



Ketchikan, Alaska

Budget
Fiscal Year 2004/2005

Ketchikan Gateway Borough

2004/2005 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)

Maggie Sarber (2005)

Samuel E. Bergeron (2004)

David Kiffer (2006)

George Lybrand (2006)

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

Alvin E. Hall, Finance

Eugene Martin, Animal Protection

Wendy Mackie, Administrative Supervisor, Parks & Rec

Dennis Finegan, Assessment

Effective July 1, 2004

Adopted on June 21, 2004

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Special Acknowledgement
For
Staff Assistance in Preparing Budget

Maureen Crosby, CPA, Comptroller
Charlanne J. Heath, Accounting Supervisor
Keli Reno, Budget Analyst/Staff Accountant

KETCHIKAN GATEWAY BOROUGH
ANNUAL BUDGET
Fiscal Year 2004/2005

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INTRODUCTION

FY 2004/2005

KETCHIKAN GATEWAY BOROUGH

Office of the Borough Manager • 344 Front Street • Ketchikan, Alaska 99901 Roy Eckert
www.borough.ketchikan.ak.us Borough Manager

(907) 228-6625
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BUDGET MESSAGE

DATE: June 22, 2004

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

THRU: Roy Eckert, Borough Manager

FROM: Alvin E. Hall, 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 2004-2005. This budget contains the operational budgets for the General Government, Special Revenue funds, Internal Service funds and Enterprise Fund activities, a four-year capital budget that includes capital projects requested by the Ketchikan Gateway Borough School District. 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 created by closure of the Ketchikan Pulp Mill. The forest products industry continues to play a important role in the development of Southeast Alaska's economy and has remained a driving socioeconomic force for more than forty years. In the early 1950's, a long-term timber contract stimulated construction of a pulp mill near Ketchikan that employed more than 350 people and created hundreds of jobs in the region's logging and sawmill operations. Many factors---including environmental concerns, market conditions and reduction to the timber contract between the Ketchikan Pulp Company (KPC) and the United States Forest Service, and the sale of many of its assets to Gateway Forest Products (GFP) have an effect on our economy. Gateway Forest Products since acquiring these assets has taken out bankruptcy. The Ketchikan Gateway Borough was a major creditor and exercised its option to foreclose on the properties. The Borough has sold some parcels of the property and is leasing the Administrative building to the Alaska Marine Highway System. Permits have been approved for log storage, this is one step closer to providing the infrastructure in order to reopen the Veneer Mill and other operations interested in this site.

The Borough is continually soliciting and reviewing business plans of many groups proposing to bring additional jobs and business opportunities to the local community.

With prudent and well-reasoned investment strategies, Economic Development can play an important part in enhancing, expanding, and diversifying the Borough's economic and employment bases. The expectation is that the infrastructure will provide ongoing support for future development.

The Fiscal Year 2004-2005 Budget is increased substantially over the previous year, notably in the increase PERS going from 5.49 percent to 10.49 percent of qualified payroll, and an increase to School District for education. Services will not be severely affected as a result of increased expenditures. Revenues will increase with a ½ cent sales tax increase and .5 mill increase in property tax.

We are proposing to address several projects on Borough lands and School facilities. The Shoenbar Middle School project is ongoing, it is anticipated that this project is presently under funded, this will be corrected with a temporary loan from the Land Trust Fund and will be submitted to the people for an additional bond in October 2004. The Fawn Mountain Elementary School is likely to be short of funding due to inflation, if the project is short of funding it also will be funded with a temporary loan from the Land Trust Fund and submitted to the people for additional funding. The projects are presently being reviewed for value engineering to determine what costs can be removed without endangering the structures or educational specifications.

Property assessment value decreased by approximately (.016%) this past year, and the mill levy increased by .5 mill in property and personal taxes making for approximately \$7,387,500 in real and personal property taxes after allowing \$483,750 for Senior Citizens exemptions in FY 2004/2005.

Sales Taxes was voted on by the people and increased to 2.5 percent, this will increase revenues by approximately \$1,100,000 dollars. The increase is to provide for school bond debt service, insurance and major maintenance on school facilities.

This budget serves as the Assembly's operating plan for the Borough for 2004/2005. 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 2004/2005 will approximate \$15,301,539. This is an increase of \$1,045,522 or 7.33% over budgeted revenues for Fiscal Year 2003/2004. The table below identifies the major revenue sources of the Borough and the net change by category.

	<u>2004 Budget</u>	<u>2005 Budget</u>	<u>Net Change</u>
Taxes and Fees	10,810,300	12,297,122	1,486,822
Revenue from Other			
Governments	1,404,731	1,190,967	(213,764)
Charges for Services	1,167,508	955,950	(243,558)
Interfund Revenues	<u>873,478</u>	<u>857,500</u>	<u>(15,978)</u>
Total	<u>14,256,017</u>	<u>15,301,539</u>	<u>1,045,522</u>

Approximately \$12,297,122 or 80.53% of the Borough's 2004/2005 revenues will come from taxes. The Borough currently assesses four types of taxes: (1) real and personal property taxes, (2) consumer sales tax, (3) transient occupancy tax, and (4) automobile and boat tax. The following table summarizes the major tax revenues of the Borough.

	<u>2004 Budget</u>	<u>2005 Budget</u>	<u>Net Change</u>
Property Taxes	6,536,176	6,903,750	367,574
Sales Taxes	3,960,774	5,044,372	1,083,598
Transient Tax	-0-	37,250	37,250
Automobile and Boat Tax	185,000	185,000	-0-
Other Tax and Fees	<u>128,350</u>	<u>126,750</u>	<u>(1,600)</u>
Total	<u>10,810,300</u>	<u>12,297,122</u>	<u>1,486,822</u>

Senior citizen tax exemption continues to have an adverse effect on revenue as the State does not fund this mandated program. All property values in the Borough are determined by the Assessment Department. The latest data from the Director of Assessment estimates the value of real and personal property located within the Borough on January 1, 2004 at \$985,641,400 down from last year's value of \$1,001,896,000. Sales tax revenues are generated from a 2 1/2% sales tax imposed on retail sales within the Borough. Sales tax revenues are accounted for in two separate funds: General Fund, 2.1%, and Recreational Capital Projects Fund, 0.4%. Sales tax collection is projected to increase by three (3) percent primarily due to tourism's impact on Ketchikan economy.

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 allocated to the city and various service areas based on population. 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.

Shared revenues and other revenues from the State of Alaska continue their downward trend, requiring municipalities to raise local revenues and/or curtail the level of services they provide to their citizens. The Borough is projected to lose \$101,723 in Revenue Sharing and Safe Communities revenues during 2004/2005. The following table summarizes the major categories of State revenue and net changes.

	<u>2004 Budget</u>	<u>2005 Budget</u>	<u>Net Change</u>
Revenue Sharing	101,723	-0-	(101,723)
Raw Fish Tax	263,704	240,000	(23,704)
Timber Stumpage	348,966	348,967	1
Child Care Programs/Other	88,338	-0-	(88,338)
Payment in Lieu of Taxes	<u>602,000</u>	<u>602,000</u>	<u>-0-</u>
Total	<u>1,404,731</u>	<u>1,190,967</u>	<u>(213,764)</u>

Service and user fees generate revenue and offset costs of some Borough provided services. These include zoning and platting fees, digital map sales, animal protection fees, passport fees, recreation program charges and other fees. Charges for most services have been increased in this budget to more accurately reflect the cost of doing business. This table summarizes the major categories of charges for services. An increase in interest income resulted in a portion of the Borough's long term investments being placed in the equity market, these funds are being managed by U. S. Trust.

	<u>2004 Budget</u>	<u>2005 Budget</u>	<u>Net Change</u>
Interest Income	375,000	125,000	(250,000)
Other Sales and Services	54,130	65,000	10,870
Assessment Fees	25	100	75
Zoning and Platting Fees	45,000	30,000	(15,000)
Digital Map Sales	1,200	1,500	300
Advertising Revenues	15,000	10,000	(5,000)
Animal Protection Fees	33,000	29,500	(3,500)
Bus System Revenues	275,000	270,000	(5,000)
Passports	13,400	10,000	(3,400)
Recreation Program Fees	<u>355,753</u>	<u>414,850</u>	<u>59,097</u>
Total	<u>1,167,508</u>	<u>955,950</u>	<u>(211,558)</u>

INTERFUND TRANSFERS

Fund transfers represent operating subsidies of transfers from specially designated funds to the General Fund. For FY 2004/2005, \$650,000 from the Land Trust Fund will be used to fund debt services and assist in operating the Indoor Recreation Center. There is also a transfer of \$32,500 from the Service Areas to fund administrative support services. There is a transfer from Recreational Capital Projects of \$100,000 to fund Killer Whales and Ketchikan Visitors Bureau, an additional transfer was made from the Land Trust, Wastewater and Economic Development Funds for administrative support.

EXPENDITURES

GENERAL FUND

The staff has built the General Fund budget based on a 7.5 mill levy. A number of organizational changes were made, and an 1/2 cent sales tax was ratified by the voters on June 8, 2004 to assist in balancing the budget. The adopted 2004/2005 general government annual budget is \$15,356,362. By comparison, the 2003/2004 budget totaled \$14,566,458. This represents an increase of \$789,904, or 5.40 percent. The table below summarized how the Borough has spent its financial resources over the past two years and a projection of how those resources will be spent in 2004 and 2005.

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Government	2,154,963	2,239,735	2,124,609	2,230,416
Public Services	4,483,062	4,508,138	4,051,055	3,980,028
Education	7,564,426	7,329,446	7,373,124	7,751,163
Capital Projects	103,022	217,483	192,286	200,000
Other	323,460	321,114	392,938	457,756
Transfers	<u>1,258,901</u>	<u>680,659</u>	<u>432,446</u>	<u>737,000</u>
Total	<u>15,887,834</u>	<u>15,296,575</u>	<u>14,566,458</u>	<u>15,356,362</u>

A capital budget is included, calling for \$34,615,033 in expenditures the next three years. This budget calls for \$200,000 for projects from the General Fund, \$6,067,317 from G.O. Bonds, \$47,625 from the Enterprise Fund, \$7,674,805 from State and Federal Grants, \$152,000 from Recreational Capital Project Fund, \$37,000 from Service Area Funds and \$3,238,826 from the Land Trust Fund, \$2,139,332 from Other Funds and \$2,500,000 from the Economic Development Fund.

ENTERPRISE FUND

An Enterprise Fund is a fund established to account for operation of activities that are financed and operated in a manner similar to private business. That is, the intent is to cover the cost of the operation or activity primarily through the collection of user charges. The Airport matches this definition and is correctly categorized as an Enterprise Fund.

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 will increase by 6.87% for the 2004/2005 fiscal year. The Assembly is requested to fund \$7,106,968 this year for operations and \$644,195 for insurance in the form of In Kind Services. The School District is funded at 100% of the amount the School Board requested for the 2004/2005 fiscal year.

LAND TRUST

The Land Trust Fund was established by Ordinance Sec. 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, construction of needed public facilities, and to assist in offsetting the property tax burden.

The Land Trust Fund appropriated \$650,000 for Debt Service for repayment of principal and interest on school issued G. O. Bonds.

INTERNAL SERVICE FUND

For Health Insurance all but catastrophic events or claims of \$100,000-plus, the Ketchikan Gateway Borough is self-insured. The Borough began working toward self-insurance in 1996. The Borough and the School District pay an administrative fee to Great West Insurance, which in turn handles all employee claims on a weekly basis, and pays claims from an Insurance Reserve Fund deposited with a local bank. The Borough and School District also pay a stop-loss fee per employee, which is the catastrophic insurance coverage. No claims were received the past fiscal year for catastrophic claims.

BUDGET BASIS

The budgets of the General Fund, Special Revenue Funds and Enterprise Funds are prepared on a 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. 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 depreciated in the CAFR for Enterprise Funds. Accrued but unused annual and sick leave are treated slightly differently in the budget than 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 Funds, 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, including a public hearing.

BUDGET PHILOSOPHY

In order to give the Assembly and the public a more complete understanding of our public financing, a detailed four-year capital budget was prepared and is being submitted as a separate section of this budget. This capital improvements budget is all inclusive and includes those projects that are to be funded partially under the State's capital projects budget as well as from local services.

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 the Borough's ending fund balance or reserve fund balance is ongoing. One generally accepted "rule of thumb" calls for an ending fund balance of at least (10.0%) of the total General Fund operations budget. In the case of the overall budget, that would result in a minimum ending fund balance of \$1,535,362. The second is to establish and sustain an equipment replacement fund of \$125,000. The monies from this fund will be used to replace needed equipment. General Fund balance estimated at June 30, 2005 is anticipated to be \$1,346,169 or 8.76% reserves. This is adequate to meet the anticipated obligations and loan guarantees.

DEBT MANAGEMENT

The Borough has two general obligation bond issues outstanding totaling \$13,185,000. These issues are: 1999 Series "A" School Bonds - \$7,560,000 and 1995 IRC Bonds - \$5,625,000. The State of Alaska reimburses the Borough to the extent of approximately 70 percent of principal and interest on the School Bond issues. The 1995 IRC Bonds are due to mature in the year 2009 and are to be funded from revenues of the Recreation Sales Tax Fund.

Alaska statutes do not place a limit on the amount of debt that can be incurred by a community. It seems practical that the debt limit could reasonably be placed somewhere between \$50,000,000 and \$65,000,000 based on the assessed valuation of the Borough. The Borough is planning on issuing additional General Obligation School Bonds in the amount of \$4,000,000 to \$5,000,000 during this fiscal year, if approved by a vote of the people.

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 managed by U.S. Trust with 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 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 Keli Reno for their assistance in preparing this budget plan and document. Lastly, I want to recognize the work of the Borough Manager, Department Managers, the Borough Assembly and especially Assembly member George Tipton for his insight and past experience with the Budget process and other staff for the many hours devoted to budget hearings and deliberations.

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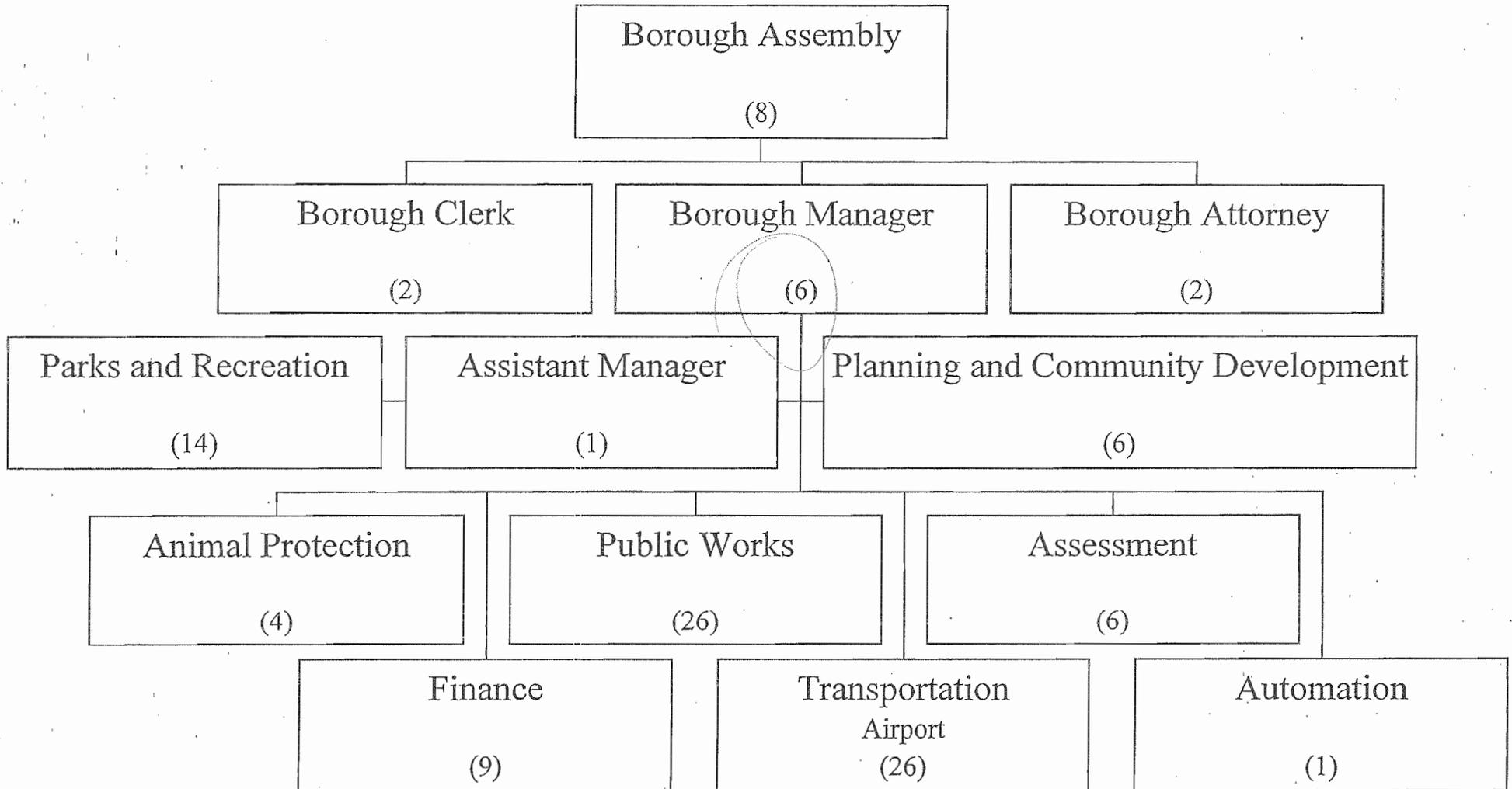
KETCHIKAN GATEWAY BOROUGH
REVENUE AND APPROPRIATIONS SUMMARY FOR ALL FUNDS

Fiscal Year 2004/2005

	ESTIMATED FUNDS AVAILABLE 7/1/04	FY 04/05 ESTIMATED REVENUE	FY 04/05 BUDGETED APPROP	Presently COMMITTED BALANCE	ESTIMATED RESERVE 6/30/05
General Fund	1,863,044	15,301,539	15,356,362	462,052	1,346,169
Land Trust Fund	11,984,513	1,088,951	709,405	6,064,050	6,300,009
Bond/Capital Improvement Fund	190,937	3,023,813	2,932,042	-	282,708
Nonareawide Fund - Library	26,555	446,827	411,855	-	61,527
Wastewater Enterprise Fund	14,536	654,562	706,233	-	(37,135)
Economic Development Assistance Fund	18,316,981	571,570	1,110,850	18,522,337	(744,636)
Recreation Capital Sales Tax Fund	125,591	974,725	930,791	-	169,525
Passenger Facility Charges (PFC Fund)	942,755	447,138	753,727	-	636,166
Airport Enterprise Fund	4,962,590	3,302,375	3,391,517	-	4,873,448
Internal Service Fund - S.D. Health Insurance	(249,020)	2,000,000	1,994,784	-	(243,804)
Internal Service - Borough Health Insurance	(220,901)	1,042,434	920,000	-	(98,467)
Nichols View Service Area	9,810	400	500.00	-	9,710
Waterfall Creek Service Area	26,486	5,720	8,600	-	23,606
Mud Bight Service Area	9,030	8,700	500	-	17,230
South Tongass Service Area	16,340	428,944	386,643	-	58,641
Forest Park Service Area	85,393	52,037	58,460	-	78,970
Gold Nugget Service Area	12,090	6,260	9,780	-	8,570
North Tongass Fire District	37,768	476,521	437,112	-	77,177
TOTALS	38,154,498	29,832,516	30,119,161	25,048,439	12,819,414

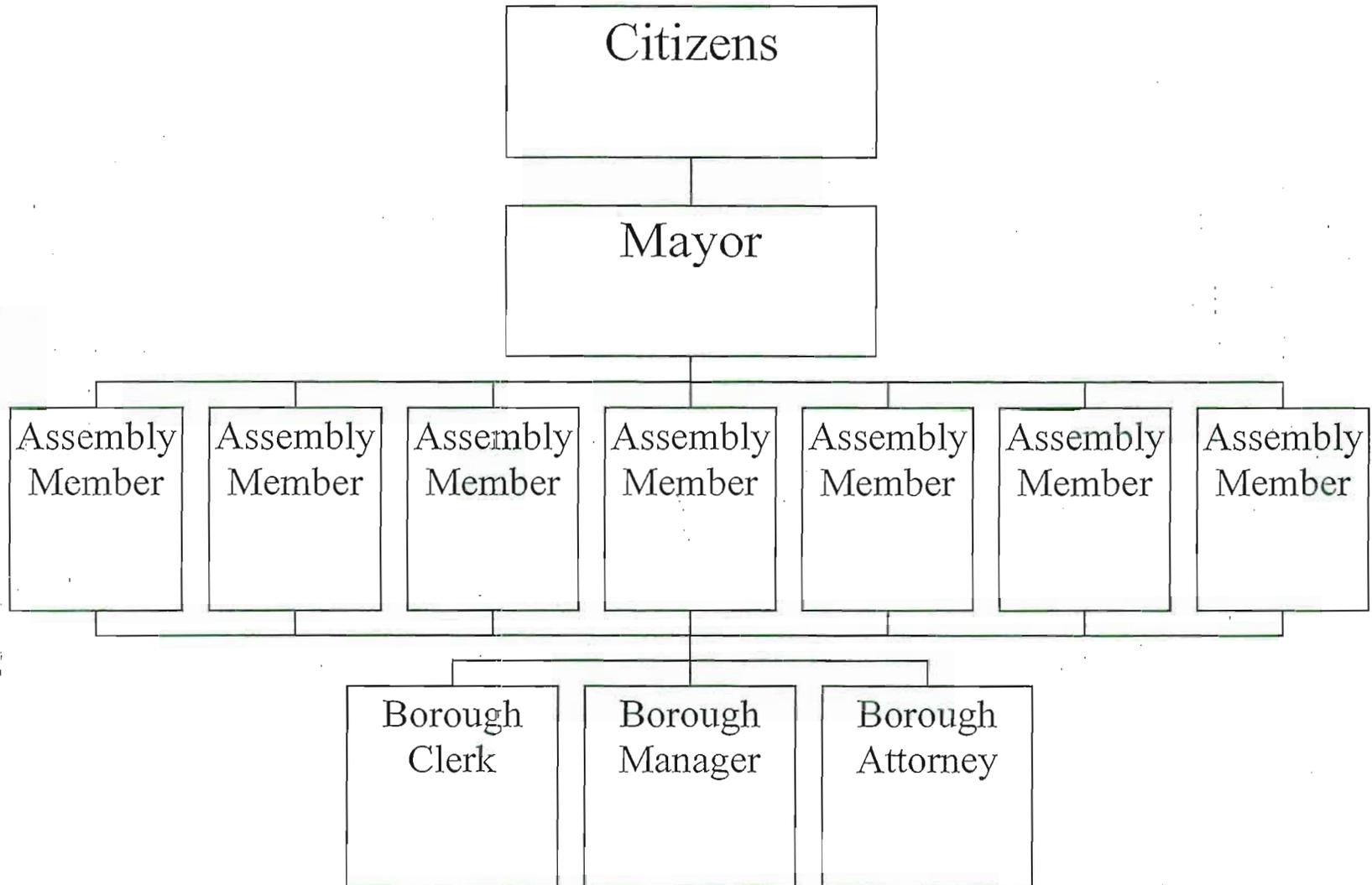
Ketchikan Gateway Borough

Fiscal Year 2004/2005

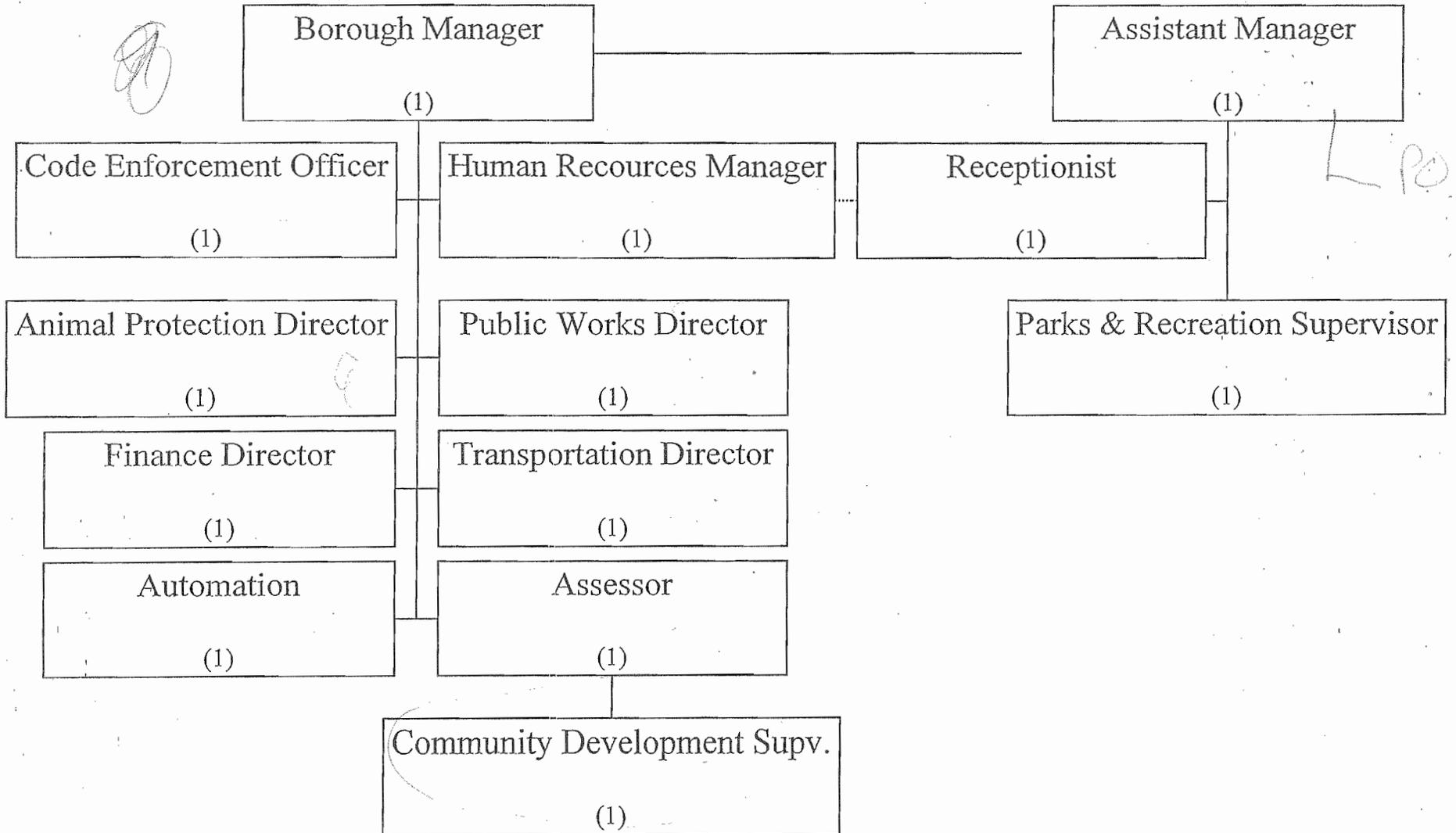


Ketchikan Gateway Borough

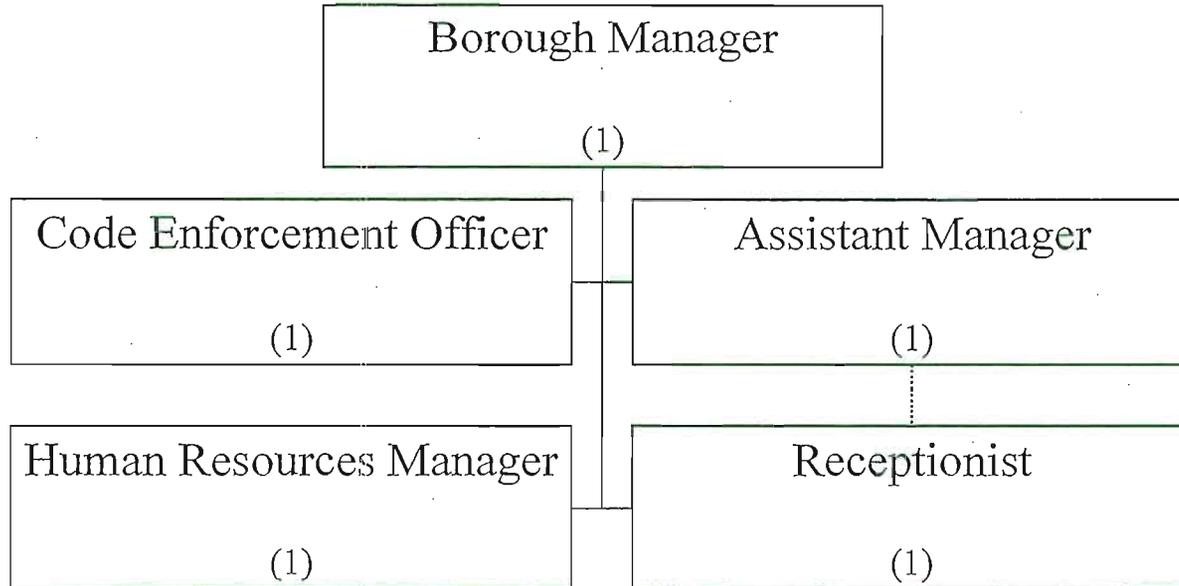
Fiscal Year 2003/2004



**Ketchikan Gateway Borough
Manager's Office
Fiscal Year 2004/2005**

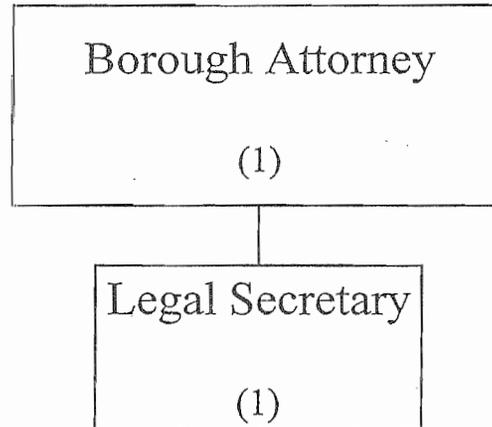


**Ketchikan Gateway Borough
Manager's Office
Fiscal Year 2004/2005**

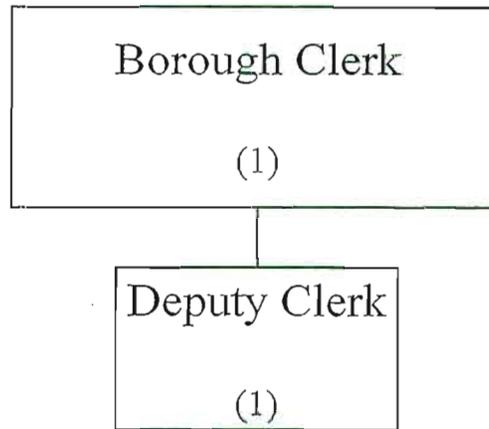


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Ketchikan Gateway Borough
Department of Law
Fiscal Year 2004/2005



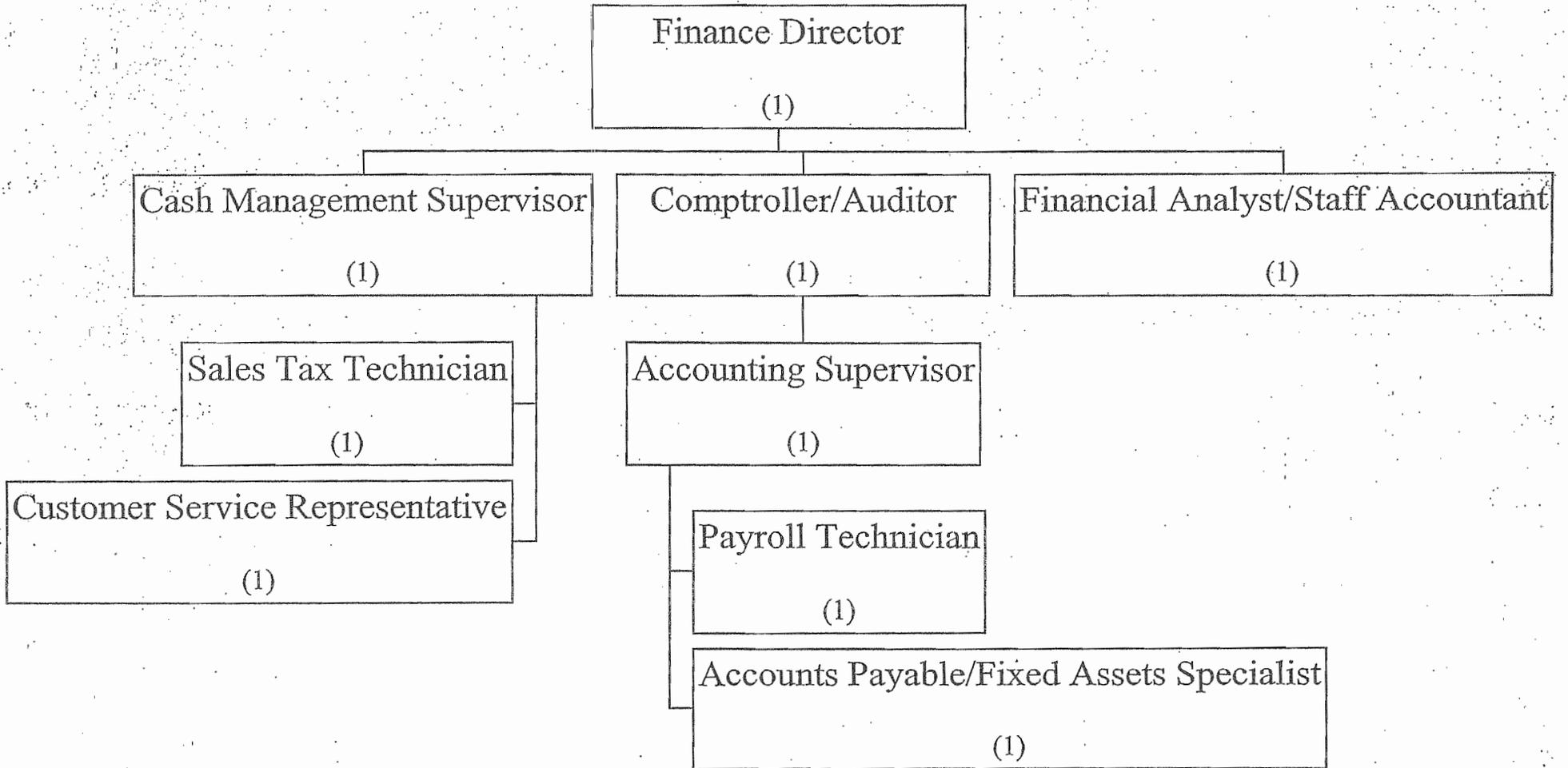
**Ketchikan Gateway Borough
Clerk's Office
Fiscal Year 2004/2005**



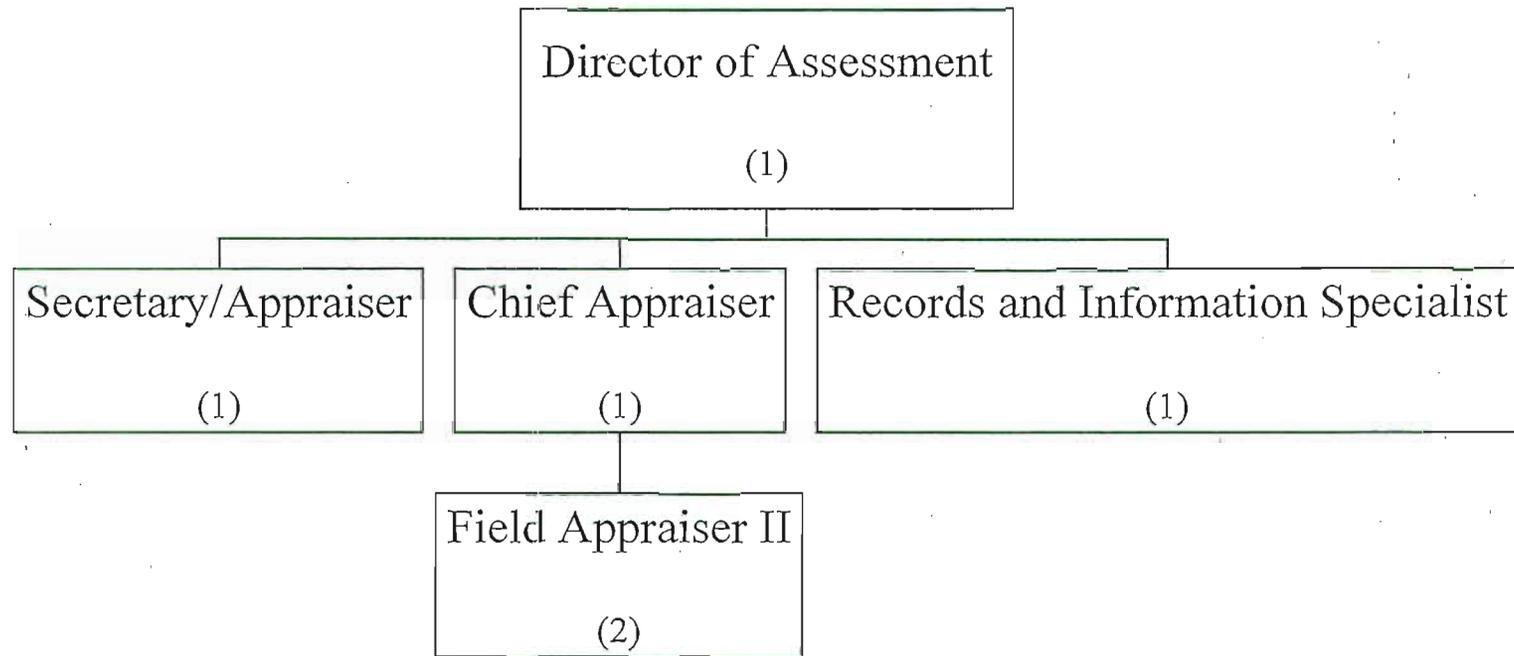
Ketchikan Gateway Borough

Finance

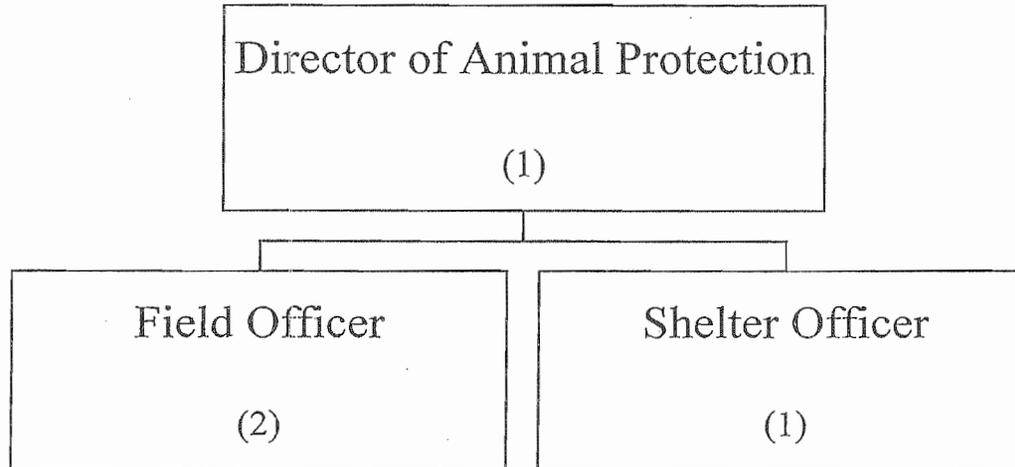
Fiscal Year 2004/2005



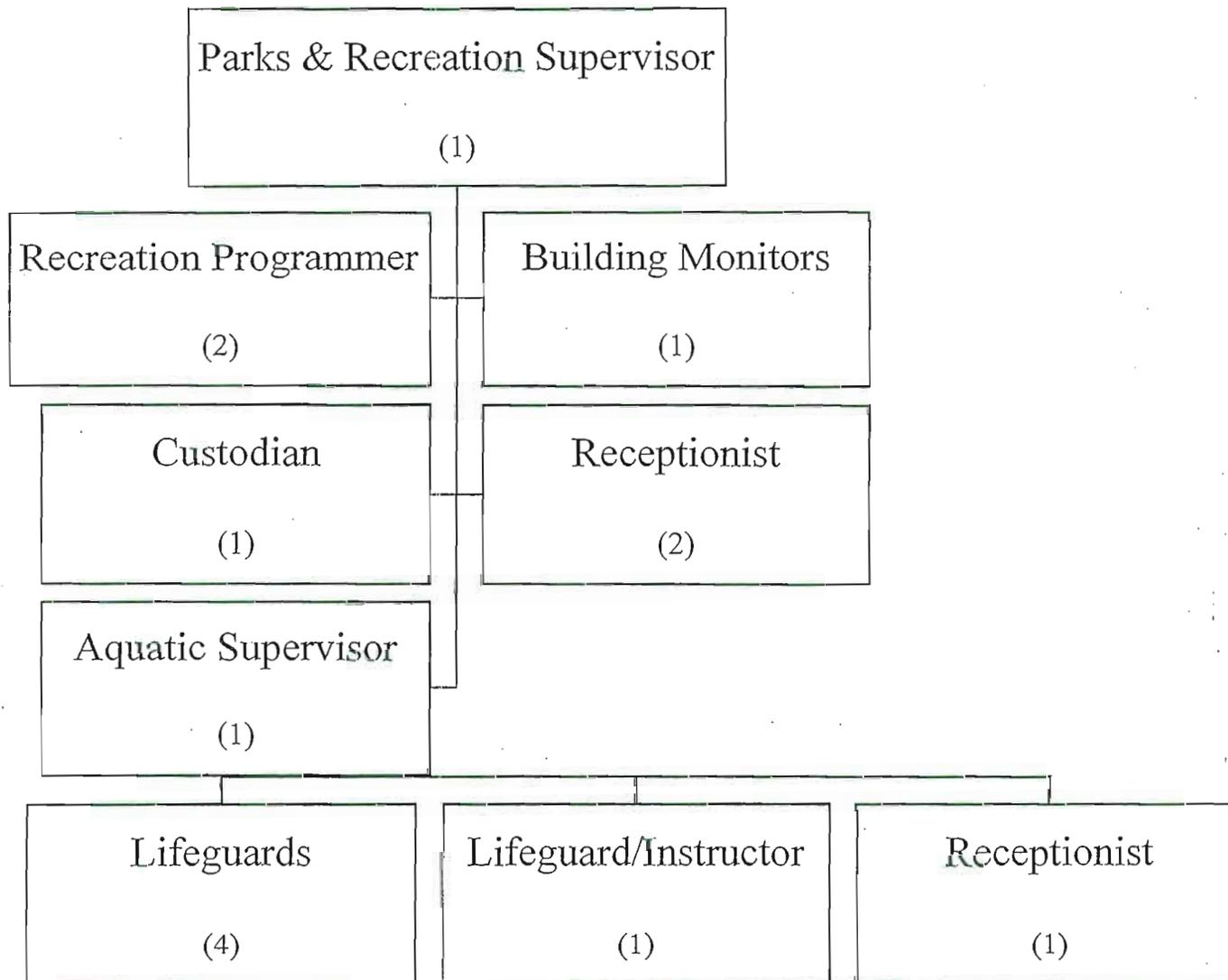
Ketchikan Gateway Borough
Department of Assessment
Fiscal Year 2004/2005



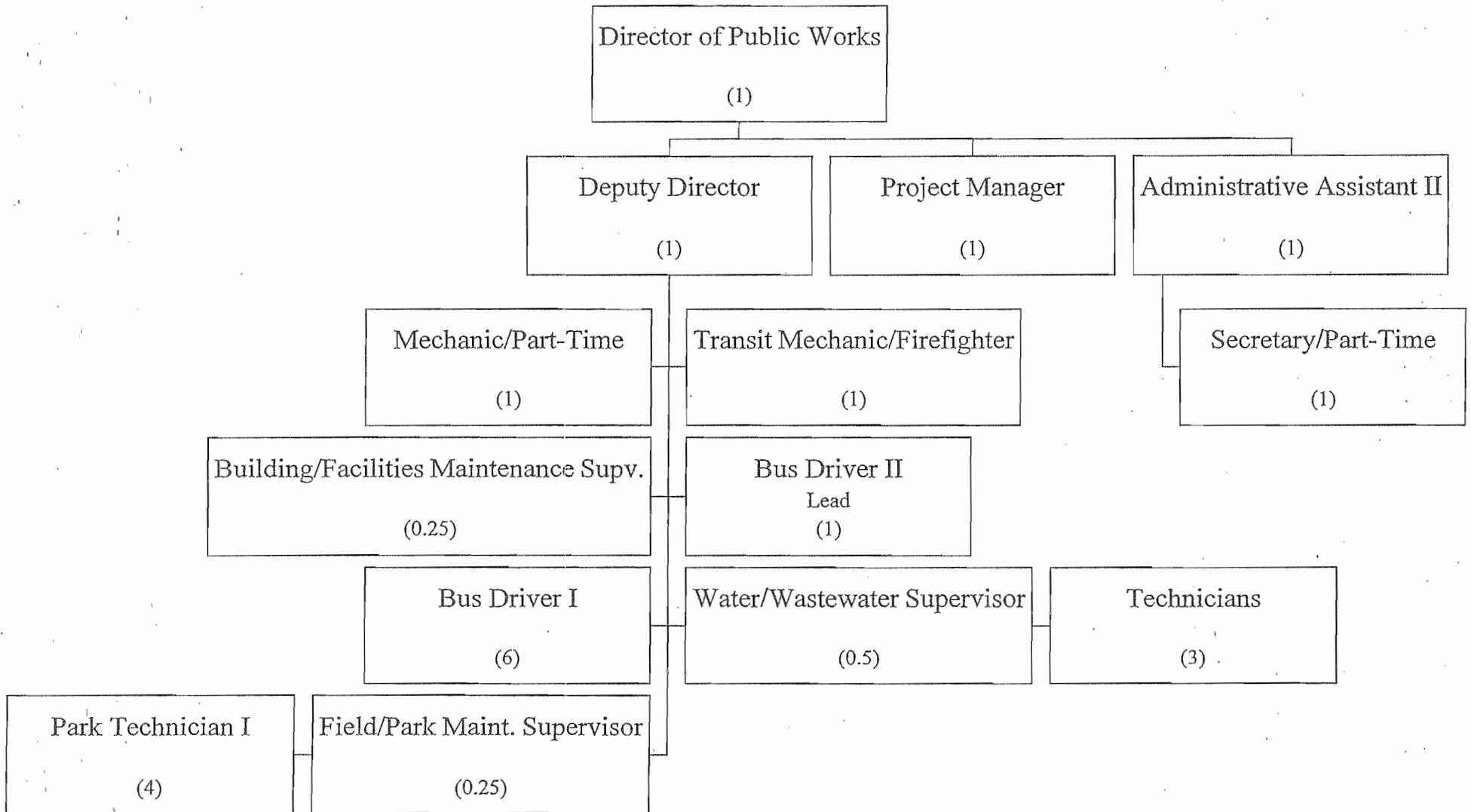
**Ketchikan Gateway Borough
Animal Protection
Fiscal Year 2004/2005**



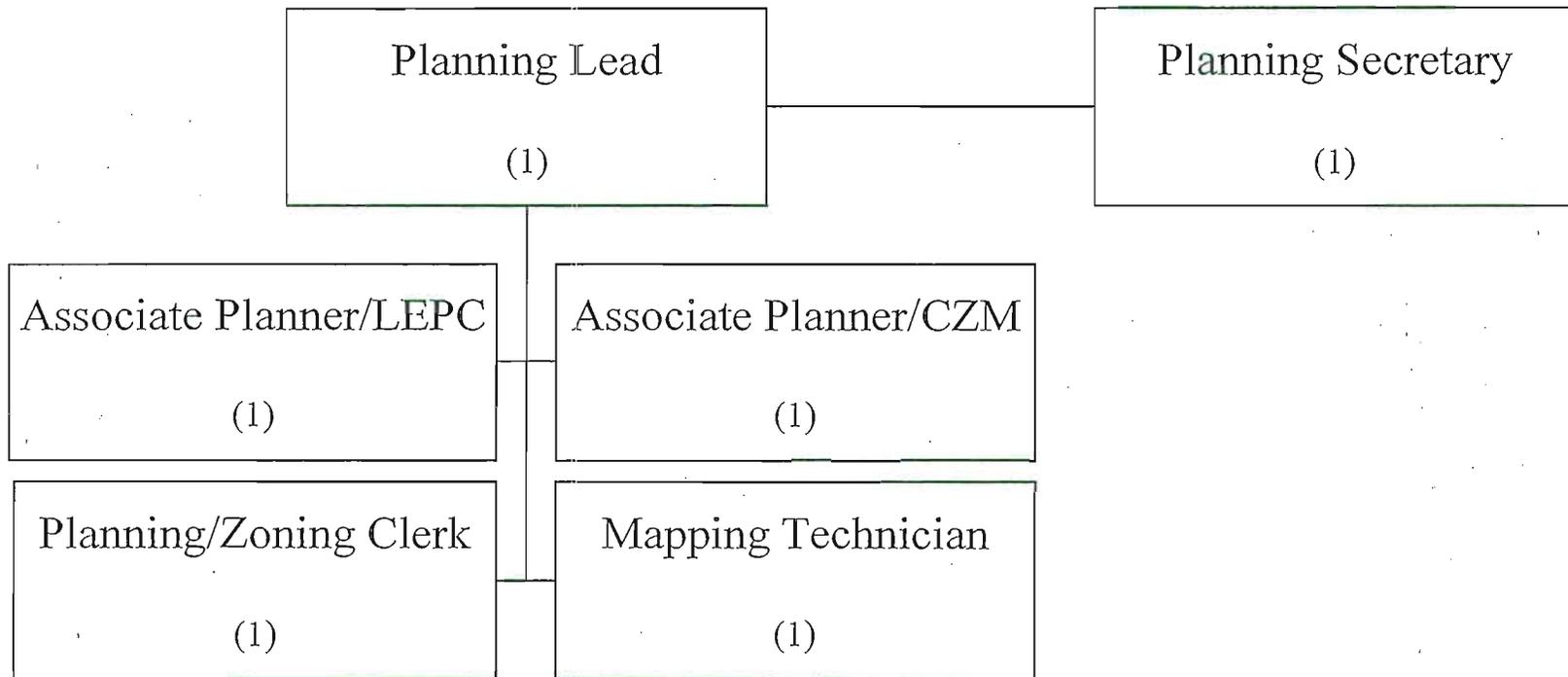
Ketchikan Gateway Borough
Department of Parks & Recreation
Fiscal Year 2004/2005



**Ketchikan Gateway Borough
Public Works Department
Fiscal Year 2004/2005**



Ketchikan Gateway Borough
Department of Planning & Community Development
Fiscal Year 2004/2005

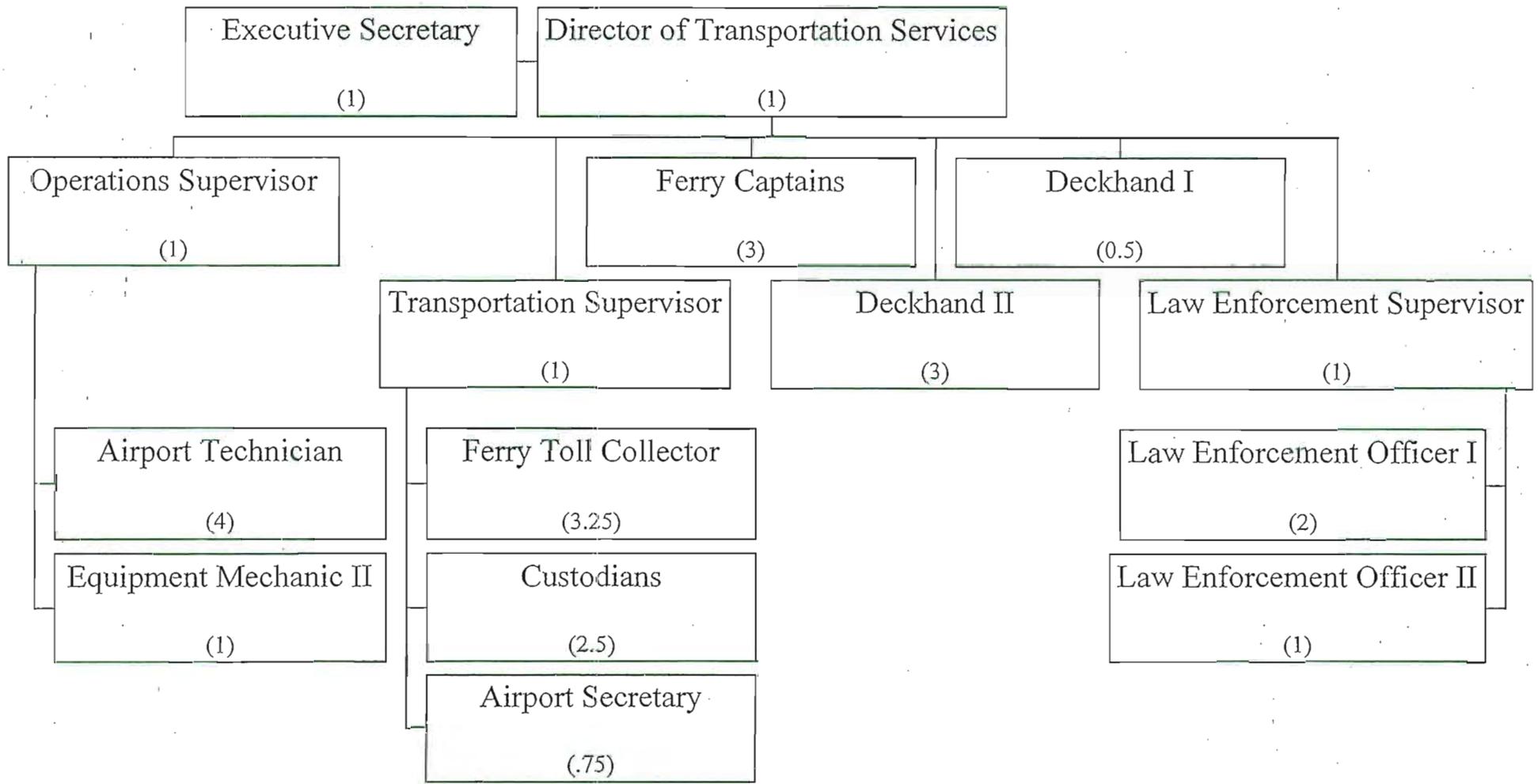


**Ketchikan Gateway Borough
Automation
Fiscal Year 2004/2005**

Computer Systems Administrator

(1)

Ketchikan Gateway Borough
Department of Transportation Services
Fiscal Year 2004/2005



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Mission Statements

The Ketchikan Gateway Borough, acting with the authority of its citizens, provides the necessary and desired governmental services, which promote the general welfare. The Borough remains dedicated and responsive to all its populace and serves to safeguard community interest and implement the public will.

The Mayor and Assembly represent the collective will of the people, and possess all legislative authority for the Borough. This body is directly responsible for achieving the Borough mission through policy and decision that effect all functions of Borough government.

The Borough Manager's Office provides the administrative and operational leadership necessary to carry out the mission of the Ketchikan Gateway Borough. This office serves as head of the executive arm of Borough government. The Manager's Office implements public policy as directed and authorized by the governing body. This office consistently strives for improvement of its processes, as well as increased public satisfaction with its performance.

The Borough Clerk's Office is a public service center and the information depository of the Ketchikan Gateway Borough. This office safeguards and provides proper and efficient access for the public, including elected officials and administrative staff, to local government records and information, as well as the Borough's legislative, administrative and election processes.

The Borough Attorney's Office minimizes the Borough's liabilities by providing comprehensive, up-to-date and cost-effective legal services to the Assembly, its appointees, and the Borough staff and vigorously pursues the Borough's policy objectives where legal services are required.

The Finance Department is committed to providing accurate, timely and reliable financial services for the Ketchikan Gateway Borough with the highest professional standards to ensure the fiduciary viability of the Borough. The department's services include accounting, budgeting, cash management, debt service management, financial forecasting, financial reporting, grants administration, revenue and tax collection, and risk management.

The Assessment Department is committed to maintaining a sound municipal property taxation program per Alaska Statutes Title 29, Section 45, Article 1, Municipal Property Tax, and the Ketchikan Gateway Borough Code of Ordinances, Section 45.11, Revenue and Taxation.

The Animal Protection Department strives to enhance public safety and the humane treatment of animals through responsible enforcement of animal ordinances and laws, public education programs, and the conscientious monitoring, treatment and control of animals.

The Parks & Recreation Department's mission is to enrich the quality of life in the Ketchikan Gateway Borough for all citizens; to build an attractive and inviting community; to work with residents to foster community pride; and to provide opportunities that enable people of all ages and abilities to attain the full use of their mental, emotional and physical capacities through positive use of leisure time.

The Public Works Department's mission is to maintain all Borough buildings and facilities for the convenient and safe use by our residents. In addition, the department strives to administer new and remodel construction projects in a timely and cost efficient manner.

The Planning and Community Development Department assists citizens and policymakers to: build an attractive community, achieve economic growth, manage the Borough's land heritage, and resolve community land use and development issues.

The Transportation Services Department provides and promotes safe, dependable and efficient transportation infrastructure and services for the general public.

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GENERAL FUND

FY 2004/2005

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1318

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOOUGH, ALASKA, APPROVING THE KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2004/2005 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 2004/2005 School Budget to the Borough Assembly as required.
- B. On May 17, 2004, the Assembly established funding for the School District's FY 2004/2005 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, 2004.

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, 2003, entitled KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2004/2005 SCHOOL BUDGET, is hereby approved in the total amount of \$24,073,672.

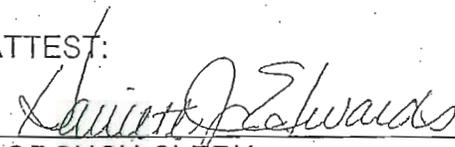
	<u>FY 04/05</u>
Local Appropriations	7,106,969
In-Kind Contribution	644,195
Miscellaneous Local Sources/Fund Balance	604,399
State Sources	13,043,265
Federal Sources	2,674,845
	<u>24,073,673</u>

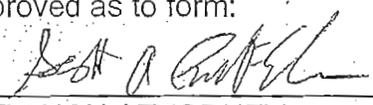
Section 2. Local Appropriations. The sum of \$7,106,969 is appropriated from the General Fund for the Fiscal Year 2004/2005 to be used for the general operation of schools for the Fiscal Year Beginning July1, 2004 and ending June 30, 2005.

Section 3. This ordinance is effective upon adoption.

ADOPTED this 21st day of June, 2004.


BOROUGH MAYOR

ATTEST:

BOROUGH CLERK

Approved as to form:

BOROUGH ATTORNEY

PUBLIC HEARING: June 21, 2004			
EFFECTIVE DATE: June 21, 2004			
ROLL CALL	YES	NO	ABSENT
BERGERON	√		
LYBRAND		√	
TIPTON		√	
LANDIS	√		
SARBER	√		
SHAY	√		
KIFFER	√		
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 18, 2004

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

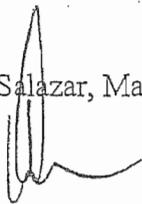
KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BUDGET FY 2004/2005

The 2004/05 Ketchikan Gateway Borough School District Budget was approved by the Assembly in the total amount of \$18,291,237 at the regular meeting held May 17, 2004.

As required by AS 14.14.060(c) the Assembly has determined the total amount of \$7,751,163 will be made available from local sources to be used for general operation of schools for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

Sincerely,

Michael B. Salazar, Mayor



BY: David Landis
Vice Mayor

cc: Alvin Hall, Finance Director

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 1816

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, LEVYING FOR THE TAX YEAR OF 2004 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 2004; 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 2004, based upon the assessment roll in the amount of \$985,641,400 producing taxes of \$7,392,311 less exemptions of \$483,750 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 1.20 mills for Borough non-areawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year of 2004, based on the assessment roll for real property in the amount of \$389,315,700, producing taxes of \$467,179, 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 2.30 mill for service area purposes, in addition to the tax levied in Sections 1

and 2 above, for the tax year 2004, based on the assessment roll for real and personal property in the amount of \$117,168,000, producing taxes of \$269,486 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 2004 based on the assessment roll for real property in the amount of \$21,732,100 producing taxes of \$47,811 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 1.40 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2004, based on the assessment roll for real and personal property in the amount of \$235,982,000 producing taxes of \$330,375 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, 2004 and shall become delinquent unless paid on or before September 30, 2004.

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, 2004.

ADOPTED this 14th day of June, 2004.

Michael B. D'Agostino
BOROUGH MAYOR

ATTEST:

Laurie Edwards
BOROUGH CLERK

Approved as to form:

Scott A. Antkowiak
BOROUGH ATTORNEY

EFFECTIVE DATE: July 1, 2004			
ROLL CALL	YES	NO	ABSENT
BERGERON			✓
KIFFER	✓		
LYBRAND	✓		
LANDIS			✓
SARBER	✓		
SHAY	✓		
TIPTON	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1315

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 2004/05 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 2004/2005 Budget and Capital Program.
- B. After hearing public testimony, the Assembly now desires to adopt the 2004/2005 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, 2004, entitled KETCHIKAN GATEWAY BOROUGH 2004/2005 BUDGET, is hereby adopted.

Section 2. The sum of \$15,356,362 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 3. The sum of \$3,391,517 is hereby appropriated from the Airport Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 4. The sum of \$706,233 is hereby appropriated from the Wastewater Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 5. The sum of \$1,994,784 is hereby appropriated from the Internal Service Fund/School District of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 6. The sum of \$920,000 is hereby appropriated from the Internal Service Fund/Borough of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 7. The sum of \$709,405 is hereby appropriated from the Land Trust Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 8. The sum of \$411,855 is hereby appropriated from the Non-Areawide Library Fund for the fiscal year beginning July 1, 2004.

Section 9. The sum of \$1,047,591 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 10. The sum of \$2,932,042 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 11. The sum of \$753,727 is hereby appropriated from the Passenger Facility Charges Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 12. The sum of \$1,110,850 is hereby appropriated from the Economic Development Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 13. The sum of \$386,643 is hereby appropriated from the South Tongass Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 14. The sum of \$8,600 is hereby appropriated from the Waterfall Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 15. The sum of \$500 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

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, 2004.

Section 17. The sum of \$58,460 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 18. The sum of \$9,780 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 19. The sum of \$437,112 is hereby appropriated from the North Tongass Fire and EMS Service Area of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2004.

Section 20. This Ordinance is effective July 1, 2004.

ADOPTED this 21st day of June, 2004.

Michael Blay
BOROUGH MAYOR

ATTEST:
Laurel Edwards
BOROUGH CLERK

Approved as to form:
John A. [Signature]
BOROUGH ATTORNEY

PUBLIC HEARING: June 21, 2004			
EFFECTIVE DATE: July 1, 2004			
	YES	NO	ABSENT
BERGERON		✓	
KIFFER	✓		
LANDIS	✓		
LYBRAND		✓	
SARBER	✓		
SHAY	✓		
TIPTON		✓	
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

**KETCHIKAN GATEWAY BOROUGH
SCHEDULE OF ASSESSED VALUATIONS**

YEAR	VALUATION(\$)	MILLAGE RATE	DOLLAR AMOUNT(\$)
<u>GENERAL FUND</u>			
1994/95	849,837,900	8.30	7,053,655
1995/96	915,900,800	7.50	6,869,256
1996/97	985,070,900	7.10	6,994,003
1997/98	1,005,582,800	7.00	7,039,080
1998/99	1,009,721,800	7.00	7,068,053
1999/00	1,010,564,100	7.50	7,579,231
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		7.5 7.5	0
<u>NON-AREAWIDE FUND</u>			
1994/95	408,504,400	0.65	265,528
1995/96	441,430,600	0.70	309,001
1996/97	468,749,900	0.70	328,125
1997/98	484,998,400	0.70	339,499
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		1.20	0
<u>FOREST PARK SERVICE AREA</u>			
1994/95	15,218,400	5.00	76,092
1995/96	18,091,300	5.00	90,457
1996/97	20,122,000	3.50	70,427
1997/98	20,681,400	3.50	72,385
1998/99	20,929,800	3.50	73,254
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	21,964,700	2.90	63,698
2003/04	21,670,900	2.20	47,676
2004/05		1.3	0
<u>NORTH TONGASS VOLUNTEER FIRE & EMS SERVICE AREA</u>			
2003/04	245,916,400	1.70	418,058
2004/05		1.4 1.7	0
<u>SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA</u>			
1994/95	80,537,200	1.00	80,537
1995/96	90,443,600	1.00	90,444
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	113,049,600	1.00	113,050
2002/03	113,048,600	1.00	113,049
2003/04	115,803,900	1.00	115,804
2004/05		1.00	0

7.5 Mill Levy

KETCHIKAN GATEWAY BOROUGH						
FY 2004/2005 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE						
GENERAL FUND						
DESCRIPTION	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET	FY05/06 PROPOSED
FUND BALANCE JULY 1	2,437,586	2,884,545	2,173,485	2,173,485	1,863,044	1,889,489
4010 Real Property Taxes	6,455,051	6,434,096	6,638,861	6,625,000	6,986,345	7,126,072
4020 Business-Personal Taxes	451,871	373,482	374,411	374,411	401,155	436,456
4030 Boat Taxes	30,257	34,350	25,000	25,000	25,000	25,000
4040 Sales Taxes-In City	3,345,606	3,428,866	3,407,741	3,535,774	4,485,000	4,574,700
4050 Sales Taxes-Out City	518,600	532,409	425,015	425,000	559,372	570,559
4055 Transit Operating Tax	-	-	-	-	37,250	38,000
4060 Automobile Taxes	149,882	158,789	160,000	160,000	160,000	160,000
4080 Penalty & Interest	161,469	120,473	98,000	100,000	100,000	100,000
4090 Foreclosure Fees	11,977	27,277	14,000	15,750	14,000	14,000
4110 NSF Fees	(25)	250	250	100	250	250
4150 SR Citizen Contribution	(424,795)	(438,600)	(463,235)	(463,235)	(483,750)	(526,320)
4190 Alaska Housing Authority	18,756	12,741	17,500	12,500	12,500	12,500
Total	10,718,649	10,684,133	10,697,543	10,810,300	12,297,122	12,531,217
REVENUE FROM OTHER GOVTS:						
4205 Safe Communities	111,380	118,634	-	-	-	-
4215 Raw Fish Tax Refund	320,576	390,358	350,000	263,704	240,000	244,800
4220 State Revenue Sharing	83,168	78,381	-	101,723	-	-
4225 National Forest Receipts	342,006	344,753	344,753	348,966	348,967	348,967
4240 State Grants	61,362	121,420	80,000	88,338	-	-
4245 Payment in Lieu of Taxes	1,228,839	516,305	602,000	602,000	602,000	602,000
Total	2,147,331	1,569,851	1,376,753	1,404,731	1,190,967	1,195,767
CHARGES FOR SERVICES:						
4305 Interest Income	30,495	117,031	96,200	375,000	125,000	130,000
4315 Assessment Fees	35	102	25	25	100	100
4320 Other Sales & Services	5,254	6,672	-	5,815	-	-
4325 Zoning & Platting Fees	25,155	33,002	29,675	45,000	30,000	30,600
4330 Digital Map Sales	1,203	918	1,500	1,200	1,500	1,500
4335 Animal Protection Fees	31,024	29,698	31,150	33,000	29,500	30,000
4340 Passports	6,698	12,000	10,000	13,440	10,000	10,200
4342 Junk Vehicle Fees	-	14,953	-	1,500	-	-
4345 Public Works Fees	-	20,477	18,000	18,000	18,000	18,000
4360 Citations, Fines	200	550	5,000	5,000	10,000	7,500
4380 Recreation Program Fees	335,154	408,145	388,450	355,753	414,850	423,147
4385 Killer Whale Coach Reimburse.	34,780	-	32,584	21,275	32,000	-
4390 Other Revenues	118,123	19,731	7,500	2,500	5,000	5,000
4392 Advertising Income	-	29,649	25,000	15,000	10,000	7,500
4393 Bus System Revenues	-	272,217	325,000	275,000	270,000	275,400
4394 Transit Operating Grant	-	-	-	-	-	-
Total	588,121	965,145	970,084	1,167,508	955,950	938,947
INTERFUND REVENUES:						
4410 Land Trust Fund	775,000	1,100,000	650,000	650,000	650,000	650,000
4415 Econ Dev - Endowment Fund	410,000	-	-	-	-	-
4420 Internal Service Fund	126,778	-	-	-	-	-
4430 Service Area Funds	14,070	37,515	30,334	30,334	32,500	33,150
4440 Interfund Transfer	451,242	15,000	-	-	100,000	-
4450 Interfund Transfer - Airport	-	183,471	113,040	113,040	-	-
4450 Interfund Trans - Non-area Wide	-	30,400	80,104	80,104	75,000	75,000
4470 Interdepartmental Revenue	-	-	-	-	-	-
Total	1,777,090	1,366,386	873,478	873,478	857,500	758,150
TOTAL REVENUE	15,231,191	14,585,515	13,917,858	14,256,017	15,301,539	15,424,081
TOTAL FUNDS AVAILABLE	17,668,777	17,470,060	16,091,343	16,429,502	17,164,583	17,313,570

7.5 Mill Levy

KETCHIKAN GATEWAY BOROUGH						
FY 2004/2005 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE						
GENERAL FUND						
DESCRIPTION	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET	FY05/06 PROPOSED
SUMMARY OF APPROPRIATIONS - GENERAL FUND						
Assembly and Mayor	105,442	117,784	126,313	117,107	118,548	122,104
Manager's Office	571,852	642,177	581,973	474,273	572,358	589,529
Clerk's Office	172,207	170,289	167,916	176,255	168,829	173,894
Law Department	332,859	240,797	254,770	225,000	217,580	224,107
Finance Department	555,729	644,411	666,606	671,481	682,151	702,616
Risk Management	6,118	1,654	7,434	3,343	6,174	6,359
Assessment Department	410,756	422,623	441,089	457,150	464,776	478,719
Animal Protection Department	319,166	300,673	290,863	271,885	283,192	291,688
Parks and Recreation Department	1,423,439	1,341,411	1,145,018	1,109,855	1,204,072	1,240,194
Ketchikan Killer Whales Swim Club	46,373	3,824	43,445	30,557	11,000	11,000
Public Works	861,338	975,461	1,173,939	835,391	1,180,501	1,215,916
Transit - <i>Enterprise Fund</i>	810,402	853,396	581,170	634,524	607,566	625,793
Community Development Department	578,679	642,432	682,044	663,160	583,282	600,780
Child Care Grant Program	61,445	64,254	-	-	-	-
Grants	382,220	326,687	505,683	505,683	110,415	40,000
Non-Departmental	148,750	175,059	168,805	184,115	192,967	198,756
Automation	174,710	146,055	239,005	208,823	264,789	272,732
Interfund Transfers	1,258,901	680,659	655,000	432,446	737,000	935,072
Capital Projects	103,022	217,483	55,315	192,286	200,000	206,000
Education - School District	7,564,426	7,329,446	7,257,769	7,373,124	7,751,163	7,983,698
TOTAL APPROPRIATIONS	15,887,834	15,296,575	15,044,157	14,566,458	15,356,362	15,918,958
PRIOR YEAR ADJUSTMENT	1,103,602	-	-	-	-	-
DESIGNATED RESERVES:						
Loan Guarantee						
Ketchikan Visitor's Bureau Note	432,051	432,051	375,322	375,322	337,052	337,052
Capital/Equip. Replacement	-	-	-	-	125,000	125,000
UNRESERVED FUND BALANCE JUNE 30	2,452,494	1,741,434	671,864	1,487,722	1,346,169	932,561

cluded in P+R
Not 53

0.*

432,051.00+
2,452,494.00+
2,884,545.00+

3,741,322.00+
856,775.00+

KKWSC 46,373.00+
Transit 810,402.00+
856,775.00*

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 General Fund - Mayor & Assembly 101-11

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5140	BOROUGH ASSEMBLY FEES	43,725	45,876	51,000	51,000	51,000
5200	TAXES/BENEFITS	4,536	4,886	5,929	5,929	7,232
5300	TRAVEL & TRAINING	1,711	2,026	3,868	1,712	2,800
5301	BUSINESS TRAVEL	20,066	26,394	27,000	20,000	20,000
5500	REIMBURSABLE EXPENSES	2,055	3,593	3,700	3,700	3,700
5501	REIMBURSABLE WAGES	(883)	-	-	-	-
6010	SUPPLIES	401	439	540	540	540
6020	DUES & PUBLICATIONS	13,796	14,692	15,600	15,600	15,600
6040	COMMUNITY PROMOTION	6,925	7,328	5,000	5,000	4,500
6050	LOBBYING EXPENSE	5,082	5,486	6,500	6,500	6,500
6060	RENTALS	5,820	6,205	6,020	6,020	6,020
6081	MANAGER SEARCH EXPENSE	2,196	-	-	-	-
6330	TELEPHONE	-	826	1,056	1,056	556
6331	LONG DISTANCE	12	33	100	50	100
Total Appropriations		105,442	117,784	126,313	117,107	118,548

AUTHORIZED PERSONNEL	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>
Mayor	1.00	1.00	1.00	1.00
Assembly Members	7.00	7.00	7.00	7.00
FULL-TIME EMPLOYEES	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 General Fund - Manager's Department 101-12 Combined

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	223,458	367,215	372,850	279,987	341,907
5110	OVERTIME PAY	-	9,951	1,250	5,000	1,000
5120	TEMPORARY PAY	-	5,326	-	23,214	-
5200	TAXES/BENEFITS	49,265	94,962	104,287	78,463	131,296
5300	TRAVEL & TRAINING	330	669	2,160	3,146	2,160
5301	BUSINESS TRAVEL	2,456	5,290	16,910	10,229	16,910
5500	REIMBURSABLE EXPENSES	9,690	19,923	7,650	3,000	7,650
6010	SUPPLIES	2,239	3,379	4,100	1,800	4,200
6011	OPERATING SUPPLIES	774	1,900	1,455	1,935	1,000
6015	BOOKS & SOFTWARE	-	-	-	-	1,934
6020	DUES & PUBLICATIONS	1,341	1,656	2,401	3,780	2,401
6030	PUBLISHING EXPENSE	7,470	15,778	8,500	10,000	8,500
6040	COMMUNITY PROMOTION	14,814	1,387	1,200	400	600
6050	LOBBYING EXPENSE	69,533	72,045	35,000	39,059	35,000
6060	RENTALS	600	875	900	675	900
6070	POSTAGE EXPENSE	1,036	1,645	1,850	645	1,350
6080	PROFESSIONAL SERVICES	182,817	33,735	10,000	2,500	10,300
6330	TELEPHONE	1,461	2,141	2,005	1,765	2,005
6331	LONG DISTANCE	825	1,059	1,495	1,735	1,495
6450	EQUIPMENT MAINTENANCE	1,405	-	-	1,000	-
6530	EQUIPMENT PURCHASE	2,338	3,241	3,520	1,500	1,750
6650	CENTRAL GARAGE CHARGES	-	-	4,440	4,440	-
Total Appropriations		571,852	642,177	581,973	474,273	572,358
AUTHORIZED PERSONNEL		FY 01/02	FY 02/03	FY 03/04	FY 04/05	
	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	
	Human Resources Secretary	-	-	1.00	1.00	
	Human Resources Director	1.00	1.00	1.00	1.00	
	Receptionist	-	-	1.00	1.00	
	Executive Assistant	1.00	1.00	-	-	
	Code Enforcement Officer	-	0.42	1.00	1.00	
	Property Manager	-	0.33	-	-	
	FULL-TIME EMPLOYEES	<u>5.00</u>	<u>5.75</u>	<u>7.00</u>	<u>7.00</u>	

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 General Fund - Manager's Department 101-12-000

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	223,458	367,215	236,603	167,456	212,195
5110	OVERTIME PAY	-	9,951	250	282	-
5120	TEMPORARY PAY	-	5,326	-	8,741	-
5200	TAXES/BENEFITS	49,265	94,962	70,789	38,440	74,930
5300	TRAVEL & TRAINING	330	669	-	200	-
5301	BUSINESS TRAVEL	2,456	5,290	16,910	10,229	16,910
5500	REIMBURSABLE EXPENSES	9,690	19,923	7,650	3,000	7,650
6010	SUPPLIES	2,239	3,379	1,750	1,800	1,750
6011	OPERATING SUPPLIES	774	1,900	855	1,235	1,000
6015	BOOKS & SOFTWARE	-	-	-	-	1,934
6020	DUES & PUBLICATIONS	1,341	1,656	1,701	2,580	1,701
6030	PUBLISHING EXPENSE	7,470	15,778	4,500	10,000	4,500
6040	COMMUNITY PROMOTION	14,814	1,387	1,200	400	600
6050	LOBBYING EXPENSE	69,533	72,045	35,000	38,659	35,000
6060	RENTALS	600	875	600	600	600
6070	POSTAGE EXPENSE	1,036	1,645	850	645	850
6080	PROFESSIONAL SERVICES	182,817	33,735	10,000	2,500	10,000
6330	TELEPHONE	1,461	2,141	1,584	1,765	1,584
6331	LONG DISTANCE	825	1,059	995	1,735	995
6450	EQUIPMENT MAINTENANCE	1,405	-	-	-	-
6530	EQUIPMENT PURCHASE	2,338	3,241	1,000	1,500	1,000
6650	CENTRAL GARAGE CHARGES	-	-	1,480	4,440	-
Total Appropriations		571,852	642,177	393,717	296,207	373,199

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 General Fund - Manager's Department/Human Resources 101-12-001

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	-	-	98,576	75,502	92,134
5110	OVERTIME PAY	-	-	-	4,618	-
5120	TEMPORARY PAY	-	-	-	14,473	-
5200	TAXES/BENEFITS	-	-	27,264	26,426	39,935
5300	TRAVEL & TRAINING	-	-	2,160	2,821	2,160
5301	BUSINESS TRAVEL	-	-	-	-	-
5500	REIMBURSABLE EXPENSES	-	-	-	-	-
6010	SUPPLIES	-	-	2,350	-	2,350
6011	OPERATING SUPPLIES	-	-	600	700	-
6020	DUES & PUBLICATIONS	-	-	700	-	700
6030	PUBLISHING EXPENSE	-	-	4,000	1,200	4,000
6040	COMMUNITY PROMOTION	-	-	-	-	-
6050	LOBBYING EXPENSE	-	-	-	-	-
6060	RENTALS	-	-	300	400	300
6070	POSTAGE EXPENSE	-	-	1,000	75	500
6080	PROFESSIONAL SERVICES	-	-	-	-	-
6330	TELEPHONE	-	-	421	-	421
6331	LONG DISTANCE	-	-	500	-	500
6450	EQUIPMENT MAINTENANCE	-	-	-	1,000	-
6530	EQUIPMENT PURCHASE	-	-	750	-	750
6650	CENTRAL GARAGE CHARGES	-	-	1,480	-	-
Total Appropriations		-	-	140,101	127,215	143,750

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 General Fund - Manager's Department/Code Enforcement 101-12-002

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100 EMPLOYEE PAY	-	-	37,671	37,029	37,577
5110 OVERTIME PAY	-	-	1,000	100	1,000
5200 TAXES/BENEFITS	-	-	6,234	13,597	16,431
5300 TRAVEL & TRAINING	-	-	-	125	-
5301 BUSINESS TRAVEL	-	-	-	-	-
5500 REIMBURSABLE EXPENSES	-	-	-	-	-
6010 SUPPLIES	-	-	-	-	100
6011 OPERATING SUPPLIES	-	-	-	-	-
6020 DUES & PUBLICATIONS	-	-	-	-	-
6030 PUBLISHING EXPENSE	-	-	-	-	-
6040 COMMUNITY PROMOTION	-	-	-	-	-
6050 LOBBYING EXPENSE	-	-	-	-	-
6060 RENTALS	-	-	-	-	-
6070 POSTAGE EXPENSE	-	-	-	-	-
6080 PROFESSIONAL SERVICES	-	-	-	-	300
6330 TELEPHONE	-	-	-	-	-
6331 LONG DISTANCE	-	-	-	-	-
6450 EQUIPMENT MAINTENANCE	-	-	-	-	-
6530 EQUIPMENT PURCHASE	-	-	1,770	-	-
6650 CENTRAL GARAGE CHARGES	-	-	1,480	-	-
Total Appropriations	-	-	48,155	50,851	55,409

Ketchikan Gateway Borough

FY 2004/2005 Budget - Appropriations

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

	Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	101,858	107,046	98,000	98,000	99,755
5110	OVERTIME PAY	785	843	750	750	750
5120	TEMPORARY PAY	4,683	4,637	6,500	9,500	5,500
5200	TAXES/BENEFITS	29,245	33,079	34,372	34,372	41,594
5300	TRAVEL & TRAINING	2,488	1,576	3,923	3,923	2,800
5301	BORO BUSINESS TRAVEL	-	-	-	-	-
5500	REIMBURSABLE EXP	-	-	-	-	-
6010	SUPPLIES	1,914	3,701	3,900	4,350	2,900
6020	DUES & PUBLICATIONS	512	656	1,180	1,180	1,180
6030	PUBLISHING EXPENSE	13,044	13,837	12,600	17,000	8,500
6060	RENTALS	820	575	700	680	700
6070	POSTAGE EXPENSE	1,283	1,146	2,000	2,000	1,400
6080	PROFESSIONAL SERVICE	2,496	2,475	3,000	4,000	3,000
6090	CONTRACTUAL SERVICE	7,608	-	-	-	-
6330	TELEPHONE	677	553	541	300	300
6331	LONG DISTANCE	144	77	200	200	200
6450	EQUIPMENT MAINT.	3,684	90	250	-	250
6530	EQUIPMENT PURCHASE	966	-	-	-	-
Total Appropriations		172,207	170,291	167,916	176,255	168,829

AUTHORIZED PERSONNEL	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</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 2004/2005 Budget - Appropriations
 General Fund - Law Department 101-14

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100 EMPLOYEE PAY	122,663	134,110	134,293	131,784	134,293
5110 OVERTIME PAY	133	827	-	-	-
5120 TEMPORARY PAY	7,627	12,219	5,000	3,637	-
5200 TAXES/BENEFITS	33,654	43,653	37,135	50,041	45,011
5300 TRAVEL & TRAINING	743	4,874	1,685	4,912	2,705
5301 BUSINESS TRAVEL	2,707	3,258	3,982	3,043	2,535
5500 REIMBURSABLE EXPENSES	-	-	-	-	-
6010 OFFICE SUPPLIES	546	1,174	450	569	450
6011 OPERATING SUPPLIES	261	317	514	351	414
6020 DUES & PUBLICATIONS	6,279	7,686	10,491	7,652	10,031
6030 PUBLISHING	44	4,251	60	1,660	30
6031 RECORDING FEES	1,974	1,141	1,500	139	1,500
6060 RENTALS	250	438	300	133	300
6070 POSTAGE EXPENSE	327	490	400	161	400
6080 PROFESSIONAL SRVCS	3,377	7,567	8,000	1,200	8,000
6081 CONTRACT SERVICES	150,418	17,639	50,000	18,167	10,000
6091 PERS - DEBT SERVICE	-	-	-	-	-
6330 TELEPHONE	620	364	360	75	360
6331 LONG DISTANCE	724	428	600	275	600
6450 EQUIPMENT MAINT	512	-	-	-	-
6530 EQUIPMENT PURCHASE	-	363	-	-	950
Total Appropriations	332,859	240,799	254,770	223,799	217,580
AUTHORIZED PERSONNEL	FY 01/02	FY 02/03	FY 03/04	FY 04/05	
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 2004/2005 Budget - Appropriations
General Fund - Finance 101-21-000

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	336,059	407,356	396,341	404,206	394,766
5110	OVERTIME PAY	8,293	2,463	5,000	4,000	5,000
5120	TEMPORARY PAY	15,064	5,850	5,000	11,120	5,000
5200	TAXES/BENEFITS	93,546	114,565	142,815	135,774	164,970
5300	TRAVEL & TRAINING	4,050	6,051	3,175	6,000	3,175
5500	REIMBURSABLE EXPENSES	-	75	-	150	150
6010	SUPPLIES	12,929	16,687	16,100	15,000	16,100
6015	BOOKS & SOFTWARE	8,919	276	-	-	625
6020	DUES & PUBLICATIONS	1,906	2,424	1,968	1,000	1,768
6030	PUBLISHING EXPENSE	8,738	8,369	11,450	11,000	11,450
6031	RECORDING FEES	108	8,624	4,500	4,500	4,500
6032	BANKING FEES, ETC.	2,761	188	47	500	47
6060	RENTALS	300	225	300	150	300
6070	POSTAGE EXPENSE	11,542	19,591	15,000	15,000	15,000
6080	PROFESSIONAL SERVICES	27,500	29,505	36,800	36,800	36,800
6090	CONTRACTUAL SERVICES	18,557	17,809	17,750	17,750	15,000
6100	INSURANCE	-	-	-	-	-
6330	TELEPHONE	2,956	1,807	2,360	421	500
6331	LONG DISTANCE	792	454	500	610	500
6450	EQUIPMENT MAINTENANCE	1,709	-	-	-	-
6530	EQUIPMENT PURCHASE	-	2,093	7,500	7,500	6,500
6540	CAPITAL IMPROVEMENTS	-	-	-	-	-
Total Appropriations		555,729	644,412	666,606	671,481	682,151

AUTHORIZED PERSONNEL	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</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
Cash Management Supervisor	1.00	1.00	1.00	1.00
Financial Analyst/Staff Acct.	1.00	1.00	1.00	1.00
Accts Payable/Fixed Assets Specialist	-	-	-	1.00
Accounting Technician	4.00	4.00	4.00	3.00
FULL-TIME EMPLOYEES	<u>8.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 General Fund - Risk Management 101-21-000

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5300	TRAVEL & TRAINING	1,516	-	2,624	1,550	2,624
5500	REIMBURSABLE EXP	-	-	-	-	-
6010	SUPPLIES	275	442	700	726	550
6015	BOOKS & SOFTWARE	-	469	-	435	400
6020	DUES & PUBLICATIONS	-	742	1,110	310	600
6090	CONTRACTUAL SERVICES	-	-	-	-	-
6100	INSURANCE - DEDUCT	1,828	2	2,500	-	1,500
6110	MEDICAL EXPENSE	2,499	-	500	-	500
6530	EQUIPMENT PURCHASE	-	-	-	322	-
Total Appropriations		6,118	1,655	7,434	3,343	6,174

Ketchikan Gateway Borough
FY 2004/2005 Budget - Appropriations
General Fund - Assessment 101-22

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100 EMPLOYEE PAY	295,327	304,166	298,108	307,147	302,584
5110 OVERTIME PAY	169	184	2,500	250	2,500
5120 TEMPORARY PAY	500	-	-	-	-
5200 TAXES/BENEFITS	79,196	82,998	96,717	107,077	120,878
5300 TRAVEL & TRAINING	3,317	3,128	2,642	2,500	2,642
5500 REIMBURSABLE EXPENSE	1,735	1,656	2,050	1,725	2,050
6010 SUPPLIES	6,782	5,110	6,550	5,500	6,550
6015 BOOKS AND SOFTWARE	3,582	5,226	10,988	10,988	10,988
6020 DUES & PUBLICATIONS	1,165	1,195	700	500	700
6030 PUBLISHING EXPENSE	-	2	100	100	100
6031 RECORDING/PLAT FEES	2,756	3,564	3,275	3,425	3,275
6060 RENTALS	315	1,132	375	300	375
6070 POSTAGE EXPENSE	3,614	4,225	4,388	5,239	4,388
6090 CONTRACTUAL SERVICES	5,912	4,475	-	-	-
6100 INSURANCE	(192)	-	-	-	-
6310 ELECTRICITY	2,637	2,583	3,000	1,525	1,500
6330 TELEPHONE	2,758	2,376	2,556	1,800	2,556
6331 LONG DISTANCE	407	160	400	325	400
6430 BUILDING MAINTENANCE	-	-	-	250	-
6431 HEATING OIL	-	-	-	1,475	900
6450 EQUIPMENT MAINTENANCE	279	89	300	584	600
6460 VEHICLE MAINTENANCE	302	134	-	-	1,090
6461 MOTOR FUEL & OIL	195	220	-	-	700
6530 EQUIPMENT PURCHASE	-	-	-	-	-
6650 CENTRAL GARAGE CHARGE	-	-	6,440	6,440	-
Total Appropriations	410,756	422,623	441,089	457,150	464,776

AUTHORIZED PERSONNEL	FY 01/02	FY 02/03	FY 03/04	FY 04/05
Director of Assessment	1.00	1.00	1.00	1.00
Secretary/Appraiser	1.00	1.00	1.00	1.00
Chief Appraiser	1.00	1.00	1.00	1.00
Records & Information Specialist	1.00	1.00	1.00	1.00
Appraiser II	2.00	2.00	2.00	2.00
Appraiser I				
FULL-TIME EMPLOYEES	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>

Ketchikan Gateway Borough
FY 2004/2005 Budget Appropriations
General Fund - Animal Protection 101-25

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	154,484	161,860	157,135	155,647	158,917
5110	OVERTIME PAY	11,416	11,626	5,000	6,000	5,000
5120	TEMPORARY PAY	-	1,115.00	-	-	-
5160	CALL OUT FEES	13,030	13,009	13,890	13,411	13,800
5200	TAXES/BENEFITS	56,105	57,159	64,614	55,352	72,383
5300	TRAVEL & TRAINING	4,022	820	-	2,395	-
5400	UNIFORM ALLOWANCE	296	871	478	508	1,173
5500	REIMBURSEABLE EXPENSES	-	-	-	100	-
6010	SUPPLIES	657	758	600	837	500
6011	OPERATING SUPPLIES	5,127	5,130	5,309	4,523	5,309
6020	DUES & PUBLICATIONS	247	133	258	347	258
6030	PUBLISHING EXPENSE	-	-	-	-	-
6031	PROCESS SERVICE	-	-	-	100	-
6040	COMMUNITY PROMOTION	-	998	-	-	-
6070	POSTAGE EXPENSE	186	195	697	275	697
6080	PROFESSIONAL SERVICES	25,481	33,904	24,054	15,735	12,254
6090	CONTRACTUAL SERVICES	-	-	-	-	-
6110	MEDICAL EXPENSE	-	-	-	-	-
6310	ELECTRICITY	2,487	2,433	3,000	1,525	1,500
6320	WATER	264	312	288	256	288
6330	TELEPHONE	2,665	2,525	2,328	2,000	2,328
6331	LONG DISTANCE TELEPHONE	34	13	50	30	50
6340	SEWER	358	442	384	384	384
6350	LANDFILL	3,034	3,183	2,300	1,500	2,300
6430	BUILDING MAINTENANCE	-	-	-	1,275	-
6431	HEATING OIL	-	-	-	-	900
6450	EQUIPMENT MAINTENANCE	883	-	1,000	-	-
6460	VEHICLE MAINTENANCE	688	64	-	-	2,270
6461	MOTOR FUEL & OIL	2,403	2,367	-	-	2,880
6530	EQUIPMENT PURCHASE	35,299	1,756	2,038	2,245	-
6650	CENTRAL GARAGE CHARGES	-	-	7,440	7,440	-
Total Appropriations		319,166	300,673	290,863	271,885	283,192

AUTHORIZED PERSONNEL	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>
Director of Animal Protection	1.00	1.00	1.00	1.00
Shelter Officer	-	1.00	1.00	1.00
Field Officers	2.00	2.00	2.00	2.00
Kennel Attendant	1.00	-	-	-
FULL-TIME EMPLOYEES	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

Ketchikan Gateway Borough
FY 2004/2005 - Appropriations
General Fund - Parks and Recreation Department
Combined Totals 101-26

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	565,828	510,484	420,918	387,998	451,231
5110	OVERTIME PAY	10,536	3,297	3,500	3,245	4,000
5120	TEMPORARY PAY	258,976	235,260	226,576	224,919	194,518
5200	TAXES/BENEFITS	272,041	257,119	186,391	239,517	227,847
5300	TRAVEL & TRAINING	3,184	-	-	100	2,525
5500	REIMBURSABLE EXPENSES	3,400	2,874	4,225	2,676	4,600
6010	OFFICE SUPPLIES	3,396	2,961	3,000	2,485	3,000
6011	OPERATING SUPPLIES	60,503	53,292	49,595	40,697	51,000
6020	DUES & PUBLICATIONS	490	1,182	1,827	2,085	2,200
6030	PUBLISHING	4,465	5,715	7,680	8,109	7,680
6070	POSTAGE	5,964	5,165	2,400	750	2,000
6090	CONTRACTUAL SERVICES	53,964	32,353	19,100	7,150	13,100
6110	MEDICAL EXPENSE	711	1,103	6,050	600	6,050
6310	ELECTRICITY	101,067	97,362	108,492	91,835	103,000
6320	WATER	7,704	7,250	8,784	7,188	8,200
6330	TELEPHONE	8,431	5,493	3,979	4,194	2,214
6331	LONG DISTANCE	355	230	342	185	203
6340	SEWER	10,852	10,745	11,304	10,554	11,304
6350	LANDFILL	3,667	2,786	1,000	-	-
6431	HEATING FUEL	86,007	107,879	107,400	100,500	95,000
6440	BUILDING MAINTENANCE	-	-	-	-	-
6450	EQUIPMENT MAINTENANCE	2,685	2,685	4,700	1,000	3,500
6530	EQUIPMENT PURCHASE	5,586	-	11,200	4,625	10,900
Total Appropriations		1,469,812	1,345,235	1,188,463	1,140,412	1,204,072

AUTHORIZED PERSONNEL	FY 01/02	FY 02/03	FY 03/04	FY 04/05
Director of Parks & Recreation	1.00	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	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	0.50	0.25	0.25	0.25
Lifeguards	4.00	4.00	4.00	4.00
Lifeguard/Instructor	-	-	-	1.00
GRC Supervisor	1.00	-	-	-
Building Monitor	1.00	1.00	1.00	1.00
Custodian	2.00	2.00	1.00	1.00
FULL-TIME EMPLOYEES	17.50	16.25	13.25	14.25

Ketchikan Gateway Borough

FY 2004/2005 - Appropriations

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

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	144,858	142,821	95,369	91,200	99,078
5110	OVERTIME PAY	889	494	400	500	400
5120	TEMPORARY PAY	5,774	10,947	15,520	7,017	15,520
5200	TAXES/BENEFITS	46,315	47,027	27,938	40,195	41,912
5300	TRAVEL & TRAINING	1,426	-	-	100	-
5500	REIMBURSABLE EXP	900	900	900	900	900
6010	OFFICE SUPPLIES	3,396	2,961	3,000	2,350	3,000
6011	OPERATING SUPPLIES	-	-	-	-	-
6020	DUES & PUBLICATIONS	490	1,182	1,187	1,585	1,500
6030	PUBLISHING	4,465	5,715	7,680	8,109	7,680
6070	POSTAGE	5,964	5,165	2,400	750	2,000
6090	CONTRACTUAL	-	-	-	-	-
6110	MEDICAL EXPENSE	-	-	-	-	-
6310	ELECTRICITY	-	-	-	-	-
6320	WATER	-	-	-	-	-
6330	TELEPHONE	6,911	4,540	3,223	3,444	1,818
6331	LONG DISTANCE	213	185	198	175	100
6340	SEWER	-	-	-	-	-
6350	LANDFILL	-	-	-	-	-
6431	HEATING FUEL	-	-	-	-	-
6440	BUILDING MAINT	-	-	-	-	-
6450	EQUIPMENT MAINT	2,685	2,685	2,700	1,000	1,500
6530	EQUIP PURCHASE	-	-	-	1,150	-
Total Expenditures		224,286	224,622	160,515	158,475	175,408

Ketchikan Gateway Borough

FY 2004/2005 - Appropriations

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

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	111,377	101,256	53,275	51,000	54,878
5110	OVERTIME PAY	1,240	541	1,200	150	1,200
5120	TEMPORARY PAY	48,180	36,172	31,604	20,950	38,760
5200	TAXES/BENEFITS	56,060	54,825	21,167	29,595	24,919
5300	TRAVEL & TRAINING	-	-	-	-	-
5500	REIMBURSABLE EXP	-	-	-	-	-
6010	OFFICE SUPPLIES	-	-	-	135	-
6011	OPERATING SUPPLIES	13,752	16,377	14,700	7,885	13,000
6020	DUES AND PUBLICATIONS	-	-	-	-	-
6030	PUBLISHING	-	-	-	-	-
6070	POSTAGE EXPENSE	-	-	-	-	-
6090	CONTRACTUAL SERVICES	12,788	13,691	-	600	-
6110	MEDICAL EXPENSE	243	-	700	-	700
6310	ELECTRICITY	54,518	50,252	57,996	45,000	53,000
6320	WATER	3,060	2,805	3,324	2,720	3,200
6330	TELEPHONE	-	-	-	-	-
6331	LONG DISTANCE PHONE	70	24	48	10	48
6340	SEWER	4,234	4,036	4,404	4,404	4,404
6350	LANDFILL	3,667	2,786	1,000	-	-
6431	HEATING FUEL	23,523	29,556	33,600	30,700	30,000
6440	BUILDING MAINT	-	-	-	-	-
6450	EQUIPMENT MAINT	-	-	2,000	-	2,000
6530	EQUIP PURCHASE	1,608	-	7,300	-	7,300
Total Expenditures		334,320	312,321	232,318	193,149	233,409

Ketchikan Gateway Borough
 FY 2004/2005 - Appropriations

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

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	200,303	211,299	211,575	189,037	230,910
5110	OVERTIME PAY	5,985	2,262	1,500	2,020	2,000
5120	TEMPORARY PAY	148,179	134,503	130,280	136,595	86,280
5200	TAXES/BENEFITS	115,595	122,186	103,246	138,251	127,921
5300	TRAVEL & TRAINING	1,758	-	-	-	2,525
5500	REIMBURSABLE EXP	1,666	549	2,800	876	2,800
6010	OFFICE SUPPLIES	-	-	-	-	-
6011	OPERATING SUPPLIES	26,820	22,375	19,600	25,719	23,000
6020	DUES & PUBLICATIONS	-	-	600	500	700
6030	PUBLISHING	-	-	-	-	-
6070	POSTAGE	-	-	-	-	-
6090	CONTRACTUAL SERVICES	16,241	8,146	3,100	2,800	3,100
6110	MEDICAL EXPENSE	448	1,103	5,350	600	5,350
6310	ELECTRICITY	46,549	47,110	50,496	46,835	50,000
6320	WATER	4,644	4,445	5,460	4,468	5,000
6330	TELEPHONE	1,520	953	756	750	396
6331	LONG DISTANCE PHONE	57	8	48	-	25
6340	SEWER	6,618	6,709	6,900	6,150	6,900
6350	LANDFILL	-	-	-	-	-
6431	HEATING FUEL	62,484	78,323	73,800	69,800	65,000
6440	BUILDING MAINT	-	-	-	-	-
6450	EQUIPMENT MAINT	-	-	-	-	-
6530	EQUIPMENT PURCHASE	3,978	-	3,100	2,500	2,800
Total Expenditures		642,845	639,971	618,611	626,901	614,707

Ketchikan Gateway Borough

FY 2004/2005 - Appropriations

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

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	77,742	51,817	29,451	35,016	35,129
5110	OVERTIME PAY	2,422	-	400	575	400
5120	TEMPORARY PAY	56,843	53,638	49,172	60,357	53,958
5200	TAXES/BENEFITS	39,246	32,548	21,843	22,664	21,455
5300	TRAVEL & TRAINING	-	-	-	-	-
5500	REIMBURSABLE EXP	834	1,425	525	900	900
6010	OFFICE SUPPLIES	-	-	-	-	-
6011	OPERATING SUPPLIES	19,931	14,540	15,295	7,093	15,000
6020	DUES & PUBLICATIONS	-	-	40	-	-
6030	PUBLISHING	-	-	-	-	-
6070	POSTAGE	-	-	-	-	-
6090	CONTRACTUAL SRVCS	24,935	10,516	16,000	3,750	10,000
6110	MEDICAL EXPENSE	20	-	-	-	-
6310	ELECTRICITY	-	-	-	-	-
6320	WATER	-	-	-	-	-
6330	TELEPHONE	-	-	-	-	-
6331	LONG DISTANCE PHONE	15	13	48	-	30
6340	SEWER	-	-	-	-	-
6350	LANDFILL	-	-	-	-	-
6431	HEATING FUEL	-	-	-	-	-
6440	BUILDING MAINT	-	-	-	-	-
6450	EQUIPMENT MAINT	-	-	-	-	-
6530	EQUIPMENT PURCHASE	-	-	800	975	800
Total Expenditures		221,988	164,497	133,574	131,330	137,671

Ketchikan Gateway Borough

FY 2004/2005 - Appropriations

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

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100 EMPLOYEE PAY	31,548	3,291	31,248	21,745	31,236
5110 OVERTIME PAY	-	-	-	-	-
5120 TEMPORARY PAY	-	-	-	-	-
5200 TAXES/BENEFITS	14,825	533	12,197	8,812	11,641
5300 TRAVEL & TRAINING	-	-	-	-	-
5500 REIMBURSABLE EXP	-	-	-	-	-
6010 OFFICE SUPPLIES	-	-	-	-	-
Total Expenditures	46,373	3,824	43,445	30,557	42,877

Totals offset by Ketchikan Killer Whales Swim Club*	34,780	2,868	32,584	22,918	31,877
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Total paid by Ketchikan Gateway Borough	11,593	956	10,861	7,639	11,000
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* These amounts are recognized as revenue in the General Fund sheets (code 4385).

Ketchikan Gateway Borough

FY 2004/2005 Budget - Appropriations

General Fund - Public Works - Combined Totals 101-27

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	320,270	445,224	460,153	412,315	496,897
5110	OVERTIME PAY	6,425	15,651	9,000	19,391	10,500
5120	TEMPORARY PAY	82,058	60,368	159,856	52,233	43,912
5160	CALL OUT PAY	-	72	-	3,476	4,000
5200	TAXES/BENEFITS	151,922	191,861	232,585	127,953	344,717
5300	TRAVEL & TRAINING	6,273	5,962	5,000	-	5,500
5400	UNIFORM ALLOWANCE	-	-	1,000	-	-
5500	REIMBURSABLE EXPENSES	1,248	2,605	3,000	600	3,850
6010	SUPPLIES	2,587	5,130	5,000	-	5,000
6011	OPERATING SUPPLIES	7,764	3,141	5,000	2,420	5,000
6020	DUES & PUBLICATIONS	982	955	2,245	1,020	2,395
6030	PUBLISHING EXPENSE	-	102	-	820	-
6060	RENTALS	3,535	6,763	-	-	-
6065	EQUIPMENT RENTALS	-	-	-	-	-
6070	POSTAGE EXPENSE	937	1,123	700	485	700
6090	CONTRACTUAL SERVICES	66,794	21,671	43,000	9,050	42,000
6100	INSURANCE	1,642	2,938	-	-	5,000
6110	MEDICAL EXPENSE	530	2,227	2,880	1,000	2,880
6310	ELECTRICITY	15,025	17,652	19,300	14,531	19,300
6320	WATER	2,706	2,761	4,200	3,700	4,200
6330	TELEPHONE	4,744	6,280	4,200	6,150	4,200
6331	LONG DISTANCE	527	2,170	2,000	2,310	2,000
6340	SEWER	1,175	1,504	1,900	3,153	3,900
6350	LANDFILL	5,868	5,815	7,000	5,777	7,000
6420	FIELD MAINTENANCE	32,565	17,805	25,000	18,000	25,000
6421	PARK MAINTENANCE	16,514	20,362	40,400	10,000	21,000
6430	BUILDING MAINTENANCE	12,971	66,538	75,000	68,902	85,000
6431	HEATING FUEL	3,389	5,252	3,000	6,650	3,000
6450	EQUIPMENT MAINTENANCE	2,019	2,957	1,100	1,000	3,000
6460	VEHICLE MAINTENANCE	8,913	38,381	-	960	10,000
6461	MOTOR FUEL & OIL	8,275	14,189	-	-	10,000
6462	VEHICLE OPERATION	85	170	-	-	100
6530	EQUIPMENT PURCHASE	93,595	7,173	7,700	9,775	10,450
6540	CAPITAL IMPROVEMENTS	-	659	-	-	-
6650	CENTRAL GARAGE CHRGS	-	-	53,720	53,720	-
Total Appropriations		861,338	975,461	1,173,939	835,391	1,180,501

Ketchikan Gateway Borough
FY 2004/2005 Budget - Appropriations
General Fund - Public Works - Combined Totals 101-27

AUTHORIZED PERSONNEL	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>
Director	1.00	1.00	1.00	1.00
M & O Supervisor	1.00	1.00	1.00	1.00
Project Manager	-	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00	1.00
Secretary/Part-Time	-	-	-	1.00
Field/Park Maint. Supervisor	1.00	1.00	0.50	0.50 *
Parks Technician I	2.00	3.00	3.00	4.00
Building/Facilities Maint. Supv.	1.00	1.00	0.50	0.50 **
Transit Mechanic/Firefighter	-	-	-	1.00
Mechanic/Part-Time	-	-	-	1.00
Maintenance Technician II	1.00	-	-	-
Maintenance Technician I	3.00	4.00	3.00	3.00
Gardener II	0.83	-	-	-
Gardener I	1.66	-	-	-
WW Water/Wastewater Supervisor	-	-	0.50	0.50 *
WW Maintenance Tech I (Wastewater)	-	-	2.00	2.00
CG Central Garage Supervisor	-	-	0.50	0.50 **
CG Mechanic I	1.00	2.00	1.00	1.00
FULL-TIME EMPLOYEES	<u>14.49</u>	<u>15.00</u>	<u>15.00</u>	<u>19.00</u>

* These positions are performed by one employee

** These positions are performed by one employee

WW = These positions are reflected in the Wastewater wage sheets

CG = These positions are reflected in the Central Garage wage sheets

Ketchikan Gateway Borough
FY 2004/2005 Budget - Appropriations
Public Works - Maintenance 101-27-001

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	60,830	153,876	121,657	147,715	145,870
5110	OVERTIME PAY	1,346	7,313	3,000	3,490	3,500
5120	TEMPORARY PAY	8,049	19,709	38,472	13,845	-
5160	CALL OUT PAY	-	72	-	3,476	1,600
5200	TAXES/BENEFITS	25,453	64,216	79,968	80,705	132,726
5300	TRAVEL & TRAINING	339	255	-	-	-
5400	UNIFORM ALLOWANCE	-	-	-	-	-
5500	REIMBURSABLE EXPENSES	-	556	350	300	350
6010	SUPPLIES	-	82	-	-	-
6011	OPERATING SUPPLIES	5,252	967	1,000	1,405	1,000
6020	DUES & PUBLICATIONS	-	-	-	-	-
6060	RENTALS	-	150	-	-	-
6065	EQUIPMENT RENTALS	-	-	-	-	-
6070	POSTAGE EXPENSE	34	-	-	-	-
6090	CONTRACTUAL SERVICES	-	870	-	-	-
6100	INSURANCE	-	-	-	-	-
6110	MEDICAL EXPENSE	-	45	-	-	-
6310	ELECTRICITY	2,302	3,352	2,800	1,575	2,800
6320	WATER	288	522	600	275	600
6330	TELEPHONE	-	-	-	-	-
6331	LONG DISTANCE	-	-	-	-	-
6340	SEWER	392	739	900	325	900
6350	LANDFILL	-	-	-	-	-
6420	FIELD MAINTENANCE	-	-	-	-	-
6421	PARK MAINTENANCE	24	-	-	-	-
6430	BUILDING MAINTENANCE	12,961	66,538	75,000	66,377	85,000
6431	HEATING FUEL	3,209	5,252	3,000	6,650	3,000
6450	EQUIPMENT MAINTENANCE	-	182	-	-	-
6460	VEHICLE MAINTENANCE	185	26,362	-	950	-
6461	MOTOR FUEL & OIL	-	156	-	-	-
6462	VEHICLE OPERATION	-	-	-	-	-
6530	EQUIPMENT PURCHASE	149	734	-	-	8,900
6540	CAPITAL IMPROVEMENTS	-	-	-	-	-
6650	CENTRAL GARAGE CHRGS	-	-	32,820	32,820	-
Total Expenditures		120,813	351,948	359,567	359,908	386,246

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 Public Works - Grounds 101-27-002

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	127,215	53,675	98,795	72,500	100,757
5110	OVERTIME PAY	2,017	1,665	1,000	1,265	2,000
5120	TEMPORARY PAY	44,661	30,950	115,944	36,096	38,472
5160	CALL OUT	-	-	-	-	2,400
5200	TAXES/BENEFITS	49,884	42,639	75,604	47,248	89,673
5300	TRAVEL & TRAINING	-	-	-	-	-
5400	UNIFORM ALLOWANCE	-	-	1,000	-	-
5500	REIMBURSEABLE EXPENSE	-	300	350	300	350
6010	SUPPLIES	-	-	-	-	-
6011	OPERATING SUPPLIES	1,438	-	1,000	1,015	1,000
6020	DUES & PUBLICATIONS	469	615	820	820	820
6060	RENTALS	-	-	-	-	-
6065	EQUIPMENT RENTALS	-	-	-	-	-
6070	POSTAGE EXPENSE	-	-	-	-	-
6090	CONTRACTUAL SERVICES	-	-	-	-	-
6100	INSURANCE	-	-	-	-	-
6110	MEDICAL EXPENSE	-	-	-	-	-
6310	ELECTRICITY	12,723	14,300	16,500	12,956	16,500
6320	WATER	2,418	2,239	3,600	3,425	3,600
6330	TELEPHONE	-	-	-	-	-
6331	LONG DISTANCE	-	-	-	-	-
6340	SEWER	783	765	1,000	2,828	3,000
6350	LANDFILL	-	68	-	-	-
6420	FIELD MAINTENANCE	32,565	17,805	25,000	18,000	25,000
6421	PARK MAINTENANCE	16,490	20,362	40,400	10,000	21,000
6430	BUILDING MAINTENANCE	-	-	-	250	-
6431	HEATING FUEL	180	-	-	-	-
6450	EQUIPMENT MAINTENANCE	-	-	-	-	-
6460	VEHICLE MAINTENANCE	-	-	-	-	-
6461	MOTOR FUEL & OIL	-	-	-	-	-
6462	VEHICLE OPERATION	-	-	-	-	-
6530	EQUIPMENT PURCHASE	3,830	-	3,900	3,500	1,550
6540	CAPITAL IMPROVEMENTS	-	659	-	-	-
6650	CENTRAL GARAGE CHARGE	-	-	14,440	14,440	-
Total Expenditures		294,673	186,042	399,353	224,643	306,121

Ketchikan Gateway Borough
FY 2004/2005 Budget - Appropriations
Public Works - Administration 101-27-004

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	132,225	237,673	239,701	192,100	250,270
5110	OVERTIME PAY	3,062	6,673	5,000	14,636	5,000
5120	TEMPORARY PAY	29,348	9,709	5,440	2,292	5,440
5200	TAXES/BENEFITS	76,585	85,006	77,013	83,383	122,319
5300	TRAVEL & TRAINING	5,934	5,707	5,000	3,750	5,500
5400	UNIFORM ALLOWANCE	-	-	-	-	-
5500	REIMBURSABLE EXPENSES	1,248	1,749	2,300	7,440	3,150
6010	SUPPLIES	2,587	5,048	5,000	2,600	5,000
6011	OPERATING SUPPLIES	1,074	2,174	3,000	600	3,000
6020	DUES & PUBLICATIONS	513	340	1,425	200	1,575
6030	PUBLISHING	-	102	-	-	-
6060	RENTAL/LEASES	3,535	6,613	-	-	-
6065	EQUIPMENT RENTALS	-	-	-	-	-
6070	POSTAGE EXPENSE	903	1,123	700	485	700
6090	CONTRACTUAL SERVICES	66,794	20,801	43,000	9,050	42,000
6100	INSURANCE	1,642	2,938	-	-	5,000
6110	MEDICAL EXPENSE	530	2,182	2,880	1,000	2,880
6310	ELECTRICITY	-	-	-	-	-
6320	WATER	-	-	-	-	-
6330	TELEPHONE	4,744	6,280	4,200	6,150	4,200
6331	LONG DISTANCE	527	2,170	2,000	2,310	2,000
6340	SEWER	-	-	-	-	-
6350	LANDFILL	5,868	5,747	7,000	5,777	7,000
6420	FIELD MAINTENANCE	-	-	-	-	-
6421	PARK MAINTENANCE	-	-	-	-	-
6430	BUILDING MAINTENANCE	10	-	-	2,275	-
6431	HEATING FUEL	-	-	-	-	-
6450	EQUIPMENT MAINTENANCE	2,019	2,775	1,100	1,000	3,000
6460	VEHICLE MAINTENANCE	8,728	12,019	-	10	10,000
6461	MOTOR FUEL & OIL	8,275	14,033	-	-	10,000
6462	VEHICLE OPERATION	85	170	-	-	100
6530	EQUIPMENT PURCHASE	89,616	6,439	3,800	6,275	-
6540	CAPITAL IMPROVEMENTS	-	-	-	-	-
6650	CENTRAL GARAGE CHRGS	-	-	6,460	6,460	-
Total Expenditures		445,852	437,471	415,019	347,793	488,134

Ketchikan Gateway Borough
FY 2004/2005 Budget - Appropriations
Public Works - Transit 101-27-005

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	266,774	329,842	238,129	255,093	264,110
5110	OVERTIME PAY	15,705	34,863	24,468	31,253	20,000
5120	TEMPORARY PAY	64,898	104,956	22,400	45,876	13,464
5200	TAXES/BENEFITS	111,704	166,550	116,403	161,117	158,378
5300	TRAVEL & TRAINING	-	4,560	2,835	-	-
5400	UNIFORM ALLOWANCE	517	726	1,000	-	1,000
5500	REIMBURSABLE EXPENSES	492	-	-	-	-
6010	SUPPLIES	728	163	-	-	-
6011	OPERATING SUPPLIES	12,741	4,072	5,100	1,950	5,100
6015	BOOKS & SOFTWARE	-	-	-	-	1,000
6020	DUES & PUBLICATIONS	150	215	700	275	700
6030	PUBLISHING EXPENSE	1,261	400	500	-	500
6040	COMMUNITY PROMOTION	1,834	1,622	2,000	-	2,000
6060	RENTALS	37,800	46,900	42,000	17,500	-
6080	PROFESSIONAL SERVICES	-	6,500	-	-	-
6090	CONTRACTUAL SERVICES	71,457	48,046	50,000	33,350	50,000
6100	INSURANCE	19,379	17,506	-	-	17,000
6110	MEDICAL EXPENSE	614	-	-	160	-
6150	EXPENSE RECOVERY	-	-	-	-	-
6310	ELECTRICITY	2,299	2,284	3,300	1,411	3,300
6320	UTILITIES - WATER	-	-	-	343	-
6330	TELEPHONE	1,055	911	864	576	864
6331	LONG DISTANCE	180	52	200	-	100
6350	SEWER	492	-	-	475	-
6430	BUILDING MAINTENANCE	3,380	-	-	13,400	-
6450	EQUIPMENT MAINTENANCE	3,412	-	-	975	-
6460	VEHICLE MAINTENANCE	32,028	35,529	-	-	40,000
6461	MOTOR FUEL & OIL	29,218	46,497	-	-	30,000
6462	VEHICLE OPERATION	-	-	-	-	50
6530	EQUIPMENT PURCHASE	-	1,202	651	150	-
6540	CAPITAL IMPROVEMENTS	-	-	-	-	-
6600	TRANSFERS	20,000	-	-	-	-
6650	CENTRAL GARAGE CHARGE	-	-	70,620	70,620	-
6740	DEPRECIATION	91,653	-	-	-	-
6800	GAIN/LOSS	20,631	-	-	-	-

Total Appropriations

810,402 853,396 581,170 634,524 607,566

AUTHORIZED PERSONNEL

FY 01/02 FY 02/03 FY 03/04 FY 04/05

Maintenance Technician I	3.00	1.00	-	-
Transit Supervisor	1.00	1.00	-	-
Bus Driver II	-	1.00	1.00	1.00
Bus Driver I	4.00	7.00	6.00	6.00
Bus Driver I (Part-time)	0.50	3.00	-	-

FULL-TIME EMPLOYEES

8.50 13.00 7.00 7.00

Ketchikan Gateway Borough

FY 2004/2005 Budget - Appropriations

General Fund - KGB Community Development Department 101-30

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	381,112	354,887	326,883	397,297	211,751
5110	OVERTIME PAY	8,640	12,927	10,000	12,669	10,000
5120	TEMPORARY PAY	11,434	12,904	7,000	3,233	7,000
5150	PLANNING COMMISSION FEES	4,800	4,564	7,500	3,800	7,500
5200	TAXES/BENEFITS	113,880	112,616	135,540	140,633	110,031
5300	TRAVEL & TRAINING	6,169	4,461	6,417	1,000	17,425
5301	BOROUGH BUSINESS TRAVEL	473	-	-	-	-
5500	REIMBURSABLE EXPENSES	-	65	900	200	900
6010	SUPPLIES	8,086	6,134	6,001	3,164	5,500
6011	OPERATING SUPPLIES	-	-	240	257	900
6015	COMPUTER SOFTWARE/BOOK	459	8,323	3,000	3,375	3,800
6020	DUES & PUBLICATIONS	1,053	692	828	375	600
6030	PUBLISHING EXPENSE	10,327	9,156	16,500	14,420	14,500
6031	RECORDING FEES	540	834	1,150	575	900
6060	RENTALS	1,004	425	300	50	300
6070	POSTAGE EXPENSE	1,878	2,312	3,250	2,000	3,250
6080	PROFESSIONAL SERVICES	16,398	55,903	11,825	860	11,825
6090	CONTRACTUAL SERVICES	135	48,798	134,636	72,800	172,000
6110	MEDICAL EXPENSES	75	-	-	-	-
6330	TELEPHONE	2,572	2,447	2,000	570	800
6331	TELEPHONE LONG DISTANCE	1,561	665	1,000	750	1,000
6430	BUILDING MAINTENANCE	-	-	-	200	-
6450	EQUIPMENT MAINTENANCE	2,524	1,424	2,514	305	1,100
6460	VEHICLE MAINTENANCE	716	3	-	-	500
6461	MOTOR FUEL & OIL	290	131	-	167	500
6530	EQUIPMENT PURCHASE	4,553	2,761	100	-	1,200
6650	CENTRAL GARAGE CHARGES	-	-	4,460	4,460	-
Total Appropriations		578,679	642,432	682,044	663,160	583,282

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 General Fund - KGB Community Development Department 101-30

AUTHORIZED PERSONNEL	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>
Planning Director	1.00	1.00	-	-
Principal Planner/Code Administration	1.00	1.00	-	-
Community Development Lead	-	-	1.00	1.00
Principal Planner - Long Range	1.00	1.00	-	-
Community Development Supervisor	-	-	1.00	-
Associate Planner - Long Range	1.00	-	-	-
Associate Planner - Current	1.00	1.00	2.00	2.00
Customer Service Planner - Current	1.00	-	-	-
Assistant Planner	-	1.00	-	-
Administrative Assistant	1.00	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
Grant Writer / Property Manager	-	-	1.00	-
Planning Secretary	1.00	1.00	-	-
FULL TIME EMPLOYEES	<u>10.00</u>	<u>9.00</u>	<u>8.00</u>	<u>6.00</u>

Ketchikan Gateway Borough
 FY 2004/2005 BUDGET - APPROPRIATIONS
 GENERAL FUND - NON - DEPARTMENTAL

BENEFITS 101-36

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
6205 INSURANCE - EX LIABILITY	78,723	106,623	115,000	109,447	115,000
6210 INSURANCE - HEALTH	705,997	740,355	861,322	900,000	683,056
6211 INSURANCE - HLTH ALLOC	(705,997)	(740,355)	(861,322)	(900,000)	(683,056)
6220 INSURANCE - WORK COMP	106,028	134,448	180,354	186,567	115,854
6221 INSURANCE - W.C. ALLOC	(106,028)	(134,448)	(180,354)	(186,567)	(115,854)
6230 INSURANCE - ESD	32,510	91,503	50,907	70,211	35,555
6231 INSURANCE - ESD ALLOC	(32,510)	(91,503)	(50,907)	(70,211)	(35,555)
6240 RETIREMENT	359,981	360,443	288,042	294,901	308,744
6241 RETIREMENT ALLOCATION	(345,615)	(374,521)	(288,042)	(294,901)	(308,744)
6250 SOCIAL SECURITY (FICA)	371,224	420,964	382,057	396,819	264,666
6251 SOCIAL SECURITY ALLOC	(371,256)	(438,653)	(382,057)	(396,819)	(264,666)
TOTAL APPROPRIATIONS	93,057	74,856	115,000	109,447	115,000

REID BUILDING 101-37

5300 TRAVEL & TRAINING	8,210	90	-	-	-
5500 REIMBURSABLE EXPENSE	161	184	750	80	750
6010 SUPPLIES	9,894	9,745	10,650	12,093	10,650
6060 RENTALS	804	804	895	3,095	895
6080 PROFESSIONAL SERVICES	-	-	-	1,170	-
6090 CONTRACTUAL SERVICES	12,301	12,277	12,275	12,365	15,278
6310 ELECTRICITY	8,670	9,456	9,600	11,625	9,600
6320 WATER	288	264	288	288	288
6330 TELEPHONE	1,051	1,302	3,636	5,555	3,636
6331 LONG DISTANCE	-	-	-	-	-
6340 SEWER	1,035	986	1,080	1,080	1,080
6350 LANDFILL	2,016	1,829	800	800	800
6430 BUILDING MAINTENANCE	-	-	-	-	15,000
6431 HEATING FUEL	1,166	1,438	1,740	2,350	1,740
6450 EQUIPMENT MAINTENANCE	196	19,048	12,091	2,675	3,000
6530 EQUIPMENT PURCHASE	9,894	42,749	-	18,107	15,250
6845 INTEREST EXPENSE	7	31	-	-	-
TOTAL APPROPRIATIONS	55,693	100,203	53,805	71,283	77,967

Ketchikan Gateway Borough

FY 2004/2005 BUDGET - APPROPRIATIONS

GENERAL FUND - INTERFUND TRANSFERS - 101-38

	Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
6601	INTERFUND TRANSFERS-AIRPORT (MEDIVA	453,208	-	-	-	-
6602	INTERFUND TRANSFERS-TRANSIT	361,693	-	-	-	-
6603	INTERFUND TRANSFERS-MEDIVAC	4,000	4,000	4,000	4,000	5,000
6605	BOND DEBT	440,000	432,446	432,446	432,446	732,000
	Total Appropriations	1,258,901	436,446	436,446	436,446	737,000

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 General Fund - Automation 101-39

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100 EMPLOYEE PAY	29,489	49,141	46,439	46,677	47,136
5110 OVERTIME	1,650	941	3,500	2,236	3,500
5120 TEMPORARY PAY	156	-	-	-	-
5200 TAXES/BENEFITS	5,766	9,532	11,790	10,969	14,345
5300 TRAVEL & TRAINING	-	381	11,320	9,456	11,920
5500 REIMBURSABLE EXPENSES	125	925	900	1,500	1,200
6010 PROFESSIONAL SERVICES	-	28	-	-	-
6011 OPERATING SUPPLIES	1,390	-	125	35	125
6015 BOOKS & SOFTWARE	29,022	6,467	48,120	35,000	54,285
6020 DUES & PUBLICATION	-	117	125	50	125
6021 INTERNET ACCESS SUBSCRIP	2,829	-	-	-	3,156
6070 POSTAGE	-	-	-	50	-
6080 TECH/PROF SERVICES	17,895	12,076	56,000	41,000	45,000
6090 CONTRACTUAL SERVICES	10,569	1,475	6,000	665	7,200
6330 TELEPHONE (Web Ramp DSL)	2,421	5,227	3,156	6,010	3,156
6331 LONG DISTANCE	320	276	240	175	240
6450 EQUIP. MAINT-HARDWARE	-	-	-	-	-
6451 EQUIP. MAINT-SOFTWARE	-	-	-	-	-
6530 EQUIPMENT PURCHASE	73,078	59,469	51,290	55,000	73,400
Total Appropriations	174,710	146,055	239,005	208,823	264,789

AUTHORIZED PERSONNEL	FY 01/02	FY 02/03	FY 03/04	FY 04/05
Computer Systems Administrator	1.00	1.00	1.00	1.00
Full-Time Employees	1.00	1.00	1.00	1.00

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 General Fund - Education - 101-51

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
SCHOOL DISTRICT					
6100 INSURANCE	268,788	371,677	400,000	515,355	644,195
6600 SCHOOL DISTRICT TRANSFERS	7,295,638	6,957,769	6,857,769	6,857,769	7,106,968
Total Appropriations	7,564,426	7,329,446	7,257,769	7,373,124	7,751,163

Ketchikan Gateway Borough
 FY 2004/2005 BUDGET - APPROPRIATIONS
 BOROUGH GRANTS - GENERAL FUND

DESCRIPTION	FY 01/02 ACTUAL	FY 02/03 BUDGET	FY 02/03 ESTIMATED	FY 03/04 BUDGET	FY 04/05 BUDGET
GENERAL FUND GRANTS					
<u>ECONOMIC DEVELOPMENT - 101-35-XXX-6090</u>					
013 KETCHIIKAN VISITORS BUREAU	97,078	97,078	72,809	-	84,265
018 S.S.R.A.A.	-	-	-	20,000	
040 UA SMALL BUSINESS DEVELOPMENT CENTER	70,000	60,000	23,657	566,671	
<u>SOCIAL SERVICES - 101-35-XXX-6090</u>					
019 CATHOLIC COMMUNITY SERVICES - (SE SENIOR SVCS	45,000	45,000	45,000	45,000	33,750
028 TRANSITIONAL LIVING CENTER	25,000	25,000	25,000	-	-
036 KETCHIKAN YOUTH COURT	-	-	-	8,401	
037 PROJECT-PLAY KETCHIKAN, INC.	14,400	-	-	-	-
<u>EDUCATION - 101-XX-000-6090</u>					
052 UAS - KETCHIKAN CAMPUS-COMMUNITY EDUCATION	165,718	137,203	137,203	141,757	
054 KETCHIKAN-KANAYAMA EXCHANGE	20,500	20,500	20,500	20,500	
055 UAS CONNECTION SCHOLARSHIP	-	15,000	15,000	15,000	
057 KETCHIKAN ART & HUMANITIES	39,200	43,200	43,200	43,200	32,400
058 ALASKANS FOR DRUG-FREE YOUTH	69,906	70,000	70,000	70,000	
059 SUMMER LIBRARY PROGRAM - N. PT. HIGGINS	2,496	2,940	2,940	2,940	
TOTAL GRANTS - GENERAL FUND	549,298	515,921	455,309	933,469	150,415

ENTERPRISE FUNDS

FY 2004/2005

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Summary of Revenue and Expenses
 Transportation Services - Airport Enterprise Fund - 400

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
TOTAL EQUITY JULY 1	3,076,305	5,706,030	5,651,716	5,651,716	4,962,590
REVENUE FROM OTHER GOVTS:					
4226 TSA LAW ENFORCEMENT	36,720	186,150	-	1,162	-
4240 REVENUE FROM STATE	76,017	2,500	-	-	-
4248 HOMELAND SECURITY FAA GRANT	134,182	-	-	-	-
4260 AK AVIATION FUEL TAX SHARING	38,328	42,532	38,000	38,000	38,000
4360 CITATIONS, FINES	-	50	-	-	-
4370 RENTAL INCOME	-	-	-	-	-
4390 MISC. OR OTHER REVENUE	1,773,958	1,633	-	75	-
4450 INTERFUND TRANSFERS - GEN. FUN	1,453,208	18,215	377,664	377,664	373,727
PFC DEBT SERVICE TRANSFER	-	-	-	-	-
FFA GRANT (Digital ID System)	-	-	-	-	-
LOAN FROM LAND TRUST	-	-	-	-	-
4451 INTERFUND TRANSFERS - TRANSIT	20,000	-	-	-	-
4453 INTERFUND TRANSFER - MED	4,000	4,000	5,000	5,000	5,000
Total	3,536,413	255,080	420,664	421,901	416,727
NON-OPERATING REVENUE:					
4305 INTEREST INCOME	68,056	86,129	-	7,900	-
4306 INVESTMENT INCOME	(11,865)	(35,946)	26,000	1,250	-
4307 UNREALIZED GAINS (LOSSES)	12,074	49,907	-	6,660	-
Total	68,265	100,090	26,000	15,810	-
FIELD REVENUE:					
4510 FUEL FLOWAGE	43,840	85,761	94,000	117,000	117,000
4520 RENTAL INCOME	28,881	19,970	20,348	21,147	20,348
4525 AIRPORT RESERVE LEASES	35,439	37,495	26,500	26,500	26,500
4530 LANDING FEES	630,985	722,046	770,000	720,000	720,000
4540 TIE-DOWN CHARGES	3,523	3,205	3,700	3,000	2,800
4550 DOCK FEES/LOCKERS	44	1,176	1,000	-	-
4555 SEAPLANE DOCK FEES	5,210	12,860	7,500	15,690	12,000
4560 AIRPORT CALLOUT FEES	-	3,278	3,000	-	-
4570 PERMIT FEES	25	1,400	100	-	-
4580 AIRCRAFT PARKING FEES	473	341	1,000	2,200	2,500
4590 VEHICLE REPAIRS REVENUE	-	-	-	-	-

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Summary of Revenue and Expenses
 Transportation Services - Airport Enterprise Fund - 400

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
4960 GRANT AMORTIZATION-FIELD	40,719	40,719	-	-	-
Total	789,139	928,251	927,148	905,537	901,148
TERMINAL REVENUE:					
4610 VEHICLE PARKING	48,269	45,532	48,000	46,050	42,450
4620 BUILDING RENTALS	406,802	361,281	348,442	365,000	420,000
4625 CONCESSION FEES	-	-	82,816	-	91,000
4626 FBI BACKGROUND CHECKS	-	2,764	1,500	10	-
4630 SECURITY SERVICE CHARGES	97,143	94,652	88,350	82,925	88,350
4640 COURTESY PHONE ADVERTISING	2,808	1,512	2,160	-	-
4650 PAY PHONE COMMISSION	9	3,513	6,400	4,960	4,000
4670 FACILITY USE FEES	22,828	25,373	23,750	25,375	25,000
4690 MISC. TERMINAL REVENUE	481	738	200	260	200
4961 GRANT AMORTIZATION - TERMINAL	33,315	33,315	-	-	-
Total	611,655	568,680	601,618	524,580	671,000
FERRY REVENUE:					
4710 FERRY FEE REVENUE	1,044,919	1,257,365	1,277,000	1,282,465	1,300,000
4730 CALL OUT FEES	6,110	7,648	7,000	-	7,000
4790 MISCELLANEOUS REVENUE (ADV)	-	79	-	-	-
4792 PARKING ENFORCEMENT REVENUE	-	968	1,000	9,375	2,000
4962 GRANT AMORTIZATION - FERRY	41,848	41,848	-	-	-
Total	1,092,877	1,307,908	1,285,000	1,291,840	1,309,000
SEAPLANE REVENUE:					
4810 FEES - MURPHY'S LANDING	7,623	5,925	8,000	8,000	4,500
Total	7,623	5,925	8,000	8,000	4,500
TOTAL REVENUE	6,105,972	3,165,934	3,268,430	3,167,668	3,302,375
4992 PRIOR PERIOD ADJUSTMENT	13,086	-	-	-	-
Total	13,086	-	-	-	-
TOTAL EQUITY AVAILABLE	9,195,363	8,871,964	8,920,146	8,819,384	8,264,965

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Summary of Revenue and Expenses
 Transportation Services - Airport Enterprise Fund - 400

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
Summary of Appropriations - Airport Enterprise Fund					
400-60 FIELD	1,008,149	835,198	879,327	890,107	830,742
400-61 TERMINAL	802,152	814,286	1,086,914	1,341,641	890,621
400-62 FERRY	1,227,203	1,231,597	1,233,109	1,260,274	1,349,383
400-63 ADMINISTRATION	340,141	337,722	742,831	361,124	317,256
400-64 MURPHY'S LANDING	2,174	1,445	3,109	3,648	3,515
TOTAL APPROPRIATIONS	3,379,819	3,220,248	3,945,290	3,856,794	3,391,517
Subtotal	5,815,544	5,651,716	4,974,856	4,962,590	4,873,448
Adj for Change in Contributed Capital	(109,514)	-	-		-
TOTAL EQUITY JUNE 30	5,706,030	5,651,716	4,974,856	4,962,590	4,873,448

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Field 400-60

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100 EMPLOYEE PAY	302,573	219,224	253,422	287,832	260,876
5110 OVERTIME PAY	61,796	35,744	49,451	33,024	53,110
5120 TEMPORARY PAY	6,276	33,652	50,000	31,539	30,000
5160 CALL OUT	430	232	-	1,068	-
5200 TAXES/BENEFITS	125,079	106,636	138,443	138,580	162,843
5300 TRAVEL & TRAINING	20,950	14,406	14,550	9,783	16,550
5400 UNIFORMS	505	18	600	508	3,480
5500 REIMBURSABLE EXPENSES	-	-	500	-	500
6010 SUPPLIES	411	573	500	163	500
6011 OPERATING SUPPLIES	49,808	33,208	38,531	42,097	46,000
6015 COMPUTER SOFTWARE	-	-	-	421	-
6020 DUES AND PUBLICATIONS	3,097	522	1,005	541	1,005
6030 PUBLISHING	-	97	-	-	-
6070 POSTAGE	-	-	-	-	-
6090 CONTRACTUAL SERVICES	2,072	22,012	14,070	772	4,070
6100 INSURANCE	129,997	70,039	68,890	81,034	75,000
6110 MEDICAL EXPENSE	245	2,414	1,433	220	1,433
6130 ADMINISTRATIVE FEES	29,025	44,027	31,775	31,775	-
6140 DEBT EXPENSE	4,681	4,256	13,169	13,171	13,171
6310 ELECTRICITY	22,870	24,546	21,486	24,431	22,000
6320 WATER	5,742	5,300	5,304	6,300	5,500
6330 TELEPHONE	459	1,775	1,970	2,173	2,154
6331 LONG DISTANCE TELEPHONE	125	379	150	10	150
6410 DOCK MAINTENANCE	6,304	4,201	5,500	12,025	5,500
6420 FIELD MAINTENANCE	20,609	10,862	8,750	20,000	32,750
6430 BUILDING MAINTENANCE	1,425	3,475	2,950	6,700	2,950
6450 EQUIPMENT MAINTENANCE	49,384	32,906	12,975	29,750	5,500
6460 VEHICLE MAINTENANCE	-	-	18,000	20,260	18,000
6461 MOTOR FUEL & OIL	22,186	23,337	31,000	28,745	31,000
6530 EQUIPMENT PURCHASE	-	4,591	23,616	27,185	17,100
6540 CAPITAL IMPROVEMENTS	-	59,709	31,287	-	19,600
6600 INTERFUND TRANSFERS	33,057	77,057	40,000	40,000	-
6750 DEPRECIATION	123,663	-	-	-	-
6800 GAIN/LOSS ON DISPOSAL	(14,620)	-	-	-	-
Total Appropriations - Field	1,008,149	835,198	879,327	890,107	830,742

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Field 400-60

AUTHORIZED PERSONNEL	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>
Operations Supervisor	1.00	1.00	1.00	1.00
Equipment Mechanic II	1.00		1.00	1.00
Airport Technician (ARFF) - (Part-time)	1.00			
Airport Technician (ARFF)	<u>5.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
FULL TIME EMPLOYEES	<u>8.00</u>	<u>5.00</u>	<u>6.00</u>	<u>6.00</u>

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Terminal 400-61

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100 EMPLOYEE PAY	211,988	252,473	225,860	202,092	251,909
5110 OVERTIME PAY	51,452	62,750	23,695	41,087	26,420
5120 TEMPORARY PAY	49,719	30,775	-	15,804	-
5160 CALL OUT	480	1,257	-	2,401	-
5200 TAXES/BENEFITS	104,075	127,350	110,600	121,051	144,680
5300 TRAVEL & TRAINING	1,717	1,682	750	-	4,400
5400 UNIFORM ALLOWANCE	4,564	3,323	4,085	1,000	4,085
5500 REIMBURSABLE EXPENSES	-	-	-	-	-
6010 OFFICE SUPPLIES	93	674	500	100	500
6011 OPERATING SUPPLIES	21,279	25,979	15,000	18,564	20,000
6015 COMPUTER SOFTWARE	-	-	-	-	-
6020 DUES & PUBLICATIONS	198	-	227	115	227
6075 SECURITY SCREENING COSTS	5,160	2,630	1,750	-	1,750
6080 PROFESSIONAL SERVICES	-	-	-	12,645	-
6090 CONTRACTUAL SERVICES	35,689	27,817	38,763	33,600	38,763
6100 INSURANCE	-	552	8,470	20,775	9,000
6110 MEDICAL	175	715	1,197	-	1,197
6130 ADMINISTRATIVE FEES	22,646	27,178	22,574	22,574	-
6140 DEBT EXPENSE	-	-	-	105,000	133,724
6310 ELECTRICITY	70,133	74,780	71,058	68,964	71,058
6320 WATER	10,158	10,200	10,600	8,890	10,600
6330 TELEPHONE	1,584	2,694	2,445	3,000	2,500
6331 LONG DISTANCE	172	166	250	25	250
6430 BUILDING MAINTENANCE	11,787	8,821	6,100	7,679	6,100
6431 HEATING FUEL	5,502	19,342	28,800	24,127	28,800
6450 EQUIPMENT MAINTENANCE	2,509	1,920	550	1,325	900
6460 VEHICLE MAINTENANCE	-	-	-	-	-
6530 EQUIPMENT PURCHASE	-	7,750	3,440	4,000	8,200
6540 CAPITAL IMPROVEMENTS	-	-	10,200	6,615	10,725
6600 INTERFUND TRANSFERS	-	-	500,000	500,000	-
6760 DEPRECIATION	191,072	-	-	-	-
6845 BOND INTEREST	-	123,458	-	120,208	114,833
Total Appropriations - Terminal	802,152	814,286	1,086,914	1,341,641	890,621

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Terminal 400-61

AUTHORIZED PERSONNEL	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>
Law Enforcement Officer II	1.00	1.00	1.00	1.00
Law Enforcement Officer I	3.00	3.00	3.00	2.00
Law Enforcement Officer Supervisor				1.00
Safety Specialist				
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>6.50</u>

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Ferry 400-62

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	375,464	373,439	374,618	391,571	402,108
5110	OVERTIME PAY	100,047	94,544	93,750	82,900	100,631
5120	TEMPORARY WAGES	25,369	24,930	24,360	20,867	24,500
5160	CALL OUT PAY	25	-	-	-	-
5200	TAXES/BENEFITS	147,405	144,600	148,041	157,892	168,319
5300	TRAVEL & TRAINING	1,010	925	2,000	1,000	2,000
5400	UNIFORMS	484	157	1,350	585	1,350
5500	REIMBURSABLE EXPENSES	-	-	-	-	-
6010	OFFICE SUPPLIES	69	84	200	85	200
6011	OPERATING SUPPLIES	20,254	10,460	12,845	9,804	12,845
6020	DUES & PUBLICATIONS	133	68	-	-	-
6030	PUBLISHING	619	-	-	-	-
6080	PROFESSIONAL SERVICES	260	-	-	-	-
6090	CONTRACTUAL SERVICES	17,367	8,847	11,220	275	11,220
6100	INSURANCE	119,505	135,246	149,833	137,592	155,000
6110	MEDICAL EXPENSE	350	680	360	-	360
6130	ADMINISTRATIVE SERVICES	37,245	48,590	47,427	47,427	-
6140	DEBT EXPENSE	-	-	-	75,000	75,000
6150	OTHER EXPENSES	-	-	-	-	-
6310	ELECTRICITY	2,169	-	5,481	-	5,481
6320	WATER	130	570	-	625	-
6330	TELEPHONE	1,606	1,277	974	1,128	1,000
6410	DOCK MAINTENANCE	38,258	27,112	18,500	24,141	25,000
6450	EQUIPMENT MAINTENANCE	3,652	972	2,600	2,089	2,475
6461	MOTOR FUEL & OIL	49,592	72,442	80,000	93,237	80,000
6470	FERRY MAINTENANCE	123,906	144,699	187,350	106,255	196,000
6530	EQUIPMENT PURCHASE	-	10,101	3,200	900	3,500
6540	CAPITAL IMPROVEMENTS	-	76,298	69,000	29,445	8,500
6600	INTERFUND TRANSFERS	-	-	-	-	-
6770	DEPRECIATION	160,988	-	-	-	-
6800	GAIN/LOSS ON DISPOSAL	1,296	(24,275)	-	-	-
6845	BOND INTEREST	-	79,831	-	77,456	73,894
Total Appropriations - Ferry		1,227,203	1,231,597	1,233,109	1,260,274	1,349,383

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Ferry 400-62

AUTHORIZED PERSONNEL	<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>
Ferry Boat Captain	3.00	3.00	3.00	3.00
Deckhand II	3.00	3.00	1.50	3.50
Deckhand I (Regular Relief)	2.00	0.50	2.00	
Ferry Toll Collector	<u>3.25</u>	<u>3.25</u>	<u>3.25</u>	<u>3.25</u>
FULL TIME EMPLOYEES	<u>11.25</u>	<u>9.75</u>	<u>9.75</u>	<u>9.75</u>

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Administration 400-63

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
5100	EMPLOYEE PAY	225,037	205,041	179,303	183,729	183,501
5110	OVERTIME PAY	3,522	693	3,258	2,430	3,334
5120	TEMPORARY PAY	4,156	-	2,286	1,800	2,000
5200	TAXES/BENEFITS	61,355	69,309	64,927	62,015	77,827
5300	TRAVEL & TRAINING	3,839	2,775	1,430	715	2,500
5500	REIMBURSABLE EXPENSES	4,783	2,400	2,400	2,400	2,400
6010	SUPPLIES	5,408	4,545	4,400	3,080	4,400
6015	BOOKS AND SOFTWARE	-	405	-	-	-
6020	DUES, PUBLICATIONS, INTERNE	1,214	325	450	450	450
6030	PUBLISHING	-	166	450	260	450
6070	POSTAGE	536	908	1,000	650	1,000
6090	CONTRACTUAL SERVICES	1,171	13,343	604	7,980	604
6091	PERS CONTRIBUTION	4,812	-	-	-	-
6100	INSURANCE	1,001	-	-	-	-
6110	MEDICAL	140	120	225	-	225
6130	ADMINISTRATIVE FEES	11,249	20,046	11,160	11,160	-
6140	DEBT SERVICE	-	-	452,664	75,000	20,534
6310	ELECTRICITY	550	600	636	535	636
6330	TELEPHONE	5,904	6,784	875	5,375	1,500
6331	LONG DISTANCE	464	443	328	545	500
6450	EQUIPMENT MAINTENANCE	1,643	357	2,020	-	2,020
6460	VEHICLE MAINTENANCE	-	-	-	-	-
6530	EQUIPMENT PURCHASE	-	6,304	7,075	500	4,575
6540	CAPITAL IMPROVEMENTS	-	3,158	7,340	2,500	8,800
6600	INTERFUND TRANSFERS	-	-	-	-	-
6780	DEPRECIATION	3,319	-	-	-	-
6800	GAIN/LOSS ON DISPOSAL	38	-	-	-	-
Total Appropriations - Admin		340,141	337,722	742,831	361,124	317,256

AUTHORIZED PERSONNEL	FY 01/02	FY 02/03	FY 03/04	FY 04/05
Director of Transportation Services	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00		
Business Manager	1.00	1.00	1.00	1.00
Administrative Supervisor				
Administrative Assistant				
Executive Secretary	1.00	1.00	1.00	1.00
Airport Secretary	0.75	0.75	0.75	0.75
FULL TIME EMPLOYEES	4.75	4.75	3.75	3.75

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 Transportation Services - Airport Enterprise Fund
 Murphy's Float 400-64

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
6010	SUPPLIES	24	-	100	-	100
6130	ADMINISTRATIVE FEES	77	159	104	100	-
6310	ELECTRICITY	525	675	-	637	510
6330	TELEPHONE	381	379	405	411	405
6420	FIELD MAINTENANCE	-	232	-	-	-
6450	EQUIPMENT MAINTENANCE	-	-	2,500	2,500	2,500
6790	DEPRECIATION	1,167	-	-	-	-
Total Appropriations - Murphy's		2,174	1,445	3,109	3,648	3,515

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Revenues and Appropriations
 Wastewater Enterprise Fund - 480

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	17,782	264,535	(118,218)	(118,218)	14,536
REVENUES:					
4010 REAL PROPERTY TAXES	-	-	-	-	-
4020 BUSINESS PERSONAL TAXES	-	-	-	-	-
4220 STATE REVENUE SHARING	1,796	1,562	-	-	-
4240 REVENUE FROM STATE	-	-	-	-	-
4305 INTEREST INCOME - SDC	38,632	37,285	20,173	18,436	20,000
4306 INVESTMENT INCOME	(51,618)	(28,298)	-	3,000	-
4307 UNREALIZED GAINS (LOSSES)	7,394	5,401	-	17,636	-
4360 SEWER FEES	238,803	443,819	563,200	587,293	563,800
4361 SDC REVENUE	951	51,456	5,000	500	12,000
4362 EQUIPMENT REVENUE	-	-	4,400	-	4,400
4390 MISCELLANEOUS REVENUE	17,682	33,686	-	1,650	-
4410 INTERFUND TRANSFER	467,800	-	62,960	-	54,362
4420 INTERFUND TRANSFER	-	37,057	-	-	-
4430 INTERFUND TFR (SDC-Past)	-	-	-	-	-
4440 INTERFUND TFR (SDC-Current)	-	-	-	-	-
4450 INTERFUND TRANSFER	33,057	63,860	40,000	-	-
4620 EQUIPMENT LABOR REVENUE	-	1,015	-	-	-
Total Revenues	754,497	646,843	695,733	628,515	654,562
TOTAL FUNDS AVAILABLE	772,279	911,378	577,515	510,297	669,098
SUMMARY OF APPROPRIATIONS					
SEWER SERVICES	507,744	1,029,596	898,030	495,761	580,811
LOAN PAYMENT (Land Trust)	-	-	-	-	125,422
Total Appropriations	507,744	1,029,596	898,030	495,761	706,233
FUNDS AVAILABLE JUNE 30	264,535	(118,218)	(320,515)	14,536	(37,135)

Ketchikan Gateway Borough

FY 2004/2005 Budget - Revenues and Appropriations Wastewater Enterprise Fund - Sewer Services (Combined)

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
APPROPRIATIONS:					
5100 EMPLOYEE PAY	60,864	47,056	84,200	93,715	87,994
5110 OVERTIME	3,320	2,500	2,450	2,165	2,500
5120 TEMPORARY PAY	149	-	7,282	383	-
5200 TAXES & BENEFITS	28,456	24,893	47,550	51,460	48,475
5301 BOROUGH BUSINESS TRAVE	499	-	-	-	-
6011 OPERATING SUPPLIES	18,454	10,000	15,443	25,715	43,500
6015 BOOKS & SOFTWARE	-	500	-	-	-
6020 DUES & PUBLICATIONS	8,523	3,680	3,170	2,955	6,680
6030 PUBLISHING EXPENSE	891	-	53	-	-
6060 RENTALS	16,929	-	1,300	-	-
6090 CONTRACTUAL SERVICES	96,642	363,000	165,000	90,675	180,000
6091 WATER TESTS	4,734	3,400	8,500	11,945	21,900
6100 INSURANCE	3,592	7,100	7,355	17,851	10,500
6130 ADMINISTRATIVE SERVICES	3,728	30,400	29,900	34,699	33,400
6140 DEBT SERVICE	22,683	50,627	50,627	50,585	125,422
6310 ELECTRICITY	15,377	29,300	16,800	20,150	51,600
6320 WATER	-	-	-	-	6,000
6330 TELEPHONE	381	400	400	414	1,000
6350 LANDFILL	4,024	-	-	-	-
6430 BUILDING MAINTENANCE	-	2,000	1,989	100	5,000
6431 HEATING OIL	858	1,500	1,000	2,385	3,000
6450 EQUIPMENT MAINTENANCE	3,144	10,300	74,911	5,380	14,300
6460 VEHICLE MAINTENANCE	-	21,000	-	-	5,000
6461 VEHICLE FUEL	-	-	-	-	1,000
6530 EQUIPMENT PURCHASE	3,752	10,940	3,100	7,544	4,600
6540 CAPITAL IMPROVEMENT	210,744	411,000	377,000	433	-
6600 TRANSFERS OUT	-	-	-	62,960	54,362
6650 CENTRAL GARAGE CHRGS	-	-	-	14,247	-
TOTAL APPROPRIATIONS	507,744	1,029,596	898,030	495,761	706,233

Ketchikan Gateway Borough

FY 2004/2005 Budget - Revenues and Appropriations

Wastewater Enterprise Fund 480-10

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
Sludge/Compost Facility 480-10-001					
5100 EMPLOYEE PAY	46	185	28,800	12,500	15,732
5110 OVERTIME	-	-	-	100	-
5120 TEMPORARY PAY	-	-	-	-	-
5200 TAXES & BENEFITS	9	104	18,119	8,000	13,825
5300 TRAVEL & TRAINING	499	2,028	-	-	-
6010 OFFICE SUPPLIES	1,140	19	-	-	-
6011 OPERATING SUPPLIES	927	1,690	25,000	10,000	25,000
6015 BOOKS AND SOFTWARE	-	-	-	-	-
6020 RECORDING FEES	-	1,474	-	430	-
6030 PUBLISHING EXPENSE	622	-	-	-	-
6060 RENTALS	16,929	56,287	-	40,000	-
6090 CONTRACTUAL SERVICES	83,936	120,829	180,000	90,000	180,000
6091 WATER TESTS	632	135	8,000	500	8,000
6100 INSURANCE	-	596	5,000	15,000	5,000
6130 ADMINISTRATIVE SERVICES	-	18,100	18,100	18,100	18,100
6140 DEBT SERVICE	-	46,042	50,585	50,585	51,720
6310 ELECTRICITY	-	-	20,000	1,000	20,000
6320 WATER	-	-	6,000	-	6,000
6330 TELEPHONE	-	-	-	-	-
6350 LANDFILL	-	-	-	-	-
6430 BUILDING MAINTENANCE	-	489	500	-	500
6431 HEATING FUEL	-	-	-	-	-
6450 EQUIPMENT MAINTENANCE	-	-	5,000	-	5,000
6530 EQUIPMENT PURCHASE	-	69,411	-	7,400	-
6540 CAPITAL IMPROVEMENT	2,300	61,763	-	-	-
6600 INTERFUND TRANSFER	-	73,900	-	-	-
6650 CENTRAL GARAGE CHRGS	-	-	433	433	-
6700 BAD DEBT EXPENSE	-	137	-	-	-
TOTAL 480-10-001	107,040	453,189	365,537	254,048	348,877
Equipment					
6011 OPERATING SUPPLIES	-	32	-	-	-
6140 DEBT SERVICE	-	-	29,402	29,402	29,402
6460 VEHICLE MAINTENANCE	-	893	-	-	5,000
6461 VEHICLE FUEL	-	-	-	-	1,000
6540 CAPITAL IMPROVEMENTS	-	707	-	-	-
6650 CENTRAL GARAGE CHRGS	-	-	9,675	9,675	-
Total 480-11	-	1,632	39,077	39,077	35,402

Ketchikan Gateway Borough

FY 2004/2005 Budget - Revenues and Appropriations

Wastewater Enterprise Fund 480-10

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
Mountain Point Treatment 480-12-001					
5100 EMPLOYEE PAY	37,059	45,123	18,936	38,565	33,412
5110 OVERTIME	1,909	1,439	700	950	700
5120 TEMPORARY PAY	-	3,407	-	-	-
5200 TAXES & BENEFITS	17,192	23,043	9,663	21,705	11,800
6011 OPERATING SUPPLIES	8,692	11,272	5,000	5,565	5,000
6015 BOOKS AND SOFTWARE	-	-	-	-	-
6020 RECORDING FEES	5,053	940	940	940	940
6030 PUBLISHING EXPENSE	269	-	-	-	-
6090 CONTRACTUAL SERVICES	126	458	-	-	-
6091 WATER TESTS	1,299	675	1,000	725	1,000
6100 INSURANCE	2,626	4,791	5,000	1,085	2,500
6130 ADMINISTRATIVE SERVICES	1,864	6,500	6,499	6,499	5,200
6140 DEBT SERVICE	22,683	21,539	45,562	-	44,300
6310 ELECTRICITY	12,351	10,680	9,600	9,525	9,600
6320 WATER	-	-	-	-	-
6330 TELEPHONE	-	-	1,200	45	600
6350 LANDFILL	1,991	-	-	-	-
6430 BUILDING MAINTENANCE	-	1,232	1,000	100	3,000
6431 HEATING FUEL	858	732	1,000	2,385	3,000
6450 EQUIPMENT MAINTENANCE	2,940	932	2,150	-	2,150
6530 EQUIPMENT PURCHASE	2,688	2,655	1,600	-	1,600
6540 CAPITAL IMPROVEMENT	208,444	215,362	11,000	-	-
6600 TRANSFERS OUT	-	-	6,360	6,360	6,360
6650 CENTRAL GARAGE CHARGES	-	-	433	433	-
TOTAL 480-12-001	328,044	350,780	127,643	94,882	131,162
Mountain Point Collection 480-12-002					
5100 EMPLOYEE WAGES	-	820	5,664	5,900	5,739
5110 OVERTIME PAY	-	-	300	300	300
5120 TEMPORARY PAY	-	75	-	183	-
5200 TAXES/BENEFITS	-	219	2,760	2,930	3,278
6011 OPERATING SUPPLIES	-	148	2,000	6,350	6,000
6130 ADMINISTRATIVE SERVICES	-	-	1,300	1,300	1,300
6310 ELECTRICITY	-	1,152	1,920	2,650	3,000
6450 EQUIPMENT MAINTENANCE	-	1,000	2,150	4,880	2,150
6530 EQUIPMENT PURCHASE	-	-	-	-	3,000
6600 TRANSFERS OUT	-	-	13,200	13,200	10,267
6650 CENTRAL GARAGE CHARGES	-	-	578	578	-
Total 480-12-002	-	3,414	29,872	38,271	35,034
TOTAL 480-12	328,044	354,194	157,515	133,153	166,196

Ketchikan Gateway Borough
FY 2004/2005 Budget - Revenues and Appropriations
Wastewater Enterprise Fund 480-10

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
Forest Park Treatment 480-13-001					
5100 EMPLOYEE PAY	13,038	17,652	9,954	13,295	10,084
5110 OVERTIME	761	671	650	335	650
5120 TEMPORARY PAY	149	3,051	-	150	-
5200 TAXES & BENEFITS	6,227	9,103	5,141	7,160	5,971
6011 OPERATING SUPPLIES	5,319	2,658	2,000	1,800	2,000
6020 RECORDING FEES	2,610	860	940	1,150	940
6090 CONTRACTUAL SERVICES	7,644	5,145	-	-	-
6091 WATER TESTS	1,204	765	1,000	840	1,000
6100 INSURANCE	966	2,054	2,500	1,766	2,500
6130 ADMINISTRATIVE SERVICES	1,864	3,000	2,400	2,400	2,400
6310 ELECTRICITY	3,026	5,332	4,800	6,975	7,000
6320 WATER	-	-	-	-	-
6330 TELEPHONE	381	379	400	369	400
6350 LANDFILL	1,024	-	-	-	-
6430 BUILDING MAINTENANCE	-	-	1,000	-	1,000
6450 EQUIPMENT MAINTENANCE	102	121	1,000	500	1,000
6530 EQUIPMENT PURCHASE	-	4,135	3,000	-	-
6540 CAPITAL IMPROVEMENT	-	5,104	-	-	-
6600 TRANSFERS OUT	-	-	3,600	3,600	3,600
6650 CENTRAL GARAGE CHRGES	-	-	433	433	-
TOTAL 480-13-001	44,315	60,030	38,818	40,773	38,545
Forest Park Collection 480-13-002					
5100 EMPLOYEE WAGES	-	252	3,778	2,600	3,826
5110 OVERTIME PAY	-	-	100	100	100
5120 TEMPORARY PAY	-	13	-	-	-
5200 TAXES/BENEFITS	-	154	1,818	1,410	2,159
6011 OPERATING SUPPLIES	-	28	1,000	50	1,000
6130 ADMINISTRATIVE SERVICES	-	-	600	600	600
6450 EQUIPMENT MAINTENANCE	-	-	1,000	-	1,000
6600 TRANSFERS OUT	-	-	17,600	17,600	16,639
6650 CENTRAL GARAGE CHRGES	-	-	578	578	-
Total 480-13-002	-	447	26,474	22,938	25,324
TOTAL 480-13	44,315	60,477	65,292	63,711	63,869

Ketchikan Gateway Borough
FY 2004/2005 Budget - Revenues and Appropriations
Wastewater Enterprise Fund 480-10

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
Ward Cove Treatment 480-14-001					
5100 EMPLOYEE PAY	-	2,183	3,778	6,825	7,596
5200 TAXES & BENEFITS	-	871	1,795	3,775	1,646
6011 OPERATING SUPPLIES	-	265	1,500	375	1,500
6020 RECORDING FEES	-	-	3,000	-	3,000
6090 CONTRACTUAL SERVICES	-	223	-	-	-
6091 WATER TESTS	-	2,501	10,000	9,000	10,000
6100 INSURANCE	-	-	1,000	-	500
6130 ADMINISTRATIVE FEES	-	-	2,400	2,400	2,400
6310 ELECTRICITY	-	-	12,000	-	12,000
6320 WATER	-	-	-	-	-
6430 BUILDING MAINTENANCE	-	-	500	-	500
6450 EQUIPMENT MAINTENANCE	-	-	750	-	750
6600 TRANSFERS OUT	-	-	2,000	2,000	2,000
6650 CENTRAL GARAGE CHRGS	-	-	144	384	-
Total 480-14-001	-	6,043	38,867	24,759	41,892
Ward Cove Collection 480-14-002					
5100 EMPLOYEE WAGES	-	21	2,454	1,400	2,058
5110 OVERTIME PAY	-	-	-	-	-
5120 TEMPORARY PAY	-	-	-	-	-
5200 TAXES/BENEFITS	-	4	1,417	500	1,646
6011 OPERATING SUPPLIES	-	898	500	100	500
6091 WASTEWATER TESTS	-	376	-	175	-
6130 ADMINISTRATIVE FEES	-	-	600	600	600
6450 EQUIPMENT MAINTENANCE	-	-	750	-	750
6600 TRANSFERS OUT	-	-	2,200	2,200	3,540
6650 CENTRAL GARAGE CHRGS	-	-	289	289	-
Total 480-14-002	-	1,299	8,210	5,264	9,094
TOTAL 480-14	-	7,342	47,077	30,023	50,986

Ketchikan Gateway Borough
FY 2004/2005 Budget - Revenues and Appropriations
Wastewater Enterprise Fund 480-10

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
<u>AIRPORT-TREATMENT 480-15-001</u>					
5100 EMPLOYEE WAGES	10,238	12,038	7,362	11,515	7,492
5110 OVERTIME PAY	614	725	650	250	650
5120 TEMPORARY PAY	-	1,731	-	50	-
5200 TAXES/BENEFITS	4,756	5,444	4,399	5,380	5,345
6011 OPERATING SUPPLIES	3,508	2,343	1,750	1,475	1,750
6020 RECORDING FEES	-	-	940	-	940
6090 CONTRACTUAL SERVICES	4,936	10,397	-	675	-
6091 WATER TESTS	1,374	1,173	900	720	900
6130 ADMINISTRATIVE FEES	-	1,800	1,440	1,440	1,440
6350 LANDFILL	1,009	-	-	-	-
6450 EQUIPMENT MAINTENANCE	102	121	750	-	750
6530 EQUIPMENT PURCHASE	1,064	1,931	-	-	-
6600 TRANSFERS OUT	-	-	7,000	7,000	7,000
6650 CENTRAL GARAGE CRGS	-	-	144	144	-
Total Airport-Treatment 480-15-001	27,601	37,703	25,335	28,649	26,267
<u>AIRPORT-COLLECTION 480-15-002</u>					
5100 EMPLOYEE WAGES	-	187	2,554	675	811
5110 OVERTIME PAY	-	-	100	130	100
5120 TEMPORARY PAY	-	-	-	-	-
5200 TAXES/BENEFITS	-	49	1,440	500	1,459
6011 OPERATING SUPPLIES	-	-	750	-	750
6130 ADMINISTRATIVE SERVICES	-	-	360	360	360
6450 EQUIPMENT MAINTENANCE	-	-	750	-	750
6530 EQUIPMENT PURCHASE	-	-	-	-	-
6600 TRANSFERS OUT	-	-	2,200	2,200	4,248
6650 CENTRAL GARAGE CRGS	-	-	289	289	-
Total Airport-Collection 480-15-002	-	236	8,443	4,154	8,478
TOTAL 480-15	27,601	37,939	33,778	32,803	34,745

Ketchikan Gateway Borough
FY 2004/2005 Budget - Revenues and Appropriations
Wastewater Enterprise Fund 480-10

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
<u>GOLD NUGGET 480-16</u>					
5100 EMPLOYEE WAGES	211	428	1,227	-	622
5200 TAXES/BENEFITS	111	168	708	-	673
6011 OPERATING SUPPLIES	4	-	-	-	-
6020 RECORDING FEES	430	430	430	-	430
6090 CONTRACTUAL SERVICES	-	-	-	-	-
6091 WATER TESTS	90	180	400	60	400
6130 ADMINISTRATIVE SERVICES	-	500	500	500	500
6600 TRANSFERS OUT	-	-	4,400	4,400	354
6650 CENTRAL GARAGE CRGS	-	-	722	722	-
Total Gold Nugget 480-16	846	1,706	8,387	5,682	2,979
<u>WATERFALL 480-17</u>					
5100 EMPLOYEE WAGES	272	1,630	1,227	440	622
5110 OVERTIME PAY	36	19	-	-	-
5120 TEMPORARY PAY	-	250	-	-	-
5200 TAXES/BENEFITS	161	678	708	100	673
6011 OPERATING SUPPLIES	4	133	-	150	-
6020 RECORDING FEES	430	430	430	435	430
6030 PUBLISHING EXPENSE	-	53	-	-	-
6090 CONTRACTUAL SERVICES	-	-	-	-	-
6091 WATER TESTS	135	225	600	100	600
6130 ADMINISTRATIVE SERVICES	-	500	500	500	500
6600 TRANSFERS OUT	-	-	4,400	4,400	354
6650 CENTRAL GARAGE CRGS	-	-	722	722	-
Total Waterfall 480-17	1,038	3,918	8,587	6,847	3,179

CAPITAL IMPROVEMENTS

FY 2004/2005

Ketchikan Gateway Borough
Capital Projects

Project Description	Project Number	General Fund	Land Trust	Sales Tax	G.O. Bonds	State Grants/Loans	Economic Development	Other	Total
Kayhi Paving by High School Gym	189	30,000							30,000
Elementary Playground Equipment	191	331,000							331,000
City Park Flood/Drainage Control	207			22,000					22,000
Repair Curtain Wall Kayhi	225	50,000				93,185			143,185
Schoenbar Middle School	241		3,123,826		9,454,000			92,035	12,669,861
Outdoor Running Track/Field	243						500,000		500,000
New Elementary School - Fawn Mtn	272		6,618,146		8,629,983			586,349	15,834,478
Lewis Reef (Gravina Road)	284						20,000	800,000	800,000
Airport Parking Lot - Townside	291						2,500,000	500,000	520,000
Alaska Ship & Drydock (Ship Lift)	291						2,964,500	296,450	2,796,450
Airport Terminal Renovations	295		250,000			500,000	250,000	3,023,758	4,023,758
Dugout Construction	307			13,200					13,200
South Tongass Water	313					1,950,000			1,950,000
Color Printer/Copier	321	14,900							14,900
Airport Sewer Main (Crossing)	324					728,000			728,000
South Tongass Sewer Services	333					2,440,000			2,440,000
Airport Water Line (Crossing)	337					503,000			503,000
Alaska Ship & Drydock (Ship Lift)	338					296,450	2,500,000		2,796,450
Forest Park Pump Station/Shoup	339					683,520			683,520
Treatment Plant Disinfection Upgrades (FP)	340					80,400			80,400
Wastewater Treatment Plant Imp (FP)	341					198,000			198,000
Monroe Sireef Park	342			100,000					100,000
Mountain Point Wastewater Treatment Plant	343					331,200			331,200
Wastewater Treatment Plant Process Imp (MP)	344					126,000			126,000
Water Booster Plant Upgrades (Mtn Pt)	345					27,000			27,000
Water Treatment Plant Upgrades (Mtn Pt)	346					14,500			14,500
Sludge Compost Facility	347					500,000		375,000	875,000
Air Conditioning Units - Reed Building	349	12,000							12,000
Carpet - Reed Building	350	65,000							65,000
Total by Project		502,900	9,991,972	135,200	18,083,983	8,471,255	5,770,000	5,673,592	48,628,902
FY2004 and Prior									
FY2005		200,000	3,238,826	135,200	6,067,317	7,674,805	2,500,000	2,139,332	21,955,480
FY2006		200,000	5,834,119		5,699,534	500,000	250,000	150,000	12,633,653
FY2007 and Beyond		102,900	919,027	-	6,317,132	296,450	3,020,000	3,384,260	14,039,769
Total by Year		502,900	9,991,972	135,200	18,083,983	8,471,255	5,770,000	5,673,592	48,628,902

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OTHER FUND SUMMARIES

FY 2004/2005

Ketchikan Gateway Borough
 FY 2004/2005 BUDGET - APPROPRIATIONS
 INTERNAL SERVICE FUND - FUND 530

KGB SCHOOL DISTRICT - GREAT WEST HEALTH INSURANCE

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	624,742	205,862	(181,726)	(181,726)	(249,020)
REVENUE:					
4305 INTEREST REVENUE	22,369	337	-	-	-
4306 INVESTMENT INCOME	(35,832)	(732)	-	-	-
4307 UNREALIZED GAINS (LOSSES)	5,159	(907)	-	-	-
4410 PREMIUM RESERVE CONTRIBUTIONS	1,119,445	1,530,773	2,519,349	1,860,710	2,000,000
TOTAL REVENUES	1,111,141	1,529,471	2,519,349	1,860,710	2,000,000
TOTAL FUNDS AVAILABLE & REVENUE	1,735,883	1,735,333	2,337,623	1,678,984	1,750,980
APPROPRIATIONS:					
5201 CLAIMS PAID - S.D.	1,530,021	1,917,059	1,994,784	1,928,004	1,994,784
TOTAL APPROPRIATIONS	1,530,021	1,917,059	1,994,784	1,928,004	1,994,784
FUNDS AVAILABLE JUNE 30	205,862	(181,726)	342,839	(249,020)	(243,804)

Ketchikan Gateway Borough
 FY 2004/2005 BUDGET - APPROPRIATIONS
 INTERNAL SERVICE - FUND 540
 BOROUGH - GREAT WEST HEALTH INSURANCE

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	314,896	68,755	(168,863)	(168,863)	(220,901)
REVENUE:					
4305 INTEREST REVENUE	8,793	1,908	-	-	-
4306 INVESTMENT INCOME	(13,139)	(1,329)	-	-	-
4307 UNREALIZED GAINS (LOSSES)	2,613	(2,800)	-	-	-
4410 PREMIUM RESERVE CONTRIBUTION	705,997	740,650	860,534	876,897	1,042,434
TOTAL REVENUES	704,264	738,429	860,534	876,897	1,042,434
TOTAL FUNDS AVAILABLE & REVENUE	1,019,160	807,184	691,671	708,034	821,533
APPROPRIATIONS:					
5200 BOROUGH FIXED COSTS	164,835	196,616	186,008	222,008	220,000
5201 BOROUGH CLAIMS PAID	658,792	779,431	726,592	706,927	700,000
6600 INTERFUND TRANSFER TO G.F.	126,778	-	-	-	-
TOTAL APPROPRIATIONS	950,405	976,047	912,600	928,935	920,000
FUNDS AVAILABLE JUNE 30	68,755	(168,863)	(220,929)	(220,901)	(98,467)

Ketchikan Gateway Borough
 FY 2004/2005 - Summary of Revenue and Appropriations
 Land Trust Fund - Fund 701-10

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	15,103,289	12,955,748	11,134,756	11,134,756	11,984,513
REVENUE					
4305 INTEREST INCOME	621,064	491,973	461,001	395,719	481,192
4306 INVESTMENT INCOME	(832,216)	(299,201)	-	-	-
4307 UNREALIZED GAINS (LOSSES)	38,025	62,245	-	-	-
4315 PRINCIPAL-DEFERRED PAY	8,553	2,440	526,638	542,797	357,759
4370 RENTAL INCOME	15,400	4,583	-	-	-
4390 OTHER REVENUE	15,139	82,930	-	-	-
SALE OF LAND	-	-	-	113,000	-
4450 INTERFUND TRANSFERS	-	-	-	-	250,000
Total Revenue	(134,035)	344,970	987,639	1,051,516	1,088,951
Total Funds Available and Revenue	14,969,254	13,300,718	12,122,395	12,186,272	13,073,464
APPROPRIATIONS					
5100 EMPLOYEE PAY	30,592	-	-	-	-
5110 OVERTIME PAY	1,308	-	-	-	-
5120 TEMPORARY PAY	280	-	-	-	-
5200 TAXES/BENEFITS	16,167	-	-	-	-
6010 SUPPLIES	8	-	-	-	-
6020 DUES & PUBLICATIONS	-	139	-	443	-
6030 PUBLISHING EXPENSE	-	-	-	24	-
6031 RECORDING FEES, TITLE REPR	-	-	-	100	-
6032 PERMIT FEES	-	2,500	-	-	-
6070 POSTAGE/FREIGHT	-	-	-	-	-
6080 PROFESSIONAL SERVICES	5,943	-	-	-	-
6090 CONTRACTUAL SERVICES	53,979	4,470	25,000	45,787	30,000
6100 INSURANCE EXPENSE	-	2,065	-	-	-
6130 ADMINISTRATIVE SERVICES	55,000	-	29,405	29,405	29,405
6310 ELECTRICITY	913	-	-	-	-
6320 WATER	278	-	-	-	-

Ketchikan Gateway Borough

FY 2004/2005 - Summary of Revenue and Appropriations

Land Trust Fund - Fund 701-10

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
6340 SEWER	393	-	-	-	-
6350 SOLID WASTE DISPOSAL	1,189	-	-	-	-
6430 BUILDING MAINTENANCE	45,952	-	-	-	-
6431 HEATING OIL	1,305	-	-	-	-
6450 EQUIPMENT MAINTENANCE	-	-	-	-	-
6530 EQUIPMENT PURCHASES	-	-	-	-	-
6540 CAPITAL PROJECTS	112,399	1,056,788	-	126,000	-
6600 INTERFUND TRANSFERS	1,687,800	1,100,000	800,000	-	650,000
Total Appropriations	2,013,506	2,165,962	854,405	201,759	709,405
FUNDS AVAILABLE JUNE 30	12,955,748	11,134,756	11,267,990	11,984,513	12,364,059
Reserved for potential Airport Terminal Renovation			250,000	250,000	-
Note Receivable- Airport Office Remodel			75,000	75,000	75,000
Note Receivable - System Development Charges (SDC)			430,773	430,773	406,750
Note Receivable - Mud Bight			13,147	-	-
Note Receivable - Shoup Street			17,301	17,301	15,249
Note Receivable - Boat Dock			76,197	76,197	57,013
Note Receivable - North Tongass Fire & EMS			1,000,000	1,000,000	900,000
Note Receivable - Economic Development			750,000	750,000	750,000
Note Receivable - Nonareawide Sludge			607,298	607,298	588,693
Contracts Receivable - Pacific Log & Lumber			893,090	893,090	846,948
Note Receivable- Gold Nugget			-	38,500	30,800
Note Receivable- Shoenbar Middle School			-	2,100,000	2,100,000
Note Receivable- Vactor Truck			207,621	207,621	180,676
Reserved for Encumbrances			112,921	112,921	112,921
Total Designated Reserves	-	-	4,433,348	6,558,701	6,064,050
Unreserved Fund Balance	12,955,748	11,134,756	6,834,642	5,425,812	6,300,009

Ketchikan Gateway Borough
FY 2004/2005 Budget - Summary of Revenue and Appropriations
Non Area Wide - Library Fund - 710

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	(32,327)	(72,690)	(74,174)	(74,174)	26,555
REVENUE:					
4010 REAL PROPERTY TAXES	307,874	396,632	478,359	506,502	467,179
4020 BUSINESS-PERSONAL TAXES	18,253	11,923	(24,852)	15,638	-
4150 SR. CITIZEN LOCAL CONT.	(16,568)	(20,710)	-	(24,852)	(24,852)
4305 INTEREST INCOME	610	1,129	-	846	4,500
4306 INVESTMENT INCOME	(1,222)	(238)	-	(317)	-
4306 UNREALIZED GAINS (LOSSES)	2,077	(648)	-	3,792	-
Total Revenues	311,024	388,088	453,507	501,609	446,827
TOTAL FUNDS AVAILABLE	278,697	315,398	379,333	427,435	473,382
APPROPRIATIONS:					
6090 LIBRARY	351,387	389,572	398,800	400,880	408,930
6090 PT. HIGGINS LIBRARY	-	-	-	-	2,925
Total Appropriations	351,387	389,572	398,800	400,880	411,855
FUNDS AVAILABLE JUNE 30	(72,690)	(74,174)	(19,467)	26,555	61,527

Ketchikan Gateway Borough

FY 2004/2005 - Summary of Revenue and Appropriations

Recreational Sales Tax Capital Projects Fund - 712

Description	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	53,859	404,589	421,492	421,492	125,591
REVENUE:					
4040 SALES TAXES - IN CITY	837,792	857,246	812,658	815,000	831,300
4050 SALES TAXES - OUT OF CITY	129,650	133,102	125,761	128,000	130,560
4080 PENALTY & INTEREST	6,124	9,676	6,125	8,500	6,500
4305 INTEREST REVENUE	22,925	25,239	8,750	20,000	6,365
4306 INVESTMENT INCOME	(31,414)	(13,536)	-	5,000	-
4307 UNREALIZED GAINS (LOSSES)	(13,856)	4,315	-	25,000	-
4450 INTERFUND TRANSFERS	275,901	-	-	-	-
Total Revenues	1,227,122	1,016,042	953,294	1,001,500	974,725
TOTAL FUND AVAILABLE & REV	1,280,981	1,420,631	1,374,786	1,422,992	1,100,316
APPROPRIATIONS:					
6140 DEBT EXPENSE	795,228	795,478	1,095,701	1,095,701	795,591
6540 CAPITAL PROJECTS	-	187,092	271,700	201,700	135,200
6600 INTERFUND TRANSFERS	81,164	16,569	-	-	-
Total Appropriations	876,392	999,139	1,367,401	1,297,401	930,791
FUNDS AVAILABLE JUNE 30	404,589	421,492	7,385	125,591	169,525

Ketchikan Gateway Borough
 FY 2004/2005 - Summary of Revenue and Appropriations
 Bonds/Capital Improvement Fund - Fund 713

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	225,610	190,727	182,487	182,487	190,937
REVENUE					
4250 REIMBURSEMENT	1,001,824	999,084	1,492,283	1,492,283	1,489,215
4305 INTEREST INCOME	5,217	5,896	7,000	7,000	7,007
4306 INVESTMENT INCOME	(8,458)	(1,365)	-	-	-
4307 UNREALIZED GAINS	(8,899)	589	-	-	-
4450 INTERFUND TRANSFERS	1,235,228	1,227,924	1,449,028	1,449,028	1,527,591
Total Revenues	2,224,912	2,232,128	2,948,311	2,948,311	3,023,813
EXPENDITURES					
6090 CONTRACTUAL SERVICES	2,513	3,402	9,000	9,000	9,000
6140 DEBT EXPENSE	2,257,282	2,236,966	2,930,861	2,930,861	2,923,042
6150 OTHER EXPENSES	-	-	-	-	-
Total Appropriations	2,259,795	2,240,368	2,939,861	2,939,861	2,932,042
FUNDS AVAILABLE JUNE 30	190,727	182,487	190,937	190,937	282,708

Ketchikan Gateway Borough
FY 2004/2005 - Summary of Revenue and Appropriations
Debt Service (Bonds) - Funds 250, 260, 270, 275

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
1995 G.O. BONDS INDOOR REC CENTER (GRC) - FUND 250					
4450 INTERFUND TRANSFER	795,228	795,478	799,028	799,028	795,591
Total Revenues	795,228	795,478	799,028	799,028	795,591
6840 BOND PRINCIPAL PAYMENT	550,000	575,000	605,000	605,000	630,000
6845 BOND INTEREST	245,228	220,478	194,028	194,028	165,591
Total Appropriations	795,228	795,478	799,028	799,028	795,591
1999 G.O. BONDS (VALLEY PARK & HOUGHTALING) - FUND 260					
4450 INTERFUND TRANSFERS	655,725	658,138	654,838	654,838	656,063
Total Revenues	655,725	658,138	654,838	654,838	656,063
6840 BOND PRINCIPAL PYMTS	265,000	280,000	290,000	290,000	305,000
6845 BOND INTEREST	390,725	378,138	364,838	364,838	351,063
Total Appropriations	655,725	658,138	654,838	654,838	656,063
2000 G.O. BONDS (NEW ELEMENTARY SCHOOL) - FUND 270					
4450 INTERFUND TRANSFER	806,329	783,350	782,350	782,350	780,600
Total Revenues	806,329	783,350	782,350	782,350	780,600
6840 BOND PRINCIPAL PAYMENT	140,000	320,000	335,000	335,000	350,000
6845 BOND INTEREST	649,482	463,350	447,350	447,350	430,600
Total Appropriations	789,482	783,350	782,350	782,350	780,600
2003 G.O. BONDS (SCHOENBAR) - FUND 275					
4450 INTERFUND TRANSFER	-	-	694,645	694,645	690,788
Total Revenues	-	-	694,645	694,645	690,788
6840 BOND PRINCIPAL PAYMENT	-	-	235,000	235,000	325,000
6845 BOND INTEREST	-	-	459,645	459,645	365,788
Total Appropriations	-	-	694,645	694,645	690,788

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Appropriations
 Passenger Facility Charges Fund (PFC) - Fund 714

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	530,442	656,749	815,153	870,419	942,755
REVENUE	-				
4210 ENPLANEMENT REVENUE	274,511	389,681	404,100	400,000	400,000
4305 INTEREST INCOME	30,327	22,012	28,830	50,000	47,138
4306 INVESTMENT INCOME	(48,186)	-	-		-
4307 UNREALIZED GAINS (LOSSES)	5,993	-	-		-
Total Revenues	262,645	411,693	432,930	450,000	447,138
TOTAL FUNDS AVAILABLE & REVENUE	793,087	1,068,442	1,248,083	1,320,419	1,389,893
EXPENDITURES					
6011 OPERATING SUPPLIES	-	-			-
6090 CONTRACTUAL SERVICES	-	-	-		-
6140 DEBT SERVICE	136,338	253,289	377,664	377,664	373,727
6600 TRANSFER					380,000
Total Appropriations	136,338	253,289	377,664	377,664	753,727
FUNDS AVAILABLE JUNE 30	656,749	815,153	870,419	942,755	636,166

Ketchikan Gateway Borough
FY 2004/2005 - Summary of Revenue and Appropriations
Economic Development Fund 721-10

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	20,021,844	14,781,971	17,955,624	17,955,624	18,316,981
REVENUE:					
4055 TRANSIENT OCCUPANCY TAX	28,217	32,771	37,250	47,651	-
4096 SALES OF PROPERTY	-	-	300,000	1,165,000	-
4245 FEDERAL GRANT REVENUE	3,000,000	-	-	-	-
4305 INTEREST INCOME	255,955	211,846	-	58,000	-
4306 INVESTMENT INCOME	(361,981)	(80,076)	-	5,000	-
4307 UNREALIZED GAINS (LOSSES)	59,645	(9,682)	-	21,000	-
4370 PROPERTY RENTALS	-	-	-	56,100	-
4390 OTHER REVENUE	5,050	12,550	-	8,700	-
4450 INTERFUND TRANSFERS	659,048	5,828,986	400,000	400,000	250,000
4525 LEASE REVENUES	-	195,037	321,570	284,063	321,570
TOTAL REVENUES	3,645,934	6,191,432	1,058,820	2,045,514	571,570
FUND BALANCE + REVENUE	23,667,778	20,973,403	19,014,444	20,001,138	18,888,551
SUMMARY OF APPROPRIATIONS					
5100 EMPLOYEE PAY	6,779	120,134	25,000	26,850	6,472
5110 OVERTIME PAY	143	5,767	9,000	5,053	-
5120 TEMPORARY PAY	2,565	82,629	241,500	105,785	114,060
5200 TAXES/BENEFITS	1,094	40,154	42,819	32,056	21,627
5300 TRAVEL AND TRAINING	1,812	11,550	-	-	-
5500 REIMBURSABLE EXPENSES	330	14,525	-	-	-
6010 OFFICE SUPPLIES	913	1,922	-	653	-
6011 OPERATING SUPPLIES	-	85	7,500	21,400	20,500
6020 DUES & PUBLICATIONS	325	2,735	1,800	250	-
6030 PUBLISHING	1,100	25,343	-	200	-
6031 RECORDING FEES, ETC	253	369	-	-	-
6040 COMMUNITY PROMOTION	-	1,205	25,000	-	-
6060 RENTALS	2,693	17,669	4,500	4,294	4,500
6070 POSTAGE AND FREIGHT	323	669	-	-	-
6080 PROFESSIONAL SERVICES	175,880	60,902	8,500	52,430	184,500
6085 PERMITS	-	-	3,000	8,240	14,800
6090 CONTRACTUAL SERVICES	6,603,586	1,351,049	5,437,750	981,723	100,500
6091 WATER/SEWER TESTING	-	-	60,000	21,186	40,000
6100 INSURANCE	-	24,104	38,700	78,868	76,591
6130 ADMINISTRATION FEES	-	15,000	15,000	15,000	-
6140 DEBT SERVICE	-	-	100,000	-	-
6310 ELECTRICITY	-	70,872	176,000	114,289	187,000
6320 WATER	-	1,120	-16,000	5,700	10,000

Ketchikan Gateway Borough
 FY 2004/2005 - Summary of Revenue and Appropriations
 Economic Development Fund 721-10

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
6330 TELEPHONE	898	2,559	1,400	785	800
6331 LONG DISTANCE	132	324	-	25	-
6430 BUILDING MAINTENANCE	-	4,353	55,500	4,257	30,000
6431 HEATING FUEL	-	4,694	15,000	11,025	12,000
6450 EQUIPMENT MAINTENANCE	209	1,075	5,000	5,000	5,000
6460 VEHICLE MAINTENANCE	6,567	1	-	-	-
6530 EQUIPMENT PURCHASE	-	24,364	2,500	-	2,500
6540 CAPITAL IMPROVEMENT	212,790	287,406	58,000	186,588	280,000
6600 INTERFUND TRANSFERS	1,510,048	-	-	-	-
6650 CENTRAL GARAGE CHARGES	-	-	2,000	-	-
6700 LOSS FROM BAD DEBTS	357,367	845,200	-	-	-
6845 INTEREST	-	-	-	2,500	-
TOTAL APPROPRIATIONS	8,885,807	3,017,779	6,351,469	1,684,157	1,110,850
FUND BALANCE JUNE 30	14,781,971	17,955,624	12,662,975	18,316,981	17,777,701
COMMITTED FUNDS:					
Gateway Forest Products, Inc.		10,600,000	2,689,724	2,490,000	-
Note Receivable - Saxman	-	231,822	231,822	-	-
LAND HELD FOR RESALE				9,052,337	11,542,337
SHIPYARD INFRASTRUCTURE		1,060,320	325,000	-	-
SHIPYARD PROJECT		5,000,000	5,000,000	5,000,000	5,000,000
Reserved for potential Airport Terminal Renovation				250,000	250,000
Inter-Island Ferry Authority	1,865,000	1,865,000	1,865,000	1,730,000	1,730,000
UNRESERVED FUND BALANCE	12,916,971	(801,518)	2,551,429	(205,356)	(744,636)

Ketchikan Gateway Borough
FY 2004/2005 Budget - Revenue and Appropriations
South Tongass Service Area - 800

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	237,308	260,268	157,645	157,645	16,340
REVENUES:					
4010 PROPERTY TAXES	112,136	116,826	115,063	113,242	267,465
4020 BUSINESS/PERSONAL TAXES	683	760	840	950	1,744
4060 AUTOMOBILE TAXES	15,935	16,535	9,500	9,500	7,800
4150 SR CITIZEN LOCAL CONTRIB.	(8,111)	(8,111)	(8,111)	(8,111)	(18,655)
4220 REVENUE SHARING	2,520	3,537	500	-	500
4240 REV FROM OTHER GOVTS	-	4,620	13,500	-	28,500
4305 INTEREST INCOME	8,497	5,367	1,590	3,000	1,590
4306 INVESTMENT INCOME	(8,563)	(2,716)	-	700	-
4307 UNREALIZED GAINS (LOSSES)	2,096	(243)	-	4,000	-
4360 SERVICE AREA REVENUE	119,966	110,424	140,000	100,000	140,000
4390 OTHER REVENUE	-	2,700	-	-	-
4450 TRANSFERS	-	207,601	-	10,622	-
TOTAL REVENUES	245,159	458,786	272,882	233,903	428,944
TOTAL FUNDS AVAILABLE	482,467	719,054	430,527	391,548	445,284
SUMMARY OF APPROPRIATIONS					
FIRE SERVICES	113,385	174,243	154,169	141,675	233,603
WATER SERVICES	108,814	387,166	156,204	233,533	153,040
TOTAL APPROPRIATIONS	222,199	561,409	310,373	375,208	386,643
FUNDS AVAILABLE JUNE 30	260,268	157,645	120,154	16,340	58,641

Ketchikan Gateway Borough
FY 2004/2005 Budget - Revenue and Appropriations
South Tongass Fire 800-90-000

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
APPROPRIATIONS:					
5120 TEMPORARY PAY	33,375	39,335	35,200	32,000	35,560
5200 BENEFITS	4,327	6,114	5,199	5,396	5,644
5300 TRAVEL & TRAINING	4,642	7,282	12,500	12,000	12,500
5400 UNIFORM ALLOWANCE	-	16,650	16,700	16,000	11,500
5500 REIMBURSABLE EXPENSES	-	89	-	-	-
6010 OFFICE SUPPLIES	654	1,973	1,500	1,400	2,500
6011 OPERATING SUPPLIES	18,118	17,961	8,500	13,997	8,500
6015 BOOKS & SOFTWARE	1,430	829	600	100	600
6020 DUES & PUBLICATIONS	780	1,277	1,400	1,300	1,100
6030 PUBLISHING EXPENSE	-	-	100	50	100
6060 RENTALS	-	290	-	-	-
6070 POSTAGE	54	622	250	280	300
6090 CONTRACTUAL SERVICES	-	-	-	-	60,000
6100 INSURANCE	6,967	8,046	8,600	8,637	8,600
6110 MEDICAL EXPENSE	105	5,292	6,200	6,000	5,500
6130 ADMINISTRATIVE SERVICES	4,259	5,324	6,700	-	6,000
6310 ELECTRICITY	3,025	1,416	1,600	1,400	1,600
6320 WATER	-	-	450	-	450
6330 TELEPHONE	763	758	850	800	2,040
6331 LONG DISTANCE	30	53	50	25	50
6340 SEWER	-	-	480	-	480
6350 LANDFILL	167	561	50	25	200
6430 BUILDING MAINTENANCE	2,606	9,048	9,500	9,000	5,000
6431 HEATING FUEL	976	1,975	1,300	1,200	3,000
6450 EQUIPMENT MAINTENANCE	454	3,572	5,500	2,010	6,800
6460 VEHICLE MAINTENANCE	2,811	8,167	-	3,500	5,000
6461 MOTOR FUEL & OIL	2,935	85	-	55	-
6462 VEHICLE OPERATION	20	10	-	-	20
6530 EQUIPMENT PURCHASE	12,749	29,039	15,000	26,500	13,559
6540 CAPITAL IMPROVEMENTS	12,138	-	-	-	37,000
6600 INTERFUND TRANSFERS	-	8,475	-	-	-
6650 CENTRAL GARAGE CHRGS	-	-	15,940	-	-
TOTAL APPROPRIATIONS	113,385	174,243	154,169	141,675	233,603

Ketchikan Gateway Borough

FY 2004/2005 Budget - Revenue and Appropriations

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

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
APPROPRIATIONS:					
5100 EMPLOYEE PAY	25,498	32,120	21,812	24,000	15,206
5110 OVERTIME	3,242	1,987	1,500	1,500	1,500
5120 TEMPORARY PAY	147	4,044	-	2,500	-
5200 TAXES/BENEFITS	12,539	17,297	10,559	15,000	9,502
6010 SUPPLIES	-	266	-	-	-
6011 OPERATING SUPPLIES	41,668	54,501	55,000	55,000	55,000
6020 DUES & PUBLICATIONS	1,368	100	565	565	565
6030 PUBLISHING EXPENSE	65	2,132	-	-	-
6060 RENTALS	51	313	-	-	-
6070 POSTAGE	3	590	100	-	100
6090 CONTRACTUAL SERVICE	4,890	759	3,000	5,000	3,000
6091 WATER TEST	2,846	3,094	1,500	4,500	4,500
6100 INSURANCE	-	-	200	200	200
6130 ADMINISTRATIVE SERVICES	3,525	15,374	14,000	14,000	14,000
6140 DEBT SERVICE	1,103	1,013	2,868	2,868	2,868
6310 ELECTRICITY	11,868	9,728	6,500	6,500	7,000
6330 TELEPHONE	381	379	-	-	-
6430 BUILDING MAINTENANCE	-	72	-	-	-
6450 EQUIPMENT MAINTENANCE	77	2,188	-	-	-
6530 EQUIPMENT PURCHASE	-	11,997	12,000	-	12,000
6540 CAPITAL IMPROVEMENTS	(457)	29,572	-	74,000	-
6600 TRANSFERS	-	199,127	-	-	-
6650 CENTRAL GARAGE CHRGS	-	-	-	-	-
TREATMENT 91-001	108,814	386,653	129,604	205,633	125,442
5100 EMPLOYEE PAY	-	329	7,477	11,000	8,127
5110 OVERTIME	-	-	500	1,100	500
5120 TEMPORARY PAY	-	-	-	200	-
5200 TAXES/BENEFITS	-	62	3,623	6,000	3,972
6011 OPERATING SUPPLIES	-	27	6,000	4,000	6,000
6090 CONTRACTUAL SERVICE	-	-	3,000	100	3,000
6310 ELECTRICITY	-	95	3,500	3,000	3,000
6530 EQUIPMENT PURCHASE	-	-	-	-	3,000
6650 CENTRAL GARAGE CHRGS	-	-	2,500	2,500	-
DISTRIBUTION 91-002	-	513	26,600	27,900	27,598
FUNDS AVAILABLE JUNE 30	108,814	387,166	156,204	233,533	153,040

Ketchikan Gateway Borough
FY 2004/2005 Budget - Revenues and Appropriations
Waterfall Creek Service Area - 830

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	123,201	113,338	105,081	105,081	26,486
REVENUES:					
4220 REVENUE SHARING	31	31	-	-	-
4305 INTEREST INCOME	6,031	4,660	100	1,390	100
4306 INVESTMENT INCOME	(9,021)	(3,233)	-	235	-
4307 UNREALIZED GAINS (LOSSES)	847	807	-	1,800	-
4360 SERVICE AREA REVENUE	5,376	6,208	5,040	12,000	5,620
Total Revenues	3,264	8,473	5,140	15,425	5,720
APPROPRIATIONS:					
6030 PUBLISHING EXPENSE	-	-	100	100	100
6090 CONTRACTUAL SERVICES	7,328	-	-	3,500	4,000
6130 ADMINISTRATIVE SERVICES	242	6,000	500	500	500
6441 SYSTEM MAINT - ROAD	5,557	10,730	6,000	3,043	4,000
6442 SYSTEM MAINT-SEWER	-	-	-	-	-
6450 CAPITAL IMPROVEMENTS	-	-	-	86,877	-
Total Appropriations	13,127	16,730	6,600	94,020	8,600
FUNDS AVAILABLE JUNE 30	113,338	105,081	103,621	26,486	23,606

Ketchikan Gateway Borough
FY 2004/2005 Budget - Revenues and Appropriations
Mud Bight Service Area - 840

Description		FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1		(7,310)	(67)	8,150	8,150	9,030
REVENUES:						
4220	REVENUE SHARING	314	301	-	-	-
4305	INTEREST INCOME	1,005	893	100	512	100
4306	INVESTMENT INCOME	(1,486)	(607)	-	124	-
4307	UNREALIZED GAINS (LOSS)	(291)	273	-	721	-
4360	SERVICE AREA REVENUE	8,731	8,694	8,600	15,010	8,600
4400	INTERFUND TRANSFERS	-	-	-	-	-
Total Revenues		8,273	9,554	8,700	16,367	8,700
APPROPRIATIONS:						
6030	PUBLISHING EXPENSE	-	-	-	-	-
6070	POSTAGE	4	-	50	-	-
6130	ADMINISTRATIVE SERVICES	106	500	500	500	500
6140	DEBT SERVICE	920	837	8,000	14,987	-
6540	CAPITAL IMPROVEMENTS	-	-	-	-	-
Total Appropriations		1,030	1,337	8,550	15,487	500
FUNDS AVAILABLE JUNE 30		(67)	8,150	8,300	9,030	17,230

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Revenues and Appropriations
 Nichols View Service Area - 850

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	10,312	10,124	9,830	9,830	9,810
REVENUES:					
4305 Interest Income	498	411	350	480	400
4306 Investment Income	(771)	(289)	-	-	-
4307 Unrealized Gains (Losses)	85	84	-	-	-
Total Revenues	(188)	206	350	480	400
APPROPRIATIONS:					
6130 Administrative Services	-	500	500	500	500
Total Appropriations	-	500	500	500	500
FUNDS AVAILABLE JUNE 30	10,124	9,830	9,680	9,810	9,710

Ketchikan Gateway Borough

FY 2004/2005 Budget - Revenues and Appropriations

Forest Park Service Area - 860

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	148,806	155,149	161,544	161,544	85,393
REVENUES:					
4010 PROPERTY TAXES	49,202	48,892	48,039	48,039	48,039
4020 BUSINESS/PERSONAL TAXES	389	127	-	127	-
4060 AUTOMOBILE TAXES	3,388	3,937	3,000	2,641	3,000
4150 SR CITIZEN LOCAL CONTRIB.	(2,417)	(2,417)	(2,417)	(2,417)	(2,417)
4220 REVENUE SHARING	428	413	-	-	-
4305 INTEREST INCOME	7,932	6,991	1,000	2,750	3,415
4306 INVESTMENT INCOME	(11,972)	(5,010)	-	500	-
4307 UNREALIZED GAINS/LOSSES	1,565	1,404	-	3,050	-
Total Revenues	48,515	54,337	49,622	54,690	52,037
APPROPRIATIONS:					
6010 SUPPLIES	-	-	-	-	-
6020 DUES & PUBLICATIONS	250	-	-	-	-
6030 PUBLISHING EXPENSE	56	-	50	93	100
6070 POSTAGE EXPENSE	8	64	50	10	50
6090 CONTRACTUAL SERVICES	29,022	19,644	20,100	25,000	24,000
6091 CONTRACT SERVICES - ROAD	-	-	-	-	-
6100 INSURANCE	-	-	-	-	-
6130 ADMIN SERVICE FEE	1,840	8,402	2,310	2,310	2,310
6312 ELECTRICITY-STREET LIGHTS	6,876	6,303	7,000	6,800	7,000
6440 SYSTEM MAINT - OTHER	50	-	-	-	-
6441 SYSTEM MAINT - ROAD	4,070	13,236	19,000	7,500	25,000
6540 CAPITAL IMPROVEMENTS	-	293	-	89,128	-
6600 INTERFUND TRANSFERS OUT	-	-	-	-	-
Total Appropriations	42,172	47,942	48,510	130,841	58,460
FUNDS AVAILABLE JUNE 30	155,149	161,544	162,656	85,393	78,970

Ketchikan Gateway Borough
FY 2004/2005 Budget - Revenues and Appropriations
Gold Nugget Service Area - 870

Description	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1	10,764	10,050	11,701	11,701	12,090
REVENUES:					
4220 REVENUE SHARING	46	49	-	-	-
4305 INTEREST INCOME	545	469	200	250	200
4306 INVESTMENT INCOME	(826)	(320)	-	49	-
4307 UNREALIZED GAINS (LOSSES)	118	87	-	275	-
4360 SEWER FEES	-	186	-	-	-
4361 ROAD FEES	6,073	6,040	6,060	6,500	6,060
Total Revenues	5,956	6,511	6,260	7,074	6,260
APPROPRIATIONS:					
5100 EMPLOYEE PAY	-	-	-	-	-
5200 BENEFITS	-	-	-	-	-
6030 PUBLISHING	-	-	50	185	50
6070 POSTAGE	-	-	30	-	30
6090 CONTRACTUAL SERVICES	-	-	-	-	6,000
6130 ADMINISTRATIVE SERVICES	370	1,415	500	500	500
6441 ROAD MAINTENANCE	6,300	3,445	9,200	6,000	3,200
6540 CAPITAL IMPROVEMENTS	-	-	-	-	-
Total Appropriations	6,670	4,860	9,780	6,685	9,780
DESIGNATED RESERVES - CIP					
UNDESIGNATED RESERVES 6%					
FUNDS AVAILABLE JUNE 30	10,050	11,701	8,181	12,090	8,570

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Revenues and Appropriations
 North Tongass Fire & EMS Service Area - 890

Description		FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
FUNDS AVAILABLE JULY 1		-	-	-	37,768
REVENUES:					
4010	PROPERTY TAXES	-	438,740	408,000	330,375
4020	BUSINESS/PERSONAL TAXES	-	-	-	-
4060	AUTOMOBILE TAXES	-	20,000	7,700	7,800
4150	SR CITIZEN LOCAL CONTRIB. FEES	-	(83,945)	(25,000)	(18,724) 110,070
4220	REVENUE SHARING	-	3,500	-	3,000
4305	INTEREST INCOME	-	-	-	-
4390	EMS INCOME	-	35,000	1,950	44,000
4390	OTHER REVENUE (LOANS)	116,874	-	750,000	-
Total Revenues		116,874	413,295	1,142,650	476,521
APPROPRIATIONS:					
5100	EMPLOYEE PAY	634	-	85,585	99,741
5120	TEMPORARY PAY	1,355	14,240	10,200	16,500
5200	BENEFITS	350	43,468	37,078	46,971
5300	TRAVEL & TRAINING	(168)	10,000	10,022	10,000
5400	UNIFORM ALLOWANCE	-	15,000	5,000	2,000
5500	REIMBURSABLE EXPENSES	11	-	1,909	2,100
6010	OFFICE SUPPLIES	-	2,000	2,500	1,000
6011	OPERATING SUPPLIES	210	4,000	12,000	20,000
6015	BOOKS & SOFTWARE	-	1,000	3,000	4,500
6020	DUES & PUBLICATIONS	-	1,800	150	2,400
6030	PUBLISHING EXPENSE	2,528	500	250	300
6060	RENTALS	-	32,000	49,000	42,000
6070	POSTAGE	320	500	75	100
6080	PROFESSIONAL SERVICES	1,718	-	10,050	
6082	EMPLOYEE RECRUITMENT	1,408	-	200	
6090	CONTRACTUAL SERVICES	91,139	11,178	60,000	-
6100	INSURANCE	-	15,000	1,200	15,000

Ketchikan Gateway Borough
 FY 2004/2005 Budget - Revenues and Appropriations
 North Tongass Fire & EMS Service Area - 890

Description		FY 02/03 ACTUAL	FY 03/04 BUDGET	FY 03/04 ESTIMATED	FY 04/05 BUDGET
6110	MEDICAL EXPENSE	-	7,500	1,500	2,500
6130	ADMINISTRATIVE SERVICES	-	5,324	5,324	20,000
6140	DEBT SERVICE	1,886	150,000	5,000	122,000
6310	ELECTRICITY	-	3,000	4,100	3,000
6320	WATER	-	-	-	-
6330	TELEPHONE	-	1,000	977	1,000
6331	LONG DISTANCE	-	400	15	-
6340	SEWER	-	-	-	-
6430	BUILDING MAINTENANCE	-	5,000	3,964	1,000
6431	HEATING FUEL	-	4,000	5,141	4,000
6450	EQUIPMENT MAINTENANCE	-	6,000	2,492	6,000
6460	VEHICLE MAINTENANCE	-	-	-	3,000
6461	MOTOR FUEL & OIL	-	-	-	2,000
6462	VEHICLE OPERATION	-	-	150	-
6530	EQUIPMENT PURCHASE	15,483	25,000	18,000	10,000
6540	CAPITAL IMPROVEMENTS	-	900,000	750,000	-
6650	CENTRAL GARAGE CHARGES	-	20,000	20,000	-
Total Appropriations		116,874	1,277,910	1,104,882	437,112
FUNDS AVAILABLE JUNE 30		-	(864,615)	37,768	77,177

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MISCELLANEOUS

FY 2004/2005

Ketchikan Gateway Borough
FY 04/05 Budget Hearing Schedule

- April 19 5:30 p.m. – Regular Assembly Meeting. School District Budget presented to the Assembly. Location: City of Ketchikan Council Chambers.
- May 17 5:30 p.m. – Regular Assembly Meeting. School District local contribution set. Location: City of Ketchikan Council Chambers.
- June 7 5:30 p.m. – Regular Assembly Meeting. Introduction of Budget Ordinance. Location: City of Ketchikan Council Chambers.
- June 10 5:30 p.m. – Special Meeting/Assembly Work Session. Location: City of Ketchikan Council Chambers.
- June 14 5:30 p.m. – Special Meeting. Mill Levy set. Location: City of Ketchikan Council Chambers.
- June 21 5:30 p.m. - Regular Assembly Meeting. Budget Ordinance adopted. Location: City of Ketchikan Council Chambers.

**KETCHIKAN GATEWAY BOROUGH
COMMUNITY PROFILE**

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

DEMOGRAPHICS, ECONOMICS, SERVICE STATISTICS

Ketchikan Gateway Borough Area		Racial Composition 2000 Census (%)	
Borough, square miles	1,257	White	74.3%
Revillagigedo Island, square miles	1,168	Hispanic	2.6%
Gravina Island, square miles	89	Asian or Pacific Island	4.3%
		Black	0.5%
Land Use within the City of Ketchikan (%)		American Indian, Eskimo or Aleutian	15.0%
		Other and Multiple Races	3.4%
Residential	49.6%	Gender Composition 2000 Census (%)	
Undeveloped/Park	2.7%	Male	51.1%
Institutional	6.9%	Female	48.9%
Industrial	9.3%	Population	
Commercial/Service	11.7%	2003	
Total Acres	2,621	2002 (est. by State Demographer)	13,670
		2001 (2000 Census)	14,070
Land Use in the Borough by Activity (%)		2000 (Official Census)	14,070
(Excludes federal lands)		1999	13,961
Residential	3.47%	1998	14,231
Park/Leisure/Recreation	4.86%	1997	14,728
Social/Institutional/Infrastructure	2.05%	1996	15,082
Industrial	1.59%	1995	15,028
Commercial/Service/Natural		1994	14,684
Resource Development	16.83%	1993	14,664
Transportation	5.51%	1992	14,415
Vacant/Tidelands	65.69%	1991	14,118
Total Acres	63,311	1990	13,828
		1980	11,316
Land Ownership in the Borough (%)		1970	10,041
1996 Comprehensive Plan		1960	9,307
Private	.78%	1950	7,616
Native	2.87%	Age Composition 2000 Census (%)	
Local Government	.39%	Under 5 years	6.9%
State	1.41%	5-14 years	16.5%
Federal	94.63%	15-19 years	7.4%
Total Approximate Acres	780,800	20-24 years	4.9%
		25-44 years	31.4%
Elections (October 2003)		45-64 years	25.0%
Registered Voters	10,281	65 + years	7.9%
Votes Cast Last Borough Election	3,399		
% Voting Last Borough Election	33%		

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	27.0%

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%

ECONOMICS

Occupational Composition 2000 (%)

Management, Professional, Related Service Occupations	28.5%
Sales & Office	17.0%
Farming, Fishing & Forestry	27.6%
Construction, Extraction & Maint.	2.3%
Production, Transportation	11.1%
	13.6%

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%
Other Services (except Public Admin)	4.6%
Public Administration	11.1%

Taxes (2004)

City Retail Sales Tax Rate	6.0%
Borough Retail Sales Tax Rate	2.5%
City Property Tax	6.40 mills
Borough Property Tax	7.50 mills
Waterfall Creek Service Area	10.10 mills
Mud Bight Service Area	10.10 mills
Forest Park Service Area	12.80 mills
Gold Nugget Service Area	10.60 mills
North Tongass Service Area	10.10 mills
South Tongass Service Area	10.60 mills
City of Saxman Property Tax	7.50 mills
Forest Park/Saxman	12.80 mills
Saxman/South Tongass	7.50 mills
Vallenar Bay Service Area	8.70 mills
Deep Bay Service Area	8.70 mills
Long Arm Service Area	8.70 mills
(Non-Areawide Rate)	1.20 mills

2004 Property Tax Assessed Valuation

Borough	985,641,400
City of Ketchikan	582,411,900
City of Saxman	13,913,800

Unemployment Rates (%)

2003	8.9%
2001	10.2%
2001	8.0%
2000	7.8%
1999	7.1%
1998	7.0%
1997	9.5%
1996	8.7%
1995	7.7%
1994	8.3%
1993	8.8%
1992	9.6%

Zoning Permits (Calendar Year)

2003	197	1997	159
2002	132	1996	210
2001	115	1995	209
2000	146	1994	184
1999	148	1993	197
1998	118	1992	185

2003 SERVICE STATISTICS

Animal Protection (Calendar Year 2003)

Licenses Issued	600
Animals Impounded	490
Animals Surrendered	403
Animals Adopted	202
Animals Claimed	97

**Transportation Services
(Calendar Year 2003)**

Ketchikan International Airport

Inbound Passengers	97,432
Outbound Passengers	95,597

Airport Ferry

Passengers	359,550
Vehicles	80,582

The Bus

Passengers	166,772
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**South Tongass Volunteer Fire Department
(Calendar Year 2003)**

Stations	1
Volunteers	30
Fire Calls	116
Emergency Calls/EMS Incidents	72

Mountain Point Service Area

Water Connections	250
Average Daily Treatment (Water)	146,933 gals.
Treatment Capacity (Water)	288,000 gals.

Forest Park:

Sewer Connections	150
Miles of Sanitary Sewers	2.5
Average Daily Treatment	45,000-60,000 (gals. estimated)

Mountain Point:

Miles of Sanitary Sewers	6
Sewer Connections	195
Average Daily Treatment (Sewer)	7,000 gals.
Treatment Capacity (Sewer)	330,000 gals.

Ketchikan Public Library (2003)

Library Materials	61,672
Annual Circulation	159,625
Registered Borrowers	11,930

Municipal Parks

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

Educational System (2003-2004)

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)	2,384
Public School Teachers	151

Visitor Industry (Calendar Year 2003)

Cruise Ship Passengers	770,663
Alaska Marine Highway Visitors	12,563
Airline Visitors	38,746
Estimated Gross Revenues From Lodging, Restaurants, Retail	\$117,293,032

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

Alaska Department of Community & Economic Development; Alaska Department of Labor and Workforce Development; and Alaska Department of Environmental Conservation

Ketchikan Visitors Bureau
Ketchikan Gateway Borough School District
Ketchikan Public Library
City of Ketchikan

Ketchikan Gateway Borough Departments:

Finance
Assessment
Animal Protection
Clerk's Office
Parks & Recreation
Planning & Community Development
Public Works
Transportation Services

South Tongass Volunteer Fire Department
North Tongass Fire & EMS Service Area
(Borough Service Area)

KETCHIKAN GATEWAY BOROUGH

Computation of Legal Debt Margin

June 30, 2004

No Debt Limit is Mandated by Law

Direct and Overlapping Debt

Total Direct Debt

Outstanding G.O. Bonds - Ketchikan Gateway Borough		\$31,035,000
Less Self Supporting Debt:		
1995 Recreation Sales Tax Revenues	(3,365,000)	(3,365,000)
Total Direct Debt		\$ 27,670,000

City of Ketchikan Direct Debt

Outstanding G.O. Bonds		\$13,320,000
Less Self Supporting Debt:		
Bonds Paid from Ketchikan Port Fund Revenues	(2,575,000)	
1997 Hospital Construction Bonds		
Paid from Sales Tax Hospital Fund Revenues	(9,350,000)	
1997 Fire Truck Construction Funds		
Paid from Sales Tax Hospital and Other Public Works Funds	(365,000)	
1986 Refunding Bonds		
Paid from Wastewater and Harbor Fund Revenues	(520,150)	(12,810,150)
Total City of Ketchikan Direct Debt		509,850
Total Direct and Overlapping Debt		<u>\$28,179,850</u>

Source: Ketchikan Gateway Borough and City of Ketchikan Financial Records

KETCHIKAN GATEWAY BOROUGH
 COMBINED SCHEDULE OF BONDS PAYABLE
 Year Ended June 30, 2004

	Interest Rate	Payment Dates	Issue Date	Final Maturity Date	Authorized	Issued	Retired	Outstanding
<u>General Obligation Bonds</u>								
2003 School Bonds	3.70 - 4.80	05/01 & 11/01	12/12/03	11/01/22	9,000,000	9,000,000	235,000	8,765,000
2000 School Bonds	4.40 - 5.52	05/01 & 11/01	12/14/00	05/01/20	9,055,000	9,055,000	795,000	8,260,000
1999 School Bonds	4.75 - 5.65	05/01 & 11/01	12/01/99	05/01/19	7,560,000	7,560,000	935,000	6,625,000
1995 IRC Bonds	4.30 - 6.00	05/15 & 11/15	12/07/95	05/15/09	7,500,000	7,500,000	4,135,000	3,365,000
<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	100,000	1,625,000
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	130,000	2,395,000
					<u>37,365,000</u>	<u>37,365,000</u>	<u>6,330,000</u>	<u>31,035,000</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	365,763	690,763	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).
ALLOCATION	Distribution of costs among reporting divisions or fund accounts.
APPROPRIATIONS	A grant or allocation of money by the Assembly to carry out a governmental function, activity or program.
AK	Alaska.
AS	Alaska Statutes (state law).
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 <i>ad hoc</i> committee comprised of the Borough Manager, the Borough Attorney and the Director of Administrative Services whose purpose is to review the preparation of the preliminary budget prior to the Manager s proposed budget submission to

	the Borough Assembly.
CAPITAL ASSET	Assets of significant value (in excess of \$1,000) having a useful life of several years (generally five 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.
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 DEBT	Services procured by contract or contractual arrangement. Accumulated amount of future payments owed by the Borough.
DEBT SERVICE	The annual payments (principal and interest) made by the Borough against its outstanding debt, especially related to bonds.
DEPRECIATION	An allocation of the net costs of a fixed asset over its estimated life or a measure of the exhaustion of asset value.
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).

EXPENDITURE	The amount of money or other asset paid, or to be paid, for a service rendered, good 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 FISCAL YEAR (FY)	Involves related functions in managing the Borough assets. 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	Remaining funds after taking into account all anticipated actual revenues and expenditures per fiscal year.
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.
GRANT-AMORTIZATION	Gradual reduction in the balance of the grant funding anticipated over multiple years.
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	Financial transactions between funds requiring approval of the Borough Assembly.
JACK COTANT	Marine vessel owned by the Borough School District (see CIP).
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 it 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).
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.
REP	Representative.
RESERVES	That portion of the fund balance that is not available for appropriation or expenditure, or is legally segregated for a specific future use.
REVENUE	Income from taxes, license fees, user fees, grants and other items or amounts of income.
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.
(SDC) - 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 SR 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).

**WORKER S
COMPENSATION
(W.C.)**

Federally and state mandated insurance to cover occupational injuries and illnesses.