

**KETCHIKAN GATEWAY BOROUGH**  
**Ketchikan, Alaska**



**Budget**  
**Fiscal Year 2001/2002**

# KETCHIKAN GATEWAY BOROUGH

## 2001/2002 BUDGET

## AND CAPITAL PROGRAM

### Mayor and Assembly (Term Expires)

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

John J. Conley, Vice-Mayor (2001)

Richard L. Burton (2003)

Richard L. Coose (2003)

George Lybrand (2002)

Maggie Sarber (2001)

Michael B. Salazar (2002)

Michael J. Sallee (2002)

### Appointed Staff

Georgianna C. Zimmerle, Manager

Scott A. Brandt-Erichsen, Attorney

Susan L. Bethel, Clerk

### Directors

Susan Dickinson, Planning & Community Development

Rich McAlpin (Deputy Director), 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, 2001**

**Adopted on June 18, 2001**

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

Susan Fisher, Staff Accountant/Financial Analyst

Vicki Campbell, Accounting Supervisor

**KETCHIKAN GATEWAY BOROUGH**  
**ANNUAL BUDGET**  
**Fiscal Year 2001/02**

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# **INTRODUCTION**

**FY 2001/2002**

# **KETCHIKAN GATEWAY BOROUGH**

Administrative Services Department • 344 Front Street • Ketchikan, Alaska 99901  
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## **BUDGET MESSAGE**

**DATE:** July 2, 2001

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

**THROUGH:** Georgianna Zimmerle, 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 2001-2002. 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. The Assembly deliberated and made budget decisions in the shadow of the consolidation vote (July 17). The assumption must be made that government services continue whether voters opt for one government or to continue separate governments. 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 funds other than the General Fund. Specifically, larger expenses are proposed from the Economic Development Funds and the Land Trust Repair and Maintenance Fund. Additionally, the Enterprise Funds are receiving large subsidies from the General Fund in this new budget.

#### **Major economic and budgetary factors:**

The dramatic drop in the stock market has hit the Borough directly, a result of a decision to invest a portion of funds in the equity market. For awhile that reaped some large returns as the investment portfolio rode on higher prices. But in the last year the drop in portfolio value has meant that investment returns did not materialize at the projected 10 percent rate. For FY01/02 the Borough will take a more conservative approach and estimate investment revenue at 7.5 percent.

A major economic development undertaking by the Borough has been loans to the Gateway Forest Products in getting its veneer mill into production. Unfortunately during FY 00/01, the GFP filed Chapter 11 bankruptcy reorganization. Federal economic disaster assistance funds were the principal source for this venture. However, many local businesses faced financial hardship as a result of the bankruptcy filing. The Borough Assembly chose to spend \$5,500,000 to buy out local creditors' claims, and another \$2,500,000 as Debtor-in-Possession financing to assist the GFP in working its reorganization. These actions will allow Gateway Forest Products to continue current operations while reorganizing its long-term finances. At the same time, federal restrictions on timber harvests in Southeast Alaska continue to pose a threat to these types of private business operations.

Alaska Ship and Dry Dock Inc. continues to be a shining light in the local economy by providing year-round jobs and continually exceeding revenue projections. The Borough is having the M/V Oral Freeman constructed at the local shipyard, and the new ferry should be in operation this fall. The cost of that \$3,250,000 ferry project is financed with \$1,500,000 of federal funds and \$1,725,000 in Revenue Bonds (details follow under discussion of Enterprise Funds).

The Borough's property tax base remains stable, with the total assessed valuation of \$1.043 billion, up approximately \$28,000,000.

A major shift in this proposed budget is the Budget Review Committee's decision to use the Land Trust Repair and Maintenance Fund to fund general government operations. Among these are a sizable portion of property repair and maintenance labor and material costs formerly in the Public Works Department of the General Fund. The General Fund also got relief by budgeting some capital expenditures in the Land Trust Repair and Maintenance Fund. This allows government to build infrastructure, such as the Ketchikan Trails (multi-year \$500,000 project), the new Outdoor Track in conjunction with building a new elementary school, completing the Lewis Reef development project on Gravina Island, and performing some needed repairs and buying equipment for the Mike Smithers Pool to minimize roof damage and wear. The three Land Trust Funds (including Residential and Commercial Funds) were established with specific purposes, and the largest of these - the Repair and Maintenance Fund - is intended to help finance public facilities and properties.

Both the Airport and Transit Enterprise Funds for FY01/02 require a large subsidy of cash from the General Fund. The Budget Review Committee determined the amount needed to meet operating levels based on the revenue and expense gap, minus depreciation and grant amortization. (Because these are Enterprise Funds, and thus intended to be operated in the manner of a business, depreciation and grant amortization are required in the financial reporting of these funds).

For the past few years the Borough has been without a permanent Transportation Services Director. The new Director is requesting additional personnel and resources to accomplish several goals and pressing issues. First, there are vital safety and security issues in the 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 the project had to be scaled down; much more could and should be done. Finally, if the airport is to generate fees and income toward meeting its expenses, the tenants and traveling public will want and need to have improvements in place to justify increases. The spending gap for the Airport Enterprise Fund is \$453,208 for this next year, which represents almost a one-half mill of property tax. An additional subsidy of \$351,993 is needed for Transit operations in that Enterprise Fund.

In addition to ongoing maintenance of Borough facilities, a school bond issued in 2000 is funding the construction of a new elementary school. In FY 01/02, the Borough expects to issue \$4.25 million in Revenue Bonds to finance airport terminal renovations and the ferry construction.

Property assessed value increased by approximately .04percent this past year, and the mill levy remained at 6.8 mills for areawide property and personal taxes. The revenue should be approximately \$6,671,195 in real and personal property taxes after allowing \$424,795 deducted for Senior Citizen/Disabled Veteran tax exemptions in FY 2001/2002.

This budget serves as the Assembly's operating plan for the Borough for 2001/2002. The staff presents the General Government operating budget as a reflection of the Ketchikan Gateway Borough's ongoing mission of maintaining cost effective programs and services consistent with the goal of preserving and enhancing the quality of services enjoyed by all the citizens of the Borough.

**REVENUES**

Projected General Government revenues for fiscal year 2001/2002 will approximate \$14,979,843. This is an increase of \$1,487,868 or 11.03percent over budgeted revenues for Fiscal Year 2000/2001. The table below identifies the major revenue sources of the Borough and the net change by category.

	<u>2001 Budget</u>	<u>2002 Budget</u>	<u>Net Change</u>
Taxes and Fees	10,330,608	10,805,873	475,265
Revenue from Other Government	1,049,810	1,606,187	556,377
Charges for Services	1,024,598	781,047	(243,551)
Interfund Revenues	<u>1,086,964</u>	<u>1,786,736</u>	<u>699,772</u>
Total	<u>13,491,975</u>	<u>14,979,843</u>	<u>1,487,868</u>

Approximately \$10,805,873 or 72.14percent of the Borough's 2001/2002 revenues will come from taxes. The Borough currently assesses three types of taxes: (1) real and personal property taxes,

(2) consumer sales tax, and (4) automobile and boat tax. The following table summarizes the major tax revenues of the Borough.

	<u>2001 Budget</u>	<u>2002 Budget</u>	<u>Net Change</u>
Property Taxes	6,478,866	6,671,195	192,329
Sales Taxes	3,533,832	3,816,768	282,936
Automobile and Boat	188,410	188,410	-0-
Other Taxes and Fees	<u>132,500</u>	<u>129,500</u>	<u>-0-</u>
Total	<u>10,333,608</u>	<u>10,805,873</u>	<u>475,265</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, 2001 at \$1,043,607,300 up from last year's value of \$1,014,686,100.

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, 1.6percent, 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 opening of a new Wal-Mart Store's impact on Ketchikan economy.

Automobile taxes are assessed against all registered vehicles in the Borough on the basis of age, type and valuation. These taxes are collected by the Department of Motor Vehicles and allocated to the city and various service areas based on population. Boat taxes are assessed against the boat owner at two levels: \$25 for boats up to five tons, and \$75 on boats in excess of five tons, and these are shared with the city.

Shared revenues and other revenues from the State of Alaska 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 \$17,793 more in Revenue Sharing and Safe Communities revenues during 2001/2002. The following table summarizes the major categories of State revenue and net changes.

	<u>2001 Budget</u>	<u>2002 Budget</u>	<u>Net Change</u>
Revenue Sharing	70,181	87,974	17,793
Safe Communities	105,579	105,579	-0-
Raw Fish Tax	318,243	350,000	31,757
Timber Stumpage	85,000	401,000	325,000
Child Care Programs/Other	60,548	62,285	1,737
Payment in Lieu of Taxes	<u>410,259</u>	<u>599,349</u>	<u>189,090</u>
Total	<u>1,049,810</u>	<u>1,606,187</u>	<u>556,377</u>

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

	<u>2001 Budget</u>	<u>2002 Budget</u>	<u>Net Change</u>
Interest Income	475,000	191,625	(283,375)
Other Sales and Services	10,000	10,000	-0-
Assessment Fees	1,000	3,000	2,000
Zoning and Platting Fees	57,375	57,375	-0-
Digital Map Sales	2,500	2,500	-0-
Animal Protection Fees	32,500	32,500	-0-
Passports	5,000	5,000	-0-
Recreation Program Fees	<u>423,218</u>	<u>423,218</u>	<u>-0-</u>
Total	<u>1,024,593</u>	<u>781,047</u>	<u>(243,546)</u>

#### INTERFUND TRANSFERS

Fund transfers represent operating subsidies of transfers from specially designated funds to the General Fund. For FY 2001/2002, \$775,000 from the Land Trust Fund will be used to fund debt services, assist in operating the Gateway Recreation Center and administrative fees. There is also a transfer of \$410,000 from the Economic Development - Endowment Fund which represents 80

percent of the Fund earnings; \$18,870 in fees assessed the Service Areas and Non-area-wide Sewer for services provided by administration; a \$126,778 transfer from the Internal Service Fund (excess of the requirements for Health Insurance); a \$105,088 transfer for services provided to the Airport and Transit operations (Enterprise Funds); and, a \$351,000 transfer in Economic Development Funds to assist the Airport in meeting compliance with federal regulations.

**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 \$1,840,899 increase in the General Fund expenditures over the previous year. The largest of these increases is in interfund transfers due to an increase of \$810,214 for debt service and subsidies to the Airport and Transit Enterprise Funds. General Government spending will increase by \$191,460 as a result of an approximately 4.5percent across-the-board increase among departments. Public Services expenditures increased by \$314,114 as a result of an increase in personnel, contractual services, and modifications to programs. Funding for Education increased by \$74,451 from the General Fund.

The adopted 2001/2002 general government annual budget is \$15,740,171. By comparison, the 2000/2001 budget totaled \$13,899,272. This represents an increase of \$1,840,899, or 13.25percent.

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 2001 and 2002.

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
General Government	1,969,536	1,968,032	1,987,786	2,116,873	2,308,333
Public Services	2,981,212	3,333,173	5,437,572	3,426,696	3,740,818
Education	7,319,489	7,503,928	7,651,703	7,496,187	7,570,638
Capital Projects	333,715	238,389	244,414	165,665	458,587
Other	218,050	268,841	195,156	254,864	412,594
Transfers	<u>79,150</u>	<u>629,150</u>	<u>554,150</u>	<u>438,987</u>	<u>1,249,201</u>
Total	<u>12,901,152</u>	<u>13,941,513</u>	<u>16,070,781</u>	<u>13,899,272</u>	<u>15,740,171</u>

A capital budget is included, calling for \$23,454,967 in expenditures the next four years. This budget for FY 2001-2002 calls for \$458,587 for projects from the General Fund, \$76,859 from the Enterprise Fund, \$508,064 from State and Federal Grants, \$6,856,573 from General Obligation

Bonds, \$173,735 from Recreational Capital Project Fund, \$2,547,427 from Revenue Bonds, \$154,000 from Service Area Funds and \$772,123 from the Land Trust Fund.

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

Recreational Sales Tax Capital Improvements Projects this year consist of building restrooms at Rotary Beach and Dudley and Houghtaling Fields. These projects also are funded with 70percent State Matching Grants. Valley Park Pool repairs and purchasing a warm-down pool cover for the Mike Smithers Pool plus a Versaclimber and Treadmill are being funded from the Recreational Sales Tax Capital Improvements Projects Fund.

### 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 Transit Enterprise fund has been subsidized from the General Fund in the range of \$50,000 to \$275,000 annually. It is unlikely public transportation will be profitable, so this Enterprise Fund likely will continue requiring public support. It will be necessary to subsidize it by \$351,993 this fiscal year with no expansion in services, however, the Ketchikan operation now has its own leased facility to house the buses and serve as a base for drivers.

### EDUCATION FUND

The Education Fund is part of the General Fund, but the budget process is under the auspices of the Ketchikan Gateway Borough School District Board and not the Borough Assembly. The School Board develops its budget from all sources, which includes local funds. The Assembly has the authority to set the local funding level only, with no veto authority or other discretion over specific line items in the budget.

The School District's local budget will increase about one percent for the 2001/2002 fiscal year. The Assembly is requested to fund \$7,295,638 this year for operations and \$275,000 for insurance in the form of In Kind Services. The School District is funded at 100 percent of the amount the School Board requested for the 2001/2002 fiscal year.

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 has three fund components related to authorized uses: Residential, Commercial/Industrial, and (Borough) Repair and Maintenance. The Land Trust Repair and Maintenance Fund appropriates \$215,548 to fund a portion of the Lewis Reef Development on Gravina Island, \$575,000 for the Airport Bypass Road Development Project, \$30,000 for an Aquarium survey, \$440,000 to fund the Borough's portion of debt service, \$280,000 to assist in providing operation support for the Gateway Recreation Center, \$62,500 to assist with the Ketchikan Trails Project, \$500,000 to construct an outdoor running track, and \$174,209 for engineering and emergency repairs to Borough facilities. There also is a \$467,800 loan from the Land Trust Fund to the Non-area-wide Sewer Fund for building the secondary wastewater treatment plant.

## 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. No catastrophic claims were received the past fiscal year.

In FY 00/01, \$126,778 of health insurance reserves were transferred to the General Fund. Health insurance reserves have continued to increase for the past four years. This allowed the Borough health insurance reserves to be capped at \$270,000, or 4.5 months of paid claims.

## 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 \$1,570,171. General Fund balance estimated at June 30, 2002 is anticipated to be \$1,518,626 or 9.67percent 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 up about \$796,000 as a result of two General Obligation School Bond issues. The Borough has three General Obligation Bond issues outstanding totaling \$21,610,000. These issues are: 2000 Series "A" School Bonds - \$9,055,000, 1999 Series "A" School Bonds - \$7,560,000 and 1995 IRC Bonds - \$5,625,000. The State of Alaska reimburses the Borough to the extent of approximately 70 percent of principal and interest on the School Bond issues. The 1995 IRC Bonds are due to mature in the year 2009 and are to be funded from revenues of the Recreation Sales Tax Fund.

Alaska statutes do not place a limit on the amount of debt that can be incurred by a community. It seems practical that the debt limit could reasonably be placed somewhere between \$50,000,000 and \$65,000,000 based on the assessed valuation of the Borough. The Borough is planning on issuing Revenue Bonds in the amount of \$4,250,000 during FY 01/02. These 18-year bonds will be repaid from Passenger Facilities Charges (PFC) and pledged Airport revenues.

## 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 Administrative Services 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 making a large subsidy to its Enterprise Funds and Capital Improvement Projects.

The budget anticipates that the Borough department heads move forward with their programs and operations, regardless of the consolidation vote. Should consolidation be approved by voters, a transition plan would provide for the merging of governments at some future time. If voters reject consolidation, the Borough services continue uninterrupted.

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 Susan Fisher 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 the Borough Assembly and other staff for the many hours devoted to budget hearings and deliberations.

*(NOTE: The State of Alaska Division of Elections is expected to certify results of the Consolidation Petition vote on August 2, 2001. The unofficial tally in late July was 1,638 votes in favor and 2,271 against.)*

**Ketchikan Gateway Borough**

**FY 2001/2002 BUDGET**

**TABLE ONE: Budget Comparison 2000/2001 and 2001/2002**

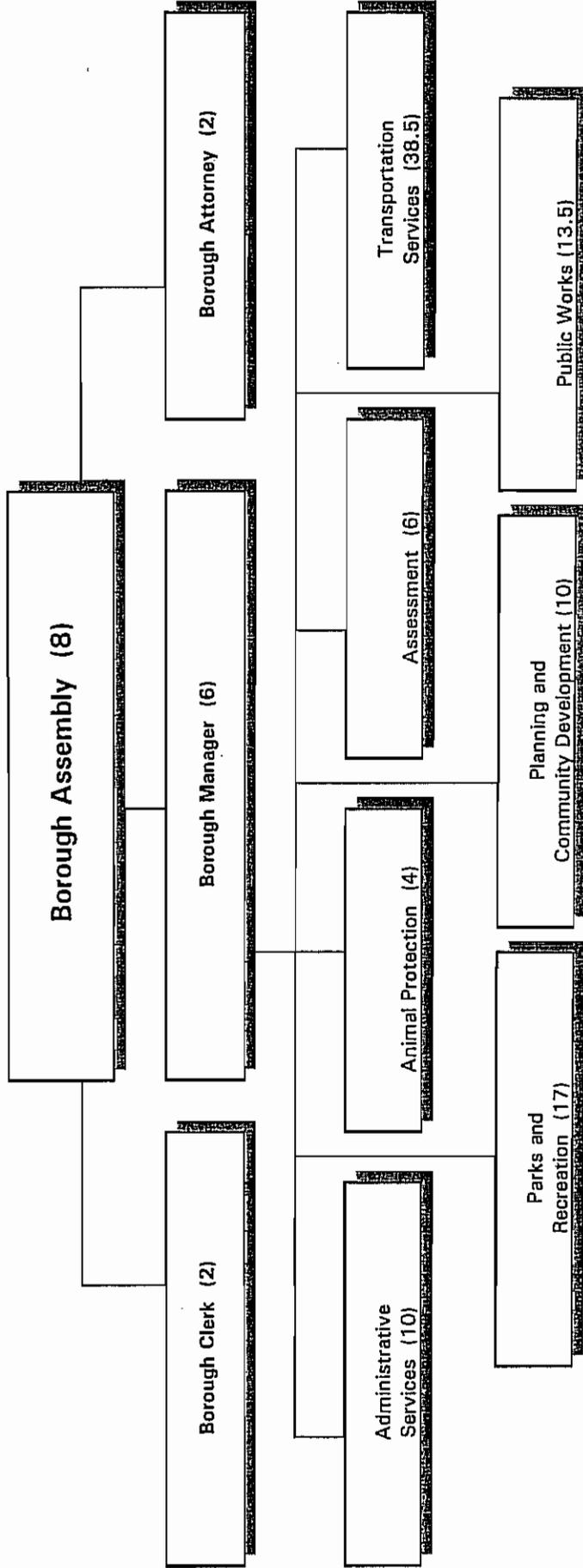
<b>Department</b>	<b>EY00/01</b>	<b>EY01/02</b>	<b>Change</b>	<b>Percent</b>
<b>GENERAL FUND</b>				
Mayor and Assembly	\$ 113,807	\$ 117,743	\$ 3,936	3.46%
Borough Attorney	257,711	383,059	125,348	48.64%
Borough Clerk	176,745	186,506	9,761	5.52%
Borough Manager	589,084	631,329	42,245	7.17%
Administrative Services	569,663	570,136	473	0.08%
Assessment	409,863	419,560	9,697	2.37%
Animal Protection	283,172	286,189	3,017	1.07%
Parks and Recreation	1,328,436	1,446,553	118,117	8.89%
Public Works	822,983	856,862	33,879	4.12%
Planning	632,329	763,648	131,319	20.77%
Non-Departmental	143,188	161,692	18,504	12.92%
Automation	51,128	188,617	137,489	268.91%
Child Care Assistance	60,548	62,285	1,737	2.87%
Capital Projects	80,665	200,587	119,922	148.67%
Interfund Transfers	390,237	1,249,201	858,964	220.11%
<b>Summary</b>	<b>5,909,559</b>	<b>7,523,967</b>	<b>1,614,408</b>	<b>27.32%</b>
<b>School District</b>				
Education - School District	7,496,187	7,570,638	74,451	0.99%
Capital Projects - School District	85,000	258,000	173,000	203.53%
<b>Summary</b>	<b>7,581,187</b>	<b>7,828,638</b>	<b>247,451</b>	<b>3.26%</b>
<b>Borough Grants</b>				
Borough Grants	359,776	387,566	27,790	0.00%
<b>Summary</b>	<b>359,776</b>	<b>387,566</b>	<b>27,790</b>	<b>7.72%</b>
<b>Total General Fund</b>	<b>13,850,522</b>	<b>15,740,171</b>	<b>1,889,649</b>	<b>13.64%</b>
<b>ENTERPRISE FUNDS</b>				
Airport	2,962,792	3,413,231	450,439	15.20%
Transit	532,637	633,892	101,255	19.01%
<b>Summary</b>	<b>3,495,429</b>	<b>4,047,123</b>	<b>551,694</b>	<b>15.78%</b>
<b>OTHER FUNDS</b>				
Land Trust Fund (Repair & Maintenance)	1,326,737	2,221,721	894,984	67.46%
Land Trust Fund (Residential)	15,000	15,000	-	0.00%
Land Trust Fund (Commercial/Industrial)	620,000	45,000	(575,000)	-92.74%
Non-areawide Fund - Library	339,603	351,387	11,784	3.47%
Non-areawide Fund - Sewage Treatment	196,509	178,611	(17,898)	-9.11%
Economic Development Assistance Fund	15,338,665	2,726,000	(12,612,665)	-82.23%
Economic Development Annual Budget Fund	505,083	765,628	260,545	51.58%
Economic Development Revenue Fund	-	659,048	659,048	-100.00%
Economic Development Small Loan Fund	111,902	-	(111,902)	-
Economic Development Fund - Shipyard	154,000	130,675	(23,325)	-15.15%
Economic Endowment Fund	410,000	410,000	-	-100.00%
Internal Service Fund	2,323,206	2,424,374	101,168	4.35%
Debt Service	1,468,227	2,264,782	796,555	54.25%
Recreation Capital Sales Tax Fund	1,058,319	1,020,234	(38,085)	-3.60%
Passenger Facility Charges (PFC) Fund	1,629,000	1,849,289	220,289	13.52%
Shoreline Service Area Fund	73,580	-	(73,580)	-100.00%
Mountain Point Service Area Fund	82,358	89,098	6,740	8.18%
Waterfall Creek Service Area Fund	13,624	6,292	(7,332)	-53.82%
Mud Bight Service Area Fund	4,092	2,746	(1,346)	-32.89%
South Tongass Service Area Fund	245,495	110,738	(134,757)	-54.89%
Forest Park Service Area Fund	172,685	172,641	(44)	-0.03%
Gold Nugget Service Area Fund	9,100	9,620	520	5.71%
Shoup Street Service Area Fund	62,571	42,029	(20,542)	-32.83%
<b>TOTAL OTHER FUNDS</b>	<b>26,159,756</b>	<b>15,494,913</b>	<b>(10,664,843)</b>	<b>-40.77%</b>
<b>Grand Total all Funds</b>	<b>43,505,707</b>	<b>35,282,207</b>	<b>(8,223,500)</b>	<b>-18.90%</b>

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

**Fiscal Year 2001/2002**

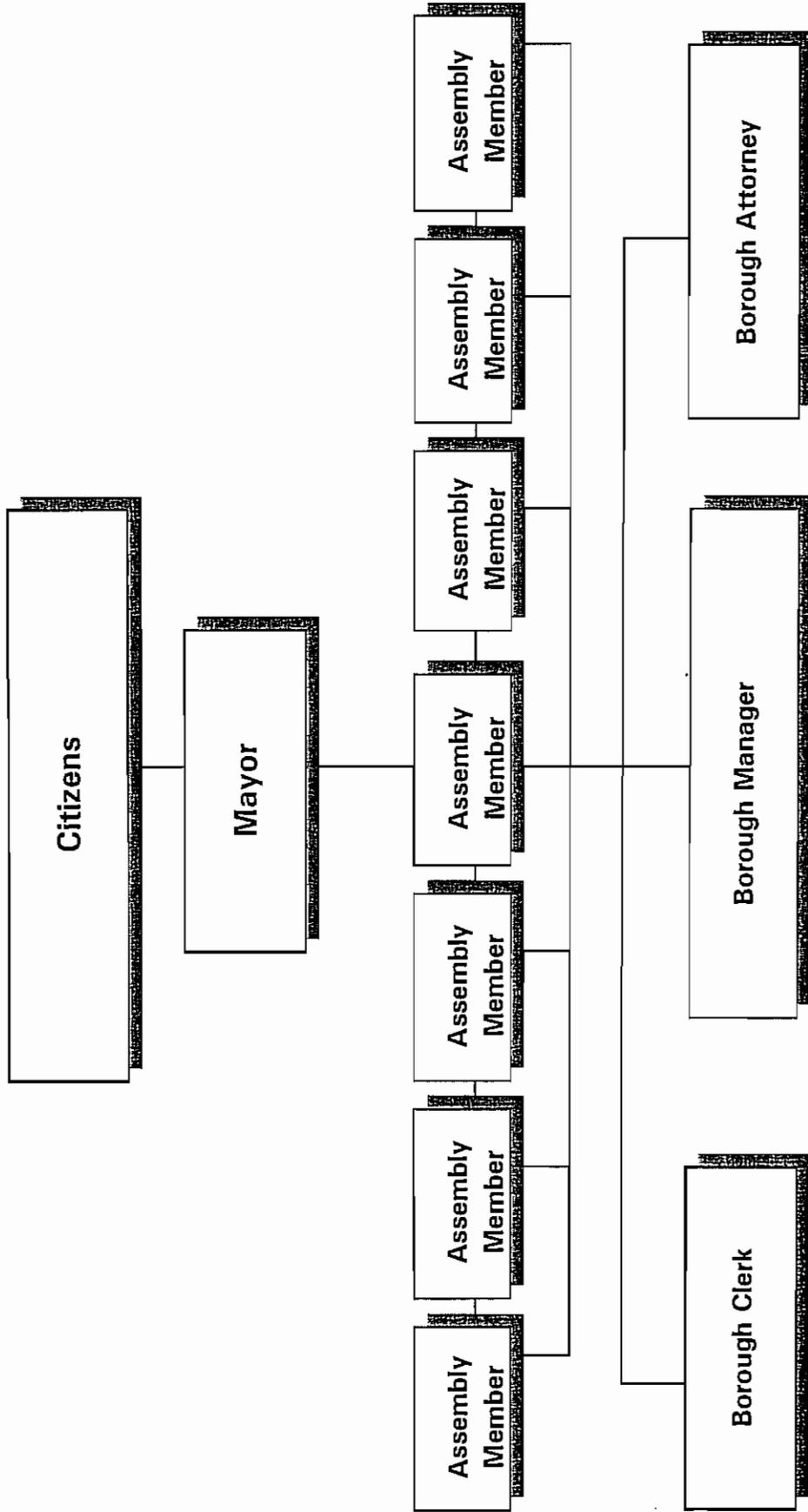
	ESTIMATED FUNDS AVAILABLE 7/1/01	FY 00/01 ESTIMATED REVENUE	FY 00/01 BUDGETED APPROPRIATION	ESTIMATED RESERVE 6/30/02
General Fund	2,278,954	14,979,843	15,740,171	1,518,628
Land Trust Repair & Maintenance Fund	6,505,241	2,088,989	2,221,721	8,372,509
Land Trust Residential Fund	2,901,458	217,810	15,000	3,104,088
Land Trust Fund Commercial/Industrial Fund	1,782,184	198,064	45,000	1,933,248
School Bond/Capital Improvement Fund	218,838	2,275,079	2,264,782	229,133
Nonareawide Fund - Library	43,453	327,182	351,387	19,228
Nonareawide Fund - Sewers	(465,202)	859,090	178,811	215,277
Economic Development Assistance Fund	12,822,822	3,964,200	2,726,000	14,061,022
Economic Development Revenue Fund	1,684,909	109,493	859,048	1,135,354
Economic Development Annual Budget Fund	80,580	685,048	785,628	0
Economic Development Fund - Designated	1,883,597	130,875	130,875	1,883,597
Long Term Endowment Fund	4,729,191	354,700	410,000	4,673,891
Recreation Capital Sales Tax Fund	124,052	973,016	1,020,234	78,834
Passenger Facility Charges (PFC Fund)	45,685	4,934,234	1,849,289	3,130,630
Airport Enterprise Fund	3,187,718	3,137,318	3,413,231	2,891,803
Transit Fund	(97,846)	679,708	633,892	(52,030)
Internal Service Fund - School District Health Insurance	700,000	1,280,000	1,600,000	380,000
Internal Service - Borough Health Insurance	337,950	758,424	824,374	270,000
Nichols View Service Area	10,489	787	-	11,276
Mountain Point Service Area	191,081	92,079	89,098	194,042
Waterfall Creek Service Area	127,347	14,182	6,292	135,237
Mud Blight Service Area	13,984	9,731	2,746	20,969
South Tongass Service Area	60,159	119,429	110,738	68,850
Forest Park Service Area	145,710	58,188	172,641	31,257
Gold Nugget Service Area	14,959	7,536	9,620	12,875
Shoup Street Service Area	8,323	33,708	42,029	2
<b>TOTALS</b>	<b>41,315,612</b>	<b>38,284,293</b>	<b>35,282,207</b>	<b>44,317,688</b>

**KETCHIKAN GATEWAY BOROUGH**  
 Fiscal Year 2001/2002



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

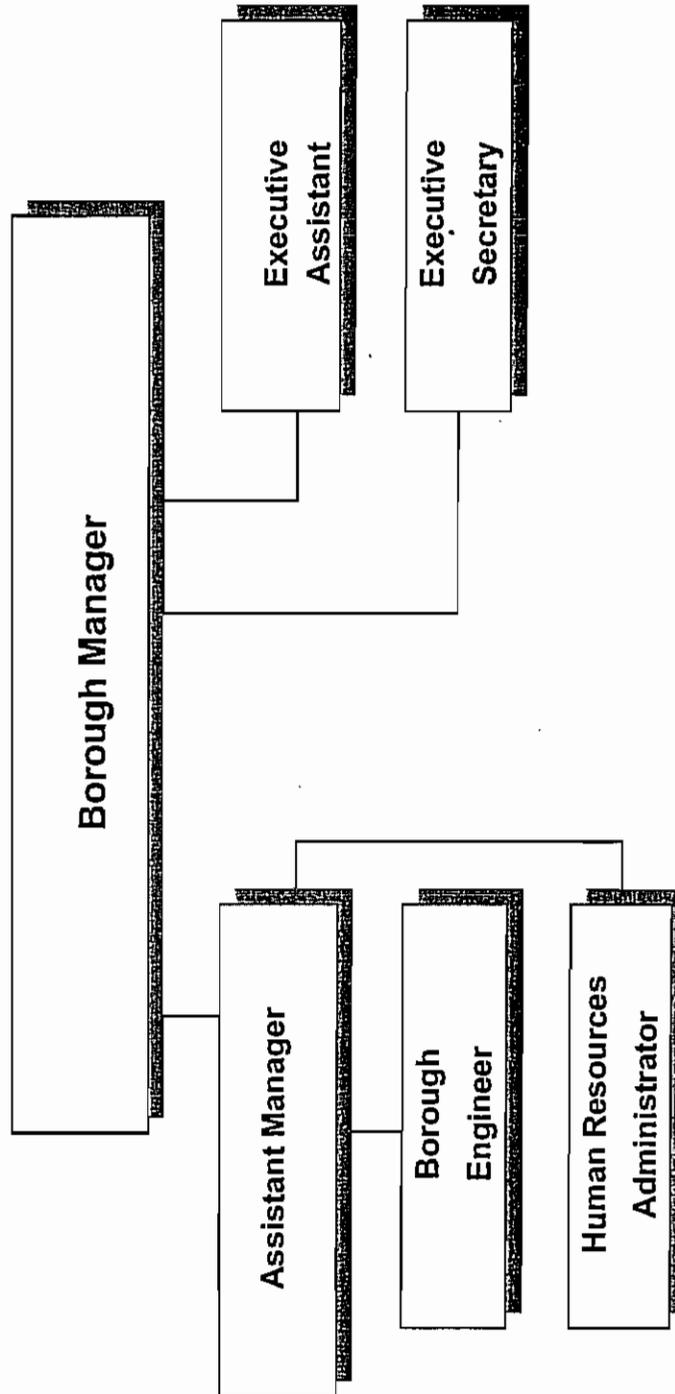
**KETCHIKAN GATEWAY BOROUGH**  
**Borough Mayor and Assembly**  
**Fiscal Year 2001/2002**



**KETCHIKAN GATEWAY BOROUGH**

**MANAGER'S OFFICE**

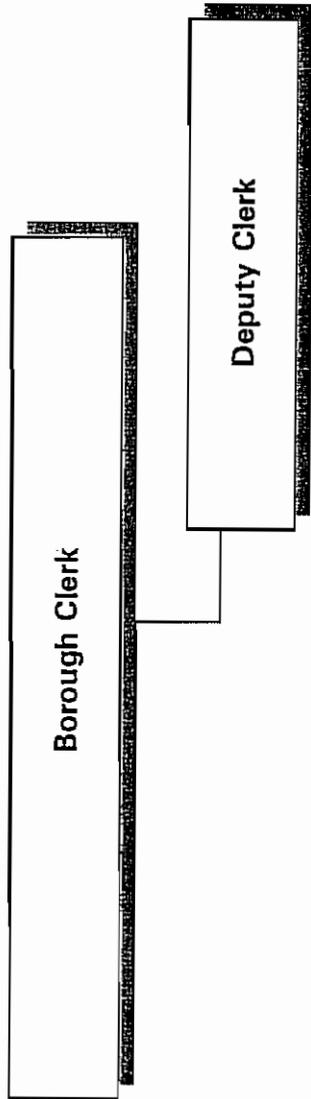
Fiscal Year 2001/2002



**KETCHIKAN GATEWAY BOROUGH**

**CLERK'S OFFICE**

**Fiscal Year 2001/2002**



**KETCHIKAN GATEWAY BOROUGH**

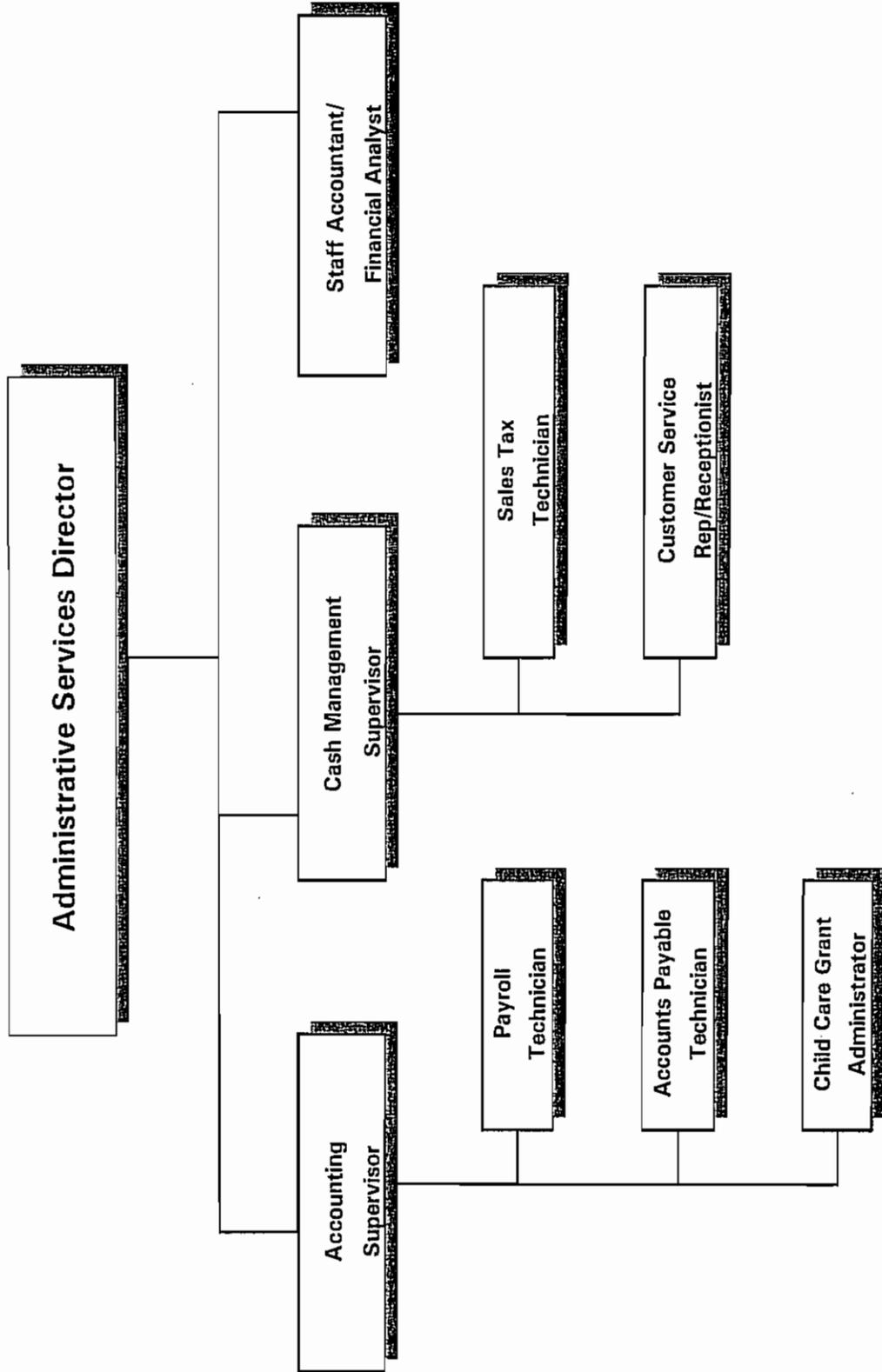
**LAW DEPARTMENT**

**Fiscal Year 2001/2002**

**Borough Attorney**

**Legal Secretary**

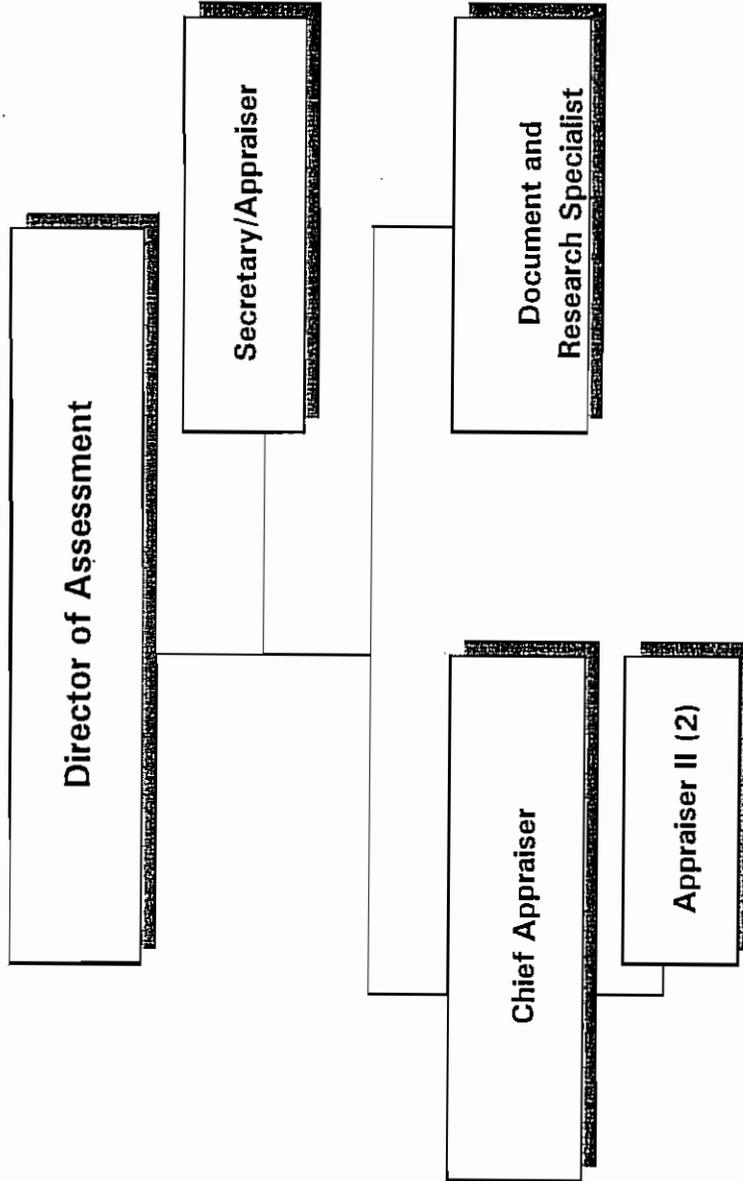
**KETCHIKAN GATEWAY BOROUGH**  
**DEPARTMENT OF ADMINISTRATIVE SERVICES**  
Fiscal Year 2001/2002



**KETCHIKAN GATEWAY BOROUGH**

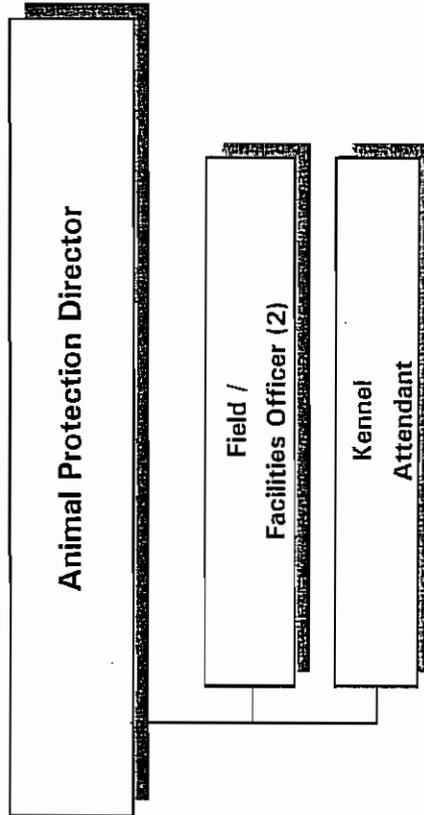
**DEPARTMENT OF ASSESSMENT**

**Fiscal Year 2001/2002**



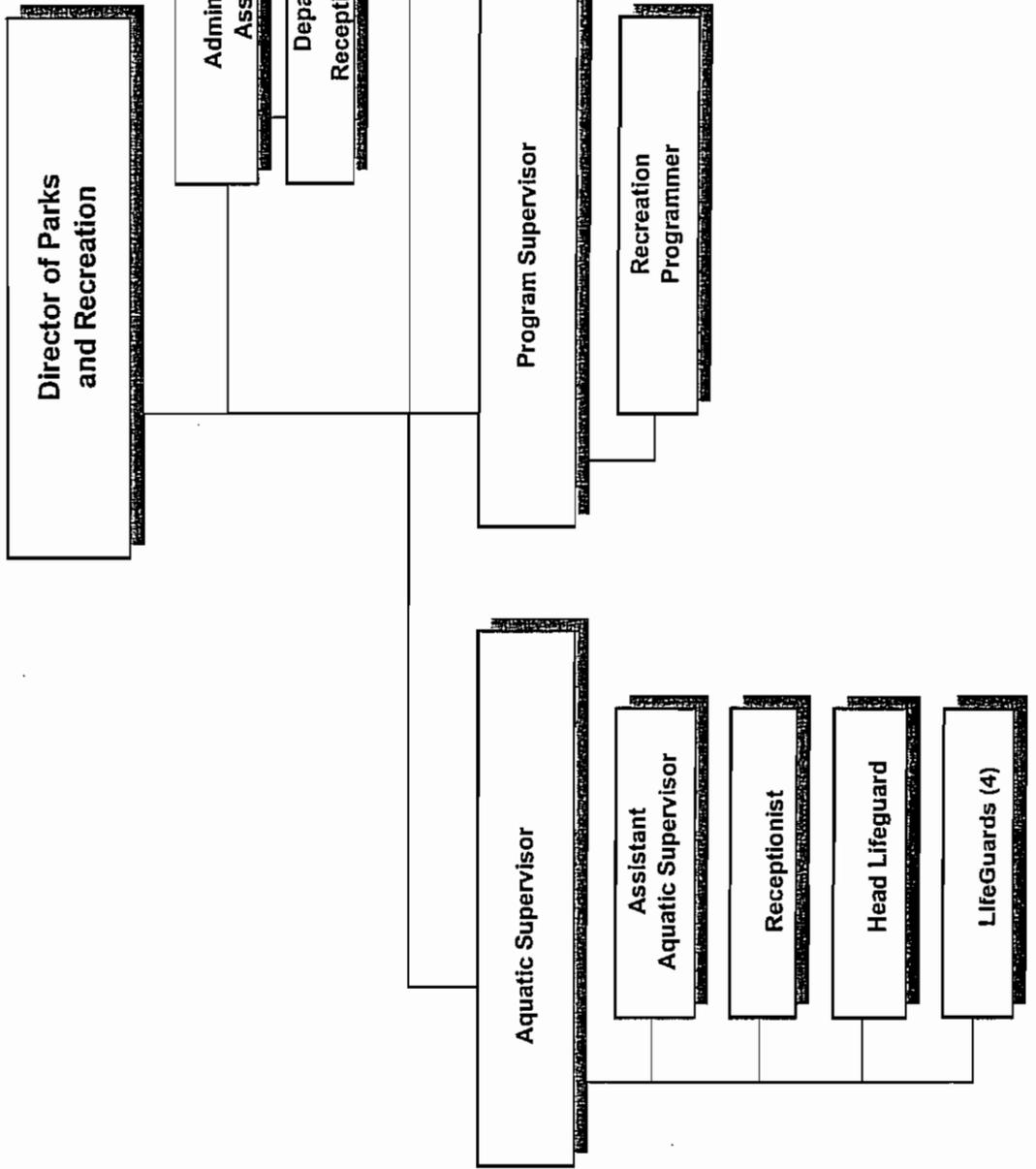
**KETCHIKAN GATEWAY BOROUGH**  
**DEPARTMENT OF ANIMAL PROTECTION**

**Fiscal Year 2001/2002**



**KETCHIKAN GATEWAY BOROUGH  
DEPARTMENT OF PARKS AND RECREATION**

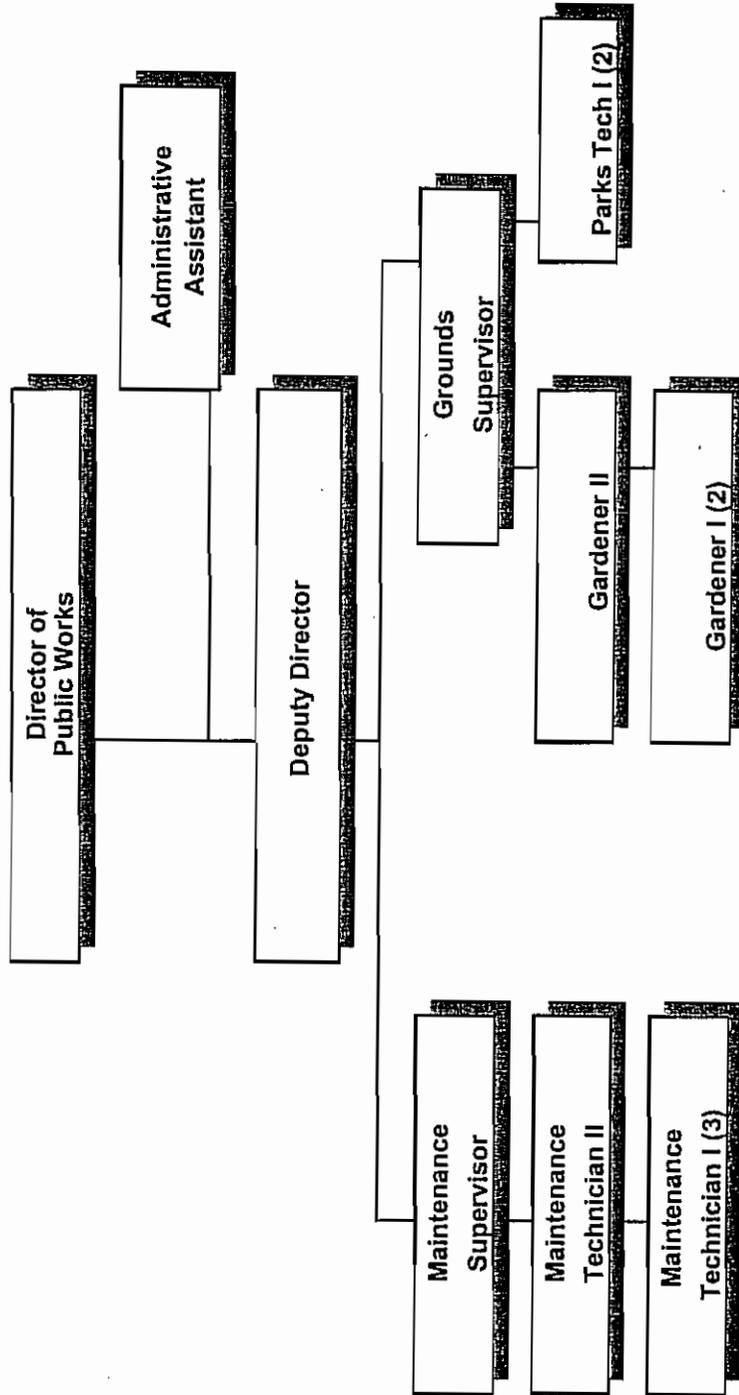
Fiscal Year 2001/2002



**KETCHIKAN GATEWAY BOROUGH**

**PUBLIC WORKS DEPARTMENT**

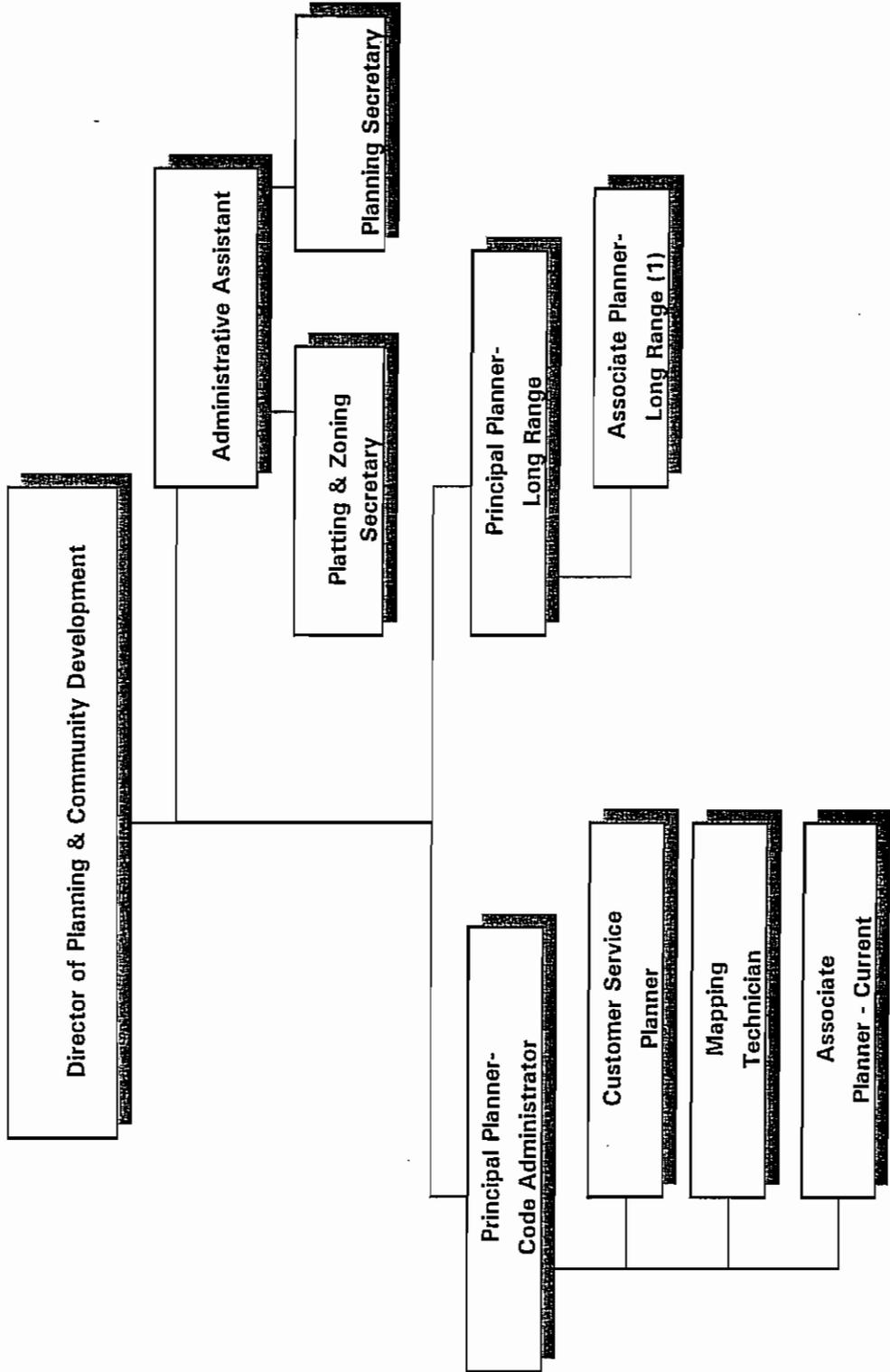
**Fiscal Year 2001/2002**



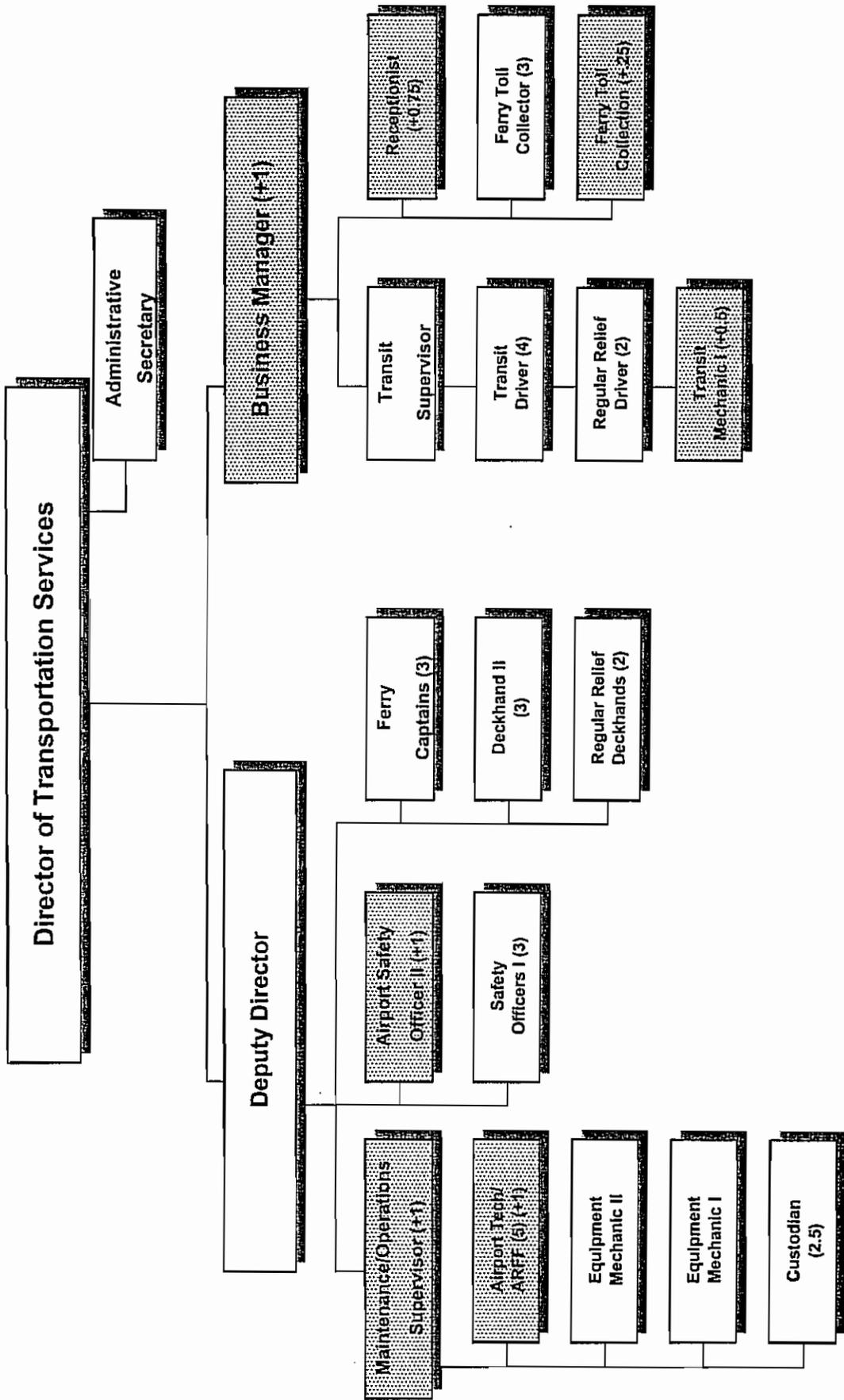
# KETCHIKAN GATEWAY BOROUGH

## DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT

Fiscal Year 2001/2002



KETCHIKAN GATEWAY BOROUGH  
 DEPARTMENT OF TRANSPORTATION SERVICES  
 Fiscal Year 2001/2002 (Proposed)



# 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 provide maintenance and improvements to Borough facilities, including buildings, parks, recreation facilities and service area utilities. In coordination with the Manager's Office, the Public Works Department also provides administration of service-related contracts.

**The Planning and Community Development Department** assists the entire community in the coordinated use of lands in conjunction with established plans, ordinances, and Assembly direction, resulting in the growth and economic development of the Ketchikan Gateway

**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 2001/2002**

KETCHIKAN GATEWAY BOROUGH

SUBSTITUTE ORDINANCE NO. 1185, AMENDED

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 2001/02 AND APPROPRIATING FROM THE GENERAL FUND, AIRPORT ENTERPRISE FUND, TRANSIT ENTERPRISE FUND, INTERNAL SERVICE FUND/SCHOOL DISTRICT, INTERNAL SERVICE FUND/BOROUGH, LAND TRUST REPAIR & MAINTENANCE FUND, LAND TRUST RESIDENTIAL FUND, LAND TRUST COMMERCIAL/INDUSTRIAL FUND, NON-AREAWIDE LIBRARY FUND, NON-AREAWIDE (SEWER) FUND, RECREATIONAL CAPITAL SALES TAX FUND, SCHOOL BOND/CAPITAL IMPROVEMENT FUND, PASSENGER FACILITY CHARGES FUND, ECONOMIC DEVELOPMENT ASSISTANCE FUND, ECONOMIC DEVELOPMENT ANNUAL REVENUE FUND, ECONOMIC DEVELOPMENT BUDGET FUND, ECONOMIC DEVELOPMENT/SHIPYARD FUND, 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 2001/2002 Budget and Capital Program.

B. After hearing public testimony, the Assembly now desires to adopt the 2001/2002 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, 2001, entitled KETCHIKAN GATEWAY BOROUGH 2001/2002 BUDGET, is hereby adopted.

Section 2. The sum of \$15,740,171 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 3. The sum of \$3,413,231 is hereby appropriated from the Airport Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 4. The sum of \$633,892 is hereby appropriated from the Transit Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 5. The sum of \$1,600,000 is hereby appropriated from the Internal Service Fund/School District of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 6. The sum of \$824,374 is hereby appropriated from the Internal Service Fund/Borough of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 7. The sum of \$2,221,721 is hereby appropriated from the Land Trust Repair and Maintenance Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 8. The sum of \$15,000 is hereby appropriated from the Land Trust Residential Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 9. The sum of \$45,000 is hereby appropriated from the Land Trust Commercial/Industrial Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 10. The sum of \$351,387 is hereby appropriated from the Non-areawide Library Fund for the fiscal year beginning July 1, 2001.

Section 11. The sum of \$178,611 is hereby appropriated from the Non-areawide (Sewer) Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 12. The sum of \$1,020,234 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 13. The sum of \$2,264,782 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 14. The sum of \$1,849,289 is hereby appropriated from the Passenger Facility Charges Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 15. The sum of \$2,726,000 is hereby appropriated from the Economic Development Assistance Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 16. The sum of \$659,048 is hereby appropriated from the Economic Development Annual Revenue Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 17. The sum of \$765,628 is hereby appropriated from the Economic Development Budget Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 18. The sum of \$130,675 is hereby appropriated from the Economic Development/Shipyard Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 19. The sum of \$410,000 is hereby appropriated from the Long-Term Endowment Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 20. The sum of \$110,738 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, 2001.

Section 21. The sum of \$89,098 is hereby appropriated from the Mountain Point Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 22. The sum of \$6,292 is hereby appropriated from the Waterfall Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 23. The sum of \$2,746 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 24. The sum of \$172,641 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 25. The sum of \$9,620 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 26. The sum of \$42,029 is hereby appropriated from the Shoup Street Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 27. Accountability and Performance Review. The Manager, Attorney and Clerk will prepare and present to the Assembly a written 2001-2002 Program of Work by July 31, 2001, consisting of goals and projects for each department:

Section 26. The sum of \$42,029 is hereby appropriated from the Shoup Street Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2001.

Section 27. Accountability and Performance Review. The Manager, Attorney and Clerk will prepare and present to the Assembly a written 2001-2002 Program of Work by July 31, 2001, consisting of goals and projects for each department:

- a. A description of what is being accomplished (complete enough for public understanding);
- b. Identification as recurring or one-time expenses;
- c. Description of expected results and benefits to Borough residents;
- d. Listing of major activities required with planned starting and completion dates for each.

The Manager, Attorney and Clerk with the Assembly at mid-fiscal year will review these Programs of Work. A written year-end accomplishment report will be prepared by the Manager, Attorney and Clerk and reviewed with the Assembly.

The Assembly jointly with the Manager, Attorney and Clerk will prepare written performance standards for the Manager, Attorney and Clerk for the Fiscal Year 2001-2002 by August 15, 2001. These will be based upon the departments' Programs of Work. Written performance standards for Staff Directors will be prepared based in part upon the fiscal year Program of Work and will be presented to the Assembly for review by August 15, 2001.

Section 28. This ordinance is effective July 1, 2001.

ADOPTED this 18th day of June, 2001.

\_\_\_\_\_  
 BOROUGH MAYOR

ATTEST:  
  
 \_\_\_\_\_  
 BOROUGH CLERK

Approved as to form:  
  
 \_\_\_\_\_  
 BOROUGH ATTORNEY

PUBLIC HEARING: <u>06-18-01</u>			
EFFECTIVE DATE: <u>07-01-01</u>			
ROLL CALL	YES	NO	ABSENT
BURTON			✓
CONLEY	✓		
COOSE	✓		
LYBRAND	✓		
SALLEE	✓		
SALAZAR	✓		
SARBER	✓		
MAYOR (Tie Vote Only)			N/A
‡ AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

**KETCHIKAN  
GATEWAY  
BOROUGH**

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

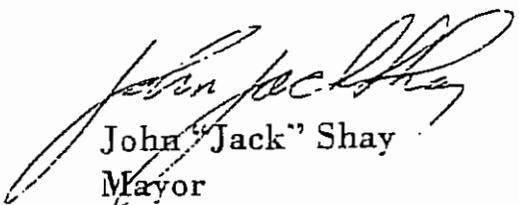
May 31, 2001

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

**KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BUDGET FY 01/02**

The 2001/02 Ketchikan Gateway Borough School District Budget was approved by the Assembly in the total amount of \$21,500,520 at the special meeting held May 30, 2001.

As required by AS 14.14.060(c) the Assembly has determined the total amount of \$7,570,638 will be made available from local sources to be used for general operation of schools for the fiscal year beginning July 1, 2001 and ending June 30, 2002.



John "Jack" Shay  
Mayor

cc Alvin Hall, Director of Administrative Services

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1184

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, APPROVING THE KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2001/2002 BUDGET; APPROPRIATING FUNDS TO THE SCHOOL DISTRICT; AUTHORIZING THE SCHOOL DISTRICT TO EXPEND FUNDS RECEIVED FROM THE STATE OF ALASKA, FEDERAL GOVERNMENT AND OTHER LOCAL SOURCES FOR SCHOOL PURPOSES; AND ESTABLISHING AN EFFECTIVE DATE.

RECITALS

A. AS 14.14.060(c) and KGB Code 5.60.025 require the School Board to submit the school budget for the following school year to the Borough Assembly by May 1 for approval of the total amount of the school budget. The Ketchikan Gateway Borough School District Board submitted the 2001/2002 School Budget to the Borough Assembly as required.

B. The Borough Assembly approved the 2001/2002 School Budget on May 30, 2001 and, in accordance with State and Borough law, the Borough Mayor has furnished the School Board with a statement that the Assembly has determined that \$7,570,638 will be made available from local sources (Borough appropriation) to be used for general operation of schools for the fiscal year beginning July 1, 2001 and ending June 30, 2002.

C. AS 14.14.060(c) and KGB Code 5.60.025 require the Assembly to appropriate the amount of \$7,295,638 to be made available from local sources by June 30, 2001.

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, 2000, entitled KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2001/2002 SCHOOL BUDGET, is hereby approved in the total amount of \$21,500,520.

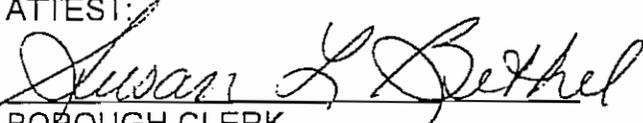
	<u>FY 01/02</u>
Local Appropriation	7,295,638
In-kind Contribution	275,000
Miscellaneous Local Sources/Fund Balance	724,773
State Sources	11,037,110
Federal Sources	<u>2,167,999</u>
TOTAL	<u>\$21,500,520</u>

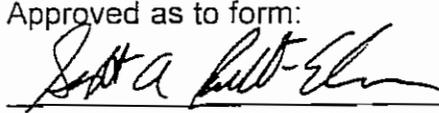
Section 2. Local Appropriations. The sum of \$7,295,638 is appropriated from the General Fund for the Fiscal Year 2001/2002 to be used for the general operation of schools for the Fiscal Year beginning July 1, 2001 and ending June 30, 2002.

Section 3. This ordinance is effective upon adoption

ADOPTED this 18th day of June, 2001.

  
BOROUGH MAYOR

ATTEST:  
  
BOROUGH CLERK

Approved as to form:  
  
BOROUGH ATTORNEY

PUBLIC HEARING: <u>06-18-01</u>			
EFFECTIVE DATE: <u>06-18-01</u>			
ROLL CALL	YES	NO	ABSENT
BURTON			✓
CONLEY	✓		
COOSE	✓		
LYBRAND	✓		
SALLEE	✓		
SALAZAR	✓		
SARBER	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

# KETCHIKAN GATEWAY BOROUGH

## RESOLUTION NO. 1622 (SUBSTITUTE)

### A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, PROVIDING PARTIAL FUNDING FOR SCHOOL DISTRICT STUDENT ACTIVITIES; AND PROVIDING FOR AN EFFECTIVE DATE.

#### RECITALS

A. In the fiscal year covering the 2000/2001 school year, the Ketchikan Gateway Borough provided direct funding for certain school activities. Some school activities which are recognized by the Alaska State Activities Association (ASAA) as sanctioned for interscholastic competition were not among those receiving funding under this program. A request for similar funding has been received for the 2001/2002 school year. Exhibit A indicates estimated costs for identified activities requested by the School District. Exhibit B indicates estimated costs for Region V travel only for other ASAA sanctioned activities offered at Kayhi.

B. If the Borough is to provide funds for some activities on a direct appropriation basis, the Assembly wishes to provide funds on an equitable basis to all student activities offered in this school district.

C. It is in the Borough's interests, and an appropriate exercise of the Borough's Park and Recreation and educational powers, to provide equitable funding for all authorized student activities through the Parks and Recreation Department using a program of grant funding for those activities which are available at the Ketchikan Gateway Borough School District.

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

Section 1. That the Manager is directed to establish a program through the Parks and Recreation Department to provide grant funding for authorized Ketchikan Gateway Borough School District student activities available in Ketchikan.

Section 2. That the Manager is directed to memorialize the program established in Section 1 by a written document. The program description shall contain such terms as the Manager deems appropriate, including, but not limited to the following:

- a) funding may provide for travel to scheduled competitions within Region V (including Prince Rupert) plus a regional tournament, if applicable;
- b) funding may include equipment, uniforms and applicable coaches' contract fees and per diem;
- c) the Parks and Recreation Department will bear responsibility for administering distribution of funds to eligible programs either directly or through the School District;
- d) the School District will retain responsibility for selection and supervision of coaches; and
- e) the School District will retain responsibility for administration of event scheduling and student eligibility, discipline, and other activity supervision matters.

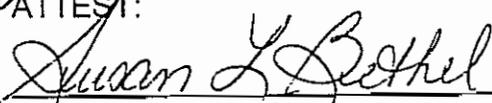
Section 3. If required to implement this program, the Manager is authorized to negotiate and execute an agreement with the School District to implement this program as described in Sections 1 and 2 of this Resolution.

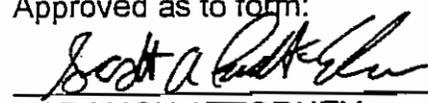
Section 4. This grant program shall be funded by such funds as the Assembly designates in the budget process.

Section 5. This Resolution is effective as provided in KGB Code § 5.41.020(a).

ADOPTED this 18th day of June, 2001.

  
 \_\_\_\_\_  
 BOROUGH MAYOR

ATTEST:  
  
 \_\_\_\_\_  
 BOROUGH CLERK

Approved as to form:  
  
 \_\_\_\_\_  
 BOROUGH ATTORNEY

EFFECTIVE DATE: 07-03-01			
ROLL CALL	YES	NO	ABSENT
CONLEY	✓		
COOSE	✓		
LYBRAND		✓	
SALAZAR		✓	
SALLEE	✓		
SARBER	✓		
BURTON			✓
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

# KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT

FY 2002 Budget

## Ketchikan High School Student Activities

Activity	# of Coaches	Coach Salaries	Substitute	Professional	Travel	Supplies	Dues	Total
Academic Decathlon	1	2,062	250		2,282			4,594
Athletic Director	1	5,101						5,101
Basketball, Boys & Girls	6	19,610	1,000	5,000	32,160			57,770
Cheerleaders	2	4,637			2,048	1,000		7,685
Cross Country	1	2,679	500		12,390			15,569
Debate	1	3,091	250		6,070			9,411
Drama	2	5,229	250		4,255			9,734
Drill Team	1	3,091	0		2,788	1,000		6,879
Monitors		0		6,000				6,000
Music	2	6,222	500		7,407	500		14,629
Other Activity	1	771						771
Pep Club	1	721						721
Region V		0					950	950
SE Tournament		0	1,000		2,695			3,645
Senior Class	4	4,116			1,750			2,750
Student Body	1	1,133						4,116
Swimming	2	6,326		500	15,180	0		1,133
Track	2	4,328	500		14,572			22,006
Volleyball	2	6,326		1,500	19,527	4,000		19,400
World Language	1	257						31,353
Wrestling	2	6,326	750	2,000	18,631			257
Yearbook	1	2,575						27,707
Not allocated by activity		0		1,625	770	1,750	4,130	2,575
<b>Subtotal</b>		<b>84,601</b>	<b>5,000</b>	<b>16,625</b>	<b>142,525</b>	<b>8,250</b>	<b>5,080</b>	<b>262,081</b>
<b>Other Costs</b>								
Employee Benefits								10,159
<b>Total Expenditures</b>								<b>272,240</b>

**Ketchikan High School  
Projected Activities Budget For Additional Activities  
For the 2001-02 School Year**

Activity	Destination	Std #	Adult	Ferry	Air	Per diem	Hotel	Car Rpt	Pro tec	Uniform	Total
Football	Juneau	18	2	\$740	\$2400	\$280	\$270	\$180			\$3800
Football	Sitka	18	2		\$4600	\$140	\$270				\$5010
Boys Soccer	Juneau	18	2	\$740	\$2400	\$280	\$270	\$180			\$3800
Girls Soccer	Pt. Rupert	18	2	\$760		\$280	\$270	\$180			\$1490
Girls Soccer	Juneau	18	2	\$740	\$2400	\$280	\$270	\$180			\$3800
Baseball	Juneau	18	2	\$740	\$2400	\$210	\$270	\$180			\$3800
Baseball	Sitka	18	2		\$4600	\$140	\$270				\$5010
Softball	Juneau	18	2	\$740	\$2400	\$210	\$270	\$180			\$3800
Softball	Sitka	18	2		\$4600	\$140	\$270				\$5010
Projected total											\$35,520

David, these figures are projected from the group rates that we get in our current sports. The travel numbers for football and soccer reflect varsity team only, the other sports would have jr and varsity teams. These would be rough projections, and do not include uniforms or professional/technical (officials, clock, book)

# KETCHIKAN GATEWAY BOROUGH

## RESOLUTION NO. 1623

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, LEVYING FOR THE TAX YEAR OF 2001 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, LEVYING A TAX IN THE MOUNTAIN POINT SERVICE AREA; PROVIDING FOR THE COLLECTION OF TAXES DUE IN 2001; 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 2001, based upon the assessment roll in the amount of \$1,043,607,300 producing taxes of \$7,096,530, 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 .80 mills for Borough non-areawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year 2001, based on the assessment roll for real property in the amount of \$422,130,100, producing taxes of \$337,704, 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 2001, based on the assessment roll for real and personal property in the amount of \$113,048,600, producing taxes of \$113,049 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

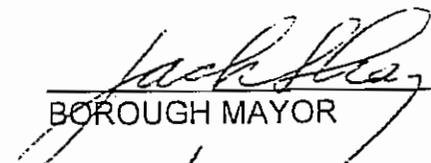
Section 4. There is hereby levied upon all taxable real and personal property in the Forest Park Service Area, except such property as is exempt by law from taxation, a general tax of 2.2 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2001 based on the assessment roll for real property in the amount of \$ 21,836,000, producing taxes of \$48,039 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, 2001 and shall become delinquent unless paid on or before October 1, 2001.

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, 2001.

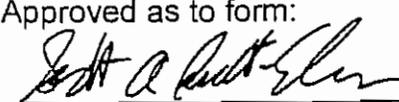
ADOPTED this 13th of June, 2001.

  
BOROUGH MAYOR

ATTEST

  
BOROUGH CLERK

Approved as to form:

  
BOROUGH ATTORNEY

EFFECTIVE DATE: <u>97-01-01</u>			
ROLL CALL	YES	NO	ABSENT
BURTON			✓
CONLEY	✓		
COOSE	✓		
LYBRAND	✓		
SALAZAR	✓		
SALLEE	✓		
SARBER	✓		
MAYOR (Tie Vote Only)			N/A
+ AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

**KETCHIKAN GATEWAY BOROUGH  
SCHEDULE OF ASSESSED VALUATIONS**

<b>YEAR</b>	<b>VALUATION(\$)</b>	<b>MILLAGE RATE</b>	<b>DOLLAR AMOUNT(\$)</b>
<b><u>GENERAL FUND</u></b>			
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
<b><u>NONAREAWIDE FUND</u></b>			
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	436,584
2000/01	464,967,700	0.70	325,477
2001/02	422,130,100	0.70	295,491
<b><u>FOREST PARK SERVICE AREA</u></b>			
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
<b><u>SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA</u></b>			
1991/92	63,972,800	1.00	53,973
1992/93	68,144,100	1.00	58,144
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

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2001/02 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE**  
**GENERAL FUND**

DESCRIPTION	FY 99/99 ACTUAL	FY 99/00 ACTUAL	FY00/01 BUDGET	FY00/01 ESTIMATE	FY01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	3,299,431	4,498,544	2,763,568	2,763,568	2,278,954
4010 Real Property Taxes	6,682,231	7,077,726	6,405,061	6,405,061	6,626,173
4020 Business-Personal Taxes	442,403	469,422	494,803	494,803	469,817
4030 Boat Taxes	31,867	28,687	32,000	32,000	32,000
4040 Sales Taxes-In City	2,740,533	2,824,532	2,929,595	2,929,595	3,177,615
4050 Sales Taxes-Out City	534,253	615,204	604,237	604,237	639,153
4055 Transient Occupancy Tax	42,239	-	-	-	-
4060 Automobile Taxes	161,247	156,955	156,410	156,410	156,410
4080 Penalty & Interest	200,839	120,387	100,000	100,000	100,000
4090 Foreclosure Fees	16,734	19,284	14,000	14,000	14,000
4110 NSF Fees	620	200	500	500	500
4150 Senior Citizen/Disabled Veeran Exemption	(453,871)	(460,028)	(420,998)	(420,998)	(424,795)
4190 Alaska Housing Authority	17,454	14,902	15,000	14,750	15,000
<b>Total</b>	10,416,549	10,867,271	10,330,608	10,330,358	10,805,873
<b>REVENUE FROM OTHER GOVTS:</b>					
4205 Safe Communities	187,092	118,628	105,579	103,709	105,579
4215 Raw Fish Tax Refund	318,243	376,261	318,243	420,000	350,000
4220 State Revenue Sharing	152,754	95,705	70,181	87,974	87,974
4225 National Forest Receipts	77,822	86,399	85,000	100,603	401,000
4240 State Child Care Grant	64,551	55,080	60,548	60,548	62,285
4245 Payment in Lieu of Taxes	2,302,818	410,259	410,259	402,259	599,349
<b>Total</b>	3,103,280	1,142,332	1,049,810	1,175,093	1,606,187
<b>CHARGES FOR SERVICES:</b>					
4305 Interest Income	396,571	607,476	475,000	-	191,625
4315 Assessment Fees	-	1,116	1,000	1,000	3,000
4325 Zoning & Platting Fees	17,810	18,545	57,375	57,375	57,375
4330 Digital Map Sales	2,629	2,013	2,500	2,500	2,500
4335 Animal Protection Fees	25,916	30,104	32,500	32,500	32,500
4340 Passports	5,435	5,605	5,000	5,000	5,000
4345 Public Works Fees	-	-	18,000	18,000	55,829
4380 Recreation Program Fees	385,151	394,473	423,218	363,446	423,218
4390 Other Revenues	7,349	8,663	10,000	10,000	10,000
<b>Total</b>	840,861	1,067,995	1,024,593	489,821	781,047
<b>INTERFUND REVENUES:</b>					
4410 Land Trust Fund	655,000	635,000	535,000	535,000	775,000
4415 Economic Development - Endowment Fund	-	-	410,000	410,000	410,000
4420 Internal Service Fund	-	434,784	-	-	126,778
4430 Service Area Funds	12,786	8,809	20,136	20,136	18,870
4450 Interfund Transfer	78,000	130,464	121,828	121,828	456,088
4470 Interdepartmental Revenue	34,150	49,150	-	-	-
<b>Total</b>	779,936	1,258,207	1,086,964	1,086,964	1,786,736
<b>TOTAL REVENUE</b>	15,140,626	14,335,805	13,491,975	13,082,236	14,979,843
<b>TOTAL FUNDS AVAILABLE</b>	18,440,057	18,834,349	16,255,543	15,845,804	17,258,797

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2001/02 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE**  
**GENERAL FUND**

DESCRIPTION	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY00/01 BUDGET	FY00/01 ESTIMATE	FY01/02 BUDGET
<b>SUMMARY OF APPROPRIATIONS - GENERAL FUND</b>					
Administrative Services Department	579,747	594,557	569,663	578,662	570,136
Animal Protection Department	293,790	287,224	283,172	285,158	286,189
Assembly and Mayor	126,988	103,303	113,807	106,793	117,743
Assessment Department	401,810	404,235	409,863	400,157	419,560
Automation	43,343	34,350	51,128	55,778	188,617
Capital Projects	238,389	244,414	165,665	165,665	458,587
Child Care Grant Program	64,551	55,036	60,548	61,673	62,285
Clerk's Office	193,167	177,639	176,745	173,119	186,506
Borough Grants	424,546	2,503,783	359,776	359,776	387,566
Law Department	223,723	253,636	257,711	249,101	383,059
Public Works	683,768	690,417	822,983	740,158	856,862
Manager's Office	442,597	454,416	589,084	476,266	631,329
Non-Departmental	160,947	105,770	143,188	146,324	161,692
Parks and Recreation Department	1,319,676	1,374,613	1,328,436	1,293,357	1,446,553
Planning Department	611,393	581,535	632,329	557,709	763,648
Education - School District	7,503,928	7,651,703	7,496,187	7,478,187	7,570,638
Interfund Transfers	629,150	554,150	438,987	438,967	1,249,201
<b>TOTAL APPROPRIATIONS</b>	<b>13,941,513</b>	<b>16,070,781</b>	<b>13,899,272</b>	<b>13,566,850</b>	<b>15,740,171</b>
Designated Reserves:					
Loan Guarantee	500,000	454,000	456,425	456,425	456,425
Capital/Equip. Replacement	150,000	150,000	150,000	150,000	-
Undesignated	3,848,544	2,159,568	1,749,846	1,672,529	1,062,201
<b>FUNDS AVAILABLE JUNE 30</b>	<b>4,498,544</b>	<b>2,763,568</b>	<b>2,356,271</b>	<b>2,278,954</b>	<b>1,518,626</b>

## Ketchikan Gateway Borough

### FY 2001/02 BUDGET - APPROPRIATIONS

#### GENERAL FUND - MAYOR & ASSEMBLY - 101-11

Description		FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATED	FY 01/02 BUDGET
5140	BOROUGH ASSEMBLY FEES	47,575	46,725	47,400	49,050	48,600
5200	TAXES/BENEFITS	4,667	5,588	5,860	6,000	5,597
5300	TRAVEL & TRAINING	1,378	965	2,209	1,075	2,890
5301	BUSINESS TRAVEL	18,646	17,215	20,630	18,000	22,436
5500	REIMBURSABLE EXPENSES	2,186	1,818	1,800	2,200	2,000
6010	SUPPLIES	324	207	500	500	500
6020	DUES & PUBLICATIONS	14,315	13,332	13,488	13,098	15,500
6040	COMMUNITY PROMOTION	24,211	11,283	8,900	6,820	7,500
6050	LOBBYING EXPENSE	7,036	184	6,300	4,000	6,300
6060	RENTALS	6,158	5,919	6,220	6,000	6,220
6331	LONG DISTANCE	494	65	500	50	200
<b>Total Expenditure</b>		<b>126,990</b>	<b>103,301</b>	<b>113,807</b>	<b>106,793</b>	<b>117,743</b>

AUTHORIZED PERSONNEL	FY 98/99	FY 99/00	FY 00/01	FY 01/02
Mayor	1.00	1.00	1.00	1.00
Assembly Members	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
<b>FULL-TIME EMPLOYEES</b>	<b><u>8.00</u></b>	<b><u>8.00</u></b>	<b><u>8.00</u></b>	<b><u>8.00</u></b>

**Ketchikan Gateway Borough**  
**FY 2001/02 BUDGET - APPROPRIATIONS**  
**GENERAL FUND - MANAGER'S DEPARTMENT - 101-12**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATED	FY 01/02 BUDGET
5100 EMPLOYEE PAY	239,526	229,850	324,045	242,538	338,074
5110 OVERTIME PAY	46	81	250	100	250
5120 TEMPORARY PAY	-	-	-	-	-
5200 TAXES/BENEFITS	57,507	62,615	99,860	65,624	95,896
5300 TRAVEL & TRAINING	1,651	-	1,433	600	1,333
5301 BUSINESS TRAVEL	7,840	7,461	10,231	7,250	11,294
5500 REIMBURSABLE EXPENSES	2,575	2,518	2,600	2,316	26,600
6010 SUPPLIES	1,507	1,709	1,540	1,740	1,600
6011 OPERATING SUPPLIES	698	733	950	750	970
6015 COMPUTER SOFTWARE	-	-	-	-	-
6020 DUES & PUBLICATIONS	619	656	875	800	875
6030 PUBLISHING EXPENSE	11,380	6,458	8,000	6,984	7,000
6040 COMMUNITY PROMOTION	1,160	560	600	600	600
6050 LOBBYING EXPENSE	85,846	78,000	86,000	39,670	86,000
6060 RENTALS	1,130	1,020	1,520	820	1,200
6070 POSTAGE EXPENSE	1,746	1,358	1,320	1,800	1,500
6080 PROFESSIONAL SERVICES	22,432	54,421	40,000	97,564	50,000
6330 TELEPHONE	1,589	2,398	2,760	2,260	2,038
6331 LONG DISTANCE	1,391	1,792	1,800	1,250	1,000
6450 EQUIPMENT MAINTENANCE	3,752	2,020	2,100	1,800	2,100
6530 EQUIPMENT PURCHASE	203	765	3,200	1,800	3,000
<b>Total Appropriations</b>	<b>442,598</b>	<b>454,415</b>	<b>589,084</b>	<b>476,266</b>	<b>631,330</b>

AUTHORIZED PERSONNEL	FY 98/99	FY 99/00	FY 00/01	FY 01/02
Administrative Secretary	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Human Resources Director	0.00	1.00	1.00	1.00
Assistant Manager	1.00	1.00	1.00	1.00
Borough Manager	1.00	1.00	1.00	1.00
Borough Engineer	0.00	0.00	0.00	1.00
<b>FULL-TIME / FTE EMPLOYEES</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

**Ketchikan Gateway Borough**

**FY 2001/02 BUDGET - APPROPRIATIONS**

**GENERAL FUND - CLERK'S OFFICE (COMBINED WITH ELECTIONS) - 101-13**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATED	FY 01/02 BUDGET
5100 EMPLOYEE PAY	100,882	99,570	100,656	92,144	101,730
5110 OVERTIME PAY	3,430	1,099	1,000	2,000	1,000
5120 TEMPORARY PAY	7,432	5,359	6,000	11,100	7,600
5200 TAXES/BENEFITS	29,400	29,128	31,672	30,000	32,241
5300 TRAVEL & TRAINING	4,901	1,377	3,090	2,452	5,570
5301 BOROUGH BUSINESS TRAVEL	-	1,366	-	-	-
5500 REIMBURSABLE EXPENSES	-	-	170	-	170
6010 SUPPLIES	3,344	1,287	2,420	2,600	3,575
6020 DUES & PUBLICATIONS	874	684	930	947	995
6030 PUBLISHING EXPENSE	10,309	10,056	8,000	10,400	9,500
6060 RENTALS	7,964	7,006	920	1,160	900
6070 POSTAGE EXPENSE	2,081	1,675	1,600	1,900	2,000
6080 PROFESSIONAL SERVICES	4,018	3,309	3,520	2,800	3,520
6090 CONTRACTUAL SERVICES	3,491	4,677	7,000	6,000	7,000
6330 TELEPHONE	827	1,116	1,116	1,116	755
6331 LONG DISTANCE	462	315	450	200	450
6450 EQUIPMENT MAINTENANCE	9,434	7,526	6,400	6,500	7,500
6530 EQUIPMENT PURCHASE	4,318	2,089	1,800	1,800	2,000
<b>Total Expenditures</b>	<b>193,167</b>	<b>177,639</b>	<b>176,744</b>	<b>173,119</b>	<b>186,506</b>

AUTHORIZED PERSONNEL	<u>FY 98/99</u>	<u>FY 99/00</u>	<u>FY 01/02</u>
Borough Clerk	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00
<b>FULL-TIME EMPLOYEES</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**Ketchikan Gateway Borough**

**FY 2001/02 BUDGET - APPROPRIATIONS**

**GENERAL FUND - LAW DEPARTMENT - 101-14**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATED	FY 01/02 BUDGET
5100 EMPLOYEE PAY	129,183	124,024	123,725	120,000	130,640
5120 TEMPORARY PAY	7,448	5,245	6,200	4,620	8,000
5200 TAXES/BENEFITS	31,563	34,307	37,786	37,776	38,807
5300 TRAVEL & TRAINING	3,242	3,192	3,131	2,220	7,135
5301 BUSINESS TRAVEL	1,163	845	3,045	500	3,501
6010 OFFICE SUPPLIES	756	437	640	300	260
6011 OPERATING SUPPLIES	312	188	280	170	200
6020 DUES & PUBLICATIONS	9,950	10,413	11,131	11,000	10,231
6030 PUBLISHING	81	47	60	40	60
6031 RECORDING FEES	833	1,055	1,500	1,700	1,750
6060 RENTALS	300	300	300	300	300
6070 POSTAGE EXPENSE	444	163	350	350	375
6080 PROFESSIONAL SERVICES	6,907	2,746	17,000	16,250	160,000
6081 CONTRACT SERVICES	28,513	21,695	50,000	52,000	20,000
6091 PERS - DEBT SERVICE	-	46,346	-	-	-
6330 TELEPHONE	934	1,079	1,062	950	701
6331 LONG DISTANCE	1,432	957	1,000	500	600
6450 EQUIPMENT MAINTENANCE	662	402	500	425	500
6530 EQUIPMENT PURCHASE	-	193	-	-	-
<b>Total Expenditures</b>	<b>223,723</b>	<b>253,634</b>	<b>257,711</b>	<b>249,101</b>	<b>383,060</b>

AUTHORIZED PERSONNEL	FY 98/99	FY 99/00	FY 00/01	FY 01/02
Borough Attorney	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00
<b>FULL-TIME EMPLOYEES</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

Ketchikan Gateway Borough  
 FY 2001/02 BUDGET - APPROPRIATIONS  
 GENERAL FUND - ADMINISTRATIVE SERVICES DEPT/RISK MANAGEMENT (COMBINED)- 101-21

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
5100 EMPLOYEE PAY	365,470	346,240	325,967	322,494	335,890
5110 OVERTIME PAY	5,312	10,151	2,725	11,814	10,000
5120 TEMPORARY PAY	2,641	13,296	5,000	4,760	7,595
5200 TAXES/BENEFITS	105,466	112,287	113,304	108,011	107,220
5300 TRAVEL & TRAINING	3,377	2,569	6,191	2,105	6,165
5500 REIMBURSABLE EXPENSES	12	-	-	49,003	-
6010 SUPPLIES	12,401	14,800	15,600	8,674	15,725
6015 BOOKS & SOFTWARE	106	-	-	-	5,000
6020 COPIES & PUBLICATIONS	2,059	1,568	1,525	1,792	1,525
6030 PUBLISHING EXPENSE	11,671	11,251	8,490	8,500	8,500
6031 RECORDING FEES	1,516	1,214	5,250	5,250	5,250
6060 RENTALS	460	150	300	300	300
6070 POSTAGE EXPENSE	16,292	14,758	13,775	10,178	15,000
6080 PROFESSIONAL SERVICES	29,157	28,482	27,000	27,000	28,500
6090 CONTRACTUAL SERVICES	3,015	15,760	20,000	-	7,235
6100 INSURANCE	2,383	7,523	7,500	4,682	7,500
6110 MEDICAL EXPENSE	3,598	2,415	2,400	4,327	1,875
6330 TELEPHONE	2,921	4,711	4,680	-	4,237
6331 LONG DISTANCE	1,211	1,201	1,100	712	500
6450 EQUIPMENT MAINTENANCE	8,129	4,913	6,855	9,060	2,120
6530 EQUIPMENT PURCHASE	2,371	1,260	-	-	-
<b>Total Expenditures</b>	<b>579,748</b>	<b>594,659</b>	<b>569,682</b>	<b>578,662</b>	<b>570,137</b>

AUTHORIZED PERSONNEL	FY 98/99	FY 99/00	FY 00/01	FY 01/02
Director of Administrative Services	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Cash Management Supervisor	1.00	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00	1.00
Accounting Technician	4.00	4.00	4.00	4.00
Sales Tax Auditor	1.00	1.00	0.00	0.00
<b>FULL-TIME EMPLOYEES</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>

**Ketchikan Gateway Borough**  
**FY 2001/02 BUDGET - APPROPRIATIONS**  
**GENERAL FUND - ASSESSMENT DEPARTMENT - 101-22**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATED	FY 01/02 BUDGET
5100 EMPLOYEE PAY	282,906	274,788	278,619	269,059	288,752
5110 OVERTIME PAY	523	1,952	2,300	3,000	2,500
5120 TEMPORARY PAY	-	-	-	-	-
5200 TAXES/BENEFITS	77,413	92,929	93,197	88,666	88,799
5300 TRAVEL & TRAINING	3,819	1,855	3,585	3,180	5,016
5301 BUSINESS TRAVEL	-	-	-	-	-
5500 REIMBURSABLE EXPENSE	1,605	1,725	2,050	1,350	2,050
6010 SUPPLIES	5,888	7,220	6,500	8,268	7,236
6015 BOOKS AND SOFTWARE	2,865	3,095	1,985	1,985	1,985
6020 DUES & PUBLICATIONS	1,050	1,468	1,235	1,235	1,130
6030 PUBLISHING EXPENSE	-	-	100	-	100
6031 RECORDING/PLAT FEES	3,993	3,821	3,563	2,930	3,275
6060 RENTALS	150	125	1,250	280	1,475
6070 POSTAGE EXPENSE	3,711	3,724	4,036	3,800	4,197
6090 CONTRACTUAL SERVICES	-	-	-	-	4,400
6310 ELECTRICITY	3,275	2,384	2,200	2,600	2,496
6330 TELEPHONE	2,668	2,651	2,648	2,648	2,648
6331 LONG DISTANCE	494	611	621	308	400
6450 EQUIPMENT MAINTENANCE	4,826	4,769	4,985	9,100	360
6460 VEHICLE MAINTENANCE	959	657	490	1,132	740
6461 MOTOR FUEL & OIL	219	267	500	616	500
6530 EQUIPMENT PURCHASE	5,446	195	-	-	1,500
<b>Total Expenditures</b>	<b>401,810</b>	<b>404,236</b>	<b>409,864</b>	<b>400,157</b>	<b>419,559</b>

AUTHORIZED PERSONNEL	FY 98/99	FY 99/00	FY 00/01	FY 01/02
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	1.00	2.00
Appraiser I	1.00	1.00	1.00	0.00
<b>FULL-TIME EMPLOYEES</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**Ketchikan Gateway Borough**  
**FY 2001/02 BUDGET - APPROPRIATIONS**  
**GENERAL FUND - ANIMAL PROTECTION 101-25**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATED	FY 01/02 BUDGET
5100 EMPLOYEE PAY	171,631	161,162	143,715	142,040	146,183
5110 OVERTIME PAY	10,137	10,081	13,500	13,792	14,200
5120 TEMPORARY PAY	-	1,750	-	-	-
5160 CALL OUT FEES	12,452	13,542	13,113	12,203	13,113
5200 TAXES/BENEFITS	55,984	61,727	65,447	66,100	62,984
5300 TRAVEL & TRAINING	4,641	2,044	1,250	-	3,328
5400 UNIFORM ALLOWANCE	1,271	451	480	-	480
6010 SUPPLIES	910	1,232	1,500	1,330	500
6011 OPERATING SUPPLIES	8,045	5,671	7,058	3,753	7,058
6020 DUES & PUBLICATIONS	201	247	297	297	297
6030 PUBLISHING EXPENSE	48	125	-	-	-
6070 POSTAGE EXPENSE	993	1,077	900	560	649
6080 PROFESSIONAL SERVICES	8,216	7,736	19,250	17,212	21,754
6090 CONTRACTUAL SERVICES	-	-	-	14,836	-
6110 MEDICAL EXPENSE	70	175	-	-	36
6310 ELECTRICITY	2,700	2,384	2,200	2,400	2,500
6320 WATER	288	288	288	256	288
6330 TELEPHONE	2,981	2,848	2,856	2,976	2,604
6331 LONG DISTANCE TELEPHONE	123	90	100	75	100
6340 SEWER	443	388	388	345	384
6350 LANOFILL	3,229	3,461	3,500	2,800	3,500
6450 EQUIPMENT MAINTENANCE	563	363	1,000	740	1,000
6460 VEHICLE MAINTENANCE	1,016	1,964	2,270	500	1,600
6461 MOTOR FUEL & OIL	2,231	3,022	2,880	2,543	2,880
6530 EQUIPMENT PURCHASE	5,618	5,395	1,180	400	750
<b>Total Expenditures</b>	<b>293,791</b>	<b>287,224</b>	<b>283,172</b>	<b>285,158</b>	<b>286,188</b>

AUTHORIZED PERSONNEL	FY 98/99	FY 99/00	FY 01/02	FY 01/02
Director of Animal Protection	1.00	1.00	1.00	1.00
Shelter Officer	1.00	1.00	0.00	0.00
Field/Facility Officers	2.00	2.00	2.00	2.00
Kennel Attendant	0.50	0.50	1.00	1.00
<b>FULL-TIME/ FTE EMPLOYEES</b>	<b>4.50</b>	<b>4.50</b>	<b>4.00</b>	<b>4.00</b>

**Ketchikan Gateway Borough**  
**FY 2001/02 - APPROPRIATIONS**  
**GENERAL FUND - PARKS AND RECREATION DEPARTMENT - COMBINED TOTALS - 101-26**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
5100 EMPLOYEE PAY	431,867	481,733	495,485	473,000	564,150
5110 OVERTIME PAY	5,458	14,801	6,620	7,400	6,370
5120 TEMPORARY PAY	306,341	256,455	243,605	254,721	250,711
5200 TAXES/BENEFITS	222,593	234,627	254,830	218,316	262,853
5300 TRAVEL & TRAINING	6,372	3,792	3,663	3,663	3,568
5500 REIMBURSABLE EXPENSES	3,837	2,991	4,019	3,769	4,244
6010 OFFICE SUPPLIES	9,458	4,315	3,500	3,517	3,500
6011 OPERATING SUPPLIES	62,344	56,757	51,620	52,920	55,845
6020 DUES & PUBLICATIONS	980	1,250	918	703	1,084
6030 PUBLISHING	5,115	5,345	5,320	5,579	5,484
6070 POSTAGE	6,167	5,879	6,440	6,301	6,492
6090 CONTRACTUAL SERVICES	71,189	86,192	49,813	51,248	62,933
6110 MEDICAL EXPENSE	-	70	-	-	6,770
6310 ELECTRICITY	75,489	77,925	66,300	72,400	74,544
6320 WATER	8,232	7,916	7,644	7,100	7,644
6330 TELEPHONE	7,060	7,139	6,490	8,752	7,192
6331 LONG DISTANCE	578	678	540	365	552
6340 SEWER	10,478	9,480	11,176	9,623	10,761
6350 LANDFILL	3,497	4,354	4,200	3,800	3,504
6431 HEATING FUEL	53,081	92,638	87,000	95,000	95,724
6440 BUILDING MAINTENANCE	5,320	12,796	4,750	4,750	-
6450 EQUIPMENT MAINTENANCE	5,974	2,978	6,100	5,630	4,750
6530 EQUIPMENT PURCHASE	18,245	4,501	8,404	4,800	7,878
<b>Total Expenditures</b>	<b>1,319,675</b>	<b>1,374,612</b>	<b>1,328,437</b>	<b>1,293,357</b>	<b>1,446,553</b>

AUTHORIZED PERSONNEL	FY 98/99	FY 99/00	FY 00/01	FY 01/02
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	0.00	1.00
Head Lifeguard *	1.00	1.00	1.00	1.00
Lifeguards	4.00	4.00	4.00	4.00
GRC Supervisor	1.00	1.00	1.00	1.00
Building Monitor	1.00	1.00	1.00	1.00
Custodian	2.00	2.00	2.00	2.00
<b>FULL-TIME EMPLOYEES</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>18.00</b>

\* Position reimbursed 50% by Killer Whales Swim Club

**Ketchikan Gateway Borough  
FY 2001/02 BUDGET - APPROPRIATIONS**

**GENERAL FUND - PUBLIC WORKS - COMBINED TOTALS - 101-27**

Description	FY 98/99	FY 99/00	FY 00/01	FY 00/01	FY 01/02
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET
5100 EMPLOYEE PAY	276,955	308,640	373,794	302,042	337,919
5110 OVERTIME PAY	4,094	9,557	2,000	3,700	2,250
5120 TEMPORARY PAY	57,362	61,124	91,371	81,600	99,895
5200 TAXES/BENEFITS	162,918	151,039	179,683	167,300	159,853
5300 TRAVEL & TRAINING	2,987	811	4,226	4,000	8,315
5400 UNIFORM ALLOWANCE	166	-	-	-	-
5500 REIMBURSABLE EXPENSES	935	317	1,200	1,200	1,350
6010 SUPPLIES	384	1,515	1,822	1,800	1,822
6011 OPERATING SUPPLIES	12,776	1,360	460	570	7,660
6020 DUES & PUBLICATIONS	463	606	1,125	1,308	1,695
6060 RENTALS	-	26	-	-	-
6065 EQUIPMENT RENTALS	646	87	190	-	-
6070 POSTAGE EXPENSE	124	615	400	400	400
6090 CONTRACTUAL SERVICES	4,401	4,895	11,265	12,500	75,060
6100 INSURANCE	-	4,776	12,278	4,000	15,000
6110 MEDICAL EXPENSE	-	-	-	1,620	1,380
6150 EXPENSE RECOVERY	-	455	800	-	800
6310 ELECTRICITY	2,147	3,288	16,500	16,000	16,500
6320 WATER	2,272	2,231	3,664	3,376	3,852
6330 TELEPHONE	2,977	4,155	2,856	3,012	3,012
6331 LONG DISTANCE	470	699	700	400	300
6340 SEWER	1,019	1,145	1,288	1,168	1,356
6350 LANDFILL	8,434	14,635	6,100	6,500	6,500
6420 FIELD MAINTENANCE	26,807	21,467	33,300	31,600	41,321
6421 PARK MAINTENANCE	15,676	19,582	22,225	21,000	25,073
6430 BUILDING MAINTENANCE	34,569	37,272	25,936	57,000	17,994
6431 HEATING FUEL	2,657	2,805	2,760	2,200	2,500
6450 EQUIPMENT MAINTENANCE	6,902	3,061	5,600	2,054	3,000
6460 VEHICLE MAINTENANCE	4,727	6,897	5,500	5,500	5,500
6461 MOTOR FUEL & OIL	4,807	8,498	7,200	7,200	9,000
6462 VEHICLE OPERATION	-	116	80	80	120
6530 EQUIPMENT PURCHASE	7,360	18,767	8,660	1,028	7,435
6540 CAPITAL IMPROVEMENTS	40,733	-	-	-	-
<b>Total Expenditures</b>	<b>683,768</b>	<b>690,421</b>	<b>822,983</b>	<b>740,158</b>	<b>856,862</b>

AUTHORIZED PERSONNEL	FY 98/99	FY 99/00	FY 00/01	FY 01/02
Director	0.00	1.00	1.00	1.00
Deputy Director of Public Works	0.00	1.00	1.00	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	4.00	2.00	2.00	2.00
Parks Technician II	1.00	0.00	0.00	0.00
Maintenance Supervisor	0.00	1.00	1.00	1.00
Maintenance Technician II	1.00	1.00	1.00	1.00
Maintenance Technician I	0.00	2.00	3.00	3.00
Gardener II	0.83	0.83	0.83	0.83
Gardener I	1.66	1.66	0.83	1.66
<b>FULL-TIME EMPLOYEES</b>	<b>10.49</b>	<b>12.49</b>	<b>12.66</b>	<b>13.49</b>

**Ketchikan Gateway Borough**  
**FY 2001/02 BUDGET - APPROPRIATIONS**  
**GENERAL FUND - PLANNING DEPARTMENT - 101-30**

Description	FY 99/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATED	FY 01/02 BUDGET
5100 EMPLOYEE PAY	377,589	386,081	390,456	351,859	395,004
5110 OVERTIME PAY	21,535	11,624	12,750	8,820	12,750
5120 TEMPORARY PAY	10,709	11,999	14,286	32,944	14,950
5150 PLANNING COMMISSION FEES	6,900	6,400	6,750	4,500	7,500
5200 TAXES/BENEFITS	123,358	125,461	141,807	119,030	141,479
5300 TRAVEL & TRAINING	4,016	2,023	7,014	2,140	10,429
5301 BOROUGH BUSINESS TRAVEL	975	1,768	-	-	-
5500 REIMBURSABLE EXPENSES	181	-	-	6	-
6010 SUPPLIES	7,872	12,149	6,512	6,230	6,618
6015 COMPUTER SOFTWARE/BOOKS	-	-	-	3,000	-
6020 DUES & PUBLICATIONS	1,429	529	1,157	1,014	1,027
6030 PUBLISHING EXPENSE	6,189	6,309	5,800	5,840	17,634
6031 RECORDING FEES	856	935	716	1,304	1,248
6060 RENTALS	650	702	600	900	600
6070 POSTAGE EXPENSE	3,030	3,002	3,000	1,894	3,000
6080 PROFESSIONAL SERVICES	12,553	-	3,000	-	140,000
6090 CONTRACTUAL SERVICES	8,813	(3,340)	24,600	11,496	-
6330 TELEPHONE	3,053	4,123	3,936	4,038	2,724
6331 TELEPHONE LONG DISTANCE	3,119	2,180	2,100	466	600
6450 EQUIPMENT MAINTENANCE	9,698	6,015	5,335	120	5,335
6460 VEHICLE MAINTENANCE	231	290	390	20	390
6461 MOTOR FUEL & OIL	187	199	200	168	700
6530 EQUIPMENT PURCHASE	8,449	3,086	1,920	1,920	1,660
<b>Total Expenditures</b>	<b>611,392</b>	<b>581,535</b>	<b>632,329</b>	<b>557,709</b>	<b>763,648</b>

AUTHORIZED PERSONNEL	FY 99/99	FY 99/00	FY 00/01	FY 01/02
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	2.00	1.00
Associate Planner - Current	1.00	0.00	0.00	1.00
Customer Service Planner - Current	1.00	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00	0.00
Planning Technician	1.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00
Planning/Zoning Secretary	1.00	1.00	1.00	1.00
Mapping Technician	1.00	1.00	1.00	1.00
Planning Secretary	0.00	0.00	0.00	1.00
<b>FULL TIME EMPLOYEES</b>	<b>12.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2001/02 BUDGET - APPROPRIATIONS**  
**GENERAL FUND - CHILD CARE GRANT PROGRAM - 101-35-001**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 PROPOSED
5100 EMPLOYEE PAY	48,858	41,084	39,288	39,288	39,874
5110 OVERTIME PAY	51	291	704	400	633
5120 TEMPORARY PAY	-	-	750	938	1,000
5200 TAXES/BENEFITS	11,171	8,638	9,535	9,535	9,580
5300 TRAVEL & TRAINING	1,045	995	1,105	1,033	1,166
5500 REIMBURSABLE EXPENSES	900	900	900	825	900
6010 SUPPLIES	395	594	920	920	999
6020 SUBSCRIPTIONS	-	-	-	366	366
6030 PUBLISHING	244	-	50	50	50
6060 RENTAL EXPENSE	-	-	5,500	5,500	5,500
6070 POSTAGE EXPENSE	275	354	400	400	420
6090 CONTRACTUAL SERVICES	240	240	-	-	-
6310 ELECTRICITY	174	201	-	-	-
6320 WATER	66	78	-	-	-
6330 TELEPHONE	846	846	846	1,210	846
6331 LONG DISTANCE	131	109	200	100	100
6340 SEWER	83	105	-	8	-
6430 BUILDING MAINTENANCE	-	-	-	-	-
6431 HEATING FUEL	93	258	-	-	-
6450 EQUIPMENT MAINTENANCE	179	343	350	300	400
6530 EQUIPMENT PURCHASE	-	-	-	800	450
<b>Total Expenditures</b>	<b>64,551</b>	<b>55,036</b>	<b>60,548</b>	<b>61,673</b>	<b>62,284</b>

<b>AUTHORIZED PERSONNEL</b>	<b>FY 98/99</b>	<b>FY 99/00</b>	<b>FY 00/01</b>	<b>FY 01/02</b>
Child Care Grant Administrator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>FULL-TIME EMPLOYEES</b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>
* Reimbursed 100% by State Grant				

**Ketchikan Gateway Borough**  
**FY 2001/02 BUDGET - APPROPRIATIONS**  
**GENERAL FUND - NON - DEPARTMENTAL**  
**BENEFITS - 101-36**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATED	FY 01/02 BUDGET
6205 INSURANCE-EXCESS LIABILITY	115,620	67,232	99,500	110,746	115,000
6210 INSURANCE - HEALTH	640,771	650,182	689,551	689,551	731,422
6211 INSURANCE-HEALTH ALLOCATION	(640,771)	(650,182)	(689,551)	(689,551)	(731,422)
6220 INSURANCE - WORKERS COMP.	143,243	114,388	111,597	111,224	130,780
6221 INSURANCE - W.C. ALLOCATION	(143,243)	(114,388)	(111,597)	(111,224)	(130,780)
6230 INSURANCE - ESO	33,088	27,966	45,327	30,000	50,557
6231 INSURANCE - ESO ALLOCATION	(33,088)	(27,966)	(45,327)	(30,000)	(50,557)
6240 RETIREMENT	212,652	295,226	347,987	313,342	371,129
6241 RETIREMENT ALLOCATION	(212,652)	(295,226)	(347,987)	(313,342)	(371,129)
6250 SOCIAL SECURITY (FICA)	345,242	334,793	345,674	340,696	385,916
6251 SOCIAL SECURITY ALLOCATION	(345,242)	(334,793)	(345,674)	(340,696)	(385,916)
<b>TOTAL EXPENDITURES</b>	<b>115,620</b>	<b>67,232</b>	<b>99,500</b>	<b>110,746</b>	<b>115,000</b>

**GENERAL FUND - NON-DEPARTMENTAL - REID BUILDING - 101-37**

5300 TRAVEL & TRAINING	7,000	2,409	4,000	1,070	2,000
5500 REIMBURSABLE EXPENSES	277	77	300	344	300
6010 SUPPLIES	8,198	7,765	10,235	10,730	10,085
6060 RENTALS	756	756	890	1,512	836
6070 POSTAGE EXPENSE	9	-	-	-	-
6090 CONTRACTUAL SERVICES	11,185	11,477	11,520	9,980	9,720
6310 ELECTRICITY	9,057	8,888	10,137	6,810	8,580
6320 WATER	288	288	324	240	300
6330 TELEPHONE	1,039	1,720	1,380	1,248	996
6331 LONG DISTANCE	-	-	-	2	-
6340 SEWER	968	1,025	1,152	854	1,032
6350 LANDFILL	1,681	2,085	2,100	1,428	2,135
6430 BUILDING MAINTENANCE	-	-	-	-	-
6431 HEATING FUEL	1,161	2,008	1,850	1,268	2,208
6450 EQUIPMENT MAINTENANCE	253	-	-	96	-
6530 EQUIPMENT PURCHASE	3,180	-	-	-	8,500
6845 INTEREST EXPENSE	277	40	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>45,327</b>	<b>38,538</b>	<b>43,688</b>	<b>35,578</b>	<b>46,892</b>

**Ketchikan Gateway Borough**

**FY 2001/02 BUDGET - APPROPRIATIONS**

**GENERAL FUND - INTERFUND TRANSFERS - 101-38**

Description		FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
6601	INTERFUND TRANSFERS-AIRPORT	29,150	29,150	-	-	453,208
6602	INTERFUND TRANSFERS-TRANSIT	275,000	225,000	238,987	238,967	351,993
6603	INTERFUND TRANSFERS-MEDIVAC	-	-	-	-	4,000
6605	BOND DEBT	325,000	300,000	200,000	200,000	440,000
<b>Total Appropriations</b>		<b>629,150</b>	<b>554,150</b>	<b>438,987</b>	<b>438,967</b>	<b>1,249,201</b>

**Ketchikan Gateway Borough**

**FY 2001/02 BUDGET - APPROPRIATIONS**

**GENERAL FUND - AUTOMATION - 101-39**

Description		FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATED	FY 01/02 BUDGET
5100	EMPLOYEE PAY	-	-	-	-	40,360
5200	TAXES/BENEFITS	-	-	-	-	15,434
5300	TRAVEL & TRAINING	-	-	-	-	-
5011	OPERATING SUPPLIES	-	-	900	300	500
5015	BOOKS & SOFTWARE	7,937	5,034	3,000	23,434	990
5020	INTERNET SUBSCRIPTION	1,458	1,748	2,852	6,562	3,055
5080	TECHNICAL/PROFESSIONAL SERVICES	10,190	-	-	-	75,000
5090	CONTRACTUAL SERVICES	-	6,885	24,000	7,200	1,900
5330	TELEPHONE (Web Ramp-3 lines)	-	712	1,518	1,028	1,076
6450	EQUIP. MAINTENANCE-HARWARE	192	-	-	-	-
5451	EQUIP. MAINTENANCE-SOFTWARE	-	-	-	-	-
5530	EQUIPMENT PURCHASE	23,567	18,971	18,858	17,254	50,300
5540	CAPITAL IMPROVEMENTS	-	-	-	-	-
<b>Total Expenditures</b>		<b>43,344</b>	<b>34,350</b>	<b>51,128</b>	<b>55,778</b>	<b>188,617</b>

**Ketchikan Gateway Borough**

**FY 2000/01 BUDGET - APPROPRIATIONS**

**GENERAL FUND - EDUCATION - 101-51**

Description		FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>SCHOOL DISTRICT</b>						
6100	INSURANCE	159,756	256,954	275,000	257,000	275,000
6600	SCHOOL DISTRICT TRANSFERS	7,344,172	7,394,749	7,221,187	7,221,187	7,295,638
<b>Total Appropriations</b>		<b>7,503,928</b>	<b>7,651,703</b>	<b>7,496,187</b>	<b>7,478,187</b>	<b>7,570,638</b>

**Ketchikan Gateway Borough**  
**FY 2001/02 BUDGET - APPROPRIATIONS**  
**BOROUGH GRANTS - GENERAL FUND**

DESCRIPTION	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 01/02 ESTIMATED	FY 01/02 BUDGET
<b>GENERAL FUND GRANTS</b>					
<b>ECONOMIC DEVELOPMENT - 101-35-XXX-6090</b>					
035 SOUTHEAST CONFERENCE INTERTIE LOBBYING	-	15,400	-	-	-
018 SOUTHERN SOUTHEAST REGIONAL AQUACULTURE ASSOCIATION	-	-	5,152	5,152	-
034 LOUISIANA PACIFIC CORPORATION	-	2,000,000	-	-	-
<b>SOCIAL SERVICES - 101-35-XXX-6090</b>					
015 ALASKA LEGAL SERVICES	20,400	20,400	-	-	-
019 CATHOLIC COMMUNITY SERVICES	45,000	45,000	39,500	39,500	45,000
028 TRANSITIONAL LIVING CENTER	20,657	25,000	22,500	22,500	25,000
031 PATCHWORKS	10,000	-	-	-	-
038 KETCHIKAN YOUTH COURT	-	3,000	-	-	-
037 PROJECT-PLAY KETCHIKAN, INC.	-	-	-	-	18,000
<b>PARKS &amp; RECREATION - 101-35-XXX-6090</b>					
032 TRAILS COALITION	3,000	3,000	-	-	-
033 WEISS FIELD IMPROVEMENTS	37,711	-	-	-	-
<b>EDUCATION - 101-5X-000-6090</b>					
52 UAS - KETCHIKAN CAMPUS-COMMUNITY EDUCATION	144,746	255,991	161,024	161,024	167,464
53 RURAL CAP (KETCHIKAN HEAD START)	10,000	10,000	-	-	-
54 KETCHIKAN-KANAYAMA EXCHANGE	20,500	20,500	19,000	19,000	20,500
57 KETCHIKAN ART & HUMANITIES	36,200	39,200	39,200	39,200	39,200
58 KGH RECOVERY CTR. (ALASKANS FOR DRUG-FREE YOUTH)	73,932	73,623	71,000	71,000	69,906
59 SUMMER LIBRARY PROGRAM - NORTH POINT HIGGINS	2,400	2,700	2,400	2,400	2,496
<b>TOTAL GRANTS - GENERAL FUND</b>	<b>424,546</b>	<b>2,513,814</b>	<b>359,776</b>	<b>359,776</b>	<b>387,566</b>

**Note:**

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

See: Glossary of Terms and Abbreviations In Miscellaneous Section

# **ENTERPRISE FUNDS**

**FY 2001/2002**

**KETCHIKAN GATEWAY BOROUGH**

**FY 2001/2002 BUDGET - SUMMARY OF REVENUES AND EXPENSES**

**TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND - 400**

DESCRIPTION	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>TOTAL EQUITY JULY 1</b>	3,882,135	3,709,875	3,442,679	3,442,679	3,167,716
<b>REVENUE FROM OTHER GOVTS:</b>					
4220 STATE REVENUE SHARING	-	-	14,115	14,115	14,115
4240 REVENUE FROM STATE	-	-	54,280	54,280	110,957
4260 AK AVIATION FUEL TAX SHARING	64,031	29,008	13,200	30,000	29,000
4370 RENTAL INCOME	23,375	26,467	-	-	-
4450 INTERFUND TRANSFERS - GEN. FUND	29,150	29,150	41,042	41,042	453,208
4450 INTERFUND TRANSFERS - MEDIVAC	-	-	-	-	4,000
4451 INTERFUND TRANSFERS - TRANSIT	29,007	29,007	27,762	27,762	20,000
<b>Total</b>	145,563	113,632	150,399	167,199	631,280
<b>NON-OPERATING REVENUE:</b>					
4305 INTEREST INCOME	7,677	2,200	13,500	-	
<b>Total</b>	7,677	2,200	13,500	-	-
<b>FIELD REVENUE:</b>					
4510 FUEL FLOWAGE	34,158	36,145	34,500	41,085	40,000
4520 RENTAL INCOME	37,355	37,991	38,000	37,782	38,000
4525 AIRPORT RESERVE LEASES	-	-	26,467	26,056	26,467
4530 LANDING FEES	673,723	576,117	670,000	700,000	700,000
4540 TIE-DOWN CHARGES	4,464	4,300	7,083	4,566	4,500
4550 DOCK FEES/LOCKERS	14	70	1,300	1,800	1,800
4555 SEAPLANE DOCK FEES	18,809	16,133	20,000	20,000	20,000
4560 AIRPORT CALLOUT FEES	-	-	2,400	2,400	2,400
4570 PERMIT FEES	6	-	-	-	-
4580 AIRCRAFT PARKING FEES	883	2,418	3,200	1,500	1,200
4590 VEHICLE REPAIRS REVENUE	216	1,317	31,600		-
4960 GRANT AMORTIZATION-FIELD	44,567	44,567	48,000	44,567	44,567
<b>Total</b>	814,195	719,058	882,550	879,756	878,934
<b>TERMINAL REVENUE:</b>					
4610 VEHICLE PARKING	39,858	46,726	67,500	54,650	50,000
4620 BUILDING RENTALS	443,720	425,252	438,000	449,140	395,000
4630 SECURITY SERVICE CHARGES	88,469	84,906	100,000	100,000	100,000
4640 COURTESY PHONE ADVERTISING	2,808	2,592	3,000	2,376	2,592

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2001/2002 BUDGET - SUMMARY OF REVENUES AND EXPENSES**  
**TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND - 400**

DESCRIPTION	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>TERMINAL REVENUE (cont.)</b>					
4650 PAY PHONE COMMISSION	595	6	3,500	2	-
4670 FACILITY USE FEES	23,433	22,885	26,000	29,000	29,000
4690 MISC. TERMINAL REVENUE	258	215	270	200	200
4961 GRANT AMORTIZATION - TERMINAL	36,464	36,464	37,000	36,464	36,464
<b>Total</b>	<b>635,605</b>	<b>619,046</b>	<b>675,270</b>	<b>671,832</b>	<b>613,256</b>
<b>FERRY REVENUE:</b>					
4710 FERRY FEE REVENUE	967,550	974,468	964,000	986,500	960,000
4730 CALL OUT FEES	-	5,366	7,000	-	2,000
4790 MISCELLANEOUS REVENUE (Advertising)	-	4	11,500	-	-
4962 GRANT AMORTIZATION - FERRY	41,848	41,848	38,650	41,848	41,848
<b>Total</b>	<b>1,009,398</b>	<b>1,021,686</b>	<b>1,021,150</b>	<b>1,028,348</b>	<b>1,003,848</b>
<b>SEAPLANE REVENUE:</b>					
4810 FEES - MURPHY'S LANDING	7,125	7,425	7,600	7,500	10,000
<b>Total</b>	<b>7,125</b>	<b>7,425</b>	<b>7,600</b>	<b>7,500</b>	<b>10,000</b>
<b>TOTAL REVENUE</b>	<b>2,619,563</b>	<b>2,483,047</b>	<b>2,750,469</b>	<b>2,754,635</b>	<b>3,137,318</b>
<b>TOTAL EQUITY AVAILABLE</b>	<b>6,501,698</b>	<b>6,192,922</b>	<b>6,193,148</b>	<b>6,197,314</b>	<b>6,305,034</b>

**SUMMARY OF APPROPRIATIONS - AIRPORT ENTERPRISE FUND**

	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
400-63 ADMINISTRATION	314,565	258,873	295,568	318,891	360,642
400-60 FIELD	825,565	749,733	891,568	936,259	967,685
400-61 TERMINAL	672,063	698,482	798,814	781,346	926,691
400-62 FERRY	974,889	1,040,843	1,014,384	989,461	1,153,172
400-64 MURPHY'S LANDING	4,741	2,312	3,501	3,641	5,041
<b>TOTAL APPROPRIATIONS</b>	<b>2,791,823</b>	<b>2,750,243</b>	<b>3,003,835</b>	<b>3,029,598</b>	<b>3,413,231</b>
<b>TOTAL EQUITY JUNE 30</b>	<b>3,709,875</b>	<b>3,442,679</b>	<b>3,189,313</b>	<b>3,167,716</b>	<b>2,891,803</b>

**KETCHIKAN GATEWAY BOROUGH**  
**FY 2001/02 BUDGET - REVENUE & EXPENDITURES**  
**TRANSIT ENTERPRISE FUND - 460-75**

DESCRIPTION	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 01/01 ESTIMATED	FY 01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	(66,994)	(2,405)	449	449	(66,246)
4240 REVENUE FROM STATE	57,147	57,147	57,147	57,147	82,300
4390 OTHER REVENUES	-	-	15,000	-	25,200
4392 ADVERTISING INCOME	-	843	-	5,000	30,000
4450 INTERFUND TRANSFERS	275,000	225,000	238,987	235,000	351,993
4910 BUS SYSTEM REVENUES	154,090	159,220	201,250	167,100	195,507
4963 CONTRIBUTED CAPITAL AMORTIZATION	75,644	58,248	66,515	40,200	14,708
<b>Total Revenue</b>	<b>581,881</b>	<b>500,458</b>	<b>578,899</b>	<b>504,447</b>	<b>679,708</b>

**SUMMARY OF APPROPRIATIONS**

5100 EMPLOYEE PAY	171,315	148,027	209,369	145,000	202,199
5110 OVERTIME PAY	17,620	18,000	14,000	14,000	14,000
5120 TEMPORARY PAY	46,054	40,000	44,000	58,000	44,000
5200 TAXES/BENEFITS	69,746	69,407	72,592	74,700	91,424
5300 TRAVEL & TRAINING	626	500	-	941	4,529
5400 UNIFORMS	535	646	324	324	430
5500 REIMBURSABLE EXPENSES	-	-	-	-	1,169
6010 SUPPLIES	-	-	600	-	-
6011 OPERATING SUPPLIES	2,059	1,500	4,704	6,804	3,359
6030 PUBLISHING EXPENSE	137	250	250	155	250
6040 COMMUNITY PROMOTION	-	1,100	1,100	1,260	1,100
6060 LEASES/RENTALS	-	-	16,800	11,800	33,600
6090 CONTRACTUAL SERVICES	35,370	36,560	36,560	36,400	36,560
6100 INSURANCE	20,000	20,000	13,000	8,430	8,400
6110 MEDICAL EXPENSES	550	500	160	1,331	1,210
6130 ADMINISTRATIVE SERVICES	29,007	44,007	43,536	43,356	56,484
6310 UTILITIES	-	-	-	800	3,000
6330 TELEPHONE	783	508	630	630	840
6331 LONG DISTANCE	-	-	100	100	100
6460 VEHICLE MAINTENANCE	24,839	23,200	54,211	54,211	30,000
6461 MOTOR FUEL & OIL	14,606	15,564	26,400	34,000	30,000
6530 EQUIPMENT PURCHASE	-	-	6,019	3,919	650
6540 CAPITAL IMPROVEMENTS	-	-	-	-	3,850
6740 DEPRECIATION	64,045	77,835	67,144	74,981	66,737
<b>Total Appropriations</b>	<b>497,292</b>	<b>497,604</b>	<b>611,499</b>	<b>571,142</b>	<b>633,891</b>
<b>FUNDS AVAILABLE JUNE 30</b>	<b>(2,405)</b>	<b>449</b>	<b>(32,151)</b>	<b>(66,246)</b>	<b>(20,429)</b>

AUTHORIZED PERSONNEL	FY 98/99	FY 99/00	FY 00/01	FY 01/02
Transit Supervisor	-	-	1.00	1.00
Bus Drivers, Full Time	4.00	4.00	4.00	4.00
Bus Drivers, Part-time	2.00	2.00	0.50	0.50
Mechanic, Part-time	-	-	0.50	0.50
<b>FULL-TIME EMPLOYEES</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

# **CAPITAL IMPROVEMENTS**

**FY 2001/2002**

KETCHIKAN GATEWAY BOROUGH  
CAPITAL IMPROVEMENT PROJECTS SUMMARY FY 01/02 - FORWARD

Project Title	Ref.	General Fund	State/Fed CIP	Funding Source Rec CIP 1/2% Sales Tax	Land Trust	TOTAL ALL SOURCES	FY 01/02	FY 02/03	FY 03/04	FY 04/05
<b>Automation</b>										
Cabling Connecting Borough Computers	106	15,000	37,100			53,000			53,000	
<b>Sub-totals</b>		15,000	37,100			53,000			53,000	
<b>Planning</b>										
Lewis Reef Development	284		150,878		64,670	215,548	215,548			
<b>Sub-totals</b>			150,878		64,670	215,548	215,548			
<b>Parks &amp; Recreation</b>										
<b>Proposed for State Funds:</b>										
Houghtaling Field Restrooms	114		35,000	43,650		78,650	78,650			
Dudley Field Restrooms Remodelling	118		38,500	41,500		80,000	80,000			
Rotary Beach Restrooms	208		35,000	89,544		104,544				
Walker Field Equipment Storage Rehab.	204		48,200		19,800	68,000		66,000		
Valley Park/Houghtaling Dugouts	210			13,200		13,200		13,200		
Dudley Field Fencing	220	6,800				6,800	6,800			
Trails Ketchikan Project (Timber Receipts offset)	229	187,500			187,500	375,000	125,000		125,000	
Life Stride 9500 HR Treadmill	232			6,930		6,930	6,930			
Outdoor Running Track	243				500,000	500,000				
Ventilation at Smithers Pool	252				6,600	6,600				
Dudley Field Concession, Restroom, Parking	253			398,288		398,288		398,288		
New Field, Phase I	254			104,500		104,500		104,500		
Dudley Field Scoreboard	258			12,650		12,650		12,650		
Smithers Pool Dehumidifier	261			6,500	93,500	93,500	93,500			
Valley Park pool remodeling	267			3,295		3,295		3,295		
GRC Versadimber	270			32,560		32,560		32,560		
Smithers Pool PVC lockers	273									
Smithers Pool warm pool cover	277			5,611		5,611	5,611			
<b>Sub-totals</b>		194,100	154,700	738,226	807,400	1,894,426	1,043,935	748,463	145,000	
<b>Public Works Department</b>										
PW Warehouse Construction, Phase I	108	46,487	108,473			154,960	154,960			
Warehouse Engineering, Phase I	110		28,256		12,538	41,794	41,794			
Wise Building upgrade	260				7,315	7,315				
Field Building repairs	263				25,000	25,000				
<b>Sub-totals</b>		46,487	136,729		44,853	228,069	228,069			
<b>School District - General Fund</b>										
Schoenbar replace asphalt drive	140	39,000				39,000	39,000			
High School Paving By Gym	189	24,000				24,000	24,000			
Elementary Schools playground equipment	191	330,000				330,000				
Repair seats in curtain wall Kayhi	225	50,000				50,000				
Houghtaling replace fuel tanks	239	85,000				85,000				
Valley Park replace fuel tanks	242	100,000				100,000				
MV Jack Colant repairs	294	45,000				45,000				
<b>Sub-Total</b>		673,000				673,000	673,000			
<b>School District - G.O. Bonds</b>										
Schoenbar Phase I	241				8,650,031	8,650,031	454,000		8,196,031	
New elementary school construction	271				8,601,000	8,601,000	6,500,000		2,075,000	
<b>Sub-Total</b>					17,251,031	17,251,031	7,397,000		10,724,031	



# **OTHER FUND SUMMARIES**

**FY 2001/2002**

**Ketchikan Gateway Borough**  
**FY 2001/02 BUDGET - APPROPRIATIONS**  
**INTERNAL SERVICE FUND - FUND 530**

**KGB SCHOOL DISTRICT - GREAT WEST HEALTH INSURANCE**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	383,129	568,872	925,855	925,855	700,000
<b>REVENUE:</b>					
4410 PREMIUM RESERVE CONTRIBUTIONS	1,330,026	1,352,235	1,281,000	1,207,576	1,230,000
4305 INVESTMENT INCOME	20,978	45,316	70,742	-	50,000
Total Revenue	1,351,006	1,397,551	1,351,742	1,207,576	1,280,000
<b>APPROPRIATIONS:</b>					
5200 HEALTH EXPENSE	1,164,263	1,041,568	1,092,000	1,433,431	1,600,000
Total Appropriations	1,164,263	1,041,568	1,092,000	1,433,431	1,600,000
<b>FUNDS AVAILABLE JUNE 30</b>	569,872	925,855	1,185,597	700,000	380,000

**Ketchikan Gateway Borough**  
**FY 2001/02 BUDGET - APPROPRIATIONS**  
**INTERNAL SERVICE - FUND 540**  
**BOROUGH - GREAT WEST HEALTH INSURANCE**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	5,425	132,227	258,783	258,783	337,950
<b>REVENUE:</b>					
4410 PREMIUM RESERVE CONTRIBUTIONS	640,771	650,182	889,551	633,857	731,424
4305 INVESTMENT INCOME	4,770	12,712	22,655	-	25,000
Total Revenue	645,541	662,894	712,206	633,857	756,424
<b>APPROPRIATIONS:</b>					
5200 BOROUGH FIXED COSTS	113,274	124,783	127,200	126,163	150,096
5200 BOROUGH CLAIMS PAID	405,485	411,555	483,980	428,527	547,500
6600 INTERFUND TFR TO GENERAL FUND	-	-	-	-	128,778
Total Appropriations	518,739	536,338	591,180	554,690	824,374
<b>FUNDS AVAILABLE JUNE 30</b>	132,227	258,783	379,809	337,950	270,000

Note: Borough Fixed Costs and Claims Paid are increased by 18% for Budget Year 01/02, based on Great West Insurance projections

**Ketchikan Gateway Borough**

**FY 2001/02 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**LAND TRUST REPAIR & MAINTENANCE FUND - FUND 701**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
FUNDS AVAILABLE JULY 1	10,866,045	11,111,954	10,394,165	10,394,165	8,505,241
REVENUE					
4240 STATE REVENUE (GRANT)	-	-	-	-	180,134
4305 INTEREST INCOME	428,890	597,404	954,833	-	757,199
4315 PRINCIPAL-DEFERRED PAYMENT	-	-	92,787	92,787	120,355
4370 RENTAL INCOME	16,013	14,503	20,002	20,002	16,301
4390 OTHER REVENUE	43,724	106,651	15,000	395,000	15,000
4450 INTERFUND TRANSFERS	482,691	73,170	-	-	1,000,000
TOTAL REVENUE	971,318	791,728	1,082,622	507,789	2,088,989
EXPENDITURES					
5100 EMPLOYEE PAY	-	-	-	-	70,017
5110 OVERTIME PAY	-	-	-	-	300
5120 TEMPORARY PAY	-	-	-	-	30,457
5200 TAXES/BENEFITS	-	-	-	-	42,801
5300 TRAVEL & TRAINING	649	-	-	-	-
6030 PUBLISHING EXPENSE	250	291	1,100	-	1,100
6070 POSTAGE/FREIGHT	-	21	-	-	-
6080 PROFESSIONAL SERVICES	7,018	11,963	-	67,977	-
6090 CONTRACTUAL SERVICES	15,227	436,151	663,220	663,220	720
6130 ADMINISTRATIVE SERVICES	25,000	25,000	25,000	25,000	25,000
6310 ELECTRICITY	1,550	1,038	1,512	1,512	1,320
6320 WATER	198	234	302	302	302
6340 SEWER	249	315	353	353	408
6350 SOLID WASTE DISPOSAL	-	14	-	-	-
6430 BUILDING MAINTENANCE	573	477	1,000	4,099	50,014
6431 HEATING OIL	692	1,302	3,250	3,250	1,800
6450 EQUIPMENT MAINTENANCE	-	53	-	-	-
6530 EQUIPMENT PURCHASES	53	305	1,000	1,000	1,000
6540 CAPITAL PROJECTS	43,950	452,353	216,100	150,000	952,257
6600 INTERFUND TRANSFERS	630,000	580,000	654,402	1,480,000	1,187,800
TOTAL APPROPRIATIONS	725,409	1,509,517	1,567,239	2,396,713	2,221,721
FUNDS AVAILABLE JUNE 30	11,111,954	10,394,165	9,909,548	8,505,241	8,372,509

Notes: Loan Non-areawide Sewer Fund for costs of Secondary Treatment Plant, \$467,800  
 Interim Loan of \$1,000,000 to Passenger Facility Charges Fund in FY 00/01, to be repaid from Revenue Bonds in FY 01/02

\* This fund is used for activities related to repair, maintenance and construction of borough facilities and for other activities designed by the assembly to be funded from income earned on the repair and maintenance component of the land trust. Funds available from this account may, at the assembly's discretion, be used for projects on non-land trust lands.

## Ketchikan Gateway Borough

### FY 2001/02 - SUMMARY OF REVENUE AND APPROPRIATIONS

#### LAND TRUST RESIDENTIAL FUND - FUND 702

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
FUNDS AVAILABLE JULY 1	2,639,585	2,748,208	2,916,458	2,916,458	2,901,458
<b>REVENUE</b>					
4305 INTEREST INCOME (7.5%)	123,623	183,250	276,143	-	217,610
TOTAL REVENUE	123,623	183,250	276,143	-	217,610
<b>EXPENDITURES</b>					
6130 ADMINISTRATIVE SERVICES	15,000	15,000	15,000	15,000	15,000
6540 CAPITAL PROJECTS	-	-	-	-	-
TOTAL EXPENDITURES	15,000	15,000	15,000	15,000	15,000
FUNDS AVAILABLE JUNE 30	2,748,208	2,916,458	3,177,601	2,901,458	3,104,068

\* This fund is used for activities related to residential property and the residential land program

#### LAND TRUST COMMERCIAL/INDUSTRIAL FUND - FUND 703

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
FUNDS AVAILABLE JULY 1	0	114,499	284,176	284,176	(872,824)
<b>REVENUE</b>					
4305 INTEREST INCOME (7.5%)	124,499	184,677	280,000	-	196,064
4450 FUND TRANSFER	-	-	-	-	-
TOTAL REVENUE	124,499	184,677	280,000	-	196,064
<b>EXPENDITURES</b>					
6090 CONTRACTUAL SERVICES	-	-	605,000	575,000	30,000
6130 ADMINISTRATIVE SERVICES	10,000	15,000	15,000	15,000	15,000
6600 INTERFUND TRANSFER (NON- AREAWIDE SEWER LOAN)			567,000	567,000	
TOTAL EXPENDITURES	10,000	15,000	1,187,000	1,157,000	45,000
FUNDS AVAILABLE JUNE 30	114,499	284,176	(622,824)	(872,824)	(721,760)

\* This fund is used for activities related to borough owned commercial or industrial property, except enterprise lands, and the commercial/industrial land program

## Ketchikan Gateway Borough

### FY 2001/02 BUDGET - SUMMARY OF REVENUES AND APPROPRIATIONS

#### NON AREA WIDE - LIBRARY FUND - 710-10

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATED	FY 01/02 BUDGET
FUNDS AVAILABLE JULY 1	7,156	21,070	87,750	87,750	43,453
REVENUE:					
4010 REAL PROPERTY TAXES	405,805	435,584	325,477	303,542	337,704
4020 BUSINESS-PERSONAL TAXES	27,009	-	-	5,882	-
4150 SR. CITIZEN/DISABLED VET. EXEMPTION	(21,041)	(21,041)	(16,885)	(16,885)	(16,568)
4220 STATE REVENUE SHARING	4,231	3,255	2,767	2,767	2,767
4305 INTEREST INCOME	5,489	6,700	9,545	-	3,259
TOTAL REVENUES	421,493	424,498	320,904	295,306	327,162
TOTAL FUNDS AVAILABLE	428,649	445,568	408,654	383,056	370,615
APPROPRIATIONS:					
6090 CONTRACTUAL SERVICES-LIBRARY	372,579	357,818	339,603	339,603	351,387
6090 CONTRACTUAL SVCS-SPRING CLEANUP	35,000	-	-	-	-
TOTAL APPROPRIATIONS	407,579	357,818	339,603	339,603	351,387
FUNDS AVAILABLE JUNE 30	21,070	87,750	69,051	43,453	19,228

**Ketchikan Gateway Borough**

**FY 2001/02 BUDGET - SUMMARY OF REVENUES AND APPROPRIATIONS**

**NON-AREAWIDE FUND - SEWAGE TREATMENT - FUND 711**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATED	FY 01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	-	-	(612,890)	(612,890)	(465,202)
<b>REVENUE:</b>					
4360 SEWER FEES	-	136,488	136,320	145,000	169,350
4410 INTERFUND TFR (LAND TRUST LOAN)					467,800
4400 INTERFUND TRANSFERS (AIRPORT)	-	9,000	33,057	33,057	31,940
4400 INTERFUND TRANSFERS (SDC - PAST)	-	-	-	98,242	-
4400 INTERFUND TRANSFERS (SDC - CURRENT)	-	-	-	50,000	10,000
4400 INTERFUND TRANSFERS (ECONOMIC DEV)					180,000
<b>Total Revenues</b>	-	145,488	169,377	326,299	859,090
<b>TOTAL FUNDS AVAILABLE</b>	-	145,488	(443,513)	(286,591)	393,888
<b>SUMMARY OF APPROPRIATIONS</b>					
SEWER SERVICES	-	145,565	196,509	178,611	178,611
LOAN PAYMENT (TO LAND TRUST)					
<b>TOTAL APPROPRIATIONS</b>	-	145,565	196,509	178,611	178,611
<b>FUNDS AVAILABLE JUNE 30</b>	-	(77)	(640,022)	(465,202)	215,277

## KETCHIKAN GATEWAY BOROUGH

### FY 2001/02 - SUMMARY OF REVENUE AND APPROPRIATIONS

#### RECREATIONAL SALES TAX CAPITAL PROJECTS FUND - 712

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	543,897	131,793	235,497	235,497	124,052
<b>REVENUE:</b>					
4040 SALES TAXES - IN CITY	915,096	941,511	732,398	775,833	794,404
4050 SALES TAXES - OUT OF CITY	178,377	205,068	151,096	156,053	159,788
4080 PENALTY & INTEREST	12,608	13,923	9,865	14,000	9,520
4305 INTEREST INCOME	33,291	27,117	988	988	9,304
4450 INTERFUND TRANSFERS	285,447	-	-	-	-
<b>Total Revenue</b>	1,424,819	1,187,619	1,187,619	946,874	973,016
<b>APPROPRIATIONS:</b>					
6140 DEBT EXPENSE	799,028	795,262	798,548	798,548	795,228
6540 CAPITAL PROJECTS	15,825	-	208,500	208,500	173,735
6600 INTERFUND TRANSFERS	1,022,070	288,653	51,271	51,271	51,271
<b>Total Appropriations</b>	1,836,923	1,083,915	1,058,319	1,058,319	1,020,234
<b>FUNDS AVAILABLE JUNE 30</b>	131,793	235,497	364,797	124,052	76,834

## Ketchikan Gateway Borough

### FY 2001/02 - SUMMARY OF REVENUE AND APPROPRIATIONS

#### SCHOOL BOND/CAPITAL IMPROVEMENT FUND - FUND 713

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATED	FY 01/02 PROPOSED
FUNDS AVAILABLE JULY 1	111,814	132,586	233,836	233,836	218,836
<b>REVENUE</b>					
4250 REIMBURSEMENT	1,024,721	1,024,320	462,179	462,179	1,023,438
4305 INTEREST INCOME	37,113	64,645	317	(7,500)	16,413
4450 INTERFUND TRANSFERS	1,124,028	1,095,262	998,548	998,548	1,235,228
<b>Total Revenue</b>	<b>2,185,862</b>	<b>2,184,227</b>	<b>1,461,044</b>	<b>1,453,227</b>	<b>2,275,079</b>
<b>EXPENDITURES</b>					
6090 CONTRACTUAL SERVICES	5,843	7,315	7,500	7,500	7,500
6140 DEBT EXPENSE	2,159,228	2,075,662	1,460,727	1,460,727	2,257,282
6150 OTHER EXPENSES	19	-	-	-	-
<b>Total Appropriations</b>	<b>2,165,090</b>	<b>2,082,977</b>	<b>1,468,227</b>	<b>1,468,227</b>	<b>2,264,782</b>
FUNDS AVAILABLE JUNE 30	132,586	233,836	226,653	218,836	229,133

**Ketchikan Gateway Borough**  
**FY 2001/02 - SUMMARY OF REVENUES AND APPROPRIATION**  
**BOND PAYMENTS - FUNDS 250, 260, 270**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>2000 G.O. BONDS (HIGH SCHOOL) - FUND 270</b>					
4450 INTERFUND TRANSFER	-	-	-	-	806,329
<b>Total Revenue</b>	-	-	-	-	806,329
6840 BOND PRINCIPAL PAYMENTS	-	-	-	-	140,000
6845 BOND INTEREST	-	-	-	-	666,329
<b>Total Expenditures</b>	-	-	-	-	806,329
<b>1995 G.O. BONDS INDOOR REC CENTER (GRC) - FUND 250</b>					
4450 INTERFUND TRANSFER	796,328	795,262	795,262	798,548	795,228
<b>Total Revenue</b>	796,328	795,262	795,262	798,548	795,228
6840 BOND PRINCIPAL PAYMENTS	455,000	455,000	505,000	530,000	550,000
6845 BOND INTEREST	341,328	341,328	290,262	268,548	245,228
<b>Total Expenditures</b>	796,328	796,328	795,262	798,548	795,228
<b>1999 G.O. BONDS (ELEMENTARY SCHOOLS) - FUND 260</b>					
4450 INTERFUND TRANSFERS	-	-	660,256	660,256	655,725
<b>Total Revenue</b>	-	-	660,256	660,256	655,725
6840 BOND PRINCIPAL PAYMENTS	-	-	100,000	100,000	265,000
6845 BOND INTEREST	-	-	560,256	560,256	390,725
<b>Total Expenditures</b>	-	-	660,256	660,256	655,725

Note: G.O. Bonds are General Obligation Bonds

**Ketchikan Gateway Borough  
FY 2001/02 BUDGET - APPROPRIATIONS**

**PASSENGER FACILITY CHARGES FUND (PFC) - FUND 714**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
FUNDS AVAILABLE JULY 1	-	91,323	274,877	274,877	45,685
<b>REVENUE</b>					
4210 ENPLANEMENT REVENUE	90,664	224,312	235,000	240,808	334,234
4305 INTEREST INCOME	659	14,983	14,542	-	225,000
Grant/Loan				1,000,000	-
Sale of Ferry (Ken Eichner)					150,000
4990 REVENUE BOND PROCEEDS	-	-	4,000,000	-	4,225,000
<b>Total Revenue</b>	91,323	239,295	4,249,542	1,240,808	4,934,234
<b>EXPENDITURES</b>					
2000 LOAN (INTERIM)	-	-	-	-	1,000,000
6011 OPERATING SUPPLIES	-	30	-	-	-
6090 CONTRACTUAL SERVICES	-	-	9,000	-	-
6540 CIP - TERMINAL BUILDING	-	-	300,000	150,000	500,000
6541 CIP - AIRPORT FERRY	-	55,711	1,320,000	1,320,000	349,289
<b>Total Appropriations</b>	-	55,741	1,629,000	1,470,000	1,849,289
FUNDS AVAILABLE JUNE 30	91,323	274,877	2,895,419	45,685	3,130,630

**Note:** Interim loan of \$1,000,000 from Land Trust Repair and Maintenance Fund in FY 00/01, to be repaid from Revenue Bond proceeds.

**FY 2001/02 - SUMMARY OF REVENUE AND APPROPRIATIONS  
ECONOMIC DEVELOPMENT ASSISTANCE FUND - FUND 721-10**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY00/01 BUDGET	FY 00/01 ESTIMATED	FY01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	14,497,612	17,695,387	19,910,003	19,910,003	12,822,822
<b>REVENUE:</b>					
4245 FEDERAL GRANT REVENUE	2,812,500	4,000,000	3,000,000	3,000,000	3,000,000
4305 INTEREST INCOME	799,976	1,114,680	1,051,170	-	964,200
4390 OTHER REVENUE	150	-	-	-	-
4450 INTERFUND TRANSFERS	-	8,911,881	-	-	-
<b>TOTAL REVENUES</b>	<b>3,612,626</b>	<b>14,026,561</b>	<b>4,051,170</b>	<b>3,000,000</b>	<b>3,964,200</b>
<b>FUND BALANCE + REVENUE</b>	<b>18,110,238</b>	<b>31,721,948</b>	<b>23,961,173</b>	<b>22,910,003</b>	<b>16,787,022</b>
<b>SUMMARY OF APPROPRIATIONS</b>					
6030 PUBLISHING	-	51	-	-	-
6070 POSTAGE AND FREIGHT	-	8	-	-	-
6080 PROFESSIONAL SERVICES	-	11,956	-	-	-
6090 CONTRACTUAL SERVICES	148,571	195,773	15,145,149	9,893,665	2,375,000
6030 COMMUNITY PROMOTION	1,545	-	-	-	-
6600 INTERFUND TRANSFERS	264,735	11,604,157	193,516	193,516	351,000
<b>TOTAL APPROPRIATIONS</b>	<b>414,851</b>	<b>11,811,945</b>	<b>15,338,665</b>	<b>10,087,181</b>	<b>2,726,000</b>
<b>FUND BALANCE JUNE 30</b>	<b>17,695,387</b>	<b>19,910,003</b>	<b>8,622,508</b>	<b>12,822,822</b>	<b>14,061,022</b>
COMMITTED FUNDS:					
SHIPYARD/INTERTIE PROJECT	-	-	-	7,000,000	10,000,000
INTER-ISLAND FERRY AUTHORITY	-	1,865,000	1,865,000	1,865,000	1,865,000
<b>FUNDS AVAILABLE JUNE 30</b>	<b>17,695,387</b>	<b>18,045,003</b>	<b>6,757,508</b>	<b>3,957,822</b>	<b>2,196,022</b>
FUNDS 721, 723 and 724 were merged into Fund 721 for FY00					

Note: Contractual Services  
 Shipyard Infrastructure 1,350,000  
 Juvenile Detention Center 600,000  
 School Activities 250,000  
 School Activities/Travel 35,000  
 Aerial Mapping, Matching Funds 140,000

**Ketchikan Gateway Borough**

**FY 2001/02 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**ECONOMIC DEVELOPMENT INFRASTRUCTURE FUND 721-20**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 00/01 BUDGET
FUNDS BALANCE JULY 1	-	-	-	-	-
REVENUE:					
4450 INTERFUND TRANSFERS	-	500,000	-	-	-
Total Revenue	-	500,000	-	-	-
FUND BALANCE + REVENUE	-	500,000	-	-	-

**SUMMARY OF APPROPRIATIONS**

6600 INTERFUND TRANSFERS	-	500,000	-	-	-
TOTAL APPROPRIATIONS	-	500,000	-	-	-
FUND BALANCE JUNE 30	-	-	-	-	-

**ECONOMIC DEVELOPMENT REVENUE FUND - FUND 721-30**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
FUNDS BALANCE JULY 1	-	-	1,700,712	1,700,712	1,684,909
REVENUE:					
4305 INTEREST INCOME	-	148,438	185,000	-	109,493
4450 INTERFUND TRANSFERS	-	6,000,000	-	-	-
TOTAL REVENUE	-	6,148,438	185,000	-	109,493
FUND BALANCE + REVENUE	-	6,148,438	1,885,712	1,700,712	1,794,402

**SUMMARY OF APPROPRIATIONS**

6030 PUBLISHING	-	1,663	-	-	-
6090 CONTRACTUAL SERVICES	-	296,063	-	15,803	-
6600 INTERFUND TRANSFERS	-	4,150,000	-	-	659,048
TOTAL APPROPRIATIONS	-	4,447,726	-	15,803	659,048
FUND BALANCE JUNE 30	-	1,700,712	1,885,712	1,684,909	1,135,354

**Ketchikan Gateway Borough**  
**FY 2001/02 - SUMMARY OF REVENUE AND APPROPRIATIONS**  
**ECONOMIC DEVELOPMENT ANNUAL BUDGET FUND - FUND 721-40**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
FUNDS BALANCE JULY 1	-	-	409,292	409,292	80,580
<b>REVENUE:</b>					
4055 TRANSIENT OCCUPANCY TAX	-	45,892	35,000	45,000	20,000
4305 INTEREST INCOME	-	30,140	16,476	-	6,000
4390 OTHER REVENUES	-	15,000	-	7,550	-
4450 INTERFUND TRANSFERS	-	500,000	111,902	123,821	859,048
TOTAL REVENUE	-	591,032	183,378	176,371	685,048
FUND BALANCE + REVENUE	-	591,032	572,670	585,663	765,628
<b>SUMMARY OF APPROPRIATIONS</b>					
5300 TRAVEL & TRAINING	-	582	-	-	-
6030 PUBLISHING	-	1,458	-	-	-
6090 CONTRACTUAL SERVICES	-	179,700	505,083	505,083	765,628
TOTAL APPROPRIATIONS	-	181,740	505,083	505,083	765,628
FUND BALANCE JUNE 30	-	409,292	87,587	80,580	-

**Note: Contractual Services:**

Borough Economic Development Function	300,000
University of Alaska Small Business Development - Ketchikan	70,000
Ketchikan Visitors Bureau	97,078
Southern Southeast Regional Aquaculture Assn. (SSRAA)	20,000
Alaska Manufacturers Association	100,000
Ketchikan Seniors Center	50,000
University of Alaska Southeast - OEDP Support	78,390
Residential Youth Care Inc.	50,180

**ECONOMIC DEVELOPMENT - SMALL LOAN FUND - FUND 721-50**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
FUNDS BALANCE JULY 1	-	-	118,263	118,263	-
<b>REVENUE:</b>					
4305 INVESTMENT INCOME	-	11,919	-	-	-
4450 FUND TRANSFERS	-	200,000	-	-	-
TOTAL REVENUE	-	211,919	-	-	-
FUND BALANCE + REVENUE	-	211,919	118,263	118,263	-
<b>SUMMARY OF APPROPRIATIONS</b>					
6600 INTERFUND TRANSFER	-	-	111,902	118,263	-
6090 CONTRACTUAL SERVICES	-	93,656	-	-	-
TOTAL APPROPRIATIONS	-	93,656	111,902	118,263	-
FUND BALANCE JUNE 30	-	118,263	6,361	-	-

**Ketchikan Gateway Borough**

**FY 2001/02 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**ECONOMIC DEVELOPMENT FUND/SHIPYARD - FUND 722**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	2,033,124	2,016,663	2,037,597	2,037,597	1,883,597
<b>REVENUE</b>					
4450 INTERFUND TRANSFER	-	-	-	-	-
4305 INTEREST INCOME	90,539	127,934	154,000	-	130,675
Total Revenue	90,539	127,934	154,000	-	130,675
<b>EXPENDITURES</b>					
6090 CONTRACTUAL SERVICES	107,000	107,000	154,000	154,000	130,675
Total Expenditure	107,000	107,000	154,000	154,000	130,675
<b>FUNDS AVAILABLE JUNE 30</b>	2,016,663	2,037,597	2,037,597	1,883,597	1,883,597

- \* This fund is only used for the Shipyard, payments are limited to the interest earned
- \* This is the fifth year of a five-year commitment

**Ketchikan Gateway Borough**

**FY 2001/02 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**ECONOMIC DEVELOPMENT - LOAN GUARANTEE FUND - FUND 723**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 PROPOSED
<b>FUNDS AVAILABLE JULY 1</b>	4,024,819	4,911,881	-	-	-
<b>REVENUE</b>					
4245 REVENUE FROM FED GOV'T	937,500	-	-	-	-
4450 INTERFUND TRANSFER	-	-	-	-	-
4305 INTEREST INCOME	213,489	-	-	-	-
4390 MISC REVENUE	117	-	-	-	-
Total Revenue	1,151,106	-	-	-	-
<b>EXPENDITURES</b>					
6090 CONTRACTUAL SERVICES	60,000	-	-	-	-
6600 INTERFUND TRANSFER	204,044	4,911,881	-	-	-
Total Expenditure	264,044	4,911,881	-	-	-
<b>FUNDS AVAILABLE JUNE 30</b>	4,911,881	-	-	-	-

- \* This fund was combined with Fund 721 in Budget FY99/00

**Ketchikan Gateway Borough**

**FY 2001/02 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**ECONOMIC DEVELOPMENT - ASSEMBLY DISCRETIONARY GRANTS - FUND 724**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
FUNDS AVAILABLE JULY 1	(2,756)	(54,156)	-	-	-
<b>REVENUE</b>					
4245 FEDERAL GOVERNMENT	-	-	-	-	-
4450 INTERFUND TRANSFER	468,779	54,156	-	-	-
4305 INTEREST INCOME	2,405	-	-	-	-
4390 MISC REVENUE	-	-	-	-	-
Total Revenue	471,184	54,156	-	-	-
<b>EXPENDITURES</b>					
5300 TRAVEL & TRAINING	6,109	-	-	-	-
6010 SUPPLIES	40	-	-	-	-
6020 DUES & PUBLICATIONS	66	-	-	-	-
6040 COMMUNITY PROMOTION	954	-	-	-	-
6080 PROFESSIONAL SERVICES	1,670	-	-	-	-
6090 CONTRACTUAL SERVICES	513,745	-	-	-	-
6600 INTERFUND TRANSFER	-	-	-	-	-
Total Expenditure	522,584	-	-	-	-
FUNDS AVAILABLE JUNE 30	(54,156)	-	-	-	-

\* This fund was combined with Fund 721 in Budget FY99/00

**Ketchikan Gateway Borough**

**FY 2001/02 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**ECONOMIC ENDOWMENT FUND - FUND 725**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 PROPOSED
FUNDS AVAILABLE JULY 1	-	-	5,139,191	5,139,191	4,729,191
<b>REVENUE</b>					
4305 INTEREST INCOME	-	139,191	512,500	-	354,700
4450 INTERFUND TRANSFER	-	5,000,000	-	-	-
Total Revenue	-	5,139,191	512,500	-	354,700
<b>EXPENDITURES</b>					
6600 INTERFUND TRANSFERS	-	-	410,000	410,000	410,000
Total Expenditure	-	-	410,000	410,000	410,000
FUNDS AVAILABLE JUNE 30	-	5,139,191	5,241,691	4,729,191	4,673,891

**Ketchikan Gateway Borough**  
**FY 2000/01 BUDGET - REVENUE AND APPROPRIATIONS**  
**SOUTH TONGASS FIRE DISTRICT - 800**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	90,938	136,662	195,843	195,843	60,159
<b>REVENUES:</b>					
4010 PROPERTY TAXES	105,582	109,604	111,211	106,000	111,211
4020 BUSINESS/PERSONAL TAXES	822	939	815	906	815
4060 AUTOMOBILE TAXES	3,283	8,280	2,500	9,100	9,150
4150 SR CITIZEN/DISABLED VET. EXEMPT	(7,778)	(7,902)	(8,111)	(8,111)	(8,111)
4220 REVENUE SHARING	1,053	2,193	1,864	-	1,864
4240 STATE GRANT	-	-	-	-	-
4305 INTEREST INCOME	7,374	13,688	7,150	-	4,500
4390 OTHER REVENUE	204	-	-	100	-
<b>TOTAL REVENUES</b>	<b>110,540</b>	<b>126,802</b>	<b>115,429</b>	<b>107,995</b>	<b>119,429</b>
<b>APPROPRIATIONS:</b>					
5120 TEMPORARY PAY	-	-	-	7,000	31,400
5200 BENEFITS	-	-	-	2,800	4,383
5300 TRAVEL & TRAINING	2,837	4,021	5,000	7,500	5,000
5400 UNIFORM ALLOWANCE	440	-	-	-	-
5500 REIMBURSABLE EXPENSES	11,060	13,515	20,000	14,435	-
6010 OFFICE SUPPLIES	898	364	465	760	500
6011 OPERATING SUPPLIES	1,036	9,920	15,000	15,000	16,500
6015 BOOKS & SOFTWARE	-	-	-	-	1,000
6020 DUES & PUBLICATIONS	65	30	100	165	200
6030 PUBLISHING EXPENSE	43	88	-	33	100
6060 RENTALS	53	-	-	-	-
6070 POSTAGE	131	3	-	40	100
6090 CONTRACTUAL SERVICES	335	-	-	-	-
6100 INSURANCE	4,000	1,970	4,000	4,000	4,000
6110 MEDICAL EXPENSE	-	-	-	1,560	2,500
6130 ADMINISTRATIVE SERVICES	1,970	1,589	6,947	6,947	4,259
6310 ELECTRICITY	2,714	4,862	3,120	3,120	3,120
6330 TELEPHONE	721	1,241	1,063	1,063	721
6331 LONG DISTANCE	-	12	100	20	100
6350 LANDFILL	371	612	1,000	1,500	2,000
6430 BUILDING MAINTENANCE	698	849	1,000	9,880	1,500
6431 HEATING FUEL	301	310	1,000	300	1,250
6450 EQUIPMENT MAINTENANCE	1,570	404	1,000	500	1,000
6460 VEHICLE MAINTENANCE	9,220	4,050	5,000	4,000	5,000
6461 MOTOR FUEL & OIL	392	683	1,000	500	700
6462 VEHICLE OPERATION	-	20	-	20	20
6530 EQUIPMENT PURCHASE	8,847	17,267	14,200	10,000	9,385
6540 CAPITAL IMPROVEMENTS	17,114	5,793	165,500	152,536	16,000
<b>Total Expenditures</b>	<b>64,816</b>	<b>67,621</b>	<b>245,495</b>	<b>243,679</b>	<b>110,738</b>
<b>FUNDS AVAILABLE JUNE 30</b>	<b>136,662</b>	<b>195,843</b>	<b>65,777</b>	<b>60,159</b>	<b>68,850</b>

**Ketchikan Gateway Borough**

**FY 2001/02 BUDGET - REVENUES AND APPROPRIATIONS**

**MOUNTAIN POINT SERVICE AREA - B20**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	204,023	205,007	164,935	191,061	191,061
<b>REVENUES:</b>					
4220 REVENUE SHARING	-	1,055.00	897	-	897
4305 INTEREST	16,315	11,845	9,000	2,000	9,000
4360 SERVICE AREA REVENUE	127,760	78,711	82,182	82,444	82,182
4362 SEWER - OPERATION & MAINTENANCE	11,691	-	-	-	-
4400 INTERFUND TRANSFERS	0	-	16,455	16,455	-
<b>Total Revenues</b>	155,766	91,611	108,534	100,899	92,079
<b>APPROPRIATIONS:</b>					
5100 EMPLOYEE PAY	-	22,332	21,288	12,000	16,255
5110 OVERTIME	4,504	2,820	1,500	1,500	1,000
5120 TEMPORARY PAY	50,033	5,443	3,206	300	-
5200 TAXES/BENEFITS	22,029	13,810	8,289	5,800	7,343
5010 SUPPLIES	-	-	-	-	-
6011 OPERATING SUPPLIES	38,457	35,461	35,000	27,070	37,500
6020 QUES & PUBLICATIONS	340	-	50	50	50
6030 PUBLISHING EXPENSE	130	93	100	504	500
6031 RECORDING FEES	-	27	-	-	-
6060 RENTALS	95	489	-	-	-
6070 POSTAGE	41	83	100	10	100
6090 CONTRACTUAL SERVICES	10,147	-	-	1,180	5,000
6091 WATER TESTS	3,369	927	1,000	1,140	1,140
6100 INSURANCE	2,000	-	200	200	200
6130 ADMINISTRATIVE SERVICES	5,798	18,767	1,679	1,679	1,845
6310 ELECTRICITY	15,771	9,676	9,996	6,500	7,164
6330 TELEPHONE	391	-	-	-	-
6331 LONG DISTANCE	43	-	-	-	-
6431 HEATING FUEL	710	-	-	-	-
6440 SYSTEM MAINTENANCE	546	-	-	-	-
6450 EQUIPMENT MAINTENANCE	378	-	-	-	-
6530 EQUIPMENT PURCHASE	-	1,200	-	1,083	-
6540 CAPITAL PROJECTS	-	20,555	-	-	11,000
<b>Total Appropriations</b>	154,782	131,683	82,408	59,016	89,097
DESIGNATED RESERVES - CIP	-	-	-	-	182,400
UNDESIGNATED RESERVES 6%	-	-	-	-	11,643
<b>FUNDS AVAILABLE JUNE 30</b>	205,007	164,935	191,061	232,944	194,043

**Ketchikan Gateway Borough**

**FY 2001/02 BUDGET - REVENUES AND APPROPRIATIONS**

**WATERFALL CREEK SERVICE AREA - 830**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	113,270	121,351	125,771	125,771	127,347
<b>REVENUES:</b>					
4220 REVENUE SHARING	48	32	32	-	32
4305 INTEREST INCOME	5,486	8,274	9,005	-	9,550
4360 SERVICE AREA REVENUE	4,840	4,854	6,725	6,100	4,600
<b>Total Revenues</b>	<b>10,374</b>	<b>13,160</b>	<b>15,762</b>	<b>6,100</b>	<b>14,182</b>
<b>APPROPRIATIONS:</b>					
6030 PUBLISHING EXPENSE	-	26	100	-	50
6130 ADMINISTRATIVE SERVICES	108	105	524	524	242
6441 SYSTEM MAINTENANCE - ROAD	1,397	8,609	13,000	4,000	6,000
6442 SYSTEM MAINT-SEWER	788	-	-	-	-
<b>Total Appropriations</b>	<b>2,293</b>	<b>8,740</b>	<b>13,624</b>	<b>4,524</b>	<b>6,292</b>
<b>FUNDS AVAILABLE JUNE 30</b>	<b>121,351</b>	<b>125,771</b>	<b>127,909</b>	<b>127,347</b>	<b>135,237</b>

## Ketchikan Gateway Borough

### FY 2001/02 BUDGET - REVENUES AND APPROPRIATIONS

#### MUD BIGHT SERVICE AREA - 840

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	45,303	39,481	(11,834)	(11,834)	13,984
<b>REVENUES:</b>					
4220 REVENUE SHARING	96	60	51	-	51
4305 INTEREST INCOME	1,792	2,682	925	-	1,080
4360 SERVICE AREA REVENUE	9,222	8,785	8,800	8,600	8,600
4400 INTERFUND TRANSFERS	-	-	20,000	20,000	-
<b>Total Revenues</b>	<b>11,110</b>	<b>11,527</b>	<b>29,776</b>	<b>28,600</b>	<b>9,731</b>
<b>APPROPRIATIONS:</b>					
6030 PUBLISHING EXPENSE	10	23	100	-	-
6070 POSTAGE	22	40	50	40	50
6130 ADMINISTRATIVE SERVICES	405	904	1,352	152	106
6140 DEBT SERVICE	-	-	2,590	2,590	2,590
6540 CAPITAL IMPROVEMENTS	16,495	61,875	-	-	-
<b>Total Appropriations</b>	<b>16,932</b>	<b>62,842</b>	<b>4,092</b>	<b>2,782</b>	<b>2,746</b>
<b>FUNDS AVAILABLE JUNE 30</b>	<b>39,481</b>	<b>(11,834)</b>	<b>13,850</b>	<b>13,984</b>	<b>20,969</b>

## Ketchikan Gateway Borough

### FY 2001/02 - SUMMARY OF REVENUE AND APPROPRIATIONS

#### NICHOLS VIEW SERVICE AREA - 850

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
FUNDS AVAILABLE JULY 1	9,389	9,830	10,489	10,489	10,489
<b>REVENUE</b>					
4305 INTEREST INCOME	441	659	740	-	787
<b>Total Revenue</b>	441	659	740	-	787
<b>EXPENDITURES</b>					
6090 CONTRACTUAL SERVICES	-	-	-	-	-
<b>Total Appropriations</b>	-	-	-	-	-
FUNDS AVAILABLE JUNE 30	9,830	10,489	11,229	10,489	11,276

**Ketchikan Gateway Borough**

**FY 2001/02 BUDGET - REVENUES AND APPROPRIATIONS**

**FOREST PARK SERVICE AREA - 860**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 12/31/2000	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	264,078	264,403	139,152	139,152	139,152	145,710
<b>REVENUES:</b>						
4010 PROPERTY TAXES	73,021	55,378	47,955	46,304	46,500	48,039
4020 BUSINESS/PERSONAL TAXES	550	94	-	.96	96	-
4060 AUTOMOBILE TAXES	3,691	2,946	2,500	1,577	2,100	2,550
4150 SR CITIZEN/DISABLED VET. EXEMPTION	(1,603)	(1,876)	(2,398)	-	(2,398)	(2,417)
4220 REVENUE SHARING	782	690	586	-	-	586
4305 INTEREST INCOME	13,945	10,851	5,759	(4,036)	-	9,430
4360 SERVICE AREA REVENUE	-	-	-	-	-	-
<b>Total Revenues</b>	<b>90,386</b>	<b>68,083</b>	<b>54,402</b>	<b>43,941</b>	<b>46,298</b>	<b>58,188</b>
<b>APPROPRIATIONS:</b>						
6010 SUPPLIES	-	-	-	13	-	-
6030 PUBLISHING EXPENSE	76	74	100	-	-	50
6070 POSTAGE EXPENSE	-	2	-	-	-	-
6060 RENTALS	1,131	-	-	-	-	-
6090 CONTRACTUAL SERVICES	14,284	14,546	20,000	523	19,000	20,000
6091 CONTRACTUAL SERVICES - ROAD	24,600	-	-	-	-	-
6100 INSURANCE	3,000	-	-	-	-	-
6130 ADMINISTRATIVE SERVICE FEE	2,016	1,462	6,664	-	1,864	6,640
6311 ELECTRICITY-SEWER PLANT	4,437	-	-	-	-	-
6312 ELECTRICITY-STREET LIGHTS	6,431	6,876	6,876	2,865	6,876	6,876
6440 SYSTEM MAINTENANCE - OTHER	64	-	200	-	-	200
6441 SYSTEM MAINTENANCE - ROAD	13,753	17,163	18,845	9,865	12,000	18,875
6442 SYSTEM MAINTENANCE - SEWER	982	-	-	-	-	-
6540 CAPITAL IMPROVEMENTS	19,287	153,211	120,000	-	-	120,000
6600 INTERFUND TRANSFERS OUT	-	-	10,025	-	-	-
<b>Total Appropriations</b>	<b>90,061</b>	<b>193,334</b>	<b>182,710</b>	<b>13,266</b>	<b>39,740</b>	<b>172,641</b>
<b>FUNDS AVAILABLE JUNE 30</b>	<b>264,403</b>	<b>139,152</b>	<b>10,844</b>	<b>169,827</b>	<b>145,710</b>	<b>31,257</b>

## Ketchikan Gateway Borough

### FY 2001/02 BUDGET - REVENUES AND APPROPRIATIONS

#### GOLD NUGGET SERVICE AREA - 870

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	16,468	16,220	14,405	14,405	14,959
<b>REVENUES:</b>					
4220 REVENUE SHARING	-	48	41	-	41
4305 INTEREST INCOME	810	937	1,111	-	1,150
4360 SEWER FEES	1,886	-	-	-	-
4361 ROAD FEES	6,075	6,082	6,465	6,100	6,345
Total Revenues	8,771	7,067	7,617	6,100	7,536
<b>APPROPRIATIONS:</b>					
6030 PUBLISHING	-	-	50	-	50
6090 CONTRACTUAL SERVICES	-	356	-	196	-
6130 ADMINISTRATIVE SERVICES	186	182	350	350	370
6441 ROAD MAINTENANCE	8,833	8,344	8,700	5,000	9,200
6540 CAPITAL IMPROVEMENTS	-	-	-	-	-
Total Appropriations	9,019	8,882	9,100	5,546	9,620
DESIGNATED RESERVES - CIP					12,103
UNDESIGNATED RESERVES 6%					773
<b>FUNDS AVAILABLE JUNE 30</b>	16,220	14,405	12,922	14,959	12,875

**Ketchikan Gateway Borough**

**FY 2001/02 BUDGET - REVENUES AND APPROPRIATIONS**

**SHOUP STREET SERVICE AREA - 880**

Description	FY 98/99 ACTUAL	FY 99/00 ACTUAL	FY 00/01 BUDGET	FY 00/01 ESTIMATE	FY 01/02 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	28,930	30,143	16,530	16,530	8,323
<b>REVENUES:</b>					
4220 REVENUE SHARING	64	9	8	-	8
4305 INTEREST INCOME	1,523	2,588	2,250	-	700
4360 SERVICE AREA FEES	27,864	32,628	35,250	32,007	33,000
4400 INTERFUNDO TRANSFER	-	-	23,938	23,938	-
<b>Total Revenues</b>	<b>29,451</b>	<b>35,225</b>	<b>61,446</b>	<b>55,945</b>	<b>33,708</b>
<b>APPROPRIATIONS:</b>					
5100 EMPLOYEE PAY	-	6,861	11,962	11,264	13,196
5110 OVERTIME	781	716	250	2,200	500
5120 TEMPORARY PAY	11,594	2,027	-	367	-
5200 TAXES & BENEFITS	5,651	4,408	6,004	7,420	5,839
6011 OPERATING SUPPLIES	2,198	2,677	2,772	4,500	2,986
6020 DUES & PUBLICATIONS	50	-	-	50	50
6031 RECORDING FEES; TITLE RE	-	-	-	250	-
6030 PUBLISHING EXPENSE	-	-	98	-	98
6060 RENTALS	-	1,545	300	-	-
6080 PROFESSIONAL SERVICES	-	-	10,000	7,694	10,000
6090 CONTRACTUAL SERVICES	-	2,400	-	-	-
6091 WATER TESTS	1,185	741	1,140	820	1,140
6130 ADMINISTRATIVE SERVICES	1,080	24,970	1,177	1,177	1,680
6140 DEBT SERVICE	-	-	2,868	2,868	2,868
6310 ELECTRICITY	2,414	2,425	2,400	2,600	2,700
6330 TELEPHONE	-	-	1,000	442	372
6450 EQUIPMENT MAINTENANCE	35	68	600	500	600
6530 EQUIPMENT PURCHASE	624	-	-	-	-
6540 CAPITAL IMPROVEMENT	2,626	-	22,000	22,000	-
<b>Total Appropriations</b>	<b>28,238</b>	<b>48,838</b>	<b>62,571</b>	<b>64,152</b>	<b>42,029</b>
<b>FUNDS AVAILABLE JUNE 30</b>	<b>30,143</b>	<b>16,530</b>	<b>15,405</b>	<b>8,323</b>	<b>2</b>

# MISCELLANEOUS

FY 2001/2002

## FISCAL YEAR 2001/2002 BUDGET PROCESS

### **Budget Approach:**

The Assembly charges the Borough Manager with the responsibility of preparing a budget for consideration and adoption. The Manager charged the departments with preparing a budget holding increases to around 4 percent and keeping the property tax mill rate at 6.8 mills. Each department or fund manager then prepared a budget and met with the Budget Review. The Budget Review Committee membership consists of the Assembly's two appointed officials (Manager and Attorney), plus Director of Administrative Services, with staff support of the Accounting Supervisor and Staff Accountant /Financial Analyst.

While the overall budget amount was defined, individual budgets were not and each was viewed from the perspective of determining what was needed to accomplish a set of specific objectives. Revisions to the original submittals were incorporated into the budget that the Manager submitted to the Assembly for consideration. Greater detail on this process follows this page with the formal Budget Transmittal Message to the Assembly from the Budget Review Committee.

The various budgets were reviewed with the Assembly during a series of advertised work sessions and formal public hearings before the final budget was adopted.

### **Budget Policies:**

- The Borough mill levy was maintained at 6.8 mills;
- A four-year capital projects program is in place;
- Where cost reductions were necessary, avoiding elimination of service or unnecessary risk due to reductions;
- The Airport Enterprise Fund received a large subsidy from the General Fund, and the Airport Manager is directed to work toward a break-even operation for the Field and Terminal components

# **KETCHIKAN GATEWAY BOROUGH**

**Administrative Services Department • 344 Front Street • Ketchikan, Alaska 99901 Alvin E. Hall**  
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**Director**  
**Phone: (907) 228-6642**  
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TO: The Honorable Mayor and Assembly

FROM: Alvin E. Hall, Administrative Services Director

THROUGH: Georgianna Zimmerle, Borough Manager

RE: Manager's Recommended FY 01/02 Budget

DATE: May 7, 2001

Ketchikan Gateway Borough's overall financial picture is changing as a result of external economic factors, movement on Borough infrastructure and economic development issues, local economic conditions and changes in some of our government operations. The budget presented to the Assembly shows an overall increase in estimated reserves on June 30, 2002 of \$335,873 for all Funds. The General, Land Trust Repair and Maintenance, Airport Enterprise Funds all show decreases in reserves, while Economic Development Assistance and Passenger Facilities Charges Funds show substantial increases in estimated reserves at June 30, 2002.

This budget proposes no change in the local mill rate on property taxes nor a change in the local sales tax. The Assembly will be deliberating and making budget decisions in the shadow of the upcoming consolidation vote. Regardless of what voters decide at the polls, both the Borough and City continue operating separately. The assumption must be made that government services continue whether as one government or separate governments. Citizens will still expect responses in our key service areas to be uninterrupted.

To that end, the proposal to leave property and sales taxes as is requires a greater demand on funds other than the General Fund. Specifically, larger expenses are proposed from the Economic Development Funds and the Land Trust Repair and Maintenance Fund.

This proposed budget was prepared by the Budget Review Committee, composed of the Borough Manager Georgianna Zimmerle, Borough Attorney Scott Brandt-Erichsen, and myself as Director of Administrative Services. The committee conducted meetings with department heads in reviewing requests.

## Major economic and budgetary factors:

The dramatic drop in the stock market has hit the Borough directly, a result of a decision to invest in the equity market. For awhile that reaped some large returns as the investment portfolio rode on higher prices. But in the last year the drop in portfolio value has meant that investment returns did not materialize at the projected 10% rate. For FY 01/02 the Borough will take a more conservative approach and estimate investment revenue at 7.5%.

Gateway Forest Products' Chapter 11 filing would have an adverse impact on local creditors and GFP employees. The Borough is mitigating this by providing Debtor-in-Possession financing up to \$2,500,000, and \$5,500,000 to buy out local creditors' claims. These actions will allow Gateway Forest Products to continue with their long-term plans while reorganizing their finances. At the same time, restrictions on timber harvests in Southeast Alaska continue to pose a threat to these types of operations.

Walmart's opening has had an obvious positive impact for consumers, but overall it appears the Borough's total sales tax revenues will increase perhaps 2-3%.

Alaska Ship and Dry Dock Inc. continues to be a shining light in the local economy. The Borough is having the M/V Oral Freeman constructed at the local shipyard, and the new ferry should be in operation this fall. The cost of that project of \$1,725,000, plus a \$2,500,000 renovation and upgrade of the Ketchikan International Airport Terminal, will be financed through Revenue Bonds (details follow under discussion of Enterprise Funds).

The Borough's property tax base remains stable, with the total assessed valuation up approximately \$28,000,000.

A major shift in this proposed budget is the Budget Review Committee's decision to use the Land Trust Repair and Maintenance Fund to fund general government operations. Among these are a sizable portion of property repair and maintenance labor and material costs formerly in the Public Works Department of the General Fund. The General Fund also got relief by budgeting some capital expenditures in the Land Trust Repair and Maintenance Fund. This allows government to build infrastructure, such as the Ketchikan Trails (multi-year \$500,000 project), the new Outdoor Track in conjunction with building a new elementary school, completing the Lewis Reef development project on Gravina Island, and performing some needed repairs and buying equipment for the Mike Smithers Pool to minimize roof damage and wear. The three Land Trust funds (including Residential and Commercial Funds) were established with specific purposes, and the largest of these - the Repair and Maintenance Fund - is intended to help finance public facilities and properties.

Both the Airport and Transit Enterprise Funds for FY 01/02 show a large subsidy of cash from the General Fund. The Budget Review Committee determined the amount needed to meet operating levels based on the revenue and expense gap, minus depreciation and grant amortization. (Because these are Enterprise Funds, and thus intended to be operated business-like, depreciation and grant amortization are required in the financial reporting of these funds.)

For the past few years the Borough has been without a permanent Transportation Services Director. The new Director is requesting additional personnel and resources to accomplish several goals and pressing issues. First, 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; much more

could and should be done. Finally, if the airport is to generate fees and income toward meeting its expenses, the tenants, users and general public will want and need to have improvements in place to justify increases. The spending gap for the Airport Enterprise Fund is about \$460,000 for this next year, almost a one-half mill of property tax.

An increase in Passenger Facility Charges from \$3.00 to \$4.50 per passenger coming through the Ketchikan International Airport will help with future repayments for the approximately \$4,250,000 Revenue Bond issue the Borough expects to sell in August this year.

Recently it has become apparent that parking revenues are a potential for additional revenue on both the city and airport sides of the ferry operation, but it is projected that the Borough needs some \$3 million to construct, pave, light, mark, drain and secure a paid parking lot on the Revilla Island lot. This is a capital project that will be requiring more planning and decisions for execution.

Along the same line, the Transit Enterprise Fund requires a subsidy. Three new buses need to be ordered, but they are not proposed for purchase until FY 02/03. Demand is growing to expand the Borough bus routes, but the Assembly will note the bottom line for this fund. The cost of three new buses alone is the equivalent of one-third of a mill on property taxes. Additional buses will mean additional operating costs. It may be possible to obtain some state funding toward purchasing new buses, but the Borough still must address the added operating costs.

The Transit Enterprise Fund presently serves only passengers within the city limits. There is a good argument that the City government should share in subsidizing Transit operating costs.

In our Economic Development Funds we anticipate receiving the final payment of \$3,000,000 from the Federal Government for development of the Alaska Ship and Dry Dock/Southeast Intertie projects. Investment revenues have been budgeted at 7.5%, or \$964,000. Expenditures for FY 01/02 are for Shipyard Infrastructure, City of Ketchikan Juvenile Detention Center and Alaska Manufacturers Association, Inc. for a total of \$2,050,000. The budget is also projecting a \$180,000 Interfund Transfer for the Non-areawide Fund for a much needed Vactor Vacuum Truck.

Investment revenues for this past year appear at this time to be non-existent. The portfolio took a big hit with the economic downturn this fiscal year, but improvement in the equity market the past five to six weeks is encouraging. The Borough might end this fiscal year with a positive return if this continues.

The School District is requesting approximately \$195,000 more in local tax support of schools, a total \$7.7 million. The Assembly chose in the current budget to give additional financing for school activities through a grant in the Economic Assistance Fund. This is not in the proposed budget for FY 01/02.

A new elementary school is being constructed to replace the 70-year-old White Cliff Elementary School. The Borough in the past two years has issued \$14 million in General Obligation Bonds

for this project and renovation of Houghtaling and Valley Park Elementary Schools, and to begin engineering and design on Schoenbar Middle School. The Governor is requesting money in the State of Alaska budget for reimbursing construction costs for Schoenbar. If this budget is approved, the Borough could move to complete this last element of the 1997 school bond package that local voters approved. About \$5 million remains in the voter-approved bonding.

General Fund and government operations:

Within General Government there continues to be a serious need to address the Reid Building and to relocate the governmental functions now in that facility. The cost of renovation is prohibitive and the building does not meet space needs for the Borough.

The Manager's proposed budget includes an across-the-board 1.5 percent pay increase to account for inflation. This is in addition to the 1.5 percent step increase that employees can receive with a satisfactory evaluation. Inflation clearly is running higher than either 1.5 or 3 percent. In fact a Borough review of its pay scale with the City of Ketchikan showed a disparity of \$5,000 to \$10,000 in salaries, with the Borough lagging in rate of pay. Only one position in Borough government matched the City pay scale. Borough employees received no cost-of-living increase in FY 00/01. It is apparent that the difficulty in recruiting and filling Borough positions is largely due to the pay scale that is not keeping pace with the economy.

The Parks and Recreation Director is requesting an Assistant Aquatics Supervisor for his staff. Also proposed is a new position in Automation. The Borough use of computers has expanded to the point that a full-time Computer Systems Administrator position is justified, the expertise is needed and all departments and programs will benefit.

Capital Projects and other funds:

Capital Improvement Projects (CIP) expenditures budgeted for FY 2002 are:

- \* \$655,087 from the General Fund,
- \* \$61,859 from the Airport Enterprise Fund,
- \* \$508,064 in Federal/State Grants,
- \* \$9,404,000 from G.O. Bonds for replacement of the White Cliff Elementary School,
- \* \$165,235 from the Recreation Capital Projects Fund,
- \* \$199,000 from Other Funds (the vast majority is from the Economic Development Fund for the Vactor Truck),
- \* \$3,802,123 from the Land Trust Fund, which includes \$3,000,000 for replacement of the Reid Building (which must be addressed should the consolidation of the Borough and City not be approved), \$500,000 for an Outdoor Running Track, \$93,500 for the Mike Smithers Dehumidifer, \$62,500 for the Trails Ketchikan Project, \$64,670 for Lewis Reef Development, \$74,853 for Public Works Capital Projects, and a few smaller projects.

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

Recreational Sales Tax Capital Improvement Projects this year consist of building restrooms at Rotary Beach, Dudley and Houghtaling Fields. These projects also are funded with 70% State Matching Grants. A cover for the warm-down pool at the Mike Smithers Swimming Pool and purchasing a Versaclimber and Treadmill also are being funded from the Recreational Sales Tax Capital Improvement Projects Fund.

The Recreational Sales Tax Capital Improvement Projects Fund provides Debt Service payments for the Gateway (Indoor) Recreation Center General Obligation Bonds. These bonds are scheduled to be paid off in the fiscal year 2009.

The City's request to fund the Kethcikan Public Library for FY 2001/2002 is up by approximately \$25,000, for a total \$364,315.

Service Areas: Shoreline Service Area is deleted since the city successfully petitioned to annex that area. The Mountain Point budget page shows both the Manager's recommended budget and an alternate version proposed by the Service Area board. Here we would request the Assembly's consideration that wages and benefits be budgeted at the Manager's recommended amount, since the calculations are based on our standard pay periods, pay base and benefits. The budgets are not far apart.

Last year the staff brought to the Assembly a proposal to enact a Sewer Development Charge to spread the infrastructure cost of the Secondary Treatment Plant at Mountain Point, and to recover costs from property owners current and in the future. The property owners were given three choices for making payments and the staff continues to work on setting up accounts and making collections. The FY 01/02 budget shows expected income for that year, plus funds already collected to date.

The Non-areawide Sewer Fund shows a revenue contribution of \$180,000 from the Economic Assistance Fund and an expense of \$180,000 to purchase a Vactor Vacuum Truck. This vehicle and the sludge press purchased in FY 00/01 are both necessary given the city order that solid wastes from the Mountain Point plant may no longer be taken to the city landfill without additional compression and treatment.

Assembly members should note that the Non-areawide Sewer Fund shows a negative balance projected for FY 01/02. The staff would like another year to monitor revenues on the SDCs and hookups before moving to increase monthly service fees.

Debt service, or the annual payment of principal and interest on bonds, is up about \$796,000 as a result of two General Obligation school bond issues.

Requests for Borough discretionary grants is up considerably, but the Manager continues recommending no Social Service grants, and several discretionary grants are shown in the Economic Assistance Fund budget. The Manager is recommending \$298,826 from the General Fund for these grants, with an additional \$497,873 from Economic Assistance Funds. One grant received after the deadline is not included in these figures.

Conclusion:

In the weeks ahead, the Assembly will take public comments and deliberate on the spending plan for FY 01/02, again, in the shadows of the consolidation issue. The staff is presenting a budget that attempts to hold the General Governmental departments to about a 4 percent increase, while making a large subsidy to its Enterprise Funds and Capital Improvement Projects. The budget proposes building infrastructure and adding only a few new positions with no increase in property or sales tax rates.

Voters will decide this summer if consolidation will take effect. If approved, there will be a transition period needed to mesh the Borough and City operations, including finances. The two governments are on different fiscal cycles. Presumably details of this will be forthcoming.

In the meantime, the Borough department heads must move ahead with their operations and plans. The department heads and staff should be commended for their efforts in bringing forth budgets that are realistic and achievable.

Finally, I would like to thank my staff Susan Fisher and Vicki Campbell for their efforts in assembling this budget.

# **Ketchikan Gateway Borough**

## **FY 01/02 Assembly Budget Schedule**

- May 7 -** 5:30 p.m.- Borough Budget and School District Budget presented at the Regular Assembly meeting, Council Chambers
- May 14 -** 5:30 p.m. - General Fund departments: Mayor/Assembly, Manager, Clerk, Law, Administrative Services, Child Care Grant, Animal Protection, Assessment, Revenue, Council Chambers
- May 16 -** 5:30 p.m. - Discretionary Borough Grants, State/Federal Grants, Non-areawide Fund (Ketchikan Public Library), Council Chambers
- May 21 -** 5:30 p.m. - Regular Assembly meeting, Council Chambers
- May 22 -** 5:30 p.m. - School District gives budget presentation to Assembly, meeting with the School Board, Ketchikan High School Library
- May 23 -** 5:30 p.m. - Airport and Transit Enterprise Funds, Passenger Facility Charges, Interfund Transfers, Debt Service, Council Conference Room
- May 28 -** 5:30 p.m. - Special Assembly meeting, certify election results, Council Chambers
- May 30 -** 5:30 p.m. - (Mayor's letter informs School District of the local dollar amount the Borough will appropriate); Planning Department, Parks & Recreation Department, Council Chambers
- June 4 -** 5:30 p.m. - Introduce Borough Budget Ordinance (1<sup>st</sup> reading) and introduce the School District Budget Ordinance (1<sup>st</sup> reading) at regular Assembly meeting, Council Chambers
- June 6 -** 5:30 p.m. - Grants, All Service Areas, Non-areawide Fund (Sewers), Public Works Dept., Capital Improvement Projects, Recreational CIPs, Council Chambers
- June 11 -** 5:30 p.m. - Economic Development Funds and Land Trust Funds, Internal Service Fund, Council Chambers
- June 13 -** 5:30 p.m. - Special Meeting, Assembly sets Mill Levies, by Resolution, City Conference Room
- June 18 -** 5:30 p.m. - Public Hearing and adoption of Borough Budget Ordinance (2<sup>nd</sup> reading), and School District Budget (2<sup>nd</sup> reading), regular Assembly meeting, 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 2000)**

Registered Voters	10,830
Votes Cast Last Borough Election	2,637
% Voting Last Borough Election	24%

**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**

2000 (Official 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
1950	7,616

**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%

**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%

**Taxes (2001)**

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
Shoreline Service Area	8.50 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 .80 mills

**2001 Property Tax Assessed Valuation**

Borough	\$1,043,607,300
City of Ketchikan	607,216,600
City of Saxman	14,260,000

**Unemployment Rates (%)**

2000	7.6%
1999	7.5%
1998	7.4%
1997	9.5%
1996	9.5%
1995	7.6%
1994	8.3%
1993	8.7%
1992	9.3%
1991	9.3%
1990	7.5%

**Zoning Permits (Calendar Year)**

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

## 2000 SERVICE STATISTICS

### **Animal Protection (Calendar Year 2000)**

Licenses Issued	856
Animals Impounded	564
Animals Surrendered	476
Animals Adopted	275
Animals Claimed	145

### **Transportation Services (Calendar Year 2000)**

#### *Ketchikan International Airport*

Inbound Passengers	99,519
Outbound Passengers	99,510

#### *Airport Ferry*

Passengers	376,854
Vehicles	91,263

#### *The Bus*

Passengers	153,824
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### **Shoreline Volunteer Fire Department**

*Annexed by City of Ketchikan effective  
January 1, 2001.*

### **South Tongass Volunteer Fire Department (Calendar Year 2000)**

Stations	1
Volunteers	30
Fire Calls	19
Emergency Calls	21
Fire Investigations	2

### **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 (2000)**

Library Materials	64,090
Annual Circulation	189,795
Registered Borrowers	12,143

### **Municipal Parks**

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

### **Educational System (2000-2001)**

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)	2,465
Public School Teachers	143

### **Visitor Industry (Calendar Year 2000)**

Cruise Ship Passengers	572,464
Alaska Marine Highway Visitors	25,139
Airline Visitors	23,561
Estimated Gross Revenues From Lodging, Restaurants, Retail	\$75,821,607

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, 2001

No Debt Limit is Mandated by Law

Direct and Overlapping Debt

Total Direct Debt

Outstanding G.O. Bonds - Ketchikan Gateway Borough		\$21,610,000
Less Self Supporting Debt:		
1995 Recreation Sales Tax Revenues	(5,095,000)	(5,095,000)
Total Direct Debt		16,515,000

City of Ketchikan Direct Debt

Outstanding G.O. Bonds		\$14,535,000
Less Self Supporting Debt:		
Bonds Paid from Ketchikan Port Fund Revenues	(2,730,000)	
1997 Hospital Construction Bonds		
Paid from Sales Tax Hospital Fund Revenues	(9,735,000)	
1997 Fire Truck Construction Funds		
Paid from Sales Tax Hospital and Other Public Works Funds	(535,000)	
1986 Refunding Bonds		
Paid from Wastewater and Harbor Fund Revenues	(775,175)	(13,775,175)
Total City of Ketchikan Direct Debt		759,825
Total Direct and Overlapping Debt		\$17,274,825

Source: Ketchikan Gateway Borough and City of Ketchikan Financial Records

**KETCHIKAN GATEWAY BOROUGH**  
**DEBT SERVICE REQUIREMENTS TO MATURITY**  
 June 30, 2001

Fiscal Year	2000 G.O. Bonds-Education		1999 G.O. Bonds-Education		1995 G.O. Bonds-IRC	
	Principal	Interest	Principal	Interest	Principal	Interest
2002	140,000	666,329	265,000	390,725	550,000	245,228
2003	320,000	463,350	280,000	378,138	575,000	220,478
2004	335,000	447,350	290,000	364,838	605,000	194,028
2005	350,000	430,600	305,000	351,063	630,000	165,591
2006	355,000	413,100	320,000	336,423	660,000	135,037
2007	385,000	394,850	335,000	320,903	695,000	103,357
2008	400,000	375,600	350,000	304,320	730,000	69,650
2009	420,000	355,600	370,000	286,820	550,000	33,160
2010	440,000	334,600	390,000	268,320	-	-
2011	455,000	312,600	405,000	248,430	-	-
2012	485,000	285,350	430,000	227,573	-	-
2013	510,000	264,615	450,000	204,998	-	-
2014	540,000	238,605	475,000	180,923	-	-
2015	565,000	210,525	500,000	155,273	-	-
2016	600,000	180,580	530,000	128,023	-	-
2017	630,000	148,780	555,000	98,873	-	-
2018	665,000	114,760	590,000	68,070	-	-
2019	700,000	78,850	620,000	35,030	-	-
2020	740,000	40,700	-	-	-	-
	\$ 9,055,000	\$ 5,760,744	\$ 7,460,000	\$ 4,348,743	\$ 5,095,000	\$ 1,166,519
		\$ 14,815,744		\$ 11,808,743		\$ 6,261,519

**KETCHIKAN GATEWAY BOROUGH**  
**COMBINED SCHEDULE OF BONDS PAYABLE**

Year Ended June 30, 2001

	Interest Rate	Payment Dates	Issue Date	Final Maturity Date	Authorized	Issued	Retired	Outstanding
<b>GENERAL OBLIGATION BONDS</b>								
2000 School Bonds	4.40 - 5.52	5/1 & 11/1	12/14/00	05/01/20	9,055,000	9,055,000	-	9,055,000
1999 School Bonds	4.75 - 5.65	5/1 & 11/1	12/01/99	05/01/19	7,560,000	7,560,000	-	7,560,000
1995 Indoor Recreation Center Bonds	4.30 - 6.00	5/15 & 11/15	12/07/95	05/15/09	7,500,000	7,500,000	1,875,000	5,625,000
					<u>\$ 24,115,000</u>	<u>\$ 24,115,000</u>	<u>\$ 1,875,000</u>	<u>\$ 22,240,000</u>

## GLOSSARY of TERMS and ABBREVIATIONS

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

<b>BUDGET REVIEW COMMITTEE</b>	An <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.
<b>CAPITAL ASSET</b>	Assets of significant value (in excess of \$1,000) having a useful life of several years (generally five or more years).
<b>CAPITAL BUDGET</b>	A financial plan for the acquisition of capital assets over a defined period of time (also known as a Capital Improvement Program).
<b>CAPITAL/EQUIP. REPLACEMENT</b>	Designated fund reserve for purchasing vehicles and other specified capital items.
<b>CAPITAL IMPROVEMENT PROJECT (CIP)</b>	A capital asset that is a planned acquisition or construction.
<b>C.A.R.E.</b>	Concerned Alaskans for Resources and Environment (See: Borough Grants).
<b>CODE OF ORDINANCES</b>	A set of laws, adopted by the Borough Assembly, under which the Borough government and Borough residents operate.
<b>CONTINGENCY</b>	A financial reserve to be expended in the event of an unforeseen obligation or uncertain financial condition.
<b>CONTRACTUAL SERVICES</b>	Services procured by contract or contractual arrangement.
<b>DEBT</b>	Accumulated amount of future payments owed by the Borough.
<b>DEBT SERVICE</b>	The annual payments (principal and interest) made by the Borough against its outstanding debt, especially related to bonds.
<b>DEPRECIATION</b>	An allocation of the net costs of a fixed asset over its estimated life or a measure of the exhaustion of asset value.

<b>DOT (also ADOTPF)</b>	Alaska Department of Transportation and Public Facilities.
<b>ENDOWMENT FUND</b>	Created by the Borough Assembly from Economic Assistance Funds, funds reserved for investment to support General Fund and designated expenditures from investment income.
<b>ENTERPRISE FUND</b>	A fund established to account for operations or activities which are financed and operated in a manner similar to private business where the intent is to cover the costs (expenses plus depreciation) of the operation or activity primarily through the collection of user charges and fees.
<b>ESD</b>	Employment Security Division (Alaska state unemployment).
<b>EXPENDITURE</b>	The amount of money or other asset paid, or to be paid, for a service rendered, good received, or an asset purchased.
<b>EXPENSE RECOVERY</b>	Internal charges from one Borough department to another for service (generally relating to vehicle repair and maintenance).
<b>FISCAL MANAGEMENT</b>	Involves related functions in managing the Borough assets.
<b>FISCAL YEAR (FY)</b>	Accounting period beginning July 1 of one calendar year and ending June 30 of the following calendar year.
<b>FTE</b>	Full-time-equivalent employee (2,080 work hours per year).
<b>FUND</b>	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
<b>FUND BALANCE</b>	Remaining funds after taking into account all anticipated actual revenues and expenditures per fiscal year.
<b>GENERAL FUND</b>	Used to account for all financial resources, except those required to be accounted for in another fund, e.g. an Enterprise Fund. The General Fund includes most operating activities of the Borough, including local funding for the public School District.

<b>GOAL</b>	Generalized accomplishment or objective which may or may not be quantifiable and without a specific time frame.
<b>G.O., GO BONDS</b>	General Obligation Bonds, backed by the full faith of the Borough government through its taxing ability and issued with voter approval.
<b>GRANT</b>	A contribution or gift of cash or other assets from one government to another to be used or expended for a specific purpose, activity or facility.
<b>GRANT AMORTIZATION</b>	Gradual reduction in the balance of the grant funding anticipated over multiple years.
<b>GRAVINA ISLAND</b>	The island south of Revillagigedo Island on which the Ketchikan International Airport and certain development enterprises are located. Gravina Island is within the Borough boundaries.
<b>GRC (also IRC)</b>	Gateway Recreation Center, the formal name for the Borough facility operated by the Parks and Recreation Department. Also referred to as the Indoor Recreation Center.
<b>INDIRECT COSTS</b>	Support costs associated with doing business as a Borough government
<b>INDOOR RECREATION CENTER (IRC)</b>	Indoor Recreation Center, see GRC.
<b>IN-KIND CONTRIBUTIONS</b>	Payments made directly by the Borough which benefit the School District specifically in reference to insurance premiums.
<b>INTERFUND TRANSFERS</b>	Financial transactions between funds requiring approval of the Borough Assembly.
<b>JACK COTANT</b>	Marine vessel owned by the Borough School District (see CIP).
<b>KANAYAMA, JAPAN</b>	Sister city in Japan which participates in annual student/teacher exchange program (See Borough Grants).
<b>KGB</b>	Ketchikan Gateway Borough.
<b>KILLER WHALES SWIM CLUB</b>	Youth swimming program (See Parks & Recreation Dept.)

<b>LAND TRUST FUND</b>	A special fund for revenues from the management and use of Borough lands intended to provide funding for land acquisition for commercial/industrial and residential development and for maintenance of Borough facilities.
<b>LEVY</b>	The amount of taxes to be imposed for the support of government activities.
<b>LONGEVITY</b>	Length of service (employment).
<b>MISSION STATEMENT</b>	A statement of broad direction, purpose or intent based on the needs of the Borough. This statement is general and timeless, and it is not concerned with specific achievement in a given time.
<b>(NAW) NON-AREAWIDE</b>	The area of the Borough outside all cities of the Borough (See: Non-areawide-Sewers and Non-areawide-Library Funds.)
<b>NON-DEPARTMENTAL</b>	A cost accumulation center where costs that can not be directly identified and allocated to specific activities, functions or programs can be accounted for.
<b>NSF</b>	Insufficient or Non-sufficient funds to cover a check paid to the Borough, making it subject to collection efforts.
<b>O.E.D.P.</b>	Overall Economic Development Program.
<b>PERSONAL SERVICES</b>	The cost of personnel employed by the Borough government.
<b>PFC, PFC FUND</b>	Passenger Facility Charges, a special charge "per head" on passengers using the Ketchikan International Airport, approved by the Federal Aviation Administration, and dedicated to support, upgrade, maintain and renovate airport facilities.
<b>RECORDS MANAGEMENT</b>	A system of filing, retention, and timely destruction of obsolete data and information.
<b>REP</b>	Representative.
<b>RESERVES</b>	That portion of the fund balance that is not available for appropriation or expenditure, or is legally segregated for a specific future use.
<b>REVENUE</b>	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.