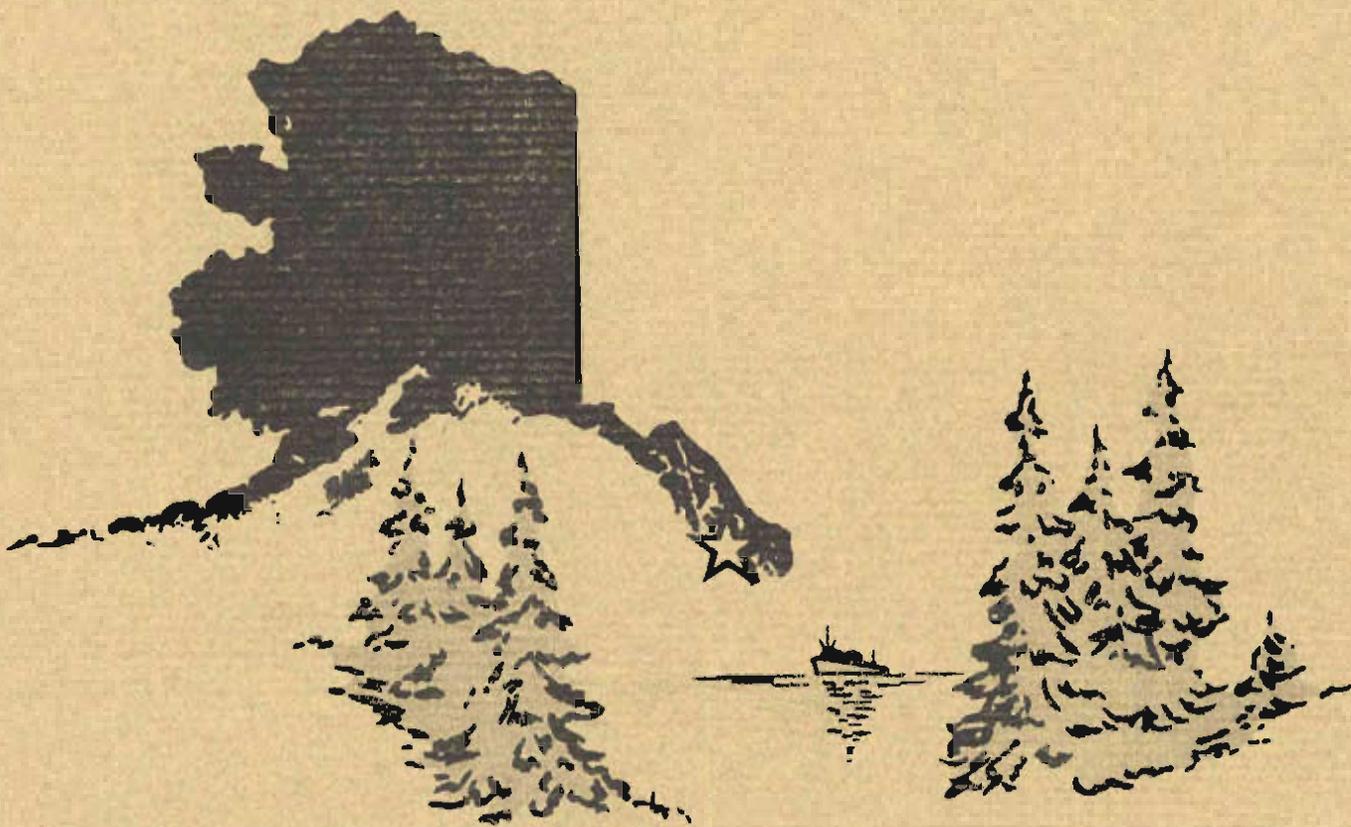


KETCHIKAN GATEWAY BOROUGH
Ketchikan, Alaska



Budget
Fiscal Year 2005/2006

Ketchikan Gateway Borough

2005/2006 Budget

and Capital Program

Mayor and Assembly (Term Expires)

Michael B. Salazar, Mayor (2005)
David Landis, Vice-Mayor (2005)
John "Jack" Shay Jr., (2005)
George H. Tipton (2005)
David Kiffer (2006)
George Lybrand (2006)
Mike Painter (2007)
Glen Thompson (2007)

Appointed Staff

Roy Eckert, Borough Manager
Steve Corporon, Assistant Borough Manager
Scott A. Brandt-Erichsen, Attorney
Harriett Edwards, Clerk

Directors

Richard Kraft, Public Works
David Allen, Transportation Services
Michael J. Houts, Finance
Eugene Martin, Animal Protection
Wendy Mackie, Administrative Supervisor, Parks & Recreation
Dennis L. Finegan, Assessment

Effective July 1, 2005

Adopted on June 6, 2005

For information about this budget document contact:

Ketchikan Gateway Borough
Finance Department
344 Front Street
Ketchikan AK 99901

Phone: 907/228-6624
Fax: 907/247-6625

Email: finance@borough.ketchikan.ak.us

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

Maureen C. Crosby, CPA, Comptroller

Charlanne J. Heath, Accounting Supervisor

Kim Flores, Financial & Budget Assistant

INTRODUCTION

FY 2005/2006

KETCHIKAN GATEWAY BOROUGH

Finance Department • 344 Front Street • Ketchikan, Alaska 99901
admins@borough.ketchikan.ak.us

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

BUDGET MESSAGE

DATE: June 7, 2005
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 2005/2006. 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, State and Federal Grants, General Obligation and Revenue Bonds, 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 waning forest products industry since the closure of Ketchikan Pulp Company in 1997. The forest product industry recently has shown signs of a modest rebound. The borough has entered into an agreement with an operator to reopen the veneer plant at the Wards Cove facility. The veneer plant has the potential to add fifteen plus jobs to the community. The State of Alaska Mental Health Trust has opened several tracts of their land for timber harvest, contributing to the Borough economy.

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 addition of AMHS daily service to the community of Metlakatla has augmented year round retail opportunities for the local merchants. The Inter-Island Ferry Authority has daily service for nine months and twice daily during the summer months, providing a link to Prince of Wales Island. The IFA is a key link the two thousand plus residents of POW which also enhances retail sales in the Borough.

The tourism industry shows continued steady growth which has a positive effect on Borough Revenues.

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 auction is scheduled for the first week in August

for these parcels. A conservative budget estimate of \$2.2 million is used for the sale of the East side. The West side of Wards Cove is expected to go up for auction in the fall of 2005 or early 2006. No sales estimate for the West side is in the Budget. A strong effort by the staff and assembly is being made to get these properties into the private sector increasing the tax roles.

The Fiscal Year 2005-2006 Budget is increased substantially over the previous year notably is an increase in PERS contributions from 10.49 percent to 15.49 percent of qualified payroll, fuel costs, and an increase to the school district for education.

Two major school projects will be completed in Fiscal 2006. The "Schoenbar Middle School" project is scheduled for completion before the fall 2006 school year starts. The "Fawn Mountain Elementary School" should be completed in December 2006. The voters approved a \$7.9 million bond issue to complete construction of the two school projects. The voters also approved a half cent sales tax increase to service the debt for the school bonds and provide for future school capital asset funding. This will increase revenues by approximately \$1.1 million.

This budget serves as the Assembly's operating plan for the Borough for 2005/2006. 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 2005/2006 will be approximately \$16.0 million. This is an increase of \$0.9 million or 6 percent increase over estimated revenues for Fiscal Year 2004/2005. The table below identifies the major revenue sources of the Borough and the net change from 2005 Estimated to 2006 Budgeted by category.

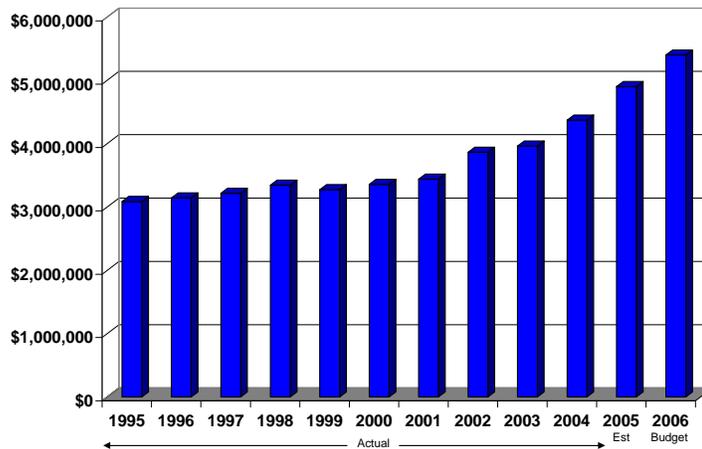
	2005 <u>Estimated</u>	2006 <u>Budget</u>	Net <u>Change</u>
Taxes and Fees	12,208,000	12,832,140	624,140
Revenue from Other Governments	1,159,815	1,238,000	78,185
Charges for Services	1,042,126	1,100,050	57,924
Interfund Revenues	<u>682,500</u>	<u>830,048</u>	<u>147,548</u>
Total	<u>15,092,441</u>	<u>16,000,238</u>	<u>907,797</u>

Approximately \$13 million or 80 percent of the Borough's 2005/2006 revenues will come from taxes. The Borough currently assesses four 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. Transient Occupancy Tax has been budgeted in the Economic Development Fund for FY05/06. The Transient Occupancy Tax will be used as partial funding for the Ketchikan Visitor's Bureau grant appropriation for next fiscal year.

	2005 <u>Estimated</u>	2006 <u>Budget</u>	Net <u>Change</u>
Property Taxes	6,958,100	7,155,390	197,290
Sales Taxes	4,900,000	5,400,000	500,000
Transient Occupancy Tax	70,000	0	(70,000)
Automobile and Boat Tax	150,000	150,000	0
Other Taxes and Fees	129,900	126,750	(3,150)
Total	12,208,000	12,832,140	624,140

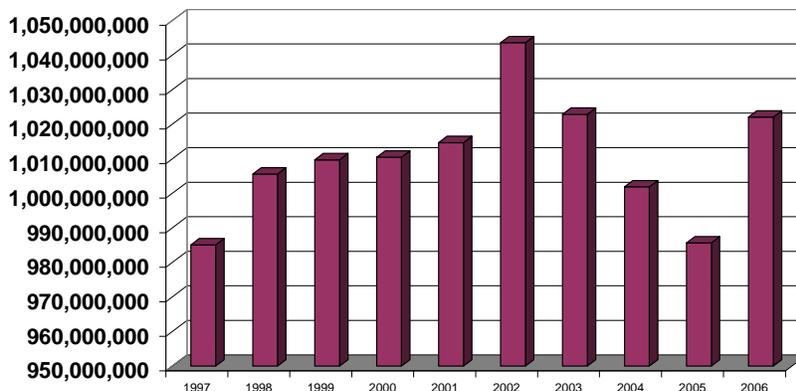
The graph below represents the sales tax history with an estimate of fiscal year end 2005, and budget projection for fiscal year 2006. The history shows a plateau during the KPC mill closure in 1997. Significant sales tax revenue increases begin in fiscal year 2002 thru 2006. Revenues are expected to 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 three percent generating a \$252 thousand increase in property tax revenues. Total real and personal property tax revenue is \$7.2 million after allowing \$550 thousand for Senior Citizens exemptions in FY 2005/2006.

**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 \$78 thousand in Revenue Sharing and revenues during 2005/2006. The following table summarizes the major categories of State revenue and net changes.

	2005 <u>Estimated</u>	2006 <u>Budget</u>	Net <u>Change</u>
Raw Fish Tax	274,000	350,000	76,000
Timber Stumpage	353,315	353,000	(315)
Payment in Lieu of Taxes	<u>532,500</u>	<u>535,000</u>	<u>2,500</u>
Total	<u>1,159,815</u>	<u>1,238,000</u>	<u>78,185</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 subsidation of public services. User fees have remained level and have not been increased for FY05/06. This table summarizes the major categories of charges for services.

	2005 <u>Estimated</u>	2006 <u>Budget</u>	Net <u>Change</u>
Interest Income	225,000	150,000	(75,000)
Other Sales and Services	85,500	83,050	(2,450)
Zoning and Platting Fees	30,000	30,000	0
Animal Protection Fees	30,000	30,000	0
Bus System Revenues	323,626	445,000	121,374
Passports	10,000	14,000	4,000
Recreation Program Fees	<u>338,000</u>	<u>348,000</u>	<u>10,000</u>
Total	<u>1,042,126</u>	<u>1,100,050</u>	<u>57,924</u>

INTERFUND TRANSFERS

Fund transfers represent operating subsidies of transfers from specially designated funds to the General Fund totaling \$830 thousand.

INTERFUND TRANSFER REVENUES

Recreation Operating	214,760
Bond/Capital Improvement Fund-KGBSD	
Insurance	275,000
Service Area Funds	39,905
Admin Fees-Airport	156,629
Admin Fees-Econ Dev	110,617
Admin Fees-Wastewater	<u>33,137</u>
	<u>830,048</u>

EXPENDITURES

GENERAL FUND

The adopted 2006 general government annual budget is \$16.2 million. By comparison, the 2005 estimated expenditures are \$15.3 million. This represents an increase of \$0.9 million or 5.8 percent. The table below compares fiscal 2005 estimated and the 2006 budget.

	Estimated <u>2005</u>	Budget <u>2006</u>	Net <u>Change</u>
General Government	2,522,128	2,862,610	340,482
Public Services	3,887,649	4,416,230	528,581
Education	7,641,968	7,928,731	286,763
Education Student Activities		350,000	350,000
Capital Projects	36,823	190,000	153,177
Other	500,656	376,686	(123,970)
Transfers	<u>737,000</u>	<u>131,778</u>	<u>(605,222)</u>
Total	<u>15,326,224</u>	<u>16,256,035</u>	<u>929,811</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 8.3 percent for the 2005/2006 fiscal year. The Assembly funded \$7.9 million for general education and an additional \$350 thousand for student activities.

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 for Enterprise Funds. 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. 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 including 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, 2006 is anticipated to be \$2.1 million or 12.7% reserves. This is adequate to meet the anticipated obligations and loan guarantees.

DEBT MANAGEMENT

The Borough has four general obligation bond issues outstanding totaling \$32,855,000. The outstanding issues are: 1999 G.O. School Bonds - \$1,375,000; 2000 G.O. School Bonds - \$7,910,000; 2003 G.O. Series A School Bonds - \$8,440,000; and 2005 G.O. Series B Bonds - \$15,130,000. 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

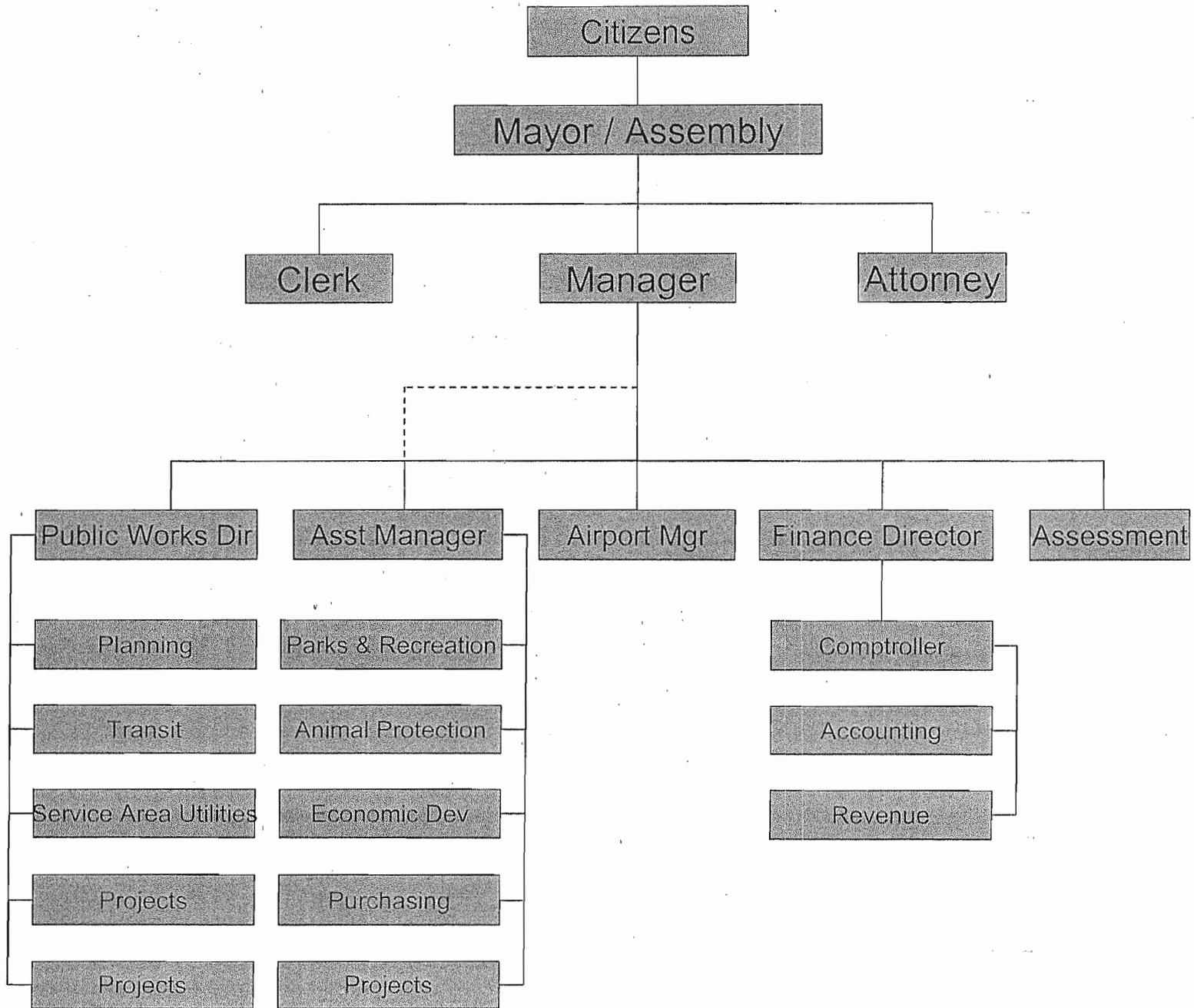
The Borough is responsible for collecting all taxes within its boundaries, including those taxes due the Cities of Ketchikan and Saxman. An aggressive policy of collection has been instituted and sustained.

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.



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.

GENERAL FUND

FY 2005/2006

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1355

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOOUGH, ALASKA, APPROVING THE KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2005/2006 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 2005/2006 School Budget to the Borough Assembly as required.
- B. On May 16, 2005, the Assembly established funding for the School District's FY 2005/2006 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, 2005.

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, 2005, entitled KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2005/2006 SCHOOL BUDGET, is hereby approved in the total amount of \$25,231,417.

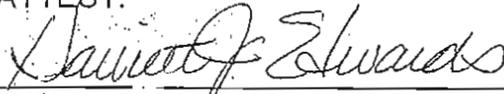
	<u>FY 05/06</u>
Local Appropriations	7,363,731
In-Kind Contribution	565,000
Student Activities – Borough Grant	350,000
Pupil Transportation	1,271,256
Foundation	12,477,808
Other State Sources	209,430
Federal Sources	2,528,604
Miscellaneous Local Sources/Fund Balance	465,588
	<u>25,231,417</u>

Section 2. Local Appropriations. The sum of \$7,363,731 is appropriated from the General Fund for the Fiscal Year 2005/2006 to be used for the general operation of schools for the Fiscal Year beginning July 1, 2005 and ending June 30, 2006.

Section 3. This ordinance is effective upon adoption.

ADOPTED this 20th day of June, 2005.


BOROUGH MAYOR

ATTEST:

BOROUGH CLERK

Approved as to form:

BOROUGH ATTORNEY

PUBLIC HEARING DATE: June 20, 2005 EFFECTIVE DATE: June 20, 2005			
ROLL CALL	YES	NO	ABSENT
KIFFER		✓	
LANDIS	✓		
LYBRAND	✓		
PAINTER	✓		
SHAY	✓		
THOMPSON			✓
TIPTON	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

OFFICE OF THE BOROUGH MAYOR

Michael B. Salazar

344 FRONT STREET

KETCHIKAN, ALASKA 99901

PHONE: 907.228.6605

FAX: 907.247.8439

May 17, 2005

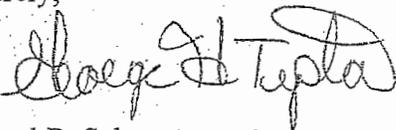
Ms. Charlotte Schafer, President
Board of Education
Ketchikan Gateway Borough School District
Pouch Z
Ketchikan, Alaska 99901

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BUDGET FY 2005/2006

The 2005/06 Ketchikan Gateway Borough School District Budget was approved by the Assembly in the total amount of \$17,941,237 at the regular meeting held May 16, 2005.

As required by AS 14.14.060(c) the Assembly has determined the total amount of \$7,363,731 in cash and \$565,000 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, 2005 and ending June 30, 2006.

Sincerely,



for Michael B. Salazar
Mayor

cc: Mike Houts, Finance Director

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 1896

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, LEVYING FOR THE TAX YEAR OF 2005 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 FOREST PARK SERVICE AREA; LEVYING A TAX IN THE NORTH TONGASS FIRE AND EMS SERVICE AREA; PROVIDING FOR THE COLLECTION OF TAXES DUE IN 2005; 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 7.5 mills for Borough areawide functions and purposes, including maintenance and operation of public schools, for the tax year 2005, based upon the assessment roll in the amount of \$1,022,068,600 producing taxes of \$7,665,515 less exemptions of \$555,000 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 2: There is hereby levied upon all taxable real and personal property in the area of the Ketchikan Gateway Borough outside the City of Ketchikan and the City of Saxman, except such property as is exempt by law from taxation, a general tax of .9 mills for Borough non-areawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year of 2005, based on the assessment roll for real property in the amount of \$412,800,200 producing taxes of \$371,520, 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 2.5 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2005, based on the assessment roll for real and personal

property in the amount of \$122,346,300 producing taxes of \$305,866 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 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 2005 based on the assessment roll for real property in the amount of \$22,654,400 producing taxes of \$49,840 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 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 2005, based on the assessment roll for real and personal property in the amount of \$252,440,200 producing taxes of \$429,148 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 6. Taxes levied pursuant to the provisions of this resolution shall be due and payable on July 1, 2005 and shall become delinquent unless paid on or before September 30, 2005.

Section 7. Taxes remaining unpaid after the delinquent date shall be collected and have penalties and interest added thereto in accordance with the law.

Section 8. This resolution is effective July 1, 2005.

ADOPTED this 6th day of June, 2005.

Michael A. Long
BOROUGH MAYOR

ATTEST:

Kerri Pastore
Acting BOROUGH CLERK

Approved as to form:

John J. Buskela
BOROUGH ATTORNEY

EFFECTIVE DATE: July 1, 2005			
ROLL CALL	YES	NO	ABSENT
KIFFER	✓		
LANDIS	✓		
LYBRAND			✓
PAINTER	✓		
SHAY	✓		
THOMPSON	✓		
TIPTON	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1348, AMENDED

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 2005/2006 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, WATERFALL SERVICE AREA FUND, MUD BIGHT SERVICE AREA FUND, NICHOLS VIEW SERVICE AREA, FOREST PARK SERVICE AREA FUND, GOLD NUGGET 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 2005/2006 Budget and Capital Program.
- B. After hearing public testimony, the Assembly now desires to adopt the 2005/2006 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, 2005, entitled KETCHIKAN GATEWAY BOROUGH 2005/2006 BUDGET, is hereby adopted.

Section 2. The sum of \$16,256,034 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 3. The sum of \$3,761,196 is hereby appropriated from the Airport Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 4. The sum of \$738,336 is hereby appropriated from the Wastewater Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 5. The sum of \$1,983,000 is hereby appropriated from the Internal Service Fund/School District of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 6. The sum of \$1,076,540 is hereby appropriated from the Internal Service Fund/Borough of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 7. The sum of \$-0- is hereby appropriated from the Land Trust Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 8. The sum of \$396,479 is hereby appropriated from the Non-Areawide Library Fund for the fiscal year beginning July 1, 2005.

Section 9. The sum of \$1,589,797 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 10. The sum of \$3,108,870 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 11. The sum of \$374,421 is hereby appropriated from the Passenger Facility Charges Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 12. The sum of \$824,810 is hereby appropriated from the Economic Development Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 13. The sum of \$377,366 is hereby appropriated from the South Tongass Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 14. The sum of \$3,600 is hereby appropriated from the Waterfall Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 15. The sum of \$2,000 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

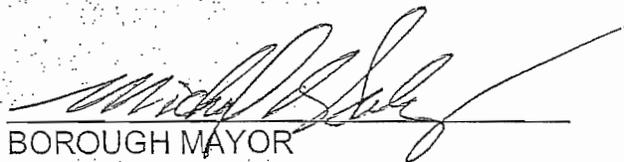
Section 16. The sum of \$500 is hereby appropriated from the Nichols View Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 17. The sum of \$59,519 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

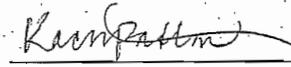
Section 18. The sum of \$9,805 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

Section 19. The sum of \$581,359 is hereby appropriated from the North Tongass Fire and EMS Service Area of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2005.

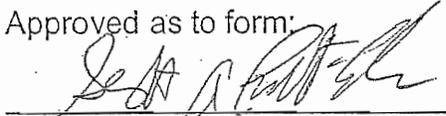
Section 20. This Ordinance is effective July 1, 2005.


BOROUGH MAYOR

ATTEST:

Acting

BOROUGH CLERK

Approved as to form:


BOROUGH ATTORNEY

PUBLIC HEARING: April 4, 2005 EFFECTIVE DATE: July 1, 2005			
	YES	NO	ABSENT
KIFFER		✓	
LANDIS	✓		
LYBRAND			✓
PAINTER	✓		
SHAY	✓		
THOMPSON		✓	
TIPTON	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

**KETCHIKAN GATEWAY BOROUGH
SCHEDULE OF ASSESSED VALUATIONS**

YEAR	VALUATION(\$)	M:LLAGE RATE	DOLLAR AMOUNT(\$)
<u>BOROUGH</u>			
1996/97	985,070,900	7.10	6,994,003
1997/98	1,005,582,000	7.00	7,039,074
1998/99	1,009,721,800	7.00	7,068,053
1999/00	1,010,459,900	7.50	7,578,449
2000/01	1,014,686,000	6.80	6,899,865
2001/02	1,043,607,300	6.80	7,096,530
2002/03	1,022,874,200	6.80	6,955,545
2003/04	1,001,896,000	7.00	7,013,272
2004/05	985,641,400	7.50	7,392,311
2005/06	1,022,068,600	7.50	7,665,515
<u>NON-AREAWIDE FUND</u>			
1996/97	468,749,900	0.84	393,750
1997/98	484,273,300	0.84	406,790
1998/99	466,853,000	0.92	429,505
1999/00	468,370,000	0.93	435,584
2000/01	464,967,700	0.70	325,477
2001/02	422,130,100	0.80	337,704
2002/03	411,486,300	1.05	432,061
2003/04	398,485,800	1.20	478,183
2004/05	389,315,700	1.20	467,179
2005/06	412,800,200	0.90	371,520
<u>FOREST PARK SERVICE AREA</u>			
1996/97	20,122,000	3.50	70,427
1997/98	20,681,400	3.50	72,385
1998/99	20,930,000	3.50	73,255
1999/00	21,801,200	2.20	47,963
2000/01	21,797,500	2.20	47,955
2001/02	21,836,000	2.20	48,039
2002/03	21,964,900	2.20	48,323
2003/04	21,670,900	2.20	47,676
2004/05	21,732,100	2.20	47,811
2005/06	22,654,400	2.20	49,840
<u>NORTH TONGASS VOLUNTEER FIRE & EMS SERVICE AREA</u>			
2003/04	245,916,400	1.70	418,058
2004/05	235,982,000	1.40	330,375
2005/06	252,440,200	1.70	429,148
<u>SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA</u>			
1996/97	100,094,100	1.00	100,094
1997/98	103,439,000	1.00	103,439
1998/99	105,899,700	1.00	105,900
1999/00	110,031,400	1.00	110,031
2000/01	112,026,100	1.00	112,026
2001/02	113,048,600	1.00	113,049
2002/03	113,851,500	1.00	113,852
2003/04	115,803,900	1.00	115,804
2004/05	117,168,000	1.90	222,619
2005/06	122,346,300	2.50	305,866

KETCHIKAN GATEWAY BOROUGH

FY 2005/2006 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE

GENERAL FUND

DESCRIPTION		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY05/06 BUDGET
FUND BALANCE JULY 1		3,741,322	3,030,252	2,552,550	2,552,550	2,318,767
REVENUE FROM TAXES						
4010	Real Property Taxes	6,434,096	5,986,421	6,986,345	7,022,100	7,230,665
4020	Business-Personal Taxes	373,482	378,133	401,155	400,000	450,000
4030	Boat Taxes	34,350	15,582	25,000	20,000	25,000
4040	Sales Taxes-In City	3,428,866	3,728,742	4,485,000	4,200,000	4,600,000
4050	Sales Taxes-Out City	532,409	643,717	559,372	700,000	800,000
4055	Transient Occupancy Tax	-	-	37,250	70,000	-
4060	Automobile Taxes	158,789	149,526	160,000	150,000	150,000
4080	Penalty & Interest	120,473	118,478	100,000	100,000	100,000
4090	Foreclosure Fees	27,277	26,620	14,000	14,000	14,000
4110	NSF Fees	250	125	250	200	250
4115	Registration Fees	-	1,030	-	3,200	-
4150	SR Citizen Contribution	(438,600)	-	(483,750)	(484,000)	(550,275)
4190	Alaska Housing Authority	12,741	6,948	12,500	12,500	12,500
Total		10,684,133	11,055,322	12,297,122	12,208,000	12,832,140
REVENUE FROM OTHER GOVTS:						
4205	Safe Communities	118,634	-	-	-	-
4215	Raw Fish Tax Refund	390,358	40,199	240,000	274,000	350,000
4216	Shared Business Fisheries Tax	-	234,339	-	-	-
4220	State Revenue Sharing	78,381	101,723	-	-	-
4225	National Forest Receipts	344,753	388,860	348,967	353,315	353,000
4240	State Grants - (Childcare)	60,420	-	-	-	-
4245	Payment in Lieu of Taxes	516,305	534,624	602,000	535,000	535,000
4256	Liquor License Revenue Share	-	6,200	-	(2,500)	-
Total		1,508,851	1,305,945	1,190,967	1,159,815	1,238,000
CHARGES FOR SERVICES:						
4305	Interest Income	293,995	203,048	125,000	225,000	150,000
4306	Realized Gains (Losses)	(228,574)	(72,715)	-	-	-
4307	Unrealized Gains (Losses)	51,610	195,088	-	-	-
4315	Assessment Fees	102	25	100	-	-
4320	Other Sales & Services	6,672	5,839	-	-	-
4325	Zoning & Platting Fees	33,002	49,035	30,000	30,000	30,000
4330	Digital Map Sales	918	1,444	1,500	1,000	1,500
4335	Animal Protection Fees	29,697	33,591	29,500	30,000	30,000
4340	Passports	12,000	12,720	10,000	10,000	14,000
4342	Junk Vehicle Fees	14,953	2,816	-	6,500	-
4345	Public Works Fees	20,477	17,391	18,000	16,000	17,000
4353	Process Service Fees	-	943	-	-	-
4354	Skip Trace Fees	-	76	-	-	-
4355	Small Claims Fees	-	1,389	-	-	-
4356	Attorney's Fees	-	268	-	-	-
4360	Citations, Fines	550	4,153	10,000	5,000	5,000
4380	Recreation Program Fees	408,144	349,812	414,850	338,000	348,000
4385	Killer Whale Coach Reimburse.	-	26,292	32,000	41,000	34,550
4390	Other Revenues	19,731	5,427	5,000	4,000	10,000
4392	Advertising Income	29,649	13,187	10,000	12,000	15,000
4393	Bus System Revenues	272,217	263,292	270,000	250,000	275,000
4394	Transit Operating Grant	61,000	88,338	-	73,626	170,000

KETCHIKAN GATEWAY BOROUGH

FY 2005/2006 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE

GENERAL FUND

DESCRIPTION	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY05/06 BUDGET
Total	1,026,143	1,201,459	955,950	1,042,126	1,100,050
INTERFUND TRANSFER REVENUES:					
4410 Land Trust Fund	1,100,000	650,000	709,405	650,000	-
4415 Recreation Operating	-	-	-	-	214,760
4420 Internal Service Fund	-	-	-	-	275,000
4430 Service Area Funds	37,515	30,334	32,500	32,500	39,905
4440 Interfund Transfer	15,000	-	100,000	-	-
4450 Admin Fees-Airport	183,471	413,765	75,000	-	156,629
4450 Admin Fees-Econ Dev	-	-	-	-	110,617
4450 Admin Fees-Land Trust	-	-	-	-	-
4450 Admin Fees-Wastewater	-	-	-	-	33,137
4450 Non-area Wide	30,400	-	-	-	-
Total	1,366,386	1,094,099	916,905	682,500	830,048
TOTAL REVENUE	14,585,513	14,656,825	15,360,944	15,092,441	16,000,238
TOTAL FUNDS AVAILABLE	18,326,835	17,687,077	17,913,494	17,644,991	18,319,005

SUMMARY OF APPROPRIATIONS - GENERAL FUND

Assembly and Mayor	117,784	106,661	118,548	103,828	117,064
Manager's Office	642,177	449,666	572,357	575,497	620,946
Clerk's Office	170,291	191,201	168,829	168,740	202,010
Law Department	240,799	218,209	217,579	221,796	275,500
Finance Department	644,412	673,719	743,651	742,025	780,703
Risk Management	1,655	1,893	6,174	1,700	2,000
Assessment Department	422,623	450,432	464,776	457,140	530,516
Animal Protection Department	300,673	275,681	283,191	281,689	312,167
Parks and Recreation Department	1,341,411	1,159,556	1,205,196	1,268,664	1,351,432
Ketchikan Killer Whales Swim Club	3,824	32,376	42,877	42,865	46,059
Public Works	975,461	1,163,820	1,251,502	1,063,950	1,317,445
Transit	853,396	667,792	632,566	699,376	716,245
Planning	642,432	586,237	583,282	531,105	672,882
Child Care Grant Program	64,255	13,332	-	-	-
Grants	326,687	504,716	172,915	172,915	442,400
Non-Departmental	175,058	177,665	192,967	327,741	284,286
Automation	146,055	248,998	264,788	251,402	333,870
Interfund Transfers	680,659	664,000	737,000	737,000	131,778
Capital Projects	217,484	175,457	200,000	36,823	190,000
Education - School District	7,329,446	7,373,117	7,751,163	7,641,968	7,928,731
TOTAL APPROPRIATIONS	15,296,582	15,134,528	15,609,361	15,326,224	16,256,034

KETCHIKAN GATEWAY BOROUGH

FY 2005/2006 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE

GENERAL FUND

DESCRIPTION	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY05/06 BUDGET
Excess Revenue over (under) Expenditures	(711,069)	(477,703)	(248,417)	(233,783)	(255,796)
DESIGNATED RESERVES:					
Loan Guarantee	-	-	-	-	-
Ketchikan Visitor's Bureau Note	432,051	375,322	337,052	-	300,000
Capital/Equip. Replacement	-	-	125,000	-	-
UNRESERVED FUND BALANCE JUNE 30	2,598,201	2,177,228	1,967,081	2,318,767	1,762,971
TOTAL FUND BALANCE	3,030,252	2,552,550	2,429,133	2,318,767	(2,062,971)

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

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 General Fund - Mayor & Assembly 101-11

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5140	BOROUGH ASSEMBLY FEES	45,876	36,230	51,000	40,000	45,150
5200	TAXES/BENEFITS	4,886	4,211	7,232	5,683	8,781
5300	TRAVEL & TRAINING	2,026	1,728	2,800	-	2,716
5301	BUSINESS TRAVEL	26,394	20,108	20,000	18,000	19,447
5500	REIMBURSABLE EXPENSES	3,593	2,925	3,700	3,500	3,700
6010	SUPPLIES	439	154	540	500	500
6020	DUES & PUBLICATIONS	14,692	14,014	15,600	14,000	14,550
6040	COMMUNITY PROMOTION	7,328	14,456	4,500	4,500	4,500
6050	LOBBYING EXPENSE	5,486	5,336	6,500	11,000	11,000
6060	RENTALS	6,205	5,820	6,020	6,020	6,020
6330	TELEPHONE	826	810	556	600	600
6331	LONG DISTANCE	33	3	100	25	100
6530	EQUIPMENT PURCHASE	-	866	-	-	-
Total Appropriations		117,784	106,661	118,548	103,828	117,064

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</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>
FULL-TIME EMPLOYEES	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 General Fund - Manager's Department 101-12 Combined

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	367,215	249,977	341,906	341,906	356,225
5110	OVERTIME PAY	9,951	5,034	1,000	2,000	1,000
5120	TEMPORARY PAY	5,326	23,214	-	-	-
5200	TAXES/BENEFITS	94,962	79,705	131,296	131,296	171,128
5300	TRAVEL & TRAINING	669	3,948	2,160	1,194	-
5301	BUSINESS TRAVEL	5,290	8,961	16,910	2,000	8,673
5500	REIMBURSABLE EXPENSES	19,923	3,359	7,650	3,500	4,720
6010	SUPPLIES	3,379	2,190	4,200	2,800	2,800
6011	OPERATING SUPPLIES	1,900	1,453	1,000	200	500
6015	BOOKS & SOFTWARE	-	2,095	1,934	-	-
6020	DUES & PUBLICATIONS	1,656	2,987	2,401	3,501	2,400
6030	PUBLISHING EXPENSE	15,778	11,995	8,500	6,500	4,500
6040	COMMUNITY PROMOTION	1,387	801	600	4,000	600
6050	LOBBYING EXPENSE	72,045	38,794	35,000	45,000	63,000
6060	RENTALS	875	1,125	900	750	-
6070	POSTAGE EXPENSE	1,645	865	1,350	950	900
6080	PROFESSIONAL SERVICES	33,735	795	10,300	28,000	300
6330	TELEPHONE	2,141	1,515	2,005	1,000	500
6331	LONG DISTANCE	1,059	1,525	1,495	700	700
6450	EQUIPMENT MAINTENANCE	-	740	-	-	-
6530	EQUIPMENT PURCHASE	3,241	4,148	1,750	200	3,000
6650	CENTRAL GARAGE CHARGES	-	4,440	-	-	-
Total Appropriations		642,177	449,666	572,357	575,497	620,946
AUTHORIZED PERSONNEL		<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</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	
	Grant Writer, Administrative Assistant	-	-	1.00	1.00	
	Human Resources Secretary	-	1.00	1.00	-	
	Human Resources Manager	1.00	1.00	1.00	1.00	
	Project Manager	-	-	-	0.75	
	Executive Assistant	1.00	-	-	-	
	Code Enforcement Officer	0.42	1.00	1.00	1.00	
FULL-TIME EMPLOYEES		<u>5.75</u>	<u>6.00</u>	<u>6.00</u>	<u>6.75</u>	

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 General Fund - Manager's Department 101-12 Combined

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	367,215	249,977	341,906	341,906	356,225
5110	OVERTIME PAY	9,951	5,034	1,000	2,000	1,000
5120	TEMPORARY PAY	5,326	23,214	-	-	-
5200	TAXES/BENEFITS	94,962	79,705	131,296	131,296	171,128
5300	TRAVEL & TRAINING	669	3,948	2,160	1,194	-
5301	BUSINESS TRAVEL	5,290	8,961	16,910	2,000	8,673
5500	REIMBURSABLE EXPENSES	19,923	3,359	7,650	3,500	4,720
6010	SUPPLIES	3,379	2,190	4,200	2,800	2,800
6011	OPERATING SUPPLIES	1,900	1,453	1,000	200	500
6015	BOOKS & SOFTWARE	-	2,095	1,934	-	-
6020	DUES & PUBLICATIONS	1,656	2,987	2,401	3,501	2,400
6030	PUBLISHING EXPENSE	15,778	11,995	8,500	6,500	4,500
6040	COMMUNITY PROMOTION	1,387	801	600	4,000	600
6050	LOBBYING EXPENSE	72,045	38,794	35,000	45,000	63,000
6060	RENTALS	875	1,125	900	750	-
6070	POSTAGE EXPENSE	1,645	865	1,350	950	900
6080	PROFESSIONAL SERVICES	33,735	795	10,300	28,000	300
6330	TELEPHONE	2,141	1,515	2,005	1,000	500
6331	LONG DISTANCE	1,059	1,525	1,495	700	700
6450	EQUIPMENT MAINTENANCE	-	740	-	-	-
6530	EQUIPMENT PURCHASE	3,241	4,148	1,750	200	3,000
6650	CENTRAL GARAGE CHARGES	-	4,440	-	-	-
Total Appropriations		642,177	449,666	572,357	575,497	620,946

AUTHORIZED PERSONNEL

	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</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
Grant Writer, Administrative Assistant	-	-	1.00	1.00
Human Resources Secretary	-	1.00	1.00	-
Human Resources Manager	1.00	1.00	1.00	1.00
Project Manager	-	-	-	0.75
Executive Assistant	1.00	-	-	-
Code Enforcement Officer	<u>0.42</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Property Manager	<u>0.33</u>	<u>-</u>	<u>-</u>	<u>-</u>
FULL-TIME EMPLOYEES	<u><u>5.75</u></u>	<u><u>6.00</u></u>	<u><u>6.00</u></u>	<u><u>6.75</u></u>

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 General Fund - Manager's Department 101-12-000

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100 EMPLOYEE PAY	367,215	142,486	212,195	212,195	219,153
5110 OVERTIME PAY	9,951	282	-	2,000	1,000
5120 TEMPORARY PAY	5,326	8,741	-	-	-
5200 TAXES/BENEFITS	94,962	46,421	74,930	74,930	111,480
5300 TRAVEL & TRAINING	669	774	-	1,194	-
5301 BUSINESS TRAVEL	5,290	8,961	16,910	2,000	8,673
5500 REIMBURSABLE EXPENSES	19,923	3,359	7,650	3,500	4,360
6010 SUPPLIES	3,379	1,768	1,750	2,000	1,500
6011 OPERATING SUPPLIES	1,900	926	1,000	200	500
6015 BOOKS & SOFTWARE	-	2,095	1,934	-	-
6020 DUES & PUBLICATIONS	1,656	1,789	1,701	1,701	1,700
6030 PUBLISHING EXPENSE	15,778	7,681	4,500	500	500
6040 COMMUNITY PROMOTION	1,387	801	600	4,000	600
6050 LOBBYING EXPENSE	72,045	38,794	65,000	45,000	63,000
6060 RENTALS	875	825	600	600	-
6070 POSTAGE EXPENSE	1,645	832	850	850	500
6080 PROFESSIONAL SERVICES	33,735	795	10,000	28,000	-
6330 TELEPHONE	2,141	1,419	1,584	500	300
6331 LONG DISTANCE	1,059	1,486	995	600	500
6530 EQUIPMENT PURCHASE	3,241	1,529	1,000	200	1,500
6650 CENTRAL GARAGE CHARGES	-	4,440	-	-	-
Total Appropriations	642,177	276,204	403,199	379,970	415,266

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 General Fund - Manager's Department/Human Resources 101-12-001

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	-	64,708	92,134	92,134	97,190
5110	OVERTIME PAY	-	4,699	-	-	-
5120	TEMPORARY PAY	-	14,473	-	-	-
5200	TAXES/BENEFITS	-	20,280	39,935	39,935	39,881
5300	TRAVEL & TRAINING	-	3,094	2,160	-	-
5301	BUSINESS TRAVEL	-	-	-	-	-
5500	REIMBURSABLE EXPENSES	-	-	-	-	360
6010	SUPPLIES	-	422	2,350	500	1,000
6011	OPERATING SUPPLIES	-	527	-	-	-
6020	DUES & PUBLICATIONS	-	1,198	700	1,800	700
6030	PUBLISHING EXPENSE	-	4,314	4,000	6,000	4,000
6060	RENTALS	-	300	300	150	-
6070	POSTAGE EXPENSE	-	33	500	100	400
6080	PROFESSIONAL SERVICES	-	-	-	-	-
6330	TELEPHONE	-	32	421	100	200
6331	LONG DISTANCE	-	39	500	100	200
6450	EQUIPMENT MAINTENANCE	-	740	-	-	-
6530	EQUIPMENT PURCHASE	-	2,619	750	-	500
Total Appropriations		-	117,478	143,750	140,819	144,431

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 General Fund - Manager's Department/Code Enforcement 101-12-002

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100 EMPLOYEE PAY	-	42,783	37,577	37,577	39,883
5110 OVERTIME PAY	-	53	1,000	-	-
5200 TAXES/BENEFITS	-	13,004	16,431	16,431	19,767
5300 TRAVEL & TRAINING	-	80	-	-	-
5301 BUSINESS TRAVEL	-	-	-	-	-
5500 REIMBURSABLE EXPENSES	-	-	-	-	-
6010 SUPPLIES	-	-	100	300	300
6011 OPERATING SUPPLIES	-	-	-	-	-
6020 DUES & PUBLICATIONS	-	-	-	-	-
6030 PUBLISHING EXPENSE	-	-	-	-	-
6040 COMMUNITY PROMOTION	-	-	-	-	-
6050 LOBBYING EXPENSE	-	-	-	-	-
6060 RENTALS	-	-	-	-	-
6070 POSTAGE EXPENSE	-	-	-	-	-
6080 PROFESSIONAL SERVICES	-	-	300	-	300
6330 TELEPHONE	-	64	-	400	-
6331 LONG DISTANCE	-	-	-	-	-
6450 EQUIPMENT MAINTENANCE	-	-	-	-	-
6530 EQUIPMENT PURCHASE	-	-	-	-	1,000
Total Appropriations	-	55,984	55,408	54,708	61,250

Ketchikan Gateway Borough

FY 2005/2006 Budget - Appropriations

General Fund - Clerk's Office (Combined with Elections) 101-13

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	107,046	104,096	99,755	99,755	107,174
5110	OVERTIME PAY	843	212	750	500	750
5120	TEMPORARY PAY	4,637	13,314	5,500	4,258	14,460
5200	TAXES/BENEFITS	33,079	35,068	41,594	41,604	52,137
5300	TRAVEL & TRAINING	1,576	3,656	2,800	2,800	4,279
5301	BORO BUSINESS TRAVEL	-	1,150	-	-	-
5500	REIMBURSABLE EXP	-	-	-	-	-
6010	SUPPLIES	3,701	5,081	2,900	2,643	3,450
6020	DUES & PUBLICATIONS	656	704	1,180	950	640
6030	PUBLISHING EXPENSE	13,837	19,258	8,500	12,500	12,800
6060	RENTALS	575	760	700	620	820
6070	POSTAGE EXPENSE	1,146	1,160	1,400	1,200	1,400
6080	PROFESSIONAL SERVICE	2,475	6,504	3,000	1,735	3,000
6330	TELEPHONE	553	137	300	-	50
6331	LONG DISTANCE	77	101	200	75	200
6450	EQUIPMENT MAINT.	90	-	250	100	250
6530	EQUIPMENT PURCHASE	-	-	-	-	600
Total Appropriations		170,291	191,201	168,829	168,740	202,010

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Borough Clerk	1.00	1.00	1.00	1.00
Deputy Clerk	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL-TIME EMPLOYEES	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 General Fund - Law Department 101-14

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100 EMPLOYEE PAY	134,110	130,218	134,293	141,854	141,854
5110 OVERTIME PAY	827	-	-	-	-
5120 TEMPORARY PAY	12,219	2,728	-	1,500	2,400
5200 TAXES/BENEFITS	43,653	46,524	45,011	49,000	63,087
5300 TRAVEL & TRAINING	4,874	4,560	2,705	2,923	2,735
5301 BUSINESS TRAVEL	3,258	2,480	2,535	2,000	2,135
5500 REIMBURSABLE EXPENSES	-	-	-	-	-
6010 OFFICE SUPPLIES	1,174	480	450	450	450
6011 OPERATING SUPPLIES	317	324	414	511	598
6020 DUES & PUBLICATIONS	7,686	7,791	10,031	8,500	10,101
6030 PUBLISHING	4,251	1,326	30	75	30
6031 RECORDING FEES	1,141	538	1,500	800	1,500
6060 RENTALS	438	175	300	300	300
6070 POSTAGE EXPENSE	490	253	400	250	400
6080 PROFESSIONAL SRVCS	7,567	5,082	8,000	5,000	38,000
6081 CONTRACT SERVICES	17,639	15,391	10,000	7,500	10,000
6330 TELEPHONE	364	54	360	180	360
6331 LONG DISTANCE	428	285	600	300	600
6530 EQUIPMENT PURCHASE	363	-	950	653	950
Total Appropriations	240,799	218,209	217,579	221,796	275,500

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Borough Attorney	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00
FULL-TIME EMPLOYEES	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 General Fund - Finance 101-21-000

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	407,356	390,903	456,266	456,000	440,345
5110	OVERTIME PAY	2,463	3,912	5,000	3,200	5,000
5120	TEMPORARY PAY	5,850	12,705	5,000	2,300	2,300
5200	TAXES/BENEFITS	114,565	131,214	164,970	161,500	210,987
5300	TRAVEL & TRAINING	6,051	5,352	3,175	2,500	14,680
5500	REIMBURSABLE EXPENSES	75	225	150	300	300
6010	SUPPLIES	16,687	19,783	16,100	16,100	17,030
6015	BOOKS & SOFTWARE	276	624	625	625	1,220
6020	DUES & PUBLICATIONS	2,424	2,770	1,768	1,000	1,313
6030	PUBLISHING EXPENSE	8,369	12,396	11,450	18,000	19,000
6031	RECORDING FEES	8,624	5,986	4,500	4,000	2,000
6032	BANKING FEES, ETC.	188	592	47	500	527
6033	COURT FILING FEES	-	291	-	800	800
6034	PROCESS SERVICE FEES	-	1,451	-	1,200	1,000
6060	RENTALS	225	125	300	-	-
6070	POSTAGE EXPENSE	19,591	15,358	15,000	15,000	15,000
6080	PROFESSIONAL SERVICES	29,505	36,201	36,800	43,000	33,000
6090	CONTRACTUAL SERVICES	17,809	20,105	15,000	14,000	12,500
6150	FINES & PENALTIES	-	1,087	-	1,000	-
6330	TELEPHONE	1,807	255	500	100	100
6331	LONG DISTANCE	454	606	500	600	600
6530	EQUIPMENT PURCHASE	2,093	11,778	6,500	300	3,000
Total Appropriations		644,412	673,719	743,651	742,025	780,703

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Finance Director	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Comptroller/Sales Tax Auditor	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
Accounting Technician	<u>4.00</u>	<u>4.00</u>	<u>3.00</u>	<u>3.00</u>
FULL-TIME EMPLOYEES	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>

Ketchikan Gateway Borough

FY 2005/2006 Budget - Appropriations

General Fund - Risk Management 101-21-001

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATE	FY 05/06 BUDGET
5300	TRAVEL & TRAINING	-	-	2,624	500	500
5500	REIMBURSABLE EXP	-	-	-	-	-
6010	SUPPLIES	442	726	550	100	500
6015	BOOKS & SOFTWARE	469	436	400	400	400
6020	DUES & PUBLICATIONS	742	310	600	700	600
6090	CONTRACTUAL SERVICES	-	99	-	-	-
6100	INSURANCE - DEDUCT	2	-	1,500	-	-
6110	MEDICAL EXPENSE	-	-	500	-	-
6530	EQUIPMENT PURCHASE	-	322	-	-	-
Total Appropriations		1,655	1,893	6,174	1,700	2,000

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 General Fund - Assessment 101-22

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100 EMPLOYEE PAY	304,166	315,415	302,584	302,584	317,205
5110 OVERTIME PAY	184	187	2,500	2,500	2,500
5200 TAXES/BENEFITS	82,998	102,214	120,878	120,878	154,382
5300 TRAVEL & TRAINING	3,128	180	2,642	2,100	19,210
5500 REIMBURSABLE EXPENSE	1,656	1,624	2,050	1,900	2,050
6010 SUPPLIES	5,110	4,624	6,550	6,550	5,399
6015 BOOKS AND SOFTWARE	5,226	5,998	10,988	4,488	12,348
6020 DUES & PUBLICATIONS	1,195	630	700	700	1,390
6030 PUBLISHING EXPENSE	2	-	100	-	100
6031 RECORDING/PLAT FEES	3,564	3,626	3,275	3,275	3,275
6060 RENTALS	1,132	210	375	375	750
6070 POSTAGE EXPENSE	4,225	4,591	4,388	4,400	4,465
6090 CONTRACTUAL SERVICES	4,475	275	-	-	-
6310 ELECTRICITY	2,583	1,612	1,500	1,500	1,500
6320 WATER	-	29	-	-	-
6330 TELEPHONE	2,376	1,538	2,556	1,200	852
6331 LONG DISTANCE	160	281	400	400	400
6430 BUILDING MAINTENANCE	-	549	-	-	-
6431 HEATING OIL	-	-	900	1,900	1,900
6450 EQUIPMENT MAINTENANCE	89	394	600	600	1,000
6460 VEHICLE MAINTENANCE	134	-	1,090	1,090	1,090
6461 MOTOR FUEL & OIL	220	-	700	700	700
6650 CENTRAL GARAGE CHARGE	-	6,455	-	-	-
Total Appropriations	422,623	450,432	464,776	457,140	530,516

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</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
FULL-TIME EMPLOYEES	6.00	6.00	6.00	6.00

Ketchikan Gateway Borough
FY 2005/2006 Budget Appropriations
General Fund - Animal Protection 101-25

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	161,860	154,422	158,917	158,917	169,094
5110	OVERTIME PAY	11,626	6,456	5,000	5,000	5,000
5120	TEMPORARY PAY	1,115.00	-	-	-	-
5160	CALL OUT FEES	13,009	13,455	13,800	13,800	14,361
5200	TAXES/BENEFITS	57,159	53,726	72,383	72,386	90,929
5300	TRAVEL & TRAINING	820	2,419	-	-	-
5400	UNIFORM ALLOWANCE	871	381	1,173	1,173	300
5500	REIMBURSEABLE EXPENSES	-	75	-	-	-
6010	SUPPLIES	758	1,008	500	500	500
6011	OPERATING SUPPLIES	5,130	5,443	5,309	5,309	5,213
6020	DUES & PUBLICATIONS	133	385	258	258	258
6040	COMMUNITY PROMOTION	998	-	-	-	-
6070	POSTAGE EXPENSE	195	215	697	250	700
6080	PROFESSIONAL SERVICES	33,904	20,117	12,254	12,254	8,004
6310	ELECTRICITY	2,433	1,172	1,500	1,500	1,500
6320	WATER	312	295	288	288	288
6330	TELEPHONE	2,525	1,962	2,328	2,150	4,528
6331	LONG DISTANCE TELEPHONE	13	29	50	50	50
6340	SEWER	442	374	384	384	384
6350	LANDFILL	3,183	1,736	2,300	2,300	2,300
6430	BUILDING MAINTENANCE	-	1,517	-	-	-
6431	HEATING OIL	-	286	900	900	1,900
6460	VEHICLE MAINTENANCE	64	-	2,270	2,270	2,270
6461	MOTOR FUEL & OIL	2,367	377	2,880	2,000	3,000
6530	EQUIPMENT PURCHASE	1,756	2,391	-	-	1,588
6650	CENTRAL GARAGE FEES	-	7,440	-	-	-
Total Appropriations		300,673	275,681	283,191	281,689	312,167

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Director of Animal Protection	1.00	1.00	1.00	1.00
Shelter Officer	1.00	1.00	1.00	1.00
Field Officers	2.00	2.00	2.00	2.00
Kennel Attendant	-	-	-	-
FULL-TIME EMPLOYEES	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

Ketchikan Gateway Borough
FY 2005/2006 - Appropriations
General Fund - Parks and Recreation Department
Combined Totals 101-26

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	510,484	394,329	451,231	468,250	472,084
5110	OVERTIME PAY	3,297	2,649	4,000	3,400	7,100
5120	TEMPORARY PAY	235,260	224,978	204,518	185,000	207,418
5200	TAXES/BENEFITS	257,119	235,956	227,848	292,315	333,046
5300	TRAVEL & TRAINING	-	80	2,525	1,700	-
5500	REIMBURSABLE EXPENSES	2,874	2,528	4,600	3,600	3,834
6010	OFFICE SUPPLIES	2,961	4,106	3,000	3,000	3,000
6011	OPERATING SUPPLIES	53,292	47,611	51,000	49,000	51,400
6020	DUES & PUBLICATIONS	1,182	1,855	2,200	2,100	1,500
6030	PUBLISHING	5,715	7,604	7,680	7,680	7,680
6032	BANKING FEES	-	623	3,000	2,900	3,200
6070	POSTAGE	5,165	916	2,000	900	1,500
6090	CONTRACTUAL SERVICES	32,353	11,653	13,100	16,000	19,550
6110	MEDICAL EXPENSE	1,103	576	6,050	1,050	3,500
6310	ELECTRICITY	97,362	104,357	103,000	93,000	100,000
6320	WATER	7,250	8,414	8,200	7,500	8,000
6330	TELEPHONE	5,493	4,077	2,214	3,474	3,053
6331	LONG DISTANCE	230	149	203	60	125
6340	SEWER	10,745	12,241	11,304	10,800	10,700
6350	LANDFILL	2,786	-	-	-	-
6431	HEATING FUEL	107,879	116,663	125,000	152,000	150,000
6450	EQUIPMENT MAINTENANCE	2,685	2,764	3,500	-	1,200
6530	EQUIPMENT PURCHASE	-	7,803	11,900	7,800	9,600
Total Appropriations		1,345,235	1,191,932	1,248,073	1,311,529	1,397,491
AUTHORIZED PERSONNEL		<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	
	Director of Parks & Recreation	1.00	-	-	-	
	Parks & Recreation Supervisor	1.00	1.00	1.00	1.00	
	Receptionist	3.00	3.00	3.00	3.00	
	Program Supervisor	1.00	-	-	-	
	Recreation Programmer	1.00	1.00	1.00	1.00	
	Aquatics Supervisor	1.00	1.00	1.00	1.00	
	Aquatics Assistant Supervisor	1.00	1.00	1.00	1.00	
	Killer Whales Coach	0.25	0.25	0.25	0.25	
	Lifeguards	4.00	4.00	4.00	4.00	
	Lifeguard/Instructor	-	-	1.00	1.00	
	GRC Supervisor	-	-	-	-	
	Building Monitor	1.00	1.00	1.00	1.00	
	Custodian	2.00	1.00	1.00	1.00	
FULL-TIME EMPLOYEES		<u>16.25</u>	<u>13.25</u>	<u>14.25</u>	<u>14.25</u>	

Ketchikan Gateway Borough

FY 2005/2006 - Appropriations

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

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	142,821	88,202	99,078	101,000	104,416
5110	OVERTIME PAY	494	391	400	400	500
5120	TEMPORARY PAY	10,947	10,030	15,520	11,000	14,800
5200	TAXES/BENEFITS	47,027	38,572	41,912	50,000	55,712
5300	TRAVEL & TRAINING	-	80	-	-	-
5500	REIMBURSABLE EXP	900	855	900	200	446
6010	OFFICE SUPPLIES	2,961	3,055	3,000	3,000	3,000
6020	DUES & PUBLICATIONS	1,182	1,191	1,500	1,500	1,500
6030	PUBLISHING	5,715	7,604	7,680	7,680	7,680
6070	POSTAGE	5,165	916	2,000	900	1,500
6330	TELEPHONE	4,540	3,320	1,818	2,500	2,073
6331	LONG DISTANCE	185	134	100	30	50
6450	EQUIPMENT MAINT	2,685	2,764	1,500	-	1,200
6530	EQUIP PURCHASE	-	868	-	-	-
Total Appropriations		224,622	157,982	175,408	178,210	192,876

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Director of Parks & Recreation	1.00	-	-	-
Parks & Recreation Supervisor	1.00	1.00	1.00	1.00
Receptionist	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
FULL-TIME EMPLOYEES	<u>4.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Ketchikan Gateway Borough

FY 2005/2006 - Appropriations

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

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	101,256	48,765	54,878	58,000	56,928
5110	OVERTIME PAY	541	122	1,200	100	200
5120	TEMPORARY PAY	36,172	24,314	38,760	33,000	40,870
5200	TAXES/BENEFITS	54,825	29,301	24,919	42,000	47,659
5300	TRAVEL & TRAINING	-	-	-	-	-
5500	REIMBURSABLE EXP	-	-	-	-	-
6010	OFFICE SUPPLIES	-	100	-	-	-
6011	OPERATING SUPPLIES	16,377	11,587	13,000	12,000	13,000
6020	DUES AND PUBLICATIONS	-	-	-	-	-
6030	PUBLISHING	-	-	-	-	-
6032	BANKING FEES	-	537	2,000	2,000	2,000
6070	POSTAGE EXPENSE	-	-	-	-	-
6090	CONTRACTUAL SERVICES	13,691	1,470	-	-	-
6110	MEDICAL EXPENSE	-	-	700	-	350
6310	ELECTRICITY	50,252	50,559	53,000	45,000	50,000
6320	WATER	2,805	3,085	3,200	2,700	3,000
6330	TELEPHONE	-	62	-	-	-
6331	LONG DISTANCE PHONE	24	6	48	-	25
6340	SEWER	4,036	5,344	4,404	4,100	4,200
6350	LANDFILL	2,786	-	-	-	-
6431	HEATING FUEL	29,556	40,107	60,000	70,000	65,000
6440	BUILDING MAINT	-	-	-	-	-
6450	EQUIPMENT MAINT	-	-	2,000	-	-
6530	EQUIP PURCHASE	-	3,872	7,300	5,200	7,500
Total Appropriations		312,321	219,231	265,409	274,100	290,732

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Building Monitor	1.00	1.00	1.00	1.00
Custodian	2.00	1.00	1.00	1.00
FULL-TIME EMPLOYEES	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Ketchikan Gateway Borough
 FY 2005/2006 - Appropriations
 General Fund - Parks and Recreation Department - Aquatics 101-26-030

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100 EMPLOYEE PAY	211,299	196,771	230,910	240,000	241,407
5110 OVERTIME PAY	2,262	1,705	2,000	2,500	6,000
5120 TEMPORARY PAY	134,503	130,982	96,280	89,000	104,860
5200 TAXES/BENEFITS	122,186	136,023	127,921	165,000	187,531
5300 TRAVEL & TRAINING	-	-	2,525	1,700	-
5500 REIMBURSABLE EXP	549	848	2,800	2,500	2,489
6010 OFFICE SUPPLIES	-	20	-	-	-
6011 OPERATING SUPPLIES	22,375	23,863	23,000	24,000	26,000
6020 DUES & PUBLICATIONS	-	664	700	600	-
6032 BANKING FEES	-	86	1,000	900	1,200
6090 CONTRACTUAL SERVICES	8,146	2,100	3,100	2,500	3,100
6110 MEDICAL EXPENSE	1,103	576	5,350	1,050	3,150
6310 ELECTRICITY	47,110	53,798	50,000	48,000	50,000
6320 WATER	4,445	5,329	5,000	4,800	5,000
6330 TELEPHONE	953	695	396	974	980
6331 LONG DISTANCE PHONE	8	3	25	5	25
6340 SEWER	6,709	6,897	6,900	6,700	6,500
6350 LANDFILL	-	-	-	-	-
6431 HEATING FUEL	78,323	76,556	65,000	82,000	85,000
6530 EQUIPMENT PURCHASE	-	1,860	3,800	2,600	1,300
Total Appropriations	639,971	638,776	626,707	674,829	724,543

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Aquatics Supervisor	1.00	1.00	1.00	1.00
Aquatics Assistant Supervisor	1.00	1.00	1.00	1.00
Lifeguards	4.00	4.00	4.00	4.00
Lifeguard/Instructor	-	-	1.00	1.00
FULL-TIME EMPLOYEES	<u>6.00</u>	<u>6.00</u>	<u>7.00</u>	<u>7.00</u>

Ketchikan Gateway Borough

FY 2005/2006 - Appropriations

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

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	51,817	37,164	35,129	38,000	38,097
5110	OVERTIME PAY	-	431	400	400	400
5120	TEMPORARY PAY	53,638	59,652	53,958	52,000	46,888
5200	TAXES/BENEFITS	32,548	23,111	21,455	23,700	27,321
5500	REIMBURSABLE EXP	1,425	825	900	900	900
6010	OFFICE SUPPLIES	-	931	-	-	-
6011	OPERATING SUPPLIES	14,540	12,161	15,000	13,000	12,400
6090	CONTRACTUAL SRVCS	10,516	8,083	10,000	13,500	16,450
6331	LONG DISTANCE PHONE	13	6	30	25	25
6530	EQUIPMENT PURCHASE	-	1,203	800	-	800
Total Appropriations		164,497	143,567	137,672	141,525	143,281

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Recreation Programmer	1.00	1.00	1.00	1.00
FULL-TIME EMPLOYEES	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Ketchikan Gateway Borough

FY 2005/2006 - Appropriations

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

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	3,291	23,427	31,236	31,250	31,236
5200	TAXES/BENEFITS	533	8,949	11,641	11,615	14,823
Total Appropriations		3,824	32,376	42,877	42,865	46,059

	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
AUTHORIZED PERSONNEL				
Killer Whales Coach	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
FULL-TIME EMPLOYEES	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>

Offset by KKWSC	<u>2,868</u>	<u>24,282</u>	<u>32,158</u>	<u>32,149</u>	<u>34,545</u>
Total paid by Ketchikan Gateway Borough	<u>956</u>	<u>8,094</u>	<u>10,719</u>	<u>10,716</u>	<u>11,514</u>

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

Ketchikan Gateway Borough
FY 2005/2006 Budget - Appropriations
General Fund - Public Works - Combined Totals 101-27

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	445,224	428,064	511,897	464,266	603,545
5110	OVERTIME PAY	15,651	14,260	10,500	12,630	10,500
5120	TEMPORARY PAY	60,368	54,358	43,912	41,800	43,912
5160	CALL OUT PAY	72	2,666	4,000	1,100	4,000
5200	TAXES/BENEFITS	191,861	207,710	350,718	258,442	349,764
5300	TRAVEL & TRAINING	5,962	6,311	5,500	4,312	6,230
5500	REIMBURSABLE EXPENSES	2,605	6,876	3,850	2,700	3,856
6010	SUPPLIES	5,130	3,134	5,000	4,817	5,000
6011	OPERATING SUPPLIES	3,141	5,350	5,000	5,750	9,065
6015	BOOKS & SOFTWARE	-	399	-	599	700
6020	DUES & PUBLICATIONS	955	895	2,395	1,175	1,995
6030	PUBLISHING EXPENSE	102	-	-	105	-
6060	RENTALS	6,763	300	-	-	-
6070	POSTAGE EXPENSE	1,123	764	700	450	500
6080	PROFESSIONAL SERVICES	-	-	-	-	15,000
6090	CONTRACTUAL SERVICES	21,671	6,910	42,000	37,188	47,000
6100	INSURANCE	2,938	31,486	5,000	5,000	5,000
6130	ADMINISTRATIVE FEES	-	1,000	-	-	-
6110	MEDICAL EXPENSE	2,227	755	2,880	1,000	1,900
6310	ELECTRICITY	17,652	18,454	19,300	15,444	18,420
6320	WATER	2,761	4,209	4,200	3,596	3,800
6330	TELEPHONE	6,280	6,928	4,200	7,000	6,500
6331	LONG DISTANCE	2,170	2,198	2,000	999	1,000
6340	SEWER	1,504	3,480	3,900	2,718	3,608
6350	LANDFILL	5,815	6,811	7,000	7,825	8,000
6420	FIELD MAINTENANCE	17,805	20,181	25,000	21,000	25,000
6421	PARK MAINTENANCE	20,362	43,142	21,000	17,000	21,000
6430	BUILDING MAINTENANCE	66,538	67,764	125,000	70,020	15,000
6431	HEATING FUEL	5,252	7,059	3,000	3,000	1,500
6450	EQUIPMENT MAINTENANCE	2,957	3,872	3,000	2,023	2,200
6460	VEHICLE MAINTENANCE	38,381	82,718	10,000	15,407	14,000
6461	MOTOR FUEL & OIL	14,189	67,098	20,000	16,412	20,000
6462	VEHICLE OPERATION	170	245	100	80	100
6530	EQUIPMENT PURCHASE	7,173	4,703	10,450	10,092	9,350
6540	CAPITAL IMPROVEMENTS	659	-	-	-	-
6650	CENTRAL GARAGE CHRGS	-	53,720	-	-	-
7430	GRC BUILDING MAINT	-	-	-	4,000	15,000
7431	MS POOL BUILDING MAINT	-	-	-	15,000	30,000
7432	REID BUILDING MAINT	-	-	-	10,000	10,000
7433	WISE BUILDING MAINT	-	-	-	1,000	5,000
Total Appropriations		975,461	1,163,820	1,251,502	1,063,950	1,317,445

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 General Fund - Public Works - Combined Totals 101-27

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	
Director	1.00	1.00	1.00	1.00	
Deputy Director	1.00	1.00	1.00	1.00	
Project Manager	-	1.00	1.00	0.25	
Administrative Assistant II	1.00	1.00	1.00	1.00	
Secretary/Part-Time	-	-	0.50	0.50	
Grounds Supervisor	1.00	1.00	1.00	1.00	
Parks Technician I	3.00	3.00	4.00	4.00	
Maintenance Supervisor	1.00	1.00	1.00	-	
Maintenance Technician I	4.00	3.00	5.00	4.00	
Maintenance Technician	-	-	-	1.00	
Mechanic I	2.00	1.00	1.50	1.50	
FULL TIME EMPLOYEES	<u>14.00</u>	<u>13.00</u>	<u>17.00</u>	<u>15.25</u>	

Ketchikan Gateway Borough
FY 2005/2006 Budget - Appropriations
Public Works - Maintenance 101-27-001

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	153,876	165,432	160,870	151,802	197,620
5110	OVERTIME PAY	7,313	4,094	3,500	3,000	3,500
5120	TEMPORARY PAY	19,709	10,994	-	3,000	-
5160	CALL OUT PAY	72	2,666	1,600	500	2,000
5200	TAXES/BENEFITS	64,216	86,982	138,726	86,842	123,932
5300	TRAVEL & TRAINING	255	2,213	-	-	-
5500	REIMBURSABLE EXPENSES	556	250	350	-	-
6010	SUPPLIES	82	50	-	(5)	-
6011	OPERATING SUPPLIES	967	3,512	1,000	4,000	5,215
6015	BOOKS & SOFTWARE	-	399	-	599	700
6060	RENTALS	150	300	-	-	-
6090	CONTRACTUAL SERVICES	870	-	-	-	-
6100	INSURANCE	-	31,486	-	-	-
6110	MEDICAL EXPENSE	45	-	-	-	-
6130	ADMINISTRATIVE FEES	-	1,000	-	-	-
6310	ELECTRICITY	3,352	1,365	2,800	1,920	1,920
6320	WATER	522	229	600	300	300
6331	LONG DISTANCE	-	7	-	(1)	-
6340	SEWER	739	272	900	408	408
6430	BUILDING MAINTENANCE	66,538	65,847	125,000	70,000	15,000
6431	HEATING FUEL	5,252	7,059	3,000	3,000	1,500
6450	EQUIPMENT MAINTENANCE	182	1,107	-	23	-
6460	VEHICLE MAINTENANCE	26,362	82,710	-	695	-
6461	MOTOR FUEL & OIL	156	67,070	-	(588)	-
6462	VEHICLE OPERATION	-	245	-	-	-
6530	EQUIPMENT PURCHASE	734	-	8,900	8,000	7,400
6650	CENTRAL GARAGE CHARGES	-	32,820	-	-	-
7430	GRC BUILDING MAINT	-	-	-	4,000	15,000
7431	MS POOL BUILDING MAINT	-	-	-	15,000	30,000
7432	REID BUILDING MAINT	-	-	-	10,000	10,000
7433	WISE BUILDING MAINT	-	-	-	1,000	5,000
Total Expenditures		351,948	568,109	447,246	363,495	419,495

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 Public Works - Grounds 101-27-002

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATE	FY 05/06 BUDGET
5100	EMPLOYEE PAY	53,675	82,582	100,757	88,872	173,136
5110	OVERTIME PAY	1,665	2,151	2,000	1,750	2,000
5120	TEMPORARY PAY	30,950	40,301	38,472	35,000	38,472
5160	CALL OUT	-	-	2,400	600	2,000
5200	TAXES/BENEFITS	42,639	51,603	89,673	85,000	103,728
5500	REIMBURSEABLE EXPENSE	300	300	350	300	300
6011	OPERATING SUPPLIES	-	934	1,000	750	850
6020	DUES & PUBLICATIONS	615	745	820	600	820
6090	CONTRACTUAL SERVICES	-	-	-	188	-
6310	ELECTRICITY	14,300	17,089	16,500	13,524	16,500
6320	WATER	2,239	3,980	3,600	3,296	3,500
6331	LONG DISTANCE	-	2	-	-	-
6340	SEWER	765	3,208	3,000	2,310	3,200
6350	LANDFILL	68	-	-	39	-
6420	FIELD MAINTENANCE	17,805	20,181	25,000	21,000	25,000
6421	PARK MAINTENANCE	20,362	43,142	21,000	17,000	21,000
6430	BUILDING MAINTENANCE	-	211	-	13	-
6530	EQUIPMENT PURCHASE	-	-	1,550	-	1,950
6540	CAPITAL IMPROVEMENTS	659	-	-	-	-
6650	CENTRAL GARAGE CHARGE	-	14,440	-	-	-
Total Expenditures		186,042	280,869	306,122	270,242	392,456

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 Public Works - Administration 101-27-004

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	237,673	180,050	250,270	223,592	232,788
5110	OVERTIME PAY	6,673	8,015	5,000	7,880	5,000
5120	TEMPORARY PAY	9,709	3,063	5,440	3,800	5,440
5200	TAXES/BENEFITS	85,006	69,125	122,319	86,600	122,104
5300	TRAVEL & TRAINING	5,707	4,098	5,500	4,312	6,230
5500	REIMBURSABLE EXPENSES	1,749	6,326	3,150	2,400	3,556
6010	SUPPLIES	5,048	3,084	5,000	4,822	5,000
6011	OPERATING SUPPLIES	2,174	904	3,000	1,000	3,000
6020	DUES & PUBLICATIONS	340	150	1,575	575	1,175
6030	PUBLISHING	102	-	-	105	-
6060	RENTAL/LEASES	6,613	-	-	-	-
6070	POSTAGE EXPENSE	1,123	764	700	450	500
6080	PROFESSIONAL SERVICES	-	-	-	-	15,000
6090	CONTRACTUAL SERVICES	20,801	6,910	42,000	37,000	47,000
6100	INSURANCE	2,938	-	5,000	5,000	5,000
6110	MEDICAL EXPENSE	2,182	755	2,880	1,000	1,900
6330	TELEPHONE	6,280	6,928	4,200	7,000	6,500
6331	LONG DISTANCE	2,170	2,189	2,000	1,000	1,000
6350	LANDFILL	5,747	6,811	7,000	7,786	8,000
6430	BUILDING MAINTENANCE	-	1,706	-	7	-
6450	EQUIPMENT MAINTENANCE	2,775	2,765	3,000	2,000	2,200
6460	VEHICLE MAINTENANCE	12,019	8	10,000	14,712	14,000
6461	MOTOR FUEL & OIL	14,033	28	20,000	17,000	20,000
6462	VEHICLE OPERATION	170	-	100	80	100
6530	EQUIPMENT PURCHASE	6,439	4,703	-	2,092	-
6650	CENTRAL GARAGE CHRGS	-	6,460	-	-	-
Total Expenditures		437,471	314,842	498,134	430,213	505,494

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 Public Works - Transit 101-27-005

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	329,842	280,751	264,110	326,686	283,378
5110	OVERTIME PAY	34,863	26,915	20,000	20,400	20,000
5120	TEMPORARY PAY	104,956	37,539	13,464	16,000	13,464
5200	TAXES/BENEFITS	166,550	159,337	158,378	170,000	190,643
5300	TRAVEL & TRAINING	4,560	-	-	-	-
5400	UNIFORM ALLOWANCE	726	677	1,000	-	-
6010	SUPPLIES	163	157	-	(3)	-
6011	OPERATING SUPPLIES	4,072	2,299	5,100	3,000	3,500
6015	BOOKS & SOFTWARE	-	-	1,000	-	750
6020	DUES & PUBLICATIONS	215	202	700	200	400
6030	PUBLISHING EXPENSE	400	-	500	700	1,000
6040	COMMUNITY PROMOTION	1,622	-	2,000	1,000	1,000
6060	RENTALS	46,900	17,500	-	-	-
6080	PROFESSIONAL SERVICES	6,500	400	-	-	-
6090	CONTRACTUAL SERVICES	48,046	55,500	50,000	50,000	84,250
6100	INSURANCE	17,506	-	17,000	12,785	17,000
6110	MEDICAL EXPENSE	-	120	-	-	-
6310	ELECTRICITY	2,284	1,066	3,300	-	-
6320	UTILITIES - WATER	-	257	-	-	-
6330	TELEPHONE	911	747	864	578	780
6331	LONG DISTANCE	52	-	100	10	50
6350	SEWER	-	356	-	-	-
6430	BUILDING MAINTENANCE	-	10,674	-	-	-
6450	EQUIPMENT MAINTENANCE	-	2,563	-	-	-
6460	VEHICLE MAINTENANCE	35,529	-	50,000	55,000	55,000
6461	MOTOR FUEL & OIL	46,497	-	45,000	43,000	45,000
6462	VEHICLE OPERATION	-	-	50	20	30
6530	EQUIPMENT PURCHASE	1,202	112	-	-	-
6650	CENTRAL GARAGE CHARGE	-	70,620	-	-	-
Total Appropriations		853,396	667,792	632,566	699,376	716,245

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Transit Supervisor	1.00	-	-	-
Bus Driver II	1.00	1.00	1.00	1.00
Bus Driver I	7.00	4.00	4.00	4.00
Bus Driver I (Part-time)	1.00	4.00	4.00	4.00
FULL-TIME EMPLOYEES	<u>10.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>

Ketchikan Gateway Borough
FY 2005/2006 Budget - Appropriations
General Fund - Planning 101-30

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	354,887	378,079	211,751	217,307	283,727
5110	OVERTIME PAY	12,927	11,325	10,000	13,934	13,000
5120	TEMPORARY PAY	12,904	2,425	7,000	4,122	7,000
5150	COMMISSION FEES	4,564	4,125	7,500	4,648	7,500
5200	TAXES/BENEFITS	112,616	126,320	110,031	119,641	153,628
5300	TRAVEL & TRAINING	4,461	1,455	17,425	8,712	16,414
5500	REIMBURSABLE EXPENSES	65	308	900	64	600
6010	SUPPLIES	6,134	5,879	5,500	3,621	5,183
6011	OPERATING SUPPLIES	-	193	900	448	-
6015	SOFTWARE/BOOKS	8,323	4,495	3,800	1,900	6,000
6020	DUES & PUBLICATIONS	692	324	600	575	1,005
6030	PUBLISHING EXPENSE	9,156	15,531	14,500	14,060	14,500
6031	RECORDING FEES	834	632	900	486	575
6060	RENTALS	425	187	300	-	300
6070	POSTAGE EXPENSE	2,312	2,371	3,250	2,606	3,250
6080	PROFESSIONAL SERVICES	55,903	993	11,825	6,889	5,000
6090	CONTRACTUAL SERVICES	48,798	23,802	172,000	128,853	150,000
6330	TELEPHONE	2,447	551	800	1,164	1,250
6331	LONG DISTANCE	665	785	1,000	488	800
6430	BUILDING MAINTENANCE	-	149	-	-	-
6450	EQUIPMENT MAINTENANCE	1,424	754	1,100	425	950
6460	VEHICLE MAINTENANCE	3	-	500	245	390
6461	MOTOR FUEL & OIL	131	125	500	627	500
6530	EQUIPMENT PURCHASE	2,761	969	1,200	290	1,310
6650	CENTRAL GARAGE CHRGS	-	4,460	-	-	-
Total Appropriations		642,432	586,237	583,282	531,105	672,882

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 General Fund - Planning 101-30

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	
Planning Director	1.00	-	-	-	
Principal Planner/Code Administration	1.00	-	-	-	
Community Development Lead	-	1.00	1.00	1.00	
Principal Planner - Long Range	1.00	-	-	-	
Community Development Supervisor	-	1.00	-	-	
Associate Planner - Current	1.00	2.00	2.00	2.00	
Customer Service Planner - Current	-	-	-	-	
Assistant Planner	1.00	-	-	-	
Administrative Assistant	1.00	-	-	-	
Community Develop Zoning Clerk	1.00	1.00	1.00	1.00	
Mapping Technician	1.00	1.00	1.00	1.00	
Community Development Secretary	1.00	1.00	1.00	1.00	
Planning Technician	-	-	-	1.00	
FULL TIME EMPLOYEES	<u>9.00</u>	<u>7.00</u>	<u>6.00</u>	<u>7.00</u>	

Ketchikan Gateway Borough
 FY 2005/2006 BUDGET - APPROPRIATIONS
 GENERAL FUND - NON - DEPARTMENTAL
 BENEFITS 101-36

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATE	FY 05/06 BUDGET
6205	INSURANCE - EX LIABILITY	106,623	110,277	115,000	228,737	210,000
6210	INSURANCE - HEALTH	740,355	-	1,042,434	1,026,540	1,209,714
6211	INSURANCE - HLTH ALLOC	(740,355)	-	(1,042,434)	(1,026,540)	(1,209,714)
6220	INSURANCE - WORK COMP	134,448	213,846	202,260	206,343	260,529
6221	INSURANCE - W.C. ALLOC	(134,448)	(213,846)	(202,260)	(206,343)	(260,529)
6230	INSURANCE - ESD	91,503	79,659	47,899	57,390	54,055
6231	INSURANCE - ESD ALLOC	(91,503)	(97,548)	(47,899)	(39,500)	(54,055)
6240	RETIREMENT	360,443	294,440	416,382	494,313	767,243
6241	RETIREMENT ALLOCATION	(374,521)	(294,542)	(416,382)	(494,313)	(767,243)
6250	SOCIAL SECURITY (FICA)	420,964	411,226	359,082	429,957	412,541
6251	SOCIAL SECURITY ALLOC	(438,653)	(393,502)	(359,082)	(447,381)	(412,541)
TOTAL APPROPRIATIONS		74,855	110,010	115,000	229,203	210,000
REID BUILDING 101-37						
5300	TRAVEL & TRAINING	90	-	-	-	-
5500	REIMBURSABLE EXPENSE	184	59	750	500	1,500
6010	SUPPLIES	9,745	9,857	10,650	10,650	11,900
6060	RENTALS	804	2,336	895	200	895
6070	POSTAGE EXPENSE	-	87	-	100	-
6080	PROFESSIONAL SERVICES	-	878	-	-	-
6090	CONTRACTUAL SERVICES	12,277	14,584	15,278	20,000	12,275
6310	ELECTRICITY	9,456	13,238	9,600	10,000	12,000
6320	WATER	264	25	288	288	300
6330	TELEPHONE	1,302	7,052	3,636	10,000	3,636
6331	LONG DISTANCE	-	33	-	250	-
6340	SEWER	986	90	1,080	700	1,080
6350	LANDFILL	1,829	-	800	100	800
6430	BUILDING MAINTENANCE	-	164	15,000	5,000	-
6431	HEATING FUEL	1,438	3,437	1,740	2,500	2,400
6450	EQUIPMENT MAINTENANCE	19,048	2,237	3,000	23,000	25,500
6530	EQUIPMENT PURCHASE	42,749	13,580	15,250	15,250	2,000
6845	INTEREST EXPENSE	31	-	-	-	-
TOTAL APPROPRIATIONS		100,203	67,655	77,967	98,538	74,286

Ketchikan Gateway Borough
FY 2005/2006 BUDGET - APPROPRIATIONS
GENERAL FUND - INTERFUND TRANSFERS - 101-38

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
6600	INTERFUND TRANSFERS - Great West	21,686	-	-	-	126,778
6601	INTERFUND TRANSFERS-AIRPORT (MED	-	9,000	-	-	-
6602	INTERFUND TRANSFERS-TRANSIT	222,527	-	-	-	-
6603	INTERFUND TRANSFERS-MEDIVAC	4,000	5,000	5,000	5,000	5,000
6605	BOND DEBT	432,446	650,000	732,000	732,000	-
Total Appropriations		680,659	664,000	737,000	737,000	131,778

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 General Fund - Automation 101-39

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	49,141	51,157	47,136	47,136	74,755
5110	OVERTIME	941	1,849	3,500	3,500	-
5200	TAXES/BENEFITS	9,532	10,806	14,345	14,345	26,126
5300	TRAVEL & TRAINING	381	7,093	11,920	-	12,420
5500	REIMBURSABLE EXPENSES	925	2,162	1,200	1,200	-
6010	PROFESSIONAL SERVICES	28	218	-	-	-
6011	OPERATING SUPPLIES	-	216	125	125	500
6015	BOOKS & SOFTWARE	6,467	34,403	54,285	54,285	59,708
6020	DUES & PUBLICATION	117	37	125	75	120
6021	INTERNET ACCESS SUBSCRIP	-	-	3,156	4,116	-
6070	POSTAGE	-	18	-	300	-
6080	TECH/PROF SERVICES	12,076	42,651	45,000	45,000	45,000
6090	CONTRACTUAL SERVICES	1,475	4,500	7,200	7,200	7,200
6330	TELEPHONE (Web Ramp DSL)	5,227	6,618	3,156	720	5,340
6331	LONG DISTANCE	276	152	240	-	300
6450	EQUIP. MAINT-HARDWARE	-	1,313	-	-	-
6530	EQUIPMENT PURCHASE	59,469	85,805	73,400	73,400	102,400
Total Appropriations		146,055	248,998	264,788	251,402	333,870

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Computer Systems Administrator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Full-Time Employees	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Ketchikan Gateway Borough
 FY 2005/2006 BUDGET - APPROPRIATIONS
 General Fund CIP's 101-40

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
6530	CAPITAL - EQUIPMENT	217,484	175,457	200,000	36,823	190,000
6540	CAPITAL PROJECTS	-	-	-	-	-
Total Appropriations		217,484	175,457	200,000	36,823	190,000

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 General Fund - Education - 101-51

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
SCHOOL DISTRICT						
6100	INSURANCE	371,677	515,348	644,195	535,000	565,000
6600	SCHOOL DISTRICT TRANSFERS	6,957,769	6,857,769	7,106,968	7,106,968	7,363,731
Total Appropriations		7,329,446	7,373,117	7,751,163	7,641,968	7,928,731

**FY 2005/2006 BUDGET - APPROPRIATIONS
BOROUGH GRANTS - GENERAL FUND**

DESCRIPTION		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
GENERAL FUND GRANTS						
<u>ECONOMIC DEVELOPMENT - 101-35-XXX-6090</u>						
013	Ketchikan Visitor's Bureau	-	97,078	84,265	84,265	-
018	S.S.R.A.A.	-	20,000	-	-	-
040	UA Small Business Development Center	-	1,836	-	-	-
<u>SOCIAL SERVICES - 101-35-XXX-6090</u>						
019	Catholic Community Services	45,000	45,000	33,750	33,750	45,000
028	Transitional Living Center	25,000	25,000	22,500	22,500	-
036	Ketchikan Youth Court	-	8,400	-	-	-
<u>EDUCATION - 101-XX-000-6090</u>						
51	KGBSD Student Activities	-	-	-	-	350,000
52	UAS - Ketch. Campus-Community Ed.	105,113	99,838	-	-	-
54	Ketchikan-Kanayama Exchange	20,500	20,500	-	-	15,000
55	UAS Connection Scholarship	14,936	3,784	-	-	-
041	GIS Education Lab	-	67,241	-	-	-
57	Ketchikan Arts & Humanities	43,200	43,200	32,400	32,400	32,400
58	Alaska for Drug Free Youth	69,998	69,899	-	-	-
59	Summer Library Program - N.Point Higgins	2,940	2,940	-	-	-
TOTAL GRANTS - GENERAL FUND		326,687	504,716	172,915	172,915	442,400

<u>ECONOMIC ASSISTANCE GRANTS - 721-10-000-6090</u>						
	Ketchikan Visitor's Bureau	-	-	-	-	84,000

ENTERPRISE FUNDS

FY 2005/2006

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Summary of Revenue and Expenses
 Transportation Services - Airport Enterprise Fund - 400

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
TOTAL EQUITY JULY 1		4,562,970	4,030,626	3,777,029	3,777,029	4,179,553
REVENUE FROM OTHER GOVTS:						
4226	TSA LAW ENFORCEMENT	186,150	-	-	-	157,500
4240	REVENUE FROM STATE	2,500	-	-	-	-
4260	AK AVIATION FUEL TAX SHARING	42,532	42,360	38,000	38,000	38,000
4360	CITATIONS, FINES	50	-	-	-	-
4370	RENTAL INCOME	-	-	-	-	-
4390	MISC. OR OTHER REVENUE	1,633	55	-	-	-
4450	INTERFUND TRANSFERS - GEN. FUND	18,215	386,664	1,007,016	661,629	374,421
4453	INTERFUND TRANSFER - MED	4,000	5,000	5,000	-	5,000
Total		255,080	434,079	1,050,016	699,629	574,921
NON-OPERATING REVENUE:						
4305	INTEREST INCOME	86,129	6,574	-	194	-
4306	INVESTMENT INCOME	(35,946)	1,129	-	-	-
4307	UNREALIZED GAINS (LOSSES)	49,907	7,338	-	-	-
Total		100,090	15,041	-	194	-
FIELD REVENUE:						
4510	FUEL FLOWAGE	85,761	113,236	117,000	117,000	117,000
4520	RENTAL INCOME	19,970	21,147	20,348	20,000	20,500
4525	AIRPORT RESERVE LEASES	37,495	26,467	26,500	26,500	26,500
4530	LANDING FEES	722,046	738,073	720,000	720,000	720,000
4540	TIE-DOWN CHARGES	3,205	2,960	2,800	3,980	3,980
4550	DOCK FEES/LOCKERS	1,176	2,297	-	5,730	7,500
4555	SEAPLANE DOCK FEES	12,860	12,023	12,000	5,000	12,000
4560	AIRPORT CALLOUT FEES	3,278	-	-	600	600
4570	PERMIT FEES	1,400	-	-	-	-
4580	AIRCRAFT PARKING FEES	341	2,516	2,500	2,697	5,000
4590	VEHICLE REPAIRS REVENUE	-	-	-	3,250	-
Total		887,532	918,719	901,148	904,757	913,080
TERMINAL REVENUE:						
4610	VEHICLE PARKING	45,532	41,974	42,450	42,000	43,000
4620	BUILDING RENTALS	361,281	375,314	420,000	400,000	424,400
4625	CONCESSION FEES	-	-	91,000	-	14,400
4626	FBI BACKGROUND CHECKS	2,764	5	-	250	-
4630	SECURITY SERVICE CHARGES	94,652	79,336	88,350	100,000	101,000
4640	COURTESY PHONE ADVERTISING	1,512	-	-	420	2,000
4650	PAY PHONE COMMISSION	3,513	4,258	4,000	204	500
4670	FACILITY USE FEES	25,373	24,195	25,000	25,000	27,350
4690	MISC. TERMINAL REVENUE	738	250	200	35	-
Total		535,365	525,332	671,000	567,909	612,650
FERRY REVENUE:						
4710	FERRY FEE REVENUE	1,257,365	1,247,633	1,300,000	1,250,000	1,300,000
4730	CALL OUT FEES	7,648	(10,477)	7,000	6,000	9,000
4790	MISCELLANEOUS REVENUE (ADV)	79	-	-	-	-
4792	PARKING ENFORCEMENT REVENUE	968	10,333	2,000	6,570	6,570
Total		1,266,060	1,247,489	1,309,000	1,262,570	1,315,570
SEAPLANE REVENUE:						
4810	FEES - MURPHY'S LANDING	5,925	7,450	4,500	4,500	4,500

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Summary of Revenue and Expenses
 Transportation Services - Airport Enterprise Fund - 400

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
Total		5,925	7,450	4,500	4,500	4,500
TOTAL REVENUE		3,050,052	3,148,110	3,935,664	3,439,559	3,420,721
4992	PRIOR PERIOD ADJUSTMENT	100,386	-	-	-	-
4995	REVENUE FROM CAPITAL GRANTS	-	77,495	-	-	-
	ADJ. FOR CONTRIBUTED CAPITAL	115,882	115,882	-	912,291	-
Total		216,268	193,377	-	912,291	-
TOTAL REVENUE and ADJUSTMENTS		3,266,320	3,341,487	3,935,664	4,351,850	3,420,721
Summary of Appropriations - Airport Enterprise Fund						
400-60	FIELD	944,708	954,393	977,487	809,245	913,933
400-61	TERMINAL	1,027,184	921,986	1,707,621	1,445,716	1,126,814
400-62	FERRY	1,474,939	1,413,814	1,376,383	1,402,252	1,486,680
400-63	ADMINISTRATION	340,166	293,947	317,256	289,103	230,514
400-64	MURPHY'S LANDING	11,667	10,944	3,515	3,010	3,255
TOTAL APPROPRIATIONS		3,798,664	3,595,084	4,382,262	3,949,326	3,761,196
Excess Revenue over (under) Expenditures		(532,344)	(253,597)	(446,598)	402,524	(340,475)
TOTAL EQUITY JUNE 30		4,030,626	3,777,029	3,330,431	4,179,553	3,839,078

Ketchikan Gateway Borough
FY 2005/2006 Budget - Summary of all Departments
Transportation Services - Airport Enterprise Fund - 400

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	1,050,177	1,088,052	1,115,494	1,080,000	1,165,103
5110	OVERTIME PAY	193,731	154,850	183,495	198,334	113,500
5120	TEMPORARY PAY	89,357	59,569	56,500	37,438	45,000
5160	CALL OUT	1,489	4,275	-	15,183	-
5200	TAXES/BENEFITS	447,895	467,777	553,669	513,427	688,234
5300	TRAVEL & TRAINING	19,788	15,987	25,450	28,500	58,250
5400	UNIFORMS	3,498	2,117	8,915	5,000	6,650
5500	REIMBURSABLE EXPENSES	2,400	2,400	2,900	4,100	500
6010	SUPPLIES	5,876	3,609	5,600	3,755	5,700
6011	OPERATING SUPPLIES	97,058	77,271	173,845	173,300	98,925
6015	BOOKS AND SOFTWARE	405	399	-	599	-
6020	DUES, PUBLICATIONS	915	1,580	1,682	407	1,780
6030	PUBLISHING	263	196	450	-	-
6032	BANKING FEES	-	502	-	563	-
6070	POSTAGE	908	1,006	1,000	700	1,000
6075	SECURITY SCREENING	2,630	435	1,750	435	1,750
6080	PROFESSIONAL SERVICES	-	9,673	-	1,525	-
6085	LICENSES/FEES/PERMITS	-	10	-	70	-
6090	CONTRACTUAL SERVICES	72,019	43,279	54,657	57,663	48,100
6091	PERS CONTRIBUTION	-	-	-	-	-
6100	INSURANCE	205,837	235,739	239,000	230,298	266,500
6110	MEDICAL	3,929	313	3,215	70	3,800
6130	ADMINISTRATIVE FEES	140,000	113,040	-	-	156,629
6140	DEBT EXPENSE	4,256	5,591	242,429	206,409	214,246
6150	EXPENSE RECOVERY	8,953	-	-	-	-
6310	ELECTRICITY	100,601	103,980	99,685	106,000	101,100
6320	WATER	16,070	17,617	16,100	22,715	16,100
6330	TELEPHONE	12,909	11,821	7,559	10,000	7,300
6331	LONG DISTANCE	988	514	900	478	900
6410	DOCK MAINTENANCE	44,891	33,117	30,500	30,000	25,000
6420	FIELD MAINTENANCE	24,333	18,997	32,750	30,000	30,000
6430	BUILDING MAINTENANCE	12,296	18,948	9,050	18,500	13,000
6431	HEATING FUEL	19,342	21,831	28,800	45,350	40,000
6450	EQUIPMENT MAINTENANCE	40,680	26,575	13,395	8,470	11,300
6460	VEHICLE MAINTENANCE	-	15,338	18,000	15,000	15,000
6461	MOTOR FUEL & OIL	95,779	130,711	138,000	143,000	167,000
6470	FERRY MAINTENANCE	164,361	75,238	196,000	220,000	170,000

Ketchikan Gateway Borough
FY 2005/2006 Budget - Summary of all Departments
Transportation Services - Airport Enterprise Fund - 400

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
6530	EQUIPMENT PURCHASE	-	-	33,375	32,000	31,100
6540	CAPITAL IMPROVEMENTS	-	-	364,625	18,300	34,518
6600	INTERFUND TRANSFERS	77,057	40,000	534,745	500,000	43,790
6750	DEPRECIATION-FIELD	116,173	109,108	-	-	-
6760	DEPRECIATION-TERMINAL	188,200	187,753	-	-	-
6770	DEPRECIATION-FERRY	285,591	287,795	-	-	-
6780	DEPRECIATION-ADMIN	1,520	507	-	-	-
6790	DEPRECIATION-MURPHY'S	9,900	9,900	-	-	-
6800	GAIN/LOSS ON DISPOSAL	33,300	-	-	-	-
6845	BOND INTEREST	203,289	197,664	188,727	188,727	179,421
Total Appropriations		3,798,664	3,595,084	4,382,262	3,946,316	3,761,196

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Operations Supervisor	1.00	1.00	1.00	-
Equipment Mechanic II (ARFF)	-	1.00	1.00	1.00
Airport Technician (ARFF)	4.00	4.00	4.00	5.00
Law Enforcement Officer II	1.00	1.00	1.00	1.00
Law Enforcement Officer I	3.00	3.00	2.00	2.00
Law Enforcement Supervisor	-	-	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	1.50	3.00	3.00
Deckhand I (Regular Relief)	2.00	2.00	0.50	1.00
Ferry Toll Collector	3.25	3.25	3.25	3.25
Airport Manager	-	-	-	1.00
Operations Manager	-	-	1.00	1.00
Director of Transportation Services	1.00	1.00	1.00	-
Deputy Director	1.00	-	-	-
Business 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
FULL TIME EMPLOYEES	<u>26.00</u>	<u>26.00</u>	<u>26.00</u>	<u>26.50</u>

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Field 400-60

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	219,224	300,584	277,876	260,000	294,826
5110	OVERTIME PAY	35,744	33,111	53,110	40,000	20,000
5120	TEMPORARY PAY	33,652	23,654	30,000	10,607	20,000
5160	CALL OUT	232	886	-	34	-
5200	TAXES/BENEFITS	106,636	135,104	162,843	110,000	193,638
5300	TRAVEL & TRAINING	14,406	14,701	16,550	20,000	35,600
5400	UNIFORMS	18	381	3,480	1,500	2,500
5500	REIMBURSABLE EXPENSES	-	-	500	-	500
6010	SUPPLIES	573	352	500	(15)	500
6011	OPERATING SUPPLIES	41,139	45,409	141,000	140,000	59,900
6015	COMPUTER SOFTWARE	-	399	-	599	-
6020	DUES AND PUBLICATIONS	522	1,042	1,005	127	855
6030	PUBLISHING	97	-	-	-	-
6070	POSTAGE	-	22	-	-	-
6085	LICENSES/FEES/PERMITS	-	10	-	50	-
6090	CONTRACTUAL SERVICES	22,012	914	4,070	1,500	2,500
6100	INSURANCE	70,039	81,004	75,000	72,375	90,500
6110	MEDICAL EXPENSE	2,414	313	1,433	-	2,455
6130	ADMINISTRATIVE FEES	44,027	31,775	-	-	43,261
6140	DEBT EXPENSE	4,256	3,820	13,171	5,668	4,734
6150	EXPENSE RECOVERY	8,953	-	-	-	-
6310	ELECTRICITY	24,546	23,922	22,000	22,000	22,000
6320	WATER	5,300	6,523	5,500	5,000	5,500
6330	TELEPHONE	1,775	2,320	2,154	2,000	2,500
6331	LONG DISTANCE	379	18	150	150	150
6410	DOCK MAINTENANCE	4,201	9,672	5,500	5,000	5,000
6420	FIELD MAINTENANCE	24,101	18,997	32,750	30,000	30,000
6430	BUILDING MAINTENANCE	3,475	5,260	2,950	2,500	3,000
6431	HEATING FUEL	-	-	-	4,350	-
6450	EQUIPMENT MAINTENANCE	37,431	23,456	5,500	4,000	4,500
6460	VEHICLE MAINTENANCE	-	15,338	18,000	15,000	15,000
6461	MOTOR FUEL & OIL	23,337	26,298	31,000	30,000	37,000
6530	EQUIPMENT PURCHASE	-	-	17,100	17,000	16,800
6540	CAPITAL IMPROVEMENTS	-	-	19,600	9,800	714
6600	INTERFUND TRANSFERS	77,057	40,000	34,745	-	-
6750	DEPRECIATION	116,173	109,108	-	-	-
6800	GAIN/LOSS ON DISPOSAL	22,989	-	-	-	-
Total Appropriations - Field		944,708	954,393	977,487	809,245	913,933

AUTHORIZED PERSONNEL

	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Operations Manager	-	-	1.00	1.00
Operations Supervisor	1.00	1.00	1.00	-
Equipment Mechanic II (ARFF)	-	1.00	1.00	1.00
Airport Technician (ARFF)	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>6.00</u>
FULL TIME EMPLOYEES	<u>5.00</u>	<u>6.00</u>	<u>7.00</u>	<u>8.00</u>

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Terminal 400-61

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	252,473	199,713	251,909	245,000	327,480
5110	OVERTIME PAY	62,750	39,723	26,420	55,000	15,000
5120	TEMPORARY PAY	30,775	13,788	-	1,768	-
5160	CALL OUT	1,257	3,346	-	15,149	-
5200	TAXES/BENEFITS	127,350	119,614	144,680	145,000	206,062
5300	TRAVEL & TRAINING	1,682	-	4,400	4,500	16,800
5400	UNIFORM ALLOWANCE	3,323	1,094	4,085	2,500	2,800
5500	REIMBURSABLE EXPENSES	-	-	-	2,500	-
6010	OFFICE SUPPLIES	674	74	500	500	500
6011	OPERATING SUPPLIES	33,729	22,054	20,000	20,000	25,900
6020	DUES & PUBLICATIONS	-	88	227	200	225
6075	SECURITY SCREENING	2,630	435	1,750	435	1,750
6080	PROFESSIONAL SERVICES	-	9,485	-	1,525	-
6085	LICENSES/FEES/PERMITS	-	-	-	20	-
6090	CONTRACTUAL SERVICES	27,817	35,929	38,763	38,763	33,000
6100	INSURANCE	552	15,579	9,000	7,720	16,000
6110	MEDICAL	715	-	1,197	-	760
6130	ADMINISTRATIVE FEES	27,178	22,574	-	-	39,681
6140	DEBT EXPENSE	-	1,771	133,724	122,253	126,704
6310	ELECTRICITY	74,780	78,869	71,058	84,000	78,000
6320	WATER	10,200	10,054	10,600	16,500	10,600
6330	TELEPHONE	2,694	2,892	2,500	2,000	1,800
6331	LONG DISTANCE	166	23	250	100	250
6430	BUILDING MAINTENANCE	8,821	13,688	6,100	16,000	10,000
6431	HEATING FUEL	19,342	21,831	28,800	41,000	40,000
6450	EQUIPMENT MAINTENANCE	1,920	1,401	900	450	800
6530	EQUIPMENT PURCHASE	-	-	8,200	8,000	5,900
6540	CAPITAL IMPROVEMENTS	-	-	327,725	-	13,804
6600	INTERFUND TRANSFERS	-	-	500,000	500,000	43,790
6760	DEPRECIATION	188,200	187,753	-	-	-
6800	GAIN/LOSS-DISPOSE ASSETS	24,698	-	-	-	-
6845	BOND INTEREST	123,458	120,208	114,833	114,833	109,208
Total Appropriations - Terminal		1,027,184	921,986	1,707,621	1,445,716	1,126,814

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Terminal 400-61

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	
Law Enforcement Officer II	1.00	1.00	1.00	1.00	
Law Enforcement Officer I	3.00	3.00	2.00	3.00	
Law Enforcement Officer Supervisor	-	-	1.00	1.00	
Custodians	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	
FULL TIME EMPLOYEES	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>	<u>7.50</u>	

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Ferry 400-62

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	373,439	392,683	402,108	390,000	410,845
5110	OVERTIME PAY	94,544	79,607	100,631	100,000	75,000
5120	TEMPORARY WAGES	24,930	18,421	24,500	25,000	25,000
5160	CALL OUT PAY	-	43	-	-	-
5200	TAXES/BENEFITS	144,600	152,453	168,319	180,600	223,048
5300	TRAVEL & TRAINING	925	750	2,000	2,000	2,000
5400	UNIFORMS	157	642	1,350	1,000	1,350
6010	OFFICE SUPPLIES	84	427	200	270	500
6011	OPERATING SUPPLIES	15,886	9,454	12,845	13,000	13,125
6020	DUES & PUBLICATIONS	68	-	-	-	250
6080	PROFESSIONAL SERVICES	-	188	-	-	-
6090	CONTRACTUAL SERVICES	8,847	346	11,220	17,000	12,000
6100	INSURANCE	135,246	139,156	155,000	150,203	160,000
6110	MEDICAL EXPENSE	680	-	360	70	360
6130	ADMINISTRATIVE SERVICES	48,590	47,427	-	-	62,689
6140	DEBT EXPENSE	-	-	75,000	75,000	80,000
6310	ELECTRICITY	-	-	5,481	-	-
6320	WATER	570	1,040	-	1,215	-
6330	TELEPHONE	1,277	1,112	1,000	1,000	1,000
6410	DOCK MAINTENANCE	40,690	23,445	25,000	25,000	20,000
6450	EQUIPMENT MAINTENANCE	972	1,718	2,475	2,000	2,000
6461	MOTOR FUEL & OIL	72,442	104,413	107,000	113,000	130,000
6470	FERRY MAINTENANCE	164,361	75,238	196,000	220,000	170,000
6530	EQUIPMENT PURCHASE	-	-	3,500	3,500	7,300
6540	CAPITAL IMPROVEMENTS	-	-	8,500	8,500	20,000
6770	DEPRECIATION	285,591	287,795	-	-	-
6800	GAIN/LOSS ON DISPOSAL	(18,791)	-	-	-	-
6845	BOND INTEREST	79,831	77,456	73,894	73,894	70,213
Total Appropriations - Ferry		1,474,939	1,413,814	1,376,383	1,402,252	1,486,680

AUTHORIZED PERSONNEL	FY 02/03	FY 03/04	FY 04/05	FY 05/06
Ferry Boat Captain	3.00	3.00	3.00	3.00
Deckhand II	1.50	1.50	3.00	3.00
Deckhand I (Regular Relief)	2.00	2.00	0.50	1.00
Ferry Toll Collector	3.25	3.25	3.25	3.25
FULL TIME EMPLOYEES	9.75	9.75	9.75	10.25

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Administration 400-63

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	205,041	195,072	183,501	185,000	131,952
5110	OVERTIME PAY	693	2,409	3,334	3,334	3,500
5120	TEMPORARY PAY	-	3,706	2,000	63	-
5200	TAXES/BENEFITS	69,309	60,606	77,827	77,827	65,486
5300	TRAVEL & TRAINING	2,775	536	2,500	2,000	3,850
5500	REIMBURSABLE EXPENSES	2,400	2,400	2,400	1,600	-
6010	SUPPLIES	4,545	2,756	4,400	3,000	4,100
6011	OPERATING SUPPLIES	6,304	354	-	300	-
6015	BOOKS AND SOFTWARE	405	-	-	-	-
6020	DUES, PUBLICATIONS, INTERNET	325	450	450	80	450
6030	PUBLISHING	166	196	450	-	-
6032	BANKING FEES	-	502	-	563	-
6070	POSTAGE	908	984	1,000	700	1,000
6090	CONTRACTUAL SERVICES	13,343	6,090	604	400	600
6110	MEDICAL	120	-	225	-	225
6130	ADMINISTRATIVE FEES	20,046	11,160	-	-	10,843
6140	DEBT SERVICE	-	-	20,534	3,488	2,808
6310	ELECTRICITY	600	589	636	-	600
6330	TELEPHONE	6,784	5,157	1,500	5,000	1,500
6331	LONG DISTANCE	443	473	500	228	500
6450	EQUIPMENT MAINTENANCE	357	-	2,020	2,020	2,000
6530	EQUIPMENT PURCHASE	-	-	4,575	3,500	1,100
6540	CAPITAL IMPROVEMENTS	-	-	8,800	-	-
6780	DEPRECIATION	1,520	507	-	-	-
6800	GAIN/LOSS ON DISPOSAL	4,082	-	-	-	-
Total Appropriations - Admin		340,166	293,947	317,256	289,103	230,514

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Director of Transportation Services	1.00	1.00	1.00	-
Deputy Director	1.00	-	-	-
Business Manager	1.00	1.00	-	-
Airport Manager	-	-	-	1.00
Executive Secretary	1.00	1.00	1.00	1.00
Airport Secretary	0.75	0.75	0.75	0.75
FULL TIME EMPLOYEES	<u>4.75</u>	<u>3.75</u>	<u>2.75</u>	<u>2.75</u>

Ketchikan Gateway Borough
FY 2005/2006 Budget - Appropriations
Transportation Services - Airport Enterprise Fund
Murphy's Float 400-64

Description		FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
6010	SUPPLIES	-	-	100	-	100
6130	ADMINISTRATIVE FEES	159	104	-	-	155
6310	ELECTRICITY	675	600	510	510	500
6330	TELEPHONE	379	340	405	-	500
6420	FIELD MAINTENANCE	232	-	-	-	-
6450	EQUIPMENT MAINTENANCE	-	-	2,500	2,500	2,000
6790	DEPRECIATION	9,900	9,900	-	-	-
6800	GAIN/LOSS ON DISPOSAL	322	-	-	-	-
Total Appropriations - Murphy's		11,667	10,944	3,515	3,010	3,255

Ketchikan Gateway Borough
FY 2005/2006 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - 480

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
TOTAL EQUITY JULY 1	309,110	11,718,574	12,999,521	12,999,521	12,710,735
REVENUES:					
4080 PENALTY & INTEREST	-	-	-	2,819	-
4220 STATE REVENUE SHARING	1,562	-	-	-	-
4240 REVENUE FROM STATE	281,555	-	-	-	-
4305 INTEREST INCOME - SDC	14,388	39,095	-	17,000	20,000
4360 SEWER FEES	443,819	474,035	563,800	493,096	518,800
4361 SDC REVENUE	51,368	11,202	12,000	10,000	-
4362 EQUIPMENT REVENUE	-	4,270	4,400	-	2,000
4390 MISCELLANEOUS REVENUE	33,686	956	-	-	-
4410 INTERFUND TRANSFER	63,860	-	54,362	54,362	54,008
4420 INTERFUND TRANSFER	37,057	-	-	-	-
4450 INTERFUND TRANSFER	-	40,000	112,130	112,130	96,951
4620 EQUIPMENT LABOR REVENUE	1,015	-	-	-	-
4800 CONTRIBUTED CAPITAL	199,888	6,897	-	-	-
4995 CAPITAL ASSETS FROM GRANTS	11,243,297	1,533,164	-	-	-
Total Revenues & Capital Grants	12,371,495	2,109,619	746,692	689,407	691,759
SUMMARY OF APPROPRIATIONS					
SEWER SERVICES	894,450	764,085	1,274,391	851,508	611,650
LOAN PAYMENT (Land Trust)	67,581	64,587	125,422	126,685	126,686
Total Appropriations	962,031	828,672	1,399,813	978,193	738,336
Excess Revenue over (under) Expenditures	11,409,464	1,280,947	(653,121)	(288,786)	(46,577)
TOTAL EQUITY JUNE 30	11,718,574	12,999,521	12,346,400	12,710,735	12,664,158
AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	
Wastewater Supervisor	-	-	1.00	1.00	
Maintenance Technician I	-	2.00	1.25	2.00	
FULL-TIME EMPLOYEES	<u>-</u>	<u>2.00</u>	<u>2.25</u>	<u>3.00</u>	

Ketchikan Gateway Borough
FY 2005/2006 Budget - Revenues and Appropriations
Wastewater Enterprise Fund - Sewer Services (Combined)

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
APPROPRIATIONS:						
5100	EMPLOYEE PAY	80,519	83,222	87,994	91,048	103,250
5110	OVERTIME	2,854	2,304	2,500	5,761	2,500
5120	TEMPORARY PAY	8,527	276	-	139	-
5200	TAXES & BENEFITS	39,837	45,205	48,475	57,986	66,892
5300	TRAVEL & TRAINING	2,028	-	-	-	-
6010	OFFICE SUPPLIES	19	7,090	-	-	-
6011	OPERATING SUPPLIES	103,409	34,947	43,500	17,850	48,250
6015	BOOKS & SOFTWARE	-	-	-	-	-
6020	DUES & PUBLICATIONS	4,134	2,230	6,680	10,430	9,380
6030	PUBLISHING EXPENSE	53	-	-	-	-
6032	PERMIT FEES	-	435	-	-	-
6060	RENTALS	56,287	40,000	-	60,000	2,733
6090	CONTRACTUAL SERVICES	137,052	102,695	180,000	164,000	180,000
6091	WATER TESTS	6,030	9,612	21,900	13,600	14,000
6100	INSURANCE	7,441	15,939	10,500	10,780	11,500
6130	ADMINISTRATIVE SERVICES	30,400	34,699	33,400	33,400	33,137
6140	DEBT SERVICE	67,581	64,587	125,422	126,685	126,686
6310	ELECTRICITY	17,164	19,708	51,600	31,858	39,000
6320	WATER	-	-	6,000	-	-
6330	TELEPHONE	379	370	1,000	436	600
6350	LANDFILL	-	-	-	-	-
6430	BUILDING MAINTENANCE	1,721	47	5,000	1,950	5,000
6431	HEATING OIL	789	1,999	3,000	3,198	4,000
6450	EQUIPMENT MAINTENANCE	2,174	5,432	14,300	7,454	14,300
6460	VEHICLE MAINTENANCE	893	-	5,000	1,000	3,000
6461	VEHICLE FUEL	-	-	1,000	400	700
6530	EQUIPMENT PURCHASE	-	-	4,600	4,806	19,400
6540	CAPITAL IMPROVEMENT	-	-	693,580	281,050	-
6600	TRANSFERS OUT	73,900	-	54,362	54,362	54,008
6650	CENTRAL GARAGE CHRGS	-	14,441	-	-	-
6700	BAD DEBT EXPENSE	137	-	-	-	-
6750	Depreciation-Sludge/Compost	21,510	21,510	-	-	-
6760	Depreciation-Wastewater	12,130	25,977	-	-	-
6770	Depreciation-Mt. Point	285,063	295,947	-	-	-
TOTAL APPROPRIATIONS		962,031	828,672	1,399,813	978,193	738,336

Ketchikan Gateway Borough

FY 2005/2006 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Sludge 480-10-000

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
REVENUES: SLUDGE FACILITY						
4220	STATE REVENUE SHARING	1,562	-	-	-	-
4240	REVENUE FROM STATE	281,555	-	-	-	-
4305	INTEREST INCOME	14,215	37,605	-	17,000	-
4360	SLUDGE/COMPOST REVENUES	253,272	278,727	356,000	280,000	280,000
4361	COLLECTIONS	(970)	46	-	-	-
4362	EQUIPMENT REVENUE	-	4,270	-	-	-
4410	INTERFUND TRANSFERS	63,860	-	18,960	18,960	18,960
4450	TRANSFERS	-	40,000	-	-	-
4800	CONTRIBUTED CAPITAL	199,888	-	-	-	-
4995	REVENUE FROM STATE GRANTS	-	82,110	-	-	-
Total Sludge Facility Revenues		813,382	442,758	374,960	315,960	298,960
APPROPRIATIONS:						
Sludge Facility 480-10-000						
5100	EMPLOYEE PAY	185	12,127	15,732	12,558	17,450
5110	OVERTIME	-	367	-	-	-
5120	TEMPORARY PAY	-	-	-	-	-
5200	TAXES & BENEFITS	104	7,386	13,825	8,500	11,282
5300	TRAVEL & TRAINING	2,028	-	-	-	-
6010	OFFICE SUPPLIES	19	7,090	-	-	-
6011	OPERATING SUPPLIES	71,101	9,526	25,000	5,000	25,000
6015	BOOKS AND SOFTWARE	-	-	-	-	-
6020	DUES AND PUBLICATIONS	1,474	430	-	-	940
6030	PUBLISHING EXPENSE	-	-	-	-	-
6060	RENTALS	56,287	40,000	-	60,000	1,210
6090	CONTRACTUAL SERVICES	120,829	101,944	180,000	164,000	168,000
6091	WATER TESTS	135	350	8,000	4,000	4,000
6100	INSURANCE	596	13,360	5,000	1,500	2,000
6130	ADMINISTRATIVE SERVICES	18,100	18,100	18,100	18,100	17,243
6140	DEBT SERVICE	46,042	33,116	51,720	51,721	51,721
6310	ELECTRICITY	-	700	20,000	8,000	20,000
6320	WATER	-	-	6,000	-	-
6330	TELEPHONE	-	-	-	-	-
6350	LANDFILL	-	-	-	-	-
6430	BUILDING MAINTENANCE	489	-	500	500	500
6431	HEATING FUEL	-	-	-	-	-
6450	EQUIPMENT MAINTENANCE	-	-	5,000	-	5,000
6540	CAPITAL IMPROVEMENT	-	-	250,000	127,050	-
6600	INTERFUND TRANSFER	73,900	-	-	-	-
6650	CENTRAL GARAGE CHRGS	-	433	-	-	-
6700	BAD DEBT EXPENSE	137	-	-	-	-
TOTAL 480-10-001		391,426	244,929	598,877	460,929	324,346

Ketchikan Gateway Borough

FY 2005/2006 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Equipment 480-10

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
REVENUES: EQUIPMENT RENTALS						
4362	EQUIPMENT RENTAL REVENUE	-	-	4,400	-	2,000
4410	INTERFUND TRANSFERS	-	-	35,402	35,402	35,048
4620	EQUIPMENT LABOR REVENUE	1,015	-	-	-	-
4800	CONTRIBUTED CAPITAL	-	6,897	-	-	-
Total Equipment Revenues		1,015	6,897	39,802	35,402	37,048
APPROPRIATIONS:						
Equipment 480-11-000						
5100	EMPLOYEE PAY	-	231	-	-	-
5110	OVERTIME	-	192	-	-	-
5200	TAXES & BENEFITS	-	309	-	-	-
6011	OPERATING SUPPLIES	739	121	-	-	-
6100	INSURANCE	-	-	-	2,000	2,000
6140	DEBT SERVICE	-	11,078	29,402	29,402	29,403
6460	VEHICLE MAINTENANCE	893	-	5,000	1,000	3,000
6461	VEHICLE FUEL	-	-	1,000	400	700
6530	EQUIPMENT PURCHASE	-	-	-	265	-
6650	CENTRAL GARAGE CHARGES	-	9,675	-	-	-
Total 480-11-000		1,632	21,606	35,402	33,067	35,103

Ketchikan Gateway Borough

FY 2005/2006 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Mountain Point 480-12-000

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
REVENUES: MT. POINT WASTEWATER						
4080	PENALTY & INTEREST	-	-	-	1,600	-
4305	INTEREST REVENUE	173	1,490	-	-	-
4360	MT. POINT WW REVENUES	113,270	116,779	127,200	130,708	163,200
4361	MT. POINT SDC REVENUE	52,382	11,112	12,000	10,000	-
4390	MISCELLANEOUS REVENUE	32,441	-	-	-	-
4995	REVENUE FROM STATE GRANTS	11,243,297	1,451,054	-	-	-
Total Mt. Point WW Revenues		11,441,563	1,580,435	139,200	142,308	163,200
APPROPRIATIONS:						
Mountain Point Treatment 480-12-001						
5100	EMPLOYEE PAY	45,123	32,988	33,412	34,190	33,140
5110	OVERTIME	1,439	855	700	1,700	700
5120	TEMPORARY PAY	3,407	-	-	65	-
5200	TAXES & BENEFITS	23,043	18,362	11,800	20,192	21,998
6011	OPERATING SUPPLIES	13,927	7,891	5,000	5,000	8,000
6020	DUES AND PUBLICATIONS	940	940	940	700	700
6090	CONTRACTUAL SERVICES	458	-	-	-	2,000
6091	WATER TESTS	675	715	1,000	4,000	4,000
6100	INSURANCE	4,791	813	2,500	2,000	2,000
6130	ADMINISTRATIVE SERVICES	6,500	6,499	5,200	5,200	5,565
6140	DEBT SERVICE	21,539	20,393	44,300	45,562	45,562
6310	ELECTRICITY	10,680	10,536	9,600	11,386	5,500
6330	TELEPHONE	-	62	600	-	600
6430	BUILDING MAINTENANCE	1,232	47	3,000	1,000	3,000
6431	HEATING FUEL	789	1,999	3,000	3,198	4,000
6450	EQUIPMENT MAINTENANCE	932	128	2,150	2,150	1,075
6530	EQUIPMENT PURCHASE	-	-	1,600	3,000	6,000
6600	TRANSFERS OUT	-	-	6,360	6,360	6,360
6650	CENTRAL GARAGE CHARGES	-	433	-	-	-

Ketchikan Gateway Borough

FY 2005/2006 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Mountain Point 480-12-000

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
TOTAL 480-12-001		135,475	102,661	131,162	145,703	150,200
Mountain Point Collection 480-12-002						
5100	EMPLOYEE WAGES	820	4,928	5,739	5,192	5,364
5110	OVERTIME PAY	-	284	300	-	300
5120	TEMPORARY PAY	75	138	-	74	-
5200	TAXES/BENEFITS	219	2,668	3,278	2,172	3,398
6011	OPERATING SUPPLIES	148	9,773	6,000	3,000	6,000
6130	ADMINISTRATIVE SERVICES	-	1,300	1,300	1,300	1,781
6310	ELECTRICITY	1,152	2,965	3,000	2,814	3,000
6450	EQUIPMENT MAINTENANCE	1,000	4,931	2,150	2,150	3,225
6530	EQUIPMENT PURCHASE	-	-	3,000	-	8,400
6540	CAPITAL IMPROVEMENT	-	-	443,580	154,000	-
6600	TRANSFERS OUT	-	-	10,267	10,267	10,267
6650	CENTRAL GARAGE CHARGES	-	578	-	-	-
Total 480-12-002		3,414	27,565	478,614	180,969	41,735
TOTAL 480-12		138,889	130,226	609,776	326,672	191,935

Ketchikan Gateway Borough

FY 2005/2006 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Forest Park 480-13-000

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATE	FY 05/06 BUDGET
REVENUES: FOREST PARK WASTEWATER						
4080	PENALTY & INTEREST	-	-	-	1,219	-
4360	MT. POINT WW REVENUES	71,784	72,413	72,000	75,988	72,000
4361	MT. POINT SDC REVENUE	(44)	44	-	-	-
4390	MISCELLANEOUS REVENUE	208	-	-	-	-
Total Forest Park WW Revenues		71,948	72,457	72,000	77,207	72,000
APPROPRIATIONS:						
Forest Park Treatment 480-13-001						
5100	EMPLOYEE PAY	17,652	12,235	10,084	12,352	14,013
5110	OVERTIME	671	252	650	1,500	650
5120	TEMPORARY PAY	3,051	100	-	-	-
5200	TAXES & BENEFITS	9,103	6,337	5,971	8,126	8,837
6011	OPERATING SUPPLIES	11,896	6,082	2,000	1,700	2,000
6020	DUES AND PUBLICATIONS	860	860	940	860	860
6090	CONTRACTUAL SERVICES	5,145	-	-	-	2,000
6091	WATER TESTS	765	805	1,000	1,940	1,940
6100	INSURANCE	2,054	1,766	2,500	1,000	1,000
6130	ADMINISTRATIVE SERVICES	3,000	2,400	2,400	2,400	2,598
6310	ELECTRICITY	5,332	5,507	7,000	4,658	5,500
6330	TELEPHONE	379	308	400	436	-
6430	BUILDING MAINTENANCE	-	-	1,000	200	1,000
6450	EQUIPMENT MAINTENANCE	121	373	1,000	1,904	500
6530	EQUIPMENT PURCHASE	-	-	-	1,541	5,000
6600	TRANSFERS OUT	-	-	3,600	3,600	3,600
6650	CENTRAL GARAGE CHRGES	-	433	-	-	-
TOTAL 480-13-001		60,029	37,458	38,545	42,217	49,498

Ketchikan Gateway Borough

FY 2005/2006 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Forest Park 480-13-000

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATE	FY 05/06 BUDGET
Forest Park Collection 480-13-002						
5100	EMPLOYEE WAGES	252	2,074	3,826	1,930	7,170
5110	OVERTIME PAY	-	75	100	200	100
5120	TEMPORARY PAY	13	-	-	-	-
5200	TAXES/BENEFITS	154	1,105	2,159	1,422	4,441
6011	OPERATING SUPPLIES	28	22	1,000	200	2,000
6130	ADMINISTRATIVE SERVICES	-	600	600	600	913
6450	EQUIPMENT MAINTENANCE	-	-	1,000	200	1,500
6600	TRANSFERS OUT	-	-	16,639	16,639	16,639
6650	CENTRAL GARAGE CHRGES	-	578	-	-	-
Total 480-13-002		447	4,454	25,324	21,191	32,763
TOTAL 480-13		60,476	41,912	63,869	63,408	82,261

Ketchikan Gateway Borough

FY 2005/2006 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Ward Cove 480-14-000

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
REVENUES: WARD COVE WASTEWATER						
4360	MT. POINT WW REVENUES	-	-	2,000	-	-
4390	MISCELLANEOUS REVENUE	1,037	1,249	-	-	-
4450	INTERFUND TRANSFER	-	-	77,385	77,385	53,161
Total Ward Cove WW Revenues		1,037	1,249	79,385	77,385	53,161
APPROPRIATIONS:						
Ward Cove Treatment 480-14-001						
5100	EMPLOYEE PAY	2,183	6,158	7,596	7,996	8,216
5110	OVERTIME PAY	-	-	-	500	-
5200	TAXES & BENEFITS	871	3,332	1,646	5,130	5,288
6011	OPERATING SUPPLIES	265	299	1,500	1,600	1,750
6020	DUES AND PUBLICATIONS	-	-	3,000	7,060	5,500
6060	RENTALS	-	-	-	-	1,523
6090	CONTRACTUAL SERVICES	223	-	-	-	2,000
6091	WATER TESTS	2,501	6,927	10,000	900	1,000
6100	INSURANCE	-	-	500	4,280	4,500
6130	ADMINISTRATIVE FEES	-	2,400	2,400	2,400	2,139
6310	ELECTRICITY	-	-	12,000	5,000	5,000
6320	WATER	-	-	-	-	-
6430	BUILDING MAINTENANCE	-	-	500	250	500
6450	EQUIPMENT MAINTENANCE	-	-	750	500	375
6600	TRANSFERS OUT	-	-	2,000	2,000	2,000
6650	CENTRAL GARAGE CHRGS	-	325	-	-	-
Total 480-14-001		6,043	19,441	41,892	37,616	39,791
Ward Cove Collection 480-14-002						
5100	EMPLOYEE WAGES	21	1,095	2,058	3,914	4,370
5110	OVERTIME PAY	-	-	-	11	-
5120	TEMPORARY PAY	-	-	-	-	-
5200	TAXES/BENEFITS	4	383	1,646	2,364	2,779
6011	OPERATING SUPPLIES	898	19	500	250	1,000
6091	WASTEWATER TESTS	376	100	-	-	-
6130	ADMINISTRATIVE FEES	-	600	600	600	556
6450	EQUIPMENT MAINTENANCE	-	-	750	200	1,125
6600	TRANSFERS OUT	-	-	3,540	3,540	3,540
6650	CENTRAL GARAGE CHRGS	-	289	-	-	-
Total 480-14-002		1,299	2,486	9,094	10,879	13,370
TOTAL 480-14		7,342	21,927	50,986	48,495	53,161

Ketchikan Gateway Borough

FY 2005/2006 Budget - Revenues and Appropriations

Wastewater Enterprise Fund - Airport 480-15-000

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATE	FY 05/06 BUDGET
REVENUES: AIRPORT WASTEWATER						
4420	TRANSFERS-AIRPORT	37,057	-	-	-	-
4450	INTERFUND TRANSFER-AIRPORT	-	-	34,745	34,745	43,790
Total Airport WW Revenues		37,057	-	34,745	34,745	43,790
APPROPRIATIONS:						
AIRPORT-TREATMENT 480-15-001						
5100	EMPLOYEE WAGES	12,038	10,246	7,492	10,132	10,818
5110	OVERTIME PAY	725	182	650	1,800	650
5120	TEMPORARY PAY	1,731	38	-	-	-
5200	TAXES/BENEFITS	5,444	4,724	5,345	8,162	7,177
6011	OPERATING SUPPLIES	4,274	1,096	1,750	1,000	1,750
6020	DUES AND PUBLICATIONS	-	-	940	550	550
6090	CONTRACTUAL SERVICES	10,397	751	-	-	2,000
6091	WATER TESTS	1,173	715	900	2,460	2,460
6130	ADMINISTRATIVE FEES	1,800	1,440	1,440	1,440	1,547
6450	EQUIPMENT MAINTENANCE	121	-	750	250	375
6530	EQUIPMENT PURCHASE	-	-	-	-	-
6600	TRANSFERS OUT	-	-	7,000	7,000	7,000
6650	CENTRAL GARAGE CRGS	-	144	-	-	-
Total Airport-Treatment 480-15-001		37,703	19,336	26,267	32,794	34,327
AIRPORT-COLLECTION 480-15-002						
5100	EMPLOYEE WAGES	187	725	811	2,582	1,806
5110	OVERTIME PAY	-	97	100	50	100
5200	TAXES/BENEFITS	49	475	1,459	1,804	1,139
6011	OPERATING SUPPLIES	-	-	750	100	750
6130	ADMINISTRATIVE SERVICES	-	360	360	360	295
6450	EQUIPMENT MAINTENANCE	-	-	750	100	1,125
6530	EQUIPMENT PURCHASE	-	-	-	-	-
6600	TRANSFERS OUT	-	-	4,248	4,248	4,248
6650	CENTRAL GARAGE CRGS	-	289	-	-	-
Total Airport-Collection 480-15-002		236	1,946	8,478	9,244	9,463
TOTAL 480-15		37,939	21,282	34,745	42,038	43,790

Ketchikan Gateway Borough

FY 2005/2006 Budget - Revenues and Appropriations

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

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATE	FY 05/06 BUDGET
REVENUES: GOLD NUGGET WASTEWATER						
4360	GOLD NUGGET WW REVENUES	2,564	2,557	3,000	2,800	-
Total Gold Nugget WW Revenues		2,564	2,557	3,000	2,800	-
APPROPRIATIONS:						
GOLD NUGGET 480-16-000						
5100	EMPLOYEE WAGES	428	87	622	-	-
5200	TAXES/BENEFITS	168	44	673	-	-
6020	DUES AND PUBLICATIONS	430	-	430	430	-
6091	WATER TESTS	180	-	400	-	-
6130	ADMINISTRATIVE SERVICES	500	500	500	500	-
6600	TRANSFERS OUT	-	-	354	354	-
6650	CENTRAL GARAGE CRGS	-	722	-	-	-
Total Gold Nugget 480-16-000		1,706	1,353	2,979	1,284	-
REVENUES: WATERFALL WASTEWATER						
4360	WATERFALL WW REVENUES	2,929	3,559	3,600	3,600	3,600
Total Revenues		2,929	3,559	3,600	3,600	3,600
APPROPRIATIONS:						
WATERFALL 480-17-000						
5100	EMPLOYEE WAGES	1,630	328	622	202	903
5110	OVERTIME PAY	19	-	-	-	-
5120	TEMPORARY PAY	250	-	-	-	-
5200	TAXES/BENEFITS	678	80	673	114	553
6011	OPERATING SUPPLIES	133	118	-	-	-
6020	DUES AND PUBLICATIONS	430	-	430	830	830
6030	PUBLISHING EXPENSE	53	-	-	-	-
6032	PERMIT FEES	-	435	-	-	-
6090	CONTRACTUAL SERVICES	-	-	-	-	4,000
6091	WATER TESTS	225	-	600	300	600
6130	ADMINISTRATIVE SERVICES	500	500	500	500	500
6600	TRANSFERS OUT	-	-	354	354	354
6650	CENTRAL GARAGE CRGS	-	542	-	-	-
Total Waterfall 480-17-000		3,918	2,003	3,179	2,300	7,740

OTHER FUND SUMMARIES

FY 2005/2006

Ketchikan Gateway Borough
 FY 2005/2006 BUDGET - APPROPRIATIONS
 INTERNAL SERVICE FUND - FUND 530
 KGB SCHOOL DISTRICT - GREAT WEST HEALTH INSURANCE

Description		FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 04/05 BUDGET	FY 04/05 ESTIMATE	FY 05/06 BUDGET
FUNDS AVAILABLE JULY 1		205,863	(181,725)	(255,174)	(255,174)	-
REVENUE:						
4305	INTEREST REVENUE	337	-	-	-	-
4306	INVESTMENT INCOME	(732)	-	-	-	-
4307	UNREALIZED GAINS (LOSSES)	(907)	-	-	-	-
4410	PREMIUM RESERVE CONTRIBUTI	1,530,773	1,867,159	2,000,000	2,025,000	2,064,000
TOTAL REVENUES		1,529,471	1,867,159	2,000,000	2,025,000	2,064,000
TOTAL FUNDS AVAILABLE & REVENUE		1,735,334	1,685,434	1,744,826	1,769,826	2,064,000
APPROPRIATIONS:						
5201	CLAIMS PAID - S.D.	1,917,059	1,940,608	1,994,784	1,769,826	1,983,000
TOTAL APPROPRIATIONS		1,917,059	1,940,608	1,994,784	1,769,826	1,983,000
FUNDS AVAILABLE JUNE 30		(181,725)	(255,174)	(249,958)	-	81,000

Ketchikan Gateway Borough
 FY 2005/2006 BUDGET - APPROPRIATIONS
 INTERNAL SERVICE - FUND 540
 BOROUGH - GREAT WEST HEALTH INSURANCE

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE 7/1		85,662	(151,956)	(140,692)	(140,692)	(220,925)
REVENUE:						
4305	INTEREST REVENUE	1,908	41	-	-	-
4306	INVESTMENT INCOME	(1,329)	(5)	-	-	-
4307	UNREALIZED GAINS (LOSSES)	(2,800)	-	-	-	-
4410	PREMIUM RESERVE CONTRIBU	740,650	866,006	1,042,434	987,801	1,209,714
4450	INTERFUND TRANSFER IN	-	-	-	-	126,778
TOTAL REVENUES		738,429	866,042	1,042,434	987,801	1,336,492
FUND BALANCE PLUS REVENUES		824,091	714,086	901,742	847,109	1,115,567
APPROPRIATIONS:						
5200	BOROUGH FIXED COSTS	196,616	226,220	220,000	394,470	426,540
5201	BOROUGH CLAIMS PAID	779,431	628,558	700,000	673,564	650,000
6600	INTERFUND TRANSFER TO G.F.	-	-	-	-	-
TOTAL APPROPRIATIONS		976,047	854,778	920,000	1,068,034	1,076,540
FUND BALANCE 6/30		(151,956)	(140,692)	(18,258)	(220,925)	39,027

Ketchikan Gateway Borough
FY 2005/2006 - Summary of Revenue and Appropriations
Land Trust Fund - Fund 701-10

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE JULY 1		7,363,890	11,134,755	10,509,562	10,509,562	10,349,562
4096	LAND SALES	-	115,876	-	-	-
4305	INTEREST INCOME	491,973	272,367	81,192	240,000	266,125
4306	INVESTMENT INCOME	(299,201)	(132,887)	-	-	-
4307	UNREALIZED GAINS-LOSSES	62,245	168,743	-	-	-
4315	PRINCIPAL-DEFERRED PAY	2,439	-	-	-	-
4370	RENTAL INCOME	4,583	(1,400)	-	-	-
4390	OTHER REVENUE	82,398	55	-	-	-
4450	INTERFUND TRANSFERS	5,592,391	-	250,000	250,000	-
Total Revenue		5,936,828	422,754	331,192	490,000	266,125
APPROPRIATIONS						
6020	DUES & PUBLICATIONS	140	-	-	-	-
6030	PUBLISHING EXPENSE	-	443	-	-	-
6031	RECORDING FEES	-	24	-	-	-
6032	PERMIT FEES	2,500	100	-	-	-
6080	PROFESSIONAL SERVICES	-	-	-	-	-
6090	CONTRACTUAL SERVICES	4,470	70,787	30,000	-	-
6100	INSURANCE EXPENSE	2,066	-	-	-	-
6130	ADMINISTRATIVE SERVICES	-	29,405	29,405	-	-
6540	CAPITAL PROJECTS	1,056,787	147,188	-	-	-
6600	INTERFUND TRANSFERS	1,100,000	800,000	650,000	650,000	-
Total Appropriations		2,165,963	1,047,947	709,405	650,000	-
Excess Revenue over (under) Expenditures		3,770,865	(625,193)	(378,213)	(160,000)	266,125
FUND BALANCE JUNE 30		11,134,755	10,509,562	10,131,349	10,349,562	10,615,687
	Contracts Receivable - Pacific Log & Lumber		893,090	-	846,948	803,562
	Note Receivable - Airport Office Remodel		75,000	-	61,442	47,204
	Note Receivable - Airport Terminal Renovation		250,000	-	238,529	226,509
	Note Receivable - Airport Wastewater		112,921	-	40,961	31,480
	Note Receivable - AMHS Admin Building CIP		-	-	500,000	500,000
	Note Receivable - Boat Dock		76,197	-	57,018	46,698
	Note Receivable - Economic Development		750,000	-	690,474	627,870
	Note Receivable - Gold Nugget		-	-	31,532	24,217
	Note Receivable - Mud Bight		13,147	-	-	-
	Note Receivable - Nonareawide Sludge		607,298	-	568,953	548,104
	Note Receivable - North Tongass Fire & EMS		1,000,000	-	600,000	553,633
	Note Receivable - Schoenbar Middle School		-	-	4,000,000	4,000,000
	Note Receivable - Shoup Street		17,301	-	15,252	13,098
	Note Receivable - System Development Charges (SDC)		430,773	-	355,099	327,292
	Note Receivable - Vactor Truck		207,621	-	169,913	149,441
Total Designated Reserves			4,433,348	-	8,176,122	7,899,108
Unreserved Fund Balance		11,134,755	6,076,214	10,131,349	2,173,440	2,716,578

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Summary of Revenue and Appropriations
 Non Area Wide - Library Fund - 710

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE 7/1		(72,693)	(74,176)	29,344	29,344	83,891
REVENUE:						
4010	REAL PROPERTY TAXES	396,633	483,608	467,179	467,179	358,770
4020	BUSINESS-PERSONAL TAXES	11,923	15,483	-	15,000	10,530
4060	AUTOMOBILE TAXES	-	4,840	-	12,000	11,400
4150	SR. CITIZEN LOCAL CONT.	(20,710)	-	(24,852)	(24,852)	(18,639)
4305	INTEREST INCOME	1,129	1,430	4,500	-	1,640
4306	INVESTMENT INCOME	(238)	(1,053)	-	-	-
4307	UNREALIZED GAINS (LOSSES)	(648)	4,389	-	-	-
Total Revenues		388,089	508,698	446,827	469,327	363,701
FUND BALANCE PLUS REVENUES		315,396	434,522	476,171	498,671	447,591
APPROPRIATIONS:						
6090	LIBRARY	389,572	405,178	411,855	411,855	393,554
6090	PT. HIGGINS LIBRARY	-	-	-	2,925	2,925
Total Appropriations		389,572	405,178	411,855	414,780	396,479
FUND BALANCE 6/30		(74,176)	29,344	64,316	83,891	51,112

Ketchikan Gateway Borough
FY 2005/2006 - Summary of Revenue and Appropriations
Recreational Sales Tax Capital Projects Fund - 712

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE JULY 1		404,589	421,492	577,523	577,523	745,919
REVENUE:						
4040	SALES TAXES - IN CITY	857,246	932,133	831,300	838,920	922,800
4050	SALES TAXES - OUT OF CITY	133,102	161,052	130,560	136,890	151,000
4080	PENALTY & INTEREST	9,676	7,876	6,500	10,000	7,500
4305	INTEREST REVENUE	25,239	31,196	6,365	15,000	17,820
4306	INVESTMENT INCOME	(13,537)	(23,821)	-	-	-
4307	UNREALIZED GAINS (LOSSES)	4,316	26,016	-	-	-
4450	INTERFUND TRANSFERS	-	200	-	-	-
Total Revenues		1,016,042	1,134,652	974,725	1,000,810	1,099,120
APPROPRIATIONS:						
6140	DEBT EXPENSE	795,478	799,028	795,591	795,591	795,037
6540	CAPITAL PROJECTS	187,092	179,593	252,000	36,823	580,000
6600	INTERFUND TRANSFERS	16,569	-	-	-	214,760
Total Appropriations		999,139	978,621	1,047,591	832,414	1,589,797
Excess Revenue over (under) Expenditures		16,903	156,031	(72,866)	168,396	(490,677)
FUNDS AVAILABLE JUNE 30		421,492	577,523	504,657	745,919	255,242

Ketchikan Gateway Borough

FY 2005/2006 - Summary of Revenue and Appropriations

Bonds/Capital Improvement Fund - Fund 713

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE 7/1	190,729	182,488	223,433	223,433	1,226,042
REVENUE					
4040 SALES TAX - 1/2 CENT	-	-	-	950,000	1,050,000
4250 REIMBURSEMENT	999,084	1,497,732	1,489,215	1,489,215	1,980,209
4305 INTEREST INCOME	5,896	12,320	7,007	15,000	16,560
4306 INVESTMENT INCOME	(1,365)	(10,503)	-	-	-
4307 UNREALIZED GAINS	589	9,014	-	-	-
4450 INTERFUND TRANSFERS	1,227,924	1,449,028	1,527,591	1,527,591	-
Total Revenues	2,232,128	2,957,591	3,023,813	3,981,806	3,046,769
EXPENDITURES					
6030 PUBLISHING EXPENSE	-	377	-	-	-
6090 CONTRACTUAL SERVICES	3,403	2,465	9,000	5,000	5,000
6140 DEBT EXPENSE	2,236,966	2,913,804	2,923,042	2,974,197	2,828,870
6600 INTERFUND TRANSFERS	-	-	-	-	275,000
Total Appropriations	2,240,369	2,916,646	2,932,042	2,979,197	3,108,870
FUND BALANCE 6/30	182,488	223,433	315,204	1,226,042	1,163,941

Ketchikan Gateway Borough

FY 2005/2006 - Summary of Revenue and Appropriations

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

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
1995 G.O. BONDS INDOOR REC CENTER (GRC) - FUND 250						
4450	INTERFUND TRANSFER	795,478	799,028	795,591	795,591	795,037
Total Revenues		795,478	799,028	795,591	795,591	795,037
6840	BOND PRINCIPAL PAYMENT	575,000	605,000	630,000	630,000	660,000
6845	BOND INTEREST	220,478	194,028	165,591	165,591	135,037
Total Appropriations		795,478	799,028	795,591	795,591	795,037
1999 G.O. BONDS (VALLEY PARK & HOUGHTALING) - FUND 260						
4450	INTERFUND TRANSFERS	658,138	654,732	656,063	656,063	656,423
Total Revenues		658,138	654,732	656,063	656,063	656,423
6840	BOND PRINCIPAL PYMTS	280,000	290,000	305,000	305,000	320,000
6845	BOND INTEREST	378,043	364,827	351,063	351,063	336,423
Total Appropriations		658,043	654,827	656,063	656,063	656,423
2000 G.O. BONDS (NEW ELEMENTARY SCHOOL) - FUND 270						
4450	INTERFUND TRANSFER	783,350	765,399	780,600	780,600	778,100
Total Revenues		783,350	765,399	780,600	780,600	778,100
6840	BOND PRINCIPAL PAYMENT	320,000	335,000	350,000	350,000	365,000
6845	BOND INTEREST	463,321	447,276	430,600	430,600	413,100
Total Appropriations		783,321	782,276	780,600	780,600	778,100
2003 G.O. BONDS (SCHOENBAR) - FUND 275						
4450	INTERFUND TRANSFER	-	694,645	690,788	690,788	688,578
Total Revenues		-	694,645	690,788	690,788	688,578
6840	BOND PRINCIPAL PAYMENT	-	235,000	325,000	325,000	335,000
6845	BOND INTEREST	-	459,645	365,788	365,788	353,578
Total Appropriations		-	694,645	690,788	690,788	688,578
E-ONE LEASE #5356-001 NORTH TONGASS VFD CAPITAL LEASE - FUND 285						
4450	INTERFUND TRANSFER	-	-	-	51,155	51,155
Total Revenues		-	-	-	51,155	51,155
6840	BOND PRINCIPAL PAYMENT	-	-	-	31,555	33,117
6845	BOND INTEREST	-	-	-	19,600	18,038
Total Appropriations		-	-	-	51,155	51,155

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Appropriations
 Passenger Facility Charges Fund (PFC) - Fund 714

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE 7/1		656,752	1,068,445	1,037,381	1,037,381	683,654
REVENUES						
4210	ENPLANEMENT REVENUE	389,681	309,929	400,000	385,000	385,000
4305	INTEREST INCOME	37,985	33,866	47,138	15,000	22,480
4306	INVESTMENT INCOME	(26,270)	(25,513)	-	-	-
4307	UNREALIZED GAINS (LOSSES)	10,297	28,318	-	-	-
Total Revenues		411,693	346,600	447,138	400,000	407,480
FUND BALANCE PLUS REVENUES		1,068,445	1,415,045	1,484,519	1,437,381	1,091,134
EXPENDITURES						
6140	DEBT SERVICE	-	377,664	627,016	373,727	374,421
6600	TRANSFER	-	-	380,000	380,000	-
Total Appropriations		-	377,664	1,007,016	753,727	374,421
FUND BALANCE 6/30		1,068,445	1,037,381	477,503	683,654	716,713

Ketchikan Gateway Borough

FY 2005/2006 - Summary of Revenue and Appropriations

Economic Development Fund *AMENDED* 721-10

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE JULY 1	14,781,703	17,955,625	5,357,800	5,357,800	562,630
REVENUE:					
4055 TRANS. OCCUPANCY TAX	32,771	37,365	-	-	70,000
4096 SALES OF PROPERTY	-	320,508	-	800,856	2,165,100
4245 FEDERAL GRANT REVENUE	-	-	-	-	-
4305 INTEREST INCOME	211,846	88,412	-	40,000	-
4306 INVESTMENT INCOME	(80,076)	(54,712)	-	-	-
4307 UNREALIZED GAINS (LOSS)	(9,682)	34,856	-	-	-
4370 PROPERTY RENTALS	-	46,239	-	40,000	-
4380 REVENUE FROM ELECTRIC	-	11,775	-	-	-
4390 OTHER REVENUE	12,500	8,900	-	14,000	-
4450 INTERFUND TRANSFERS	5,828,986	150,000	250,000	-	-
4525 LEASE REVENUES	195,037	254,768	289,566	290,000	487,817
TOTAL REVENUES	6,191,382	898,111	539,566	1,184,856	2,722,917
SUMMARY OF APPROPRIATIONS					
5100 EMPLOYEE PAY	120,134	28,755	36,472	64,654	41,900
5110 OVERTIME PAY	5,767	5,458	8,000	13,233	7,927
5120 TEMPORARY PAY	82,629	106,887	114,060	124,304	109,500
5200 TAXES/BENEFITS	40,154	34,108	36,627	54,716	47,112
5300 TRAVEL AND TRAINING	11,550	-	-	-	-
5500 REIMBURSABLE EXPENSES	14,525	-	11,800	855	-
6010 OFFICE SUPPLIES	1,922	851	-	(5)	-
6011 OPERATING SUPPLIES	85	18,097	20,500	6,551	15,500
6020 DUES & PUBLICATIONS	2,735	886	-	-	-
6030 PUBLISHING	25,024	939	-	170	-
6031 RECORDING FEES, ETC	369	-	11,000	1,560	-
6040 COMMUNITY PROMOTION	1,205	-	-	-	-
6060 RENTALS	17,669	3,220	4,500	(2,890)	-
6070 POSTAGE AND FREIGHT	669	-	-	-	-
6080 PROFESSIONAL SERVICES	60,902	409,201	4,230,522	4,150,496	-
6085 PERMITS	-	10,434	12,300	1,560	5,560
6090 CONTRACTUAL SERVICES	1,351,049	868,216	175,500	120,639	45,000
6091 WATER/SEWER TESTING	-	17,820	40,000	2,432	2,500
6100 INSURANCE	24,104	80,773	76,591	64,007	44,200
6130 ADMINISTRATION FEES	15,000	15,000	-	-	38,321
6140 DEBT SERVICE	-	-	-	97,128	110,617
6310 ELECTRICITY	70,872	139,231	191,200	205,900	209,112
6320 WATER	1,120	5,390	11,350	6,494	7,000
6330 TELEPHONE	2,559	723	800	888	900
6350 LANDFILL	-	-	1,800	2,500	2,500
6331 LONG DISTANCE	324	25	-	25	-
6430 BUILDING MAINTENANCE	4,354	4,270	47,550	65,744	60,000
6431 HEATING FUEL	4,694	11,263	12,000	18,168	24,000

Ketchikan Gateway Borough

FY 2005/2006 - Summary of Revenue and Appropriations

Economic Development Fund *AMENDED* 721-10

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
6450	EQUIPMENT MAINTENANCE	1,075	-	5,000	-	-
6460	VEHICLE MAINTENANCE	-	-	-	-	-
6461	MOTOR FUEL & OIL	-	-	-	146	-
6530	EQUIPMENT PURCHASE	24,364	-	2,500	265	-
6540	CAPITAL IMPROVEMENT	287,406	11,730,906	1,220,200	980,486	-
6600	INTERFUND TRANSFERS	-	-	-	-	53,161
6650	CENTRAL GARAGE CHRGS	-	-	-	-	-
6700	LOSS FROM BAD DEBTS	845,200	-	-	-	-
6845	INTEREST	-	3,483	-	-	-
TOTAL APPROPRIATIONS		3,017,460	13,495,936	6,270,272	5,980,026	824,810
Excess Revenue over (under) Expenditures		3,173,922	(12,597,825)	(5,730,706)	(4,795,170)	1,898,107
FUND BALANCE JUNE 30		17,955,625	5,357,800	(372,906)	562,630	2,460,737
COMMITTED FUNDS:		-	-	-	-	-
	Gateway Forest Products, Inc.	10,600,000	2,689,724	-	-	-
	Note Receivable - Saxman	231,822	231,822	-	-	-
	Land Held for Resale	-	-	-	-	-
	Shipyards Infrastructure	1,060,320	325,000	-	-	-
	Shipyards Project	5,000,000	5,000,000	-	-	-
	Inter-Island Ferry Authority	1,865,000	1,865,000	-	-	1,730,000
UNRESERVED FUND BALANCE		(801,517)	(4,753,746)	(372,906)	562,630	730,737
AUTHORIZED PERSONNEL		<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	
	Security Specialist	-	-	-	4.00	
FULL-TIME EMPLOYEES		<u>-</u>	<u>-</u>	<u>-</u>	<u>4.00</u>	

Ketchikan Gateway Borough

FY 2005/2006 - Summary of Revenue and Appropriations

Economic Development Fund 721-10

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE JULY 1		14,781,703	17,955,625	5,357,800	5,357,800	562,630
REVENUE:						
4055	TRANS. OCCUPANCY TAX	32,771	37,365	-	-	70,000
4096	SALES OF PROPERTY	-	320,508	-	800,856	2,165,100
4245	FEDERAL GRANT REVENUE	-	-	-	-	-
4305	INTEREST INCOME	211,846	88,412	-	40,000	-
4306	INVESTMENT INCOME	(80,076)	(54,712)	-	-	-
4307	UNREALIZED GAINS (LOSS)	(9,682)	34,856	-	-	-
4370	PROPERTY RENTALS	-	46,239	-	40,000	-
4380	REVENUE FROM ELECTRIC	-	11,775	-	-	-
4390	OTHER REVENUE	12,500	8,900	-	14,000	-
4450	INTERFUND TRANSFERS	5,828,986	150,000	250,000	-	-
4525	LEASE REVENUES	195,037	254,768	289,566	290,000	487,817
TOTAL REVENUES		6,191,382	898,111	539,566	1,184,856	2,722,917
SUMMARY OF APPROPRIATIONS						
5100	EMPLOYEE PAY	120,134	28,755	36,472	64,654	147,980
5110	OVERTIME PAY	5,767	5,458	8,000	13,233	8,200
5120	TEMPORARY PAY	82,629	106,887	114,060	124,304	109,500
5200	TAXES/BENEFITS	40,154	34,108	36,627	54,716	47,200
5300	TRAVEL AND TRAINING	11,550	-	-	-	-
5500	REIMBURSABLE EXPENSES	14,525	-	11,800	855	-
6010	OFFICE SUPPLIES	1,922	851	-	(5)	-
6011	OPERATING SUPPLIES	85	18,097	20,500	6,551	15,500
6020	DUES & PUBLICATIONS	2,735	886	-	-	-
6030	PUBLISHING	25,024	939	-	170	-
6031	RECORDING FEES, ETC	369	-	11,000	1,560	-
6040	COMMUNITY PROMOTION	1,205	-	-	-	-
6060	RENTALS	17,669	3,220	4,500	(2,890)	-
6070	POSTAGE AND FREIGHT	669	-	-	-	-
6080	PROFESSIONAL SERVICES	60,902	409,201	4,230,522	4,150,496	-
6085	PERMITS	-	10,434	12,300	1,560	5,560
6090	CONTRACTUAL SERVICES	1,351,049	868,216	175,500	120,639	115,000
6091	WATER/SEWER TESTING	-	17,820	40,000	2,432	2,500
6100	INSURANCE	24,104	80,773	76,591	64,007	44,200
6130	ADMINISTRATION FEES	15,000	15,000	-	-	38,321
6140	DEBT SERVICE	-	-	-	97,128	110,617
6310	ELECTRICITY	70,872	139,231	191,200	205,900	209,112
6320	WATER	1,120	5,390	11,350	6,494	7,000
6330	TELEPHONE	2,559	723	800	888	900
6350	LANDFILL	-	-	1,800	2,500	2,500
6331	LONG DISTANCE	324	25	-	25	-
6430	BUILDING MAINTENANCE	4,354	4,270	47,550	65,744	60,000
6431	HEATING FUEL	4,694	11,263	12,000	18,168	24,000

Ketchikan Gateway Borough

FY 2005/2006 - Summary of Revenue and Appropriations

Economic Development Fund 721-10

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
6450 EQUIPMENT MAINTENANCE	1,075	-	5,000	-	-
6461 MOTOR FUEL & OIL	-	-	-	146	-
6530 EQUIPMENT PURCHASE	24,364	-	2,500	265	-
6540 CAPITAL IMPROVEMENT	287,406	11,730,906	1,220,200	980,486	-
6600 INTERFUND TRANSFERS	-	-	-	-	53,161
6700 LOSS FROM BAD DEBTS	845,200	-	-	-	-
6845 INTEREST	-	3,483	-	-	-
TOTAL APPROPRIATIONS	3,017,460	13,495,936	6,270,272	5,980,026	1,001,251
Excess Revenue over (under) Expenditures	3,173,922	(12,597,825)	(5,730,706)	(4,795,170)	1,721,666
FUND BALANCE JUNE 30	17,955,625	5,357,800	(372,906)	562,630	2,284,296
COMMITTED FUNDS:	-	-	-	-	-
Gateway Forest Products, Inc.	10,600,000	2,689,724	-	-	-
Note Receivable - Saxman	231,822	231,822	-	-	-
Shipyard Infrastructure	1,060,320	325,000	-	-	-
Shipyard Project	5,000,000	5,000,000	-	-	-
Inter-Island Ferry Authority	1,865,000	1,865,000	-	-	1,730,000
UNRESERVED FUND BALANCE	(801,517)	(4,753,746)	(372,906)	562,630	554,296
AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	
Security Specialist	-	-	-	4.00	
FULL-TIME EMPLOYEES	<u>-</u>	<u>-</u>	<u>-</u>	<u>4.00</u>	

Ketchikan Gateway Borough
FY 2005/2006 Budget - Revenue and Appropriations
South Tongass Service Area - 800

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE JULY 1	260,649	145,917	69,350	69,350	(46,506)
REVENUES:					
4010 PROPERTY TAXES	116,826	106,955	267,465	222,439	290,723
4020 BUSINESS/PERSONAL TAXES	760	954	1,744	1,560	1,896
4060 AUTOMOBILE TAXES	16,535	9,624	7,800	5,000	5,000
4080 PENALTIES & INTEREST	-	-	-	993	-
4150 SR CITIZEN LOCAL CONTRIB.	(8,111)	-	(18,655)	(18,655)	(20,277)
4220 REVENUE SHARING	3,537	-	(500)	-	-
4240 REV FROM OTHER GOVTS	4,620	-	28,500	-	-
4305 INTEREST INCOME	5,367	5,420	1,590	1,200	1,590
4306 INVESTMENT INCOME	(2,716)	(3,831)	-	(800)	-
4307 UNREALIZED GAINS (LOSSES)	(243)	5,494	-	500	-
4360 SERVICE AREA REVENUE	108,276	105,765	140,000	129,800	-
4364 WATER FEES	-	-	-	-	125,400
4390 OTHER REVENUE	2,700	28,750	-	3	-
4394 EMS REVENUE	-	-	-	-	23,000
4450 TRANSFERS	199,126	11,259	-	-	-
TOTAL REVENUES	446,677	270,390	427,944	342,040	427,332
SUMMARY OF APPROPRIATIONS					
FIRE SERVICES	174,243	193,060	233,603	129,023	102,107
EMS SERVICES	-	-	-	74,070	113,777
WATER SERVICES	387,166	153,897	502,340	254,803	161,482
TOTAL APPROPRIATIONS	561,409	346,957	735,943	457,896	377,366
Excess Revenue over (under) Expenditures	(114,732)	(76,567)	(307,999)	(115,856)	49,966
FUND BALANCE JUNE 30	145,917	69,350	(238,649)	(46,506)	3,460
AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>	
Fire Chief	-	-	-	1.00	
Water Supervisor	-	-	-	0.75	
FULL-TIME EMPLOYEES	<u>-</u>	<u>-</u>	<u>-</u>	<u>1.75</u>	

Ketchikan Gateway Borough
FY 2005/2006 Budget - Revenue and Appropriations
South Tongass Fire and EMS 800-90

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
APPROPRIATIONS:					
5100 EMPLOYEE PAY		86		-	-
5120 TEMPORARY PAY	39,335	46,028	35,560	34,212	29,560
5200 BENEFITS	6,114	6,869	5,644	5,220	5,371
5300 TRAVEL & TRAINING	7,282	14,037	12,500	11,000	12,500
5400 UNIFORM ALLOWANCE	16,650	6,198	11,500	9,566	9,000
5500 REIMBURSABLE EXPENSES	89	225	-	300	300
6010 OFFICE SUPPLIES	1,973	2,958	2,500	600	2,000
6011 OPERATING SUPPLIES	17,961	9,920	8,500	1,500	8,500
6015 BOOKS & SOFTWARE	829	595	600	500	600
6020 DUES & PUBLICATIONS	1,277	952	1,100	1,100	1,100
6030 PUBLISHING EXPENSE	-	64	100	-	100
6060 RENTALS	290	288	-	-	-
6070 POSTAGE	622	410	300	-	300
6090 CONTRACTUAL SERVICES	-	-	60,000	-	-
6091 WATER TESTS	-	70	-	-	-
6100 INSURANCE	8,046	7,767	8,600	5,500	8,600
6110 MEDICAL EXPENSE	5,292	2,139	5,500	4,000	2,500
6130 ADMINISTRATIVE FEES	5,324	6,700	6,000	6,000	5,836
6310 ELECTRICITY	1,416	2,117	1,600	1,700	1,600
6320 WATER	-	-	450	-	450
6330 TELEPHONE	758	1,699	2,040	2,400	2,040
6331 LONG DISTANCE	53	315	50	800	50
6340 SEWER	-	-	480	-	480
6350 LANDFILL	561	445	200	200	200
6430 BUILDING MAINTENANCE	9,048	8,921	5,000	2,500	2,500
6431 HEATING FUEL	1,975	3,015	3,000	3,000	3,000
6450 EQUIPMENT MAINTENANCE	3,572	3,423	6,800	10,353	3,000
6460 VEHICLE MAINTENANCE	8,167	-	5,000	4,000	2,500
6461 MOTOR FUEL & OIL	85	11	-	-	-
6462 VEHICLE OPERATION	10	-	20	70	20
6530 EQUIPMENT PURCHASE	29,039	20,727	13,559	16,300	-
6540 CAPITAL IMPROVEMENTS	-	31,141	37,000	8,202	-
6600 INTERFUND TRANSFERS	8,475	-	-	-	-
6650 CENTRAL GARAGE CHRGS	-	15,940	-	-	-
FIRE 800-90-000	174,243	193,060	233,603	129,023	102,107

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Revenue and Appropriations
 South Tongass Fire and EMS 800-90

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
5100	EMPLOYEE PAY	-	-	-	-	53,798
5120	TEMPORARY PAY	-	-	-	-	7,500
5200	BENEFITS	-	-	-	-	33,639
5300	TRAVEL & TRAINING	-	-	-	400	-
6011	OPERATING SUPPLIES	-	-	-	2,200	8,200
6020	DUES & PUBLICATIONS	-	-	-	390	-
6090	CONTRACTUAL SERVICES	-	-	-	64,548	3,000
6100	ADMINISTRATIVE FEES	-	-	-	-	200
6130	INSURANCE	-	-	-	200	6,440
6460	VEHICLE MAINTENANCE	-	-	-	-	1,000
6530	EQUIPMENT PURCHASE	-	-	-	5,400	-
6540	CAPITAL IMPROVEMENTS	-	-	-	932	-
EMS 800-90-005		-	-	-	74,070	113,777
TOTAL APPROPRIATIONS		-	79,732	22,896	367,028	215,884

Ketchikan Gateway Borough
FY 2005/2006 Budget - Revenue and Appropriations
South Tongass Treatment/Distribution 800-91-001/002

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
APPROPRIATIONS:					
TREATMENT 91-001					
5100 EMPLOYEE PAY	32,120	28,119	15,206	16,260	19,652
5110 OVERTIME	1,987	1,659	1,500	2,500	2,500
5120 TEMPORARY PAY	4,044	2,288	-	200	-
5200 TAXES/BENEFITS	17,297	17,053	9,502	10,548	11,880
6010 SUPPLIES	266	-	-	-	-
6011 OPERATING SUPPLIES	54,501	42,474	55,000	55,000	55,500
6020 DUES & PUBLICATIONS	100	100	565	1,465	1,465
6030 PUBLISHING EXPENSE	2,132	-	-	-	-
6060 RENTALS	313	-	-	-	-
6070 POSTAGE	590	-	100	-	-
6090 CONTRACTUAL SERVICE	759	3,300	3,000	-	1,000
6091 WATER TEST	3,094	5,034	4,500	4,500	4,000
6100 INSURANCE	-	-	200	200	200
6130 ADMINISTRATIVE FEES	15,374	14,000	14,000	14,000	9,145
6140 DEBT SERVICE	1,013	921	2,868	2,868	2,868
6310 ELECTRICITY	9,728	9,480	7,000	6,000	7,000
6320 WATER	-	224	-	-	-
6330 TELEPHONE	379	32	-	-	480
6430 BUILDING MAINTENANCE	72	-	-	-	-
6450 EQUIPMENT MAINTENANCE	2,188	294	-	-	3,000
6530 EQUIPMENT PURCHASE	11,997	(1,865)	12,000	12,000	3,000
6540 CAPITAL IMPROVEMENTS	29,572	-	-	100,000	-
6600 TRANSFERS	199,127	636	-	-	-
6650 CENTRAL GARAGE CHRGS	-	-	-	-	-
TOTAL TREATMENT 91-001	386,653	123,749	125,441	225,541	121,691
DISTRIBUTION 91-002					
5100 EMPLOYEE PAY	329	14,646	8,127	13,380	12,642
5110 OVERTIME	-	1,458	500	800	1,000
5120 TEMPORARY PAY	-	200	-	50	-
5200 TAXES/BENEFITS	62	6,156	3,972	7,032	7,950
6011 OPERATING SUPPLIES	27	2,899	6,000	5,000	6,000
6090 CONTRACTUAL SERVICE	-	70	3,000	1,000	2,000
6310 ELECTRICITY	95	2,219	3,000	2,000	3,000
6450 EQUIPMENT MAINTENANCE	-	-	-	-	3,000
6530 EQUIPMENT PURCHASE	-	-	3,000	-	4,200
6540 CAPITAL IMPROVEMENTS	-	-	349,300	349,300	-
6650 CENTRAL GARAGE CHRGS	-	2,500	-	-	-
TOTAL DISTRIBUTION 91-002	513	30,148	376,899	378,562	39,792
TOTAL APPROPRIATIONS	387,166	153,897	502,340	604,103	161,482

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Revenues and Appropriations
 Waterfall Creek Service Area - 830

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATE	FY 05/06 BUDGET
FUND BALANCE 7/1		113,338	105,081	19,462	19,462	148
REVENUES:						
4080	PENALTY & INTEREST	-	-	-	20	-
4220	REVENUE SHARING	31	-	-	-	-
4305	INTEREST INCOME	4,660	1,418	100	300	400
4306	INVESTMENT INCOME	(3,233)	(373)	-	(40)	-
4307	UNREALIZED GAINS (LOSSES)	807	1,548	-	(200)	-
4360	SERVICE AREA REVENUE	6,208	4,417	5,620	4,480	3,600
Total Revenues		8,473	7,010	5,720	4,540	4,000
APPROPRIATIONS:						
6030	PUBLISHING EXPENSE	-	81	100	-	100
6090	CONTRACTUAL SERVICES	-	2,888	4,000	6,000	2,000
6130	ADMINISTRATIVE SERVICES	6,000	500	500	500	500
6441	SYSTEM MAINT - ROAD	10,730	2,283	4,000	3,000	1,000
6442	SYSTEM MAINT-SEWER	-	-	-	-	-
6450	CAPITAL IMPROVEMENTS	-	-	-	-	-
6540	WATERFALL SA-PAVE ROADS	-	86,877	-	14,354	-
Total Appropriations		16,730	92,629	8,600	23,854	3,600
FUND BALANCE 6/30		105,081	19,462	16,582	148	548

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Revenues and Appropriations
 Mud Bight Service Area - 840

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE 7/1	(67)	8,150	23,139	23,139	32,258
REVENUES:					
4080 PENALTY & INTEREST	-	-	-	1,349	-
4220 REVENUE SHARING	301	-	-	-	-
4305 INTEREST INCOME	893	665	100	784	600
4306 INVESTMENT INCOME	(607)	(349)	-	(222)	-
4307 UNREALIZED GAINS (LOSS)	273	765	-	284	-
4360 SERVICE AREA REVENUE	8,694	15,257	8,600	10,055	-
4400 INTERFUND TRANSFERS	-	-	-	-	-
Total Revenues	9,554	16,338	8,700	10,901	600
APPROPRIATIONS:					
6030 PUBLISHING EXPENSE	-	-	-	32	-
6070 POSTAGE	-	100	-	-	-
6090 CONTRACTUAL SERVICES	-	-	-	1,500	1,500
6130 ADMINISTRATIVE SERVICES	500	500	500	250	500
6140 DEBT SERVICE	837	749	-	-	-
6540 CAPITAL IMPROVEMENTS	-	-	-	-	-
Total Appropriations	1,337	1,349	500	1,782	2,000
Excess Revenue over (under) Expenditures	8,217	14,989	8,200	9,119	(1,400)
FUND BALANCE 6/30	8,150	23,139	31,339	32,258	30,858

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Revenues and Appropriations
 Nichols View Service Area - 850

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE 7/1	10,124	9,830	9,669	9,669	9,409
REVENUES:					
4305 Interest Income	411	314	400	280	300
4306 Investment Income	(289)	(239)	-	(70)	-
4307 Unrealized Gains (Losses)	84	264	-	30	-
Total Revenues	206	339	400	240	300
APPROPRIATIONS:					
6130 Administrative Services	500	500	500	500	500
Total Appropriations	500	500	500	500	500
Excess Revenue over (under) Expenditures	(294)	(161)	(100)	(260)	(200)
FUND BALANCE 6/30	9,830	9,669	9,569	9,409	9,209

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Revenues and Appropriations
 Forest Park Service Area - 860

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE 7/1	155,149	161,544	75,305	75,305	75,462
REVENUES:					
4010 PROPERTY TAXES	48,892	45,514	48,039	45,700	47,811
4020 BUSINESS/PERSONAL TAXES	127	112	-	60	-
4060 AUTOMOBILE TAXES	3,937	2,664	3,000	300	3,000
4150 SR CITIZEN LOCAL CONTRIB.	(2,417)	-	(2,417)	(2,417)	(2,417)
4220 REVENUE SHARING	413	-	-	-	-
4305 INTEREST INCOME	6,991	3,684	3,415	3,000	1,000
4306 INVESTMENT INCOME	(5,010)	(2,041)	-	(800)	-
4307 UNREALIZED GAINS/LOSSES	1,404	3,879	-	850	-
Total Revenues	54,337	53,812	52,037	46,693	49,394
APPROPRIATIONS:					
6030 PUBLISHING EXPENSE	-	229	100	-	100
6070 POSTAGE EXPENSE	64	9	50	-	50
6090 CONTRACTUAL SERVICES	19,644	24,612	24,000	24,000	24,000
6091 CONTRACT SERVICES - ROAD	-	-	-	-	-
6130 ADMIN SERVICE FEE	8,402	2,310	2,310	2,310	3,369
6312 ELECTRICITY-STREET LIGHTS	6,303	7,505	7,000	5,226	7,000
6440 SYSTEM MAINT - OTHER	-	-	-	-	-
6441 SYSTEM MAINT - ROAD	13,236	5,978	25,000	15,000	25,000
6540 CAPITAL IMPROVEMENTS	293	99,408	-	-	-
Total Appropriations	47,942	140,051	58,460	46,536	59,519
Excess Revenue over (under) Expenditures	6,395	(86,239)	(6,423)	157	(10,125)
FUND BALANCE 6/30	161,544	75,305	68,882	75,462	65,337

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Revenues and Appropriations
 Gold Nugget Service Area - 870

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE 7/1	10,048	11,699	15,326	15,326	16,296
REVENUES:					
4080 PENALTIES & INTEREST	-	-	-	12	-
4220 REVENUE SHARING	49	-	-	-	-
4305 INTEREST INCOME	469	460	-	400	400
4306 INVESTMENT INCOME	(320)	(373)	200	(100)	-
4307 UNREALIZED GAINS (LOSSES)	87	408	-	70	-
4360 SEWER FEES	186	-	-	-	-
4361 ROAD FEES	6,040	6,101	6,060	6,100	5,808
Total Revenues	6,511	6,596	6,260	6,470	6,208
APPROPRIATIONS:					
6030 PUBLISHING	-	185	50	-	50
6070 POSTAGE	-	-	30	-	-
6090 CONTRACTUAL SERVICES	-	-	6,000	4,000	6,000
6130 ADMINISTRATIVE SERVICES	1,415	500	500	500	555
6441 ROAD MAINTENANCE	3,445	2,284	3,200	1,000	3,200
6540 CAPITAL IMPROVEMENTS	-	-	-	-	-
Total Appropriations	4,860	2,969	9,780	5,500	9,805
DESIGNATED RESERVES - CIP	-	-	-	-	-
UNDESIGNATED RESERVES 6%	-	-	-	-	-
Excess Revenue over (under) Expenditures	1,651	3,627	(3,520)	970	(3,597)
FUND BALANCE 6/30	11,699	15,326	11,806	16,296	12,699

Ketchikan Gateway Borough
FY 2005/2006 Budget - Revenues and Appropriations
North Tongass Fire & EMS Service Area - 890

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
FUND BALANCE 7/1		-	(116,874)	(746,793)	(746,793)	(788,456)
REVENUES:						
4010	PROPERTY TAXES	-	405,546	330,375	330,375	404,000
4020	BUSINESS/PERSONAL TAXES	-	683	-	4,400	5,100
4060	AUTOMOBILE TAXES	-	7,923	7,800	7,800	7,800
4150	SR CITIZEN LOCAL CONTRIB.	-	-	(18,724)	(18,724)	(22,100)
4220	REVENUE SHARING	-	-	3,000	-	-
4305	INTEREST INCOME	-	-	-	4,262	-
4306	INVESTMENT INCOME	-	(1,392)	-	(853)	-
4307	UNREALIZED GAIN (LOSSES)	-	1,392	-	1,915	-
4390	MISCELLANEOUS REVENUE	-	650	44,000	1,500	1,500
4394	EMS REVENUE	-	-	-	28,000	38,000
4395	ANNUAL SERVICE AREA FEE	-	-	110,070	106,000	118,500
4450	TRANSFER IN	-	5,000	-	-	-
Total Revenues		-	419,802	476,521	464,675	552,800
APPROPRIATIONS: NTVFD 890-90-000						
5100	EMPLOYEE PAY	634	89,762	99,741	99,741	105,223
5110	OVERTIME PAY	-	550	-	-	-
5120	TEMPORARY PAY	1,355	12,760	16,500	14,685	15,000
5200	BENEFITS	350	32,396	46,971	40,531	47,801
5300	TRAVEL & TRAINING	(168)	11,982	10,000	10,000	11,000
5400	UNIFORM ALLOWANCE	-	4,390	2,000	4,168	3,100
5500	REIMBURSABLE EXPENSES	11	2,384	2,100	2,349	800
6010	OFFICE SUPPLIES	-	2,995	1,000	1,000	1,000
6011	OPERATING SUPPLIES	210	14,584	20,000	20,538	10,000
6015	BOOKS & SOFTWARE	-	2,880	4,500	4,500	3,000
6020	DUES & PUBLICATIONS	-	120	2,400	2,300	1,300
6030	PUBLISHING EXPENSE	2,528	211	300	300	300
6060	RENTALS	-	49,005	63,000	63,000	21,000
6070	POSTAGE	320	54	2,000	1,850	2,000
6080	PROFESSIONAL SERVICES	1,718	17,396	-	1,500	1,000
6082	EMPLOYEE RECRUITMENT	1,408	100	-	250	300
6090	CONTRACTUAL SERVICES	91,139	48,519	-	2,794	3,000
6100	INSURANCE	-	1,789	15,000	15,000	10,000
6110	MEDICAL EXPENSE	-	2,284	2,500	2,500	8,180
6130	ADMINISTRATIVE SERVICES	-	5,324	20,000	20,000	18,000
6140	DEBT SERVICE	1,886	3,257	122,000	122,000	207,500
6310	ELECTRICITY	-	5,094	3,000	6,510	7,000
6320	WATER	-	-	-	-	-
6330	TELEPHONE	-	1,040	1,000	1,682	1,500
6331	LONG DISTANCE	-	71	350	245	400
6340	SEWER	-	-	-	-	-
6430	BUILDING MAINTENANCE	-	3,243	1,000	2,216	1,500
6431	HEATING FUEL	-	4,876	4,000	4,000	5,000
6450	EQUIPMENT MAINTENANCE	-	1,788	6,000	5,800	5,000
6460	VEHICLE MAINTENANCE	-	(173)	3,000	3,000	3,000
6461	MOTOR FUEL & OIL	-	-	4,500	5,996	6,000
6462	VEHICLE OPERATION	-	349	-	-	-
6530	EQUIPMENT PURCHASE	15,483	64,846	10,000	21,228	31,300

Ketchikan Gateway Borough
 FY 2005/2006 Budget - Revenues and Appropriations
 North Tongass Fire & EMS Service Area - 890

Description		FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 BUDGET	FY 04/05 ESTIMATED	FY 05/06 BUDGET
6540	CAPITAL IMPROVEMENTS	-	645,845	600,000	(500)	-
6600	INTERFUND TRANSFER	-	-	-	27,155	51,155
6650	CENTRAL GARAGE CHARGES	-	20,000	-	-	-
Total Appropriations 890-90-000		116,874	1,049,721	1,062,862	506,338	581,359
Excess Revenue over (under) Expenditures		(116,874)	(629,919)	(586,341)	(41,663)	(28,559)
FUND BALANCE 6/30		(116,874)	(746,793)	(1,333,134)	(788,456)	(817,015)

AUTHORIZED PERSONNEL	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
Fire Chief	-	1.00	1.00	1.00
EMS Lieutenant	-	1.00	1.00	1.00
FULL-TIME EMPLOYEES	<u>-</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

MISCELLANEOUS

FY 2005/2006

**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

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

*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

*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

Elections (October 2004)

Registered Voters	10,167
Votes Cast Last Borough Election	2,781
% Voting Last Borough Election	27%

Racial Composition 2000 (%)

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

Gender Composition 2000 Census (%)

Male	51.1%
Female	48.9%

Population

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

Age Composition 2000 Census (%)

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

Educational Attainment (%) - 2000 Census

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

Household Income (%) - 2000 Census

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

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	13.10 mills
Gold Nugget Service Area	10.90 mills
Long Arm Service Area	8.40 mills
Mud Bight Service Area	10.10 mills
Nichols View	10.90 mills
North Tongass Service Area	10.10 mills
Saxman/South Tongass	7.50 mills
South Tongass Service 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)

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

2004 Property Tax Assessed Valuation

Borough	\$ 1,022,068,600
City of Ketchikan	594,968,200
City of Saxman	14,300,200
Non-Areawide	412,800,200

Animal Protection (Calendar Year 2004)

Licenses Issued	575
Animals Impounded	510
Animals Surrendered	404
Animals Adopted	115
Animals Claimed	126

*South Tongass Volunteer Fire Department
(Calendar Year 2004)*

Stations	1
Volunteers	27
Fire Calls	12
Emergency Calls/EMS Incidents	88
Fire Investigations	2

North Tongass Volunteer Fire Department

Stations	2
Volunteers	25
Fire Calls	43
Emergency Calls/EMS Incidents	72
Fire Investigations	1

Transportation Services (Calendar Year 2004)

Ketchikan International Airport

Inbound Passengers	92,659
Outbound Passengers	93,424

Airport Ferry

Passengers	321,958
Vehicles	71,394

The Bus

Passengers	154,765
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Visitor Industry (Calendar Year 2004)

Cruise Ship Passengers	681,096
Alaska Marine Highway Visitors	29,628
Airline Visitors	23,561
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 (2004)

Library Materials	63,037
Annual Circulation	184,738
Registered Borrowers	10,466

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, 2005

<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>
2005 Series B - School Bonds	3.0 - 5.25	05/01 & 11/01	5/4/2005	5/1/2020	7,900,000	7,460,000	-	7,460,000
2005 Series B - 1999 School Bonds - Advance Refund	3.0 - 5.25	05/01 & 11/01	5/4/2005	5/1/2020	15,000,000	4,890,000	-	4,890,000
2005 Series B - 1995 IRC Bonds - Refunding	3.0 - 5.25	05/01 & 11/01	5/4/2005	5/1/2020		2,780,000	-	2,780,000
2003 School Bonds	3.70 - 4.80	05/01 & 11/01	12/12/03	11/01/22	9,000,000	9,000,000	560,000	8,440,000
2000 School Bonds	4.40 - 5.52	05/01 & 11/01	12/14/00	05/01/20	9,055,000	9,055,000	1,145,000	7,910,000
1999 School Bonds	4.85 - 5.00	05/01 & 11/01	12/01/99	05/01/19	7,460,000	7,460,000	6,085,000	1,375,000
1995 IRC Bonds	4.30 - 6.00	05/15 & 11/15	12/07/95	05/15/09	7,460,000	7,460,000	7,460,000	-
Total G.O. Bond Debt					<u>55,875,000</u>	<u>48,105,000</u>	<u>15,250,000</u>	<u>32,855,000</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	175,000	1,550,000
2001 Airport Improvement Bonds - Series B	5.00 - 5.20	04/01 & 10/01	08/07/01	10/01/19	2,525,000	2,525,000	240,000	2,285,000
Total Revenue Bond Debt					<u>4,250,000</u>	<u>4,250,000</u>	<u>415,000</u>	<u>3,835,000</u>
Combined G.O. and Revenue Bond Debt					<u>60,125,000</u>	<u>52,355,000</u>	<u>15,665,000</u>	<u>36,690,000</u>

Ketchikan Gateway Borough

DEBT SERVICE REQUIREMENTS TO MATURITY

June 30, 2004

Fiscal Year	2003 G.O. Bonds-Education			2000 G.O. Bonds-Education			1999 G.O. Bonds-Education			1995 G.O. Bonds-IRC			2001 Revenue Bonds-Series A			2001 Airport Revenue Bonds-Series B		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2005	325,000	365,788	690,788	350,000	430,600	780,600	305,000	351,063	656,063	630,000	165,591	795,591	75,000	73,894	148,894	110,000	114,833	224,833
2006	335,000	353,578	688,578	365,000	413,100	778,100	320,000	336,423	656,423	660,000	135,037	795,037	80,000	70,213	150,213	115,000	109,208	224,208
2007	350,000	340,905	690,905	385,000	394,850	779,850	335,000	320,903	655,903	695,000	103,357	798,357	85,000	66,294	151,294	120,000	103,483	223,483
2008	365,000	327,586	692,586	400,000	375,600	775,600	350,000	304,320	654,320	730,000	69,650	799,650	90,000	62,250	152,250	130,000	97,545	227,545
2009	375,000	313,711	688,711	420,000	355,600	775,600	370,000	286,820	656,820	650,000	33,150	683,150	90,000	58,200	148,200	135,000	91,251	226,251
2010	390,000	298,880	688,880	440,000	334,600	774,600	390,000	268,320	658,320	-	-	-	95,000	54,038	149,038	140,000	84,720	224,720
2011	405,000	282,980	687,980	465,000	312,600	777,600	405,000	248,430	653,430	-	-	-	100,000	49,650	149,650	150,000	77,833	227,833
2012	410,000	266,680	676,680	485,000	289,350	774,350	430,000	227,573	657,573	-	-	-	105,000	45,038	150,038	155,000	70,589	225,589
2013	425,000	249,980	674,980	510,000	264,615	774,615	450,000	204,998	654,998	-	-	-	110,000	40,200	150,200	165,000	62,989	227,989
2014	440,000	232,570	672,570	540,000	238,605	778,605	475,000	180,923	655,923	-	-	-	115,000	35,138	150,138	175,000	54,870	229,870
2015	460,000	214,115	674,115	565,000	210,525	775,525	500,000	155,273	655,273	-	-	-	125,000	29,675	154,675	180,000	46,280	226,280
2016	480,000	194,250	674,250	600,000	180,580	780,580	530,000	128,023	658,023	-	-	-	130,000	23,745	153,745	190,000	37,100	227,100
2017	500,000	173,055	673,055	630,000	148,780	778,780	555,000	98,873	653,873	-	-	-	135,000	17,450	152,450	200,000	27,250	227,250
2018	520,000	150,740	670,740	665,000	114,760	779,760	590,000	68,070	658,070	-	-	-	140,000	10,780	150,780	210,000	16,795	226,795
2019	545,000	127,037	672,037	700,000	78,850	778,850	620,000	35,030	655,030	-	-	-	150,000	3,675	153,675	220,000	5,720	225,720
2020	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															
	8,765,000	4,129,885	12,894,885	8,260,000	4,183,715	12,443,715	6,625,000	3,215,042	9,840,042	3,365,000	506,785	3,871,785	1,625,000	640,240	2,265,240	2,395,000	1,000,466	3,395,466

GLOSSARY OF TERMS and ABBREVIATIONS

ADA	Americans With Disabilities Act, federal legislation regarding access and accommodations. (See: Airport Enterprise Fund, Grants).
AK	Alaska.
AS	Alaska Statutes (state law).
ADVANCE REFUNDING	The issuance of debt instruments to refund existing debt before the existing debt matures or is callable.
ALLOCATION	Distribution of costs among reporting divisions or fund accounts.
APPROPRIATIONS	A grant or allocation of money approved by the Assembly to carry out a governmental function, activity or program.
ASSESSED VALUE	The value of property to which the property tax rate is applied in order to determine tax liability against the property. The assessed value takes into consideration fair market value less any exemptions.
AUTOMATION	Computers, Internet and related technologies.
BENEFITS (also FRINGE BENEFITS)	Amounts paid to Borough employees including Social Security (FICA), medical insurance, retirement contributions, Worker's Compensation, unemployment and payment for accrued leave.
BOND ISSUE	A security representing the Borough's long-term promise to make payments on an agreed upon schedule, including payment of interest income to bondholders. Bonds are issued only upon approval of voters.
BOROUGH	Ketchikan Gateway Borough, a second class borough organized under Alaska Statutes governing municipalities.
BOROUGH ASSEMBLY	The seven-member elected legislative body which establishes the policy and enacts ordinances under which the Borough government operates.
BUDGET	An annual financial plan indicating all sources of revenues and expenditures for the allocation of Borough funds which can be used to monitor, manage and evaluate the municipality's activities.

BUDGET REVIEW COMMITTEE	An ad hoc committee comprised of the Borough Manager, the Borough Attorney and the Finance Director whose purpose is to review the preparation of the preliminary budget prior to the Manager's proposed budget submission to the Borough Assembly.
BUSINESS-TYPE ACTIVITIES	Commercial-type activities of a government, such as public utilities (e.g., electric, water, gas, sewer), transportation systems, etc.
CAPITAL ASSET	Assets of significant value (in excess of \$5,000) having a useful life of several years (generally three or more years).
CAPITAL BUDGET	A financial plan for the acquisition of capital assets over a defined period of time (also known as a Capital Improvement Program).
CAPITAL/EQUIP. REPLACEMENT	Designated fund reserve for purchasing vehicles and other specified capital items.
CAPITAL IMPROVEMENT PROJECT (CIP)	A capital asset that is a planned acquisition or construction.
CAPITAL LEASE	A lease that substantively transfers the benefits and risks of ownership of property to the lessee. Any lease that meets certain criteria specified in applicable accounting and reporting standards is a capital lease.
CODE OF ORDINANCES	A set of laws, adopted by the Borough Assembly, under which the Borough government and Borough residents operate.
CONTINGENCY	A financial reserve to be expended in the event of an unforeseen obligation or uncertain financial condition.
CONTRACTUAL SERVICES	Services procured by contract or contractual arrangement.
DEBT	Accumulated amount of future payments owed by the Borough
DEBT LIMIT	The maximum amount of gross or net debt that is legally permitted.
DEBT SERVICE	The annual payments (principal and interest) made by the Borough against its outstanding debt, especially related to bonds.

DEBT SERVICE FUND	A fund established to finance and account for the payment of interest and principal on all tax-supported debt, serial and term, including that payable from special assessments.
DEPRECIATION	An allocation of the net costs of a fixed asset over its estimated life or a measure of the exhaustion of asset value.
DESIGNATED	A term that describes assets or equity set aside by action of the governing board; as distinguished from assets or equity set aside in conformity with requirements of donors, grantors, or creditors, which are properly referred to as <i>restricted</i> .
DOT (also ADOTPF)	Alaska Department of Transportation and Public Facilities.
ENDOWMENT FUND	Created by the Borough Assembly from Economic Assistance Funds, funds reserved for investment to support General Fund and designated expenditures from investment income.
ENTERPRISE FUND	A fund established to account for operations or activities which are financed and operated in a manner similar to private business where the intent is to cover the costs (expenses plus depreciation) of the operation or activity primarily through the collection of user charges and fees.
ESD	Employment Security Division (Alaska state unemployment).
EXEMPTION	A statutory reduction in the assessed valuation of taxable property accorded to certain taxpayers, such as senior citizens and war veterans.
EXPENDITURE	The amount of money or other asset paid, or to be paid, for a service rendered, goods received, or an asset purchased.
EXPENSE RECOVERY	Internal charges from one Borough department to another for service (generally relating to vehicle repair and maintenance).
FISCAL MANAGEMENT	Involves related functions in managing the Borough assets.
FISCAL YEAR (FY)	Accounting period beginning July 1 of one calendar year and ending June 30 of the following calendar year.
FTE	Full-time-equivalent employee (2,080 work hours per year).

FUND	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
FUND BALANCE	The portion of fund equity available for appropriation.
GENERAL FUND	Used to account for all financial resources, except those required to be accounted for in another fund, e.g. an Enterprise Fund. The General Fund includes most operating activities of the Borough, including local funding for the Public School District.
GOAL	Generalized accomplishment or objective which may or may not be quantifiable and without a specific time frame.
G.O., GO BONDS	General Obligation Bonds, backed by the full faith of the Borough government through its taxing ability and issued with voter approval.
GRANT	A contribution or gift of cash or other assets from one government to another to be used or expended for a specific purpose, activity or facility.
GRAVINA ISLAND	The Island south of Revillagigedo Island on which the Ketchikan International Airport and certain development enterprises are located. Gravina Island is within the Borough boundaries.
GRC (also IRC)	Gateway Recreation Center, the formal name for the Borough facility operated by the Parks and Recreation Department. Also referred to as the Indoor Recreation Center.
INDIRECT COSTS	Support costs associated with doing business as a Borough government.
INDOOR RECREATION CENTER (IRC)	Indoor Recreation Center, see GRC.
IN-KIND CONTRIBUTIONS	Payments made directly by the Borough which benefit the School District specifically in reference to insurance premiums.
INTERFUND TRANSFERS	Money moved from one fund to another with Borough Assembly approval.

KANAYAMA, JAPAN	Sister city in Japan which participates in annual student/teacher exchange program (See Borough Grants).
KGB	Ketchikan Gateway Borough
KILLER WHALES SWIM CLUB	Youth swimming program (See Parks & Recreation Dept.)
LAND TRUST FUND	A special fund for revenues from the management and use of Borough lands intended to provide funding for land acquisition for commercial/industrial and residential development and for maintenance of Borough facilities.
LEVY	The amount of taxes to be imposed for the support of government activities.
LONGEVITY	Length of service (employment).
MISSION STATEMENT	A statement of broad direction, purpose or intent based on the needs of the Borough. This statement is general and timeless, and is not concerned with specific achievement in a given time.
(NAW) NON-AREAWIDE	The area of the Borough outside all cities of the Borough (See: Non-Areawide-Sewers and Non-Areawide-Library Funds).
NON-DEPARTMENTAL	A cost accumulation center where costs that can not be directly identified and allocated to specific activities, functions or programs can be accounted for.
NSF	Insufficient or Non-sufficient funds to cover a check paid to the Borough, making it subject to collection efforts.
O.E.D.P.	Community Economic Development Strategy-(formerly referred to as Overall Economic Development Program).
OVERLAPPING DEBT	The proportionate share of the debts of local governmental units located wholly or in part within the limits of the government reporting entity that must be borne by property within each governmental unit.
PERSONAL SERVICES	The cost of personnel employed by the Borough government.

PFC, PFC FUND	Passenger Facility Charges, a special charge “per head” on passengers using the Ketchikan International Airport, approved by the Federal Aviation Administration, and dedicated to support, upgrade, maintain and renovate airport facilities.
RECORDS MANAGEMENT	A system of filing, retention, and timely destruction of obsolete data and information.
REFUNDING BONDS	Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.
REP	Representative.
RESERVE FOR ENCUMBRANCES	A segregation of a portion of fund equity in the amount of encumbrances.
RESERVES	That portion of the fund balance that is not available for appropriation or expenditure, or is legally segregated for specific future use.
REVENUE	Income from taxes, license fees, user fees, grants and other items or amounts of income.
REVENUE BONDS	Bonds whose principal and interest are payable exclusively from earnings of a public enterprise.
REVILLAGIGEDO ISLAND	The island on which the principal population of the Ketchikan Gateway Borough is located, including the City of Ketchikan and various Service Areas.
(SDS) – SEWER DEVELOPMENT CHARGE	A charge to property owners to recover the cost of capital in constructing sewage treatment facilities.
SE CONFERENCE	Southeast Conference, an organization of Southeast Alaska municipalities and communities promoting legislation and funding issues for the region (See: borough Grants).
SENIOR CITIZEN/DISABLED VETERAN EXEMPTIONS	A \$150,000 exemption on property tax assessments, upon which taxes are levied, required by Alaska Statutes for qualifying senior and disabled veteran property owners. The exemptions are shown in the budget as offsets to property taxes raised, since the municipality must absorb the cost of the exemption.

SENIOR SERVICES	Senior Services, a program operated by Catholic Community Services to assist seniors with transportation, food, social and other services (See: Borough Grants).
SERVICE AREA	A subdivision or unit of the Borough government, which is organized for a specific area to provide specific services, e.g. water, sewer, fire protection and roads. Each area has its own Board of Directors which recommends a budget. The Borough Assembly sets the final budget and taxing level.
SHIPYARD	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).
S.S.R.A.A.	Southern Southeast Regional Aquaculture Association, organized to promote and undertake activities relating to aquaculture development (See: Borough Grants).
SUPPLIES AND SERVICES	Expenditure classifications for items or services which will be consumed or used during the course of the fiscal year.
TECH	Technician.
TRANSFERS (also TFRS)	Money moved from one fund to another with Borough Assembly approval.
TRANSIENT OCCUPANCY TAX	Also referred to as a room tax, a tax charged for transients renting hotel, bed and breakfast or other lodging in the Borough.
UAS	University of Alaska Southeast, which also operates the Ketchikan campus (See: Borough Grants).
WORKERS COMPENSATION (W.C.)	Federally and state mandated insurance to cover occupational injuries and illnesses.