

KETCHIKAN GATEWAY BOROUGH
Ketchikan, Alaska



Budget
Fiscal Year 2000/2001

KETCHIKAN GATEWAY BOROUGH

FISCAL YEAR 2000/2001 BUDGET AND CAPITAL PROGRAM

Mayor and Assembly (Term Expires)

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

Phyllis L. Yetka, Vice Mayor (2000)

John J. Conley (2001)

Richard L. Coose (2000)

George Lybrand (2002)

Michael B. Salazar (2002)

Michael J. Sallee (2002)

Maggie Sarber (2001)

Appointed Staff

Georgianna C. Zimmerle, Manager

Scott A. Brandt-Erichsen, Attorney

Susan L. Bethel, Clerk

Directors

Administrative Services - Alvin E. Hall

Animal Protection - Eugene Martin

Assessment - Dennis Finegan

Parks & Recreation - Lisa Machado (Acting)

Planning & Community Development - Susan Dickinson

Public Works - Rich McAlpin (Deputy Director)

Transportation Services - David Miller (Acting)

Assembly Adoption of Budget, June 19, 2000

Fiscal Year July 1, 2000-June 30, 2001

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 2000/2001

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INTRODUCTION

FY 2000/2001

KETCHIKAN GATEWAY BOROUGH

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Georgianna Zimmerle
Borough Manager
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BUDGET MESSAGE

DATE: June 29, 2000

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

THRU: 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 2000-2001. 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 includes capital projects requested by the Ketchikan Gateway Borough School District. The budget includes the amount that will be funded by the Ketchikan Gateway Borough from General Funds, Enterprise Funds, State and Federal Grants, General Obligation and Revenue Bonds, Land Trust Funds, Service Area Funds and Recreational Capital Improvement Funds. The Ketchikan Gateway Borough School District's operating budget is included by reference with their full budget presented in a separate document.

The Borough continues to address the economic impact created by closure of the Ketchikan Pulp Mill. The forest products industry continues to play a important role in the development of Southeast Alaska's economy and has remained a driving socioeconomic force for more than forty years. In the early 1950's, a long-term timber contract stimulated construction of a pulp mill near Ketchikan that employed more than 350 people and created hundreds of jobs in the region's logging and sawmill operations. Many factors---including environmental concerns, market conditions and reduction to the timber contract between the Ketchikan Pulp Company (KPC) and the United States Forest Service, and the sale of many of its assets to Gateway Forest Products (GFP) have an effect on our economy. Gateway Forest Products is bringing some optimism into the area with operation of a sawmill and construction of a veneer mill. The supply of raw materials from the United States Forest Service continues to be a concern.

Economic stimulation is expected with the infusion of \$27 million in federal funds received as a result of the reduction in timber availability. The Borough is continually soliciting and reviewing business plans of many groups proposing to bring additional jobs and business opportunities to the local community. The Borough assisted with \$2,000,000 for a feasibility study for a veneer mill and an additional \$7,000,000 loan to Gateway Forest Products for construction of the veneer mill. Infrastructure development, tax relief, grants and loan guarantees with financial institutions are anticipated to have a positive impact on community development. Future development projects will be recommended by the Ketchikan Economic Development Corporation (KEDA). This board will research, analyze and recommend additional projects with jobs development potential to the community.

In addition to the Economic Development Assistance Fund, the Borough is funding an Economic Development Center to assist small businesses in preparing formal business plans in order to secure private

financing. There also are funds for an Economic Development Authority to attract new businesses and provide loan guarantees, a grant to the City of Ketchikan for expanded parking facilities and the Juvenile Detention Center, a loan to Ketchikan Pulp Corporation (KPC) for developing and constructing a new veneer mill, and a grant for continued support of the Alaska Ship and Dry dock. The Borough continues to negotiate with Abacus Minerals-Niblack Project for an economic development loan. With prudent and well-reasoned investment strategies, this Economic Development Fund can play an important part in enhancing, expanding, and diversifying the Borough's economic and employment bases. The expectation is that the loans will provide ongoing support for future development as principal and interest are paid.

The development and construction of a new Wal-Mart store in the Shoreline Service Area and a new Burger King in Ketchikan are expected to increase both jobs and growth in the Ketchikan Gateway Borough.

The Fiscal Year 2000-2001 Budget is decreased substantially over the previous year, notably in the decrease of a grant for the veneer study plus a 5.5% decrease in overall expenditures in operations. Services will not be severely affected as a result of decreased expenditures.

In addition to ongoing maintenance of Borough facilities, bond issuances this year will enable the Borough to complete comprehensive school repairs, to design and construct a new ferry and remodel the airport terminal building. The Borough expects to issue \$9.2 million in General Obligation Bonds for the school projects and \$4.545 million in Revenue Bonds for the ferry/terminal projects.

We propose to address several major maintenance projects on Borough and School facilities in addition to promoting development on Borough property and the Airport Reserve as well as encouraging others to develop their private lands.

Property assessment value increased by approximately (.04%) this past year, and the mill levy decreased by .7 mill in property and personal taxes making for approximately \$6,478,866 in real and personal property taxes after allowing \$420,998 for Senior Citizens exemptions in FY 2000/2001.

This budget serves as the Assembly's operating plan for the Borough for 2000/2001. 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 2000/2001 will approximate \$13,491,975. This is a decrease of \$296,156 or 2.15% under budgeted revenues for Fiscal Year 1999/2000. The table below identifies the major revenue sources of the Borough and the net change by category.

	<u>2000 Budget</u>	<u>2001 Budget</u>	<u>Net Change</u>
Taxes and Fees	10,666,654	10,330,608	(336,046)
Revenue from Other Governments	1,021,248	1,049,810	28,562
Charges for Services	844,000	1,024,593	180,593
Interfund Revenues	<u>1,256,229</u>	<u>1,086,964</u>	<u>(169,265)</u>
Total	<u>13,788,131</u>	<u>13,491,975</u>	<u>(296,156)</u>

Approximately \$10,330,608 or 76.57% of the Borough's 2000/2001 revenues will come from taxes. The Borough currently assesses four types of taxes: (1) real and personal property taxes, (2) consumer sales tax, (3) transient occupancy tax, and (4) automobile and boat tax. The following table summarizes the major tax revenues of the Borough.

	<u>2000 Budget</u>	<u>2001 Budget</u>	<u>Net Change</u>
Property Taxes	7,125,704	6,478,866	(646,838)
Sales Taxes	3,216,500	3,533,832	317,332
Transient Tax	-0-	-0-	-0-
Automobile and Boat Tax	194,700	188,410	(6,290)
Other Tax and Fees	<u>129,750</u>	<u>129,500</u>	<u>(250)</u>
Total	<u>10,666,654</u>	<u>10,330,608</u>	<u>(336,046)</u>

Senior citizen tax exemption continues to have an adverse effect on revenue as the State does not fund this mandated program. All property values in the Borough are determined by the Assessment Department. The latest data from the Director of Assessment estimates the value of real and personal property located within the Borough on January 1, 2000 at \$1,014,686,000 up from last year's value of \$1,010,564,100.

Sales tax revenues are generated from a 2% sales tax imposed on retail sales within the Borough. Sales tax revenues are accounted for in two separate funds: General Fund, 1.6%, and Recreational Capital Projects Fund, 0.4%. Sales tax collection is projected to increase by three (3) percent primarily due to tourism's impact on Ketchikan economy.

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

Shared revenues and other revenues from the State of Alaska continue their downward trend, requiring municipalities to raise local revenues and/or curtail the level of services they provide to their citizens. The Borough is projected to lose \$50,815 in Revenue Sharing and Safe Communities revenues during 2000/2001. The following table summarizes the major categories of State revenue and net changes.

	<u>2000 Budget</u>	<u>2001 Budget</u>	<u>Net Change</u>
Revenue Sharing	101,841	70,181	(31,660)
Safe Communities	124,734	105,579	(19,155)
Raw Fish Tax	318,243	318,243	-0-
Timber Stumpage	100,827	85,000	(15,827)
Federal Tobacco Tax	67,500	-0-	(67,500)
Child Care Programs/Other	52,103	60,548	(8,445)

Payment in Lieu of Taxes	<u>256,000</u>	<u>410,259</u>	<u>154,259</u>
Total	<u>1,021,248</u>	<u>1,049,810</u>	<u>28,562</u>

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

	<u>2000 Budget</u>	<u>2001 Budget</u>	<u>Net Change</u>
Interest Income	425,000	475,000	50,000
Other Sales and Services	10,000	10,000	-0-
Assessment Fees	-0-	1,000	1,000
Zoning and Platting Fees	16,500	57,375	40,875
Digital Map Sales	1,500	2,500	1,000
Animal Protection Fees	27,500	32,500	5,000
Passports	5,000	5,000	-0-
Recreation Program Fees	<u>358,500</u>	<u>423,218</u>	<u>64,718</u>
Total	<u>844,000</u>	<u>1,024,593</u>	<u>180,593</u>

INTERFUND TRANSFERS

Fund transfers represent operating subsidies of transfers from specially designated funds to the General Fund. For FY 2000/2001, \$535,000 from the Land Trust Fund will be used to fund debt services and assist in operating the Indoor Recreation Center. There is also a transfer of \$410,000 from the Economic Development - Endowment Fund which represents 80 percent of the Fund earnings, \$20,136 in fees assessed the Service Areas for services provided by administration and \$121,828 for services provided users of the wastewater facilities and services provided to the Airport and Transit Funds.

EXPENDITURES

GENERAL FUND

The Assembly directed staff to build a budget based on a 7.0 mill levy. A number of organizational and program changes were made and the final mill levy was set at 6.8 mills account for a \$3,073,874 decrease in the General Fund expenditures over the previous year. The largest of these decrease is in Borough Grants where a reduction of \$2,054,038 was made in funding of the Veneer Study in the amount of \$2,000,000 and smaller reductions to Community supported grants, General Government decreased by \$70,706 as a result of approximately a 3.23 percent across the board reduction, Public Services increased by \$91,256 as a result of an increase in personnel, and Funding for Education decreased by \$261,509 from the General Fund.

The adopted 2000/2001 general government annual budget is \$13,850,432. By comparison, the 1999/2000 budget totaled \$16,924,396. This represents an decrease of \$3,073,964, or 18.63 percent. The table below summarized how the Borough has spent its financial resources over the past three years and a projection of how those resources will be spent in 2000 and 2001.

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
General Government	1,845,797	2,085,185	1,993,239	2,187,580	2,116,873
Public Services	3,128,229	3,618,845	2,895,172	3,335,349	3,426,606
Education	6,943,372	7,008,058	7,344,172	7,757,696	7,496,187
Capital Projects	147,653	654,608	558,100	316,933	165,665
Other	202,349	187,760	1,114,845	2,772,688	254,864
Transfers	<u>50,000</u>	<u>79,150</u>	<u>454,150</u>	<u>554,150</u>	<u>390,237</u>
Total	<u>12,317,400</u>	<u>13,633,606</u>	<u>14,359,678</u>	<u>16,924,396</u>	<u>13,850,432</u>

A capital budget is included, calling for \$11,793,745 in expenditures the next four years. This budget calls for \$796,096 for projects from the General Fund, \$9,651 from the Enterprise Fund, \$2,418,478 from State and Federal Grants, \$3,171,121 from General Obligation Bonds, \$652,300 from Recreational Capital Project Fund, \$4,007,000 from Revenue Bond, \$667,099 from Service Area Funds and \$42,000 from the Land Trust Fund.

ENTERPRISE FUND

An Enterprise Fund is a fund established to account 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. Airport operations matches this definition and are correctly categorized as an Enterprise Fund.

This is not as true for the Transit Enterprise Fund. This fund has been subsidized from the General Fund in the range of \$50,000 to \$275,000 annually. This Enterprise Fund will never be profitable, and it will be necessary to subsidize it by \$190,237 this fiscal year with no expansion in services.

The Ketchikan International Airport is updating its master plan this fiscal year. A Transit System plan update is in progress and expected to be completed in the fall of 2000.

EDUCATION FUND

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

The School District's local budget will decrease by 1.67% for the 2000/2001 fiscal year. The Assembly is requested to fund \$7,221,187 this year for operations and \$275,000 for insurance in the form of In Kind Services. The School District is funded at 100% of the amount the School Board requested for the 2000/2001 fiscal year.

In addition to these local contributions at the maximum funding amount allowed, 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 Sec. 40.15.005 to support the management in utilization of Borough-owned entitlement land, and is intended to provide in whole the necessary resources for operation of the Borough land program, to provide for the acquisition of land, construction of needed public facilities, and to assist in offsetting the property tax burden.

Funds from Land Trust have been placed in three separate funds: residential, commercial/industrial, and repair and maintenance. Interest from the various funds are programmed into the budget for FY2000/2001. The Land Trust Repair and Maintenance Fund appropriates \$150,000 to fund a portion of the Lewis Reef Development, \$575,000 for Airport Bypass Road Development Project, \$30,000 for an Aquarium survey, \$200,000 to fund the Borough's portion of debt service, \$280,000 to assist in providing operation support for the Indoor Recreation Center, \$62,500 to assist with the Ketchikan Trails Project, and \$600,000 for manufacturing credits for the Whipple Creek Timber sale.

INTERNAL SERVICE FUND

For Health Insurance all but catastrophic events or claims of \$75,000-plus, the Ketchikan Gateway Borough is self-insured. The Borough began working toward self-insurance in 1996. The Borough and the School District pay an administrative fee to Great West Insurance, which in turn handles all employee claims on a weekly basis, and pays claims from an Insurance Reserve Fund deposited with a local bank. The Borough and School District also pay a stop-loss fee per employee, which is the catastrophic insurance coverage. No claims were received the past fiscal year for catastrophic claims.

BUDGET BASIS

The budgets of the General Fund, Special Revenue Funds and Enterprise Funds are prepared on a 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 Funds, Internal Service Funds and Enterprise Funds. Grants from other government agencies are not budgeted for, since funds are not normally appropriated by the agency until after the completion of the local budget process. Budget amendments require an ordinance and approval of the Assembly. This is a two-step process, including a public hearing.

BUDGET PHILOSOPHY

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

The annual budget process is evolutionary; minor changes are made to make the document more easily understood by the lay reader. Adjustments certainly will be made in the process. A few things that will not change are a desire to present a budget that clearly identifies the detailed cost attributable to any activity and a budget that sustains or improves upon an identified level of service.

Any proposed fiscal action is conservative enough to be able to address most reasonable contingencies. An effort to maintain the Borough's ending fund balance or reserve fund balance. One generally accepted "rule of thumb" calls for an ending fund balance of at least (10.0%) of the total General Fund operations budget. In the case of the overall budget, that would result in a minimum ending fund balance of \$1,385,050. The second is to establish and sustain an equipment replacement fund of \$150,000. The monies from this fund will be used to replace needed equipment. General Fund balance estimated at June 30, 2001 is anticipated to be \$2,288,354 or 16.52% reserves. This is adequate to meet the anticipated obligations and loan guarantees.

DEBT MANAGEMENT

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

Alaska statutes do not place a limit on the amount of debt that can be incurred by a community. It seems practical that the debt limit could reasonably be placed somewhere between \$50,000,000 and \$65,000,000 based on the assessed valuation of the Borough. The Borough is planning on issuing additional General Obligation School Bonds in the amount of \$8,601,828 during this fiscal year and Revenue Bonds in the amount of \$4,545,000 which 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 deposits all funds no later than the day after being received. Departments that receive cash put the funds either in the night depository at the bank or deliver the cash to the Administrative Services Department on the day of collection.

Investments of Borough funds are managed by U.S. Trust with emphasis on preserving principal with these yield expectations: 75 percent of the funds in the portfolio shall yield at least the revenue generated by 90-day federal Treasury Notes, and 25 percent of the funds in the portfolio shall be invested in equities in U.S. firms with assets in excess of \$5 billion. Adoption of the codified investment policy will provide opportunities for improving interest yields for the Borough on its longer-term investments.

CONCLUSION

It is hoped that the Assembly and the citizens of the Ketchikan Gateway Borough find this budget understandable and accountable. We feel that with judicious implementation this budget can meet the expectations of the public and objectives of the Assembly. I want to thank the Staff Budget Committee for the dedication and insightfulness in reviewing the following budget, and to thank all of the departments for their professional and responsible response to the "budget call." Their efforts are much appreciated and necessary. I also want to thank 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, Assistant Borough Manager and the Borough Assembly and other staff for the many hours devoted to budget hearings and deliberations.

Ketchikan Gateway Borough

FY 2000/2001 BUDGET

TABLE ONE: Budget Comparison 1999/2000 and 2000/2001

Department	FY99/00	FY00/01	Change	Percent
GENERAL FUND				
Mayor and Assembly	\$ 136,814	\$ 113,807	\$ (23,007)	-16.82%
Borough Attorney	293,347	257,711	(35,636)	-12.15%
Borough Clerk	185,389	176,745	(8,644)	-4.66%
Borough Manager	547,168	589,084	41,916	7.66%
Administrative Services	610,768	569,663	(41,105)	-6.73%
Assessment	414,093	409,863	(4,230)	-1.02%
Animal Protection	301,649	283,172	(18,477)	-6.13%
Parks and Recreation	1,353,074	1,328,436	(24,638)	-1.82%
Maintenance and Operations	963,838	822,983	(140,855)	-14.61%
Planning	665,636	632,329	(33,307)	-5.00%
Non-Departmental	197,765	143,188	(54,577)	-27.60%
Automation	61,109	51,128	(9,981)	-16.33%
Child Care Assistance	51,153	60,548	9,395	18.37%
Capital Projects	152,933	80,665	(72,268)	-47.25%
Interfund Transfers	554,150	390,237	(163,913)	-29.52%
Summary	6,488,886	5,909,559	(579,327)	-8.93%
School District				
Education - School District	7,757,696	7,496,187	(261,509)	-3.37%
Capital Projects - School District	164,000	85,000	(79,000)	-48.17%
Summary	7,921,696	7,581,187	(340,509)	-4.30%
Borough Grants				
Borough Grants	2,513,814	359,776	(2,154,038)	0.00%
Summary	2,513,814	359,776	(2,154,038)	-85.69%
Total General Fund	16,924,396	13,850,522	(3,073,874)	-18.16%
ENTERPRISE FUNDS				
Airport	4,811,233	2,962,792	(1,848,441)	-38.42%
Transit	529,204	532,637	3,433	0.65%
Summary	5,340,437	3,495,429	(1,845,008)	-34.55%
OTHER FUNDS				
Land Trust Fund (Repair & Maintenance)	3,934,556	1,326,737	(2,607,819)	-66.28%
Land Trust Fund (Residential)	15,000	15,000	0	0.00%
Land Trust Fund (Commercial/Industrial)	45,000	620,000	575,000	1277.78%
Non-Areawide Fund - Library	357,818	339,603	(18,215)	-5.09%
Non-Areawide Fund - Sewage Treatment	145,565	196,509	50,944	35.00%
Economic Development Assistance Fund	30,524,468	15,338,665	(15,185,803)	-49.75%
Economic Development Annual Budget Fund	500,000	505,083	5,083	1.02%
Economic Development Small Loan Fund	0	111,902	111,902	100.00%
Economic Disaster Fund - Designated	107,000	154,000	47,000	43.93%
Economic Endowment Fund	0	410,000	410,000	100.00%
Internal Service Fund	2,323,206	2,323,206	0	0.00%
Debt Service	2,083,662	1,468,227	(615,435)	-29.54%
Recreation Capital Sales Tax Fund	1,411,879	1,058,319	(353,560)	-25.04%
Passenger Facility Charges (PFC) Fund	1,800,000	1,629,000	(171,000)	-9.50%
Shoreline Service Area Fund	183,213	73,580	(109,633)	-59.84%
Mountain Point Service Area Fund	255,367	82,358	(173,009)	-67.75%
Waterfall Creek Service Area Fund	16,830	13,624	(3,206)	-19.05%
Mudbight Service Area Fund	54,779	4,092	(50,687)	-92.53%
South Tongass Service Area Fund	132,045	245,495	113,450	85.92%
Forest Park Service Area Fund	196,360	172,685	(23,675)	-12.06%
Gold Nugget Service Area Fund	8,932	9,100	168	1.88%
Shoup Street Service Area Fund	41,468	62,571	21,103	50.89%
TOTAL OTHER FUNDS	44,137,148	26,159,756	(17,977,392)	-40.73%
Grand Total all Funds	66,401,981	43,505,707	(22,896,274)	-34.48%

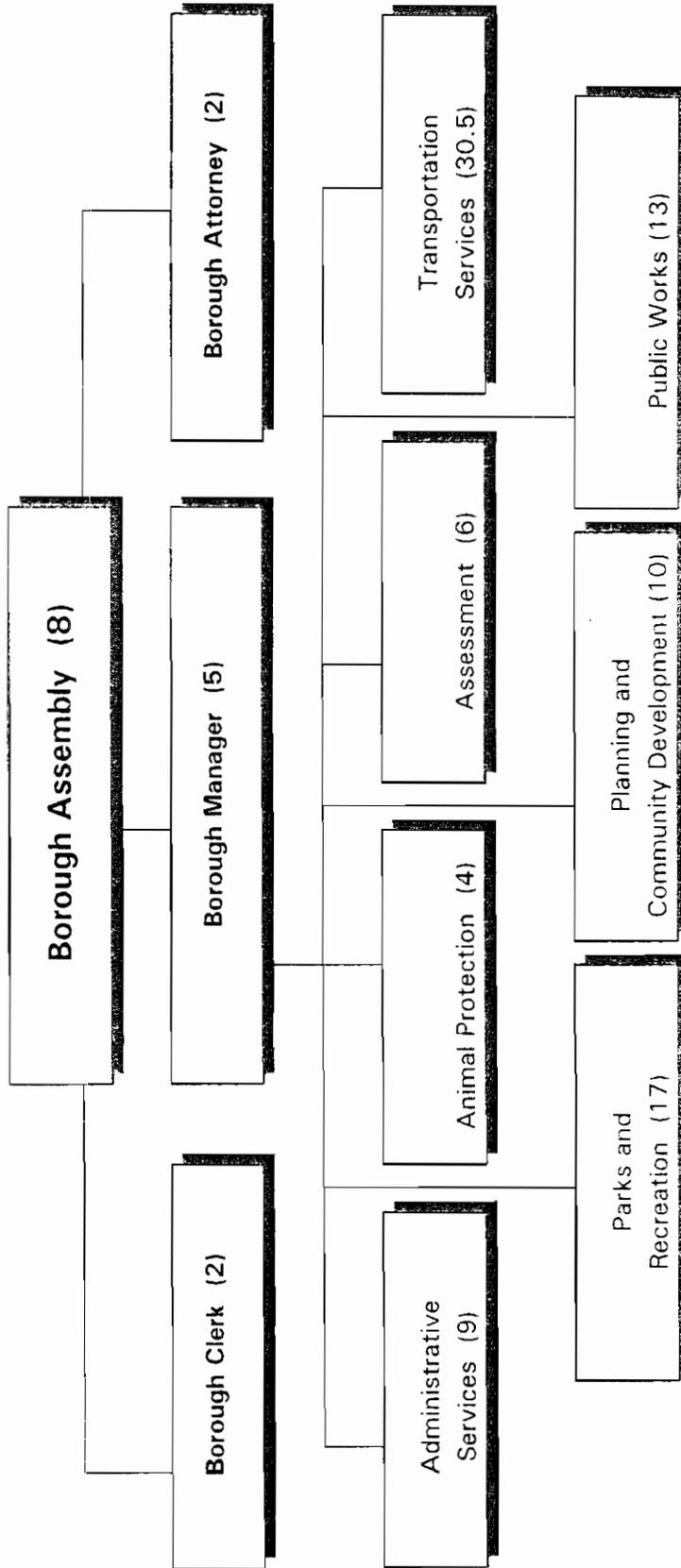
KETCHIKAN GATEWAY BOROUGH
REVENUE AND APPROPRIATIONS SUMMARY FOR ALL FUNDS

Fiscal Year 2000/2001

	ESTIMATED FUNDS AVAILABLE 7/1/00	FY 00/01 ESTIMATED REVENUE	FY 00/01 BUDGETED APPROP	ESTIMATED RESERVE 6/30/01
General Fund	2,646,901	13,491,975	13,850,522	2,288,254
Land Trust Repair & Maintenance Fund	10,523,885	1,082,622	1,326,737	10,279,770
Land Trust Residential Fund	2,788,975	276,143	15,000	3,050,118
Land Trust Fund Commercial/Industrial Fund	2,931,245	280,000	620,000	2,591,245
School Bond/Capital Improvement Fund	42,191	1,461,044	1,468,227	35,008
Nonareawide Fund - Library	85,140	320,904	339,803	66,441
Nonareawide Fund - Sewers	(612,890)	169,377	196,509	1640,022
Economic Development Assistance Fund	16,040,389	4,051,170	15,338,665	4,752,894
Economic Development Small Request Fund	111,902	-	111,902	-
Economic Development Revenue Fund	1,850,000	135,000	-	2,035,000
Economic Development Annual Budget Fund	369,443	163,378	505,083	27,738
Economic Disaster Fund - Designated	2,053,663	154,000	154,000	2,053,663
Long Term Endowment Fund	5,125,000	512,500	410,000	5,227,500
Recreation Capital Sales Tax Fund	170,227	894,347	1,058,319	6,255
Passenger Facility Charges (PFC Fund)	163,897	4,249,542	1,629,300	2,784,439
Airport Enterprise Fund	5,986,929	2,709,427	2,962,792	5,733,564
Transit Fund	12,998	550,149	532,637	10,510
Internal Service Fund - S.D. Health Insurance	788,576	1,351,742	1,092,000	1,048,318
Internal Service - Borough Health Insurance	213,252	712,206	591,180	334,273
Nichols View Service Area	9,864	740	-	10,804
Shoreline Service Area	113,354	114,651	73,580	154,425
Mountain Point Service Area	160,181	92,079	82,358	169,902
Waterfall Creek Service Area	120,941	15,757	13,624	123,074
Mud Bight Service Area	19,164	9,776	4,092	24,948
South Tongass Service Area	192,529	115,429	245,495	82,463
Forest Park Service Area	133,474	54,401	172,685	15,190
Gold Nugget Service Area	14,316	7,617	9,100	12,833
Shoup Street Service Area	38,925	37,508	62,571	13,862
TOTALS	52,094,471	33,043,484	42,865,681	42,272,274

KETCHIKAN GATEWAY BOROUGH

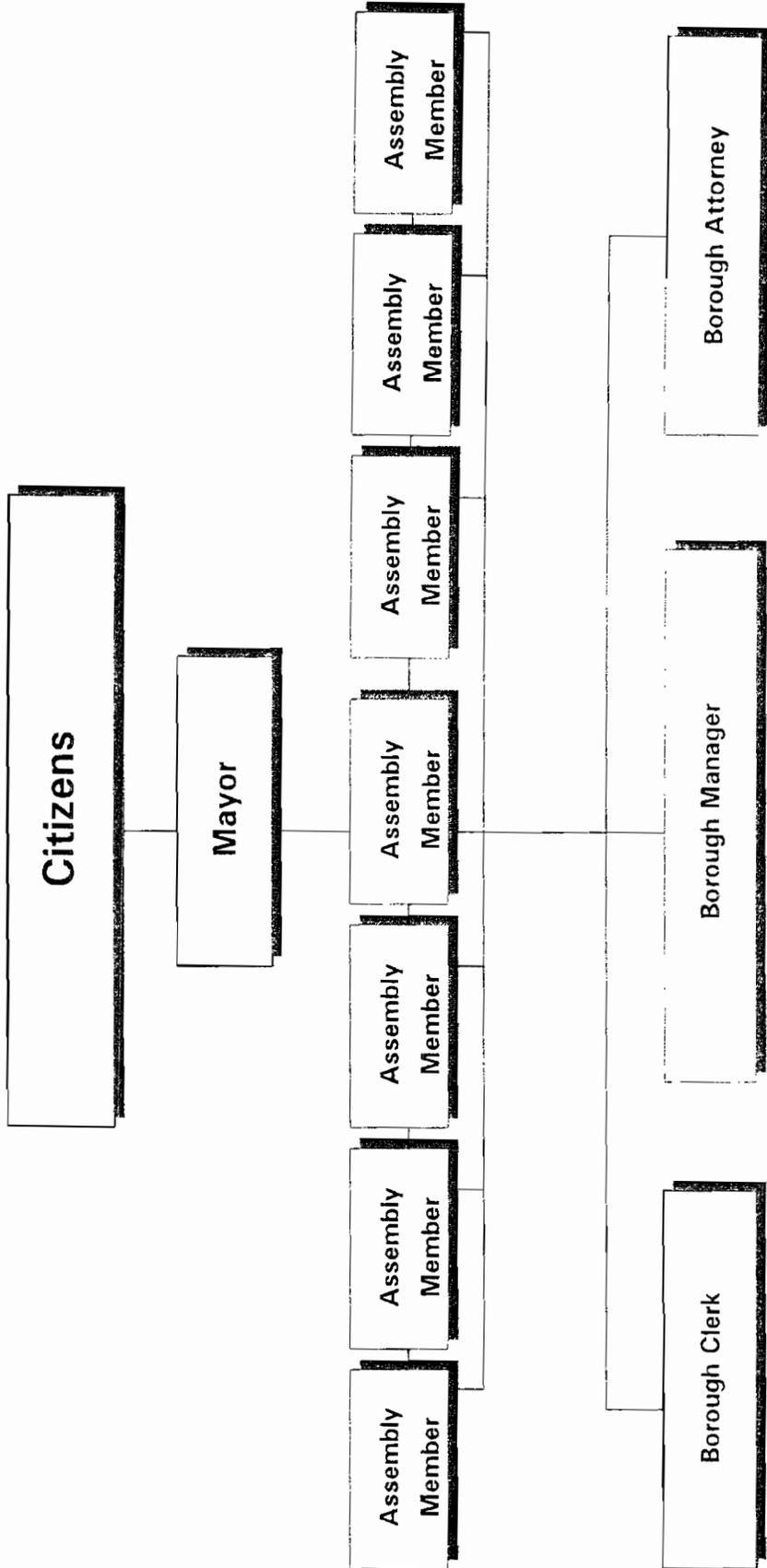
Fiscal Year 2000/2001



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

KETCHIKAN GATEWAY BOROUGH

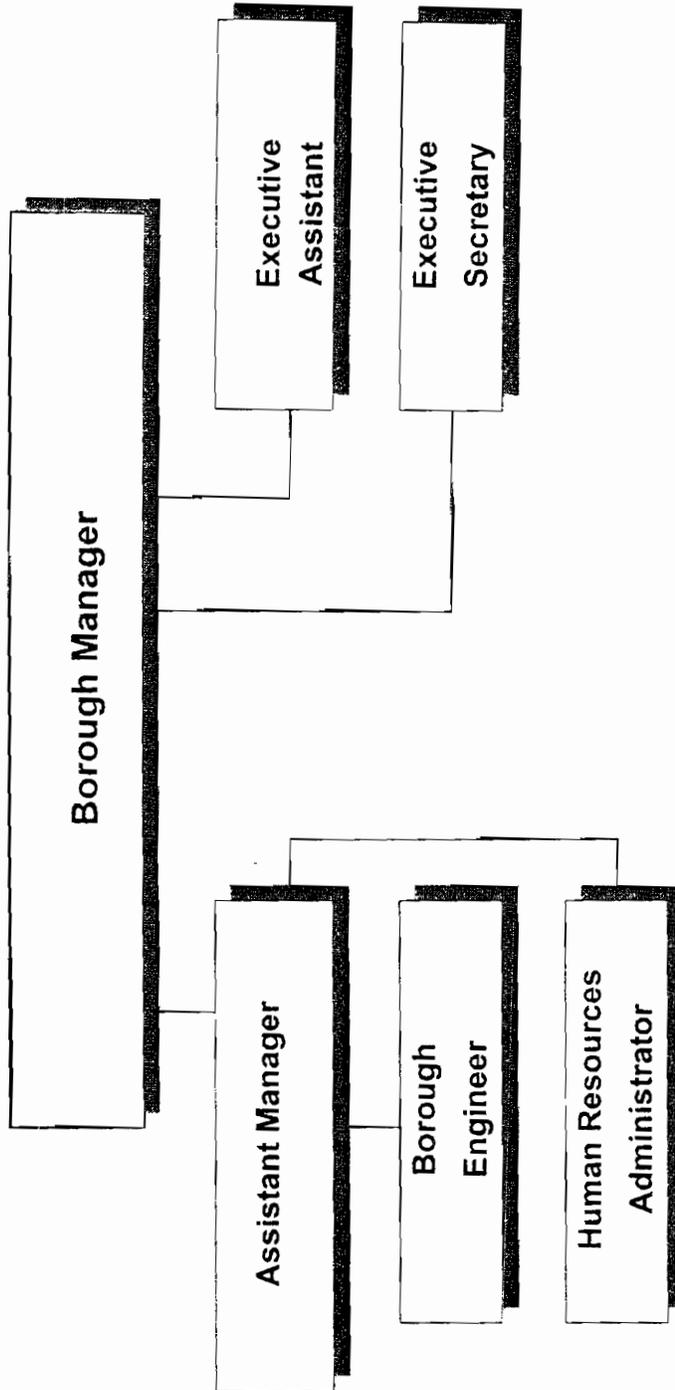
Fiscal Year 2000/2001



KETCHIKAN GATEWAY BOROUGH

MANAGER'S OFFICE

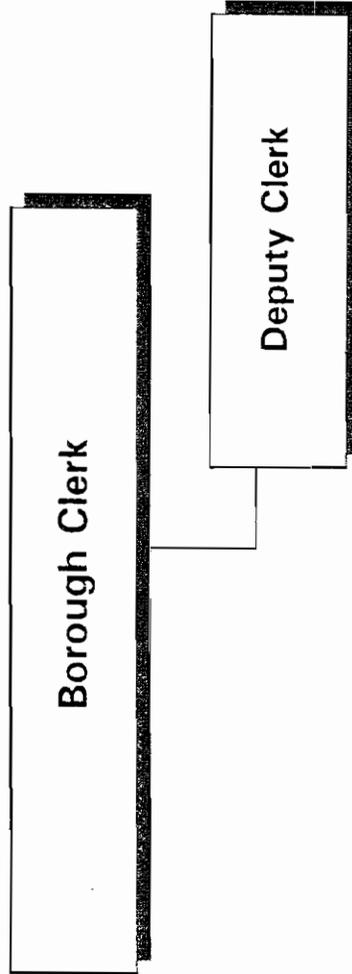
Fiscal Year 2000/2001



KETCHIKAN GATEWAY BOROUGH

CLERK'S OFFICE

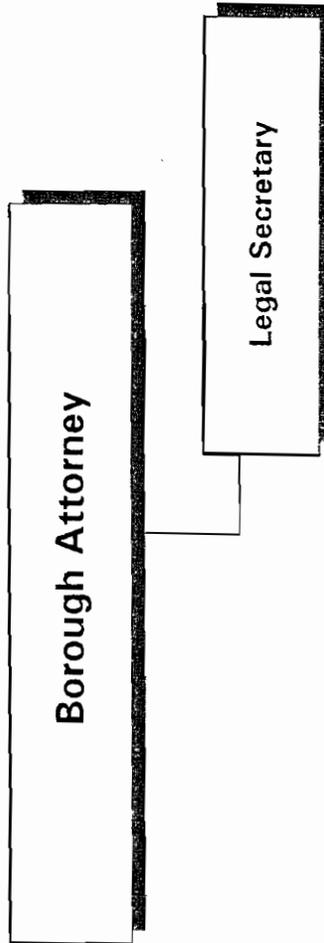
Fiscal Year 2000/2001



KETCHIKAN GATEWAY BOROUGH

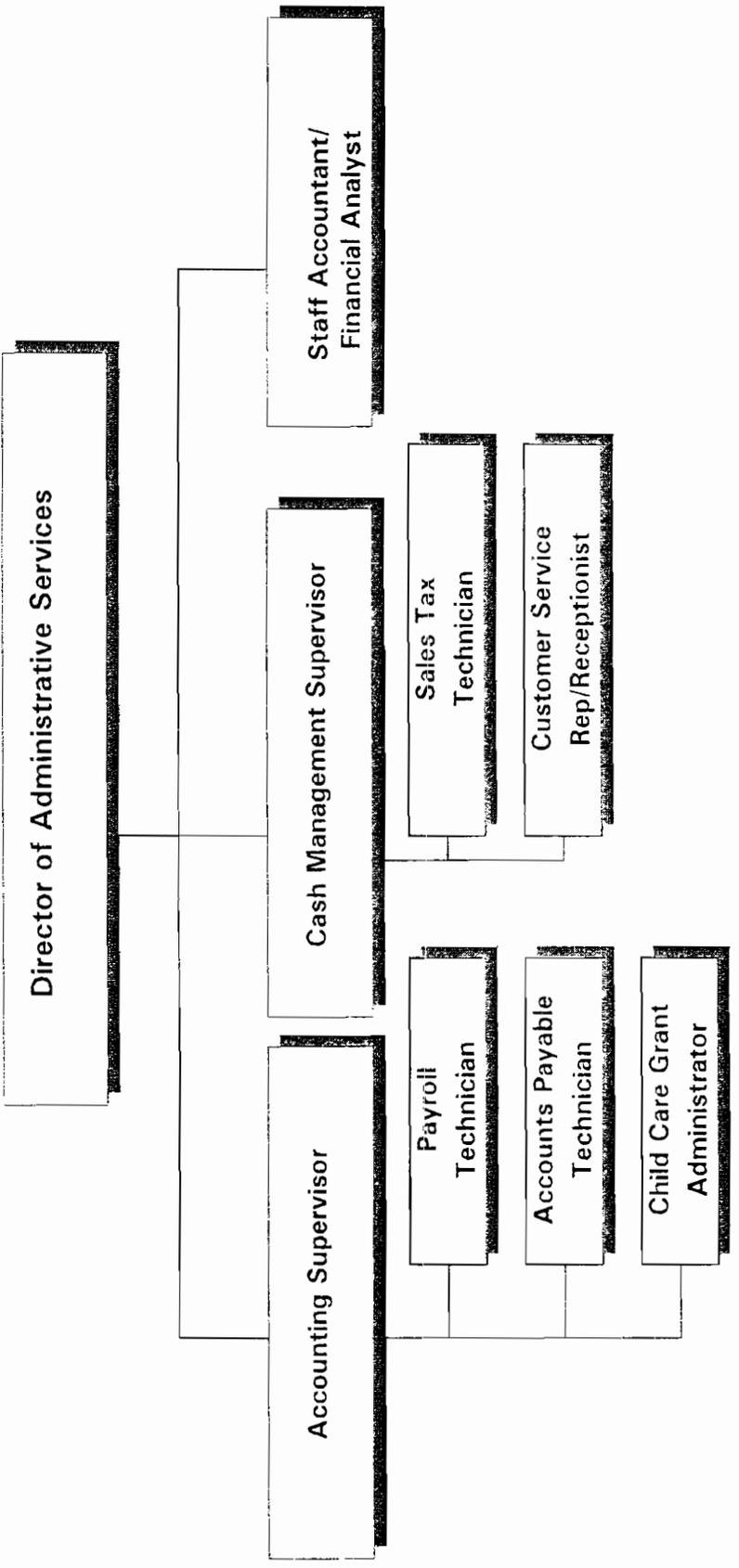
LAW DEPARTMENT

Fiscal Year 2000/2001



KETCHIKAN GATEWAY BOROUGH
DEPARTMENT OF ADMINISTRATIVE SERVICES

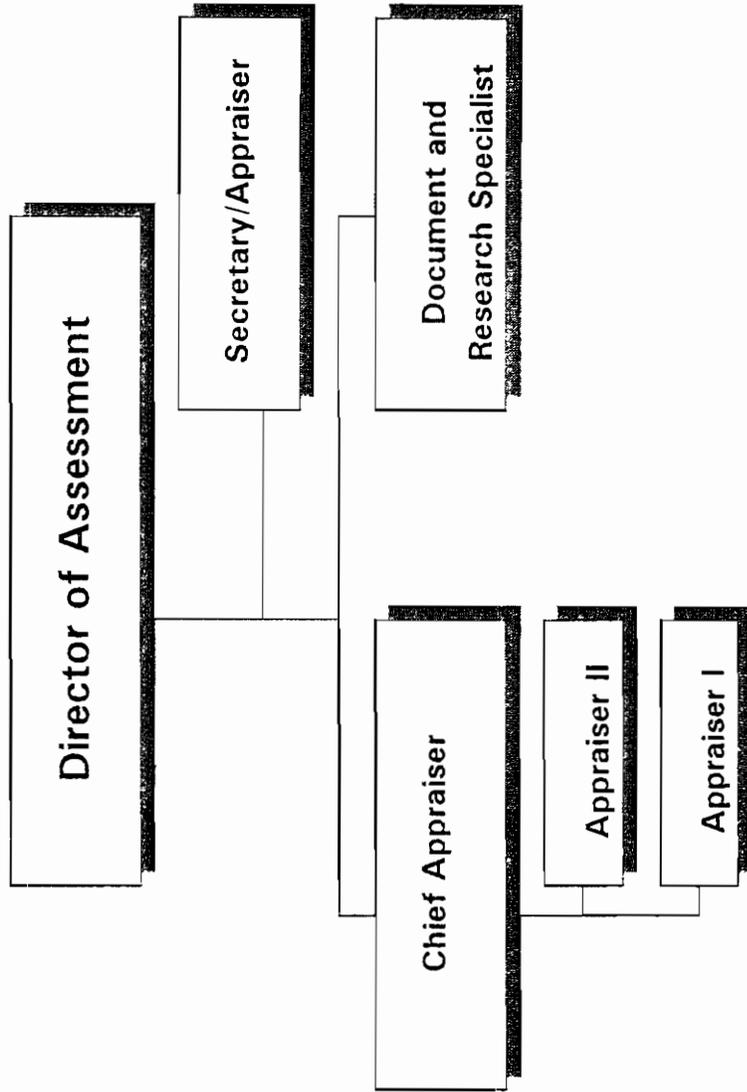
Fiscal Year 2000/2001



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF ASSESSMENT

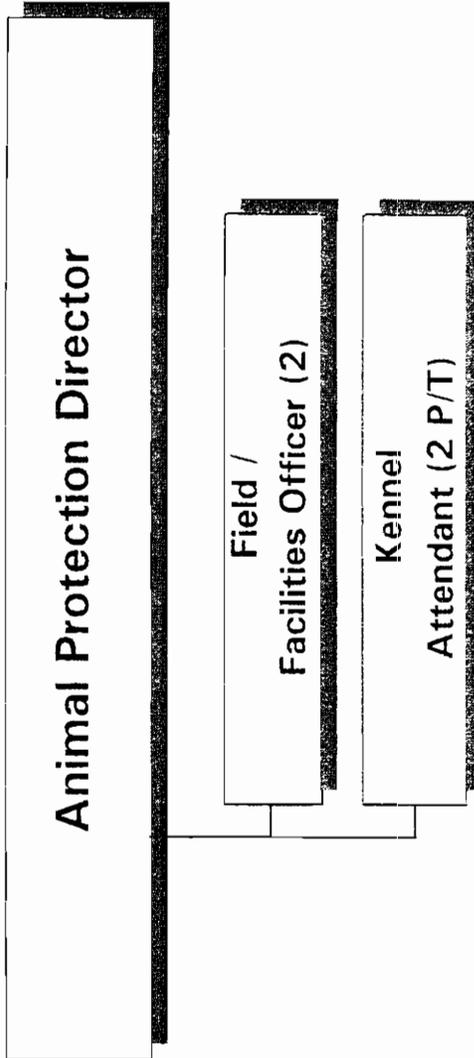
Fiscal Year 2000/2001



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF ANIMAL PROTECTION

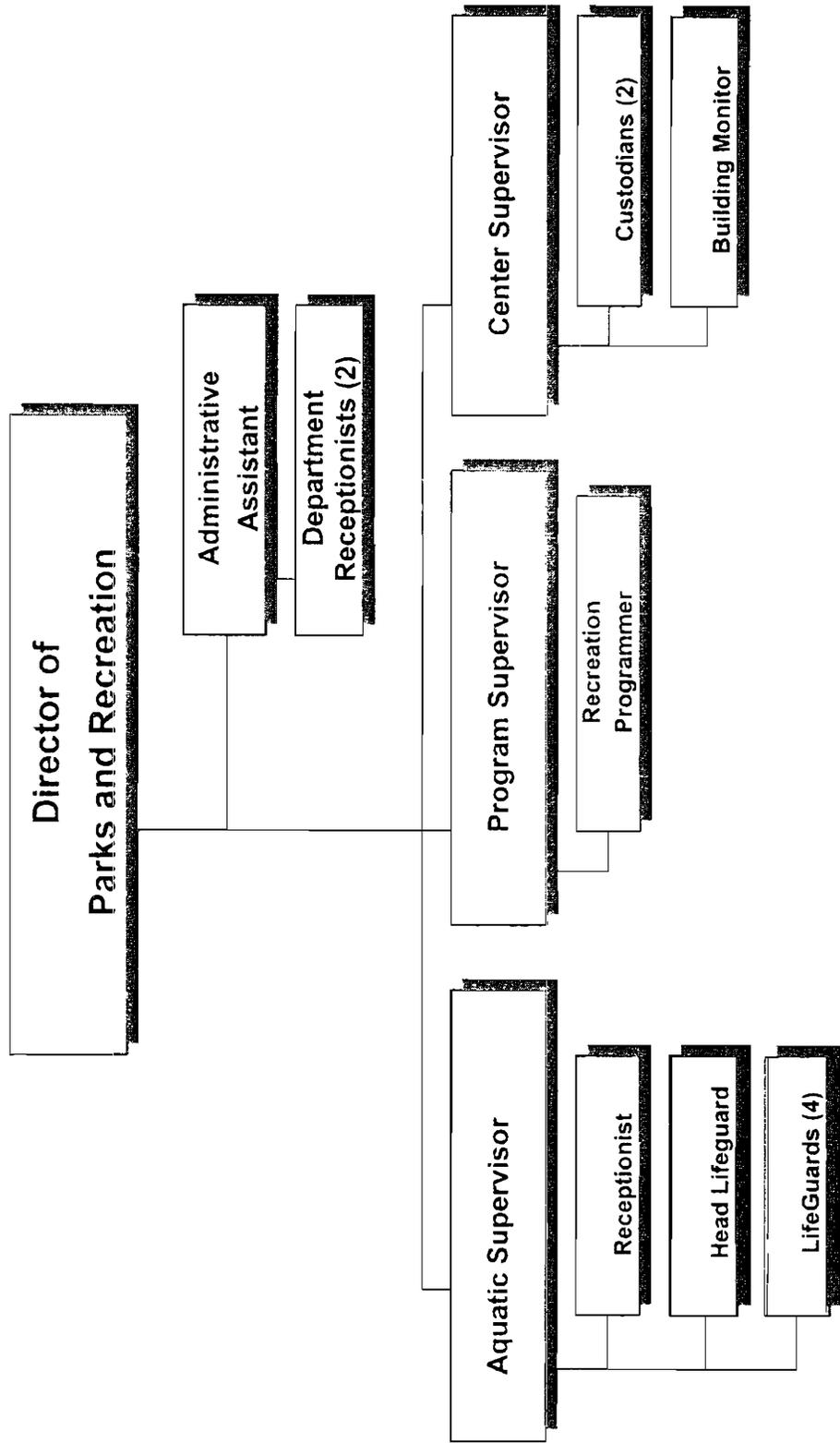
Fiscal Year 2000/2001



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF PARKS AND RECREATION

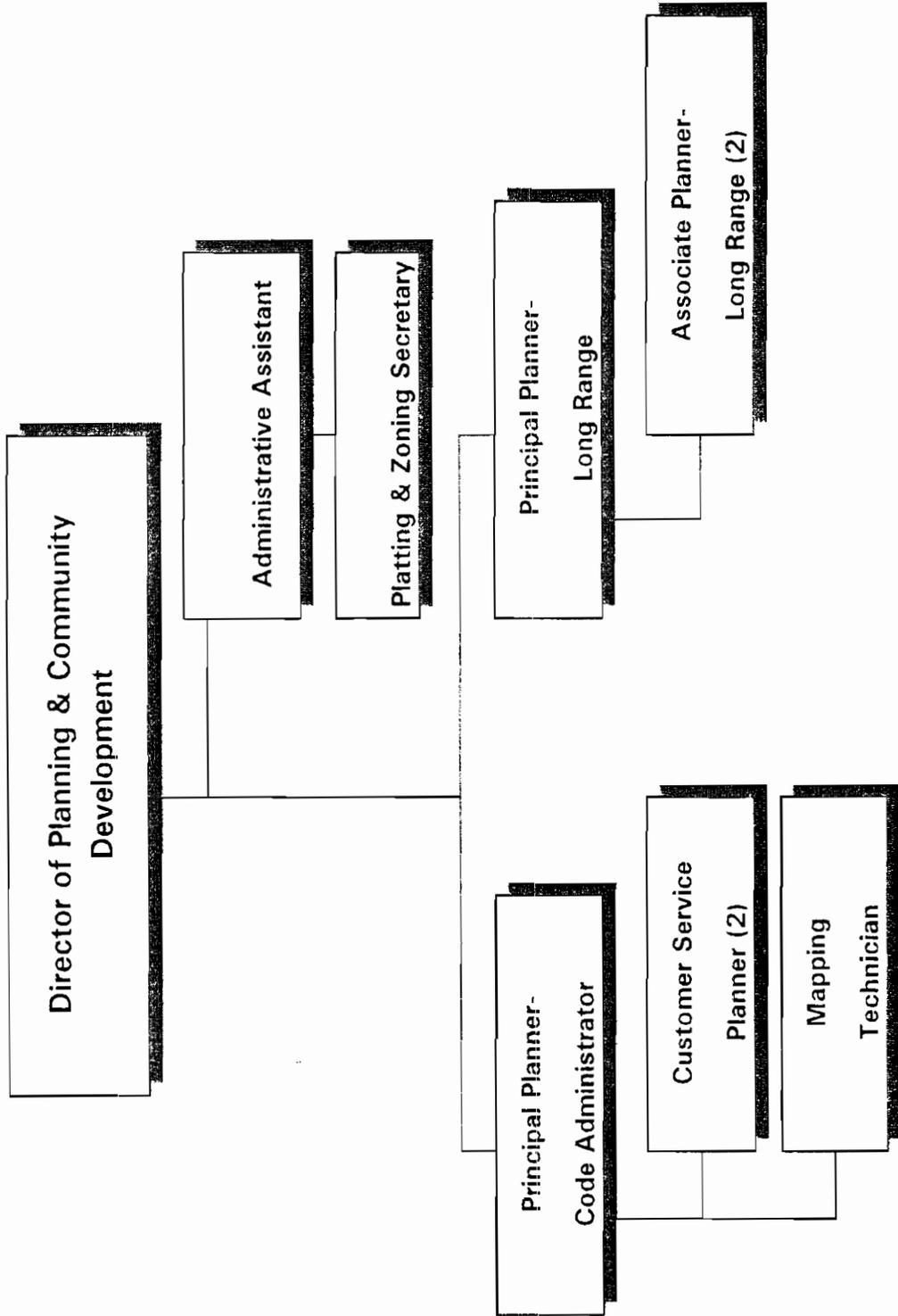
Fiscal Year 2000/2001



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT

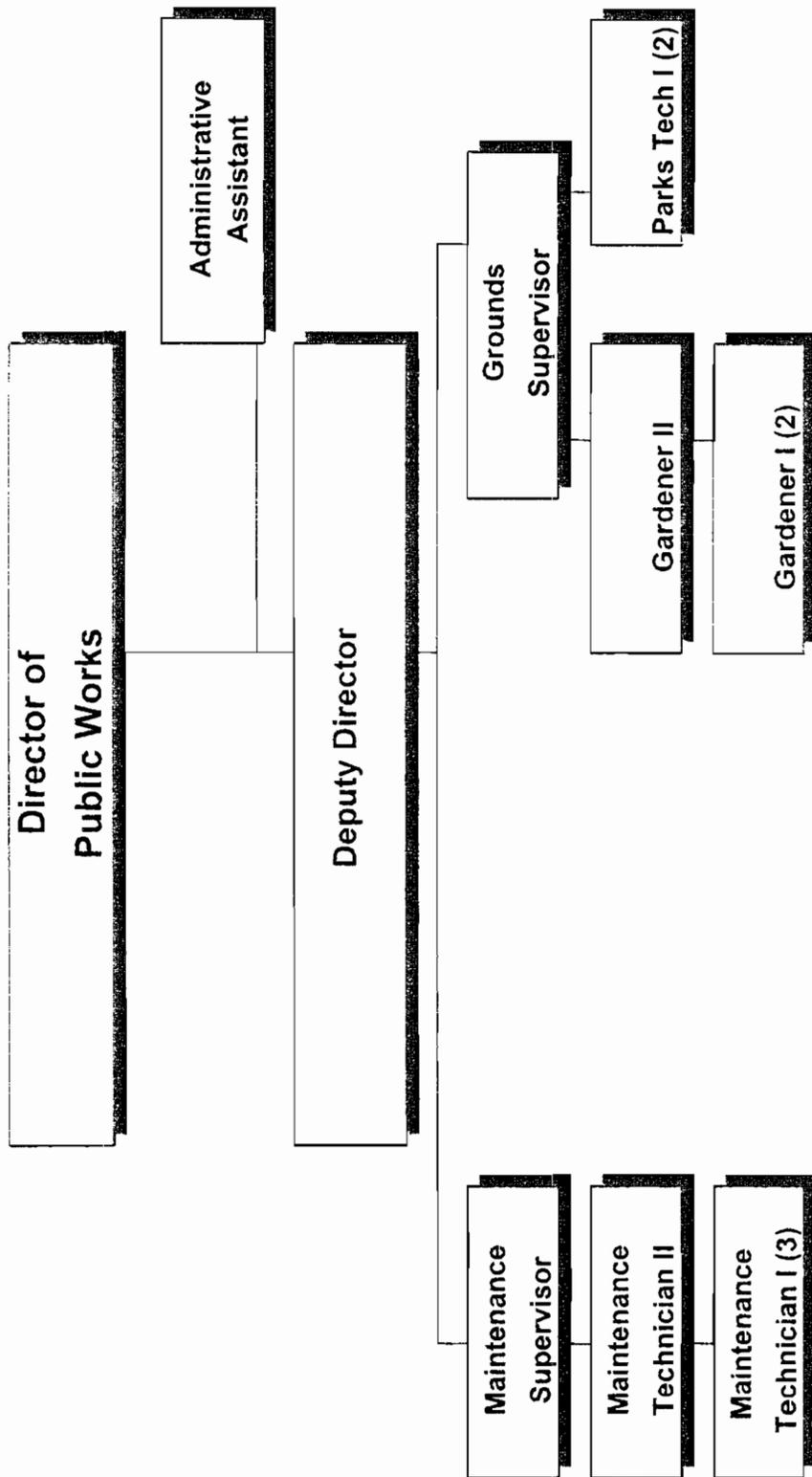
Fiscal Year 2000/2001



KETCHIKAN GATEWAY BOROUGH

PUBLIC WORKS DEPARTMENT

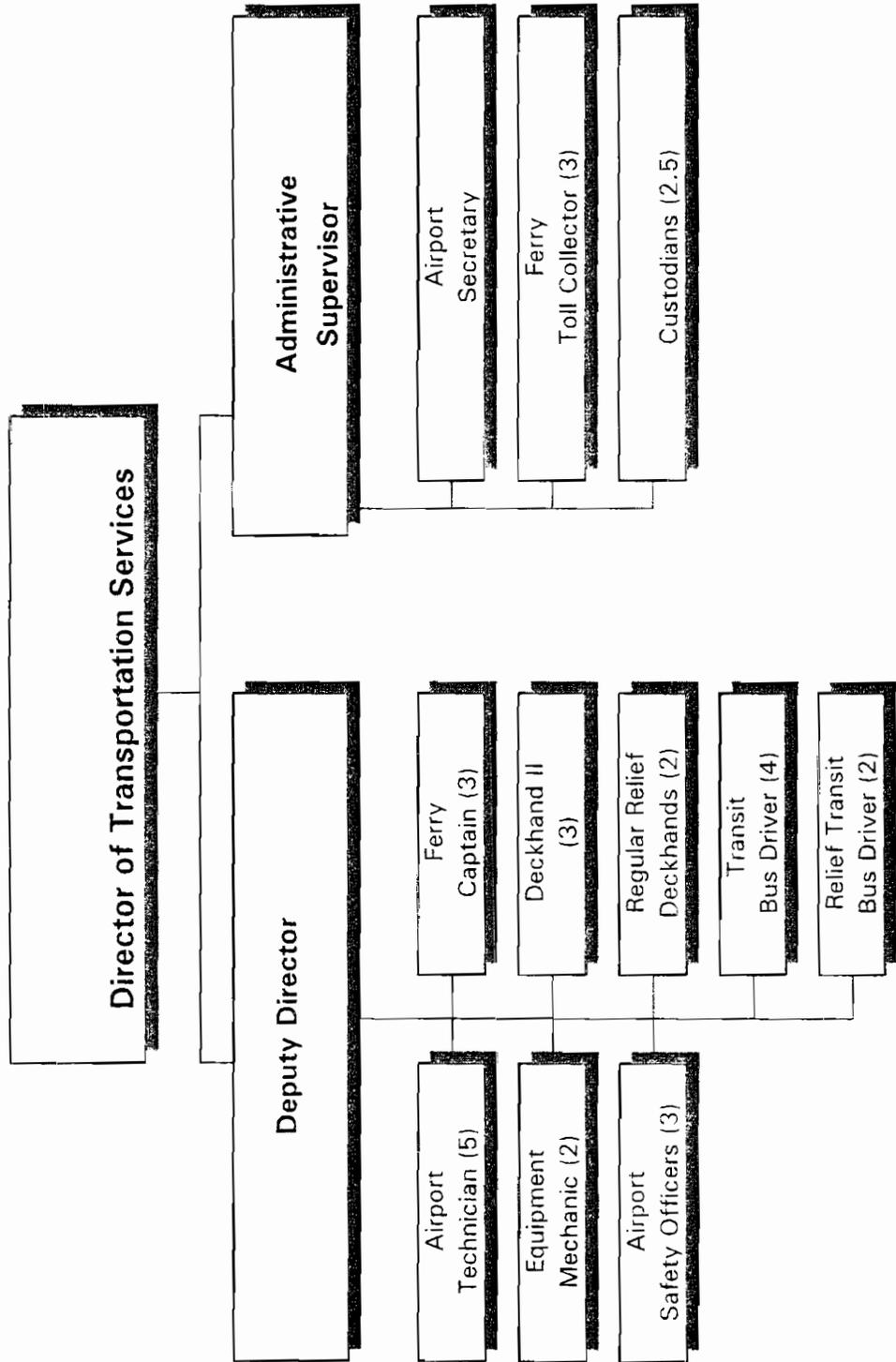
Fiscal Year 2000/2001



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF TRANSPORTATION SERVICES

Fiscal Year 2000/2001



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 Borough.

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 2000/2001

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1140, Amended

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 2000/01 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, NONAREAWIDE LIBRARY FUND, NONAREAWIDE (SEWER) FUND, RECREATIONAL CAPITAL SALES TAX FUND, SCHOOL BOND/CAPITAL IMPROVEMENT FUND, PASSENGER FACILITY CHARGES FUND, ECONOMIC DEVELOPMENT ASSISTANCE FUND, ECONOMIC DEVELOPMENT ANNUAL BUDGET FUND, ECONOMIC DEVELOPMENT SMALL LOAN FUND, ECONOMIC DEVELOPMENT/SHIPYARD FUND, LONG-TERM ENDOWMENT FUND, SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA FUND, SHORELINE 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 2000/2001 Budget and Capital Program.

B. After hearing public testimony, the Assembly now desires to adopt the 2000/2001 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, 2000, entitled KETCHIKAN GATEWAY BOROUGH 2000/2001 BUDGET, is hereby adopted.

Section 2. The sum of \$13,850,522 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 3. The sum of \$2,962,792 is hereby appropriated from the Airport Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 4. The sum of \$532,637 is hereby appropriated from the Transit Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 5. The sum of \$1,092,000 is hereby appropriated from the Internal Service Fund/School District of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 6. The sum of \$591,180 is hereby appropriated from the Internal Service Fund/Borough of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 7. The sum of \$1,326,737 is hereby appropriated from the Land Trust Repair and Maintenance Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

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, 2000.

Section 9. The sum of \$620,000 is hereby appropriated from the Land Trust Commercial/Industrial Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 10. The sum of \$339,603 is hereby appropriated from the NonAreawide Library Fund for the fiscal year beginning July 1, 2000.

Section 11. The sum of \$196,509 is hereby appropriated from the NonAreawide (Sewer) Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 12. The sum of \$1,058,319 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 13. The sum of \$1,468,227 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 14. The sum of \$1,629,000 is hereby appropriated from the Passenger Facility Charges Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 15. The sum of \$15,338,665 is hereby appropriated from the Economic Development Assistance Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 16. The sum of \$505,083 is hereby appropriated from the Economic Development Annual Budget Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 17. The sum of \$111,902 is hereby appropriated from the Economic Development Small Loan Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 18. The sum of \$154,000 is hereby appropriated from the Economic Development/Shipyard Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

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, 2000.

Section 20. The sum of \$245,495 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, 2000.

Section 21. The sum of \$73,580 is hereby appropriated from the Shoreline Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 22. The sum of \$85,358 is hereby appropriated from the Mountain Point Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 23. The sum of \$13,624 is hereby appropriated from the Waterfall Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 24. The sum of \$4,092 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 25. The sum of \$172,685 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 26. The sum of \$9,100 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 27. The sum of \$62,571 is hereby appropriated from the Shoup Street Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 2000.

Section 28. This ordinance is effective as provided in Section 5.41.020 of the KGB Code of Ordinances.

ADOPTED this 19th day of June, 2000.



 BOROUGH MAYOR

ATTEST:


 BOROUGH CLERK

Approved as to form


 BOROUGH ATTORNEY

PUBLIC HEARING: 06/19/00			
EFFECTIVE DATE: 07/04/00			
ROLL CALL	YES	NO	ABSENT
CONLEY	√		
COOSE	√		
LYBRAND	√		
SALLEE	√		
SALAZAR	√		
SARBER	√		
YETKA	√		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

**KETCHIKAN
GATEWAY
BOROUGH**

OFFICE OF THE MAYOR
John "Jack" Sha
344 Front Street
Ketchikan, AK 99901-649
907-228-6605(Fax)
907-247-8439

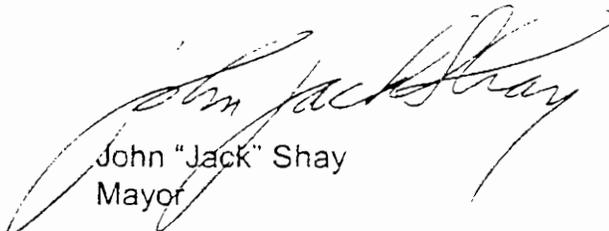
May 24, 2000

Ms. Hannah Ramiskey, President
Ketchikan Gateway Borough School District
Pouch Z
Ketchikan, Alaska 99901

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BUDGET FY 2000/01

The 2000/01 Ketchikan Gateway Borough School District Budget was approved by the Assembly in the total amount of \$20,264,702 at the special meeting held May 23, 2000.

As required by AS 14.14.060(c) the Assembly has determined the total amount of \$7,496,187 will be made available from local sources to be used for general operation of schools for the fiscal year beginning July 1, 2000 and ending June 30, 2001.


John "Jack" Shay
Mayor

cc: Alvin Hall, Director of Administrative Services

For Your Information
Mailed on: 5/26/00

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1137

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, APPROVING THE KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT 2000/2001 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 2000/2001 School Budget to the Borough Assembly as required.

B. The Borough Assembly approved the 2000/2001 School Budget on May 23, 2000 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 \$7,496,187 will be made available from local sources (Borough appropriation) to be used for general operation of schools for the fiscal year beginning July 1, 2000 and ending June 30, 2001.

C. AS 14.14.060(c) and KGB Code 5.60.025 require the Assembly to appropriate the amount of \$7,221,187 to be made available from local sources by June 30, 2000.

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 2000/2001 SCHOOL BUDGET, is hereby approved in the total amount of \$20,264,702.

	Present
Local Appropriation	\$ 7,221,187
In kind Contribution	275,000
Miscellaneous Local Sources/Fund Balance	615,725
State Sources	10,689,328
Federal Sources	<u>1,463,462</u>
TOTAL	<u>\$20,264,702</u>

Section 2. Local Appropriations. The sum of \$7,221,187 is appropriated from the General Fund for the Fiscal Year 2000/2001 to be used for the general operation of schools for the Fiscal Year beginning July 1, 2000 and ending June 30, 2001.

Section 3. This ordinance is effective upon adoption

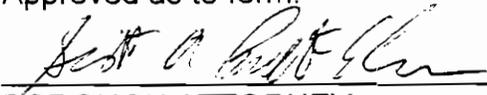
ADOPTED this 19th day of June, 2000.



 BOROUGH MAYOR

ATTEST:


 BOROUGH CLERK

Approved as to form:


 BOROUGH ATTORNEY

PUBLIC HEARING <u>06/19/00</u> EFFECTIVE DATE: <u>06/19/00</u>			
ROLL CALL	YES	NO	ABSENT
CONLEY	✓		
COOSE	✓		
LYBRAND		✓	
SALLEE	✓		
SALAZAR	✓		
SARBER	✓		
YETKA	✓		
MAYOR (Tie Vote Only)			N/A
+ AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 1545, Amended

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, LEVYING FOR THE TAX YEAR OF 2000 A GENERAL AREAWIDE TAX FOR AREAWIDE BOROUGH PURPOSES; LEVYING A GENERAL NONAREAWIDE TAX FOR NONAREAWIDE PURPOSES; LEVYING A TAX IN THE SOUTH TONGASS FIRE PROTECTION SERVICE AREA; LEVYING A TAX IN THE SHORELINE SERVICE AREA; LEVYING A TAX IN THE FOREST PARK SERVICE AREA; PROVIDING FOR THE COLLECTION OF TAXES DUE IN 2000; 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 2000 based upon the assessment roll in the amount of \$1,014,686,000 producing taxes of \$6,478,867, 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 .70 mill for Borough Nonareawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year 2000 based on the assessment roll for real property in the amount of \$464,967,700, producing taxes of \$308,593, 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 2000 based on the assessment roll for real and personal property in the amount of \$119,321,800, producing taxes of \$103,915 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 Shoreline 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 2000 based on the assessment roll for real property in the amount of \$67,078,000, producing taxes of \$63,890 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

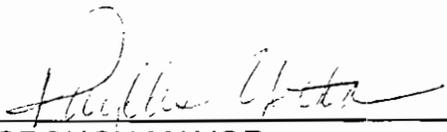
Section 5. There is hereby levied upon all taxable real and personal property in the Forest Park Service Area, except such property as is exempt by law from taxation, a general tax of 2.2 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 2000 based on the assessment roll for real property in the amount of \$21,797,300, producing taxes of \$45,556 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 6. Taxes levied pursuant to the provisions of this resolution shall be due and payable on October 2, 2000 and shall become delinquent unless paid before October 3, 2000.

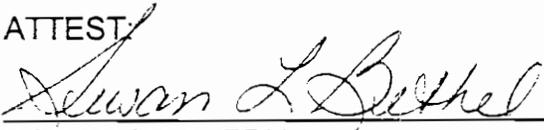
Section 7. Taxes remaining unpaid after the delinquent date shall be collected and have penalties and interest added thereto in accordance with the law.

Section 8. This resolution is effective as provided in Section 5.41.020 of the KGB Code of Ordinances.

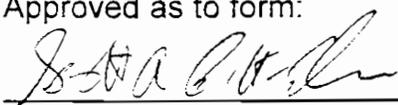
ADOPTED this 5th day of June, 2000.



 BOROUGH MAYOR

ATTEST:


 BOROUGH CLERK

Approved as to form:


 BOROUGH ATTORNEY

EFFECTIVE DATE: <u>06/30/00</u>			
ROLL CALL	YES	NO	ABSENT
CONLEY	✓		
COOSE	✓		
LYBRAND	✓		
SALAZAR	✓		
SALLEE		✓	
SARBER	✓		
YETKA	✓		
MAYOR (Tie Vote Orly)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

SCHEDULE OF ASSESSED VALUATIONS

YEAR	VALUATION(\$)	MILLAGE RATE	DOLLAR AMOUNT(\$)
<u>GENERAL FUND</u>			
1979/80	306,354,080	4.50	1,378,593
1980/81	366,613,765	2.50	916,534
1981/82	445,168,300	1.00	445,168
1982/83	532,766,200	1.00	532,766
1983/84	573,656,746	1.00	573,657
1984/85	638,157,830	3.10	1,978,289
1985/86	660,988,333	2.55	1,685,520
1986/87	652,773,750	3.00	1,958,321
1987/88	644,691,600	5.70	3,674,742
1988/89	672,170,100	6.00	4,033,021
1989/90	710,801,700	6.00	4,264,810
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	1,010,459,900	7.50	7,578,449
2000/01	1,014,205,700	7.00	7,099,440
<u>NONAREAWIDE FUND</u>			
1986/87	275,085,400	0.58	159,550
1987/88	275,871,550	0.60	165,523
1988/89	300,063,000	0.85	255,054
1989/90	324,854,750	0.85	276,127
1990/91	343,233,200	0.85	291,748
1991/92	357,639,250	0.60	214,584
1992/93	375,102,600	0.60	225,062
1993/94	395,944,750	0.65	257,364
1994/95	408,504,400	0.65	265,528
1995/96	441,430,600	0.70	309,001
1996/97	468,749,900	0.70	328,125
1997/98	484,998,400	0.70	339,499
1998/99	466,853,000	0.92	429,505
1999/00	468,370,000	0.93	435,584
2000/01	464,967,700	0.70	325,477
<u>FOREST PARK SERVICE AREA</u>			
1991/92	11,393,300	5.00	56,967
1992/93	12,231,700	5.00	61,159
1993/94	13,493,050	5.00	67,465
1994/95	15,218,400	5.00	76,092
1995/96	18,091,300	5.00	90,457
1996/97	20,122,000	3.50	70,427
1997/98	20,681,400	3.50	72,385
1998/99	20,929,800	3.50	73,254
1999/00	21,801,200	2.20	47,963
2000/01	21,797,500	2.20	47,955

KETCHIKAN GATEWAY BOROUGH

SCHEDULE OF ASSESSED VALUATIONS

YEAR	VALUATION(\$)	MILLAGE RATE	DOLLAR AMOUNT(\$)
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SOUTH TONGASS VOLUNTEER FIRE DEPARTMENT SERVICE AREA

1983/84	40,189,100	1.00	40,189
1984/85	57,114,700	1.00	57,115
1985/86	58,217,150	1.00	58,217
1986/87	58,974,050	1.00	58,974
1987/88	58,170,000	1.00	58,170
1988/89	57,536,400	1.00	57,536
1989/90	58,635,375	1.00	58,635
1990/91	56,080,300	1.00	56,080
1991/92	63,972,800	1.00	63,973
1992/93	68,144,100	1.00	68,144
1993/94	74,065,000	1.00	74,065
1994/95	80,537,200	1.00	80,537
1995/96	90,443,600	1.00	90,444
1996/97	100,094,100	1.00	100,094
1997/98	103,439,000	1.00	103,439
1998/99	105,899,700	1.00	105,900
1999/00	110,031,400	1.00	110,031
2000/01	112,026,100	1.00	112,026

SHORELINE SERVICE AREA

1979/80	11,423,650	1.28	14,622
1980/81	13,200,000	1.12	14,784
1981/82	19,960,100	0.75	14,970
1982/83	22,928,350	1.50	34,393
1983/84	23,109,450	0.75	17,332
1984/85	38,525,980	1.00	38,526
1985/86	38,066,950	2.00	76,134
1986/87	36,075,500	0.50	18,038
1987/88	35,453,000	0.50	17,727
1988/89	36,576,500	0.50	18,288
1989/90	40,439,750	0.50	20,220
1990/91	45,496,600	0.50	22,748
1991/92	46,824,250	1.00	46,824
1992/93	44,586,000	1.00	44,586
1993/94	45,020,950	1.00	45,021
1994/95	47,067,200	1.00	47,067
1995/96	52,844,000	1.00	52,844
1996/97	58,374,600	1.00	58,375
1997/98	59,319,100	1.00	59,319
1998/99	66,736,400	1.00	66,736
1998/99	66,736,400	1.00	66,736
1999/00	66,015,200	1.00	66,015
2000/01	67,078,000	1.00	67,078

KETCHIKAN GATEWAY BOROUGH
FY 2000/01 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE
GENERAL FUND

DESCRIPTION	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	3,276,449	3,299,428	4,498,541	4,498,541	2,646,901	-41.16%
4010 Real Property Taxes	6,649,092	6,682,231	7,090,934	7,090,934	6,405,061	-9.67%
4020 Business-Personal Taxes	410,354	442,403	487,516	487,516	494,803	1.49%
4030 Boat Taxes	33,791	31,867	32,000	32,000	32,000	0.00%
4040 Sales Taxes-In City	2,737,997	2,740,533	2,666,500	2,778,607	2,929,595	9.87%
4050 Sales Taxes-Out City	605,766	534,253	550,000	578,235	604,237	9.86%
4055 Transient Occupancy Tax	21,190	42,239	-	-	-	0.00%
4060 Automobile Taxes	172,334	161,247	162,700	162,700	156,410	-3.87%
4080 Penalty & Interest	87,145	200,839	100,000	100,000	100,000	0.00%
4090 Foreclosure Fees	30,642	16,734	14,000	12,050	14,000	0.00%
4110 NSF Fees	544	620	750	100	500	-33.33%
4150 SR Citizen Contribution	(430,842)	(453,871)	(452,746)	(460,028)	(420,998)	-7.01%
4190 Alaska Housing Authority	19,139	17,454	15,000	15,000	15,000	0.00%
Total	10,337,152	10,416,549	10,666,654	10,797,114	10,330,608	-3.15%
REVENUE FROM OTHER GOVTS:						
4205 Safe Communities	196,253	187,092	124,734	118,628	105,579	-15.36%
4215 Raw Fish Tax Refund	280,605	318,243	318,243	376,260	318,243	0.00%
4220 State Revenue Sharing	177,611	152,754	101,841	78,931	70,181	-31.09%
4225 National Forest Receipts	50,995	77,822	100,827	86,399	85,000	-15.70%
4240 State Child Care Grant	43,908	64,551	52,103	60,237	60,548	16.21%
4245 Payment in Lieu of Taxes	255,977	2,302,818	256,000	410,259	410,259	60.26%
4255 Federal Tobacco Tax	67,945	-	67,500	-	-	-100.00%
Total	1,073,294	3,103,280	1,021,248	1,130,714	1,049,810	2.80%
CHARGES FOR SERVICES:						
4305 Interest Income	477,933	396,571	425,000	755,195	475,000	11.76%
4315 Assessment Fees	-	-	-	-	1,000	100.00%
4325 Zoning & Platting Fees	13,075	17,810	16,500	16,750	57,375	247.73%
4330 Digital Map Sales	5,104	2,629	1,500	2,500	2,500	66.67%
4335 Animal Protection Fees	26,618	25,916	27,500	30,000	32,500	18.18%
4340 Passports	3,800	5,435	5,000	5,400	5,000	0.00%
4345 Public Works Fees	-	-	-	-	18,000	100.00%
4380 Recreation Program Fees	346,394	385,151	358,500	381,700	423,218	18.05%
4390 Other Revenues	7,941	7,349	10,000	38,000	10,000	0.00%
Total	880,865	840,861	844,000	1,229,545	1,024,593	21.40%
INTERFUND REVENUES:						
4410 Land Trust Fund	578,000	655,000	635,000	635,000	535,000	-15.75%
4415 Economic Development - Endowment Fund	-	-	-	-	410,000	100.00%
4420 Internal Service Fund	-	-	432,806	434,784	-	100.00%
4430 Service Area Funds	20,454	12,786	8,809	8,809	20,136	128.58%
4450 Inter Fund Transfer	-	78,000	130,464	130,464	121,828	-6.62%
4460 Permanent Fund	216	-	-	-	-	0.00%
4470 Interdepartmental Revenue	34,150	34,150	49,150	49,150	-	-100.00%
Total	632,820	779,936	1,256,229	1,258,207	1,086,964	-13.47%
TOTAL REVENUE	12,924,131	15,140,626	13,788,131	14,415,580	13,491,975	-2.15%
TOTAL FUNDS AVAILABLE	16,200,580	18,440,054	18,286,672	18,914,121	16,138,876	-11.75%

KETCHIKAN GATEWAY BOROUGH
 FY 2000/01 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE
 GENERAL FUND

DESCRIPTION	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 00/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
SUMMARY OF APPROPRIATIONS - GENERAL FUND						
Administrative Services Department	568,605	579,747	610,768	594,701	569,663	-6.73%
Animal Protection Department	260,934	293,790	301,649	293,631	283,172	-6.13%
Assembly and Mayor	101,674	126,988	136,814	117,404	113,807	-16.82%
Assessment Department	372,265	401,810	414,094	409,271	409,863	-1.02%
Automation	23,980	43,343	61,109	36,447	51,128	-16.33%
Capital Projects	333,715	238,389	316,933	316,933	165,665	-47.73%
Child Care Grant Program	51,182	64,551	51,153	58,737	60,548	18.37%
Clerk's Office	166,345	193,167	185,389	164,921	176,745	-4.66%
Borough Grants	-	424,546	2,513,814	2,500,814	359,776	-85.69%
Law Department	337,010	223,723	293,347	302,008	257,711	-12.15%
Public Works	543,944	683,758	963,837	630,982	822,983	-14.61%
Manager's Office	423,637	442,597	547,168	476,485	589,054	7.66%
Non-Departmental	142,888	160,947	197,765	127,229	143,198	-27.60%
Parks and Recreation Department	1,130,233	1,319,676	1,353,074	1,351,730	1,328,436	-1.82%
Planning Department	418,431	611,393	665,636	657,081	632,329	-5.00%
Community Education	274,399	-	-	-	-	0.00%
Economic Development O.E.D.P.	353,271	-	-	-	-	0.00%
Education - School District	7,319,489	7,503,928	7,757,696	7,664,696	7,496,187	-3.37%
Interfund Transfers	79,150	629,150	554,150	554,150	390,237	-29.58%
TOTAL APPROPRIATIONS	12,901,152	13,941,513	16,924,396	16,267,220	13,850,522	-18.16%
Designated Reserves:						
Loan Guarantee	500,000	500,000	483,092	483,092	456,425	-5.52%
Capital/Equip Replacement	150,000	150,000	150,000	150,000	150,000	0.00%
Undesignated	2,649,428	3,848,541	729,184	2,013,809	1,681,929	130.66%
FUNDS AVAILABLE JUNE 30	3,299,428	4,498,541	1,362,276	2,546,901	2,288,354	67.98%

Ketchikan Gateway Borough

FY 2000/01 BUDGET - APPROPRIATIONS

GENERAL FUND - MAYOR & ASSEMBLY - 101-11

Description		FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
5140	BOROUGH ASSEMBLY FEE	45,300	47,575	47,400	47,400	47,400	0.00%
5200	TAXES/BENEFITS	5,114	4,667	5,352	3,532	5,860	9.50%
5300	TRAVEL & TRAINING	17,562	1,378	3,384	1,000	2,209	-34.72%
5301	BUSINESS TRAVEL	3,214	18,646	33,350	25,000	20,630	38.14%
5500	REIMBURSABLE EXPENSES	1,766	2,186	1,800	1,800	1,800	0.00%
6010	SUPPLIES	188	324	500	400	500	0.00%
6020	DUES & PUBLICATIONS	12,908	14,315	13,488	13,332	13,488	0.00%
6040	COMMUNITY PROMOTION	12,251	24,211	16,400	12,000	8,900	-45.73%
6050	LOBBYING EXPENSE	(2,631)	7,036	8,700	6,800	6,300	-27.59%
6060	RENTALS	5,820	6,158	5,940	5,940	6,220	4.71%
6331	LONG DISTANCE	182	494	500	200	500	0.00%
Total Expenditure		101,674	126,990	136,814	117,404	113,807	-16.82%

AUTHORIZED PERSONNEL	FY 97/98	FY 98/99	FY 99/00	FY 00/01
Mayor	1.00	1.00	1.00	1.00
Assemblymembers	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
FULL-TIME EMPLOYEES	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

Ketchikan Gateway Borough
FY 2000/01 BUDGET - APPROPRIATIONS
GENERAL FUND - MANAGER'S DEPARTMENT - 101-12

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
5100 EMPLOYEE PAY	178,661	239,526	275,276	226,016	324,045	17.72%
5110 OVERTIME PAY	79	46	500	81	250	-50.00%
5120 TEMPORARY PAY	9,715	-	500	-	-	-100.00%
5200 TAXES/BENEFITS	55,243	57,507	77,746	61,223	99,860	28.44%
5300 TRAVEL & TRAINING	2,552	1,651	3,062	-	1,433	-53.20%
5301 BUSINESS TRAVEL	5,406	7,840	13,379	11,500	10,231	-23.53%
5500 REIMBURSABLE EXPENSES	2,654	2,575	2,600	2,600	2,600	0.00%
6010 SUPPLIES	1,567	1,507	1,725	1,925	1,540	-10.72%
6011 OPERATING SUPPLIES	195	698	900	800	950	5.56%
6015 COMPUTER SOFTWARE	-	-	-	-	-	0.00%
6020 DUES & PUBLICATIONS	998	619	1,250	1,200	875	-30.00%
6030 PUBLISHING EXPENSE	6,744	11,380	11,000	9,500	8,000	-27.27%
6040 COMMUNITY PROMOTION	1,279	1,160	1,600	1,000	600	-62.50%
6050 LOBBYING EXPENSE	79,308	85,846	86,000	86,000	86,000	0.00%
6060 RENTALS	775	1,130	1,010	1,020	1,520	50.50%
6070 POSTAGE EXPENSE	1,092	1,746	1,600	1,400	1,320	-17.50%
6080 PROFESSIONAL SERVICES	68,339	22,432	60,000	62,000	40,000	-33.33%
6330 TELEPHONE	1,774	1,589	2,220	2,420	2,760	24.33%
6331 LONG DISTANCE	989	1,391	1,300	1,800	1,800	38.46%
6450 EQUIPMENT MAINTENANCE	293	3,752	1,500	2,200	2,100	40.00%
6530 EQUIPMENT PURCHASE	5,974	203	4,000	3,800	3,200	-20.00%
Total Appropriations	423,637	442,598	547,168	476,485	589,084	7.66%

AUTHORIZED PERSONNEL	FY 97/98	FY 98/99	FY 99/00	FY 00/01
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	0.00	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
FULL-TIME / FTE EMPLOYEES	4.00	4.00	5.00	6.00

Ketchikan Gateway Borough

FY 2000/01 BUDGET - APPROPRIATIONS

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

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
5100 EMPLOYEE PAY	86,734	100,882	95,736	95,736	100,656	5.14%
5110 OVERTIME PAY	897	3,430	1,667	1,000	1,000	-40.01%
5120 TEMPORARY PAY	6,221	7,432	7,000	5,531	6,000	-14.29%
5200 TAXES/BENEFITS	32,852	29,400	30,079	30,079	31,672	5.30%
5300 TRAVEL & TRAINING	3,916	4,901	3,375	1,400	3,090	-8.44%
5301 BOROUGH BUSINESS TRAVEL	0	0	1,848	1,400	0	-100.00%
5500 REIMBURSABLE EXPENSES	0	0	245	0	170	-30.61%
6010 SUPPLIES	3,158	3,344	3,840	1,700	2,420	-36.98%
6020 DUES & PUBLICATIONS	695	874	975	700	930	-4.62%
6030 PUBLISHING EXPENSE	6,435	10,309	9,900	9,912	8,000	-19.19%
6060 RENTALS	7,844	7,964	7,454	7,734	920	-87.66%
6070 POSTAGE EXPENSE	1,265	2,081	1,800	1,600	1,600	-11.11%
6080 PROFESSIONAL SERVICES	3,891	4,018	4,020	3,310	3,520	-12.44%
6090 CONTRACTUAL SERVICES	7,596	3,491	4,200	5,500	7,000	66.67%
6330 TELEPHONE	793	827	900	1,200	1,116	24.04%
6331 LONG DISTANCE	275	462	450	400	450	0.00%
6450 EQUIPMENT MAINTENANCE	3,773	9,434	8,600	8,600	6,400	-25.58%
6530 EQUIPMENT PURCHASE	0	4,318	3,300	2,100	1,800	-45.45%
Total Expenditures	166,345	193,167	185,389	177,902	176,745	-4.66%

AUTHORIZED PERSONNEL	FY 97/98	FY 98/99	FY 99/00	FY 00/01
Borough Clerk	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00
FULL-TIME EMPLOYEES	2.00	2.00	2.00	2.00

Ketchikan Gateway Borough

FY 2000/01 BUDGET - APPROPRIATIONS

GENERAL FUND - LAW DEPARTMENT - 101-14

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
5100 EMPLOYEE PAY	121,690	129,183	132,816	120,816	123,725	-6.84%
5120 TEMPORARY PAY	4,685	7,448	7,200	7,195	6,200	-13.89%
5200 TAXES/BENEFITS	33,291	31,563	36,000	34,200	37,786	4.96%
5300 TRAVEL & TRAINING	3,884	3,242	3,764	3,200	3,131	-16.82%
5301 BUSINESS TRAVEL	1,682	1,163	3,953	1,000	3,045	-22.97%
6010 OFFICE SUPPLIES	416	756	550	550	640	16.36%
6011 OPERATING SUPPLIES	235	312	270	280	280	3.70%
6020 DUES & PUBLICATIONS	10,839	9,950	10,131	10,200	11,131	9.87%
6030 PUBLISHING	44	81	30	40	60	100.00%
6031 RECORDING FEES	1,832	833	1,000	1,150	1,500	50.00%
6060 RENTALS	300	300	150	300	300	100.00%
6070 POSTAGE EXPENSE	544	444	350	250	350	0.00%
6080 PROFESSIONAL SERVICES	33,465	6,907	9,500	9,500	17,000	78.95%
6081 CONTRACT SERVICES	121,827	28,513	84,963	64,305	50,000	-41.15%
6091 PERS - DEBT SERVICE	0	0	0	46,347	0	0.00%
6330 TELEPHONE	760	934	810	1,010	1,062	31.14%
6331 LONG DISTANCE	1,282	1,432	1,000	925	1,000	0.00%
6450 EQUIPMENT MAINTENANCE	234	662	450	500	500	11.11%
6530 EQUIPMENT PURCHASE	0	0	410	240	0	-100.00%
Total Expenditures	337,010	223,723	293,347	302,008	257,711	-12.15%

AUTHORIZED PERSONNEL	FY 97/98	FY 98/99	FY 99/00	FY 00/01
Borough Attorney	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00
FULL-TIME EMPLOYEES	2.00	2.00	2.00	2.00

Ketchikan Gateway Borough

FY 2000/01 BUDGET - APPROPRIATIONS

GENERAL FUND - ADMINISTRATIVE SERVICES DEPT/RISK MANAGEMENT (COMBINED)- 101-21

Description		FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
5100	EMPLOYEE PAY	336,278	365,470	363,842	345,269	325,967	-10.41%
5110	OVERTIME PAY	3,470	5,312	2,725	6,029	2,725	0.00%
5120	TEMPORARY PAY	5,402	2,841	7,500	14,360	5,000	-33.33%
5200	TAXES/BENEFITS	107,228	105,456	119,317	106,189	113,304	-5.04%
5300	TRAVEL & TRAINING	9,190	3,376	11,187	7,700	8,191	-26.78%
5500	REIMBURSABLE EXPENSES	-	12	-	-	-	0.00%
6010	SUPPLIES	16,346	12,401	22,108	15,605	15,600	-29.44%
6015	BOOKS & SOFTWARE	2,732	106	-	-	-	0.00%
6020	DUES & PUBLICATIONS	1,738	2,059	1,854	1,635	1,525	-17.75%
6030	PUBLISHING EXPENSE	9,048	11,671	9,050	9,050	8,490	-6.19%
6031	RECORDING FEES	5,658	1,516	5,500	5,000	5,250	-4.55%
6060	RENTALS	300	450	150	300	300	100.00%
6070	POSTAGE EXPENSE	13,400	16,292	13,775	13,500	13,775	0.00%
6080	PROFESSIONAL SERVICES	36,393	29,157	28,500	28,482	27,000	-5.26%
6090	CONTRACTUAL SERVICES	234	3,015	-	15,350	20,000	100.00%
6100	INSURANCE	8,074	2,384	7,500	7,710	7,500	0.00%
6110	MEDICAL EXPENSE	-	3,598	4,800	3,092	2,400	-50.00%
6330	TELEPHONE	2,758	2,921	3,240	4,720	4,680	44.46%
6331	LONG DISTANCE	1,026	1,211	1,100	1,230	1,100	0.00%
6450	EQUIPMENT MAINTENANCE	5,057	8,129	8,620	8,220	6,855	-20.48%
6530	EQUIPMENT PURCHASE	4,274	2,371	-	1,260	-	0.00%
Total Expenditures		568,606	579,748	610,768	594,701	569,663	-6.73%

AUTHORIZED PERSONNEL	FY 97/98	FY 98/99	FY 99/00	FY 00/01
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	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
FULL-TIME EMPLOYEES	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>8.00</u>

Ketchikan Gateway Borough
FY 2000/01 BUDGET - APPROPRIATIONS
GENERAL FUND - ASSESSMENT DEPARTMENT - 101-22

Description	97/98 ACTUAL	FY98/99 ACTUAL	FY99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
5100 EMPLOYEE PAY	237,912	282,906	273,776	278,570	278,619	1.77%
5110 OVERTIME PAY	919	523	2,500	2,500	2,300	-8.00%
5120 TEMPORARY PAY	7,031	0	6,555	0	0	-100.00%
5200 TAXES/BENEFITS	90,180	77,413	92,916	91,800	93,197	0.30%
5300 TRAVEL & TRAINING	1,971	3,819	2,546	3,928	3,585	40.81%
5301 BUSINESS TRAVEL	0	0	2,028	0	0	-100.00%
5500 REIMBURSABLE EXPENSE	1,887	1,605	2,050	2,050	2,050	0.00%
6010 SUPPLIES	7,264	5,888	7,045	5,700	6,500	-7.74%
6015 BOOKS AND SOFTWARE	2,697	2,865	2,775	3,635	1,985	-28.47%
6020 DUES & PUBLICATIONS	1,185	1,050	1,235	1,895	1,235	0.00%
6030 PUBLISHING EXPENSE	0	0	200	200	100	-50.00%
6031 RECORDING/PLAT FEES	3,824	3,993	3,344	3,563	3,563	6.53%
6060 RENTALS	148	150	1,250	125	1,250	0.00%
6070 POSTAGE EXPENSE	3,611	3,711	3,977	4,036	4,036	1.47%
6310 ELECTRICITY	2,350	3,275	2,500	2,500	2,200	-12.00%
6330 TELEPHONE	2,452	2,668	2,676	2,648	2,648	-1.03%
6331 LONG DISTANCE	495	494	621	621	621	0.00%
6450 EQUIPMENT MAINTENANCE	4,701	4,826	4,760	4,760	4,985	4.73%
6460 VEHICLE MAINTENANCE	462	959	490	490	490	0.00%
6461 MOTOR FUEL & OIL	285	219	250	250	500	100.00%
6530 EQUIPMENT PURCHASE	2,891	5,446	600	0	0	-100.00%
Total Expenditures	372,265	401,810	414,094	409,271	409,863	-1.02%

AUTHORIZED PERSONNEL	FY 97/98	FY 98/99	FY 99/00	FY 00/01
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	1.00
Appraiser I	1.00	1.00	1.00	1.00
FULL-TIME EMPLOYEES	6.00	6.00	6.00	6.00

Ketchikan Gateway Borough
FY 2000/01 BUDGET - APPROPRIATIONS
GENERAL FUND - ANIMAL PROTECTION 101-25

Description		FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
5100	EMPLOYEE PAY	119,940	171,631	164,893	159,444	143,715	-12.84%
5110	OVERTIME PAY	23,112	10,137	11,000	10,000	13,500	22.73%
5120	TEMPORARY PAY	2,650	-	2,400	2,333	-	-100.00%
5160	CALL OUT FEES	20,200	12,452	11,000	12,890	13,113	19.21%
5200	TAXES/BENEFITS	60,467	55,984	67,637	59,650	65,447	-3.24%
5300	TRAVEL & TRAINING	-	4,641	2,980	1,341	1,250	-58.05%
5400	UNIFORM ALLOWANCE	675	1,271	848	200	480	-43.40%
6010	SUPPLIES	500	910	500	1,625	1,500	0.00%
6011	OPERATING SUPPLIES	7,298	8,045	7,058	5,296	7,058	0.00%
6020	DUES & PUBLICATIONS	247	201	297	275	297	0.00%
6030	PUBLISHING EXPENSE	-	48	-	-	-	0.00%
6031	PROCESS SERVER FEES	140	-	-	-	-	0.00%
6070	POSTAGE EXPENSE	708	993	680	940	900	32.35%
6080	PROFESSIONAL SERVICES	9,525	8,216	11,250	9,656	19,250	71.11%
6110	MEDICAL EXPENSE	-	70	-	-	-	0.00%
6150	EXPENSE RECOVERY	-	-	1,800	-	-	0.00%
6310	ELECTRICITY	2,452	2,700	2,500	2,500	2,200	0.00%
6320	WATER	288	288	288	288	288	0.00%
6330	TELEPHONE	2,279	2,981	2,937	2,817	2,856	-2.76%
6331	LONG DISTANCE TELEPHONE	43	123	100	100	100	0.00%
6340	SEWER	334	443	360	310	388	7.77%
6350	LANDFILL	3,349	3,229	3,500	3,200	3,500	0.00%
6450	EQUIPMENT MAINTENANCE	1,685	563	1,000	500	1,000	0.00%
6460	VEHICLE MAINTENANCE	1,077	1,016	470	2,509	2,270	382.98%
6461	MOTOR FUEL & OIL	2,364	2,231	2,400	2,550	2,880	20.00%
6530	EQUIPMENT PURCHASE	1,601	5,618	5,751	5,207	1,180	-79.48%
Total Expenditures		260,934	293,791	301,649	283,631	283,172	-6.13%

AUTHORIZED PERSONNEL	FY 97/98	FY 98/99	FY 00/01	FY 00/01
Director of Animal Protection	1.00	1.00	1.00	1.00
Shelter Officer	1.00	1.00	1.00	0.00
Field/Facility Officers	2.00	2.00	2.00	2.00
Kennel Attendant (Part-time permanent - one-half positions each)	0.00	0.50	0.50	1.00
FULL-TIME/ FTE EMPLOYEES	4.00	4.50	4.50	4.00

Ketchikan Gateway Borough

FY 2000/01 - APPROPRIATIONS

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

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
5100 EMPLOYEE PAY	328,204	431,866	497,693	483,693	495,485	-0.44%
5110 OVERTIME PAY	4,956	5,458	4,520	11,600	6,620	46.46%
5120 TEMPORARY PAY	318,807	306,342	239,101	255,000	243,604	1.88%
5200 TAXES/BENEFITS	181,808	222,593	257,859	257,859	254,830	-1.17%
5300 TRAVEL & TRAINING	275	6,373	3,500	3,792	3,663	4.66%
5500 REIMBURSABLE EXPENSES	5,184	3,837	4,818	3,300	4,019	-16.58%
6010 OFFICE SUPPLIES	6,595	9,458	4,460	4,460	3,500	-21.52%
6011 OPERATING SUPPLIES	62,640	62,345	59,910	59,000	51,620	-13.84%
6020 DUES & PUBLICATIONS	2,512	980	1,723	1,250	918	-46.72%
6030 PUBLISHING	6,283	5,115	5,320	5,326	5,320	0.00%
6070 POSTAGE	5,502	6,167	6,440	6,000	6,440	0.00%
6090 CONTRACTUAL SERVICES	38,338	71,189	82,459	70,000	49,813	-39.59%
6310 ELECTRICITY	68,348	75,489	84,600	73,000	66,300	-21.63%
6320 WATER	7,383	8,232	8,832	8,000	7,644	-13.45%
6330 TELEPHONE	6,103	7,060	6,852	6,850	6,490	-5.29%
6331 LONG DISTANCE	356	578	588	580	540	-8.16%
6340 SEWER	8,670	10,478	11,160	11,160	11,176	0.14%
6350 LANDFILL	3,234	3,497	3,096	4,200	4,200	35.66%
6431 HEATING FUEL	66,661	53,081	52,764	66,000	87,000	64.89%
6440 BUILDING MAINTENANCE	0	5,320	1,550	12,260	4,750	206.45%
6450 EQUIPMENT MAINTENANCE	5,500	5,974	6,100	2,900	6,100	0.00%
6530 EQUIPMENT PURCHASE	2,873	18,245	9,729	5,500	8,404	-13.62%
Total Expenditures	1,130,232	1,319,677	1,353,074	1,351,730	1,328,436	-1.82%

AUTHORIZED PERSONNEL	FY 97/98	FY 98/99	FY 99/00	FY 00/01
Director of Parks & Recreation	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Receptionist	2.50	3.00	3.00	3.00
Program Supervisor	0.00	1.00	1.00	1.00
Recreation Programmer	2.00	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00	1.00
Head Lifeguard *	1.00	1.00	1.00	1.00
Lifeguards	0.00	4.00	4.00	4.00
GRC Supervisor	1.00	1.00	1.00	1.00
Building Monitor	0.00	1.00	1.00	1.00
Custodian	2.00	2.00	2.00	2.00
FULL-TIME EMPLOYEES	11.50	17.00	17.00	17.00

* Position reimbursed 50% by Killer Whales Swim Club

Ketchikan Gateway Borough
FY 2000/01 BUDGET - APPROPRIATIONS
GENERAL FUND - PUBLIC WORKS - COMBINED TOTALS - 101-27

Description	FY 97/98	FY 98/99	FY 99/00	FY 99/00	FY00/01	% CHANGE
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET	00 BUDGET
5100 EMPLOYEE PAY	238,857	276,955	450,951	269,510	373,794	-17.11%
5110 OVERTIME PAY	3,704	4,094	1,500	5,590	2,000	33.33%
5120 TEMPORARY PAY	34,959	57,361	109,200	66,879	91,371	-16.33%
5200 TAXES/BENEFITS	124,845	162,918	225,291	143,794	179,683	-20.24%
5300 TRAVEL & TRAINING	356	2,987	4,432	600	4,226	-4.65%
5400 UNIFORM ALLOWANCE	139	166	1,139	-	-	-100.00%
5500 REIMBURSABLE EXPENSES	268	935	1,200	500	1,200	0.00%
6010 SUPPLIES	387	384	1,520	1,920	1,822	19.87%
6011 OPERATING SUPPLIES	11,311	12,777	660	493	460	-30.30%
6020 DUES & PUBLICATIONS	252	463	445	325	1,125	152.81%
6065 EQUIPMENT RENTALS	2,674	646	535	-	190	-64.49%
6070 POSTAGE EXPENSE	-	124	250	400	400	60.00%
6090 CONTRACTUAL SERVICES	10,474	4,402	12,165	3,500	11,265	-7.40%
6100 INSURANCE	467	-	-	9,984	12,278	100.00%
6150 EXPENSE RECOVERY	-	-	3,800	-	800	-78.95%
6310 ELECTRICITY	1,990	2,147	4,500	1,650	16,500	266.67%
6320 WATER	2,383	2,273	4,512	3,700	3,664	-18.79%
6330 TELEPHONE	982	2,977	6,108	4,350	2,856	-53.24%
6331 LONG DISTANCE	214	470	500	700	700	40.00%
6340 SEWER	982	1,019	1,450	1,400	1,288	-11.17%
6350 LANDFILL	4,873	6,434	5,568	6,147	6,100	9.55%
6420 FIELD MAINTENANCE	34,459	26,807	43,635	30,000	33,300	-23.69%
6421 PARK MAINTENANCE	11,569	15,676	22,113	20,000	22,225	0.51%
6430 BUILDING MAINTENANCE	21,834	34,569	25,986	33,500	25,936	-0.19%
6431 HEATING FUEL	1,554	2,657	2,300	2,000	2,760	20.00%
6450 EQUIPMENT MAINTENANCE	7,139	6,902	4,700	4,000	5,600	19.15%
6460 VEHICLE MAINTENANCE	3,165	4,727	500	5,000	5,500	1000.00%
6461 MOTOR FUEL & OIL	4,985	4,808	6,300	6,300	7,200	14.29%
6462 VEHICLE OPERATION	-	-	140	100	80	-42.86%
6530 EQUIPMENT PURCHASE	19,126	7,360	22,437	16,445	8,660	-61.40%
6540 CAPITAL IMPROVEMENTS	-	40,733	-	-	-	0.00%
Total Expenditures	543,948	683,771	963,837	638,787	822,983	-14.61%

AUTHORIZED PERSONNEL	FY 97/98	FY 98/99	FY 99/00	FY 00/01
Director	0.00	0.00	1.00	1.00
Deputy Director of Public Work	0.00	0.00	1.00	1.00
M & O Supervisor	1.00	1.00	0.00	0.00
Administrative Assistant	0.00	1.00	1.00	1.00
Grounds Supervisor	0.00	0.00	1.00	1.00
Parks Technician II	1.00	1.00	0.00	0.00
Parks Technician I	2.00	4.00	2.00	2.00
Maintenance Supervisor	0.00	0.00	1.00	1.00
Maintenance Technician II	1.00	1.00	1.00	1.00
Maintenance Technician I	1.50	0.00	2.00	3.00
Gardener II	0.83	0.83	0.83	0.83
Gardener I	<u>1.66</u>	<u>1.66</u>	<u>1.66</u>	<u>0.83</u>
FULL-TIME EMPLOYEES	<u>8.99</u>	<u>10.49</u>	<u>12.49</u>	<u>12.66</u>

Ketchikan Gateway Borough
FY 2000/01 BUDGET - APPROPRIATIONS
GENERAL FUND - PLANNING DEPARTMENT - 101-30

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00BUDGET
5100 EMPLOYEE PAY	231,823	377,589	416,288	406,719	390,456	-6.21%
5110 OVERTIME PAY	4,519	21,535	6,500	11,280	12,750	96.15%
5120 TEMPORARY PAY	1,330	10,709	3,650	6,000	14,286	291.40%
5150 PLANNING COMMISSION FEES	3,350	6,900	9,000	6,000	6,750	-25.00%
5200 TAXES/BENEFITS	81,028	123,358	141,373	136,655	141,807	0.31%
5300 TRAVEL & TRAINING	3,717	4,016	4,911	1,788	7,014	42.82%
5301 BOROUGH BUSINESS TRAVEL	261	975	4,559	1,768	-	-100.00%
5500 REIMBURSABLE EXPENSES	86	181	-	-	-	0.00%
6010 SUPPLIES	9,462	7,872	8,299	4,793	5,512	-21.53%
6020 DUES & PUBLICATIONS	1,067	1,429	1,312	935	1,157	-11.81%
6030 PUBLISHING EXPENSE	4,568	6,189	8,300	6,835	5,800	-30.12%
6031 RECORDING FEES	541	856	500	1,019	715	43.20%
6060 RENTALS	600	650	300	750	600	100.00%
6070 POSTAGE EXPENSE	1,860	3,030	3,500	2,495	3,000	-14.29%
6080 PROFESSIONAL SERVICES	35	12,553	8,000	7,400	3,000	-62.50%
6090 CONTRACTUAL SERVICES	58,752	8,813	32,187	42,832	24,600	-23.57%
6330 TELEPHONE	2,742	3,053	3,492	4,699	3,936	12.71%
6331 TELEPHONE LONG DISTANCE	2,025	3,119	2,000	2,000	2,100	5.00%
6450 EQUIPMENT MAINTENANCE	1,317	9,698	4,835	4,835	5,335	10.34%
6460 VEHICLE MAINTENANCE	5	231	390	225	390	0.00%
6461 MOTOR FUEL & OIL	190	187	450	350	200	-55.56%
6530 EQUIPMENT PURCHASE	9,150	8,449	5,790	7,703	1,920	-66.84%
Total Expenditures	418,428	611,392	665,636	657,081	532,329	-5.00%

AUTHORIZED PERSONNEL	FY 97/98	FY 98/99	FY 99/00	FY 00/01
Planning Director	1.00	1.00	1.00	1.00
Deputy Planning Director	1.00	0.00	0.00	1.00
Principal Planner/Code Administration	1.00	1.00	1.00	1.00
Principal Planner - Long Range (Lands Manager)	0.00	1.00	1.00	1.00
Associate Planner - Long Range	2.00	2.00	2.00	2.00
Customer Service/Code Compliance Planner	0.00	0.00	1.00	2.00
Assistant Planner	1.00	1.00	1.00	0.00
Planning Technician	1.00	1.00	1.00	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	0.00	0.00	1.00	1.00
FULL TIME EMPLOYEES	9.00	9.00	11.00	10.00

KETCHIKAN GATEWAY BOROUGH
FY 2000/01 BUDGET - APPROPRIATIONS
GENERAL FUND - CHILD CARE GRANT PROGRAM - 101-35-001

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
5100 EMPLOYEE PAY	34,842	48,658	35,411	43,600	39,288	10.95%
5110 OVERTIME PAY	-	51	644	-	704	9.32%
5120 TEMPORARY PAY	-	-	750	-	750	0.00%
5200 TAXES/BENEFITS	11,703	11,171	8,563	9,580	9,535	11.35%
5300 TRAVEL & TRAINING	868	1,045	1,105	1,110	1,105	0.00%
5500 REIMBURSABLE EXPENSES	975	900	900	900	900	0.00%
6010 SUPPLIES	406	395	920	920	920	0.00%
6030 PUBLISHING	-	244	50	50	50	0.00%
6060 RENTAL EXPENSE	-	0	0	-	5,500	100.00%
6070 POSTAGE EXPENSE	323	275	400	350	400	0.00%
6090 CONTRACTUAL SERVICES	180	240	240	200	-	-100.00%
6105 DISALLOWED COSTS	114	-	-	-	-	0.00%
6310 ELECTRICITY	160	174	252	171	-	-100.00%
6320 WATER	72	66	72	60	-	-100.00%
6330 TELEPHONE	890	846	936	1,000	846	-9.56%
6331 LONG DISTANCE	155	131	200	80	200	0.00%
6340 SEWER	83	83	96	81	-	-100.00%
6430 BUILDING MAINTENANCE	225	-	-	-	-	0.00%
6431 HEATING FUEL	125	93	264	200	-	-100.00%
6450 EQUIPMENT MAINTENANCE	61	179	350	435	350	0.00%
Total Expenditures	51,182	64,551	51,153	58,737	60,548	18.37%

	<u>FY 97/98</u>	<u>FY 98/99</u>	<u>FY 99/00</u>	<u>FY 00/01</u>
AUTHORIZED PERSONNEL				
Child Care Grant Administrator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL-TIME EMPLOYEES	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
* Reimbursed 100% by State Grant				

Ketchikan Gateway Borough

FY 2000/01 BUDGET - APPROPRIATIONS

GENERAL FUND - NON - DEPARTMENTAL

BENEFITS - 101-36

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
6205 INSURANCE-EXCESS LIABILITY	105,641	115,620	150,000	84,510	99,500	-33.67%
6210 INSURANCE - HEALTH	544,697	640,771	739,938	652,196	689,551	-6.81%
6211 INSURANCE-HEALTH ALLOCATION	(544,697)	(640,771)	(739,938)	(652,196)	(689,551)	-6.81%
6220 INSURANCE - WORKERS COMP.	67,881	143,243	138,394	114,388	111,597	-19.36%
6221 INSURANCE - W.C. ALLOCATION	(67,881)	(143,243)	(138,394)	(114,388)	(111,597)	-19.36%
6230 INSURANCE - ESD	13,895	33,088	48,115	44,547	45,327	-5.79%
6231 INSURANCE - ESD ALLOCATION	(13,895)	(33,088)	(48,115)	(44,547)	(45,327)	-5.79%
6240 RETIREMENT	267,203	212,652	324,936	294,680	347,987	7.09%
6241 RETIREMENT ALLOCATION	(267,203)	(212,652)	(324,936)	(294,680)	(347,987)	7.09%
6250 SOCIAL SECURITY (FICA)	288,002	345,242	366,592	334,090	345,674	-5.71%
6251 SOCIAL SECURITY ALLOCATION	(288,002)	(345,242)	(366,592)	(334,090)	(345,674)	-5.71%
TOTAL EXPENDITURES	105,641	115,620	150,000	84,510	99,500	-33.67%

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

5300 TRAVEL & TRAINING	526	7,000	8,000	6,000	4,000	-50.00%
5500 REIMBURSABLE EXPENSES	-	277	300	80	300	0.00%
6010 SUPPLIES	8,005	8,198	9,885	9,000	10,235	3.54%
6060 RENTALS	576	756	790	756	890	12.66%
6070 POSTAGE EXPENSE	34	9	-	-	-	0.00%
6090 CONTRACTUAL SERVICES	11,224	11,185	12,000	11,220	11,520	-4.00%
6310 ELECTRICITY	9,282	9,057	9,576	9,250	10,137	5.86%
6320 WATER	216	288	288	288	324	12.50%
6330 TELEPHONE	274	1,039	2,190	1,300	1,380	-36.99%
6331 LONG DISTANCE	-	-	-	-	-	0.00%
6340 SEWER	585	966	936	1,025	1,152	23.08%
6350 LANDFILL	1,974	1,681	2,100	2,200	2,100	0.00%
6430 BUILDING MAINTENANCE	-	-	-	-	-	0.00%
6431 HEATING FUEL	1,580	1,161	1,500	1,600	1,650	10.00%
6450 EQUIPMENT MAINTENANCE	2,109	253	-	-	-	0.00%
6530 EQUIPMENT PURCHASE	416	3,180	-	-	-	0.00%
6845 INTEREST EXPENSE	446	277	200	-	-	100.00%
TOTAL EXPENDITURES	37,247	45,327	47,765	42,719	43,688	-8.54%

Ketchikan Gateway Borough							
FY 2000/01 BUDGET - APPROPRIATIONS							
GENERAL FUND - INTERFUND TRANSFERS - 101-38							
Description		FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
6601	INTERFUND TRANSFERS-AIRPORT	29,150	29,150	29,150	29,150	-	-100.00%
6602	INTERFUND TRANSFERS-TRANSIT	50,000	275,000	225,000	225,000	190,237	-15.45%
6605	BOND DEBT	-	325,000	300,000	300,000	200,000	-33.33%
Total Appropriations		79,150	629,150	554,150	554,150	390,237	-29.58%

Ketchikan Gateway Borough							
FY 2000/01 BUDGET - APPROPRIATIONS							
GENERAL FUND - AUTOMATION - 101-39							
Description		FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
5300	TRAVEL & TRAINING	-	-	1,000	-	-	-100.00%
6011	OPERATING SUPPLIES	-	-	1,250	300	900	-28.00%
6015	BOOKS & SOFTWARE	3,918	7,937	4,000	3,000	3,000	-25.00%
6020	INTERNET SUBSCRIPTION, DUES AND PUBLICATIONS	1,288	1,458	1,989	2,435	2,852	43.39%
6080	TECHNICAL SERVICES	10,980	10,190	-	-	-	-
6090	CONTRACTUAL SERVICES	-	-	24,000	9,000	24,000	-
6330	TELEPHONE (INTERNET ACCESS)	-	-	-	712	1,518	100.00%
6450	EQUIP. MAINTENANCE-HARDWARE	2,195	192	-	-	-	-
6451	EQUIP. MAINTENANCE-SOFTWARE	39	-	-	-	-	-
6530	EQUIPMENT PURCHASE	4,490	23,567	28,870	21,000	18,858	-34.68%
6540	CAPITAL IMPROVEMENTS	1,070	-	-	-	-	-
Total Expenditures		23,980	43,344	61,109	36,447	51,128	-16.33%

Ketchikan Gateway Borough							
FY 2000/01 BUDGET - APPROPRIATIONS							
GENERAL FUND - EDUCATION - 101-51							
Description		FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
SCHOOL DISTRICT							
6100	INSURANCE	313,368	159,756	350,000	257,000	275,000	-21.43%
6600	SCHOOL DISTRICT TRANSFERS	7,006,122	7,344,172	7,407,696	7,407,696	7,221,187	-2.52%
Total Appropriations		7,319,490	7,503,928	7,757,696	7,664,696	7,496,187	-3.37%

Ketchikan Gateway Borough
FY 2000/01 BUDGET - APPROPRIATIONS
BOROUGH GRANTS - GENERAL FUND

DESCRIPTION	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET
ECONOMIC DEVELOPMENT - 101-35-XXX					
020 KIC - FISH HATCHERY	79,818	-	-	-	-
027 C.A.R.E.	52,994	-	-	-	-
035 SE CONFERENCE INTERTIE LOBBYING	3,500	-	15,400	15,400	-
** 018 S.S.R.A.A.	38,000	-	-	-	5,152
** 013 KETCHIKAN VISITORS BUREAU	90,200	-	-	-	-
034 LOUISIANA PACIFIC CORPORATION	-	-	2,000,000	2,000,000	-
SOCIAL SERVICES - 101-35-XXX					
015 ALASKA LEGAL SERVICES	11,216	20,400	20,400	20,400	-
019 CATHOLIC COMMUNITY SERVICES	45,000	45,000	45,000	45,000	39,500
028 TRANSITIONAL LIVING CENTER	19,343	20,657	25,000	25,000	22,500
031 PATCHWORKS	-	10,000	-	-	-
2 036 KETCHIKAN YOUTH COURT	-	-	3,000	3,000	-
PARKS & RECREATION - 101-35-XXX					
032 TRAILS COALITION	-	3,000	3,000	-	-
033 WEISS FIELD IMPROVEMENTS	-	37,711	-	-	-
EDUCATION - 101-5X-000					
52 UAS - KETCHIKAN CAMPUS	140,938	144,746	255,991	255,991	161,024
3 53 RURAL CAP (KETCHIKAN HEAD START)	-	10,000	10,000	-	-
54 KETCHIKAN-KANAYAMA EXCHANGE	20,500	20,500	20,500	20,500	19,000
55 KETCHIKAN YOUTH ALTERNATIVES	16,011	-	-	-	-
57 KETCHIKAN ART & HUMANITIES	36,200	36,200	39,200	39,200	39,200
58 KGH RECOVERY CENTER (ADFY)	73,950	73,932	73,623	73,623	71,000
59 SUMMER LIBRARY PROGRAM	-	2,400	2,700	2,700	2,400
TOTAL GRANTS - ALL FUNDS	627,670	424,546	2,513,814	2,500,814	359,776

Notes:

- 1 FY 99/00 Budget Amendment
 - 2 FY 99/00 Budget Amendment:
 - 3 Operating Grant canceled in lieu of \$200,000 CDBG construction grant
- ** FY99/00 Grants for S S R A.A. and Ketchikan Visitors Bureau were funded from Fund 721 - Economic Development Funds
** FY00/01 Grant for S S R A.A. funded from 101 - General Fund

See: Glossary for definitions and abbreviations

ENTERPRISE FUNDS

FY 2000/2001

KETCHIKAN GATEWAY BOROUGH
FY 2000/2001 BUDGET - SUMMARY OF REVENUES
TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND - 400

DESCRIPTION	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
TOTAL EQUITY JULY 1	4,292,045	4,206,996	4,034,736	5,986,929	5,986,929	48.38%
REVENUE FROM OTHER GOVTS:						
4220 STATE REVENUE SHARING	-	-	-	-	14,115	100.00%
4240 REVENUE FROM STATE	(32,967)	-	97,100	-	54,280	-44.10%
4260 STATE FUEL TAX REFUND	31,309	64,031	13,200	13,200	13,200	0.00%
4370 RENTAL INCOME	16,555	23,375	35,120	-	-	-100.00%
4450 INTERFUND TRANSFERS - GEN. FUN	29,150	29,150	29,150	29,150	-	-100.00%
4451 INTERFUND TRANSFERS - TRANSIT	-	29,007	29,007	29,007	27,762	-4.29%
Total	44,047	145,563	203,577	71,357	109,357	-46.28%
NON-OPERATING REVENUE:						
4305 INTEREST INCOME	18,904	7,677	13,500	13,500	13,500	0.00%
Total	18,904	7,677	13,500	13,500	13,500	0.00%
FIELD REVENUE:						
4510 FUEL FLOWAGE	33,468	34,158	34,500	34,500	34,500	0.00%
4520 RENTAL INCOME	27,971	37,355	38,000	38,000	38,000	0.00%
4525 AIRPORT RESERVE LEASES	-	-	-	26,467	26,467	100.00%
4530 LANDING FEES	670,075	673,723	705,000	633,500	670,000	-4.96%
4540 TIE-DOWN CHARGES	4,162	4,464	5,000	5,000	7,083	41.66%
4550 DOCK FEES/LOCKERS	2,318	14	1,000	100	1,300	30.00%
4555 SEAPLANE DOCK FEES	18,176	18,809	25,000	18,000	20,000	-20.00%
4560 AIRPORT PULLOUT FEES	-	-	-	-	2,400	100.00%
4570 PERMIT FEES	-	6	-	-	-	0.00%
4580 AIRCRAFT PARKING FEES	2,097	883	1,000	2,500	3,200	220.00%
4590 VEHICLE REPAIRS REVENUE	(648)	216	-	-	31,600	100.00%
Total	757,619	769,628	809,500	758,067	834,550	3.09%
TERMINAL REVENUE:						
4610 VEHICLE PARKING	40,772	39,858	40,000	45,000	67,500	68.75%
4620 BUILDING RENTALS	456,512	443,720	470,000	428,000	438,000	-6.81%
4630 SECURITY SERVICE CHARGES	99,076	88,469	100,000	100,000	100,000	0.00%
4640 COURTESY PHONE ADVERTISING	-	2,808	3,200	3,000	3,000	-6.25%
4650 PAY PHONE COMMISSION	3,585	595	2,000	5	3,500	75.00%
4670 FACILITY USE FEES	26,652	23,433	27,000	26,000	26,000	-3.70%

KETCHIKAN GATEWAY BOROUGH
FY 2000/2001 BUDGET - SUMMARY OF REVENUES
TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND - 400

DESCRIPTION	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
TERMINAL REVENUE (continued)						
4690 MISC. TERMINAL REVENUE	3,368	258	-	270	270	100.00%
4961 GRANT AMORTIZATION	80,053	81,031	85,000	85,000	85,000	0.00%
Total	710,018	680,172	727,200	687,275	723,270	-0.54%
FERRY REVENUE:						
4710 FERRY FEE REVENUE	969,037	967,550	964,000	964,000	964,000	0.00%
4730 CALL OUT FEES	-	-	-	7,155	7,000	100.00%
4790 MISCELLANEOUS REVENUE	125	-	-	-	11,500	100.00%
4962 GRANT AMORTIZATION	40,311	41,848	38,650	38,650	38,650	0.00%
4990 BOND PROCEEDS	-	-	4,000,000	-	-	-100.00%
Total	1,009,473	1,009,398	5,002,650	1,009,805	1,021,150	-79.59%
SEAPLANE REVENUE:						
4810 FEES - MURPHY'S LANDING	6,615	7,125	7,000	7,000	7,600	8.57%
Total	6,615	7,125	7,000	7,000	7,600	-8.57%
TOTAL REVENUE	2,546,676	2,619,563	6,763,427	2,547,004	2,709,427	-59.94%
TOTAL EQUITY AVAILABLE	6,838,721	6,826,559	10,798,163	8,533,933	8,696,356	-19.46%

SUMMARY OF APPROPRIATIONS - AIRPORT ENTERPRISE FUND

	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
400-63 ADMINISTRATION	288,942	314,565	302,328	284,525	295,568	-2.24%
400-60 FIELD	660,871	825,565	858,647	815,493	891,568	3.83%
400-61 TERMINAL	657,835	672,063	1,036,697	708,878	798,813	-22.95%
400-62 FERRY	1,021,067	974,889	2,610,150	1,016,471	973,342	-62.71%
400-64 MURPHY'S LANDING	3,010	4,741	3,412	2,388	3,501	2.61%
TOTAL APPROPRIATIONS	2,631,725	2,791,823	4,811,234	2,827,755	2,962,792	-38.42%
TOTAL EQUITY JUNE 30	4,206,996	4,034,736	5,986,929	5,706,178	5,733,564	-4.23%

KETCHIKAN GATEWAY BOROUGH

FY 2000/01 BUDGET - REVENUE

TRANSIT ENTERPRISE FUND - 460-75

DESCRIPTION	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	69,452	(64,959)	(370)	(370)	12,998	
REVENUES:						
4240 REVENUE FROM STATE	16,039	57,147	57,147	57,147	57,147	0.00%
4305 INTEREST INCOME	-	-	-	41	-	0.00%
4390 OTHER REVENUES	-	-	15,000	-	15,000	0.00%
4450 INTERFUND TRANSFERS	50,000	275,000	225,000	225,000	190,237	-15.45%
4910 BUS SYSTEM REVENUES	136,906	154,090	165,000	170,000	201,250	21.97%
4963 CONTRIBL TED CAPITAL AMORTIZATION	58,115	75,644	66,515	66,515	66,515	0.00%
Total Revenue	261,060	561,881	528,662	518,703	530,149	0.28%

SUMMARY OF APPROPRIATIONS

5100 EMPLOYEE PAY	140,822	171,315	148,027	167,695	157,619	6.48%
5110 OVERTIME PAY	16,035	17,620	18,000	14,000	14,000	-22.22%
5120 TEMPORARY PAY	22,118	46,054	40,000	44,435	44,000	10.00%
5200 TAXES/BENEFITS	53,529	69,746	69,407	70,889	71,812	3.47%
5300 TRAVEL & TRAINING	-	626	500	280	-	-100.00%
5400 UNIFORMS	-	535	648	250	324	-50.00%
6011 OPERATING SUPPLIES	1,467	2,059	1,500	2,175	2,159	43.93%
6030 PUBLISHING EXPENSE	915	137	250	150	250	0.00%
6040 COMMUNITY PROMOTION	73	-	1,100	2,093	1,100	0.00%
6090 CONTRACTUAL SERVICES	39,676	35,370	36,560	36,560	36,560	0.00%
6100 INSURANCE	20,000	20,000	20,000	12,529	13,000	-35.00%
6110 MEDICAL EXPENSES	58	550	500	325	160	-68.00%
6130 ADMINISTRATIVE SERVICES	-	29,007	44,007	44,007	43,536	-1.07%
6150 EXPENSE RECOVERY	-	-	31,600	-	-	-100.00%
6330 TELEPHONE	25	783	506	575	362	-28.46%
6460 VEHICLE MAINTENANCE	26,317	24,839	23,200	20,228	54,211	133.67%
6461 MOTOR FUEL & OIL	14,506	14,606	15,564	22,000	26,400	69.62%
6530 EQUIPMENT PURCHASE	-	-	-	-	-	0.00%
6740 DEPRECIATION	57,930	64,045	77,835	67,144	67,144	-13.74%
6800 GAIN/LOSS OF ASSET DISPOSAL	2,000	-	-	-	-	0.00%
Total Appropriations	395,471	497,292	529,204	505,335	532,637	0.65%
FUNDS AVAILABLE JUNE 30	(64,959)	(370)	(912)	12,998	10,510	

AUTHORIZED PERSONNEL	FY 97/98	FY 98/99	FY 99/00	FY 00/01
Bus Drivers	4.00	4.00	4.00	4.00
Bus Drivers, Part-time	0.00	2.00	2.00	2.00
FULL-TIME EMPLOYEES	4.00	6.00	6.00	6.00

**CAPITAL
IMPROVEMENTS**

FY 2000/2001

CAPITAL IMPROVEMENT PROJECTS SUMMARY FY 00/01 - FORWARD

Project Title	Ref.	General Fund	Enterprise Fund	State/Fed CIP	G O Bonds	Rec CIP 1/2% Sales Tax	Other	Land Trust	FY 00/01	FY 01/02	FY 02/03	FY 03/04
Automation												
Cabling Connecting Borough Computers	106	15,900		37,100						53,000		
Parks & Recreation												
Proposed for State Funds:												
Houghtaling Field Restrooms	114	15,000		35,000						50,000		
Dudley Field Restrooms Renovating	118	16,500		38,500						55,000		
Holary Beach Restrooms	208	15,000		35,000						50,000		
Proposed for State Funds:												
Walker Field Equipment Storage Rehab.	204	16,197		37,793						53,990		
City Park Flood/Drainage Control	207	2,400		5,600						8,000		
Dudley Field Expanding	220	3,434		8,012						11,446		
Walker Field S.L. Restroom	119					10,500	36,500		47,000			
Dudley Field Resurface	201					105,000			105,000			
Dudley Field Light Pole	209					15,000	9,000		15,000	9,000		
Valley Park/Houghtaling Dugouts	210											
GRC Squash Court Conversion	216					15,500			15,500			
Trails Ketchikan Project	229	17,000				437,500			125,000	125,000		125,000
Smithers Pool Shower Controls	230											
Sidewalk @ GRC	231	5,500							5,500			
Life Stride 9500 HR Treadmill	232	6,300							6,300			
Sub-totals		81,031		189,905		449,000	44,500	62,500	230,000	368,724	135,000	125,000
Public Works Department												
PW Warehouse Construction, Phase I	108	46,487		108,473					154,960			
Warehouse Engineering, Phase I	110	12,538		29,256					41,794			
Warehouse Engineering, Phase II	244									42,000		
Vactor Vacuum Truck	233			160,000						160,000		
Studge Press	234						65,000		65,000			
Sub-totals		89,025		297,729			65,000	42,000	281,754	202,000	0	0
Shoreline												
Emergency Generator	235								20,000			
Sub-totals									20,000			
Mud Blight												
Road construction	236						20,000		20,000			
Shoun Street												
Shoun Street Water/Sewer							30,000		30,000			
Sub-totals							30,000		30,000			
Forest Park												
Service Area roads							73,661		73,661			
Sub-totals							73,661		73,661			
South Tongass												
Various station repairs heating	237						120,000		120,000			
Fire engine	238						320,000		320,000			
Sub-totals							440,000		440,000			
Mountain Point												
Construct Water Storage Tank	239						199,000		199,000			
Sub-totals							199,000		199,000			
Airport/Transit												
Airport Perimeter Fence	121		8,611	20,093					28,704			
New Terminal Doors	131		6,900	16,100					23,000			
ADA Upgrade/DOT Services			3,984	9,297					13,281			
Airport Parking Lot			6,691	15,612					22,303			
Airport Parking Lot Expansion			1,831	4,273					6,104			
Sub-totals				1,500,000			1,500,000		3,000,000	2,207,000		
New Ferry												
Terminal Building Expansion	214		150,000						150,000			
Transit Buses (3)	245		50,000						50,000			
Transit Bus Garage Engineering			27,148						27,148			
Ferry Ramp Upgrade			11,634						11,634			
Sub-totals			38,451	1,742,621			4,007,000		2,207,000			

CAPITAL IMPROVEMENT PROJECTS SUMMARY FY 00/01 - FORWARD

Project Title	Ref.	General Fund	Enterprise Fund	State/Fed CIP	G.O. Bonds	Rec CIP 1/2% Sales Tax	Other	Land Trust	FY 00/01	FY 01/02	FY 02/03	FY 03/04
School District												
Remove/replace Revilla's roof	138	34,140		79,661					35,000	78,801	36,000	
Schoenbar replace asphalt drive	140	36,000										66,000
Maintenance Facility paving	141	69,000								24,000		
High School Paving By Gym	189	24,000								83,000		
Thoughtfuling replace fuel tanks	239	83,000									36,000	
Thoughtfuling install mini-blinds	240	38,000							3,171,121	295,000		
Schoenbar Phase I	241											
Valley Park replace fuel tanks	242	295,000							50,000			
Repair leaks in curtain wall Kayhi	275	50,000							3,256,321	480,001	76,000	68,000
		938,745		79,661	3,171,121			0				
TOTAL		796,096	39,651	2,418,478	3,171,121	695,800	4,674,699	104,500	8,617,408	3,382,337	301,000	193,000
								11,793,745	11,793,745			

NOTES:
 School GO Bonds 70% reimbursable by the State
 Other - City, Passenger Facilities Charge, Service Areas, Non-Areaswide

CAPITAL IMPROVEMENT PROJECTS SUMMARY BY FUND TOTALS AND FISCAL YEARS

YEAR	GENERAL FUND	ENTERPRISE FUND	STATE/FED CIP	G.O. BONDS	1/2 % SALES TAX	OTHER	LAND TRUST	TOTAL
2000/2001	165,665	39,651	2,141,812	3,171,121	271,000	2,387,299		8,176,548
2001/2002	486,431		276,666		131,300	2,286,800	42,000	3,223,197
2002/2003	76,000				125,000			201,000
2003/2004	68,000				125,000			193,000
TOTAL	796,096	39,651	2,418,478	3,171,121	652,300	4,674,099	42,000	11,793,745

**OTHER FUND
SUMMARIES**

FY 2000/2001

Ketchikan Gateway Borough						
FY 2000/01 BUDGET - APPROPRIATIONS						
INTERNAL SERVICE - GREAT WEST INSURANCE (SCHOOL DISTRICT) - FUND 530						
Description	FY 97/98 ACTUAL	FY98/99 ACTUAL	FY99/00 BUDGET	FY99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	279,622	383,129	569,872	569,872	788,576	
REVENUE:						
4410 SCHOOL DISTRICT CONTRIBUTIONS	1,251,205	1,330,028	1,488,526	1,351,887	1,281,000	-13.94%
4450 INTERFUND TRANSFERS	-	-	-			0.00%
4305 INTEREST INCOME	14,674	20,978	21,200	66,817	70,742	233.69%
Total Revenue	1,265,879	1,351,006	1,509,726	1,418,704	1,351,742	-10.46%
APPROPRIATIONS:						
5200 SCHOOL DISTRICT CLAIMS PAID	1,162,372	1,164,263	1,441,000	1,200,000	1,092,000	-24.22%
Total Appropriations	1,162,372	1,164,263	1,441,000	1,200,000	1,092,000	-24.22%
FUNDS AVAILABLE JUNE 30	383,129	569,872	638,598	788,576	1,048,318	

Ketchikan Gateway Borough						
FY 2000/01 BUDGET - APPROPRIATIONS						
INTERNAL SERVICE - GREAT WEST INSURANCE (BOROUGH) - FUND 540						
Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	27,267	5,425	132,227	132,227	213,252	
REVENUE:						
4410 BOROUGH CONTRIBUTIONS	583,936	640,771	736,871	652,196	689,551	-6.42%
4305 INTEREST INCOME	4,313	4,770	3,000	7,941	22,655	655.17%
Total Revenue	588,249	645,541	739,871	660,137	712,206	-3.74%
APPROPRIATIONS:						
BOROUGH FIXED COSTS	101,925	113,274	113,400	125,112	127,200	12.17%
BOROUGH CLAIMS PAID	508,166	405,465	336,000	454,000	463,980	38.09%
Total Appropriations	610,091	518,739	449,400	579,112	591,180	12.17%
FUNDS AVAILABLE JUNE 30	5,425	132,227	422,698	213,252	334,278	

NOTE

Borough Insurance Contributions based on the following:

- 24 Employees @ \$2,992 = \$71,808
- 21 Employees @ \$6,107 = \$128,247
- 8 Employees @ \$5,729 = \$45,832
- 50 Employees @ \$8,960 = \$448,000

Ketchikan Gateway Borough

FY 2000/01 - SUMMARY OF REVENUE AND APPROPRIATIONS

LAND TRUST REPAIR & MAINTENANCE FUND - FUND 701

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATE	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	9,957,244	10,866,044	11,111,953	11,111,953	10,523,885	
REVENUE						
4305 INTEREST INCOME	528,792	428,890	838,999	759,500	954,833	13.81%
4315 PRINCIPAL-DEFERRED PAYMENT	35,133	-	103,752	44,344	92,787	-10.57%
4370 RENTAL INCOME	19,493	16,013	14,502	14,502	20,002	37.93%
4390 OTHER REVENUE	963,435	43,724	-	2,640	15,000	100.00%
4450 INTERFUND TRANSFERS	-	482,691	-	-	-	0.00%
TOTAL REVENUE	1,546,853	971,318	957,253	820,986	1,082,622	
EXPENDITURES						
5300 TRAVEL & TRAINING	-	649	-	-	-	
6010 SUPPLIES	3	-	-	-	-	
6030 PUBLISHING EXPENSE	-	250	1,100	150	1,100	
6060 RENTALS	-	-	-	25	-	
6080 PROFESSIONAL SERVICES	18,850	7,018	20,000	20,000	-	-100.00%
6090 CONTRACTUAL SERVICES	20,765	15,227	100,720	4,669	663,220	558.48%
6130 ADMINISTRATIVE SERVICES	25,000	25,000	25,000	25,000	25,000	0.00%
6310 ELECTRICITY	734	1,550	1,080	1,146	1,512	40.00%
6320 WATER	216	198	216	270	302	39.78%
6340 SEWER	249	249	252	364	353	40.10%
6430 BUILDING MAINTENANCE	878	573	1,000	713	1,000	0.00%
6431 HEATING OIL	575	692	780	1,500	3,250	316.66%
6530 EQUIPMENT PURCHASES	865	53	1,000	457	1,000	0.00%
6540 CAPITAL PROJECTS	9,850	43,950	3,303,408	754,760	150,000	-95.46%
6600 INTERFUND TRANSFERS	560,068	630,000	600,000	600,000	480,000	-20.00%
TOTAL APPROPRIATIONS	638,053	725,409	4,054,556	1,409,054	1,326,737	-67.28%
FUNDS AVAILABLE JUNE 30	10,866,044	11,111,953	8,014,650	10,523,885	10,279,770	

Note: Potential liability of up to \$1 million in local timber processing credits owed Sealaska Corp. from Whipple Creek Timber Sale.

* 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 2000/01 - SUMMARY OF REVENUE AND APPROPRIATIONS						
LAND TRUST RESIDENTIAL FUND - FUND 702						
Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	2,509,976	2,639,585	2,748,208	2,748,208	2,788,975	
REVENUE						
4305 INTEREST INCOME	144,609	123,623	205,028	232,567	276,143	34.69%
TOTAL REVENUE	144,609	123,623	205,028	232,567	276,143	34.69%
EXPENDITURES						
6130 ADMINISTRATIVE SERVICES	15,000	15,000	15,000	15,000	15,000	0.00%
6540 CAPITAL PROJECTS	-	-	-	176,800	-	-
TOTAL EXPENDITURES	15,000	15,000	15,000	191,800	15,000	0.00%
FUNDS AVAILABLE JUNE 30	2,639,585	2,748,208	2,938,236	2,788,975	3,050,118	
* This fund is used for activities related to residential property and the residential land program						

Ketchikan Gateway Borough						
FY 2000/01 - SUMMARY OF REVENUE AND APPROPRIATIONS						
LAND TRUST COMMERCIAL/INDUSTRIAL FUND - FUND 703						
Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	2,509,976	2,655,008	2,769,507	2,769,507	2,931,245	10.40%
REVENUE						
4305 INTEREST INCOME	145,032	124,499	206,738	234,375	280,000	35.44%
4450 FUND TRANSFER	-	-	-	-	-	-
TOTAL REVENUE	145,032	124,499	206,738	234,375	280,000	124.90%
EXPENDITURES						
6090 CONTRACTUAL SERVICES	-	-	30,000	-	605,000	1916.67%
6130 ADMINISTRATIVE SERVICES	-	10,000	15,000	15,000	15,000	0.00%
TOTAL EXPENDITURES	-	10,000	45,000	15,000	620,000	1277.78%
FUNDS AVAILABLE JUNE 30	2,655,008	2,769,507	2,931,245	2,988,882	2,591,245	
* 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 2000/01 BUDGET - SUMMARY OF REVENUES AND APPROPRIATIONS

NON AREA WIDE - LIBRARY FUND - 710

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	(5,033)	4,756	18,670	18,670	85,140	356.03%
REVENUE:						
4010 REAL PROPERTY TAXES	386,005	405,805	435,584	410,000	325,477	-25.28%
4020 BUSINESS-PERSONAL TAXES	22,278	27,009	-	25,360	-	0.00%
4150 SR. CITIZEN LOCAL CONTRIBUTION	(17,825)	(21,041)	(21,041)	(21,327)	(16,885)	-19.75%
4220 STATE REVENUE SHARING	-	4,231	2,821	3,255	2,767	-1.91%
4305 INTEREST INCOME	5,111	5,489	6,700	7,000	9,545	42.46%
TOTAL REVENUES	395,569	421,493	424,064	424,288	320,904	-24.33%
TOTAL FUNDS AVAILABLE	390,536	426,249	442,734	442,958	406,044	
APPROPRIATIONS:						
6090 CONTRACTUAL SERVICES-LIBRARY	348,380	372,579	357,818	357,818	339,603	-5.09%
6090 CONTRACTUAL SVCS-PT. HIGGINS PTA	2,400	-	-	-	-	0.00%
6090 CONTRACTUAL SVCS-SPRING CLEANUP	35,000	35,000	-	-	-	0.00%
TOTAL APPROPRIATIONS	385,780	407,579	357,818	357,818	339,603	-5.09%
FUNDS AVAILABLE JUNE 30	4,756	18,670	84,916	85,140	66,441	-21.76%

Ketchikan Gateway Borough

FY 2000/01 BUDGET - SUMMARY OF REVENUES AND APPROPRIATIONS

NON AREA WIDE FUND - SEWAGE TREATMENT - FUND 711

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	-	-	-	(567,550)	(612,890)	
REVENUE:						
4360 SEWER FEES	-	-	136,815	120,000	136,320	-0.36%
4450 INTERFUND TRANSFERS	-	-	9,000	36,650	33,057	267.30%
Total Revenues	-	-	145,815	156,650	169,377	16.16%
TOTAL FUNDS AVAILABLE	-	-	145,815	(410,900)	(443,513)	

SUMMARY OF APPROPRIATIONS

5100 Employee Wages	-	-	-	70,000	79,807	100.00%
5110 Overtime Pay	-	-	-	2,250	1,250	100.00%
5120 Temporary Pay	-	-	-	9,000	-	100.00%
5200 Taxes/Benefits	-	-	-	35,000	41,331	100.00%
6011 Operating Supplies	-	-	5,889	14,500	11,627	97.44%
6015 Books & Software	-	-	-	-	900	100.00%
6060 Rentals	-	-	2,625	1,400	1,000	100.00%
6090 Contractual Services	-	-	6,750	35,000	13,649	100.00%
6091 Wastewater Tests	-	-	3,500	9,000	3,500	0.00%
6100 Insurance	-	-	5,870	5,870	6,592	12.30%
6130 Administrative Fees	-	-	90,071	-	5,812	-93.55%
6310 Electricity	-	-	12,096	12,770	12,720	5.16%
6330 Telephone	-	-	-	-	560	100.00%
6350 Landfill	-	-	-	-	500	100.00%
6431 Heating Fuel	-	-	4,800	4,800	6,240	100.00%
6450 Equipment Maintenance	-	-	-	800	1,446	100.00%
6530 Equipment Purchase	-	-	13,964	2,400	9,575	-31.43%
6540 Capital Improvements	-	-	-	-	-	0.00%
Total Appropriations	0	0	145,565	202,790	196,509	35.00%
FUNDS AVAILABLE JUNE 30	0	0	250	(613,690)	(640,022)	

KETCHIKAN GATEWAY BOROUGH

FY 2000/01 - SUMMARY OF REVENUE AND APPROPRIATIONS

RECREATIONAL SALES TAX CAPITAL PROJECTS FUND - 712

Description	FY 97/98 ACTUAL	FY98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	370,262	543,897	131,793	131,793	170,227	29.16%
REVENUE:						
4040 SALES TAXES - IN CITY	912,725	915,096	937,650	937,500	732,398	-21.89%
4050 SALES TAXES - OUT OF CIT	199,837	178,377	180,000	180,000	151,096	-16.06%
4080 PENALTY & INTEREST	10,678	12,608	10,000	10,000	9,865	-1.35%
4305 INTEREST INCOME	60,395	33,291	12,500	12,500	988	-92.10%
4450 INTERFUND TRANSFERS	-	285,447	-	-	-	-
Total Revenue	1,183,635	1,424,819	1,140,150	1,140,150	894,347	
APPROPRIATIONS:						
6140 DEBT EXPENSE	796,328	799,028	795,262	795,262	798,548	0.41%
6540 CAPITAL PROJECTS	-	15,825	502,980	294,044	208,500	-58.55%
6600 INTERFUND TRANSFERS	213,672	1,022,070	113,637	12,410	51,271	-54.88%
Total Appropriations	1,010,000	1,836,923	1,411,879	1,101,716	1,058,319	
FUNDS AVAILABLE JUNE 30	543,897	131,793	(139,936)	170,227	6,255	

Ketchikan Gateway Borough

FY 2000/01 - SUMMARY OF REVENUE AND APPROPRIATIONS

SCHOOL BOND/CAPITAL IMPROVEMENT FUND - FUND 713

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 BUDGET	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILAABLE JULY 1	240,466	112,432	133,204	132,586	42,191	-68.33%
REVENUE						
4250 REIMBURSEMENT	1,288,507	1,024,721	896,280	896,280	462,179	-48.43%
4305 INTEREST INCOME	31,306	37,113	1,225	1,225	317	-74.12%
4450 INTERFUND TRANSFERS	796,328	1,124,028	1,095,262	1,095,262	998,548	-8.83%
Total Revenue	2,116,141	2,185,862	1,992,767	1,992,767	1,461,044	-26.68%
EXPENDITURES						
6090 CONTRACTUAL SERVICES	8,447	5,843	7,500	7,500	7,500	0.00%
6140 DEBT EXPENSE	2,235,728	2,159,228	2,075,662	2,075,662	1,460,727	-29.63%
6150 OTHER EXPENSES	0	19	500	0	0	-100.00%
Total Appropriations	2,244,175	2,165,090	2,083,662	2,083,162	1,468,227	-29.54%
FUNDS AVAILAABLE JUNE 30	112,432	133,204	42,309	42,191	35,008	-17.26%

Ketchikan Gateway Borough
FY 2000/01 - SUMMARY OF REVENUES AND APPROPRIATION
BOND PAYMENTS - FUNDS 230, 250, 260

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET
1989 G.O. BONDS (HIGH SCHOOL) - FUND 230					
4450 INTERFUND TRANSFER	1,517,400	1,439,400	1,280,400	1,280,400	1,280,400
Total Revenue	1,517,400	1,439,400	1,280,400	1,280,400	1,280,400
6840 BOND PRINCIPAL PAYMENT	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
6845 BOND INTEREST	317,400	239,400	80,400	80,400	80,400
Total Expenditures	1,517,400	1,439,400	1,280,400	1,280,400	1,280,400
1995 G.O. BONDS INDOOR REC CENTER (GRC) - FUND 250					
4450 INTERFUND TRANSFER	797,127	796,328	795,262	795,262	798,548
Total Revenue	797,127	796,328	795,262	795,262	798,548
6840 BOND PRINCIPAL PAYMENT	430,000	455,000	455,000	505,000	530,000
6845 BOND INTEREST	367,127	341,328	341,328	290,262	268,548
Total Expenditures	797,127	796,328	796,328	795,262	798,548
1999 G.O. BONDS (ELEMENTARY SCHOOLS) - FUND 260					
4450 INTERFUND TRANSFERS	-	-	-	-	660,256
Total Revenue	-	-	-	-	660,256
6840 BOND PRINCIPAL PYMTS	-	-	-	-	100,000
6845 BOND INTEREST	-	-	-	-	560,256
Total Expenditures	-	-	-	-	660,256

Ketchikan Gateway Borough

FY 2000/01 BUDGET - APPROPRIATIONS

PASSENGER FACILITY CHARGES FUND (PFC) - 714

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	-	-	91,322	91,332	163,897	
REVENUE						
4210 ENPLANEMENT REVENUE	-	90,664	320,970	235,240	235,000	-26.78%
4305 INTEREST INCOME	-	658	8,800	17,355	14,542	65.25%
4990 REVENUE BOND PROCEEDS	-	-	1,800,000	-	4,000,000	122.22%
Total Revenue	-	91,322	2,221,092	252,595	4,249,542	91.33%
EXPENDITURES						
6011 OPERATING SUPPLIES	-	-	-	30	-	0.00%
6090 CONTRACTUAL SERVICES	-	-	-	-	9,000	100.00%
6540 CIP - TERMINAL BUILDING	-	-	300,000	-	300,000	0.00%
6541 CIP - AIRPORT FERRY	-	-	1,500,000	180,000	1,320,000	-12.00%
Total Appropriations	-	-	1,800,000	180,030	1,629,000	-9.50%
FUNDS AVAILABLE JUNE 30	-	91,322	512,414	163,897	2,784,439	

Ketchikan Gateway Borough

**FY 2000/01 - SUMMARY OF REVENUE AND APPROPRIATIONS
ECONOMIC DEVELOPMENT ASSISTANCE FUND - FUND 721-10**

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	15,744,317	15,218,204	18,415,979	18,415,979	16,040,389	
REVENUE:						
4245 FEDERAL GRANT REVENUE	3,750,000	2,812,500	-	4,000,000	3,000,000	100.00%
4305 INTEREST INCOME	897,054	799,976	1,279,842	1,638,291	1,051,170	-17.87%
4390 OTHER REVENUE	100	150	-	-	-	0.00%
4450 INTERFUND TRANSFERS	-	-	8,911,881	8,911,881	-	0.00%
TOTAL REVENUES	4,647,154	3,612,626	10,191,723	14,550,172	4,051,170	100.00%
FUND BALANCE + REVENUE	20,391,471	18,830,830	28,607,702	32,966,151	20,091,559	

SUMMARY OF APPROPRIATIONS

6090 CONTRACTUAL SERVICES	720,592	148,571	18,920,312	5,321,606	15,338,665	35.72%
6030 COMMUNITY PROMOTION	-	1,545	-	-	-	0.00%
6600 INTERFUND TRANSFERS	4,452,675	264,735	11,604,156	11,604,156	-	-100.00%
TOTAL APPROPRIATIONS	5,173,267	414,851	30,524,468	16,925,762	15,338,665	100.00%
FUND BALANCE JUNE 30	15,218,204	18,415,979	(1,916,766)	16,040,389	4,752,894	
COMMITTED FUNDS:						
ALASKA FOREST CREATIONS	-	-	300,000	-	-	0.00%
INTER-ISLAND FERRY AUTHORITY	-	-	1,865,000	1,865,000	1,865,000	0.00%
FUNDS AVAILABLE JUNE 30	15,218,204	18,415,979	(4,081,766)	14,175,389	2,887,894	

FUNDS 721, 723 and 724 were merged into Fund 721 for FY00

Ketchikan Gateway Borough

FY 2000/01 - SUMMARY OF REVENUE AND APPROPRIATIONS

ECONOMIC DEVELOPMENT INFRASTRUCTURE FUND 721-20

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS BALANCE JULY 1	-	-	-	-	-	
REVENUE:						
4450 INTERFUND TRANSFERS	-	-	500,000	500,000	-	-100.00%
Total Revenue	-	-	500,000	500,000	-	-100.00%
FUND BALANCE + REVENUE	-	-	500,000	500,000	-	-100.00%

SUMMARY OF APPROPRIATIONS

6600 INTERFUND TRANSFERS	-	-	500,000	500,000	-	-100.00%
TOTAL APPROPRIATIONS	-	-	500,000	500,000	-	-100.00%
FUND BALANCE JUNE 30	-	-	-	-	-	

Ketchikan Gateway Borough

FY 2000/01 - SUMMARY OF REVENUE AND APPROPRIATIONS

ECONOMIC DEVELOPMENT REVENUE FUND 721-30

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATE	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS BALANCE JULY 1	-	-	-	-	1,850,000	
REVENUE:						
4305 INTEREST INCOME	-	-	-	-	185,000	
4450 INTERFUND TRANSFERS	-	-	6,000,000	6,000,000	-	-100.00%
Total Revenue	-	-	6,000,000	6,000,000	185,000	-100.00%
FUND BALANCE - REVENUE	-	-	6,000,000	6,000,000	2,035,000	

SUMMARY OF APPROPRIATIONS

6600 INTERFUND TRANSFERS	-	-	4,150,000	4,150,000	-	-100.00%
TOTAL APPROPRIATIONS	-	-	4,150,000	4,150,000	-	-100.00%
FUND BALANCE JUNE 30	-	-	1,850,000	1,850,000	2,035,000	

Ketchikan Gateway Borough						
FY 2000/01 - SUMMARY OF REVENUE AND APPROPRIATIONS						
ECONOMIC DEVELOPMENT ANNUAL BUDGET FUND - FUND 721-40						
Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS BALANCE JULY 1	-	-	-	-	369,443	
REVENUE:						
4055 TRANSIENT OCCUPANCY TAX	-	-	50,000	49,700	35,000	-30.00%
4245 REVENUE FROM FEDERAL GRANT	251,294	122,992	-	-	-	0.00%
4305 INTEREST INCOME	982,398	1,033,408	-	-	16,476	0.00%
4390 OTHER REVENUES	-	-	-	15,000	-	0.00%
4450 INTERFUND TRANSFERS	-	-	500,000	500,000	111,902	-77.62%
TOTAL REVENUE	1,233,692	1,156,400	550,000	564,700	163,378	70.29%
FUND BALANCE + REVENUE	1,233,692	1,156,400	550,000	564,700	532,921	3.12%
SUMMARY OF APPROPRIATIONS						
5300 TRAVEL & TRAINING	-	1,200	-	582	-	0.00%
6010 SUPPLIES	-	500	-	-	-	0.00%
6030 PUBLISHING	-	4,000	-	1,458	-	0.00%
6040 COMMUNITY PROMOTION	-	-	-	-	-	0.00%
6070 POSTAGE	-	500	-	-	-	0.00%
6080 PROFESSIONAL SERVICES	-	50,000	-	-	-	0.00%
6090 CONTRACTUAL SERVICES	1,233,692	1,100,200	-	-	-	0.00%
6090 KGB ECONOMIC DEVELOPMENT FUNCTION	-	-	313,290	9,407	340,373	8.64%
6090 KETCHIKAN VISITORS BUREAU GRANT	-	-	94,710	94,710	94,710	0.00%
6090 S.S.R.A.A. GRANT	-	-	22,000	19,100	-	-100.00%
6090 SMALL BUSINESS DEVELOPMENT GRANT	-	-	70,000	70,000	70,000	0.00%
TOTAL APPROPRIATIONS	1,233,692	1,156,400	500,000	195,257	505,083	1.02%
FUND BALANCE JUNE 30	-	-	50,000	369,443	27,738	-44.52%

Ketchikan Gateway Borough						
FY 2000/01 - SUMMARY OF REVENUE AND APPROPRIATIONS						
ECONOMIC DEVELOPMENT SMALL LOAN FUND - FUND 721-50						
Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS BALANCE JULY 1	-	-	-	-	111,902	
REVENUE:						
4450 FUND TRANSFERS	-	-	200,000	200,000	-	100.00%
TOTAL REVENUE	-	-	200,000	200,000	-	100.00%
FUND BALANCE + REVENUE	-	-	200,000	200,000	111,902	44.05%
SUMMARY OF APPROPRIATIONS						
6600 INTERFUND TRANSFER	-	-	-	-	111,902	100.00%
6090 CONTRACTUAL SERVICES	-	-	-	88,098	-	0.00%
TOTAL APPROPRIATIONS	-	-	-	88,098	111,902	100.00%
FUND BALANCE JUNE 30	-	-	200,000	111,902	-	100.00%

Ketchikan Gateway Borough						
FY 2000/01 - SUMMARY OF REVENUE AND APPROPRIATIONS						
ECONOMIC ASSISTANCE FUND/SHIPYARD - FUND 722						
Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	2,020,593	2,033,124	2,016,663	2,016,663	2,053,663	1.83%
REVENUE						
4450 INTERFUND TRANSFER	-	-	-	-	-	0.00%
4305 INTEREST INCOME	112,531	90,539	107,000	144,000	154,000	43.93%
Total Revenue	112,531	90,539	107,000	144,000	154,000	43.93%
EXPENDITURES						
6090 CONTRACTUAL SERVICES	100,000	107,000	107,000	107,000	154,000	43.93%
Total Expenditure	100,000	107,000	107,000	107,000	154,000	43.93%
FUNDS AVAILABLE JUNE 30	2,033,124	2,016,663	2,016,663	2,053,663	2,053,663	1.83%
<ul style="list-style-type: none"> - This fund is restricted for the Shipyard, appropriations limited to interest only - Third year of a five-year commitment 						

Ketchikan Gateway Borough						
FY 2000/01 - SUMMARY OF REVENUE AND APPROPRIATIONS						
ECONOMIC ENDOWMENT FUND 725						
Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	-	-	-	-	5,125,000	
REVENUE						
4305 INTEREST INCOME	-	-	-	125,000	512,500	100.00%
4450 INTERFUND TRANSFER	-	-	5,000,000	5,000,000	-	0.00%
Total Revenue	-	-	5,000,000	5,125,000	512,500	100.00%
EXPENDITURES						
6600 INTERFUND TRANSFERS	-	-	-	-	410,000	100.00%
Total Expenditure	-	-	-	-	410,000	100.00%
FUNDS AVAILABLE JUNE 30	-	-	5,000,000	5,125,000	5,227,500	4.55%

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

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATE	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	37,894	90,729	136,453	136,453	192,529	
REVENUES:						
4010 PROPERTY TAXES	101,170	105,582	109,201	108,000	111,211	1.84%
4020 BUSINESS/PERSONAL TAXES	534	822	831	937	815	-1.93%
4060 AUTOMOBILE TAXES	1,604	3,283	2,500	1,500	2,500	0.00%
4150 SR CITIZEN LOCAL CONTRIB.	(7,332)	(7,778)	(7,777)	(7,902)	(8,111)	4.29%
4220 REVENUE SHARING	-	1,053	527	2,193	1,864	253.70%
4240 STATE GRANT	5,000	-	-	-	-	0.00%
4305 INTEREST INCOME	5,367	7,374	4,500	10,000	7,150	58.89%
4390 OTHER REVENUE	750	204	-	-	-	0.00%
TOTAL REVENUES	107,093	110,540	109,782	114,728	115,429	5.14%
APPROPRIATIONS:						
5300 TRAVEL & TRAINING	9,119	2,837	5,000	3,000	5,000	-16.67%
5400 UNIFORM ALLOWANCE	-	440	-	-	-	0.00%
5500 REIMBURSABLE EXPENSES	12,705	11,060	20,000	12,000	20,000	0.00%
6010 OFFICE SUPPLIES	2,235	898	465	400	465	0.00%
6011 OPERATING SUPPLIES	56	1,036	1,000	8,000	15,000	1400.00%
6015 BOOKS & SOFTWARE	209	-	-	-	-	0.00%
6020 DUES & PUBLICATIONS	-	65	-	-	-	0.00%
6030 PUBLISHING EXPENSE	416	43	100	-	100	0.00%
6060 RENTALS	144	53	500	100	-	-100.00%
6070 POSTAGE	-	131	-	3	-	0.00%
6090 CONTRACTUAL SERVICES	-	335	-	-	-	0.00%
6100 INSURANCE	3,782	4,000	4,000	1,970	4,000	0.00%
6130 ADMINISTRATIVE SERVICES	3,960	1,970	1,589	1,589	6,947	337.19%
6310 ELECTRICITY	3,103	2,714	3,120	3,120	3,120	0.00%
6330 TELEPHONE	704	721	921	1,100	1,063	15.47%
6331 LONG DISTANCE	-	-	100	-	100	0.00%
6350 LANDFILL	263	371	1,000	400	1,000	0.00%
6430 BUILDING MAINTENANCE	549	698	1,000	850	1,000	0.00%
6431 HEATING FUEL	291	301	1,000	1,000	1,000	0.00%
6450 EQUIPMENT MAINTENANCE	247	1,570	1,000	500	1,000	0.00%
6460 VEHICLE MAINTENANCE	1,191	9,220	5,000	4,000	5,000	0.00%
6461 MOTOR FUEL & OIL	592	392	1,000	600	1,000	0.00%
6462 VEHICLE OPERATION	-	-	-	20	-	0.00%
6530 EQUIPMENT PURCHASE	14,692	8,847	81,750	20,000	14,200	-82.63%
6540 CAPITAL IMPROVEMENTS	-	17,114	2,500	-	165,500	6520.00%
Total Expenditures	54,258	64,816	132,045	58,652	245,495	85.92%
FUNDS AVAILABLE JUNE 30	90,729	136,453	114,190	192,529	62,463	

Ketchikan Gateway Borough
FY 2000/01 BUDGET - REVENUE AND APPROPRIATIONS
SHORELINE FIRE DEPARTMENT - 810

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	92,015	124,641	153,234	153,234	113,354	
REVENUES:						
4010 PROPERTY TAXES	52,064	55,439	55,958	55,958	54,853	-1.97%
4020 BUSINESS/PERSONAL TAXES	7,727	11,725	10,057	10,031	12,225	21.56%
4040 SERVICE AREA SALES TAX	0	0	0	17,000	40,000	100.00%
4060 AUTOMOBILE TAXES	522	1,291	1,000	575	750	-25.00%
4150 SR. CITIZEN LOCAL CONTRIB.	(3,087)	(3,161)	(3,161)	(3,188)	(3,188)	0.85%
4220 REVENUE SHARING	0	623	312	203	173	-44.55%
4305 INTEREST INCOME	7,201	7,673	6,500	8,667	9,838	51.35%
4390 MISCELLANEOUS INCOME	300	-	-	-	-	-
Total Revenues	64,727	73,590	70,666	89,246	114,651	62.24%
APPROPRIATIONS:						
5300 TRAVEL & TRAINING	1,653	1,302	5,910	5,910	5,910	0.00%
5500 REIMBURSABLE EXPENSES	7,640	9,326	10,100	9,757	24,600	143.56%
6010 SUPPLIES	402	471	500	180	500	0.00%
6011 OPERATING SUPPLIES	1,639	-	1,000	97	-	-100.00%
6020 DUES & PUBLICATIONS	215	249	250	250	250	0.00%
6030 PUBLISHING EXPENSE	0	-	500	685	500	0.00%
6070 POSTAGE	2	7	500	54	200	-60.00%
6080 PROFESSIONAL SERVICES	0	3,600	100,000	94,665	-	-100.00%
6090 CONTRACTUAL SERVICES	1,155	2,235	2,160	2,508	2,880	33.33%
6100 INSURANCE	5,500	5,500	5,500	1,975	1,975	-64.09%
6130 ADMIN STRATIVE SERVICES	4,500	1,223	1,223	1,223	1,443	17.99%
6310 ELECTFCITY	1,411	1,379	1,800	1,190	1,800	0.00%
6330 TELEPHONE	330	341	400	350	342	-14.50%
6331 LONG DISTANCE	1	-	50	18	50	0.00%
6430 BUILDING MAINTENANCE	20	146	2,000	2,508	2,000	0.00%
6431 HEATING FUEL	1,016	1,337	2,000	963	2,600	30.00%
6450 EQUIPMENT MAINTENANCE	277	1,287	2,700	265	2,000	-25.93%
6460 VEHICLE MAINTENANCE	2,917	5,043	3,000	1,837	3,000	0.00%
6461 MOTOF FUEL	45	232	600	128	500	-16.67%
6462 VEHICLE OPERATIONS	-	-	20	-	30	50.00%
6530 EQUIPMENT	3,378	4,906	3,000	4,563	3,000	0.00%
6540 CAPITAL IMPROVEMENT	0	6,413	40,000	-	20,000	-50.00%
Total Appropriations	32,101	44,997	183,213	129,126	73,580	-59.84%
FUNDS AVAILABLE JUNE 30	124,641	153,234	40,687	113,354	154,425	

Ketchikan Gateway Borough

FY 2000/01 BUDGET - REVENUES AND APPROPRIATIONS

MOUNTAIN POINT SERVICE AREA - 820

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	179,066	204,023	205,007	205,007	160,181	
REVENUES:						
4010 PROPERTY TAX	-	-	-	-	-	-
4120 BUSINESS/PERSONAL TAXES	-	-	-	-	-	-
4150 SR CITIZEN LOCAL CONTRIBUTION	-	-	-	-	-	-
4220 REVENUE SHARING	-	-	-	1,055	897	100.00%
4305 INTEREST	12,370	16,315	6,575	15,000	9,000	36.88%
4360 SERVICE AREA REVENUE	123,177	127,760	91,440	74,400	82,182	-10.12%
4362 SEWER - OPERATION & MAINTENANCE	9,098	11,691	-	-	-	-
Total Revenues	144,645	155,766	98,015	90,455	92,079	-6.06%
APPROPRIATIONS:						
5100 EMPLOYEE PAY	-	-	-	24,100	21,288	100.00%
5110 OVERTIME	574	4,504	-	2,000	1,500	100.00%
5120 TEMPORARY PAY	28,601	50,033	-	6,000	3,206	100.00%
5200 TAXES/BENEFITS	13,739	22,029	-	12,000	8,289	100.00%
6010 SUPPLIES	11	-	-	-	-	0.00%
6011 OPERATING SUPPLIES	35,645	38,457	40,818	40,000	35,000	-14.25%
6020 DUES & PUBLICATIONS	50	340	-	-	-	0.00%
6030 PUBLISHING EXPENSE	453	130	250	150	100	-60.00%
6060 RENTALS	-	95	-	489	-	0.00%
6070 POSTAGE	23	41	100	50	100	0.00%
6090 CONTRACTUAL SERVICES	10,561	10,147	1,000	-	-	-100.00%
6091 WATER TESTS	-	3,369	1,140	1,000	1,000	-12.28%
6100 INSURANCE	2,000	2,000	500	180	200	-60.00%
6130 ADMINISTRATIVE SERVICES	5,050	5,798	18,767	2,312	1,679	91.05%
6310 ELECTRICITY	13,808	15,771	14,592	10,000	9,996	-31.50%
6330 TELEPHONE	268	391	-	-	-	0.00%
6331 LONG DISTANCE	127	43	200	-	-	-100.00%
6431 HEATING FUEL	-	710	-	-	-	0.00%
6440 SYSTEM MAINTENANCE	4,493	546	-	-	-	0.00%
6450 EQUIPMENT MAINTENANCE	-	378	-	-	-	0.00%
6530 EQUIPMENT PURCHASE	4,285	-	2,000	2,000	-	-100.00%
6540 CAPITAL PROJECTS	-	-	176,000	35,000	-	-100.00%
Total Appropriations	119,688	154,782	255,367	135,281	82,358	-67.75%
DESIGNATED RESERVES - CIP	-	-	-	-	159,125	100.00%
UNDESIGNATED RESERVES	-	-	-	-	10,777	100.00%
FUNDS AVAILABLE JUNE 30	204,023	205,007	47,655	160,181	169,902	

Ketchikan Gateway Borough

FY 2000/01 BUDGET - REVENUES AND APPROPRIATIONS

WATERFALL CREEK SERVICE AREA - 830

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATE	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	103,073	113,235	121,316	121,316	120,941	
REVENUES:						
4220 REVENUE SHARING	0	48	24	32	27	12.50%
4305 INTEREST INCOME	6,171	5,486	6,442	6,000	9,005	39.79%
4360 SERVICE AREA REVENUE	4,820	4,840	6,725	6,725	6,725	0.00%
Total Revenues	10,991	10,374	13,191	12,757	15,757	19.45%
APPROPRIATIONS:						
6030 PUBLISHING EXPENSE	260	0	100	27	100	0.00%
6130 ADMINISTRATIVE SERVICES	219	108	105	105	524	399.05%
6441 SYSTEM MAINTENANCE ROAD	350	1397	16,625	13,000	13,000	21.80%
6442 SYSTEM MAINT-SEWER	0	788	0	0	0	0.00%
Total Appropriations	829	2,293	16,830	13,132	13,624	19.05%
FUNDS AVAILABLE JUNE 30	113,235	121,316	117,677	120,941	123,074	

Ketchikan Gateway Borough

FY 2000/01 BUDGET - REVENUES AND APPROPRIATIONS

MUD BIGHT SERVICE AREA - 840

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	34,133	45,303	39,481	39,481	19,164	
REVENUES:						
4220 REVENUE SHARING	0	96	48	60	51	6.25%
4305 INTEREST INCOME	2,308	1,792	925	1,800	925	0.00%
4360 SERVICE AREA REVENUE	9,140	9,222	8,520	8,800	8,800	3.29%
4400 INTERFUND TRANSFERS	0	0	23,725	23,725	-	-100.00%
Total Revenues	11,448	11,110	33,218	34,385	9,776	-70.57%
APPROPRIATIONS:						
6030 PUBLISHING EXPENSE	78	10	100	23	100	0.00%
6070 POSTAGE	0	22	50	50	50	0.00%
6130 ADMINISTRATIVE SERVICES	200	405	904	904	1,352	49.56%
6140 DEBT SERVICE	0	0	0	0	2,590	100.00%
6540 CAPITAL IMPROVEMENTS	0	16,495	53,725	53,725	-	-100.00%
Total Appropriations	278	16,932	54,779	54,702	4,092	-92.53%
FUNDS AVAILABLE JUNE 30	45,303	39,481	17,920	19,164	24,848	

Ketchikan Gateway Borough

FY 2000/01 - SUMMARY OF REVENUE AND APPROPRIATIONS

NICHOLS VIEW SERVICE AREA - 850

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	8,876	9,389	9,389	9,389	9,864	
REVENUE						
4305 INTEREST INCOME	513	441	495	475	740	49.49%
Total Revenue	513	441	495	475	740	49.49%
EXPENDITURES						
6090 CONTRACTUAL SERVICES	-	-	-	-	-	0.00%
Total Appropriations	-	-	-	-	-	0.00%
FUNDS AVAILABLE JUNE 30	9,389	9,830	9,884	9,864	10,604	

Ketchikan Gateway Borough

FY 2000/01 BUDGET - REVENUES AND APPROPRIATIONS

FOREST PARK SERVICE AREA - 860

Description	FY 97/98	FY 98/99	FY 99/00	FY 99/00	FY 00/01	% CHANGE
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET	00 BUDGET
FUNDS AVAILABLE JULY 1	265,905	264,079	264,404	264,404	133,474	
REVENUES:						
4010 PROPERTY TAXES	76,650	73,021	47,963	56,000	47,954	-0.02%
4020 BUSINESS/PERSONAL TAXES	1,305	550	-	94	-	0.00%
4060 AUTOMOBILE TAXES	1,716	3,691	2,500	1,500	2,500	0.00%
4150 SR CITIZEN LOCAL CONTRIBUTION	(2,609)	(1,603)	(1,603)	(1,876)	(2,398)	49.59%
4220 REVENUE SHARING	-	782	391	590	586	49.87%
4305 INTEREST INCOME	16,923	13,945	4,300	12,000	5,759	33.93%
4360 SERVICE AREA REVENUE	300	-	-	-	-	0.00%
Total Revenues	94,285	90,386	53,551	68,408	54,401	1.59%
APPROPRIATIONS:						
6010 SUPPLIES	258	-	-	-	-	0.00%
6030 PUBLISHING EXPENSE	24	76	250	35	100	-60.00%
6060 RENTALS	-	1,131	-	-	-	0.00%
6090 CONTRACTUAL SERVICES	-	14,284	10,000	20,200	20,000	100.00%
6091 CONTRACTUAL SERVICES - ROAD	-	24,600	-	-	-	0.00%
6100 INSURANCE	3,000	3,000	1,500	553	-	-100.00%
6130 ADMINISTRATIVE SERVICE FEE	5,265	2,016	1,462	1,462	6,664	355.81%
6311 ELECTRICITY-SEWER PLANT	3,249	4,437	-	-	-	0.00%
6312 ELECTRICITY-STREET LIGHTS	6,740	6,431	6,700	6,875	6,876	2.63%
6440 SYSTEM MAINTENANCE - OTHER	418	64	500	-	200	-60.00%
6441 SYSTEM MAINTENANCE - ROAD	41,903	13,753	25,000	17,000	18,845	-24.62%
6442 SYSTEM MAINTENANCE - SEWER	15,296	982	-	-	-	0.00%
6540 CAPITAL IMPROVEMENTS	19,958	19,287	150,948	153,212	120,000	-20.50%
Total Appropriations	96,111	90,061	196,360	199,338	172,685	-12.06%
FUNDS AVAILABLE JUNE 30	264,079	264,404	121,595	133,474	15,190	

Ketchikan Gateway Borough

FY 2000/01 BUDGET - REVENUES AND APPROPRIATIONS

GOLD NUGGET SERVICE AREA - 870

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	30,402	16,468	16,220	16,220	14,316	
REVENUES:						
4220 REVENUE SHARING	-	-	-	48	41	100.00%
4305 INTEREST INCOME	1,107	810	850	800	1,111	30.71%
4360 SEWER FEES	1,635	1,886	-	-	-	0.00%
4361 ROAD FEES	6,085	6,075	6,465	6,000	6,465	0.00%
Total Revenues	8,827	8,771	7,315	6,848	7,617	4.13%
APPROPRIATIONS:						
6030 PUBLISHING	24	-	50	-	50	0.00%
6130 ADMINISTRATIVE SERVICES	372	186	182	182	350	92.31%
6441 ROAD MAINTENANCE	2,382	8,833	8,700	8,570	8,700	0.00%
6540 CAPITAL IMPROVEMENTS	19,983	-	-	-	-	0.00%
Total Appropriations	22,761	9,019	8,932	8,752	9,100	1.88%
FUNDS AVAILABLE JUNE 30	16,468	16,220	14,603	14,316	12,833	-12.12%

Ketchikan Gateway Borough

FY 2000/01 BUDGET - REVENUES AND APPROPRIATIONS

SHOUP STREET SERVICE AREA - 880

Description	FY 97/98 ACTUAL	FY 98/99 ACTUAL	FY 99/00 BUDGET	FY 99/00 ESTIMATED	FY 00/01 BUDGET	% CHANGE 00 BUDGET
FUNDS AVAILABLE JULY 1	(8,484)	28,928	30,141	30,141	38,925	
REVENUES:						
4220 REVENUE SHARING	-	64	-	9	8	100.00%
4305 INTEREST INCOME	767	1,523	2,250	2,700	2,250	0.00%
4360 SERVICE AREA FEES	33,862	27,864	35,250	33,000	35,250	0.00%
4390 MISCELLANEOUS REVENUE	1,132	-	-	-	-	0.00%
4450 INTERFUND TRANSFERS	22,068	-	-	-	-	0.00%
Total Revenues	57,829	29,451	37,500	35,709	37,508	0.02%
APPROPRIATIONS:						
5100 EMPLOYEE PAY	-	-	-	6,400	11,962	100.00%
5110 OVERTIME	480	781	-	700	250	100.00%
5120 TEMPORARY PAY	9,174	11,594	-	2,000	-	0.00%
5200 TAXES & BENEFITS	4,639	5,651	-	4,900	6,004	100.00%
6011 OPERATING SUPPLIES	2,654	2,198	3,072	2,600	2,772	-9.77%
6020 DUES & PUBLICATIONS	50	50	-	-	-	0.00%
6030 PUBLISHING EXPENSE	24	-	98	-	98	0.00%
6060 RENTALS	-	-	1,320	1,375	300	-77.27%
6080 PROFESSIONAL SERVICES	-	-	-	-	10,000	100.00%
6090 CONTRACTUAL SERVICES	-	-	5,000	1,800	-	-100.00%
6091 WATER TESTS	-	1,185	1,140	750	1,140	0.00%
6130 ADMINISTRATIVE SERVICES	888	1,080	24,970	1,032	1,177	-95.29%
6140 DEBT SERVICE	-	-	2,868	2,868	2,868	0.00%
6310 ELECTRICITY	1,313	2,414	2,400	2,400	2,400	0.00%
6330 TELEPHONE	-	-	-	-	1,000	100.00%
6450 EQUIPMENT MAINTENANCE	1,195	35	600	100	600	0.00%
6530 EQUIPMENT PURCHASE	-	624	-	-	-	0.00%
6540 CAPITAL IMPROVEMENT	-	2,626	-	-	22,000	100.00%
Total Appropriations	20,417	28,238	41,468	26,925	62,571	50.89%
FUNDS AVAILABLE JUNE 30	28,928	30,141	26,173	38,925	13,862	

MISCELLANEOUS

FY 2000/2001

FISCAL YEAR 2000/2001 BUDGET PROCESS

Budget Approach:

The Assembly charges the Borough Manager with the responsibility of preparing a budget for consideration and adoption. The Assembly charged the administration with preparing a budget based on reducing the property tax mill rate to 7.0, without drawing down reserve funds. Each department or fund manager then prepared a budget and met with the Staff Budget Committee with an initial target of reducing operating costs by 5.5 percent. The Staff Budget Committee membership consists of the Assembly's two appointed officials (Manager and Attorney), plus the Assistant Borough Manager and the Director of Administrative Services, with staff support of the General Ledger 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 Staff Budget Committee.

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

Budget Policies:

- The Borough mill levy was reduced to 6.8 mills;
- Potential new revenues were examined in terms of fees and charges adopted in Resolutions;
- A long-term \$5 million Endowment Fund is established to provide income from interest earnings;
- Sales tax exemptions were examined and clarified, but the exemption amount was not changed;
- The Assembly acted to designate 20 percent of the Recreational Sales Tax for use in General Fund operations and maintenance of recreation facilities;
- A four-year capital projects program is in place;
- Where cost reductions were necessary, avoiding elimination of service or unnecessary risk due to reductions;
- Addressing across-the-board reductions in travel and training expenses.

KETCHIKAN GATEWAY BOROUGH

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Borough Manager
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MEMORANDUM

TO: The Honorable Mayor and Assembly

FROM: The Staff Budget Committee

RE: FY 00/01 Budget Transmittal

DATE: May 1, 2000

The Ketchikan Gateway Borough Budget for FY 00/01 is presented for your review and consideration. This year's Staff Budget Committee included Georgianna Zimmerle, Manager, John Hozey, Assistant Manager, Scott Brandt-Erichsen, Attorney, Alvin Hall, Director of Administrative Services, Vicki Campbell, Cash Management Supervisor and Susan Fisher, Administrative Assistant. Staff believes the submitted budget adequately takes into account the concerns, guidance, and goals expressed by the Assembly. The guiding principles used in constructing the budget were drawn from two separate events. The first was the November 15, 1999 unanimously adopted motion to: "...direct the Manager to plan next year's budget at a 7.0 mill rate with no further draw down of reserves and that the Borough Assembly would provide direction by January 1 of where they intended for the goals and objectives of the Assembly to be." The second event was the January 18, 2000 budget work session. It was at this work session that the Assembly indicated a willingness to reach the goal of the November 15th motion through a combination of cuts and revenue enhancements.

The budget, as presented, is based on a levy of 7.0 mills and projects an increase of 40% in the General Fund Reserve (fund balance). This budget was possible by conserving resources and curtailing expenditures from the FY 99/00 budget, by proposing service level reductions to the FY 00/01 budget, by reducing resources available to staff, and by proposing new (or revised) revenue streams.

As the FY 00/01 Budget was developed, several assumptions had to be made. The primary assumption was to recommend a budget that depends upon new revenue sources. The formal direction given by the Assembly on November 15th was very specific. Although the January work session was helpful, no formal motions were adopted. The discussion of the January work session indicated the Assembly would entertain new revenues. If any or all of the new revenues identified in the proposed 00/01 Budget are not desired, staff is prepared to suggest additional service level reductions to offset reduced revenues. Conversely, should the Assembly wish to address revenues greater than those proposed, staff has an add back list that would return service levels and increase the ability of the Borough to satisfactorily complete its various missions.

The issue of revenue is key to moving forward with the budget process this year. Unless the Assembly will confirm the assumptions made regarding enactment of the proposed revenue enhancements, the rest of the budget detail is moot. The Borough Assessor anticipates assessed property values within the Borough will remain relatively flat. Therefore three primary areas are addressed to increase revenues.

The first area establishes a long-term endowment fund using federal economic disaster relief funds. By ordinance adopted on February 22, 2000, the Assembly set aside \$5 million for this purpose. While the Assembly has not yet approved a formal policy regarding the structure or procedure for this fund, based on discussions of the January work session, staff has interpreted the intent of this fund is to establish a permanent mechanism to provide ongoing tax relief to Borough residents. To accomplish this, the annual interest earnings of the fund will be used first to inflation proof the principal (approximately 2.5% of principal), second to provide for real fund growth (approximately another 2.5% of principal), and finally the remaining income will be transferred to the General Fund to fund general government operations. In the first year, FY 00/01, an estimated \$200,000 of new General Fund revenue is available for use in the FY 00/01 Budget.

The second area addresses increased user fees. Included with the budget are a series of proposed fee resolutions. If the Assembly wishes, any or all of these resolutions will be placed on an upcoming agenda for immediate action. These resolutions represent new or increased fees for the Planning Department, the Transit System, Public Works, Parks and Recreation, and the Assessment Department. Taken in total they could generate an additional \$150,000 to help offset General Fund operations.

The third revenue source has several components, however, all recommendations deal with revising the Borough's sales tax ordinance. Included with the budget are three proposed ordinances. If the Assembly wishes, any or all of these ordinances can be introduced on an upcoming agenda so that public hearings will be held before the 00/01 Budget is adopted. The first of these ordinances increases the current sales tax exemption for that portion of single unit sales over \$1000, to that portion of the sale over \$3000. By increasing the limit on the taxable amount, it is estimated that the Borough will receive an additional \$380,000 per year. The second ordinance is essentially a housekeeping issue to close an existing loophole in the code. While closing the loophole will also have a positive effect on revenue generation, there is not an estimate of actual numbers at this time.

The third ordinance expands the use of the ½ percent sales tax for recreation. Currently, this money can be used for recreation capital improvement projects only. As the years go by, the Borough continues to build new or expanded facilities without identifying the revenue necessary to operate and maintain these facilities. This cost becomes an ever increasing burden to the General Fund. The proposal is to split the ½ percent sales tax collected with 80% of the tax to be dedicated to capital improvement projects and the remaining 20% to be dedicated to ongoing maintenance and operation of recreation facilities. By allowing the use of a portion of these funds for O&M costs, \$250,000 of additional General Fund revenue will become available to help offset the Public Works and Park and Recreation departmental budgets.

Although the combined effect of the new revenue sources proposed is close to a million dollars of new money, significant cuts below the FY 99/00 operating budget were required to create a balanced budget. Since the greatest expense in each department is salary and benefits, this was not an easy task. As with all government entities, the Borough is contractually bound by Collective Bargaining Agreements and the Borough Code to generally provide increases to annual salaries. To accomplish the necessary budget reductions, all departments were directed to re-evaluate and tweak internal processes to improve efficiencies and to identify service level reductions while still maintaining the primary mission of the department. The result was a 8.28% reduction in General Fund expenditures from the FY 00/01 Budget. However, if these cuts are adopted the following impacts will be realized:

- The Valley Park pool will be closed from mid-May to mid-September every year.

- Recreation programs for preschool at the GRC will no longer be offered.
- The Borough will no longer sponsor a coach for the Ketchikan Killer Whales Swim Team.
- The following Animal Protection programs will no longer be offered:
 - Public Education Programs
 - Pets on Wheels
 - Annual Adopt-a-thon
- The hours for viewing and adopting animals at Animal Protection will be reduced by one hour every day.
- The Borough Bus will reduce its hours of operation by two hours in the evening for six months every year (the winter months).
- The Borough will no longer conduct in-house sales tax audits.
- Customer service hours in the Planning Department will be reduced to only four days per week.
- Significantly reduced professional service budgets will limit the ability to absorb unplanned tasks.
- Sharp reductions in capital improvement projects (mostly school facilities projects)
- Elimination of all Borough grants that do not fall squarely within our core powers or functions (specifically Social Services) and a reduction of support for all other grant requests by the same average 8.5% cut that other General Fund expenditures were expected to absorb.

In addition to the above, there are across the board cuts in travel and training budgets. Operating supplies and equipment have been cut to the bare minimum which could pose a problem for some departments if unusual demands are necessitated next year. All lobbying expenses will be no more than last year, and the account used to pay insurance deductibles has been reduced. Overall, the General Fund budgets are as lean as possible without accepting unreasonable risks, and while still maintaining all other service levels.

This memo has primarily dealt with the General Fund budget since that was the most challenging budget to complete this year. Details regarding the other budgets (Economic Development, Non-Areawide, Land Trust, Service Areas, and the Enterprise Funds) will be presented by staff during scheduled budget hearings. The bottom line for the General Fund is that if any of the above listed impacts are not desirable, additional revenues must be identified. Alternately, if any of the revenue sources discussed earlier are not desired, then additional reductions in service levels will be required. In either case, staff looks forward to working through these issues with the Assembly and stands ready to assist in any way needed.

Based on comments made during the Assembly meeting on April 17th, the first budget session will be held on Monday, May 8, 2000 with a discussion of revenues. We will seek direction at that time regarding the Assembly's wishes for future meetings to continue the review process. If anyone has questions regarding the budget as presented prior to the May 8th meeting, please let us know at your convenience.

ASSEMBLY BUDGET CALENDAR

FY 2000/2001

- May 1, 2000 Regular Assembly Meeting, Proposed Budgets for Borough and School District presented to Assembly
- May 8, 2000 Special Meeting/Work Session
Topics: Revenues, Assembly Discretionary Grants
- May 10, 2000 Special Meeting/Work Session
Topics: Transit, Parks & Recreation, Animal Protection
- May 11, 2000 Special Meeting/Work Session
Topics: Debt Service, Economic Development, Law, Clerk, Mayor/Assembly, Manager
- May 17, 2000 Special Meeting/Work Session
Topics: Planning, Land Trust, Assessment, Automation, Non-Departmental, Interfund Transfers, Clerk
- May 22, 2000 Special Meeting/Work Session
Topics: Airport Enterprise Fund, Passenger Facility Charges
- May 23, 2000 Special Meeting/Work Session
Topics: Education, Public Works, Non-Areawide, Service Areas, Capital Improvement Projects, Administrative Services, Child Care Assistance
- May 31, 2000 Special Meeting/Work Session
Topics: Mountain Point Service Area
- June 5, 2000 Regular Assembly Meeting
Introduction of Ordinance 1140, Borough Budget, and 1137, School District Appropriation, and adoption of Resolution 1545, Levying Mill Rates
- June 19, 2000 Regular Assembly Meeting
Public Hearings and adoption of Ordinances 1140 (Amended) and 1137

**KETCHIKAN GATEWAY BOROUGH
COMMUNITY PROFILE**

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

DEMOGRAPHICS

Ketchikan Gateway Borough Area

Population

Borough, square miles	1,257	1999	13,961
Revillagigedo Island, square miles	1,168	1998	14,231
Gravina Island, square miles	89	1997	14,728
		1996	15,082

Land Use within the City of Ketchikan (%)

1995 15,028
1994 14,684

Residential	49.6%	1993	14,664
Undeveloped/Park	2.7%	1992	14,415
Institutional	6.9%	1991	14,118
Industrial	9.3%	1990	13,828
Commercial/Service	11.7%	1980	11,316
Total Acres	2,621.28	1970	10,041

Land Ownership (%)

1960 9,307
1950 7,616

Private	1%
Native	3%
Local Government	1%
State	2%
Federal	93%
Total Approximate Acres	780,800

Age Composition 1990 (%)

Under 5 years	8.4%
5-14 years	15.9%
15-19 years	6.4%
20-24 years	6.9%
25-44 years	36.7%
45-64 years	19.1%
65 + years	6.6%

Racial Composition 1990 (%)

White	82.2%
Hispanic	2.1%
Asian or Pacific Island	4.1%
Black	0.4%
American Indian, Eskimo or Aleutian	13.4%

Educational Attainment 1990 (%)

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

Gender Composition 1990 (%)

Male	52%
Female	48%

Household Income 1990 (%)

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%

Elections (1998)

Registered Voters	11,196
Votes Cast Last Borough Election	2,848
% Voting Last Borough Election	25.4%

DEMOGRAPHICS (continued)

ECONOMICS

Occupational Composition 1990 (%)

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 1990 (%)

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%

Unemployment Rate (%)

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%
1989	7.5%
1988	8.3%
1987	10.1%
1986	10.7%
1985	10.6%

2000 Property Tax Assessed Valuation

Borough	\$1,014,686,000
City of Ketchikan	\$535,803,200
City of Saxman	\$13,915,100

Taxes (2000)

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	9.00 mills
(NonArea-wide Rate)	.70 mills

Zoning Permits

1999	148
1998	118
1997	159
1996	210
1995	209
1994	184
1993	197
1992	185
1991	219
1990	228
1989	173
1988	180
1987	225
1986	206
1985	216
1984	252
1983	246
1982	140
1981	156

DEMOGRAPHICS (continued)

1999 SERVICE STATISTICS

Shoreline Volunteer Fire Department (1999)

Stations	1
Volunteers	16
Fire Calls	13
Emergency Calls	8
Fire Investigations	2

South Tongass Volunteer Fire Department (1998) (1999 figures not available)

Stations	1
Volunteers	25
Fire Calls	19
Emergency Calls	21
Fire Investigations	2

Mountain Point Service Area

Water, Hydrant, Sewer Connections	325
Average Daily Treatment (Water)	80,000 gallons
Treatment Capacity (Water)	175,000 gallons

Shoup Street Service Area

Water Connections	45
Average Daily Treatment	50,000 gallons
Treatment Capacity	86,000 gallons

Sewer Plants

Forest Park (Revilla Plant):

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

Mountain Point (Secondary Plant):

Miles of Sanitary Sewers	6
Average Daily Treatment (Sewer)	45,000 gallons
Treatment Capacity (Sewer)	330,000 gallons

*Data retrieved from the following sources:
1990 U.S. Census of Population and Housing
Ketchikan Economic Development Center
Ketchikan Visitors Bureau
Ketchikan School District
Ketchikan Employment
Ketchikan Public Library*

Ketchikan Public Library (1999)

Library Materials	61,723
Annual Circulation	165,229
Registered Borrowers	13,626

Municipal Parks

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

Educational System (1999-2000)

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)	2,598
Public School Teachers	137

Visitor Industry (1999)

Cruise Ship Passengers	565,005
Alaska Marine Highway Visitors	24,866
Airline Visitors	22,387
Estimated Gross Revenues From Lodging, Restaurants, Retail	\$70,387,637

*Alaska Departments of: Community & Economic
Development; Labor and Workforce Development;
Environmental Conservation*

*Ketchikan Gateway Borough Departments:
Administrative Services, Assessment, Parks & Recreation,
Planning & Community, Public Works*

KETCHIKAN GATEWAY BOROUGH

Computation of Legal Debt Margin

June 30, 2000

No Debt Limit is Mandated by Law

Direct and Overlapping Debt
June 30, 2000

Total Direct Debt:

Outstanding G.O. Bonds - Ketchikan Gateway Borough		\$13,185,000
Less Self-supporting Debt:		
1972 Airport Improvement Bonds	-	
1995 Recreation Sales Tax Revenues	(5,625,000)	(5,625,000)
Total Direct Debt		<u>7,560,000</u>

City of Ketchikan Direct Debt:

Outstanding G. O. Bonds - City of Ketchikan		\$17,750,000
Less Self-supporting Debt:		
Bonds paid from Sales Tax Hospital Fund and Other Public Works Funds	(855,000)	
Bonds paid from Sales Tax Hospital Fund Revenues	(10,450,000)	
Bonds paid from Ketchikan Port Fund Revenues	(3,990,000)	
Bonds paid from Wastewater Fund Revenues	(1,239,775)	(16,534,775)
Total City of Ketchikan Direct Debt		<u>1,215,225</u>
Total Direct and Overlapping Debt		<u><u>\$8,775,225</u></u>

Source: Ketchikan Gateway Borough at June 30, 2000 and City of Ketchikan Financial Records at December 31, 1999

KETCHIKAN GATEWAY BOROUGH
 DEBT SERVICE REQUIREMENTS TO MATURITY
 June 30, 2000

Fiscal Year	G.O. Bonds-Education			G.O. Bonds-IRC		
	Principal	Interest	Total	Principal	Interest	Total
2001	100,000	560,256	660,256	530,000	268,548	798,548
2002	265,000	390,725	655,725	550,000	245,228	795,228
2003	280,000	378,138	658,138	575,000	220,478	795,478
2004	290,000	364,838	654,838	605,000	194,028	799,028
2005	305,000	351,063	656,063	630,000	165,591	795,591
2006	320,000	336,423	656,423	660,000	135,037	795,037
2007	335,000	320,903	655,903	695,000	103,357	798,357
2008	350,000	304,320	654,320	730,000	69,650	799,650
2009	370,000	286,820	656,820	650,000	33,150	683,150
2010	390,000	268,320	658,320			
2011	405,000	248,430	653,430			
2012	430,000	227,573	657,573			
2013	450,000	204,998	654,998			
2014	475,000	180,923	655,923			
2015	500,000	155,273	655,273			
2016	530,000	128,023	658,023			
2017	555,000	98,873	653,873			
2018	590,000	68,070	658,070			
2019	620,000	35,030	655,030	650,000	33,150	683,150
	\$ 7,560,000	\$ 4,908,999	\$ 12,468,999	6,275,000	\$ 1,468,217	\$ 7,743,217

KETCHIKAN GATEWAY BOROUGH

COMBINED SCHEDULE OF BONDS PAYABLE:

Year Ended June 30, 2000

	Interest Rate	Payment Dates	Issue Date	Final Maturity Date	Authorized	Issued	Retired	Outstanding
GENERAL OBLIGATION BONDS								
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	5/15/2009	7,500,000	7,500,000	1,875,000	5,625,000
					<u>\$ 15,060,000</u>	<u>\$ 15,060,000</u>	<u>\$ 1,875,000</u>	<u>\$ 13,185,000</u>

GLOSSARY of TERMS and ABBREVIATIONS

ADA	Americans With Disabilities Act, federal legislation regarding access and accommodations (See: Airport Enterprise Fund, Grant)
ALLOCATION	Distribution of costs among reporting divisions or fund accounts.
APPROPRIATIONS	A grant or allocation of money by the Assembly to carry out a governmental function, activity or program.
AS	Alaska Statutes (state law).
ASSESSED VALUE	The value of property to which the property tax rate is applied in order to determine tax liability against the property. The assessed value takes into consideration fair market value less any exemptions.
AUTOMATION	Computers, Internet and related technologies.
BENEFITS	Amounts paid to Borough employees including Social Security (FICA), medical insurance, retirement contributions, Worker's Compensation, unemployment and payment for accrued leave.
BOND ISSUE	A security representing the Borough's long-term promise to make payments on an agreed upon schedule, including payment of interest income to bondholders. Bonds are issued only upon approval of voters.
BOROUGH	Ketchikan Gateway Borough, a second class borough organized under Alaska Statutes governing municipalities.
BOROUGH ASSEMBLY	The seven-member elected legislative body which establishes the policy and enacts ordinances under which the Borough government operates.
BUDGET	An annual financial plan indicating all sources of revenues and expenditures for the allocation of Borough funds which can be used to monitor, manage and evaluate the municipality's activities.
BUDGET REVIEW COMMITTEE	An <i>ad hoc</i> committee comprised of the Borough Manager, the Borough Attorney, the Director of Administrative Services and other personnel whose purpose is to review the preparation of the preliminary budget prior to the Manager's proposed budget submission to the Borough Assembly.
CAPITAL ASSET	Assets of significant value (in excess of \$1,000) having a useful life of several years (generally five or more years).

CAPITAL BUDGET	A financial plan for the acquisition of capital assets over a defined period of time (also known as a Capital Improvement Program).
CAPITAL IMPROVEMENT PROJECT (CIP)	A capital asset that is a planned acquisition or construction.
C.A.R.E.	Concerned Alaskans for Resources and Environment (See: Borough Grants).
CIP	See: Capital Improvement Project.
CODE OF ORDINANCES	A set of laws, adopted by the Borough Assembly, under which the Borough government and Borough residents operate.
CONTINGENCY	A financial reserve to be expended in the event of an unforeseen obligation or uncertain financial condition.
CONTRACTUAL SERVICES	Services procured by contract or contractual arrangement .
DEBT	Accumulated amount of future payments owed by the Borough.
DEBT SERVICE	The annual payments (principal and interest) made by the Borough against its outstanding debt, especially related to bonds.
DEPRECIATION	An allocation of the net costs of a fixed asset over its estimated life or a measure of the exhaustion of asset value.
DOT	Alaska Department of Transportation and Public Facilities.
ENDOWMENT FUND	Created by the Borough Assembly from Economic Assistance Funds, funds reserved for investment to support General Fund and designated expenditures from investment income.
ENTERPRISE FUND	A fund established to account for operations or activities which are financed and operated in a manner similar to private business where the intent is to cover the costs (expenses plus depreciation) of the operation or activity primarily through the collection of user charges and fees.
ESD	Employment Security Division (state unemployment).
EXPENDITURE	The amount of money or other asset paid, or to be paid, for a service rendered, good received, or an asset purchased.

EXPENSE RECOVERY	Internal charges from one Borough department to another for service (generally relating to vehicle repair and maintenance).
FISCAL MANAGEMENT	Involves related functions in managing the Borough assets.
FISCAL YEAR	Accounting period beginning July 1 of one calendar year and ending June 30 of the following calendar year.
FTE	Full-time-equivalent employee (2,080 work hours per year).
FUND	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
FUND BALANCE	Remaining funds after taking into account all anticipated actual revenues and expenditures per fiscal year.
GENERAL FUND	Used to account for all financial resources, except those required to be accounted for in another fund, e.g. enterprise fund. The General Fund includes most operating activities of the Borough, including local funding for the public School District.
GOAL	Generalized accomplishment or objective which may or may not be quantifiable and without a specific time frame.
G.O., GO BONDS	General Obligation Bonds, backed by the full faith of the Borough government through its taxing ability and issued with voter approval.
GRANT	A contribution or gift of cash or other assets from one government to another to be used or expended for a specific purpose, activity or facility.
GRANT AMORTIZATION	Gradual reduction in the balance of the grant funding anticipated over multiple years.
GRAVINA ISLAND	The island south of Revillagiedo Island on which the Ketchikan International Airport and certain development enterprises are located. Gravina Island is within the Borough boundaries.
GRC	Gateway Recreation Center, the formal name for the Borough facility operated by the Parks and Recreation Department. Also referred to as the Indoor Recreation Center.

INDIRECT COSTS	Support costs associated with doing business as a Borough government.
INDOOR RECREATION CENTER (IRC)	Indoor Recreation Center, see GRC: Gateway Recreation Center.
IN-KIND CONTRIBUTIONS	Payments made directly by the Borough which benefit the School District specifically in reference to insurance premiums.
INTERFUND TRANSFERS	Financial transactions between funds requiring approval of the Borough Assembly.
LEVY	The amount of taxes to be imposed for the support of government activities.
LONGEVITY	Length of service (employment).
MISSION STATEMENT	A statement of broad direction, purpose or intent based on the needs of the Borough. This statement is general and timeless, and it is not concerned with specific achievement in a given time.
NON-DEPARTMENTAL	A cost accumulation center where costs that can not be directly identified and allocated to specific activities, functions or programs can be accounted for.
NSF	Insufficient or Non-sufficient funds to cover a check paid to the Borough, making it subject to collection efforts.
O.E.D.P.	Overall Economic Development Program.
PERSONAL SERVICES	The cost of personnel employed by the Borough government.
PFC	Passenger Facility Charges, a special charge "per head" on passengers using the Ketchikan International Airport, approved by the Federal Aviation Administration, and dedicated to support, upgrade, maintain and renovate airport facilities.
RECORDS MANAGEMENT	A system of filing, retention, and timely destruction of obsolete data and information.
REP	Representative.
RESERVES	That portion of the fund balance that is not available for appropriation or expenditure, or is legally segregated for a specific future use.

REVENUE	Income from taxes, license fees, user fees, grants and other items or amounts of income.
REVILLAGIGEDO ISLAND	The island on which the principal population of the Ketchikan Gateway Borough is located, including the City of Ketchikan and various Service Areas.
RURAL CAP	Rural Alaska Community Action Program, based in Anchorage, operating the Ketchikan Head Start program (See: Borough Grants).
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 CONTRIBUTION	A \$100,000 exemption on property tax assessments, upon which taxes are levied, required by Alaska Statutes for qualified senior 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	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.