

KETCHIKAN GATEWAY BOROUGH
Ketchikan, Alaska



Budget
Fiscal Year 2002/2003

KETCHIKAN GATEWAY BOROUGH

2002/2003 BUDGET

AND CAPITAL PROGRAM

Mayor and Assembly (Term Expires)

John W. "Jack" Shay Jr., Mayor (2002)

Michael B. Salazar, Vice-Mayor (2002)

Samuel Bergeron (2004)

Richard L. Burton (2003)

Richard L. Coose (2003)

George Lybrand (2002)

Maggie Sarber (2004)

Michael J. Sallee (2002)

Appointed Staff

Gary Paxton, Interim Manager

Scott A. Brandt-Erichsen, Attorney

Susan L. Bethel, Clerk

Directors

Susan Dickinson, Planning & Community Development

Richard Smith, Public Works

David Allen, Transportation Services

Alvin E. Hall, Administrative Services

Eugene Martin, Animal Protection

John Brown, Parks & Recreation

Dennis L. Finegan, Assessment

Effective July 1, 2002

Adopted on June 17, 2002

For information about this budget document contact:

Ketchikan Gateway Borough
Department of Administrative Services
344 Front Street
Ketchikan AK 99901

Phone: 907/228-6624

Fax: 907/247-6625

email: admins@borough.ketchikan.ak.us

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

Maureen Crosby, CPA, Staff Accountant/Financial Analyst

Vicki Campbell, Accounting Supervisor

KETCHIKAN GATEWAY BOROUGH
ANNUAL BUDGET
Fiscal Year 2002/2003

TABLE OF CONTENTS

		Page Nos.
I.	Manager's Message/Introduction	
	Budget Message	1
	Budget Comparison FY 2001/2002 and 2002/2003	10
	Revenue and Appropriation Summary for all Funds	11
	Organizational Charts	12
	Mission Statements	24
II.	General Fund	
	Ordinance No. 1218, Amended (Borough Budget)	A-1
	Mayor's Letter on School Funding	A-4
	Ordinance 1217, Amended (School Budget)	A-5
	Resolution No. 1659, Amended (Mill Levy)	A-7
	Schedule of Assessed Valuations	A-9
	General Fund, Estimated Revenues & Appropriations	A-10
	Mayor and Borough Assembly	A-12
	Manager's Office	A-13
	Clerk's Office (Combined with Elections)	A-14
	Law Department	A-15
	Administrative Services (Combined with Risk Management)	A-16
	Assessment	A-17
	Animal Protection	A-18
	Parks and Recreation (Four Divisions, Combined)	A-19
	Public Works (Three Divisions, Combined)	A-20
	Public Works - Transit	A-21
	Planning and Community Development	A-22
	Child Care Grant	A-23
	Non-Departmental	A-24
	Interfund Transfers	A-25
	Automation	A-25
	Education	A-26
	Borough Grants	A-26
III.	Enterprise Funds	
	Transportation Services - Airport Enterprise - Revenues	B-1
	Field	B-3
	Terminal	B-4
	Ferry	B-5
	Administration	B-6
	Murphy's Float	B-7

TABLE OF CONTENTS - Continued

	<u>Page Nos.</u>
IV. Capital Improvement Budget	C-1
V. Other Fund Summaries	
Internal Service Funds (Great West)	D-1
Land Trust Funds	D-2
Non-Areawide Fund - Library Fund	D-3
Non-Areawide Fund - Sewage Treatment	D-4
Recreational Sales Tax - CIP Fund	D-5
School Bond/Capital Improvement Fund	D-6
Bond Payments	D-7
Airport Passenger Facility Charge (PFC) Fund	D-8
Nonareawide - Sewer Development Charges (SDC)	D-9
Economic Development Funds	D-10
Service Areas	
South Tongass	D-11
Mountain Point	D-12
Waterfall Creek	D-13
Mud Bight	D-14
Nichols View	D-15
Forest Park	D-16
Gold Nugget	D-17
Shoup Street	D-18
VI. Miscellaneous	
Budget Schedule	E-1
Community Profile/Demographics	E-2
Computation of Legal Debt Margin	E-6
Debt Services Requirement	E-7
Combined Schedule of Bonds Payable	E-8
Glossary of Terms and Abbreviations	E-9

INTRODUCTION

FY 2002/2003

KETCHIKAN GATEWAY BOROUGH

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

Alvin E. Hall
(907) 228-6630
Fax: (907) 247-6625

BUDGET MESSAGE

DATE: July 2, 2002

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

THROUGH: Steve Corporon, Acting Borough Manager

FROM: Alvin E. Hall, Director of Administrative Services *Alvin E Hall*

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 2002-2003. This budget contains the operational budgets for the General Government, Special Revenue Funds, Internal Service Funds and Enterprise Fund activities. Also included is a four-year capital budget, which also 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 its full budget presented in a separate document.

This budget proposes no change in the local mill rate on property taxes nor a change in local sales tax rates. Citizens will still expect responses in our key service areas to be uninterrupted. To meet that demand, the proposal to leave property and sales taxes as is requires a greater demand on reserves from the General Fund and Fund Transfers from the Economic Development Funds. Transfer from the Land Trust Repair and Maintenance Fund are expected to be less.

Major economic and budgetary factors:

Borough investments have not performed at the desired performance level for the present fiscal year. For a while the Borough reaped some large returns as the investment portfolio rode on high returns from equity investments. In the last year the drop in portfolio values has meant investment returns did not materialize at the projected 7.5 to 10 percent rate. For FY02/03 the Borough will take a more conservative approach and estimate investment revenue at 5 to 7.5 percent, which is ratified by our portfolio managers.

Gateway Forest Products being released from Chapter 11 without an approved plan requires the Borough to proceed with foreclosure on the properties that we have a secured interest in. It is our desire to return those properties into private ownership as rapidly as possible. The filling of the Director's position in KEDA should bring about new opportunities for the Ward Cove Site.

With a year behind us, Wal-Mart's operations have added additional needed jobs into the community. Retail sales have increased substantially leading us to believe that more people are shopping in Ketchikan with less dollars being removed from our economy through mail orders and other leakage. It is our projection that sales taxes will continue to increase by 3 percent per year. Alaska Ship and Dry Dock, Inc. continues to be an important link in the local economy. Repairs to the Alaska Marine Highway Vessels, US Forest Service, City of Ketchikan, Borough Vessels and other vessels continue to be an important portion of our economy. The Redevelopment of the Ward Cove Site will have an important impact on the Community. A \$3,600,000 renovation and upgrade of the Ketchikan International Airport Terminal, is being financed through Revenue Bonds, Grants from the Land Trust Fund, Economic Development and State Funds.

A new elementary school is scheduled for construction in the amount of \$8,601,000 with an additional \$1,100,000 funding coming from the Land Trust Fund. \$454,000 in funding has been approved by the State Legislature for Architectural and Engineering for the Schoenbar Middle School remodel. Funding for construction of this project is in the present State Capital Budget.

Construction of the Shoup Street Sewer and Water Project is presently being revisited for design and construction. Funding in the amount of \$1,900,000 has been approved for extending the water line from the City of Ketchikan to Shoup Street. \$2,400,000 has been approved for extending the sewer line from Shoup Street to the Mountain Point Sewer Plant. Funding is also being secured for development and construction of a sewer sludge operation in the Ward Cove area.

An additional \$5,000,000 has been secured in funding improvements of the Shipyard and the second lift. Recently we were notified of a \$1,800,000 grant for funding sewer projects for the Shipyard and City of Ketchikan.

The Borough's property tax base remains stable, with the total assessed valuation decreasing by approximately \$20,000,000.

In this year's budget we are recommending a \$1,100,000 transfer from the Land Trust Fund to the General Fund to fund Debt Service on School Bonds, to fund the Transit system's shortfall in the Public Works Department and funding for the Gateway Recreation Center.

Both the Airport and Transit Enterprise Funds for FY01/02 received a large subsidy of cash from the General Fund. For FY02/03 the Transit System is being rolled into Public Works in the General Fund because of the inability to conduct its business as an Enterprise Fund. The Airport Enterprise Fund will not require a subsidy from the General Fund for operations. This operation will generate a positive cash flow that will enable the fund to increase reserves between \$14,000 and \$60,000.

There are safety and security issues in airport operations that the Borough must meet. Second, the aging facilities and equipment on the airport side require action: the Revenue Bond issue this year to finance the terminal upgrade is a large part of meeting that need. However, the financial realities meant that the project had to be scaled down; all projects are not being financed with the available \$3,600,000. Finally, if the airport is to generate fees and income toward meeting its expenses, the tenants, users and general public will need to have improvements in place to justify increases. Fees have been implemented that will assist in accomplishing the overall fiscal constraints.

Increases in Passenger Facility Charges from \$3.00 to \$4.50 per passenger coming through the Ketchikan International Airport have been implemented and will help with future repayments for the \$4,250,000 Revenue Bond issue.

Parking revenues are a potential for additional revenue on both the city and airport sides of the ferry operation. Presently, the Borough is making repairs and improvements to the unpaved lot. Constructing and paving, lighting, drainage and securing a paid parking lot on the Revilla Island lot will require a substantial capital outlay. To complete the project will require engineering design and additional capital. In our Economic Development Funds we anticipate expenditures of \$720,078 to fund the KEDA operation, Small Business Development, Ketchikan Visitor's Bureau, and Ketchikan Gateway Borough School District School Activities.

Our proposed funding for the School District is \$7,420,638. The School District is requesting \$137,131 more in local support of schools, for a total of \$7,707,768. The School District is also requesting financing for school activities through a grant in the Economic Assistance Fund in the amount of \$250,000. This amount has been included in the Economic Assistance Fund budget for FY02/03.

The Schoenbar renovation project will require a bond ordinance and vote of the people this fall. This would insure that the architecture, engineering and construction could be completed by the fall of 2004.

REVENUES

Projected General Government revenues for fiscal year 2002/2003 will approximate \$14,875,624. This is a decrease of \$802,029 or 5.12 percent under budgeted revenues for Fiscal Year 2001/2002. The table below identifies the major revenue sources of the Borough and the net change by category.

	<u>2002</u> <u>Budget</u>	<u>2003</u> <u>Budget</u>	<u>Net</u> <u>Change</u>
Taxes and Fees	10,805,873	10,784,796	(21,077)
Revenue from Other Governments	1,606,187	1,678,088	71,901
Charges for Services	1,470,455	1,064,825	(405,630)
Interfund Revenues	<u>1,786,736</u>	<u>1,339,513</u>	<u>(447,223)</u>
Total	<u>15,669,251</u>	<u>14,867,222</u>	<u>(802,029)</u>

Approximately \$10,784,796 or 72.50 percent of the Borough's 2002/2003 revenues will come from taxes. The Borough currently assesses three types of taxes: (1) real and personal property taxes, (2) consumer sales tax, and (3) automobile and boat tax. The following table summarizes the major tax revenues of the Borough.

	2002 <u>Budget</u>	2003 <u>Budget</u>	Net <u>Change</u>
Property Taxes	6,671,195	6,516,945	(154,250)
Sales Taxes	3,816,768	3,951,301	134,533
Automobile and Boat Tax	188,410	187,500	(910)
Other Taxes and Fees	129,500	129,050	(450)
Total	<u>10,805,873</u>	<u>10,784,796</u>	<u>(21,077)</u>

Senior Citizen/Disabled Veteran tax exemptions continue to have an adverse effect on revenue as the State of Alaska mandates but does not fund this 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, 2002 at \$1,022,874,200 down from last year's value of \$1,043,607,300.

Sales tax revenues are generated from a 2 percent sales tax imposed on retail sales within the Borough (in addition to a 3.5 percent City of Ketchikan tax on sales within city limits). Sales tax revenues are accounted for in two separate funds: General Fund, 1.6 percent, and Recreational Capital Projects Fund, 0.4 percent. Sales tax revenue is projected to increase by three percent primarily due to tourism increases and the presence of Wal-Mart. Sales Taxes from Pull Tabs are expected to generate \$100,000 in additional revenues.

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 seem to have stabilized following a downward trend. Municipalities have had to raise local revenues and/or curtail the level of services they provide to their citizens with past declines. The Borough is projected to receive \$6,504 more in Revenue Sharing and Safe Communities revenues during 2002/2003. The following table summarizes the major categories of State revenue and net changes.

	<u>2002</u> <u>Budget</u>	<u>2003</u> <u>Budget</u>	<u>Net</u> <u>Change</u>
Revenue Sharing	87,974	88,677	703
Safe Communities	105,579	111,380	5,801
Raw Fish Tax	350,000	320,576	(29,424)
Timber Stumpage	401,000	402,359	1,359
Other State Grants	62,285	152,324	90,039
Payment in Lieu of Taxes	599,349	602,772	3,423
Total	<u>1,606,187</u>	<u>1,678,088</u>	<u>71,901</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. A decrease 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 Company, N.A.

	<u>2002</u> <u>Budget</u>	<u>2003</u> <u>Budget</u>	<u>Net</u> <u>Change</u>
Interest Income	191,625	125,000	(66,625)
Other Sales and Services	65,829	73,500	7,671
Assessment Fees	3,000	250	(2,750)
Zoning and Platting Fees	57,375	29,675	(27,700)
Digital Map Sales	2,500	1,800	(700)
Animal Protection Fees	32,500	31,150	(1,350)
Bus Revenues	689,408	380,000	(309,408)
Passports	5,000	5,000	-0-
Recreation Program Fees	423,218	418,450	(4,768)
Total	<u>1,470,455</u>	<u>1,064,825</u>	<u>(405,630)</u>

INTERFUND TRANSFERS

Fund transfers represent operating subsidies of transfers from specially designated funds to the General Fund. For FY 2002/2003, \$1,100,000 from the Land Trust Fund will be used to fund debt services, assist in operating the Gateway Recreation Center and administrative fees. \$67,915 in fees assessed the Service Areas and Non-areawide Sewer for services provided by administration; and an \$180,000 transfer for services provided to the Airport (Enterprise Funds).

EXPENDITURES

GENERAL FUND

The Budget Review Committee directed staff to build a budget based on the present 6.8 mill levy. Organizational and program changes were made and the final mill levy was set at 6.8 mills account for a \$1,315,973 decrease in the General Fund expenditures over the previous year. The largest of these decreases is in interfund transfers, which decreased by \$812,755 and funding for Education decreased by \$362,869 from the General Fund.

The adopted 2002/2003 General Government Annual Budget is \$15,038,604. By comparison, the 2001/2002 budget totaled \$16,354,577. This represents a decrease of \$1,315,973, or 8.05 percent.

The table below summarizes how the Borough has spent its financial resources over the past three years, and gives a projection of how those resources will be spent in 2002 and 2003.

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
General Government	1,968,032	1,975,193	1,892,346	2,059,004	2,103,601
Public Services	3,492,929	5,953,937	3,813,824	4,726,044	4,732,262
Education	7,344,172	7,651,703	7,338,857	7,570,638	7,207,769
Capital Projects	238,390	244,414	165,665	150,000	202,000
Other	268,841	195,156	412,593	396,748	356,526
Transfers	629,150	554,150	435,499	1,258,901	436,446
Total	<u>13,941,514</u>	<u>16,574,553</u>	<u>14,058,784</u>	<u>16,161,335</u>	<u>15,038,604</u>

A Capital budget is included, calling for \$12,449,688 in expenditures during this fiscal year. This budget for FY 2002/2003 calls for \$303,010 for projects budgeted this year and carried over in the General Fund, \$327,628 from State and Federal Grants, \$323,754 from Recreational Capital Sales Tax Fund for FY 2003 and carryover from FY 2002, \$6,500,000 from G.O. Bonds for construction of a new elementary school, \$3,668,154 from Airport Revenue Bonds, State and Federal Grants for Airport Renovations, and \$1,348,142 from Land Trust, and Non Areawide Sewer for Capital and Equipment upgrades.

Several of the above projects are part of State Matching Grants, under which the Borough pays 30 percent local share and the State pays 70 percent. These are spread among several funds.

ENTERPRISE FUNDS

An Enterprise Fund accounts for operation of activities, which 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 Enterprise Fund requires a subsidy from the General Fund to enable hiring additional personnel, complying with federal regulations and gearing up for an expanded terminal and increased activities. The Budget for this year is prepared on a Cash Basis. In past years, the Enterprise Funds recognized depreciation and amortization in these funds.

EDUCATION FUND

The Education Fund is part of the General Fund, but the budget process is under the auspices of the Ketchikan Gateway Borough School District Board and not the Borough Assembly. The School Board develops its budget from all sources, which includes local funds. The Assembly

has the authority to set the local funding level only, with no veto authority or other discretion over specific line items in the budget.

The School District's local budget will decrease by 4.63 percent for the 2002/2003 fiscal year. The Assembly is requested to fund \$6,957,769 this year for operations and \$275,000 for insurance in the form of In Kind Services.

In addition to these local contributions at the maximum funding amount allowed under Alaska law, school extra-curricular activities in the amount of \$250,000 will also be funded from the Economic Assistance Fund.

LAND TRUST

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

The Land Trust Fund is comprised of one fund for authorized uses. The Land Trust Fund may carry loans from other revenue generating funds to provide for infrastructure as needed and approval by Assembly action.

INTERNAL SERVICE FUND

The Ketchikan Gateway Borough is self-insured for all employee health coverage except catastrophic events or claims of \$100,000-plus. 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 held on deposit at a local bank. The Borough and School District also pay a stop-loss fee per employee, which is the catastrophic insurance coverage. The Borough has had one catastrophic claim during the past fiscal year in the amount of \$122,616. The Borough was required to pay the first \$100,000.

BUDGET BASIS

The budgets of the General Fund, Special Revenue Funds and Enterprise Funds are prepared on a modified accrual basis. Briefly, the obligations of the Borough are budgeted as expenses, but revenues are recognized only when they are actually received.

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 Service, Internal Service 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. Budget amendments require an ordinance, a public hearing and approval of the Assembly.

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 Projects (CIP) budget is all-inclusive and includes those projects that are to be funded partially under the State's matching grants 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 was made to maintain an adequate ending fund balance or reserve fund balance. One generally accepted "rule of thumb" calls for an ending fund balance of at least 10 percent of the total General Fund operations budget. In the case of the overall budget, that would result in a minimum ending fund balance of \$1,503,860. General Fund balance estimated at June 30, 2003 is anticipated to be \$1,468,306 or 9.76 percent reserves. This is adequate to meet anticipated obligations and loan guarantees.

DEBT MANAGEMENT

Debt service, or the annual payment of principal and interest on bonds is \$2,236,966 as a result of three General Obligation bond issues. The Borough has three G.O. Bond issues outstanding totaling \$20,655,000. These issues are: 2000 Series "A" Bonds - \$8,915,000, 1999 Series "A" School Bonds - \$7,195,000, and 1995 IRC Bonds - \$4,545,000. The State of Alaska reimburses the Borough to the extent of approximately 70 percent of principal and interest on 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.

The Borough has revenue bonds issued and outstanding in the amount of \$4,250,000 for the "Oral Freeman" ferry and Airport renovations. Debt Service for this issue is funded from Passenger Service Charges (PFC) collected from the airlines on passenger enplanements. Debt Service for FY 2002/2003 will total \$253,289.

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.

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 policy is that cash should be deposited as soon as possible, and usually the following business day. Departments that collect cash either use a night depository, secure the cash in safes overnight, or bring cash to the Finance Department.

Investments of Borough funds are in a portfolio managed by U.S. Trust Company, N.A., 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 federal Treasury Notes, and 25 percent of the funds in the portfolio may be invested in equities in U.S. firms with assets in excess of \$5 billion. Adoption of the codified investment policy provides opportunities for improving interest yields for the Borough on its longer-term investments.

CONCLUSION

Staff is presenting a budget that attempts to hold the General Governmental departments to a 4 percent increase, while decreasing its subsidy to its Enterprise Funds and Capital Improvement Projects.

My hope is 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 Budget Review 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 and Vicki Campbell for their assistance in preparing this budget plan and document. Lastly, I want to recognize the work of the Borough Manager, Attorney, and other staff for the many hours devoted to budget hearings and deliberations.

Ketchikan Gateway Borough

FY 2002/2003 BUDGET

TABLE ONE: Budget Comparison 2001/2002 and 2002/2003

<u>Department</u>	<u>FY01/02</u>	<u>FY02/03</u>	<u>Change</u>	<u>Percent</u>
GENERAL FUND				
Mayor and Assembly	\$ 117,743	\$ 114,651	\$ (3,092)	-2.63%
Borough Attorney	383,059	244,789	(138,270)	-36.10%
Borough Clerk	186,506	168,670	(17,836)	-9.56%
Borough Manager	631,329	538,603	(92,726)	-14.69%
Administrative Services	558,385	613,694	55,309	9.91%
Risk Management	11,751	7,478	(4,273)	-36.36%
Assessment	419,560	423,194	3,634	0.87%
Animal Protection	286,189	294,389	8,200	2.87%
Parks and Recreation	1,446,553	1,334,220	(112,333)	-7.77%
Public Works	856,862	1,278,583	421,721	49.22%
Transit	633,892	823,509	189,617	29.91%
Planning	763,648	635,241	(128,407)	-16.81%
Non-Departmental	161,692	177,666	15,974	9.88%
Automation	188,617	113,836	(74,781)	-39.65%
Child Care Assistance	62,285	65,024	2,739	4.40%
Capital Projects	200,587	202,000	1,413	0.70%
Interfund Transfers	1,249,201	436,446	(812,755)	-65.06%
Summary	<u>8,157,859</u>	<u>7,471,993</u>	<u>(685,866)</u>	<u>-8.41%</u>
School District				
Education - School District	7,570,638	7,207,769	(362,869)	-4.79%
Capital Projects - School District	258,000		(258,000)	-100.00%
Summary	<u>7,828,638</u>	<u>7,207,769</u>	<u>(620,869)</u>	<u>-7.93%</u>
Borough Grants				
Borough Grants	387,566	358,843	(28,723)	-7.41%
Summary	<u>387,566</u>	<u>358,843</u>	<u>(28,723)</u>	<u>-7.41%</u>
Total General Fund	<u>16,374,063</u>	<u>15,038,605</u>	<u>(1,335,458)</u>	<u>-8.16%</u>
ENTERPRISE FUNDS				
Airport	3,413,231	3,230,618	(182,613)	-5.35%
Summary	<u>3,413,231</u>	<u>3,230,618</u>	<u>(182,613)</u>	<u>-5.35%</u>
OTHER FUNDS				
Land Trust Fund (Repair & Maintenance)	2,221,721	1,100,000	(1,121,721)	-50.49%
Land Trust Fund (Residential)	15,000		(15,000.00)	-100.00%
Land Trust Fund (Commercial/Industrial)	45,000		(45,000)	-100.00%
Non-areawide Fund - Library	351,387	389,572	38,185	10.87%
Non-areawide Fund - Sewage Treatment	178,611	882,266	703,655	393.96%
Economic Development Assistance Fund	2,726,000	720,078	(2,005,922)	-73.58%
Economic Development Annual Budget Fund	765,628		(765,628)	-100.00%
Economic Development Revenue Fund	659,048.00		(659,048)	-100.00%
Economic Development Fund - Shipyard	130,675		(130,675)	-100.00%
Economic Endowment Fund	410,000		(410,000)	-100.00%
Internal Service Fund	2,424,374	1,465,000	(959,374)	-39.57%
Debt Service	2,264,782	2,244,466	(20,316)	-0.90%
Recreation Capital Sales Tax Fund	1,020,234	1,111,269	91,035	8.92%
Passenger Facility Charges (PFC) Fund	1,849,289	253,289	(1,596,000)	-86.30%
Mountain Point Service Area Fund	89,098	101,479	12,381	13.90%
Waterfall Creek Service Area Fund	6,292	122,100	115,808	1840.56%
Mud Bight Service Area Fund	2,746	7,250	4,504	164.02%
Nichols View Service Area		500	500	100.00%
South Tongass Service Area Fund	110,738	109,562	(1,176)	-1.06%
Forest Park Service Area Fund	172,641	174,602	1,961	1.14%
Gold Nugget Service Area Fund	9,620	10,695	1,075	11.17%
Shoup Street Service Area Fund	42,029	42,759	730	1.74%
TOTAL OTHER FUNDS	<u>15,494,913</u>	<u>8,734,887</u>	<u>(6,760,026)</u>	<u>-43.63%</u>
Grand Total all Funds	<u>35,282,207</u>	<u>27,004,110</u>	<u>(8,278,097)</u>	<u>-23.46%</u>

NOTE: All Land Trust Funds were merged into one fund for FY03.
All Economic Development Funds were merged into one fund for FY03.

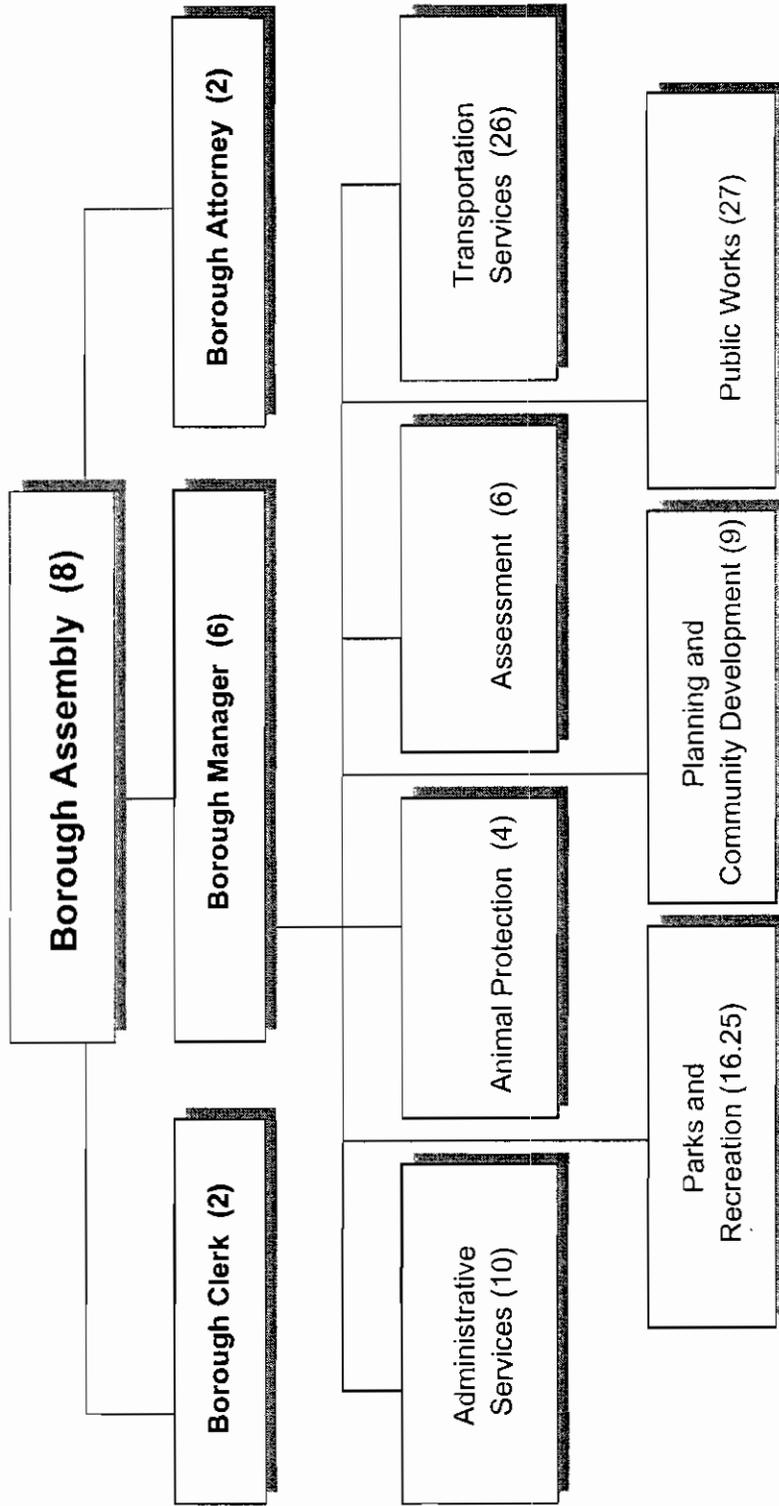
KETCHIKAN GATEWAY BOROUGH
REVENUE AND APPROPRIATIONS SUMMARY FOR ALL FUNDS

Fiscal Year 2002/2003

	ESTIMATED FUNDS AVAILABLE 7/1/02	FY 02/03 ESTIMATED REVENUE	FY 02/03 BUDGETED APPROPRIATION	ESTIMATED RESERVE 6/30/03
General Fund	1,631,287	14,867,222	15,038,604	1,459,904
Land Trust	13,283,726	1,072,549	1,100,000	13,256,275
School Bond/Capital Improvement Fund	231,056	2,249,541	2,244,466	236,131
Nonareawide Fund - Library	933	411,350	389,572	22,711
Nonareawide Fund - Sewers	190,636	1,957,657	882,266	1,266,027
Nonareawide SDC Fund	(478,825)	28,000	45,562	(496,386)
Economic Development Assistance Fund	22,530,888	346,500	720,078	22,157,310
Recreation Capital Sales Tax Fund	96,492	994,777	1,111,269	(20,000)
Passenger Facility Charges (PFC Fund)	716,948	364,700	253,289	828,359
Airport Enterprise Fund	3,166,766	3,248,475	3,230,618	3,184,623
Internal Service Fund - School District Health Insurance	400,000	1,465,000	1,465,000	400,000
Internal Service - Borough Health Insurance	169,885	736,550	735,600	170,835
South Tongass Service Area	74,140	120,533	109,562	85,111
Mountain Point Service Area	195,241	86,082	101,479	179,844
Waterfall Creek Service Area	122,025	5,195	122,100	5,120
Mud Bight Service Area	(1,265)	8,600	7,250	85
Nichols View Service Area	10,312	412	500	10,224
Forest Park Service Area	159,737	50,629	174,602	35,764
Gold Nugget Service Area	11,583	6,060	10,695	6,948
Shoup Street Service Area	11,362	33,448	42,759	2,051
TOTALS	42,522,927	28,053,280	27,785,270	42,790,936

KETCHIKAN GATEWAY BOROUGH

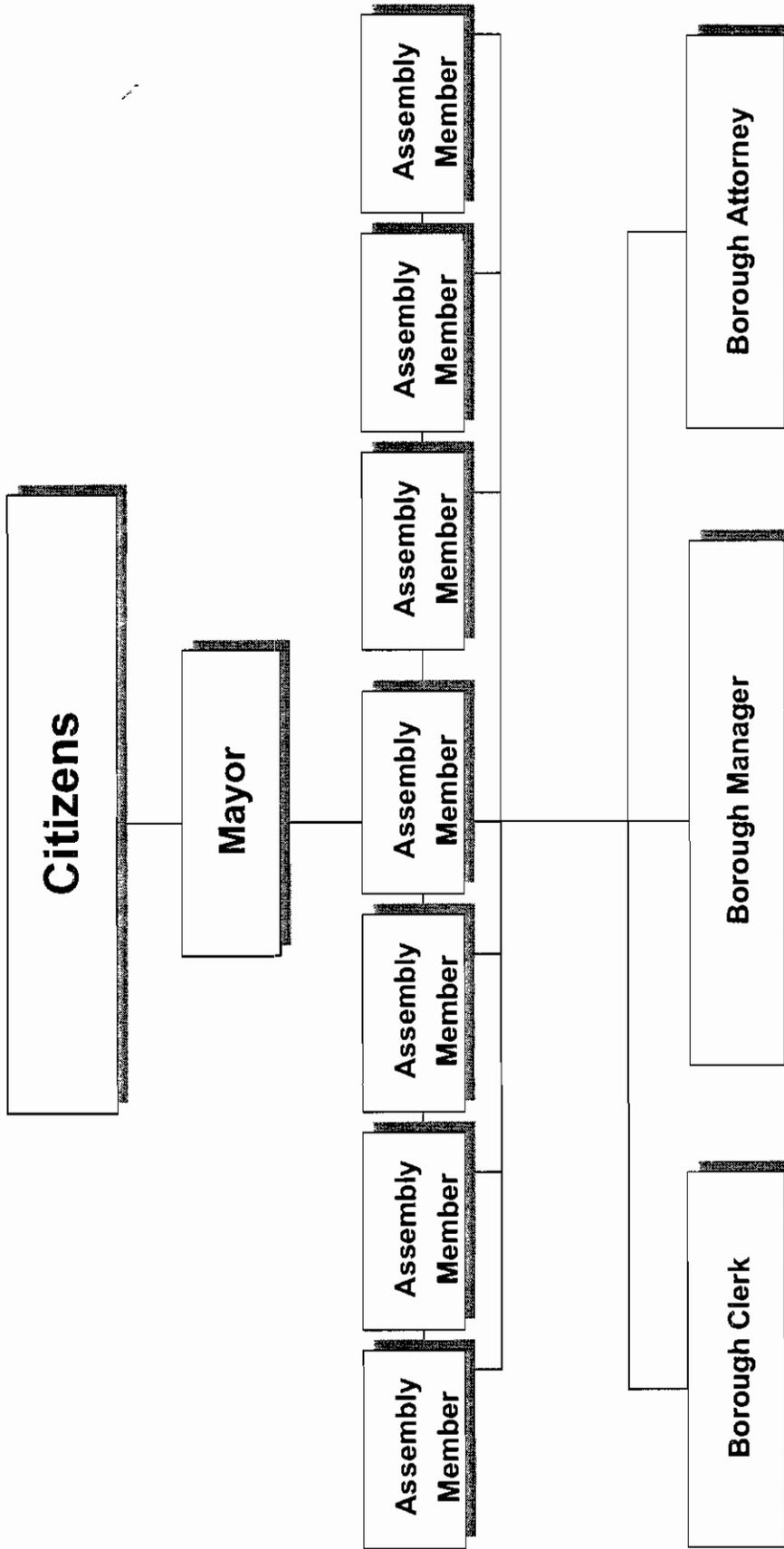
Fiscal Year 2002/2003



(.) Indicates number of full-time employees in each Department.

KETCHIKAN GATEWAY BOROUGH

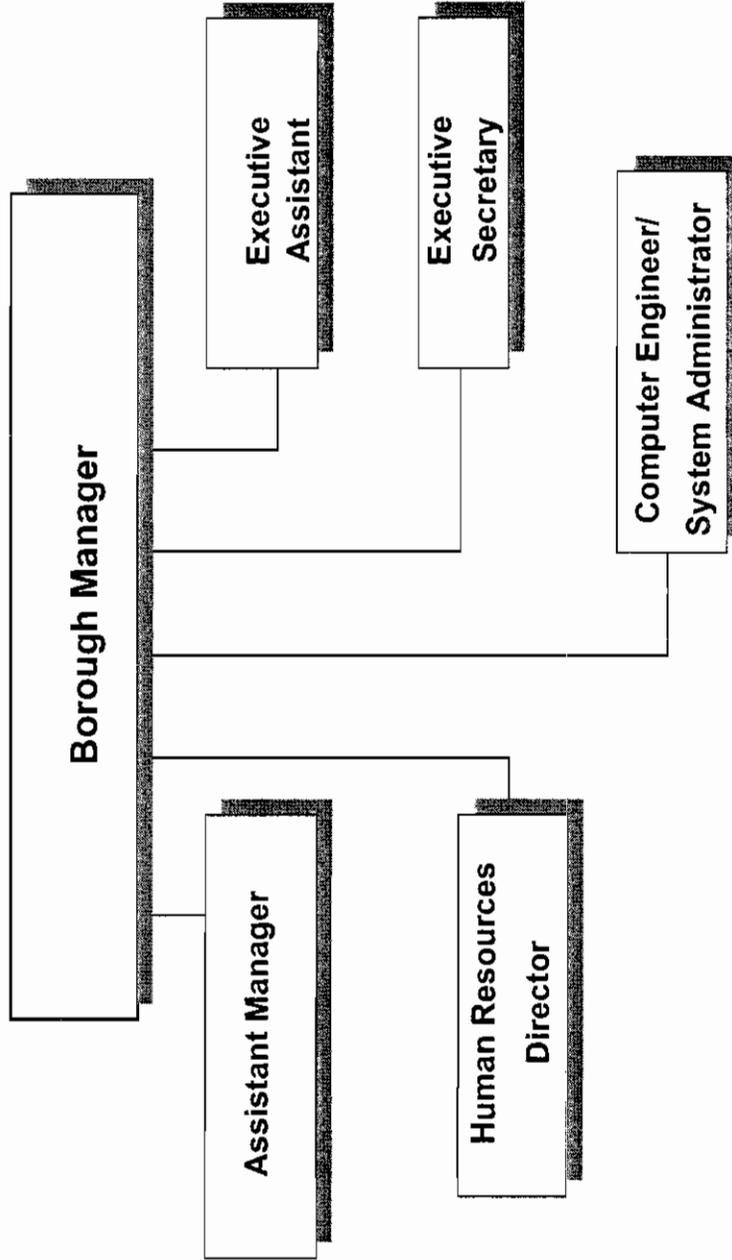
Fiscal Year 2002/2003



KETCHIKAN GATEWAY BOROUGH

MANAGER'S OFFICE

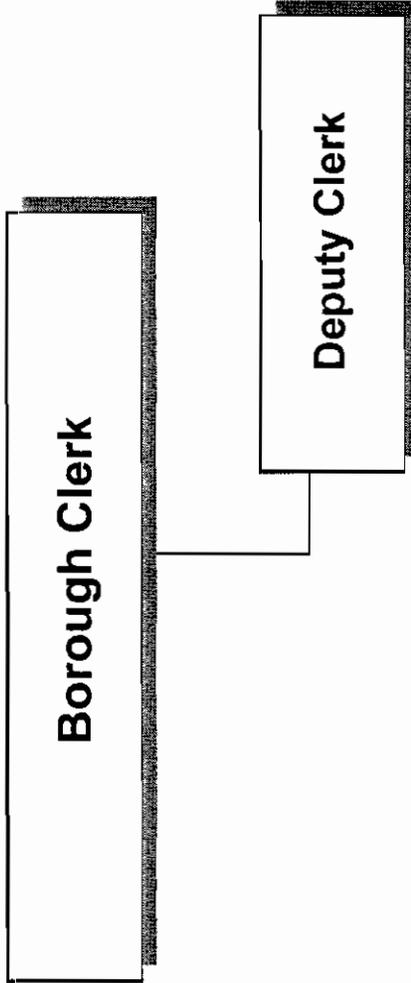
Fiscal Year 2002/2003



KETCHIKAN GATEWAY BOROUGH

CLERK'S OFFICE

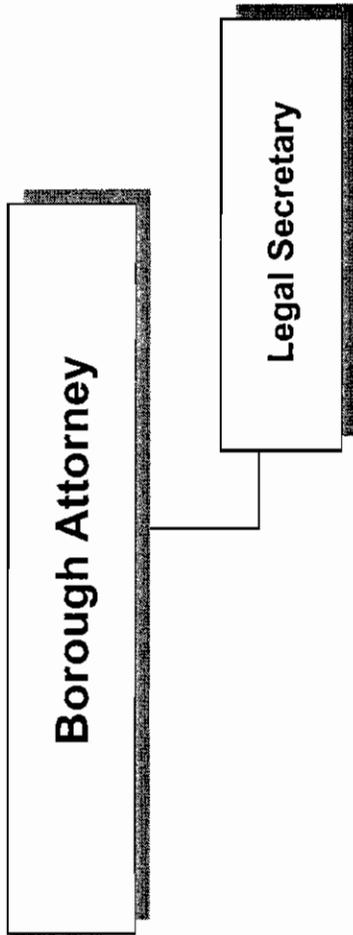
Fiscal Year 2002/2003



KETCHIKAN GATEWAY BOROUGH

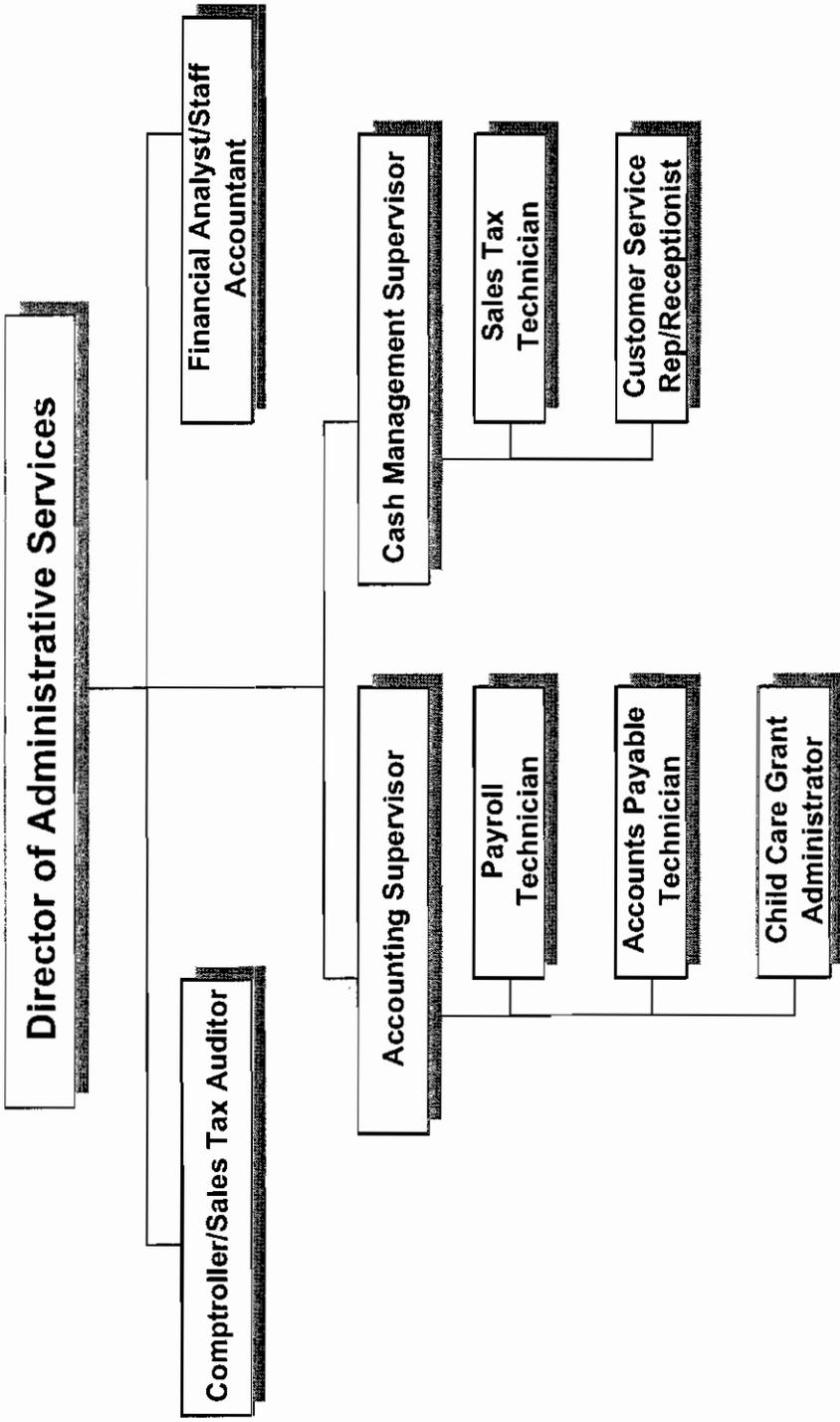
LAW DEPARTMENT

Fiscal Year 2002/2003



**KETCHIKAN GATEWAY BOROUGH
DEPARTMENT OF ADMINISTRATIVE SERVICES**

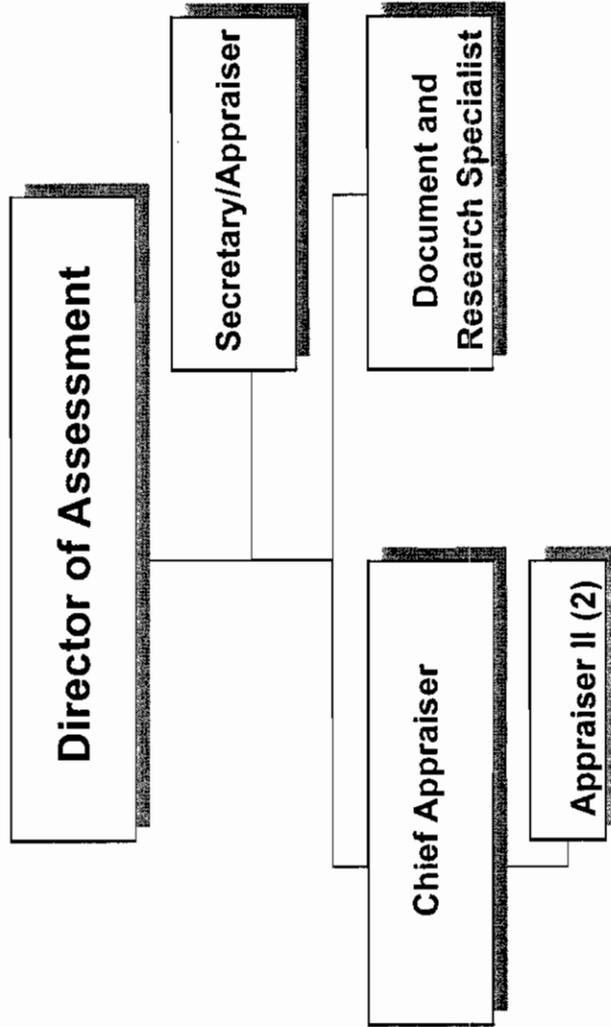
Fiscal Year 2002/2003



KETCHIKAN GATEWAY BOROUGH

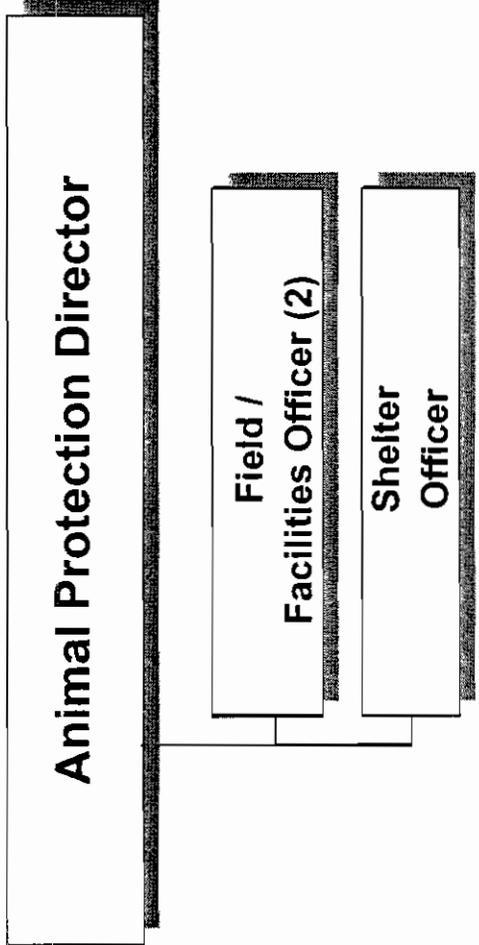
DEPARTMENT OF ASSESSMENT

Fiscal Year 2002/2003



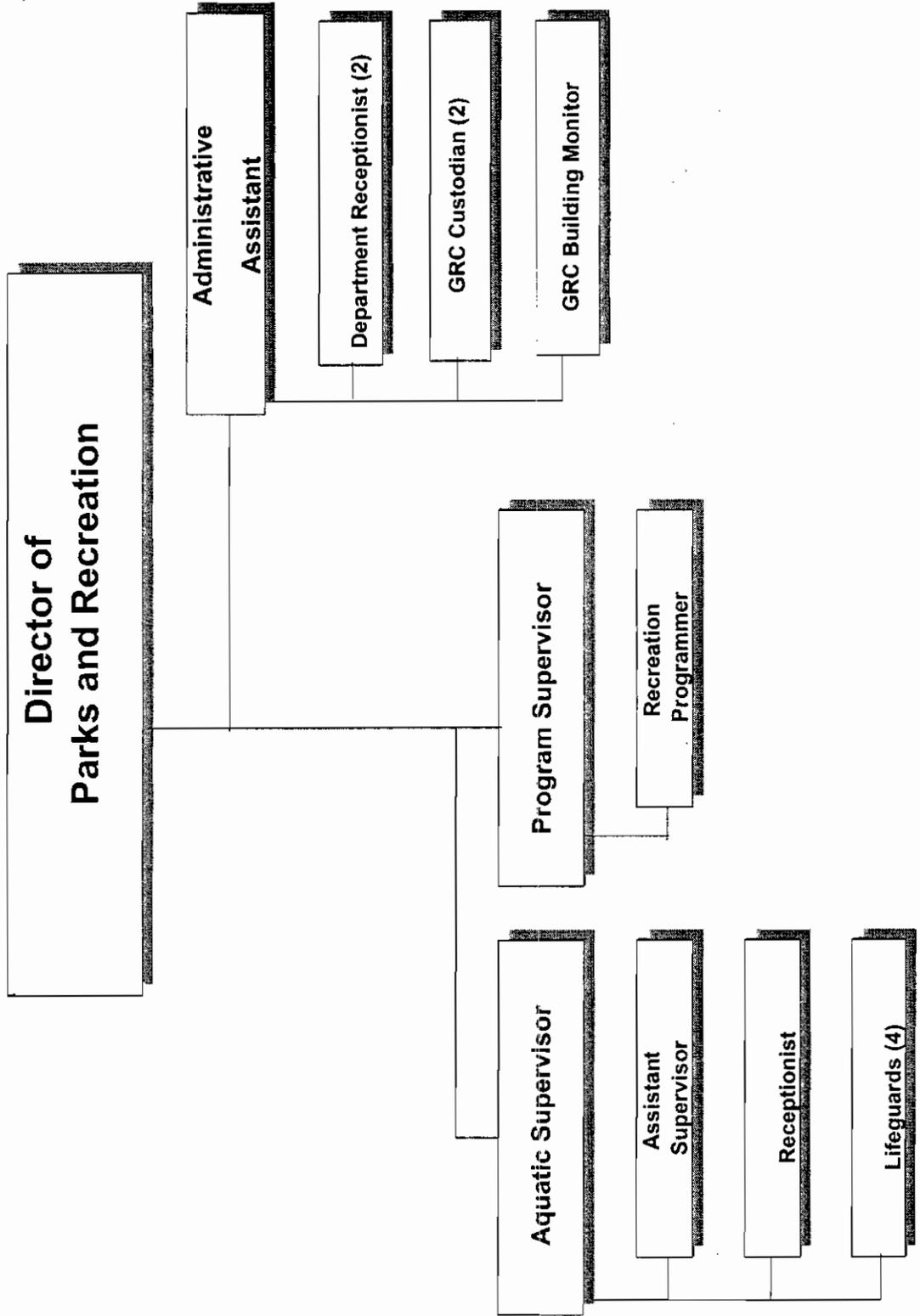
KETCHIKAN GATEWAY BOROUGH
DEPARTMENT OF ANIMAL PROTECTION

Fiscal Year 2002/2003



KETCHIKAN GATEWAY BOROUGH
DEPARTMENT OF PARKS AND RECREATION

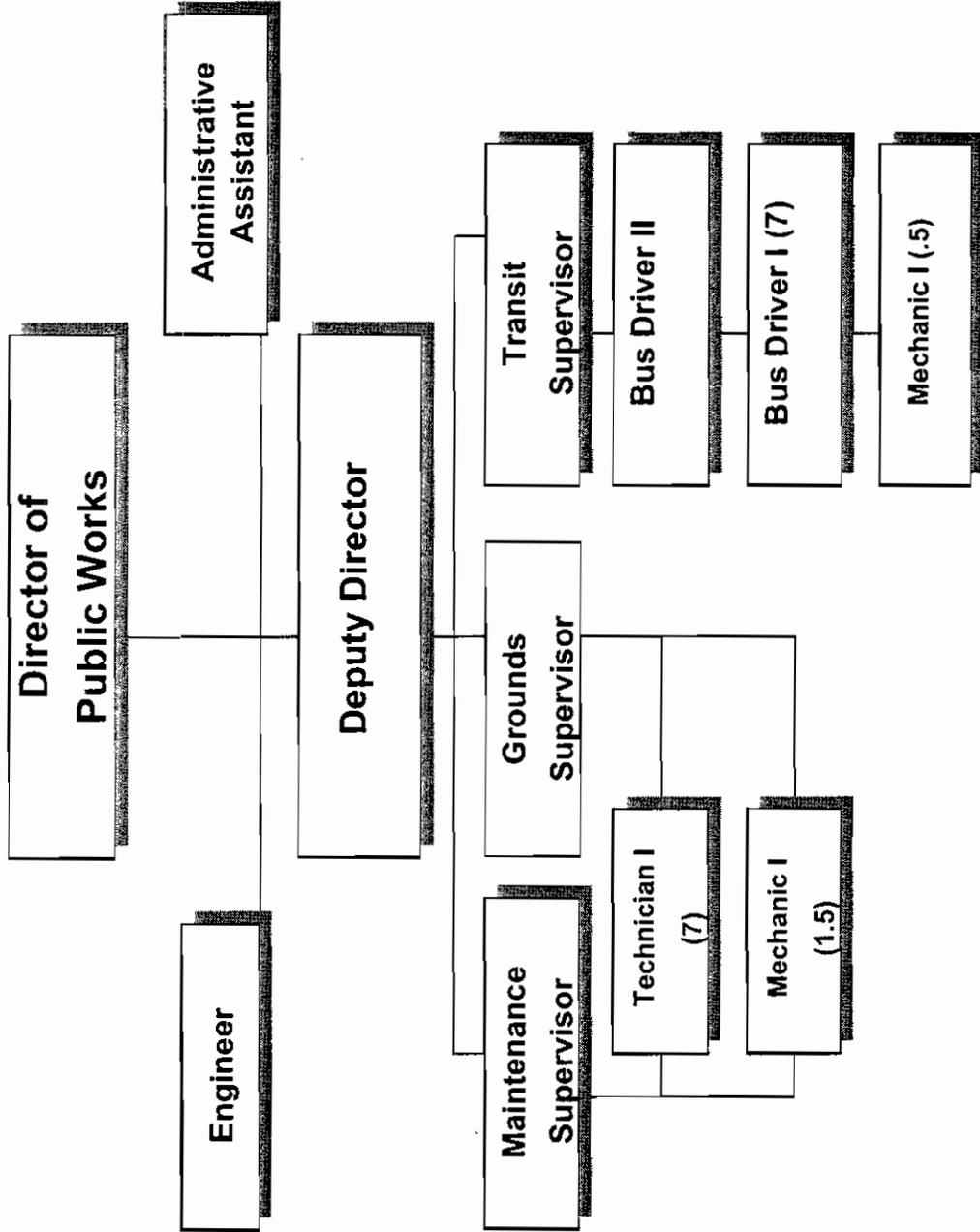
Fiscal Year 2002/2003



KETCHIKAN GATEWAY BOROUGH

PUBLIC WORKS DEPARTMENT

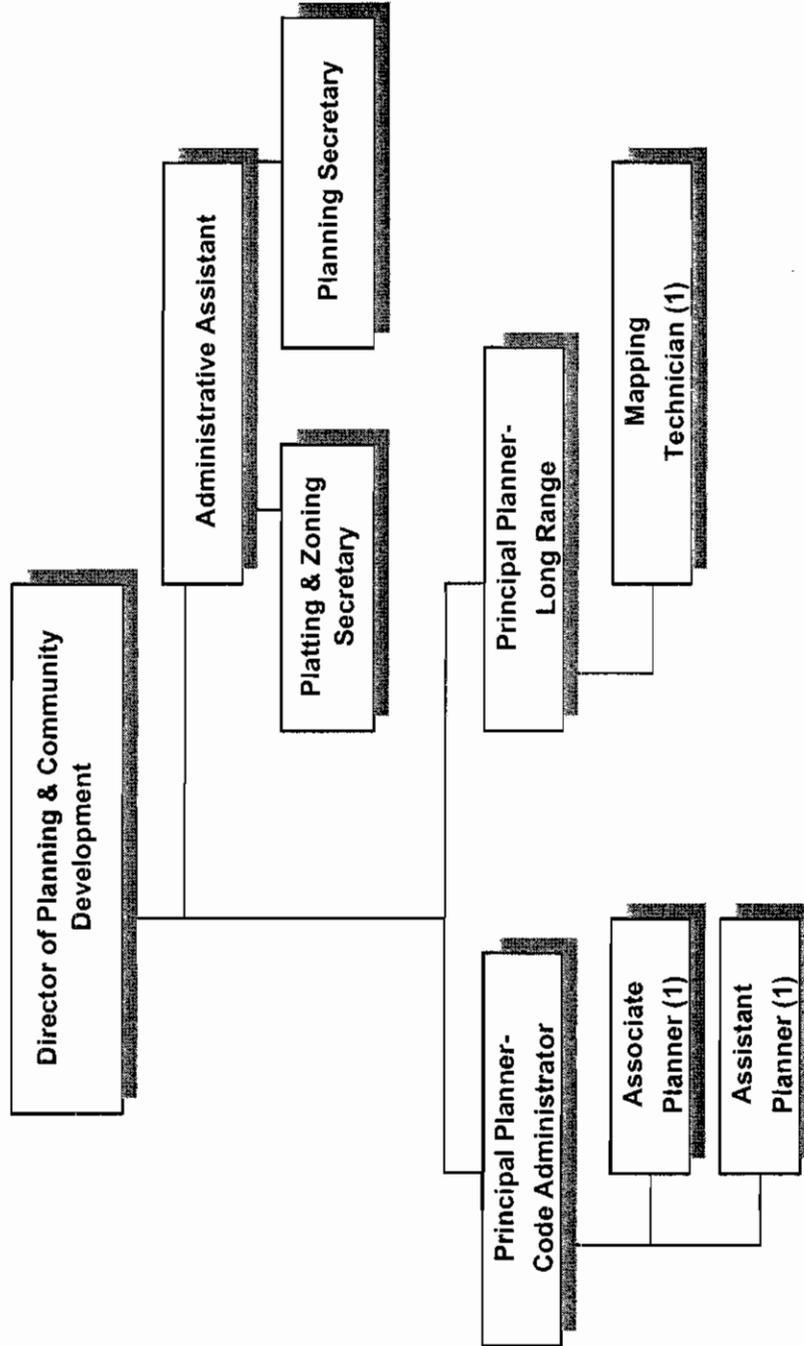
Fiscal Year 2002/2003



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT

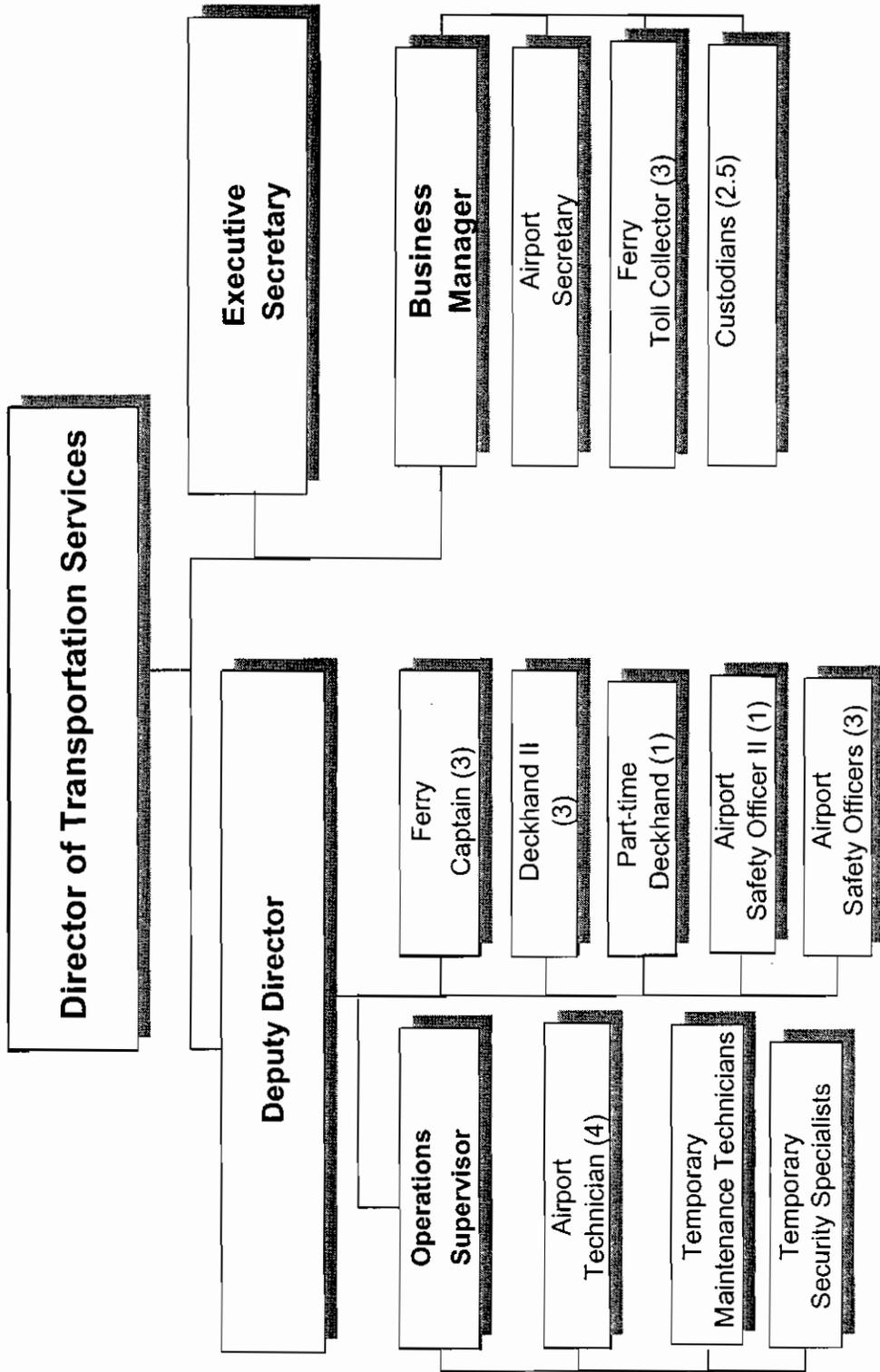
Fiscal Year 2002/2003



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF TRANSPORTATION SERVICES

Fiscal Year 2002/2003



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 Administrative Services 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 Child Care Grant Administration office administers the Child Care Grants with strict adherence to applicable state statutes and federal code, while providing eligible parents with assistance in paying child care costs incurred during eligible activities.

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

GENERAL FUND

FY 2002/2003

ORDINANCE NO. 1218 AMENDED

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 2002/03 AND APPROPRIATING FROM THE GENERAL FUND, AIRPORT ENTERPRISE FUND, INTERNAL SERVICE FUND/SCHOOL DISTRICT, INTERNAL SERVICE FUND/BOROUGH, LAND TRUST, NON-AREAWIDE LIBRARY FUND, NON-AREAWIDE (SEWER) FUND, NON-AREAWIDE SEWER DEVELOPMENT CHARGES (SDC) FUND, RECREATIONAL CAPITAL SALES TAX FUND, SCHOOL BOND/CAPITAL IMPROVEMENT FUND, PASSENGER FACILITY CHARGES FUND, ECONOMIC DEVELOPMENT, LONG-TERM ENDOWMENT FUND, SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA FUND, MOUNTAIN POINT SERVICE AREA FUND, WATERFALL CREEK SERVICE AREA FUND, MUD BIGHT SERVICE AREA FUND, FOREST PARK SERVICE AREA FUND, GOLD NUGGET SERVICE AREA FUND, SHOUP STREET SERVICE AREA FUND, 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 2002/2003 Budget and Capital Program.

B. After hearing public testimony, the Assembly now desires to adopt the 2002/2003 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, 2002, entitled KETCHIKAN GATEWAY BOROUGH 2002/2003 BUDGET, is hereby adopted.

Section 2. The sum of \$15,038,604 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 3. The sum of \$3,230,618 is hereby appropriated from the Airport Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 4. The sum of \$1,465,000 is hereby appropriated from the Internal Service Fund/School District of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 5. The sum of \$735,600 is hereby appropriated from the Internal Service Fund/Borough of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 6. The sum of \$1,100,000 is hereby appropriated from the Land Trust Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 7. The sum of \$389,572 is hereby appropriated from the Non-areawide Library Fund for the fiscal year beginning July 1, 2002.

Section 8. The sum of \$882,266 is hereby appropriated from the Non-areawide (Sewer) Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 9. The sum of \$1,111,269 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 10. The sum of \$2,244,466 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 11. The sum of \$253,289 is hereby appropriated from the Passenger Facility Charges Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 12. The sum of \$720,078 is hereby appropriated from the Economic Development Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 13. The sum of \$109,562 is hereby appropriated from the South Tongass Volunteer Fire Department Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 14. The sum of \$101,479 is hereby appropriated from the Mountain Point Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 15. The sum of \$122,100 is hereby appropriated from the Waterfall Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 16. The sum of \$7,250 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 17. The sum of \$174,602 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 18. The sum of \$10,695 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

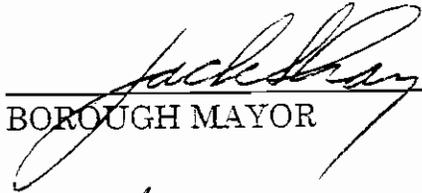
Section 19. The sum of \$42,759 is hereby appropriated from the Shoup Street Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 20. 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, 2002.

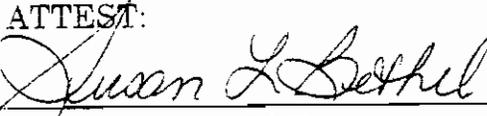
Section 21. The sum of \$45,562 is hereby appropriated from the Non-areawide Sewer Development Charges (SDC) Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2002.

Section 22. This ordinance is effective July 1, 2002.

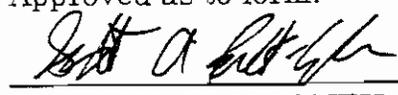
ADOPTED this 17th day of June, 2002.



 BOROUGH MAYOR

ATTEST:


 BOROUGH CLERK

Approved as to form:


 BOROUGH ATTORNEY

PUBLIC HEARING: <u>06/17/02</u>			
EFFECTIVE DATE: <u>07/01/02</u>			
ROLL CALL	YES	NO	ABSENT
BERGERON	✓		
BURTON	✓		
COOSE	✓		
LYBRAND		✓	
SALAZAR		✓	
SALLEE		✓	
SARBER	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

School

KETCHIKAN
GATEWAY
BOROUGH

OFFICE OF THE MAYOR
John "Jack" Shay
344 Front Street
Ketchikan, AK 99901-6494
Phone 228-6605 Fax 247-8439

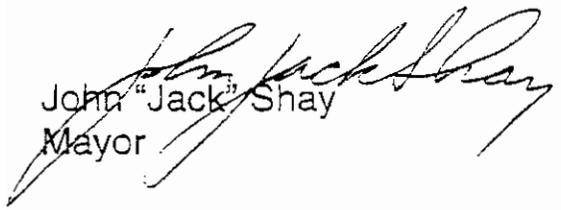
May 7, 2002

School Board President
Earlene Brown
Ketchikan Gateway Borough
School District
Pouch Z
Ketchikan, Alaska 99901

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BUDGET FY 02/03

The 2002/03 Ketchikan Gateway Borough School District Budget was approved by the Assembly in the total amount of \$20,518,025 at the regular meeting held May 6, 2002.

As required by AS 14.14.060(c) the Assembly has determined the total amount of \$ 7,207,769 will be made available from local sources to be used for general operation of schools for the fiscal year beginning July 1, 2002 and ending June 30, 2003.


John "Jack" Shay
Mayor

cc Alvin Hall, Director of Administrative Services

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1217, AMENDED

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, AMENDING THE KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT FISCAL YEAR 2002/2003 BUDGET RECOGNIZING CHANGES IN STATE AND FEDERAL FUNDING SOURCES AND MISCELLANEOUS LOCAL SOURCES AND FUND BALANCES, AND ESTABLISHING AN EFFECTIVE DATE.

RECITALS

- A. Alaska Statutes 13.14.060(c) and the KGB Code 5.60.025 require the Borough Assembly to appropriate funds for general operation of schools for each fiscal year.
- B. On May 6, 2002 the Assembly established funding for the School District's FY 2002/2003 budget.
- C. The Assembly now wishes to recognize revenues received and expenditures made by the School District.

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

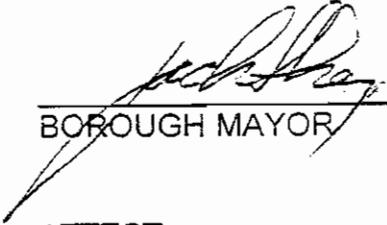
Section 1. School Budget Approval. The school budget for the fiscal year beginning July 1, 2002, entitled KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2002/2003 SCHOOL BUDGET, is hereby approved in the total amount of \$21,283,691.

	Approved
Local Appropriations	\$ 6,957,769
In kind Contribution	250,000
Miscellaneous Local Sources/Fund Balance	980,382
State Sources	11,342,541
Federal Sources	<u>1,752,999</u>
TOTAL	\$21,283,691

Section 2. Local Appropriations. The sum of \$6,957,769 is appropriated from the General Fund for the Fiscal Year 2002/2003 to be used for the general operation of schools for the Fiscal Year beginning July 1, 2002 and ending June 30, 2003.

Section 3. This ordinance is effective as provided in Section 5.41.020 of the KGB Code of Ordinances.

ADOPTED this 3rd day of June, 2002.



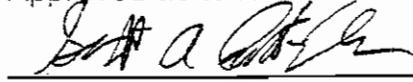
 BOROUGH MAYOR

ATTEST:



 BOROUGH CLERK

Approved as to form:



 BOROUGH ATTORNEY

PUBLIC HEARING: 06/03/02			
EFFECTIVE DATE: 06/18/02			
ROLL CALL	YES	NO	ABSENT
BERGERON	✓		
BURTON	✓		
COOSE	✓		
LYBRAND	✓		
SALAZAR	✓		
SALLEE	✓		
SARBER	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 1659, AS AMENDED

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, LEVYING FOR THE TAX YEAR OF 2002 A GENERAL AREAWIDE TAX FOR AREAWIDE BOROUGH PURPOSES; LEVYING A GENERAL NON-AREAWIDE TAX FOR NON-AREAWIDE PURPOSES; LEVYING A TAX IN THE SOUTH TONGASS FIRE PROTECTION SERVICE AREA; LEVYING A TAX IN THE FOREST PARK SERVICE AREA; PROVIDING FOR THE COLLECTION OF TAXES DUE IN 2002; 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 of Ordinances.

B. In accordance with AS 29.45.240, the Assembly now wishes to set the rate of levy and the date when taxes become due and payable, the date when taxes become delinquent, and prescribe penalties and interest for delinquent taxes.

NOW, THEREFORE, IN CONSIDERATION OF THE ABOVE FACTS, IT IS RESOLVED BY THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, as follows:

Section 1. There is hereby levied upon all taxable real and personal property in the Ketchikan Gateway Borough, Alaska, except such property as is exempt by law from taxation, a general tax of 6.8 mills for Borough areawide functions and purposes, including maintenance and operation of public schools, for the tax year 2002, based upon the assessment roll in the amount of \$1,022,874,200 producing taxes of \$6,516,945, 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 1.05 mills for Borough non-areawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year 2002, based on the assessment roll for real property in the amount of \$411,486,300, producing taxes of \$411,350, 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 Fire Protection Service Area, except such property as is exempt by law from taxation, a general tax of 1.0 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2002, based on the assessment roll for real and personal property in the amount of \$113,851,000, producing taxes of \$113,851 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

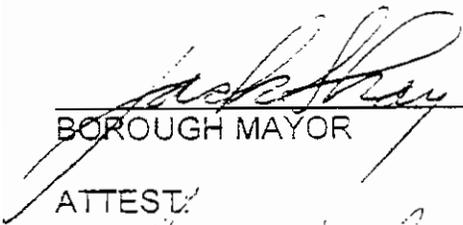
Section 4. There is hereby levied upon all taxable real and personal property in the Forest Park Service Area, except such property as is exempt by law from taxation, a general tax of 2.2 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2002 based on the assessment roll for real property in the amount of \$21,964,000 producing taxes of \$48,320 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 5. Taxes levied pursuant to the provisions of this resolution shall be due and payable on July 1, 2002 and shall become delinquent unless paid on or before October 1, 2002.

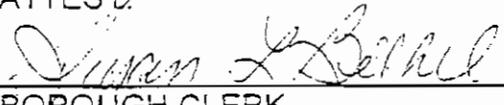
Section 6. Taxes remaining unpaid after the delinquent date shall be collected and have penalties and interest added thereto in accordance with the law.

Section 7. This resolution is effective July 1, 2002.

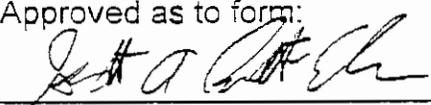
ADOPTED this 3rd of June, 2002.



 BOROUGH MAYOR

ATTEST:


 BOROUGH CLERK

Approved as to form:


 BOROUGH ATTORNEY

EFFECTIVE DATE: 07/01/02			
ROLL CALL	YES	NO	ABSENT
BERGERON	✓		
BURTON	✓		
COOSE	✓		
LYBRAND	✓		
SALAZAR	✓		
SALLEE		✓	
SARBER	✓		
MAYOR (Tie Vote Chiv)			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>			
1990/91	735,506,000	6.00	4,413,036
1991/92	773,585,250	6.60	5,105,663
1992/93	792,034,850	8.30	6,573,889
1993/94	823,133,650	8.30	6,832,009
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	7.10	7,262,407
<u>NONAREAWIDE FUND</u>			
1990/91	343,233,200	0.85	291,748
1991/92	357,639,250	0.60	214,584
1992/93	375,102,600	0.60	225,062
1993/94	395,944,750	0.65	257,364
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
<u>FOREST PARK SERVICE AREA</u>			
1991/92	11,393,300	5.00	56,967
1992/93	12,231,700	5.00	61,159
1993/94	13,493,050	5.00	67,465
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	2.20	48,322
<u>SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA</u>			
1991/92	63,972,800	1.00	63,973
1992/93	68,144,100	1.00	68,144
1993/94	74,065,000	1.00	74,065
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

KETCHIKAN GATEWAY BOROUGH					
FY 2002/2003 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE					
GENERAL FUND					
DESCRIPTION	FY99/00 ACTUAL	FY00/01 ACTUAL	FY01/02 BUDGET	FY01/02 ESTIMATE	FY02/03 BUDGET
FUNDS AVAILABLE JULY 1	4,456,305	2,708,943	2,172,796	2,172,796	1,631,287
4010 Real Property Taxes	7,077,726	6,368,395	6,626,173	6,520,000	6,485,728
4020 Business-Personal Taxes	469,422	432,046	469,817	435,000	469,817
4030 Boat Taxes	28,687	27,408	32,000	27,500	27,500
4040 Sales Taxes-In City	2,824,532	3,135,412	3,177,615	3,333,147	3,513,141
4050 Sales Taxes-Out City	615,204	655,072	639,153	425,398	438,160
4060 Automobile Taxes	156,955	163,266	156,410	156,808	160,000
4080 Penalty & Interest	120,387	85,186	100,000	100,000	98,000
4090 Foreclosure Fees	19,284	13,761	14,000	14,000	14,000
4110 NSF Fees	200	125	500	100	150
4150 SR Citizen Contribution	(460,028)	(420,626)	(424,795)	(424,795)	(438,600)
4190 Alaska Housing Authority	14,902	16,907	15,000	16,907	16,900
Total	10,867,271	10,476,952	10,805,873	10,604,065	10,784,796
REVENUE FROM OTHER GOVTS:					
4205 Safe Communities	118,628	103,709	105,579	111,380	111,380
4215 Raw Fish Tax Refund	376,261	425,517	350,000	320,576	320,576
4220 State Revenue Sharing	95,705	84,949	87,974	88,677	88,677
4225 National Forest Receipts	86,399	100,604	401,000	402,359	402,359
4240 State Grants	55,080	60,327	62,285	62,285	152,324
4245 Payment in Lieu of Taxes	410,259	402,608	599,349	602,772	602,772
Total	1,142,332	1,177,714	1,606,187	1,588,049	1,678,088
CHARGES FOR SERVICES:					
4305 Interest Income	607,476	(216,591)	191,625	191,625	125,000
4315 Assessment Fees	1,116	95	3,000	100	250
4320 Other Sales & Services		1,708	-	-	
4325 Zoning & Platting Fees	18,545	31,080	57,375	25,000	29,675
4330 Digital Map Sales	2,013	2,251	2,500	1,250	1,800
4335 Animal Protection Fees	30,104	28,884	32,500	31,000	31,150
4340 Passports	5,605	5,040	5,000	5,000	5,000
4345 Public Works Fees	-	12,008	55,829	-	18,000
4360 Citations, Fines				300	500
4380 Recreation Program Fees	394,473	387,902	423,218	390,000	418,450
4390 Other Revenues	8,663	39,814	10,000	10,000	25,000
4392 Advertising Income					30,000
4393 Bus System Revenues	500,458	512,244	689,408	986,701	380,000
Total	1,568,453	804,435	1,470,455	1,640,976	1,064,825
INTERFUND REVENUES:					
4410 Land Trust Fund	635,000	535,000	775,000	775,000	1,100,000
4415 Economic Development - Endowment Fund	-	410,000	410,000	410,000	-
4420 Internal Service Fund	434,784	-	126,778	126,778	-
4430 Service Area Funds	8,809	36,090	18,870	18,870	29,113
4450 Interfund Transfer - Airport	130,464	82,446	456,088	456,088	180,000
4450 Interfund Transfer - Non-area Wide					30,400
4470 Interdepartmental Revenue	49,150	-	-	-	-
Total	1,258,207	1,063,536	1,786,736	1,786,736	1,339,513
TOTAL REVENUE	14,836,263	13,522,637	15,669,251	15,619,826	14,867,222
TOTAL FUNDS AVAILABLE	19,292,568	16,231,580	17,842,047	17,792,622	16,498,508

KETCHIKAN GATEWAY BOROUGH
FY 2002/2003 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE
GENERAL FUND

DESCRIPTION	FY 99/00 ACTUAL	FY00/01 ACTUAL	FY01/02 BUDGET	FY01/02 ESTIMATE	FY02/03 BUDGET
SUMMARY OF APPROPRIATIONS - GENERAL FUND					
Administrative Services Department	581,968	529,666	558,385	562,192	613,694
Animal Protection Department	287,224	290,285	286,188	280,512	294,389
Assembly and Mayor	103,301	100,546	117,743	114,769	114,651
Assessment Department	404,236	420,630	419,559	414,584	423,194
Automation	34,350	56,845	188,617	171,191	113,836
Capital Projects	244,414	165,665	458,587	150,000	202,000
Child Care Grant Program	55,036	60,996	62,284	61,129	65,024
Clerk's Office	177,639	188,931	186,506	175,374	168,670
Borough Grants	2,503,783	359,776	350,000	387,000	358,843
Law Department	253,634	212,661	383,060	316,637	244,789
Public Works	681,348	716,542	847,743	909,120	1,278,583
Transit	512,844	599,224	643,591	1,038,235	823,509
Manager's Office	454,415	439,912	631,330	475,448	538,603
Risk Management	12,591	44,063	11,752	7,600	7,478
Non-Departmental	105,770	100,002	161,692	164,428	177,666
Parks and Recreation Department	1,374,612	1,425,444	1,454,353	1,429,504	1,334,220
Planning Department	581,535	573,240	763,648	674,073	635,241
Education - School District	7,651,703	7,338,857	7,570,638	7,570,638	7,207,769
Interfund Transfers	554,150	435,499	1,258,901	1,258,901	436,446
TOTAL APPROPRIATIONS	16,574,553	14,058,784	16,354,577	16,161,335	15,038,604
Designated Reserves:					
Loan Guarantee	454,000	432,051	432,051	432,051	432,051
Capital/Equip. Replacement	150,000	150,000			
Undesignated	2,114,015	1,590,745	1,055,419	1,199,236	1,027,853
FUNDS AVAILABLE JUNE 30	2,718,015	2,172,796	1,487,470	1,631,287	1,459,904

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
GENERAL FUND - MAYOR & ASSEMBLY - 101-11

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5140 BOROUGH ASSEMBLY FEES	46,725	46,725	48,600	48,000	48,600
5200 TAXES/BENEFITS	5,588	6,621	5,597	5,597	5,646
5300 TRAVEL & TRAINING	965	1,075	2,890	1,706	3,324
5301 BUSINESS TRAVEL	17,215	15,360	22,436	17,000	19,706
5500 REIMBURSABLE EXPENSES	1,818	2,201	2,000	2,000	2,250
6010 SUPPLIES	207	117	500	500	500
6020 DUES & PUBLICATIONS	13,332	13,098	15,500	13,796	13,880
6040 COMMUNITY PROMOTION	11,283	6,820	7,500	6,000	8,125
6050 LOBBYING EXPENSE	184	2,688	6,300	6,300	6,300
6060 RENTALS	5,919	5,820	6,220	5,820	6,220
6081 MANAGER SEARCH EXPENSE	0	0	0	8,000	-
6331 LONG DISTANCE	65	21	200	50	100
Total Appropriations	103,301	100,546	117,743	114,769	114,651

AUTHORIZED PERSONNEL	<u>FY 99/00</u>	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>
Mayor	1.00	1.00	1.00	1.00
Assembly Members	7.00	7.00	7.00	7.00
FULL-TIME EMPLOYEES	8.00	8.00	8.00	8.00

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
GENERAL FUND - MANAGER'S DEPARTMENT - 101-12

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100 EMPLOYEE PAY	229,850	199,375	338,074	230,975	308,954
5110 OVERTIME PAY	81	2	250	-	250
5200 TAXES/BENEFITS	62,615	52,345	95,896	42,304	85,926
5300 TRAVEL & TRAINING	-	600	1,333	-	1,332
5301 BUSINESS TRAVEL	7,461	8,231	11,294	3,450	10,236
5500 REIMBURSABLE EXPENSES	2,518	2,643	26,600	2,000	12,600
6010 SUPPLIES	1,709	1,614	1,600	2,103	2,150
6011 OPERATING SUPPLIES	733	536	970	560	800
6020 DUES & PUBLICATIONS	656	724	875	1,287	875
6030 PUBLISHING EXPENSE	6,458	5,799	7,000	5,650	6,000
6040 COMMUNITY PROMOTION	560	1,379	600	18,000	1,700
6050 LOBBYING EXPENSE	78,000	51,750	86,000	64,268	75,000
6060 RENTALS	1,020	945	1,200	600	900
6070 POSTAGE EXPENSE	1,358	1,362	1,500	875	1,320
6080 PROFESSIONAL SERVICES	54,421	108,108	50,000	95,625	25,000
6330 TELEPHONE	2,398	2,091	2,038	1,650	1,960
6331 LONG DISTANCE	1,792	799	1,000	985	1,100
6450 EQUIPMENT MAINTENANCE	2,020	1,164	2,100	2,616	-
6530 EQUIPMENT PURCHASE	765	445	3,000	2,500	2,500
Total Appropriations	454,415	439,912	631,330	475,448	538,603

	<u>FY 99/00</u>	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>
AUTHORIZED PERSONNEL				
Executive Secretary	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00	1.00
Assistant Manager	1.00	1.00	1.00	1.00
Borough Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL-TIME EMPLOYEES	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>

Ketchikan Gateway Borough
FY 2002/20003 BUDGET - APPROPRIATIONS
GENERAL FUND - CLERK'S OFFICE (COMBINED WITH ELECTIONS) - 101-13

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100 EMPLOYEE PAY	99,570	101,827	101,730	102,423	101,574
5110 OVERTIME PAY	1,099	3,024	1,000	1,000	750
5120 TEMPORARY PAY	5,359	17,911	7,600	5,073	6,310
5200 TAXES/BENEFITS	29,128	30,461	32,241	30,307	31,645
5300 TRAVEL & TRAINING	1,377	2,452	5,570	2,600	4,551
5301 BOROUGH BUSINESS TRAVEL	1,366	-	-	-	-
5500 REIMBURSABLE EXPENSES	-	-	170	-	-
6010 SUPPLIES	1,287	2,841	3,575	3,027	3,900
6020 DUES & PUBLICATIONS	684	1,001	995	650	1,175
6030 PUBLISHING EXPENSE	10,056	13,648	9,500	12,016	11,900
6060 RENTALS	7,006	1,430	900	820	840
6070 POSTAGE EXPENSE	1,675	1,919	2,000	1,760	2,000
6080 PROFESSIONAL SERVICES	3,309	5,073	3,520	2,496	3,000
6090 CONTRACTUAL SERVICES	4,677	2,196	7,000	7,500	-
6330 TELEPHONE	1,116	946	755	704	575
6331 LONG DISTANCE	315	192	450	150	200
6450 EQUIPMENT MAINTENANCE	7,526	4,010	7,500	4,203	250
6530 EQUIPMENT PURCHASE	2,089	0	2,000	645	-
Total Appropriations	177,639	188,931	186,506	175,374	168,670

AUTHORIZED PERSONNEL	FY 99/00	FY 00/01	FY 01/02	FY 02/03
Borough Clerk	1.00	1.00	1.00	1.00
Deputy Clerk	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 2002/2003 BUDGET - APPROPRIATIONS
GENERAL FUND - LAW DEPARTMENT - 101-14

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100 EMPLOYEE PAY	124,024	126,818	130,640	122,836	132,190
5110 OVERTIME PAY	0	87	-	78	-
5120 TEMPORARY PAY	5,245	620	8,000	10,127	5,000
5200 TAXES/BENEFITS	34,307	37,061	38,807	35,754	39,139
5300 TRAVEL & TRAINING	3,192	2,180	7,135	2,750	4,285
5301 BUSINESS TRAVEL	845	0	3,501	3,000	4,918
5500 REIMBURSABLE EXPENSES	0	190	-	-	-
6010 OFFICE SUPPLIES	437	780	260	425	250
6011 OPERATING SUPPLIES	188	261	200	240	210
6020 DUES & PUBLICATIONS	10,413	9,088	10,231	9,500	10,031
6030 PUBLISHING	47	31	60	30	60
6031 RECORDING FEES	1,055	1,741	1,750	2,775	1,500
6060 RENTALS	300	225	300	300	300
6070 POSTAGE EXPENSE	163	436	375	300	250
6080 PROFESSIONAL SERVICES	2,746	9,025	160,000	6,100	10,000
6081 CONTRACT SERVICES	21,695	21,938	20,000	120,000	35,000
6091 PERS - DEBT SERVICE	46,346	-	-	-	-
6330 TELEPHONE	1,079	892	701	701	456
6331 LONG DISTANCE	957	764	600	621	600
6450 EQUIPMENT MAINTENANCE	402	524	500	1,100	-
6530 EQUIPMENT PURCHASE	193	-	-	-	600
Total Appropriations	253,634	212,661	383,060	316,637	244,789

AUTHORIZED PERSONNEL	<u>FY 99/00</u>	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>
Borough Attorney	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00
FULL-TIME EMPLOYEES	2.00	2.00	2.00	2.00

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
GENERAL FUND - ADMINISTRATIVE SERVICES DEPARTMENT - 101-21-000

Description		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100	EMPLOYEE PAY	346,240	330,037	335,890	329,480	391,690
5110	OVERTIME PAY	10,151	9,209	10,000	9,500	5,000
5120	TEMPORARY PAY	13,296	6,412	7,595	12,000	
5200	TAXES/BENEFITS	112,287	109,606	107,220	98,500	120,482
5300	TRAVEL & TRAINING	1,487	2,290	5,063	6,867	6,135
5500	REIMBURSABLE EXPENSES	-	3.00	-	-	-
6010	SUPPLIES	14,083	9,244	15,000	15,550	14,734
6015	BOOKS & SOFTWARE	-	-	5,000	10,000	-
6020	DUES & PUBLICATIONS	1,134	1,233	975	1,350	1,350
6030	PUBLISHING EXPENSE	11,251	11,256	8,500	11,250	7,900
6031	RECORDING FEES	1,214	403	5,250	500	5,250
6060	RENTALS	150	300	300	300	300
6070	POSTAGE EXPENSE	14,758	12,576	15,000	13,500	15,000
6080	PROFESSIONAL SERVICES	28,482	25,901	28,500	28,500	28,500
6090	CONTRACTUAL SERVICES	15,350	-	7,235	15,500	12,405
6100	INSURANCE	-	-	-	3,000	-
6330	TELEPHONE	4,711	3,915	4,237	3,350	2,473
6331	LONG DISTANCE	1,201	689	500	925	925
6450	EQUIPMENT MAINTENANCE	4,913	6,592	2,120	2,120	-
6530	EQUIPMENT PURCHASE	1,260	-	-	-	1,550
Total Appropriations		581,968	529,666	558,385	562,192	613,694

AUTHORIZED PERSONNEL	FY 99/00	FY 00/01	FY 01/02	FY 02/03
Director of Administrative Services	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Comptroller/Sales Tax Auditor				1.00
Cash Management Supervisor	1.00	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00	1.00
Accounting Technician	4.00	4.00	4.00	4.00
Sales Tax Auditor	<u>1.00</u>			
FULL-TIME EMPLOYEES	<u>9.00</u>	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
GENERAL FUND - RISK MANAGEMENT - 101-21-001

Description		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5300	TRAVEL & TRAINING	1,082	-	1,102	1,200	2,478
5500	REIMBURSABLE EXPENSES	-	35,041	-	-	-
6010	SUPPLIES	717	495	725	550	950
6015	BOOKS & SOFTWARE	-	-	-	-	-
6020	DUES & PUBLICATIONS	454	779	550	350	550
6090	CONTRACTUAL SERVICES	400	2,507	-	-	-
6100	INSURANCE - DEDUCTIBLES	7,523	714	7,500	3,000	3,000
6110	MEDICAL EXPENSE	2,415	4,527	1,875	2,500	500
Total Appropriations		12,591	44,063	11,752	7,600	7,478

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
GENERAL FUND - ASSESSMENT DEPARTMENT - 101-22

Description		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100	EMPLOYEE PAY	274,788	281,371	288,752	284,992	292,633
5110	OVERTIME PAY	1,952	3,050	2,500	500	2,500
5200	TAXES/BENEFITS	92,929	91,093	88,799	88,799	90,006
5300	TRAVEL & TRAINING	1,855	3,742	5,016	5,016	2,605
5500	REIMBURSABLE EXPENSE	1,725	1,725	2,050	2,050	2,050
6010	SUPPLIES	7,220	6,882	7,236	7,236	6,486
6015	BOOKS AND SOFTWARE	3,095	4,627	1,985	3,468	3,988
6020	DUES & PUBLICATIONS	1,468	1,260	1,130	1,130	1,165
6030	PUBLISHING EXPENSE	-	-	100.00	-	100
6031	RECORDING/PLAT FEES	3,821	3,281	3,275	3,275	3,275
6060	RENTALS	125	1,450	1,475	1,475	1,475
6070	POSTAGE EXPENSE	3,724	4,165	4,197	4,197	4,388
6090	CONTRACTUAL SERVICES	-	-	4,400.00	5,912	5,912
6310	ELECTRICITY	2,384	2,885	2,496	2,496	2,496
6330	TELEPHONE	2,651	2,711	2,648	2,648	2,545
6331	LONG DISTANCE	611	293	400	250	400
6450	EQUIPMENT MAINTENANCE	4,769	9,042	360	250	150
6460	VEHICLE MAINTENANCE	657	756	740	490	520
6461	MOTOR FUEL & OIL	267	455	500	400	500
6530	EQUIPMENT PURCHASE	195	1,842.00	1,500	-	-
Total Appropriations		404,236	420,630	419,559	414,584	423,194

AUTHORIZED PERSONNEL	FY 99/00	FY 00/01	FY 01/02	FY 02/03
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	1.00	1.00	2.00	2.00
Appraiser I	<u>1.00</u>	<u>1.00</u>	<u> </u>	<u> </u>
FULL-TIME EMPLOYEES	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
GENERAL FUND - ANIMAL PROTECTION 101-25

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100 EMPLOYEE PAY	161,162	147,130	146,183	146,183	155,084
5110 OVERTIME PAY	10,081	13,296	14,200	10,000	12,200
5120 TEMPORARY PAY	1,750	-	-	-	-
5160 CALL OUT FEES	13,542	12,056	13,113	13,113	13,312
5200 TAXES/BENEFITS	61,727	64,900	62,984	62,984	64,628
5300 TRAVEL & TRAINING	2,044	-	3,328	3,533	2,721
5400 UNIFORM ALLOWANCE	451	-	480	480	840
6010 SUPPLIES	1,232	1,117	500	548	500
6011 OPERATING SUPPLIES	5,671	5,293	7,058	5,699	5,558
6020 DUES & PUBLICATIONS	247	152	297	297	297
6030 PUBLISHING EXPENSE	125	-	-	-	-
6040 COMMUNITY PROMOTION	-	-	-	-	1,000
6070 POSTAGE EXPENSE	1,077	483	649	217	697
6080 PROFESSIONAL SERVICES	7,736	16,795	21,754	25,510	21,754
6090 CONTRACTUAL SERVICES	-	14,836	-	-	-
6110 MEDICAL EXPENSE	175	-	36	18	-
6310 ELECTRICITY	2,384	2,847	2,500	2,148	2,196
6320 WATER	288	288	288	288	288
6330 TELEPHONE	2,848	2,907	2,604	2,604	2,616
6331 LONG DISTANCE TELEPHONE	90	59	100	30	50
6340 SEWER	388	388	384	384	384
6350 LANDFILL	3,461	3,011	3,500	2,297	3,500
6450 EQUIPMENT MAINTENANCE	363	54	1,000	360	1,000
6460 VEHICLE MAINTENANCE	1,964	850	1,600	820	2,270
6461 MOTOR FUEL & OIL	3,022	2,637	2,880	1,899	2,140
6530 EQUIPMENT PURCHASE	5,395	1,186	750	1,100	1,354
Total Appropriations	287,224	290,285	286,188	280,512	294,389

AUTHORIZED PERSONNEL	<u>FY 99/00</u>	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>
Director of Animal Protection	1.00	1.00	1.00	1.00
Shelter Officer	1.00	0.00	0.00	1.00
Field/Facility Officers	2.00	2.00	2.00	2.00
Kennel Attendant	<u>0.50</u>	<u>1.00</u>	<u>1.00</u>	
FULL-TIME EMPLOYEES	<u>4.50</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

Ketchikan Gateway Borough

FY 2002/2003 - APPROPRIATIONS

GENERAL FUND - PARKS AND RECREATION DEPARTMENT - COMBINED TOTALS - 101-26

Description		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100	EMPLOYEE PAY	481,733	501,604	564,150	523,200	512,738
5110	OVERTIME PAY	14,801	10,747	6,370	9,150	3,900
5120	TEMPORARY PAY	256,455	276,275	250,711	278,492	212,245
5200	TAXES/BENEFITS	234,627	254,278	262,853	253,000	258,993
5300	TRAVEL & TRAINING	3,792	3,681	3,568	3,426	-
5500	REIMBURSABLE EXPENSES	2,991	3,775	4,244	3,700	3,313
6010	OFFICE SUPPLIES	4,315	3,227	3,500	3,500	3,500
6011	OPERATING SUPPLIES	56,757	57,759	55,845	59,300	47,927
6020	DUES & PUBLICATIONS	1,250	460	1,084	685	859
6030	PUBLISHING	5,345	5,426	5,484	4,560	4,384
6070	POSTAGE	5,879	6,158	6,492	6,492	6,492
6090	CONTRACTUAL SERVICES	86,192	49,523	70,733	60,321	50,557
6110	MEDICAL EXPENSE	70	0	6,770	5,780	6,950
6310	ELECTRICITY	77,925	91,988	74,544	97,000	95,700
6320	WATER	7,916	7,449	7,644	7,449	7,704
6330	TELEPHONE	7,139	7,297	7,192	7,315	5,302
6331	LONG DISTANCE	678	453	552	275	480
6340	SEWER	9,480	10,411	10,761	10,414	10,776
6350	LANDFILL	4,354	3,312	3,504	3,100	3,600
6431	HEATING FUEL	92,638	118,721	95,724	81,000	93,000
6440	BUILDING MAINTENANCE	12,796	3,488	0	0	-
6450	EQUIPMENT MAINTENANCE	2,978	5,092	4,750	5,185	5,200
6530	EQUIPMENT PURCHASE	4,501	4,320	7,878	6,160	600
Total Appropriations		1,374,612	1,425,444	1,454,353	1,429,504	1,334,220

AUTHORIZED PERSONNEL	FY 99/00	FY 00/01	FY 01/02	FY 02/03
Director of Parks & Recreation	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Receptionist	3.00	3.00	3.00	3.00
Program Supervisor	1.00	1.00	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	0.00	0.00	1.00	1.00
Head Lifeguard *	1.00	1.00	1.00	0.25
Lifeguards	4.00	4.00	4.00	4.00
GRC Supervisor	1.00	1.00	1.00	0.00
Building Monitor	1.00	1.00	1.00	1.00
Custodian	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
FULL-TIME EMPLOYEES	<u>17.00</u>	<u>17.00</u>	<u>18.00</u>	<u>16.25</u>
* Position reimbursed 75% by Killer Whales Swim Club				

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
GENERAL FUND - PUBLIC WORKS - COMBINED TOTALS - 101-27

	Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100	EMPLOYEE PAY	308,640	331,547	337,920	370,000	498,719
5110	OVERTIME PAY	9,557	6,159	2,250	3,500	2,500
5120	TEMPORARY PAY	61,124	54,328	99,895	88,047	165,277
5200	TAXES/BENEFITS	151,039	165,177	159,853	135,000	238,207
5300	TRAVEL & TRAINING	811	3,527	8,315	9,500	5,600
5400	UNIFORM ALLOWANCE	-	-	-	800	-
5500	REIMBURSABLE EXPENSES	317	971	1,350	1,000	2,900
6010	SUPPLIES	1,515	2,026	1,822	2,000	5,000
6011	OPERATING SUPPLIES	1,360	759	7,660	5,500	700
6015	BOOKS & SOFTWARE	-	-	-	-	-
6020	DUES & PUBLICATIONS	606	875	1,695	700	2,245
6030	PUBLISHING EXPENSE	-	-	-	-	-
6040	COMMUNITY PROMOTION	-	-	-	-	-
6060	RENTALS	26	-	-	-	-
6065	EQUIPMENT RENTALS	67	-	-	-	-
6070	POSTAGE EXPENSE	615	308	400	400	700
6090	CONTRACTUAL SERVICES	4,895	10,976	75,060	75,060	167,000
6100	INSURANCE	4,776	3,091	15,000	7,000	7,000
6110	MEDICAL EXPENSE	-	1,880	1,380	500	2,880
6130	ADMINISTRATIVE EXPENSE	-	-	-	-	-
6150	EXPENSE RECOVERY	455	-	800	-	-
6310	ELECTRICITY	3,288	14,543	16,500	13,100	16,500
6320	WATER	2,231	2,833	3,852	3,250	4,000
6330	TELEPHONE	4,155	3,129	3,012	3,200	4,200
6331	LONG DISTANCE	699	236	300	300	500
6340	SEWER	1,145	1,133	1,356	1,250	1,400
6350	LANDFILL	14,635	2,307	6,500	6,500	7,000
6420	FIELD MAINTENANCE	21,450	32,275	41,321	39,000	25,000
6421	PARK MAINTENANCE	19,582	21,923	25,073	24,000	43,400
6430	BUILDING MAINTENANCE	37,272	44,104	17,994	17,000	48,000
6431	HEATING FUEL	2,363	2,788	2,500	2,500	3,000
6450	EQUIPMENT MAINTENANCE	3,061	1,702	3,000	2,000	3,000
6460	VEHICLE MAINTENANCE	6,897	5,881	5,500	6,000	6,000
6461	MOTOR FUEL & OIL	-	-	-	-	10,000
6462	VEHICLE OPERATION	-	-	-	-	120
6530	EQUIPMENT PURCHASE	18,767	2,064	7,435	91,500	7,735
6540	CAPITAL IMPROVEMENTS	-	-	-	513	-
6740	DEPRECIATION	-	-	-	-	-
6800	GAIN/LOSS	-	-	-	-	-
Total Appropriations		681,348	716,542	847,743	909,120	1,278,583

AUTHORIZED PERSONNEL	FY 99/00	FY 00/01	FY 01/02	FY 02/03
Director	1.00	1.00	1.00	1.00
Deputy Director of Public Works	1.00	1.00	1.00	1.00
Engineer	0.00	0.00	0.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Grounds Supervisor	1.00	1.00	1.00	1.00
Parks Technician I	2.00	2.00	2.00	3.00
Maintenance Supervisor	1.00	1.00	1.00	1.00
Maintenance Technician II	1.00	1.00	1.00	0.00
Maintenance Technician I	2.00	3.00	3.00	3.00
Gardener II	0.83	0.83	0.83	0.00
Gardener I	1.66	0.83	1.66	0.00
Mechanic I	0.00	0.50	1.00	2.00
FULL-TIME EMPLOYEES	12.49	13.16	14.49	14.00

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
PUBLIC WORKS - TRANSIT - 101-27-005

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100 EMPLOYEE PAY	173,396	181,953	202,199	266,072	363,855
5110 OVERTIME PAY	12,927	13,334	14,000	18,700	25,500
5120 TEMPORARY PAY	43,843	54,485	44,000	54,000	26,304
5200 TAXES/BENEFITS	73,437	87,214	91,424	118,570	143,467
5300 TRAVEL & TRAINING	1,348	2,259	4,529	1,500	7,543
5400 UNIFORMS	648	636	430	650	1,000
5500 REIMBURSABLE EXPENSES	-	-	1,169	500	1,200
6010 SUPPLIES	-	-	-	250	-
6011 OPERATING SUPPLIES	1,711	9,307	3,359	7,500	1,600
6020 DUES & PUBLICATIONS	-	-	-	-	1,200
6030 PUBLISHING EXPENSE	66	414	250	1,000	500
6040 COMMUNITY PROMOTION	1,777	1,006	1,100	2,626	3,000
6060 LEASES/RENTALS	-	11,800	33,600	33,600	50,400
6090 CONTRACTUAL SERVICES	35,686	39,695	46,260	61,260	73,600
6100 INSURANCE	12,529	8,611	8,400	12,168	17,000
6110 MEDICAL EXPENSES	349	1,461	1,210	1,210	-
6130 ADMINISTRATIVE SERVICES	44,007	43,536	56,484	72,924	-
6150 BANK FEES	-	663	-	-	-
6310 UTILITIES	-	629	3,000	3,000	1,200
6330 TELEPHONE	394	886	840	1,515	-
6331 LONG DISTANCE	14	49	100	171	-
6350 LANDFILL	-	71	-	1,100	-
6460 VEHICLE MAINTENANCE	21,182	35,148	30,000	37,479	45,000
6461 MOTOR FUEL & OIL	22,326	31,423	30,000	46,440	56,600
6530 EQUIPMENT PURCHASE	-	-	650	293,000	4,540
6540 CAPITAL IMPROVEMENTS	-	-	3,850	3,000	-
6740 DEPRECIATION	66,919	74,644	66,737	-	-
6800 GAIN/LOSS ON DISPOSAL OF ASSETS	285	-	-	-	-
Total Appropriations	512,844	599,224	643,591	1,038,235	823,509

	<u>FY 99/00</u>	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>
AUTHORIZED PERSONNEL				
Maintenance Technician I	2.00	3.00	3.00	1.00
Transit Supervisor	0.00	1.00	1.00	1.00
Bus Driver II	0.00	0.00	0.00	1.00
Bus Driver I	4.00	4.00	4.00	7.00
Bus Driver I (Part-time)	2.00	0.50	0.50	3.00
FULL-TIME EMPLOYEES	8.00	8.50	8.50	13.00

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
GENERAL FUND - PLANNING DEPARTMENT - 101-30

Description		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100	EMPLOYEE PAY	386,081	341,928	395,004	350,000	380,376
5110	OVERTIME PAY	11,624	8,138	12,750	10,000	10,000
5120	TEMPORARY PAY	11,999	25,284	14,950	13,500	14,000
5150	PLANNING COMMISSION FEES	6,400	4,425	7,500	5,800	7,500
5200	TAXES/BENEFITS	125,461	120,127	141,479	102,850	134,013
5300	TRAVEL & TRAINING	2,023	3,996	10,429	7,500	10,028
5301	BOROUGH BUSINESS TRAVEL	1,768	-	-	473	-
5500	REIMBURSABLE EXPENSES	-	3	-	-	-
6010	SUPPLIES	12,149	6,923	6,618	6,618	5,806
6015	COMPUTER SOFTWARE/BOOKS	-	-	-	459	5,600
6020	DUES & PUBLICATIONS	529	835	1,027	600	1,038
6030	PUBLISHING EXPENSE	6,309	6,497	17,634	17,634	12,500
6031	RECORDING FEES	935	1,023	1,248	900	1,150
6060	RENTALS	702	600	600	775	1,200
6070	POSTAGE EXPENSE	3,002	2,186	3,000	2,000	3,000
6080	PROFESSIONAL SERVICES	-	340	140,000	140,000	40,000
6090	CONTRACTUAL SERVICES	(3,340)	22,851	-	-	1,250
6330	TELEPHONE	4,123	3,300	2,724	2,724	2,640
6331	TELEPHONE LONG DISTANCE	2,180	302	600	1,400	1,000
6450	EQUIPMENT MAINTENANCE	6,015	2,833	5,335	4,340	1,835
6460	VEHICLE MAINTENANCE	290	105	390	500	390
6461	MOTOR FUEL & OIL	199	158	700	500	700
6530	EQUIPMENT PURCHASE	3,086	21,387	1,660	5,500	1,215
Total Appropriations		581,535	573,240	763,648	674,073	635,241

AUTHORIZED PERSONNEL	FY 99/00	FY 00/01	FY 01/02	FY 02/03
Planning Director	1.00	1.00	1.00	1.00
Principal Planner/Code Administration	1.00	1.00	1.00	1.00
Principal Planner - Long Range	1.00	1.00	1.00	1.00
Associate Planner - Long Range	2.00	2.00	1.00	0.00
Associate Planner - Current	0.00	0.00	1.00	1.00
Customer Service Planner - Current	1.00	1.00	1.00	0.00
Assistant Planner	1.00	1.00	0.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Platting/Zoning Secretary	1.00	1.00	1.00	1.00
Mapping Technician	1.00	1.00	1.00	1.00
Planning Secretary			<u>1.00</u>	<u>1.00</u>
FULL TIME EMPLOYEES	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>9.00</u>

KETCHIKAN GATEWAY BOROUGH
FY 2002/2003 BUDGET - APPROPRIATIONS
GENERAL FUND - CHILD CARE GRANT PROGRAM - 101-35-001

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100 EMPLOYEE PAY	41,084	39,840	39,874	40,923	41,103
5110 OVERTIME PAY	291	125	633	250	643
5120 TEMPORARY PAY	-	938	1,000	-	1,000
5200 TAXES/BENEFITS	8,638	8,632	9,580	9,400	9,814
5300 TRAVEL & TRAINING	995	1,033	1,166	1,738	2,068
5500 REIMBURSABLE EXPENSES	900	825	900	940	900
6010 SUPPLIES	594	778	999	400	1,167
6020 DUES & PUBLICATIONS	-	311	366	372	372
6030 PUBLISHING	-	13	50	-	-
6060 RENTAL EXPENSE	-	5,500	5,500	5,500	5,500
6070 POSTAGE EXPENSE	354	278	420	320	420
6090 CONTRACTUAL SERVICES	240	-	-	240	240
6310 ELECTRICITY	201	35	-	-	-
6320 WATER	78	12	-	-	-
6330 TELEPHONE	846	1,139	846	846	846
6331 LONG DISTANCE	109	41	100	100	100
6340 SEWER	105	8	-	-	-
6430 BUILDING MAINTENANCE	-	-	-	-	-
6431 HEATING FUEL	258	-	-	-	-
6450 EQUIPMENT MAINTENANCE	343	178	400	100	400
6530 EQUIPMENT PURCHASE	-	1,310	450	-	450
Total Appropriations	55,036	60,996	62,284	61,129	65,024

	<u>FY 99/00</u>	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>
AUTHORIZED PERSONNEL				
Child Care Grant Administrator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL-TIME EMPLOYEES	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
* Reimbursed 100% by State Grant				

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
GENERAL FUND - NON - DEPARTMENTAL
BENEFITS - 101-36

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
6205 INSURANCE-EXCESS LIABILITY	67,232	56,141	115,000	115,000	115,000
6210 INSURANCE - HEALTH	650,182	632,779	731,422	731,422	732,425
6211 INSURANCE-HEALTH ALLOCATION	(650,182)	(632,779)	(731,422)	(731,422)	(727,931)
6220 INSURANCE - WORKERS COMP.	114,388	110,213	130,780	130,780	144,370
6221 INSURANCE - W.C. ALLOCATION	(114,388)	(116,751)	(130,780)	(130,780)	(144,370)
6230 INSURANCE - ESD	27,966	43,038	50,557	50,557	45,210
6231 INSURANCE - ESD ALLOCATION	(27,966)	(43,038)	(50,557)	(50,557)	(45,210)
6240 RETIREMENT	295,226	302,124	371,129	371,129	325,922
6241 RETIREMENT ALLOCATION	(295,226)	(302,124)	(371,129)	(371,129)	(325,922)
6250 SOCIAL SECURITY (FICA)	334,793	324,504	385,916	385,916	345,152
6251 SOCIAL SECURITY ALLOCATION	(334,793)	(324,504)	(385,916)	(385,916)	(345,152)
TOTAL APPROPRIATIONS	67,232	49,603	115,000	115,000	119,494

GENERAL FUND - NON-DEPARTMENTAL - REID BUILDING - 101-37						
5300 TRAVEL & TRAINING	2,409	535	2,000	4,865	7,000	
5500 REIMBURSABLE EXPENSES	77	172	300	160	250	
6010 SUPPLIES	7,765	8,706	10,085	9,276	10,445	
6060 RENTALS	756	756	836	804	840	
6090 CONTRACTUAL SERVICES	11,477	11,940	9,720	11,085	12,275	
6310 ELECTRICITY	8,888	8,228	8,580	8,361	8,364	
6320 WATER	288	288	300	288	288	
6330 TELEPHONE	1,720	1,117	996	1,074	1,740	
6331 LONG DISTANCE	-	1	-	-	-	
6340 SEWER	1,025	1,025	1,032	1,044	1,080	
6350 LANDFILL	2,085	1,959	2,135	1,733	1,940	
6430 BUILDING MAINTENANCE	-	-	-	-	-	
6431 HEATING FUEL	2,008	2,144	2,208	1,275	1,500	
6450 EQUIPMENT MAINTENANCE	-	178	-	48	10,200	
6530 EQUIPMENT PURCHASE	-	13,307	8,500	9,415	2,250	
6845 INTEREST EXPENSE	40	43	-	-	-	
TOTAL APPROPRIATIONS	38,538	50,399	46,692	49,428	58,172	

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
GENERAL FUND - INTERFUND TRANSFERS - 101-38

	Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
6601	INTERFUND TRANSFERS-AIRPORT (MEDIVAC)	29,150	-	-	453,208	-
6602	INTERFUND TRANSFERS-TRANSIT	225,000	252,299	238,967	361,693	-
6603	INTERFUND TRANSFERS-MEDIVAC	-	-	-	4,000	4,000
6605	BOND DEBT	300,000	200,000	200,000	440,000	432,446
	Total Appropriations	554,150	452,299	438,967	1,258,901	436,446

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
GENERAL FUND - AUTOMATION - 101-39

	Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100	EMPLOYEE PAY	-	-	40,360	26,871	45,070
5110	OVERTIME	-	-	-	-	4,500
5200	TAXES/BENEFITS	-	-	15,434	7,410	10,983
5300	TRAVEL & TRAINING	-	-	-	-	5,364
5500	REIMBURSABLE EXPENSES	-	-	-	113	300
6011	OPERATING SUPPLIES	-	(247)	500	1,500	-
6015	BOOKS & SOFTWARE	6,034	23,429	990	26,156	6,900
6020	DUES & PUBLICATION	1,748	4,611	-	-	-
6021	INTERNET ACCESS SUBSCRIPTION	-	-	3,055	2,829	3,739
6080	TECHNICAL/PROFESSIONAL SERVICES	-	-	75,000	6,000	9,000
6090	CONTRACTUAL SERVICES	6,885	-	1,900	10,345	3,000
6330	TELEPHONE (Web Ramp-3 lines)	712	9,550	1,078	2,326	1,632
6331	LONG DISTANCE	-	-	-	200	348
6450	EQUIP. MAINTENANCE-HARDWARE	-	1,027	-	-	-
6451	EQUIP. MAINTENANCE-SOFTWARE	-	105	-	-	-
6530	EQUIPMENT PURCHASE	18,971	18,370	50,300	87,441	23,000
6540	CAPITAL IMPROVEMENTS	-	-	-	-	-
	Total Appropriations	34,350	56,845	188,617	171,191	113,836

	FY 99/00	FY 00/01	FY 01/02	FY 02/03
AUTHORIZED PERSONNEL				
Computer Systems Administrator			1.00	1.00
Full-Time Employees			1.00	1.00

Ketchikan Gateway Borough						
FY 2002/2003 BUDGET - APPROPRIATIONS						
GENERAL FUND - EDUCATION - 101-51						
Description		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
SCHOOL DISTRICT						
6100	INSURANCE	256,954	205,439	275,000	275,000	250,000
6600	SCHOOL DISTRICT TRANSFERS	7,394,749	7,133,418	7,295,638	7,295,638	6,957,769
Total Appropriations		7,651,703	7,338,857	7,570,638	7,570,638	7,207,769

Ketchikan Gateway Borough						
FY 2002/2003 BUDGET - APPROPRIATIONS						
BOROUGH GRANTS - GENERAL FUND						
DESCRIPTION		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 02/03 REQUESTED	FY 02/03 PROPOSED
GENERAL FUND GRANTS						
ECONOMIC DEVELOPMENT - 101-35-XXX-6090						
035	SE CONFERENCE INTERTIE LOBBYING	15,400	-	-	-	-
018	S.S.R.A.A.	-	5,152	-	-	-
034	LOUISIANA PACIFIC CORPORATION	2,000,000	-	-	-	-
SOCIAL SERVICES - 101-35-XXX-6090						
015	ALASKA LEGAL SERVICES	20,400	-	-	-	-
019	CATHOLIC COMMUNITY SERVICES	45,000	39,500	45,000	45,000	45,000
028	TRANSITIONAL LIVING CENTER	25,000	22,500	25,000	33,000	25,000
031	PATCHWORKS	-	-	-	-	-
038	KETCHIKAN YOUTH COURT	3,000	-	-	-	-
037	PROJECT-PLAY KETCHIKAN, INC.	-	-	18,000	-	-
PARKS & RECREATION - 101-35-XXX-6090						
032	TRAILS COALITION	3,000	-	-	-	-
033	WEISS FIELD IMPROVEMENTS	-	-	-	-	-
EDUCATION - 101-5X-000-6090						
52	UAS - KETCHIKAN CAMPUS-COMMUNITY EDUCATION	258,991	152,482	167,464	137,203	137,203
53	RURAL CAP (KETCHIKAN HEAD START)	-	-	-	-	-
54	KETCHIKAN-KANAYAMA EXCHANGE	20,500	19,000	20,500	20,500	20,500
57	KETCHIKAN ART & HUMANITIES	39,200	39,200	39,200	43,200	43,200
58	KGH RECOVERY CTR. (ALASKANS FOR DRUG-FREE Y	73,623	71,000	69,906	74,466	70,000
59	SUMMER LIBRARY PROGRAM - N. PT. HIGGINS	2,700	2,400	2,496	2,940	2,940
55	UAS - KETCHIKAN CAMPUS-SCHOLARSHIP	-	-	-	15,000	15,000
TOTAL GRANTS - GENERAL FUND		2,506,814	351,234	387,566	371,309	358,843

NOTE: Additional grants are made through the Economic Assistance Fund - see the Other Fund Summaries Section

See: Glossary of Terms and Abbreviations in Miscellaneous Section

ENTERPRISE FUNDS

FY 2002/2003

KETCHIKAN GATEWAY BOROUGH
FY 2002/2003 BUDGET - SUMMARY OF REVENUES AND EXPENSES
TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND - 400

DESCRIPTION	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
TOTAL EQUITY JULY 1	3,709,875	3,442,679	3,442,679	3,442,679	3,166,766
REVENUE FROM OTHER GOVTS:					
4220 STATE REVENUE SHARING	-	-	14,115	14,115	-
4240 REVENUE FROM STATE	-	-	110,957	110,967	21,000
4260 AK AVIATION FUEL TAX SHARING	29,008	43,006	29,000	43,000	43,000
4370 RENTAL INCOME	26,467	-	-	-	-
4390 MISC. OR OTHER REVENUE	-	(113)	-	388	-
4450 INTERFUND TRANSFERS - GEN. FUND	29,150	41,042	453,208	453,208	-
FEMA GRANT	-	-	-	-	25,000
FFA GRANT (Digital ID System)	-	-	-	-	15,000
LOAN FROM LAND TRUST	-	-	-	-	75,000
4451 INTERFUND TRANSFERS - TRANSIT	29,007	27,762	20,000	20,000	-
4453 INTERFUND TRANSFER - MED	-	-	4,000	4,000	4,000
Total	113,632	111,697	631,280	645,678	183,000
NON-OPERATING REVENUE:					
4305 INTEREST INCOME	2,200	368	-	-	3,549
Total	2,200	368	-	-	3,549
FIELD REVENUE:					
4510 FUEL FLOWAGE	36,145	40,813	40,000	40,000	111,500
4520 RENTAL INCOME	37,991	38,004	38,000	40,460	-
4525 AIRPORT RESERVE LEASES	-	26,467	26,467	35,000	26,467
4530 LANDING FEES	576,117	682,103	700,000	750,000	770,863
4540 TIE-DOWN CHARGES	4,300	3,873	4,500	4,500	4,800
4550 DOCK FEES/LOCKERS	70	6	1,800	42	900
4555 SEAPLANE DOCK FEES	16,133	14,764	20,000	7,992	32,675
4560 AIRPORT CALLOUT FEES	-	-	2,400	5,500	2,500
4570 PERMIT FEES	-	-	-	-	-
4580 AIRCRAFT PARKING FEES	2,418	929	1,200	500	2,135
4590 VEHICLE REPAIRS REVENUE	1,317	-	-	-	-
4960 GRANT AMORTIZATION-FIELD	44,567	40,719	44,567	44,567	-
Total	719,058	847,678	878,934	928,561	951,840
TERMINAL REVENUE:					
4610 VEHICLE PARKING	46,726	54,921	50,000	55,000	54,363
4620 BUILDING RENTALS	425,252	455,212	395,000	422,000	413,700
4625 CONCESSION FEES	-	-	-	-	64,270
46XX FBI BACKGROUND CHECKS	-	-	-	-	600
4630 SECURITY SERVICE CHARGES	84,906	93,326	100,000	115,104	162,730
4640 COURTESY PHONE ADVERTISING	2,592	2,538	2,592	2,808	2,600

KETCHIKAN GATEWAY BOROUGH
FY 2002/2003 BUDGET - SUMMARY OF REVENUES AND EXPENSES
TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND - 400

DESCRIPTION	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
4650 PAY PHONE COMMISSION	6	4	-	-	-
4660 BUILDING PERMIT FEES	-	-	-	-	-
4670 FACILITY USE FEES	22,885	25,171	29,000	29,237	29,000
4690 MISC. TERMINAL REVENUE	215	227	200	251	200
4961 GRANT AMORTIZATION - TERMINAL	36,464	33,315	36,464	36,464	-
Total	619,046	664,714	613,256	660,864	727,463
	-	-	-	-	-
FERRY REVENUE:	-	-	-	-	-
4710 FERRY FEE REVENUE	974,468	980,756	960,000	1,100,000	1,371,623
4730 CALL OUT FEES	5,366	(144)	2,000	5,000	3,000
4790 MISCELLANEOUS REVENUE (ADV)	4	-	-	-	-
4962 GRANT AMORTIZATION - FERRY	41,848	41,848	41,848	41,848	-
Total	1,021,686	1,022,460	1,003,848	1,146,848	1,374,623
	-	-	-	-	-
SEAPLANE REVENUE:	-	-	-	-	-
4810 FEES - MURPHY'S LANDING	7,425	9,175	10,000	7,000	8,000
Total	7,425	9,175	10,000	7,000	8,000
TOTAL REVENUE	2,483,047	2,656,092	3,137,318	3,388,951	3,248,475
TOTAL EQUITY AVAILABLE	6,192,922	6,098,771	6,579,997	6,831,630	6,415,241

SUMMARY OF APPROPRIATIONS - AIRPORT ENTERPRISE FUND

	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
400-60 FIELD	749,733	822,973	967,685	975,582	927,941
400-61 TERMINAL	698,482	742,949	926,691	810,186	680,620
400-62 FERRY	1,040,843	1,025,467	1,153,172	1,210,078	1,152,520
400-63 ADMINISTRATION	258,873	312,812	360,642	311,101	465,869
400-64 MURPHY'S LANDING	2,312	3,418	5,041	2,287	3,668
TOTAL APPROPRIATIONS	2,750,243	2,907,619	3,413,231	3,309,234	3,230,618
TOTAL EQUITY JUNE 30	3,442,679	3,191,152	3,166,766	3,522,396	3,184,623

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND
AIRPORT FIELD - 400-60

Description		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100	EMPLOYEE PAY	245,581	242,856	273,530	280,779	193,894
5110	OVERTIME PAY	39,420	55,910	48,000	55,500	48,720
5120	TEMPORARY PAY	-	288	-	721	30,000
5160	CALL OUT	30	253	-	237	-
5200	TAXES/BENEFITS	101,901	116,227	124,791	127,446	102,979
5300	TRAVEL & TRAINING	11,698	14,844	21,992	20,000	17,875
5400	UNIFORMS	456	1,606	600	600	600
5500	REIMBURSABLE EXPENSES	-	-	-	-	-
6010	SUPPLIES	517	111	500	500	500
6011	OPERATING SUPPLIES	28,732	28,680	22,700	31,950	38,531
6020	DUES AND PUBLICATIONS	700	1,113	640	600	640
6030	PUBLISHING	-	-	-	-	-
6070	POSTAGE	-	-	-	-	-
6090	CONTRACTUAL SERVICES	2,998	2,560	17,485	4,485	4,220
6100	INSURANCE	70,437	83,016	90,498	115,498	144,457
6110	MEDICAL EXPENSE	465	220	3,780	3,780	8,740
6130	ADMINISTRATIVE FEES	9,000	29,025	29,025	29,025	44,027
6140	DEBT EXPENSE	5,494	13,171	13,170	13,170	13,170
6150	EXPENSE RECOVERY	-	-	-	-	-
6310	ELECTRICITY	21,947	18,241	21,168	19,719	21,486
6320	WATER	5,300	5,300	5,304	5,301	5,304
6330	TELEPHONE	411	342	2,599	2,599	3,997
6331	LONG DISTANCE TELEPHONE	65	79	150	150	150
6410	DOCK MAINTENANCE	885	2,026	2,500	500	2,500
6420	FIELD MAINTENANCE	47,863	2,932	26,750	15,750	13,250
6430	BUILDING MAINTENANCE	2,089	3,290	11,400	2,300	11,400
6450	EQUIPMENT MAINTENANCE	14,957	19,350	23,375	38,375	34,475
6461	MOTOR FUEL & OIL	22,185	29,891	29,000	31,000	30,000
6530	EQUIPMENT PURCHASE	-	-	20,568	20,406	15,970
6540	CAPITAL IMPROVEMENTS	-	-	31,103	8,134	64,000
6600	INTERFUND TRANSFERS	-	33,057	37,057	37,057	77,057
6750	DEPRECIATION	116,602	118,585	110,000	110,000	-
Total Appropriations - Field		749,733	822,973	967,685	975,582	927,941

	FY 99/00	FY 00/01	FY 01/02	FY 02/03
AUTHORIZED PERSONNEL				
Maintenance/Operations Supervisor	1.00		1.00	1.00
Equipment Mechanic II	2.00	2.00	1.00	
Airport Technician (ARFF) - (Part-time)			1.00	
Airport Technician (ARFF)	4.50	5.00	5.00	4.00
FULL TIME EMPLOYEES	7.50	7.00	8.00	5.00

**Ketchikan Gateway Borough
 FY 2002/2003 BUDGET - APPROPRIATIONS
 TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND
 AIRPORT TERMINAL - 400-61**

Description		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100	EMPLOYEE PAY	183,101	197,441	234,988	208,393	283,441
5110	OVERTIME PAY	33,952	48,518	23,000	45,000	23,345
5120	TEMPORARY PAY	-	1,139	-	39,503	-
5160	CALL OUT	-	27	-	407	-
5200	TAXES/BENEFITS	87,450	95,134	108,953	95,311	114,202
5300	TRAVEL & TRAINING	7,106	8,362	7,825	600	8,150
5400	UNIFORM ALLOWANCE	1,869	1,608	1,924	4,300	2,400
5500	REIMBURSABLE EXPENSES	-	-	-	-	-
6010	OFFICE SUPPLIES	73	267	206	206	206
6011	OPERATING SUPPLIES	15,775	17,607	16,460	16,460	17,500
6015	COMPUTER SOFTWARE	-	-	-	-	-
6020	DUES & PUBLICATIONS, INTERNET	703	461	425	425	425
6075	SECURITY SCREENING COSTS	-	-	-	5,000	1,500
6080	PROFESSIONAL SERVICES	-	-	-	-	-
6090	CONTRACTUAL SERVICES	38,174	33,718	31,184	31,184	34,136
6100	INSURANCE	7,918	-	7,000	7,000	7,700
6110	MEDICAL	140	144	2,200	2,200	2,129
6130	ADMINISTRATIVE FEES	-	22,646	22,646	22,646	27,178
6140	DEBT EXPENSE	10,989	-	-	-	-
6310	ELECTRICITY	67,258	69,161	70,008	70,000	71,058
6320	WATER	10,600	10,600	10,600	10,600	10,600
6330	TELEPHONE	840	1,546	4,954	1,500	3,605
6331	LONG DISTANCE	82	245	250	150	250
6430	BUILDING MAINTENANCE	7,412	9,623	17,855	7,855	9,005
6431	HEATING FUEL	26,739	28,576	27,615	5,000	28,800
6450	EQUIPMENT MAINTENANCE	670	382	1,675	1,675	1,550
6530	EQUIPMENT PURCHASE	-	-	3,790	17,771	23,240
6540	CAPITAL IMPROVEMENTS	-	-	121,133	5,000	10,200
6600	INTERFUND TRANSFERS	-	-	-	-	-
6760	DEPRECIATION	197,631	195,744	212,000	212,000	-
Total Appropriations - Terminal		698,482	742,949	926,691	810,186	680,620

AUTHORIZED PERSONNEL	FY 99/00	FY 00/01	FY 01/02	FY 02/03
Safety Officer II	-0-	-0-	1.00	1.00
Safety Officer (I)	4.00	3.00	3.00	3.00
Custodians	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>
FULL TIME EMPLOYEES	<u>6.50</u>	<u>5.50</u>	<u>6.50</u>	<u>6.50</u>

KETCHIKAN GATEWAY BOROUGH
FY 2002/2003 BUDGET - REVENUE AND APPROPRIATIONS
TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND
AIRPORT FERRY - 400-62

DESCRIPTION		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100	EMPLOYEE PAY	388,617	375,385	401,573	402,000	419,648
5110	OVERTIME PAY	82,185	86,618	91,000	91,000	92,365
5120	TEMPORARY WAGES	7,120	20,522	14,000	30,000	24,000
5160	CALL OUT PAY	-	21	-	25	-
5200	TAXES/BENEFITS	135,013	140,287	151,562	147,150	153,330
5300	TRAVEL & TRAINING	-	-	800	1,010	2,000
5400	UNIFORMS	-	-	800	800	1,350
5500	REIMBURSABLE EXPENSES	-	-	-	-	-
6010	OFFICE SUPPLIES	-	-	150	150	200
6011	OPERATING SUPPLIES	10,845	12,662	12,095	19,341	12,845
6020	DUES & PUBLICATIONS	136	343	-	133	-
6030	PUBLISHING	32	-	-	219	-
6090	CONTRACTUAL SERVICES	18,988	48,215	16,584	16,000	7,220
6100	INSURANCE	76,156	73,213	75,000	117,000	87,500
6110	MEDICAL EXPENSE	3,064	652	245	245	245
6130	ADMINISTRATIVE SERVICES	5,000	37,245	37,245	37,245	48,590
6140	DEBT EXPENSE	687	-	-	-	-
6150	OTHER EXPENSES	-	-	-	-	-
6310	ELECTRICITY	4,200	4,200	4,200	4,200	5,481
6330	TELEPHONE	-	-	540	1,000	683
6410	DOCK MAINTENANCE	9,409	40,292	8,700	17,525	8,700
6450	EQUIPMENT MAINTENANCE	137	3,214	1,400	3,000	1,400
6461	MOTOR FUEL & OIL	36,548	52,387	49,000	50,000	41,500
6470	FERRY MAINTENANCE	185,622	52,080	186,000	186,000	186,000
6530	EQUIPMENT PURCHASE	-	-	5,963	6,000	5,963
6540	CAPITAL IMPROVEMENTS	-	-	38,780	13,500	53,500
6600	INTERFUND TRANSFERS	-	-	-	-	-
6740	DEPRECIATION	77,084	78,131	57,535	57,535	-
TOTAL APPROPRIATIONS		1,040,843	1,025,467	1,153,172	1,201,078	1,152,520

AUTHORIZED PERSONNEL	<u>FY 99/00</u>	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>
Ferry Boat Captain	3.00	3.00	3.00	3.00
Deckhand II	4.00	4.00	3.00	3.00
Deckhand I (Regular Relief)	1.00	1.00	2.00	0.50
Ferry Toll Collector	<u>3.00</u>	<u>3.00</u>	<u>3.25</u>	<u>3.25</u>
FULL TIME EMPLOYEES	<u>11.00</u>	<u>11.00</u>	<u>11.25</u>	<u>9.75</u>

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND
AIRPORT ADMINISTRATION - 400-63

Description		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
5100	EMPLOYEE PAY	166,141	191,407	218,511	200,511	230,496
5110	OVERTIME PAY	1,739	4,172	3,183	4,153	3,210
5120	TEMPORARY PAY	-	3,881	-	4,156	2,252
5200	TAXES/BENEFITS	43,313	54,130	69,912	64,201	75,449
5300	TRAVEL & TRAINING	947	925	3,090	2,000	2,257
5500	REIMBURSABLE EXPENSES	-	13,576	2,400	2,400	2,400
6010	SUPPLIES	2,811	4,538	3,275	3,275	3,500
6015	BOOKS AND SOFTWARE	44	-	1,510	-	1,200
6020	DUES, PUBLICATIONS, INTERNET PROVIDER	-	984	811	811	912
6030	PUBLISHING	400	354	450	-	450
6070	POSTAGE	270	611	400	400	475
6090	CONTRACTUAL SERVICES	1,533	8,136	31,836	2,000	1,004
6091	PERS CONTRIBUTION	-	4,812	4,812	4,812	4,812
6100	INSURANCE	-	-	-	1,001	-
6110	MEDICAL	70	-	925	925	140
6130	ADMINISTRATIVE FEES	29,150	11,249	11,249	11,249	20,046
6140	DEBT SERVICE	-	-	-	-	-
6310	ELECTRICITY	600	600	600	600	636
6330	TELEPHONE	5,579	5,172	1,727	1,750	2,456
6331	LONG DISTANCE	792	484	500	500	500
6450	EQUIPMENT MAINTENANCE	1,651	1,886	2,524	2,000	2,020
6530	EQUIPMENT PURCHASE	-	-	170	1,600	11,655
6540	CAPITAL IMPROVEMENTS	-	-	-	-	100,000
6780	DEPRECIATION	3,833	5,895	2,757	2,757	-
Total Appropriations - Administration		258,873	312,812	360,642	311,101	465,869

AUTHORIZED PERSONNEL	<u>FY 99/00</u>	<u>FY 00/01</u>	<u>FY 01/02</u>	<u>FY 02/03</u>
Director of Transportation Services	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00
Business Manager	-0-	-0-	1.00	1.00
Administrative Supervisor	1.00	1.00	-0-	-0-
Administrative Assistant	1.00	1.00	-0-	-0-
Executive Secretary	-0-	-0-	1.00	1.00
Airport Secretary	<u>-0-</u>	<u>-0-</u>	<u>0.75</u>	<u>0.75</u>
FULL TIME EMPLOYEES	<u>4.00</u>	<u>4.00</u>	<u>4.75</u>	<u>4.75</u>

**Ketchikan Gateway Borough
 FY 2002/2003 BUDGET - APPROPRIATIONS
 TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND
 AIRPORT - MURPHY'S FLOAT - 400-64**

Description		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
6010	SUPPLIES	-	80	100	50	100
6130	ADMINISTRATIVE FEES	-		77	77	159
6310	ELECTRICITY	465	489	504	300	504
6330	TELEPHONE	342	360	360	360	405
6450	EQUIPMENT MAINTENANCE	-	984	2,500		2,500
6790	DEPRECIATION	1,505	1,505	1,500	1,500	-
Total Appropriations - Murphy's		2,312	3,418	5,041	2,287	3,668

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CAPITAL IMPROVEMENTS

FY 2002/2003

**Ketchikan Gateway Borough
Capital Projects
FY 2003**

	General Fund	General/salestax Fund Carryover	Sales Tax	G.O. Bonds	Fed/St Grant	Special Assessment	Other
Mike Smithers Repairs & Design	16,500		20,210				
Wise Bldg Heat							115,500 S.A.
Pave Cascade & Waterfall Roads					46,200		19,800 CO LT
Walker Field Equipment Storage							
Versaclimber	62,500		3,500				
Trails			62,500				
Outdoor Running Track							500,000 CO LT
Rotary Beach Restrooms		69,544			35,000		
Forest Park Fencing	95,000						5,000 NA Sewer
Replacement Vehicles		32,560					
PVC Lockers							
Housing for Lift Stations							
Starting Blocks for Swimming Pool			6,000				11,000 NA Sewer
Kubota	28,000						
Houghtaling Restrooms		43,650			35,000		
Reconstruct Headworks							150,000 NA Sewer
Forest Park Paving							120,000 S.A.
Dudley Field Restrooms		33,000			38,500		
Dudley Fencing			8,800				
Chloration Installation							25,000 NA Sewer
Vactor Vacuum Truck							185,000 NA Sewer
Video Inspection Equipment							35,000 NA Sewer
Floating Dock Upgrade					22,050		9,450 Airport
Lewis Reef Development					150,878		64,670 CO LT
Electric Upgrade to Storage Building							5,600
Airport Terminal Renovations				6,500,000			3,600,000 Airport
New Elementary School							
Fourth Ave Houses Demolition		50,000					30,000
Replace Valley Park Fuel Tanks		50,000					
Repair Curtain Wall Kayhi		24,000					
Kayhi Paving by Gym							
Shoup Street Water/Sewer							58,572
New Terminal Doors - Airport							23,000
Fence Upgrade - Airport							28,704
Airport Terminal Smart Key							30,000
	<u>202,000</u>	<u>302,754</u>	<u>101,010</u>	<u>6,500,000</u>	<u>327,628</u>	<u>-</u>	<u>5,016,296</u>

^ FY 2003 General Fund CIP
& FY 2002 CIP Carryover

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OTHER FUND SUMMARIES

FY 2002/2003

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
INTERNAL SERVICE FUND - FUND 530
KGB SCHOOL DISTRICT - GREAT WEST HEALTH INSURANCE

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	569,872	925,855	624,742	624,742	400,000
REVENUE:	-	-	-	-	-
4410 PREMIUM RESERVE CONTRIBUTIONS	1,352,235	1,180,091	1,230,000	1,230,000	1,443,000
4305 INVESTMENT INCOME	45,316	(12,740)	50,000	10,000	22,000
TOTAL REVENUES	1,397,551	1,167,351	1,280,000	1,240,000	1,465,000
APPROPRIATIONS:					
5200 HEALTH EXPENSE	1,041,568	1,468,464	1,600,000	1,464,742	1,465,000
TOTAL APPROPRIATIONS	1,041,568	1,468,464	1,600,000	1,464,742	1,465,000
FUNDS AVAILABLE JUNE 30	925,855	624,742	304,742	400,000	400,000

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
INTERNAL SERVICE - FUND 540
BOROUGH - GREAT WEST HEALTH INSURANCE

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	132,227	258,783	332,378	332,378	169,885
REVENUE:	-	-	-	-	-
4410 PREMIUM RESERVE CONTRIBUTIONS	650,182	632,779	731,424	690,635	732,425
4305 INVESTMENT INCOME	12,712	(6,339)	25,000	5,000	4,125
TOTAL REVENUES	662,894	626,440	756,424	695,635	736,550
APPROPRIATIONS:					
5200 BOROUGH FIXED COSTS	124,783	126,027	150,096	156,350	160,600
5201 BOROUGH CLAIMS PAID	411,555	426,818	547,500	575,000	575,000
6600 INTERFUND TRANSFER TO G.F.	-	-	126,778	126,778	-
TOTAL APPROPRIATIONS	536,338	552,845	824,374	858,128	735,600
FUNDS AVAILABLE JUNE 30	258,783	332,378	264,428	169,885	170,835

Ketchikan Gateway Borough
FY 2002/2003 - SUMMARY OF REVENUE AND APPROPRIATIONS
LAND TRUST REPAIR & MAINTENANCE FUND - FUND 701

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	16,629,669	16,249,807	15,103,292	15,103,292	13,283,726
REVENUE					
4305 INTEREST INCOME	965,331	(170,061)	1,170,873	250,000	895,494
4315 Principal-Deferred Payment		40,939	120,355	92,787	167,055
4370 RENTAL INCOME	14,503	13,456	16,301	20,002	10,000
4390 OTHER REVENUE	106,651	362,309	15,000	395,000	
4450 INTERFUND TRANSFERS	73,170				
Total Revenue	1,159,655	246,643	1,322,529	757,789	1,072,549
APPROPRIATIONS					
5100 EMPLOYEE PAY	-	-	71,767	40,000	-
5110 OVERTIME PAY	-	-	300	1,500	-
5120 TEMPORARY PAY	-	-	30,457	1,000	-
5200 TAXES/BENEFITS	-	-	43,551	20,000	-
6011 OPERATING SUPPLIES	-	-	7,500	3,500	-
6030 PUBLISHING EXPENSE	291	212	1,100	500	-
6070 POSTAGE/FREIGHT	21	-	-	-	-
6080 PROFESSIONAL SERVICES	11,963	70,722	-	10,000	-
6090 CONTRACTUAL SERVICES	436,151	175,029	48,720	75,000	-
6100 INSURANCE EXPENSE	-	507	-	-	-
6130 ADMINISTRATIVE SERVICES	55,000	75,000	55,000	55,000	-
6310 ELECTRICITY	1,038	1,067	1,320	750	-
6320 WATER	234	182	302	250	-
6340 SEWER	315	305	408	353	-
6350 SOLID WASTE DISPOSAL	14	82	-	-	-
6430 BUILDING MAINTENANCE	477	4,073	50,014	32,879	-
6431 HEATING OIL	1,302	1,924	1,800	1,800	-
6450 EQUIPMENT MAINTENANCE	53	-	-	-	-
6530 EQUIPMENT PURCHASES	305	2,588	1,000	1,000	-
6540 CAPITAL PROJECTS	452,353	393,578	952,257	646,023	-
6600 INTERFUND TRANSFERS	580,000	667,889	1,687,800	1,687,800	1,100,000
Total Appropriations	1,539,517	1,393,158	2,953,296	2,577,355	1,100,000
FUNDS AVAILABLE JUNE 30	16,249,807	15,103,292	13,472,525	13,283,726	13,256,275

Note: Funds 701, 702, and 703 were consolidated for FY 2002/2003.

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - SUMMARY OF REVENUES AND APPROPRIATIONS
NON AREA WIDE - LIBRARY FUND - 710-10

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	21,070	87,750	55,423	55,423	933
REVENUE:					
4010 REAL PROPERTY TAXES	435,584	305,036	337,701	300,000	432,060
4020 BUSINESS-PERSONAL TAXES	-	22,500		12,000	-
4150 SR. CITIZEN LOCAL CONTRIBUTION	(21,041)	(16,295)	(16,568)	(16,568)	(20,710)
4220 STATE REVENUE SHARING	3,255		2,767	-	-
4305 INTEREST INCOME	6,700	(3,965)	3,259.00	1,465.00	
Total Revenues	424,498	307,276	327,159	296,897	411,350
TOTAL FUNDS AVAILABLE	445,568	395,026	382,582	352,320	412,283
APPROPRIATIONS:					
6090 CONTRACTUAL SERVICES-LIBRARY	357,818	339,603	351,387	351,387	389,572
Total Appropriations	357,818	339,603	351,387	351,387	389,572
FUNDS AVAILABLE JUNE 30	87,750	55,423	31,195	933	22,711

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - SUMMARY OF REVENUES AND APPROPRIATIONS
NON-AREAWIDE FUND - SEWAGE TREATMENT - FUND 711

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	(58,238)	(119,499)	139,025	139,025	190,636
REVENUE:					
4240 REVENUE FROM FED/STATE					1,100,000
4305 INTEREST INCOME - SDC				1,000	
4360 SEWER FEES	139,007	169,889	169,350	167,200	600,600
4361 SDC REVENUE - (Transferred to NAW-SDC Fund)					-
4390 MISCELLANEOUS REVENUE	2,159	900		1,899	-
4410 INTERFUND TFR (LAND TRUST LOAN)					220,000
4420 INTERFUND TRANSFERS (AIRPORT)	9,000		33,057	33,057	37,057
4430 INTERFUND TRANSFERS (SDC - PAST)	-	-			-
4440 INTERFUND TRANSFERS (SDC - CURRENT)	-	-			-
4450 INTERFUND TRANSFERS (ECONOMIC ASSIST)	-	231,598	193,516	193,516	-
Total Revenues	150,166	402,387	395,923	396,672	1,957,657
TOTAL FUNDS AVAILABLE	91,928	282,888	534,948	535,697	2,148,293
APPROPRIATIONS:					
SEWER SERVICES	211,427	143,863	171,610	345,061	831,639
Debt Service					50,627
Total Appropriations	211,427	143,863	171,610	345,061	882,266
FUNDS AVAILABLE JUNE 30	(119,499)	139,025	363,338	190,636	1,266,027

KETCHIKAN GATEWAY BOROUGH
FY 2002/2003 - SUMMARY OF REVENUE AND APPROPRIATIONS
RECREATIONAL SALES TAX CAPITAL PROJECTS FUND - 712

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 01/03 BUDGET
FUNDS AVAILABLE JULY 1	131,793	235,497	53,859	53,859	96,492
REVENUE:					
4040 SALES TAXES - IN CITY	941,511	783,328	794,404	833,280	858,278
4050 SALES TAXES - OUT OF CITY	205,068	166,771	159,788	124,902	128,649
4080 PENALTY & INTEREST	13,923	5,785	9,520	5,600	5,600
4305 INTEREST INCOME	27,117	(34,460)	9,304	350	2,250
4450 INTERFUND TRANSFERS	-	-	-	-	-
Total Revenues	1,187,619	921,424	973,016	964,132	994,777
APPROPRIATIONS:					
6140 DEBT EXPENSE	1,083,915	1,031,997	846,499	846,499	846,749
6540 CAPITAL PROJECTS	-	71,065	173,735	75,000	264,520
6600 INTERFUND TRANSFERS	-	-	-	-	-
Total Appropriations	1,083,915	1,103,062	1,020,234	921,499	1,111,269
FUNDS AVAILABLE JUNE 30	235,497	53,859	6,641	96,492	(20,000)

Ketchikan Gateway Borough
FY 2002/2003 - SUMMARY OF REVENUE AND APPROPRIATIONS
BONDS/CAPITAL IMPROVEMENT FUND - FUND 713

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	132,586	233,836	223,687	223,687	231,056
REVENUE					
4250 REIMBURSEMENT	1,024,320	452,255	1,023,438	1,023,438	1,009,042
4305 INTEREST INCOME	64,645	1,930	16,413	10,985	12,575
4450 INTERFUND TRANSFERS	1,095,262	998,548	1,235,228	1,235,228	1,227,924
Total Revenues	2,184,227	1,452,733	2,275,079	2,269,651	2,249,541
EXPENDITURES					
6090 CONTRACTUAL SERVICES	7,315	2,155	7,500	5,000	7,500
6100 INSURANCE					
6140 DEBT EXPENSE	2,075,662	1,460,727	2,257,282	2,257,282	2,236,966
6150 OTHER EXPENSES	-	-	-	-	-
Total Appropriations	2,082,977	1,462,882	2,264,782	2,262,282	2,244,466
FUNDS AVAILABLE JUNE 30	233,836	223,687	233,984	231,056	236,131

Ketchikan Gateway Borough
FY 2002/2003 - SUMMARY OF REVENUES AND APPROPRIATION
DEBT SERVICE (BONDS) - FUNDS 250, 260, 270

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
2000 G.O. BONDS (HIGH SCHOOL) - FUND 270					
4450 INTERFUND TRANSFER	-	-	806,329	806,329	783,350
Total Revenues	-	-	806,329	806,329	783,350
6840 BOND PRINCIPAL PAYMENT	-	-	140,000	140,000	320,000
6845 BOND INTEREST	-	-	666,329	666,329	463,350
Total Appropriations	-	-	806,329	806,329	783,350
1995 G.O. BONDS INDOOR REC CENTER (GRC) - FUND 250					
4450 INTERFUND TRANSFER	795,262	798,548	795,228	795,228	795,478
Total Revenues	795,262	798,548	795,228	795,228	795,478
6840 BOND PRINCIPAL PAYMENT	455,000	505,000	530,000	550,000	575,000
6845 BOND INTEREST	341,328	290,262	268,548	245,228	220,478
Total Appropriations	796,328	795,262	798,548	795,228	795,478
1999 G.O. BONDS (ELEMENTARY SCHOOLS) - FUND 260					
4450 INTERFUND TRANSFERS	-	660,256	655,725	655,725	658,138
Total Revenues	-	660,256	655,725	655,725	658,138
6840 BOND PRINCIPAL PYMTS	-	100,000	265,000	265,000	280,000
6845 BOND INTEREST	-	560,256	390,725	390,725	378,138
Total Appropriations	-	660,256	655,725	655,725	658,138

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS
PASSENGER FACILITY CHARGES FUND (PFC) - FUND 714

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	91,323	274,877	530,442	530,442	716,948
REVENUE					
4210 ENPLANEMENT REVENUE	224,312	277,611	334,234	285,801	325,200
4305 INTEREST INCOME	14,983	(540)	225,000	25,000	39,500
Grant/Loan from Land Trust	-	-	-	-	-
4390 Misc. Revenue	-	-	(150,000)	-	-
4990 REVENUE BOND PROCEEDS	-	-	4,225,000	-	-
Total Revenues	239,295	277,071	4,634,234	310,801	364,700
EXPENDITURES					
6011 OPERATING SUPPLIES	30	-	-	-	-
6090 CONTRACTUAL SERVICES	-	21,506	-	-	-
6140 DEBT SERVICE	-	-	-	124,295	253,289
6540 CIP - TERMINAL BUILDING	-	-	500,000	-	-
6541 CIP - AIRPORT FERRY	55,711	-	349,289	-	-
Total Appropriations	55,741	21,506	849,289	124,295	253,289
FUNDS AVAILABLE JUNE 30	274,877	530,442	4,315,387	716,948	828,359

**Ketchikan Gateway Borough
FY 2002/2003 BUDGET - APPROPRIATIONS**

NONAREAWIDE - SEWER DEVELOPMENT CHARGES (SDC) - FUND 715

Description		FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1		-	(567,800)	(461,731)	(461,731)	(478,825)
REVENUE		-	-	-	-	-
4305	INTEREST INCOME - SDC	-	-	-	-	-
4361	SDC REVENUE	-	151,885	-	28,468	28,000
	Total Revenue	-	151,885	-	28,468	28,000
EXPENDITURES		-	-	-	-	-
6140	DEBT SERVICE	-	45,816	-	45,562	45,562
	Total Appropriations	-	45,816	-	45,562	45,562
FUNDS AVAILABLE JUNE 30		(567,800)	(461,731)	(461,731)	(478,825)	(496,386)

Ketchikan Gateway Borough
FY 2002/2003 - SUMMARY OF REVENUE AND APPROPRIATIONS
ECONOMIC DEVELOPMENT ASSISTANCE FUND - FUND 721-10

Description	FY 99/00 ACTUAL	FY00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY02/03 BUDGET
FUNDS AVAILABLE JULY 1	25,290,367	30,035,651	26,514,027	26,514,027	22,530,888
REVENUE:	-	-	-	-	-
4055 TRANSIENT OCCUPANCY TAX	45,892	46,437	20,000	35,250	35,250
4245 FEDERAL GRANT REVENUE	4,000,000	3,000,000	3,000,000	3,000,000	-
4305 INTEREST INCOME	1,572,302	(317,545)	1,565,068	1,093,384	311,250
4390 OTHER REVENUE	15,000	116,147	-	-	-
4450 INTERFUND TRANSFERS	21,166,038	123,821	659,048	659,048	-
TOTAL REVENUES	26,799,232	2,968,860	5,244,116	4,787,682	346,500
FUND BALANCE + REVENUE	52,089,599	33,004,511	31,758,143	31,301,709	22,877,388

SUMMARY OF APPROPRIATIONS

5300 TRAVEL AND TRAINING	582	-	-	-	-
6030 PUBLISHING	3,172	1,659	-	-	-
6031 RECORDING FEES, ETC	-	250	-	-	-
6030 COMMUNITY PROMOTION	8	-	-	-	-
6070 POSTAGE AND FREIGHT	11,956	47,491	-	-	-
6080 PROFESSIONAL SERVICES	872,192	1,602,714	16,702,077	6,110,773	-
6090 CONTRACTUAL SERVICES	-	-	-	740,000	720,078
6540 CAPITAL IMPROVEMENT	-	11,033	-	-	-
6600 INTERFUND TRANSFERS	21,166,038	727,337	1,920,048	1,920,048	-
6700 LOSS FROM BAD DEBTS	-	4,100,000	-	-	-
TOTAL APPROPRIATIONS	22,053,948	6,490,484	18,622,125	8,770,821	720,078
FUND BALANCE JUNE 30	30,035,651	26,514,027	13,136,018	22,530,888	22,157,310
COMMITTED FUNDS:					
Gateway Forest Products, Inc.			-	10,600,000	10,600,000
SHIPYARD INFRASTRUCTURE			-	1,060,320	1,060,320
SHIPYARD BONDING			-	-	-
SHIPYARD PROJECT			-	5,000,000	5,000,000
Inter-Island Ferry Authority	1,865,000	1,865,000	1,865,000	1,865,000	1,865,000
UNRESERVED FUND BALANCE	28,170,651	24,649,027	11,271,018	4,005,568	3,631,990

Note: Funds 721, 722, and 725 were consolidated for FY 2002/2003.

Note: Contractual Services:

Borough Economic Development Function (KEDA Board)	250,000
University of Alaska-Small Business Development-Ketchikan	60,000
Ketchikan Visitor's Bureau	97,078
University of Alaska Southeast-CEDP Support	63,000
KGBSD-School Activities	250,000

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - REVENUE AND APPROPRIATIONS
SOUTH TONGASS FIRE DISTRICT - 800

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	136,462	195,643	52,673	52,673	74,140
REVENUES:					
4010 PROPERTY TAXES	109,604	112,071	111,211	112,223	113,049
4020 BUSINESS/PERSONAL TAXES	939	926	815	800	815
4060 AUTOMOBILE TAXES	8,280	17,001	9,150	9,500	9,500
4150 SR CITIZEN LOCAL CONTRIB.	(7,902)	(8,111)	(8,111)	(8,111)	(8,111)
4220 REVENUE SHARING	2,193	635	1,864	1,864	1,864
4305 INTEREST INCOME	13,688	(5,609)	4,500	-	3,416
4390 OTHER REVENUE	-	100	-	-	-
TOTAL REVENUES	126,802	117,013	119,429	116,276	120,533
APPROPRIATIONS:					
5120 TEMPORARY PAY	-	8,455	31,400	31,000	31,400
5200 BENEF TS	-	1,096	4,383	4,000	4,638
5300 TRAVEL & TRAINING	4,021	13,030	5,000	4,462	12,500
5400 UNIFORM ALLOWANCE	-	-	-	-	9,200
5500 REIMBURSABLE EXPENSES	13,515	14,435	-	-	-
6010 OFFICE SUPPLIES	364	425	500	850	500
6011 OPERATING SUPPLIES	9,920	23,127	16,500	16,000	2,000
6015 BOOKS & SOFTWARE	-	-	1,000	1,430	500
6020 DUES & PUBLICATIONS	30	408	200	231	400
6030 PUBLISHING EXPENSE	86	33	100	-	100
6060 RENTALS	-	-	-	-	-
6070 POSTAGE	3	55	100	50	100
6090 CONTRACTUAL SERVICES	-	-	-	-	-
6100 INSURANCE	1,970	1,914	4,000	6,938	7,000
6110 MEDICAL EXPENSE	-	1,629	2,500	200	6,200
6130 ADMINISTRATIVE SERVICES	1,589	6,947	4,259	4,259	5,324
6310 ELECTRICITY	4,882	4,094	3,120	3,000	2,400
6320 WATER	-	-	-	-	450
6330 TELEPHONE	1,241	1,128	721	721	850
6331 LONG DISTANCE	12	25	100	10	100
6340 SEWER	-	-	-	-	500
6350 LANDFILL	612	1,459	2,000	100	-
6430 BUILDING MAINTENANCE	849	9,880	1,500	2,100	9,500
6431 HEATING FUEL	310	680	1,250	500	1,300
6450 EQUIPMENT MAINTENANCE	404	480	1,000	500	1,000
6460 VEHICLE MAINTENANCE	4,050	6,123	5,000	2,000	-
6461 MOTOR FUEL & OIL	683	759	700	300	-
6462 VEHICLE OPERATION	20	10	20	20	-
6530 EQUIPMENT PURCHASE	17,267	11,255	9,385	4,000	13,600
6540 CAPITAL IMPROVEMENTS	5,793	152,536	16,000	12,138	-
TOTAL APPROPRIATIONS	67,621	259,983	110,738	94,809	109,562
FUNDS AVAILABLE JUNE 30	195,643	52,673	61,364	74,140	85,111

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - REVENUES AND APPROPRIATIONS
MOUNTAIN POINT SERVICE AREA - 820

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	205,017	170,769	178,314	178,314	195,241
REVENUES:					
4010 PROPERTY TAX	-	-	-	-	-
4120 BUSINESS/PERSONAL TAXES	-	-	-	-	-
4150 SR CITIZEN LOCAL CONTRIBUTION	-	-	-	-	-
4220 REVENUE SHARING	1,055	-	897	897	-
4305 INTEREST	17,669	(2,368)	9,000	2,000	3,900
4360 SERVICE AREA REVENUE	78,711	97,807	82,182	85,000	82,182
4362 SEWER - OPERATION & MAINTENANCE	-	-	-	-	-
4400 INTERFUND TRANSFERS	-	-	-	-	-
TOTAL REVENUES	97,435	95,439	92,079	87,897	86,082
APPROPRIATIONS:					
5100 EMPLOYEE PAY	22,332	13,635	16,255	14,000	15,135
5110 OVERTIME	2,820	2,115	1,000	1,000	1,250
5120 TEMPORARY PAY	5,443	489	-	-	-
5200 TAXES/BENEFITS	13,810	7,283	7,343	6,400	7,389
6011 OPERATING SUPPLIES	35,461	29,098	37,500	35,000	41,000
6020 DUES & PUBLICATIONS	-	50	50.00	65	565
6030 PUBLISHING EXPENSE	93	504	500	65	500
6031 RECORDING FEES	27.00	-	-	-	-
6060 RENTALS	489.00	-	-	-	-
6070 POSTAGE	83	3	100	5	100
6090 CONTRACTUAL SERVICES	-	1,543	5,000	4,890	5,000
6091 WATER TESTS	927	1,648	1,140	2,000	1,200
6092 WATER FEES	-	-	-	-	-
6100 INSURANCE	-	-	200.00	200	200
6130 ADMINISTRATIVE SERVICES	18,767	7,503	1,845	1,845	12,840
6310 ELECTRICITY	9,676	7,132	7,164	5,500	7,500
6330 TELEPHONE	-	-	-	-	-
6331 LONG DISTANCE	-	-	-	-	-
6431 HEATING FUEL	-	-	-	-	-
6440 SYSTEM MAINTENANCE	-	-	-	-	-
6450 EQUIPMENT MAINTENANCE	-	-	-	-	-
6530 EQUIPMENT PURCHASE	1,200	1,083	-	-	8,800
6540 CAPITAL PROJECTS	20,555	15,808	11,000	-	-
TOTAL APPROPRIATIONS	131,683	87,894	89,097	70,970	101,479
DESIGNATED RESERVES - CIP	-	-	-	-	169,053
UNDESIGNATED RESERVES 6%	-	-	-	-	10,791
FUNDS AVAILABLE JUNE 30	170,769	178,314	181,296	195,241	179,844

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - REVENUES AND APPROPRIATIONS
WATERFALL CREEK SERVICE AREA - 830

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	121,316	125,736	123,201	123,201	122,025
REVENUES:					
4220 REVENUE SHARING	32		32.00	32	-
4305 INTEREST INCOME	8,274	(2,303)	9,550	-	243
4360 SERVICE AREA REVENUE	4,854	5,244	4,600	5,034	4,952
Total Revenues	13,160	2,941	14,182	5,066	5,195
APPROPRIATIONS:					
6030 PUBLISHING EXPENSE	26		50	-	100
6130 ADMINISTRATIVE SERVICES	105	524	242	242	6,000
6441 SYSTEM MAINTENANCE - ROAD	8,609	4,952	6,000	6,000	6,000
6442 SYSTEM MAINT-SEWER	-	-	-	-	-
6450 CAPITAL IMPROVEMENTS	-	-	-	-	110,000
Total Appropriations	8,740	5,476	6,292	6,242	122,100
FUNDS AVAILABLE JUNE 30	125,736	123,201	131,091	122,025	5,120

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - REVENUES AND APPROPRIATIONS
MUD BIGHT SERVICE AREA - 840

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	39,481	(11,834)	(7,310)	(7,310)	(1,265)
REVENUES:					
4220 REVENUE SHARING	60	-	51	51	-
4305 INTEREST INCOME	2,682	(153)	1,080	-	-
4360 SERVICE AREA REVENUE	8,785	8,645	8,600	8,695	8,600
4400 INTERFUND TRANSFERS	-	-	-	-	-
TOTAL REVENUES	11,527	8,492	9,731	8,746	8,600
APPROPRIATIONS:					
6030 PUBLISHING EXPENSE	23	-	-	-	-
6070 POSTAGE	40	69	50	5	50
6130 ADMINISTRATIVE SERVICES	904	1,352	106	106	500
6140 DEBT SERVICE	-	2,547	2,590	2,590	6,700
6540 CAPITAL IMPROVEMENTS	61,875	-	-	-	-
TOTAL APPROPRIATIONS	62,842	3,968	2,746	2,701	7,250
FUNDS AVAILABLE JUNE 30	(11,834)	(7,310)	(325)	(1,265)	85

Ketchikan Gateway Borough
FY 2002/2003 - SUMMARY OF REVENUE AND APPROPRIATIONS
NICHOLS VIEW SERVICE AREA - 850

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	9,830	10,489	10,312	10,312	10,312
REVENUE					-
4305 INTEREST INCOME	659	(177)	787.00	-	412
TOTAL REVENUES	659	(177)	787.00	-	412
EXPENDITURES					
6130 ADMINISTRATIVE SERVICES	-	-	-	-	500
TOTAL APPROPRIATIONS	-	-	-	-	500
FUNDS AVAILABLE JUNE 30	10,489	10,312	11,099	10,312	10,224

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - REVENUES AND APPROPRIATIONS
FOREST PARK SERVICE AREA - 860

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	264,403	139,152	148,806	148,806	159,737
REVENUES:					
4010 PROPERTY TAXES	55,378	49,712	48,039	48,000	48,039
4020 BUSINESS/PERSONAL TAXES	94	96	-	389	-
4060 AUTOMOBILE TAXES	2,946	4,048	2,550	3,000	3,000
4150 SR CITIZEN LOCAL CONTRIBUTION	(1,876)	(2,398)	(2,417)	(2,417)	(2,417)
4220 REVENUE SHARING	690	568	586	586	560
4305 INTEREST INCOME	10,851	(3,842)	9,430	-	1,447
4360 SERVICE AREA REVENUE	-	-	-	-	-
TOTAL REVENUES	68,083	48,184	58,188	49,558	50,629
APPROPRIATIONS:					
6010 SUPPLIES	-	13	-	-	-
6030 PUBLISHING EXPENSE	74	51	50	56	50
6070 POSTAGE EXPENSE	2	5	-	5	50
6060 RENTALS	-	-	-	20,000	-
6090 CONTRACTUAL SERVICES	14,546	8,174	20,000	6,640	20,100
6091 CONTRACTUAL SERVICES - ROAD	-	-	-	6,876	-
6100 INSURANCE	-	-	-	50	-
6130 ADMINISTRATIVE SERVICE FEE	1,462	6,664	6,640	5,000	8,402
6312 ELECTRICITY-STREET LIGHTS	6,876	6,876	6,876	-	7,000
6440 SYSTEM MAINTENANCE - OTHER	-	-	200	-	-
6441 SYSTEM MAINTENANCE - ROAD	17,163	11,722	18,875	-	19,000
6540 CAPITAL IMPROVEMENTS	153,211	-	120,000	-	120,000
6600 INTERFUND TRANSFERS OUT	-	5,025	-	-	-
TOTAL APPROPRIATIONS	193,334	38,530	172,641	38,627	174,602
FUNDS AVAILABLE JUNE 30	139,152	148,806	34,353	159,737	35,764

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - REVENUES AND APPROPRIATIONS
GOLD NUGGET SERVICE AREA - 870

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	16220	14405	10852	10852	11583
REVENUES:					
4220 REVENUE SHARING	48	-	41	41	-
4305 INTEREST INCOME	937	(343)	1,150	-	-
4360 SEWER FEES	-	-	-	-	-
4361 ROAD FEES	6,082	6,006	6,345	6,060	6,060
TOTAL REVENUES	7,067	5,663	7,536	6,101	6,060
APPROPRIATIONS:					
5100 EMPLOYEE PAY	-	73	-	-	-
5200 BENEFITS	-	15	-	-	-
6030 PUBLISHING	-	-	50	-	50
6070 POSTAGE	-	-	-	-	30
6090 CONTRACTUAL SERVICES	356	196	-	-	-
6130 ADMINISTRATIVE SERVICES	182	350	370	370	1,415
6441 ROAD MAINTENANCE	8,344	8,670	9,200	5,000	9,200
6540 CAPITAL IMPROVEMENTS	-	-	-	-	-
TOTAL APPROPRIATIONS	8,882	9,216	9,620	5,370	10,695
DESIGNATED RESERVES - CIP	-	-	-	-	6,531
UNDESIGNATED RESERVES 6%	-	-	-	-	417
FUNDS AVAILABLE JUNE 30	14,405	10,852	8,768	11,583	6,948

Ketchikan Gateway Borough
FY 2002/2003 BUDGET - REVENUES AND APPROPRIATIONS
SHOUP STREET SERVICE AREA - 880

Description	FY 99/00 ACTUAL	FY 00/01 ACTUAL	FY 01/02 BUDGET	FY 01/02 ESTIMATED	FY 02/03 BUDGET
FUNDS AVAILABLE JULY 1	30,143	16,530	6,321	6,321	11,362
REVENUES:					
4220 REVENUE SHARING	9	-	8	8	8
4305 INTEREST INCOME	2,588	226	700	-	440
4360 SERVICE AREA FEES	32,628	31,279	33,000	30,000	33,000
4400 INTERFUND TRANSFER	-	-	-	-	-
TOTAL REVENUES	35,225	31,505	33,708	30,008	33,448
APPROPRIATIONS:					
5100 EMPLOYEE PAY	6,861	11,482	13,196	9,000	12,094
5110 OVERTIME	716	2,352	500	1,500	1,000
5120 TEMPORARY PAY	2,027	709	-	147	-
5200 TAXES & BENEFITS	4,408	5,882	5,839	5,000	5,948
6011 OPERATING SUPPLIES	2,677	4,352	2,986	2,900	4,000
6020 DUES & PUBLICATIONS	-	50	50	65	565
6031 RECORDING FEES; TITLE RE	-	250	-	-	-
6030 PUBLISHING EXPENSE	-	-	98	-	50
6060 RENTALS	1,545	-	-	-	-
6080 PROFESSIONAL SERVICES	-	7,175	10,000	-	7,000
6090 CONTRACTUAL SERVICES	2,400	265	-	-	-
6091 WATER TESTS	741	420	1,140	1,140	1,200
6130 ADMINISTRATIVE SERVICES	24,970	(22,761)	1,680	1,680	2,534
6140 DEBT SERVICE	-	2,868	2,868	563	2,868
6310 ELECTRICITY	2,425	2,749	2,700	2,000	2,700
6330 TELEPHONE	-	394	372	372	400
6450 EQUIPMENT MAINTENANCE	68	-	600	200	600
6530 EQUIPMENT PURCHASE	-	-	-	-	1,800
6540 CAPITAL IMPROVEMENT	-	25,527	-	400	-
TOTAL APPROPRIATIONS	48,838	41,714	42,029	24,967	42,759
FUNDS AVAILABLE JUNE 30	16,530	6,321	(2,000)	11,362	2,051

MISCELLANEOUS

FY 2002/2003

Ketchikan Gateway Borough

FY 02/03 Assembly Budget Schedule

- May 6** 5:30 p.m. - School District Budget presented at Assembly regular meeting; coordinate Special Meetings schedule for budget work sessions with Clerk's Office. Introduce School District Budget Ordinance (1st hearing).
- May 8** 5:30 p.m. - Assembly Work Session. Review Budget Process. Revenues, General Fund (all departments under Fund 101). **Location: City of Ketchikan Conference Room.**
- May 11** Mayor's letter informs School District of the local dollar amount the Borough will appropriate.
- May 13** 5:30 p.m. - Assembly Work Session. Enterprise Funds; Airport and segment of Public Works (Sewer Areas), Service Areas, and Debt Service. Capital Improvement Projects, State/Federal Grants. Location: **City of Ketchikan Council Chambers.**
- May 15** 5:30 p.m. - Special Meeting/Assembly Work Session. Remainder of General Fund, Discretionary Grants and Library Budget, Internal Service (Health Insurance), Land Trust, Economic Development Fund. Location: **City of Ketchikan Council Chambers.**
- May 20** 5:30 p.m. - Assembly Meeting.
Assembly sets Mill Levies by Resolution.
Introduce School District Budget Ordinance (1st Reading). Location: **City of Ketchikan Council Chambers**
- June 3** 5:30 p.m. - Mill Levy Resolution adopted.
Introduce Borough Budget Ordinance (1st reading). Postponed to June 8th.
Public Hearing and Adoption of School District Budget Ordinance (2nd Reading).
Location: **City of Ketchikan Council Chambers**
- June 8** 9:00 a.m. - Special Meeting
Introduce Borough Budget Ordinance (1st reading). Location: **City of Ketchikan Council Chambers**
- June 17** 5:30 p.m. - Regular Meeting
Public Hearing and Adoption of Borough Budget Ordinance (2nd Reading).
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

Borough, square miles	1,257
Revillagigedo Island, square miles	1,168
Gravina Island, square miles	89

Land Use within the City of Ketchikan (%)

Residential	49.6%
Undeveloped/Park	2.7%
Institutional	6.9%
Industrial	9.3%
Commercial/Service	11.7%
Total Acres	2,621

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

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

Land Ownership in the Borough (%)
1996 Comprehensive Plan

Private	.78%
Native	2.87%
Local Government	.39%
State	1.41%
Federal	94.63%
Total Approximate Acres	780,800

Elections (October 2001)

Registered Voters	9,937
Votes Cast Last Borough Election	3,025
% Voting Last Borough Election	30.4%

Racial Composition 2000 Census (%)

White	74.3%
Hispanic	2.6%
Asian or Pacific Island	4.3%
Black	0.4%
American Indian, Eskimo or Aleutian	15.0%
Other and Multiple Races	3.4%

Gender Composition 2000 Census (%)

Male	51.1%
Female	48.9%

Population

2001 (2000 Census)	14,070
2000 (2000 Census)	14,070
1999	13,961
1998	14,231
1997	14,728
1996	15,082
1995	15,028
1994	14,684
1993	14,664
1992	14,415
1991	14,118
1990	13,828
1980	11,316
1970	10,041
1960	9,307

Age Composition 2000 Census (%)

Under 5 years	6.9%
5-14 years	16.5%
15-19 years	7.4%
20-24 years	4.9%
25-44 years	31.4%
45-64 years	25.0%
65 + years	7.9%

Educational Attainment (%) - 1990 Census

Less than High School Diploma	15%
High School Diploma	31%
1-3 years of college	34%
4 years or more of college	20%

Household Income (%) - 1990 Census

Less than \$15,000	10.2%
\$15,000 - \$24,000	10.6%
\$25,000 - \$34,000	15.4%
\$35,000 - \$49,000	20.1%
\$50,000 +	43.7%
Median Household Income	\$45,172
Average Household (persons)	2.8
Persons in Poverty	7%

Taxes (2002)

City Retail Sales Tax Rate	5.5%
Borough Retail Sales Tax Rate	2.0%
City Property Tax	6.40 mills
Borough Property Tax	6.80 mills
Waterfall Creek Service Area	7.50 mills
Mud Bight Service Area	7.50 mills
Forest Park Service Area	10.70 mills
Shoup Street Service Area	8.50 mills
Gold Nugget Service Area	8.50 mills
South Tongass Service Area	8.50 mills
Mountain Point Service Area	8.50 mills
City of Saxman Property Tax	6.80 mills
Nichols View	8.50 mills
Forest Park/Saxman (Non-areawide Rate)	9.00 mills 1.05 mills

ECONOMICS**Occupational Composition 2000 (%)**

Tech. Sales, Administrative Support	25.3%
Managerial and Professional Service	27.9%
Service Occupations	11.9%
Operators, Fabricators, Laborers	17.1%
Precision Products, Crafts and Repairs	13%
Farming, Forestry and Fishing	4.9%

Industrial Composition 2000 (%)

Wholesale/Retail Trade	18.7%
Manufacturing	16.8%
Professional, Personal, Bus. Service	25.3%
Finance, Insurance and Real Estate	3.8%
Transportation, Communications	13.5%
Construction	8.1%
Public Administration	7.4%
Agriculture, Mining, etc.	6.4%

2002 Property Tax Assessed Valuation

Borough	\$1,022,874,200
City of Ketchikan	596,305,300
City of Saxman	15,014,600

Unemployment Rates (%)

2001	7.7%
2000	7.6%
1999	7.1%
1998	7.0%
1997	9.5%
1996	8.7%
1995	7.7%
1994	8.3%
1993	8.8%
1992	9.7%
1991	9.6%
1990	7.7%

Zoning Permits (Calendar Year)

2001	115	1994	184
2000	146	1993	197
1999	148	1992	185
1998	118	1991	219
1997	159	1990	228
1996	210		
1995	209		

2001 SERVICE STATISTICS

Animal Protection (Calendar Year 2001)

Licenses Issued	701
Animals Impounded	678
Animals Surrendered	383
Animals Adopted	219
Animals Claimed	233

Transportation Services (Calendar Year 2001)

<i>Ketchikan International Airport</i>	
Inbound Passengers	95,695
Outbound Passengers	94,449
<i>Airport Ferry</i>	
Passengers	374,284
Vehicles	89,883
<i>The Bus</i>	
Passengers	132,817

South Tongass Volunteer Fire Department (Calendar Year 2001)

Stations	1
Volunteers	23
Fire Calls	12
Emergency Calls	100
Fire Investigations	3

Mountain Point Service Area

Water, Hydrant, Sewer Connections	327
Average Daily Treatment (Water)	146,933 gals.
Treatment Capacity (Water)	288,000 gals.

Shoup Street Service Area

Water Connections	45
Average Daily Treatment	53,954 gallons
Treatment Capacity	57,600 gallons

Sewer Plants

Forest Park (Revilla Plant):

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

Mountain Point (Secondary Plant):

Miles of Sanitary Sewers	6
Average Daily Treatment (Sewer)	47,000 gals.
Treatment Capacity (Sewer)	330,000 gals.

Ketchikan Public Library (2001)

Library Materials	64,552
Annual Circulation	170,859
Registered Borrowers	10,237

Municipal Parks

Developed Parks	15
Developed Acres	6,564
Swimming Pools	3
Lighted Ball Fields	6

Educational System (2001-2002)

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)	2,401
Public School Teachers	151.50

Visitor Industry (Calendar Year 2001)

Cruise Ship Passengers	665,221
Alaska Marine Highway Visitors	23,885
Airline Visitors	22,102
Estimated Gross Revenues From Lodging, Restaurants, Retail	\$99,321,349

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:

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

South Tongass Volunteer Fire Department
(Borough Service Area)

KETCHIKAN GATEWAY BOROUGH

Computation of Legal Debt Margin

June 30, 2002

No Debt Limit is Mandated by Law

Direct and Overlapping Debt

Total Direct Debt		
Outstanding G.O. Bonds - Ketchikan Gateway Borough		\$24,905,000
Less Self Supporting Debt:		
1995 Recreation Sales Tax Revenues	<u>(4,545,000)</u>	<u>(4,545,000)</u>
Total Direct Debt		20,360,000
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	<u>(520,150)</u>	<u>(12,810,150)</u>
Total City of Ketchikan Direct Debt		<u>509,850</u>
Total Direct and Overlapping Debt		<u><u>\$20,869,850</u></u>

Source: Ketchikan Gateway Borough and City of Ketchikan Financial Records

KETCHIKAN GATEWAY BOROUGH
DEBT SERVICE REQUIREMENTS TO MATURITY

June 30, 2002

Fiscal Year	2000 G.O. Bonds - Education			1999 G.O. Bond - Education			1995 G.O. Bonds - IRC			2001 Airport Improvement Bond - Series A			2001 Airport Improvement Bond - Series B		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2003	320,000	463,350	783,350	280,000	378,138	658,138	575,000	220,478	795,478	25,000	79,831	104,831	25,000	123,458	148,458
2004	335,000	447,350	782,350	290,000	364,838	654,838	605,000	194,028	799,028	75,000	77,456	152,456	105,000	120,208	225,208
2005	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	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	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	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	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	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	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	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	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	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	565,000	210,525	775,525	500,000	155,273	655,273				125,000	29,675	154,675	180,000	46,260	226,260
2016	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	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	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	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	740,000	40,700	780,700												
	\$8,915,000	\$5,084,415	\$14,009,415	\$7,195,000	\$3,958,018	\$11,153,018	\$4,545,000	\$921,291	\$5,466,291	\$1,725,000	\$797,527	\$2,522,527	\$2,525,000	\$1,244,112	\$3,769,112

KETCHIKAN GATEWAY BOROUGH
COMBINED SCHEDULE OF BONDS PAYABLE
 Year Ended June 30, 2002

	Interest Rate	Payment Dates	Issue Date	Final Maturity Date	Authorized	Issued	Retired	Outstanding
GENERAL OBLIGATION BONDS								
2000 School Bonds	4.40 - 5.52	5/1 & 11/1	12/14/00	05/01/20	9,055,000	9,055,000	140,000	8,915,000
1999 School Bonds	4.75 - 5.65	5/1 & 11/1	12/01/99	05/01/19	7,460,000	7,460,000	265,000	7,195,000
1995 IRC Bonds	4.30 - 6.00	5/15 & 11/15	12/07/95	05/15/09	7,460,000	7,460,000	2,915,000	4,545,000
REVENUE BONDS								
2001/Airport Improvement Bonds - Series A	4.75 - 4.90	4/1 & 10/1	08/07/01	10/01/19	1,725,000	1,725,000		1,725,000
2001/Airport Improvement Bonds - Series B	5.00 - 5.20	4/1 & 10/1	08/07/01	10/01/19	2,525,000	2,525,000		2,525,000
					<u>28,225,000</u>	<u>28,225,000</u>	<u>3,320,000</u>	<u>24,905,000</u>

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	Services procured by contract or contractual arrangement .
DEBT	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	Involves related functions in managing the Borough assets.
FISCAL YEAR (FY)	Accounting period beginning July 1 of one calendar year and ending June 30 of the following calendar year.
FTE	Full-time-equivalent employee (2,080 work hours per year).
FUND	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
FUND BALANCE	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 \$100,000 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.