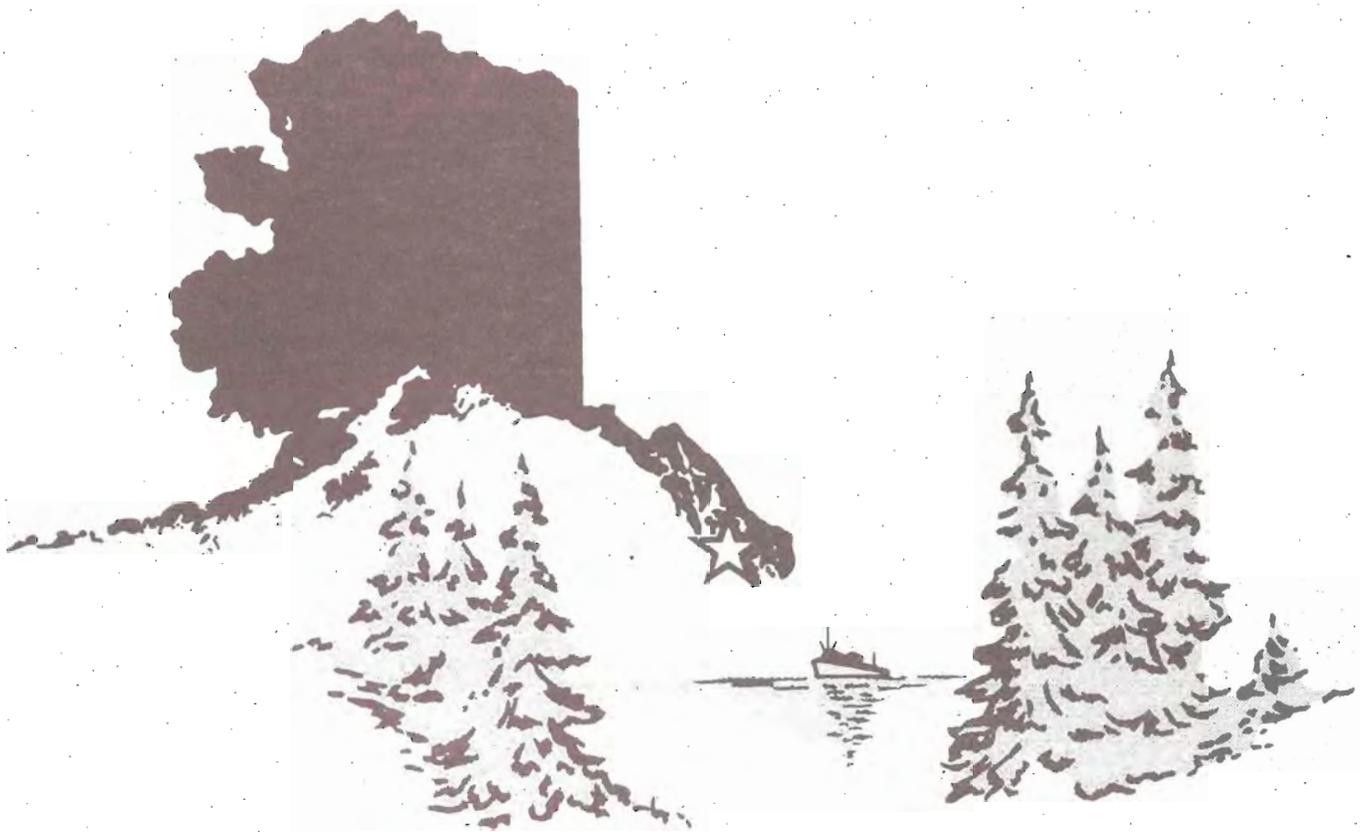


KETCHIKAN GATEWAY BOROUGH
Ketchikan, Alaska



Budget
Fiscal Year 1998/99

KETCHIKAN GATEWAY BOROUGH

1998/99 BUDGET

AND CAPITAL PROGRAM

Mayor and Assembly

John W. "Jack" Shay Jr., Mayor

George H. Tipton, Vice-mayor

James L. Van Horn

Angelo L. Martin

Tom Coyne

James B. Elkins

Phyllis L. Yetka

Richard L. Coose

Appointed Staff

Georgianna C. Zimmerle, Manager

Scott A. Brandt-Erichsen, Attorney

Susan L. Bethel, Clerk

Directors

Susan Dickenson, Planning & Community Development

Rich McAlpin, Maintenance & Operations

Don Chenhall, Transportation Services

Alvin E. Hall, Administrative Services

Eugene Martin, Animal Protection

Greg Kolean, Parks & Recreation

Dennis L. Finegan, Assessment

Effective July 1, 1998

Adopted on June 15, 1998

Special Acknowledgement
for
Staff Assistance in Preparing Budget

Gisele Denton, Staff Accountant

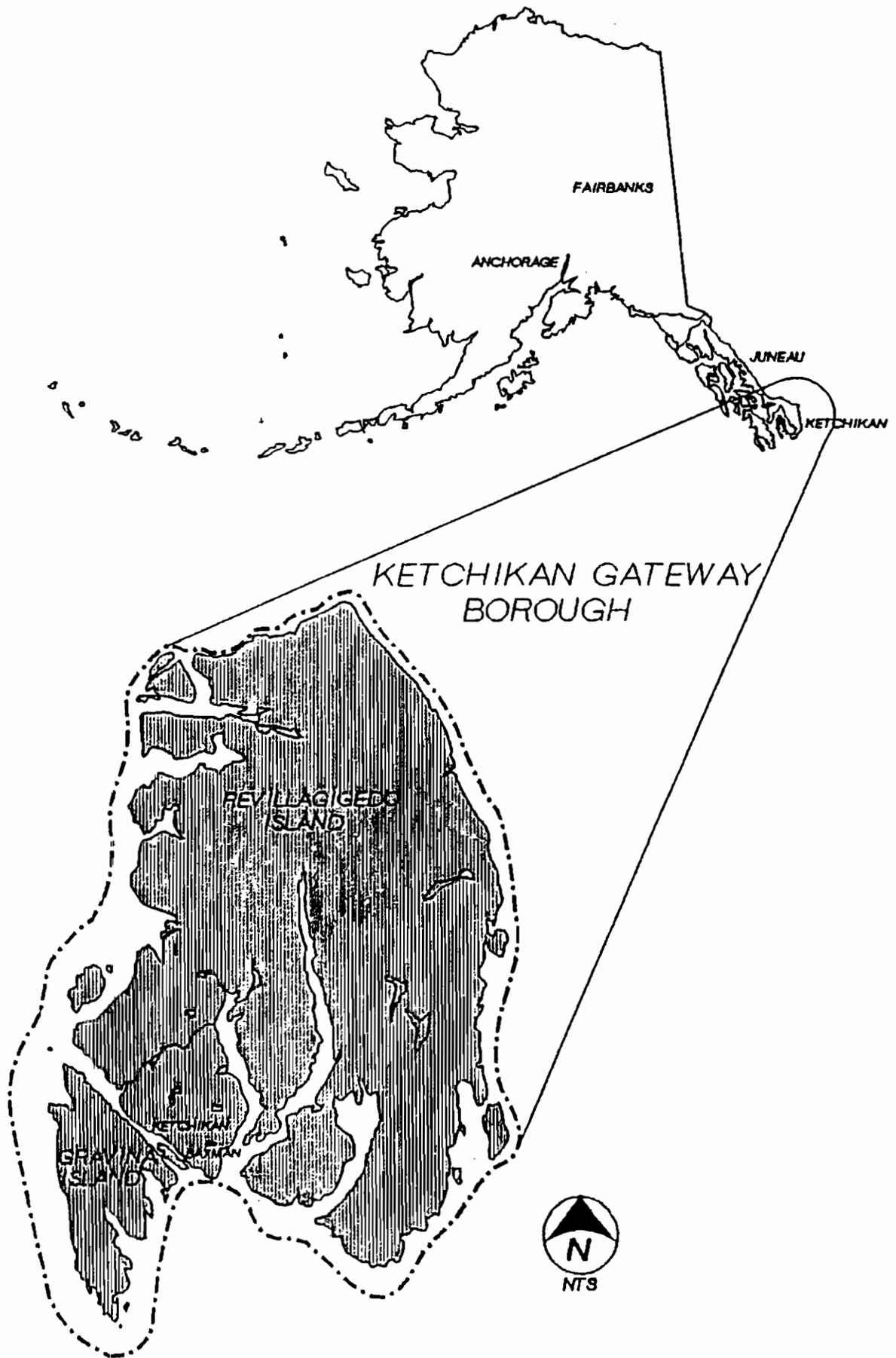
**KETCHIKAN GATEWAY BOROUGH
ANNUAL BUDGET
Fiscal Year 1998/99**

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INTRODUCTION

KETCHIKAN GATEWAY BOROUGH

Office of the Borough Manager • 344 Front Street • Ketchikan, Alaska 99901

Georgianna Zimmerle
Borough Manager
(907) 228-6625
Fax: (907) 247-6625

BUDGET MESSAGE

DATE: June 30, 1998

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

THRU: Georgianna Zimmerle, Borough Manager

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

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 1998-1999. This budget contains the operational budgets for the general government, special revenue funds, internal service funds and enterprise activities. Also included is a four-year capital budget which includes capital projects requested by the Ketchikan Gateway Borough School District. The budget does include the amount that will be funded by the Ketchikan Gateway Borough from General Funds or General Obligation Bonds. The Ketchikan Gateway Borough School District's operational budget is included by reference with their full budget presented in a separate document.

The Borough will be addressing economic development and its impact created by closure of the Ketchikan Pulp Mill. The forest products industry played a major 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 (USFS)--now threaten the economic base of the community.

In an effort to address some of the impacts which may result from reduced timber availability or mill closure, the federal government passed Public Law 104-134 (1996 Southeast Alaska Economic Disaster Fund). The total five-year program will provide \$25,000,000 for the purpose of improving the local economy or by lessening the impact of reduced timber production.

This budget includes monies being made available from this recently established fund. This fund provides for the funding of an Economic Development Center, loan guarantees to business organizations that have recently relocated into the Borough, funding for parking facilities in the City of Ketchikan and continued support for the Alaska Ship and Drydock.

With prudent and well-reasoned investment strategies, this Disaster Fund can play an important part in enhancing, expanding, and diversifying the Borough's economic and employment bases. It is important

that the Borough make the best use of these one-time monies by insuring that each proposed project or proposal is carefully appraised and measured against competing projects and priorities.

As for the regular budgets, it is expected that the 1998-1999 fiscal year is going to be at least equal to the last fiscal year in progress and service. The Department of Planning and Community Development is focusing on Economic Development opportunities, assisting the business community and Borough in preparation of grant applications for obtaining funds from various agencies, and revisiting the task of revising the Borough Code. Quality of service will be reemphasized, and it is anticipated that the Lewis Reef permitting process will be satisfactorily brought to closure allowing development to move forward on the Airport Reserve and other Borough lands.

We propose to address several deferred maintenance projects on our Borough and School facilities in addition to promoting development on Borough property as well as encouraging others to develop their private interests.

Property assessment value increased by approximately four tenths of 1 percent (.4%) this past year, making for approximately \$7,068,052 in real and personal property taxes in FY 1998/99.

The 1998/99 general government annual budget is a working document intended to initiate the public discussion phase of the Borough's annual budgeting process. As the Assembly reviews and evaluates program revenues and expenditures, and the public provides their input during the budget work sessions, other ideas and options materialized and warranted consideration. The final product that emerges from this process will be the Assembly's operating plan for the Borough for 1998/99.

The staff is pleased to present the Ketchikan Gateway Borough, Alaska 1998/99 general government annual budget. This budget reflects the ongoing mission of the Ketchikan Gateway Borough to maintaining cost-effective programs and services consistent with the goal of preserving and enhancing the current quality of services enjoyed by all the citizens of the Borough.

REVENUES

Projected General Government revenues for fiscal year 1998/99 will approximate \$13,162,695. This is an increase of \$815,407 or 6.60% over budgeted revenues for fiscal year 1997/98. The table below identifies the major revenue sources of the Borough and the net change by category.

	<u>1998 Budget</u>	<u>1999 Budget</u>	<u>Net Change</u>
Taxes and Fees	10,173,858	10,279,362	105,504
Revenue from Other Governments	1,127,826	1,108,602	(19,224)
Charges for Services	501,000	1,073,000	572,000
Interfund Revenues	<u>544,604</u>	<u>701,731</u>	<u>157,127</u>
Total	<u>12,347,288</u>	<u>13,162,695</u>	<u>815,407</u>

Approximately \$10,279,362 or 77.98% of the Borough's 1998/99 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 table below summarizes the major tax revenues of the Borough.

	<u>1998 Budget</u>	<u>1999 Budget</u>	<u>Net Change</u>
Property Taxes	6,643,108	6,644,106	998
Sales Taxes	3,200,000	3,295,506	95,506
Transient Tax	20,000	25,000	5,000
Automobile and Boat Tax	181,000	185,000	4,000
Other Tax and Fees	<u>129,750</u>	<u>129,750</u>	<u>- 0-</u>
Total	<u>10,173,858</u>	<u>10,279,362</u>	<u>105,504</u>

Senior citizen tax exemption is expected 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, 1998 at \$1,009,721,800 up from last year's value of \$1,005,582,800.

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 - 1.5% and Recreational Capital Projects Fund - 0.5%. Sales tax collection is projected to increase slightly during the 1998/99 fiscal year.

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 various areas based on population. Boat taxes are assessed against the boat owner at two levels. The first level is \$25 for boats up to five tons, and the second is \$75 on boats in excess of five tons.

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 \$37,166 in revenue sharing and municipal assistance during 1998/99. The following table summarizes the major categories of State revenue and net changes.

	<u>1998 Budget</u>	<u>1999 Budget</u>	<u>Net Change</u>
Revenue Sharing	182,356	168,730	(13,626)
Municipal Assistance	209,980	186,440	(23,540)
Raw Fish Tax	342,000	280,605	(61,395)
Timber Stumpage	260,940	100,827	(160,113)
Federal Tobacco Tax	-0-	67,500	67,500
Child Care Programs/Other	47,550	48,500	950
Payment in Lieu of Taxes	<u>85,000</u>	<u>256,000</u>	<u>171,000</u>
Total	<u>1,127,826</u>	<u>1,108,602</u>	<u>(19,224)</u>

Charges for services include user fees for services provided by the Borough. Such fees include zoning and platting, digital map sales, animal protection, passports, recreation programs, and other fees. Charges for

services continue to remain constant with exception of the recreation programs increasing as a result of opening the Indoor Recreation Center. The following table summarizes the major categories of charges for services.

	<u>1998 Budget</u>	<u>1999 Budget</u>	<u>Net Change</u>
Interest Income	75,000	655,500	580,500
Other Sales and Services	20,000	10,000	(10,000)
Zoning and Platting Fees	18,500	16,500	(2,000)
Digital Map Sales	2,500	4,500	2,000
Animal Protection Fees	27,500	27,500	-0-
Passports	3,500	5,000	1,500
Recreation Program Fees	<u>354,000</u>	<u>354,000</u>	<u>-0-</u>
Total	<u>501,000</u>	<u>1,073,000</u>	<u>572,000</u>

Interfund Transfers

Fund transfers represent operating subsidies of transfers of resources from one fund to another fund to share the cost of programs or activities accounted for in other funds. In 1998/99 fund transfers are budgeted at \$701,731 from other funds to General Government.

This methodology is consistent with municipal accounting and budgeting practices and encourages the full disclosure of municipal debt service requirements.

EXPENDITURES

General Fund

General fund expenditures have increased over the preceding year. Most departmental categories in the General Fund realized incremental increases. Parks and recreation expenditures increased as a result in increased operations with the Gateway Recreation Center, and a number of temporary employees were reclassified to permanent status. Education costs have increased by \$156,114 even with a decrease in anticipated student counts. The increase is the result of property assessment values increasing from the previous year

The proposed 1998/99 general government annual budget is requesting appropriations for expenditures totaling \$14,101,675. By comparison, the 1997/98 budget totaled \$13,633,606. This represents an increase of \$468,069 or 3.43%. The table below summarizes how the Borough has spent its financial resources over the past three years and a projection of how those resources will be spent in 1998 and 1999.

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
General Government	1,548,419	1,610,637	1,845,797	2,085,185	1,968,237
Public Services	2,632,926	2,687,114	3,128,229	3,618,845	2,895,160
Education	6,347,993	6,338,311	6,943,372	7,008,058	7,164,172
Capital Projects	60,519	136,449	147,653	654,608	558,100
Other	202,369	168,164	202,349	187,760	1,061,845
Transfers	<u>450,000</u>	<u>450,000</u>	<u>50,000</u>	<u>79,150</u>	<u>454,150</u>
Total	<u>11,242,226</u>	<u>11,390,675</u>	<u>12,317,400</u>	<u>13,633,606</u>	<u>14,101,675</u>

This budget includes a projected five-year capital budget. This budget calls for \$19,719,783 in expenditures over five years, with \$12,828,783 of that amount being expended this fiscal year.

Transportation Services has a total of \$4,429,802 in projects, with the acquisition of a new ferry in the amount of \$3,000,000 and the terminal building expansion of \$1,123,000 being the major projects. These projects are proposed as a State project and, hence, subject to State approval. The replacement of the UST's is required to be completed prior to December 20, 1998. There are several projects which are dependent upon State funding in this year's program, and most of those are already approved awaiting the appropriate approvals.

The School District has submitted capital projects to the Borough for funding consideration. The total request for this year is \$4,470,000. The funding request is for projects ranging from roof repair to major maintenance to the facilities. These are mostly deferred maintenance projects that have needed attention for some time and will be accomplished with the issuance of G. O. Bonds.

Enterprise Fund

An enterprise fund is a fund that has been established to account for operation on activities which are financed and operated in a manner similar to private business. That is where the intent is to cover the cost of the operation or activity primarily through the collection of user charges. In the case of airport and ferry operations, they match this definition and are correctly categorized as enterprise funds.

This is not as true for the transit fund. This fund has been subsidized from the general fund in the range of \$50,000 to \$100,000 annually. In order to make this cost center truly profitable, the fees would have to be increased by 200 percent or more. This, of course, would drive the ridership down which, in turn, would still necessitate a general fund subsidy because of the lost revenue. Regardless, all three of these cost centers are treated as enterprise funds within this budget.

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 their budget independently 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 budget items.

The School District's local budget will increase by 2.23% for the 1998/99 fiscal year. The Assembly is requested to fund \$7,164,172 this year. The School District was funded at 100% of the amount requested for the 1997/98 fiscal year.

LAND TRUST

The Land Trust Fund was established by Ordinance Sec. 40.15.005 to support the management in utilization of Borough owned entitlement land, and is intended to provide in whole the necessary resources for operation of the Borough land program, to provide for the acquisition of land and construction of needed public facilities, and to assist in offsetting the 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 FY1998/99. The Land Trust repair and maintenance fund a loan of \$700,000 for water and sewer improvements at the Mountain Point Service Area, a loan of \$1,500,000 to the Ferry Enterprise Fund for the purchase of a new ferry, \$325,000 to fund the Borough's portion of debt service, \$280,000 to assist in providing operation support for the Indoor Recreation Center and \$250,000 to develop a plan for the Lewis Reef Road Improvements.

\$50,000 has been budgeted for the Lewis Reef Industrial Park expansion from the Commercial/ Industrial Fund, and \$30,000 for the development of Moser Bay Subdivision - Phase II from the Residential Fund.

INTERNAL SERVICE FUND

On September 1, 1996, the Borough and School District adopted a plan recommended by Great West Insurance. Through this adoption of self insurance, AETNA is processing claims incurred up to August 31, 1996. Any remaining funds due the School District and the Borough will be remitted to the Borough prior to December 31, 1998.

The present plan from Great West Insurance requires that the Borough and School District each pay administrative fee for the handling claims, in addition a stop loss fee is paid for each employee, and an amount sufficient to pay the employee claims is placed in a local bank account. Reimbursements are removed from the Insurance Reserve Account on a weekly basis as claims are approved and paid.

BUDGET BASIS

The budgets of the general, special revenue 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.

In the Comprehensive Annual Financial Report (CAFR) delinquent revenues collected from property taxes for the months of July and August are considered revenues for the previous fiscal year. The 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.

BUDGET PHILOSOPHY

In order to give the Assembly and the public a more complete understanding of our public financing, a detailed five-year capital budget was prepared and is being submitted as a separate section of this budget. This CIP budget is all inclusive and includes those projects that are to be funded 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. There will certainly be adjustments 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 sustain or improves upon an identified level of service or which is not fiscally prudent.

Fiscal prudence implies that any proposed fiscal action is conservative enough to be able to address most reasonable contingencies. In this regard, the proposed budget has retained two aspects. The first is 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 (8.3%) of the total operational budget. In the case of the overall budget, that would result in a minimum ending fund balance of \$1,100,000. 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, 1999 is anticipated to be \$1,905,377. This is adequate to meet the anticipated obligations and loan guarantees.

DEBT MANAGEMENT

The Borough has two general obligation bond issues outstanding totaling \$9,015,000. These issues are: 1989 Series "A" School Bonds - \$2,400,000 and 1995 IRC Bonds - \$6,615,000. The 1989 series "A" School Bonds will mature in the year 2000. The State of Alaska reimburses the Borough to the extent of approximately 80% 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 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 be placed somewhere between \$35,000,000 and \$50,000,000 based on the assessed valuation of the Borough. The Borough is not planning on issuing additional bonds at this time.

CASH MANAGEMENT

The Borough has the responsibility to collect all taxes within the Borough, 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 deposit at the bank or deliver the cash to the Administrative Services Department on the day of collection.

Presently investments of Borough funds emphasize the preservation of principal with a yield expectation exceeding the revenue generated by ninety (90) day treasury notes. Adoption of a codified investment policy will provide opportunities for improving investment interest yields for the Borough.

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 Budget Committee for the dedication and insightfulness in reviewing the following budget, and I want 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 Gisele Denton for her magnificent effort in preparing this budget plan. Lastly, I thank the Mayor and Assembly for the thoughtful guidance they have given to staff in preparing this document.

KETCHIKAN GATEWAY BOROUGH
REVENUE AND APPROPRIATIONS SUMMARY FOR ALL FUNDS
Fiscal Year 1998/99

FUND	EST FUND AVAILABLE 7/1/98	Revenues		Appropriations		Appropriated Reserves June 30, 1999
		Revenues	Transfers In	Operating	Capital	
01 General Fund	2,844,346	12,460,759	701,936	13,089,425	558,100	1,905,366
10 Land Trust Repair & Maintenance Fund	7,648,427	671,932	482,691	53,368	250,000	5,669,682
17 Land Trust Residential Fund	2,605,000	400,000	-	30,000	-	2,960,000
18 Land Trust Fund Commercial/Industrial Fund	2,650,000	150,000	-	50,000	-	2,740,000
11 Nonareawide Fund	3,047	411,022	-	410,000	-	4,069
13 Economic Disaster/Discretionary	237,621	-	488,779	726,400	-	-
15 Economic Disaster Fund	14,640,565	3,606,783	-	450,000	-	17,532,613
16 Economic Disaster Fund - Designated	2,020,593	107,000	-	107,000	-	2,020,593
19 Economic Development Funds	4,211,676	1,176,625	-	-	-	5,374,257
20 School Bond/Capital Improvement	22,416	1,021,375	1,124,028	2,167,228	-	591
28 Recreation Capital Sales Tax Fund	520,262	1,160,000	-	368,281	-	1,281,719
40 Airport Enterprise Fund	2,050,338	1,643,312	58,007	1,436,802	261,802	2,024,053
45 Ferry Enterprise Fund	361,977	2,546,150	1,500,000	1,038,852	3,045,000	319,275
50 Transit Fund	54,786	361,390	100,000	441,538	56,875	(11,245)
54 Internal Service Fund - Great West	400,851	2,191,015	-	2,171,676	-	420,190
55 Internal Service Fund - Aetna Investments	342,691	18,163	-	-	-	360,854
80 South Tongass Service Area	101,428	104,316	-	42,150	85,000	76,624
81 Shoreline Service Area	120,652	71,209	-	36,250	14,000	140,388
82 Mountain Point Service Area	220,906	197,600	700,000	189,172	700,000	223,536
83 Waterfall Creek Service Area	112,242	10,630	-	3,600	-	119,164
84 Mud Bight Service Area	51,913	10,925	-	100	40,000	22,333
85 Nichols View Service Area	9,346	495	-	-	-	9,841
86 Forest Park Service Area	275,376	88,407	-	63,400	30,000	268,368
87 Gold Nugget Service Area	15,946	9,724	-	6,200	-	19,284
88 Shoup Street Service Area	83,962	35,250	-	31,765	78,263	8,104
TOTALS	41,606,367	28,454,082	5,155,441	22,913,207	5,119,040	42,238,202

Ketchikan Gateway Borough

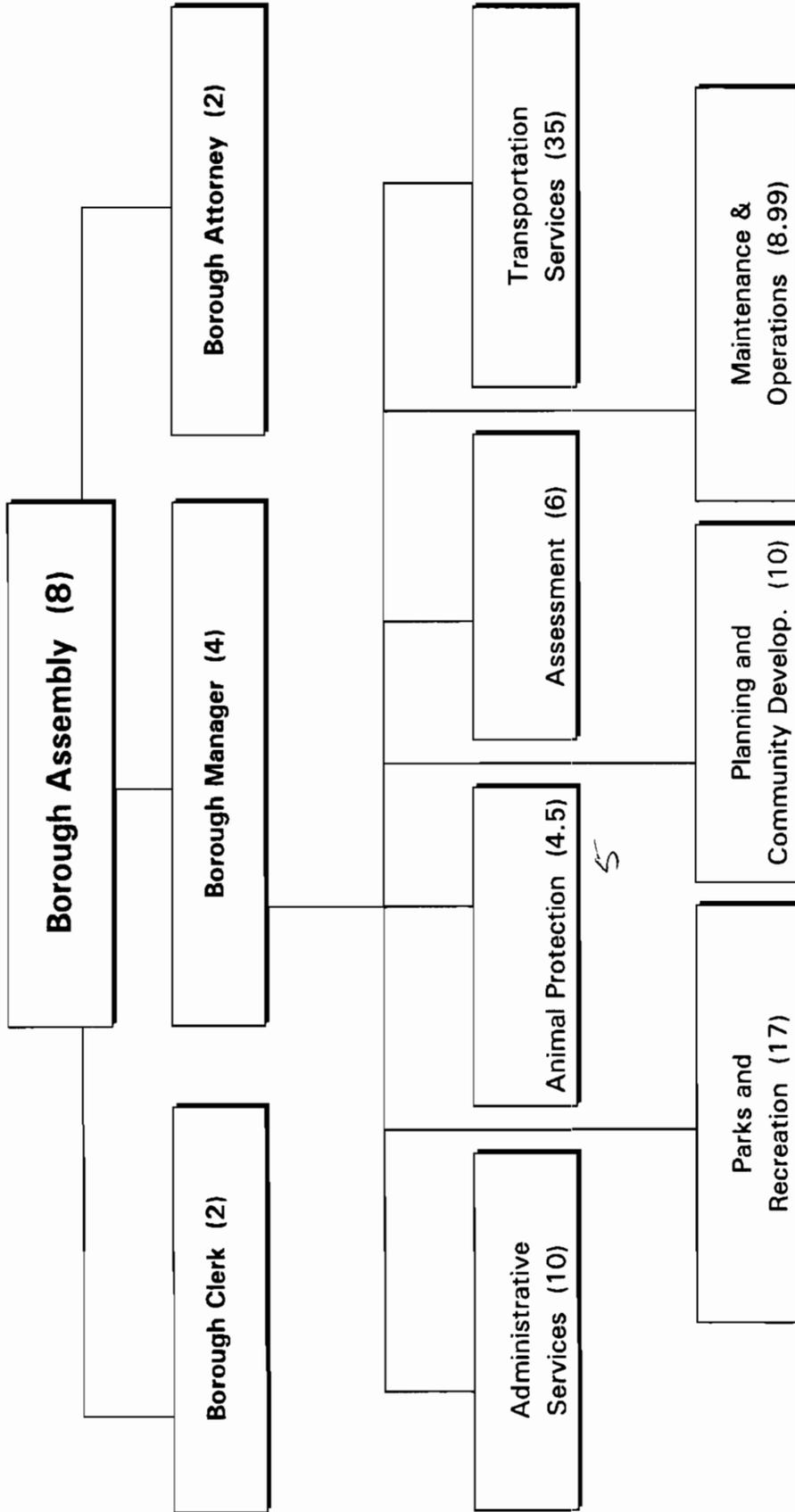
FY 1998/99 BUDGET

TABLE ONE: Budget Comparison FY 1996/97, 1997/98 and 1998/99

<u>Department</u>	<u>FY 97/98</u>	<u>FY98/99</u>	<u>Change</u>	<u>Percent</u>
GENERAL FUND				
Mayor and Assembly	\$ 111,426	\$ 123,538	\$ 12,112	10.87%
Borough Attorney	456,910	219,363	(237,547)	-51.99%
Borough Clerk	168,500	181,947	13,447	7.98%
Borough Manager	373,091	449,745	76,654	20.55%
Administrative Services	598,447	595,180	(3,267)	-0.55%
Assessment	376,811	398,464	21,653	5.75%
Animal Protection	235,008	268,840	33,832	14.40%
Parks and Recreation	1,126,323	1,225,962	99,639	8.85%
Maintenance and Operations	589,621	631,341	41,720	7.08%
Planning	583,744	721,909	138,165	23.67%
Non-Departmental	178,300	201,308	23,008	12.90%
Automation	9,460	38,323	28,863	305.11%
Child Care Assistance	47,316	47,119	(197)	-0.42%
Capital Projects	654,608	126,100	(528,508)	-80.74%
Interfund Transfers	79,150	454,150	375,000	473.78%
Summary	5,588,715	5,683,289	94,574	1.69%
School District				
Education - School District	7,008,058	7,514,172	506,114	7.22%
Capital Projects - School District	350,000	432,000	82,000	23.43%
Summary	7,358,058	7,946,172	588,114	7.99%
Borough Grants				
Borough Grants	686,833	472,214	(214,619)	100.00%
Community Education	0	0	0	0.00%
Economic Development	0	0	0	0.00%
Summary	686,833	472,214	(214,619)	-31.25%
Total General Fund	13,633,606	14,101,675	468,069	3.43%
ENTERPRISE FUNDS				
Airport	4,336,723	1,727,604	(2,609,119)	-60.16%
Ferry	4,997,789	4,088,852	(908,937)	-18.19%
Transit	295,272	527,420	232,148	78.62%
Summary	9,629,784	6,343,876	(3,285,908)	-34.12%
OTHER FUNDS				
Land Trust Fund (Repair & Maintenance)	4,750,618	3,133,368	(1,617,250)	-34.04%
Land Trust Fund (Residential)	45,000	45,000	0	0.00%
Land Trust Fund (Commercial/Industrial)	0	60,000	60,000	100.00%
Non Areawide Fund	350,780	410,000	59,220	16.88%
Economic Disaster Fund	5,012,675	714,735	(4,297,940)	-85.74%
Economic Disaster Fund - Designated	123,600	107,000	(16,600)	-13.43%
Economic Disaster/Loan Guarantee	0	14,044	14,044	100.00%
Economic Disaster/Discretionary	0	726,400	726,400	100.00%
Internal Service Fund	1,853,891	2,171,676	317,785	17.14%
Internal Service Fund - Aetna	0	0	0	0.00%
Permanent Fund	0	0	0	0.00%
Debt Service	2,243,728	2,167,228	(76,500)	-3.41%
Recreation Capital Sales Tax Fund	1,010,000	1,650,000	640,000	63.37%
Nichols View	0	0	0	0.00%
Shoreline Service Area Fund	41,717	51,473	9,756	23.39%
Mountain Point Service Area Fund	150,423	894,970	744,547	494.97%
Waterfall Creek Service Area Fund	3,869	3,708	(161)	-4.16%
Mudbight Service Area Fund	30,300	40,505	10,205	33.68%
South Tongass Service Area Fund	70,161	129,120	58,959	84.03%
Forest Park Service Area Fund	93,015	95,416	2,401	2.58%
Gold Nugget Service Area Fund	26,572	6,386	(20,186)	-75.97%
Shoup Street Service Area Fund	110,053	111,108	1,055	0.96%
TOTAL OTHER FUNDS	15,916,402	12,532,137	(3,384,265)	-21.26%
Grand Total all Funds	39,179,792	32,977,688	(6,202,104)	-15.83%

KETCHIKAN GATEWAY BOROUGH

Fiscal Year 1998/99



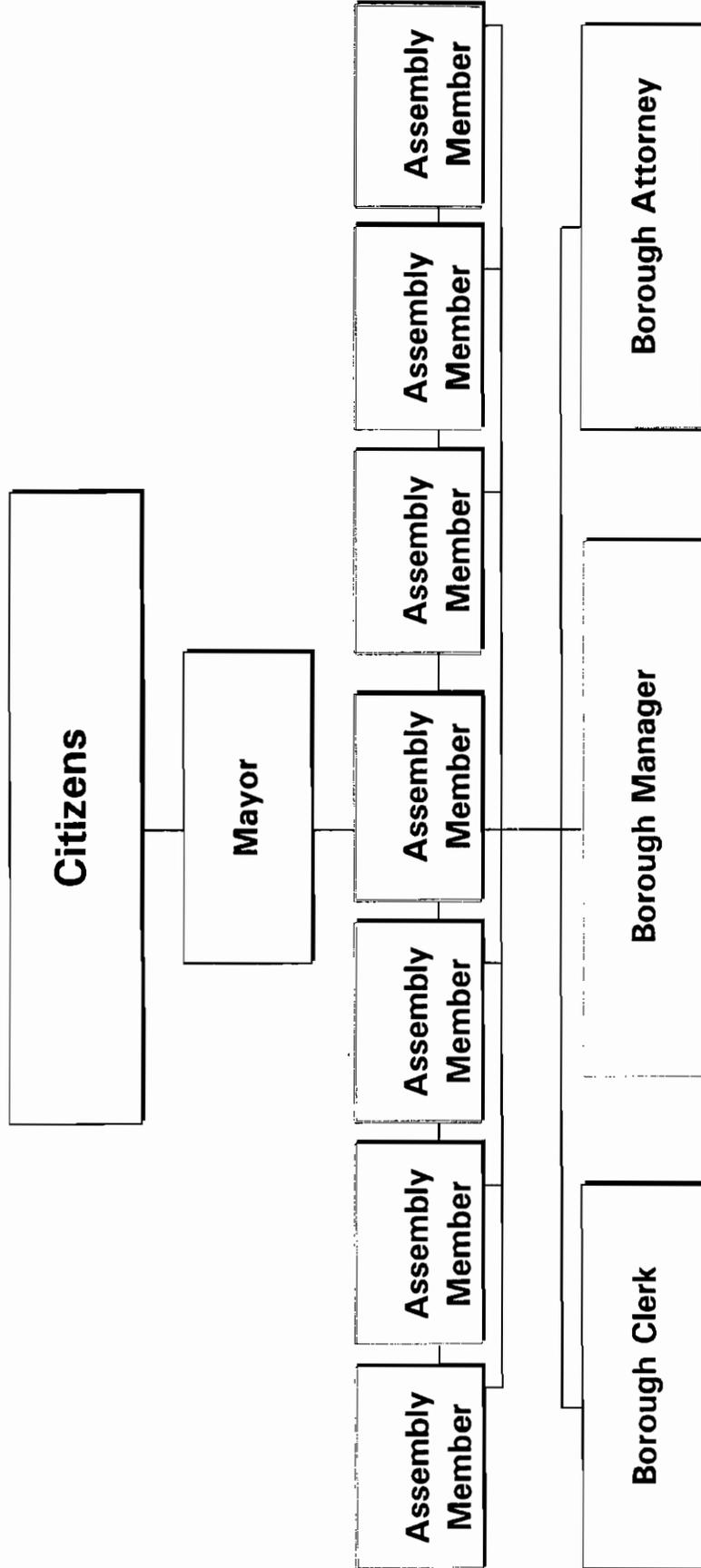
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() Indicates number of full-time employees in each Activity/Department.

KETCHIKAN GATEWAY BOROUGH

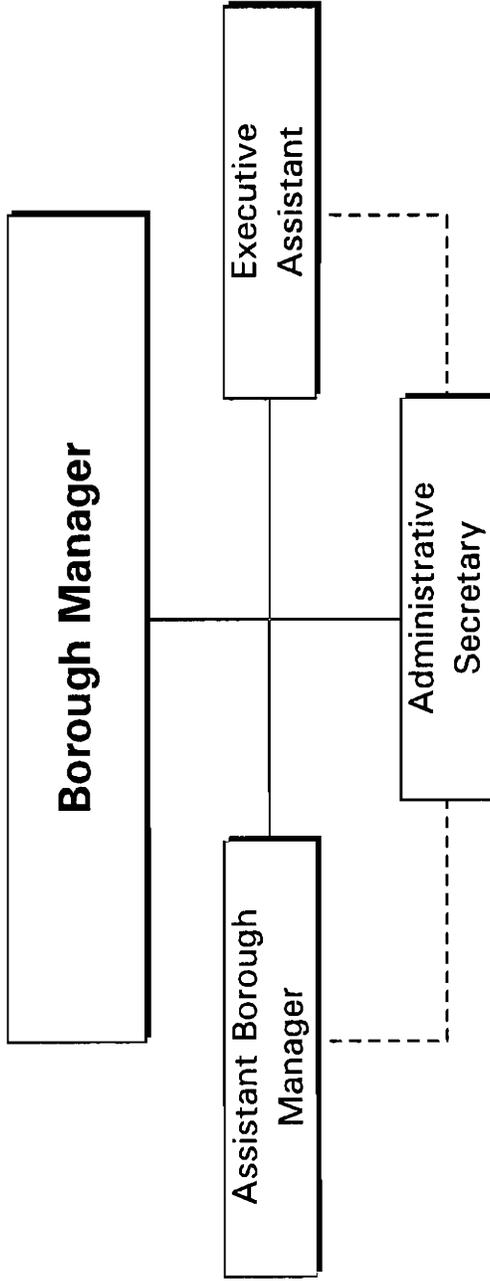
Fiscal Year 1998/99



KETCHIKAN GATEWAY BOROUGH

MANAGER'S OFFICE

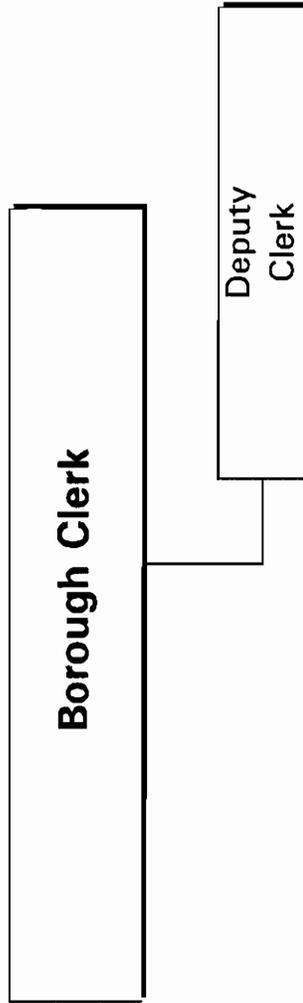
Fiscal Year 1998/99



KETCHIKAN GATEWAY BOROUGH

CLERK'S OFFICE

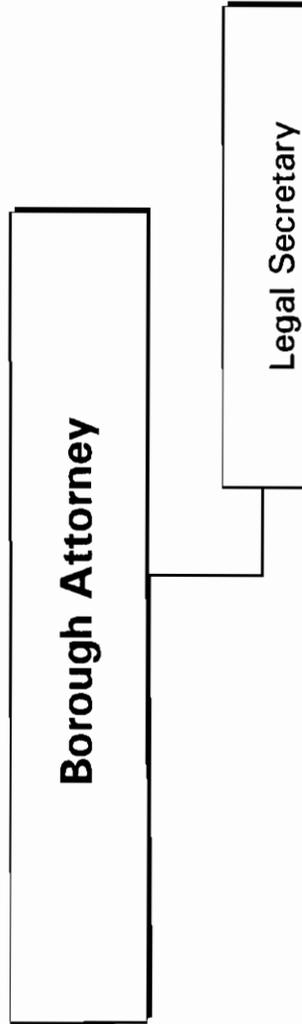
Fiscal Year 1998/99



KETCHIKAN GATEWAY BOROUGH

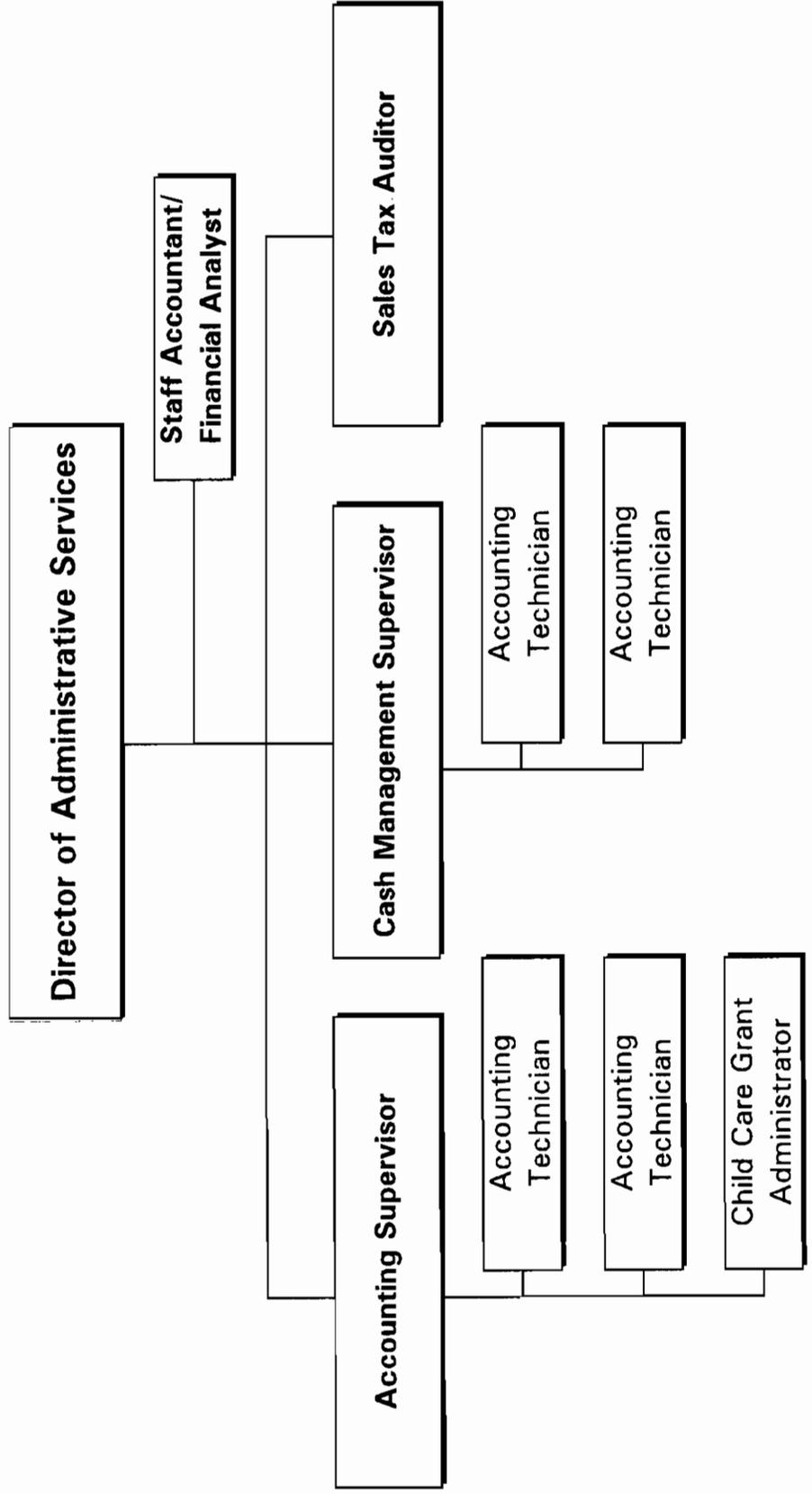
LAW DEPARTMENT

Fiscal Year 1998/99



KETCHIKAN GATEWAY BOROUGH
DEPARTMENT OF ADMINISTRATIVE SERVICES

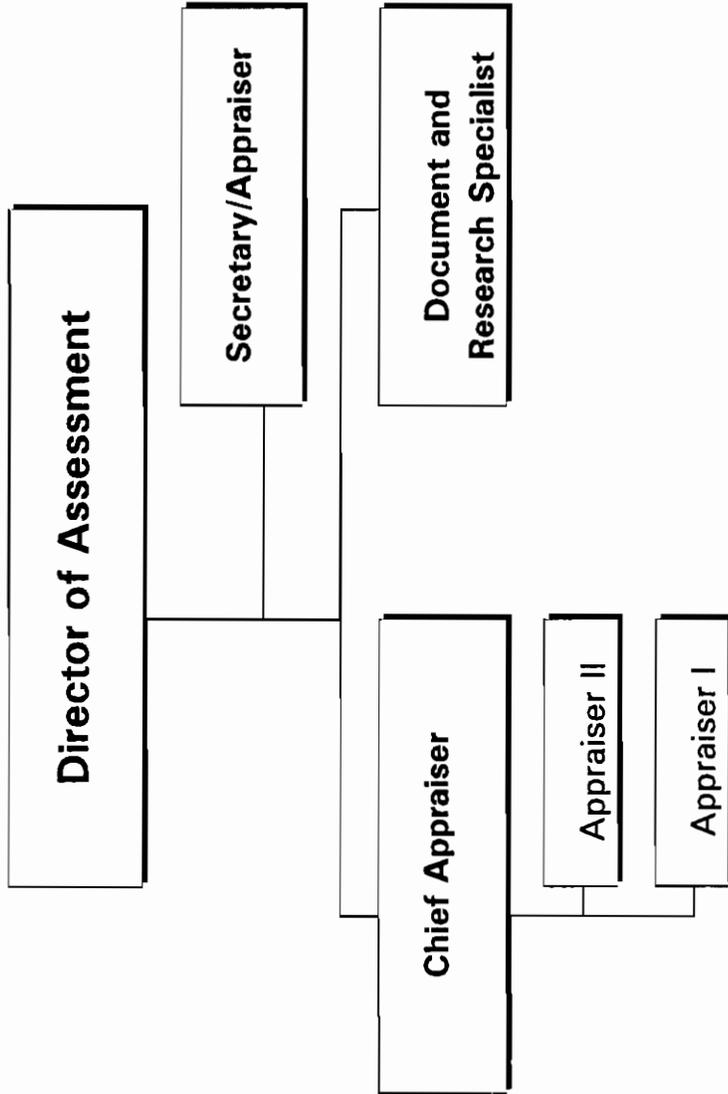
Fiscal Year 1998/99



KETCHIKAN GATEWAY BOROUGH

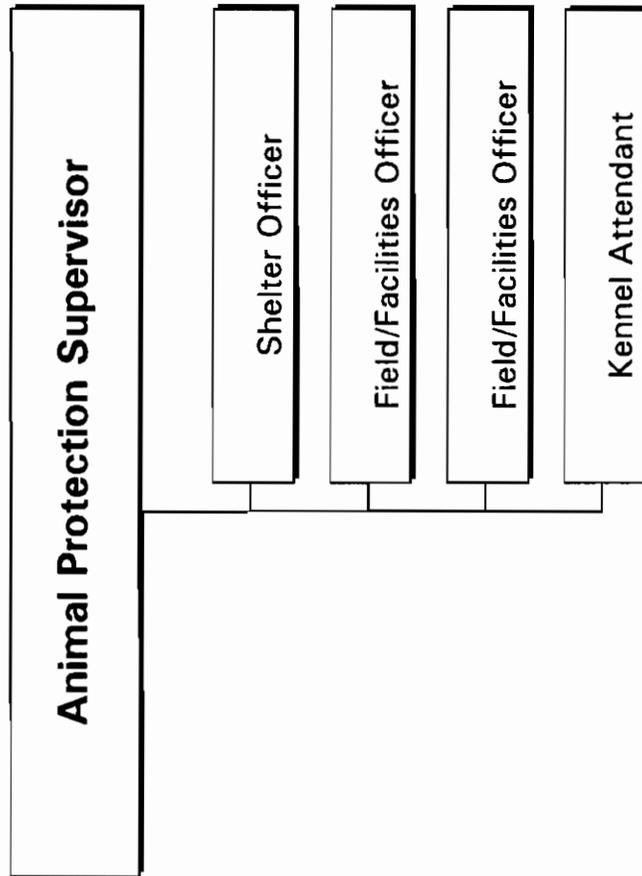
DEPARTMENT OF ASSESSMENT

Fiscal Year 1998/99



KETCHIKAN GATEWAY BOROUGH
DEPARTMENT OF ANIMAL PROTECTION

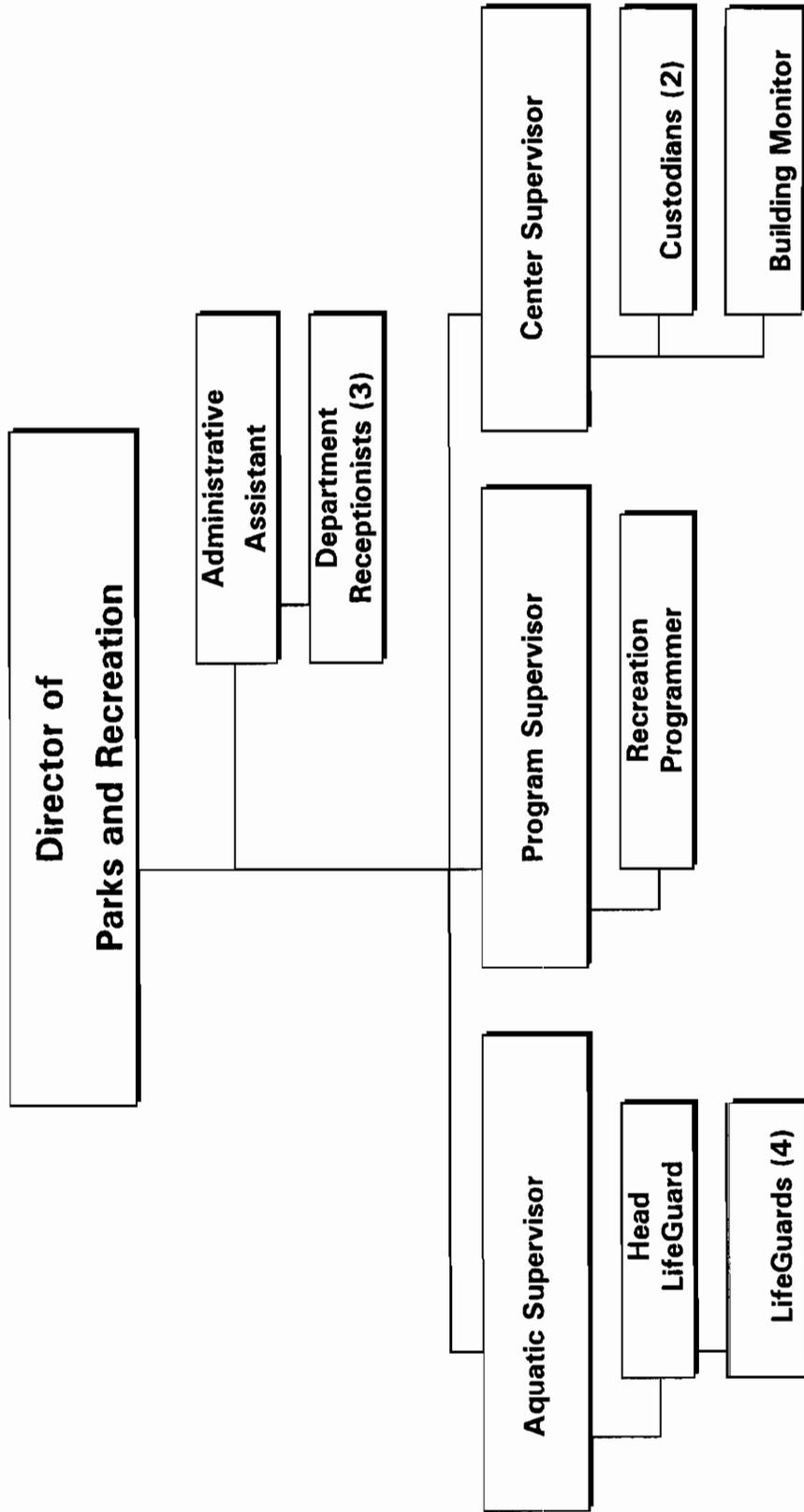
Fiscal Year 1998/99



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF PARKS AND RECREATION

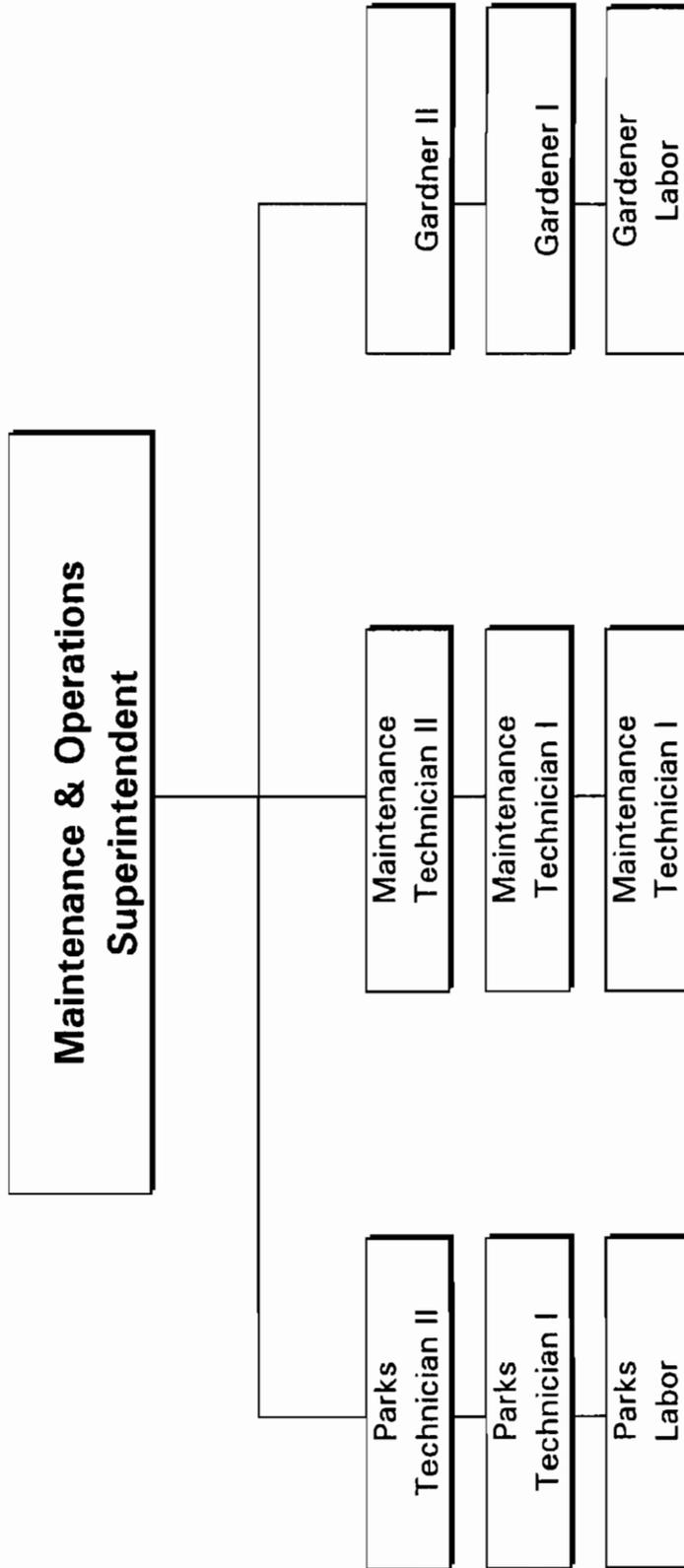
Fiscal Year 1998/99



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF MAINTENANCE AND OPERATIONS

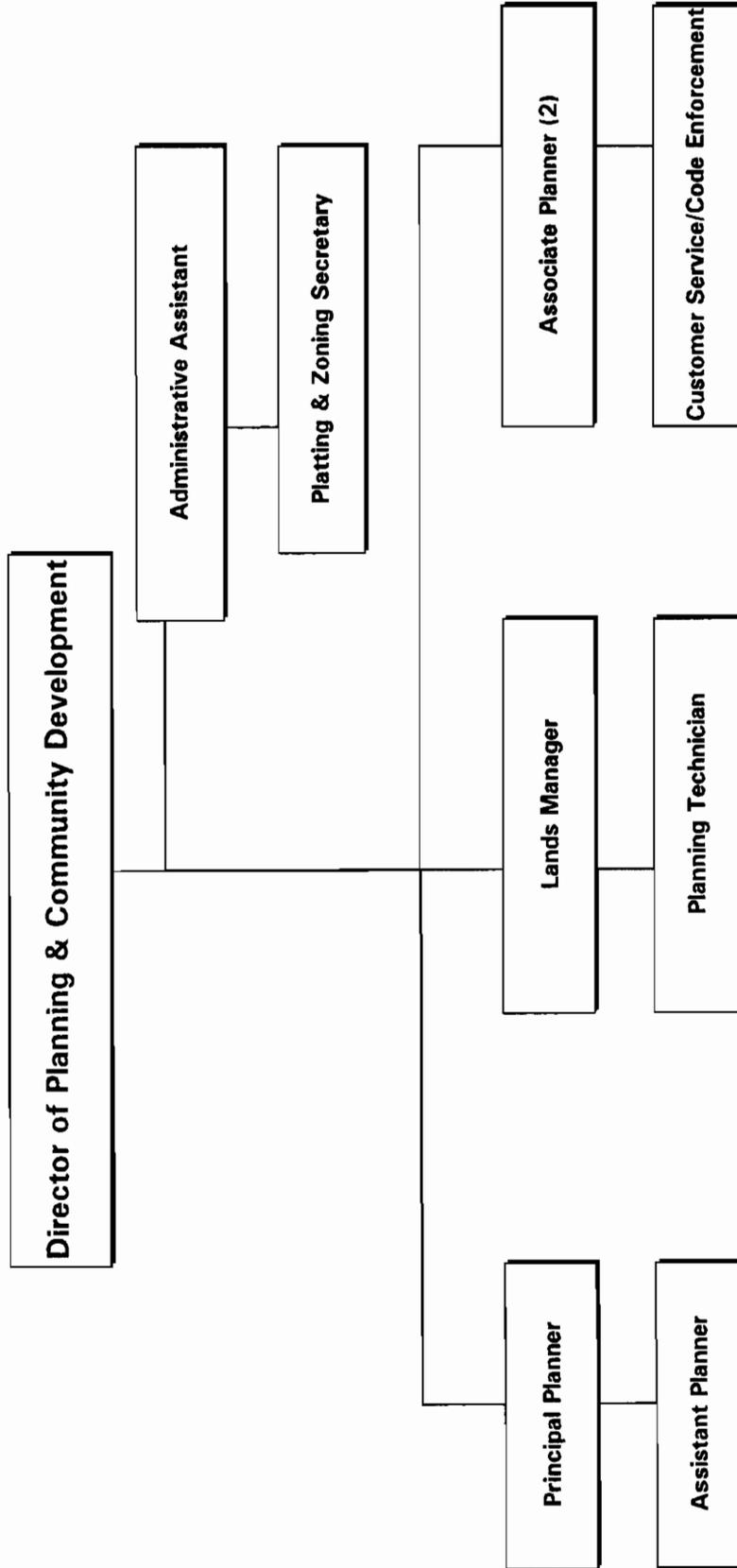
Fiscal Year 1998/99



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT

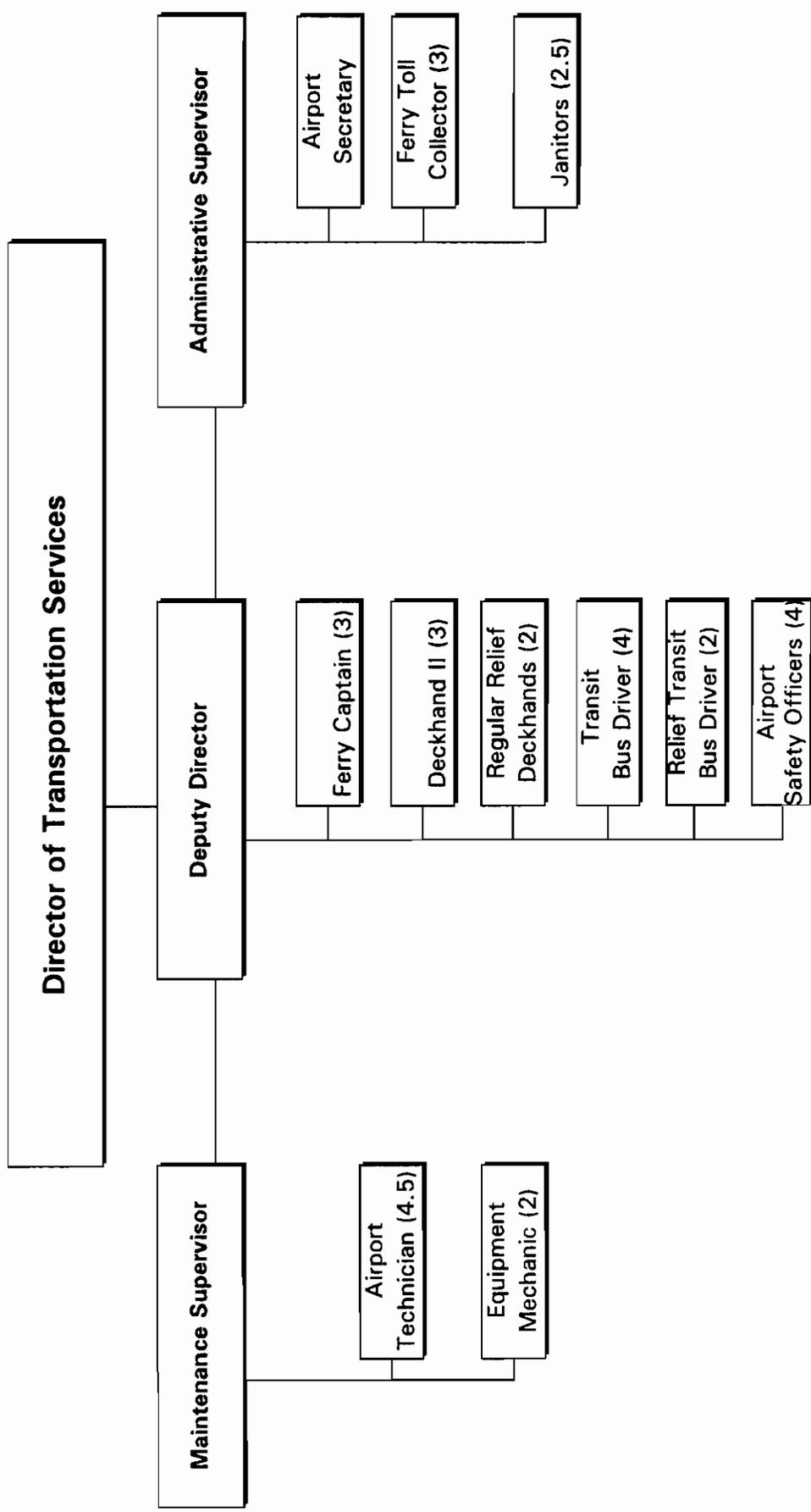
Fiscal Year 1998/99



KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF TRANSPORTATION SERVICES

Fiscal Year 1998/99



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 provides equitable and timely assessment of all taxable real and personal property within statutory guidelines.

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.

Maintenance & Operation'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 Maintenance and Operations 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

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO 1069, Amended

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 1998/99 AND APPROPRIATING FROM THE GENERAL FUND, LAND TRUST REPAIR & MAINTENANCE FUND, LAND TRUST RESIDENTIAL FUND, LAND TRUST COMMERCIAL/INDUSTRIAL FUND, NONAREAWIDE FUND, SCHOOL BOND/CAPITAL IMPROVEMENT FUND, RECREATIONAL CAPITAL SALES TAX FUND, INTERNAL SERVICE FUND/GREAT WEST INSURANCE, ECONOMIC DISASTER/ASSEMBLY DISCRETIONARY ECONOMIC GRANTS, ECONOMIC DISASTER FUND, ECONOMIC DISASTER/SHIPYARD FUND, ECONOMIC DISASTER/LOAN GUARANTEE FUND, AIRPORT FUND, FERRY FUND, TRANSIT ENTERPRISE FUND, SHORELINE SERVICE AREA FUND, MOUNTAIN POINT SERVICES AREA FUND, WATERFALL CREEK SERVICE AREA FUND, MUD BIGHT SERVICE AREA FUND, SOUTH TONGASS 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 1998/99 Budget and Capital Program.

B. After hearing public testimony, the Assembly now desires to adopt the 1998/99 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, 1998, entitled KETCHIKAN GATEWAY BOROUGH 1998/99 BUDGET, is hereby adopted.

Section 2. The sum of \$14,101,664 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 3. The sum of \$3,133,368 is hereby appropriated from the Land Trust Repair and Maintenance Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 4. The sum of \$45,000 is hereby appropriated from the Land Trust Residential Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998

Section 5. The sum of \$60,000 is hereby appropriated from the Land Trust Commercial/Industrial Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 6. The sum of \$410,000 is hereby appropriated from the Nonareawide Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 7. The sum of \$2,167,228 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 8. The sum of \$1,650,000 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 9. The sum of \$2,171,676 is hereby appropriated from the Internal Service Fund-Great West Insurance of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 10. The sum of \$516,400 is hereby appropriated from the Economic Disaster/Assembly's Discretionary Economic Grants Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 11. The sum of \$714,735 is hereby appropriated from the Economic Disaster Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 12. The sum of \$107,000 is hereby appropriated from the Economic Disaster Fund/Shipyard of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 13. The sum of \$14,044 is hereby appropriated from the Economic Disaster/Loan Guarantee Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 14. The sum of \$1,729,486 is hereby appropriated from the Airport Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 15. The sum of \$4,031,317 is hereby appropriated from the Ferry Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 16. The sum of \$449,585 is hereby appropriated from the Transit Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 17. The sum of \$51,473 is hereby appropriated from the Shoreline Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 18. The sum of \$894,970 is hereby appropriated from the Mountain Point Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 19. The sum of \$3,708 is hereby appropriated from the Waterfall Creek Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 20. The sum of \$40,505 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 21. The sum of \$129,120 is hereby appropriated from the South Tongass Fire Protection Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

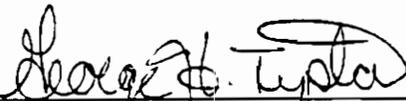
Section 22. The sum of \$95,416 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 23. The sum of \$6,386 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

Section 24. The sum of \$111,108 is hereby appropriated from the Shoup Street Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1998.

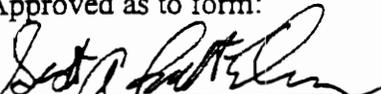
Section 25. This ordinance shall become effective upon adoption.

ADOPTED this 15th day of June, 1998.


BOROUGH MAYOR - *Vice*

ATTEST:

BOROUGH CLERK

Approved as to form:

BOROUGH ATTORNEY

PUBLIC HEARING: 6/15/98			
EFFECTIVE DATE: 6/15/98			
ROLL CALL	YES	NO	ABSENT
COOSE	✓		
COYNE	✓		
ELKINS	✓		
YETKA	✓		
MARTIN	✓		
TIPTON	✓		
VAN HORN	✓		
MAYOR (Tie Vote Only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 1404

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, LEVYING FOR THE TAX YEAR OF 1998 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 1998; 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 7.0 mills for Borough areawide functions and purposes, including maintenance and operation of public schools, for the tax year 1998 based upon the assessment roll in the amount of \$1,009,721,800, producing taxes of \$6,644,107, 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 .92 mill for Borough Nonareawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year 1998 based on the assessment roll for real property in the amount of \$466,853,000, producing taxes of \$408,522, 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 1.00 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 1998 based on the assessment roll for real property in the amount of \$105,899,700, producing taxes of \$97,956 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 1.00 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 1998 based on the assessment roll for real property in the amount of \$66,736,400, producing taxes of \$63,836 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

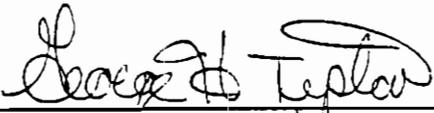
Section 5. There is hereby levied upon all taxable real and personal property in the Forest Park Service Area, except such property as is exempt by law from taxation, a general tax of 3.50 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 1998 based on the assessment roll for real property in the amount of \$20,930,000, producing taxes of \$71,150 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 September 30, 1998 and shall become delinquent unless paid before October 1, 1998.

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 upon adoption.

ADOPTED this 15th day of June, 1998.



 BOROUGH MAYOR - JHE

ATTEST:


 BOROUGH CLERK

Approved as to form:


 BOROUGH ATTORNEY

EFFECTIVE DATE <u>6/15/98</u>			
ROLL CALL	YES	NO	ABSENT
COOSE	✓		
COYNE	✓		
ELKINS	✓		
YETKA	✓		
MARTIN	✓		
TIPTON	✓		
VAN HORN	✓		
MAYOR (Tie Vote Only)			
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

KETCHIKAN GATEWAY BOROUGH

SCHEDULE OF ASSESSED VALUATIONS

YEAR	VALUATION(\$)	MILLAGE RATE	DOLLAR AMOUNT(\$)
<u>GENERAL FUND</u>			
1966/67	72,393,833	6.00	434,363
1967/68	75,470,210	8.00	603,762
1968/69	91,965,830	6.40	588,581
1969/70	96,453,720	5.20	501,559
1970/71	98,655,375	4.00	394,622
1971/72	104,088,090	6.00	624,529
1972/73	117,702,826	10.50	1,235,880
1973/74	152,722,421	8.00	1,221,779
1974/75	168,791,775	8.00	1,350,334
1975/76	198,599,756	8.30	1,648,378
1976/77	214,394,095	9.60	2,058,183
1977/78	247,855,450	7.00	1,733,588
1978/79	293,378,830	5.00	1,466,894
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
<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

KETCHIKAN GATEWAY BOROUGH

SCHEDULE OF ASSESSED VALUATIONS

YEAR	VALUATION(\$)	MILLAGE RATE	DOLLAR AMOUNT(\$)
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SOUTH END FIRE PROTECTION 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

SHORELINE SERVICE AREA

1971/72	2,356,340	0.73	1,722
1972/73	0	0.00	0
1973/74	0	0.00	0
1974/75	4,043,643	1.00	4,044
1975/76	4,279,270	1.22	5,221
1976/77	5,833,450	1.22	7,117
1977/78	6,629,000	1.22	8,087
1978/79	10,991,900	1.22	13,410
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

FOREST PARK SERVICE AREA

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

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KETCHIKAN GATEWAY BOROUGH

FY 1998/99 BUDGET

GENERAL FUND - SUMMARY OF REVENUE AND APPROPRIATIONS

	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY98/99 PROPOSED
FUNDS AVAILABLE - July 1	\$1,258,798	\$2,802,644	\$3,276,449	\$3,276,449	\$2,844,346
REVENUES:					
Services / Taxes	10,032,276	10,250,926	10,173,858	10,253,235	10,279,362
Grants / State & Federal	1,943,258	1,330,315	1,127,826	1,076,936	1,108,602
Transfers	695,116	830,011	501,000	960,450	1,073,000
Other / Expense Recoveries	211,717	379,953	544,604	632,604	701,731
TOTAL REVENUES	\$12,882,367	\$12,791,205	\$12,347,288	\$12,923,225	\$13,162,695
EXPENDITURES:					
Salaries and wages	2,132,116	2,270,335	2,589,453	2,375,022	2,789,026
Employee benefits	718,839	813,890	827,302	722,147	912,173
Professional / Contractual Service	586,791	945,441	1,414,324	1,051,388	362,237
Education / School District	6,286,158	6,879,808	7,008,058	7,008,058	7,514,172
Borough Grants	0	0	0	0	472,214
Transfers	450,000	50,000	79,150	79,150	454,150
Support goods and services	981,180	1,138,094	999,208	1,398,157	976,129
Equipment / Capital improvements	183,437	219,832	708,976	721,406	621,574
TOTAL EXPENDITURES	\$11,338,521	\$12,317,400	\$13,626,471	\$13,355,328	\$14,101,675
FUNDS AVAILABLE - June 30	\$2,802,644	\$3,276,449	\$1,997,266	\$2,844,346	\$1,905,366

NOTE:

KETCHIKAN GATEWAY BOROUGH

FY 1998/99 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE (DETAIL)

GENERAL FUND

DESCRIPTION	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	1,258,798	2,802,644	3,276,449	3,276,449	2,844,346	-13.19%
4010 Real Property Taxes	6,437,857	6,579,935	6,624,512	6,665,509	6,616,450	-0.12%
4020 Business-Personal Taxes	417,278	419,534	414,568	408,856	451,602	8.93%
4030 Boat Taxes	35,868	36,356	35,000	31,750	35,000	0.00%
4040 Sales Taxes-In City	2,600,568	2,666,312	2,575,000	2,728,266	2,700,000	4.85%
4050 Sales Taxes-Out City	630,134	614,396	625,000	595,506	595,506	-4.72%
4055 Transient Occupancy Tax	23,287	24,171	20,000	22,000	25,000	25.00%
4060 Automobile Taxes	133,031	155,941	146,000	150,000	150,000	2.74%
4070 Borough Discount	4	0	0	0	0	0.00%
4080 Penalty & Interest	102,803	117,889	100,000	70,399	100,000	0.00%
4090 Foreclosure Fees	14,390	16,623	14,000	14,000	14,000	0.00%
4110 NSF Fees	194	1,093	750	350	750	0.00%
4150 SR Citizen Contribution	(363,138)	(400,405)	(395,972)	(448,401)	(423,946)	7.06%
4190 Alaska Housing Authority	19,674	19,081	15,000	15,000	15,000	0.00%
Total	10,051,950	10,250,926	10,173,858	10,253,235	10,279,362	1.04%
REVENUE FROM OTHER GOVTS:						0.00%
4205 Municipal Assistance	239,547	223,704	209,980	196,253	186,440	-11.21%
4215 Raw Fish Tax Refund	372,913	343,942	342,000	280,605	280,605	-17.95%
4220 State Revenue Sharing	193,168	188,178	182,356	177,611	168,730	-7.47%
4225 Timber Stumpage	337,366	260,940	260,940	50,995	100,827	-61.36%
4255 Federal Tobacco Tax	0	70,747	0	67,945	67,500	0.00%
4240 State Child Care Grant	41,895	49,077	47,550	47,550	48,500	2.00%
4245 Payment in Lieu of Taxes	738,695	193,727	85,000	255,977	256,000	201.18%
Total	1,923,584	1,330,315	1,127,826	1,076,936	1,108,602	-1.70%
CHARGES FOR SERVICES:						
4305 Interest Income	373,740	461,645	75,000	550,000	655,500	774.00%
4325 Zoning & Platting Fees	17,157	16,961	18,500	10,950	16,500	-10.81%
4330 Digital Map Sales	2,898	4,962	2,500	4,500	4,500	80.00%
4335 Animal Protection Fees	33,486	27,145	27,500	27,500	27,500	0.00%
4340 Passports	3,062	3,430	3,500	3,500	5,000	42.86%
4380 Recreation Program Fees	217,760	249,395	354,000	354,000	354,000	0.00%
4390 Other Revenues	47,013	66,473	20,000	10,000	10,000	-50.00%
Total	695,116	830,011	501,000	960,450	1,073,000	114.17%

KETCHIKAN GATEWAY BOROUGH

FY 1998/99 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE (DETAIL)

GENERAL FUND

DESCRIPTION	FY 85/86 ACTUAL	FY 86/87 ACTUAL	FY 87/88 BUDGET	FY 87/88 ESTIMATED	FY88/89 PROPOSED	% CHANGE 98 BUDGET
INTERFUND REVENUES:						
4410 Land Trust Fund	125,000	288,350	490,000	578,000	655,000	33.67%
4430 Service Area Funds	22,149	22,603	20,454	20,454	12,581	-38.49%
4460 Permanent Fund	9,568	14,000	0	0	0	0.00%
4470 Interdepartmental Revenue	55,000	55,000	34,150	34,150	34,150	0.00%
Total	211,717	379,953	544,604	632,604	701,731	28.85%
TOTAL REVENUE	12,882,367	12,791,205	12,347,288	12,923,225	13,162,695	6.60%
TOTAL FUNDS AVAILABLE	14,141,165	15,593,849	15,823,737	16,199,674	16,007,041	2.45%

SUMMARY OF APPROPRIATIONS - GENERAL FUND

Administrative Services Department	502,565	520,745	598,447	570,902	595,180	-0.55%
Animal Protection Department	233,653	245,661	235,008	233,422	268,840	14.40%
Assembly and Mayor	116,503	125,688	111,426	104,291	123,538	10.87%
Assessment Department	358,832	389,055	376,811	355,801	398,464	5.75%
Automation	33,934	49,128	9,460	23,188	38,323	305.11%
Capital Projects	136,448	147,653	654,608	654,608	558,100	-14.74%
Child Care Grant Program	51,631	49,176	47,316	45,149	47,119	-0.42%
Clerk's Office	165,398	147,973	168,500	147,061	181,947	7.98%
Borough Grants	0	0	0	0	472,214	100.00%
Law Department	167,493	344,249	456,910	422,667	219,363	-51.99%
Maintenance and Operations	436,495	477,281	589,621	586,481	631,341	7.08%
Manager's Office	299,846	318,087	373,091	441,770	449,745	20.55%
Non-Departmental	134,230	153,221	178,300	172,379	201,308	12.90%
Parks and Recreation Department	706,112	906,885	1,126,323	1,053,422	1,225,962	8.85%
Planning Department	501,457	523,166	583,744	543,396	721,909	23.67%
Community Education	234,480	263,580	284,399	261,149	0	-100.00%
Economic Development O.E.D.P.	220,427	356,158	402,434	302,434	0	-100.00%
Education - School District	6,589,017	7,249,694	7,358,058	7,358,058	7,514,172	2.12%
Interfund Transfers	450,000	50,000	79,150	79,150	454,150	473.78%
TOTAL APPROPRIATIONS	11,338,521	12,317,400	13,633,606	13,355,328	14,101,675	3.43%
Designated Reserves						
Loan Guarantee			500,000	500,000	500,000	0.00%
Capital/Equip. Replacement	150,000	150,000	150,000	150,000	150,000	0.00%
Undesignated	2,652,644	3,126,449	1,340,131	2,194,346	1,255,366	-6.33%
FUNDS AVAILABLE JUNE 30	2,802,644	3,276,449	1,990,131	2,844,346	1,905,366	-4.26%

Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS SUMMARY
GENERAL FUND - MAYOR AND ASSEMBLY

EXPENDITURES	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
Salaries and wages	39,825	45,200	47,400	47,400	47,400	0.00%
Employee benefits	7,337	6,473	6,256	6,256	5,402	-13.65%
Professional/Contractual Services	3,260	2,219	0	0	0	0.00%
Support goods and services	66,082	71,796	57,770	50,635	70,736	22.44%
Equipment	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	116,504	125,688	111,426	104,291	123,538	10.87%

AUTHORIZED PERSONNEL	FY 95/96	FY 96/97	FY 97/98	FY 98/99	Annual Salary
Mayor	1.00	1.00	1.00	1.00	\$9,600
Assemblymember	7.00	7.00	7.00	7.00	37,800
TOTAL	8.00	8.00	8.00	8.00	\$47,400

EQUIPMENT
 NONE

KETCHIKAN GATEWAY BOROUGH

FY 1998/99 BUDGET - APPROPRIATIONS

GENERAL FUND - MAYOR & ASSEMBLY

Description	FY 98/99 ACTUAL	FY 98/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5140 BOROUGH ASSEMBLY FEES	39,825	45,200	47,400	47,400	47,400	0.00%
5200 TAXES/BENEFITS	7,337	6,473	6,256	6,256	5,402	-13.65%
5300 TRAVEL & TRAINING	9,279	15,706	9,620	9,620	2,618	-72.79%
5301 BUSINESS TRAVEL	0	0	5,242	4,000	22,680	332.66%
5500 REIMBURSABLE EXPENSES	1,400	1,837	1,800	1,800	1,800	0.00%
6010 SUPPLIES	343	113	400	400	500	25.00%
6020 DUES & PUBLICATIONS	12,281	17,995	20,343	14,450	20,573	1.13%
6040 COMMUNITY PROMOTION	34,492	28,493	10,400	10,400	11,400	9.62%
6050 LOBBYING EXPENSE	3,303	1,883	3,800	3,800	5,000	31.58%
6060 RENTALS	4,804	5,527	5,940	5,940	5,940	0.00%
6080 PROFESSIONAL SERVICES	0	365	0	0	0	0.00%
6081 STAFF CANDIDATES	3,260	1,854	0	0	0	0.00%
6331 LONG DISTANCE	180	242	225	225	225	0.00%
Total Expenditure	116,504	125,688	111,426	104,291	123,538	10.87%

Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS SUMMARY
GENERAL FUND - MANAGERS DEPARTMENT

EXPENDITURES	<u>FY 95/96</u> <u>ACTUAL</u>	<u>FY 96/97</u> <u>ACTUAL</u>	<u>FY 97/98</u> <u>BUDGET</u>	<u>FY 97/98</u> <u>ESTIMATE</u>	<u>FY 98/99</u> <u>PROPOSED</u>	<u>% CHANGE</u> <u>98 BUDGET</u>
Salaries and wages	197,892	193,619	209,536	199,694	217,945	4.01%
Employee benefits	40,101	65,008	58,284	66,831	53,999	-7.35%
Professional/Contractual Services	0	7,472	30,000	65,167	60,000	100.00%
Support goods and services	61,853	47,980	69,871	104,436	117,801	68.60%
Equipment	0	4,007	5,400	5,642	0	-100.00%
TOTAL EXPENDITURES	299,846	318,086	373,091	441,770	449,745	20.55%

AUTHORIZED PERSONNEL	<u>FY 95/96</u>	<u>FY 96/97</u>	<u>FY 97/98</u>	<u>FY 98/99</u>	<u>Annual Salary</u>
Administrative Secretary	1.00	1.00	1.00	1.00	\$31,482
Administrative Assistant	1.00	1.00	1.00	1.00	47,272
Borough Engineer/Assistant Manager	0.70	0.70	1.00	1.00	56,423
Borough Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>81,768</u>
TIME EMPLOYEES	<u>3.70</u>	<u>3.70</u>	<u>4.00</u>	<u>4.00</u>	<u>\$216,945</u>

EQUIPMENT

Ketchikan Gateway Borough

FY 1998/99 BUDGET - APPROPRIATIONS

GENERAL FUND - MANAGERS DEPARTMENT

Description		FY 96/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5100	EMPLOYEE PAY	195,473	193,195	208,536	189,044	216,945	4.03%
5110	OVERTIME PAY	186	424	500	150	500	0.00%
5120	TEMPORARY PAY	2,233	0	500	10,500	500	0.00%
5200	TAXES/BENEFITS	40,101	65,008	58,284	66,831	53,999	-7.35%
5300	TRAVEL & TRAINING	4,368	3,690	5,575	2,049	4,963	-10.98%
5301	BUSINESS TRAVEL	0	0	3,000	2,003	5,746	91.53%
5500	REIMBURSABLE EXPENSES	2,977	4,929	3,700	2,554	2,800	-24.32%
6010	SUPPLIES	2,610	2,054	1,628	1,628	1,628	0.00%
6011	OPERATING SUPPLIES	798	271	927	445	660	-28.80%
6020	DUES & PUBLICATIONS	1,814	1,078	1,235	733	1,910	54.66%
6030	PUBLISHING EXPENSE	3,099	10,894	5,000	5,000	6,000	20.00%
6040	COMMUNITY PROMOTION	0	0	0	920	1,600	100.00%
6050	LOBBYING EXPENSE	42,256	21,272	43,000	84,140	86,000	100.00%
6060	RENTALS	100	0	900	825	1,020	13.33%
6070	POSTAGE EXPENSE	861	944	1,200	1,200	1,404	17.00%
6080	PROFESSIONAL SERVICES	0	7,472	30,000	65,167	60,000	100.00%
6330	TELEPHONE	1,472	1,460	1,572	1,732	1,920	22.14%
6331	LONG DISTANCE	1,063	1,388	1,500	830	1,200	-20.00%
6450	EQUIPMENT MAINTENANCE	435	0	634	377	950	49.84%
6530	EQUIPMENT PURCHASE	0	4,007	5,400	5,642	0	-100.00%
Total Expenditures		299,846	318,086	373,091	441,770	449,745	20.55%

Ketchikan Gateway Borough

FY 1998/99 BUDGET - APPROPRIATIONS SUMMARY

GENERAL FUND - CLERK'S OFFICE

EXPENDITURES	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
Salaries and wages	101,283	95,747	95,430	77,950	102,546	7.46%
Employee benefits	32,913	17,352	30,883	30,883	27,186	-11.97%
Professional/Contractual Services	7,801	5,524	10,200	8,723	11,291	10.70%
Support goods and services	22,665	29,569	31,987	29,505	36,574	14.34%
Equipment	735	(217)	0	0	4,350	0.00%
TOTAL EXPENDITURES	165,397	147,975	168,500	147,061	181,947	7.98%

AUTHORIZED PERSONNEL	FY 95/96	FY 96/97	FY 97/98	FY 98/99	Annual Salary
Borough Clerk	1.00	1.00	1.00	1.00	\$52,000
Deputy Clerk	1.00	1.00	1.00	1.00	39,836
TIME EMPLOYEES	2.00	2.00	2.00	2.00	\$91,836

EQUIPMENT

Dubbing Equipment, Shelving for Records Center, New recording equipment

Ketchikan Gateway Borough

FY 1998/99 BUDGET - APPROPRIATIONS

GENERAL FUND - CLERK'S OFFICE

Description		FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5100	EMPLOYEE PAY	91,659	74,125	86,480	71,000	91,836	6.19%
5110	OVERTIME PAY	860	1,610	650	650	910	40.00%
5120	TEMPORARY PAY	4,736	11,112	4,000	2,000	5,500	37.50%
5200	TAXES/BENEFITS	32,913	17,352	30,883	30,883	27,186	-11.97%
5300	TRAVEL & TRAINING	50	225	3,968	2,500	6,198	56.20%
5500	REIMBURSABLE EXPENSES	157	281	245	245	245	0.00%
6010	SUPPLIES	3,130	6,991	3,700	3,700	3,700	0.00%
6020	DUES & PUBLICATIONS	813	2,506	735	735	1,038	41.16%
6030	PUBLISHING EXPENSE	4,761	6,929	7,000	7,000	7,000	0.00%
6060	RENTALS	7,224	7,574	7,524	7,474	7,644	1.59%
6070	POSTAGE EXPENSE	1,904	1,801	2,200	2,000	1,800	-18.18%
6090	CONTRACTUAL SERVICES	5,349	2,801	7,400	6,000	7,400	0.00%
6120	ELECTIONS	0	0	0	0	0	0.00%
6330	TELEPHONE	1,000	935	1,015	800	1,015	0.00%
6331	LONG DISTANCE	233	276	300	300	350	16.67%
6450	EQUIPMENT MAINTENANCE	1,954	0	3,800	3,000	4,600	21.05%
6530	EQUIPMENT PURCHASE	735	(217)	0	0	4,350	100.00%
Total Clerk's Office		157,478	134,301	159,900	138,287	170,772	6.80%

CLERK'S OFFICE - ELECTIONS

5120	TEMPORARY PAY	4,028	8,900	4,300	4,300	4,300	0.00%
5300	TRAVEL & TRAINING	0	0	0	0	1,044	100.00%
6010	SUPPLIES	367	400	400	600	840	110.00%
6030	PUBLISHING EXPENSE	767	851	800	851	800	0.00%
6060	RENTALS	305	800	300	300	300	0.00%
6080	PROFESSIONAL SERVICES	2,452	2,723	2,800	2,723	3,891	38.96%
Total Elections		7,919	13,674	8,600	8,774	11,175	29.94%
Total Clerks & Elections		165,397	147,975	168,500	147,061	181,947	7.98%

**Ketchikan Gateway Borough
 FY 1998/99 BUDGET - APPROPRIATIONS SUMMARY
 GENERAL FUND - LAW DEPARTMENT**

EXPENDITURES	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
Salaries and wages	105,091	118,290	126,256	124,985	135,336	7.19%
Employee benefits	32,409	42,886	33,546	25,000	32,295	-3.73%
Professional/Contractual Services	6,435	165,075	273,500	251,700	29,500	-89.21%
Support goods and services	21,895	17,999	23,608	20,982	22,232	-5.83%
Equipment	1,664	0	0	0	0	0.00%
TOTAL EXPENDITURES	167,494	344,250	456,910	422,667	219,363	-51.99%

AUTHORIZED PERSONNEL	FY 95/96	FY 96/97	FY 97/98	FY 98/99	Annual Salary
Borough Attorney	1.00	1.00	1.00	1.00	\$80,016
Legal Secretary	1.00	1.00	1.00	1.00	48,120
FULL TIME EMPLOYEES	2.00	2.00	2.00	2.00	\$128,136

EQUIPMENT

Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS
GENERAL FUND - LAW DEPARTMENT

Description		FY 96/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5100	EMPLOYEE PAY	105,091	116,729	123,856	122,000	128,136	3.46%
5120	TEMPORARY PAY	0	1,561	2,400	2,985	7,200	200.00%
5200	TAXES/BENEFITS	32,409	42,886	33,546	25,000	32,295	-3.73%
5300	TRAVEL & TRAINING	2,254	4,107	4,434	4,434	3,206	-27.70%
5301	BUSINESS TRAVEL	0	1,265	2,000	800	3,226	61.30%
5500	REIMBURSABLE EXPENSES	5,969	0	0	0	0	0.00%
6010	OFFICE SUPPLIES	1,323	730	400	400	369	-7.75%
6011	OPERATING SUPPLIES	714	394	450	300	270	-40.00%
6020	DUES & PUBLICATIONS	9,652	8,855	11,881	11,000	11,131	-6.31%
6030	PUBLISHING	59	6	0	20	30	100.00%
6031	RECORDING FEES	0	0	1,500	1,500	1,650	10.00%
6060	RENTALS	175	300	300	300	300	0.00%
6070	POSTAGE EXPENSE	129	268	300	300	350	16.67%
6080	PROFESSIONAL SERVICES	6,435	165,075	23,500	1,700	9,500	-59.57%
6081	CONTRACT ATTORNEY SERV.	0	0	250,000	250,000	20,000	-92.00%
6330	TELEPHONE	805	765	1,293	1,000	800	-38.13%
6331	LONG DISTANCE	771	1,309	950	800	800	-15.79%
6450	EQUIPMENT MAINTENANCE	44	0	100	128	100	0.00%
6530	EQUIPMENT PURCHASE	1,664	0	0	0	0	0.00%
Total Expenditures		167,494	344,250	456,910	422,667	219,363	-51.99%

Ketchikan Gateway Borough
FY1998/99 BUDGET - APPROPRIATIONS SUMMARY
GENERAL FUND - ADMINISTRATIVE SERVICES DEPARTMENT

	<u>FY 95/96</u>	<u>FY 96/97</u>	<u>FY 97/98</u>	<u>FY 97/98</u>	<u>FY 98/99</u>	<u>% CHANGE</u>
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED	98 BUDGET
Salaries and wages	304,985	321,113	345,530	340,155	357,855	3.57%
Employee benefits	100,565	112,115	113,368	106,743	108,666	-4.15%
Professional/Contractual Services	26,712	25,563	26,500	36,595	27,500	3.77%
Support goods and services	62,437	59,810	101,774	78,409	101,160	-0.60%
Equipment	7,866	2,144	11,275	9,000	0	-100.00%
TOTAL EXPENDITURES	502,565	520,745	598,447	570,902	595,180	-0.55%

AUTHORIZED PERSONNEL	<u>FY 95/96</u>	<u>FY 96/97</u>	<u>FY 97/98</u>	<u>FY 98/99</u>	<u>Annual Salary</u>
Director of Administrative Services	1.00	1.00	1.00	1.00	\$65,598
Accounting Supervisor	1.00	1.00	1.00	1.00	45,868
Cash Management Supervisor	1.00	1.00	1.00	1.00	41,270
Staff Accountant	0.00	0.00	1.00	1.00	36,264
Accounting Technician	4.00	4.00	4.00	4.00	119,631
Sales Tax Auditor	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>38,999</u>
FULL TIME EMPLOYEES	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>	<u>9.00</u>	<u>\$347,630</u>

EQUIPMENT

Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS

GENERAL FUND - ADMINISTRATIVE SERVICES DEPARTMENT

Description		FY 98/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5100	EMPLOYEE PAY	285,820	308,393	335,530	329,959	347,630	3.61%
5110	OVERTIME PAY	3,997	2,234	2,500	2,696	2,725	9.00%
5120	TEMPORARY PAY	15,168	10,486	7,500	7,500	7,500	0.00%
5200	TAXES/BENEFITS	100,565	112,115	113,368	106,743	108,666	-4.15%
5300	TRAVEL & TRAINING	6,413	6,121	6,760	5,000	7,159	5.90%
5500	REIMBURSABLE EXPENSES	561	29	0	0	0	0.00%
6010	SUPPLIES	17,588	15,403	19,384	19,384	20,701	6.79%
6015	BOOKS & SOFTWARE	0	198	1,500	2,732	0	-100.00%
6020	DUES & PUBLICATIONS	1,352	1,289	955	1,278	955	0.00%
6030	PUBLISHING EXPENSE	14,741	8,045	19,665	9,000	11,490	-41.57%
6031	RECORDING FEES	0	5,009	6,000	1,000	5,500	-8.33%
6060	RENTALS	300	599	300	300	300	0.00%
6070	POSTAGE EXPENSE	12,393	14,941	12,775	12,775	13,775	7.83%
6080	PROFESSIONAL SERVICES	23,040	25,663	26,500	28,558	27,500	3.77%
6090	CONTRACTUAL SERVICES	3,672	(100)	0	202	0	0.00%
6150	FINES & PENALTIES	0	(82)	0	0	0	0.00%
6330	TELEPHONE	3,155	2,999	3,240	3,240	3,240	0.00%
6331	LONG DISTANCE	1,192	1,205	1,100	900	1,100	0.00%
6450	EQUIPMENT MAINTENANCE	4,742	4,054	5,720	5,500	8,220	43.71%
6530	EQUIPMENT PURCHASE	7,866	2,144	10,275	9,000	0	-100.00%
Total Administrative Services		502,565	520,745	573,072	545,767	566,460	-1.15%

GENERAL FUND - ADMINISTRATIVE SERVICES DEPARTMENT/RISK MANAGEMENT

Description		FY 98/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5300	TRAVEL & TRAINING	0	0	5,800	4,500	5,800	0.00%
6010	SUPPLIES	0	0	1,075	600	875	-18.60%
6020	DUES & PUBLICATIONS	0	0	350	200	460	31.43%
6080	PROFESSIONAL SERVICES	0	0	0	7,835	0	0.00%
6090	CONTRACTUAL SERVICES	0	0	0	0	2,500	100.00%
6100	INSURANCE	0	0	15,000	10,000	15,000	0.00%
6110	MEDICAL EXPENSE	0	0	2,150	2,000	4,085	90.00%
6530	EQUIPMENT PURCHASE	0	0	1,000	0	0	-100.00%
Total Risk Management		0	0	25,375	25,135	28,720	13.18%
Total Expenditures		502,565	520,745	598,447	570,902	595,180	-0.55%

Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS SUMMARY
GENERAL FUND - ASSESSMENT DEPARTMENT

	<u>FY 95/96</u>	<u>FY 96/97</u>	<u>FY 97/98</u>	<u>FY 97/98</u>	<u>FY 98/99</u>	<u>% CHANGE</u>
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED	98 BUDGET
Salaries and wages	229,993	242,353	245,804	227,149	272,963	11.05%
Employee benefits	87,911	102,150	93,232	92,885	81,187	-12.92%
Professional/Contractual Services	4,014	0	0	0	0	0.00%
Support goods and services	35,678	34,727	35,716	33,669	38,414	7.56%
Equipment	1,236	9,825	2,059	2,098	5,900	186.55%
TOTAL EXPENDITURES	358,832	389,055	376,811	355,801	398,464	5.75%

AUTHORIZED PERSONNEL	<u>FY 95/96</u>	<u>FY 96/97</u>	<u>FY 97/98</u>	<u>FY 98/99</u>	<u>Annual Salary</u>
Director of Assessment	1.00	1.00	1.00	1.00	\$64,366
Secretary/Appraiser	1.00	1.00	1.00	1.00	\$29,439
Chief Appraiser	1.00	1.00	1.00	1.00	\$58,703
Records & Information Specialist	1.00	1.00	1.00	1.00	\$38,672
Appraiser II	2.00	1.00	1.00	1.00	\$41,224
Appraiser I	0.00	1.00	1.00	1.00	\$32,504
FULL TIME EMPLOYEES	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>\$264,908</u>

EQUIPMENT

Range Finder - Electronic Distance Estimator
Cordless Phone Headset
Work Station modifications

Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS
GENERAL FUND - ASSESSMENT DEPARTMENT

Description	FY 98/99 ACTUAL	FY98/97 ACTUAL	FY97/98 BUDGET	FY 97/98 ESTIMATE	FY98/99 PROPOSED	% CHANGE 98 BUDGET
5100 EMPLOYEE PAY	228,694	229,901	242,784	219,118	264,908	9.11%
5110 OVERTIME PAY	1,075	2,971	1,500	1,000	1,500	0.00%
5120 TEMPORARY PAY	224	9,481	1,520	7,031	6,555	331.25%
5200 TAXES/BENEFITS	87,911	102,150	93,232	92,885	81,187	-12.92%
5300 TRAVEL & TRAINING	3,598	8,111	3,172	3,000	3,954	24.65%
5500 REIMBURSABLE EXPENSE	2,492	1,437	2,050	2,000	2,050	0.00%
6010 SUPPLIES	2,760	3,782	6,278	7,000	7,720	22.97%
6015 BOOKS AND SOFTWARE	2,993	1,887	2,695	1,800	2,695	0.00%
6020 DUES & PUBLICATIONS	1,300	1,291	1,166	1,185	1,235	5.92%
6030 PUBLISHING EXPENSE	7,060	192	200	200	200	0.00%
6031 RECORDING/PLAT FEES	0	2,434	3,125	3,125	3,500	12.00%
6060 RENTALS	726	121	1,075	1,000	1,100	2.33%
6070 POSTAGE EXPENSE	3,641	3,804	3,803	3,800	3,853	1.30%
6080 PROFESSIONAL SERVICES	4,014	0	0	0	0	0.00%
6310 ELECTRICITY	2,483	2,500	2,500	2,187	2,500	0.00%
6330 TELEPHONE	2,169	2,855	2,652	2,342	2,676	0.90%
6331 LONG DISTANCE	532	499	750	400	682	-9.07%
6450 EQUIPMENT MAINTENANCE	5,730	4,488	4,760	4,490	4,760	0.00%
6460 VEHICLE MAINTENANCE	0	850	790	790	850	7.59%
6461 MOTOR FUEL & OIL	194	476	700	350	640	-8.57%
6530 EQUIPMENT PURCHASE	1,236	9,825	2,059	2,098	5,900	186.55%
Total Expenditures	358,832	389,055	376,811	355,801	398,464	5.75%

Ketchikan Gateway Borough
FY1998/99 BUDGET - APPROPRIATIONS SUMMARY
GENERAL FUND - ANIMAL PROTECTION DEPARTMENT

EXPENDITURES	FY 95/96	FY 96/97	FY 97/98	FY 97/98	FY 98/99	% CHANGE
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED	98 BUDGET
Salaries and wages	141,259	143,009	149,545	147,290	167,686	12.13%
Employee benefits	55,570	61,380	55,105	55,039	54,791	-0.57%
Professional/Contractual Services	9,899	9,055	8,500	9,300	9,500	0.00%
Support goods and services	24,262	32,215	20,504	20,438	31,276	52.53%
Equipment	2,663	0	1,354	1,354	5,588	100.00%
TOTAL EXPENDITURES	233,653	245,659	235,008	233,422	268,840	14.40%

AUTHORIZED PERSONNEL	FY 95/96	FY 96/97	FY 97/98	FY 98/99	Annual Salary
Director of Animal Protection	1.00	1.00	1.00	1.00	\$52,498
Animal Protection Officers	0.00	0.00	0.00	0.00	0.00
Shelter Officer	1.00	1.00	1.00	1.00	29,282
Field/Facility Officers	2.00	2.00	2.00	2.00	72,746
Kennel Attendant	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>8,160</u>
FULL TIME EMPLOYEES	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>5.00</u>	<u>\$162,686</u>

EQUIPMENT

Chest Freezer, Microwave Oven, Telephones, Dog resting benches, Window blinds

Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS
GENERAL FUND - ANIMAL PROTECTION

Description		FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5100	EMPLOYEE PAY	108,963	110,034	118,295	111,377	147,786	24.93%
5110	OVERTIME PAY	17,610	20,458	15,000	20,000	5,000	-66.67%
5120	TEMPORARY PAY	1,870	1,951	0	0	0	0.00%
5160	CALL OUT FEES	12,816	10,566	16,250	15,914	14,900	-8.31%
5200	TAXES/BENEFITS	55,570	61,380	55,105	55,039	54,791	-0.57%
5300	TRAVEL & TRAINING	2,009	5,071	0	0	5,086	100.00%
5400	UNIFORM ALLOWANCE	954	1,898	747	650	792	5.96%
6010	SUPPLIES	532	1,094	500	600	1,000	100.00%
6011	OPERATING SUPPLIES	9,356	6,979	6,529	6,560	6,566	0.57%
6020	DUES & PUBLICATIONS	183	240	150	172	272	81.33%
6030	PUBLISHING EXPENSE	28	70	0	0	0	0.00%
6070	POSTAGE EXPENSE	700	408	560	610	610	8.93%
6080	PROFESSIONAL SERVICES	9,899	9,055	8,500	9,300	9,500	11.76%
6090	CONTRACTUAL SERVICES	0	1424	0	0	0	0.00%
6100	INSURANCE	0	500	0	0	0	0.00%
6110	MEDICAL EXPENSE	0	0	0	0	240	100.00%
6150	EXPENSE RECOVERY	0	355	0	0	1,800	100.00%
6310	ELECTRICITY	2,423	2,500	2,500	2,500	2,500	0.00%
6320	WATER	288	288	288	288	288	0.00%
6330	TELEPHONE	1,427	1,630	1,440	0	3,264	126.67%
6331	LONG DISTANCE TELEPHONE	47	127	100	0	100	0.00%
6340	SEWER	300	311	312	350	320	2.69%
6350	LANDFILL	1,288	3,219	2,700	3,500	3,580	32.59%
6450	EQUIPMENT MAINTENANCE	1,324	2,594	1,988	1,988	1,988	0.00%
6460	VEHICLE MAINTENANCE	1,148	1,471	790	820	470	-40.51%
6461	MOTOR FUEL & OIL	2,255	2,036	1,900	2,400	2,400	26.32%
6530	EQUIPMENT PURCHASE	2,663	0	1,354	1,354	5,588	312.70%
Total Expenditures		233,653	245,659	235,008	233,422	268,840	14.40%

Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS SUMMARY
GENERAL FUND - PARKS & RECREATION DEPARTMENT

EXPENDITURES	FY 96/96	FY 96/97	FY 97/98	FY 97/98	FY 98/99	% CHANGE
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED	98 BUDGET
Salaries and wages	425,596	539,752	625,099	609,779	661,189	5.77%
Employee benefits	127,366	153,276	196,746	172,652	231,370	17.60%
Professional/Contractual Services	12,831	17,196	30,270	34,750	71,395	135.86%
Support goods and services	135,798	193,950	271,059	232,653	250,633	-7.54%
Equipment	4,527	2,712	3,149	3,588	11,375	261.23%
TOTAL EXPENDITURES	706,118	906,886	1,126,323	1,053,422	1,225,962	8.85%

AUTHORIZED PERSONNEL	FY 95/96	FY 96/97	FY 97/98	FY 98/99	Annual Salary
Director of Parks & Recreation	1.00	1.00	1.00	1.00	\$54,673
Administrative Assistant	1.00	1.00	1.00	1.00	37,000
Receptionist	0.50	2.50	2.50	3.00	54,668
Program Supervisor	0.00	0.00	0.00	1.00	40,186
Recreation Programmer	2.00	2.00	2.00	1.00	29,852
Pool & Program Manager	1.00	1.00	1.00	1.00	40,346
Head Lifeguard *	1.00	1.00	1.00	1.00	28,612
Lifeguards	0.00	0.00	0.00	4.00	68,640
IRC Manager	0.00	1.00	1.00	1.00	39,844
Building Monitor	0.00	0.00	0.00	1.00	16,816
Custodian	0.00	2.00	2.00	2.00	52,548
FULL TIME EMPLOYEES	6.50	11.50	11.50	17.00	\$463,185

* Position reimbursed 50% by KKWSC

EQUIPMENT

Ketchikan Gateway Borough

FY 1998/99 - APPROPRIATIONS

GENERAL FUND - PARKS AND RECREATION DEPARTMENT - TOTAL

Description		FY 88/88 ACTUAL	FY 88/87 ACTUAL	FY 87/88 BUDGET	FY 87/88 ESTIMATED	FY 88/88 PROPOSED	% CHANGE 88 BUDGET
5100	EMPLOYEE PAY	220,501	256,014	331,851	316,468	457,335	37.81%
5110	OVERTIME PAY	4,202	5,945	2,850	4,650	5,850	105.26%
5120	TEMPORARY PAY	200,893	277,793	290,048	288,661	198,004	-31.73%
5160	CALL OUTS	0	0	350	0	0	-100.00%
5200	TAXES/BENEFITS	127,366	153,249	147,930	135,106	199,667	34.97%
5210	TEMPORARY BENEFITS	0	27	48,816	37,546	31,703	-35.06%
5300	TRAVEL & TRAINING	1,634	0	400	275	7,246	1711.50%
5500	REIMBURSABLE EXPENSES	4,086	5,146	6,012	4,579	5,640	-6.19%
6010	OFFICE SUPPLIES	3,494	4,946	3,360	4,673	3,600	7.14%
6011	OPERATING SUPPLIES	30,723	40,541	50,774	53,039	54,120	6.59%
6020	DUES & PUBLICATIONS	269	456	977	2,017	1,763	80.44%
6030	PUBLISHING	4,214	4,762	5,400	4,800	5,400	0.00%
6060	RENTALS	708	0	0	0	0	0.00%
6070	POSTAGE	4,360	5,271	5,320	6,315	6,296	18.35%
6090	CONTRACTUAL SERVICES	12,831	17,196	30,270	34,750	71,395	135.86%
6310	ELECTRICITY	23,565	40,341	66,600	65,704	66,600	0.00%
6320	WATER	5,382	4,850	11,988	6,061	11,988	0.00%
6330	TELEPHONE	3,724	8,540	6,000	6,528	6,516	8.60%
6331	LONG DISTANCE	618	865	624	570	570	-8.65%
6340	SEWER	4,894	6,453	13,824	7,743	10,274	-25.68%
6350	LANDFILL	1,058	2,173	1,620	2,897	3,000	85.19%
6431	HEATING FUEL	45,190	69,606	91,560	61,952	64,020	-30.08%
6440	BUILDING MAINTENANCE	0	0	0	0	600	100.00%
6450	EQUIPMENT MAINTENANCE	1,860	0	3,000	5,500	3,000	0.00%
6530	EQUIPMENT PURCHASE	4,527	2,712	3,149	3,588	11,375	261.23%
6590	DONATION/SCHOLARSHIP	19	0	3,600	0	0	-100.00%
Total Expenditures		706,118	906,886	1,126,323	1,053,422	1,225,962	8.85%

Ketchikan Gateway Borough

FY 1998/99 BUDGET - APPROPRIATIONS SUMMARY

GENERAL FUND - MAINTENANCE & OPERATIONS DEPARTMENT

EXPENDITURES	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
Salaries and wages	244,872	244,686	344,221	325,077	364,029	5.75%
Employee benefits	104,703	122,440	169,493	138,728	172,375	1.70%
Professional/Contractual Services	6,450	5,534	12,641	7,216	13,031	3.08%
Support goods and services	75,797	93,366	43,216	100,460	71,726	65.97%
Equipment	4,674	8,357	20,050	15,000	10,180	-49.23%
Capital Improvements	0	2,899	0	0	0	0.00%
TOTAL EXPENDITURES	436,496	477,282	589,621	586,481	631,341	7.08%

AUTHORIZED PERSONNEL	FY 95/96	FY 96/97	FY 97/98	FY 97/98	Annual Salary
Parks M & O Supervisor	1.00	1.00	1.00	1.00	\$50,037
Parks Technician II	1.00	1.00	1.00	1.00	\$37,776
Parks Technician I	2.00	2.00	2.00	4.00	118,030
Maintenance Technician II	1.00	1.00	1.00	1.00	35,804
Maintenance Technician I	0.00	0.00	1.50	0.00	0
Gardener II	0.83	0.83	0.83	0.83	28,334
Gardener I	<u>0.83</u>	<u>0.83</u>	<u>1.66</u>	<u>1.66</u>	<u>41,780</u>
FULL TIME EMPLOYEES	<u>6.66</u>	<u>6.66</u>	<u>8.99</u>	<u>9.49</u>	<u>\$311,761</u>

EQUIPMENT

Ventilation system (M&O Warehouse), Plate compactor, builders level, pneumatic nailer, power driver, electric jackhammer, electric power washer, fuel storage locker, paint storage tank.

Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS
GENERAL FUND - MAINTENANCE & OPERATIONS

Description		FY 96/98 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5100	EMPLOYEE PAY	187,548	199,657	291,138	280,625	301,761	3.65%
5110	OVERTIME PAY	1,818	4,171	3,000	2,689	3,000	0.00%
5120	TEMPORARY PAY	55,506	40,858	50,083	41,763	59,268	18.34%
5200	TAXES/BENEFITS	104,703	122,440	161,064	138,728	162,708	1.02%
5210	TEMPORARY TAXES/BENEFITS	0	0	8,429	0	9,667	14.68%
5300	TRAVEL & TRAINING	1,385	3,003	3,439	1,678	4,437	29.02%
5400	UNIFORM ALLOWANCE	0	0	400	200	0	-100.00%
5500	REIMBURSABLE EXPENSES	177	357	1,350	400	1,350	0.00%
6010	SUPPLIES	196	245	200	376	513	156.50%
6011	OPERATING SUPPLIES	14,658	12,245	12,096	10,764	12,317	1.82%
6020	DUES & PUBLICATIONS	388	506	440	234	480	9.09%
6040	COMMUNITY PROMOTION	0	180	0	0	0	0.00%
6060	RENTALS	175	166	0	0	0	0.00%
6065	EQUIPMENT RENTALS	767	728	3,725	3,250	1,615	-56.64%
6070	POSTAGE EXPENSE	0	28	25	25	100	300.00%
6090	CONTRACTUAL SERVICES	6,450	5,534	12,641	7,216	13,031	3.08%
6150	EXPENSE RECOVERY	0	0	(84,560)	0	(70,946)	-16.10%
6310	ELECTRICITY	2,380	3,862	3,528	2,592	3,699	4.85%
6320	WATER	3,108	2,858	3,000	3,000	3,816	27.20%
6330	TELEPHONE	929	880	750	750	1,099	46.53%
6331	LONG DISTANCE	193	303	250	250	250	0.00%
6340	SEWER	1,060	1,200	1,065	1,065	1,450	36.15%
6350	LANDFILL	5,456	3,747	3,500	3,500	5,568	59.09%
6420	FIELD MAINTENANCE	18,426	26,469	45,969	40,000	41,267	-10.23%
6421	PARK MAINTENANCE	9,612	8,630	16,945	11,436	16,330	-3.63%
6430	BUILDING MAINTENANCE	8,178	15,463	16,674	10,000	35,342	111.96%
6431	HEATING FUEL	2,142	2,291	2,120	2,000	2,500	17.92%
6441	VEHICLE OPERATION	150	0	0	0	0	0.00%
6450	EQUIPMENT MAINTENANCE	2,210	2,420	4,700	2,100	4,700	0.00%
6460	VEHICLE MAINTENANCE	414	3,417	3,000	1,700	0	-100.00%
6461	MOTOR FUEL & OIL	3,783	4,368	4,500	5,000	5,700	26.67%
6462	VEHICLE OPERATION	10	0	100	140	140	40.00%
6530	EQUIPMENT PURCHASE	4,674	8,357	20,050	15,000	10,180	-49.23%
6540	CAPITAL IMPROVEMENTS	0	2,899	0	0	0	0.00%
Total Expenditures		436,496	477,282	589,621	586,481	631,341	7.08%

Ketchikan Gateway Borough

FY 1998/998 BUDGET - APPROPRIATIONS SUMMARY

GENERAL FUND - PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT

EXPENDITURES	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 98/97 BUDGET	FY 96/97 ESTIMATE	FY 98-99 PROPOSED	% CHANGE 98 BUDGET
Salaries and wages	309,624	295,767	367,230	283,121	427,701	16.47%
Employee benefits	119,836	121,286	119,421	119,421	137,423	15.07%
Professional/Contractual Services	32,727	71,266	59,000	109,035	116,500	97.46%
Support goods and services	35,075	34,136	31,812	25,819	36,085	13.43%
Equipment	4,115	712	6,281	6,000	4,200	-33.13%
TOTAL EXPENDITURES	501,377	523,167	583,744	543,396	721,909	23.67%

AUTHORIZED PERSONNEL	FY 95/96	FY 96/97	FY 97/98	FY 98/99	Annual Salary
Planning Director	1.00	1.00	1.00	1.00	\$56,319
Deputy Planning Director	0.00	0.00	1.00	0.00	\$0
Lands Manager	1.00	0.00	0.00	1.00	49,694
Principal Planner (Senior Planner)	1.00	0.00	0.00	0.00	0
Associate Planner - Long Range CZM	1.00	1.00	1.00	1.00	40,056
Associate Planner - LEPC Econ. Dev.	1.00	1.00	1.00	1.00	38,909
Principal Planner/Code Administratio	1.00	1.00	1.00	1.00	46,635
Assistant Planner	1.00	1.00	1.00	1.00	37,739
Planning Technician	1.00	1.00	1.00	1.00	34,615
Administrative Assistant	1.00	1.00	1.00	1.00	38,520
Platting/Zoning Secretary	1.00	1.00	1.00	1.00	31,324
Customer Service/Code Enforcement	0.00	0.00	0.00	1.00	38,766
FULL TIME EMPLOYEES	10.00	8.00	9.00	10.00	\$412,576

EQUIPMENT

Network cable link to KPU	File Cabinet
Cassette Tape Dubbing Machine	(3) Work Stations
Video Camera	Blinds
35 mm Camera	(1) Work Station Chair
Cell Phone	
Bookcases	

Ketchikan Gateway Borough

FY 1998/99 BUDGET - APPROPRIATIONS

GENERAL FUND - PLANNING DEPARTMENT

Description		FY 96/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5100	EMPLOYEE PAY	277,588	274,620	348,730	272,861	412,576	18.31%
5110	OVERTIME PAY	7,322	8,419	5,900	5,900	5,900	0.00%
5120	TEMPORARY PAY	19,114	9,028	3,600	1,000	3,600	0.00%
5150	PLANNING COMMISSION FEES	5,600	3,700	9,000	3,360	5,625	-37.50%
5200	TAXES/BENEFITS	119,836	121,286	119,421	119,421	137,423	15.07%
5300	TRAVEL & TRAINING	2,779	5,057	3,775	2,739	4,775	26.49%
5301	BOROUGH BUSINESS TRAVEL	500	0	2,412	2,400	2,172	-9.95%
5500	REIMBURSABLE EXPENSES	118	0	0	64	250	100.00%
6010	SUPPLIES	9,848	9,806	6,812	6,575	6,995	2.69%
6020	DUES & PUBLICATIONS	633	973	1,043	900	988	-5.27%
6030	PUBLISHING EXPENSE	8,312	6,324	4,700	4,700	6,700	42.55%
6031	RECORDING FEES	0	25	300	300	300	0.00%
6060	RENTALS	1,447	1,598	600	600	600	0.00%
6070	POSTAGE EXPENSE	2,870	2,279	2,500	1,620	2,500	0.00%
6080	PROFESSIONAL SERVICES	1,998	11,140	0	35	0	0.00%
6090	CONTRACTUAL SERVICES	30,729	60,126	59,000	109,000	116,500	97.46%
6100	INSURANCE	0	50	0	0	0	0.00%
6330	TELEPHONE	3,382	3,029	2,795	2,652	3,475	24.33%
6331	TELEPHONE LONG DISTANCE	1,317	1,430	1,500	1,500	1,500	0.00%
6450	EQUIPMENT MAINTENANCE	3,869	3,373	4,990	1,519	4,990	0.00%
6460	VEHICLE MAINTENANCE	0	138	50	50	390	680.00%
6461	MOTOR FUEL & OIL	0	54	335	200	450	34.33%
6530	EQUIPMENT PURCHASE	4,115	712	6,281	6,000	4,200	-33.13%
Total Expenditures		501,377	523,167	583,744	543,396	721,909	23.67%

Ketchikan Gateway Borough
FY1998/99 BUDGET - APPROPRIATIONS SUMMARY
GENERAL FUND - CHILD CARE ASSISTANCE GRANT PROGRAM - O.E.D.P.

EXPENDITURES	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 BUDGET	% CHANGE 98 BUDGET
Salaries and wages	31,700	30,799	33,402	32,422	34,374	2.91%
Employee benefits	10,128	9,551	8,213	7,709	7,481	-8.91%
Professional/Contractual Service	480	320	360	360	360	0.00%
Support goods and services	9,324	8,235	5,341	4,658	4,904	-8.18%
Equipment	0	272	0	0	0	0.00%
TOTAL EXPENDITURES	51,632	49,177	47,316	45,149	47,119	-0.42%

AUTHORIZED PERSONNEL	FY 95/96	FY 96/97	FY 97/98	FY 98/99	Annual Salary
Grant Administrator	1.00	1.00	1.00	1.00	\$34,374
FULL TIME EMPLOYEES	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>\$34,374</u>

EQUIPMENT
 NONE

KETCHIKAN GATEWAY BOROUGH

FY 1998/99 BUDGET - APPROPRIATIONS

GENERAL FUND - CHILD CARE ASSISTANCE GRANT PROGRAM - O.E.D.P.

Description	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5100 EMPLOYEE PAY	31,356	30,729	33,402	32,422	34,374	2.91%
5110 OVERTIME PAY	344	70	0	0	0	0.00%
5120 TEMPORARY PAY	0	0	0	0	0	0.00%
5200 TAXES/BENEFITS	10,128	9,551	8,213	7,709	7,481	-8.91%
5300 TRAVEL & TRAINING	0	766	892	892	947	6.17%
5500 REIMBURSABLE EXPENSES	53	334	900	900	900	0.00%
6010 SUPPLIES	58	184	902	600	697	-22.73%
6015 COMPUTER SOFTWARE	0	0	0	0	0	0.00%
6020 DUES & PUBLICATIONS	0	0	0	0	0	0.00%
6030 PUBLISHING	0	0	100	50	50	-50.00%
6060 RENTALS	7,293	3,916	0	0	0	0.00%
6070 POSTAGE EXPENSE	346	370	400	400	400	0.00%
6090 CONTRACTUAL SERVICES	480	320	360	360	360	0.00%
6105 DISALLOWED COSTS	0	167	0	0	0	0.00%
6310 ELECTRICITY	0	73	330	250	252	-23.64%
6320 WATER	0	28	72	72	72	0.00%
6330 TELEPHONE	1,346	1,845	1,020	850	888	-12.94%
6331 LONG DISTANCE	196	119	200	200	200	0.00%
6340 SEWER	0	32	75	84	84	12.00%
6430 BUILDING MAINTENANCE	0	142	0	0	0	0.00%
6431 HEATING FUEL	0	109	300	260	264	-12.00%
6450 EQUIPMENT MTNCE	32	150	150	100	150	0.00%
6530 EQUIPMENT PURCHASE	0	272	0	0	0	0.00%
Total Expenditures	51,632	49,177	47,316	45,149	47,119	-0.42%

Ketchikan Gateway Borough

FY 1998/99 BUDGET - APPROPRIATIONS

GENERAL FUND - NON - DEPARTMENTAL

Description		FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
6205	INSURANCE-EXCESS LIABILITY	115,245	111,604	135,000	135,000	150,000	11.11%
6210	INSURANCE - HEALTH	385,583	267,473	574,996	574,996	643,389	11.89%
6211	INSURANCE-HEALTH ALLOCATION	(385,583)	(267,473)	(574,996)	(574,996)	(643,389)	11.89%
6220	INSURANCE - W.C.	65,619	75,969	136,579	136,579	132,729	-2.82%
6221	INSURANCE - W.C. ALLOCATION	(89,802)	(75,969)	(136,579)	(136,579)	(132,729)	-2.82%
6230	INSURANCE - ESD	25,308	43,054	46,984	46,984	41,561	-11.54%
6231	INSURANCE - ESD ALLOCATION	(25,308)	(43,054)	(46,984)	(46,984)	(41,561)	-11.54%
6240	RETIREMENT	329,005	369,458	345,227	345,227	213,284	-38.22%
6241	RETIREMENT ALLOCATION	(329,388)	(369,458)	(345,227)	(345,227)	(213,284)	-38.22%
6250	SOCIAL SECURITY (FICA)	247,987	272,675	281,395	281,395	316,860	12.60%
6251	SOCIAL SECURITY ALLOCATION	(247,981)	(272,675)	(281,395)	(281,395)	(316,860)	12.60%
	TOTAL EXPENDITURES	90,685	111,604	135,000	135,000	150,000	11.11%
5300	TRAVEL & TRAINING	3,069	993	1,000	300	8,000	700.00%
5500	REIMBURSABLE EXPENSES	0	0	0	0	300	100.00%
6010	SUPPLIES	8,373	7,072	10,096	8,000	9,548	-5.43%
6060	RENTALS	0	1,147	468	619	610	30.34%
6070	POSTAGE EXPENSE	1,597	356	0	0	0	0.00%
6090	CONTRACTUAL SERVICES	14,680	13,634	14,060	11,224	14,360	2.13%
6310	ELECTRICITY	7,962	10,182	9,100	9,365	9,500	4.40%
6320	WATER	120	264	288	288	288	0.00%
6330	TELEPHONE	312	977	276	276	276	0.00%
6331	LONG DISTANCE	0	22	0	0	0	0.00%
6340	SEWER	513	749	816	846	846	3.68%
6350	LANDFILL	1,947	1,994	2,196	2,045	2,400	9.29%
6430	BUILDING MAINTENANCE	35	174	0	0	0	0.00%
6431	HEATING FUEL	1,627	2,068	1,800	1,900	2,000	11.11%
6450	EQUIPMENT MAINTENANCE	240	1,894	2,400	2,100	0	-100.00%
6460	VEHICLE MAINTENANCE	494	0	0	0	0	0.00%
6530	EQUIPMENT PURCHASE	2,582	91	800	416	3,180	297.50%
	Total Expenditures	43,551	41,617	43,300	37,379	51,308	18.49%

Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS
GENERAL FUND - INTERFUND TRANSFERS

Description	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
6601 INTERFUND TRANSFERS-AIRPORT	0	0	29,150	29,150	29,150	0.00%
6602 INTERFUND TRANSFERS-TRANSIT	0	50,000	50,000	50,000	100,000	100.00%
6605 BOND DEBT	450,000	0	0	0	325,000	100.00%
Total Appropriations	450,000	50,000	79,150	79,150	454,150	473.78%

Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS
GENERAL FUND - EDUCATION

Description	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
SCHOOL DISTRICT						
6090 CONTRACTUAL SERVICES	25,471	0	0	0	0	0.00%
6100 INSURANCE	289,494	306,322	350,000	350,000	350,000	0.00%
6530 EQUIPMENT MAINTENANCE	3,512	0	0	0	0	0.00%
6600 SCHOOL DIST TRANSFERS	6,286,158	6,943,372	7,008,058	7,008,058	7,164,172	2.23%
Total School District Appropriation	6,604,635	7,249,694	7,358,058	7,358,058	7,514,172	2.12%

Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS
GENERAL FUND - AUTOMATION

Description	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5300 TRAVEL & TRAINING	0	0	0	0	2,500	100.00%
6015 BOOKS & SOFTWARE	189	2,026	0	3,500	3,500	100.00%
6020 DUES & PUBLICATIONS	0	1,059	0	1,288	1,642	100.00%
6080 TECHNICAL SERVICES	0	3,200	5,460	6,900	8,800	61.17%
6450 EQUIP MAINTENANCE-HARDWARE	5,731	1,465	0	0	0	0.00%
6451 EQUIP MAINTENANCE-SOFTWARE	3,867	0	0	0	0	0.00%
6530 EQUIPMENT PURCHASE	24,146	41,377	4,000	4,200	21,881	447.03%
6540 CAPITAL IMPROVEMENTS	0	0	0	7,300	0	0.00%
Total Expenditures	33,933	49,127	9,460	23,188	38,323	305.11%

**Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS
GENERAL FUND - BOROUGH GRANTS**

DESCRIPTION	FY 88/89 ACTUAL	FY 89/90 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	AMOUNT REQUESTED	BOROUGH APPROVED
ECONOMIC DEVELOPMENT						
CONCERNED ALASKANS FOR RESOURCES AND ENVIRONMENT						
6090 CONTRACTUAL SERVICES	-	25,000	130,000	50,000	-	80,000
KETCHIKAN VISITORS BUREAU						
6090 CONTRACTUAL SERVICES	90,200	90,200	90,200	90,200	SEE ECONOMIC DISASTER FUND 13	
OVERALL ECONOMIC DEVELOPMENT PLAN						
6090 CONTRACTUAL SERVICES	83,800	-	-	-	-	-
ALASKA DEPARTMENT - FISH & WILDLIFE						
6090 CONTRACTUAL SERVICES	-	77,000	-	-	-	-
SSRAA FISHERIES ENHANCEMENT						
6090 CONTRACTUAL SERVICES	-	-	38,000	38,000	-	-
KIC - FISH HATCHERY						
6090 CONTRACTUAL SERVICES	-	34,748	59,818	59,818	-	-
SHIPYARD BUSINESS STUDY						
6090 CONTRACTUAL SERVICES	-	25,000	-	-	-	-
DIVE FISHERIES						
6090 CONTRACTUAL SERVICES	-	20,000	-	-	-	-
LOAN GUARANTEE FUND						
6090 CONTRACTUAL SERVICES	-	500,000	-	-	-	-
BRADLEY REID CONTRACT						
6090 CONTRACTUAL SERVICES	-	18,010	-	-	-	-
Sub-Total	174,000	789,958	318,018	238,018	-	80,000

**Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS
GENERAL FUND - BOROUGH GRANTS**

DESCRIPTION	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	AMOUNT REQUESTED	BOROUGH APPROVED
EDUCATION						
KETCHIKAN YOUTH ALTERNATIVES						
6090 CONTRACTUAL SERVICES	-	-	16,011	16,011	16,011	-
UNIVERSITY OF ALASKA SOUTHEAST						
6090 CONTRACTUAL SERVICES	177,627	136,431	140,938	140,938	145,764	145,764
RURAL CAP (KETCHIKAN HEAD START)						
6090 CONTRACTUAL SERVICES	10,000	10,000	10,000	10,000	10,000	10,000
KANAYAMA EXCHANGE						
6090 CONTRACTUAL SERVICES	20,500	20,500	20,500	20,500	20,500	20,500
KETCHIKAN ART & HUMANITIES						
6090 CONTRACTUAL SERVICES	28,300	36,200	36,200	36,200	36,200	36,200
KGHRC (ADFY)						
6090 CONTRACTUAL SERVICES	69,000	73,950	73,950	73,950	73,950	73,950
NON AREA WIDE						
SUMMER LIBRARY PROGRAM						
6090 CONTRACTUAL SERVICES	-	1,700	2,400	2,400	2,400	2,400
PARKS & RECREATIONS						
TRAILS COALITION						
6090 CONTRACTUAL SERVICES	-	-	-	-	3,000	3,000
SOCIAL SERVICES						
PATCHWORKS						
6090 CONTRACTUAL SERVICES	-	-	-	-	10,000	10,000
TRANSITIONAL LIVING CENTER						
6090 CONTRACTUAL SERVICES	-	-	15,000	15,000	25,000	25,000
ALASKA LEGAL SERVICES						
6090 CONTRACTUAL SERVICES	-	10,000	11,216	11,216	20,400	20,400
CATHOLIC COMMUNITY SERVICES						
6090 CONTRACTUAL SERVICES	45,000	45,000	45,000	45,000	45,000	45,000
TOTAL	524,427	1,123,739	673,222	593,222	392,214	472,214

ENTERPRISE FUNDS

Ketchikan Gateway Borough
FY 1998/99 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY
TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND

	<u>FY 95/96</u>	<u>FY 96/97</u>	<u>FY 97/98</u>	<u>FY 97/98</u>	<u>FY 98/99</u>	<u>% CHANGE</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>PROPOSED</u>	<u>98 BUDGET</u>
FUNDS AVAILABLE - July 1	2,185,517	2,350,207	2,244,993	2,244,993	2,050,338	-8.67%
REVENUES:						
Services	1,406,943	1,296,345	1,480,725	1,478,644	1,536,600	3.77%
Grants / State & Federal	42,587	20,134	373,150	38,515	154,719	-58.54%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	31,311	25,113	25,578	2,892	10,000	-60.90%
TOTAL REVENUES	1,480,841	1,341,592	1,879,453	1,520,051	1,701,319	-9.48%
EXPENDITURES:						
Salaries and wages	526,023	545,681	642,809	611,989	711,927	10.75%
Employee benefits	185,356	220,280	261,523	252,175	260,849	-0.26%
Professional/Contractual Service	58,763	76,579	17,660	60,676	22,452	27.13%
Support goods and services	359,368	408,206	405,379	390,032	431,899	6.54%
Equipment / Capital Improve	0	0	3,007,087	399,834	300,477	-90.01%
TOTAL EXPENDITURES	1,129,510	1,250,746	4,334,458	1,714,706	1,727,604	-60.14%
OTHER:						
Contributed Capital	70,980	73,067	0	0	0	0.00%
Depreciation	(257,621)	(269,127)	0	0	0	0.00%
FUNDS AVAILABLE - June 30	2,350,207	2,244,993	(210,012)	2,050,338	2,024,053	-1063.78%

NOTES

This page summarizes the Airport Enterprise Fund, which includes the Transportation Services Departments of Field, Terminal, Administration, and Murphy's Pullout.

The Ferry Enterprise Fund was established during FY95.

KETCHIKAN GATEWAY BOROUGH

FY 1998/99 BUDGET - SUMMARY OF REVENUES

TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND

DESCRIPTION	FY 96/98 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
REVENUE FROM OTHER GOVTS:						
4240 Revenue From State	0	0	324,000	0	82,712	-74.47%
4260 State Fuel Tax Refund	42,587	20,134	20,000	0	0	-100.00%
4370 Rental Income	0	0	0	9,365	14,000	100.00%
4450 Interfund Transfers	0	0	29,150	29,150	29,000	-0.51%
4451 Interfund Transfers Transit	0	0	0	0	29,007	100.00%
Total	42,587	20,134	373,150	38,515	154,719	-58.54%
NON-OPERATING REVENUE:						
4305 Interest Income	31,311	25,113	25,578	2,892	10,000	-60.90%
Total	31,311	25,113	25,578	2,892	10,000	-60.90%
FIELD REVENUE:						
4510 Fuel Flowage	34,243	33,588	40,000	55,975	60,000	50.00%
4520 Rental Income	32,700	28,890	48,000	40,000	32,000	-33.33%
4530 Landing Fees	681,514	589,002	740,000	740,000	760,000	2.70%
4540 Tie Down Charges	4,642	4,600	7,000	6,500	5,000	-28.57%
4550 Dock Fees	357	303	300	972	1,000	233.33%
4555 Seaplane Dock Fees	22,681	16,695	35,000	25,000	25,000	-28.57%
4560 Call Out Fees	51	0	0	0	0	0.00%
4570 Permit Fees	2,082	300	250	0	0	-100.00%
4580 Aircraft Parking Fees	4,691	2,992	5,800	3,000	3,000	-48.28%
4590 Misc. Field Revenue	25	2,509	0	0	0	0.00%
Total	782,986	678,879	876,350	871,447	886,000	1.10%
TERMINAL REVENUE:						
4610 Vehicle Parking	28,614	36,958	38,000	38,000	40,000	5.26%
4620 Building Rentals	450,374	472,965	445,500	445,500	470,000	5.50%
4630 Security Service Charges	89,893	74,261	82,500	85,697	100,000	21.21%
4640 Courtesy Phone Ads	222	0	0	0	2,600	100.00%
4650 Pay Phone Commission	556	4,014	4,200	4,000	4,000	-4.76%
4660 Building Permits	275	125	0	0	0	0.00%
4670 Facility Use Fees	24,460	19,816	27,000	27,000	27,000	0.00%
4680 Jetway Use Fees	22,440	0	0	0	0	0.00%
4690 Miscellaneous Terminal Revenue	223	2,420	0	0	0	0.00%
Total	617,057	610,559	597,200	600,197	643,600	7.77%
SEAPLANE REVENUE:						
4810 Fees-Murphy's	6,900	6,907	7,175	7,000	7,000	-2.44%
Total	6,900	6,907	7,175	7,000	7,000	-2.44%
TOTAL REVENUE	1,480,841	1,341,592	1,879,453	1,520,051	1,701,319	-9.48%

Ketchikan Gateway Borough

FY 1998/99 BUDGET - APPROPRIATIONS

TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND

TOTAL

Description		FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5100	EMPLOYEE PAY	476,668	472,661	602,989	563,930	665,087	10.30%
5110	OVERTIME PAY	41,644	71,245	39,820	47,384	43,000	7.99%
5120	TEMPORARY PAY	7,711	1,695	0	675	3,840	100.00%
5160	CALL OUT	0	80	0	0	0	0.00%
5200	TAXES/BENEFITS	185,356	220,280	261,523	252,175	260,849	-0.26%
5300	TRAVEL & TRAINING	7,976	11,324	17,211	15,017	27,848	61.80%
5400	UNIFORM ALLOWANCE	0	0	1,724	1,000	1,724	0.00%
6010	SUPPLIES	2,734	3,310	3,193	3,547	4,559	42.78%
6011	OPERATING SUPPLIES	62,945	34,019	44,383	45,167	46,215	4.13%
6015	BOOKS & SOFTWARE	94	595	50	240	1,300	2500.00%
6020	DUES AND PUBLICATIONS	2,056	2,391	1,740	1,793	2,908	67.11%
6030	PUBLISHING	240	1,389	185	709	1,000	440.54%
6040	COMMUNITY PROMOTION	0	200	0	0	0	0.00%
6070	POSTAGE	716	350	300	300	500	66.67%
6080	PROFESSIONAL SERVICES	0	7,727	0	76	0	0.00%
6090	CONTRACTUAL SERVICES	58,763	68,852	17,660	60,600	22,452	27.13%
6100	INSURANCE	52,539	46,655	50,500	52,410	55,696	10.29%
6110	MEDICAL EXPENSE	0	3,158	2,000	1,342	3,062	53.10%
6130	ADMINISTRATIVE SERVICES	29,150	29,150	29,150	29,150	29,150	0.00%
6140	DEBT EXPENSE	22,053	19,916	9,978	9,978	45,312	354.12%
6150	EXPENSE RECOVERY	0	0	0	0	(37,200)	100.00%
6310	ELECTRICITY	75,118	81,001	80,324	75,944	80,036	-0.36%
6320	WATER	15,900	15,900	15,904	15,034	15,904	0.00%
6330	TELEPHONE	5,600	7,221	7,476	7,635	9,471	26.69%
6331	LONG DISTANCE TELEPHONE	1,372	963	780	870	1,120	43.59%
6410	DOCK MAINTENANCE	5,811	1,397	3,500	3,500	3,500	0.00%
6420	FIELD MAINTENANCE	0	44,600	20,810	33,155	36,700	76.36%
6430	BUILDING MAINTENANCE	6,230	9,349	12,508	12,508	12,955	3.57%
6431	HEATING OIL	15,304	19,414	22,000	23,000	24,000	9.09%
6450	EQUIPMENT MAINTENANCE	32,666	47,702	50,503	37,733	44,230	-12.42%
6461	MOTOR FUEL & OIL	20,864	27,504	31,160	20,000	21,909	-29.69%
6530	EQUIPMENT PURCHASE	0	0	31,587	29,834	38,675	22.44%
6540	CAPITAL IMPROVEMENTS	0	0	2,975,500	370,000	261,802	-91.20%
6800	GAIN/LOSS ON DISP OF ASSET	0	698	0	0	0	0.00%
Total Expenses		1,129,510	1,250,746	4,334,458	1,714,706	1,727,604	-60.14%

Ketchikan Gateway Borough

FY 1998/99 BUDGET - APPROPRIATIONS

TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND

ADMINISTRATION

Description		FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5100	EMPLOYEE PAY	90,674	143,543	172,792	172,284	179,722	4.01%
5110	OVERTIME PAY	2,237	1,823	1,500	1,500	1,500	0.00%
5120	TEMPORARY PAY	2,801	570	0	0	0	0.00%
5200	TAXES/BENEFITS	25,983	45,297	55,797	53,103	53,212	-4.63%
5300	TRAVEL & TRAINING	944	1,214	3,169	3,169	4,089	29.03%
6010	SUPPLIES	2,345	2,953	2,416	2,610	3,662	51.57%
6015	BOOKS AND SOFTWARE	94	0	50	50	1,300	2500.00%
6020	DUES AND PUBLICATIONS	645	334	550	550	706	28.32%
6030	PUBLISHING	0	0	0	178	300	100.00%
6040	COMMUNITY PROMOTION	0	200	0	0	0	0.00%
6070	POSTAGE	716	350	300	300	500	66.67%
6090	CONTRACTUAL SERVICES	0	0	0	39,900	1,500	100.00%
6130	ADMINISTRATIVE SERVICES	29,150	29,150	29,150	29,150	29,150	0.00%
6310	ELECTRICITY	600	600	600	600	600	0.00%
6330	TELEPHONE	5,111	5,794	4,740	4,740	5,775	21.84%
6331	LONG DISTANCE	764	276	300	600	800	166.67%
6450	EQUIPMENT MAINTENANCE	1,622	2,343	2,258	2,258	2,345	3.85%
6530	EQUIPMENT PURCHASE	0	0	1,503	1,000	13,785	817.17%
Total Expenses - Administration		163,686	234,447	275,125	311,992	298,947	8.66%

Ketchikan Gateway Borough
FY 1998/99 BUDGET - APPROPRIATIONS
TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND
FIELD

Description		FY 96/98 ACTUAL	FY 98/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5100	EMPLOYEE PAY	220,229	201,248	241,866	212,669	275,282	13.82%
5110	OVERTIME PAY	23,702	34,151	31,000	31,000	21,000	-32.26%
5120	TEMPORARY PAY	4,910	1,125	0	675	3,840	100.00%
5160	CALL OUT	0	80	0	0	0	0.00%
5200	TAXES/BENEFITS	93,361	95,514	110,656	110,656	111,830	1.06%
5300	TRAVEL & TRAINING	4,585	5,087	8,194	6,000	15,882	93.82%
6010	SUPPLIES	170	204	250	575	355	42.00%
6011	OPERATING SUPPLIES	52,812	27,461	35,200	35,200	30,300	-13.92%
6015	COMPUTER SOFTWARE	0	595	0	0	0	0.00%
6020	DUES AND PUBLICATIONS	1,025	1,467	978	978	1,940	98.36%
6030	PUBLISHING	240	1,389	185	531	700	278.38%
6090	CONTRACTUAL SERVICES	2,251	10,127	10,420	10,420	13,092	25.64%
6100	INSURANCE	47,398	45,942	45,000	45,000	47,598	5.77%
6110	MEDICAL EXPENSE	0	3,158	2,000	1,000	2,000	0.00%
6140	DEBT EXPENSE	7,351	3,541	3,328	3,328	15,104	353.85%
6150	EXPENSE RECOVERY	0	0	0	0	(37,200)	100.00%
6310	ELECTRICITY	16,553	19,545	16,944	16,944	16,944	0.00%
6320	WATER	5,300	5,300	5,304	5,034	5,304	0.00%
6330	TELEPHONE	258	1,072	1,320	1,595	1,560	18.18%
6331	LONG DISTANCE TELEPHONE	377	476	360	150	200	-44.43%
6410	DOCK MAINTENANCE	5,811	1,397	3,500	3,500	3,500	0.00%
6420	FIELD MAINTENANCE	0	44,600	20,810	33,155	36,700	76.36%
6430	BUILDING MAINTENANCE	872	2,462	4,500	4,500	3,200	-28.89%
6450	EQUIPMENT MAINTENANCE	24,033	43,372	42,550	30,000	35,875	-15.69%
6461	MOTOR FUEL & OIL	20,864	27,504	31,160	20,000	21,909	-29.69%
6530	EQUIPMENT PURCHASE	0	0	20,084	18,834	19,940	-0.72%
6540	CAPITAL IMPROVEMENTS	0	0	370,000	370,000	193,802	-47.62%
6800	GAIN/LOSS ON DISP OF ASSET	0	423	0	0	0	0.00%
Total Expenses - Field		532,102	577,240	1,005,609	961,744	840,657	-16.40%

Ketchikan Gateway Borough

FY 1998/99 BUDGET - APPROPRIATIONS

TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND

TERMINAL

Description	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5100 EMPLOYEE PAY	165,765	127,870	188,331	178,977	210,083	11.55%
5110 OVERTIME PAY	15,705	35,271	7,320	14,884	20,500	180.05%
5200 TAXES/BENEFITS	66,012	79,469	95,070	88,416	95,806	0.77%
5300 TRAVEL & TRAINING	2,447	5,023	5,848	5,848	7,877	34.70%
5400 UNIFORM ALLOWANCE	0	0	1,724	1,000	1,724	0.00%
6010 OFFICE SUPPLIES	219	126	362	362	412	13.81%
6011 OPERATING SUPPLIES	10,133	6,558	9,183	9,967	15,915	73.31%
6015 COMPUTER SOFTWARE	0	0	0	190	0	0.00%
6020 DUES & PUBLICATIONS	386	399	212	265	262	23.58%
6080 PROFESSIONAL SERVICES	0	7,727	0	76	0	0.00%
6090 CONTRACTUAL SERVICES	56,512	58,725	7,240	10,280	7,860	8.56%
6100 INSURANCE	5,141	713	5,500	7,410	8,098	47.24%
6110 MEDICAL	0	0	0	342	1,062	100.00%
6140 DEBT EXPENSE	14,702	16,375	6,650	6,650	30,208	354.26%
6310 ELECTRICITY	57,299	60,337	62,000	58,000	62,000	0.00%
6320 WATER	10,600	10,600	10,600	10,000	10,600	0.00%
6330 TELEPHONE	0	40	1,116	1,000	1,836	64.52%
6331 LONG DISTANCE	231	211	120	120	120	0.00%
6430 BUILDING MAINTENANCE	5,358	6,887	8,008	8,008	9,755	21.82%
6431 HEATING FUEL	15,304	19,414	22,000	23,000	24,000	9.09%
6450 EQUIPMENT MAINTENANCE	4,714	1,309	4,675	4,675	5,050	8.02%
6530 EQUIPMENT PURCHASE	0	0	10,000	10,000	4,950	-50.50%
6540 CAPITAL IMPROVEMENTS	0	0	2,605,500	0	68,000	-97.39%
6800 GAIN/LOSS ON DISP OF ASSET	0	275	0	0	0	0.00%
Total Expenses - Terminal	430,528	437,329	3,051,459	439,470	586,118	-80.79%

Ketchikan Gateway Borough

FY 1998/99 BUDGET - APPROPRIATIONS

TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND

MURPHY'S PULLOUT

Description		FY 96/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 96 BUDGET
6010	SUPPLIES	0	27	165	0	130	0.00%
6020	DUES & PUBLICATIONS	0	191	0	0	0	0.00%
6310	ELECTRICITY	666	519	780	400	492	-36.92%
6330	TELEPHONE	231	315	300	300	300	0.00%
6450	EQUIPMENT MAINTENANCE	2,297	678	1,020	800	960	-5.88%
Total Expenses - Murphy's		3,194	1,730	2,265	1,500	1,882	-16.91%

Ketchikan Gateway Borough

FY1998/99 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY

TRANSPORTATION SERVICES - FERRY ENTERPRISE FUND

	<u>FY 95/96</u>	<u>FY 96/97</u>	<u>FY 97/98</u>	<u>FY 97/98</u>	<u>FY 98/99</u>	<u>% CHANGE</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>PROPOSED</u>	<u>98 BUDGET</u>
FUNDS AVAILABLE - July 1	445,308	399,140	354,783	354,783	361,977	2.03%
REVENUES:						
Services	953,383	920,411	970,000	964,000	970,000	0.00%
Grants / State & Federal	27,846	17,099	2,757,000	0	1,531,500	-44.45%
Transfers	0	0	0	0	1,500,000	0.00%
Other / Expense Recoveries	678	7,054	0	4,522	6,000	100.00%
TOTAL REVENUES	<u>981,907</u>	<u>944,564</u>	<u>3,727,000</u>	<u>968,522</u>	<u>4,007,500</u>	<u>7.53%</u>
EXPENDITURES:						
Salaries and wages	410,267	447,966	441,690	416,715	478,452	8.32%
Employee benefits	133,279	145,748	137,206	137,562	122,453	-10.75%
Professional/Contractual Services	15,357	9,357	18,954	12,000	21,354	12.66%
Support goods and services	449,457	364,424	362,601	370,828	357,688	-1.35%
Equipment	0	0	4,037,338	5,338	3,051,370	-24.42%
TOTAL EXPENDITURES	<u>1,008,360</u>	<u>967,495</u>	<u>4,997,789</u>	<u>942,443</u>	<u>4,031,317</u>	<u>-19.34%</u>
OTHER:						
Contributed Capital	37,820	38,650	0	38,650	38,650	100.00%
Depreciation - Ferry	(57,535)	(60,076)	0	(57,535)	(57,535)	100.00%
RETAINED EARNINGS:						
Designated New Ferry	0	0	0	0	0	0.00%
Undesignated	399,140	354,783	(916,006)	361,977	319,275	-134.86%
FUNDS AVAILABLE - June 30	<u>399,140</u>	<u>354,783</u>	<u>(916,006)</u>	<u>361,977</u>	<u>319,275</u>	<u>-134.86%</u>

AUTHORIZED PERSONNEL	<u>FY 95/96</u>	<u>FY 96/97</u>	<u>FY 97/98</u>	<u>FY 98/99</u>	<u>Annual Salary</u>
Ferry Boat Captain	3.00	3.00	3.00	3.00	\$150,848
Deckhand II	3.00	3.00	4.00	4.00	143,832
Deckhand I (Regular Relief)	1.00	1.00	1.00	1.00	26,472
Ferry Toll Collector	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>68,400</u>
FULL TIME EMPLOYEES	<u>10.00</u>	<u>10.00</u>	<u>11.00</u>	<u>11.00</u>	<u>\$389,552</u>

EQUIPMENT

Garbage cans, chair, traffic gates, calculator, Jasons Cradle, rescue suit & harness, new chair for booth, handheld radio

KETCHIKAN GATEWAY BOROUGH
FY 1998/99 BUDGET - REVENUE AND APPROPRIATIONS

TRANSPORTATION SERVICES - FERRY ENTERPRISE FUND (DETAIL)

DESCRIPTION	FY 98/98 ACTUAL	FY 98/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/98 PROPOSED	% CHANGE 98 BUDGET
REVENUES:						
4240 REVENUE FROM STATE	0	17,099	2,740,000	0	1,531,500	-44.11%
4265 UMTA GRANT FOR FERRY	27,846	0	17,000	0	0	-100.00%
4305 INTEREST INCOME	178	7005	0	4,422	6,000	100.00%
4450 INTERFUND TRANSFER	0	0	0	0	1,500,000	100.00%
4710 FERRY FARE REVENUE	952,623	920,411	964,000	964,000	964,000	0.00%
4730 CALL OUT FEES	760	0	6,000	0	6,000	0.00%
4790 MISCELLANEOUS REVENUE	500	49	0	100	0	0.00%
4962 GRANT AMORTIZATION	37,820	38,650	0	38,650	38,650	0.00%
FERRY REVENUE	1,019,727	983,214	3,727,000	1,007,172	4,046,150	8.56%
APPROPRIATIONS:						
5100 EMPLOYEE PAY	322,326	329,314	366,280	341,305	389,552	6.35%
5110 OVERTIME PAY	63,646	84,930	67,180	67,180	79,100	17.74%
5120 TEMPORARY WAGES	24,295	33,722	8,230	8,230	9,800	19.08%
5200 TAXES/BENEFITS	133,279	145,748	137,206	137,562	122,453	-10.75%
5300 TRAVEL & TRAINING	0	0	1,400	1,400	1,400	0.00%
5400 UNIFORMS	765	810	1,250	1,000	1,350	8.00%
6010 SUPPLIES	26	0	0	0	0	0.00%
6011 OPERATING SUPPLIES	9,285	12,317	10,750	10,750	12,270	14.14%
6020 DUES & PUBLICATIONS	20	195	200	200	200	0.00%
6030 PUBLISHING	195	269	200	200	75	-62.50%
6090 CONTRACTUAL SERVICES	15,357	9,357	18,954	12,000	21,354	12.66%
6100 INSURANCE	78,481	69,639	68,000	75,781	75,000	10.29%
6110 MEDICAL EXPENSE	0	0	0	196	490	100.00%
6130 ADMINISTRATIVE SERVICES	25,850	25,850	5,000	5,000	5,000	0.00%
6140 DEBT EXPENSE	919	895	416	416	1,888	353.85%
6150 OTHER EXPENSES	0	624	0	500	0	0.00%
6310 ELECTRICITY	4,200	4,200	4,200	4,200	4,200	0.00%
6410 DOCK MAINTENANCE	13,524	14,440	8,100	8,100	7,700	-4.94%
6450 EQUIPMENT MAINTENANCE	1,258	1,669	1,350	1,350	1,550	14.81%
6461 MOTOR FUEL & OIL	35,538	42,376	40,435	40,435	37,865	-6.36%
6470 FERRY MAINTENANCE	279,396	191,140	221,300	221,300	208,700	-5.69%
6530 EQUIPMENT PURCHASE	0	0	5,338	5,338	6,370	19.33%
6740 DEPRECIATION	57,535	60,076	0	57,535	57,535	100.00%
6770 CAPITAL IMPROVEMENT	0	0	4,032,000	0	3,045,000	-24.48%
TOTAL APPROPRIATIONS	1,065,895	1,027,571	4,997,789	999,978	4,088,852	-18.19%

Ketchikan Gateway Borough

FY1998/99 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY

TRANSPORTATION SERVICES - TRANSIT ENTERPRISE FUND

	FY 95/98 <u>ACTUAL</u>	FY 96/97 <u>ACTUAL</u>	FY 97/98 <u>BUDGET</u>	FY 97/98 <u>ESTIMATE</u>	FY 98/99 <u>PROPOSED</u>	% CHANGE <u>98 BUDGET</u>
FUNDS AVAILABLE - July 1	131,665	59,594	69,341	69,341	54,786	-20.99%
REVENUES:						
Services	144,736	143,796	145,000	145,000	145,000	0.00%
Grants / State & Federal	77,916	116,621	93,000	93,000	149,875	61.16%
Transfers	0	50,000	50,000	50,000	100,000	100.00%
Other / Expense Recoveries	1,470	462	0	0	0	0.00%
TOTAL REVENUES	<u>224,122</u>	<u>310,879</u>	<u>288,000</u>	<u>288,000</u>	<u>394,875</u>	<u>37.11%</u>
EXPENDITURES:						
Salaries and wages	150,449	155,459	132,386	166,000	181,005	36.73%
Employee benefits	58,830	52,792	46,591	46,000	51,547	10.64%
Professional/Contractual Services	24,194	12,617	28,560	28,560	36,560	28.01%
Support goods and services	51,418	68,944	64,735	59,075	123,599	90.93%
Equipment	0	0	23,000	0	56,875	147.28%
TOTAL EXPENDITURES	<u>284,891</u>	<u>289,812</u>	<u>295,272</u>	<u>299,635</u>	<u>449,586</u>	<u>52.26%</u>
OTHER:						
Contributed Capital	58,116	58,115	0	66,515	66,515	0.00%
Depreciation - Buses	(69,418)	(69,435)	0	(69,435)	(77,835)	0.00%
FUNDS AVAILABLE - June 30	59,594	69,341	62,069	54,786	(11,245)	-118.12%

AUTHORIZED PERSONNEL	<u>FY 95/98</u>	<u>FY 96/97</u>	<u>FY 97/98</u>	<u>FY 98/99</u>	<u>Annual Salary</u>
Bus Drivers	4.00	4.00	4.00	4.00	\$117,129
Bus Drivers Part-time	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>	<u>\$27,876</u>
FULL TIME EMPLOYEES	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>6.00</u>	<u>\$145,005</u>

EQUIPMENT

Engine and Transmission (complete)

KETCHIKAN GATEWAY BOROUGH

FY 1998/99 BUDGET - REVENUE

TRANSPORTATION SERVICES - TRANSIT ENTERPRISE FUND (DETAIL)

DESCRIPTION	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
4240 REVENUE FROM STATE	77,916	116,621	93,000	93,000	149,875	61.16%
4305 INTEREST INCOME	1,470	462	0	0	0	0.00%
4450 INTERFUND TRANSFERS	0	50,000	50,000	50,000	100,000	100.00%
4910 BUS SYSTEM REVENUES	144,736	143,796	145,000	145,000	145,000	0.00%
4963 CONTRIBUTED CAPITAL AMOR	58,116	58,115	0	66,515	66,515	0.00%
TOTAL REVENUE	282,238	368,994	288,000	354,515	461,390	60.20%

TRANSPORTATION SERVICES - TRANSIT ENTERPRISE FUND (DETAIL)

Description	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
5100 EMPLOYEE PAY	117,013	108,986	101,833	130,000	145,005	42.39%
5110 OVERTIME PAY	6,679	13,013	6,880	18,000	18,000	161.63%
5120 TEMPORARY PAY	26,738	33,460	23,673	18,000	18,000	-23.96%
5160 CALL OUT FEES	19	0	0	0	0	0.00%
5200 TAXES/BENEFITS	58,830	52,792	46,591	46,000	51,547	10.64%
5300 TRAVEL & TRAINING	2	2,161	2,000	2,000	2,000	0.00%
5400 UNIFORMS	0	0	648	648	648	0.00%
6011 OPERATING SUPPLIES	1,671	1,699	1,061	1,000	1,277	20.31%
6020 DUES & PUBLICATIONS	20	43	0	0	0	0.00%
6030 PUBLISHING EXPENSE	77	0	154	355	477	209.74%
6040 COMMUNITY PROMOTION	532	81	1,100	1,000	1,100	0.00%
6090 CONTRACTUAL SERVICES	24,194	12,617	28,560	28,560	36,560	28.01%
6100 INSURANCE	14,861	19,897	13,000	20,000	20,000	53.85%
6110 MEDICAL EXPENSES	0	910	500	300	500	0.00%
6130 ADMINISTRATIVE SERVICES	0	0	0	0	29,007	100.00%
6150 EXPENSE RECOVERY	0	0	0	0	31,600	100.00%
6330 TELEPHONE	26	26	26	26	26	0.00%
6450 EQUIPMENT MAINTENANCE	6,420	172	0	0	0	0.00%
6460 VEHICLE MAINTENANCE	14,170	28,483	32,500	20,000	21,400	-34.15%
6461 MOTOR FUEL & OIL	13,639	15,472	13,746	13,746	15,564	13.23%
6530 EQUIPMENT PURCHASE	0	0	23,000	0	56,875	147.28%
6740 DEPRECIATION	69,418	69,435	0	69,435	77,835	100.00%
Total	354,309	359,247	295,272	369,070	527,421	78.62%

CAPITAL IMPROVEMENTS

CAPITAL IMPROVEMENTS PROGRAM
SUMMARY
FY 97/98 - 2000/2001

Project Title	Ref. No.	Funding Source						1/2 % Sales Tax	Service Area	97/98	98/99	99/2000	2000/2001
		General Fund	Enterprise Fund	State/Fed CIP	G.O. Bonds								
Animal Control													
Shelter Addition	100	8,000								8,000			
Replacement Vehicle	101	9,600		22,400						32,000			
Replacement Vehicle	200	32,000										32,000	
Sub-totals		49,600		22,400						40,000		32,000	
Assessment													
Laptop computers	103	9,000								9,000			
Sub-totals		9,000								9,000			
Manager's Office													
Borough Administrative Building	104	3,600,000									3,600,000		
Borough Building Evaluation	105	50,000								50,000			
Sub-totals		3,650,000								50,000		3,600,000	
Clerk's Office													
Copier Replacement	199	21,000								21,000			
Sub-totals		21,000								21,000			
Automation													
Cabling Connecting Borough Computers	106	15,900		37,100						53,000			
Sub-totals		15,900		37,100						53,000			
Parks & Recreation													
Mike Smither Pool-convert storage room	107						11,000			11,000			
Sub-totals							11,000			11,000			
Maintenance & Operations													
M & O Warehouse	108	500,000										500,000	
Forklift	109	15,000									15,000		
M & O Warehouse (Engineering)	110	12,600		29,400						42,000			
Dudley Tennis Courts cover & lighting	111						100,000					100,000	
Weiss Field lights	112						165,000			165,000			
Lighting for City Park	113						70,000		70,000				
Houghtaling Field Restrooms	114						45,000		45,000				
Mike Smithers Pools	115						21,400		21,400				
Dudley Tennis Courts new asphalt	116						52,081		52,081				
Alder Park Path	117						16,800		16,800				
Dudley Field Restrooms	118						55,000		55,000				
Walker Field S. L. Restroom	119						47,000		47,000				
Sub-totals		527,600		29,400			572,281		115,000	399,281		500,000	
Shoreline													
Furnace system upgrade	120									10,000			
Sub-totals										10,000			

CAPITAL IMPROVEMENTS PROGRAM
SUMMARY *Cont.*
FY 97/98 - 2000/2001

Project Title	Ref. No.	Funding Source							97/98	98/99	99/2000	2000/2001
		General Fund	Enterprise Fund	State/Fed CIP	G.O. Bonds	1/2 cent Sales Tax	Service Area					
School District Cont.												
Fire-rated doors at Houghtaling	161				10,000				10,000			
Fire dampers at Houghtaling	162				17,000				17,000			
Fire-rated corridor doors at Houghtaling	163				86,000				86,000			
Ventilation for lower level rooms at Houghtaling	164				33,500				33,500			
Boilers/heating system at Houghtaling	165				104,000				104,000			
Restrooms on lower level at Houghtaling	166				326,000				326,000			
Replace Intercom/clock system at Houghtaling	167				50,000				50,000			
Fire-rated corridor walls at Houghtaling	168				104,000				104,000			
Replace plumbing fixtures at Schoenbar	169				79,000				79,000			
Upgrade restrooms at Schoenbar	170				37,500				37,500			
Replace flooring/east wing at Schoenbar	171				59,500				59,500			
Replace siding on gym/library at Schoenbar	172				63,500				63,500			
Replace ceiling/fixtures in east wing Schoenbar	173				48,000				48,000			
Upgrade Schoenbar to meet ADA	174				271,500				271,500			
New electrical distributions at Schoenbar	175				250,000				250,000			
Replace exterior windows at Schoenbar	176				349,000				349,000			
Building code upgrade at Schoenbar	177				288,000				288,000			
New boilers/heating controls at Schoenbar	178				140,500				140,500			
Upgrade White Cliff to meet building code	179				550,000				550,000			
New electrical distribution at White Cliff	180				101,000				101,000			
Replace plumbing at White Cliff	181				75,000				75,000			
Repair exterior plaster/wood wall at White Cliff	182				165,000				165,000			
Replace boiler/control system at White Cliff	183				88,000				88,000			
Meet all ADA requirements at White Cliff	184				420,000				420,000			
Replace exterior doors at White Cliff	185				32,000				32,000			
Fire alarm/intercom system at White Cliff	186				110,000				110,000			
Replace all lighting at White Cliff	187				169,500				169,500			
Repair & replace asphalt & subway in driveway at the High School	188	33,000							33,000			
Pave area between humanities & gym	189	17,000							17,000			
Install asphalt between humanities & pool	190	19,000							19,000			
Renovate playground/White Cliff Phase I	191				330,000				330,000			
Install ballfield perimeter fence Point Higgins	192	32,000							32,000			
Replace Music Modules - High School	193	35,000							35,000			
Replace Computer Room Flooring - High School	194	35,000							35,000			
Replace phone system - High School	195	22,000							22,000			
Install fencing and gates on vocational-education storage area	196	8,000							8,000			
Replace phone system - Valley Park	197	11,500							11,500			
Install perimeter fence	198	45,000							45,000			
Sub-totals		257,500			4,357,500				4,470,000			35,000
TOTAL		875,100			17,373,700				12,828,783			1,067,000

STATUS OF FISCAL YEAR 97/98 CAPITAL IMPROVEMENT PROJECTS

During last fiscal year many of the projects that were identified under the capital improvement program were satisfactorily completed. However, projects remain that are still active. Work will continue this fiscal year for those projects included in last fiscal year's capital improvement program that are incomplete.

<u>Project</u>	<u>Status</u>
Shelter Addition	Scheduled for FY 98/99
Document Imaging	In progress
Borough Building Evaluation	Scheduled for FY 98/99
New Computers & file server	Completed
Postage Meter	Completed
Copier	Completed
Shoup Street Water Improvements	Scheduled for FY 98/99
KGB Rental Units	Completed
Utility Truck	Completed
Kubota Excavator	Completed
Gardeners Vehicle	Completed
M & O Warehouse (Engineering)	Scheduled for FY 98/99
Resurfacing ball field complexes	Completed
Lighting for City Park	Scheduled for FY 98/99
Schoenbar Play area	Completed
Houghtaling Field Restrooms	Completed
Ferry Ramp Upgrade	Completed
Parking Lot Upgrade	Scheduled for FY 98/99

Ceiling & Lighting	Completed
Entry Shelter	Scheduled for FY 98/99
New Pickup	Scheduled for FY 98/99
New Flat Bed Vehicle	Completed
New Toll Booth	Completed
New Ferry	Scheduled for FY 98/99
Airport Skiff	Completed
Phone Switch Upgrade	Completed
Public Address System	Completed
Shore Power Upgrade	Scheduled for FY 98/99
Underground Tank Evaluation	Completed
Parking Lot Upgrade	Completed
Fire Alarm Evaluation	Scheduled for FY 98/99
Valley Park sidewalk/drainage upgrade	Completed
Houghtaling ballfield drainage/erosion	Completed
Replace sidewalk Revilla	Completed
Repair & replace sinking subgrade & walkway around school perimeter/Revilla	Completed
Repair & upgrade asphalt parking area & sidewalk/ Revilla	Completed
Remove sand & chips/replace w/pea gravel	Scheduled for FY 98/99
High School (Consulting/Roof)	Completed
Materials - Cabling all schools	Completed
Valley Park Restrooms	Scheduled for FY 98/99
White Cliff retaining walls/fencing	Scheduled for FY 98/99

OTHER FUND SUMMARIES

Ketchikan Gateway Borough
FY 1998/99 - SUMMARY OF REVENUE AND APPROPRIATIONS
LAND TRUST REPAIR & MAINTENANCE FUND - FUND 10

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 95 BUDGET
FUNDS AVAILABLE JULY 1	5,031,239	5,119,932	7,626,524	9,957,244	9,957,244	7,648,427	-23.19%
REVENUE							
4315 PRINCIPAL-DEFERRED PMT.	85,888	34,831	51,236	25,000	27,000	42,982	71.93%
4390 OTHER REVENUE	72	2,686,580	7,065,850	27,000	32,000	27,000	0.00%
4305 INTEREST INCOME	161,267	258,800	489,758	623,914	360,000	601,950	-3.52%
4450 FUND TRANSFER	0	0	266,847	0	213,672	482,691	100.00%
TOTAL REVENUE	247,227	2,980,211	7,873,691	675,914	632,672	1,154,623	70.82%
EXPENDITURES							
1500 ECONOMIC DEV LOAN	1,135	0	0	800,000	800,000	0	-100.00%
5300 TRAVEL & TRAINING	0	0	536	0	0	0	0.00%
6010 SUPPLIES	58	0	0	0	0	0	0.00%
6030 PUBLISHING EXPENSE	1,286	0	0	0	0	0	0.00%
6060 RENTALS		0	433	0	0	0	0.00%
6080 PROFESSIONAL SERVICES	26,881	347,079	22,709	0	23,550	25,000	100.00%
6090 CONTRACTUAL SERVICES	4,174	1,540	80,806	0	20,400	15,720	100.00%
6130 ADMINISTRATIVE SERVICES	0	0	0	25,000	25,000	25,000	0.00%
6310 ELECTRICITY	0	0	0	0	510	480	100.00%
6320 WATER	0	0	0	0	144	216	100.00%
6340 SEWER	0	0	0	0	161	252	100.00%
6430 BUILDING MAINTENANCE	0	0	0	0	447	10,000	100.00%
6431 HEATING OIL	0	0	137	0	494	700	100.00%
6530 EQUIPMENT PURCHASES	0	0	0	0	865	1,000	100.00%
6540 CAPITAL PROJECTS	0	0	0	3,365,550	1,509,850	250,000	-92.57%
6600 INTER FUND TRANSFERS	125,000	125,000	5,438,350	560,068	560,068	2,805,000	400.83%
TOTAL EXPENDITURES	158,534	473,619	5,542,971	4,750,618	2,941,489	3,133,368	-34.04%
FUNDS AVAILABLE JUNE 30	5,119,932	7,626,524	9,957,244	5,882,540	7,648,427	5,669,682	-3.62%

* 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 1998/99 - SUMMARY OF REVENUE AND APPROPRIATIONS

LAND TRUST RESIDENTIAL FUND - FUND 17

Description	FY 96/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	0	0	2,509,976	2,509,976	2,605,000	3.79%
REVENUE						
4305 INTEREST INCOME	0	9,976	150,000	140,024	150,000	0.00%
4390 MISCELLANEOUS REVENUE	0	0	0	0	250,000	100.00%
4450 FUND TRANSFER	0	2,500,000	0	0	0	0.00%
TOTAL REVENUE	0	2,509,976	150,000	140,024	400,000	166.67%
EXPENDITURES						
6090 CONTRACTUAL SERVICES	0	0	80,000	30,000	30,000	-62.50%
6130 ADMINISTRATIVE SERVICES	0	0	15,000	15,000	15,000	0.00%
TOTAL EXPENDITURES	0	0	95,000	45,000	45,000	-52.63%
FUNDS AVAILABLE JUNE 30	0	2,509,976	2,564,976	2,605,000	2,960,000	15.40%

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

Ketchikan Gateway Borough

FY 1998/99 - SUMMARY OF REVENUE AND APPROPRIATIONS

LAND TRUST COMMERCIAL/INDUSTRIAL FUND - FUND 18

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	0	0	0	2,509,976	2,509,976	2,650,000	5.58%
REVENUE							
4305 INTEREST INCOME	0	0	9,976	150,000	140,024	150,000	0.00%
4450 FUND TRANSFER	0	0	2,500,000	0	0	0	0.00%
TOTAL REVENUE	0	0	2,509,976	150,000	140,024	150,000	0.00%
EXPENDITURES							
6090 CONTRACTUAL SERVICES	0	0	0	0	0	50,000	100.00%
6130 ADMINISTRATIVE SERVICES	0	0	0	0	0	10,000	100.00%
TOTAL EXPENDITURES	0	0	0	0	0	60,000	100.00%
FUNDS AVAILABLE JUNE 30	0	0	2,509,976	2,659,976	2,650,000	2,740,000	3.01%

* 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 1998/99 - SUMMARY OF REVENUE AND APPROPRIATIONS

ECONOMIC DISASTER/ ASSEMBLY DISCRETIONARY ECONOMIC GRANTS - FUND 13

Description	FY 96/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	0	0	0	0	237,621	0.00%
REVENUE						
4450 FUND TRANSFER (FUND 19)	0	0	0	0	224,044	100.00%
4450 FUND TRANSFER (INTEREST)	0	0	0	237,621	264,735	100.00%
TOTAL REVENUE	0	0	0	237,621	488,779	100.00%
EXPENDITURES						
5300 TRAVEL & TRAINING	0	0	0	0	1,200	100.00%
6010 SUPPLIES	0	0	0	0	500	100.00%
6030 PUBLISHING	0	0	0	0	4,000	100.00%
6070 POSTAGE	0	0	0	0	500	100.00%
6080 PROFESSIONAL SERVICES	0	0	0	0	50,000	100.00%
6090 CONTRACTUAL SERVICES	0	0	0	0	670,200	100.00%
TOTAL EXPENDITURES	0	0	0	0	726,400	100.00%
FUNDS AVAILABLE JUNE 30	0	0	0	237,621	0	0.00%

*This fund is used for the Assembly's Discretionary Fund.

Ketchikan Gateway Borough
FY 1998/99 - SUMMARY OF REVENUE AND APPROPRIATIONS
ECONOMIC DISASTER FUND - FUND 15

Description	FY 96/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	0	0	15,744,317	15,744,317	14,640,565	-7.01%
REVENUE						
4245 REVENUE FROM FED GRANT	0	17,050,000	3,750,000	3,750,000	2,812,500	-25.00%
4305 INTEREST INCOME	0	695,412	1,108,590	981,443	794,283	-28.35%
Total Revenue	0	17,745,412	4,858,590	4,731,443	3,606,783	-25.76%
EXPENDITURES						
6600 INTER FUND TRANSFERS	0	2,000,000	4,452,675	5,190,297	264,735	-94.05%
6090 CONTRACTUAL SERVICES	0	1,095	560,000	644,898	450,000	-19.64%
Total Expenditure	0	2,001,095	5,012,675	5,835,195	714,735	-85.74%
FUNDS AVAILABLE JUNE 30	0	15,744,317	15,590,232	14,640,565	17,532,613	12.46%

* This fund is used to facilitate bonds for infrastructure, it also contains the principal for the Assembly's discretionary grants.

Ketchikan Gateway Borough
FY 1998/99 - SUMMARY OF REVENUE AND APPROPRIATIONS
ECONOMIC DISASTER FUND/SHIPYARD - FUND 16

Description	FY 98/98 ACTUAL	FY 98/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	0	0	2,020,593	2,020,593	2,020,593	0.00%
REVENUE						
4450 FUND TRANSFER	0	2,000,000	0	0	0	0.00%
4305 INTEREST INCOME	0	20,593	123,600	100,000	107,000	-13.43%
Total Revenue	0	2,020,593	123,600	100,000	107,000	-13.43%
EXPENDITURES						
6090 CONTRACTUAL SERVICES	0	0	123,600	100,000	107,000	-13.43%
Total Expenditure	0	0	123,600	100,000	107,000	-13.43%
FUNDS AVAILABLE JUNE 30	0	2,020,593	2,020,593	2,020,593	2,020,593	0.00%

* This fund is only used for the Shipyard, they are limited to the interest

* This is the second year of a five year commitment

Ketchikan Gateway Borough
FY 1998/99 - SUMMARY OF REVENUE AND APPROPRIATIONS
ECONOMIC DISASTER/LOAN GUARANTEE - FUND 19

Description	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	0	0	0	0	4,211,676	100.00%
REVENUE						
4245 REVENUE FROM FED GRANT	0	0	0	0	937,500	
4305 INTEREST INCOME	0	0	0	59,000	239,125	100.00%
4450 FUND TRANSFER	0	0	0	4,452,676	0	100.00%
TOTAL REVENUE	0	0	0	4,511,676	1,176,625	100.00%
EXPENDITURES						
6090 CONTRACTUAL SERVICES	0	0	0	300,000	0	0.00%
6600 INTERFUND TRANSFERS	0	0	0	0	14,044	100.00%
TOTAL EXPENDITURES	0	0	0	300,000	14,044	0.00%
FUNDS AVAILABLE JUNE 30	0	0	0	4,211,676	5,374,257	100.00%

*This fund is used for loans, loan guarantees and grants subject to the Economic Development program criteria
The current loan guarantees are:

\$300,000 - Forest Creations
\$500,000 - IFA

\$800,000 - Total

Ketchikan Gateway Borough

FY 1998/99 BUDGET - SUMMARY OF REVENUES AND APPROPRIATIONS

NON AREA WIDE FUND

Description	FY 98/98 ACTUAL	FY 98/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	(2,415)	(4,486)	(5,032)	(5,032)	3,047	-160.55%
REVENUE:						
4010 REAL PROPERTY TAXES	295,168	374,551	384,074	386,822	429,505	11.83%
4020 BUSINESS-PERSONAL TAXES	16,797	22,718	22,715	22,715	0	-100.00%
4150 SR. CITIZEN LOCAL CONTRIBUTION	(12,964)	(17,825)	(17,314)	(18,868)	(20,983)	21.19%
4220 STATE REVENUE SHARING	3,091	0	0	0	0	0.00%
4240 REVENUE FROM STATE	0	2,944	0	0	0	0.00%
4305 INTEREST INCOME	8,690	8,809	2,500	3,190	2,500	0.00%
Total Revenues	310,782	391,197	391,975	393,859	411,022	4.86%
APPROPRIATIONS:						
6090 LIBRARY-CONTRACTUAL SERVICES	312,853	360,543	348,380	348,380	375,000	7.64%
6090 SANITATION-CONTRACT-CLEANUP	0	29,500	0	35,000	35,000	100.00%
6090 CONTRACTUAL SERVICES	0	1,700	2,400	2,400	0	-100.00%
Total Appropriations	312,853	391,743	350,780	385,780	410,000	16.88%
FUNDS AVAILABLE JUNE 30	(4,486)	(5,032)	36,163	3,047	4,069	-88.75%

KETCHIKAN GATEWAY BOROUGH
FY 1998/99 - SUMMARY OF REVENUE AND APPROPRIATIONS
FUND 28 - RECREATIONAL SALES TAX CAPITAL PROJECTS FUND

Description	FY 98/98 ACTUAL	FY 98/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	334,676	347,159	372,974	372,974	520,262	39.49%
REVENUE:						
4040 SALES TAXES - IN CITY	868,014	888,229	876,000	950,000	950,000	8.45%
4050 SALES TAXES - OUT OF CITY	205,017	205,727	205,330	200,000	200,000	-2.60%
4080 PENALTY & INTEREST	14,793	11,910	10,000	10,000	10,000	0.00%
Total Revenue	1,087,824	1,105,866	1,091,330	1,160,000	1,160,000	6.29%
APPROPRIATIONS:						
6140 DEBT EXPENSE	197,841	797,127	796,328	796,328	799,028	0.00%
6540 CAPITAL PROJECTS	0	0	0	0	368,281	0.00%
6600 INTERFUND TRANSFERS	877,500	282,924	213,672	213,672	482,691	125.90%
Total Appropriations	1,075,341	1,080,051	1,010,000	1,010,000	1,650,000	63.37%
FUNDS AVAILABLE JUNE 30	347,159	372,974	454,304	522,974	30,262	-93.34%

Ketchikan Gateway Borough

FY 1998/99 - SUMMARY OF REVENUE AND APPROPRIATIONS

SCHOOL BOND/CAPITAL IMPROVEMENT FUND - FUND 20

Description	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	(325,349)	28,717	239,847	239,847	22,416	-90.65%
REVENUE						
4250 REIMBURSEMENT	1,633,694	1,576,435	1,079,550	1,219,969	1,020,150	-5.50%
4255 TOBACCO TAX	68,013	0	67,000	0	0	-100.00%
4305 INTEREST INCOME	2,515	2,713	0	10,000	1,225	100.00%
4370 RENTAL INCOME	9,900	14,087	0	0	0	0.00%
4450 INTERFUND TRANSFERS	450,000	947,127	796,328	796,328	1,124,028	41.15%
Total Revenue	2,164,122	2,540,362	1,942,878	2,026,297	2,145,403	10.42%
EXPENDITURES						
6030 PUBLISHING EXPENSE	0	0	0	0	0	0.00%
6090 CONTRACTUAL SERVICES	9,286	0	7,500	7,500	7,500	0.00%
6100 INSURANCE	254	0	0	0	0	0.00%
6140 DEBT EXPENSE	1,799,200	2,314,527	2,235,728	2,235,728	2,159,228	-3.42%
6150 OTHER EXPENSES	50		500	500	500	0.00%
6430 BUILDING MAINTENANCE	1,266	14,705	0	0	0	0.00%
Total Expenditure	1,810,056	2,329,232	2,243,728	2,243,728	2,167,228	-3.41%
FUNDS AVAILABLE JUNE 30	28,717	239,847	(61,003)	22,416	591	-100.97%

Ketchikan Gateway Borough

FY 1998/99 - SUMMARY OF REVENUES AND APPROPRIATIONS

BOND PAYMENTS

Description	FY 96/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
1974 SCHOOL REFUNDING BOND - FUND 21						
4450 INTERFUND TRANSFERS	205,000	0	0	0	0	0.00%
Total Revenue	205,000	0	0	0	0	0.00%
1989 SCHOOL REFUNDING BOND - FUND 23						
4450 INTERFUND TRANSFER	1,594,200	1,517,400	1,439,400	1,439,400	1,360,200	-5.50%
Total Revenue	1,594,200	1,517,400	1,439,400	1,439,400	1,360,200	-5.50%
6090 CONTRACTUAL SERVICES	0	0	0	0	0	0.00%
6840 BOND PRINCIPAL PAYMENT	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	0.00%
6845 BOND INTEREST	394,200	317,400	239,400	239,400	160,200	-33.08%
6846 BOND INTEREST	0	0	0	0	0	0.00%
Total Expenditures	1,594,200	1,517,400	1,439,400	1,439,400	1,360,200	-5.50%
1995 INDOOR RECREATION CENTER BONDS - FUND 25						
4450 INTERFUND TRANSFERS	197,841	797,127	796,328	796,328	799,028	0.34%
Total Revenue	197,841	797,127	796,328	796,328	799,028	0.34%
6840 BOND PRINCIPAL PAYMENT	0	430,000	455,000	455,000	485,000	6.59%
6845 BOND INTEREST	197,841	367,127	341,328	341,328	314,028	-8.00%
Total Expenditures	197,841	797,127	796,328	796,328	799,028	0.34%

Ketchikan Gateway Borough

FY 1998/99 - SUMMARY OF REVENUE AND APPROPRIATIONS

85 - NICHOLS VIEW SERVICE AREA

Description	FY 96/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	8,103	8,450	8,876	8,876	9,346	5.30%
REVENUE						
4305 INTEREST INCOME	347	426	490	470	495	1.02%
Total Revenue	347	426	490	470	495	1.02%
EXPENDITURES						
6090 CONTRACTUAL SERVICES	0	0	0	0	0	0.00%
Total Expenditure	0	0	0	0	0	0.00%
FUNDS AVAILABLE JUNE 30	8,450	8,876	9,366	9,346	9,841	5.07%

Ketchikan Gateway Borough

FY1998/99 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY

SHORELINE FIRE DEPARTMENT

	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE - July 1	67,098	90,693	92,015	92,015	120,652	31.12%
REVENUES:						
Services / Taxes	55,530	56,335	56,807	57,506	64,460	13.47%
Grants / State & Federal	492	385	425	354	354	-16.71%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	3,999	5,930	5,040	4,950	6,395	26.88%
TOTAL REVENUES	60,021	62,650	62,272	62,810	71,209	14.35%
EXPENDITURES:						
Salaries and wages	0	0	0	0	0	0.00%
Employee benefits	0	0	0	0	0	0.00%
Professional/Contractual Services	1,643	1,290	2,160	1,500	2,160	0.00%
Support goods and services	26,336	30,081	35,557	28,673	35,313	-0.69%
Equipment	8,447	29,957	4,000	4,000	14,000	250.00%
TOTAL EXPENDITURES	36,426	61,328	41,717	34,173	51,473	23.38%
FUNDS AVAILABLE - June 30	90,693	92,015	112,570	120,652	140,388	24.71%

EQUIPMENT

Ketchikan Gateway Borough
FY 1998/99 BUDGET - REVENUE AND APPROPRIATIONS

81 - SHORELINE FIRE DEPARTMENT

Description	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
REVENUES:						
4010 PROPERTY TAXES	51,428	50,065	51,430	51,595	54,479	5.93%
4020 BUSINESS/PERSONAL TAXES	6,025	8,758	7,889	7,889	12,257	55.37%
4060 AUTOMOBILE TAXES	572	599	575	625	625	8.70%
4150 SR CITIZEN LOCAL CONTRIB.	(2,495)	(3,087)	(3,087)	(2,603)	(2,901)	-6.03%
4220 STATE REVENUE SHARING	492	385	425	354	354	-16.71%
4240 REVENUE FROM STATE	0	0	0	0	0	0.00%
4305 INTEREST INCOME	3,999	5,830	5,040	4,950	6,395	26.88%
4390 MISCELLANEOUS INCOME	0	100	0	0	0	0.00%
TOTAL REVENUES	60,021	62,650	62,272	62,810	71,209	14.35%
APPROPRIATIONS:						
5300 TRAVEL & TRAINING	2,352	3,818	2,187	2,000	2,970	35.80%
5500 REIMBURSABLE EXPENSES	6,860	6,710	9,600	8,000	9,600	0.00%
6010 SUPPLIES	1,111	601	500	400	500	0.00%
6011 OPERATING SUPPLIES	0	0	1,500	1,000	1,500	0.00%
6020 DUES & PUBLICATIONS	145	210	200	215	250	25.00%
6030 PUBLISHING EXPENSE	0	62	100	80	200	100.00%
6070 POSTAGE	34	80	100	70	100	0.00%
6090 CONTRACTUAL SERVICES	1,643	1,290	2,160	1,500	2,160	0.00%
6100 INSURANCE	5,500	5,500	5,500	5,500	5,500	0.00%
6130 ADMINISTRATIVE SERVICES	4,500	4,500	4,500	4,500	1,223	-72.83%
6310 ELECTRICITY	1,196	1,431	1,800	1,600	1,800	0.00%
6330 TELEPHONE	360	391	400	350	400	0.00%
6331 LONG DISTANCE	0	0	50	1	50	0.00%
6430 BUILDING MAINTENANCE	806	1,266	3,000	0	4,000	33.33%
6431 HEATING FUEL	1,198	1,746	2,000	1,500	2,000	0.00%
6450 EQUIPMENT MAINTENANCE	894	378	1,100	900	1,100	0.00%
6460 VEHICLE MAINTENANCE	825	3,297	2,400	2,512	3,500	45.83%
6461 MOTOR FUEL	502	91	600	45	600	0.00%
6462 VEHICLE OPERATIONS	53	0	20	0	20	0.00%
6530 EQUIPMENT	5,904	29,650	4,000	4,000	4,000	0.00%
6540 CAPITAL IMPROVEMENT	2,543	307	0	0	10,000	100.00%
Total	36,426	61,328	41,717	34,173	51,473	23.38%

Ketchikan Gateway Borough
FY 1998/99 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY

MOUNTAIN POINT SERVICE AREA

	<u>FY 95/96</u>	<u>FY 96/97</u>	<u>FY 97/98</u>	<u>FY 97/98</u>	<u>FY 98/99</u>	<u>%CHANGE</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>PROPOSED</u>	<u>98 BUDGET</u>
FUNDS AVAILABLE - July 1	108,052	147,301	184,025	184,025	220,906	20.04%
REVENUES:						
Services / Taxes	110,809	119,025	117,500	168,275	187,000	59.15%
Grants / State & Federal	1,095	0	0	0	0	0.00%
Transfers	0	0	0	0	700,000	100.00%
Other / Expense Recoveries	5,463	7,979	8,400	12,000	10,600	26.19%
TOTAL REVENUES	117,367	127,004	125,900	180,275	897,600	612.95%
EXPENDITURES:						
Salaries and wages	19,519	26,188	0	28,716	0	0.00%
Employee benefits	8,805	12,698	0	14,307	0	0.00%
Professional/Contractual Services	1,985	5,880	83,060	43,023	11,450	-86.21%
Support goods and services	46,436	44,009	62,363	53,063	183,520	194.28%
Equipment/Capital Improvements	1,373	1,505	5,000	4,285	700,000	13900.00%
TOTAL EXPENDITURES	78,118	90,280	150,423	143,394	894,970	494.97%
FUNDS AVAILABLE - June 30	147,301	184,025	159,502	220,906	223,536	40.15%

EQUIPMENT

Ketchikan Gateway Borough
FY 1998/99 BUDGET - REVENUES AND APPROPRIATIONS
82 - MOUNTAIN POINT SERVICE AREA

Description	FY 98/99 ACTUAL	FY 98/97 ACTUAL	FY 97/98 BUDGET	FY 98/97 ESTIMATED	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
REVENUES:						
4240 STATE REVENUES	1,095	0	0	0	0	0.00%
4305 INTEREST	5,463	7,979	8,400	12,000	10,600	26.19%
4360 SERVICE AREA REVENUE	110,809	119,025	117,500	168,275	187,000	59.15%
4450 INTERFUND TRANSFERS	0	0	0	0	700,000	100.00%
Total	117,367	127,004	125,900	180,275	897,600	612.95%
APPROPRIATIONS:						
5110 OVERTIME	585	549	0	843	0	0.00%
5120 TEMPORARY PAY	18,934	25,639	0	27,873	0	0.00%
5200 EMPLOYEE BENEFITS	8,805	12,698	0	14,307	0	0.00%
5500 REIMBURSABLE EXPENSES	0	420	0	0	0	0.00%
6010 SUPPLIES	0	0	0	11	0	0.00%
6011 OPERATING SUPPLIES	10,731	17,562	30,498	27,565	43,652	43.13%
6020 DUES & PUBLICATIONS	50	0	0	0	0	0.00%
6030 PUBLISHING EXPENSE	26	0	250	250	250	0.00%
6060 RENTALS	371	2,305	5,225	0	625	-88.04%
6070 POSTAGE	0	0	100	50	100	0.00%
6090 CONTRACTUAL SERVICES	1,985	5,880	83,060	43,023	11,450	-86.21%
6091 WATER TESTS	0	0	0	0	2,280	100.00%
6100 INSURANCE	2,000	2,000	2,000	2,000	2,000	0.00%
6130 ADMINISTRATIVE SERVICES	4,527		5,050	5,050	5,798	14.81%
6140 DEBT SERVICE	0	0	0	0	51,000	100.00%
6150 RECOVERY EXPENSE	0	0	0	0	56,179	100.00%
6310 ELECTRICITY	13,077	16,872	18,672	17,108	20,968	12.30%
6330 TELEPHONE	309	339	468	300	468	0.00%
6331 LONG DISTANCE	16	58	100	125	200	100.00%
6440 SYSTEM MAINTENANCE	13,289	385	0	604	0	0.00%
6441 SYSTEM MAINT.-ROADS	2,040	0	0	0	0	0.00%
6442 SYSTEM MAINT - SEWER	0	3,975	0	0	0	0.00%
6450 EQUIPMENT MAINTENANCE	0	35	0	0	0	0.00%
6461 MOTOR FUEL & OIL	0	58	0	0	0	0.00%
6530 EQUIPMENT PURCHASE	1,373	1,505	5,000	4,285	0	-100.00%
6540 CAPITAL PROJECTS	0	0	0	0	700,000	100.00%
Total	78,118	90,280	150,423	143,394	894,970	494.97%

Ketchikan Gateway Borough

FY 1998/99 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY

WATERFALL SERVICE AREA

	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE - July 1	83,087	95,029	103,073	103,073	112,242	8.90%
REVENUES:						
Services / Taxes	9,783	4,729	6,000	4,800	4,680	-22.00%
Grants / State & Federal	789	0	680	0	0	-100.00%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	3,877	4,967	6,315	5,675	5,950	-5.78%
TOTAL REVENUES	14,449	9,696	12,995	10,475	10,630	-18.20%
EXPENDITURES:						
Professional/Contractual Services	0	0	400	0	0	-100.00%
Support goods and services	2,507	1,652	3,469	1,306	3,708	6.89%
Equipment/Capital Improvements	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	2,507	1,652	3,869	1,306	3,708	-4.16%
FUNDS AVAILABLE - June 30	95,029	103,073	112,199	112,242	119,164	6.21%

EQUIPMENT

Ketchikan Gateway Borough

FY 1998/99 BUDGET - REVENUES AND APPROPRIATIONS

83 - WATERFALL SERVICE AREA

Description	FY 95/98 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
REVENUES:						
4220 STATE REVENUE SHARING	789	0	680	0	0	-100.00%
4305 INTEREST INCOME	3,877	4,967	6,315	5,675	5,950	-5.78%
4360 SERVICE AREA REVENUE	9,783	4,729	6,000	4,800	4,680	-22.00%
Total Revenues	14,449	9,696	12,995	10,475	10,630	-18.20%
APPROPRIATIONS:						
6030 PUBLISHING EXPENSE	0	0	50	87	100	100.00%
6090 CONTRACTUAL SERVICES	0	0	400	0	0	-100.00%
6130 ADMINISTRATIVE SERVICES	237	195	219	219	108	-50.68%
6150 EXPENSE RECOVERY	0	0	0	0	400	100.00%
6441 SYSTEM MAINT - ROAD	2,270	1422	3,000	1,000	3,000	0.00%
6442 SYSTEM MAINT - SEWER	0	35	200	0	100	-50.00%
Total	2,507	1,652	3,869	1,306	3,708	-4.16%

Ketchikan Gateway Borough

FY 1998/99 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY

MUD BIGHT SERVICE AREA

	FY 95/96	FY 96/97	FY 97/98	FY 97/98	FY 98/99	% CHANGE
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>PROPOSED</u>	<u>98 BUDGET</u>
FUNDS AVAILABLE - July 1	47,056	59,034	70,173	70,173	51,913	-26.02%
REVENUES:						
Services / Taxes	9,786	8,433	10,000	10,000	10,000	0.00%
Grants / State & Federal	124	0	0	0	0	0.00%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	2,292	2,906	2,040	1,500	925	-54.66%
TOTAL REVENUES	<u>12,202</u>	<u>11,339</u>	<u>12,040</u>	<u>11,500</u>	<u>10,925</u>	<u>-9.26%</u>
EXPENDITURES:						
Salaries and wages	0	0	0	0	0	0.00%
Employee benefits	0	0	0	0	0	0.00%
Professional/Contractual Services	0	0	0	0	0	0.00%
Support goods and services	224	200	300	300	505	68.33%
Equipment / Capital Improvements	0	0	30,000	30,000	40,000	33.33%
TOTAL EXPENDITURES	<u>224</u>	<u>200</u>	<u>30,300</u>	<u>30,300</u>	<u>40,505</u>	<u>33.68%</u>
FUNDS AVAILABLE - June 30	59,034	70,173	51,913	51,373	22,333	-56.98%

EQUIPMENT

None

Ketchikan Gateway Borough

FY 1998/99 BUDGET - REVENUES AND APPROPRIATIONS

84 - MUDBIGHT SERVICE AREA

Description	FY 96/98 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
REVENUES:						
4220 STATE REVENUE SHARING	124	0	0	0	0	0.00%
4305 INTEREST INCOME	2,292	2,906	2,040	1,500	925	-54.66%
4360 SERVICE AREA REVENUE	9,786	8,433	10,000	10,000	10,000	0.00%
Total Revenues	12,202	11,339	12,040	11,500	10,925	-9.26%
APPROPRIATIONS:						
6030 PUBLISHING EXPENSE	0	0	100	100	100	0.00%
6070 POSTAGE	24	0	0	0	0	0.00%
6130 ADMINISTRATIVE SERVICES	200	200	200	200	405	102.50%
6540 CAPITAL IMPROVEMENTS	0	0	30,000	30,000	40,000	33.33%
Total Expenditures	224	200	30,300	30,300	40,505	33.68%

Ketchikan Gateway Borough
FY1998/99 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY
SOUTH TONGASS FIRE DISTRICT

	<u>FY 95/96</u>	<u>FY 96/97</u>	<u>FY 97/98</u>	<u>FY 97/98</u>	<u>FY 98/99</u>	<u>% CHANGE</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>PROPOSED</u>	<u>98 BUDGET</u>
FUNDS AVAILABLE - July 1	179,718	222,466	37,894	37,894	101,428	167.66%
REVENUES:						
Services / Taxes	86,906	95,202	91,507	116,564	99,956	9.23%
Grants / State & Federal	1,200	1,395	0	5,000	0	0.00%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	9,513	11,789	2,510	3,673	4,360	73.71%
TOTAL REVENUES	97,619	108,386	94,017	125,237	104,316	10.95%
EXPENDITURES:						
Salaries and wages	0	0	0	0	0	0.00%
Employee benefits	0	0	0	0	0	0.00%
Professional/Contractual Services	0	0	0	0	0	0.00%
Support goods and services	54,871	53,468	50,161	47,003	44,120	-12.04%
Equipment/Capital Improvements	0	239,490	20,000	14,700	85,000	325.00%
TOTAL EXPENDITURES	54,871	292,958	70,161	61,703	129,120	84.03%
FUNDS AVAILABLE - June 30	222,466	37,894	61,750	101,428	76,624	24.09%

EQUIPMENT

Ketchikan Gateway Borough

FY 1998/99 BUDGET - REVENUE AND APPROPRIATIONS

80 - SOUTH TONGASS FIRE DISTRICT

Description	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 99 BUDGET
REVENUES:						
4010 PROPERTY TAXES	90,929	99,959	96,064	103,588	105,055	9.36%
4020 BUSINESS/PERSONAL TAXES	718	735	975	975	845	-13.33%
4060 AUTOMOBILE TAXES	1,757	1,840	1,800	1,800	2,000	11.11%
4150 SR CITIZEN LOCAL CONTRIB.	(6,498)	(7,332)	(7,332)	10,201	(7,944)	8.35%
4220 STATE REVENUE SHARING	1,200	1,395	0	0	0	0.00%
4240 STATE GRANT	0	0	0	5,000	0	0.00%
4305 INTEREST INCOME	9,513	11,789	2,510	3,673	4,360	73.71%
TOTAL REVENUES	97,619	108,386	94,017	125,237	104,316	10.95%
APPROPRIATIONS:						
5300 TRAVEL & TRAINING	2,435	0	9,201	7,000	5,000	-45.66%
5400 UNIFORM ALLOWANCE	175	69	0	0	0	0.00%
5500 REIMBURSABLE EXPENSES	17,889	23,786	20,000	18,000	20,000	0.00%
6010 SUPPLIES	452	665	500	1,715	500	0.00%
6015 BOOKS & SOFTWARE	(1,090)	0	0	209	0	0.00%
6020 DUES & PUBLICATIONS	495	0	0	0	0	0.00%
6030 PUBLISHING EXPENSE	0	0	200	392	100	-50.00%
6100 INSURANCE	4,000	4,000	4,000	4,000	4,000	0.00%
6130 ADMINISTRATIVE SERVICES	5,412	5,262	3,960	3,960	1,970	-50.27%
6310 ELECTRICITY	3,000	3,649	2,800	2,800	2,800	0.00%
6330 TELEPHONE	939	813	500	720	750	50.00%
6430 BUILDING MAINTENANCE	191	6,026	2,000	1,097	1,000	-50.00%
6431 HEATING FUEL	1,041	1,211	1,000	1,000	1,000	0.00%
6450 EQUIPMENT MAINTENANCE	1,291	0	0	110	0	0.00%
6460 VEHICLE MAINTENANCE	2,125	7,437	5,000	5,000	5,000	0.00%
6461 MOTOR FUEL & OIL	658	550	1,000	1,000	2,000	100.00%
6462 VEHICLE OPERATION	15	0	0	0	0	0.00%
6530 EQUIPMENT PURCHASE	15,843	239,490	10,000	14,700	24,000	140.00%
6540 CAPITAL IMPROVEMENTS	0	0	10,000	0	61,000	510.00%
Total Expenditures	54,871	292,958	70,161	61,703	129,120	84.03%

Ketchikan Gateway Borough

FY 1998/99 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY

FOREST PARK SERVICE AREA

	<u>FY 95/96</u> <u>ACTUAL</u>	<u>FY 96/97</u> <u>ACTUAL</u>	<u>FY 97/98</u> <u>BUDGET</u>	<u>FY 97/98</u> <u>ESTIMATE</u>	<u>FY 98/99</u> <u>PROPOSED</u>	<u>% CHANGE</u> <u>98 BUDGET</u>
FUNDS AVAILABLE - July 1	290,242	251,287	265,905	265,905	275,376	3.56%
REVENUES:						
Services / Taxes	89,997	70,479	71,475	78,035	73,007	2.14%
Grants / State & Federal	3,049	1,094	2,850	2,850	2,850	0.00%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	12,737	13,693	12,645	12,000	12,550	-0.75%
TOTAL REVENUES	<u>105,783</u>	<u>85,266</u>	<u>86,970</u>	<u>92,885</u>	<u>88,407</u>	<u>1.65%</u>
EXPENDITURES:						
Professional/Contractual Services	0	0	0	0	36,600	100.00%
Support goods and services	68,154	70,648	74,215	63,455	28,816	-61.17%
Equipment/Capital Improvements	76,584	0	18,800	19,959	30,000	59.57%
TOTAL EXPENDITURES	<u>144,738</u>	<u>70,648</u>	<u>93,015</u>	<u>83,414</u>	<u>95,416</u>	<u>2.58%</u>
FUNDS AVAILABLE - June 30	251,287	265,905	259,860	275,376	268,368	3.27%

EQUIPMENT

FY 1998/99 BUDGET - REVENUES AND APPROPRIATIONS

86 - FOREST PARK SERVICE AREA

Description	FY 96/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
REVENUES:						
4010 PROPERTY TAXES	91,073	70,598	72,384	76,993	73,255	1.20%
4020 BUSINESS/PERSONAL TAXES	451	522	0	1,305	0	100.00%
4060 AUTOMOBILE TAXES	1,693	1,968	1,700	1,875	1,857	9.24%
4150 SR. CITIZEN LOCAL CONTR.	(3,370)	(2,609)	(2,609)	(2,438)	(2,105)	-19.32%
4220 STATE REVENUE SHARING	3,049	1,094	2,850	2,850	2,850	0.00%
4305 INTEREST INCOME	12,887	13,693	12,645	12,000	12,550	-0.75%
4360 SERVICE AREA REVENUE	150	0	0	300	0	0.00%
4390 MISCELLANEOUS REVENUE	(150)	0	0	0	0	0.00%
Total Revenues	105,783	85,266	86,970	92,885	88,407	1.65%
APPROPRIATIONS:						
6010 SUPPLIES	0	27	0	0	0	0.00%
6030 PUBLISHING EXPENSE	130	76	250	76	250	0.00%
6090 CONTRACTUAL SERVICES	0	0	0	0	36,600	100.00%
6100 INSURANCE	3,000	3,000	3,000	3,000	3,000	0.00%
6130 ADMINISTRATIVE SERVICE FEE	5,114	5,265	5,265	5,265	2,016	-61.71%
6311 ELECTRICITY-SEWER PLANT	3,541	3,993	3,700	3,300	3,700	0.00%
6312 ELECTRICITY-STREET LIGHTS	5,638	6,822	8,000	6,630	6,630	-17.13%
6440 SYSTEM MAINT - OTHER	0	0	0	419	500	100.00%
6441 SYSTEM MAINT - ROAD	30,809	36,082	35,000	28,765	10,720	-69.37%
6442 SYSTEM MAINT - SEWER	19,922	15,383	19,000	16,000	2,000	-89.47%
6540 CAPITAL IMPROVEMENTS	76,584	0	18,800	19,959	30,000	59.57%
Total	144,738	70,648	93,015	83,414	95,416	2.58%

Ketchikan Gateway Borough
FY1998/99 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY

GOLD NUGGET SERVICE AREA

	<u>FY 95/96</u> <u>ACTUAL</u>	<u>FY96/97</u> <u>ACTUAL</u>	<u>FY 97/98</u> <u>BUDGET</u>	<u>FY 97/98</u> <u>ESTIMATE</u>	<u>FY97/98</u> <u>PROPOSED</u>	<u>%CHANGE</u> <u>98 BUDGET</u>
FUNDS AVAILABLE - July 1	20,946	25,717	30,402	30,402	15,946	-47.55%
REVENUES:						
Services	8,373	8,101	8,500	8,499	8,724	2.64%
Grants / State & Federal	606	0	0	0	0	0.00%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	1,017	1,443	1,800	1,500	1,000	-44.44%
TOTAL REVENUES	9,996	9,544	10,300	9,999	9,724	-5.59%
EXPENDITURES:						
Support goods and services	5,225	4,859	26,572	24,455	6,386	-75.97%
Equipment	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	5,225	4,859	26,572	24,455	6,386	-75.97%
FUNDS AVAILABLE - June 30	25,717	30,402	14,130	15,946	19,284	36.48%

EQUIPMENT

None

Ketchikan Gateway Borough

FY 1998/99 BUDGET - REVENUES AND APPROPRIATIONS

87 - GOLD NUGGET SERVICE AREA

Description	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
REVENUES:						
4220 STATE REVENUE SHARING	606	0	0	0	0	0.00%
4305 INTEREST INCOME	1,017	1,443	1,800	1,500	1,000	-44.44%
4305 SEWER FEES	3,780	2,029	2,225	1,635	1,860	-16.40%
4305 ROAD FEES	4,593	6,072	6,275	6,864	6,864	9.39%
Total Revenues	9,996	9,544	10,300	9,999	9,724	-5.59%
APPROPRIATIONS:						
6030 PUBLISHING	0	0	50	0	50	0.00%
6130 ADMINISTRATIVE SERVICES	309	372	372	372	186	-50.00%
6441 ROAD MAINTENANCE	4,916	4,487	6,000	4,000	6,000	0.00%
6442 SEWER MAINTENANCE	0	0	150	100	150	0.00%
6540 CAPITAL IMPROVEMENTS	0	0	20,000	19,983	0	-100.00%
Total Expenditures	5,225	4,859	26,572	24,455	6,386	-75.97%

Ketchikan Gateway Borough
FY 1998/99 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY
SHOUP STREET SERVICE AREA

	<u>FY 96/96</u> <u>ACTUAL</u>	<u>FY 96/97</u> <u>ACTUAL</u>	<u>FY 97/98</u> <u>BUDGET</u>	<u>FY 97/98</u> <u>ESTIMATE</u>	<u>FY 98/99</u> <u>PROPOSED</u>	<u>% CHANGE</u> <u>98 BUDGET</u>
FUNDS AVAILABLE - July 1	1,348	(2,812)	(8,484)	(8,484)	83,962	-1089.65%
REVENUES:						
Services	30,477	31,428	34,475	34,953	35,250	2.25%
Grants / State & Federal	0	0	56,195	56,195	0	100.00%
Transfers	0	0	22,068	22,068	0	0.00%
Other / Expense Recoveries	0	1,349	0	0	0	0.00%
TOTAL REVENUES	30,477	32,777	112,738	113,216	35,250	-68.73%
EXPENDITURES:						
Salaries and wages	15,302	17,048	0	10,840	0	0.00%
Employee benefits	7,575	8,247	0	5,284	0	0.00%
Professional/Contractual Services	210	0	15,000	0	0	-100.00%
Support goods and services	11,057	10,972	14,790	4,646	32,845	122.08%
Equipment / CIP	493	2,182	80,263	0	78,263	-2.49%
TOTAL EXPENDITURES	34,637	38,449	110,053	20,770	111,108	0.96%
FUNDS AVAILABLE - June 30	(2,812)	(8,484)	(5,799)	83,962	8,104	-239.75%

EQUIPMENT

Ketchikan Gateway Borough

FY 1998/99 BUDGET - REVENUES AND APPROPRIATIONS

88 - SHOUP STREET SERVICE AREA

Description	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
REVENUES:						
4240 REVENUE FROM STATE	0	0	56,195	56,195	0	-100.00%
4360 SERVICE AREA FEES	30,477	31,428	34,475	34,953	35,250	2.25%
4390 MISCELLANEOUS REVENUE	0	1,349	0	0	0	0.00%
4450 INTERFUND TRANSFERS	0	0	22,068	22,068	0	-100.00%
Total Revenues	30,477	32,777	112,738	113,216	35,250	-68.73%
APPROPRIATIONS:						
5110 OVERTIME	662	1,028	0	567	0	0.00%
5120 TEMPORARY PAY	14,640	16,020	0	10,273	0	0.00%
5200 TAXES & BENEFITS	7,575	8,247	0	5,284	0	0.00%
6011 OPERATING SUPPLIES	6,656	5,026	7,052	1,200	5,561	-21.14%
6030 PUBLISHING EXPENSE	0	0	98	0	98	0.00%
6060 RENTALS	506	0	1,600	0	1,600	0.00%
6090 CONTRACTUAL SERVICES	210	0	15,000	0	0	-100.00%
6091 WATER TESTS	0	0	0	0	1,140	100.00%
6130 ADMINISTRATIVE SERVICES	1,850	1,850	888	888	1,080	21.62%
6140 DEBT SERVICE	0	0	1,324	0	2,868	116.62%
6150 EXPENSE RECOVERY	0	0	0	0	18,170	100.00%
6310 ELECTRICITY	1,535	2,121	1,728	1,728	1,728	0.00%
6450 EQUIPMENT MAINTENANCE	510	1,975	2,100	830	600	-71.43%
6530 EQUIPMENT PURCHASE	493	2,182	2,000	0	0	-100.00%
6540 CAPITAL IMPROVEMENT	0	0	78,263	0	78,263	0.00%
Total Expenditures	34,637	38,449	110,053	20,770	111,108	0.96%

Ketchikan Gateway Borough

FY 1998/99 BUDGET - APPROPRIATIONS

INTERNAL SERVICE FUND - GREAT WEST INSURANCE

Description	FY 95/96 ACTUAL	FY 96/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	0	0	306,889	399,135	400,851	30.62%
REVENUE:						
Borough Contributions	0	29,697	574,993	546,990	643,415	11.90%
School Dist Contributions	0	268,924	1,356,144	1,252,189	1,526,400	12.55%
Interest Income	0	8,268	15,000	7,856	21,200	41.33%
Total Revenue	0	306,889	1,946,137	1,807,035	2,191,015	12.58%
APPROPRIATIONS:						
Borough Fixed Costs	0	0	78,000	102,380	106,800	36.92%
Borough Claims Paid		0	473,993	493,633	538,476	13.60%
School Dist Claims Paid		0	1,301,898	1,209,306	1,526,400	17.24%
Total Appropriations	0	0	1,853,891	1,805,319	2,171,676	36.92%
FUNDS AVAILABLE JUNE 30	0	306,889	399,135	400,851	420,190	5.28%

NOTE:

Borough Insurance Contributions based on the following:

- 45 Employees @ \$8,856 = \$398,520
- 7 Employees @ \$5,683 = \$ 39,781
- 22 Employees @ \$6,055 = \$133,210
- 24 Employees @ \$2,996 = \$ 71,904

Ketchikan Gateway Borough

FY 1998/99 BUDGET - APPROPRIATIONS

INTERNAL SERVICE FUND - AETNA INSURANCE

Description	FY 98/98 ACTUAL	FY 98/97 ACTUAL	FY 97/98 BUDGET	FY 97/98 ESTIMATE	FY 98/99 PROPOSED	% CHANGE 98 BUDGET
FUNDS AVAILABLE JULY 1	1,431,992	646,092	333,616	333,616	342,691	2.72%
REVENUE:						
4410 Premium Reserve Fund	1,660,210	0	0	0	0	0.00%
4305 Interest Income	14,100	13,583	18,445	9,075	18,163	-1.53%
Total Revenue	1,674,310	13,583	18,445	9,075	18,163	-1.53%
APPROPRIATIONS:						
5200 Taxes/Benefits	1,960,210	326,059	0	0	0	0.00%
6600 Transfer Component Unit	500,000	0	0	0	0	0.00%
Total Appropriations	2,460,210	326,059	0	0	0	0.00%
FUNDS AVAILABLE JUNE 30	646,092	333,616	352,061	342,691	360,854	2.50%

MISCELLANEOUS

Budget Approach:

The Borough Manager is charged with the responsibility of preparing a budget for consideration and adoption by the Assembly. Each department or fund manager was provided with modified budget forms and instructed as to how the process was to occur. The budgets were prepared by the individual departments, presented to the Budget Review Committee, and were extensively reviewed by that committee.

The Budget Review Committee membership consists of the Borough's two appointed officials (Attorney and Manager), Assistant Borough Manager and the Director of Administrative Services.

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.

The various budgets were reviewed with the Assembly during a series of agendaized and advertised public hearings before the final budget was adopted. These "workshops" were most productive and the Assembly as well as the public was full aware of the detail that makes up a budget.

Budget Policies:

- The mill levy was to be lowered to the rate of 7.1 mills;
- The general fund budget was to be balanced;
- The prudent ending fund balance was to be provided for;
- A capital and equipment reserve account was to be maintained;
- The general fund subsidy of enterprise funds was to be minimized;
- Revenue projections are to be based on trend analysis;
- User fees are to be reviewed annually and adjusted when appropriate;
- Proposed expenditures were to be predicted on need in terms of meeting stated objectives. Cost-of-living trends were used at 1.5 percent;
- Employee compensation was based on cost-of-living trends or labor contract agreements; and
- A multi-year capital budget was to be prepared.

Budget Schedule:

<u>Date</u>	<u>Entity</u>	<u>Purpose</u>
January 7, 1998	School Board	Board/Administrator Workshop
January 18, 1998	School Board	Board Meeting: Format Parameters
January 19, 1998	School Board	Board/Administrator Workshop
January 30, 1998	Borough	Budget packets to Dept. Head
February 11, 1998	School Board	Budget format at School Board Meeting
February 20, 1998	Departments	Personnel wage/salary detail completed and returned to Administrative Services Director
February 25, 1998	Budget Committee	Set budget parameters, schedule for budget timelines and criteria or assumption.
March 4, 1998	School Board	Present Budget
March 6, 1998	Administrative Services	Fringe Benefits returned to department heads for incorporation in department budget.
March 9, 1998	School Board	Workshop
March 10, 1998	School Board	Workshop
March 11, 1998	Departments	Capital Budgets completed and returned
March 16, 1998	Departments	Department Head submission of departments budget to budget committee
March 23, 1998	School Board	Workshop
March 30, 1998	School Board	Workshop
April 3, 1998	Borough Budget Committee	Budget review of departments with Committee
April 8, 1998	Borough Budget Committee	Budget review of departments with Committee
April 10, 1998	Borough Budget Committee	Budget review of departments with Committee
April 13, 1998	Borough Budget Committee	Budget review of departments with Committee
April 16, 1998	School Board	Workshop

Budget Schedule - Continued:

April 17, 1998	Borough Budget Committee	Budget review of departments with Committee
April 22, 1998	Borough Budget Committee	Budget review of departments with Committee
April 25, 1998	Assembly	School District Budget Workshop
April 27, 1998	School Board	Public hearing, Adoption of Operating Fund Budget
May 4, 1998	Assembly	Borough Budget and School District Budget presented to Assembly
May 13, 1998	School Board	Grant budgets approved
May 18, 1998	Assembly	School Budget Ordinance Introduced
May 20, 1998	Assembly	Budget Workshop
May 26, 1998	Assembly	Budget Workshop
May 27, 1998	Assembly	Budget Workshop, Adoption of School District Budget
May 27, 1998	School Board	Grant budgets approved
June 1, 1998	Assembly	Regular Assembly Meeting, Introduction of Budget Ordinance
June 3, 1998	Assembly	Budget Workshop
June 6, 1998	Assembly	Budget Workshop
June 8, 1998	Assembly	Budget Workshop
June 10, 1998	Assembly	Budget Workshop
June 15, 1998	Assembly	Regular Assembly Meeting, Set Mill Levy, adoption of Borough Budget Ordinance, and adoption of School District Budget Ordinance

**KETCHIKAN GATEWAY BOROUGH
COMMUNITY PROFILE**

**Date of Incorporation - 1963
Code of Ordinances Adopted - 1963
Form of Government - Assembly - Manager**

DEMOGRAPHICS

Area - Square Miles		Population	
		1996	14,728
1,220 sq. miles		1995	15,082
		1994	14,684
Land Use within the City of Ketchikan (%)		1993	14,664
		1992	14,415
Residential	49.6%	1991	14,118
Undeveloped/Park	2.7%	1990	13,828
Institutional	6.9%	1989	12,630
Industrial	9.3%	1988	12,982
Commercial/Service	11.7%	1987	12,982
Total Acres	2,621.28	1986	14,014
		1985	14,314
Land Ownership (%)		1980	11,316
		1970	10,041
Private	1%	1960	9,307
Native	3%	1950	7,616
Local Government	1%		
State	2%		
Federal	93%		
Total Approximate Acres	780,800		
Racial Composition 1990 (%)		Age Composition 1990 (%)	
White	82.2%	Under 5 years	8.4%
Hispanic	2.1%	5-14 years	15.9%
Asian or Pacific Isl.	4.1%	15-19 years	6.4%
Black	0.4%	20-24 years	6.9%
American Indian, Eskimo or Aleut.	13.4%	25-44 years	36.7%
		45-64 years	19.1%
		65 + years	6.6%
Gender Composition 1990 (%)		Educational Attainment 1990 (%)	
Male	52%	Less than High School Diploma	15%
Female	48%	High School Diploma	31%
		1-3 years of college	34%
		4 years or more of college	20%
Elections (1997)		Household Income 1990 (%)	
Registered Voters	10,317	Less than \$15,000	10.2%
Votes Cast Last Borough Election	4,670	\$15,000 - \$24,000	10.6%
% Voting Last Borough Election	45.3%	\$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

DEMOGRAPHICS (continued)

Persons in Poverty 7%

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%

Taxes (1998)

City Retail Sales Tax Rate	5.5%
Borough Retail Sales Tax Rate	2.0%
City Property Tax	6.40 mills
Borough Property Tax	7.00 mills
Shoreline Service Area	8.92 mills
Waterfall Creek Service Area	7.92 mills
Mud Bight Service Area	7.92 mills
Forest Park Service Area	12.42 mills
Shoup Street Service Area	8.92 mills
Gold Nugget Service Area	8.92 mills
South Tongass Service Area	8.92 mills
Mountain Point Service Area	8.92 mills
City of Saxman Property Tax	7.00 mills

Unemployment Rate (%)

1997	9.1%
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%

1998 Property Tax Assessed Valuation

Borough	\$1,009,721,800
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Zoning Permits

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)

1996 SERVICE STATISTICS

Shoreline Fire Department

Stations	1
Volunteers	13
Fire Calls	7
Emergency Calls	18
Fire Investigations	5

South Tongass Volunteer Service Area

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

Forest Park Service Area

Connections	133
Miles of Sanitary Sewers	2.5
Average Daily Treatment	80K
Average Daily Treatment Capacity	250K

Mountain Point Service Area

Connections	319
Miles of Sanitary Sewers	6.00
Average Daily Treatment	.25 MG
Average Daily Treatment Capacity	.53 MG

WATER

Shoup Street Service Area

Connections	45
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LIBRARY

Library Materials	56,768
Annual Circulation	180,820
Registered Borrowers	14,297

MUNICIPAL PARKS

Developed Parks	16
Developed Acres	6,564
Swimming Pools	3
Lighted Ball Fields	4

EDUCATIONAL SYSTEM

Elementary	8
Junior High	2
High School	2
Community College	1

VISITORS (1997)

Cruise Ship Passengers	480,688
Alaska Marine Highway, System Visitors	28,951
Airline Visitors	23,081

Data retrieved from the following sources:

- 1990 Census of Population and Housing*
- Ketchikan Gateway Borough Department of Planning and
Community Development*
- Ketchikan Economic Development Center*
- Ketchikan Visitors Bureau*
- Ketchikan School District*
- Ketchikan Employment*

GLOSSARY of TERMS and ABBREVIATIONS

ADA	American Disabilities Act
ALLOCATION	Distribution of costs between reporting divisions or fund accounts.
AMAA	Alaska Municipal Attorney's Association
APPROPRIATIONS	A grant or allocation of money by the Assembly to carry out a governmental function, activity or program.
ASSESSED VALUE	The value to which the property tax rate is applied in order to determine tax liability against the property.
AUDIT COMMITTEE	An <i>ad hoc</i> committee which is comprised of the Borough Attorney, the Director of Administrative Services and the Borough Manager and which purpose is to interview and recommend a government auditing firm for selection by the Assembly and to coordinate and monitor the progress of the annual audit.
AUTOMATION COMMITTEE	An <i>ad hoc</i> committee or group responsible for the reviewing and recommending of the direction for future computer expansion, budget and policy to the Borough Manager.
BENEFITS	Amounts paid by the Borough on behalf of the employees which includes payments for such items as group insurance, retirement contributions, workman's compensation and payment for accrued leave.
BOND ISSUE	A security representing a long-term promise to pay a certain amount of money at specified times with a fixed rate of interest income payable to the bond holders.
BOND REFERENDUM	An election by qualified voters for a bond issue for a long-term capital project.
BOROUGH ASSEMBLY	The elected legislative body which establishes the policy and enacts the ordinances under which the Borough government operates.
BUDGET	A financial plan indicating all sources of revenues and expenditures for the allocation of Borough funds which can be used to monitor, manage and evaluate governmentally supported activities.

BUDGET COMMITTEE	An <i>ad hoc</i> committee comprised of the Borough Attorney, the Borough Clerk, the Director of Administrative Services and the Borough Manager which purpose is to review the preparation of the preliminary budget prior to its submittal to the Borough Assembly.
CAMA	Computer Assisted Mass Appraisal.
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	A capital asset that is planned for acquisition or construction.
CAPITAL OUTLAY	Expenditures for the acquisition of capital assets.
CAPITALIZE	To set up an expenditure as a long term asset.
CODE OF ORDINANCES	A set of laws, adopted by the Borough Assembly, under which the Borough government and Borough residents operate.
COMPREHENSIVE PLAN	A detailed short and long term plan intended to guide the physical growth and development of the Borough. It includes analysis and recommendations intended to encourage and promote the best use of land, infrastructure, economic resources, transportation facilities and to promote the prudent employment of natural and human resources.
CONTINGENCY	A financial set-aside to be expended in the event of an unforeseen obligation or uncertain financial condition.
CONTRACT	A legally binding document or agreement that provides two parties with mutually agreed upon and understood specified consideration and services to perform or goods to provide.
COST-EFFECTIVENESS	A cost benefit evaluation technique to determine the effectiveness of an activity or investment.
CURRENT LEVEL	A basic level of service equal to the current (FY 1995/1996) level of service.

DEBT	Accumulated amount owed by the Borough into the future.
DEBT SERVICE	The annual payments, principal and interest, made by the Borough against its outstanding debt.
DEC	State Department of Environmental Conservation
DEPRECIATION	An allocation of the net costs of a fixed asset over its estimated life or a measure of the exhaustion of asset value.
DIRECT COSTS	Those expenditures which are fixed in nature and are directly associated to the operation and maintenance of an activity.
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.
EXPENDITURE	The amount of money or other asset paid, or to be paid, for a service rendered, good received, or an asset purchased.
FISCAL MANAGEMENT	Involves related functions in managing the Borough Assets.
FISCAL YEAR	Accounting period beginning July 1 of one calendar year and ending on June 30 of the following calendar year.
FTE	Full-time equivalent employee (2,080 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 the School District.

GFOA	Government Finance Officers' Association
GOAL	Generalized accomplishment or objective which may or may not be quantifiable and without a specific time frame.
GRANT	A contribution or gift of cash or other assets from one government to another to be used or expended for a specified purpose, activity or facility only.
INDEPENDENT CONTRACTOR	A person or firm providing services or goods to the Borough pursuant to a written contract who is not an employee of the Borough.
INDIRECT COSTS	Support costs associated with doing business as a Borough government.
INTERFUND TRANSFERS	Financial transactions between funds requiring approval of Borough Assembly.
INVENTORY	An itemized list or catalog of goods, property, etc.
LANS	Local Area Computer Networks
LEPC	Local Emergency Planning Commission
LONGEVITY	Length of service
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.
OBJECTIVE	A desired output oriented accomplishment which can be measured and achieved within a given time.
PERMANENT FUND	Special revenue fund established from the sale of Borough assets. Earnings from this fund are utilized to supplant the general fund.
PERSONAL SERVICES	The cost of personnel employed by the Borough government.
RECORDS MANAGEMENT	A system of filing, retention, and timely destruction of obsolete data and information.

RESERVES	That portion of the fund balance that is not available for appropriation or expenditure or is legally segregated for a specific future use.
REVENUES	Income from taxes, license fees, user fees, grants and other items or amounts of income.
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. These areas have their own Boards of Directors and recommend budget and taxing levels which must be approved by the Borough Assembly.
SUPPLIES AND SERVICES	Expenditure classifications for items or services which will be consumed or used during the course of the fiscal year.
TRANSFERS	Money moved from one fund to another with Borough Assembly approval.
UNALLOCATED	Not designated for a specific purpose.
WORK PROGRAM	A description of who does what, where and when.
ZONING	Regulation of land use by dividing real property into areas by specific restrictions on types of construction or uses.

KETCHIKAN GATEWAY BOROUGH

Computation of Legal Debt Margin

June 30, 1998

No Debt Limit is Mandated by Law

Direct and Overlapping Debt June 30, 1998

Total Direct Debt:

Outstanding G.O. Bonds - Ketchikan Gateway Borough		\$9,105,000
Less Self-supporting Debt:		
1972 Airport Improvement Bonds	(90,000)	
1995 Recreation Sales Tax Revenues	<u>(6,615,000)</u>	<u>(6,705,000)</u>
Total Direct Debt		<u>2,400,000</u>

City of Ketchikan Direct Debt:

Outstanding G. O. Bonds - City of Ketchikan		\$19,340,000
Less Self-supporting Debt:		
Bonds paid from Sales Tax Hospital Fund and Other Public Works Funds	(1,000,000)	
Bonds paid from Sales Tax Hospital Fund Revenues	(10,700,000)	
Bonds paid from Ketchikan Port Fund Revenues	(4,750,000)	
Bonds paid from Wastewater Fund Revenues	<u>(1,459,450)</u>	<u>(17,909,450)</u>
Total City of Ketchikan Direct Debt		<u>1,430,550</u>
Total Direct and Overlapping Debt		<u>\$3,830,550</u>

Source: Ketchikan Gateway Borough at June 30, 1998 and City of Ketchikan Financial Records at December 31, 1997

KETCHIKAN GATEWAY BOROUGH
DEBT SERVICE REQUIREMENTS TO MATURITY

June 30, 1998

Fiscal Year	G.O. Bonds-Education			G.O. Bonds-IRC			Revenue Bonds-Airport		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
1999	1,200,000	160,200	1,360,200	485,000	314,028	799,028	40,000	7,200	47,200
2000	1,200,000	80,400	1,280,400	505,000	290,262	795,262	50,000	4,000	54,000
2001				530,000	268,548	798,548			
2002				550,000	245,228	795,228			
2003				575,000	220,478	795,478			
2004				605,000	194,028	799,028			
2005				630,000	165,591	795,591			
2006				660,000	135,037	795,037			
2007				695,000	103,357	798,357			
2008				730,000	69,650	799,650			
2009				650,000	33,150	683,150			
	\$ 2,400,000	\$ 240,600	\$ 2,640,600	6,615,000	\$ 2,039,357	\$ 8,654,357	\$ 90,000	\$ 11,200	\$ 101,200

KETCHIKAN GATEWAY BOROUGH

COMBINED SCHEDULE OF BONDS PAYABLE

Year Ended June 30, 1998

	Interest Rate	Payment Dates	Issue Date	Final Maturity Date	Authorized	Issued	Retired	Outstanding
GENERAL OBLIGATION BONDS								
1989 Series "A" School Bonds	6.20 - 6.70	4/1 & 10/1	11/14/89	10/01/2000	9,600,000	9,600,000	7,200,000	2,400,000
1995 IRC Bonds	4.30 - 6.00	5/15 & 11/15	12/07/95	5/15/2009	7,500,000	7,500,000	885,000	6,615,000
					<u>\$ 17,100,000</u>	<u>\$ 17,100,000</u>	<u>\$ 8,085,000</u>	<u>\$ 9,015,000</u>
REVENUE BONDS								
1980 Airport Improvement Bonds	8.00	/1 & 11/1	05/01/80	05/01/2000	410,000	410,000	320,000	90,000