

KETCHIKAN GATEWAY BOROUGH
Summary of Revenues & Expenditures
Fiscal Year 2007/2008
For the Period July 1, 2007 through December 31, 2007

<u>GENERAL FUND</u>					
<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
FUND BALANCE @ JULY 1, 2007	968,002		1,156,034	-	
<u>GF REVENUE SUMMARY:</u>					
TAXES	9,476,553	-	12,793,775	(3,317,222)	74.07%
PENALTY & INTEREST	38,877	-	121,100	(82,223)	32.10%
REVENUE FROM OTHER GOVT.	791,606	-	1,705,000	(913,394)	46.43%
INVESTMENT INCOME	120,550	-	150,000	(29,450)	80.37%
SERVICE FEES	383,635	-	1,371,100	(987,465)	27.98%
INTERFUND TRANSFERS	558,502	-	704,054	(145,552)	79.33%
GF REVENUE SUMMARY TOTALS	11,369,724	-	16,845,029	(5,475,305)	

<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
<u>GF EXPENDITURE SUMMARY:</u>					
MAYOR & ASSEMBLY	47,582	520	136,237	88,135	35.31%
MANAGER'S OFFICE	274,567	8,965	489,780	206,248	57.89%
CODE ENFORCEMENT	34,428	555	73,796	38,813	47.40%
CLERK'S OFFICE	99,524	1,153	225,603	124,926	44.63%
CLERK'S OFFICE - ELECTIONS	7,550	-	11,250	3,700	67.11%
CLERK'S OFFICE - RECORDS MANAGEMEN	674	3,200	21,073	17,199	18.38%
CLERK'S OFFICE - BOARD OF ETHICS	-	-	500	500	0.00%
LAW DEPARTMENT	119,571	2,556	270,520	148,393	45.15%
FINANCE DEPARTMENT	420,502	4,699	838,140	412,939	50.73%
ASSESSMENT DEPARTMENT	211,145	627	504,737	292,965	41.96%
ANIMAL PROTECTION	145,146	2,772	328,214	180,297	45.07%
PARKS & REC - ADMINISTRATION	106,879	12,569	215,481	96,033	55.43%
PARKS & REC - INDOOR REC CENTER	149,877	13,645	301,825	138,303	54.18%
PARKS & REC - POOLS	386,501	42,772	786,556	357,283	54.58%
PARKS & REC - PROGRAMS	60,710	5,605	152,236	85,921	43.56%
PARKS & REC - KILLER WHALES COACH	23,214	-	49,459	26,246	46.93%
PUBLIC WORKS - MAINTENANCE	159,386	15,241	465,718	291,090	37.50%
PUBLIC WORKS - GROUNDS	171,634	48,006	370,551	150,911	59.27%
PUBLIC WORKS - ADMIN	225,601	21,321	506,255	259,332	48.77%
TRANSIT DEPARTMENT	461,278	49,760	989,201	478,163	51.66%
PLANNING DEPARTMENT	257,838	23,411	661,942	380,693	42.49%
BOYS & GIRLS CLUB OF KETCHIKAN	10,238	13,838	20,000	(4,076)	120.38%
CATHOLIC COMMUNITY SERV	11,250	33,750	45,000	-	100.00%

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<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
GIS EDUCATION LAB	-	-	30,600	30,600	0.00%
NON-DEPARTMENTAL BENEFITS	157,419	-	260,000	102,581	60.55%
NON-DEPARTMENTAL REID BLDG.	29,780	1,287	110,996	79,929	27.99%
INTERFUND TRANSFERS	5,500	-	5,500	-	100.00%
AUTOMATION	101,894	17,043	284,766	165,829	41.77%
TRANSIT BUS	-	-	173,000	173,000	0.00%
KGB SCHOOL DISTRICT	4,103,195	-	8,030,000	3,926,805	51.10%
KANAYAMA EXCHANGE	-	-	-	-	0.00%
KTN AREA ARTS & HUMANITIES	-	-	-	-	0.00%
GF EXPENDITURE SUMMARY TOTAL	7,782,883	323,294	16,358,936	8,252,759	

Excess (Deficit) of Revenues
over Expenditures

3,586,842

486,093

Fund Balance, July 1, 2007

968,002

1,156,034

Fund Balance, December 31, 2007

4,554,844

1,642,127

KETCHIKAN GATEWAY BOROUGH
Summary of Revenues & Expenditures
Fiscal Year 2007/2008

For the Period July 1, 2007 through December 31, 2007

<u>WASTEWATER ENTERPRISE FUND</u>					
<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
FUND BALANCE @ JULY 1, 2007	12,403,684		12,160,587	-	
WASTEWATER REVENUE SUMMARY:					
SLUDGE/COMPOST FACILITY FUND	351,094	-	593,694	(242,600)	59.14%
MOUNTAIN POINT	150	-	-	150	0.00%
SOUTH TONGASS	907	-	-	907	0.00%
WASTEWATER REV SUMMARY TOTALS	352,151	-	593,694	(241,543)	

<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
WASTEWATER EXPENDITURE SUMMARY:					
SLUDGE/COMPOST	93,538	26,998	252,924	132,388	47.66%
MOUNTAIN POINT	82,502	41,034	194,879	71,344	63.39%
FOREST PARK	18,782	(30)	49,288	30,536	38.05%
WARD COVE	9,303	120	34,659	25,236	27.19%
AIRPORT	8,707	(141)	29,205	20,639	29.33%
WATERFALL	7,296	1,365	21,567	12,906	40.16%
WASTEWATER EXP SUMMARY TOTAL	220,128	69,346	582,522	293,049	

Excess (Deficit) of Revenues over Expenditures	132,023	11,172	
Fund Balance, July 1, 2007	<u>12,403,684</u>	<u>12,577,581</u>	
Fund Balance, December 31, 2007	<u><u>12,535,707</u></u>	<u><u>12,588,753</u></u>	

KETCHIKAN GATEWAY BOROUGH
Summary of Revenues & Expenditures
Fiscal Year 2007/2008

For the Period July 1, 2007 through December 31, 2007

<u>SERVICE AREA FUNDS</u>					
<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
<u>SERVICE AREA REVENUE SUMMARY:</u>					
SOUTH TONGASS	483,088	-	571,842	(88,754)	84.48%
LORING	3,160	-	1,853	1,307	170.51%
WATERFALL	11,537	-	11,534	3	100.03%
MUD BIGHT	12,426	-	11,960	466	103.90%
NICHOLS VIEW	130	-	300	(170)	43.18%
FOREST PARK	71,470	-	63,068	8,402	113.32%
GOLD NUGGET	3,431	-	6,208	(2,777)	55.26%
GOLD NUGGET SPECIAL ASSESSMENT	267	-	-	267	0.00%
HOMESTEAD SPECIAL ASSESSMENT	-	-	18,153	(18,153)	0.00%
NORTH TONGASS FIRE & EMS	620,017	-	660,162	(40,145)	93.92%
SERVICE AREA REV SUMMARY TOTALS	1,205,526	-	1,345,080	(139,554)	

<u>Description</u>	<u>Year to Date</u> <u>Actuals</u>	<u>Encumbrance</u>	<u>Revised</u> <u>Budget</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>	
<u>SERVICE AREA EXPENDITURE SUMMARY:</u>					
SOUTH TONGASS FIRE & EMS	260,916	34,159	577,013	281,938	51.14%
LORING	250	-	1,500	1,250	16.67%
WATERFALL	2,018	-	11,850	9,832	17.03%
MUD BIGHT	250	-	4,050	3,800	6.17%
NICHOLS VIEW	250	-	500	250	50.00%
FOREST PARK	2,574	-	66,175	63,602	3.89%
GOLD NUGGET	368	-	12,985	12,618	2.83%
GOLD NUGGET SPECIAL ASSESSMENT	-	-	829	829	0.00%
HOMESTEAD SPECIAL ASSESSMENT	514	8,300	18,153	9,339	0.00%
NORTH TONGASS FIRE & EMS	255,807	26,194	550,133	268,131	51.26%
SERVICE AREA EXP SUMMARY TOTALS	778,753	94,847	1,793,321	919,720	

KETCHIKAN GATEWAY BOROUGH
Summary of Revenue - Actual vs. Budget with Encumbrances
For the Period July 1, 2007 through December 31, 2007

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GENERAL FUND				
	Year to date	Budget	Variance	% used
<u>TAXES</u>				
4010	7,680,532.13	7,903,005.00	(222,472.87)	97.2%
4020	379,425.84	462,050.00	(82,624.16)	82.1%
4030	2,984.97	30,000.00	(27,015.03)	9.9%
4040	1,604,725.54	4,100,000.00	(2,495,274.46)	39.1%
4050	313,255.84	700,000.00	(386,744.16)	44.8%
4060	36,908.96	140,000.00	(103,091.04)	26.4%
4150	(541,280.00)	(541,280.00)	-	100.0%
TOTAL	9,476,553.28	12,793,775.00	(3,317,221.72)	74.1%
<u>PENALTY/INTEREST</u>				
4080	34,688.50	120,000.00	(85,311.50)	28.9%
4090	(1,945.89)	1,000.00	(2,945.89)	-194.6%
4110	2,894.83	100.00	2,794.83	2894.8%
4115	3,240.00	-	3,240.00	0.0%
TOTAL	38,877.44	121,100.00	(82,222.56)	32.1%
<u>OG</u>				
4190	-	5,000.00	(5,000.00)	0.0%
4215	302,485	315,000.00	(12,514.63)	96.0%
4216	-	-	-	0.0%
4220	489,121	485,000.00	4,121.00	0.0%
4225	-	350,000.00	(350,000.00)	0.0%
4245	-	550,000.00	(550,000.00)	0.0%
4256	-	-	-	0.0%
TOTAL	791,606	1,705,000.00	(913,393.63)	46.4%
<u>INTEREST INCOME</u>				
4305	120,550	150,000.00	(29,449.91)	80.4%
TOTAL	120,550	150,000.00	(29,449.91)	80.4%
<u>SERVICE FEES</u>				
4315	913.47	1,000.00	(86.53)	0.0%
4320	-	-	-	0.0%
4325	13,133.67	35,000.00	(21,866.33)	37.5%
4330	274.00	1,000.00	(726.00)	27.4%
4335	14,664.82	30,000.00	(15,335.18)	48.9%
4336	-	-	-	0.0%
4340	12,960.00	25,000.00	(12,040.00)	51.8%
4342	29,689.07	90,000.00	(60,310.93)	0.0%
4345	962.00	5,000.00	(4,038.00)	19.2%
4353	1,149.08	1,000.00	149.08	0.0%
4354	-	100.00	(100.00)	0.0%
4355	350.38	1,000.00	(649.62)	0.0%
4356	20.00	2,000.00	(1,980.00)	0.0%
4360	1,325.00	4,000.00	(2,675.00)	33.1%
4365	-	1,000.00	(1,000.00)	0.0%
4380	110.00	8,000.00	(7,890.00)	1.4%
101 26 010				
101 26 020				
101 26 030				
101 26 040				
101 26 050				
4380	74,450.01	140,000.00	(65,549.99)	53.2%
4380	88,378.54	160,000.00	(71,621.46)	55.2%
4380	39,564.15	72,000.00	(32,435.85)	55.0%
4385	18,547.14	35,000.00	(16,452.86)	53.0%
4390	9,057.69	10,000.00	(942.31)	90.6%
4392	8,405.00	25,000.00	(16,595.00)	33.6%
4393	69,681.36	185,000.00	(115,318.64)	37.7%
4394	-	540,000.00	(540,000.00)	0.0%
TOTAL	383,635.38	1,371,100.00	(987,464.62)	28.0%
<u>INTERFUND TRANS</u>				
4415	308,000.00	308,000.00	-	100.0%
4420	114,974.40	125,000.00	(10,025.60)	92.0%
4430	34,339.50	64,058.00	(29,718.50)	53.6%
4450	101,188.00	206,996.00	(105,808.00)	48.9%
	558,501.90	704,054.00	(145,552.10)	79.3%
REV TOTAL	11,369,724.46	16,845,029.00	(5,475,304.54)	67.5%