8,238	8,000	8,000	4,000	4,000
6450 EQUIPMENT MAINTENANCE	23,905	31,773	30,000	30,000	30,535	35,000
6525 SMALL EQUIP PURCHASES	-	-	2,000	2,000	1,500	2,000
6530 EQUIPMENT PURCHASE	13,429	639	500	500	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>103,637</b>	<b>90,562</b>	<b>106,382</b>	<b>109,382</b>	<b>105,973</b>	<b>110,996</b>

Ketchikan Gateway Borough  
 FY 2007/2008 BUDGET - APPROPRIATIONS  
 GENERAL FUND - INTERFUND TRANSFERS - 101-38

Description	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07			FY 07/08 BUDGET
			ADOPTED	AMENDED	ESTIMATED	
6600 INTERFUND TRANSFERS - Great West	-	126,778	-	-	-	-
6601 INTERFUND TRANSFERS-AIRPORT (MEDIVAC)	-	-	-	-	-	-
6603 INTERFUND TRANSFERS-MEDIVAC	5,000	5,000	5,500	5,500	5,500	5,500
6605 BOND DEBT	732,000	-	-	-	-	-
<b>Total Appropriations</b>	737,000	131,778	5,500	5,500	5,500	5,500

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 General Fund - Automation 101-39

Description	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07			FY 07/08 BUDGET
			ADOPTED	AMENDED	ESTIMATED	
5100 EMPLOYEE PAY	68,573	79,687	75,885	75,885	75,885	79,358
5200 TAXES/BENEFITS	17,207	26,713	28,044	28,044	28,044	31,348
5300 TRAVEL & TRAINING	2,402	2,750	12,420	12,420	10,000	12,420
5500 REIMBURSABLE EXPENSES	710	974	-	-	-	-
6010 PROFESSIONAL SERVICES	836	572	-	-	-	-
6011 OPERATING SUPPLIES	137	332	500	500	300	1,000
6015 BOOKS & SOFTWARE	47,715	32,658	52,095	52,095	50,000	43,900
6020 DUES & PUBLICATION	109	-	220	220	220	300
6070 POSTAGE	175	-	-	-	-	-
6080 TECH/PROF SERVICES	45,821	71,870	55,000	55,000	45,000	46,600
6090 CONTRACTUAL SERVICES	6,000	7,200	8,400	8,400	-	-
6330 DATA SERVICES ACCESS	-	2,076	17,940	17,940	17,940	33,040
6331 LONG DISTANCE	877	1,803	300	300	300	400
6525 SMALL EQUIPMENT PURCHASES	-	-	-	-	-	36,400
6530 EQUIPMENT PURCHASES	70,832	102,049	85,400	85,400	85,400	-
<b>Total Appropriations</b>	<b>261,393</b>	<b>328,684</b>	<b>336,204</b>	<b>336,204</b>	<b>313,089</b>	<b>284,766</b>

AUTHORIZED PERSONNEL	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>	<u>FY 07/08</u>
Computer Systems Administrator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Full-Time Employees	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Ketchikan Gateway Borough  
 FY 2007/2008 BUDGET - APPROPRIATIONS  
 General Fund CIP's 101-40

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
6030 PUBLISHING EXPENSE	-	188	-	-	-	-
6525 SMALL EQUIP PURCHASES	-	-	-	-	-	-
6530 CAPITAL - EQUIPMENT	-	158,735	75,000	75,000	75,000	173,000
6540 CAPITAL PROJECTS	36,340	-	-	-	-	-
<b>Total Appropriations</b>	<b>36,340</b>	<b>158,923</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>173,000</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 General Fund - Education - 101-51

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>SCHOOL DISTRICT</b>						
6100 INSURANCE	528,379	513,381	499,601	499,601	543,771	550,000
6040 STUDENT ACTIVITIES FUND	-	350,000	-	-	-	-
6600 SCHOOL DISTRICT TRANSFERS	7,106,968	7,363,731	8,335,380	8,335,380	8,335,380	7,250,000
<b>Total Appropriations</b>	<b>7,635,347</b>	<b>8,227,112</b>	<b>8,834,981</b>	<b>8,834,981</b>	<b>8,879,151</b>	<b>7,800,000</b>

Ketchikan Gateway Borough  
 FY 2007/2008 BUDGET - APPROPRIATIONS  
 BOROUGH GRANTS - GENERAL FUND

DESCRIPTION	FY04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>GENERAL FUND GRANTS</b>						
<b>ECONOMIC DEVELOPMENT - 101-35-XXX-6090</b>						
013 Ketchikan Visitor's Bureau	84,265	-	-	-	-	-
018 S.S.R.A.A.	-	-	-	-	-	-
040 UA Small Business Development Center	8,164	-	-	-	-	-
<b>SOCIAL SERVICES - 101-35-XXX-6090</b>						
011 Girls & Boys Club of Ketchikan	-	-	20,000	20,000	20,000	20,000
019 Catholic Community Services	33,750	45,000	45,000	45,000	45,000	45,000
028 Transitional Living Center	22,500	-	-	-	-	-
036 Ketchikan Youth Court	-	-	-	-	-	-
<b>PARKS &amp; RECREATION - 101-35-XXX-6090</b>						
<b>EDUCATION - 101-XX-000-6090</b>						
052 UAS - Ketch. Campus-Community Ed.	-	-	-	-	-	-
054 Ketchikan-Kanayama Exchange	-	22,500	15,000	15,000	15,000	-
055 UAS Connection Scholarship	-	-	-	-	-	-
041 GIS Education Lab	(30)	25,167	-	-	-	-
057 Ketchikan Arts & Humanities	32,400	32,400	32,400	32,400	32,400	-
058 Alaska for Drug Free Youth	-	-	-	-	-	-
059 Summer Library Program - N.Point Higgins	-	-	-	-	-	-
<b>TOTAL GRANTS - GENERAL FUND</b>	<b>181,048</b>	<b>125,067</b>	<b>112,400</b>	<b>112,400</b>	<b>112,400</b>	<b>65,000</b>

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# ENTERPRISE FUNDS

FY 2007/2008

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Summary of Revenue and Expenses  
 Transportation Services - Airport Enterprise Fund - 400

Description		FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07			FY 07/08 BUDGET
				ADOPTED	AMENDED	ESTIMATED	
<b>REVENUE FROM OTHER GOVTS:</b>							
4220	STATE REVENUE SHARING	-	57,228	-	-	-	-
4226	TSA LAW ENFORCEMENT	112,858	154,290	157,000	157,000	154,000	154,000
4260	AK AVIATION FUEL TAX SHARING	27,847	20,691	40,000	40,000	22,000	22,000
4240	STATE REVENUE	-	256,579	-	-	-	-
4390	MISC. OR OTHER REVENUE	-	640	-	-	-	-
4450	INTERFUND TRANSFERS - GEN. FUND	1,007,015	374,420	374,776	374,776	374,776	379,795
4453	INTERFUND TRANSFER - MED	5,000	5,000	5,500	5,500	5,500	5,500
<b>Total</b>		<b>1,152,720</b>	<b>868,848</b>	<b>577,276</b>	<b>577,276</b>	<b>556,276</b>	<b>561,295</b>
<b>NON-OPERATING REVENUE:</b>							
4305	INTEREST INCOME	364	30	-	-	-	-
<b>Total</b>		<b>364</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FIELD REVENUE:</b>							
4510	FUEL FLOWAGE	111,321	105,425	104,000	104,000	75,000	75,000
4520	RENTAL INCOME	25,871	18,263	25,000	25,000	23,000	25,000
4525	AIRPORT RESERVE LEASES	26,467	24,261	26,500	26,500	26,000	26,000
4530	LANDING FEES	736,589	744,279	725,000	725,000	700,000	700,000
4540	TIE-DOWN CHARGES	6,710	3,001	6,000	6,000	4,000	4,000
4550	DOCK FEES/LOCKERS	13,275	17,906	8,000	8,000	8,000	8,000
4555	SEAPLANE DOCK FEES	1,797	8,837	14,000	14,000	14,000	14,000
4560	AIRPORT CALLOUT FEES	-	7,200	-	-	-	-
4580	AIRCRAFT PARKING FEES	5,772	15,817	5,000	5,000	6,000	6,000
<b>Total</b>		<b>927,802</b>	<b>944,989</b>	<b>913,500</b>	<b>913,500</b>	<b>856,000</b>	<b>858,000</b>
<b>TERMINAL REVENUE:</b>							
4610	VEHICLE PARKING	45,527	38,435	45,000	45,000	45,000	45,000
4615	SMART CARTE FEES	-	-	-	-	7,500	7,500
4620	BUILDING RENTALS	365,188	427,340	425,000	425,000	435,000	435,000
4626	FBI BACKGROUND CHECKS	1,580	1,050	-	-	-	-
4630	SECURITY SERVICE CHARGES	109,541	104,160	101,000	101,000	101,000	101,000
4640	COURTESY PHONE ADVERTISING	420	-	-	-	-	-
4650	PAY PHONE COMMISSION	1,776	1,907	1,500	1,500	-	1,500
4670	FACILITY USE FEES	27,174	30,510	28,000	28,000	28,000	28,000
4690	MISC. TERMINAL REVENUE	218	230	-	-	-	-
<b>Total</b>		<b>551,424</b>	<b>603,632</b>	<b>600,500</b>	<b>600,500</b>	<b>616,500</b>	<b>618,000</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Summary of Revenue and Expenses  
 Transportation Services - Airport Enterprise Fund - 400

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08	
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET	
<b>FERRY REVENUE:</b>							
4710 FERRY FEE REVENUE	1,343,868	1,499,661	1,400,000	1,400,000	1,400,000	1,450,000	
4720 RENTAL INCOME - FERRY	-	3,599	-	-	-	-	
4730 CALL OUT FEES	14,887	27,260	15,000	15,000	15,000	15,000	
4792 PARKING ENFORCEMENT REVENUE	12,180	22,605	15,000	15,000	12,000	15,000	
<b>Total</b>	<b>1,370,935</b>	<b>1,553,125</b>	<b>1,430,000</b>	<b>1,430,000</b>	<b>1,427,000</b>	<b>1,480,000</b>	
<b>SEAPLANE REVENUE:</b>							
4810 FEES - MURPHY'S LANDING	6,700	6,500	6,000	6,000	6,000	6,000	
<b>Total</b>	<b>6,700</b>	<b>6,500</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	
<b>TOTAL REVENUE</b>	<b>4,009,945</b>	<b>3,977,124</b>	<b>3,527,276</b>	<b>3,527,276</b>	<b>3,461,776</b>	<b>3,523,295</b>	
<b>Summary of Appropriations - Airport Enterprise Fund</b>							
400-60 FIELD	823,068	1,014,436	976,121	976,121	965,112	1,030,177	
400-61 TERMINAL	1,347,631	1,053,510	988,602	988,602	1,032,092	1,030,690	
400-62 FERRY	1,374,613	1,516,176	1,480,060	1,480,060	1,510,551	1,395,951	
400-63 ADMINISTRATION	300,248	245,320	283,757	283,757	273,024	284,619	
400-64 MURPHY'S LANDING	508	703	1,943	1,943	2,113	1,964	
<b>Total Appropriations</b>	<b>3,846,068</b>	<b>3,830,145</b>	<b>3,730,483</b>	<b>3,730,483</b>	<b>3,782,892</b>	<b>3,743,401</b>	
Revenue over (under) Expenditures	163,877	146,979	(203,207)	(203,207)	(321,116)	(220,106)	

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Summary of all Departments  
 Transportation Services - Airport Enterprise Fund - 400

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	1,086,376	1,197,152	1,202,757	1,202,757	1,202,757	1,222,382
5110 OVERTIME PAY	213,329	196,148	107,500	107,500	163,000	107,500
5120 TEMPORARY PAY	45,504	55,389	47,016	47,016	57,000	47,016
5160 CALL OUT	16,109	4,530	-	-	-	-
5200 TAXES/BENEFITS	499,775	942,152	748,796	748,796	748,796	822,095
5300 TRAVEL & TRAINING	27,161	35,380	52,000	52,000	34,000	44,500
5400 UNIFORMS	8,821	5,146	6,750	6,750	6,466	5,750
5500 REIMBURSABLE EXPENSES	1,725	-	500	500	200	500
6010 SUPPLIES	4,288	3,758	6,800	6,800	4,600	6,800
6011 OPERATING SUPPLIES	188,315	97,876	104,000	104,000	105,200	105,800
6015 BOOKS AND SOFTWARE	599	599	-	-	-	-
6020 DUES, PUBLICATIONS	1,748	742	2,125	2,125	2,000	2,225
6030 PUBLISHING	135	280	-	-	-	-
6032 BANKING FEES	1,410	2,090	2,500	2,500	4,000	4,000
6070 POSTAGE	616	393	750	750	500	500
6075 SECURITY SCREENING	1,305	2,651	2,500	2,500	1,000	1,500
6080 PROFESSIONAL SERVICES	4,486	-	-	-	-	-
6085 LICENSES/FEES/PERMITS	70	170	-	-	-	-
6090 CONTRACTUAL SERVICES	56,333	42,025	36,560	36,560	44,400	53,200
6100 INSURANCE	232,043	234,107	242,000	242,000	249,837	252,000
6110 MEDICAL	1,874	1,344	3,430	3,430	2,500	3,340
6130 ADMINISTRATIVE FEES	-	156,629	165,405	165,405	165,405	168,287
6140 DEBT EXPENSE	23,540	19,448	38,951	38,951	36,868	20,283
6150 FINES & PENALTIES	-	6	-	-	-	-
6310 ELECTRICITY	110,052	100,627	101,450	101,450	110,520	112,520
6320 WATER	15,310	15,414	16,500	16,500	16,000	16,000
6330 TELEPHONE	13,365	14,517	13,200	13,200	12,000	13,100
6331 LONG DISTANCE	391	539	1,000	1,000	1,000	1,100
6340 SEWER	-	-	-	-	-	8,000
6410 DOCK MAINTENANCE	19,285	9,168	28,500	28,500	22,000	25,500
6420 FIELD MAINTENANCE	13,322	7,221	34,000	34,000	23,000	32,400
6430 BUILDING MAINTENANCE	27,405	14,606	16,050	16,050	16,500	12,000
6431 HEATING FUEL	62,193	32,298	40,000	40,000	40,000	47,000
6450 EQUIPMENT R & M	4,345	7,937	11,000	11,000	10,300	10,700
6460 HEAVY EQUIPMENT R & M	18,502	19,291	15,000	15,000	15,000	21,000
6461 MOTOR FUEL & OIL	161,805	247,993	215,000	215,000	228,000	235,000
6470 FERRY MAINTENANCE	216,361	127,805	200,000	200,000	200,000	100,000
6525 SMALL EQUIP PURCHASING	-	-	50,400	50,400	42,000	52,300
6530 EQUIPMENT PURCHASE	20,895	11,503	-	-	-	-
6600 INTERFUND TRANSFERS	534,745	43,790	38,622	38,622	38,622	29,308
6800 GAIN/LOSS ON DISPOSAL	23,803	-	-	-	-	-
6845 BOND INTEREST	188,727	179,421	179,421	179,421	179,421	159,795
<b>Total Appropriations</b>	<b>3,846,068</b>	<b>3,830,145</b>	<b>3,730,483</b>	<b>3,730,483</b>	<b>3,782,892</b>	<b>3,743,401</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Summary of all Departments  
 Transportation Services - Airport Enterprise Fund - 400

Description	FY 04/05	FY 05/06	FY 06/07		FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED
<b>AUTHDRIZED PERSONNEL</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	
Maintenance Superintendent	1.00	1.00	1.00	1.00	
Equipment Mechanic II (ARFF)	1.00	1.00	1.00	1.00	
Airport Maintenance Labor	-	-	-	1.00	
Airport Technician (ARFF)	4.00	6.00	6.00	5.00	
Law Enforcement Officer II	1.00	1.00	-	-	
Law Enforcement Officer I	2.00	2.00	3.00	3.00	
Law Enforcement Supervisor	1.00	1.00	1.00	1.00	
Custodians	2.50	2.50	2.50	2.50	
Ferry Boat Captain	3.00	3.00	3.00	3.00	
Deckhand II	3.00	3.00	3.00	3.00	
Deckhand I (Regular Relief)	0.50	1.00	1.00	1.00	
Ferry Toll Collector	3.25	3.25	3.25	3.25	
Airport Manager	-	1.00	1.00	1.00	
Operations Manager	1.00	1.00	-	-	
Director of Transportation Services	1.00	-	-	-	
Executive Secretary	1.00	1.00	1.00	1.00	
Airport Secretary	0.75	0.75	0.75	0.75	
<b>FULL TIME EMPLOYEES</b>	<b>26.00</b>	<b>28.50</b>	<b>27.50</b>	<b>27.50</b>	

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 Transportation Services - Airport Enterprise Fund  
 Field 400-60

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	255,431	347,571	334,052	334,052	334,052	344,101
5110 OVERTIME PAY	38,149	46,120	22,000	22,000	30,000	22,000
5120 TEMPORARY PAY	10,607	12,562	15,000	15,000	20,000	15,000
5160 CALL OUT	885	3,199	-	-	-	-
5200 TAXES/BENEFITS	121,237	282,277	233,571	233,571	233,571	270,183
5300 TRAVEL & TRAINING	18,632	19,759	29,000	29,000	20,000	24,000
5400 UNIFORMS	5,383	1,397	2,500	2,500	3,166	2,500
5500 REIMBURSABLE EXPENSES	125	-	500	500	200	500
6010 SUPPLIES	34	229	500	500	500	500
6011 OPERATING SUPPLIES	145,634	56,860	52,000	52,000	52,000	56,500
6015 COMPUTER SOFTWARE	599	599	-	-	-	-
6020 DUES AND PUBLICATIONS	533	5	825	825	200	825
6085 LICENSES/FEES/PERMITS	50	155	-	-	-	-
6090 CONTRACTUAL SERVICES	1,338	358	1,900	1,900	1,900	2,200
6100 INSURANCE	72,375	81,061	86,000	86,000	83,000	86,000
6110 MEDICAL EXPENSE	1,090	501	2,500	2,500	1,500	2,400
6130 ADMINISTRATIVE FEES	-	43,261	46,270	46,270	46,270	48,970
6140 DEBT EXPENSE	6,716	5,025	4,453	4,453	4,453	1,798
6150 FINES & PENALTIES	-	4	-	-	-	-
6310 ELECTRICITY	20,515	19,682	20,000	20,000	22,000	23,000
6320 WATER	-	3,427	5,500	5,500	1,000	1,000
6330 TELEPHONE	1,956	1,922	2,500	2,500	2,000	2,200
6331 LONG DISTANCE	139	170	300	300	300	300
6410 DOCK MAINTENANCE	1,428	1,223	3,000	3,000	2,000	2,500
6420 FIELD MAINTENANCE	13,209	7,221	34,000	34,000	23,000	32,400
6430 BUILDING MAINTENANCE	2,546	294	3,550	3,550	4,000	4,400
6431 HEATING FUEL	5,622	-	-	-	-	-
6450 EQUIPMENT MAINTENANCE	3,549	2,686	4,000	4,000	5,000	4,000
6460 VEHICLE MAINTENANCE	17,540	19,337	15,000	15,000	15,000	21,000
6461 MOTOR FUEL & OIL	33,685	53,590	35,000	35,000	38,000	40,000
6525 SMALL EQUIP PURCHASING	-	-	22,200	22,200	22,000	21,900
6530 EQUIPMENT PURCHASE	9,316	3,941	-	-	-	-
6600 INTERFUND TRANSFERS	34,745	-	-	-	-	-
<b>Total Appropriations - Field</b>	<b>823,068</b>	<b>1,014,436</b>	<b>976,121</b>	<b>976,121</b>	<b>965,112</b>	<b>1,030,177</b>

AUTHORIZED PERSONNEL	FY 04/05	FY 05/06	FY 06/07	FY 07/08
Operations Supervisor	1.00	1.00	1.00	-
Maintenance Superintendent	-	-	-	1.00
Equipment Mechanic II (ARFF)	1.00	1.00	1.00	1.00
Airport Maintenance Labor	-	-	-	1.00
Airport Technician (ARFF)	4.00	6.00	6.00	5.00
<b>FULL TIME EMPLOYEES</b>	<b>6.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 Transportation Services - Airport Enterprise Fund  
 Terminal 400-61

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	229,861	316,830	300,022	300,022	300,022	316,300
5110 OVERTIME PAY	76,671	54,474	22,000	22,000	50,000	22,000
5120 TEMPORARY PAY	5,208	4,297	-	-	4,000	-
5160 CALL OUT	15,224	1,331	-	-	-	-
5200 TAXES/BENEFITS	109,632	228,211	181,152	181,152	181,152	207,402
5300 TRAVEL & TRAINING	4,962	12,787	12,000	12,000	8,000	10,000
5400 UNIFORM ALLOWANCE	2,837	2,865	3,200	3,200	2,500	2,500
6010 OFFICE SUPPLIES	(129)	849	700	700	500	750
6011 OPERATING SUPPLIES	26,765	26,287	40,650	40,650	42,000	38,100
6020 DUES & PUBLICATIONS	785	270	300	300	800	350
6030 PUBLISHING EXPENSE	135	-	-	-	-	-
6070 POSTAGE EXPENSE	-	161	-	-	-	-
6075 SECURITY SCREENING	1,305	2,651	2,500	2,500	1,000	1,500
6080 PROFESSIONAL SERVICES	4,486	-	-	-	-	-
6085 LICENSES/FEEES/PERMITS	20	15	-	-	-	-
6090 CONTRACTUAL SERVICES	39,302	39,245	32,160	32,160	40,000	46,500
6100 INSURANCE	7,720	14,991	16,000	16,000	15,000	16,000
6110 MEDICAL	210	843	580	580	580	290
6130 ADMINISTRATIVE FEES	-	39,681	38,493	38,493	38,493	42,160
6140 DEBT EXPENSE	13,336	12,255	32,415	32,415	32,415	18,485
6310 ELECTRICITY	89,029	80,522	81,000	81,000	88,000	89,000
6320 WATER	13,581	11,073	11,000	11,000	15,000	15,000
6330 TELEPHONE	1,701	2,143	1,000	1,000	1,000	1,000
6331 LONG DISTANCE	89	106	300	300	300	400
6340 SEWER	-	-	-	-	-	8,000
6420 FIELD MAINTENANCE	113	-	-	-	-	-
6430 BUILDING MAINTENANCE	24,859	14,312	12,500	12,500	12,500	7,600
6431 HEATING FUEL	56,571	32,298	40,000	40,000	40,000	47,000
6450 EQUIPMENT MAINTENANCE	73	1,230	1,500	1,500	1,000	1,500
6460 VEHICLE MAINTENANCE	962	(46)	-	-	-	-
6525 SMALL EQUIP PURCHASES	-	-	11,300	11,300	10,000	12,000
6530 EQUIPMENT PURCHASE	7,490	831	-	-	-	-
6600 INTERFUND TRANSFERS	500,000	43,790	38,622	38,622	38,622	29,308
6845 BOND INTEREST	114,833	109,208	109,208	109,208	109,208	97,545
<b>Total Appropriations - Terminal</b>	<b>1,347,631</b>	<b>1,053,510</b>	<b>988,602</b>	<b>988,602</b>	<b>1,032,092</b>	<b>1,030,690</b>

AUTHORIZED PERSONNEL	FY 04/05	FY 05/06	FY 06/07	FY 07/08
Law Enforcement Officer II	1.00	1.00	-	-
Law Enforcement Officer I	2.00	2.00	3.00	3.00
Law Enforcement Officer Supervisor	1.00	1.00	1.00	1.00
Custodians	2.50	2.50	2.50	2.50
<b>FULL TIME EMPLOYEES</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 Transportation Services - Airport Enterprise Fund  
 Ferry 400-62

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	410,339	415,496	428,771	428,771	428,771	416,403
5110 OVERTIME PAY	95,331	93,153	60,000	60,000	80,000	60,000
5120 TEMPORARY WAGES	29,626	38,530	25,016	25,016	28,000	25,016
5200 TAXES/BENEFITS	190,173	337,436	252,874	252,874	252,874	267,122
5300 TRAVEL & TRAINING	-	-	2,000	2,000	1,000	1,500
5400 UNIFORMS	601	884	1,050	1,050	800	750
6010 OFFICE SUPPLIES	270	251	400	400	400	400
6011 OPERATING SUPPLIES	15,673	14,374	11,350	11,350	11,200	11,200
6020 DUES & PUBLICATIONS	-	409	200	200	200	250
6030 PUBLISHING EXPENSE	-	153	-	-	-	-
6070 POSTAGE EXPENSE	17	-	-	-	-	-
6090 CONTRACTUAL SERVICES	15,261	2,107	2,000	2,000	2,000	4,000
6100 INSURANCE	151,948	138,055	140,000	140,000	151,837	150,000
6110 MEDICAL EXPENSE	448	-	350	350	420	350
6130 ADMINISTRATIVE SERVICES	-	62,689	67,136	67,136	67,136	63,510
6150 FINES & PENALTIES	-	2	-	-	-	-
6320 WATER	1,729	914	-	-	-	-
6330 TELEPHONE	1,312	1,329	1,000	1,000	700	1,000
6410 DOCK MAINTENANCE	17,857	7,945	25,500	25,500	20,000	23,000
6450 EQUIPMENT MAINTENANCE	675	4,021	2,000	2,000	1,000	2,000
6461 MOTOR FUEL & OIL	128,120	194,403	180,000	180,000	190,000	195,000
6470 FERRY MAINTENANCE	216,361	127,805	200,000	200,000	200,000	100,000
6525 SMALL EQUIP PURCHASES	-	-	10,200	10,200	4,000	12,200
6530 EQUIPMENT PURCHASE	1,175	6,007	-	-	-	-
6800 GAIN/LOSS ON DISPOSAL	23,803	-	-	-	-	-
6845 BOND INTEREST	73,894	70,213	70,213	70,213	70,213	62,250
<b>Total Appropriations - Ferry</b>	<b>1,374,613</b>	<b>1,516,176</b>	<b>1,480,060</b>	<b>1,480,060</b>	<b>1,510,551</b>	<b>1,395,951</b>
<b>AUTHORIZED PERSONNEL</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>		
Ferry Boat Captain	3.00	3.00	3.00	3.00		
Deckhand II	3.00	3.00	3.00	3.00		
Deckhand I (Regular Relief)	0.50	1.00	1.00	1.00		
Ferry Toll Collector	3.25	3.25	3.25	3.25		
<b>FULL TIME EMPLOYEES</b>	<b>9.75</b>	<b>10.25</b>	<b>10.25</b>	<b>10.25</b>		

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 Transportation Services - Airport Enterprise Fund  
 Administration 400-63

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	190,745	117,255	139,912	139,912	139,912	145,578
5110 OVERTIME PAY	3,178	2,401	3,500	3,500	3,000	3,500
5120 TEMPORARY PAY	63	-	7,000	7,000	5,000	7,000
5200 TAXES/BENEFITS	78,733	94,228	81,199	81,199	81,199	77,388
5300 TRAVEL & TRAINING	3,567	2,834	9,000	9,000	5,000	9,000
5500 REIMBURSABLE EXPENSES	1,600	-	-	-	-	-
6010 SUPPLIES	4,113	2,304	5,000	5,000	3,000	5,000
6011 OPERATING SUPPLIES	243	355	-	-	-	-
6020 DUES, PUBLICATIONS, INTERNET	430	58	800	800	800	800
6030 PUBLISHING	-	127	-	-	-	-
6032 BANKING FEES	1,410	2,090	2,500	2,500	4,000	4,000
6070 POSTAGE	599	232	750	750	500	500
6090 CONTRACTUAL SERVICES	432	315	500	500	500	500
6110 MEDICAL	126	-	-	-	-	300
6130 ADMINISTRATIVE FEES	-	10,843	13,413	13,413	13,413	13,553
6140 DEBT SERVICE	3,488	2,168	2,083	2,083	-	-
6330 TELEPHONE	8,396	9,123	8,500	8,500	8,100	8,700
6331 LONG DISTANCE	163	263	400	400	400	400
6450 EQUIPMENT MAINTENANCE	48	-	2,500	2,500	2,200	2,200
6525 SMALL EQUIP PURCHASES	-	-	6,700	6,700	6,000	6,200
6530 EQUIPMENT PURCHASE	2,914	724	-	-	-	-
<b>Total Appropriations - Admin</b>	<b>300,248</b>	<b>245,320</b>	<b>283,757</b>	<b>283,757</b>	<b>273,024</b>	<b>284,619</b>
<b>AUTHORIZED PERSONNEL</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>		
Director of Transportation Services	1.00	-	-	-		
Airport Manager	-	1.00	1.00	1.00		
Executive Secretary	1.00	1.00	1.00	1.00		
Airport Secretary	0.75	0.75	0.75	0.75		
<b>FULL TIME EMPLOYEES</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>		

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 Transportation Services - Airport Enterprise Fund  
 Murphy's Float 400-64

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
6010 SUPPLIES	-	125	200	200	200	150
6130 ADMINISTRATIVE FEES	-	155	93	93	93	94
6310 ELECTRICITY	508	423	450	450	520	520
6330 TELEPHONE	-	-	200	200	200	200
6450 EQUIPMENT MAINTENANCE	-	-	1,000	1,000	1,100	1,000
<b>Total Appropriations - Murphy's</b>	<b>508</b>	<b>703</b>	<b>1,943</b>	<b>1,943</b>	<b>2,113</b>	<b>1,964</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 Transportation Services - Airport Enterprise Fund  
 Capital Appropriations

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	BUDGET	BUDGET	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>Field 400-60-000</b>						
6530 EQUIPMENT PURCHASE	17,100	16,800	-	-	-	-
6540 CAPITAL IMPROVEMENTS	19,600	658,214	-	-	-	-
<b>Terminal 400-61-000</b>						
6530 EQUIPMENT PURCHASE	8,200	5,900	-	-	-	-
6540 CAPITAL IMPROVEMENTS	327,725	13,804	12,000	12,000	12,000	10,000
<b>Air Admin 400-63-000</b>						
6530 EQUIPMENT PURCHASE	4,575	1,100	-	-	-	-
6540 CAPITAL IMPROVEMENTS	8,800	-	-	-	-	-
<b>Projects 400-71-XXX</b>						
6540 HVAC SYSTEM	-	179,000	-	-	-	-
6540 GENERATOR PROJECT	-	250,000	-	-	-	-
<b>Total Capital Appropriations</b>	<b>384,625</b>	<b>722,018</b>	<b>32,000</b>	<b>32,000</b>	<b>22,000</b>	<b>28,000</b>

**NOTE:** EQUIPMENT PURCHASES AND CAPITAL IMPROVEMENTS ARE NOT EXPENSED - THEY ARE RECLASSIFIED AT FISCAL YEAR-END AS CAPITAL ASSETS TO THE BALANCE SHEET AND DEPRECIATED OVER THEIR ESTIMATED USEFUL LIVES.

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Revenues and Appropriations  
 Wastewater Enterprise Fund - 480

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>REVENUES:</b>						
4080 PENALTY & INTEREST	12,804	19,842	-	-	18,000	18,000
4305 INTEREST INCOME - SDC	19,353	6,097	20,000	20,000	5,000	5,000
4306 INVESTMENT INCOME	(2,571)	-	-	-	-	-
4307 UNREALIZED GAINS (LOSSES)	916	-	-	-	-	-
4360 SEWER FEES	478,376	513,770	445,721	445,721	500,000	500,000
4361 SDC REVENUE	5,451	73,174	25,000	25,000	5,000	5,000
4362 EQUIPMENT REVENUE	-	600	-	-	-	-
4390 MISCELLANEOUS REVENUE	14,153	-	-	-	-	-
4410 INTERFUND TRANSFER	54,362	54,008	54,488	54,488	54,488	1,597
4420 INTERFUND TRANSFER	-	-	-	-	-	-
4450 INTERFUND TRANSFER	112,130	96,951	38,622	38,622	38,622	64,097
4800 CONTRIBUTED CAPITAL	-	-	-	-	-	-
4995 CAPITAL ASSETS FROM GRANTS	475,094	125,719	-	-	-	-
<b>Total Revenues &amp; Capital Grants</b>	<b>1,170,068</b>	<b>890,161</b>	<b>583,831</b>	<b>583,831</b>	<b>621,110</b>	<b>593,694</b>
<b>SUMMARY OF APPROPRIATIONS</b>						
SEWER SERVICES	873,035	912,739	609,472	948,292	573,863	538,630
LOAN PAYMENT (Land Trust)	61,078	57,451	53,842	53,842	53,842	43,892
<b>Total Appropriations</b>	<b>934,113</b>	<b>970,190</b>	<b>663,314</b>	<b>1,002,134</b>	<b>627,705</b>	<b>582,522</b>
Excess Revenue over (under) Expenditures	235,955	(80,029)	(79,483)	(418,303)	(6,595)	11,172
<b>AUTHORIZED PERSONNEL</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>		
Waste Water Division	1.00	1.00	2.65	2.65		
Maintenance Technician I	1.25	2.00	-	-		
<b>FULL-TIME EMPLOYEES</b>	<b>2.25</b>	<b>3.00</b>	<b>2.65</b>	<b>2.65</b>		

## Ketchikan Gateway Borough

### FY 2007/2008 Budget - Revenues and Appropriations Wastewater Enterprise Fund - Sewer Services (Combined)

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	94,974	98,719	101,390	101,390	101,390	104,408
5110 OVERTIME	6,301	6,105	-	-	-	-
5120 TEMPORARY PAY	969	-	-	-	-	-
5200 TAXES & BENEFITS	56,421	59,770	60,396	60,396	60,396	60,583
5500 REIMBURSABLE EXPENSES	525	-	-	-	-	-
6010 OFFICE SUPPLIES	890	-	-	-	-	-
6011 OPERATING SUPPLIES	23,208	15,552	40,700	40,700	28,800	29,200
6020 DUES & PUBLICATIONS	8,440	4,500	3,880	3,880	6,300	6,300
6060 RENTALS	50,000	-	-	-	-	-
6090 CONTRACTUAL SERVICES	120,718	142,089	228,000	228,000	169,000	171,000
6091 WATER TESTS	9,292	18,939	13,460	13,460	25,000	26,000
6100 INSURANCE	6,089	10,767	10,950	10,950	10,950	16,250
6130 ADMINISTRATIVE SERVICES	33,400	41,329	32,172	32,172	30,169	30,489
6140 DEBT SERVICE	61,078	57,451	53,842	53,842	53,842	43,892
6150 FINES & PENALTIES	-	1,032	-	-	-	-
6310 ELECTRICITY	24,892	24,063	21,123	21,123	36,500	36,500
6330 TELEPHONE	412	365	668	668	1,150	1,150
6430 BUILDING MAINTENANCE	307	456	4,500	4,500	3,500	3,500
6431 HEATING OIL	1,889	1,187	4,000	4,000	4,000	4,000
6450 EQUIPMENT MAINTENANCE	21,389	9,432	8,277	8,277	14,000	15,500
6460 VEHICLE MAINTENANCE	30	74	3,000	3,000	3,000	3,000
6461 VEHICLE FUEL	313	-	700	700	700	750
6525 SMALL EQUIP PURCHASES	-	8,084	5,248	5,248	15,000	20,000
6530 EQUIPMENT PURCHASE	13,156	1,540	17,000	17,000	10,000	10,000
6540 CAPITAL IMPROVEMENT	-	84	-	338,820	-	-
6600 TRANSFERS OUT	54,362	54,008	54,008	54,008	54,008	-
6750 Depreciation-Sludge/Compost	21,510	37,663	-	-	-	-
6760 Depreciation-Wastewater	26,293	26,293	-	-	-	-
6770 Depreciation-Mt. Point	295,947	349,380	-	-	-	-
6780 Depreciation-Forest Park	1,308	1,308	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>934,113</b>	<b>970,190</b>	<b>663,314</b>	<b>1,002,134</b>	<b>627,705</b>	<b>582,522</b>

Ketchikan Gateway Borough

FY 2007/2008 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Sludge & Equipment 480-10

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	20,825	26,605	22,306	22,306	22,306	22,970
5110 OVERTIME	110	278	-	-	-	-
5120 TEMPORARY PAY	830	-	-	-	-	-
5200 TAXES & BENEFITS	12,266	16,051	13,292	13,292	13,292	13,330
5500 REIMBURSABLE EXPENSES	525	-	-	-	-	-
6010 OFFICE SUPPLIES	890	-	-	-	-	-
6011 OPERATING SUPPLIES	6,934	3,124	16,900	16,900	5,000	5,000
6020 DUES AND PUBLICATIONS	-	-	940	940	-	-
6060 RENTALS	50,000	-	-	-	-	-
6090 CONTRACTUAL SERVICES	120,718	137,241	218,000	218,000	155,000	155,000
6091 WATER TESTS	1,309	-	2,000	2,000	-	-
6100 INSURANCE	1,086	547	750	750	750	750
6130 ADMINISTRATIVE SERVICES	18,100	17,243	17,003	17,003	15,000	12,678
6140 DEBT SERVICE	41,999	39,696	37,478	37,478	37,478	28,946
6150 FINES & PENALTIES	-	1,032	-	-	-	-
6310 ELECTRICITY	2,670	4,750	4,700	4,700	7,500	7,500
6430 BUILDING MAINTENANCE	-	-	500	500	500	500
6450 EQUIPMENT MAINTENANCE	-	472	2,000	2,000	2,000	2,500
6460 VEHICLE MAINTENANCE	(12)	-	3,000	3,000	3,000	3,000
6461 VEHICLE FUEL	313	-	700	700	700	750
6525 SMALL EQUIP PURCHASES	-	-	2,000	2,000	-	-
6530 EQUIPMENT PURCHASES	4,658	770	-	-	-	-
<b>Total Appropriations - Sludge</b>	<b>283,221</b>	<b>247,809</b>	<b>341,569</b>	<b>341,569</b>	<b>262,526</b>	<b>252,924</b>

## Ketchikan Gateway Borough

### FY 2007/2008 Budget - Revenues and Appropriations Wastewater Enterprise Fund - Mountain Point 480-12

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	BUDGET	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	35,132	39,285	37,515	37,515	37,515	38,632
5110 OVERTIME	2,015	2,045	-	-	-	-
5120 TEMPORARY PAY	139	-	-	-	-	-
5200 TAXES & BENEFITS	19,441	22,959	22,348	22,348	22,348	22,416
6011 OPERATING SUPPLIES	12,885	10,615	13,734	13,734	13,734	15,000
6020 DUES AND PUBLICATIONS	700	700	700	700	900	900
6090 CONTRACTUAL SERVICES	-	4,848	2,000	2,000	4,000	4,000
6091 WATER TESTS	3,310	10,730	2,000	2,000	8,000	8,000
6100 INSURANCE	-	9,217	9,200	9,200	9,200	14,000
6130 ADMINISTRATIVE SERVICES	7,000	15,538	8,664	8,664	8,664	10,185
6140 DEBT SERVICE	19,079	17,755	16,364	16,364	16,364	14,946
6310 ELECTRICITY	14,950	12,522	9,974	9,974	20,000	20,000
6330 TELEPHONE	-	-	668	668	800	800
6430 BUILDING MAINTENANCE	307	434	3,000	3,000	2,000	2,000
6431 HEATING FUEL	1,889	1,187	4,000	4,000	4,000	4,000
6450 EQUIPMENT MAINTENANCE	18,934	8,862	2,400	2,400	8,123	10,000
6460 VEHICLE MAINTENANCE	42	74	-	-	-	-
6525 SMALL EQUIP PURCHASES	-	8,084	3,248	3,248	15,000	20,000
6530 EQUIPMENT PURCHASE	6,416	770	17,000	17,000	10,000	10,000
6540 CAPITAL IMPROVEMENTS	-	84	-	338,820	-	-
6600 TRANSFERS OUT	16,981	16,627	16,627	16,627	16,627	-
<b>Total Appropriations - Mt. Point</b>	<b>159,220</b>	<b>182,336</b>	<b>169,442</b>	<b>508,262</b>	<b>197,275</b>	<b>194,879</b>

**Ketchikan Gateway Borough**

**FY 2007/2008 Budget - Revenues and Appropriations**

**Wastewater Enterprise Fund - Forest Park 480-13**

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	15,220	11,076	15,208	15,208	15,208	15,661
5110 OVERTIME	1,692	1,334	-	-	-	-
5200 TAXES & BENEFITS	9,456	7,218	9,058	9,058	9,058	9,087
6011 OPERATING SUPPLIES	1,109	869	3,695	3,695	3,695	4,000
6020 DUES AND PUBLICATIONS	860	860	860	860	900	900
6090 CONTRACTUAL SERVICES	-	-	2,000	2,000	2,000	2,000
6091 WATER TESTS	1,761	1,552	2,000	2,000	3,000	3,000
6100 INSURANCE	723	1,003	1,000	1,000	1,000	1,500
6130 ADMINISTRATIVE SERVICES	3,000	3,511	2,551	2,551	2,551	2,790
6310 ELECTRICITY	6,128	4,207	6,449	6,449	7,500	7,500
6330 TELEPHONE	412	365	-	-	350	350
6430 BUILDING MAINTENANCE	-	-	1,000	1,000	1,000	1,000
6450 EQUIPMENT MAINTENANCE	2,172	27	1,251	1,251	1,251	1,500
6530 EQUIPMENT PURCHASE	1,541	-	-	-	-	-
6600 TRANSFERS OUT	20,239	20,239	20,239	20,239	20,239	-
<b>Total Appropriations - Forest Park</b>	<b>64,313</b>	<b>52,261</b>	<b>65,311</b>	<b>65,311</b>	<b>67,752</b>	<b>49,288</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Revenues and Appropriations  
 Wastewater Enterprise Fund - Ward Cove 480-14

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	11,177	9,208	14,194	14,194	14,194	14,617
5110 OVERTIME PAY	565	1,242	-	-	-	-
5200 TAXES & BENEFITS	6,901	5,703	8,453	8,453	8,453	8,480
6011 OPERATING SUPPLIES	1,128	629	2,152	2,152	2,152	2,200
6020 DUES AND PUBLICATIONS	5,500	1,560	-	-	900	900
6090 CONTRACTUAL SERVICES	-	-	-	-	-	2,000
6091 WATER TESTS	330	2,499	1,000	1,000	3,000	3,000
6100 INSURANCE	4,280	-	-	-	-	-
6130 ADMINISTRATIVE FEES	3,000	2,695	1,615	1,615	1,615	1,962
6310 ELECTRICITY	1,144	2,584	-	-	1,500	1,500
6430 BUILDING MAINTENANCE	-	22	-	-	-	-
6450 EQUIPMENT MAINTENANCE	152	-	1,125	1,125	1,125	-
6530 EQUIPMENT PURCHASE	541	-	-	-	-	-
6600 TRANSFERS OUT	5,540	5,540	5,540	5,540	5,540	-
<b>Total Appropriations - Ward Cove</b>	<b>40,258</b>	<b>31,682</b>	<b>34,079</b>	<b>34,079</b>	<b>38,479</b>	<b>34,659</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Revenues and Appropriations  
 Wastewater Enterprise Fund - Airport 480-15

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE WAGES	12,465	9,666	11,152	11,152	11,152	11,486
5110 OVERTIME PAY	1,919	1,206	-	-	-	-
5200 TAXES/BENEFITS	8,281	6,084	6,642	6,642	6,642	6,666
6011 OPERATING SUPPLIES	1,152	315	2,269	2,269	2,269	2,000
6020 DUES AND PUBLICATIONS	550	550	550	550	900	900
6090 CONTRACTUAL SERVICES	-	-	2,000	2,000	2,000	2,000
6091 WATER TESTS	2,582	2,457	2,460	2,460	3,000	3,000
6130 ADMINISTRATIVE FEES	1,800	1,842	1,550	1,550	1,550	1,653
6450 EQUIPMENT MAINTENANCE	131	71	751	751	751	1,500
6600 TRANSFERS OUT	11,248	11,248	11,248	11,248	11,248	-
<b>Total Appropriations - Airport</b>	<b>40,128</b>	<b>33,439</b>	<b>38,622</b>	<b>38,622</b>	<b>39,512</b>	<b>29,205</b>

Ketchikan Gateway Borough

FY 2007/2008 Budget - Revenues and Appropriations

Wastewater Enterprise Fund Non-Areawide Outfall 480-17

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE WAGES	155	2,879	1,015	1,015	1,015	1,042
5200 TAXES/BENEFITS	76	1,755	603	603	603	604
6011 OPERATING SUPPLIES	-	-	1,950	1,950	1,950	1,000
6020 DUES AND PUBLICATIONS	830	830	830	830	2,700	2,700
6090 CONTRACTUAL SERVICES	-	-	4,000	4,000	6,000	6,000
6091 WATER TESTS	-	1,701	4,000	4,000	8,000	9,000
6130 ADMINISTRATIVE SERVICES	500	500	789	789	789	1,221
6450 EQUIPMENT MAINTENANCE	-	-	750	750	750	-
6600 TRANSFERS OUT	354	354	354	354	354	-
<b>Total Non-Areawide Outfall</b>	<b>1,915</b>	<b>8,019</b>	<b>14,291</b>	<b>14,291</b>	<b>22,161</b>	<b>21,567</b>

# **OTHER FUND SUMMARIES**

**FY 2007/2008**

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 Internal Service Fund - Fund 530 & 550  
 KGB School District - Great West & RBMS Combined

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	(255,174)	(96,459)	(117,621)	(117,621)	(117,621)	200,238
<b>REVENUE:</b>						
4305 INTEREST REVENUE	-	-	-	-	3,500	5,000
4306 INVESTMENT INCOME	-	-	-	-	-	-
4307 UNREALIZED GAINS (LOSSES)	-	-	-	-	-	-
4410 PREMIUM RESERVE CONTRIBUTIONS	2,044,431	2,534,223	2,300,083	2,300,083	2,698,777	2,750,000
<b>TOTAL REVENUES</b>	<b>2,044,431</b>	<b>2,534,223</b>	<b>2,300,083</b>	<b>2,300,083</b>	<b>2,702,277</b>	<b>2,755,000</b>
<b>TOTAL FUNDS AVAILABLE &amp; REVENUE</b>	<b>1,789,257</b>	<b>2,437,764</b>	<b>2,182,462</b>	<b>2,182,462</b>	<b>2,584,656</b>	<b>2,955,238</b>
<b>APPROPRIATIONS:</b>						
5200 TAXES/BENEFITS	-	326,795	-	-	-	-
5201 CLAIMS PAID - S.D.	1,885,717	2,228,590	2,328,892	2,328,892	2,384,418	2,450,000
<b>TOTAL APPROPRIATIONS</b>	<b>1,885,717</b>	<b>2,555,385</b>	<b>2,328,892</b>	<b>2,328,892</b>	<b>2,384,418</b>	<b>2,450,000</b>
<b>FUNDS AVAILABLE JUNE 30</b>	<b>(96,459)</b>	<b>(117,621)</b>	<b>(146,430)</b>	<b>(146,430)</b>	<b>200,238</b>	<b>505,238</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget Appropriations  
 Internal Service - Fund 540 & 555  
 Borough - Greatwest & RBMS Combined

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>FUND BALANCE JULY 1</b>	(140,692)	(440,265)	(436,767)	(436,767)	(436,767)	(438,967)
<b>REVENUE:</b>						
4305 INTEREST REVENUE	-	-	-	-	-	-
4306 INVESTMENT INCOME	-	-	-	-	-	-
4307 UNREALIZED GAINS (LOSSES)	-	-	-	-	-	-
4410 PREMIUM RESERVE CONTRIBUTIONS	1,001,101	1,146,903	1,179,569	1,179,569	1,171,800	1,312,500
4450 INTERFUND TRANSFER IN	-	126,778	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,001,101</b>	<b>1,273,681</b>	<b>1,179,569</b>	<b>1,179,569</b>	<b>1,171,800</b>	<b>1,312,500</b>
<b>FUND BALANCE PLUS REVENUES</b>	<b>860,409</b>	<b>833,416</b>	<b>742,802</b>	<b>742,802</b>	<b>735,033</b>	<b>873,533</b>
<b>APPROPRIATIONS:</b>						
5200 BOROUGH FIXED COSTS	418,280	403,189	380,000	380,000	374,000	385,000
5201 BOROUGH CLAIMS PAID	882,394	866,994	653,000	653,000	800,000	800,000
6600 INTERFUND TRANSFER TO G.F.	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>1,300,674</b>	<b>1,270,183</b>	<b>1,033,000</b>	<b>1,033,000</b>	<b>1,174,000</b>	<b>1,185,000</b>
<b>FUND BALANCE 6/30</b>	<b>(440,265)</b>	<b>(436,767)</b>	<b>(290,198)</b>	<b>(290,198)</b>	<b>(438,967)</b>	<b>(311,467)</b>

Ketchikan Gateway Borough

FY 2007/2008 - Summary of Revenue and Appropriations

Land Trust Fund - Fund 701-10

Description	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07			FY 07/08 BUDGET
			ADOPTED	AMENDED	ESTIMATED	
<b>FUND BALANCE JULY 1</b>	10,509,563	10,234,246	10,549,518	10,549,518	10,549,518	11,435,554
<b>REVENUE</b>						
4096 LAND SALES	-	-	600,000	600,000	600,000	50,000
4305 INTEREST INCOME	205,727	292,925	350,036	350,036	350,036	269,834
4306 INVESTMENT INCOME	(9,047)	-	-	-	-	-
4307 UNREALIZED GAINS-LOSSES	(4,110)	-	-	-	-	-
4370 RENTAL INCOME	-	(44)	-	-	-	-
4390 OTHER REVENUE	700	320	-	-	-	-
4450 INTERFUND TRANSFERS	250,000	-	-	-	-	-
4525 LEASE AGREEMENT REV	507	27374	-	-	-	-
<b>Total Revenue</b>	<b>443,777</b>	<b>320,575</b>	<b>950,036</b>	<b>950,036</b>	<b>950,036</b>	<b>319,834</b>
<b>APPROPRIATIONS</b>						
5100 EMPLOYEE PAY	-	-	-	-	-	-
5110 OVERTIME PAY	-	-	-	-	-	-
5120 TEMPORARY PAY	-	-	-	-	-	-
5200 TAXES/BENEFITS	-	-	-	-	-	-
5300 TRAVEL & TRAINING	-	-	-	-	-	-
5500 REIMBURSABLE EXPENSES	-	-	-	-	-	-
6030 PUBLISHING EXPENSE	-	-	-	-	-	-
6031 RECORDING FEES	-	-	-	-	-	-
6032 PERMIT FEES	450	-	-	-	-	-
6090 CONTRACTUAL SERVICES	11,051	5,303	100,000	171,000	64,000	60,000
6130 ADMINISTRATIVE SERVICES	29,405	-	6,000	6,000	-	3,600
6540 CAPITAL PROJECTS	-	-	-	-	-	-
6530 EQUIPMENT PURCHASES	-	-	-	-	-	-
6600 INTERFUND TRANSFERS	654,144	-	-	657,500	-	-
6845 INTEREST EXPENSE	24,044	-	-	-	-	-
<b>Total Appropriations</b>	<b>719,094</b>	<b>5,303</b>	<b>106,000</b>	<b>834,500</b>	<b>64,000</b>	<b>63,600</b>
Excess Revenue over (under) Expenditures	(275,317)	315,272	844,036	115,536	886,036	256,234
<b>FUND BALANCE JUNE 30</b>	<b>10,234,246</b>	<b>10,549,518</b>	<b>11,393,554</b>	<b>10,665,054</b>	<b>11,435,554</b>	<b>11,691,788</b>
Contracts Receivable - Pacific Log & Lumber	-	-	756,576	756,576	831,817	808,102
Note Receivable - Airport Boat Dock	-	-	35,862	35,862	35,862	24,489
Note Receivable - Airport Generator	-	-	230,179	230,179	-	-
Note Receivable - Airport HVAC	-	-	164,808	164,808	164,808	149,960
Note Receivable - Airport Office Remodel	-	-	32,241	32,241	-	-
Note Receivable - Airport Terminal Renovation	-	-	213,877	213,877	213,877	200,629
Note Receivable - Airport Wastewater	-	-	21,509	21,509	-	-
Note Receivable - Lewis Reef Road	-	-	-	-	605,370	550,832
Note Receivable - Gold Nugget Special Assess.	-	-	16,535	16,535	16,535	8,471
Note Receivable - N.Tongass - Building	-	-	557,896	557,896	557,896	513,875
Note Receivable - N.Tongass - Equipment	-	-	513,147	513,147	513,147	434,291
Note Receivable - Schoenbar Middle School	-	-	-	-	6,000,000	6,000,000
Note Receivable - Shop Street	-	-	10,833	10,833	10,833	8,454
Note Receivable - Wastewater - (SDC)	-	-	298,095	298,095	298,095	267,479
Note Receivable - Wastewater - Sludga	-	-	525,997	525,997	525,997	502,815
Note Receivable - Wastewater - Vector Truck	-	-	149,418	149,418	149,418	104,977
<b>Total Designated Reserves</b>	<b>-</b>	<b>-</b>	<b>3,526,973</b>	<b>3,526,973</b>	<b>9,923,653</b>	<b>9,574,375</b>
<b>Unreserved Fund Balance</b>	<b>10,234,246</b>	<b>10,549,518</b>	<b>7,866,581</b>	<b>7,138,081</b>	<b>1,511,900</b>	<b>2,117,413</b>

**Ketchikan Gateway Borough**

**FY 2007/2008 Budget - Summary of Revenue and Appropriations**

**Non Area Wide - Library Fund - 710**

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>FUND BALANCE 7/1</b>	29,344	76,068	45,705	45,705	45,705	17,601
<b>REVENUE:</b>						
4010 REAL PROPERTY TAXES	453,024	360,764	399,569	399,569	387,050	449,539
4020 BUSINESS-PERSONAL TAXES	16,391	14,794	10,530	10,530	13,100	13,678
4060 AUTOMOBILE TAXES	9,028	4,567	9,600	9,600	6,850	7,200
4150 SR. CITIZEN LOCAL CONT.	(24,852)	(18,639)	(18,639)	(18,639)	(18,639)	(19,198)
4305 INTEREST INCOME	7,303	4,619	2,500	2,500	4,100	4,100
4306 INVESTMENT INCOME	(1,706)	-	-	-	-	-
4307 UNREALIZED GAINS (LOSSES)	(609)	-	-	-	-	-
<b>Total Revenues</b>	<b>458,579</b>	<b>366,105</b>	<b>403,560</b>	<b>403,560</b>	<b>392,461</b>	<b>455,319</b>
<b>FUND BALANCE PLUS REVENUES</b>	<b>487,923</b>	<b>442,173</b>	<b>449,264</b>	<b>449,264</b>	<b>438,166</b>	<b>472,920</b>
<b>APPROPRIATIONS:</b>						
6090 LIBRARY	411,855	396,468	417,625	417,625	417,625	443,265
6090 PT. HIGGINS LIBRARY	-	-	2,940	2,940	2,940	2,940
<b>Total Appropriations</b>	<b>411,855</b>	<b>396,468</b>	<b>420,565</b>	<b>420,565</b>	<b>420,565</b>	<b>446,205</b>
<b>FUND BALANCE 6/30</b>	<b>76,068</b>	<b>45,705</b>	<b>28,699</b>	<b>28,699</b>	<b>17,601</b>	<b>26,715</b>

**Ketchikan Gateway Borough**

FY 2007/2008 - Summary of Revenue and Appropriations

Recreational Sales Tax Capital Projects Fund - 712

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>FUND BALANCE JULY 1</b>	577,523	1,061,032	754,438	754,438	754,438	1,331,288
<b>REVENUE:</b>						
4040 SALES TAXES - IN CITY	1,060,266	1,316,417	885,000	885,000	1,284,000	1,300,000
4050 SALES TAXES - OUT OF CITY	177,455	240,319	125,000	125,000	243,000	240,000
4080 PENALTY & INTEREST	12,365	14,433	12,000	12,000	12,650	12,500
4305 INTEREST REVENUE	26,009	32,188	26,000	26,000	20,900	22,500
4306 INVESTMENT INCOME	(3,226)	-	-	-	-	-
4307 UNREALIZED GAINS (losses)	4,410	-	-	-	-	-
4365 CONTRIBUTIONS FROM PRIVATE SOURCES	-	-	-	-	5,000	-
4390 MISCELLANEOUS REVENUE	-	750	-	-	-	-
4450 INTERFUND TRANSFERS	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,277,279</b>	<b>1,604,107</b>	<b>1,048,000</b>	<b>1,048,000</b>	<b>1,565,550</b>	<b>1,575,000</b>
<b>APPROPRIATIONS:</b>						
6140 DEBT EXPENSE	728,074	788,233	786,700	786,700	786,700	790,400
6540 CAPITAL PROJECTS	36,824	907,708	-	-	-	260,000
6600 INTERFUND TRANSFERS	28,872	214,760	202,000	202,000	202,000	308,000
<b>Total Appropriations</b>	<b>793,770</b>	<b>1,910,701</b>	<b>988,700</b>	<b>988,700</b>	<b>988,700</b>	<b>1,358,400</b>
Excess Revenue over (under) Expenditures	483,509	(306,594)	59,300	59,300	576,850	216,600
<b>FUNDS AVAILABLE JUNE 30</b>	<b>1,061,032</b>	<b>754,438</b>	<b>813,738</b>	<b>813,738</b>	<b>1,331,288</b>	<b>1,547,888</b>

**Ketchikan Gateway Borough**

FY 2007/2008 - Summary of Revenue and Appropriations

Bonds/Capital Improvement Fund - Fund 713

Description	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07			FY 07/08 BUDGET
			ADOPTED	AMENDED	ESTIMATED	
<b>FUND BALANCE 7/1</b>	223,433	1,549,620	2,253,508	2,253,508	2,253,508	2,844,354
<b>REVENUE</b>						
4040 SALES TAX - 1/2 CENT	1,212,106	1,575,687	1,010,000	1,010,000	1,565,500	1,565,500
4250 REIMBURSEMENT	1,479,265	2,021,962	2,071,692	2,071,692	2,071,692	2,069,365
4305 INTEREST INCOME	32,932	29,140	20,430	20,430	30,000	31,000
4306 INVESTMENT INCOME	(790)	-	-	-	-	-
4307 UNREALIZED GAINS	461	-	-	-	-	-
4450 INTERFUND TRANSFERS	1,527,591	-	786,700	786,700	786,700	790,400
<b>Total Revenues</b>	4,251,565	3,626,789	3,888,822	3,888,822	4,453,892	4,456,265
<b>EXPENDITURES</b>						
6030 PUBLISHING EXPENSE	-	-	-	-	-	-
6090 CONTRACTUAL SERVICES	2,465	5,590	5,000	5,000	3,180	5,000
6140 DEBT EXPENSE	2,922,914	2,811,500	3,746,260	3,746,260	3,746,260	3,746,636
6600 INTERFUND TRANSFERS	-	105,811	120,000	2,620,000	113,606	125,000
<b>Total Appropriations</b>	2,925,379	2,922,901	3,871,260	6,371,260	3,863,046	3,876,636
<b>FUND BALANCE 6/30</b>	1,549,620	2,253,508	2,271,069	(228,931)	2,844,354	3,423,983

## Ketchikan Gateway Borough

### FY 2007/2008 - Summary of Revenue and Appropriations

#### Debt Service (Bonds) - Funds 250, 260, 270, 275, 285

Description		FY 04/05 ACTUAL	FY 05/06 ACTUAL	ADOPTED	FY 06/07 AMENDED	ESTIMATED	FY 07/08 BUDGET
<b>1995 G.O. BONDS INDOOR REC CENTER (GRC) - FUND 250</b>							
4450	INTERFUND TRANSFER	728,074	-	-	-	-	-
<b>Total Revenues</b>		728,074	-	-	-	-	-
6840	BOND PRINCIPAL PAYMENT	630,000	-	-	-	-	-
6845	BOND INTEREST	98,074	-	-	-	-	-
<b>Total Appropriations</b>		728,074	-	-	-	-	-
<b>1999 G.O. BONDS (VALLEY PARK &amp; HOUGHTALING) - FUND 260</b>							
4450	INTERFUND TRANSFERS	656,063	387,569	387,583	387,583	387,583	386,000
<b>Total Revenues</b>		656,063	387,569	387,583	387,583	387,583	386,000
6840	BOND PRINCIPAL PYMTS	305,000	319,466	335,000	335,000	335,000	350,000
6845	BOND INTEREST	351,063	68,103	52,583	52,583	52,583	36,000
<b>Total Appropriations</b>		656,063	387,569	387,583	387,583	387,583	386,000
<b>2000 G.O. BONDS (NEW ELEMENTARY SCHOOL) - FUND 270</b>							
4450	INTERFUND TRANSFER	780,473	777,535	779,850	779,850	779,850	775,600
<b>Total Revenues</b>		780,473	777,535	779,850	779,850	779,850	775,600
6840	BOND PRINCIPAL PAYMENT	350,000	364,874	385,000	385,000	385,000	400,000
6845	BOND INTEREST	430,473	412,661	394,850	394,850	394,850	375,600
<b>Total Appropriations</b>		780,473	777,535	779,850	779,850	779,850	775,600
<b>2003 G.O. BONDS (SCHOENBAR) - FUND 275</b>							
4450	INTERFUND TRANSFER	690,788	688,578	690,905	690,906	690,906	692,586
<b>Total Revenues</b>		690,788	688,578	690,905	690,906	690,906	692,586
6840	BOND PRINCIPAL PAYMENT	325,000	335,000	350,000	350,000	350,000	365,000
6845	BOND INTEREST	365,788	353,578	340,905	340,905	340,905	327,586
<b>Total Appropriations</b>		690,788	688,578	690,905	690,905	690,905	692,586
<b>2005 G.O. BONDS (SCHOENBAR) - FUND 281</b>							
4450	INTERFUND TRANSFER	-	1,746,051	1,754,900	1,754,900	1,754,900	1,757,050
<b>Total Revenues</b>		-	1,746,051	1,754,900	1,754,900	1,754,900	1,757,050
6840	BOND PRINCIPAL PAYMENT	-	1,050,000	1,095,000	1,095,000	1,095,000	1,130,000
6845	BOND INTEREST	-	696,051	659,900	659,900	659,900	627,050
<b>Total Appropriations</b>		-	1,746,051	1,754,900	1,754,900	1,754,900	1,757,050
<b>2006 G.O. BONDS (SCHOENBAR) - FUND 2XX</b>							
4450	INTERFUND TRANSFER	-	-	133,022	133,022	13,302	135,400
<b>Total Revenues</b>		-	-	133,022	133,022	13,302	135,400
6840	BOND PRINCIPAL PAYMENT	-	-	90,000	90,000	90,000	95,000
6845	BOND INTEREST	-	-	43,022	43,022	43,022	40,400
<b>Total Appropriations</b>		-	-	133,022	133,022	133,022	135,400

## Ketchikan Gateway Borough

FY 2007/2008 - Summary of Revenue and Appropriations

Debt Service (Bonds) - Funds 250, 260, 270, 275, 285

Description		FY 04/05	FY 05/06	FY 06/07			FY 07/08
		ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>E-ONE LEASE #5356-001 NORTH TONGASS VFD CAPITAL LEASE - FUND 285</b>							
4450	INTERFUND TRANSFER	51,155	51,155	51,155	51,155	51,155	51,155
<b>Total Revenues</b>		<b>51,155</b>	<b>51,155</b>	<b>51,155</b>	<b>51,155</b>	<b>51,155</b>	<b>51,155</b>
6840	BOND PRINCIPAL PAYMENT	31,555	33,117	34,756	34,756	34,756	36,476
6845	BOND INTEREST	19,600	18,038	16,399	16,399	16,399	14,679
<b>Total Appropriations</b>		<b>51,155</b>	<b>51,155</b>	<b>51,155</b>	<b>51,155</b>	<b>51,155</b>	<b>51,155</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Appropriations  
 Passenger Facility Charges Fund (PFC) - Fund 714

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>FUND BALANCE 7/1</b>	1,037,381	440,763	438,409	438,409	438,409	453,133
<b>REVENUES</b>						
4210 ENPLANEMENT REVENUE	395,759	359,897	395,000	395,000	375,000	380,000
4305 INTEREST INCOME	19,358	12,170	19,768	19,768	14,500	14,000
4306 INVESTMENT INCOME	(1,686)	-	-	-	-	-
4307 UNREALIZED GAINS (LOSSES)	(3,034)	-	-	-	-	-
<b>Total Revenues</b>	410,397	372,067	414,768	414,768	389,500	394,000
<b>FUND BALANCE PLUS REVENUES</b>	1,447,778	812,830	853,177	853,177	827,909	847,133
<b>EXPENDITURES</b>						
6140 DEBT SERVICE	-	-	-	-	-	-
6600 TRANSFER OUT-Rev A & Rev B	1,007,015	374,421	374,776	374,776	374,776	379,795
<b>Total Appropriations</b>	1,007,015	374,421	374,776	374,776	374,776	379,795
<b>FUND BALANCE 6/30</b>	440,763	438,409	478,401	478,401	453,133	467,338

**Ketchikan Gateway Borough**

**FY 2007/2008 - Summary of Revenues and Appropriations**

**Economic Development Fund 721-10**

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>FUND BALANCE JULY 1</b>	5,357,801	1,434,437	3,584,249	3,584,249	3,584,249	4,578,413
<b>REVENUE:</b>						
4055 TRANS. OCCUPANCY TAX	-	42,834	-	-	38,740	40,000
4096 SALES OF PROPERTY	874,849	2,692,193	2,100,000	2,100,000	773,000	11,000,000
4305 INTEREST INCOME	85,282	199,127	396,000	396,000	396,000	165,955
4306 INVESTMENT INCOME	(6,930)	-	-	-	-	-
4307 UNREALIZED GAINS (LOSS)	1,169	-	-	-	-	-
4370 PROPERTY RENTALS	27,429	46,471	-	-	-	-
4380 REVENUE FROM ELECTRIC	423	-	-	-	-	-
4390 OTHER REVENUE	21,728	4,800	-	-	7,570	-
4450 INTERFUND TRANSFERS	250,000	-	-	-	60,000	28,939
4525 LEASE REVENUES	370,887	262,075	18,488	18,488	119,281	37,248
<b>TOTAL REVENUES</b>	<b>1,624,837</b>	<b>3,247,500</b>	<b>2,514,488</b>	<b>2,514,488</b>	<b>1,394,591</b>	<b>11,272,142</b>
<b>SUMMARY OF APPROPRIATIONS:</b>						
5100 EMPLOYEE PAY	59,368	24,591	58,186	60,686	14,165	6,189
5110 OVERTIME PAY	11,006	6,538	2,000	2,000	527	-
5120 TEMPORARY PAY	107,215	87,545	-	-	4,168	-
5200 TAXES/BENEFITS	53,855	31,375	29,980	32,009	12,780	4,226
6010 OFFICE SUPPLIES	(5)	-	-	-	-	-
6011 OPERATING SUPPLIES	4,086	990	-	-	18	-
6020 DUES & PUBLICATIONS	1,560	-	-	-	-	-
6030 PUBLISHING	5,801	-	-	-	-	-
6040 COMMUNITY PROMOTION	-	-	-	-	7,500	-
6060 RENTALS	5,907	135	-	-	-	-
6031 RECORDING FEES/TITLE REP	-	24,234	-	-	-	-
6080 PROFESSIONAL SERVICES	2,042,017	-	-	-	-	-
6085 PERMITS	2,343	5,206	-	-	940	470
6090 CONTRACTUAL SERVICES	1,807,732	432,892	122,000	144,770	162,000	170,400
6091 WATER/SEWER TESTING	1,840	646	-	-	-	-
6100 INSURANCE	74,457	41,582	9,000	9,000	7,757	6,000
6130 ADMINISTRATION FEES	-	38,321	4,526	4,526	4,526	4,620
6140 DEBT SERVICE	-	-	16,807	16,807	16,807	-
6150 FINES & PENALTIES	2,622	-	-	-	-	-
6310 ELECTRICITY	144,492	81,831	5,125	25,125	56,749	24,000
6320 WATER	744	-	-	13,000	5,526	-
6330 TELEPHONE	445	635	-	-	275	228
6340 SEWER	377	-	500	500	-	500
6350 LANDFILL	1,536	874	700	700	-	2,000
6331 LONG DISTANCE	29	1	-	-	-	-
6430 BUILDING MAINTENANCE	49,429	114,836	9,000	21,000	25,165	11,000
6431 HEATING FUEL	38,197	46,674	28,000	31,000	44,000	29,000
6450 EQUIPMENT MAINTENANCE	187	-	-	-	-	-
6461 MOTOR FUEL & OIL	593	-	-	-	-	-
6525 SMALL EQUIP PURCHASES	-	-	3,000	3,000	-	-
6530 EQUIPMENT PURCHASE	2,216	-	-	-	-	-
6540 CAPITAL IMPROVEMENT	1,005,283	43,284	-	779,000	30,000	-
6600 INTERFUND TRANSFERS	77,385	53,161	-	-	-	34,789
6845 INTEREST	47,484	62,337	-	-	7,524	-
<b>TOTAL APPROPRIATIONS</b>	<b>5,548,201</b>	<b>1,097,688</b>	<b>288,824</b>	<b>1,143,123</b>	<b>400,427</b>	<b>293,422</b>

**Ketchikan Gateway Borough**

**FY 2007/2008 - Summary of Revenues and Appropriations**

**Economic Development Fund 721-10**

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
Excess Revenue over (under) Expenditures	(3,923,364)	2,149,812	2,225,664	1,371,365	994,164	10,978,720
<b>FUND BALANCE JUNE 30</b>	<b>1,434,437</b>	<b>3,584,249</b>	<b>5,809,913</b>	<b>4,955,614</b>	<b>4,578,413</b>	<b>15,557,133</b>
<b>COMMITTED FUNDS:</b>	-	-	-	-	-	-
Gateway Forest Products, Inc.	-	-	-	-	-	-
Note Receivable - Saxman	-	-	-	-	-	-
Ketchikan Visitors Bureau Note	-	-	398,160	398,160	-	-
Shipyards Infrastructure	-	-	-	-	-	-
Shipyards Project	-	-	-	-	-	-
Inter-Island Ferry Authority	-	-	1,585,000	1,585,000	-	-
<b>UNRESERVED FUND BALANCE</b>	<b>1,434,437</b>	<b>3,584,249</b>	<b>3,826,753</b>	<b>2,972,454</b>	<b>4,578,413</b>	<b>15,557,133</b>

AUTHORIZED PERSONNEL	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>	<u>FY 07/08</u>
Security Specialist	-	4.00	-	-
Property Manager	-	-	1.00	-
<b>FULL-TIME EMPLOYEES</b>	<u>-</u>	<u>4.00</u>	<u>1.00</u>	<u>-</u>

**Ketchikan Gateway Borough**  
**FY 2007/2008 Budget - Revenue and Appropriations**  
**South Tongass Service Area - 800**

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>FUND BALANCE JULY 1</b>	70,351	(93,442)	(23,804)	(23,804)	(23,804)	(298,462)
<b>REVENUES:</b>						
4010 PROPERTY TAXES	221,258	304,288	345,800	345,800	345,800	411,389
4020 BUSINESS/PERSONAL TAXES	1,779	2,077	1,896	1,896	1,896	2,140
4060 AUTOMOBILE TAXES	7,507	5,946	5,000	5,000	5,000	5,000
4080 PENALTIES & INTEREST	1,751	1,605	-	-	-	-
4150 SR CITIZEN LOCAL CONTRIB.	(18,655)	(20,277)	(20,277)	(20,277)	(20,277)	(20,277)
4220 STATE REVENUE SHARING	-	2,646	-	-	-	-
4305 INTEREST INCOME	1,716	1,353	1,590	1,590	1,590	1,590
4306 INVESTMENT INCOME	(397)	-	-	-	-	-
4307 UNREALIZED GAINS (LOSSES)	246	-	-	-	-	-
4360 SERVICE AREA REVENUE	18,168	9,881	-	-	-	-
4361 SEWER DEVELOPMENT CHG	1,173	-	-	-	-	-
4363 SEWER HOOKUP FEES	150	-	-	-	-	-
4364 WATER FEES	93,468	97,353	117,000	117,000	117,000	117,000
4390 OTHER REVENUE	1,681	7,748	-	-	-	7,000
4394 EMS REVENUE	-	43,055	37,600	37,600	37,600	43,000
4450 TRANSFERS	-	-	-	-	-	5,000
<b>TOTAL REVENUES</b>	<b>329,845</b>	<b>455,675</b>	<b>488,609</b>	<b>488,609</b>	<b>488,609</b>	<b>571,841</b>
<b>SUMMARY OF APPROPRIATIONS</b>						
FIRE SERVICES	131,545	98,373	136,094	136,094	132,194	203,871
EMS SERVICES	74,433	132,035	130,273	130,273	129,573	138,392
WATER SERVICES	287,660	155,629	234,300	534,300	501,500	234,750
<b>TOTAL APPROPRIATIONS</b>	<b>493,638</b>	<b>386,037</b>	<b>500,667</b>	<b>800,667</b>	<b>763,267</b>	<b>577,013</b>
Excess Revenue over (under) Expenditures	(163,793)	69,638	(12,058)	(312,058)	(274,658)	(5,171)
<b>FUND BALANCE JUNE 30</b>	<b>(93,442)</b>	<b>(23,804)</b>	<b>(35,862)</b>	<b>(335,862)</b>	<b>(298,462)</b>	<b>(303,633)</b>
<b>AUTHORIZED PERSONNEL</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>		
Fire Chief	-	1.00	1.00	1.00		
Water Dept.	-	0.75	1.50	1.50		
EMS lieutenant	-	-	0.75	1.00		
<b>FULL-TIME EMPLOYEES</b>	<b>-</b>	<b>1.75</b>	<b>3.25</b>	<b>3.50</b>		

**Ketchikan Gateway Borough**  
**FY 2007/2008 Budget - Revenue and Appropriations**  
**South Tongass Fire and EMS 800-90**

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	1,088	(20,432)	27,099	27,099	27,099	60,129
5120 TEMPORARY PAY	36,859	49,597	18,435	18,435	18,435	18,835
5200 BENEFITS	6,610	8,264	21,837	21,837	21,837	46,657
5300 TRAVEL & TRAINING	9,270	9,218	12,000	12,000	12,000	17,000
5400 UNIFORM ALLOWANCE	7,986	6,711	9,000	9,000	9,000	9,000
5500 REIMBURSABLE EXPENSES	300	300	300	300	300	300
6010 OFFICE SUPPLIES	553	995	2,000	2,000	2,000	2,000
6011 OPERATING SUPPLIES	886	7,081	8,500	8,500	7,000	8,500
6015 BOOKS & SOFTWARE	1,008	595	600	600	500	600
6020 DUES & PUBLICATIONS	620	973	1,100	1,100	1,000	1,100
6030 PUBLISHING EXPENSE	-	55	100	100	100	100
6070 POSTAGE	30	316	300	300	300	300
6085 LICENSE/FEES/PERMITS	70	-	-	-	-	-
6090 CONTRACTUAL SERVICES	-	1,774	-	-	-	-
6100 INSURANCE	6,236	3,777	5,900	5,900	3,700	3,510
6110 MEDICAL EXPENSE	1,140	5,918	5,000	5,000	7,500	6,500
6130 ADMINISTRATIVE FEES	6,000	5,836	7,703	7,703	7,703	11,540
6310 ELECTRICITY	3,285	2,627	1,600	1,600	1,600	1,600
6320 WATER	-	-	450	450	450	-
6330 TELEPHONE	2,255	1,769	1,020	1,020	1,020	1,020
6331 LONG DISTANCE	877	-	50	50	50	50
6340 SEWER	-	-	480	480	480	-
6350 LANDFILL	217	536	200	200	100	200
6430 BUILDING MAINTENANCE	3,191	1,437	2,500	2,500	2,000	2,500
6431 HEATING FUEL	2,696	4,803	4,000	4,000	4,000	4,000
6450 EQUIPMENT MAINTENANCE	6,685	2,738	3,400	3,400	2,000	3,400
6460 VEHICLE MAINTENANCE	1,031	3,475	2,500	2,500	2,000	2,500
6462 VEHICLE OPERATION	10	10	20	20	20	30
6525 SMALL EQUIP PURCHASES	-	-	-	-	-	2,500
6530 EQUIPMENT PURCHASE	24,440	-	-	-	-	-
6540 CAPITAL IMPROVEMENTS	8,202	-	-	-	-	-
<b>FIRE 800-90-000</b>	<b>131,545</b>	<b>98,373</b>	<b>136,094</b>	<b>136,094</b>	<b>132,194</b>	<b>203,871</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Revenue and Appropriations  
 South Tongass Fire and EMS 800-90

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	-	81,147	60,107	60,107	60,107	42,392
5120 TEMPORARY PAY	-	1,960	18,630	18,630	18,630	18,630
5200 BENEFITS	-	34,921	28,762	28,762	28,762	39,409
5300 TRAVEL & TRAINING	525	-	2,000	2,000	2,000	2,000
5500 REIMBURSABLE EXPENSES	-	225	-	-	-	150
6010 SUPPLIES	10	-	-	-	-	-
6011 OPERATING SUPPLIES	876	4,642	8,200	8,200	7,500	8,200
6020 DUES & PUBLICATIONS	390	-	-	-	-	-
6030 PUBLISHING EXPENSE	2,504	-	-	-	-	-
6070 POSTAGE EXPENSE	140	-	-	-	-	-
6090 CONTRACTUAL SERVICES	64,548	-	1,500	1,500	1,500	1,500
6100 INSURANCE	107	2,700	2,700	2,700	2,700	3,959
6130 ADMINISTRATIVE FEES	-	6,440	7,374	7,374	7,374	7,034
6530 EQUIPMENT PURCHASE	4,401	-	-	-	-	-
6460 VEHICLE MAINTENANCE	-	-	1,000	1,000	1,000	1,000
6540 CAPITAL IMPROVEMENTS	932	-	-	-	-	13,000
6610 INTERFUND TRANSFER	-	-	-	-	-	1,118
<b>EMS 800-90-005</b>	<b>74,433</b>	<b>132,035</b>	<b>130,273</b>	<b>130,273</b>	<b>129,573</b>	<b>138,392</b>
<b>TOTAL APPROPRIATIONS</b>	<b>205,978</b>	<b>230,408</b>	<b>266,367</b>	<b>266,367</b>	<b>261,767</b>	<b>342,263</b>

**Ketchikan Gateway Borough**

**FY 2007/2008 Budget - Revenue and Appropriations**

**South Tongass Treatment/Distribution 800-91-001/002**

Description	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07			FY 07/08 BUDGET	
			ADOPTED	AMENDED	ESTIMATED		
<b>TREATMENT 91-001</b>							
5100 EMPLOYEE PAY	25,907	36,953	43,846	43,846	38,000	45,150	
5110 OVERTIME	4,170	7,837	2,500	2,500	2,500	-	
5120 TEMPORARY PAY	1,360	-	-	-	-	-	
5200 TAXES/BENEFITS	15,441	24,461	26,824	26,824	19,121	27,772	
5300 TRAVEL & TRAINING	-	-	1,600	1,600	1,600	1,288	
6010 SUPPLIES	(1)	-	-	-	-	-	
6011 OPERATING SUPPLIES	52,143	26,311	87,445	87,445	68,000	77,207	
6020 DUES & PUBLICATIONS	1,000	1,250	1,465	1,465	1,465	1,465	
6070 POSTAGE EXPENSE	-	208	-	-	-	300	
6090 CONTRACTUAL SERVICE	-	225	1,000	1,000	716	1,000	
6091 WATER TEST	3,017	4,313	420	420	313	420	
6100 INSURANCE	-	222	250	250	200	250	
6130 ADMINISTRATIVE FEES	14,000	9,145	13,228	13,228	9,145	12,581	
6140 DEBT SERVICE	819	714	604	604	739	489	
6150 FINES & PENALTIES	-	313	-	-	-	-	
6310 ELECTRICITY	7,311	8,706	8,000	8,000	8,000	8,000	
6330 TELEPHONE	-	-	540	540	480	540	
6430 BUILDING MAINTENANCE	-	30	250	250	30	500	
6450 EQUIPMENT MAINTENANCE	814	1,098	3,000	3,000	3,000	3,000	
6525 SMALL EQUIP PURCHASES	-	-	2,200	2,200	3,000	2,500	
6530 EQUIPMENT PURCHASE	2,579	695	-	-	-	-	
6540 CAPITAL IMPROVEMENTS	8,996	-	-	-	-	-	
<b>TOTAL TREATMENT 91-001</b>	<b>137,557</b>	<b>122,481</b>	<b>193,172</b>	<b>193,172</b>	<b>156,309</b>	<b>182,462</b>	
<b>DISTRIBUTION 91-002</b>							
5100 EMPLOYEE PAY	18,100	10,354	14,615	14,615	12,642	15,050	
5110 OVERTIME	1,469	882	1,000	1,000	1,063	-	
5120 TEMPORARY PAY	327	-	-	-	-	-	
5200 TAXES/BENEFITS	9,787	7,192	8,970	8,970	7,950	9,257	
5300 TRAVEL & TRAINING	-	-	1,600	1,600	1,600	1,288	
6011 OPERATING SUPPLIES	2,388	977	2,793	2,793	2,500	2,793	
6090 CONTRACTUAL SERVICE	500	300	2,000	2,000	3,475	2,000	
6091 WATER TEST	-	-	1,200	1,200	1,200	1,200	
6310 ELECTRICITY	1,055	681	3,000	3,000	3,000	3,000	
6430 BUILDING MAINTENANCE	14	(1)	250	250	250	-	
6450 EQUIPMENT MAINTENANCE	1,498	355	3,000	3,000	2,000	3,000	
6525 SMALL EQUIP PURCHASES	-	-	2,700	2,700	2,700	2,700	
6530 EQUIPMENT PURCHASE	4,493	5,548	-	-	5,268	-	
6540 CAPITAL IMPROVEMENTS	110,472	6,860	-	300,000	301,543	12,000	
<b>TOTAL DISTRIBUTION 91-002</b>	<b>150,103</b>	<b>33,148</b>	<b>41,128</b>	<b>341,128</b>	<b>345,191</b>	<b>52,288</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>287,660</b>	<b>155,629</b>	<b>234,300</b>	<b>534,300</b>	<b>501,500</b>	<b>234,750</b>	

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Revenues and Appropriations  
 Loring Service Area Budget - 810

Description	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07			FY 07/08 BUDGET
			ADOPTED	AMENDED	ESTIMATED	
<b>FUND BALANCE 7/1</b>	-	-	(200)	(200)	(200)	2,372
<b>REVENUES:</b>						
4010 PROPERTY TAX REVENUE	-	-	2,483	2,483	2,572	1,853
4390 MISCELLANEOUS REVENUE	-	300	-	-	-	-
<b>Total Revenues</b>	-	300	2,483	2,483	2,572	1,853
<b>APPROPRIATIONS:</b>						
6030 PUBLISHING EXPENSE	-	500	-	-	-	-
6130 ADMINISTRATIVE FEES	-	-	-	-	-	500
6410 DOCK MAINTENANCE	-	-	2,500	2,500	-	1,000
<b>Total Appropriations</b>	-	500	2,500	2,500	-	1,500
<b>FUND BALANCE 6/30</b>	-	(200)	(217)	(217)	2,372	2,725

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Revenues and Appropriations  
 Waterfall Creek Service Area - 830

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>FUND BALANCE 7/1</b>	19,461	(919)	4,956	4,956	4,956	6,224
<b>REVENUES:</b>						
4080 PENALTY & INTEREST	31	115	-	-	240	-
4305 INTEREST INCOME	193	95	100	100	160	100
4306 INVESTMENT INCOME	(16)	-	-	-	-	-
4307 UNREALIZED GAINS (LOSSES)	(94)	-	-	-	-	-
4360 SERVICE AREA REVENUE	4,505	11,434	11,434	11,434	11,434	11,434
<b>Total Revenues</b>	<b>4,619</b>	<b>11,644</b>	<b>11,534</b>	<b>11,534</b>	<b>11,834</b>	<b>11,534</b>
<b>APPROPRIATIONS:</b>						
6030 PUBLISHING EXPENSE	-	41	100	100	50	50
6090 CONTRACTUAL SERVICES	7,401	2,399	4,500	6,800	6,800	6,800
6130 ADMINISTRATIVE SERVICES	500	500	1,500	1,500	500	1,500
6441 SYSTEM MAINT - ROAD	2,744	2,829	1,000	1,000	3,216	3,500
6540 WATERFALL SA-PAVE ROADS	14,354	-	-	-	-	-
<b>Total Appropriations</b>	<b>24,999</b>	<b>5,769</b>	<b>7,100</b>	<b>9,400</b>	<b>10,566</b>	<b>11,850</b>
<b>FUND BALANCE 6/30</b>	<b>(919)</b>	<b>4,956</b>	<b>9,390</b>	<b>7,090</b>	<b>6,224</b>	<b>5,908</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Revenues and Appropriations  
 Mud Bight Service Area - 840

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	BUDGET
<b>FUND BALANCE 7/1</b>	23,138	35,475	44,099	44,099	44,099	52,399
<b>REVENUES:</b>						
4080 PENALTY & INTEREST	2,397	(544)	-	-	280	-
4305 INTEREST INCOME	812	1,061	600	600	794	800
4306 INVESTMENT INCOME	(111)	-	-	-	-	-
4307 UNREALIZED GAINS (LOSS)	142	-	-	-	-	-
4360 SERVICE AREA REVENUE	10,047	10,710	-	-	11,276	11,160
<b>Total Revenues</b>	<b>13,287</b>	<b>11,227</b>	<b>600</b>	<b>600</b>	<b>12,350</b>	<b>11,960</b>
<b>APPROPRIATIONS:</b>						
6030 PUBLISHING EXPENSE	32	41	50	50	50	50
6085 LICENSES/FEES/PERMITS	-	-	-	-	-	-
6090 CONTRACTUAL SERVICES	418	2,062	1,500	4,700	3,500	3,500
6130 ADMINISTRATIVE SERVICES	500	500	500	500	500	500
6140 DEBT SERVICE	-	-	-	-	-	-
<b>Total Appropriations</b>	<b>950</b>	<b>2,603</b>	<b>2,050</b>	<b>5,250</b>	<b>4,050</b>	<b>4,050</b>
Excess Revenue over (under) Expenditures	12,337	8,624	(1,450)	(4,650)	8,300	7,910
<b>FUND BALANCE 6/30</b>	<b>35,475</b>	<b>44,099</b>	<b>42,649</b>	<b>39,449</b>	<b>52,399</b>	<b>60,309</b>

**Ketchikan Gateway Borough**

**FY 2007/2008 Budget - Revenues and Appropriations**

**Nichols View Service Area - 850**

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>FUND BALANCE 7/1</b>	9,669	9,421	9,179	9,179	9,179	8,979
<b>REVENUES:</b>						
4305 Interest Income	270	258	300	300	300	300
4306 Investment Income	(34)	-	-	-	-	-
4307 Unrealized Gains (Losses)	16	-	-	-	-	-
<b>Total Revenues</b>	252	258	300	300	300	300
<b>APPROPRIATIONS:</b>						
6130 Administrative Services	500	500	500	500	500	500
<b>Total Appropriations</b>	500	500	500	500	500	500
Excess Revenue over (under) Expenditures	(248)	(242)	(200)	(200)	(200)	(200)
<b>FUND BALANCE 6/30</b>	9,421	9,179	8,979	8,979	8,979	8,779

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Revenues and Appropriations  
 Forest Park Service Area - 860

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>FUND BALANCE 7/1</b>	75,306	95,437	122,608	122,608	122,608	132,768
<b>REVENUES:</b>						
4010 PROPERTY TAXES	47,952	50,467	53,053	53,053	53,053	61,485
4020 BUSINESS/PERSONAL TAXES	60	152	-	-	133	-
4060 AUTOMOBILE TAXES	623	1,400	3,000	3,000	1,500	3,000
4150 SR CITIZEN LOCAL CONTRIB.	(2,417)	(2,417)	(2,417)	(2,417)	(2,417)	(2,417)
4305 INTEREST INCOME	2,829	3,295	1,000	1,000	2,501	1,000
4306 INVESTMENT INCOME	(404)	-	-	-	-	-
4307 UNREALIZED GAINS/LOSSES	435	-	-	-	-	-
<b>Total Revenues</b>	49,078	52,897	54,636	54,636	54,770	63,068
<b>APPROPRIATIONS:</b>						
6030 PUBLISHING EXPENSE	-	41	100	100	41	75
6070 POSTAGE EXPENSE	-	-	50	50	-	-
6090 CONTRACTUAL SERVICES	14,100	9,307	24,000	24,000	15,000	24,000
6130 ADMIN SERVICE FEE	2,310	3,369	3,069	3,069	3,069	3,065
6312 ELECTRICITY-STREET LIGHTS	5,550	5,744	7,000	7,000	6,500	7,000
6441 SYSTEM MAINT - ROAD	6,986	7,265	20,000	20,000	20,000	20,000
6540 CAPITAL IMPROVEMENTS	-	-	-	-	-	12,035
<b>Total Appropriations</b>	28,946	25,726	54,219	54,219	44,610	66,175
Excess Revenue over (under) Expenditures	20,132	27,171	417	417	10,160	(3,107)
<b>FUND BALANCE 6/30</b>	95,437	122,608	123,025	123,025	132,768	129,662

**Ketchikan Gateway Borough**

**FY 2007/2008 Budget - Revenues and Appropriations**

**Gold Nugget Service Area - 870**

Description	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07			FY 07/08 BUDGET
			ADOPTED	AMENDED	ESTIMATED	
<b>FUND BALANCE 7/1</b>	15,326	19,476	21,638	21,638	21,638	15,331
<b>REVENUES:</b>						
4080 PENALTIES & INTEREST	47	282	-	-	290	-
4305 INTEREST INCOME	290	569	400	400	400	400
4306 INVESTMENT INCOME	(61)	-	-	-	-	-
4307 UNREALIZED GAINS (LOSSES)	37	-	-	-	-	-
4361 ROAD FEES	6,218	6,299	5,808	5,808	5,808	5,808
<b>Total Revenues</b>	<b>6,531</b>	<b>7,150</b>	<b>6,208</b>	<b>6,208</b>	<b>6,498</b>	<b>6,208</b>
<b>APPROPRIATIONS:</b>						
6030 PUBLISHING	-	204	50	50	50	50
6070 POSTAGE	-	-	-	-	-	-
6090 CONTRACTUAL SERVICES	1,423	2,814	6,000	9,000	9,000	9,000
6130 ADMINISTRATIVE SERVICES	500	555	555	555	555	735
6441 ROAD MAINTENANCE	457	1,415	3,200	6,800	3,200	3,200
<b>Total Appropriations</b>	<b>2,380</b>	<b>4,988</b>	<b>9,805</b>	<b>16,405</b>	<b>12,805</b>	<b>12,985</b>
DESIGNATED RESERVES - CIP	-	-	-	-	-	-
UNDESIGNATED RESERVES 6%	-	-	-	-	-	-
Excess Revenue over (under) Expenditures	4,151	2,162	(3,597)	(10,197)	(6,307)	(6,777)
<b>FUND BALANCE 6/30</b>	<b>19,476</b>	<b>21,638</b>	<b>18,041</b>	<b>11,441</b>	<b>15,331</b>	<b>8,554</b>

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Revenues and Appropriations  
 Gold Nugget Special Assessment - 875

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>FUND BALANCE 7/1</b>	(4,900)	(42,961)	(2,734)	(2,734)	(2,734)	(2,734)
<b>REVENUES:</b>						
4080 SAD REVENUE	-	-	-	-	-	-
4080 PENALTY & INTEREST	-	892	-	-	-	-
4362 SPECIAL ASSESSMENT FEES	3,720	40,912	-	-	-	-
<b>Total Revenues</b>	3,720	41,804	-	-	-	-
<b>APPROPRIATIONS:</b>						
6070 POSTAGE EXPENSE	106	-	-	-	-	-
6140 DEBT SERVICE	-	-	1,211	1,211	-	829
6540 CAPITAL IMPROVEMENTS	39,750	-	-	-	-	-
6845 INTEREST EXPENSE	1,925	1,577	-	-	-	-
<b>Total Appropriations</b>	41,781	1,577	1,211	1,211	-	829
DESIGNATED RESERVES - CIP	-	-	-	-	-	-
UNDESIGNATED RESERVES 6%	-	-	-	-	-	-
<b>FUNDS AVAILABLE JUNE 30</b>	(42,961)	(2,734)	(3,945)	(3,945)	(2,734)	(3,563)

**Ketchikan Gateway Borough**

**FY 2007/2008 Budget - Revenues and Appropriations**

**Homestead Special Assessment - 885**

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>FUND BALANCE 7/1</b>						
<b>REVENUES:</b>						
4010 PROPERTY TAXES	-	-	-	-	-	-
4020 BUSINESS/PERSONAL TAXES	-	-	-	-	-	-
4060 AUTOMOBILE TAXES	-	-	-	-	-	-
4150 SR CITIZEN LOCAL CONTRIB.	-	-	-	-	-	-
4305 INTEREST INCOME	-	-	-	-	-	-
4306 INVESTMENT INCOME	-	-	-	-	-	-
4450 UNREALIZED GAINS/LOSSES	-	-	-	-	-	18,153
<b>Total Revenues</b>	-	-	-	-	-	18,153
<b>APPROPRIATIONS:</b>						
6030 PUBLISHING EXPENSE	-	-	-	150	-	25
6070 POSTAGE EXPENSE	-	-	-	-	-	-
6090 CONTRACTUAL SERVICES	-	-	-	-	-	10,000
6130 ADMIN SERVICE FEE	-	-	-	-	-	1,028
6312 ELECTRICITY-STREET LIGHTS	-	-	-	-	-	2,100
6441 SYSTEM MAINT - ROAD	-	-	-	-	-	5,000
6540 CAPITAL IMPROVEMENTS	-	-	-	-	-	-
<b>Total Appropriations</b>	-	-	-	150	-	18,153
Excess Revenue over (under) Expenditures	-	-	-	(150)	-	-
<b>FUND BALANCE 6/30</b>	-	-	-	(150)	-	-

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Revenues and Appropriations  
 North Tongass Fire & EMS Service Area - 890

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
<b>FUND BALANCE 7/1</b>	(746,793)	(636,284)	(988,874)	(988,874)	(988,874)	(1,050,039)
<b>REVENUES:</b>						
4010 PROPERTY TAXES	327,708	421,971	457,921	457,921	450,000	517,547
4020 BUSINESS/PERSONAL TAXES	4,382	6,085	5,100	5,100	5,100	5,115
4060 AUTOMOBILE TAXES	6,857	6,693	7,800	7,800	6,000	6,000
4150 SR CITIZEN LOCAL CONTRIB.	(18,724)	(22,100)	(22,100)	(22,100)	(22,100)	(30,000)
4220 STATE REVENUE SHARING	-	2,566	-	-	-	-
4305 INTEREST INCOME	11,495	5,015	-	-	3,500	-
4306 INVESTMENT INCOME	(853)	-	-	-	-	-
4307 UNREALIZED GAIN (LOSSES)	1,915	-	-	-	-	-
4390 MISCELLANEOUS REVENUE	4,989	2,050	1,500	1,500	1,000	1,000
4394 EMS REVENUE	23,613	41,536	38,000	38,000	40,000	42,000
4395 ANNUAL SERVICE AREA FEE	116,349	114,938	118,500	118,500	117,100	118,500
4450 TRANSFER IN	-	-	-	-	-	-
<b>Total Revenues</b>	<b>477,731</b>	<b>578,754</b>	<b>606,721</b>	<b>606,721</b>	<b>600,600</b>	<b>660,162</b>
<b>APPROPRIATIONS: NTVFD 890-90-000</b>						
5100 EMPLOYEE PAY	106,348	117,578	112,379	112,379	112,379	159,334
5110 OVERTIME PAY	-	301	-	-	200	10,000
5120 TEMPORARY PAY	10,681	31,595	27,000	27,000	27,000	27,000
5200 BENEFITS	30,556	51,255	60,277	60,277	60,277	103,647
5300 TRAVEL & TRAINING	6,448	16,600	15,000	15,000	10,000	18,500
5400 UNIFORM ALLOWANCE	3,239	1,897	3,100	7,100	7,200	3,500
5500 REIMBURSABLE EXPENSES	783	364	800	800	500	800
6010 OFFICE SUPPLIES	1,671	1,725	2,000	2,000	1,000	2,500
6011 OPERATING SUPPLIES	4,548	8,062	10,000	10,000	11,000	10,000
6015 BOOKS & SOFTWARE	672	2,682	4,000	4,000	2,600	2,500
6020 DUES & PUBLICATIONS	950	-	1,300	1,300	400	550
6030 PUBLISHING EXPENSE	-	-	500	500	-	500
6040 COMMUNITY PROMOTIONS	-	280	1,000	1,000	1,000	1,000
6060 RENTALS	63,000	51,642	6,000	2,000	2,000	1,000
6070 POSTAGE	1,398	180	1,500	1,500	200	800
6080 PROFESSIONAL SERVICES	926	-	1,000	1,000	-	1,500
6082 EMPLOYEE RECRUITMENT	121	-	1,000	1,000	1,000	500
6090 CONTRACTUAL SERVICES	2,798	1,969	3,500	3,500	3,500	5,000
6100 INSURANCE	8,408	9,221	13,000	13,000	12,000	12,300
6110 MEDICAL EXPENSE	(1,480)	1,787	3,000	3,000	2,000	3,000
6130 ADMINISTRATIVE SERVICES	20,000	18,000	19,452	19,452	19,452	25,076
6140 DEBT SERVICE	-	19,979	45,417	45,417	45,417	41,292
6310 ELECTRICITY	6,718	4,826	7,350	7,350	7,500	8,000
6330 TELEPHONE	1,923	2,060	1,500	1,500	500	1,700
6331 LONG DISTANCE	454	908	800	800	400	800
6340 SEWER	-	53	-	-	-	-
6430 BUILDING MAINTENANCE	2,173	1,522	1,500	1,500	300	1,000
6431 HEATING FUEL	4,758	7,273	6,000	6,000	7,500	6,000
6450 EQUIPMENT MAINTENANCE	1,249	4,014	3,000	3,000	3,000	3,000

Ketchikan Gateway Borough  
 FY 2007/2008 Budget - Revenues and Appropriations  
 North Tongass Fire & EMS Service Area - 890

Description	FY 04/05	FY 05/06	FY 06/07			FY 07/08
	ACTUAL	ACTUAL	ADOPTED	AMENDED	ESTIMATED	BUDGET
6460 VEHICLE MAINTENANCE	398	8,063	15,194	15,194	15,194	10,000
6461 MOTOR FUEL & OIL	3,627	5,035	7,000	7,000	6,750	7,000
6462 VEHICLE OPERATION	1,608	75	-	-	-	-
6525 SMALL EQUIP PURCHASES	-	-	8,000	18,000	13,000	10,000
6530 EQUIPMENT PURCHASE	20,155	64,179	7,500	27,500	24,000	6,500
6540 CAPITAL IMPROVEMENTS	11,937	923	-	-	100	5,200
6540 Capital Improvements - Station 6	-	103,526	-	50,112	50,112	4,000
6540 Capital Improvements - Station 8	-	342,615	-	162,650	162,650	5,000
6600 INTERFUND TRANSFER	51,155	51,155	51,635	51,635	51,155	51,155
6610 INTERFUND TRANSFER	-	-	-	-	479	479
<b>Total Appropriations 890-90-000</b>	<b>367,222</b>	<b>931,344</b>	<b>440,704</b>	<b>683,466</b>	<b>661,765</b>	<b>550,133</b>
Excess Revenue over (under) Expenditures	110,509	(352,590)	166,017	(76,745)	(61,165)	110,029
<b>FUND BALANCE 6/30</b>	<b>(636,284)</b>	<b>(988,874)</b>	<b>(822,857)</b>	<b>(1,065,619)</b>	<b>(1,050,039)</b>	<b>(940,010)</b>
<b>AUTHORIZED PERSONNEL</b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>	<b><u>FY 07/08</u></b>		
Fire Chief	1.00	1.00	1.00	1.00		
EMS Lieutenant	1.00	1.00	1.00	1.00		
Firefighter / Medic	-	-	-	1.00		
<b>FULL-TIME EMPLOYEES</b>	<b><u>2.00</u></b>	<b><u>2.00</u></b>	<b><u>2.00</u></b>	<b><u>3.00</u></b>		

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# MISCELLANEOUS

FY 2007/2008

**KETCHIKAN GATEWAY BOROUGH  
COMMUNITY PROFILE**

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

DEMOGRAPHICS, ECONOMICS, SERVICE STATISTICS

*Ketchikan Gateway Borough*

Borough, square miles	1,233
Revillagigedo Island, square miles	1,129
Gravina Island, square miles	96

*Land Use within the City of Ketchikan (%)*

Residential	15.00%
Undeveloped/Park	48.7%
Institutional	10.7%
Industrial	10.8%
Commercial/Service	14.80%
Total Acres	2,330

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

Residential	1.90%
Park/Leisure/Recreation	30.00%
Social/Institutional/Infrastructure	4.10%
Industrial	90.00%
Commercial/Service/Natural	1.20%
Resource Development / Vacant / Tidelands	91.60%
Transportation	5.51%
Total Acres	83,941

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

Private	0.78%
Native	2.87%
Local Government	39%
State	1.41%
Federal	94.63%
Total Approximate Acres	798,923

*Elections (October 2006)*

Registered Voters	10,046
Votes Cast Last Borough Election	3,010
% Voting Last Borough Election	35%

*Racial Composition 2000 (%)*

White	74.3%
Hispanic	2.6%
Asian or Pacific Island	4.3%
Black	0.5%
American Indian, Eskimo or Aleutian	15%
Other and Multiple Races	3.4%

*Gender Composition 2000 Census (%)*

Male	51.1%
Female	48.9%

*Population*

2006	13,174
2005	13,125
2004	13,030
2002 (est. by State Demographer)	13,670
2001 (2000 Census)	14,070
2000 (Official Census)	14,070
1999	13,961
1998	14,231
1997	14,728
1996	15,082
1995	15,028
1994	14,684

*Age Composition 2000 Census (%)*

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

*Educational Attainment (%) - 2000 Census*

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

*Household Income (%) - 2000 Census*

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

*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%

*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 (%)*

2004	8.60%
2003	8.90%
2002	10.20%
2001	8.00%
2000	7.80%
1999	7.10%
1998	7.00%
1997	9.50%
1996	8.70%
1995	7.70%
1994	8.30%

*Zoning Permits (Calendar Year)*

2006	159
2005	121
2004	158
2003	197
2002	132
2001	115
2000	146
1999	148
1998	118
1997	159
1996	210
1995	209
1994	184

*Taxes*

City Retail Sales Tax Rate	6.00%
Borough Retail Sales Tax Rate	2.50%
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)	0.90 mills
Deep Bay Service Area	7.70 mills
Forest Park Service Area	12.50 mills
Forest Park/Saxman Overlap Svc. Area	9.00 mills
Gold Nugget Service Area	10.30 mills
Gold Nugget/Homestead Overlap Svc. Area	10.30 mills
Homestead Service Area	10.30 mills
Long Arm Service Area	7.70 mills
Mud Bight Service Area	9.40 mills
North Tongass Service Area	9.40 mills
Saxman/South Tongass Overlap	6.80 mills
South Tongass Fire Prot. Svc. Area	10.30 mills
Vallenar Bay Service Area	7.70 mills
Loring Service Area	10.70 mills
Waterfall Creek Service Area	9.40 mills

*2006 Property Tax Assessed Valuation*

Borough	\$ 1,094,029,200
City of Ketchikan	633,321,300
City of Saxman	14,267,000
Non-Areawide	446,440,900

*Animal Protection (Calendar Year 2006)*

Licenses Issued	754
Animals Impounded	429
Animals Surrendered	403
Animals Adopted	124
Animals Claimed	146

*South Tongass Volunteer Fire Department  
(Calendar Year 2006)*

Stations	2
Volunteers	40
Fire Calls	23
Emergency Calls/EMS Incidents	88
Fire Investigations	4
Other Calls	7

*North Tongass Volunteer Fire Department*

Stations	2
Volunteers	30
Fire Calls	28
Emergency Calls/EMS Incidents	98
Fire Investigations	2

*Transportation Services (Calendar Year 2005)*

*Ketchikan International Airport*

Inbound Passengers	105,401
Outbound Passengers	104,247

*Airport Ferry*

Passengers	350,304
Vehicles	87,117

*The Bus*

Passengers	146,143
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*Visitor Industry (Calendar Year 2004)*

Cruise Ship Passengers	681,096
Alaska Marine Highway Visitors	29,628
Airline Visitors	24,374
Estimated Gross Revenues from Lodging, Restaurants, Retail	\$ 100,121,354

*Sewer Plants*

Forest Park:	150
Sewer Connections	2.5
Miles of Sanitary Sewers	
Average Daily Treatment	45,000-60,000 gals.
Mountain Point:	
Miles of Sanitary Sewers	6
Average Daily Treatment (Sewer)	47,000 gals.
Treatment Capacity (Sewer)	330,000 gals.
Sewer Connections	257
Mountain Point Service Area:	
Water, Hydrant, Sewer Connections	327
Average Daily Treatment (Water)	92,580
Treatment Capacity (Water)	288,000 gals.
Sewer Connections	257

*Ketchikan Public Library (2006)*

Library Materials	71,542
Annual Circulation	174,484
Registered Borrowers	10,115

*Municipal Parks*

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

*Educational System (2005-2006)*

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)	2,277
Public School Teachers	173

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

*Data retrieved from the following sources:*

2000 U.S. Census of Population and Housing	Ketchikan Gateway Borough School District
Alaska Department of Community & Economic	Ketchikan Public Library
Alaska Department of Labor and Workforce Development	City of Ketchikan
Ketchikan Visitor's Bureau	

*Ketchikan Gateway Borough Departments:*

Animal Protection	North Tongass Fire & EMS Service Area
Assessment	Parks & Recreation
Clerk's Office	Planning & Community Development
Finance	Public Works
Ketchikan International Airport	South Tongass Volunteer Fire Department

KETCHIKAN GATEWAY BOROUGH  
 COMBINED SCHEDULE OF BONDS PAYABLE  
 Year Ended June 30, 2007

<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	90,000	1,010,000
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	2,145,000	12,985,000
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	1,245,000	7,755,000
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	1,894,632	7,160,368
1999 School Bonds - G.O. Bonds	4.85 - 5.00	05/01 & 11/01	12/01/99	05/01/19	7,460,000	7,460,000	6,739,434	720,566
Total G.O. Bond Debt					<u>41,745,000</u>	<u>41,745,000</u>	<u>12,114,066</u>	<u>29,630,934</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	340,000	1,385,000
2001 Airport Improvement Bonds - Series B	5.00 - 5.20	04/01 & 10/01	08/07/01	10/01/19	2,525,000	2,525,000	475,000	2,050,000
Total Revenue Bond Debt					<u>4,250,000</u>	<u>4,250,000</u>	<u>815,000</u>	<u>3,435,000</u>
Combined G.O. and Revenue Bond Debt					<u>45,995,000</u>	<u>45,995,000</u>	<u>12,929,066</u>	<u>33,065,934</u>

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

June 30, 2007

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
2008	95,000	40,400	135,400	1,130,000	627,050	1,757,050	365,000	327,586	692,586	400,000	375,600	775,600	350,000	36,000	386,000	90,000	62,250	152,250	130,000	97,545	227,545
2009	100,000	36,800	136,800	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	32,800	137,800	810,000	539,450	1,349,450	390,000	295,880	685,880	440,000	334,800	774,800				95,000	54,036	149,036	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	286,680	696,680	485,000	289,350	774,350				105,000	45,036	150,036	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	284,615	794,615				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	48,260	228,260
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	114,780	779,780				140,000	10,780	150,780	210,000	18,795	228,795
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												
<b>Totals</b>	<b>\$1,010,000</b>	<b>\$212,000</b>	<b>\$1,222,000</b>	<b>\$12,985,000</b>	<b>\$4,634,775</b>	<b>\$17,619,775</b>	<b>\$7,755,000</b>	<b>\$3,089,614</b>	<b>\$10,824,614</b>	<b>\$7,160,000</b>	<b>\$2,945,165</b>	<b>\$10,105,165</b>	<b>\$720,000</b>	<b>\$54,500</b>	<b>\$774,500</b>	<b>\$1,385,000</b>	<b>\$429,839</b>	<b>\$1,814,839</b>	<b>\$2,050,000</b>	<b>\$672,922</b>	<b>\$2,722,922</b>

## **GLOSSARY OF TERMS and ABBREVIATIONS**

<b>ADA</b>	Americans With Disabilities Act, federal legislation regarding access and accommodations. (See: Airport Enterprise Fund, Grants).
<b>AK</b>	Alaska.
<b>AS</b>	Alaska Statutes (state law).
<b>ADVANCE REFUNDING</b>	The issuance of debt instruments to refund existing debt before the existing debt matures or is callable.
<b>ALLOCATION</b>	Distribution of costs among reporting divisions or fund accounts.
<b>APPROPRIATIONS</b>	A grant or allocation of money approved by the Assembly to carry out a governmental function, activity or program.
<b>ASSESSED VALUE</b>	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.
<b>AUTOMATION</b>	Computers, Internet and related technologies.
<b>BENEFITS (also FRINGE BENEFITS)</b>	Amounts paid to Borough employees including Social Security (FICA), medical insurance, retirement contributions, Worker's Compensation, unemployment and payment for accrued leave.
<b>BOND ISSUE</b>	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.
<b>BOROUGH</b>	Ketchikan Gateway Borough, a second class borough organized under Alaska Statutes governing municipalities.
<b>BOROUGH ASSEMBLY</b>	The seven-member elected legislative body which establishes the policy and enacts ordinances under which the Borough government operates.
<b>BUDGET</b>	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.

<b>BUDGET REVIEW COMMITTEE</b>	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.
<b>BUSINESS-TYPE ACTIVITIES</b>	Commercial-type activities of a government, such as public utilities (e.g., electric, water, gas, sewer), transportation systems, etc.
<b>CAPITAL ASSET</b>	Assets of significant value (in excess of \$5,000) having a useful life of several years (generally three or more years).
<b>CAPITAL BUDGET</b>	A financial plan for the acquisition of capital assets over a defined period of time (also known as a Capital Improvement Program).
<b>CAPITAL/EQUIP. REPLACEMENT</b>	Designated fund reserve for purchasing vehicles and other specified capital items.
<b>CAPITAL IMPROVEMENT PROJECT (CIP)</b>	A capital asset that is a planned acquisition or construction.
<b>CAPITAL LEASE</b>	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.
<b>CODE OF ORDINANCES</b>	A set of laws, adopted by the Borough Assembly, under which the Borough government and Borough residents operate.
<b>CONTINGENCY</b>	A financial reserve to be expended in the event of an unforeseen obligation or uncertain financial condition.
<b>CONTRACTUAL SERVICES</b>	Services procured by contract or contractual arrangement.
<b>DEBT</b>	Accumulated amount of future payments owed by the Borough
<b>DEBT LIMIT</b>	The maximum amount of gross or net debt that is legally permitted.
<b>DEBT SERVICE</b>	The annual payments (principal and interest) made by the Borough against its outstanding debt, especially related to bonds.

<b>DEBT SERVICE FUND</b>	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.
<b>DEPRECIATION</b>	An allocation of the net costs of a fixed asset over its estimated life or a measure of the exhaustion of asset value.
<b>DESIGNATED</b>	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> .
<b>DOT (also ADOTPF)</b>	Alaska Department of Transportation and Public Facilities.
<b>ENDOWMENT FUND</b>	Created by the Borough Assembly from Economic Assistance Funds, funds reserved for investment to support General Fund and designated expenditures from investment income.
<b>ENTERPRISE FUND</b>	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.
<b>ESD</b>	Employment Security Division (Alaska state unemployment).
<b>EXEMPTION</b>	A statutory reduction in the assessed valuation of taxable property accorded to certain taxpayers, such as senior citizens and war veterans.
<b>EXPENDITURE</b>	The amount of money or other asset paid, or to be paid, for a service rendered, goods received, or an asset purchased.
<b>EXPENSE RECOVERY</b>	Internal charges from one Borough department to another for service (generally relating to vehicle repair and maintenance).
<b>FISCAL MANAGEMENT</b>	Involves related functions in managing the Borough assets.
<b>FISCAL YEAR (FY)</b>	Accounting period beginning July 1 of one calendar year and ending June 30 of the following calendar year.
<b>FTE</b>	Full-time-equivalent employee (2,080 work hours per year).

<b>FUND</b>	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.
<b>FUND BALANCE</b>	The portion of fund equity available for appropriation.
<b>GENERAL FUND</b>	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.
<b>GOAL</b>	Generalized accomplishment or objective which may or may not be quantifiable and without a specific time frame.
<b>G.O., GO BONDS</b>	General Obligation Bonds, backed by the full faith of the Borough government through its taxing ability and issued with voter approval.
<b>GRANT</b>	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.
<b>GRAVINA ISLAND</b>	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.
<b>GRC (also IRC)</b>	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.
<b>INDIRECT COSTS</b>	Support costs associated with doing business as a Borough government.
<b>INDOOR RECREATION CENTER (IRC)</b>	Indoor Recreation Center, see GRC.
<b>IN-KIND CONTRIBUTIONS</b>	Payments made directly by the Borough which benefit the School District specifically in reference to insurance premiums.
<b>INTERFUND TRANSFERS</b>	Money moved from one fund to another with Borough Assembly approval.

<b>KANAYAMA, JAPAN</b>	Sister city in Japan which participates in annual student/teacher exchange program (See Borough Grants).
<b>KGB</b>	Ketchikan Gateway Borough
<b>KILLER WHALES SWIM CLUB</b>	Youth swimming program (See Parks & Recreation Dept.)
<b>LAND TRUST FUND</b>	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.
<b>LEVY</b>	The amount of taxes to be imposed for the support of government activities.
<b>LONGEVITY</b>	Length of service (employment).
<b>MISSION STATEMENT</b>	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.
<b>(NAW) NON-AREAWIDE</b>	The area of the Borough outside all cities of the Borough (See: Non-Areawide-Sewers and Non-Areawide-Library Funds).
<b>NON-DEPARTMENTAL</b>	A cost accumulation center where costs that can not be directly identified and allocated to specific activities, functions or programs can be accounted for.
<b>NSF</b>	Insufficient or Non-sufficient funds to cover a check paid to the Borough, making it subject to collection efforts.
<b>O.E.D.P.</b>	Community Economic Development Strategy-(formerly referred to as Overall Economic Development Program).
<b>OVERLAPPING DEBT</b>	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.
<b>PERSONAL SERVICES</b>	The cost of personnel employed by the Borough government.

<b>PFC, PFC FUND</b>	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.
<b>RECORDS MANAGEMENT</b>	A system of filing, retention, and timely destruction of obsolete data and information.
<b>REFUNDING BONDS</b>	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.
<b>REP</b>	Representative.
<b>RESERVE FOR ENCUMBRANCES</b>	A segregation of a portion of fund equity in the amount of encumbrances.
<b>RESERVES</b>	That portion of the fund balance that is not available for appropriation or expenditure, or is legally segregated for specific future use.
<b>REVENUE</b>	Income from taxes, license fees, user fees, grants and other items or amounts of income.
<b>REVENUE BONDS</b>	Bonds whose principal and interest are payable exclusively from earnings of a public enterprise.
<b>REVILLAGIGEDO ISLAND</b>	The island on which the principal population of the Ketchikan Gateway Borough is located, including the City of Ketchikan and various Service Areas.
<b>(SDS) – SEWER DEVELOPMENT CHARGE</b>	A charge to property owners to recover the cost of capital in constructing sewage treatment facilities.
<b>SE CONFERENCE</b>	Southeast Conference, an organization of Southeast Alaska municipalities and communities promoting legislation and funding issues for the region (See: borough Grants).
<b>SENIOR CITIZEN/DISABLED VETERAN EXEMPTIONS</b>	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.

<b>SENIOR SERVICES</b>	Senior Services, a program operated by Catholic Community Services to assist seniors with transportation, food, social and other services (See: Borough Grants).
<b>SERVICE AREA</b>	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.
<b>SHIPYARD</b>	Informal reference to the Alaska Ship and Dry Dock, Inc. ship repair, maintenance and renovation operations. The Shipyard receives some funding assistance from the Alaska Economic and Industrial Development Authority and grants and incentives from the Borough (See: Economic Development Funds, borough Grants).
<b>S.S.R.A.A.</b>	Southern Southeast Regional Aquaculture Association, organized to promote and undertake activities relating to aquaculture development (See: Borough Grants).
<b>SUPPLIES AND SERVICES</b>	Expenditure classifications for items or services which will be consumed or used during the course of the fiscal year.
<b>TECH</b>	Technician.
<b>TRANSFERS (also TFRS)</b>	Money moved from one fund to another with Borough Assembly approval.
<b>TRANSIENT OCCUPANCY TAX</b>	Also referred to as a room tax, a tax charged for transients renting hotel, bed and breakfast or other lodging in the Borough.
<b>UAS</b>	University of Alaska Southeast, which also operates the Ketchikan campus (See: Borough Grants).
<b>WORKERS COMPENSATION (W.C.)</b>	Federally and state mandated insurance to cover occupational injuries and illnesses.