

**Ketchikan Gateway Borough  
Ketchikan, Alaska**

**Budget  
Fiscal Year 2006/2007**

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# **Ketchikan Gateway Borough**

## **2006/2007 Budget**

### **and Capital Program**

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

Joe Williams, Mayor (2008)

John Harrington (2008)

David Landis (2008)

Maggie Sarber (2008)

David Kiffer (2006)

George Lybrand (2006)

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, 2006**

**Adopted on June 5, 2006**

For more information about this budget document contact:

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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 2006/2007

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# **INTRODUCTION**

**FY 2006/2007**

# KETCHIKAN GATEWAY BOROUGH

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

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

## BUDGET MESSAGE

**DATE:** June 12, 2006

**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 2006/2007. 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 Borough continues to address the economic impact of the shrinking forest products industry. 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 plans to reopen the veneer plant and attract other investors to develop the remaining property. The veneer plant alone has the potential to add twenty jobs to the community. 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. The AMHS is considering a possible purchase of property from the new Wards Cove operator, for a lay up facility for vessels.

The Borough's Economic Development Fund will increase due to property sales of the East side of Wards Cove, Carrol Inlet, and Mud Bay. An out-cry auction was successful in August 2005, generating \$4.0 million. The Renaissance Group Ketchikan purchased the West side of Wards Cove from the Borough for \$9.0 million.

The Fiscal Year 2006/2007 Budget has increased substantially over the previous year notably is an increase in PERS contributions from 15.49 percent to 20.49 percent of qualified payroll, fuel costs, and an increase to the school district for education.

Two major school projects were underway in fiscal 2006. The "Schoenbar Middle School" project rescheduled for a September of 2007 completion, due construction and environmental problems. The "Fawn Mountain Elementary School" finished construction in December 2005 and occupied in January 2006.

This budget serves as the Assembly's operating plan for the Borough for 2006/2007. 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 2006/2007 will be approximately \$17.2 million. This is an increase of \$1.6 million or 10 percent increase over estimated revenues for Fiscal Year 2005/2006. The table below identifies the major revenue sources of the Borough and the net change from 2006 Estimated to 2007 Budgeted by category.

	2006 <u>Estimated</u>	2007 <u>Budget</u>	Net <u>Change</u>
Taxes and Fees	12,654,925	12,922,460	267,535
Revenue from Other Governments	1,218,000	2,129,712	911,712
Charges for Services	1,087,000	1,254,490	167,490
Interfund Revenues	<u>659,203</u>	<u>583,985</u>	<u>(75,218)</u>
Total	<u>15,619,128</u>	<u>16,890,647</u>	<u>1,271,519</u>

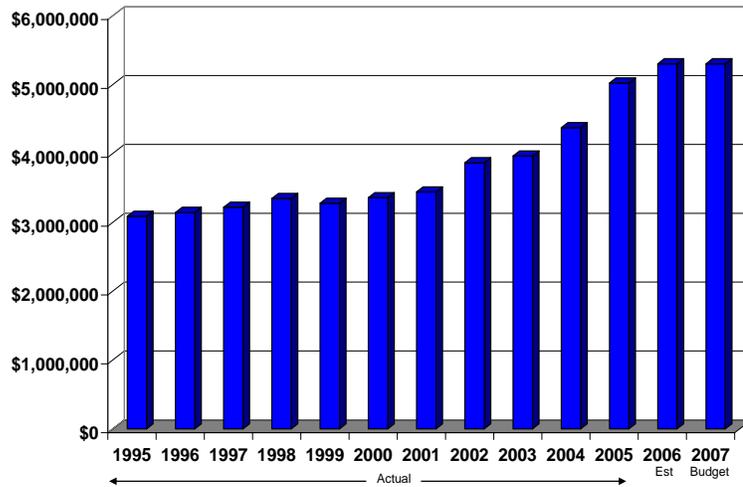
Approximately \$13.2 million or 77 percent of the Borough's 2006/2007 revenues will come from taxes. The Borough currently assesses two types of taxes. The following table summarizes the major tax revenues of the Borough. Property taxes include a (\$0.5) million reduction for senior citizens contribution.

	2006 <u>Estimated</u>	2007 <u>Budget</u>	Net <u>Change</u>
Property Taxes	7,085,725	7,347,260	261,535
Sales Taxes	5,300,000	5,300,000	0
Other Taxes and Fees	<u>269,200</u>	<u>275,200</u>	<u>6,000</u>
Total	<u>12,654,925</u>	<u>12,922,460</u>	<u>667,535</u>

The graph below represents the sales tax history with an estimate of fiscal year end 2006, and budget projection for fiscal year 2007. The history shows a plateau during the KPC mill closure in 1997. Significant sales tax revenue increases begin in fiscal year 2002 thru 2006.

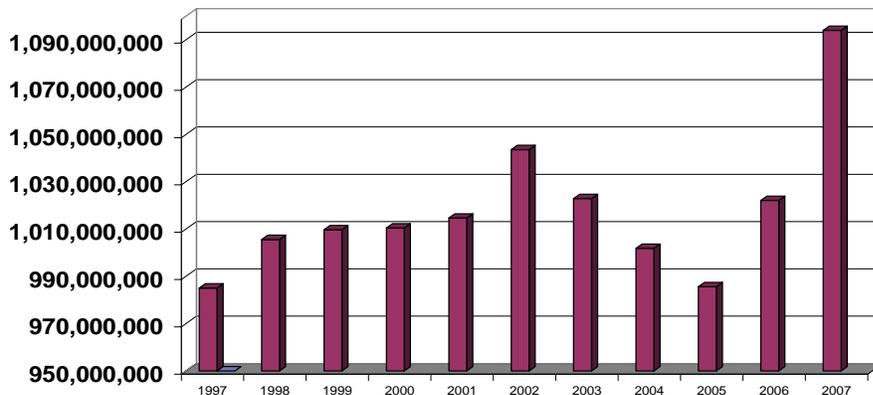
Revenues are expected to level off in 2007 or until additional dock space is constructed allowing the tourism market to expand.

**Ketchikan Gateway Borough  
Sales Tax Receipts History**



Assessed property valuations increased by approximately seven percent generating a \$261 thousand increase in property tax revenues. Total real and personal property tax revenue is \$7.3 million after allowing \$550 thousand for Senior Citizens exemptions in FY 2006/2007.

**Ketchikan Gateway Borough  
Property 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 gain \$912 thousand in Revenue Sharing and revenues during 2006/2007. The following table summarizes the major categories of State revenue and net changes.

	2006 <u>Estimated</u>	2007 <u>Budget</u>	Net <u>Change</u>
Raw Fish Tax	330,000	330,000	0
State Revenue Sharing	0	899,712	899,712
Timber Stumpage	353,000	350,000	(3,000)
Payment in Lieu of Taxes	<u>535,000</u>	<u>550,000</u>	<u>15,000</u>
Total	<u>1,218,000</u>	<u>2,129,712</u>	<u>911,712</u>

Service and user fees generate revenue and offset costs of some Borough provided services. Charges for most services have been increased in prior years to reduce the General Fund subsidization of public services. User fees have remained level and have not been increased for FY06/07. This table summarizes the major categories of charges for services. The increase in the Bus System Revenues is due an increase in operating grants.

	2006 <u>Estimated</u>	2007 <u>Budget</u>	Net <u>Change</u>
Interest Income	130,000	130,000	0
Other Sales and Services	63,000	47,500	(15,500)
Zoning and Platting Fees	30,000	30,000	0
Animal Protection Fees	30,000	30,000	0
Bus System Revenues	420,000	611,990	191,990
Passports	16,000	15,000	(1,000)
Recreation Program Fees	<u>398,000</u>	<u>390,000</u>	<u>(8,000)</u>
Total	<u>1,087,000</u>	<u>1,254,490</u>	<u>167,490</u>

#### INTERFUND TRANSFERS

Fund transfers represent operating subsidies of transfers from specially designated funds to the General Fund totaling \$584 thousand.

#### INTERFUND TRANSFER REVENUES

Recreation Operating	202,000
Internal Service Fund	120,000
Service Area Funds	53,882
Admin Fees-Airport	165,405
Admin Fees-Econ Dev	4,526
Admin Fees-Wastewater	<u>38,172</u>
	<u>583,985</u>

## EXPENDITURES

### GENERAL FUND

The adopted 2007 general government annual budget is \$16.7 million. By comparison, the 2006 estimated expenditures are \$16.1 million. This represents an increase of \$0.6 million or 3.7 percent. The table below compares fiscal 2006 estimated and the 2007 budget.

	Estimated <u>2006</u>	Budget <u>2007</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	8,278,731	8,834,981	556,250
Capital Projects	190,000	75,000	(115,000)
Other	470,650	478,782	8,132
Transfers	<u>131,778</u>	<u>5,500</u>	<u>(126,278)</u>
Total	<u>16,061,930</u>	<u>16,749,497</u>	<u>687,567</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 School District's local budget increased by 6.7 percent for the 2006/2007 fiscal year. The Assembly funded \$8.8 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 \$100,000 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 \$2.1 million. The General Fund balance estimated at June 30, 2007 is anticipated to be \$2.1 million or 12.4% reserves. This is adequate to meet the anticipated obligations and loan guarantees.

### DEBT MANAGEMENT

The Borough has four general obligation bond issues outstanding totaling \$30,785,660. The outstanding issues are: 1999 G.O. School Bonds - \$1,055,534; 2000 G.O. School Bonds - \$7,545,126; 2003 G.O. Series A School Bonds - \$8,105,000; and 2005 G.O. Series B Bonds - \$14,080,000. 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. I also thank the Borough Assembly Members and Mayor for meeting with me individually during the budget process. The meetings enabled the budget process to move forward efficiently.

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**KETCHIKAN GATEWAY BOROUGH**  
**REVENUE AND APPROPRIATIONS SUMMARY FOR ALL FUNDS**

**Fiscal Year 2006/2007**

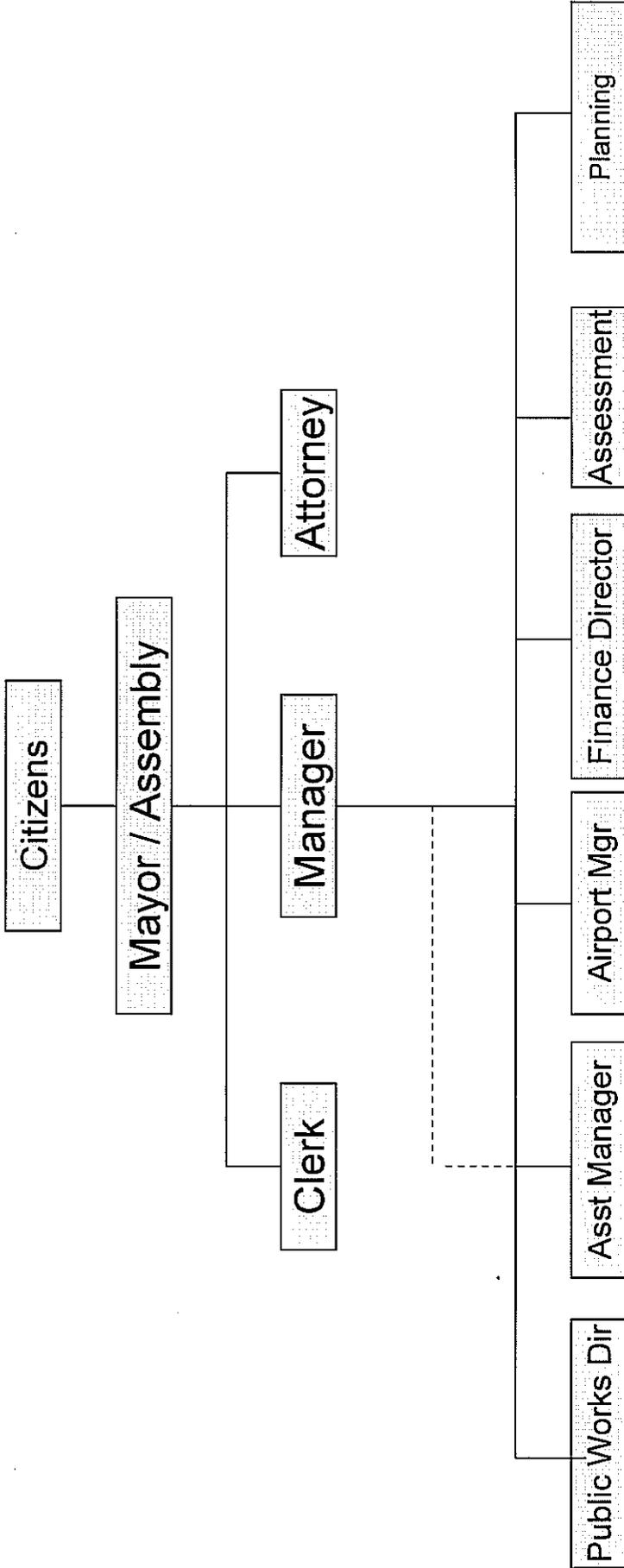
	ESTIMATED EQUITY OR FUND BALANCE AS OF 07/01/06	FY 06/07 ESTIMATED REVENUE	FY 06/07 BUDGETED APPROP	RESERVA- TIONS OF FUND BALANCE AT 6/30/07	ESTIMATED EQUITY OR FUND BALANCE UNRESERVED AS OF 6/30/07
General Fund	1,929,390	16,890,647	16,749,496	-	2,070,540
Bond/Capital Improvement Fund	803,892	3,888,822	3,871,260		821,454
Internal Service Fund - S.D. Health Insurance	304,256	2,300,083	2,328,892		275,447
Internal Service - Borough Health Insurance	(230,522)	1,179,569	1,033,000		(83,953)
Airport Enterprise Fund	3,847,923	3,527,276	3,762,483		^ 3,612,716
Wastewater Enterprise Fund	12,986,553	583,831	663,314		^ 12,907,070
Land Trust Fund	10,469,246	950,036	106,000	3,526,973	7,786,310
Nonareawide Fund - Library	45,950	403,560	420,565		28,944
Recreation Capital Sales Tax Fund	248,790	1,048,000	988,700		308,090
Passenger Facility Charges (PFC Fund)	858,505	414,768	374,776		898,496
Economic Development Assistance Fund	14,588,519	2,514,488	288,824	1,983,160	14,831,023
South Tongass Service Area	(77,742)	488,609	500,668		(89,801)
Loring Service Area	-	2,483	2,500		(17)
Waterfall Creek Service Area	6,559	11,534	7,100		10,993
Mud Bight Service Area	45,122	600	2,050		43,672
Nichols View Service Area	9,221	300	500		9,021
Forest Park Service Area	131,865	54,636	54,219		132,282
Gold Nugget Service Area	22,672	6,208	9,805		19,075
Gold Nugget Special Assessment	(3,094)	-	1,211		(4,305)
North Tongass Fire District	(1,240,561)	606,721	440,704		(1,074,544)
<b>TOTALS</b>	<b>44,746,543</b>	<b>34,872,171</b>	<b>31,606,067</b>	<b>5,510,133</b>	<b>42,502,514</b>

^ Note: The majority of Equity shown in this Fund is comprised of Capital Assets.

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## *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 2006/2007**

**KETCHIKAN GATEWAY BOROUGH**

**ORDINANCE NO. 1397**

**AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOOUGH, ALASKA, APPROVING THE KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2006/2007 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 2006/2007 School Budget to the Borough Assembly as required.
- B. On May 15, 2006, the Assembly established funding for the School District's FY 2006/2007 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, 2006.

**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, 2006, entitled KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2006/2007 SCHOOL BUDGET, is hereby approved in the total amount of \$30,189,226.

	<u>FY 06/07</u>
Local Appropriations	8,335,380
In-Kind Contribution	499,601
Pupil Transportation	1,293,162
Foundation	15,448,077
Other State Sources	139,306
Federal Sources	3,975,700
Miscellaneous Local Sources	498,000
	<u>30,189,226</u>

Section 2. Local Appropriations. The sum of \$8,335,380 is appropriated from the General Fund for the Fiscal Year 2006/2007 to be used for the general operation of schools for the Fiscal Year beginning July 1, 2006 and ending June 30, 2007.

Section 3. This ordinance is effective upon adoption.

ADOPTED this 19th day of June, 2006.

  
\_\_\_\_\_  
Joe Williams, Borough Mayor

ATTEST:

  
\_\_\_\_\_  
Harriett Edwards, Borough Clerk

Approved as to form:

  
\_\_\_\_\_  
Scott Brandt-Erichsen, Borough Attorney

PUBLIC HEARING: June 19, 2006			
EFFECTIVE DATE: June 19, 2006			
ROLL CALL	YES	NO	ABSENT
HARRINGTON	✓		
KIFFER	✓		
LANDIS	✓		
LYBRAND	✓		
PAINTER	✓		
SARBER	✓		
THOMPSON	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

# KETCHIKAN GATEWAY BOROUGH

---

**OFFICE OF THE BOROUGH MAYOR**

**Joe Williams**

344 FRONT STREET

KETCHIKAN, ALASKA 99901

PHONE: 907.228.6605

FAX: 907.247.8439

May 15, 2006

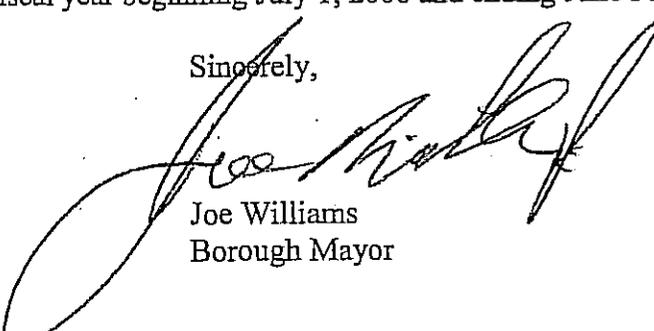
Mr. Russell Thomas, President  
Board of Education  
Ketchikan Gateway Borough School District  
Pouch Z  
Ketchikan, Alaska 99901

## **KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BUDGET FY 2006/2007**

The 2006/07 Ketchikan Gateway Borough School District Budget was approved by the Assembly in the total amount of \$30,189,226 at the regular meeting held May 15, 2006.

As required by AS 14.14.060(c) the Assembly has determined the total amount of \$8,335,380 in cash and \$499,601 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, 2006 and ending June 30, 2007.

Sincerely,



Joe Williams  
Borough Mayor

cc: Mike Houts, Finance Director

# KETCHIKAN GATEWAY BOROUGH

## RESOLUTION NO. 1980 Amended

**A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, LEVYING FOR THE TAX YEAR OF 2006 A GENERAL AREAWIDE TAX FOR AREAWIDE BOROUGH PURPOSES; LEVYING A GENERAL NON-AREAWIDE TAX FOR NON-AREA WIDE 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 2006; 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 7.2 mills for Borough areawide functions and purposes, including maintenance and operation of public schools, for the tax year 2006, based upon the assessment roll in the amount of \$1,094,029,200 producing taxes of \$8,205,219 less exemptions of \$562,854 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 2006, based on the assessment roll for real property in the amount of \$446,440,900, producing taxes of \$401,797, 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 2006, based on the assessment roll for real and personal property in the amount of \$132,920,400, producing taxes of \$345,593 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 4. There is hereby levied upon all taxable real and personal property in the Loring Service Area, except such property as is exempt by law from taxations, a general tax of 3.0 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year of 2006, based on the assessment roll for real property in the amount of \$827,800, producing taxes of \$2,483 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 2006 based on the assessment roll for real property in the amount of \$24,114,800 producing taxes of \$53,053 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

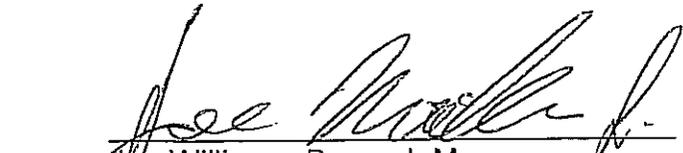
Section 6. There is hereby levied upon all taxable real and personal property in the North Tongass Fire and EMS Service Area, except such property as is exempt by law from taxation a general tax of 1.70 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2006, based on the assessment roll for real and personal property in the amount of \$269,365,200 producing taxes of \$457,921 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, 2006 and shall become delinquent unless paid on or before September 30, 2006.

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, 2006.

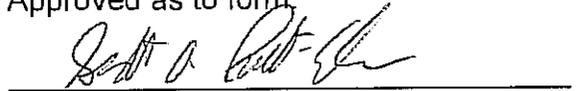
ADOPTED this 5th day of June, 2006.

  
Joe Williams, Borough Mayor

ATTEST:

  
Harriett Edwards, Borough Clerk

Approved as to form:

  
Scott Brandt-Erichsen, Borough Attorney

EFFECTIVE DATE: July 1, 2006			
ROLL CALL	YES	NO	ABSENT
HARRINGTON			✓
KIFFER	✓		
LANDIS	✓		
LYBRAND	✓		
PAINTER	✓		
SARBER	✓		
THOMPSON	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1394, Amended

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 2006/2007 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, 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 2006/2007 Budget and Capital Program.
- B. After hearing public testimony, the Assembly now desires to adopt the 2006/2007 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, 2006, entitled KETCHIKAN GATEWAY BOROUGH 2006/2007 BUDGET, is hereby adopted.

Section 2. The sum of \$16,749,497 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 3. The sum of \$3,762,483 is hereby appropriated from the Airport Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 4. The sum of \$663,314 is hereby appropriated from the Wastewater Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 5. The sum of \$2,328,892 is hereby appropriated from the Internal Service Fund/School District of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 6. The sum of \$1,033,000 is hereby appropriated from the Internal Service Fund/Borough of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 7. The sum of \$106,000 is hereby appropriated from the Land Trust Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 8. The sum of \$420,565 is hereby appropriated from the Non-Areawide Library Fund for the fiscal year beginning July 1, 2006.

Section 9. The sum of \$988,700 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 10. The sum of \$3,871,260 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 11. The sum of \$374,776 is hereby appropriated from the Passenger Facility Charges Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 12. The sum of \$277,693 is hereby appropriated from the Economic Development Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 13. The sum of \$500,668 is hereby appropriated from the South Tongass Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 14. The sum of \$2,500 is hereby appropriated from the Loring Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 15. The sum of \$7,100 is hereby appropriated from the Waterfall Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 16. The sum of \$2,050 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

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, 2006.

Section 18. The sum of \$54,219 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

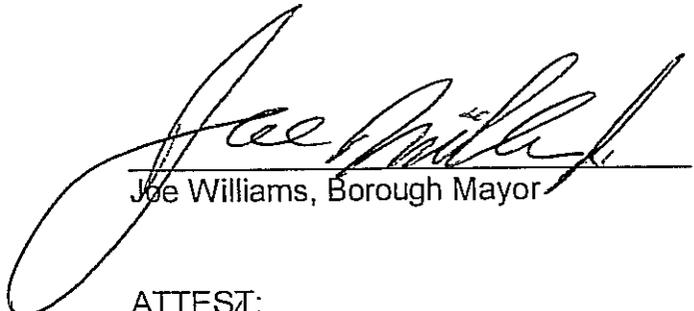
Section 19. The sum of \$9,805 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 20. The sum of \$1,211 is hereby appropriated from the Gold Nugget Special Assessment Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

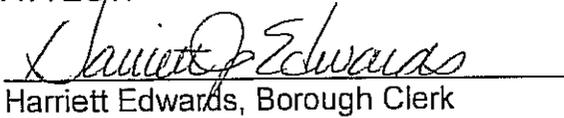
Section 21. The sum of \$440,704 is hereby appropriated from the North Tongass Fire and EMS Service Area of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2006.

Section 22. This Ordinance is effective July 1, 2006.

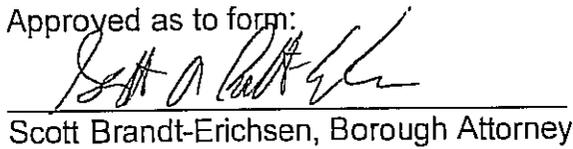
ADOPTED this 5th day of June 2006.

  
\_\_\_\_\_  
Joe Williams, Borough Mayor

ATTEST:

  
\_\_\_\_\_  
Harriett Edwards, Borough Clerk

Approved as to form:

  
\_\_\_\_\_  
Scott Brandt-Erichsen, Borough Attorney

PUBLIC HEARING: June 5, 2006 EFFECTIVE DATE: July 1, 2006			
	YES	NO	ABSENT
HARRINGTON			✓
KIFFER	✓		
LANDIS	✓		
LYBRAND	✓		
PAINTER	✓		
SARBER	✓		
THOMPSON	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

**KETCHIKAN GATEWAY BOROUGH  
SCHEDULE OF ASSESSED VALUATIONS**

YEAR	VALUATION(\$)	MILLAGE RATE	DOLLAR AMOUNT(\$)
<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	985,641,400	7.50	7,392,311
2005/06	1,022,068,600	7.50	7,665,515
<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	412,800,200	0.90	371,520
<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
<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	252,440,200	1.70	429,148
<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

**KETCHIKAN GATEWAY BOROUGH**

**FY 2006/2007 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE**

**GENERAL FUND**

<b>DESCRIPTION</b>		<b>FY 03/04 ACTUAL</b>	<b>FY 04/05 ACTUAL</b>	<b>FY 05/06 BUDGET</b>	<b>FY 05/06 ESTIMATED</b>	<b>FY 06/07 BUDGET</b>
<b>FUND BALANCE JULY 1</b>		3,030,265	2,552,569	2,372,192	2,372,192	1,929,390
4010	Real Property Taxes	5,986,421	6,959,782	7,230,665	7,200,000	7,477,410
4020	Business-Personal Taxes	378,133	390,495	450,000	416,000	399,600
4030	Boat Taxes	15,582	22,090	25,000	20,000	20,000
4040	Sales Taxes-In City	3,728,742	4,240,718	4,600,000	4,600,000	4,600,000
4050	Sales Taxes-Out City	643,717	709,819	800,000	700,000	700,000
4055	Transient Occupancy Tax	-	70,452	-	-	-
4060	Automobile Taxes	149,526	166,825	150,000	150,000	150,000
4080	Penalty & Interest	118,478	133,576	100,000	100,000	100,000
4090	Foreclosure Fees	26,620	17,295	14,000	14,000	20,000
4110	NSF Fees	125	200	250	200	200
4115	Registration Fees	1,030	4,866	-	-	-
4150	SR Citizen Contribution	-	(483,750)	(550,275)	(550,275)	(549,750)
4190	Alaska Housing Authority	6,948	4,323	12,500	5,000	5,000
<b>Total</b>		11,055,322	12,236,692	12,832,140	12,654,925	12,922,460
<b>REVENUE FROM OTHER GOVTS:</b>		-	-	-	-	-
4215	Raw Fish Tax Refund	40,199	327,692	350,000	330,000	330,000
4216	Shared Business Fisheries Tax	234,339	14,924	-	-	-
4220	State Revenue Sharing	101,723	-	-	-	899,712
4225	National Forest Receipts	388,860	380,633	353,000	353,000	350,000
4245	Payment in Lieu of Taxes	534,624	551,785	535,000	535,000	550,000
4256	Liquor License Revenue Share	6,200	15,750	-	-	-
<b>Total</b>		1,305,945	1,290,783	1,238,000	1,218,000	2,129,712
<b>CHARGES FOR SERVICES:</b>		-	-	-	-	-
4305	Interest Income	203,048	180,432	150,000	130,000	130,000
4306	Realized Gains (Losses)	(72,715)	(45,309)	-	-	-
4307	Unrealized Gains (Losses)	195,088	65,281	-	-	-
4315	Assessment Fees	25	25	-	-	-
4320	Other Sales & Services	5,839	1,602	-	-	-
4325	Zoning & Platting Fees	49,035	38,815	30,000	30,000	30,000
4330	Digital Map Sales	1,444	959	1,500	500	5,000
4335	Animal Protection Fees	33,591	30,723	30,000	30,000	30,000
4340	Passports	12,720	15,060	14,000	16,000	15,000
4342	Junk Vehicle Fees	2,816	8,448	-	22,000	-
4345	Public Works Fees	17,391	4,664	17,000	1,000	5,000
4353	Process Service Fees	943	1,086	-	500	-
4354	Skip Trace Fees	76	(26)	-	-	-
4355	Small Claims Fees	1,389	1,587	-	-	-
4356	Attorney's Fees	268	854	-	1,000	-
4360	Citations, Fines	4,153	4,110	5,000	5,000	5,000

**KETCHIKAN GATEWAY BOROUGH**

**FY 2006/2007 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE**

**GENERAL FUND**

<b>DESCRIPTION</b>		<b>FY 03/04 ACTUAL</b>	<b>FY 04/05 ACTUAL</b>	<b>FY 05/06 BUDGET</b>	<b>FY 05/06 ESTIMATED</b>	<b>FY 06/07 BUDGET</b>
4380	Recreation Admin	8,310	6,528	7,500	7,000	7,500
4380	Recreation Gateway Rec Center	136,424	136,544	130,000	136,000	130,000
4380	Recreation Pools	132,447	149,435	153,000	155,000	153,000
4380	Recreation Programs	72,632	72,216	72,000	72,000	72,000
4385	Killer Whale Coach Reimburse.	26,292	41,345	34,550	35,000	35,000
4390	Other Revenues	5,427	2,404	10,000	16,000	15,000
4392	Advertising Income	13,187	12,863	15,000	10,000	10,000
4393	Bus System Revenues	263,292	219,179	275,000	250,000	250,000
4394	Transit Operating Grant	88,338	73,626	170,000	170,000	361,990
<b>Total</b>		<b>1,201,460</b>	<b>1,022,449</b>	<b>1,114,550</b>	<b>1,087,000</b>	<b>1,254,490</b>
<b>INTERFUND TRANSFER REVENUES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4410	Land Trust Fund	650,000	650,000	-	-	-
4415	Recreation Operating	-	-	214,760	214,760	202,000
4420	Internal Service Fund	-	-	275,000	104,155	120,000
4430	Service Area Funds	30,334	44,310	39,905	39,905	53,882
4450	Admin Fees-Airport	413,765	62,805	156,629	156,629	165,405
4450	Admin Fees-Econ Dev	-	-	110,617	110,617	4,526
4450	Admin Fees-Land Trust	-	-	-	-	6,000
4450	Admin Fees-Wastewater	-	-	33,137	33,137	32,172
4450	Non-area Wide	-	-	-	-	-
<b>Total</b>		<b>1,094,099</b>	<b>757,115</b>	<b>830,048</b>	<b>659,203</b>	<b>583,985</b>
<b>TOTAL REVENUE</b>		<b>14,656,826</b>	<b>15,307,039</b>	<b>16,014,738</b>	<b>15,619,128</b>	<b>16,890,647</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>17,687,091</b>	<b>17,859,608</b>	<b>18,386,930</b>	<b>17,991,320</b>	<b>18,820,037</b>

**SUMMARY OF APPROPRIATIONS - GENERAL FUND**

Assembly and Mayor	106,661	88,798	122,064	114,162	122,146
Manager's Office	449,666	623,893	631,897	602,104	585,215
Clerk's Office	191,201	180,251	202,010	202,261	228,144
Law Department	218,209	226,778	275,500	265,657	266,094
Finance Department	673,719	732,431	807,803	810,175	844,867
Risk Management	1,893	1,420	2,000	882	317
Assessment Department	450,432	476,676	533,116	511,426	570,083
Animal Protection Department	275,681	296,835	319,927	299,330	307,382
Parks and Recreation Department	1,159,556	1,357,632	1,351,432	1,224,369	1,373,349
Ketchikan Killer Whales Swim Club	32,376	42,758	46,059	45,700	48,003
Public Works	1,163,815	1,057,548	1,333,445	1,197,494	1,167,517
Transit	667,792	684,742	801,245	811,776	885,070
Planning	586,237	503,944	672,882	585,454	620,843

**KETCHIKAN GATEWAY BOROUGH**

**FY 2006/2007 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE**

**GENERAL FUND**

<b>DESCRIPTION</b>	<b>FY 03/04 ACTUAL</b>	<b>FY 04/05 ACTUAL</b>	<b>FY 05/06 BUDGET</b>	<b>FY 05/06 ESTIMATED</b>	<b>FY 06/07 BUDGET</b>
Child Care Grant Program	13,332	-	-	-	-
Grants	504,716	181,048	92,400	92,400	112,400
Non-Departmental	177,665	362,582	284,286	378,250	366,382
Automation	248,998	261,393	333,870	319,981	336,204
Interfund Transfers	664,000	737,000	131,778	131,778	5,500
Capital Projects	175,457	36,340	190,000	190,000	75,000
Education - School District	7,373,117	7,635,347	8,278,731	8,278,731	8,834,981
<b>TOTAL APPROPRIATIONS</b>	<b>15,134,522</b>	<b>15,487,416</b>	<b>16,410,444</b>	<b>16,061,930</b>	<b>16,749,496</b>
Excess Revenue over (under) Expenditures	(477,696)	(180,377)	(395,706)	(442,802)	141,150
<b>DESIGNATED RESERVES:</b>	-	-	-	-	-
Loan Guarantee	-	-	-	-	-
Ketchikan Visitor's Bureau Note	375,322	-	-	-	-
Capital/Equip. Replacement	-	-	-	-	-
<b>UNRESERVED FUND BALANCE JUNE 30</b>	<b>2,177,247</b>	<b>2,372,192</b>	<b>1,976,486</b>	<b>1,929,390</b>	<b>2,070,540</b>
<b>TOTAL FUND BALANCE</b>	<b>2,552,569</b>	<b>2,372,192</b>	<b>1,976,486</b>	<b>1,929,390</b>	<b>2,070,540</b>

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 General Fund - Mayor & Assembly 101-11

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5140	BOROUGH ASSEMBLY FEES	36,230	37,275	45,150	45,150	45,150
5200	TAXES/BENEFITS	4,211	5,534	8,781	8,781	12,321
5300	TRAVEL & TRAINING	1,728	1,166	2,716	1,975	2,146
5301	BUSINESS TRAVEL	20,108	11,426	19,447	16,000	13,059
5500	REIMBURSABLE EXPENSES	2,925	3,223	3,700	3,700	3,700
6010	SUPPLIES	154	106	500	500	500
6020	DUES & PUBLICATIONS	14,014	13,832	14,550	14,056	14,550
6040	COMMUNITY PROMOTION	14,456	4,097	9,500	9,500	12,000
6050	LOBBYING EXPENSE	5,336	5,512	11,000	8,000	12,000
6060	RENTALS	5,820	5,982	6,020	6,000	6,020
6330	TELEPHONE	810	642	600	400	600
6331	LONG DISTANCE	3	3	100	100	100
6525	SMALL EQUIP PURCHASES	-	-	-	-	-
6530	EQUIPMENT PURCHASE	866	-	-	-	-
<b>Total Appropriations</b>		106,661	88,798	122,064	114,162	122,146

AUTHORIZED PERSONNEL	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>
Mayor	1.00	1.00	1.00	1.00
Assembly Members	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
<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 2006/2007 Budget - Appropriations**  
**General Fund - Manager's Department 101-12 Combined**

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100 EMPLOYEE PAY	249,977	372,217	356,225	339,830	312,098
5110 OVERTIME PAY	5,034	7,032	1,000	12,500	-
5120 TEMPORARY PAY	23,214	-	-	-	-
5200 TAXES/BENEFITS	79,705	121,738	171,128	147,675	155,920
5300 TRAVEL & TRAINING	3,948	1,684	-	1,689	7,000
5301 BUSINESS TRAVEL	8,961	5,417	8,673	6,548	7,761
5500 REIMBURSABLE EXPENSES	3,359	5,002	4,720	5,327	6,344
6010 SUPPLIES	2,190	3,573	2,800	3,915	5,000
6011 OPERATING SUPPLIES	1,453	246	500	200	100
6015 BOOKS & SOFTWARE	2,095	2,050	-	300	-
6020 DUES & PUBLICATIONS	2,987	6,175	2,400	175	675
6030 PUBLISHING EXPENSE	11,995	5,875	4,500	3,680	5,500
6040 COMMUNITY PROMOTION	801	3,696	600	600	600
6050 LOBBYING EXPENSE	38,794	55,158	63,000	63,000	73,000
6060 RENTALS	1,125	640	-	-	-
6070 POSTAGE EXPENSE	865	930	900	982	-
6080 PROFESSIONAL SERVICES	795	25,414	10,300	10,000	4,300
6090 CONTRACTUAL SERVICES	-	3,593	-	-	-
6100 INSURANCE	-	-	-	-	867
6150 FINES & PENALTIES	-	212	-	135	-
6330 TELEPHONE	1,515	1,579	500	1,026	1,100
6331 LONG DISTANCE	1,525	664	700	910	1,000
6450 EQUIPMENT MAINTENANCE	740	9	-	-	-
6460 VEHICLE MAINTENANCE	-	-	-	-	1,000
6461 VEHICLE FUEL & OIL	-	777	950	612	950
6525 SMALL EQUIP PURCHASES	-	-	-	-	2,000
6530 EQUIPMENT PURCHASE	4,148	211	3,000	3,000	-
6650 CENTRAL GARAGE CHARGES	4,440	-	-	-	-
<b>Total Appropriations</b>	<b>449,666</b>	<b>623,893</b>	<b>631,897</b>	<b>602,104</b>	<b>585,215</b>

AUTHORIZED PERSONNEL	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>
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	1.00
Administrative Assistant	-	1.00	-	1.00
Human Resources Secretary	1.00	1.00	-	-
Human Resources Manager	1.00	1.00	1.00	-
* Project Manager	-	-	0.75	1.00
Executive Assistant	-	-	-	-
Code Enforcement Officer	1.00	1.00	1.00	1.00
** Property Manager	-	-	1.00	-
<b>FULL-TIME EMPLOYEES</b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.75</u></b>	<b><u>6.00</u></b>

\*Project manager Wages & Benefits charged to School Project

\*\*Property Manager (Lisa Machado) Wages & Benefits charged Economic Development

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 General Fund - Manager's Department 101-12-000

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	142,486	232,171	219,153	236,225	271,012
5110	OVERTIME PAY	282	6,893	1,000	12,500	-
5120	TEMPORARY PAY	8,741	-	-	-	-
5200	TAXES/BENEFITS	46,421	65,802	111,480	94,965	133,286
5300	TRAVEL & TRAINING	774	1,676	-	-	7,000
5301	BUSINESS TRAVEL	8,961	5,417	8,673	6,548	7,761
5500	REIMBURSABLE EXPENSES	3,359	4,943	4,360	5,248	6,344
6010	SUPPLIES	1,768	2,470	1,500	3,000	4,200
6011	OPERATING SUPPLIES	926	246	500	200	100
6015	BOOKS & SOFTWARE	2,095	2,050	-	300	-
6020	DUES & PUBLICATIONS	1,789	4,576	1,700	175	675
6030	PUBLISHING EXPENSE	7,681	527	500	1,508	5,500
6040	COMMUNITY PROMOTION	801	3,696	600	600	600
6050	LOBBYING EXPENSE	38,794	55,158	63,000	63,000	73,000
6060	RENTALS	825	480	-	-	-
6070	POSTAGE EXPENSE	832	930	500	982	-
6080	PROFESSIONAL SERVICES	795	25,414	10,000	10,000	4,000
6090	CONTRACTUAL SERVICES	-	3,593	-	-	-
6100	INSURANCE	-	-	-	-	-
6150	FINES & PENALTIES	-	212	-	135	-
6330	TELEPHONE	1,419	1,107	300	676	550
6331	LONG DISTANCE	1,486	533	500	779	1,000
6525	SMALL EQUIP PURCHASES	-	-	-	-	2,000
6530	EQUIPMENT PURCHASE	1,529	-	1,500	2,000	-
6650	CENTRAL GARAGE CHARGES	4,440	-	-	-	-
<b>Total Appropriations</b>		276,204	417,894	425,266	438,841	517,029

Ketchikan Gateway Borough

FY 2006/2007 Budget - Appropriations

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

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	42,783	40,580	39,883	39,685	41,086
5110	OVERTIME PAY	53	139	-	-	-
5200	TAXES/BENEFITS	13,004	16,184	19,767	19,725	22,634
5300	TRAVEL & TRAINING	80	8	-	-	-
5500	REIMBURSABLE EXPENSES	-	2	-	75	-
6010	SUPPLIES	-	825	300	815	800
6080	PROFESSIONAL SERVICES	-	-	300	-	300
6100	INSURANCE	-	-	-	-	867
6330	TELEPHONE	64	474	-	350	550
6450	EQUIPMENT MAINTENANCE	-	9	-	-	-
6460	VEHICLE MAINENANCE	-	-	-	-	1,000
6461	VEHICLE FUEL & OIL	-	777	950	612	950
6525	SMALL EQUIP PURCHASES	-	-	-	-	0.00%
6530	EQUIPMENT PURCHASE	-	-	1,000	500	-
6650	CENTRAL GARAGE CHARGES	-	-	-	-	-
<b>Total Appropriations</b>		55,984	58,997	62,200	61,762	68,187

**Ketchikan Gateway Borough**  
**FY 2006/2007 Budget - Appropriations**

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

<b>Description</b>		<b>FY 03/04 ACTUAL</b>	<b>FY 04/05 ACTUAL</b>	<b>FY 05/06 BUDGET</b>	<b>FY 05/06 ESTIMATED</b>	<b>FY 06/07 BUDGET</b>
5100	EMPLOYEE PAY	104,096	111,268	107,174	110,000	114,413
5110	OVERTIME PAY	212	-	750	300	750
5120	TEMPORARY PAY	13,314	4,951	14,460	12,400	9,500
5200	TAXES/BENEFITS	35,068	41,482	52,137	54,000	61,226
5300	TRAVEL & TRAINING	3,656	3,102	4,279	4,279	4,404
5301	BORO BUSINESS TRAVEL	1,150	-	-	-	-
6010	SUPPLIES	5,081	2,209	3,450	3,450	6,350
6020	DUES & PUBLICATIONS	704	829	640	612	1,010
6030	PUBLISHING EXPENSE	19,258	12,850	12,800	12,900	15,000
6060	RENTALS	760	590	820	720	5,340
6070	POSTAGE EXPENSE	1,160	1,174	1,400	1,400	1,400
6080	PROFESSIONAL SERVICE	6,504	1,735	3,000	1,500	8,000
6330	TELEPHONE	137	-	50	-	-
6331	LONG DISTANCE	101	62	200	100	200
6450	EQUIPMENT MAINT.	-	-	250	-	250
6525	SMALL EQUIP PURCHASES	-	-	-	-	300
6530	EQUIPMENT PURCHASE	-	-	600	600	-
<b>Total Appropriations</b>		<b>191,201</b>	<b>180,251</b>	<b>202,010</b>	<b>202,261</b>	<b>228,144</b>

<b>AUTHORIZED PERSONNEL</b>	<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>
Borough Clerk	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	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>2.00</u></b>

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 General Fund - Law Department 101-14

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	130,218	143,483	141,854	141,854	147,334
5120	TEMPORARY PAY	2,728	953	2,400	1,000	2,400
5200	TAXES/BENEFITS	46,524	51,351	63,087	65,000	74,986
5300	TRAVEL & TRAINING	4,560	3,565	2,735	3,000	1,810
5301	BUSINESS TRAVEL	2,480	3,074	2,135	3,000	2,120
6010	OFFICE SUPPLIES	480	573	450	300	500
6011	OPERATING SUPPLIES	324	527	598	400	620
6020	DUES & PUBLICATIONS	7,791	7,090	10,101	9,000	10,134
6030	PUBLISHING	1,326	208	30	53	30
6031	RECORDING FEES	538	1,449	1,500	900	1,500
6060	RENTALS	175	300	300	300	300
6070	POSTAGE EXPENSE	253	181	400	250	400
6080	PROFESSIONAL SRVCS	5,082	9,423	38,000	20,000	13,000
6081	CONTRACT SERVICES	15,391	3,948	10,000	20,000	10,000
6330	TELEPHONE	54	102	360	300	360
6331	LONG DISTANCE	285	217	600	300	600
6525	SMALL EQUIP PURCHASES	-	-	-	-	-
6530	EQUIPMENT PURCHASE	-	334	950	-	-
<b>Total Appropriations</b>		218,209	226,778	275,500	265,657	266,094

AUTHORIZED PERSONNEL	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</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 2006/2007 Budget - Appropriations

General Fund - Finance 101-21-000

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	390,903	454,668	440,345	440,000	470,991
5110	OVERTIME PAY	3,912	3,060	5,000	5,000	5,000
5120	TEMPORARY PAY	12,705	2,195	2,300	2,300	2,300
5200	TAXES/BENEFITS	131,214	167,161	210,987	211,000	238,923
5300	TRAVEL & TRAINING	5,352	3,711	14,680	14,680	8,830
5500	REIMBURSABLE EXPENSES	225	922	300	300	600
6010	SUPPLIES	19,783	13,045	17,030	15,000	17,680
6015	BOOKS & SOFTWARE	624	2,363	4,720	4,795	3,350
6020	DUES & PUBLICATIONS	2,770	175	1,313	2,500	1,313
6030	PUBLISHING EXPENSE	12,396	7,481	19,000	19,000	18,200
6031	RECORDING FEES	5,986	4,136	2,000	2,000	2,000
6032	BANKING FEES, ETC.	592	1,665	4,127	6,000	6,000
6033	COURT FILING FEES	291	1,956	800	300	450
6034	PROCESS SERVICE FEES	1,451	2,482	1,000	700	700
6060	RENTALS	125	50	-	-	3,180
6070	POSTAGE EXPENSE	15,358	19,846	15,000	15,000	14,950
6080	PROFESSIONAL SERVICES	36,201	28,124	53,000	53,000	35,000
6090	CONTRACTUAL SERVICES	20,105	11,787	12,500	10,000	11,000
6150	FINES & PENALTIES	1,087	896	-	5,000	3,000
6330	TELEPHONE	255	(27)	100	100	100
6331	LONG DISTANCE	606	545	600	300	300
6525	SMALL EQUIP PURCHASES	-	-	-	-	500
6450	EQUIPMENT MAINTENANCE	-	565	-	200	500
6530	EQUIPMENT PURCHASE	11,778	5,622	3,000	3,000	-
<b>Total Appropriations</b>		<b>673,719</b>	<b>732,431</b>	<b>807,803</b>	<b>810,175</b>	<b>844,867</b>

AUTHORIZED PERSONNEL	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>
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
Staff Accountant	1.00	1.00	1.00	1.00
Accts Payable/Fixed Assets Specialist	-	1.00	1.00	1.00
Accounting Technician	4.00	3.00	3.00	3.00
<b>FULL-TIME EMPLOYEES</b>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>

Ketchikan Gateway Borough

FY 2006/2007 Budget - Appropriations

General Fund - Risk Management 101-21-001

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5300	TRAVEL & TRAINING	-	-	500	-	-
6010	SUPPLIES	726	-	500	32	317
6015	BOOKS & SOFTWARE	436	245	400	250	-
6020	DUES & PUBLICATIONS	310	1,176	600	500	-
6090	CONTRACTUAL SERVICES	99	-	-	100	-
6525	SMALL EQUIP PURCHASES	-	-	-	-	-
6530	EQUIPMENT PURCHASE	322	-	-	-	-
<b>Total Appropriations</b>		1,893	1,420	2,000	882	317

## Ketchikan Gateway Borough

### FY 2006/2007 Budget - Appropriations

#### General Fund - Assessment 101-22

	Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	315,415	324,769	317,205	319,705	335,583
5110	OVERTIME PAY	187	126	2,500	1,000	2,500
5200	TAXES/BENEFITS	102,214	123,144	154,382	154,382	181,958
5300	TRAVEL & TRAINING	180	761	19,210	6,400	9,160
5500	REIMBURSABLE EXPENSE	1,624	1,558	2,050	1,750	2,050
6010	SUPPLIES	4,624	7,155	5,399	5,399	7,849
6015	BOOKS AND SOFTWARE	5,998	6,794	12,348	7,900	11,362
6020	DUES & PUBLICATIONS	630	325	1,390	1,390	1,590
6030	PUBLISHING EXPENSE	-	-	100	-	100
6031	RECORDING/PLAT FEES	3,626	3,111	3,275	3,275	3,275
6060	RENTALS	210	235	750	750	-
6070	POSTAGE EXPENSE	4,591	4,242	4,465	4,465	4,698
6090	CONTRACTUAL SERVICES	275	-	-	-	-
6100	INSURANCE	-	-	-	-	1,670
6310	ELECTRICITY	1,612	1,009	1,500	1,000	1,056
6320	WATER	29	-	-	-	-
6330	TELEPHONE	1,538	677	852	600	852
6331	LONG DISTANCE	281	94	400	200	300
6430	BUILDING MAINTENANCE	549	-	-	-	-
6431	HEATING OIL	-	1,806	4,500	1,900	2,400
6450	EQUIPMENT MAINTENANCE	394	50	1,000	260	1,000
6460	VEHICLE MAINTENANCE	-	422	1,090	350	1,090
6461	MOTOR FUEL & OIL	-	398	700	700	1,590
6650	CENTRAL GARAGE CHARGE	6,455	-	-	-	-
Total Appropriations		450,432	476,676	533,116	511,426	570,083

AUTHORIZED PERSONNEL	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>
Director of Assessment	1.00	1.00	1.00	1.00
Secretary/Appraiser	1.00	1.00	1.00	1.00
Chief Appraiser	1.00	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
Appraiser I	-	-	-	-
<b>FULL-TIME EMPLOYEES</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**Ketchikan Gateway Borough**

**FY 2006/2007 Budget - Appropriations**

**General Fund - Animal Protection 101-25**

<b>Description</b>		<b>FY 03/04 ACTUAL</b>	<b>FY 04/05 ACTUAL</b>	<b>FY 05/06 BUDGET</b>	<b>FY 05/06 ESTIMATED</b>	<b>FY 06/07 BUDGET</b>
5100	EMPLOYEE PAY	154,422	169,131	169,094	158,094	147,209
5110	OVERTIME PAY	6,456	6,139	5,000	5,000	7,500
5160	CALL OUT FEES	13,455	13,884	14,361	11,161	12,131
5200	TAXES/BENEFITS	53,726	71,679	90,929	90,929	92,956
5300	TRAVEL & TRAINING	2,419	(80)	1,800	700	3,780
5400	UNIFORM ALLOWANCE	381	233	1,260	603	1,290
5500	REIMBURSEABLE EXPENSES	75	24	-	-	-
6010	SUPPLIES	1,008	383	500	640	670
6011	OPERATING SUPPLIES	5,443	5,564	5,713	5,213	5,662
6020	DUES & PUBLICATIONS	385	368	258	258	258
6070	POSTAGE EXPENSE	215	297	700	700	700
6080	PROFESSIONAL SERVICES	20,117	16,322	8,004	8,004	8,736
6100	INSURANCE	-	-	-	-	2,345
6310	ELECTRICITY	1,172	1,330	1,500	1,000	1,058
6320	WATER	295	246	288	288	528
6330	TELEPHONE	1,962	1,918	4,528	4,528	4,524
6331	LONG DISTANCE TELEPHONE	29	38	50	50	50
6340	SEWER	374	340	384	384	686
6350	LANDFILL	1,736	1,723	2,300	4,120	6,430
6430	BUILDING MAINTENANCE	1,517	-	-	-	-
6431	HEATING OIL	286	2,127	6,400	1,900	2,400
6450	EQUIPMENT MAINTENANCE	-	48	-	-	-
6460	VEHICLE MAINTENANCE	-	1,460	2,270	2,270	3,250
6461	MOTOR FUEL & OIL	377	2,792	3,000	3,000	4,500
6525	SMALL EQUIP PURCHASES	-	-	-	-	718
6530	EQUIPMENT PURCHASE	2,391	870	1,588	488	-
6650	CENTRAL GARAGE FEES	7,440	-	-	-	-
<b>Total Appropriations</b>		<b>275,681</b>	<b>296,835</b>	<b>319,927</b>	<b>299,330</b>	<b>307,382</b>

<b>AUTHORIZED PERSONNEL</b>	<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>
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
Kennel Attendant	-	-	-	-
<b>FULL-TIME EMPLOYEES</b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>

**Ketchikan Gateway Borough**  
**FY 2006/2007 Budget - Appropriations**  
**General Fund - Parks and Recreation Department**  
**Combined Totals 101-26**

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	394,329	498,913	472,084	460,200	491,083
5110	OVERTIME PAY	2,649	5,416	7,100	6,480	7,100
5120	TEMPORARY PAY	224,978	204,042	207,418	198,900	213,028
5200	TAXES/BENEFITS	235,956	314,153	333,046	327,000	362,291
5300	TRAVEL & TRAINING	80	3,937	-	-	2,120
5500	REIMBURSABLE EXPENSES	2,528	2,794	3,834	3,290	3,368
6010	OFFICE SUPPLIES	4,106	2,789	3,000	3,100	3,100
6011	OPERATING SUPPLIES	47,611	45,454	51,400	50,400	53,700
6020	DUES & PUBLICATIONS	1,855	2,647	1,500	800	1,010
6030	PUBLISHING	7,604	5,069	7,680	7,680	8,000
6032	BANKING FEES	623	2,627	3,200	2,700	4,900
6070	POSTAGE	916	626	1,500	700	1,000
6090	CONTRACTUAL SERVICES	11,653	14,329	19,550	18,700	21,590
6100	INSURANCE	-	-	-	35	35
6110	MEDICAL EXPENSE	576	56	3,500	350	2,100
6310	ELECTRICITY	104,357	93,493	100,000	84,000	96,600
6320	WATER	8,414	8,127	8,000	6,800	8,580
6330	TELEPHONE	4,077	4,150	3,053	2,135	3,333
6331	LONG DISTANCE	149	102	125	65	95
6340	SEWER	12,241	8,842	10,700	9,700	11,000
6431	HEATING FUEL	116,663	171,493	150,000	78,035	110,000
6450	EQUIPMENT MAINTENANCE	2,764	2,307	1,200	400	1,300
6525	SMALL EQUIP PURCHASES	-	-	-	-	16,019
6530	EQUIPMENT PURCHASE	7,803	9,026	9,600	8,600	-
<b>Total Appropriations</b>		<b>1,191,932</b>	<b>1,400,390</b>	<b>1,397,491</b>	<b>1,270,069</b>	<b>1,421,352</b>

<b>AUTHORIZED PERSONNEL</b>	<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>
Director of Parks & Recreation	-	-	-	-
Parks & Recreation Supervisor	1.00	1.00	1.00	1.00
Receptionist	3.00	3.00	3.00	3.00
Program Supervisor	-	-	-	-
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
GRC Supervisor	-	-	-	-
Building Monitor	1.00	1.00	1.00	1.00
Custodian	1.00	1.00	1.00	1.00
<b>FULL-TIME EMPLOYEES</b>	<u>13.25</u>	<u>14.25</u>	<u>14.25</u>	<u>14.25</u>

**Ketchikan Gateway Borough**

**FY 2006/2007 Budget - Appropriations**

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

<b>Description</b>		<b>FY 03/04 ACTUAL</b>	<b>FY 04/05 ACTUAL</b>	<b>FY 05/06 BUDGET</b>	<b>FY 05/06 ESTIMATED</b>	<b>FY 06/07 BUDGET</b>
5100	EMPLOYEE PAY	88,202	108,552	104,416	102,000	109,613
5110	OVERTIME PAY	391	733	500	300	500
5120	TEMPORARY PAY	10,030	12,318	14,800	13,000	15,610
5200	TAXES/BENEFITS	38,572	51,121	55,712	53,500	61,618
5300	TRAVEL & TRAINING	80	-	-	-	-
5500	REIMBURSABLE EXP	855	291	446	350	401
6010	OFFICE SUPPLIES	3,055	2,753	3,000	3,100	3,100
6020	DUES & PUBLICATIONS	1,191	1,663	1,500	800	1,010
6030	PUBLISHING	7,604	5,069	7,680	7,680	8,000
6032	BANKING FEES	-	-	-	-	4,900
6070	POSTAGE	916	626	1,500	700	1,000
6330	TELEPHONE	3,320	2,828	2,073	2,100	1,714
6331	LONG DISTANCE	134	39	50	30	50
6450	EQUIPMENT MAINT	2,764	2,307	1,200	400	1,300
6525	SMALL EQUIP PURCHASES	-	-	-	-	2,889
6530	EQUIP PURCHASE	868	-	-	-	-
<b>Total Expenditures</b>		<b>157,982</b>	<b>188,301</b>	<b>192,876</b>	<b>183,995</b>	<b>211,705</b>

<b>AUTHORIZED PERSONNEL</b>	<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>
Director of Parks & Recreation	-	-	-	-
Parks & Recreation Supervisor	1.00	1.00	1.00	1.00
Receptionist	2.00	2.00	2.00	2.00
<b>FULL-TIME EMPLOYEES</b>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

**Ketchikan Gateway Borough**

**FY 2006/2007 Budget - Appropriations**

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

<b>Description</b>		<b>FY 03/04 ACTUAL</b>	<b>FY 04/05 ACTUAL</b>	<b>FY 05/06 BUDGET</b>	<b>FY 05/06 ESTIMATED</b>	<b>FY 06/07 BUDGET</b>
5100	EMPLOYEE PAY	48,765	64,079	56,928	54,000	60,409
5110	OVERTIME PAY	122	55	200	180	300
5120	TEMPORARY PAY	24,314	33,006	40,870	30,000	40,870
5200	TAXES/BENEFITS	29,301	45,503	47,659	44,000	51,510
6010	OFFICE SUPPLIES	100	-	-	-	-
6011	OPERATING SUPPLIES	11,587	13,785	13,000	13,000	13,000
6032	BANKING FEES	537	1,646	2,000	1,600	-
6090	CONTRACTUAL SERVICES	1,470	159	-	-	-
6110	MEDICAL EXPENSE	-	-	350	-	350
6310	ELECTRICITY	50,559	52,198	50,000	44,000	52,500
6320	WATER	3,085	2,614	3,000	2,800	3,080
6330	TELEPHONE	62	-	-	-	-
6331	LONG DISTANCE PHONE	6	-	25	15	15
6340	SEWER	5,344	3,669	4,200	3,700	4,400
6431	HEATING FUEL	40,107	77,777	65,000	35	30,000
6525	SMALL EQUIP PURCHASES	-	-	-	-	5,400
6530	EQUIP PURCHASE	3,872	6,585	7,500	7,500	-
<b>Total Appropriations</b>		<b>219,231</b>	<b>301,075</b>	<b>290,732</b>	<b>200,830</b>	<b>261,834</b>

<b>AUTHORIZED PERSONNEL</b>	<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>
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><u>2.00</u></b>	<b><u>2.00</u></b>	<b><u>2.00</u></b>	<b><u>2.00</u></b>

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 General Fund - Parks and Recreation Department - Aquatics 101-26-030

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	196,771	256,961	241,407	235,000	249,384
5110	OVERTIME PAY	1,705	4,167	6,000	5,800	6,000
5120	TEMPORARY PAY	130,982	109,871	104,860	109,000	109,660
5200	TAXES/BENEFITS	136,023	178,167	187,531	188,000	201,141
5300	TRAVEL & TRAINING	-	1,750	-	-	2,120
5500	REIMBURSABLE EXP	848	1,331	2,489	1,890	1,868
6010	OFFICE SUPPLIES	20	36	-	-	-
6011	OPERATING SUPPLIES	23,863	19,934	26,000	25,000	28,300
6020	DUES & PUBLICATIONS	664	984	-	-	-
6032	BANKING FEES	86	981	1,200	1,100	-
6090	CONTRACTUAL SERVICES	2,100	2,279	3,100	2,700	2,600
6110	MEDICAL EXPENSE	576	56	3,150	350	1,750
6310	ELECTRICITY	53,798	41,295	50,000	40,000	44,100
6320	WATER	5,329	5,513	5,000	4,000	5,500
6330	TELEPHONE	695	1,322	980	35	1,619
6331	LONG DISTANCE PHONE	3	7	25	10	15
6340	SEWER	6,897	5,173	6,500	6,000	6,600
6431	HEATING FUEL	76,556	93,715	85,000	78,000	80,000
6525	SMALL EQUIP PURCHASES	-	-	-	-	7,730
6530	EQUIPMENT PURCHASE	1,860	2,441	1,300	1,100	-
<b>Total Appropriations</b>		<b>638,776</b>	<b>725,982</b>	<b>724,543</b>	<b>697,985</b>	<b>748,387</b>

AUTHORIZED PERSONNEL	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 05/06</u>	<u>FY 06/07</u>
Aquatics Supervisor	1.00	1.00	1.00	1.00	1.00
Aquatics Assistant Supervisor	1.00	1.00	1.00	1.00	1.00
Lifeguards	4.00	4.00	4.00	4.00	4.00
Lifeguard/Instructor	-	1.00	1.00	1.00	1.00
<b>FULL-TIME EMPLOYEES</b>	<u>6.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>

**Ketchikan Gateway Borough**

**FY 2006/2007 Budget - Appropriations**

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

<b>Description</b>		<b>FY 03/04 ACTUAL</b>	<b>FY 04/05 ACTUAL</b>	<b>FY 05/06 BUDGET</b>	<b>FY 05/06 ESTIMATED</b>	<b>FY 06/07 BUDGET</b>
5100	EMPLOYEE PAY	37,164	39,281	38,097	38,000	40,428
5110	OVERTIME PAY	431	462	400	200	300
5120	TEMPORARY PAY	59,652	48,847	46,888	46,900	46,888
5200	TAXES/BENEFITS	23,111	26,645	27,321	27,000	31,268
5300	TRAVEL & TRAINING	-	2,187	-	-	-
5500	REIMBURSABLE EXP	825	1,172	900	1,050	1,100
6010	OFFICE SUPPLIES	931	-	-	-	-
6011	OPERATING SUPPLIES	12,161	11,735	12,400	12,400	12,400
6090	CONTRACTUAL SRVCS	8,083	11,891	16,450	16,000	18,990
6100	INSURANCE	-	-	-	-	35
6331	LONG DISTANCE PHONE	6	56	25	10	15
6525	SMALL EQUIP PURCHASES	-	-	-	-	-
6530	EQUIPMENT PURCHASE	1,203	-	800	-	-
<b>Total Appropriations</b>		<b>143,567</b>	<b>142,275</b>	<b>143,281</b>	<b>141,560</b>	<b>151,424</b>

<b>AUTHORIZED PERSONNEL</b>	<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>
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 2006/2007 Budget - Appropriations**

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

<b>Description</b>		<b>FY 03/04 ACTUAL</b>	<b>FY 04/05 ACTUAL</b>	<b>FY 05/06 BUDGET</b>	<b>FY 05/06 ESTIMATED</b>	<b>FY 06/07 BUDGET</b>
5100	EMPLOYEE PAY	23,427	30,040	31,236	31,200	31,248
5200	TAXES/BENEFITS	8,949	12,718	14,823	14,500	16,755
<b>Total Appropriations</b>		<b>32,376</b>	<b>42,758</b>	<b>46,059</b>	<b>45,700</b>	<b>48,003</b>
<b>AUTHORIZED PERSONNEL</b>		<u><b>FY 03/04</b></u>	<u><b>FY 04/05</b></u>	<u><b>FY 05/06</b></u>	<u><b>FY 06/07</b></u>	
	Killer Whales Coach	0.25	0.25	0.25	0.25	
<b>FULL-TIME EMPLOYEES</b>		<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	
Offset by KKWSC		24,282	32,068	32,149	-	34,545
Total paid by Ketchikan Gateway Borough		8,094	10,689	13,910	-	13,458

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

**Ketchikan Gateway Borough**

**FY 2006/2007 Budget - Appropriations**

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

<b>Description</b>		<b>FY 03/04 ACTUAL</b>	<b>FY 04/05 ACTUAL</b>	<b>FY 05/06 BUDGET</b>	<b>FY 05/06 ESTIMATED</b>	<b>FY 06/07 BUDGET</b>
5100	EMPLOYEE PAY	428,064	457,430	603,545	531,477	449,560
5110	OVERTIME PAY	14,260	11,256	10,500	6,500	16,300
5120	TEMPORARY PAY	54,358	25,252	43,912	34,000	44,512
5160	CALL OUT PAY	2,666	418	4,000	4,000	4,000
5200	TAXES/BENEFITS	207,710	231,966	349,764	304,179	287,122
5300	TRAVEL & TRAINING	6,311	2,649	6,230	6,230	8,000
5400	UNIFORM ALLOWANCE	-	106	-	-	-
5500	REIMBURSABLE EXPENSES	6,876	2,825	3,856	3,856	3,356
6010	SUPPLIES	3,134	5,040	5,000	4,500	5,000
6011	OPERATING SUPPLIES	5,350	6,295	9,065	8,000	7,750
6015	BOOKS & SOFTWARE	399	2,149	700	700	300
6020	DUES & PUBLICATIONS	895	1,125	1,995	1,995	2,745
6030	PUBLISHING EXPENSE	-	709	-	-	-
6060	RENTALS	300	-	-	-	-
6070	POSTAGE EXPENSE	764	619	500	500	500
6080	PROFESSIONAL SERVICES	-	-	15,000	15,000	15,000
6090	CONTRACTUAL SERVICES	6,910	30,954	47,000	47,000	50,850
6100	INSURANCE	31,486	-	5,000	5,000	18,397
6110	MEDICAL EXPENSE	755	-	1,900	1,900	2,780
6130	ADMINISTRATIVE FEES	1,000	-	-	-	-
6150	EXPENSE RECOVERY	-	101	-	-	-
6310	ELECTRICITY	18,454	20,813	18,420	21,500	19,385
6320	WATER	4,209	3,125	3,800	2,300	4,222
6330	TELEPHONE	6,928	9,933	6,500	6,800	6,842
6331	LONG DISTANCE	2,193	726	1,000	1,000	750
6340	SEWER	3,480	2,174	3,608	3,500	3,608
6350	LANDFILL	6,811	7,905	8,000	8,250	8,000
6420	FIELD MAINTENANCE	20,181	27,490	25,000	25,000	38,388
6421	PARK MAINTENANCE	43,142	19,259	21,000	21,000	22,300
6430	BUILDING MAINTENANCE	67,764	88,799	15,000	15,000	15,000
6431	HEATING FUEL	7,059	4,239	1,500	1,500	1,500
6441	ROAD MAINTENANCE	-	12	-	-	-
6450	EQUIPMENT MAINTENANCE	3,872	4,886	2,200	2,397	4,200
6460	VEHICLE MAINTENANCE	82,718	17,119	15,000	22,439	15,000
6461	MOTOR FUEL & OIL	67,098	32,044	35,000	30,021	30,000
6462	VEHICLE OPERATION	245	120	100	100	100
6530	EQUIPMENT PURCHASE	4,703	10,451	9,350	9,350	-
6525	SMALL EQUIP PURCHASES	-	-	-	-	7,051
6650	CENTRAL GARAGE CHRGS	53,720	-	-	-	-
7430	GRC BUILDING MAINT	-	3,943	15,000	15,000	39,000
7431	MS POOL BUILDING MAINT	-	17,993	30,000	30,000	36,000
7432	REID BUILDING MAINT	-	7,230	10,000	5,000	-
7433	WISE BUILDING MAINT	-	393	5,000	2,500	-
<b>Total Appropriations</b>		<b>1,163,815</b>	<b>1,057,548</b>	<b>1,333,445</b>	<b>1,197,494</b>	<b>1,167,517</b>

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 General Fund - Public Works - Combined Totals 101-27

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>AUTHORIZED PERSONNEL</b>	<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>	
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	0.25	0.25	0.25
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
Secretary/Part-Time	-	1.00	0.50	0.50	0.50
Grounds Supervisor	1.00	0.50	1.00	1.00	1.00
Parks Technician I	3.00	4.00	4.00	4.00	4.00
Maintenance Supervisor	1.00	0.50	-	-	-
Wastewater Supervisor	-	-	1.00	1.00	1.00
Maintenance Technician I	3.00	3.00	6.00	6.00	6.00
Maintenance Technician	-	-	1.00	1.00	1.00
Mechanic I	1.00	0.50	1.50	1.50	1.50
<b>FULL-TIME EMPLOYEES</b>	<b><u>13.00</u></b>	<b><u>13.50</u></b>	<b><u>18.25</u></b>	<b><u>18.25</u></b>	

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 Public Works - Maintenance 101-27-001

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	165,432	145,832	197,620	175,000	171,622
5110	OVERTIME PAY	4,094	1,829	3,500	3,500	3,500
5120	TEMPORARY PAY	10,994	3,681	-	-	-
5160	CALL OUT PAY	2,666	418	2,000	2,000	2,000
5200	TAXES/BENEFITS	86,982	83,126	123,932	105,000	108,432
5300	TRAVEL & TRAINING	2,213	-	-	-	-
5500	REIMBURSABLE EXPENSES	250	-	-	-	-
6010	SUPPLIES	50	(5)	-	-	-
6011	OPERATING SUPPLIES	3,512	3,329	5,215	4,000	4,900
6015	BOOKS & SOFTWARE	399	599	700	700	300
6060	RENTALS	300	-	-	-	-
6070	POSTAGE EXPENSE	-	44	-	-	-
6100	INSURANCE	31,486	-	-	-	-
6130	ADMINISTRATIVE FEES	1,000	-	-	-	-
6310	ELECTRICITY	1,365	4,925	1,920	5,000	2,016
6320	WATER	229	246	300	300	333
6331	LONG DISTANCE	7	(1)	-	-	250
6340	SEWER	272	340	408	300	408
6430	BUILDING MAINTENANCE	65,847	88,604	15,000	15,000	15,000
6431	HEATING FUEL	7,059	4,239	1,500	1,500	1,500
6450	EQUIPMENT MAINTENANCE	1,107	1,198	-	197	1,000
6460	VEHICLE MAINTENANCE	82,710	745	1,000	439	-
6461	MOTOR FUEL & OIL	67,070	(588)	15,000	21	-
6462	VEHICLE OPERATION	245	-	-	-	-
6525	SMALL EQUIP PURCHASES	-	-	-	-	2,248
6530	EQUIPMENT PURCHASE	-	8,359	7,400	7,400	-
6650	CENTRAL GARAGE CHARGES	32,820	-	-	-	-
7430	GRC BUILDING MAINT	-	3,943	15,000	15,000	39,000
7431	MS POOL BUILDING MAINT	-	17,993	30,000	30,000	36,000
7432	REID BUILDING MAINT	-	7,230	10,000	5,000	-
7433	WISE BUILDING MAINT	-	393	5,000	2,500	-
<b>Total Appropriations</b>		<b>568,109</b>	<b>376,477</b>	<b>435,495</b>	<b>372,857</b>	<b>388,509</b>

Ketchikan Gateway Borough

FY 2006/2007 Budget - Appropriations

Public Works - Grounds 101-27-002

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	82,582	103,001	173,136	150,000	125,335
5110	OVERTIME PAY	2,151	1,277	2,000	2,000	7,800
5120	TEMPORARY PAY	40,301	17,302	38,472	30,000	39,072
5160	CALL OUT	-	-	2,000	2,000	2,000
5200	TAXES/BENEFITS	51,603	63,985	103,728	90,000	93,183
5400	UNIFORM ALLOWANCE	-	106	-	-	-
5500	REIMBURSEABLE EXPENSE	300	300	300	300	-
6011	OPERATING SUPPLIES	934	1,477	850	2,000	850
6020	DUES & PUBLICATIONS	745	600	820	820	1,570
6090	CONTRACTUAL SERVICES	-	188	-	-	-
6310	ELECTRICITY	17,089	15,888	16,500	16,500	17,369
6320	WATER	3,980	2,879	3,500	2,000	3,889
6331	LONG DISTANCE	2	-	-	-	-
6340	SEWER	3,208	1,835	3,200	3,200	3,200
6350	LANDFILL	-	528	-	250	-
6420	FIELD MAINTENANCE	20,181	26,146	25,000	25,000	38,388
6421	PARK MAINTENANCE	43,142	19,259	21,000	21,000	22,300
6430	BUILDING MAINTENANCE	211	31	-	-	-
6450	EQUIPMENT MAINTENANCE	-	51	-	-	1,000
6460	VEHICLE MAINTENANCE	-	515	-	-	-
6461	MOTOR FUEL & OIL	-	90	-	-	-
6525	SMALL EQUIP PURCHASES	-	-	-	-	2,608
6530	EQUIPMENT PURCHASE	-	-	1,950	1,950	-
6650	CENTRAL GARAGE CHARGE	14,440	-	-	-	-
<b>Total Appropriations</b>		<b>280,869</b>	<b>255,458</b>	<b>392,456</b>	<b>347,020</b>	<b>358,565</b>

Ketchikan Gateway Borough

FY 2006/2007 Budget - Appropriations

Public Works - Administration 101-27-004

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	180,050	208,597	232,788	206,477	152,602
5110	OVERTIME PAY	8,015	8,150	5,000	1,000	5,000
5120	TEMPORARY PAY	3,063	4,269	5,440	4,000	5,440
5200	TAXES/BENEFITS	69,125	84,855	122,104	109,179	85,507
5300	TRAVEL & TRAINING	4,098	2,649	6,230	6,230	8,000
5500	REIMBURSABLE EXPENSES	6,326	2,525	3,556	3,556	3,356
6010	SUPPLIES	3,084	5,045	5,000	4,500	5,000
6011	OPERATING SUPPLIES	904	1,489	3,000	2,000	2,000
6015	BOOKS & SOFTWARE	-	1,550	-	-	-
6020	DUES & PUBLICATIONS	150	525	1,175	1,175	1,175
6030	PUBLISHING	-	709	-	-	-
6070	POSTAGE EXPENSE	764	575	500	500	500
6080	PROFESSIONAL SERVICES	-	-	15,000	15,000	15,000
6090	CONTRACTUAL SERVICES	6,910	30,766	47,000	47,000	50,850
6100	INSURANCE	-	-	5,000	5,000	18,397
6110	MEDICAL EXPENSE	755	-	1,900	1,900	2,780
6150	EXPENSE RECOVERY	-	101	-	-	-
6330	TELEPHONE	6,928	9,933	6,500	6,800	6,842
6331	LONG DISTANCE	2,184	727	1,000	1,000	500
6350	LANDFILL	6,811	7,377	8,000	8,000	8,000
6420	FIELD MAINTENANCE	-	1,344	-	-	-
6430	BUILDING MAINTENANCE	1,706	164	-	-	-
6441	ROAD MAINTENANCE	-	12	-	-	-
6450	EQUIPMENT MAINTENANCE	2,765	3,637	2,200	2,200	2,200
6460	VEHICLE MAINTENANCE	8	15,860	14,000	22,000	15,000
6461	MOTOR FUEL & OIL	28	32,542	20,000	30,000	30,000
6462	VEHICLE OPERATION	-	120	100	100	100
6525	SMALL EQUIP PURCHASES	-	-	-	-	2,195
6530	EQUIPMENT PURCHASE	4,703	2,092	-	-	-
6650	CENTRAL GARAGE CHRGS	6,460	-	-	-	-
<b>Total Appropriations</b>		<b>314,837</b>	<b>425,612</b>	<b>505,494</b>	<b>477,617</b>	<b>420,443</b>

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 Public Works - Transit 101-27-005

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	280,751	313,806	333,378	328,211	369,192
5110	OVERTIME PAY	26,915	13,806	20,000	7,800	-
5120	TEMPORARY PAY	37,539	16,724	21,464	17,400	13,464
5200	TAXES/BENEFITS	159,337	180,034	202,643	218,000	246,418
5300	TRAVEL & TRAINING	-	1,649	-	1,400	-
5400	UNIFORM ALLOWANCE	677	-	-	-	500
6010	SUPPLIES	157	198	-	425	-
6011	OPERATING SUPPLIES	2,299	2,621	3,500	3,175	3,500
6015	BOOKS & SOFTWARE	-	-	750	-	450
6020	DUES & PUBLICATIONS	202	102	400	-	500
6030	PUBLISHING EXPENSE	-	1,200	1,000	550	1,000
6040	COMMUNITY PROMOTION	-	973	1,000	1,000	1,000
6060	RENTALS	17,500	-	-	-	-
6080	PROFESSIONAL SERVICES	400	-	-	-	-
6090	CONTRACTUAL SERVICES	55,500	55,800	84,250	84,250	84,250
6100	INSURANCE	-	12,785	17,000	13,575	15,000
6110	MEDICAL EXPENSE	120	135	-	-	-
6310	ELECTRICITY	1,066	-	-	-	-
6320	UTILITIES - WATER	257	-	-	-	-
6330	TELEPHONE	747	543	780	780	821
6331	LONG DISTANCE	-	42	50	50	-
6340	SEWER	356	-	-	-	-
6430	BUILDING MAINTENANCE	10,674	-	-	-	-
6450	EQUIPMENT MAINTENANCE	2,563	-	-	95	1,000
6460	VEHICLE MAINTENANCE	-	42,221	55,000	55,000	65,000
6461	MOTOR FUEL & OIL	-	42,091	60,000	80,000	80,000
6462	VEHICLE OPERATION	-	10	30	65	75
6525	SMALL EQUIP PURCHASES	-	-	-	-	2,900
6530	EQUIPMENT PURCHASE	112	-	-	-	-
6650	CENTRAL GARAGE CHARGE	70,620	-	-	-	-
<b>Total Appropriations</b>		<b>667,792</b>	<b>684,742</b>	<b>801,245</b>	<b>811,776</b>	<b>885,070</b>

AUTHORIZED PERSONNEL	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>
Transit Supervisor	-	-	-	-
Bus Driver II	1.00	1.00	1.00	1.00
Bus Driver I	4.00	6.00	4.00	4.00
Bus Driver I (Part-time)	4.00	-	4.00	4.00
<b>FULL-TIME EMPLOYEES</b>	<u>9.00</u>	<u>7.00</u>	<u>9.00</u>	<u>9.00</u>

Ketchikan Gateway Borough  
FY 2006/2007 Budget - Appropriations  
General Fund - Planning 101-30

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	378,079	232,608	283,727	288,885	292,426
5110	OVERTIME PAY	11,325	16,136	13,000	10,140	13,000
5120	TEMPORARY PAY	2,425	2,879	7,000	3,000	7,000
5150	COMMISSION FEES	4,125	5,050	7,500	3,600	7,500
5200	TAXES/BENEFITS	126,320	110,582	153,628	134,909	159,206
5300	TRAVEL & TRAINING	1,455	5,292	16,414	9,500	16,414
5500	REIMBURSABLE EXPENSES	308	237	600	3,100	600
6010	SUPPLIES	5,879	3,712	5,183	2,600	5,183
6011	OPERATING SUPPLIES	193	-	-	-	-
6015	SOFTWARE/BOOKS	4,495	1,570	6,000	5,000	6,500
6020	DUES & PUBLICATIONS	324	1,250	1,005	1,000	1,005
6030	PUBLISHING EXPENSE	15,531	11,657	14,500	8,000	14,500
6031	RECORDING FEES	632	660	575	640	575
6060	RENTALS	187	240	300	300	300
6070	POSTAGE EXPENSE	2,371	2,487	3,250	2,400	3,250
6080	PROFESSIONAL SERVICES	993	13,320	5,000	3,500	5,000
6090	CONTRACTUAL SERVICES	23,802	93,713	150,000	105,000	90,000
6100	INSURANCE	-	-	-	-	-
6150	FINES AND PENALTIES	-	20	-	-	-
6330	TELEPHONE	551	1,364	1,250	1,000	-
6331	LONG DISTANCE	785	664	800	400	800
6430	BUILDING MAINTENANCE	149	-	-	-	-
6450	EQUIPMENT MAINTENANCE	754	-	950	950	950
6460	VEHICLE MAINTENANCE	-	186	390	-	-
6461	MOTOR FUEL & OIL	125	59	500	230	500
6525	SMALL EQUIP PURCHASES	-	-	-	-	1,310
6530	EQUIPMENT PURCHASE	969	260	1,310	1,300	-
6650	CENTRAL GARAGE CHRGS	4,460	-	-	-	-
<b>Total Appropriations</b>		<b>586,237</b>	<b>503,944</b>	<b>672,882</b>	<b>585,454</b>	<b>620,843</b>

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 General Fund - Planning 101-30

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>AUTHORIZED PERSONNEL</b>	<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>	
Planning Director	-	-	-	-	
Principal Planner/Code Administration	-	-	-	-	
Community Development Lead	1.00	1.00	1.00	1.00	
Principal Planner - Long Range	-	-	-	-	
Community Development Supervisor	1.00	-	-	-	
Associate Planner - Long Range	-	-	-	-	
Associate Planner - Current	2.00	2.00	2.00	2.00	
Customer Service Planner - Current	-	-	-	-	
Assistant Planner	-	-	-	-	
Administrative Assistant	-	-	-	-	
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><u>7.00</u></b>	<b><u>6.00</u></b>	<b><u>7.00</u></b>	<b><u>7.00</u></b>	

Ketchikan Gateway Borough  
 FY 2006/2007 BUDGET - APPROPRIATIONS  
 GENERAL FUND - NON - DEPARTMENTAL  
 BENEFITS 101-36

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
6205	INSURANCE - EX LIABILITY	110,277	241,062	210,000	278,675	260,000
6210	INSURANCE - HEALTH	-	1,001,101	1,209,714	1,269,743	1,169,429
6211	INSURANCE - HLTH ALLOC	-	(1,001,101)	(1,209,714)	(1,269,743)	(1,169,429)
6220	INSURANCE - WORK COMP	213,846	206,343	260,529	311,406	266,296
6221	INSURANCE - W.C. ALLOC	(213,846)	(206,343)	(260,529)	(311,406)	(266,296)
6230	INSURANCE - ESD	79,659	52,436	54,055	35,000	52,146
6231	INSURANCE - ESD ALLOC	(97,548)	(34,547)	(54,055)	(35,000)	(52,146)
6240	RETIREMENT	294,440	519,906	767,243	748,140	931,455
6241	RETIREMENT ALLOCATION	(294,542)	(519,911)	(767,243)	(748,140)	(931,455)
6250	SOCIAL SECURITY (FICA)	411,226	420,936	412,541	452,220	398,052
6251	SOCIAL SECURITY ALLOC	(393,502)	(420,936)	(412,541)	(452,220)	(398,052)
<b>TOTAL APPROPRIATIONS</b>		110,010	258,946	210,000	278,675	260,000

REID BUILDING 101-37

5500	REIMBURSABLE EXPENSE	59	459	1,500	1,500	3,000
6010	SUPPLIES	9,857	7,732	11,900	11,900	11,900
6015	BOOKS & SOFTWARE	-	3,450	-	-	-
6060	RENTALS	2,336	249	895	895	895
6070	POSTAGE EXPENSE	87	362	-	300	-
6080	PROFESSIONAL SERVICES	878	-	-	-	-
6090	CONTRACTUAL SERVICES	14,584	17,578	12,275	15,000	15,875
6310	ELECTRICITY	13,238	14,231	12,000	12,000	12,600
6320	WATER	25	197	300	300	336
6330	TELEPHONE	7,052	16,548	3,636	19,000	20,076
6331	LONG DISTANCE	33	528	-	1,600	-
6340	SEWER	90	747	1,080	1,080	1,200
6350	LANDFILL	-	-	800	-	-
6430	BUILDING MAINTENANCE	164	-	-	500	-
6431	HEATING FUEL	3,437	4,222	2,400	8,000	8,000
6450	EQUIPMENT MAINTENANCE	2,237	23,905	25,500	25,500	30,000
6525	SMALL EQUIP PURCHASES	-	-	-	-	2,000
6530	EQUIPMENT PURCHASE	13,580	13,429	2,000	2,000	500
<b>TOTAL APPROPRIATIONS</b>		67,655	103,637	74,286	99,575	106,382

FY 2006/2007 BUDGET - APPROPRIATIONS  
GENERAL FUND - INTERFUND TRANSFERS - 101-38

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
6600	INTERFUND TRANSFERS - Great West	-	-	126,778	126,778	-
6601	INTERFUND TRANSFERS-AIRPORT (MEDIVAC)	9,000	-	-	-	-
6603	INTERFUND TRANSFERS-MEDIVAC	5,000	5,000	5,000	5,000	5,500
6605	BOND DEBT	650,000	732,000	-	-	-
<b>Total Appropriations</b>		664,000	737,000	131,778	131,778	5,500

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 General Fund - Automation 101-39

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	51,157	68,573	74,755	74,755	75,885
5110	OVERTIME	1,849	-	-	-	-
5200	TAXES/BENEFITS	10,806	17,207	26,126	26,126	28,044
5300	TRAVEL & TRAINING	7,093	2,402	12,420	10,000	12,420
5500	REIMBURSABLE EXPENSES	2,162	710	-	-	-
6010	PROFESSIONAL SERVICES	218	836	-	-	-
6011	OPERATING SUPPLIES	216	137	500	400	500
6015	BOOKS & SOFTWARE	34,403	47,715	59,708	57,000	52,095
6020	DUES & PUBLICATION	37	109	120	-	220
6070	POSTAGE	18	175	-	-	-
6080	TECH/PROF SERVICES	42,651	45,821	45,000	40,000	55,000
6090	CONTRACTUAL SERVICES	4,500	6,000	7,200	7,200	8,400
6330	DATA SERVICES ACCESS	6,618	-	5,340	6,000	17,940
6331	LONG DISTANCE	152	877	300	500	300
6450	EQUIP. MAINT-HARDWARE	1,313	-	-	-	-
6530	EQUIPMENT PURCHASES	85,805	70,832	102,400	98,000	85,400
<b>Total Appropriations</b>		248,998	261,393	333,870	319,981	336,204

AUTHORIZED PERSONNEL	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>
Computer Systems Administrator	1.00	1.00	1.00	1.00
<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 2006/2007 Budget - Appropriations  
 General Fund - Education - 101-51

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>SCHOOL DISTRICT</b>						
6100	INSURANCE	515,348	528,379	565,000	565,000	499,601
6040	STUDENT ACTIVITIES FUND	-	-	350,000	350,000	-
6600	SCHOOL DISTRICT TRANSFERS	6,857,769	7,106,968	7,363,731	7,363,731	8,335,380
<b>Total Appropriations</b>		7,373,117	7,635,347	8,278,731	8,278,731	8,834,981

Ketchikan Gateway Borough  
 FY 2006/2007 BUDGET - APPROPRIATIONS  
 BOROUGH GRANTS - GENERAL FUND

DESCRIPTION	FY 03/04 ACTUAL	FY04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>GENERAL FUND GRANTS</b>					
<b><u>ECONOMIC DEVELOPMENT - 101-35-XXX-6090</u></b>					
013 Ketchikan Visitor's Bureau	97,078	84,265	-	-	-
018 S.S.R.A.A.	20,000	-	-	-	-
040 UA Small Business Development Center	1,836	8,164	-	-	-
<b><u>SOCIAL SERVICES - 101-35-XXX-6090</u></b>					
011 Girls & Boys Club of Ketchikan	-	-	-	-	20,000
019 Catholic Community Services	45,000	33,750	45,000	45,000	45,000
028 Transitional Living Center	25,000	22,500	-	-	-
036 Ketchikan Youth Court	8,400	-	-	-	-
<b><u>PARKS &amp; RECREATION - 101-35-XXX-6090</u></b>					
<b><u>EDUCATION - 101-XX-000-6090</u></b>					
052 UAS - Ketch. Campus-Community Ed.	99,838	-	-	-	-
054 Ketchikan-Kanayama Exchange	20,500	-	15,000	15,000	15,000
055 UAS Connection Scholarship	3,784	-	-	-	-
041 GIS Education Lab	67,241	(30)	-	-	-
057 Ketchikan Arts & Humanities	43,200	32,400	32,400	32,400	32,400
058 Alaska for Drug Free Youth	69,899	-	-	-	-
059 Summer Library Program - N.Point Higgins	2,940	-	-	-	-
<b>TOTAL GRANTS - GENERAL FUND</b>	<b>504,716</b>	<b>181,048</b>	<b>92,400</b>	<b>92,400</b>	<b>112,400</b>

# **ENTERPRISE FUNDS**

**FY 2006/2007**

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Summary of Revenue and Expenses  
 Transportation Services - Airport Enterprise Fund - 400

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>TOTAL EQUITY JULY 1</b>		4,030,505	3,777,033	4,070,151	4,070,151	3,847,923
<b>REVENUE FROM OTHER GOVTS:</b>						
4226	TSA LAW ENFORCEMENT	-	112,858	157,500	157,500	157,000
4260	AK AVIATION FUEL TAX SHARING	42,360	27,847	38,000	38,000	40,000
4390	MISC. OR OTHER REVENUE	55	-	-	-	-
4450	INTERFUND TRANSFERS - GEN. FUND	386,664	1,007,015	374,421	374,421	374,776
4453	INTERFUND TRANSFER - MED	5,000	5,000	5,000	5,000	5,500
<b>Total</b>		434,079	1,152,720	574,921	574,921	577,276
<b>NON-OPERATING REVENUE:</b>						
4305	INTEREST INCOME	6,574	364	-	-	-
4306	INVESTMENT INCOME	1,129	-	-	-	-
4307	UNREALIZED GAINS (LOSSES)	7,338	-	-	-	-
<b>Total</b>		15,041	364	-	-	-
<b>FIELD REVENUE:</b>						
4510	FUEL FLOWAGE	113,236	104,576	117,000	103,000	104,000
4520	RENTAL INCOME	21,147	25,871	20,500	20,000	25,000
4525	AIRPORT RESERVE LEASES	26,467	26,467	26,500	22,500	26,500
4530	LANDING FEES	738,073	659,522	720,000	720,000	725,000
4540	TIE-DOWN CHARGES	2,960	6,710	3,980	3,000	6,000
4550	DOCK FEES/LOCKERS	2,297	10,935	7,500	7,500	8,000
4555	SEAPLANE DOCK FEES	12,023	1,019	12,000	13,000	14,000
4560	AIRPORT CALLOUT FEES	-	-	600	-	-
4580	AIRCRAFT PARKING FEES	2,516	3,808	5,000	5,000	5,000
<b>Total</b>		918,719	838,908	913,080	894,000	913,500
<b>TERMINAL REVENUE:</b>						
4610	VEHICLE PARKING	41,974	45,527	43,000	40,000	45,000
4620	BUILDING RENTALS	375,314	365,188	424,400	405,000	425,000
4625	CONCESSION FEES	-	-	14,400	-	-
4626	FBI BACKGROUND CHECKS	5	1,580	-	-	-
4630	SECURITY SERVICE CHARGES	79,336	97,559	101,000	103,000	101,000
4640	COURTESY PHONE ADVERTISING	-	420	2,000	-	-
4650	PAY PHONE COMMISSION	4,258	1,776	500	1,500	1,500
4670	FACILITY USE FEES	24,195	27,174	27,350	27,350	28,000
4690	MISC. TERMINAL REVENUE	250	218	-	-	-
<b>Total</b>		525,332	539,442	612,650	576,850	600,500

Ketchikan Gateway Borough  
FY 2006/2007 Budget - Summary of Revenue and Expenses  
Transportation Services - Airport Enterprise Fund - 400

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FERRY REVENUE:</b>						
4710	FERRY FEE REVENUE	1,247,633	1,320,305	1,300,000	1,305,500	1,400,000
4730	CALL OUT FEES	(10,477)	14,887	9,000	6,000	15,000
4792	PARKING ENFORCEMENT REVENUE	10,458	12,180	6,570	14,000	15,000
<b>Total</b>		<b>1,247,614</b>	<b>1,347,372</b>	<b>1,315,570</b>	<b>1,325,500</b>	<b>1,430,000</b>
<b>SEAPLANE REVENUE:</b>						
4810	FEES - MURPHY'S LANDING	7,450	6,700	4,500	5,000	6,000
<b>Total</b>		<b>7,450</b>	<b>6,700</b>	<b>4,500</b>	<b>5,000</b>	<b>6,000</b>
<b>TOTAL REVENUE</b>		<b>3,148,235</b>	<b>3,885,506</b>	<b>3,420,721</b>	<b>3,376,271</b>	<b>3,527,276</b>
4992	PRIOR PERIOD ADJUSTMENT	-	-	-	-	-
4995	REVENUE FROM CAPITAL GRANTS	77,495	39,163	-	37,987	-
	ADJ. FOR CONTRIBUTED CAPITAL	115,882	912,291	-	-	-
<b>Total</b>		<b>193,377</b>	<b>951,454</b>	<b>-</b>	<b>37,987</b>	<b>-</b>
<b>TOTAL REVENUE and ADJUSTMENTS</b>		<b>3,341,612</b>	<b>4,836,960</b>	<b>3,420,721</b>	<b>3,414,258</b>	<b>3,527,276</b>
<b>Summary of Appropriations - Airport Enterprise Fund</b>						
400-60	FIELD	954,393	935,828	1,571,433	968,473	976,121
400-61	TERMINAL	921,986	1,634,063	1,126,814	997,162	1,000,602
400-62	FERRY	1,413,814	1,663,295	1,536,680	1,442,663	1,500,060
400-63	ADMINISTRATION	293,947	300,248	230,514	226,733	283,757
400-64	MURPHY'S LANDING	10,944	10,408	3,255	1,455	1,943
<b>TOTAL APPROPRIATIONS</b>		<b>3,595,084</b>	<b>4,543,842</b>	<b>4,468,696</b>	<b>3,636,486</b>	<b>3,762,483</b>
Excess Revenue over (under) Expenditures		(253,472)	293,118	(1,047,975)	(222,228)	(235,207)
<b>TOTAL EQUITY JUNE 30</b>		<b>3,777,033</b>	<b>4,070,151</b>	<b>3,022,176</b>	<b>3,847,923</b>	<b>3,612,716</b>

**Ketchikan Gateway Borough**  
**FY 2006/2007 Budget - Summary of all Departments**  
**Transportation Services - Airport Enterprise Fund - 400**

<b>Description</b>		<b>FY 03/04 ACTUAL</b>	<b>FY 04/05 ACTUAL</b>	<b>FY 05/06 BUDGET</b>	<b>FY 05/06 ESTIMATED</b>	<b>FY 06/07 BUDGET</b>
5100	EMPLOYEE PAY	1,088,052	1,086,376	1,165,103	1,148,946	1,202,757
5110	OVERTIME PAY	154,850	213,329	113,500	214,500	107,500
5120	TEMPORARY PAY	59,569	45,504	45,000	49,000	47,016
5160	CALL OUT	4,275	16,109	-	-	-
5200	TAXES/BENEFITS	467,777	499,775	688,234	686,788	748,796
5300	TRAVEL & TRAINING	15,987	27,161	58,250	48,500	52,000
5400	UNIFORMS	2,117	8,821	6,650	6,650	6,750
5500	REIMBURSABLE EXPENSES	2,400	1,725	500	-	500
6010	SUPPLIES	3,609	4,288	5,700	5,275	6,800
6011	OPERATING SUPPLIES	77,271	188,315	98,925	116,600	104,000
6015	BOOKS AND SOFTWARE	399	599	-	-	-
6020	DUES, PUBLICATIONS	1,580	1,748	1,780	935	2,125
6030	PUBLISHING	196	135	-	-	-
6032	BANKING FEES	502	1,410	-	2,500	2,500
6070	POSTAGE	1,006	616	1,000	250	750
6075	SECURITY SCREENING	435	1,305	1,750	1,900	2,500
6080	PROFESSIONAL SERVICES	9,673	4,486	-	-	-
6085	LICENSES/FEES/PERMITS	10	70	-	-	-
6090	CONTRACTUAL SERVICES	43,279	58,495	48,100	39,900	36,560
6100	INSURANCE	235,739	232,043	266,500	257,000	242,000
6110	MEDICAL	313	1,874	3,800	900	3,430
6130	ADMINISTRATIVE FEES	113,040	-	156,629	155,935	165,405
6140	DEBT EXPENSE	5,591	23,540	214,246	16,512	38,951
6310	ELECTRICITY	103,980	110,052	101,100	101,400	101,450
6320	WATER	17,617	15,310	16,100	16,100	16,500
6330	TELEPHONE	11,821	13,365	7,300	13,580	13,200
6331	LONG DISTANCE	514	391	900	800	1,000
6410	DOCK MAINTENANCE	33,117	19,656	25,000	20,000	28,500
6420	FIELD MAINTENANCE	18,997	13,322	30,000	30,000	34,000
6430	BUILDING MAINTENANCE	18,948	27,405	13,000	13,000	16,050
6431	HEATING FUEL	21,831	62,193	40,000	40,000	40,000
6450	EQUIPMENT MAINTENANCE	26,575	4,345	11,300	10,700	11,000
6460	VEHICLE MAINTENANCE	15,338	18,502	15,000	16,000	15,000
6461	MOTOR FUEL & OIL	130,711	161,805	217,000	218,000	215,000
6470	FERRY MAINTENANCE	75,238	216,361	170,000	150,000	200,000
6525	SMALL EQUIP PURCHASING	-	-	-	-	50,400
6530	EQUIPMENT PURCHASE	-	20,895	31,100	17,800	-

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Summary of all Departments  
 Transportation Services - Airport Enterprise Fund - 400

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
6540	CAPITAL IMPROVEMENTS	-	-	692,018	13,804	32,000
6600	INTERFUND TRANSFERS	40,000	534,745	43,790	43,790	38,622
6750	DEPRECIATION-FIELD	109,108	112,760	-	-	-
6760	DEPRECIATION-TERMINAL	187,753	284,270	-	-	-
6770	DEPRECIATION-FERRY	287,795	288,311	-	-	-
6780	DEPRECIATION-ADMIN	507	-	-	-	-
6790	DEPRECIATION-MURPHY'S	9,900	9,900	-	-	-
6800	GAIN/LOSS ON DISPOSAL	-	23,803	-	-	-
6845	BOND INTEREST	197,664	188,727	179,421	179,421	179,421
<b>Total Appropriations</b>		3,595,084	4,543,842	4,468,696	3,636,486	3,762,483
<b>AUTHORIZED PERSONNEL</b>		<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>	
	Operations Supervisor	1.00	1.00	-	-	
	Equipment Mechanic II (ARFF)	1.00	1.00	1.00	1.00	
	Airport Technician (ARFF)	4.00	4.00	5.00	5.00	
	Law Enforcement Officer II	1.00	1.00	1.00	1.00	
	Law Enforcement Officer I	3.00	2.00	2.00	2.00	
	Law Enforcement Supervisor	-	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	1.50	3.00	3.00	3.00	
	Deckhand I (Regular Relief)	2.00	0.50	1.00	1.00	
	Ferry Toll Collector	3.25	3.25	3.25	3.25	
	Airport Manager	-	-	1.00	1.00	
	Operations Manager	-	1.00	1.00	1.00	
	Director of Transportation Services	1.00	1.00	-	-	
	Deputy Director	-	-	-	-	
	Business Manager	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><u>26.00</u></b>	<b><u>26.00</u></b>	<b><u>26.50</u></b>	<b><u>26.50</u></b>	

Ketchikan Gateway Borough  
FY 2006/2007 Budget - Appropriations  
Transportation Services - Airport Enterprise Fund  
Field 400-60

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	300,584	255,431	294,826	324,446	334,052
5110	OVERTIME PAY	33,111	38,149	20,000	55,000	22,000
5120	TEMPORARY PAY	23,654	10,607	20,000	17,000	15,000
5160	CALL OUT	886	885	-	-	-
5200	TAXES/BENEFITS	135,104	121,237	193,638	225,956	233,571
5300	TRAVEL & TRAINING	14,701	18,632	35,600	32,000	29,000
5400	UNIFORMS	381	5,383	2,500	2,500	2,500
5500	REIMBURSABLE EXPENSES	-	125	500	-	500
6010	SUPPLIES	352	34	500	400	500
6011	OPERATING SUPPLIES	45,409	145,634	59,900	61,000	52,000
6015	COMPUTER SOFTWARE	399	599	-	-	-
6020	DUES AND PUBLICATIONS	1,042	533	855	10	825
6070	POSTAGE	22	-	-	-	-
6085	LICENSES/FEES/PERMITS	10	50	-	-	-
6090	CONTRACTUAL SERVICES	914	1,338	2,500	2,500	1,900
6100	INSURANCE	81,004	72,375	90,500	82,000	86,000
6110	MEDICAL EXPENSE	313	1,090	2,455	600	2,500
6130	ADMINISTRATIVE FEES	31,775	-	43,261	43,261	46,270
6140	DEBT EXPENSE	3,820	6,716	4,734	2,000	4,453
6310	ELECTRICITY	23,922	20,515	22,000	18,000	20,000
6320	WATER	6,523	-	5,500	5,500	5,500
6330	TELEPHONE	2,320	1,956	2,500	2,000	2,500
6331	LONG DISTANCE	18	139	150	300	300
6410	DOCK MAINTENANCE	9,672	1,428	5,000	5,000	3,000
6420	FIELD MAINTENANCE	18,997	13,209	30,000	30,000	34,000
6430	BUILDING MAINTENANCE	5,260	2,546	3,000	3,000	3,550
6431	HEATING FUEL	-	5,622	-	-	-
6450	EQUIPMENT MAINTENANCE	23,456	3,549	4,500	5,000	4,000
6460	VEHICLE MAINTENANCE	15,338	17,540	15,000	16,000	15,000
6461	MOTOR FUEL & OIL	26,298	33,685	37,000	35,000	35,000
6525	SMALL EQUIP PURCHASING	-	-	-	-	22,200
6530	EQUIPMENT PURCHASE	-	9,316	16,800	-	-
6540	CAPITAL IMPROVEMENTS	-	-	658,214	-	-
6600	INTERFUND TRANSFERS	40,000	34,745	-	-	-
6750	DEPRECIATION	109,108	112,760	-	-	-
6800	GAIN/LOSS ON DISPOSAL	-	-	-	-	-
<b>Total Appropriations - Field</b>		<b>954,393</b>	<b>935,828</b>	<b>1,571,433</b>	<b>968,473</b>	<b>976,121</b>

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 Transportation Services - Airport Enterprise Fund  
 Field 400-60

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>AUTHORIZED PERSONNEL</b>	<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>	
Operations Manager	-	1.00	1.00	1.00	
Operations Supervisor	1.00	1.00	-	-	
Equipment Mechanic II (ARFF)	1.00	1.00	1.00	1.00	
Airport Technician (ARFF) - (Part-time)	-	-	-	-	
Airport Technician (ARFF)	<u>4.00</u>	<u>4.00</u>	<u>6.00</u>	<u>6.00</u>	
<b>FULL TIME EMPLOYEES</b>	<u>6.00</u>	<u>7.00</u>	<u>8.00</u>	<u>8.00</u>	

Ketchikan Gateway Borough  
FY 2006/2007 Budget - Appropriations  
Transportation Services - Airport Enterprise Fund  
Terminal 400-61

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	199,713	229,861	327,480	289,500	300,022
5110	OVERTIME PAY	39,723	76,671	15,000	55,000	22,000
5120	TEMPORARY PAY	13,788	5,208	-	-	-
5160	CALL OUT	3,346	15,224	-	-	-
5200	TAXES/BENEFITS	119,614	109,632	206,062	170,000	181,152
5300	TRAVEL & TRAINING	-	4,962	16,800	13,000	12,000
5400	UNIFORM ALLOWANCE	1,094	2,837	2,800	2,800	3,200
6010	OFFICE SUPPLIES	74	(129)	500	800	700
6011	OPERATING SUPPLIES	22,054	26,765	25,900	40,000	40,650
6020	DUES & PUBLICATIONS	88	785	225	225	300
6030	PUBLISHING EXPENSE	-	135	-	-	-
6075	SECURITY SCREENING	435	1,305	1,750	1,900	2,500
6080	PROFESSIONAL SERVICES	9,485	4,486	-	-	-
6085	LICENSES/FEES/PERMITS	-	20	-	-	-
6090	CONTRACTUAL SERVICES	35,929	41,464	33,000	33,000	32,160
6100	INSURANCE	15,579	7,720	16,000	15,000	16,000
6110	MEDICAL	-	210	760	300	580
6130	ADMINISTRATIVE FEES	22,574	-	39,681	39,681	38,493
6140	DEBT EXPENSE	1,771	13,336	126,704	11,704	32,415
6310	ELECTRICITY	78,869	89,029	78,000	83,000	81,000
6320	WATER	10,054	13,581	10,600	10,600	11,000
6330	TELEPHONE	2,892	1,701	1,800	1,900	1,000
6331	LONG DISTANCE	23	89	250	250	300
6420	FIELD MAINTENANCE	-	113	-	-	-
6430	BUILDING MAINTENANCE	13,688	24,859	10,000	10,000	12,500
6431	HEATING FUEL	21,831	56,571	40,000	40,000	40,000
6450	EQUIPMENT MAINTENANCE	1,401	73	800	1,200	1,500
6460	VEHICLE MAINTENANCE	-	962	-	-	-
6525	SMALL EQUIP PURCHASES	-	-	-	-	11,300
6530	EQUIPMENT PURCHASE	-	7,490	5,900	10,500	-
6540	CAPITAL IMPROVEMENTS	-	-	13,804	13,804	12,000
6600	INTERFUND TRANSFERS	-	500,000	43,790	43,790	38,622
6760	DEPRECIATION	187,753	284,270	-	-	-
6845	BOND INTEREST	120,208	114,833	109,208	109,208	109,208
<b>Total Appropriations - Terminal</b>		921,986	1,634,063	1,126,814	997,162	1,000,602

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 Transportation Services - Airport Enterprise Fund  
 Terminal 400-61

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>AUTHORIZED PERSONNEL</b>	<u><b>FY 03/04</b></u>	<u><b>FY 04/05</b></u>	<u><b>FY 05/06</b></u>	<u><b>FY 06/07</b></u>	
Law Enforcement Officer II	1.00	1.00	1.00	-	
Law Enforcement Officer I	3.00	2.00	2.00	3.00	
Law Enforcement Officer Supervisor	-	1.00	1.00	1.00	
Custodians	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	
<b>FULL TIME EMPLOYEES</b>	<u><b>6.50</b></u>	<u><b>6.50</b></u>	<u><b>6.50</b></u>	<u><b>6.50</b></u>	

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 Transportation Services - Airport Enterprise Fund  
 Ferry 400-62

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	392,683	410,339	410,845	410,000	428,771
5110	OVERTIME PAY	79,607	95,331	75,000	102,000	60,000
5120	TEMPORARY WAGES	18,421	29,626	25,000	32,000	25,016
5160	CALL OUT PAY	43	-	-	-	-
5200	TAXES/BENEFITS	152,453	190,173	223,048	225,000	252,874
5300	TRAVEL & TRAINING	750	-	2,000	-	2,000
5400	UNIFORMS	642	601	1,350	1,350	1,050
6010	OFFICE SUPPLIES	427	270	500	450	400
6011	OPERATING SUPPLIES	9,454	15,673	13,125	15,000	11,350
6020	DUES & PUBLICATIONS	-	-	250	250	200
6070	POSTAGE EXPENSE	-	17	-	-	-
6080	PROFESSIONAL SERVICES	188	-	-	-	-
6090	CONTRACTUAL SERVICES	346	15,261	12,000	4,000	2,000
6100	INSURANCE	139,156	151,948	160,000	160,000	140,000
6110	MEDICAL EXPENSE	-	448	360	-	350
6130	ADMINISTRATIVE SERVICES	47,427	-	62,689	62,000	67,136
6140	DEBT EXPENSE	-	-	80,000	-	-
6320	WATER	1,040	1,729	-	-	-
6330	TELEPHONE	1,112	1,312	1,000	1,100	1,000
6410	DOCK MAINTENANCE	23,445	18,228	20,000	15,000	25,500
6450	EQUIPMENT MAINTENANCE	1,718	675	2,000	4,000	2,000
6461	MOTOR FUEL & OIL	104,413	128,120	180,000	183,000	180,000
6470	FERRY MAINTENANCE	75,238	216,361	170,000	150,000	200,000
6525	SMALL EQUIP PURCHASES	-	-	-	-	10,200
6530	EQUIPMENT PURCHASE	-	1,175	7,300	7,300	-
6540	CAPITAL IMPROVEMENTS	-	-	20,000	-	20,000
6770	DEPRECIATION	287,795	288,311	-	-	-
6800	GAIN/LOSS ON DISPOSAL	-	23,803	-	-	-
6845	BOND INTEREST	77,456	73,894	70,213	70,213	70,213
<b>Total Appropriations - Ferry</b>		1,413,814	1,663,295	1,536,680	1,442,663	1,500,060

AUTHORIZED PERSONNEL	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>
Ferry Boat Captain	3.00	3.00	3.00	3.00
Deckhand II	1.50	3.00	3.00	3.00
Deckhand I (Regular Relief)	2.00	0.50	1.00	1.00
Ferry Toll Collector	<u>3.25</u>	<u>3.25</u>	<u>3.25</u>	<u>3.25</u>
<b>FULL TIME EMPLOYEES</b>	<u>9.75</u>	<u>9.75</u>	<u>10.25</u>	<u>10.25</u>

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 Transportation Services - Airport Enterprise Fund  
 Administration 400-63

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	195,072	190,745	131,952	125,000	139,912
5110	OVERTIME PAY	2,409	3,178	3,500	2,500	3,500
5120	TEMPORARY PAY	3,706	63	-	-	7,000
5200	TAXES/BENEFITS	60,606	78,733	65,486	65,832	81,199
5300	TRAVEL & TRAINING	536	3,567	3,850	3,500	9,000
5500	REIMBURSABLE EXPENSES	2,400	1,600	-	-	-
6010	SUPPLIES	2,756	4,113	4,100	3,500	5,000
6011	OPERATING SUPPLIES	354	243	-	600	-
6020	DUES, PUBLICATIONS, INTERNET F	450	430	450	450	800
6030	PUBLISHING	196	-	-	-	-
6032	BANKING FEES	502	1,410	-	2,500	2,500
6070	POSTAGE	984	599	1,000	250	750
6090	CONTRACTUAL SERVICES	6,090	432	600	400	500
6110	MEDICAL	-	126	225	-	-
6130	ADMINISTRATIVE FEES	11,160	-	10,843	10,843	13,413
6140	DEBT SERVICE	-	3,488	2,808	2,808	2,083
6310	ELECTRICITY	589	-	600	-	-
6330	TELEPHONE	5,157	8,396	1,500	8,300	8,500
6331	LONG DISTANCE	473	163	500	250	400
6450	EQUIPMENT MAINTENANCE	-	48	2,000	-	2,500
6525	SMALL EQUIP PURCHASES	-	-	-	-	6,700
6530	EQUIPMENT PURCHASE	-	2,914	1,100	-	-
6780	DEPRECIATION	507	-	-	-	-
<b>Total Appropriations - Admin</b>		<b>293,947</b>	<b>300,248</b>	<b>230,514</b>	<b>226,733</b>	<b>283,757</b>

AUTHORIZED PERSONNEL	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>
Director of Transportation Services	1.00	1.00	-	-
Deputy Director	-	-	-	-
Business Manager	1.00	-	-	-
Airport Manager	-	-	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>	<u>3.75</u>	<u>2.75</u>	<u>2.75</u>	<u>2.75</u>

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 Transportation Services - Airport Enterprise Fund  
 Murphy's Float 400-64

Description		FY 03/04 BUDGET	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
6010	SUPPLIES	-	-	100	125	200
6130	ADMINISTRATIVE FEES	104	-	155	150	93
6310	ELECTRICITY	600	508	500	400	450
6330	TELEPHONE	340	-	500	280	200
6450	EQUIPMENT MAINTENANCE	-	-	2,000	500	1,000
6790	DEPRECIATION	9,900	9,900	-	-	-
<b>Total Appropriations - Murphy's</b>		10,944	10,408	3,255	1,455	1,943

**Ketchikan Gateway Borough**  
**FY 2006/2007 Budget - Revenues and Appropriations**  
**Wastewater Enterprise Fund - 480**

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>TOTAL EQUITY JULY 1</b>		11,409,471	12,690,411	12,926,366	12,926,366	12,986,553
<b>REVENUES:</b>						
4080	PENALTY & INTEREST	-	12,804	-	13,436	-
4305	INTEREST INCOME - SDC	35,814	19,353	-	-	20,000
4306	INVESTMENT INCOME	(21,015)	(2,571)	-	-	-
4307	UNREALIZED GAINS (LOSSES)	24,296	916	-	-	-
4360	SEWER FEES	474,035	478,376	518,800	550,733	445,721
4361	SDC REVENUE	11,202	5,451	-	54,753	25,000
4362	EQUIPMENT REVENUE	4,270	-	2,000	-	-
4390	MISCELLANEOUS REVENUE	1,249	14,153	-	-	-
4410	INTERFUND TRANSFER	-	54,362	54,008	18,960	54,488
4420	INTERFUND TRANSFER	-	-	-	-	-
4450	INTERFUND TRANSFER	40,000	112,130	96,951	96,951	38,622
4800	CONTRIBUTED CAPITAL	6,897	-	-	-	-
4995	CAPITAL ASSETS FROM GRANTS	1,533,164	475,094	-	-	-
<b>Total Revenues &amp; Capital Grants</b>		2,109,912	1,170,068	671,759	734,833	583,831
<b>SUMMARY OF APPROPRIATIONS</b>						
SEWER SERVICES		764,385	873,035	611,650	617,090	609,472
LOAN PAYMENT (Land Trust)		64,587	61,078	126,686	57,556	53,842
<b>Total Appropriations</b>		828,972	934,113	738,336	674,646	663,314
Excess Revenue over (under) Expenditures		1,280,940	235,955	(66,577)	60,187	(79,483)
<b>TOTAL EQUITY JUNE 30</b>		<b>12,690,411</b>	<b>12,926,366</b>	<b>12,859,789</b>	<b>12,986,553</b>	<b>12,907,070</b>
<b>AUTHORIZED PERSONNEL</b>		<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>	
Waste Water Division		-	1.00	1.00	2.65	
Maintenance Technician I		2.00	1.25	2.00	-	
<b>FULL-TIME EMPLOYEES</b>		<b><u>2.00</u></b>	<b><u>2.25</u></b>	<b><u>3.00</u></b>	<b><u>2.65</u></b>	

## Ketchikan Gateway Borough

### FY 2006/2007 Budget - Revenues and Appropriations Wastewater Enterprise Fund - Sewer Services (Combined)

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>APPROPRIATIONS:</b>					
5100 EMPLOYEE PAY	83,222	94,930	103,250	102,090	101,390
5110 OVERTIME	2,304	6,345	2,500	4,052	-
5120 TEMPORARY PAY	276	969	-	-	-
5200 TAXES & BENEFITS	45,205	56,421	66,892	61,355	60,396
5500 REIMBURSABLE EXPENSES	-	525	-	-	-
6010 OFFICE SUPPLIES	362	(21)	-	-	-
6011 OPERATING SUPPLIES	41,975	24,119	48,250	31,500	40,700
6020 DUES & PUBLICATIONS	2,230	8,440	9,380	5,400	3,880
6032 PERMIT FEES	435	-	-	-	-
6060 RENTALS	40,000	50,000	2,733	1,200	-
6090 CONTRACTUAL SERVICES	102,695	120,718	180,000	232,000	228,000
6091 WATER TESTS	9,612	9,292	14,000	15,540	13,460
6100 INSURANCE	15,939	6,089	11,500	10,768	10,950
6130 ADMINISTRATIVE SERVICES	34,699	33,400	33,137	30,372	32,172
6140 DEBT SERVICE	64,587	61,078	126,686	57,556	53,842
6310 ELECTRICITY	19,708	24,892	39,000	21,500	21,123
6320 WATER	-	-	-	-	-
6330 TELEPHONE	370	412	600	600	668
6350 LANDFILL	-	-	-	-	-
6430 BUILDING MAINTENANCE	47	307	5,000	4,500	4,500
6431 HEATING OIL	1,999	1,889	4,000	4,000	4,000
6450 EQUIPMENT MAINTENANCE	5,432	21,389	14,300	10,005	8,277
6460 VEHICLE MAINTENANCE	-	30	3,000	3,000	3,000
6461 VEHICLE FUEL	-	313	700	800	700
6525 SMALL EQUIP PURCHASES	-	-	-	-	5,248
6530 EQUIPMENT PURCHASE	-	13,156	19,400	24,400	17,000
6540 CAPITAL IMPROVEMENT	-	-	-	-	-
6600 TRANSFERS OUT	-	54,362	54,008	54,008	54,008
6650 CENTRAL GARAGE CHRGS	14,441	-	-	-	-
6750 Depreciation-Sludge/Compost	21,510	21,510	-	-	-
6760 Depreciation-Wastewater	25,977	26,293	-	-	-
6770 Depreciation-Mt. Point	295,947	295,947	-	-	-
6780 Depreciation-Forest Park	-	1,308	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>828,972</b>	<b>934,113</b>	<b>738,336</b>	<b>674,646</b>	<b>663,314</b>

**Ketchikan Gateway Borough**

FY 2006/2007 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Sludge 480-10-000

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>REVENUES: SLUDGE FACILITY</b>						
4080	PENALTY & INTEREST	-	7,892	-	10,386	-
4305	INTEREST INCOME	34,324	19,353	-	-	-
4306	INVESTMENT INCOME	(21,015)	(2,571)	-	-	-
4307	UNREALIZED GAINS (LOSSES)	24,296	916	-	-	-
4360	SLUDGE/COMPOST REVENUES	278,727	261,798	280,000	315,533	228,420
4361	COLLECTIONS	46	-	-	-	-
4362	EQUIPMENT REVENUE	4,270	-	-	-	-
4410	INTERFUND TRANSFERS	-	18,960	18,960	18,960	19,440
4450	TRANSFERS	40,000	-	-	-	-
4995	REVENUE FROM STATE GRANTS	82,110	14,984	-	-	-
<b>Total Sludge Facility Revenues</b>		442,758	321,332	298,960	344,879	247,860
<b>APPROPRIATIONS:</b>						
<b>Sludge Facility 480-10-001</b>						
5100	EMPLOYEE PAY	12,127	20,637	17,450	28,000	22,306
5110	OVERTIME	367	154	-	-	-
5120	TEMPORARY PAY	-	830	-	-	-
5200	TAXES & BENEFITS	7,386	12,167	11,282	16,520	13,292
5500	REIMBURSABLE EXPENSES	-	525	-	-	-
6010	OFFICE SUPPLIES	362	(21)	-	-	-
6011	OPERATING SUPPLIES	16,554	6,934	25,000	10,000	16,900
6020	DUES AND PUBLICATIONS	430	-	940	900	940
6060	RENTALS	40,000	50,000	1,210	1,200	-
6090	CONTRACTUAL SERVICES	101,944	120,718	168,000	225,000	218,000
6091	WATER TESTS	350	1,309	4,000	2,000	2,000
6100	INSURANCE	13,360	-	2,000	547	750
6130	ADMINISTRATIVE SERVICES	18,100	18,100	17,243	17,243	17,003
6140	DEBT SERVICE	33,116	31,980	51,721	30,872	29,697
6310	ELECTRICITY	700	2,670	20,000	4,500	4,700
6430	BUILDING MAINTENANCE	-	-	500	500	500
6450	EQUIPMENT MAINTENANCE	-	-	5,000	-	2,000
6525	SMALL EQUIP PURCHASES	-	-	-	-	2,000
6650	CENTRAL GARAGE CHRGS	433	-	-	-	-
<b>TOTAL 480-10-001</b>		245,229	266,003	324,346	337,282	330,088

**Ketchikan Gateway Borough**

FY 2006/2007 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Equipment 480-10-000

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>REVENUES: EQUIPMENT RENTALS</b>						
4362	EQUIPMENT RENTAL REVENUE	-	-	2,000	-	-
4410	INTERFUND TRANSFERS	-	35,402	35,048	-	35,048
4800	CONTRIBUTED CAPITAL	6,897	-	-	-	-
<b>Total Equipment Revenues</b>		6,897	35,402	37,048	-	35,048
<b>APPROPRIATIONS:</b>						
<b>Equipment 480-11-000</b>						
5100	EMPLOYEE PAY	231	144	-	290	-
5110	OVERTIME	192	-	-	-	-
5200	TAXES & BENEFITS	309	99	-	130	-
6011	OPERATING SUPPLIES	121	911	-	-	-
6100	INSURANCE	-	1,086	2,000	-	-
6140	DEBT SERVICE	11,078	10,019	29,403	8,930	7,781
6460	VEHICLE MAINTENANCE	-	(12)	3,000	3,000	3,000
6461	VEHICLE FUEL	-	313	700	800	700
6530	EQUIPMENT PURCHASE	-	4,658	-	-	-
6525	SMALL EQUIPMENT PURCHASES	-	-	-	-	-
6650	CENTRAL GARAGE CHARGES	9,675	-	-	-	-
<b>Total 480-11-000</b>		21,606	17,218	35,103	13,150	11,481

**Ketchikan Gateway Borough**

FY 2006/2007 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Mountain Point 480-12-000

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>REVENUES: MT. POINT WASTEWATER</b>						
4080	PENALTY & INTEREST	-	2,753	-	1,712	-
4305	INTEREST REVENUE	1,490	-	-	-	20,000
4360	MT. POINT WW REVENUES	116,779	112,540	163,200	163,200	153,181
4361	MT. POINT SDC REVENUE	11,112	4,278	-	54,753	25,000
4995	REVENUE FROM STATE GRANTS	1,451,054	460,110	-	-	-
<b>Total Mt. Point WW Revenues</b>		1,580,435	579,681	163,200	219,665	198,181
<b>APPROPRIATIONS:</b>						
<b>Mountain Point Treatment 480-12-001</b>						
5100	EMPLOYEE PAY	32,988	29,203	33,140	26,300	25,348
5110	OVERTIME	855	1,793	700	1,300	-
5120	TEMPORARY PAY	-	65	-	-	-
5200	TAXES & BENEFITS	18,362	16,941	21,998	15,800	15,102
6011	OPERATING SUPPLIES	7,891	11,118	8,000	8,000	7,629
6020	DUES AND PUBLICATIONS	940	700	700	700	700
6090	CONTRACTUAL SERVICES	-	-	2,000	5,000	2,000
6091	WATER TESTS	715	3,310	4,000	4,600	2,000
6100	INSURANCE	813	-	2,000	9,218	9,200
6130	ADMINISTRATIVE SERVICES	6,499	5,200	5,565	2,800	5,463
6140	DEBT SERVICE	20,393	19,079	45,562	17,754	16,364
6310	ELECTRICITY	10,536	10,657	5,500	5,500	6,449
6330	TELEPHONE	62	-	600	600	668
6430	BUILDING MAINTENANCE	47	307	3,000	3,000	3,000
6431	HEATING FUEL	1,999	1,889	4,000	4,000	4,000
6450	EQUIPMENT MAINTENANCE	128	16,927	1,075	3,300	600
6460	VEHICLE MAINTENANCE	-	42	-	75	-
6525	SMALL EQUIP PURCHASES	-	-	-	-	2,000
6530	EQUIPMENT PURCHASE	-	4,330	6,000	11,000	6,000
6600	TRANSFERS OUT	-	6,360	6,360	6,360	6,360
6650	CENTRAL GARAGE CHARGES	433	-	-	-	-
<b>TOTAL 480-12-001</b>		102,661	127,921	150,200	125,307	112,883

**Ketchikan Gateway Borough**

FY 2006/2007 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Mountain Point 480-12-000

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>Mountain Point Collection 480-12-002</b>						
5100	EMPLOYEE WAGES	4,928	4,693	5,364	12,000	12,167
5110	OVERTIME PAY	284	222	300	300	-
5120	TEMPORARY PAY	138	74	-	-	-
5200	TAXES/BENEFITS	2,668	2,126	3,398	8,000	7,246
6011	OPERATING SUPPLIES	9,773	1,767	6,000	6,000	6,105
6130	ADMINISTRATIVE SERVICES	1,300	1,300	1,781	1,781	3,201
6310	ELECTRICITY	2,965	4,293	3,000	3,000	3,525
6450	EQUIPMENT MAINTENANCE	4,931	2,007	3,225	3,225	1,800
6525	SMALL EQUIP PURCHASES	-	-	-	-	1,248
6530	EQUIPMENT PURCHASE	-	2,086	8,400	8,400	11,000
6600	TRANSFERS OUT	-	10,267	10,267	10,267	10,267
6650	CENTRAL GARAGE CHARGES	578	-	-	-	-
<b>Total 480-12-002</b>		27,565	28,835	41,735	52,973	56,559
<b>TOTAL 480-12</b>		130,226	156,756	191,935	178,280	169,442

**Ketchikan Gateway Borough**

FY 2006/2007 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Forest Park 480-13-000

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>REVENUES: FOREST PARK WASTEWATER</b>						
4080	PENALTY & INTEREST	-	2,159	-	1,338	-
4360	MT. POINT WW REVENUES	72,413	97,624	72,000	72,000	60,795
4361	MT. POINT SDC REVENUE	44	-	-	-	-
4390	MISCELLANEOUS REVENUE	-	14,153	-	-	-
<b>Total Forest Park WW Revenues</b>		72,457	113,936	72,000	73,338	60,795
<b>APPROPRIATIONS:</b>						
<b>Forest Park Treatment 480-13-001</b>						
5100	EMPLOYEE PAY	12,235	12,417	14,013	12,000	11,152
5110	OVERTIME	252	1,422	650	1,100	-
5120	TEMPORARY PAY	100	-	-	-	-
5200	TAXES & BENEFITS	6,337	7,590	8,837	7,100	6,642
6011	OPERATING SUPPLIES	6,082	860	2,000	2,000	1,769
6020	DUES AND PUBLICATIONS	860	860	860	860	860
6090	CONTRACTUAL SERVICES	-	-	2,000	2,000	2,000
6091	WATER TESTS	805	1,761	1,940	1,940	2,000
6100	INSURANCE	1,766	723	1,000	1,003	1,000
6130	ADMINISTRATIVE SERVICES	2,400	2,400	2,598	2,598	1,991
6310	ELECTRICITY	5,507	6,128	5,500	5,500	6,449
6320	WATER	-	-	-	-	-
6330	TELEPHONE	308	412	-	-	-
6350	LANDFILL	-	-	-	-	-
6430	BUILDING MAINTENANCE	-	-	1,000	1,000	1,000
6450	EQUIPMENT MAINTENANCE	373	2,172	500	500	313
6525	SMALL EQUIP PURCHASES	-	-	-	-	-
6530	EQUIPMENT PURCHASE	-	1,541	5,000	5,000	-
6540	CAPITAL IMPROVEMENT	-	-	-	-	-
6600	TRANSFERS OUT	-	3,600	3,600	3,600	3,600
6650	CENTRAL GARAGE CHRGES	433	-	-	-	-
<b>TOTAL 480-13-001</b>		37,458	41,886	49,498	46,201	38,776

## Ketchikan Gateway Borough

FY 2006/2007 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Forest Park 480-13-000

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>Forest Park Collection 480-13-002</b>					
5100 EMPLOYEE WAGES	2,074	2,803	7,170	1,000	4,056
5110 OVERTIME PAY	75	270	100	100	-
5120 TEMPORARY PAY	-	-	-	-	-
5200 TAXES/BENEFITS	1,105	1,866	4,441	600	2,416
6011 OPERATING SUPPLIES	22	249	2,000	2,000	1,926
6130 ADMINISTRATIVE SERVICES	600	600	913	913	560
6450 EQUIPMENT MAINTENANCE	-	-	1,500	1,500	938
6600 TRANSFERS OUT	-	16,639	16,639	16,639	16,639
6650 CENTRAL GARAGE CHRGES	578	-	-	-	-
<b>Total 480-13-002</b>	4,454	22,427	32,763	22,752	26,535
<b>TOTAL 480-13</b>	41,912	64,313	82,261	68,953	65,311

## Ketchikan Gateway Borough

### FY 2006/2007 Budget - Revenues and Appropriations

#### Wastewater Enterprise Fund - Ward Cove 480-14-000

Description	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>REVENUES: WARD COVE WASTEWATER</b>					
4360 MT. POINT WW REVENUES	-	-	-	-	-
4390 MISCELLANEOUS REVENUE	1,249	-	-	-	-
4450 INTERFUND TRANSFER	-	77,385	53,161	53,161	-
<b>Total Ward Cove WW Revenues</b>	1,249	77,385	53,161	53,161	-
<b>APPROPRIATIONS:</b>					
<b>Ward Cove Treatment 480-14-001</b>					
5100 EMPLOYEE PAY	6,158	7,969	8,216	8,000	10,138
5110 OVERTIME PAY	-	554	-	-	-
5200 TAXES & BENEFITS	3,332	4,919	5,288	4,700	6,037
6011 OPERATING SUPPLIES	299	929	1,750	500	1,402
6020 DUES AND PUBLICATIONS	-	5,500	5,500	1,560	-
6060 RENTALS	-	-	1,523	-	-
6090 CONTRACTUAL SERVICES	-	-	2,000	-	-
6091 WATER TESTS	6,927	330	1,000	1,000	1,000
6100 INSURANCE	-	4,280	4,500	-	-
6130 ADMINISTRATIVE FEES	2,400	2,400	2,139	2,139	1,131
6310 ELECTRICITY	-	1,144	5,000	3,000	-
6430 BUILDING MAINTENANCE	-	-	500	-	-
6450 EQUIPMENT MAINTENANCE	-	152	375	-	281
6525 SMALL EQUIP PURCHASES	-	-	-	-	-
6530 EQUIPMENT PURCHASE	-	541	-	-	-
6600 TRANSFERS OUT	-	2,000	2,000	2,000	2,000
6650 CENTRAL GARAGE CHRGS	325	-	-	-	-
<b>Total 480-14-001</b>	19,441	30,718	39,791	22,899	21,989
<b>Ward Cove Collection 480-14-002</b>					
5100 EMPLOYEE WAGES	1,095	3,208	4,370	2,200	4,056
5110 OVERTIME PAY	-	11	-	152	-
5200 TAXES/BENEFITS	383	1,982	2,779	1,300	2,416
6011 OPERATING SUPPLIES	19	199	1,000	750	750
6091 WASTEWATER TESTS	100	-	-	-	-
6130 ADMINISTRATIVE FEES	600	600	556	556	484
6450 EQUIPMENT MAINTENANCE	-	-	1,125	800	844
6600 TRANSFERS OUT	-	3,540	3,540	3,540	3,540
6650 CENTRAL GARAGE CHRGS	289	-	-	-	-
<b>Total 480-14-002</b>	2,486	9,540	13,370	9,298	12,090
<b>TOTAL 480-14</b>	21,927	40,258	53,161	32,197	34,079

**Ketchikan Gateway Borough**

FY 2006/2007 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Airport 480-15-000

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>REVENUES: AIRPORT WASTEWATER</b>						
4420	TRANSFERS-AIRPORT	-	-	-	-	-
4450	INTERFUND TRANSFER-AIRPORT	-	34,745	43,790	43,790	38,622
<b>Total Airport WW Revenues</b>		-	34,745	43,790	43,790	38,622
<b>APPROPRIATIONS:</b>						
<b>AIRPORT-TREATMENT 480-15-001</b>						
5100	EMPLOYEE WAGES	10,246	9,914	10,818	10,000	9,126
5110	OVERTIME PAY	182	1,887	650	1,000	-
5120	TEMPORARY PAY	38	-	-	-	-
5200	TAXES/BENEFITS	4,724	6,959	7,177	5,900	5,434
6011	OPERATING SUPPLIES	1,096	953	1,750	1,500	1,519
6020	DUES AND PUBLICATIONS	-	550	550	550	550
6090	CONTRACTUAL SERVICES	751	-	2,000	-	2,000
6091	WATER TESTS	715	2,582	2,460	2,000	2,460
6130	ADMINISTRATIVE FEES	1,440	1,440	1,547	1,547	1,277
6450	EQUIPMENT MAINTENANCE	-	131	375	180	188
6600	TRANSFERS OUT	-	7,000	7,000	7,000	7,000
6650	CENTRAL GARAGE CRGS	144	-	-	-	-
<b>Total Airport-Treatment 480-15-001</b>		19,336	31,416	34,327	29,677	29,554
<b>AIRPORT-COLLECTION 480-15-002</b>						
5100	EMPLOYEE WAGES	725	2,551	1,806	1,400	2,026
5110	OVERTIME PAY	97	32	100	100	-
5200	TAXES/BENEFITS	475	1,322	1,139	775	1,208
6011	OPERATING SUPPLIES	-	199	750	750	750
6130	ADMINISTRATIVE SERVICES	360	360	295	295	273
6450	EQUIPMENT MAINTENANCE	-	-	1,125	500	563
6600	TRANSFERS OUT	-	4,248	4,248	4,248	4,248
6650	CENTRAL GARAGE CRGS	289	-	-	-	-
<b>Total Airport-Collection 480-15-002</b>		1,946	8,712	9,463	8,068	9,068
<b>TOTAL 480-15</b>		21,282	40,128	43,790	37,745	38,622

**Ketchikan Gateway Borough**

FY 2006/2007 Budget - Revenues and Appropriations

Wastewater Enterprise Fund 480-16 & 480-17-000

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>REVENUES: GOLD NUGGET WASTEWATER</b>						
4360	GOLD NUGGET WW REVENUES	2,557	2,472	-	-	-
4361	NUGGET SDC REVENUE	-	1,173	-	-	-
<b>Total Gold Nugget WW Revenues</b>		2,557	3,645	-	-	-
<b>APPROPRIATIONS:</b>						
<b>GOLD NUGGET 480-16-000</b>						
5100	EMPLOYEE WAGES	87	1,236	-	-	-
5200	TAXES/BENEFITS	44	374	-	-	-
6130	ADMINISTRATIVE SERVICES	500	500	-	-	-
6600	TRANSFERS OUT	-	354	-	-	-
6650	CENTRAL GARAGE CRGS	722	-	-	-	-
<b>Total Gold Nugget 480-16-000</b>		1,353	2,464	-	-	-
<b>REVENUES: WATERFALL WASTEWATER</b>						
4360	WATERFALL WW REVENUES	3,559	3,942	3,600	-	3,325
<b>Total Revenues</b>		3,559	3,942	3,600	-	3,325
<b>APPROPRIATIONS:</b>						
<b>WATERFALL 480-17-000</b>						
5100	EMPLOYEE WAGES	328	155	903	900	1,015
5200	TAXES/BENEFITS	80	76	553	530	603
6011	OPERATING SUPPLIES	118	-	-	-	1,950
6020	DUES AND PUBLICATIONS	-	830	830	830	830
6032	PERMIT FEES	435	-	-	-	-
6090	CONTRACTUAL SERVICES	-	-	4,000	-	4,000
6091	WATER TESTS	-	-	600	4,000	4,000
6130	ADMINISTRATIVE SERVICES	500	500	500	500	789
6450	EQUIPMENT MAINTENANCE	-	-	-	-	750
6600	TRANSFERS OUT	-	354	354	354	354
6650	CENTRAL GARAGE CRGS	542	-	-	-	-
<b>Total Waterfall 480-17-000</b>		2,003	1,915	7,740	7,114	14,291

# **OTHER FUND SUMMARIES**

**FY 2006/2007**

Ketchikan Gateway Borough  
 FY 2006/2007 BUDGET - APPROPRIATIONS  
 INTERNAL SERVICE FUND - FUND 530  
 KGB SCHOOL DISTRICT - GREAT WEST & RBMS COMBINED

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	(181,725)	(255,174)	(96,459)	(96,459)	304,256
<b>REVENUE:</b>					
4305 INTEREST REVENUE	-	-	-	-	-
4306 INVESTMENT INCOME	-	-	-	-	-
4307 UNREALIZED GAINS (LOSSES)	-	-	-	-	-
4410 PREMIUM RESERVE CONTRIBUTIONS	1,867,159	2,044,431	2,064,000	2,480,083	2,300,083
<b>TOTAL REVENUES</b>	1,867,159	2,044,431	2,064,000	2,480,083	2,300,083
<b>TOTAL FUNDS AVAILABLE &amp; REVENUE</b>	1,685,434	1,789,257	1,967,541	2,383,624	2,604,339
<b>APPROPRIATIONS:</b>					
5201 CLAIMS PAID - S.D.	1,940,608	1,885,717	1,983,000	2,079,368	2,328,892
<b>TOTAL APPROPRIATIONS</b>	1,940,608	1,885,717	1,983,000	2,079,368	2,328,892
<b>FUNDS AVAILABLE JUNE 30</b>	(255,174)	(96,459)	(15,459)	304,256	275,447

Ketchikan Gateway Borough  
 FY 2006/2007 BUDGET - APPROPRIATIONS  
 INTERNAL SERVICE - FUND 540  
 BOROUGH - GREAT WEST & RBMS COMBINED

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE 7/1</b>	(151,956)	(140,692)	(440,265)	(440,265)	(230,522)
<b>REVENUE:</b>					
4305 INTEREST REVENUE	41	-	-	-	-
4306 INVESTMENT INCOME	(5)	-	-	-	-
4307 UNREALIZED GAINS (LOSSES)	-	-	-	-	-
4410 PREMIUM RESERVE CONTRIBUTIONS	866,006	1,001,101	1,209,714	1,142,965	1,179,569
4450 INTERFUND TRANSFER IN	-	-	126,778	126,778	-
<b>TOTAL REVENUES</b>	<b>866,042</b>	<b>1,001,101</b>	<b>1,336,492</b>	<b>1,269,743</b>	<b>1,179,569</b>
<b>FUND BALANCE PLUS REVENUES</b>	<b>714,086</b>	<b>860,409</b>	<b>896,227</b>	<b>829,478</b>	<b>949,047</b>
<b>APPROPRIATIONS:</b>					
5200 BOROUGH FIXED COSTS	226,220	418,280	426,540	400,000	380,000
5201 BOROUGH CLAIMS PAID	628,558	882,394	650,000	660,000	653,000
6600 INTERFUND TRANSFER TO G.F.	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>854,778</b>	<b>1,300,674</b>	<b>1,076,540</b>	<b>1,060,000</b>	<b>1,033,000</b>
<b>FUND BALANCE 6/30</b>	<b>(140,692)</b>	<b>(440,265)</b>	<b>(180,313)</b>	<b>(230,522)</b>	<b>(83,953)</b>

## Ketchikan Gateway Borough

### FY 2006/2007 - Summary of Revenue and Appropriations

#### Land Trust Fund - Fund 701-10

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE JULY 1</b>	11,134,756	10,509,563	10,234,246	10,234,246	10,469,246
<b>REVENUE</b>					
4096 LAND SALES	115,876	-	-	-	600,000
4305 INTEREST INCOME	272,367	205,727	266,125	235,000	350,036
4306 INVESTMENT INCOME	(132,887)	(9,047)	-	-	-
4307 UNREALIZED GAINS-LOSSES	168,743	(4,110)	-	-	-
4370 RENTAL INCOME	(1,400)	-	-	-	-
4390 OTHER REVENUE	55	700	-	-	-
4450 INTERFUND TRANSFERS	-	250,000	-	-	-
4525 LEASE AGREEMENT REV	-	507	-	-	-
<b>Total Revenue</b>	422,754	443,777	266,125	235,000	950,036
<b>APPROPRIATIONS</b>					
6030 PUBLISHING EXPENSE	443	-	-	-	-
6031 RECORDING FEES	24	-	-	-	-
6032 PERMIT FEES	100	450	-	-	-
6090 CONTRACTUAL SERVICES	70,787	11,051	-	-	100,000
6130 ADMINISTRATIVE SERVICES	29,405	29,405	-	-	6,000
6540 CAPITAL PROJECTS	147,188	-	-	-	-
6600 INTERFUND TRANSFERS	800,000	654,144	-	-	-
6845 INTEREST EXPENSE	-	24,044	-	-	-
<b>Total Appropriations</b>	1,047,947	719,093	-	-	106,000
Excess Revenue over (under) Expenditures	(625,193)	(275,317)	266,125	235,000	844,036

## Ketchikan Gateway Borough

### FY 2006/2007 - Summary of Revenue and Appropriations

#### Land Trust Fund - Fund 701-10

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE JUNE 30</b>	10,509,563	10,234,246	10,500,371	10,469,246	11,313,283
Contracts Receivable - Pacific Log & Lumber	893,090	-	803,562	-	756,576
Note Receivable - Airport Boat Dock	76,197	-	46,698	-	35,862
Note Receivable - Airport Generator	-	-	-	-	230,179
Note Receivable - Airport HVAC	-	-	-	-	164,808
Note Receivable - Airport Office Remodel	75,000	-	47,204	-	32,241
Note Receivable - Airport Terminal Renovation	250,000	-	226,509	-	213,877
Note Receivable - Airport Wastewater	112,921	-	31,480	-	21,509
Note Receivable - AMHS Admin Bldg. CIP	-	-	500,000	-	-
Note Receivable - Economic Development	750,000	-	627,870	-	-
Note Receivable - Gold Nugget Special Assess.	-	-	24,217	-	16,535
Note Receivable - Mud Bight	13,147	-	-	-	-
Note Receivable - N.Tongass	1,000,000	-	553,633	-	-
Note Receivable - N.Tongass - Building	-	-	-	-	557,896
Note Receivable - N.Tongass - Equipment	-	-	-	-	513,147
Note Receivable - Schoenbar Middle School	-	-	4,000,000	-	-
Note Receivable - Shoup Street	17,301	-	13,098	-	10,833
Note Receivable - Wastewater - (SDC)	430,773	-	327,292	-	298,095
Note Receivable - Wastewater - Sludge	607,298	-	548,104	-	525,997
Note Receivable - Wastewater - Vector Truck	207,621	-	149,441	-	149,418
<b>Total Designated Reserves</b>	4,433,348	-	7,899,108	-	3,526,973
<b>Unreserved Fund Balance</b>	6,076,215	10,234,246	2,601,263	10,469,246	7,786,310

**Ketchikan Gateway Borough**

**FY 2006/2007 Budget - Summary of Revenue and Appropriations**

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

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE 7/1</b>	(74,176)	29,344	76,068	76,068	45,950
<b>REVENUE:</b>					
4010 REAL PROPERTY TAXES	483,608	453,024	358,770	360,000	399,569
4020 BUSINESS-PERSONAL TAXES	15,483	16,391	10,530	11,000	10,530
4060 AUTOMOBILE TAXES	4,840	9,028	11,400	8,000	9,600
4150 SR. CITIZEN LOCAL CONT.	-	(24,852)	(18,639)	(18,639)	(18,639)
4305 INTEREST INCOME	1,430	7,303	1,640	6,000	2,500
4306 INVESTMENT INCOME	(1,053)	(1,706)	-	-	-
4307 UNREALIZED GAINS (LOSSES)	4,389	(609)	-	-	-
<b>Total Revenues</b>	508,698	458,579	363,701	366,361	403,560
<b>FUND BALANCE PLUS REVENUES</b>	434,522	487,923	439,768	442,429	449,509
<b>APPROPRIATIONS:</b>					
6090 LIBRARY	405,178	411,855	393,554	393,554	417,625
6090 PT. HIGGINS LIBRARY	-	-	2,925	2,925	2,940
<b>Total Appropriations</b>	405,178	411,855	396,479	396,479	420,565
<b>FUND BALANCE 6/30</b>	29,344	76,068	43,289	45,950	28,944

**Ketchikan Gateway Borough**

FY 2006/2007 - Summary of Revenue and Appropriations

Recreational Sales Tax Capital Projects Fund - 712

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE JULY 1</b>	421,492	577,523	1,061,033	1,061,033	248,790
<b>REVENUE:</b>					
4040 SALES TAXES - IN CITY	932,133	1,060,266	922,800	885,000	885,000
4050 SALES TAXES - OUT OF CITY	161,052	177,455	151,000	125,000	125,000
4080 PENALTY & INTEREST	7,876	12,365	7,500	12,000	12,000
4305 INTEREST REVENUE	31,196	26,009	17,820	26,000	26,000
4306 INVESTMENT INCOME	(23,821)	(3,226)	-	-	-
4307 UNREALIZED GAINS (losses)	26,016	4,410	-	-	-
4390 MISCELLANEOUS REVENUE	-	-	-	750	-
4450 INTERFUND TRANSFERS	200	-	-	-	-
<b>Total Revenues</b>	<b>1,134,652</b>	<b>1,277,280</b>	<b>1,099,120</b>	<b>1,048,750</b>	<b>1,048,000</b>
<b>APPROPRIATIONS:</b>					
6140 DEBT EXPENSE	799,028	728,074	795,037	788,233	786,700
6540 CAPITAL PROJECTS	179,593	36,824	858,000	858,000	-
6600 INTERFUND TRANSFERS	-	28,872	214,760	214,760	202,000
<b>Total Appropriations</b>	<b>978,621</b>	<b>793,770</b>	<b>1,867,797</b>	<b>1,860,993</b>	<b>988,700</b>
Excess Revenue over (under) Expenditures	156,031	483,510	(768,677)	(812,243)	59,300
<b>FUNDS AVAILABLE JUNE 30</b>	<b>577,523</b>	<b>1,061,033</b>	<b>292,356</b>	<b>248,790</b>	<b>308,090</b>

**Ketchikan Gateway Borough**

**FY 2006/2007 - Summary of Revenue and Appropriations**

**Bonds/Capital Improvement Fund - Fund 713**

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE 7/1</b>	182,488	223,433	1,549,620	1,549,620	803,892
<b>REVENUE</b>					
4040 SALES TAX - 1/2 CENT	-	1,212,106	1,050,000	1,010,000	1,010,000
4250 REIMBURSEMENT	1,497,732	1,479,265	1,980,209	1,980,209	2,071,692
4305 INTEREST INCOME	12,320	32,932	16,560	25,000	20,430
4306 INVESTMENT INCOME	(10,503)	(790)	-	-	-
4307 UNREALIZED GAINS	9,014	461	-	-	-
4450 INTERFUND TRANSFERS	1,449,028	1,527,591	-	-	786,700
<b>Total Revenues</b>	<b>2,957,591</b>	<b>4,251,565</b>	<b>3,046,769</b>	<b>3,015,209</b>	<b>3,888,822</b>
<b>EXPENDITURES</b>					
6030 PUBLISHING EXPENSE	377	-	-	-	-
6090 CONTRACTUAL SERVICES	2,465	2,465	5,000	4,795	5,000
6140 DEBT EXPENSE	2,913,804	2,922,914	2,828,870	3,651,986	3,746,260
6600 INTERFUND TRANSFERS	-	-	275,000	104,155	120,000
<b>Total Appropriations</b>	<b>2,916,646</b>	<b>2,925,379</b>	<b>3,108,870</b>	<b>3,760,936</b>	<b>3,871,260</b>
<b>FUND BALANCE 6/30</b>	<b>223,433</b>	<b>1,549,620</b>	<b>1,487,519</b>	<b>803,892</b>	<b>821,454</b>

**Ketchikan Gateway Borough**  
**FY 2006/2007 - Summary of Revenue and Appropriations**  
**Debt Service (Bonds) - Funds 250, 260, 270, 275, 285**

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>1995 G.O. BONDS INDOOR REC CENTER (GRC) - FUND 250</b>						
4450	INTERFUND TRANSFER	799,028	728,074	795,037	-	-
<b>Total Revenues</b>		799,028	728,074	795,037	-	-
6840	BOND PRINCIPAL PAYMENT	605,000	630,000	660,000	-	-
6845	BOND INTEREST	194,028	98,074	135,037	-	-
<b>Total Appropriations</b>		799,028	728,074	795,037	-	-
<b>1999 G.O. BONDS (VALLEY PARK &amp; HOUGHTALING) - FUND 260</b>						
4450	INTERFUND TRANSFERS	654,732	656,063	656,423	388,103	387,583
<b>Total Revenues</b>		654,732	656,063	656,423	388,103	387,583
6840	BOND PRINCIPAL PYMTS	290,000	305,000	320,000	320,000	335,000
6845	BOND INTEREST	364,827	351,063	336,423	68,103	52,583
<b>Total Appropriations</b>		654,827	656,063	656,423	388,103	387,583
<b>2000 G.O. BONDS (NEW ELEMENTARY SCHOOL) - FUND 270</b>						
4450	INTERFUND TRANSFER	765,399	780,473	778,100	778,100	779,850
<b>Total Revenues</b>		765,399	780,473	778,100	778,100	779,850
6840	BOND PRINCIPAL PAYMENT	335,000	350,000	365,000	365,000	385,000
6845	BOND INTEREST	447,276	430,473	413,100	413,100	394,850
<b>Total Appropriations</b>		782,276	780,473	778,100	778,100	779,850
<b>2003 G.O. BONDS (SCHOENBAR) - FUND 275</b>						
4450	INTERFUND TRANSFER	694,645	690,788	688,578	688,578	690,905
<b>Total Revenues</b>		694,645	690,788	688,578	688,578	690,905
6840	BOND PRINCIPAL PAYMENT	235,000	325,000	335,000	335,000	350,000
6845	BOND INTEREST	459,645	365,788	353,578	353,578	340,905
<b>Total Appropriations</b>		694,645	690,788	688,578	688,578	690,905
<b>2005 G.O. BONDS (SCHOENBAR) - FUND 281</b>						
4450	INTERFUND TRANSFER	694,645	690,788	-	1,746,051	1,754,900
<b>Total Revenues</b>		694,645	690,788	-	1,746,051	1,754,900
6840	BOND PRINCIPAL PAYMENT	235,000	325,000	-	1,050,000	1,095,000
6845	BOND INTEREST	459,645	365,788	-	696,051	659,900
<b>Total Appropriations</b>		694,645	690,788	-	1,746,051	1,754,900
<b>2006 G.O. BONDS (SCHOOL CIP) - FUND 2XX</b>						
4450	INTERFUND TRANSFER	-	-	-	-	133,022
<b>Total Revenues</b>		-	-	-	-	133,022
6840	BOND PRINCIPAL PAYMENT	-	-	-	-	90,000
6845	BOND INTEREST	-	-	-	-	43,022
<b>Total Appropriations</b>		-	-	-	-	133,022
<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
<b>Total Revenues</b>		-	51,155	51,155	51,155	51,155
6840	BOND PRINCIPAL PAYMENT	-	31,555	33,117	33,117	34,756
6845	BOND INTEREST	-	19,600	18,038	18,038	16,399
<b>Total Appropriations</b>		-	51,155	51,155	51,155	51,155

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Appropriations  
 Passenger Facility Charges Fund (PFC) - Fund 714

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE 7/1</b>		1,068,445	1,415,045	818,426	818,426	858,505
<b>REVENUES</b>						
4210	ENPLANEMENT REVENUE	309,929	395,759	385,000	395,000	395,000
4305	INTEREST INCOME	33,866	19,358	22,480	19,500	19,768
4306	INVESTMENT INCOME	(25,513)	(1,686)	-	-	-
4307	UNREALIZED GAINS (LOSSES)	28,318	(3,034)	-	-	-
<b>Total Revenues</b>		346,600	410,396	407,480	414,500	414,768
<b>FUND BALANCE PLUS REVENUES</b>		1,415,045	1,825,441	1,225,906	1,232,926	1,273,273
<b>EXPENDITURES</b>						
6140	DEBT SERVICE	-	-	-	-	-
6600	TRANSFER OUT-Rev A & Rev B	377,664	1,007,015	374,421	374,421	374,776
<b>Total Appropriations</b>		-	1,007,015	374,421	374,421	374,776
<b>FUND BALANCE 6/30</b>		1,415,045	818,426	851,485	858,505	898,496

**Ketchikan Gateway Borough**

FY 2006/2007 - Summary of Revenues and Appropriations

Economic Development Fund 721-10

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE JULY 1</b>		19,184,463	6,586,775	2,663,534	2,663,534	14,588,519
<b>REVENUE:</b>						
4055	TRANS. OCCUPANCY TAX	37,365	874,849	-	39,562	-
4096	SALES OF PROPERTY	320,508	-	2,165,100	12,297,192	2,100,000
4305	INTEREST INCOME	88,412	85,282	-	70,500	396,000
4306	INVESTMENT INCOME	(54,712)	(6,930)	-	-	-
4307	UNREALIZED GAINS (LOSS)	34,856	1,169	-	-	-
4370	PROPERTY RENTALS	46,239	27,429	34,428	40,000	-
4380	REVENUE FROM ELECTRIC	11,912	423	-	-	-
4390	OTHER REVENUE	8,900	21,728	-	8,000	-
4450	INTERFUND TRANSFERS	150,000	250,000	-	-	-
4525	LEASE REVENUES	254,768	370,887	941,206	220,994	18,488
<b>TOTAL REVENUES</b>		898,248	1,624,837	3,140,734	12,676,248	2,514,488
<b>APPROPRIATIONS:</b>						
5100	EMPLOYEE PAY	28,755	59,368	41,900	26,124	58,186
5110	OVERTIME PAY	5,458	11,006	7,927	7,198	2,000
5120	TEMPORARY PAY	106,887	107,215	109,500	91,200	-
5200	TAXES/BENEFITS	34,108	53,855	47,200	32,483	29,980
6010	OFFICE SUPPLIES	851	(5)	-	-	-
6011	OPERATING SUPPLIES	18,097	4,086	15,500	2,541	-
6020	DUES & PUBLICATIONS	886	1,560	-	-	-
6030	PUBLISHING	939	5,801	-	-	-
6060	RENTALS	3,220	5,907	-	-	-
6031	RECORDING FEES/TITLE REP	-	-	6,000	6,000	-
6080	PROFESSIONAL SERVICES	409,201	2,042,017	-	-	-
6085	PERMITS	10,434	2,343	5,560	5,453	-
6090	CONTRACTUAL SERVICES	868,216	1,807,732	189,960	104,960	122,000
6091	WATER/SEWER TESTING	17,820	1,840	2,500	1,300	-
6100	INSURANCE	80,773	74,457	64,587	62,065	9,000
6130	ADMINISTRATION FEES	15,000	-	38,321	38,321	4,526
6140	DEBT SERVICE	-	-	110,617	50,263	16,807
6150	FINES & PENALTIES	-	2,622	-	-	-
6310	ELECTRICITY	139,231	144,492	209,112	60,200	5,125
6320	WATER	5,390	744	7,000	-	4,000

## Ketchikan Gateway Borough

### FY 2006/2007 - Summary of Revenues and Appropriations

#### Economic Development Fund 721-10

	Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
6330	TELEPHONE	723	445	900	700	-
6340	SEWER	-	377	-	-	500
6350	LANDFILL	-	1,536	2,500	1,800	700
6331	LONG DISTANCE	25	29	-	-	-
6430	BUILDING MAINTENANCE	4,270	49,429	92,000	127,000	9,000
6431	HEATING FUEL	11,263	38,197	24,000	29,467	27,000
6450	EQUIPMENT MAINTENANCE	-	187	-	-	-
6461	MOTOR FUEL & OIL	-	593	-	-	-
6525	SMALL EQUIP PURCHASES	-	-	-	-	-
6530	EQUIPMENT PURCHASE	-	2,216	-	-	-
6540	CAPITAL IMPROVEMENT	11,730,906	1,005,160	34,945	43,027	-
6600	INTERFUND TRANSFERS	-	77,385	53,161	53,161	-
6845	INTEREST	3,483	47,484	47,745	8,000	-
<b>TOTAL APPROPRIATIONS</b>		<b>13,495,936</b>	<b>5,548,078</b>	<b>1,110,935</b>	<b>751,263</b>	<b>288,824</b>
Excess Revenue over (under) Expenditures		(12,597,688)	(3,923,241)	2,029,799	11,924,985	2,225,664
<b>FUND BALANCE JUNE 30</b>		<b>6,586,775</b>	<b>2,663,534</b>	<b>4,693,333</b>	<b>14,588,519</b>	<b>16,814,183</b>
	<b>COMMITTED FUNDS:</b>	-	-	-	-	-
	Gateway Forest Products, Inc.	2,689,724	-	-	-	-
	Note Receivable - Saxman	231,822	-	-	-	-
	Ketchikan Visitors Bureau Note	-	-	-	-	398,160
	Shipyard Infrastructure	325,000	-	-	-	-
	Shipyard Project	5,000,000	-	-	-	-
	Inter-Island Ferry Authority	1,865,000	-	-	-	1,585,000
<b>UNRESERVED FUND BALANCE</b>		<b>(3,524,771)</b>	<b>2,663,534</b>	<b>4,693,333</b>	<b>14,588,519</b>	<b>14,831,023</b>
<b>AUTHORIZED PERSONNEL</b>		<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>	
	Security Specialist	-	-	4.00	-	
	Property Manager	-	-	-	1.00	
<b>FULL-TIME EMPLOYEES</b>		<b><u>-</u></b>	<b><u>-</u></b>	<b><u>4.00</u></b>	<b><u>1.00</u></b>	

## Ketchikan Gateway Borough

### FY 2006/2007 Budget - Revenue and Appropriations

#### South Tongass Service Area - 800

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE JULY 1</b>	147,403	70,348	(93,445)	(93,445)	(77,742)
<b>REVENUES:</b>					
4010 PROPERTY TAXES	106,955	221,258	290,723	302,229	345,800
4020 BUSINESS/PERSONAL TAXES	954	1,779	1,896	1,560	1,896
4060 AUTOMOBILE TAXES	9,624	7,509	5,000	5,000	5,000
4080 PENALTIES & INTEREST	-	1,751	-	993	-
4150 SR CITIZEN LOCAL CONTRIB.	-	(18,655)	(20,277)	(18,655)	(20,277)
4305 INTEREST INCOME	5,420	1,716	1,590	1,200	1,590
4306 INVESTMENT INCOME	(3,831)	(397)	-	(800)	-
4307 UNREALIZED GAINS (LOSSES)	5,494	246	-	500	-
4360 SERVICE AREA REVENUE	105,765	18,168	-	-	-
4361 SEWER DEVELOPMENT CHG	-	1,173	-	-	-
4363 SEWER HOOKUP FEES	-	150	-	-	-
4364 WATER FEES	-	93,468	125,400	117,000	117,000
4390 OTHER REVENUE	28,750	1,681	-	3	-
4394 EMS REVENUE	-	-	23,000	37,748	37,600
4450 TRANSFERS	11,259	-	-	-	-
<b>TOTAL REVENUES</b>	<b>270,390</b>	<b>329,845</b>	<b>427,332</b>	<b>446,778</b>	<b>488,609</b>
<b>SUMMARY OF APPROPRIATIONS:</b>					
FIRE SERVICES	193,060	131,544	162,086	135,681	136,095
EMS SERVICES	-	74,433	113,777	115,667	130,273
WATER SERVICES	154,386	287,662	203,482	179,727	234,300
<b>TOTAL APPROPRIATIONS</b>	<b>347,446</b>	<b>493,638</b>	<b>479,345</b>	<b>431,075</b>	<b>500,668</b>
Excess Revenue over (under) Expenditures	(77,056)	(163,793)	(52,013)	15,703	(12,059)
<b>FUND BALANCE JUNE 30</b>	<b>70,348</b>	<b>(93,445)</b>	<b>(145,459)</b>	<b>(77,742)</b>	<b>(89,801)</b>
<b>AUTHORIZED PERSONNEL</b>	<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>	
Fire Chief	-	-	1.00	1.00	
Water Dept.	-	-	0.75	1.50	
EMS Coordinator	-	-	-	0.75	
<b>FULL-TIME EMPLOYEES</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1.75</u></b>	<b><u>3.25</u></b>	

## Ketchikan Gateway Borough

### FY 2006/2007 Budget - Revenue and Appropriations

#### South Tongass Fire and EMS 800-90

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>APPROPRIATIONS:</b>					
5100 EMPLOYEE PAY	86	1,088	-	-	27,099
5120 TEMPORARY PAY	46,028	36,859	37,060	29,560	18,435
5200 BENEFITS	6,869	6,610	39,010	39,010	21,837
5300 TRAVEL & TRAINING	14,037	9,270	12,500	10,000	12,000
5400 UNIFORM ALLOWANCE	6,198	7,986	9,000	8,700	9,000
5500 REIMBURSABLE EXPENSES	225	300	300	300	300
6010 OFFICE SUPPLIES	2,958	553	2,000	17	2,000
6011 OPERATING SUPPLIES	9,920	886	16,700	7,200	8,500
6015 BOOKS & SOFTWARE	595	1,008	600	565	600
6020 DUES & PUBLICATIONS	952	620	1,100	900	1,100
6030 PUBLISHING EXPENSE	64	-	100	-	100
6060 RENTALS	288	-	-	-	-
6070 POSTAGE	410	30	300	275	300
6085 LICENSE/FEES/PERMITS	-	70	-	-	-
6090 CONTRACTUAL SERVICES	-	-	3,000	-	-
6091 WATER TESTS	70	-	-	-	-
6100 INSURANCE	7,767	6,236	8,800	5,900	5,900
6110 MEDICAL EXPENSE	2,139	1,140	2,500	5,500	5,000
6130 ADMINISTRATIVE FEES	6,700	6,000	12,276	12,276	7,703
6310 ELECTRICITY	2,117	3,285	1,600	1,248	1,600
6320 WATER	-	-	450	-	450
6330 TELEPHONE	1,699	2,255	2,040	1,900	1,020
6331 LONG DISTANCE	315	877	50	-	50
6340 SEWER	-	-	480	-	480
6350 LANDFILL	445	217	200	200	200
6430 BUILDING MAINTENANCE	8,921	3,191	2,500	2,000	2,500
6431 HEATING FUEL	3,015	2,696	3,000	4,000	4,000
6450 EQUIPMENT MAINTENANCE	3,423	6,685	3,000	4,910	3,400
6460 VEHICLE MAINTENANCE	-	1,031	3,500	1,200	2,500
6461 MOTOR FUEL & OIL	11	-	-	-	-
6462 VEHICLE OPERATION	-	10	20	20	20
6525 SMALL EQUIP PURCHASES	-	-	-	-	-
6530 EQUIPMENT PURCHASE	20,727	24,440	-	-	-
6540 CAPITAL IMPROVEMENTS	31,141	8,202	-	-	-
6650 CENTRAL GARAGE CHRGS	15,940	-	-	-	-
<b>FIRE 800-90-000</b>	<b>193,060</b>	<b>131,544</b>	<b>162,086</b>	<b>135,681</b>	<b>136,095</b>

**Ketchikan Gateway Borough**

**FY 2006/2007 Budget - Revenue and Appropriations**

**South Tongass Fire and EMS 800-90**

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
5100	EMPLOYEE PAY	-	-	53,798	53,798	60,107
5120	TEMPORARY PAY	-	-	7,500	7,500	18,630
5200	BENEFITS	-	-	33,639	33,639	28,762
5300	TRAVEL & TRAINING	-	525	-	-	2,000
6010	SUPPLIES	-	10	-	-	-
6011	OPERATING SUPPLIES	-	876	8,200	7,500	8,200
6020	DUES & PUBLICATIONS	-	390	-	-	-
6030	PUBLISHING EXPENSE	-	2,504	-	-	-
6070	POSTAGE EXPENSE	-	140	-	-	-
6090	CONTRACTUAL SERVICES	-	64,548	3,000	1,500	1,500
6100	INSURANCE	-	107	200	2,700	2,700
6130	ADMINISTRATIVE FEES	-	-	6,440	6,440	7,374
6450	EQUIPMENT MAINTENANCE	-	-	-	2,590	-
6530	EQUIPMENT PURCHASE	-	4,401	-	-	-
6460	VEHICLE MAINTENANCE	-	-	1,000	-	1,000
6540	CAPITAL IMPROVEMENTS	-	932	-	-	-
<b>EMS 800-90-005</b>		-	74,433	113,777	115,667	130,273
<b>TOTAL APPROPRIATIONS</b>		<b>193,060</b>	<b>205,976</b>	<b>275,863</b>	<b>251,348</b>	<b>266,368</b>

## Ketchikan Gateway Borough

### FY 2006/2007 Budget - Revenue and Appropriations South Tongass Treatment/Distribution 800-91-001/002

Description	FY 03/04 ACTUAL	FY 03/04 ESTIMATED	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>APPROPRIATIONS:</b>						
<b>TREATMENT 91-001</b>						
5100	EMPLOYEE PAY	28,119	24,000	25,907	45,652	43,846
5110	OVERTIME	1,659	1,500	4,170	2,500	2,500
5120	TEMPORARY PAY	2,288	2,500	1,360	-	-
5200	TAXES/BENEFITS	17,053	15,000	15,441	25,880	26,824
5300	TRAVEL & TRAINING	-	-	-	-	1,600
6010	SUPPLIES	-	-	(1)	-	-
6011	OPERATING SUPPLIES	42,922	55,000	52,143	55,500	87,445
6020	DUES & PUBLICATIONS	100	565	1,000	1,465	1,465
6090	CONTRACTUAL SERVICE	3,300	5,000	-	3,000	1,000
6091	WATER TEST	5,034	4,500	3,017	4,000	420
6100	INSURANCE	-	200	-	200	250
6130	ADMINISTRATIVE FEES	14,000	14,000	14,000	9,145	13,228
6140	DEBT SERVICE	921	2,868	819	2,868	604
6310	ELECTRICITY	9,521	6,500	7,312	7,000	8,000
6320	WATER	224	-	-	-	-
6330	TELEPHONE	32	-	-	480	540
6430	BUILDING MAINTENANCE	-	-	-	30	250
6450	EQUIPMENT MAINTENANCE	294	-	814	3,000	3,000
6525	SMALL EQUIP PURCHASES	-	-	-	3,000	2,200
6530	EQUIPMENT PURCHASE	(1,865)	-	2,579	3,000	-
6540	CAPITAL IMPROVEMENTS	-	74,000	8,996	-	-
6600	TRANSFERS	636	-	-	-	-
<b>TOTAL TREATMENT 91-001</b>		<b>124,238</b>	<b>205,633</b>	<b>137,558</b>	<b>163,691</b>	<b>193,172</b>
<b>DISTRIBUTION 91-002</b>						
5100	EMPLOYEE PAY	14,646	11,000	18,100	12,642	14,615
5110	OVERTIME	1,458	1,100	1,469	1,000	1,000
5120	TEMPORARY PAY	200	200	327	-	-
5200	TAXES/BENEFITS	6,156	6,000	9,787	7,950	8,970
5300	TRAVEL & TRAINING	-	-	-	-	1,600
6011	OPERATING SUPPLIES	2,899	4,000	2,388	6,000	2,793
6090	CONTRACTUAL SERVICE	70	100	500	2,000	2,000
6091	WATER TEST	-	-	-	-	1,200
6310	ELECTRICITY	2,219	3,000	1,055	3,000	3,000
6430	BUILDING MAINTENANCE	-	-	14	-	250
6450	EQUIPMENT MAINTENANCE	-	-	1,498	3,000	3,000
6525	SMALL EQUIP PURCHASES	-	-	-	-	2,700
6530	EQUIPMENT PURCHASE	-	-	4,493	4,200	-
6540	CAPITAL IMPROVEMENTS	-	-	110,472	-	-
6650	CENTRAL GARAGE CHRGS	2,500	2,500	-	-	-
<b>TOTAL DISTRIBUTION 91-002</b>		<b>30,148</b>	<b>27,900</b>	<b>150,104</b>	<b>39,792</b>	<b>41,128</b>
<b>TOTAL APPROPRIATIONS</b>		<b>154,386</b>	<b>233,533</b>	<b>287,662</b>	<b>203,482</b>	<b>234,300</b>

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Revenues and Appropriations  
 Loring Service Area Budget - 810

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE 7/1</b>	-	-	-	-	-
<b>REVENUES:</b>					
4010   PROPERTY TAX REVENUE	-	-	-	-	2,483
<b>Total Revenues</b>	-	-	-	-	2,483
<b>APPROPRIATIONS:</b>					
6410   DOCK MAINTENANCE	-	-	-	-	2,500
<b>Total Appropriations</b>	-	-	-	-	2,500
<b>FUND BALANCE 6/30</b>	-	-	-	-	(17)

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Revenues and Appropriations  
 Waterfall Creek Service Area - 830

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE 7/1</b>		105,080	19,461	(920)	(920)	6,559
<b>REVENUES:</b>						
4080	PENALTY & INTEREST	-	31	-	65	-
4305	INTEREST INCOME	1,418	193	400	100	100
4306	INVESTMENT INCOME	(373)	(16)	-	-	-
4307	UNREALIZED GAINS (LOSSES)	1,548	(94)	-	-	-
4360	SERVICE AREA REVENUE	4,417	4,505	3,600	11,434	11,434
<b>Total Revenues</b>		7,010	4,619	4,000	11,599	11,534
<b>APPROPRIATIONS:</b>						
6030	PUBLISHING EXPENSE	81	-	100	41	100
6090	CONTRACTUAL SERVICES	2,888	7,401	2,000	750	4,500
6130	ADMINISTRATIVE SERVICES	500	500	500	500	1,500
6441	SYSTEM MAINT - ROAD	2,283	2,744	1,000	2,829	1,000
6540	WATERFALL SA-PAVE ROADS	86,877	14,354	-	-	-
<b>Total Appropriations</b>		92,629	25,000	3,600	4,120	7,100
<b>FUND BALANCE 6/30</b>		19,461	(920)	(520)	6,559	10,993

**Ketchikan Gateway Borough**

**FY 2006/2007 Budget - Revenues and Appropriations**

**Mud Bight Service Area - 840**

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE 7/1</b>		8,149	23,138	35,477	35,477	45,122
<b>REVENUES:</b>						
4080	PENALTY & INTEREST	-	2,397	-	(607)	-
4305	INTEREST INCOME	665	812	600	600	600
4306	INVESTMENT INCOME	(349)	(111)	-	-	-
4307	UNREALIZED GAINS (LOSS)	765	142	-	-	-
4360	SERVICE AREA REVENUE	15,257	10,047	-	10,852	-
<b>Total Revenues</b>		16,338	13,288	600	10,845	600
<b>APPROPRIATIONS:</b>						
6030	PUBLISHING EXPENSE	-	32	-	-	50
6085	LICENSES/FEES/PERMITS	100	-	-	-	-
6090	CONTRACTUAL SERVICES	-	418	1,500	700	1,500
6130	ADMINISTRATIVE SERVICES	500	500	500	500	500
6140	DEBT SERVICE	749	-	-	-	-
<b>Total Appropriations</b>		1,349	949	2,000	1,200	2,050
Excess Revenue over (under) Expenditures		14,989	12,339	(1,400)	9,645	(1,450)
<b>FUND BALANCE 6/30</b>		23,138	35,477	34,077	45,122	43,672

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Revenues and Appropriations  
 Nichols View Service Area - 850

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE 7/1</b>	9,830	9,669	9,421	9,421	9,221
<b>REVENUES:</b>					
4305 Interest Income	314	270	300	300	300
4306 Investment Income	(239)	(34)	-	-	-
4307 Unrealized Gains (Losses)	264	16	-	-	-
<b>Total Revenues</b>	339	252	300	300	300
<b>APPROPRIATIONS:</b>					
6130 Administrative Services	500	500	500	500	500
<b>Total Appropriations</b>	500	500	500	500	500
Excess Revenue over (under) Expenditures	(161)	(248)	(200)	(200)	(200)
<b>FUND BALANCE 6/30</b>	9,669	9,421	9,221	9,221	9,021

## Ketchikan Gateway Borough

### FY 2006/2007 Budget - Revenues and Appropriations

#### Forest Park Service Area - 860

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET	
<b>FUND BALANCE 7/1</b>	161,545	75,306	95,439	95,439	131,865	
<b>REVENUES:</b>						
4010	PROPERTY TAXES	45,514	47,952	47,811	49,495	53,053
4020	BUSINESS/PERSONAL TAXES	112	60	-	145	-
4060	AUTOMOBILE TAXES	2,664	623	3,000	3,000	3,000
4150	SR CITIZEN LOCAL CONTRIB.	-	(2,417)	(2,417)	(2,417)	(2,417)
4305	INTEREST INCOME	3,684	2,829	1,000	1,663	1,000
4306	INVESTMENT INCOME	(2,041)	(404)	-	-	-
4307	UNREALIZED GAINS/LOSSES	3,879	435	-	-	-
<b>Total Revenues</b>		53,812	49,079	49,394	51,886	54,636
<b>APPROPRIATIONS:</b>						
6030	PUBLISHING EXPENSE	229	-	100	41	100
6070	POSTAGE EXPENSE	9	-	50	50	50
6090	CONTRACTUAL SERVICES	24,612	14,100	24,000	5,000	24,000
6130	ADMIN SERVICE FEE	2,310	2,310	3,369	3,369	3,069
6312	ELECTRICITY-STREET LIGHTS	7,505	5,550	7,000	7,000	7,000
6441	SYSTEM MAINT - ROAD	5,978	6,986	25,000	-	20,000
6540	CAPITAL IMPROVEMENTS	99,408	-	-	-	-
<b>Total Appropriations</b>		140,051	28,946	59,519	15,460	54,219
Excess Revenue over (under) Expenditures		(86,239)	20,133	(10,125)	36,426	417
<b>FUND BALANCE 6/30</b>		75,306	95,439	85,314	131,865	132,282

## Ketchikan Gateway Borough

FY 2006/2007 Budget - Revenues and Appropriations

Gold Nugget Service Area - 870

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE 7/1</b>	11,699	15,326	19,476	19,476	22,672
<b>REVENUES:</b>					
4080 PENALTIES & INTEREST	-	47	-	159	-
4305 INTEREST INCOME	460	290	400	400	400
4306 INVESTMENT INCOME	(373)	(61)	-	-	-
4307 UNREALIZED GAINS (LOSSES)	408	37	-	-	-
4361 ROAD FEES	6,101	6,218	5,808	5,808	5,808
<b>Total Revenues</b>	6,596	6,531	6,208	6,367	6,208
<b>APPROPRIATIONS:</b>					
6030 PUBLISHING	185	-	50	51	50
6070 POSTAGE	-	-	-	-	-
6090 CONTRACTUAL SERVICES	-	1,423	6,000	1,150	6,000
6130 ADMINISTRATIVE SERVICES	500	500	555	555	555
6441 ROAD MAINTENANCE	2,284	457	3,200	1,415	3,200
<b>Total Appropriations</b>	2,969	2,380	9,805	3,171	9,805
DESIGNATED RESERVES - CIP	-	-	-	-	-
UNDESIGNATED RESERVES 6%	-	-	-	-	-
Excess Revenue over (under) Expenditures	3,627	4,151	(3,597)	3,196	(3,597)
<b>FUND BALANCE 6/30</b>	15,326	19,476	15,879	22,672	19,075

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Revenues and Appropriations  
 Gold Nugget Special Assessment - 875

Description		FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>		-	(4,900)	(42,961)	(42,961)	(3,094)
<b>REVENUES:</b>						
4080	SAD REVENUE	-	-	10,313	-	
	PENALTY & INTEREST	-	-	-	532	
4362	SPECIAL ASSESSMENT FEES	-	3,720	-	40,912	
<b>Total Revenues</b>		-	3,720	10,313	41,444	-
<b>APPROPRIATIONS:</b>						
6070	POSTAGE EXPENSE	-	106	-	-	-
6140	DEBT SERVICE	-	-	10,313	1,577	1,211
6540	CAPITAL IMPROVEMENTS	4,900	39,750	-	-	-
6845	INTEREST EXPENSE	-	1,925	-	-	-
<b>Total Appropriations</b>		4,900	41,781	10,313	1,577	1,211
DESIGNATED RESERVES - CIP		-	-	-	-	-
UNDESIGNATED RESERVES 6%		-	-	-	-	-
<b>FUNDS AVAILABLE JUNE 30</b>		(4,900)	(42,961)	(42,961)	(3,094)	(4,305)

Ketchikan Gateway Borough  
FY 2006/2007 Budget - Revenues and Appropriations  
North Tongass Fire & EMS Service Area - 890

Description	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
<b>FUND BALANCE 7/1</b>	(116,874)	(746,793)	(636,284)	(636,284)	(1,240,561)
<b>REVENUES:</b>					
4010 PROPERTY TAXES	405,546	327,708	404,000	413,837	457,921
4020 BUSINESS/PERSONAL TAXES	683	4,382	5,100	5,100	5,100
4060 AUTOMOBILE TAXES	7,923	6,857	7,800	7,800	7,800
4150 SR CITIZEN LOCAL CONTRIB.	-	(18,724)	(22,100)	(22,100)	(22,100)
4305 INTEREST INCOME	-	11,495	-	3,000	-
4306 INVESTMENT INCOME	(1,392)	(853)	-	-	-
4307 UNREALIZED GAIN (LOSSES)	1,392	1,915	-	-	-
4390 MISCELLANEOUS REVENUE	650	4,989	1,500	2,050	1,500
4394 EMS REVENUE	-	23,613	38,000	38,000	38,000
4395 ANNUAL SERVICE AREA FEE	-	116,349	118,500	118,500	118,500
4450 TRANSFER IN	5,000	-	-	-	-
<b>Total Revenues</b>	<b>419,802</b>	<b>477,732</b>	<b>552,800</b>	<b>566,187</b>	<b>606,721</b>
<b>APPROPRIATIONS: NTVFD 890-90-000</b>					
5100 EMPLOYEE PAY	89,762	106,348	105,223	105,223	112,379
5110 OVERTIME PAY	550	-	-	-	-
5120 TEMPORARY PAY	12,760	10,681	25,000	30,000	27,000
5200 BENEFITS	32,396	30,556	47,801	47,801	60,277
5300 TRAVEL & TRAINING	11,982	6,448	11,000	11,500	15,000
5400 UNIFORM ALLOWANCE	4,390	3,239	3,100	2,200	3,100
5500 REIMBURSABLE EXPENSES	2,384	783	800	300	800
6010 OFFICE SUPPLIES	2,995	1,671	1,000	1,400	2,000
6011 OPERATING SUPPLIES	14,584	4,549	10,000	7,500	10,000
6015 BOOKS & SOFTWARE	2,880	672	3,000	2,000	4,000
6020 DUES & PUBLICATIONS	120	950	1,300	500	1,300
6030 PUBLISHING EXPENSE	211	-	300	200	500
6040 COMMUNITY PROMOTIONS	-	-	-	-	1,000
6060 RENTALS	49,005	63,000	48,000	56,640	6,000
6070 POSTAGE	54	1,398	2,000	1,000	1,500
6080 PROFESSIONAL SERVICES	17,396	926	1,000	200	1,000
6082 EMPLOYEE RECRUITMENT	100	121	300	1,000	1,000
6090 CONTRACTUAL SERVICES	48,519	2,799	3,000	3,000	3,500
6100 INSURANCE	1,789	8,408	10,000	8,500	13,000
6110 MEDICAL EXPENSE	2,284	(1,480)	8,180	2,500	3,000
6130 ADMINISTRATIVE SERVICES	5,324	20,000	18,000	18,000	19,452
6140 DEBT SERVICE	3,257	-	207,500	156,345	45,417
6310 ELECTRICITY	5,094	6,718	7,000	7,000	7,350
6320 WATER	-	-	-	-	-

Ketchikan Gateway Borough  
 FY 2006/2007 Budget - Revenues and Appropriations  
 North Tongass Fire & EMS Service Area - 890

Description		FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 BUDGET	FY 05/06 ESTIMATED	FY 06/07 BUDGET
6330	TELEPHONE	1,040	1,923	1,500	1,500	1,500
6331	LONG DISTANCE	71	454	400	500	800
6340	SEWER	-	-	-	1,000	-
6430	BUILDING MAINTENANCE	3,243	2,173	1,500	1,500	1,500
6431	HEATING FUEL	4,876	4,758	6,000	5,500	6,000
6450	EQUIPMENT MAINTENANCE	1,788	1,249	5,000	3,500	3,000
6460	VEHICLE MAINTENANCE	(173)	398	3,000	4,200	15,194
6461	MOTOR FUEL & OIL	-	3,627	7,000	6,500	7,000
6462	VEHICLE OPERATION	349	1,608	-	-	-
6525	SMALL EQUIP PURCHASES	-	-	-	-	8,000
6530	EQUIPMENT PURCHASE	64,846	20,155	31,300	31,300	7,500
6540	CAPITAL IMPROVEMENTS	645,845	11,937	-	1,000	-
6540	Capital Improvements - Station 6	-	-	-	300,000	-
6540	Capital Improvements - Station 8	-	-	-	300,000	-
6600	INTERFUND TRANSFER	-	51,155	51,155	51,155	51,635
6650	CENTRAL GARAGE CHARGES	20,000	-	-	-	-
<b>Total Appropriations 890-90-000</b>		1,049,721	367,223	620,359	1,170,464	440,704
Excess Revenue over (under) Expenditures		(629,919)	110,509	(67,559)	(604,277)	166,017
<b>FUND BALANCE 6/30</b>		(746,793)	(636,284)	(703,843)	(1,240,561)	(1,074,544)
<b>AUTHORIZED PERSONNEL</b>		<b><u>FY 03/04</u></b>	<b><u>FY 04/05</u></b>	<b><u>FY 05/06</u></b>	<b><u>FY 06/07</u></b>	
	Fire Chief	1.00	1.00	1.00	1.00	
	EMS Lieutenant	1.00	1.00	1.00	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>2.00</u></b>	

# **MISCELLANEOUS**

**FY 2006/2007**

**KETCHIKAN GATEWAY BOROUGH  
COMMUNITY PROFILE**

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

DEMOGRAPHICS, ECONOMICS, SERVICE STATISTICS

*Ketchikan Gateway Borough*

Borough, square miles	1,233
Revillagiedo Island, square miles	1,168
Gravina Island, square miles	89

*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%

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

Residential	49.60%
Undeveloped/Park	2.7%
Institutional	6.9%
Industrial	9.3%
Commercial/Service	11.07%
Total Acres	2,621

*Gender Composition 2000 Census (%)*

Male	51.1%
Female	48.9%

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

Residential	3.47%
Park/Leisure/Recreation	4.86%
Social/Institutional/Infrastructure	2.05%
Industrial	1.59%
Commercial/Service/Natural	
Resource Development	16.83%
Transportation	5.51%
Vacant/Tidelands	65.69%
Total Acres	63,311

*Population*

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

*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	780,800

*Age Composition 2000 Census (%)*

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

*Elections (October 2005)*

Registered Voters	10,034
Votes Cast Last Borough Election	3,138
% Voting Last Borough Election	31%

*Educational Attainment (%) - 2000 Census*

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

*Household Income (%) - 2000 Census*

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

*Occupational Composition 2000 (%)*

Management, Professional, Related	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%

*Taxes*

City Retail Sales Tax Rate	6.00%
Borough Retail Sales Tax Rate	2.50%
Borough Property Tax	7.50 mills
City of Ketchikan Property Tax	6.40 mills
City of Saxman Property Tax	7.50 mills
(Non-Areawide Rate)	0.90 mills
Deep Bay Service Area	8.40 mills
Forest Park Service Area	13.10 mills
Forest Park/Saxman Overlap Svc. Area	9.70 mills
Gold Nugget Service Area	10.90 mills
Long Arm Service Area	8.40 mills
Mud Bight Service Area	10.10 mills
North Tongass Service Area	10.10 mills
Saxman/South Tongass Overlap	7.50 mills
South Tongass Fire Prot. Svc. Area	10.90 mills
Vallenar Bay Service Area	8.40 mills
Waterfall Creek Service Area	10.10 mills

*Industrial Composition 2000 (%)*

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

*Zoning Permits (Calendar Year)*

2005	116
2004	158
2003	184
2002	132
2001	115
2000	146
1999	148
1998	118
1997	159
1996	210
1995	209
1994	184

*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 2005)*

Licenses Issued	604
Animals Impounded	408
Animals Surrendered	395
Animals Adopted	158
Animals Claimed	149

*South Tongass Volunteer Fire Department  
(Calendar Year 2005)*

Stations	2
Volunteers	40
Fire Calls	23
Emergency Calls/EMS Incidents	69
Fire Investigations	3
Other Calls	11

*North Tongass Volunteer Fire Department  
(Calendar Year 2005)*

Stations	2
Volunteers	30
Fire Calls	40
Emergency Calls/EMS Incidents	110
Fire Investigations	1

*Transportation Services (Calendar Year 2005)*

*Ketchikan International Airport*

Inbound Passengers	104,906
Outbound Passengers	104,966

*Airport Ferry*

Passengers	356,774
Vehicles	84,754

*The Bus*

Passengers	154,765
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*Visitor Industry (Calendar Year 2005)*

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 (2005)*

Library Materials	64,253
Annual Circulation	187,326
Registered Borrowers	10,743

*Municipal Parks*

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

*Educational System (2004-2005)*

Elementary, Public	5
Junior High, Public	1
High School, Public	1
Alternative High School, Public	1
Community College (University of Alaska)	1
Public School Enrollment (K-12)	2,278
Public School Teachers	143

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, 2006

<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		1,100,000
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	1,050,000	14,080,000
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	895,000	8,105,000
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	1,510,000	7,545,000
1999 School Bonds - G.O. Bonds	4.85 - 5.00	05/01 & 11/01	12/01/99	05/01/19	<u>7,460,000</u>	<u>7,460,000</u>	<u>6,405,000</u>	<u>1,055,000</u>
Total G.O. Bond Debt					<u>40,645,000</u>	<u>40,645,000</u>	<u>9,860,000</u>	<u>30,785,000</u>
 <u>Revenue Bonds</u>								
2001 Airport Improvement Bonds - Series A	4.75 - 4.90	04/01 & 10/01	08/07/01	10/01/19	1,725,000	1,725,000	255,000	1,470,000
2001 Airport Improvement Bonds - Series B	5.00 - 5.20	04/01 & 10/01	08/07/01	10/01/19	<u>2,525,000</u>	<u>2,525,000</u>	<u>355,000</u>	<u>2,170,000</u>
Total Revenue Bond Debt					<u>4,250,000</u>	<u>4,250,000</u>	<u>610,000</u>	<u>3,640,000</u>
Combined G.O. and Revenue Bond Debt					<u>44,895,000</u>	<u>44,895,000</u>	<u>10,470,000</u>	<u>34,425,000</u>

**KETCHIKAN GATEWAY BOROUGH**

**DEBT SERVICE REQUIREMENTS TO MATURITY**

June 30, 2006

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
2007	90,000	43,022	133,022	1,095,000	659,900	1,754,900	350,000	340,905	690,905	385,000	394,850	779,850	335,000	52,583	387,583	85,000	66,294	151,294	120,000	103,483	223,483
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	36,600	136,600	1,060,000	581,850	1,641,850	375,000	313,711	688,711	420,000	355,600	775,600	370,000	18,500	388,500	90,000	58,200	148,200	135,000	91,251	226,251
2010	105,000	32,600	137,600	810,000	539,450	1,349,450	390,000	298,880	688,880	440,000	334,600	774,600				95,000	54,038	149,038	140,000	84,720	224,720
2011	110,000	28,400	138,400	845,000	507,050	1,352,050	405,000	282,980	687,980	465,000	312,600	777,600				100,000	49,650	149,650	150,000	77,833	227,833
2012	110,000	24,000	134,000	890,000	464,800	1,354,800	410,000	266,680	676,680	485,000	289,350	774,350				105,000	45,038	150,038	155,000	70,589	225,589
2013	115,000	19,600	134,600	925,000	420,300	1,345,300	425,000	249,980	674,980	510,000	264,615	774,615				110,000	40,200	150,200	165,000	62,989	227,989
2014	120,000	15,000	135,000	975,000	374,050	1,349,050	440,000	232,570	672,570	540,000	238,605	778,605				115,000	35,138	150,138	175,000	54,870	229,870
2015	125,000	10,200	135,200	1,025,000	325,300	1,350,300	460,000	214,115	674,115	565,000	210,525	775,525				125,000	29,675	154,675	180,000	46,260	226,260
2016	130,000	5,200	135,200	1,080,000	274,050	1,354,050	480,000	194,250	674,250	600,000	180,580	780,580				130,000	23,745	153,745	190,000	37,100	227,100
2017				1,125,000	220,050	1,345,050	500,000	173,055	673,055	630,000	148,780	778,780				135,000	17,450	152,450	200,000	27,250	227,250
2018				1,190,000	163,800	1,353,800	520,000	150,740	670,740	665,000	114,760	779,760				140,000	10,780	150,780	210,000	16,795	226,795
2019				1,250,000	101,325	1,351,325	545,000	127,037	672,037	700,000	78,850	778,850				150,000	3,675	153,675	220,000	5,720	225,720
2020				680,000	35,700	715,700	570,000	101,665	671,665	740,000	40,700	780,700									
2021							595,000	74,721	669,721												
2022							625,000	46,044	671,044												
2023							650,000	15,600	665,600												
<b>Totals</b>	<b>\$1,100,000</b>	<b>\$255,022</b>	<b>\$1,355,022</b>	<b>\$14,080,000</b>	<b>\$5,294,675</b>	<b>\$19,374,675</b>	<b>\$8,105,000</b>	<b>\$3,410,519</b>	<b>\$11,515,519</b>	<b>\$7,545,000</b>	<b>\$3,340,015</b>	<b>\$10,885,015</b>	<b>\$1,055,000</b>	<b>\$107,083</b>	<b>\$1,162,083</b>	<b>\$1,470,000</b>	<b>\$496,133</b>	<b>\$1,966,133</b>	<b>\$2,170,000</b>	<b>\$776,405</b>	<b>\$2,946,405</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.