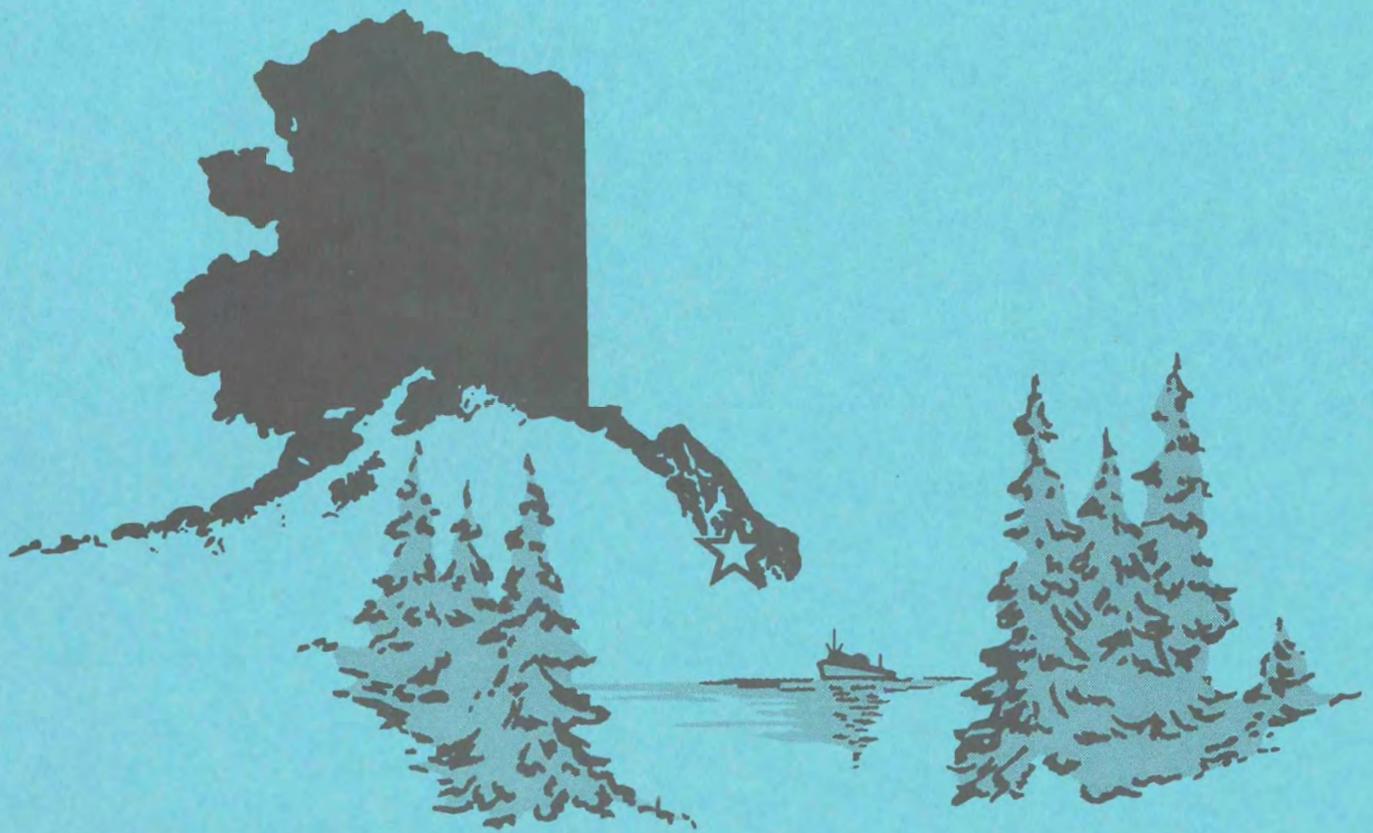


**KETCHIKAN GATEWAY BOROUGH**  
**Ketchikan, Alaska**



**Budget**  
**Fiscal Year 1997/98**

# KETCHIKAN GATEWAY BOROUGH

## 1997/98 BUDGET

### AND CAPITAL PROGRAM

#### Mayor and Assembly

John W. "Jack" Shay Jr., Mayor  
Tom Coyne, Vice-mayor  
Meredith C. Marshall  
James L. Van Horn  
Angelo L. Martin  
George H. Tipton  
James B. Elkins  
John C. Conley

#### Appointed Staff

Georgianna C. Zimmerle, Manager  
Scott A. Brandt-Erichsen, Attorney  
Susan L. Bethel, Clerk

#### Directors

Robert Bright, 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, 1997**

**Adopted on June 16, 1997**

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

Jodi Tarr, Staff Accountant

**KETCHIKAN GATEWAY BOROUGH**  
**ANNUAL BUDGET**  
**Fiscal Year 1997/98**

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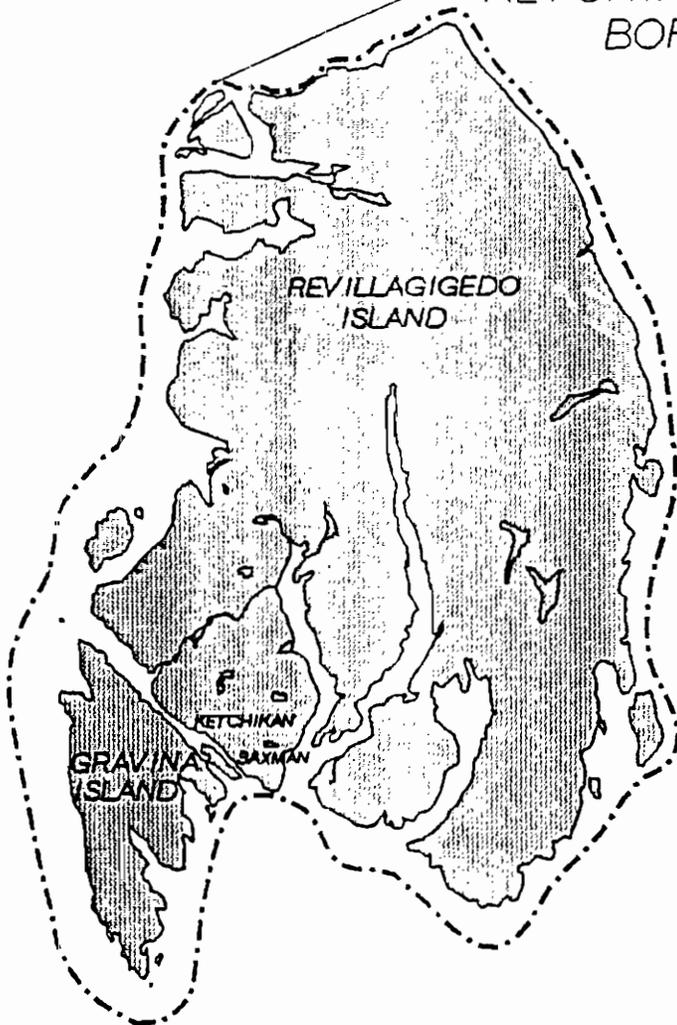
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KETCHIKAN GATEWAY  
BOROUGH



# **INTRODUCTION**

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# **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, 1997

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

**THRU:** Georgianna Zimmerle, Borough Manager

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

### **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 1997-1998. This budget contains the operational budgets for the general government, special revenue funds, internal service funds and enterprise activities. Also included is a five-year capital budget which includes capital projects requested by the Ketchikan Gateway Borough School District, however; the budget does not include the amount that will be funded by the Ketchikan Gateway Borough. The Ketchikan Gateway Borough School District's operational budget is included by reference with their full budget presented in a separate document.

The most significant challenge that the Borough will be addressing this year is the economic 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 over 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 for the use of monies being made available from this recently established fund. This fund provides for \$13,300,000 in federal fiscal year 1996 and \$3,300,000 in each of the three following fiscal years: 1997, 1998, and 1999. An additional \$450,000 will be allocated to the Borough for each of the above years. The use of these funds is open-ended with little or no

limitations. The only limitation seems to be that the funds are to be used for "community development projects," no funds will be expended for lobbying efforts. The funds will be funneled through the Borough as the "timber receipt" entity. These funds are to be distributed by the Secretary of Agriculture whose authority will be delegated to the Forest Service.

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 1997-1998 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. Departmental standard operating procedures will be updated and formally in place. This year we will negotiate two labor agreements. 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 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 two and one-half percent (2.5%) this past year, making for approximately \$7,039,080 in real and personal property taxes in FY 1997/98.

The 1997/98 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 1997/98.

The staff is pleased to present the Ketchikan Gateway Borough, Alaska 1997/98 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 1997/98 will approximate \$12,347,288. This is an increase of \$120,691 or .99% over budgeted revenues for fiscal year 1996/97. The table below identifies the major revenue sources of the Borough and the net change by category.

	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Net Change</u>
Taxes and Fees	10,211,500	10,173,858	(37,642)
Revenue from Other Governments	1,199,598	1,127,826	(71,772)
Charges for Services	415,000	501,000	86,000
Interfund Revenues	<u>400,499</u>	<u>544,604</u>	<u>144,105</u>
Total	<u>12,226,597</u>	<u>12,347,288</u>	<u>120,691</u>

Approximately \$10,173,858 or 82.40% of the Borough's 1997/98 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 taxes. The table below summarizes the major tax revenues of the Borough.

	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Net Change</u>
Property Taxes	6,696,000	6,643,108	(52,892)
Sales Taxes	3,217,000	3,200,000	(17,000)
Transient Tax	20,000	20,000	0
Automobile and Boat Tax	173,500	181,000	7,500
Other Tax and Fees	<u>105,000</u>	<u>129,750</u>	<u>24,750</u>
Total	<u>10,211,500</u>	<u>10,173,858</u>	<u>37,642</u>

Property tax revenues are projected to decrease by \$52,892 resulting from an increase in property values. 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, 1997 at \$1,005,582,800 up from last year's value of \$985,799,300.

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 decrease slightly during the 1997/98 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 are expected to increase by 7.5% as a result of Borough action and are 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 \$5,762 in revenue sharing and municipal assistance during 1997/98. The following table summarizes the major categories of State revenue and net changes.

	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Net Change</u>
Revenue Sharing	177,715	182,356	4,641
Municipal Assistance	220,383	209,980	(10,403)
Raw Fish Tax	350,000	342,000	(8,000)
Timber Stumpage	325,000	260,940	(64,060)
Child Care Programs/Other	41,500	47,550	6,050
Payment in Lieu of Taxes	<u>85,000</u>	<u>85,000</u>	<u>0</u>
Total	<u>1,199,598</u>	<u>1,127,826</u>	<u>(71,772)</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 will increase as a result of opening the Indoor Recreation Center. The following table summarizes the major categories of charges for services.

	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Net Change</u>
Interest Income	75,000	75,000	-0-
Other Sales and Services	20,000	20,000	-0-
Zoning and Platting Fees	18,500	18,500	-0-
Digital Map Sales	2,500	2,500	-0-
Animal Protection Fees	27,500	27,500	-0-
Passports	3,500	3,500	-0-
Recreation Program Fees	<u>268,000</u>	<u>354,000</u>	<u>86,000</u>
Total	<u>415,000</u>	<u>501,000</u>	<u>86,000</u>

## Interfund Transfers

Fund transfers represent operating subsidies or transfers of resources from one fund to another fund to share the cost of programs or activities accounted for in other funds. In 1997/98 fund transfers are budgeted at \$544,604 from other funds to General Government.

## EXPENDITURES

### General Fund

General fund expenditures have decreased over the preceding year. Even after an increase of general fund capitalization of projects from the General Fund of approximately one hundred and forty three percent and the increase in personnel costs negotiated in prior labor agreements, General Fund expenditures remain fairly consistent with previous year's expenditures. Most fund categories only realized small incremental increases. Safety and Risk Management is a new addition to the budget to address deductibles not programmed in previous years and to recognize the monetary issues associated with safety not attributable to a specific department in the Borough.

Parks and recreation expenditures increased as a result of increased operations as the Gateway Recreation Center came on line. Education costs have increased by \$89,686 even with a decrease in anticipated student counts. The increase is the result of property assessment values increasing

The proposed 1997/98 general government annual budget is requesting appropriations for expenditures totaling \$13,626,471. By comparison, the 1996/97 budget totaled \$13,617,909. This represents an increase of \$8,562 or .06%. 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 1997 and 1998.

	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>
General Government	1,573,958	1,548,423	1,610,638	1,932,974	2,078,050
Public Services	2,635,678	2,632,955	2,650,507	4,029,587	3,618,845
Education	6,347,993	6,347,993	6,338,311	6,943,372	7,008,058
Capital Projects	105,243	60,519	136,449	449,256	654,608
Other	259,519	202,367	167,885	212,720	187,760
Transfers	<u>804,507</u>	<u>450,000</u>	<u>450,000</u>	<u>50,000</u>	<u>79,150</u>
Total	<u>11,726,898</u>	<u>11,242,257</u>	<u>11,353,790</u>	<u>13,617,909</u>	<u>13,626,471</u>

This budget includes a projected five-year capital budget. This budget calls for \$20,281,144 in expenditures over five years, with \$7,010,244 of that amount being expended this fiscal year.

Transportation Services has a total of \$6,045,802 in projects, with the ferry ramp upgrade \$2,500,000 and the purchase of a new ferry for \$3,000,000 being the major projects. These projects are proposed as a State project and, hence, subject to State approval. There are several projects which are dependent upon State funding in this year's program, and most of those are in the Governor's budget. However, the State CIP budget is yet to be finalized and, therefore, funding status remains inconclusive at this time.

The School District has submitted capital projects to the Borough for funding consideration. The total request for this year is \$423,000. The funding request is for projects ranging from roof repair to facility repair. These are mostly deferred maintenance projects that have needed attention for some time.

The variety of projects contained in the CIP is significant. It ranges from a shelter addition to addressing deferred maintenance issues to construction. It is a program that should result in tangible beneficial results for the Borough.

### 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 annually. In order to make this cost center truly profitable, the fees would have to be increased by two hundred 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 decrease by 7.74% for the 1997/98 fiscal year. The Assembly is requested to fund \$7,008,058 this year. The School District was funded at 100% of the amount requested for the 1996/97 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 FY1997/98. In addition from the Land Trust repair and maintenance fund a loan of \$22,068 for water improvements and upgrades to the Borough rental units in the amount of \$23,500 are included in the budget. An economic grant loan is programmed in the budget at \$800,000 and \$3,342,000 for Lewis Reef Road Improvements. Fund Transfers from the Land Trust Fund for general operations to the Gateway Recreation Center for \$280,000 and \$258,000 for School District building improvements are also included in the FY1997/98 Budget.

INTERNAL SERVICE FUND

The following is a five year history of the Premium Stabilization Reserve Fund:

Internal Service Fund - AETNA Premium Stabilization

<u>Plan Year Ended</u>	<u>Component Unit</u>	<u>Borough</u>	<u>Combined Balance</u>
August 31, 1992	837,857	293,071	1,130,928
August 31, 1993	1,204,084	350,691	1,554,775
August 31, 1994	1,271,597	412,963	1,684,560
August 31, 1995	1,080,382	351,610	1,431,992
August 31, 1996	280,381	92,239	372,620
September 1, 1996	<u>(337,456)</u>	<u>11,397</u>	<u>(326,059)</u>
Total Net Balance	<u>(57,075)</u>	<u>103,636</u>	<u>46,561</u>
August 31, 1996	<u>10,963</u>	<u>262,509</u>	<u>273,472</u>
Total Internal Service Fund	<u>(46,112)</u>	<u>366,145</u>	<u>320,033</u>

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. Of the \$(337,456) shown at September 1, 1996, \$189,858 represents a retention of funds that have not been paid out for the School District. The \$11,397 shown in RSR for the Borough \$68,928 represents a retention of funds that have not been paid out for the Borough.

In addition to the net premium stabilization reserve fund, the Borough has \$262,509 and the School District has \$10,963 in balances that are invested with Borough Investment program.

From September, 1996 through March 31, 1997, funds have been placed in the Internal Service Fund for the School District and the Borough. From these funds, Great West is reimbursed an administrative fee each month, and claims paid are reimbursed weekly. Below are the summarized revenues and expenditures through March 31, 1997:

Internal Service Fund - Great West

	<u>Borough</u>	<u>School District</u>	<u>Combined</u>
Revenues	<u>\$244,845.70</u>	<u>\$635,380.93</u>	<u>\$880,226.63</u>
Expenditures			
Administrative Fees	38,406.92	0.00	38,409.92
Claims Paid	<u>179,342.36</u>	<u>362,940.58</u>	<u>542,282.94</u>
Total Expenditures	217,749.28	362,940.58	580,692.86
Balance at 3/31/97	<u>\$ 27,096.42</u>	<u>\$272,440.35</u>	<u>\$299,533.77</u>

The Borough has an adequate reserve to fund additional premiums for 5.7 years from our funds invested with Borough investment program.

**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 different 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.

This is the fourth year of a different way of formatting the budget with a different review process. There will certainly be adjustments made in the process. A few things that will not change is a desire to present a budget that clearly identifies the detailed cost attributable to any activity and a budget that sustains or improves upon an identified level of service 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 into it 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. This fund has now been built up to \$150,000. The monies from this fund will be used to replace needed equipment.

### DEBT MANAGEMENT

The Borough has two general obligation bond issues outstanding totaling \$10,670,000. These issues are: 1989 Series "A" School Bonds - \$3,600,000 and 1995 IRC Bonds - \$7,070,000. 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 receipted. 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 investment of Borough funds emphasize the preservation of principal with a yield expectation exceeding the revenue generated by ninety (90) day treasury notes. Adoption of an 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 Jodi Tarr 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 1997/98**

	ESTIMATED FUNDS AVAILABLE 7/1/97	FY 97/98 ESTIMATED REVENUE	FY 97/98 BUDGETED APPROP	ESTIMATED RESERVE 6/30/98
General Fund	2,309,836	12,347,288	13,626,471	1,030,653
Land Trust Repair & Maintenance Fund	10,764,174	675,914	4,750,618	6,689,470
Land Trust Residential Fund	2,537,500	150,000	95,000	2,592,500
Land Trust Fund Commercial/Industrial Fund	2,537,500	150,000	0	2,687,500
Nonareawide Fund	(3,845)	391,975	350,780	37,350
Economic Disaster Fund	15,664,000	4,858,590	450,000	20,072,590
Economic Disaster Fund - Designated	2,060,000	123,600	123,600	2,060,000
School Bond/Capital Improvement	304,455	1,942,878	2,243,728	3,605
Recreation Capital Sales Tax Fund	376,527	1,091,330	1,010,000	457,857
Airport Enterprise Fund	2,812,745	1,879,453	1,834,458	2,857,740
Ferry Enterprise Fund	210,373	3,727,000	3,490,723	446,650
Transit Fund	96,364	288,000	279,590	104,774
Internal Service Fund - Health Insurance	60,116	1,946,137	1,853,891	152,362
Internal Service Fund - Aetna Investments	335,358	18,445	0	353,803
South End Fire Protection	45,635	94,017	70,161	69,491
Shoreline Service Area	91,655	62,272	41,717	112,210
Mountain Point Service Area	152,308	125,900	150,423	127,785
Waterfall Creek Service Area	103,136	12,995	3,869	112,262
Mud Bight Service Area	37,104	12,040	300	48,844
South Tongass Service Area	8,920	490	0	9,410
Forest Park Service Area	234,195	86,970	93,015	228,150
Gold Nugget Service Area	28,721	10,300	6,572	32,449
Shoup Street Service Area	(12,704)	112,738	110,053	(10,019)
<b>TOTALS</b>	<b>40,754,073</b>	<b>30,108,332</b>	<b>30,584,969</b>	<b>40,277,436</b>

## Ketchikan Gateway Borough

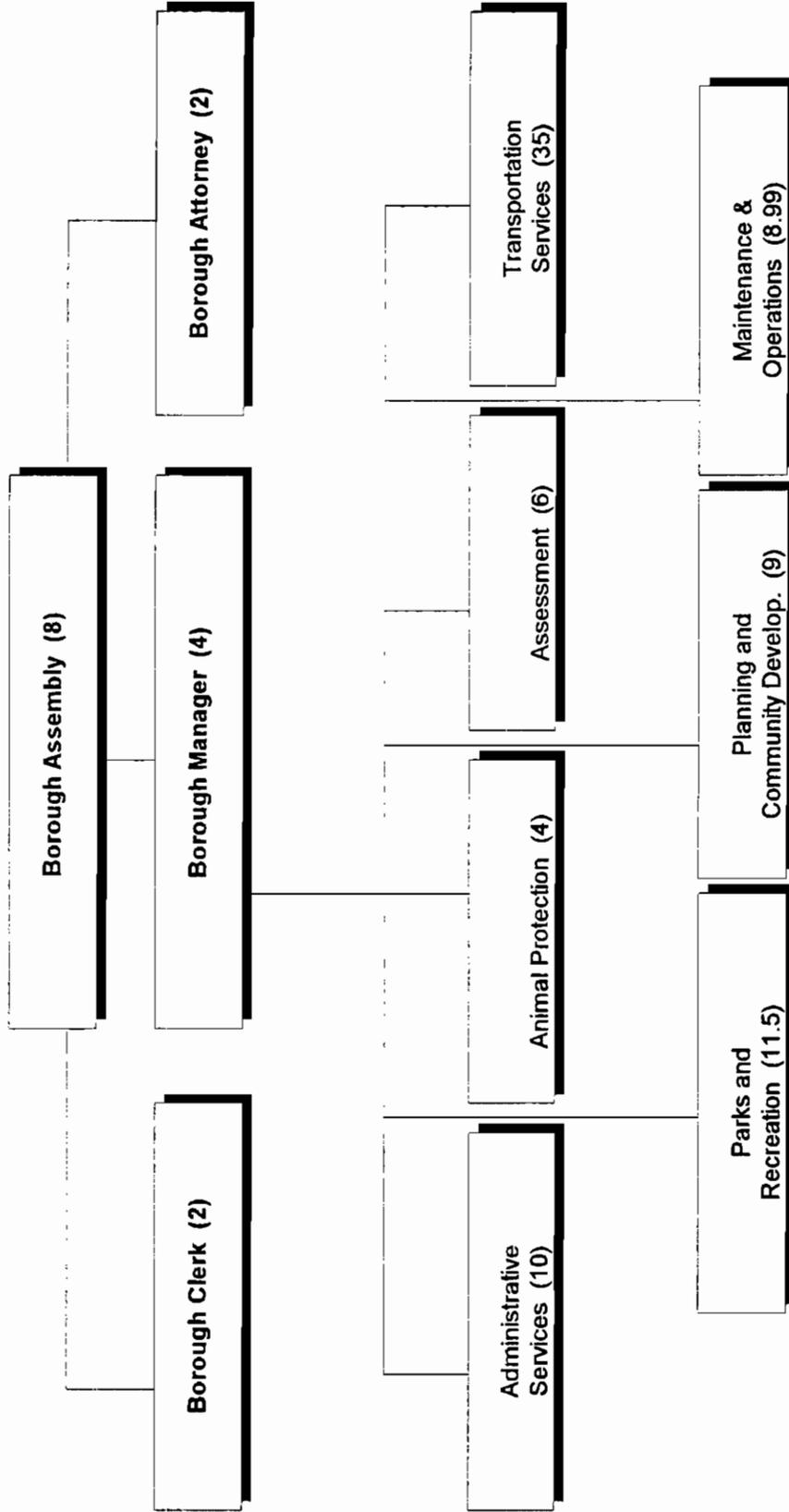
### FY 1997/98 BUDGET

**TABLE ONE: Budget Comparison FY 1996/97 and 1997/98**

Department	FY 96/97	FY 97/98	Amount Change	Inc./(Dec) Percent
<b>GENERAL FUND</b>				
Mayor and Assembly	\$ 111,507	\$ 104,291	\$ (7,216)	-6.47%
Borough Attorney	335,831	456,910	121,079	36.05%
Borough Clerk	178,250	168,500	(9,750)	-5.47%
Borough Manager	371,079	373,091	2,012	0.54%
Administrative Services	541,041	598,447	57,406	10.61%
Assessment	395,266	376,811	(18,455)	-4.67%
Animal Protection	237,021	235,008	(2,013)	-0.85%
Parks and Recreation	982,134	1,126,323	144,189	14.68%
Maintenance and Operations	554,021	589,621	35,600	6.43%
Planning	554,228	583,744	29,516	5.33%
Non-Departmental	165,300	178,300	13,000	7.86%
Automation	47,420	9,460	(37,960)	-80.05%
Child Care Assistance	50,154	47,316	(2,838)	-5.66%
Capital Projects	228,256	339,608	111,352	48.78%
Interfund Transfers	50,000	79,150	29,150	58.30%
<b>Summary</b>	<u>4,801,508</u>	<u>5,266,580</u>	<u>465,072</u>	<u>9.69%</u>
<b>School District</b>				
Education - School District	7,268,372	7,358,058	89,686	1.23%
Capital Projects - School District	221,000	315,000	94,000	42.53%
<b>Summary</b>	<u>7,489,372</u>	<u>7,673,058</u>	<u>183,686</u>	<u>2.45%</u>
<b>Borough Grants</b>				
Community Education	263,881	284,399	20,518	7.78%
Economic Development	1,063,148	402,434	(660,714)	-62.15%
<b>Summary</b>	<u>1,327,029</u>	<u>686,833</u>	<u>(640,196)</u>	<u>-48.24%</u>
<b>Total General Fund</b>	<u>13,617,909</u>	<u>13,626,471</u>	<u>8,562</u>	<u>0.06%</u>
<b>ENTERPRISE FUNDS</b>				
Airport	1,238,182	1,834,458	596,276	48.16%
Ferry	967,015	3,490,723	2,523,708	260.98%
Transit	246,158	279,590	33,432	13.58%
<b>Summary</b>	<u>2,451,355</u>	<u>5,604,771</u>	<u>3,153,416</u>	<u>128.64%</u>
<b>OTHER FUNDS</b>				
Land Trust Fund	851,150	4,845,618	3,994,468	469.30%
Non Areawide Fund	360,423	350,780	(9,643)	-2.68%
Economic Disaster Fund	0	573,600	573,600	100.00%
Internal Service Fund	0	1,853,891	1,853,891	100.00%
Permanent Fund	266,847	0	(266,847)	-100.00%
Debt Service	2,317,527	2,243,728	(73,799)	-3.18%
Recreation Capital Sales Tax Fund	1,080,051	1,010,000	(70,051)	-6.49%
South End Fire District	282,582	70,161	(212,421)	-75.17%
Shoreline Service Area Fund	68,995	41,717	(27,278)	-39.54%
Mountain Point Service Area Fund	87,607	150,423	62,816	71.70%
Waterfall Creek Service Area Fund	3,957	3,869	(88)	-2.22%
Mudbight Service Area Fund	50,300	300	(50,000)	-99.40%
South Tongass Service Area Fund	0	0	0	0.00%
Forest Park Service Area Fund	93,015	93,015	0	0.00%
Gold Nugget Service Area Fund	6,572	6,572	0	0.00%
Shoup Stree Service Area Fund	30,843	110,053	79,210	256.82%
<b>TOTAL OTHER FUNDS</b>	<u>5,499,869</u>	<u>11,353,727</u>	<u>5,853,858</u>	<u>106.44%</u>
<b>Grand Total all Funds</b>	<u>21,569,133</u>	<u>30,584,969</u>	<u>9,015,836</u>	<u>41.80%</u>

# KETCHIKAN GATEWAY BOROUGH

Fiscal Year 1997/98



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

# **GENERAL FUND**

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 1024, AMENDED

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 1997/98 AND APPROPRIATING FROM THE GENERAL FUND, LAND TRUST REPAIR & MAINTENANCE FUND, LAND TRUST RESIDENTIAL FUND, NONAREAWIDE FUND, SCHOOL BOND/CAPITAL IMPROVEMENT FUND, RECREATIONAL CAPITAL SALES TAX FUND, AIRPORT FUND, FERRY FUND, TRANSIT ENTERPRISE FUND, SOUTH END FIRE PROTECTION SERVICE AREA FUND, SHORELINE SERVICE AREA FUND, MOUNTAIN POINT SERVICES AREA FUND, WATERFALL CREEK SERVICE AREA FUND, MUD BIGHT SERVICE AREA FUND, FOREST PARK SERVICE AREA FUND, GOLD NUGGET SERVICE AREA FUND, SHOUP STREET SERVICE AREA FUND, INTERNAL SERVICE FUND/GREAT WEST INSURANCE, ECONOMIC DISASTER FUND AND ECONOMIC DISASTER FUND/SHIPYARD; 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 1997/98 Budget and Capital Program.

B. After hearing public testimony, the Assembly now desires to adopt the 1997/98 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, 1997, entitled KETCHIKAN GATEWAY BOROUGH 1997/98 BUDGET, is hereby adopted.

Section 2. The sum of \$13,626,471 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 3. The sum of \$4,750,618 is hereby appropriated from the Land Trust Repair and Maintenance Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 4. The sum of \$350,780 is hereby appropriated from the Nonareawide Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 5. The sum of \$95,000 is hereby appropriated from the Land Trust Residential Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 6. The sum of \$2,243,728 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 7. The sum of \$1,834,458 is hereby appropriated from the Airport Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 8. The sum of \$1,010,000 is hereby appropriated from the Recreational Capital Sales Tax Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 9. The sum of \$3,490,723 is hereby appropriated from the Ferry Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 10. The sum of \$279,590 is hereby appropriated from the Transit Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 11. The sum of \$70,161 is hereby appropriated from the South End Fire Protection Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 12. The sum of \$41,717 is hereby appropriated from the Shoreline Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 13. The sum of \$150,423 is hereby appropriated from the Mountain Point Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 14. The sum of \$3,869 is hereby appropriated from the Waterfall Creek Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 15. The sum of \$300 is hereby appropriated from the Mud Bight Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 16. The sum of \$93,015 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 17. The sum of \$6,572 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 18. The sum of \$110,053 is hereby appropriated from the Shoup Street Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

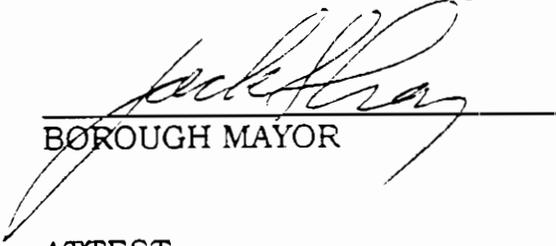
Section 19. The sum of \$1,853,891 is hereby appropriated from the Internal Service Fund-Great West Insurance of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 20. The sum of \$450,000 is hereby appropriated from the Economic Disaster Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 21. The sum of \$123,600 is hereby appropriated from the Economic Disaster Fund/Shipyard of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1997.

Section 22. This ordinance shall become effective upon adoption.

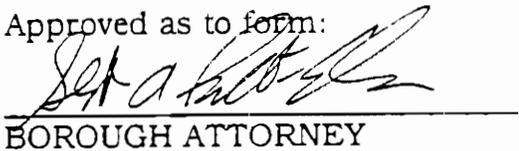
ADOPTED this 16 day of June, 1997.

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

ATTEST:

  
 \_\_\_\_\_  
 BOROUGH CLERK

Approved as to form:

  
 \_\_\_\_\_  
 BOROUGH ATTORNEY

PUBLIC HEARING: 6/19/97			
EFFECTIVE DATE 6/16/97			
ROLL CALL	YES	NO	ABSENT
CONLEY	✓		
COYNE		✓	
ELKINS	✓		
MARSHALL	✓		
MARTIN	✓		
TIPTON		✓	
VAN HORN	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

**KETCHIKAN GATEWAY BOROUGH**

**FY 1997/98 BUDGET**

**GENERAL FUND - SUMMARY OF REVENUE AND APPROPRIATIONS**

	<b>FY 94/95</b>	<b>FY 95/96</b>	<b>FY 96/97</b>	<b>FY 96/97</b>	<b>FY 97/98</b>
<b>FUNDS AVAILABLE - July 1</b>	<u>\$295,140</u>	<u>\$1,258,767</u>	<u>\$2,787,344</u>	<u>\$2,787,344</u>	<u>\$2,309,836</u>
<b>REVENUES:</b>					
Services / Taxes	10,049,508	10,032,276	10,196,500	10,273,651	10,158,858
Grants / State & Federal	1,557,400	1,943,258	1,214,598	1,175,338	1,142,826
Transfers	442,998	695,116	400,499	400,499	544,604
Other / Expense Recoveries	155,978	211,717	415,000	792,350	501,000
<b>TOTAL REVENUES</b>	<u>\$12,205,884</u>	<u>\$12,882,367</u>	<u>\$12,226,597</u>	<u>\$12,641,838</u>	<u>\$12,347,288</u>
<b>EXPENDITURES:</b>					
Salaries and wages	2,060,793	2,132,120	2,409,803	2,304,939	2,589,453
Employee benefits	713,312	718,839	857,553	766,166	884,547
Professional / Contractual Services	536,134	605,667	1,617,779	1,110,652	1,157,324
Education / School District	6,347,993	6,286,158	6,943,372	6,943,372	7,008,058
Transfers	450,000	450,000	50,000	300,000	79,150
Support goods and services	1,013,309	967,897	1,227,064	1,205,674	1,198,963
Equipment / Capital improvements	120,716	193,109	512,338	488,543	708,976
<b>TOTAL EXPENDITURES</b>	<u>\$11,242,257</u>	<u>\$11,353,790</u>	<u>\$13,617,909</u>	<u>\$13,119,346</u>	<u>\$13,626,471</u>
<b>FUNDS AVAILABLE - June 30</b>	<u>\$1,258,767</u>	<u>\$2,787,344</u>	<u>\$1,396,032</u>	<u>\$2,309,836</u>	<u>\$1,030,653</u>

**NOTE:**

**KETCHIKAN GATEWAY BOROUGH**

**FY 1997/98 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE (DETAIL)**

**GENERAL FUND**

<b>DESCRIPTION</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATED</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 1997 BUDGET</b>
<b>FUNDS AVAILABLE JULY 1</b>	295,140	1,258,767	2,787,344	2,787,344	2,309,836	-17.13%
<b>TAXES AND FEES:</b>						
4010 Real Property Taxes	6,593,967	6,437,857	6,667,200	6,600,000	6,624,512	-0.64%
4020 Business-Personal Taxes	417,122	417,278	424,800	425,000	414,568	-2.41%
4030 Boat Taxes	35,702	35,868	35,000	36,500	35,000	0.00%
4040 Sales Taxes-In City	2,517,998	2,600,568	2,592,000	2,682,586	2,575,000	-0.66%
4050 Sales Taxes-Out City	567,915	630,134	625,000	628,251	625,000	0.00%
4055 Transient Occupancy Tax	15,062	23,287	20,000	24,000	20,000	0.00%
4060 Automobile Taxes	137,730	133,031	138,500	138,500	146,000	5.42%
4070 Borough Discount	(11,226)	4	0	0	0	0.00%
4080 Penalty & Interest	106,262	102,803	75,000	118,722	100,000	33.33%
4090 Foreclosure Fees	21,388	14,390	15,000	15,000	14,000	-6.67%
4110 NSF Fees	581	194	0	1,092	750	100.00%
4150 SR Citizen Contribution	(352,993)	(363,138)	(396,000)	(396,000)	(395,972)	-0.01%
4190 Alaska Housing Authority	18,530	19,674	15,000	18,727	15,000	0.00%
<b>Total</b>	<b>10,068,038</b>	<b>10,051,950</b>	<b>10,211,500</b>	<b>10,292,378</b>	<b>10,173,858</b>	<b>-0.37%</b>
<b>REVENUE FROM OTHER GOVTS:</b>						
4205 Municipal Assistance	261,977	239,547	220,383	223,383	209,980	-4.72%
4215 Raw Fish Tax Refund	310,000	372,913	350,000	343,942	342,000	-2.29%
4220 State Revenue Sharing	222,359	193,168	177,715	193,996	182,356	2.61%
4225 Timber Stumpage	389,463	337,366	325,000	260,940	260,940	-19.71%
4240 State Child Care Grant	67,194	41,895	41,500	49,350	47,550	14.58%
4245 Payment in Lieu of Taxes	287,877	738,695	85,000	85,000	85,000	0.00%
<b>Total</b>	<b>1,538,870</b>	<b>1,923,584</b>	<b>1,199,598</b>	<b>1,156,611</b>	<b>1,127,826</b>	<b>-5.98%</b>
<b>CHARGES FOR SERVICES:</b>						
4305 Interest Income	181,739	373,740	75,000	500,000	75,000	0.00%
4325 Zoning & Platting Fees	18,525	17,157	18,500	18,500	18,500	0.00%
4330 Digital Map Sales	1,543	2,898	2,500	4,000	2,500	0.00%
4335 Animal Protection Fees	33,756	33,486	27,500	27,500	27,500	0.00%
4340 Passports	4,260	3,062	3,500	3,500	3,500	0.00%
4380 Recreation Program Fees	186,351	217,760	268,000	225,000	354,000	32.09%
4390 Other Revenues	16,824	47,013	20,000	13,850	20,000	0.00%
<b>Total</b>	<b>442,998</b>	<b>695,116</b>	<b>415,000</b>	<b>792,350</b>	<b>501,000</b>	<b>20.72%</b>

**KETCHIKAN GATEWAY BOROUGH**

**FY 1997/98 - ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE (DETAIL)**

**GENERAL FUND**

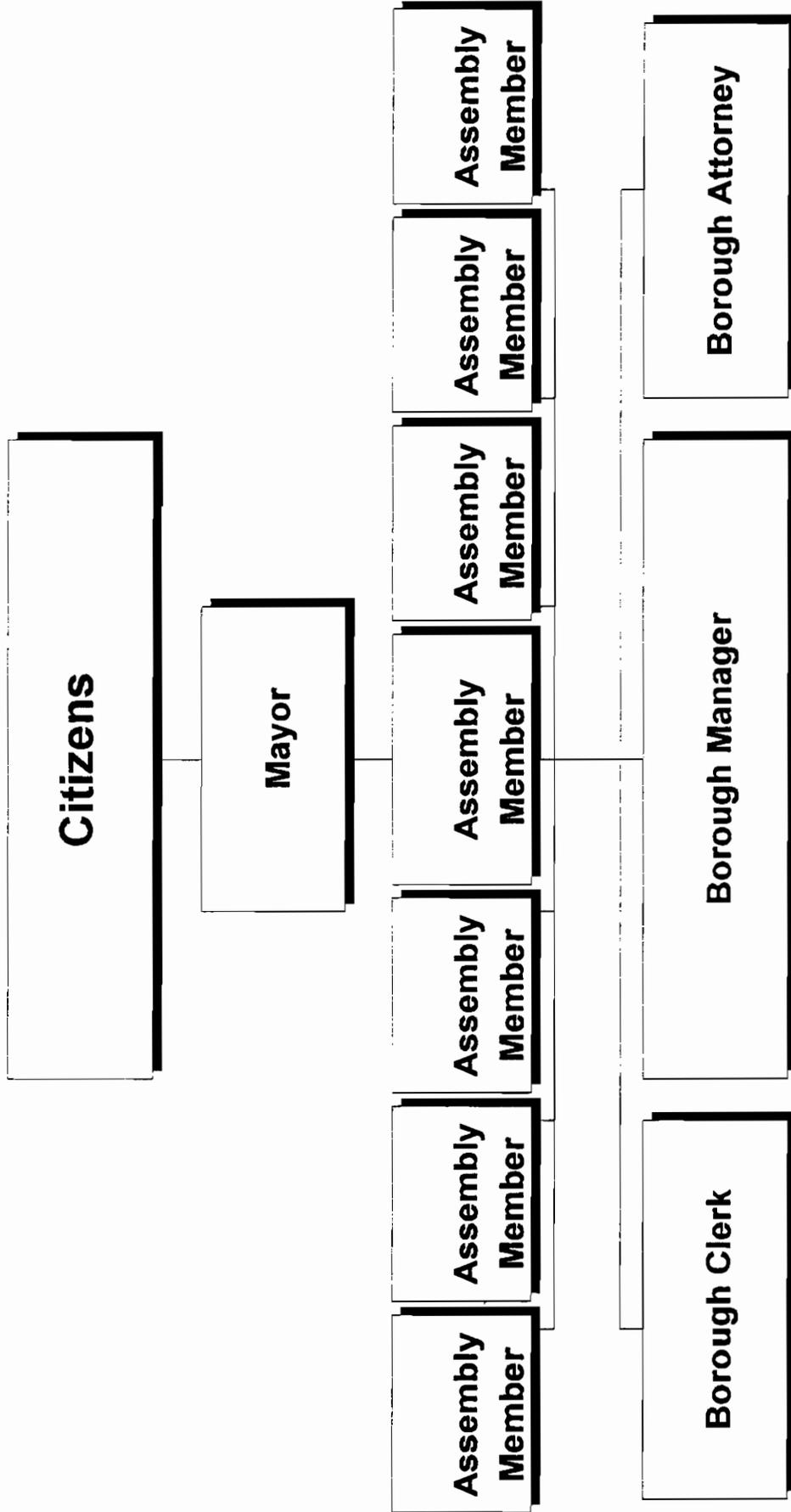
<b>DESCRIPTION</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATED</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 1997 BUDGET</b>
<b>INTERFUND REVENUES:</b>						
4410 Land Trust Fund	125,000	125,000	288,350	288,350	490,000	69.93%
4430 Service Area Funds	20,978	22,149	22,149	22,149	20,454	-7.65%
4460 Permanent Fund	10,000	9,568	0	0	0	0.00%
4470 Interdepartmental Revenue	0	55,000	90,000	90,000	34,150	-62.06%
<b>Total</b>	<b>155,978</b>	<b>211,717</b>	<b>400,499</b>	<b>400,499</b>	<b>544,604</b>	<b>35.98%</b>
<b>TOTAL REVENUE</b>	<b>12,205,884</b>	<b>12,882,367</b>	<b>12,226,597</b>	<b>12,641,838</b>	<b>12,347,288</b>	<b>0.99%</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>12,501,024</b>	<b>14,141,134</b>	<b>15,013,941</b>	<b>15,429,182</b>	<b>14,657,124</b>	<b>-2.38%</b>

**SUMMARY OF APPROPRIATIONS - GENERAL FUND**

Administrative Services Department	470,730	502,565	541,041	528,406	598,447	10.61%
Animal Protection Department	236,503	233,653	237,021	245,397	235,008	-0.85%
Assembly and Mayor	99,185	116,504	111,507	132,143	104,291	-6.47%
Assessment Department	361,034	358,832	395,266	390,232	376,811	-4.67%
Automation	39,522	33,649	47,420	47,420	9,460	-80.05%
Capital Projects	60,519	136,449	449,256	419,256	654,608	45.71%
Child Care Grant Program	69,704	51,632	50,154	47,974	47,316	-5.66%
Clerk's Office	166,565	165,397	178,250	163,354	168,500	-5.47%
Law Department	145,743	167,494	335,831	337,032	456,910	36.05%
Maintenance and Operations	436,942	436,496	554,021	527,821	589,621	6.43%
Manager's Office	305,166	299,846	371,079	375,773	373,091	0.54%
Non-Departmental	162,845	134,236	165,300	175,909	178,300	7.86%
Parks and Recreation Department	655,379	706,118	982,134	812,347	1,126,323	14.68%
Planning Department	484,542	501,377	554,228	520,881	583,744	5.33%
Community Education	217,695	234,480	263,881	263,881	284,399	7.78%
Economic Development O.E.D.P.	208,522	220,427	1,063,148	563,148	402,434	-62.15%
Education - School District	6,671,661	6,604,635	7,268,372	7,268,372	7,358,058	1.23%
Interfund Transfers	450,000	450,000	50,000	300,000	79,150	58.30%
<b>TOTAL APPROPRIATIONS</b>	<b>11,242,257</b>	<b>11,353,790</b>	<b>13,617,909</b>	<b>13,119,346</b>	<b>13,626,471</b>	<b>0.06%</b>
<b>FUND BALANCE</b>						
Designated Reserves						
Loan Guarantee				500,000	500,000	100.00%
Capital/Equip. Replacement	150,000	150,000	150,000	150,000	150,000	0.00%
Undesignated	1,108,767	2,637,344	1,246,032	1,659,836	380,653	-69.45%
<b>FUNDS AVAILABLE JUNE 30</b>	<b>1,258,767</b>	<b>2,787,344</b>	<b>1,396,032</b>	<b>2,309,836</b>	<b>1,030,653</b>	<b>-26.17%</b>

# KETCHIKAN GATEWAY BOROUGH

Fiscal Year 1997/98



### ADMINISTRATIVE COMMENT

The Mayor and Assembly budget is 6.47% less than last years budget. The most significant change is in business travel due to issues associated with the closure of KPC and promotion of new business ventures for the Borough, the decision of the Assembly to discontinue membership in the AML, and a reduction in taxes/benefits.

### MISSION STATEMENT

The legislative power of the Borough is vested in the Borough Assembly. The Assembly engages in a broad range of decision making that effects all functions of Borough government. The Assembly establishes policy for the Borough.

### GOALS/OBJECTIVES

- GOAL:** Maintain services.
- GOAL:** Seek economic stability for the community
- GOAL:** Encourage new economic development
- GOAL:** Balance the mill levy with the increase in assessments to maintain a level property tax obligation for property owners.
- GOAL:** Seek, consider, and implement revenue enhancement efforts.
- GOAL:** Address the sewage problem in the rural parts of the Borough.
- GOAL:** Facilitate the implementation of concrete objectives of the 2004 economic plan.
- GOAL:** Improve working relationships and communications with other governmental entities.
- GOAL:** Encourage and support garbage reduction in Borough facilities at a cost savings.
- GOAL:** Work towards shorter more efficient meetings.

## DEPARTMENTAL PROGRESS

- Mill levy was reduced to 7.1 mills for FY 96/97
- Completed recruitment and hired of new Borough Manager and Clerk.
- Completed construction of the Indoor Recreation Center
- Continued to pursue permitting of Lewis Reef as an Industrial Park, submitted the permit application
- Approved a contract with Steve Seley for 32.25 acres of land at Lewis Reef
- Continued to support the fishing and timber industries through resolution and monetary grant support.
- Held several meetings of the Mayor's Blue Ribbon Committee to gather ideas for economic development for the community
- Solid waste problems in the Borough were partially addressed through the adoption of mandatory solid waste collection in the rural area of the Borough.
- There are several joint committees functioning including the Assembly/School Board Liaison, Tax Coordinating Committee, Solid Waste Rate Commission and the City/Borough Funding Source Committee.

**Ketchikan Gateway Borough**  
**FY1997/98 BUDGET - APPROPRIATIONS SUMMARY**  
**GENERAL FUND - MAYOR AND ASSEMBLY**

<b>EXPENDITURES</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
Salaries and wages	44,550	39,825	47,400	47,400	47,400	0.00%
Employee benefits	8,263	7,337	9,395	6,931	6,256	-33.41%
Professional/Contractual Services	7,076	3,260	0	2,220	0	0.00%
Support goods and services	39,296	66,082	54,712	75,592	50,635	-7.45%
Equipment	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>99,185</b>	<b>116,504</b>	<b>111,507</b>	<b>132,143</b>	<b>104,291</b>	<b>-6.47%</b>

<b>AUTHORIZED PERSONNEL</b>	<b>FY 94/95</b>	<b>FY 95/96</b>	<b>FY 96/97</b>	<b>FY 97/98</b>	<b>Annual Salary</b>
Mayor	1.00	1.00	1.00	1.00	\$9,600
Assemblymember	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>37,800</u>
<b>TOTAL</b>	<b><u>8.00</u></b>	<b><u>8.00</u></b>	<b><u>8.00</u></b>	<b><u>8.00</u></b>	<b><u>\$47,400</u></b>

**EQUIPMENT**  
 NONE

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - APPROPRIATIONS**

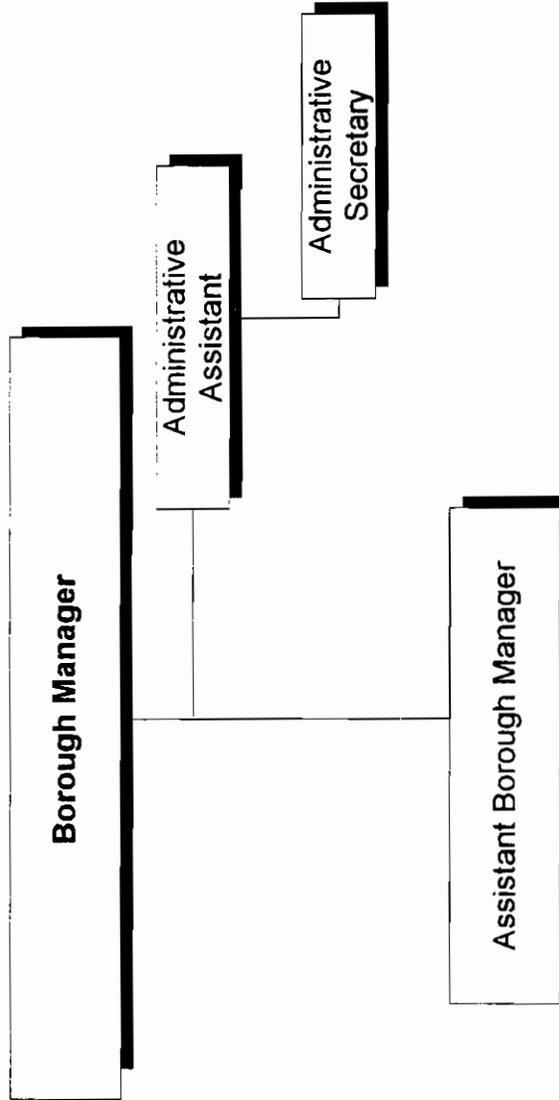
**GENERAL FUND - MAYOR & ASSEMBLY**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 98/97 ESTIMATED	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
5140 BOROUGH ASSEMBLY FEES	44,550	39,825	47,400	47,400	47,400	0.00%
5200 TAXES/BENEFITS	8,263	7,337	9,395	6,931	6,256	-33.41%
5300 TRAVEL & TRAINING	5,732	9,279	10,190	16,000	9,620	-5.59%
5301 BUSINESS TRAVEL	0	0	0	0	4,000	100.00%
5500 REIMBURSABLE EXPENSES	1,494	1,400	1,800	1,800	1,800	0.00%
6010 SUPPLIES	110	343	500	400	400	-20.00%
6020 DUES & PUBLICATIONS	4,348	12,281	21,750	21,750	14,450	-33.56%
6040 COMMUNITY PROMOTION	19,787	34,492	10,600	25,677	10,400	-1.89%
6050 LOBBYING EXPENSE	2,996	3,303	3,800	3,800	3,800	0.00%
6060 RENTALS	4,704	4,804	5,940	5,940	5,940	0.00%
6080 PROFESSIONAL SERVICES	6,575	0	0	365	0	0.00%
6081 STAFF CANDIDATES	501	3,260	0	1,855	0	0.00%
6331 LONG DISTANCE	125	180	132	225	225	70.45%
6530 EQUIPMENT PURCHASE	0	0	0	0	0	0.00%
<b>Total Expenditure</b>	<b>99,185</b>	<b>116,504</b>	<b>111,507</b>	<b>132,143</b>	<b>104,291</b>	<b>-6.47%</b>

# KETCHIKAN GATEWAY BOROUGH

## MANAGER'S OFFICE

Fiscal Year 1997/98



DEPARTMENT: **BOROUGH MANAGER'S OFFICE**      DIVISION: General Government

### ADMINISTRATIVE COMMENT

The Manager's budget is .54% more than last years budget. The most significant increases are in employee compensation, business travel, publishing expense, professional services and equipment purchase. Reductions occurred in lobbying expenses, operating supplies, travel & training and employee benefits.

### MISSION STATEMENT

The Borough Manager's Office will provide the administrative and operations leadership necessary to promote the general welfare of the Ketchikan Gateway Borough and provide necessary and desired governmental services as directed and authorized by the governing body.

### GOALS/OBJECTIVES

**GOAL:**            DIVERSIFICATION AND DEVELOPMENT OF THE KETCHIKAN ECONOMY

Objective:        Coordinate and implement the contract for development of the Borough's Economic Development Program as defined in the scope of work with Dames and Moore

Objective:        Coordinate and implement the contract for public relations to promote the Community of Ketchikan as defined through the projects approved with Bradley/Reid Communications

Objective:        Facilitate the development and full use of Ketchikan's shipyard facility

Objective:        Continue to pursue the development and use of the Lewis Reef Industrial Park

**GOAL:**            DEVELOPMENT AND REFINEMENT OF THE BOROUGH'S HUMAN RESOURCES POLICIES, RULES, REGULATIONS AND PERFORMANCE STANDARDS

Objective:        Negotiate a new contract with Alaska Public Employees Association

Objective:        Develop and distribute to Department Directors complete personnel administration handbooks, include more fully developed and refined personnel polices, rules, regulations, and performance standards

Objective:        Provide Department Directors with tools and training in human resources supervision

**GOAL:**            COMPLETE AUTOMATION OF BOROUGH OFFICES WITH CONVERSION FROM DOS BASED PROGRAMS TO WINDOWS BASED PROGRAMS AND PROVIDE INTERNET ACCESS AS NECESSARY

## GOALS/OBJECTIVES - Continued

Objective: Finalize purchase of upgraded file servers and computers so all Borough employees will be working with Windows based programs

Objective: Evaluate Internet access needs and coordinate with Bradley/Reid to provide a Ketchikan Gateway Borough website

Objective: Begin the process to analyze, evaluate, and consolidate data base needs under one standard data base while addressing the unique needs of assessment and accounting functions

**GOAL:** IN A SUBSTANTIVE MANNER ADDRESS THE BOROUGH'S INFRASTRUCTURE PLANNING NEEDS - WATER, SEWER, AND SOLID WASTE DISPOSAL

Objective: Review past studies on the development of areawide water and sewer services and update

Objective: Evaluate recent plans for implementation of solid waste disposal, update, and propose new ideas

**GOAL:** IMPLEMENT AND MONITOR BOROUGH BUDGET AND CAPITAL IMPROVEMENT PROGRAM AS WELL AS INTERNAL OPERATING PROCESSES

Objective: Provide monthly financial reports and other reports on municipal finances and operations

Objective: Finalize policies and procedures for the investment of Borough funds with particular emphasis on the Economic Disaster fund

Objective: Review existing contractual and purchasing policies and recommend amendments

Objective: Continue to evaluate ordinances related to assessment, revenues and collections and recommend amendments as warranted

**GOAL:** ASSIST BOROUGH DEPARTMENTS IN ACCOMPLISHING ESTABLISHED GOALS AND OBJECTIVES

Objective: Review and respond to recommendations and questions as needed and facilitate operations and legislative changes as developed

Objective: Provide clear and concise direction and/or information on expectations

## DEPARTMENTAL PROGRESS

- The Borough's video library has grown significantly, although there needs to be incentive to use them. Employee longevity has been recognized through award of special pins. Rewrite of personnel code was completed.
- Management of major projects including Whipple Creek Timber Sale and the Indoor Recreation Center were completed quite satisfactorily. Recreation center was completed within time and budget.
- Some progress continues to be made on providing quality customer/client/citizen service and improving communications among staff.
- GFOA requirements were met in budgeting and accounting. The budget is the major policy document. Project management of the Whipple Creek timber continues. The Department of Planning and Community Development has developed a new procedure for handling Borough Land Management requests that includes review by the property management committee.
- The Borough is moving forward with a paving project on the vacant lot at the ferry terminal.
- The Borough continues to pursue and is making progress on permitting Lewis Reef.

**Ketchikan Gateway Borough**  
**FY1997/98 BUDGET - APPROPRIATIONS SUMMARY**  
**GENERAL FUND - MANAGERS DEPARTMENT**

<b>EXPENDITURES</b>	<b>FY 94/96 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
Salaries and wages	179,516	197,892	195,405	205,415	209,536	7.23%
Employee benefits	60,572	40,101	59,653	52,031	58,284	-2.29%
Professional/Contractual Services	1,019	0	1,500	1,500	30,000	1900.00%
Support goods and services	62,453	61,853	114,521	116,827	69,871	-38.99%
Equipment	1,606	0	0	0	5,400	100.00%
<b>TOTAL EXPENDITURES</b>	<b>305,166</b>	<b>299,846</b>	<b>371,079</b>	<b>375,773</b>	<b>373,091</b>	<b>0.54%</b>

<b>AUTHORIZED PERSONNEL</b>	<b>FY 94/96</b>	<b>FY 95/96</b>	<b>FY 96/97</b>	<b>FY 97/98</b>	<b>Annual Salary</b>
Administrative Secretary	1.00	1.00	1.00	1.00	\$33,420
Administrative Assistant	1.00	1.00	1.00	1.00	44,604
Borough Engineer/Assistant Manager	0.75	0.70	0.70	1.00	51,888
Borough Manager	1.00	1.00	1.00	1.00	78,624
<b>FULL TIME EMPLOYEES</b>	<b><u>3.75</u></b>	<b><u>3.70</u></b>	<b><u>3.70</u></b>	<b><u>4.00</u></b>	<b><u>\$208,536</u></b>

**EQUIPMENT**

File cabinet, workstation for reception area

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - APPROPRIATIONS**

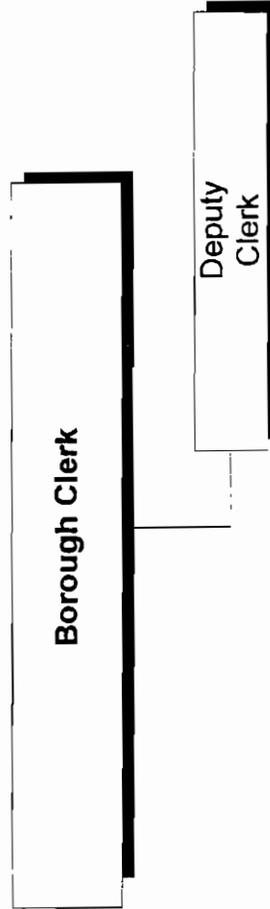
**GENERAL FUND - MANAGERS DEPARTMENT**

Description		FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
5100	EMPLOYEE PAY	178,057	195,473	193,306	205,082	208,536	7.88%
5110	OVERTIME PAY	784	186	1,649	63	500	-69.68%
5120	TEMPORARY PAY	675	2,233	450	270	500	11.11%
5200	TAXES/BENEFITS	60,572	40,101	59,653	52,031	58,284	-2.29%
5300	TRAVEL & TRAINING	6,296	4,368	6,869	6,869	5,575	-18.84%
5301	BUSINESS TRAVEL	0	0	0	0	3,000	100.00%
5500	REIMBURSABLE EXPENSES	3,195	2,977	3,160	6,044	3,700	17.09%
6010	SUPPLIES	2,446	2,610	1,628	1,628	1,628	0.00%
6011	OPERATING SUPPLIES	0	798	1,308	1,308	927	-29.13%
6020	DUES & PUBLICATIONS	1,294	1,814	1,225	1,225	1,235	0.82%
6030	PUBLISHING EXPENSE	1,712	3,099	2,125	14,691	5,000	135.29%
6050	LOBBYING EXPENSE	42,366	42,256	93,000	80,575	43,000	-53.76%
6060	RENTALS	300	100	300	350	900	200.00%
6070	POSTAGE EXPENSE	819	861	1,200	582	1,200	0.00%
6080	PROFESSIONAL SERVICES	659	0	1,500	1,500	30,000	1900.00%
6081	PROF SERVICES-LITIGATION	360	0	0	0	0	0.00%
6330	TELEPHONE	1,464	1,472	1,572	1,562	1,572	0.00%
6331	LONG DISTANCE	1,699	1,063	1,500	1,359	1,500	0.00%
6450	EQUIPMENT MAINTENANCE	862	435	634	634	634	0.00%
6530	EQUIPMENT PURCHASE	1,606	0	0	0	5,400	100.00%
<b>Total Expenditures</b>		<b>305,166</b>	<b>299,846</b>	<b>371,079</b>	<b>375,773</b>	<b>373,091</b>	<b>0.54%</b>

# KETCHIKAN GATEWAY BOROUGH

## CLERK'S OFFICE

Fiscal Year 1997/98



**ADMINISTRATIVE COMMENT**

This office has decreased costs by 5.47% for FY 97/98. This decrease was in salaries and equipment purchases, while increases occurred in travel & training and contractual services. This department was affected by the former Clerk accepting the position of Borough Manager.

**MISSION STATEMENT**

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.

**GOALS/OBJECTIVES**

These goals are regular and routine and must be accomplished before any other goals can be pursued:

**GOAL:** CONTINUE TO PROVIDE ADMINISTRATIVE ASSISTANCE AND MEET RESPONSIBILITIES REQUIRED BY BOROUGH CODE AND STATE STATUTE IN AN EFFECTIVE, COMPETENT AND COURTEOUS MANNER.

**Objective:** Attend all meetings of the Assembly and complete the minutes of the meeting within seven (7) working days.

**Objective:** Publish the legal notices as required for meetings, public hearings, appointments, and elections under the direct jurisdiction of this office in a complete, accurate and timely manner. Provide assistance and/or information to others as necessary to assure the Ketchikan Gateway Borough complies with legal requirements for publication of notices.

**Objective:** Prepare all Assembly agendas and meeting packets for regular, special and administrative board meetings. Assure delivery not later than three (3) days prior to the meeting to the Assembly and Borough staff.

## GOALS/OBJECTIVES - Continued

- Objective: Prepare agendas, packets if necessary, public notices, and attend Assembly committee meetings, when requested, and all Legislative Liaison regular and committee meetings.
- Objective: Prepare for, coordinate, and attend the Ketchikan Legislative Liaison lobbying trips to Juneau in October and February. Prepare the Community Legislative Priority List and accompanying booklets by the end of December.
- Objective: Provide for the creation, maintenance, filing, indexing and codification as necessary for all Borough documents, resolutions, ordinances, and Clerk's/Mayor's/Assembly's general correspondence on a regular basis.
- Objective: Begin election preparation in July. Complete election activities in October. Respond to special election requirements on demand as necessary.
- Objective: Complete necessary public response and processing of 350 U.S. Passport Applications.
- Objective: Prepare, submit and justify the mission statement/objectives and annual budget for the Clerk's Office and the budget for the Mayor and Assembly according to deadlines established by the Manager.
- Objective: Provide at least one training opportunity to each employee in the area of public or business administration, elections, records management, or pre-approved related field.
- Objective: Complete at least one comprehensive evaluation of department staff, agree on goals, and provide feedback at least monthly on delegated responsibilities.
- Objective: Function as an effective part of the Borough management team by responding to administrative requests and deadlines established by the Borough Manager such as staff meetings, budget committee, automation committee, telephone committee, preparation of standard operating procedures, keeping logs, bid openings.
- Objective: Respond with a courteous and helpful attitude within ten (10) seconds to the public at the counter or on the telephone. Present a positive and professional image to the public while keeping all lines of communication open to all citizens.
- Objective: Sort and distribute the Borough's incoming mail within thirty (30) minutes of its delivery. Deliver outgoing mail to the U.S. Post Office at 4:30 p.m. each business day.

The following goals are above routine goals for daily operation and responsibilities:

**GOAL:** CONTINUE TO UPGRADE TECHNICAL EXPERTISE WITHIN THE CLERK'S OFFICE AND THE BOROUGH.

## GOALS/OBJECTIVES - Continued

**Objective:** Continue to provide and undertake in-house training, as time and energy allows, on WordPerfect 6.0, the Borough's computer network, WordPerfect Office 4.0, DataPerfect, and CodeMaster. Retain a good working knowledge in all programs.

**GOAL:** BRING THE BOROUGH INTO COMPLIANCE WITH THE VOTING RIGHTS ACT OF 1965.

**Objective:** Continue to work on submitting all identified past legislation which should be submitted under the Voting Rights Act of 1965, as amended, and, as time allows, work toward submittal of the necessary preclearance requests.

**GOAL:** INITIATE AMENDMENTS AND UPDATES TO THE BOROUGH CODE TO IMPROVE ADMINISTRATIVE PROCEDURES.

**Objective:** Initiate, create, amend, and guide through to completion code amendments dealing with the following topics: Establishment of Service Areas (simplify process and develop petition form), Administrative Approvals of Liquor Licenses, Comprehensive Administrative Appeals Code (would include Adjustment, Equalization, Sales Tax, and any other applicable administrative appeal process).

**Objective:** Complete a comprehensive update and rewrite of the Borough Election Code.

**Objective:** Continue to work toward implementation of a Borough Records Management Program including policies and procedures for inventory, storage, retention schedules, microfilming, archiving, and destruction of public records.

**GOAL:** Act as hearing officer (as appointed by the Borough Manager) for Notice of Violations for Animal Protection

**Objective:** To base determination based on preponderance of the evidence, give a written decision based on the findings and conclusions adopted by the hearing officer. The findings must be reasonably specific as to provide a clear understanding of the reasons for the decision

## DEPARTMENTAL PROGRESS

- All regular and routine goals were completed with 98% accuracy and success. This office must respond to a work load generated in large part by outside influences. Throughout the past year, we have been able to maintain work flow and respond on demand to increased agenda items, appeals, and public requests.
- Although the archive records facility was relocated during fiscal year 95/96, there has been very little time available this year or last year to spend organizing and upkeeping the facility. All of the Borough's boxed and stored records are located in this place. These records have not been disposed of on a regular and routine basis.

### DEPARTMENTAL PROGRESS - Continued

- This office worked with the State of Alaska on the primary and general state elections. This office coordinated and completed the regular Borough Election and a runoff election in 1996, without irregularities.
- Submittals under the Voting Rights Act for legislation have been completed and mailed for Ordinance No. 1006 Amending Section 25.10.020, of the Ketchikan Gateway Borough Code of Ordinances entitled "Time of Elections by deleting the requirement for runoff elections." This submittal was accomplished within 2 weeks of passage of the Ordinance.
- Although the clerk's office is the keeper of the records, it is impressive to see that during 1996, 73 individual Borough Documents which include, contracts, leases, etc. were filed in our office.
- The Borough Assembly has passed 57 resolutions, and 25 ordinances between July 1, 1996 and March 10, 1997. These have been printed on acid free paper, inserted in the appropriate binders and copies sent for codification.
- The Borough Clerk has also completed and filed 342 pages of minutes approved by the Assembly through February 18, 1997.

**Ketchikan Gateway Borough**  
**FY1997/98 BUDGET - APPROPRIATIONS SUMMARY**  
**GENERAL FUND - CLERK'S OFFICE**

<b>EXPENDITURES</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
Salaries and wages	96,097	101,283	105,213	88,084	95,430	-9.30%
Employee benefits	33,036	32,913	32,738	32,738	30,883	-5.67%
Professional/Contractual Services	5,925	7,801	7,600	6,923	10,200	34.21%
Support goods and services	29,167	22,665	30,799	33,709	31,987	3.86%
Equipment	2,340	735	1,900	1,900	0	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>166,565</b>	<b>165,397</b>	<b>178,250</b>	<b>163,354</b>	<b>168,500</b>	<b>-5.47%</b>

<b>AUTHORIZED PERSONNEL</b>	<b>FY 94/95</b>	<b>FY 95/96</b>	<b>FY 96/97</b>	<b>FY 97/98</b>	<b>Annual Salary</b>
Borough Clerk	1.00	1.00	1.00	1.00	\$50,000
Deputy Clerk	1.00	1.00	1.00	1.00	36,480
<b>FULL TIME EMPLOYEES</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>\$86,480</b>

**EQUIPMENT**  
 NONE

**Ketchikan Gateway Borough**  
**FY 1997/98 BUDGET - APPROPRIATIONS**

**GENERAL FUND - CLERK'S OFFICE**

Description		FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
5100	EMPLOYEE PAY	85,488	91,659	95,053	71,000	86,480	-9.02%
5110	OVERTIME PAY	900	860	910	1,610	650	-28.57%
5120	TEMPORARY PAY	5,542	4,736	4,950	6,574	4,000	-19.19%
5200	TAXES/BENEFITS	33,036	32,913	32,738	32,738	30,883	-5.67%
5300	TRAVEL & TRAINING	3,276	50	2,660	1,000	3,968	49.17%
5500	REIMBURSABLE EXPENSES	655	157	245	58	245	0.00%
6010	SUPPLIES	2,697	3,130	3,700	3,700	3,700	0.00%
6020	DUES & PUBLICATIONS	920	813	855	2,461	735	-14.04%
6030	PUBLISHING EXPENSE	8,180	4,761	7,000	6,000	7,000	0.00%
6060	RENTALS	6,426	7,224	7,524	7,524	7,524	0.00%
6070	POSTAGE EXPENSE	1,607	1,904	2,200	2,200	2,200	0.00%
6090	CONTRACTUAL SERVICES	2,663	5,349	4,200	4,200	7,400	76.19%
6120	ELECTIONS	0	0	0	0	0	0.00%
6330	TELEPHONE	1,274	1,000	1,015	1,015	1,015	0.00%
6331	LONG DISTANCE	333	233	300	300	300	0.00%
6450	EQUIPMENT MAINTENANCE	2,949	1,954	3,800	3,800	3,800	0.00%
6530	EQUIPMENT PURCHASE	2,340	735	1,900	1,900	0	-100.00%
<b>Total Clerk's Office</b>		<b>158,286</b>	<b>157,478</b>	<b>169,050</b>	<b>146,080</b>	<b>159,900</b>	<b>-5.41%</b>

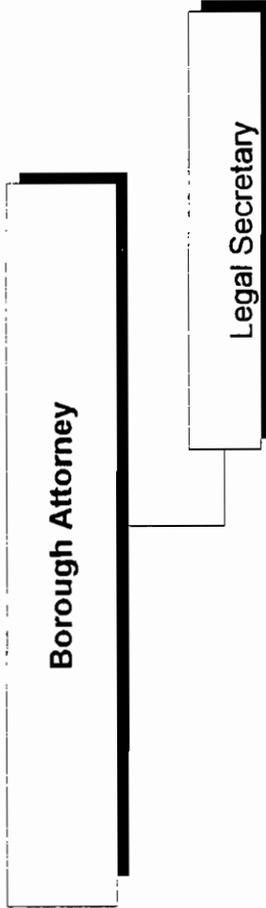
**CLERK'S OFFICE - ELECTIONS**

5120	TEMPORARY PAY	4,167	4,028	4,300	8,900	4,300	0.00%
6010	SUPPLIES	86	367	400	4,000	400	0.00%
6030	PUBLISHING EXPENSE	419	767	800	851	800	0.00%
6060	RENTALS	345	305	300	800	300	0.00%
6080	PROFESSIONAL SERVICES	3,262	2,452	3,400	2,723	2,800	-17.65%
<b>Total Elections</b>		<b>8,279</b>	<b>7,919</b>	<b>9,200</b>	<b>17,274</b>	<b>8,600</b>	<b>-6.52%</b>
<b>Total Clerks &amp; Elections</b>		<b>166,565</b>	<b>165,397</b>	<b>178,250</b>	<b>163,354</b>	<b>168,500</b>	<b>-5.47%</b>

# KETCHIKAN GATEWAY BOROUGH

## LAW DEPARTMENT

Fiscal Year 1997/98



**ADMINISTRATIVE COMMENT**

The Law Department has experienced an unanticipated increase in certain types of expenses, particularly telephone, mail, travel and contract professional services due to events related to the shipyard, mill closure and TLMP. For the 1997/1998 budget we have tried to anticipate these costs and, as a result, have significant increases in some items.

**MISSION STATEMENT**

To minimize 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 to vigorously pursue the Borough's policy objectives where legal services are required.

**GOALS/OBJECTIVES**

**GOAL:** EFFECTIVE COMMUNICATION WITH THE ASSEMBLY, THE MANAGER'S OFFICE, THE CLERK'S OFFICE, AND THE DEPARTMENT HEADS.

Objective: Continue periodic status reports (including preparing written monthly status reports) and other communications with the Assembly regarding ongoing projects and claims.

Objective: Continue proactively advising Assembly and/or Manager regarding problems with proposed actions and alternatives, if available.

Objective: Continue providing timely responses to requests for opinions, resolutions, ordinances, contracts, and other requested document drafting.

**GOAL:** MANAGEMENT, TO THE EXTENT POSSIBLE, OF OUTSIDE BOROUGH COUNSEL AS TO CASE STATUS AND PRESERVATION OF BOROUGH ASSETS AND INSURANCE PREMIUMS.

Objective: Review all claims and provide analysis as to Borough's liability and potential exposure.

Objective: Continue acting as legal liaison with affected department.

Objective: Continue maintaining telephone and written contact with attorneys throughout course of case.

Objective: Review outside counsel costs and recommend cost saving options where available.

**GOAL:** IMPROVE INTERNAL OFFICE INFORMATION MANAGEMENT.

Objective: Increase usage of Internet, e-mail and electronic data base sources to improve efficiency.

## GOALS/OBJECTIVES (Continued)

**GOAL:** IMPROVE COLLECTION AND BANKRUPTCY CASE HANDLING.

Objective: Compile and maintain case data information and collection statistics to facilitate case monitoring and evaluation of success.

Objective: Process the annual tax foreclosure case.

**GOAL:** IMPLEMENTATION OF BOROUGH AND DEPARTMENTAL POLICY MANUALS AND ASSIST IN STAFF TRAINING.

Objective: Assist in developing and finalizing departmental policy manuals and job descriptions.

Objective: Conduct planning staff training sessions on procedures and legal requirements as requested.

**GOAL:** PROACTIVE RISK MANAGEMENT PROGRAM.

Objective: Review safety concerns with departments and make recommendations to Risk Management Committee.

Objective: Advise Risk Management and Safety Committees.

**GOAL:** ASSIST AND ADVISE REGARDING ANNEXATION ISSUES.

Objective: Provide legal advice regarding annexation proposals.

Objective: Provide legal service in furtherance of Assembly goals regarding annexation.

**GOAL:** REVISION AND UPDATING OF BOROUGH CODE.

Objective: Provide legal advice to the Planning Department regarding proposed revisions.

Objective: Provide legal advice and assist the Manager in identifying and correcting deficiencies or ambiguities in the Borough Code.

Objective: Assist in drafting Code revisions.

**GOAL:** PROVIDE LEGAL SUPPORT FOR CONSTRUCTION/MAJOR PROJECTS.

Objective: Advise the Manager and the Assembly regarding issues arising from closure of the Pulp Mill.

Objective: Provide legal advice and work as needed in conjunction with large Borough projects such as management of the Lewis Reef development, the shipyard and lease or sale of Borough property.

Objective: Monitor TLMP development and advise and assist the Manager and the Assembly in developing and advocating the Borough's position.

### GOALS/OBJECTIVES (Continued)

- Objective: Travel as required to represent the Borough in connection with Borough business.
- Objective: Assist the Manager in reviewing and responding to federal agency initiatives which will have an effect on the Borough.
- GOAL:** OBTAIN UP-TO-DATE AND EFFICIENT TRAINING AND CONTINUED PROFESSIONAL DEVELOPMENT, AND KEEP AN UP-TO-DATE AND CONCISE LIBRARY.
- Objective: Continue obtaining less expensive updates, as available.
- Objective: Review library for elimination of duplicative materials and materials for which usage does not justify the cost.
- Objective: Attend at least one (1) seminar related to current Borough issues.
- Objective: Attend Alaska Municipal Attorneys' Association meeting in Ketchikan in November.
- Objective: Attend Alaska Bar Association annual meeting.
- Objective: Attend the annual IMLA (National Municipal Attorneys' Association) meeting in October.
- GOAL:** PROVIDE LEGAL SERVICES TO SECONDARY CLIENTS, THE KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT AND THE CITY OF SAXMAN AS NEEDED.
- Objective: Respond to 90% of requests for advice within ten (10) working days or such shorter time as the client requires.
- Objective: Assist secondary clients with management of outside counsel costs as needed to minimize expenditure required to obtain necessary services.

### DEPARTMENTAL PROGRESS

- Effective communication with the Assembly, the Manager's Office, the Clerk's Office, and the department heads has continued.
- An up-to-date working library with an emphasis on cost-effective borough-related topics and issues has been established and is being maintained. Disused materials are being eliminated and new materials added as needed based upon issues raised.
- Over 90% average response to all drafting, review and opinion requests within ten (10) working days.
- Filing and opinion tracking system revised for more effective use.
- Attended AMAA annual conference in Anchorage, maintained memberships in various legal organizations and attended Southeast Conference meeting in Juneau in September.

## DEPARTMENTAL PROGRESS (Continued)

- Attended construction law seminar for information on contracting and purchasing issues.
- Worked closely with Manager in handling Borough business including lease negotiations and interaction with state and federal agencies.
- Drafted significant revisions to the Borough Code relating to tax issues and land management issues.
- Department policies reviewed as presented by department heads.
- Monitored TLMP developments and represented the Borough in a challenge to TLMP development.
- Assisted in the judicial collection of \$146,371.61 in tax claims through collections involving the legal department, court and bankruptcy actions.

**Ketchikan Gateway Borough**  
**FY1997/98 BUDGET - APPROPRIATIONS SUMMARY**  
**GENERAL FUND - LAW DEPARTMENT**

<b>EXPENDITURES</b>	<b>FY 94/95</b>	<b>FY 95/96</b>	<b>FY 96/97</b>	<b>FY 96/97</b>	<b>FY 97/98</b>	<b>% CHANGE</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>PROPOSED</b>	<b>97 BUDGET</b>
Salaries and wages	112,436	105,091	118,152	118,529	126,256	6.86%
Employee benefits	32,836	32,409	36,155	36,155	33,546	-7.22%
Professional/Contractual Services	(15,334)	6,435	161,000	161,000	273,500	69.88%
Support goods and services	15,805	21,895	20,524	21,348	23,608	15.03%
Equipment	0	1,664	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>145,743</b>	<b>167,494</b>	<b>335,831</b>	<b>337,032</b>	<b>456,910</b>	<b>36.05%</b>

<b>AUTHORIZED PERSONNEL</b>	<b>FY 94/95</b>	<b>FY 95/96</b>	<b>FY 96/97</b>	<b>FY 97/98</b>	<b>Annual Salary</b>
Borough Attorney	1.00	1.00	1.00	1.00	\$76,968
Legal Secretary	1.00	1.00	1.00	1.00	46,888
<b>FULL TIME EMPLOYEES</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>\$123,856</b>

**EQUIPMENT**

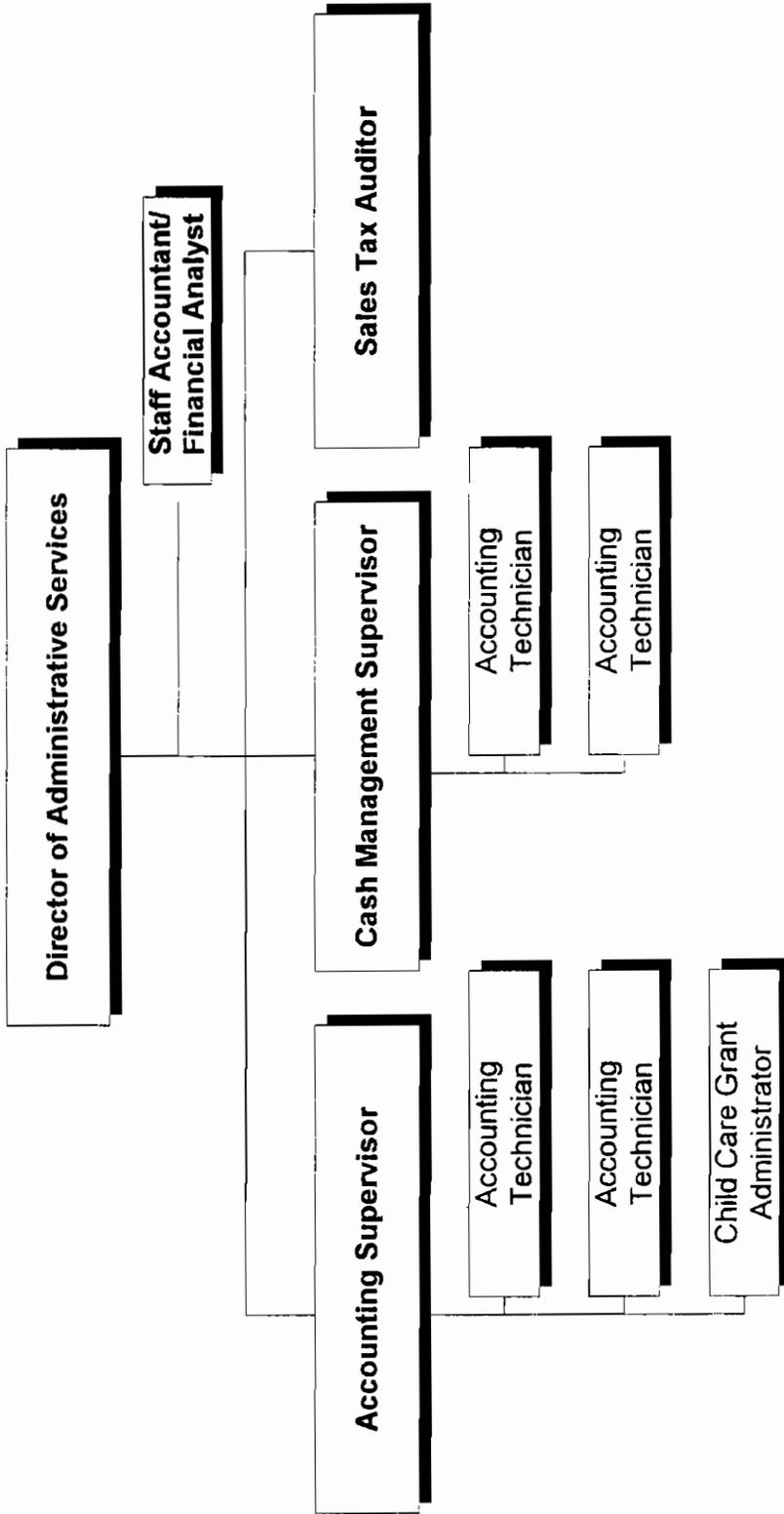
None

**Ketchikan Gateway Borough**  
**FY 1997/98 BUDGET - APPROPRIATIONS**  
**GENERAL FUND - LAW DEPARTMENT**

Description		FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATED	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
5100	EMPLOYEE PAY	112,076	105,091	116,352	116,729	123,856	6.45%
5120	TEMPORARY PAY	360	0	1,800	1,800	2,400	33.33%
5200	TAXES/BENEFITS	32,836	32,409	36,155	36,155	33,546	-7.22%
5300	TRAVEL & TRAINING	2,617	2,254	4,143	4,143	4,434	7.02%
5301	BUSINESS TRAVEL	0	0	0	1,265	2,000	100.00%
5500	REIMBURSABLE EXPENSES	0	5,969	0	0	0	0.00%
6010	OFFICE SUPPLIES	667	1,323	476	476	400	-15.97%
6011	OPERATING SUPPLIES	414	714	462	394	450	-2.60%
6020	DUES & PUBLICATIONS	10,584	9,652	10,820	10,420	11,881	9.81%
6030	PUBLISHING	0	59	0	0	0	0.00%
6031	RECORDING FEES	0	0	2,000	2,000	1,500	-25.00%
6060	RENTALS	300	175	300	300	300	0.00%
6070	POSTAGE EXPENSE	73	129	150	250	300	100.00%
6080	PROFESSIONAL SERVICES	1,163	6,435	11,000	11,000	23,500	113.64%
6081	CONTRACT ATTORNEY SER	(16,497)	0	150,000	150,000	250,000	66.67%
6330	TELEPHONE	755	805	1,473	800	1,293	-12.22%
6331	LONG DISTANCE	145	771	500	1,200	950	90.00%
6450	EQUIPMENT MAINTENANCE	250	44	200	100	100	-50.00%
6530	EQUIPMENT PURCHASE	0	1,664	0	0	0	0.00%
<b>Total Expenditures</b>		<b>145,743</b>	<b>167,494</b>	<b>335,831</b>	<b>337,032</b>	<b>456,910</b>	<b>36.05%</b>

# KETCHIKAN GATEWAY BOROUGH DEPARTMENT OF ADMINISTRATIVE SERVICES

Organization Chart - Fiscal Year 1997/98



**ADMINISTRATIVE COMMENT**

Administrative Services has an increased budget of 10.61% which is the result of personnel, supplies, accounting software upgrades, and equipment purchases. A new sub-department for Risk Management is established with the FY 97/98. Overtime pay and employee benefits decreased for the new fiscal year.

**MISSION STATEMENT**

The Department of Administrative Services' function is to collect disburse, safeguard, invest and maintain financial records of Borough.

**GOALS/OBJECTIVES**

**GOAL:** CONTINUE TO MAINTAIN HIGH STANDARDS OF CONDUCT AND CREDIBILITY

Objective: Complete the financial year-end audit and submit to the Assembly by November 15, 1997.

Objective: Submit report of revenues and expenditures to the Mayor and Assembly by the second regularly scheduled monthly Assembly meeting.

Objective: Provide monthly detail cost reports to all departments.

Objective: Provide Assembly with quarterly reports on sales taxes for businesses with balances more than 90 days old.

Objective: Improve techniques and efforts in sales tax auditing.

**GOAL:** CONTINUE TO CROSS TRAIN PERSONNEL TO BE EFFECTIVE AND KNOWLEDGEABLE IN PERFORMANCE OF ASSIGNED DUTIES

Objective: Complete cross training of Accounting Technicians in all functional work areas. This will be accomplished through the continuation of position reassignments.

Objective: Continue training program for all department employees. All department employees will be encouraged to participate in continuing education through the University. Specialized and professional training will be considered on an individual basis.

Objective: Attend at least one (1) seminar related to current Borough issues.

## GOALS/OBJECTIVES - Continued

**GOAL:** PROVIDE THE BOROUGH WITH INVESTMENTS THAT ARE FISCALLY SOUND, AND PROVIDE LEVELS OF INTEREST ON SHORT-TERM RATES EQUAL TO OR BETTER THAN 90-DAY TREASURY BILLS.

Objective: Earn the highest interest rates equal to or greater than the average T-bill rate on Borough investments in addition to maintaining safety of principal and sufficient liquidity to meet the Borough cash requirements.

Objective: Ensure that all Borough investments are fully insured or collateralized.

Objective: Maintain an aggressive program in collection of sales, boat, personal and real property taxes.

Objective: Continue to look for additional revenue streams and sources.

**GOAL:** PROACTIVE RISK MANAGEMENT PROGRAM

Objective: Oversee and manage OSHA violation responses for timeliness and compliance.

Objective: Review safety concerns with departments and make recommendations to Risk Management Committee.

Objective: Create, develop and implement safety policies and procedures.

Objective: Chair Risk Management and Safety Committee.

Objective: Review existing safety manuals, recommend revisions, and assist in developing manuals.

Objective: Continue training in risk management principles.

Objective: Attend PRIMA Conference, Governors Safety Conference and other safety seminars. These seminars and conferences will be attended by individuals which can train other employees in safety.

## DEPARTMENTAL PROGRESS

- The financial audit was completed and submitted to the Assembly on February 3, 1997. The audit resulted in a clean opinion.
- Interest rates equal to or greater than the average T-bill rate were earned on Borough investments, and all Borough investments were fully collateralized. Values on U.S. Treasuries continue to increase.
- Comprehensive financial statements submitted to GFOA and received the Certificate of Excellence in Financial Reporting Award for 1995.

## DEPARTMENTAL PROGRESS - Continued

- Assisted the Manager in preparation of the 1996/97 Operating Budget which was submitted to GFOA for review and consideration of the Distinguished Budget Award. The operating budget submitted for 1995/96 received the Distinguished Budget Award.
- Bonds were issued for the indoor recreation facility. The bond insurance rate charged was the smallest in Alaska during the past 17 years.
- A monthly report of revenues and expenditures continued to be presented to the Mayor, Assembly and management in a timely manner.
- Fixes assets have been entered into the computer, values added where applicable and audited by each department for accuracy.
- An audit of the Ketchikan High School reconstruction has been completed.
- Implementation of the Receptor program is currently underway.
- Implemented the Ben Link program from Great West allowing us to make changes to an employee's health plan in a faster more efficient manner.
- The revenue office took on the billing for the airport landing fees, parking, ferry fees, tie down charges and building leases.
- Grant reports are being filed in a timely manner.
- Temporary personnel have conducted several sales tax field audits.
- Collection activities resulted in a significant decrease in past due accounts.
- Proactive approaches have been taken with safety concerns including regular safety meetings and the implementation of new Safety Policies and Procedures. Awareness has increased as a result of training with films and participation of loss control specialists from our insurance carriers.

**Ketchikan Gateway Borough**

**FY1997/98 BUDGET - APPROPRIATIONS SUMMARY**

**GENERAL FUND - ADMINISTRATIVE SERVICES DEPARTMENT**

<b>EXPENDITURES</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 96/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
Salaries and wages	271,124	304,985	325,544	317,500	345,530	6.14%
Employee benefits	97,350	100,565	116,283	115,000	113,368	-2.51%
Professional/Contractual Services	27,632	26,712	25,500	25,500	26,500	3.92%
Support goods and services	74,225	62,437	71,144	67,656	101,774	43.05%
Equipment	399	7,866	2,570	2,750	11,275	338.72%
<b>TOTAL EXPENDITURES</b>	<b>470,730</b>	<b>502,565</b>	<b>541,041</b>	<b>528,406</b>	<b>598,447</b>	<b>10.61%</b>

<b>AUTHORIZED PERSONNEL</b>	<b>FY 94/95</b>	<b>FY 95/96</b>	<b>FY 96/97</b>	<b>FY 97/98</b>	<b>Annual Salary</b>
Director of Administrative Services	1.00	1.00	1.00	1.00	\$67,586
Accounting Supervisor	1.00	1.00	1.00	1.00	43,881
Cash Management Supervisor	1.00	1.00	1.00	1.00	39,168
Staff Accountant	0.00	0.00	1.00	1.00	35,472
Accounting Technician	4.00	4.00	4.00	4.00	112,704
Sales Tax Auditor	1.00	1.00	1.00	1.00	36,719
<b>FULL TIME EMPLOYEES</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>\$335,530</b>

**EQUIPMENT**

3 Workcenters, Paper Burster, Desk, Telephone w/Display

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - APPROPRIATIONS**

**GENERAL FUND - ADMINISTRATIVE SERVICES DEPARTMENT**

Description		FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
5100	EMPLOYEE PAY	264,287	285,820	313,044	305,000	335,530	7.18%
5110	OVERTIME PAY	1,769	3,997	5,000	2,500	2,500	-50.00%
5120	TEMPORARY PAY	5,068	15,168	7,500	10,000	7,500	0.00%
5200	TAXES/BENEFITS	97,350	100,565	116,283	115,000	113,368	-2.51%
5300	TRAVEL & TRAINING	2,792	6,413	5,196	5,200	6,760	30.10%
5500	REIMBURSABLE EXPENSES	66	561	0	0	0	0.00%
6010	SUPPLIES	19,772	17,588	17,463	17,500	19,384	11.00%
6015	BOOKS & SOFTWARE	388	0	0	156	1,500	100.00%
6020	DUES & PUBLICATIONS	1,791	1,352	1,050	1,250	955	-9.05%
6030	PUBLISHING EXPENSE	26,514	14,741	19,585	15,000	19,665	0.41%
6031	RECORDING FEES	0	0	7,000	7,000	6,000	-14.29%
6060	RENTALS	225	300	300	750	300	0.00%
6070	POSTAGE EXPENSE	12,523	12,393	11,650	11,750	12,775	9.66%
6080	PROFESSIONAL SERVICES	23,280	23,040	25,500	25,500	26,500	3.92%
6090	CONTRACTUAL SERVICES	4,352	3,672	0	0	0	0.00%
6330	TELEPHONE	3,142	3,155	3,000	3,000	3,240	8.00%
6331	LONG DISTANCE	841	1,192	900	1,050	1,100	22.22%
6450	EQUIPMENT MAINTENANCE	6,171	4,742	5,000	5,000	5,720	14.40%
6530	EQUIPMENT PURCHASE	399	7,866	2,570	2,750	10,275	299.81%
<b>Total Expenditures</b>		<b>470,730</b>	<b>502,565</b>	<b>541,041</b>	<b>528,406</b>	<b>573,072</b>	<b>5.92%</b>

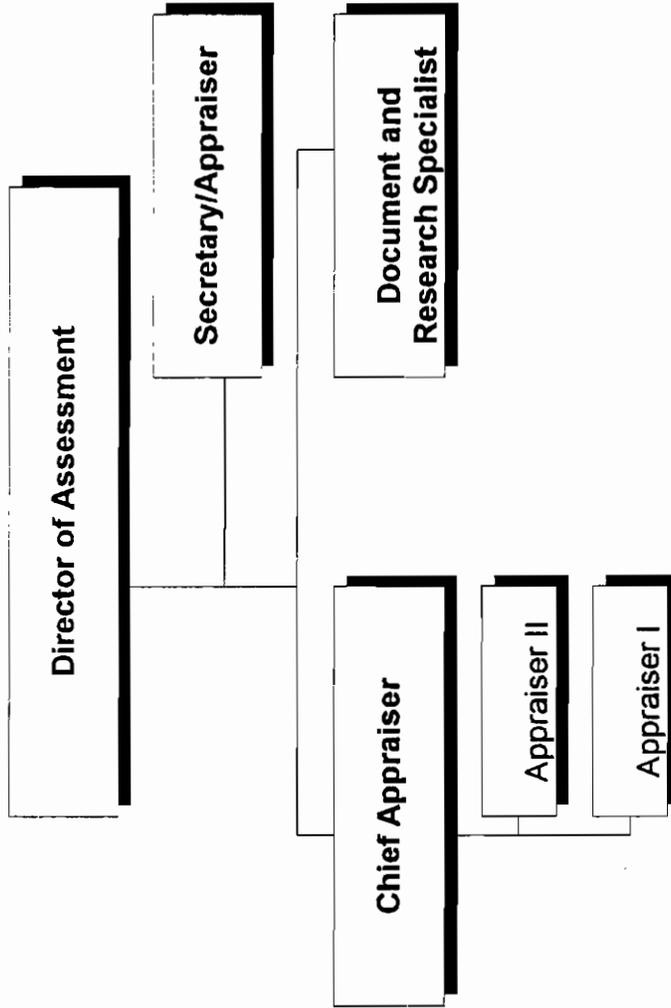
**Ketchikan Gateway Borough**  
**FY 1997/98 BUDGET - APPROPRIATIONS**  
**GENERAL FUND - ADMINISTRATIVE SERVICES DEPARTMENT**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
5300 TRAVEL & TRAINING	0	0	0	0	5,800	100.00%
6010 SUPPLIES	0	0	0	0	1,075	100.00%
6020 DUES & PUBLICATIONS	0	0	0	0	350	100.00%
6100 INSURANCE	0	0	0	0	15,000	100.00%
6110 MEDICAL EXPENSE	0	0	0	0	2,150	100.00%
6530 EQUIPMENT PURCHASE	0	0	0	0	1,000	100.00%
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,375</b>	<b>100.00%</b>

# KETCHIKAN GATEWAY BOROUGH

## DEPARTMENT OF ASSESSMENT

Fiscal Year 1997/98



**ADMINISTRATIVE COMMENT**

The Assessment Department decreased their budget by 4.67%. Items contributing to the reduction are temporary pay, employee benefits, travel & training, recording fees, professional services and equipment purchases

**MISSION STATEMENT**

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

**GOALS/OBJECTIVES**

**GOAL:** MAINTAIN SOUND MASS APPRAISAL PROCEDURES TO KEEP PROPERTY VALUES CURRENT AT FULL AND TRUE MARKET VALUE PER ALASKA STATUTES TITLE 29, SECTION 45, MUNICIPAL PROPERTY TAX AND BOROUGH CODE SECTION 45.11, REVENUE AND TAXATION.

Objective: Update department policy manual.

Objective: Prepare annual report for State Assessor by July 31.

Objective: Prepare press reports to keep public informed of assessment program and process.

Objective: Maintain timely notices and schedules for review and appeal period: January through May.

Objective: Administer exemptions effective January 1 which include programs for senior citizens-disabled veterans, non-profit organizations and fire protection systems.

Objective: Maintain staff qualifications through continued certification, recertification and professional designation programs.

**GOAL:** PERFORM PHYSICAL ASSESSMENT OF ALL PROPERTIES ON A FOUR YEAR CYCLE PER BOROUGH CODE SEC. 5.56.010.(3) AND ACCORDING TO RESOLUTION NO. 862.

Objective: Complete sales study/review to establish base reappraisal value factors by June 1.

Objective: Complete annual reappraisal CYCLE 4 (within revised boundaries): residential properties from north Ketchikan city limits to Schoenbar by pass by November 14. Appraise all new construction by December 12.

Objective: Complete ratio study to confirm that all value level determinations meet acceptable standards and trend properties to current market levels by January 16.

## GOALS/OBJECTIVES - Continued

Objective: Mail real property assessment notices by February 3; complete review period by March 13; complete Board of Equalization hearings by April 29; and certify roll by May 18.

Objective: Continue to complete changes and modifications required for newly platted property.

Objective: Continue to separate multi-parcel accounts into individual platted parcel accounts as identified during reappraisal.

Objective: Review personal property through field work.

**GOAL:** CONTINUE TO MAINTAIN THE CAMA (COMPUTER ASSISTED MASS APPRAISAL) SYSTEM AND DEVELOP THE DATA BASE PER COMPLIANCE WITH BOROUGH CODE SEC. 5.56.010.(1).

Objective: Continue to populate the MicroSolve database with appraisal information as properties are reappraised.

Objective: Continue first time entry of reappraisal properties into MicroSolve sketch program.

Objective: Continue database proofing process which includes confirming that information from each file folder has been coded and entered correctly in the database.

Objective: Develop CAMA system programs to meet information needs. Provide assessment information for office, Borough, City, and State departments such as Transportation and Natural Resources and the public including realtors, appraisers, banks, title companies, attorneys, and insurance companies.

Objective: Convert to the MicroSolve/Marshall Swift windows program.

**GOAL:** CONTINUE EVALUATION OF TECHNOLOGICAL ADVANCES AND IMPLEMENTATION OF STANDARDS WITHIN THE PROFESSION PER COMPLIANCE WITH BOROUGH CODE SEC. 5.56.010.

Objective: Review new CAMA (computer assisted mass appraisal) technology. Plan for implementation of updated CAMA software such as document imaging and electronic clipboards.

**GOAL:** CONTINUE TO PARTICIPATE WITH THE PLANNING DEPARTMENT IN MAPPING PROJECTS PER BOROUGH CODE SEC. 5.56.010.(2).

Objective: Update Assessment base maps with current information.

Objective: Produce Assessment maps with overlays.

## GOALS/OBJECTIVES - Continued

**GOAL:** CONTINUE PROFESSIONAL TRAINING AND PARTICIPATION IN SUCH ORGANIZATIONS AS INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS AND ALASKA ASSOCIATION OF ASSESSING OFFICERS, AND ENCOURAGE PROFESSIONAL CERTIFICATION IN BOTH ORGANIZATIONS.

**Objective:** Director attend annual Alaska Association of Assessing Officers Board meeting to meet responsibility as Board member to serve the organization.

**Objective:** Encourage staff involvement in professional organizations, conferences and training and to maintain education to meet AAA recertification requirements.

## DEPARTMENTAL PROGRESS

- Basic policies were completed and approved modifications and supplements drafted.
- Base values were established and the reappraisal cycle completed. Extensive reviews were completed to determine and confirm January 1, 1997 value levels.
- Twenty boxes were identified, sorted and archived: many destroyed per archive schedule.
- Office arrangement was modified for increased efficiency. Three desk top printers were installed.
- Rolls were reconfigured for mailing: converted business/personal names and addresses to caps and removed all punctuation from BP and real property rolls.
- Implemented database coding to identify parcels with changes or new construction.
- Seven thousand assessment notices were mailed and sixty appeals prepared. Over eight hundred exemptions were reviewed. The Annual Report was timely.
- Over three hundred sales were reviewed, over 1,200 properties reappraised from Cannery Creek to the end of the road, two hundred new construction reviews completed, and extensive reviews completed to confirm market levels. Eleven hundred personal property declarations were itemized.
- Numerous appeal/review requests have addressed.
- The MicroSolve sketch program continued to be utilized. The Department continued database proofing.
- A neighborhood factor was drafted and entered into MicroSolve for all real properties.
- An office mapping process is being reviewed. Identification of assessor's maps which need updating is in progress. A plotter was purchased for production of updated maps. A list of plats were computerized and microfilmed plat files are being maintained. New hard-copy files were installed and the filing system upgraded resulting in easy and efficient access.

## DEPARTMENTAL PROGRESS - Continued

- A new phone system was installed which included a direct line to other borough and to city offices. Calls can now be transferred
- Department continued to monitor developments in computer assisted mass appraisal systems and review office technology needs such as windows and e-mail use.
- Borough funded professional membership includes one Alaska Association of Assessing Officers, one International Association membership, one AAA certification, and one professional designation. The Director continues to serve on the AAA board and be an Alaska representative for the International Association. Other department memberships and certifications were paid privately. The newest appraisal staff member received AAA certification.
- The Chief Appraiser attended the IAA conference, MicroSolve users meeting and an environmental contamination workshop. An IAA course held in Ketchikan was successfully completed by five staff members. One staff member attended and successfully completed an AAA required Standards and Ethics workshop, one staff member successfully completed a MICRO STATION mapping course and the Director attended and successfully completed the Tax Policy course and attended the annual AAA/AM meeting.

**Ketchikan Gateway Borough**  
**FY1997/98 BUDGET - APPROPRIATIONS SUMMARY**  
**GENERAL FUND - ASSESSMENT DEPARTMENT**

	<u>FY 94/95</u>	<u>FY 95/96</u>	<u>FY 96/97</u>	<u>FY 96/97</u>	<u>FY 97/98</u>	<u>% CHANGE</u>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>PROPOSED</b>	<b>97 BUDGET</b>
Salaries and wages	232,782	229,993	246,055	245,960	245,804	-0.10%
Employee benefits	93,772	87,911	97,121	96,221	93,232	-4.00%
Professional/Contractual Services	1,458	4,014	5,150	0	0	-100.00%
Support goods and services	32,922	35,678	42,213	38,226	35,716	-15.39%
Equipment	100	1,236	4,727	9,825	2,059	-56.44%
<b>TOTAL EXPENDITURES</b>	<b>361,034</b>	<b>358,832</b>	<b>395,266</b>	<b>390,232</b>	<b>376,811</b>	<b>-4.67%</b>

<b>AUTHORIZED PERSONNEL</b>	<u>FY 94/95</u>	<u>FY 95/96</u>	<u>FY 96/97</u>	<u>FY 97/98</u>	<u>Annual Salary</u>
Director of Assessment	1.00	1.00	1.00	1.00	\$64,360
Secretary/Appraiser	1.00	1.00	1.00	1.00	27,672
Chief Appraiser	1.00	1.00	1.00	1.00	56,168
Document/Research Specialist	1.00	1.00	1.00	1.00	33,264
Appraiser II	2.00	2.00	1.00	1.00	34,936
Appraiser I	0.00	0.00	1.00	1.00	<u>26,384</u>
<b>FULL TIME EMPLOYEES</b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>\$242,784</u></b>

**EQUIPMENT**

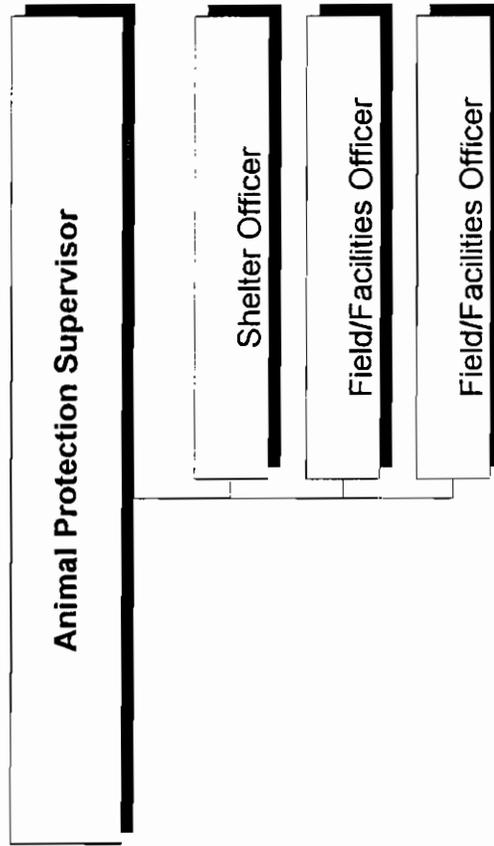
Paper Shredder  
Copy Machine  
Carpet

**Ketchikan Gateway Borough**  
**FY 1997/98 BUDGET - APPROPRIATIONS**  
**GENERAL FUND - ASSESSMENT DEPARTMENT**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY96/97 BUDGET	96/97 ESTIMATED	FY97/98 PROPOSED	% CHANGE 97 BUDGET
5100 EMPLOYEE PAY	228,959	228,694	234,260	234,260	242,784	3.64%
5110 OVERTIME PAY	1,655	1,075	1,000	1,500	1,500	50.00%
5120 TEMPORARY PAY	2,168	224	10,795	10,200	1,520	-85.92%
5200 TAXES/BENEFITS	93,772	87,911	97,121	96,221	93,232	-4.00%
5300 TRAVEL & TRAINING	2,836	3,598	7,720	7,745	3,172	-58.91%
5500 REIMBURSABLE EXPENSES	4,263	2,492	2,050	1,925	2,050	0.00%
6010 SUPPLIES	2,772	2,760	5,166	5,660	6,278	21.53%
6015 BOOKS AND SOFTWARE	1,941	2,993	2,410	1,885	2,695	11.83%
6020 DUES & PUBLICATIONS	1,414	1,300	1,358	1,356	1,166	-14.14%
6030 PUBLISHING EXPENSE	4,646	7,060	350	132	200	-42.86%
6031 RECORDING/PLAT FEES	0	0	5,500	2,889	3,125	-43.18%
6060 RENTALS	235	726	1,050	500	1,075	2.38%
6070 POSTAGE EXPENSE	3,694	3,641	3,697	3,538	3,803	2.87%
6080 PROFESSIONAL SERVICES	653	4,014	5,150	0	0	-100.00%
6090 CONTRACTUAL SERVICES	805	0	0	0	0	0.00%
6310 ELECTRICITY	2,055	2,483	2,200	2,292	2,500	13.64%
6330 TELEPHONE	2,463	2,169	2,688	3,040	2,652	-1.34%
6331 LONG DISTANCE	755	532	1,164	484	750	-35.57%
6450 EQUIPMENT MAINTENANCE	5,848	5,730	5,340	5,340	4,760	-10.86%
6460 VEHICLE MAINTENANCE	0	0	770	740	790	2.60%
6461 MOTOR FUEL & OIL	0	194	750	700	700	-6.67%
6530 EQUIPMENT PURCHASE	100	1,236	4,727	9,825	2,059	-56.44%
<b>Total Expenditures</b>	<b>361,034</b>	<b>358,832</b>	<b>395,266</b>	<b>390,232</b>	<b>376,811</b>	<b>-4.67%</b>

**KETCHIKAN GATEWAY BOROUGH  
DEPARTMENT OF ANIMAL PROTECTION**

Fiscal Year 1997/98



### ADMINISTRATIVE COMMENT

Animal Protection's budget decreased by .85% this year. This was largely the result of a reduction in employee benefits, travel & training and contractual services. The department noted increases in its call out fees, utilities and equipment purchase.

The basic operations and procedures will remain in force and goals and objective remain unchanged.

### MISSION STATEMENT

The mission of this department is two-fold and should result in a better quality of life for the citizens and the pet owners, as well as the animals themselves:

First, to enhance public relations by working closely with the public in offering programs which will enlighten and educate the pet owners of the Borough in the proper care and control of their pets.

Secondly, to encourage public trust through fair and responsible enforcement of the animal ordinances and laws, and to provide adequate and timely assistance to those people and animals in need.

### GOALS/OBJECTIVES

**GOAL:** REDUCE THE IMPACT OF UNRESTRAINED ANIMALS IN RESIDENTIAL AREAS.

Objective: Stagger and overlap preventative patrols so that there are officers patrolling the neighborhood from 6:00 a.m. to 10:00 p.m. five days per week.

**GOAL:** IMPROVEMENT OF OUR PUBLIC EDUCATION PROGRAMS.

Objective: Continued expansion of the pets-on-wheels program to include elementary, and preschools, along with other community youth groups such as girl and boy scouts..

**GOAL:** REDUCE ANIMAL DECEASE IN THE SHELTER.

Objective: Expand the animal housing areas in the shelter so there is a place to house animals where they can be quarantined for longer periods of time.

## DEPARTMENTAL PROGRESS

- The Department of Animal Protection will participate in the 1997 National Adopt-a-thon sponsored by the Iams pet food company. The Adopt-a-thon will be held during the weekend of May 3<sup>rd</sup> and 4<sup>th</sup>, 1997.
- The Department of Animal Protection is now working with the State Fish & Wildlife Department in rescuing migratory birds. Last year the shelter took on the responsibility of setting traps and capturing bears outside the city limits. In return for our assistance these agencies have offered training and assistance that in the long run will make our agencies more responsive to the community needs.
- Fines and fees collected have decreased by 1% in the past year.
- The euthanasia of animals has decreased 18% over the past year, and impounded animals that are claimed has decreased 19% in the past year.
- The adoption rate for animals that have been impounded or surrendered has increased by 43%, and animal bites/attacks have decreased 5% in the past year.

**Ketchikan Gateway Borough**

**FY1997/98 BUDGET - APPROPRIATIONS SUMMARY**

**GENERAL FUND - ANIMAL PROTECTION DEPARTMENT**

<b>EXPENDITURES</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
Salaries and wages	143,836	141,259	145,421	145,328	149,545	2.84%
Employee benefits	62,263	55,570	59,643	63,844	55,105	-7.61%
Professional/Contractual Services	8,938	9,899	8,500	8,500	8,500	0.00%
Support goods and services	19,617	24,262	23,457	26,371	20,504	-12.59%
Equipment	1,849	2,663	0	1,354	1,354	100.00%
<b>TOTAL EXPENDITURES</b>	<b>236,503</b>	<b>233,653</b>	<b>237,021</b>	<b>245,397</b>	<b>235,008</b>	<b>-0.85%</b>

<b>AUTHORIZED PERSONNEL</b>	<b>FY 94/95</b>	<b>FY 95/96</b>	<b>FY 96/97</b>	<b>FY 97/98</b>	<b>Annual Salary</b>
Director of Animal Protection	1.00	1.00	1.00	1.00	\$41,773
Animal Protection Officers	0.00	0.00	0.00	0.00	0
Shelter Officer	1.00	1.00	1.00	1.00	24,266
Field/Facility Officers	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>68,506</u>
<b>FULL TIME EMPLOYEES</b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>	<b><u>\$134,545</u></b>

**EQUIPMENT**

Eye Wash Station, Live - Dog Trap, Live - Cat Trap, Refrigerator

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - APPROPRIATIONS**

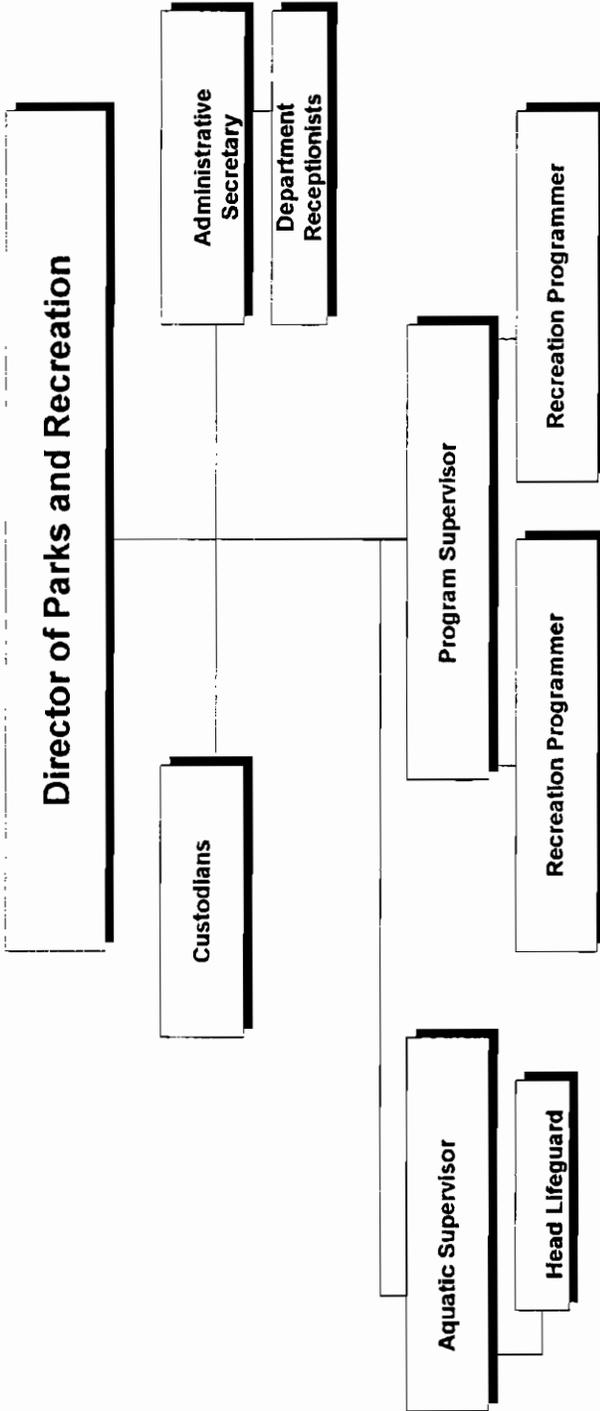
**GENERAL FUND - ANIMAL PROTECTION**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
5100 EMPLOYEE PAY	116,638	108,963	115,180	110,983	118,295	2.70%
5110 OVERTIME PAY	14,746	17,610	15,000	20,582	15,000	0.00%
5120 TEMPORARY PAY	0	1,870	0	1,951	0	0.00%
5160 CALL OUT FEES	12,452	12,816	15,241	11,812	16,250	6.62%
5200 TAXES/BENEFITS	62,263	55,570	59,643	63,844	55,105	-7.61%
5300 TRAVEL & TRAINING	850	2,009	5,238	5,238	0	-100.00%
5400 UNIFORM ALLOWANCE	853	954	0	1,898	747	100.00%
6010 SUPPLIES	1,531	532	1,000	500	500	-50.00%
6011 OPERATING SUPPLIES	7,771	9,356	6,529	6,529	6,529	0.00%
6020 DUES & PUBLICATIONS	209	183	150	150	150	0.00%
6030 PUBLISHING EXPENSE	0	28	0	0	0	0.00%
6070 POSTAGE EXPENSE	511	700	560	470	560	0.00%
6080 PROFESSIONAL SERVICES	8,938	9,899	8,500	8,500	8,500	0.00%
6090 CONTRACTUAL SERVICES	0	0	1,100	1,383	0	-100.00%
6100 INSURANCE	0	0	0	0	0	0.00%
6150 OTHER EXPENSES	0	0	0	355	0	0.00%
6310 ELECTRICITY	2,005	2,423	1,800	2,280	2,500	38.89%
6320 WATER	288	288	288	288	288	0.00%
6330 TELEPHONE	1,425	1,427	1,440	1,440	1,440	0.00%
6331 LONG DISTANCE TELEPHONE	79	47	100	100	100	0.00%
6340 SEWER	290	300	304	312	312	2.63%
6350 LANDFILL	875	1,288	1,200	1,200	2,700	125.00%
6450 EQUIPMENT MAINTENANCE	1,348	1,324	1,348	1,628	1,988	47.48%
6460 VEHICLE MAINTENANCE	17	1,148	500	700	790	58.00%
6461 MOTOR FUEL & OIL	1,565	2,255	1,900	1,900	1,900	0.00%
6530 EQUIPMENT PURCHASE	1,849	2,663	0	1,354	1,354	100.00%
<b>Total Expenditures</b>	<b>236,503</b>	<b>233,653</b>	<b>237,021</b>	<b>245,397</b>	<b>235,008</b>	<b>-0.85%</b>

# KETCHIKAN GATEWAY BOROUGH

## DEPARTMENT OF PARKS AND RECREATION

Fiscal Year 1997/98



**ADMINISTRATIVE COMMENT**

The Parks & Recreation budget has increased by 14.68% for FY 97/98. This is due to operation of the Indoor Recreation Center that came on line in March 1997. Additional personnel, employee benefits, contractual services and utilities are necessary to insure continued operations.

The additional costs required for operation of the Indoor Recreation Center will be funded from interest earnings of the Maintenance & Operations Land Trust Fund.

**MISSION STATEMENT**

The Parks and Recreation Departments 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.

**GOALS/OBJECTIVES**

**GOAL:** UTILIZE DEPARTMENT RESOURCES EFFECTIVELY AND EFFICIENTLY.

Objective: Coordinate between staff, businesses, and outside agencies to offer community recreation.

Objective: Provide regular in-house staff training.

Objective: Develop code of ethics for staff.

**GOAL:** KEEP FACILITIES CLEAN, ATTRACTIVE, ACCESSIBLE, AND AVAILABLE.

Objective: Develop and use daily, weekly, and monthly check lists at all facilities for cleaning.

Objective: Develop and use weekly, monthly, and annual check lists for maintenance at all facilities in cooperation with the Maintenance and Operations Department.

Objective: Decorate seasonally and/or quarterly at the Gateway Recreation Center and Aquatic Facilities.

Objective: Submit maintenance requests as needed.

Objective: Encourage art shows in our facilities.

Objective: When use justifies, keep facilities open as long as possible.

Objective: Expand policy and procedure manual to include Gateway Recreation Center Activities.

## GOALS/OBJECTIVES - Continued

**GOAL:** KEEP ACTIVITIES FUN, AFFORDABLE, AND AVAILABLE.

Objective: Use customer input to provide current recreation desires in classes and special events.

Objective: Hire qualified, enthusiastic instructors.

Objective: Provide the necessary resources (supplies, location) for activities to be successful.

Objective: Provide activities at a variety of locations and times.

Objective: As approved by resolution, program activities to meet direct costs and provide scholarships as needed.

**GOAL:** COMPLETE PROJECTS AS DEFINED BY THE MASTER PLAN AND/OR BOROUGH ASSEMBLY/MANAGER DIRECTION.

Objective: Complete all capital improvement projects approved for fiscal year 1997/98.

## DEPARTMENTAL PROGRESS

- \* Increased warm water pools participation by rescheduling popular swims and creating new day-time swims for tots; Added additional lessons; Hosted two (new) large swim meets; and coordinated additional aqua aerobics and exercise, teen dance/swim parties, scuba, discover scuba, winter triathlon, search and rescue, and life-boating classes.
- \* Improved aquatic staffs customer service/safety awareness with mandatory monthly in-service meetings, covering a variety of topics, including: lifeguarding skills, back board drills, phone etiquette, and customer service; Special recognition was given at monthly staff meetings to recognize specific excellent performances by employees.
- \* Developed new fee schedule for all facilities with Resolution No. 1321.
- \* Wrote job descriptions, interviewed, and hired new Gateway Recreation Center staff, new positions include: program supervisor, two custodians, and one additional receptionist.
- \* From the McDowell Survey most of the popular/requested activities (roller skating, volleyball, indoor walking/jogging, weight training/general exercise, teen & adult drop-in activities, arts and crafts, indoor tennis, shooting range, and racquetball) will be offered except shooting and weight training.
- \* Improved public relations through media in weekly publicity and monthly radio talk shows, in addition to regular Ketchikan Daily News coverage.
- \* Expanded the locations of senior programs offered and currently working with AARP and Rendezvous to develop questions for a survey of Seniors to be used as a tool to enhance the program.
- \* Improved customer satisfaction with existing activities by: developing a set-up check sheet for first class including key, roster, waiver, etc; Holding quarterly instructor meetings; Targeting non-participant direct

## DEPARTMENTAL PROGRESS - Continued

mailings in fitness, preschool and power-lifting areas; and, Providing pre-class handouts with directions and supply list for several classes; Posted signs at facilities to provide directions.

- \* Enhanced communication between summer camp staff and parents via weekly newsletters passed out every Friday and posted on sites and at the department office.
- \* Enhanced recreational use of community parks with equipment: Horse shoe pits will be placed outside at the Gateway Recreation Center this Spring; Worked in conjunction with Rotary 2000 to add playground equipment at Rotary Beach; and, Worked with the Newtown Neighborhood Association to develop a management plan for Lund Street Park. The Borough Assembly approved \$42,548 for the construction (of Lund Street Park) to be completed early in the summer of 1997.
- \* Diversified programs: New activities with instructors include: Preschool fitness class, senior drawing classes, KAVE sports - all ages, and two new yoga instructors.
- \* Evaluated all programs quarterly for cost versus enrollment and where appropriate canceled to allow increased funds for more popular activities.

**Ketchikan Gateway Borough**  
**FY1997/98 BUDGET - APPROPRIATIONS SUMMARY**  
**GENERAL FUND - PARKS & RECREATION DEPARTMENT**

EXPENDITURES	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
Salaries and wages	392,569	425,596	551,816	503,661	625,099	13.28%
Employee benefits	116,170	127,366	180,226	101,439	196,746	9.17%
Professional/Contractual Services	10,677	12,831	12,170	9,590	30,270	148.73%
Support goods and services	134,095	135,798	231,982	191,717	271,059	16.84%
Equipment	1,868	4,527	5,940	5,940	3,149	-46.99%
<b>TOTAL EXPENDITURES</b>	<b>655,379</b>	<b>706,118</b>	<b>982,134</b>	<b>812,347</b>	<b>1,126,323</b>	<b>14.68%</b>

AUTHORIZED PERSONNEL	FY 94/95	FY 95/96	FY 96/97	FY 97/98	Annual Salary
Director of Parks & Recreation	1.00	1.00	1.00	1.00	\$52,320
Administrative Secretary	1.00	1.00	1.00	1.00	33,798
Receptionist	0.00	0.50	2.50	2.50	37,143
Recreation Programmer	2.00	2.00	2.00	2.00	57,564
Pool & Program Manager	1.00	1.00	1.00	1.00	35,846
Head Lifeguard *	1.00	1.00	1.00	1.00	27,574
IRC Manager	0.00	0.00	1.00	1.00	38,808
Custodian	0.00	0.00	2.00	2.00	48,798
<b>FULL TIME EMPLOYEES</b>	<b>6.00</b>	<b>6.50</b>	<b>11.50</b>	<b>11.50</b>	<b>\$331,851</b>

\* Position reimbursed 50% by KKWSC

**EQUIPMENT**

Lobby Chairs; Front Stair Treads - non slip (Safety item); Eye Wash Station for Valley Park;

**Ketchikan Gateway Borough**

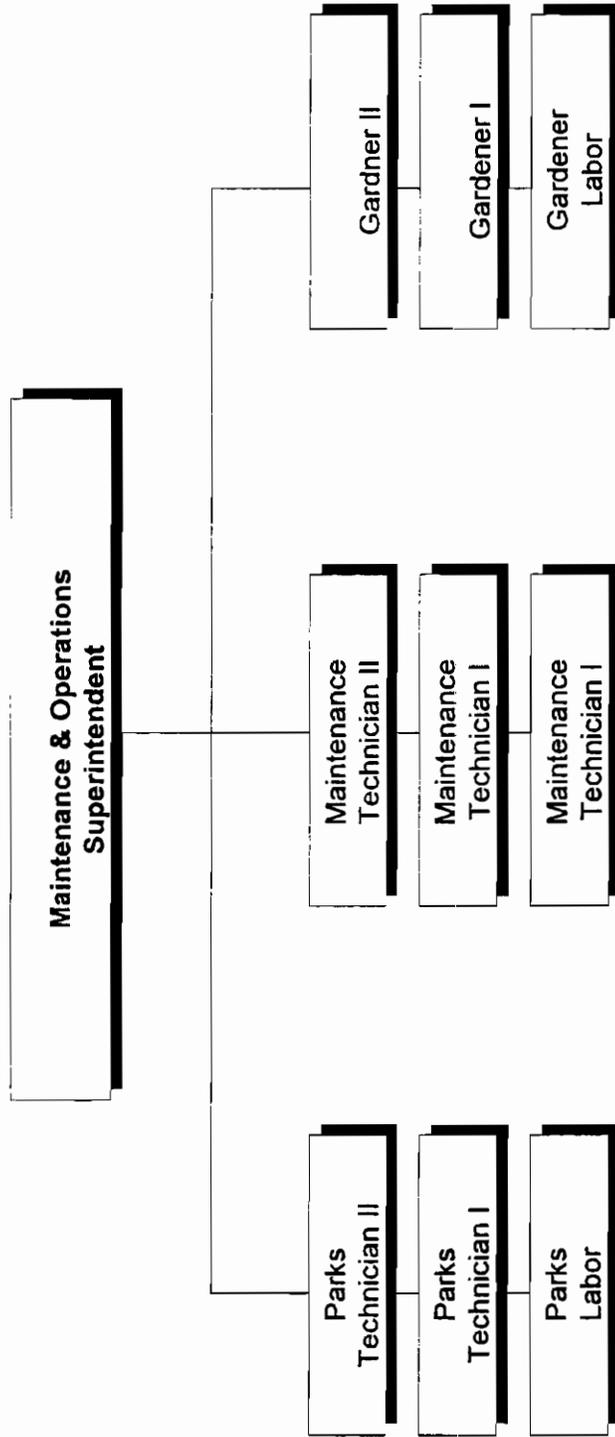
**FY 1997/98 - APPROPRIATIONS**

**GENERAL FUND - PARKS AND RECREATION DEPARTMENT - TOTAL**

Description		FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATED	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
5100	EMPLOYEE PAY	193,011	220,501	294,432	227,958	331,851	12.71%
5110	OVERTIME PAY	4,171	4,202	3,150	5,010	2,850	-9.52%
5120	TEMPORARY PAY	195,387	200,893	253,424	270,423	290,048	14.45%
5160	CALL OUTS	0	0	810	270	350	-56.79%
5200	TAXES/BENEFITS	116,170	127,366	139,653	84,797	147,930	5.93%
5210	TEMPORARY BENEFITS	0	0	40,573	16,642	48,816	20.32%
5300	TRAVEL & TRAINING	0	1,634	567	0	400	-29.45%
5500	REIMBURSABLE EXPENSES	5,247	4,086	5,868	4,119	6,012	2.45%
6010	OFFICE SUPPLIES	2,825	3,494	4,660	4,460	3,360	-27.90%
6011	OPERATING SUPPLIES	26,620	30,723	47,799	37,782	50,774	6.22%
6020	DUES & PUBLICATIONS	516	269	594	594	977	64.48%
6030	PUBLISHING	3,403	4,214	5,600	4,993	5,400	-3.57%
6060	RENTALS	112	708	0	0	0	0.00%
6070	POSTAGE	4,693	4,360	5,704	4,500	5,320	-6.73%
6090	CONTRACTUAL SERVICES	10,677	12,831	12,170	9,590	30,270	148.73%
6110	MEDICAL EXPENSES	0	0	0	0	0	0.00%
6310	ELECTRICITY	34,468	23,565	56,930	36,023	66,600	16.99%
6320	WATER	4,932	5,382	9,048	6,680	11,988	32.49%
6330	TELEPHONE	3,625	3,724	4,685	4,625	6,000	28.07%
6331	LONG DISTANCE	632	618	864	919	624	-27.78%
6340	SEWER	5,193	4,894	10,208	7,891	13,824	35.42%
6350	LANDFILL	933	1,058	2,025	1,967	1,820	-20.00%
6431	HEATING FUEL	40,293	45,190	68,730	70,564	91,560	33.22%
6450	EQUIPMENT MAINTENANCE	603	1,860	4,500	3,000	3,000	-33.33%
6530	EQUIPMENT PURCHASE	1,868	4,527	5,940	5,940	3,149	-46.99%
6590	DONATION/SCHOLARSHIP	0	19	4,200	3,600	3,600	-14.29%
<b>Total Expenditures</b>		<b>655,379</b>	<b>706,118</b>	<b>982,134</b>	<b>812,347</b>	<b>1,126,323</b>	<b>14.68%</b>

**KETCHIKAN GATEWAY BOROUGH**  
**DEPARTMENT OF MAINTENANCE AND OPERATIONS**

Fiscal Year 1997/98



**ADMINISTRATIVE COMMENT**

The Maintenance & Operations department is realizing a increase of 6.43% for the next fiscal year. The increases are substantially in employee pay, benefits, operating supplies, contractual services, utilities, maintenance and equipment purchases. Maintenance & Operations are responsible for maintenance of all Borough facilities, parks, and service areas. They maintain the sewer and water systems for service areas. The costs associated with the service areas are recovered through Expense Recovery.

**MISSION STATEMENT**

The mission of this department 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 or service related contracts.

**GOALS/OBJECTIVES**

**GOAL:** MAINTAIN ALL BOROUGH BUILDINGS AND FACILITIES IN A SAFE AND USER FRIENDLY ATMOSPHERE FOR BOROUGH EMPLOYEES AND THE PUBLIC.

Objective: Maintain ten buildings/facilities utilized by the Borough government.

Objective: Implement and monitor a work order system for maintenance of the ten Borough facilities.

Objective: Ensure Borough buildings and facilities meet ADA requirements.

Objective: Modify Reid Building restrooms to meet ADA requirements.

Objective: Landscape Gateway Recreation Center site.

Objective: Complete minor capital improvement projects for the Parks and Recreation Department.

**GOAL:** MAINTAIN ALL BALL FIELDS, PARKS, PLAYGROUNDS AND LANDSCAPE AREAS OWNED BY THE BOROUGH IN A SAFE, USER FRIENDLY AND AESTHETICALLY PLEASING ATMOSPHERE FOR THE PUBLIC AND USER GROUPS.

Objective: Continue to maintain the eight ball fields and seventeen parks, playgrounds and landscape areas currently owned by the Borough.

Objective: Maintain the landscaped area in front of the Ketchikan Public Utilities building.

Objective: Ensure the ball fields and playgrounds meet acceptable standards.

## **GOALS/OBJECTIVES - Continued**

- Objective: Identify and repair safety hazards within the parks, playgrounds and landscape areas maintained by the Borough.
- Objective: Maintain approximately 110 hanging baskets as part of the Adopt-A-Basket program
- Objective: In conjunction with the Parks and Recreation Department, teach gardening classes.
- Objective: Construct Little League concession stand and restrooms.
- Objective: Install new playground equipment and resurface Schoenbar Playground.
- Objective: Construct bench seating at Weiss ballfield.
- Objective: Construct Rotary Beach play area.
- Objective: Determine input regarding the construction of the Rotary Beach restrooms and the Houghtaling Ballfield restrooms.
- Objective: Determine input regarding installation of lights in Alder and City Parks.
- Objective: Construct new picnic tables and benches in Harborview Park.
- GOAL:** MAINTAIN THE MOUNTAIN POINT SEWER AND WATER SYSTEMS AND THE SHOUP STREET WATER SYSTEM.
- Objective: Maintain the Mountain Point sewer and water systems according to DEC regulations.
- Objective: Continue to work towards getting operators certified as level II Water Treatment Operators and two operators certified as level I Wastewater Treatment Operators.
- Objective: Ensure the Mountain Point water and wastewater systems operate on a continuous basis throughout the year.
- Objective: Maintain all Mountain Point lift stations, water booster station, water treatment facility, wastewater treatment facility, water storage tank and dam on a regular basis to ensure proper operation.
- Objective: Maintain the Shoup Street water system according to DEC regulations.

## DEPARTMENTAL PROGRESS

- Maintained all Borough buildings and facilities in a safe and user friendly atmosphere for Borough employees and the public.
- Maintained all Borough ball fields, parks, playgrounds and landscaped areas in a safe, user friendly and aesthetically pleasing atmosphere for the public and user groups. Major facilities include: Alder Park, City Park, Rotary Beach, Grant St. Playground, Walker Field, Weiss Field, Dudley Field, Valley Park Field and Houghtaling Field.
- Continued Adopt-A-Basket beautification program and other landscaping efforts.
- Maintained the Shoup Street Service Area water system.
- Maintained the Mountain Point Service Area sewer and water systems.
- Constructed new dugouts at Walker Field.
- Completed Valley Park swimming pool renovation.
- Completed Totem Heritage Playground equipment installation.
- Completed Shoup Street water filtration system upgrade.
- Completed Mountain Point water system upgrade.

**Ketchikan Gateway Borough**

**FY1997/98 BUDGET - APPROPRIATIONS SUMMARY**

**GENERAL FUND - MAINTENANCE & OPERATIONS DEPARTMENT**

<b>EXPENDITURES</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
Salaries and wages	237,172	244,872	293,760	281,716	344,221	17.18%
Employee benefits	93,475	104,703	129,756	125,886	169,493	30.62%
Professional/Contractual Services	10,541	6,450	11,790	10,500	12,641	7.22%
Support goods and services	90,026	75,797	105,815	96,819	43,216	-59.16%
Equipment	5,728	4,674	12,900	12,900	20,050	55.43%
<b>TOTAL EXPENDITURES</b>	<b>436,942</b>	<b>436,496</b>	<b>554,021</b>	<b>527,821</b>	<b>589,621</b>	<b>6.43%</b>

<b>AUTHORIZED PERSONNEL</b>	<b>FY 94/95</b>	<b>FY 95/96</b>	<b>FY 96/97</b>	<b>FY 97/98</b>	<b>Annual Salary</b>
Parks M & O Supervisor	1.00	1.00	1.00	1.00	\$48,546
Parks Technician II	1.00	1.00	1.00	1.00	35,316
Parks Technician I	2.00	2.00	2.00	2.00	54,438
Maintenance Technician II	1.00	1.00	1.00	1.00	33,828
Maintenance Technician I	0.00	0.00	0.00	1.50	43,560
Gardener II	0.83	0.83	0.83	0.83	20,710
Gardener I	0.83	0.83	0.83	1.66	54,740
<b>FULL TIME EMPLOYEES</b>	<b>6.66</b>	<b>6.66</b>	<b>6.66</b>	<b>8.99</b>	<b>\$291,138</b>

**EQUIPMENT**

Portable radios, Floor jack, Garbage Cans, Pressure washer, Biscuit joiner, Storage racks, Soil mixer,  
Electric Jack hammer, Pallet jack, Kubota attachments, 500 gallon water tank

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - APPROPRIATIONS**

**GENERAL FUND - MAINTENANCE & OPERATIONS**

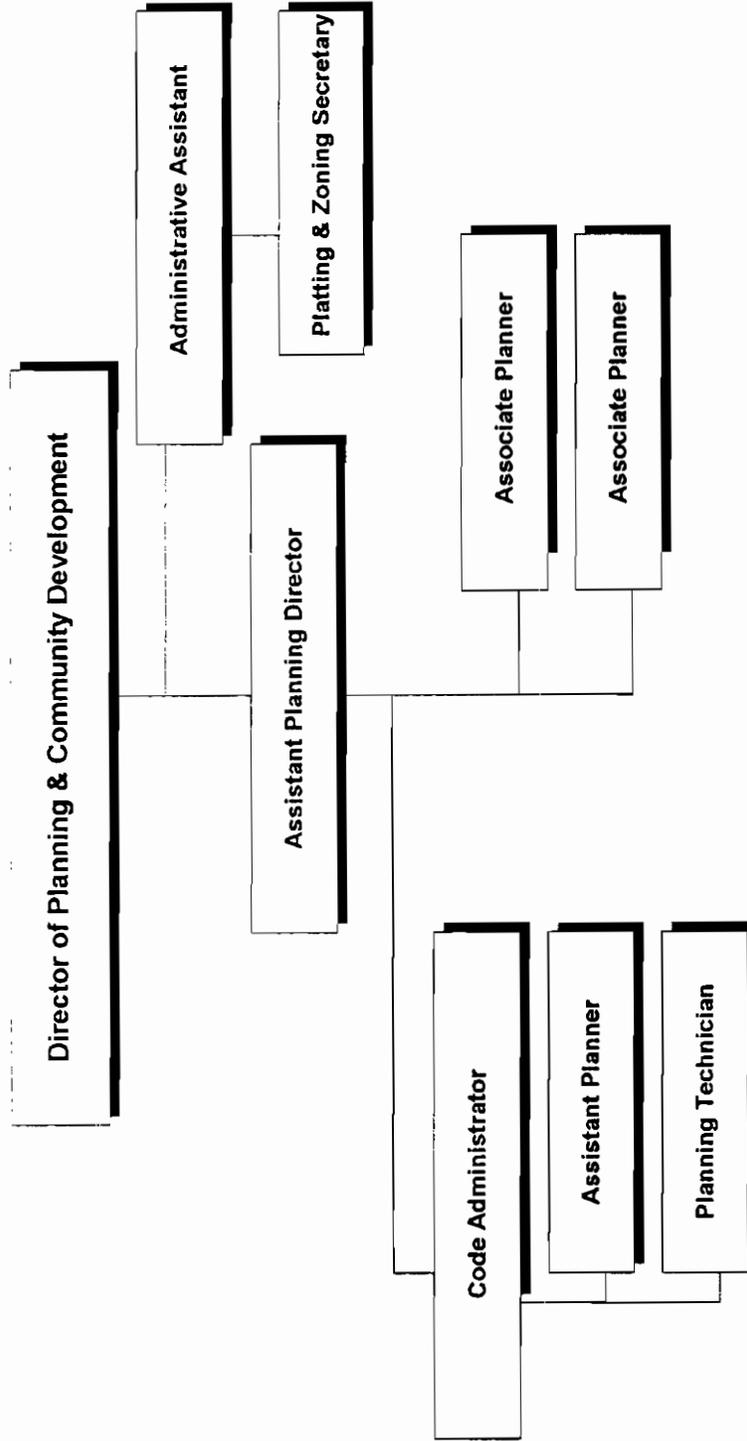
Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATED	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
5100 EMPLOYEE PAY	178,572	187,548	225,760	217,112	291,138	28.96%
5110 OVERTIME PAY	1,897	1,818	3,000	2,500	3,000	0.00%
5120 TEMPORARY PAY	56,703	55,506	65,000	62,104	50,083	-22.95%
5160 STAND BY PAY	0	0	0	0	0	0.00%
5200 TAXES/BENEFITS	93,475	104,703	119,349	115,479	161,064	34.95%
5210 TEMPORARY TAXES/BENEFITS	0	0	10,407	10,407	8,429	-19.01%
5300 TRAVEL & TRAINING	3,147	1,385	4,216	3,966	3,439	-18.43%
5400 UNIFORM ALLOWANCE	0	0	575	500	400	-30.43%
5500 REIMBURSABLE EXPENSES	897	177	900	500	1,350	50.00%
6010 SUPPLIES	330	196	400	400	200	-50.00%
6011 OPERATING SUPPLIES	9,674	14,658	10,450	10,367	12,096	15.75%
6020 DUES & PUBLICATIONS	241	388	402	402	440	9.45%
6030 PUBLISHING EXPENSE	0	0	0	0	0	0.00%
6060 RENTALS	56	175	0	0	0	0.00%
6065 EQUIPMENT RENTALS	49	767	5,725	5,550	3,725	-34.93%
6070 POSTAGE EXPENSE	26	0	25	25	25	0.00%
6090 CONTRACTUAL SERVICES	10,541	6,450	11,790	10,500	12,641	7.22%
6150 EXPENSE RECOVERY	0	0	0	0	(84,560)	-100.00%
6310 ELECTRICITY	13,078	2,380	2,500	2,900	3,528	41.12%
6320 WATER	2,947	3,108	3,135	3,402	3,000	-4.31%
6330 TELEPHONE	723	929	686	686	750	9.33%
6331 LONG DISTANCE	309	193	250	250	250	0.00%
6340 SEWER	864	1,060	1,409	1,704	1,065	-24.41%
6350 LANDFILL	260	5,456	4,500	4,500	3,500	-22.22%
6420 FIELD MAINTENANCE	26,367	18,426	31,270	27,324	45,969	47.01%
6421 PARK MAINTENANCE	6,979	9,612	12,500	10,729	16,945	35.56%
6430 BUILDING MAINTENANCE	16,651	8,178	15,100	12,605	16,674	10.42%
6431 HEATING FUEL	405	2,142	1,672	1,672	2,120	26.79%
6441 VEHICLE OPERATION	0	150	0	0	0	0.00%
6450 EQUIPMENT MAINTENANCE	2,707	2,210	3,000	2,850	4,700	56.67%
6460 VEHICLE MAINTENANCE	636	414	2,500	2,500	3,000	20.00%
6461 MOTOR FUEL & OIL	3,625	3,783	4,500	3,887	4,500	0.00%
6462 VEHICLE OPERATION	55	10	100	100	100	0.00%
6530 EQUIPMENT PURCHASE	5,728	4,674	12,900	12,900	20,050	55.43%
<b>Total Expenditures</b>	<b>436,942</b>	<b>436,496</b>	<b>554,021</b>	<b>527,821</b>	<b>589,621</b>	<b>6.43%</b>

# KETCHIKAN GATEWAY BOROUGH

## DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT

Proposed Organizational Chart

Fiscal Year 1997/98



DEPARTMENT: **Planning & Community Development**      DIVISION: **General Government**

### ADMINISTRATIVE COMMENT

This department is realizing a 5.33% increase for the next fiscal year. The increases occurred in employee pay, dues and publications, contractual services and equipment purchases. Reductions occurred in temporary pay, employee benefits, travel & training, supplies, publishing expense, and maintenance.

The Planning Department will focus much of its attention toward resource and economic development, along with emphasis on Lewis Reef. The Whipple Creek Timber sale will be completed early in fiscal year 1997/98.

### MISSION STATEMENT

To assist the Ketchikan Gateway Borough community in the resolution of growth and economic development related issues.

### GOALS/OBJECTIVES

**GOAL:**            PROVIDE SUPPORT TO THE ECONOMIC DEVELOPMENT PROGRAM OF THE BOROUGH

Objective:        Continue to support the Economic Development Program by administering the contract with the selected consultant, planning for specific development activities as needed, applying for grants as directed by the Assembly, encouraging the use of lands for economic development activities, and maintain economic information on the Borough.

**GOAL:**            CONTINUE IMPLEMENTATION OF COMPREHENSIVE PLAN

Objective:        Modify the Action Plan to continue to implement the plan.

**GOAL:**            INSURE EFFICIENT AND EFFECTIVE MANAGEMENT OF THE LAND TRUST FUNDS

Objective:        Develop a strategic Land Trust Fund management plan.

**GOAL:**            DEVELOP MANAGEMENT PLAN FOR BOROUGH LANDS

Objective:        Develop Management Plan to encourage the use and disposal of Borough lands for industrial, commercial and residential development.

**GOAL:**            CUSTOMER SERVICE PROGRAM

Objective:        Continue Planning Department efforts to provide quality customer service.

## GOALS/OBJECTIVES - Continued

**GOAL:** PLANNING STAFF TRAINING

**Objective:** Continue to improve the professionalism of the Planning staff through training

## DEPARTMENTAL PROGRESS

- Shifted focus in department to meeting economic development needs. Have applied for numerous grants, developed RFP for economic development consultant, assisted with Lewis Reef Project, assisted Blue Ribbon committee, developed model development agreement with Seley Corporation.
- Simplified and standardized sewer and subdivision agreements, initiated code changes such as for dock vendors.
- Comprehensive Plan and Action Plan adopted; implementation begun.

**Ketchikan Gateway Borough**

**FY1997/98 BUDGET - APPROPRIATIONS SUMMARY**

**GENERAL FUND - PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT**

<b>EXPENDITURES</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 96/97 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
Salaries and wages	309,842	309,624	348,155	321,300	367,230	5.48%
Employee benefits	100,627	119,836	127,421	127,421	119,421	-6.28%
Professional/Contractual Services	38,089	32,727	43,000	43,350	59,000	37.21%
Support goods and services	35,984	35,075	35,112	28,270	31,812	-9.40%
Equipment	0	4,115	540	540	6,281	1063.15%
<b>TOTAL EXPENDITURES</b>	<b>484,542</b>	<b>501,377</b>	<b>554,228</b>	<b>520,881</b>	<b>583,744</b>	<b>5.33%</b>

<b>AUTHORIZED PERSONNEL</b>	<b>FY 94/95</b>	<b>FY 95/96</b>	<b>FY 96/97</b>	<b>FY 97/98</b>	<b>Annual Salary</b>
Planning Director	1.00	1.00	1.00	1.00	\$60,244
Assistant Planning Director	0.00	0.00	0.00	1.00	46,356
Principal Planner (Senior Planner)	1.00	1.00	1.00	0.00	0
Associate Planner	0.00	0.00	1.00	1.00	35,856
Associate Planner	1.00	1.00	1.00	1.00	36,711
Zoning Administrator	1.00	1.00	1.00	1.00	42,018
Assistant Planner	1.00	1.00	1.00	1.00	36,285
Planning Technician	1.00	1.00	1.00	1.00	30,934
Administrative Assistant	1.00	1.00	1.00	1.00	30,806
Planning Secretary	0.50	0.00	0.00	0.00	0
Platting/Zoning Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>29,520</u>
<b>FULL TIME EMPLOYEES</b>	<b><u>8.50</u></b>	<b><u>8.00</u></b>	<b><u>9.00</u></b>	<b><u>9.00</u></b>	<b><u>\$348,730</u></b>

**EQUIPMENT**

- Dedicated Label Maker
- Digital Camera
- Copier
- Network cable link to City
- Map Cabinet

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - APPROPRIATIONS**

**GENERAL FUND - PLANNING DEPARTMENT**

<b>Description</b>		<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATED</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
5100	EMPLOYEE PAY	288,924	277,588	321,855	295,000	348,730	8.35%
5110	OVERTIME PAY	6,338	7,322	5,900	5,900	5,900	0.00%
5120	TEMPORARY PAY	9,180	19,114	11,400	11,400	3,600	-68.42%
5150	PLANNING COMMISSION FEES	5,400	5,600	9,000	9,000	9,000	0.00%
5200	TAXES/BENEFITS	100,627	119,836	127,421	127,421	119,421	-6.28%
5300	TRAVEL & TRAINING	5,770	2,779	4,858	4,858	3,775	-22.29%
5301	BOROUGH BUSINESS TRAVEL	0	500	500	0	2,412	100.00%
5500	REIMBURSABLE EXPENSES	3,439	118	0	0	0	0.00%
6010	SUPPLIES	8,376	9,848	8,398	8,398	6,812	-18.89%
6020	DUES & PUBLICATIONS	(813)	633	846	846	1,043	23.29%
6030	PUBLISHING EXPENSE	5,495	8,312	7,200	5,000	4,700	-34.72%
6031	RECORDING FEES	0	0	300	100	300	0.00%
6060	RENTALS	931	1,447	600	600	600	0.00%
6070	POSTAGE EXPENSE	2,999	2,870	2,500	1,500	2,500	0.00%
6080	PROFESSIONAL SERVICES	0	1,998	0	350	0	0.00%
6090	CONTRACTUAL SERVICES	38,089	30,729	43,000	43,000	59,000	37.21%
6330	TELEPHONE	2,732	3,382	2,795	2,795	2,795	0.00%
6331	TELEPHONE LONG DISTANCE	1,430	1,317	1,500	1,200	1,500	0.00%
6450	EQUIPMENT MAINTENANCE	5,625	3,869	5,200	2,500	4,990	-4.04%
6460	VEHICLE MAINTENANCE	0	0	80	138	50	-37.50%
6461	MOTOR FUEL & OIL	0	0	335	335	335	0.00%
6530	EQUIPMENT PURCHASE	0	4,115	540	540	6,281	1063.15%
<b>Total Expenditures</b>		<b>484,542</b>	<b>501,377</b>	<b>554,228</b>	<b>520,881</b>	<b>583,744</b>	<b>5.33%</b>

**ADMINISTRATIVE COMMENT**

The Child Care Grant Administration Program is funded by the State Department of Community and Regional Affairs. This year a reduction in funding is anticipated. The Borough will not be administering the program for more than is received from the State. Approximately \$300,000 received per year results in economic development by support to local small businesses.

**MISSION STATEMENT**

**To administer the Child Care Grants with strict adherence to applicable state statutes, federal code and the Department of Community and Regional Affairs Policy and Procedures while providing eligible parents with assistance in paying their child care costs incurred during their eligible activities.**

**GOALS/OBJECTIVES**

**GOAL: CONTINUE HIGHEST STANDARD OF ACCOUNTABILITY OF GRANT MONIES WITH IN PLACE OVERSIGHT BY ADMINISTRATIVE SERVICES DEPARTMENT, DCRA GRANTS ADMINISTRATOR, BOROUGH AUDITS, AND DCRA MONITOR SITE AUDITS.**

Objective: Continue to develop, maintain and make available parent, day care provider and billing files, reports and records.

Objective: Continue to monitor annual grant awards and track allowable expenditures of distinct multiple grants.

**GOAL: INSURE RESPONSIBLE AND KNOWLEDGEABLE PROGRAM MANAGEMENT THROUGH CONTINUING EDUCATION**

Objective: Participate in DCRA teleconferences through the year for updates from the State Attorney Generals' office and DCRA decisions on issues resolved at DCAP sites statewide.

Objective: Attend annual Anchorage DCRA Local Administrator's meeting in April or May.

**GOAL: INCREASED EFFICIENCY THROUGH UTILIZATION OF NEW MANAGEMENT INFORMATION SYSTEM PROVIDED BY THE DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS.**

Objective: Eliminate duplication of efforts of current information entry into three different software programs.

## GOALS/OBJECTIVES - Continued

Objective: Enable production of new reports required by Federal Welfare Reform Act.

Objective: Utilize new capability of shared information with the Department of Public Assistance.

**GOAL:** PREPARATION TO SERVICE EXPECTED INCREASED NUMBER OF WELFARE-TO-WORK ELIGIBLE PARENTS UNDER NEW "PARENTS ACHIEVING SELF-SUFFICIENCY" (PASS II) GRANT.

Objective: Increase the months between parent review appointments to allow time to process increased number of participants.

Objective: Require new-to-the-program day care providers attend group training sessions rather than current one-on-one.

**GOAL:** INSTITUTE NEW SHARING OF INFORMATION WITH CHILD SUPPORT ENFORCEMENT DIVISION.

Objective: Supply parents with CSED initial application forms required by CSED to open child support case.

Objective: Use faxed parent release of information signatures to CSED for updates on case status.

## DEPARTMENTAL PROGRESS

- Borough Administrative Services Department has been less burdened with time consuming corrections to the Day Care financial records than in prior years.
- DCRA Grants Administrator Supervisor and Acting Child Care Programs Manager have been pleased with turnaround in professional application of program policy and procedures.
- Sixty-one families with a total of ninety-one children received child care assistance in the month of May, 1997.

**Ketchikan Gateway Borough**

**FY1997/98 BUDGET - APPROPRIATIONS SUMMARY**

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

<b>EXPENDITURES</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 BUDGET</b>	<b>% CHANGE 97 BUDGET</b>
Salaries and wages	40,869	31,700	32,882	30,046	33,402	1.58%
Employee benefits	14,948	10,128	9,162	8,500	8,213	-10.36%
Professional/Contractual Services	440	480	480	480	360	-25.00%
Support goods and services	11,863	9,324	7,630	8,948	5,341	-30.00%
Equipment	1,584	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>69,704</b>	<b>51,632</b>	<b>50,154</b>	<b>47,974</b>	<b>47,316</b>	<b>-5.66%</b>

<b>AUTHORIZED PERSONNEL</b>	<b>FY 94/95</b>	<b>FY 95/96</b>	<b>FY 96/97</b>	<b>FY 97/98</b>	<b>Annual Salary</b>
Grant Administrator	1.00	1.00	1.00	1.00	\$33,402
<b>FULL TIME EMPLOYEES</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$33,402</b>

**EQUIPMENT**

NONE

**KETCHIKAN GATEWAY BOROUGH**

**FY 1997/98 BUDGET - APPROPRIATIONS**

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

<b>Description</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
5100 EMPLOYEE PAY	39,827	31,356	32,408	30,000	33,402	3.07%
5110 OVERTIME PAY	671	344	474	46	0	-100.00%
5120 TEMPORARY PAY	371	0	0	0	0	0.00%
5200 TAXES/BENEFITS	14,948	10,128	9,162	8,500	8,213	-10.36%
5300 TRAVEL & TRAINING	1,548	0	892	892	892	0.00%
5500 REIMBURSABLE EXPENSES	0	53	160	325	900	462.50%
6010 SUPPLIES	934	58	842	500	902	7.13%
6015 COMPUTER SOFTWARE	0	0	0	0	0	0.00%
6020 DUES & PUBLICATIONS	0	0	0	0	0	0.00%
6030 PUBLISHING	488	0	100	100	100	0.00%
6060 RENTALS	6,455	7,293	3,378	3,916	0	-100.00%
6070 POSTAGE EXPENSE	445	346	400	275	400	0.00%
6090 CONTRACTUAL SERVICES	440	480	480	480	360	-25.00%
6105 DISALLOWED COSTS	35	0	0	0	0	0.00%
6310 ELECTRICITY	0	0	0	420	330	100.00%
6320 WATER	0	0	0	96	72	100.00%
6330 TELEPHONE	1,355	1,346	1,308	1,700	1,020	-22.02%
6331 LONG DISTANCE	339	196	400	250	200	-50.00%
6340 SEWER	0	0	0	104	75	100.00%
6431 HEATING FUEL	0	0	0	320	300	100.00%
6450 EQUIPMENT MTNCE	264	32	150	50	150	0.00%
6530 EQUIPMENT PURCHASE	1,584	0	0	0	0	0.00%
<b>Total Expenditures</b>	<b>69,704</b>	<b>51,632</b>	<b>50,154</b>	<b>47,974</b>	<b>47,316</b>	<b>-5.66%</b>

DEPARTMENT: **Economic Development**

DIVISION: **General Government**

**ADMINISTRATIVE COMMENT**

Three new programs were funded for the present fiscal year. The new programs receiving funding are the Transitional Living Center, Concerned Alaskans for Resources and Environment and SSRAA Fisheries enhancement at Neets Bay.

**Ketchikan Gateway Borough**

**FY1997/98 BUDGET - APPROPRIATIONS**

**GENERAL FUND - ECONOMIC DEVELOPMENT**

<b>Description</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
<b>UNIVERSITY OF ALASKA SOUTHEAST, KETCHIKAN</b>						
6090 CONTRACTUAL SERVICES	41,557	59,747	0	0	0	0.00%
<b>KETCHIKAN AREA ARTS &amp; HUMANITIES</b>						
6090 CONTRACTUAL SERVICES	16,200	17,100	11,200	11,200	13,200	17.86%
<b>KETCHIKAN VISITORS BUREAU</b>						
6090 CONTRACTUAL SERVICES	85,000	90,200	90,200	90,200	90,200	0.00%
<b>OVERALL ECONOMIC DEVELOPMENT PLAN</b>						
6090 CONTRACTUAL SERVICES	22,865	8,380	0	0	0	0.00%
<b>ALASKA LEGAL SERVICES CORPORATION</b>						
6090 CONTRACTUAL SERVICES	0	0	10,000	10,000	11,216	12.16%
<b>ALASKA DEPARTMENT - FISH &amp; WILDLIFE</b>						
6090 CONTRACTUAL SERVICES	0	0	77,000	77,000	0	-100.00%
<b>SSRAA FISHERIES ENHANCEMENT</b>						
6090 CONTRACTUAL SERVICES	42,900	0	0	0	38,000	0.00%
<b>CATHOLIC COMMUNITY SERVICES</b>						
6090 CONTRACTUAL SERVICES	0	45,000	45,000	45,000	45,000	0.00%
<b>KIC - FISH HATCHERY</b>						
6090 CONTRACTUAL SERVICES	0	0	34,748	34,748	59,818	72.15%
<b>SHIPYARD BUSINESS STUDY</b>						
6090 CONTRACTUAL SERVICES	0	0	25,000	25,000	0	-100.00%
<b>DIVE FISHERIES</b>						
6090 CONTRACTUAL SERVICES	0	0	20,000	20,000	0	-100.00%
<b>LOAN GUARANTEE FUND</b>						
6090 CONTRACTUAL SERVICES	0	0	500,000	0	0	-100.00%
<b>BRADLEY REID CONTRACT</b>						
6090 CONTRACTUAL SERVICES	0	0	250,000	250,000	0	-100.00%
<b>CONCERNED ALASKANS FOR RESOURCES AND ENVIRONMENT</b>						
6090 CONTRACTUAL SERVICES	0	0	0	0	130,000	100.00%
<b>TRANSITIONAL LIVING CENTER, INC.</b>						
6090 CONTRACTUAL SERVICES	0	0	0	0	15,000	100.00%
<b>Total Appropriations</b>	<b>208,522</b>	<b>220,427</b>	<b>1,063,148</b>	<b>563,148</b>	<b>402,434</b>	<b>-62.15%</b>

**ADMINISTRATIVE COMMENT**

The two primary activities that are funded under this appropriation are for excess liability and maintenance and operation of the Reid Building, headquarters for the Borough general government. Additional budgetary information is presented to indicate the collective costs of certain insurance and benefit expenses which are allocated throughout the budget under employee benefits.

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - APPROPRIATIONS**

**GENERAL FUND - NON - DEPARTMENTAL**

<b>Description</b>		<b>FY 94/96 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
6205	INSURANCE-EXCESS LIABILITY	101,160	115,245	125,000	135,000	135,000	8.00%
6210	INSURANCE - HEALTH	402,652	385,583	469,165	469,165	574,996	22.56%
6211	INSURANCE-HEALTH ALLOCATION	(402,652)	(385,583)	(469,165)	(469,165)	(574,996)	22.56%
6220	INSURANCE - W.C.	93,149	65,619	139,736	139,736	136,579	-2.26%
6221	INSURANCE - W.C. ALLOCATION	(79,497)	(89,802)	(139,736)	(139,736)	(136,579)	-2.26%
6230	INSURANCE - ESD	22,091	25,308	35,488	35,488	46,984	32.39%
6231	INSURANCE - ESD ALLOCATION	(22,091)	(25,308)	(35,488)	(35,488)	(46,984)	32.39%
6240	RETIREMENT	326,337	329,005	378,174	378,174	281,635	-25.53%
6241	RETIREMENT ALLOCATION	(326,337)	(329,388)	(378,174)	(378,174)	(281,635)	-25.53%
6250	SOCIAL SECURITY (FICA)	236,361	247,987	269,441	269,441	281,395	4.44%
6251	SOCIAL SECURITY ALLOCATION	(236,363)	(247,981)	(269,441)	(269,441)	(281,395)	4.44%
<b>TOTAL EXPENDITURES</b>		<b>114,810</b>	<b>90,685</b>	<b>125,000</b>	<b>135,000</b>	<b>135,000</b>	<b>8.00%</b>

**REID BUILDING**

5300	TRAVEL & TRAINING	1,502	3,069	1,000	1,000	1,000	0.00%
6010	SUPPLIES	9,016	8,373	9,447	8,544	10,096	6.87%
6060	RENTALS	0	0	915	963	468	-48.85%
6070	POSTAGE EXPENSE	1,479	1,597	0	0	0	0.00%
6090	CONTRACTUAL SERVICES	13,456	14,680	14,060	14,060	14,060	0.00%
6310	ELECTRICITY	7,760	7,962	8,000	9,084	9,100	13.75%
6320	WATER	192	120	288	288	288	0.00%
6330	TELEPHONE	270	312	276	339	276	0.00%
6331	LONG DISTANCE	6	0	0	0	0	0.00%
6340	SEWER	896	513	768	807	816	6.25%
6350	LANDFILL	1,008	1,947	2,196	1,992	2,196	0.00%
6430	BUILDING MAINTENANCE	752	35	0	0	0	0.00%
6431	HEATING FUEL	1,618	1,627	1,500	1,800	1,800	20.00%
6450	EQUIPMENT MAINTENANCE	0	240	1,300	1,941	2,400	84.62%
6460	VEHICLE MAINTENANCE	0	494	0	0	0	0.00%
6530	EQUIPMENT PURCHASE	10,080	2,582	550	91	800	45.45%
<b>Total Expenditures</b>		<b>48,035</b>	<b>43,551</b>	<b>40,300</b>	<b>40,909</b>	<b>43,300</b>	<b>7.44%</b>

DEPARTMENT: **Interfund Transfer**

DIVISION: **General Government**

**ADMINISTRATIVE COMMENT**

This budget activity includes transfers from the General Fund to specified fund activities. These funds are used to augment or subsidize under-funded activities or for the repayment of debt. This year funds of \$50,000 and \$29,150 were used to subsidize the Transit and Airport Enterprise Funds.

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - APPROPRIATIONS**

**GENERAL FUND - INTERFUND TRANSFERS**

<b>Description</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATED</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
6600 INTERFUND TRANSFERS	0	0	0	0	0	0.00%
6601 INTERFUND TRANSFERS-AIRPORT	0	0	0	0	29,150	100.00%
6602 INTERFUND TRANSFERS-TRANSIT	150,000	0	0	0	50,000	100.00%
6604 INTERFUND TRANSFERS-ECON. DISASTE	0	0	0	150,000	0	0.00%
6605 BOND DEBT	300,000	450,000	50,000	150,000	0	-100.00%
<b>Total Appropriations</b>	<b>450,000</b>	<b>450,000</b>	<b>50,000</b>	<b>300,000</b>	<b>79,150</b>	<b>58.30%</b>

**ADMINISTRATIVE COMMENT**

The Automation budget has been reduced by over eighty percent this year. The only items to be recognized are technical services support and replacement of two laser printers. New computers have been included in the Capital Improvement Program. Software enhancements are included with the purchase of the computers. Standardization is of great importance and personnel will be required to adapt quickly to new software utilization.

**FY 1997/98 BUDGET - APPROPRIATIONS****GENERAL FUND - AUTOMATION**

Description		FY 94/96 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
5300	TRAVEL & TRAINING	0	0	2,500	2,500	0	-100.00%
6015	BOOKS & SOFTWARE	(925)	(89)	8,905	8,905	0	-100.00%
6080	TECHNICAL SERVICES	0	0	0	0	5,460	100.00%
6450	EQUIP MAINTENANCE-HARDWARE	7,059	5,731	5,460	5,460	0	-100.00%
6451	EQUIP MAINTENANCE-SOFTWARE	2,007	3,861	0	0	0	0.00%
6530	EQUIPMENT PURCHASE	31,381	24,146	30,555	30,555	4,000	-86.91%
<b>Total Expenditures</b>		<b>39,522</b>	<b>33,649</b>	<b>47,420</b>	<b>47,420</b>	<b>9,460</b>	<b>-80.05%</b>

**ADMINISTRATIVE COMMENT**

The educational component of the Borough's budget encompasses two distinct categories. The first is the operational budget of the Ketchikan Gateway Borough School District and the funding of general educational activities.

The School District budget goes through a distinct budget process from that of general government. The budgetary responsibility of the Assembly for the School District differs significantly from that for general government. The Borough's sole control over the School District budget is to set the amount of local contribution for the operation of the School District. The District's primary funding source is the State, and that is established on \$61,000 per foundation unit. A general foundation unit is defined as thirteen to sixteen students depending on several different factors. This year's budget is projected on a basic need of \$16,375,970.

The Borough's local effort is required by law to be at least equal to four mills or \$4,360,176. Additionally, the Borough may provide up to an additional twenty-three percent of basic need or a maximum of \$3,042,406. That is the sole discretion that the Assembly has. It can not veto any items of the budget nor change it in any fashion. The Borough Assembly can only set the local contribution, and that was set at \$7,008,058 plus \$350,000 for liability insurance. This amounts to nine percent in local contribution.

Funding for non school district educational activities was increased by 7.8 mills in local contribution. This was due in large measure to the funding of Ketchikan Youth Alternatives and increase in the allowance to the University of Alaska Southeast.

**Ketchikan Gateway Borough**  
**FY 1997/98 BUDGET - APPROPRIATIONS**

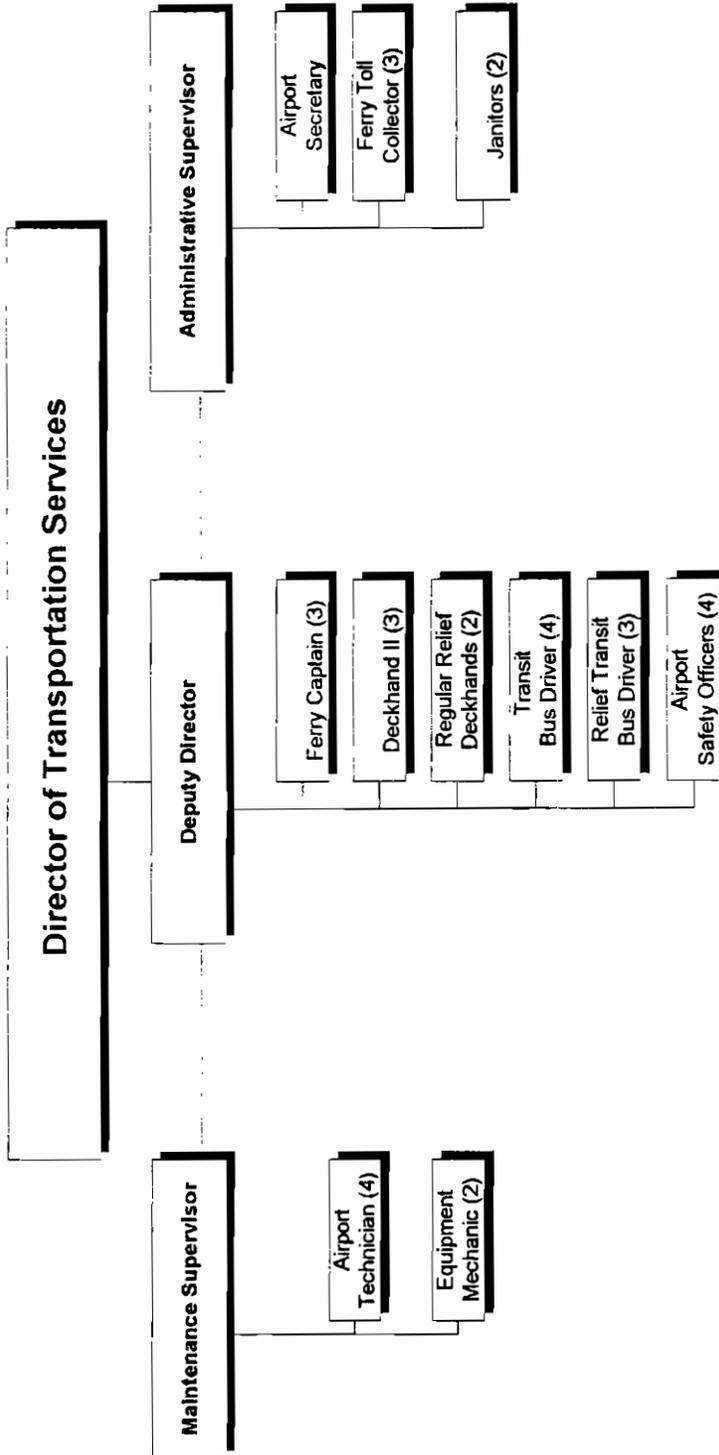
**GENERAL FUND - EDUCATION**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>SCHOOL DISTRICT</b>						
6090 CONTRACTUAL SERVICES	0	25,471	0	0	0	0.00%
6100 INSURANCE	323,668	289,494	325,000	325,000	350,000	7.69%
6530 EQUIPMENT MAINTENANCE	0	3,512	0	0	0	0.00%
6600 SCHOOL DIST TRANSFERS	6,347,993	6,286,158	6,943,372	6,943,372	7,008,058	0.93%
<b>Total School District Appropriation</b>	<b>6,671,661</b>	<b>6,604,635</b>	<b>7,268,372</b>	<b>7,268,372</b>	<b>7,358,058</b>	<b>1.23%</b>
<b>UNIVERSITY OF ALASKA SOUTHEAST</b>						
6090 CONTRACTUAL SERVICES	105,495	117,880	136,431	136,431	140,938	3.30%
<b>KETCHIKAN HEAD START</b>						
6090 CONTRACTUAL SERVICES	10,000	10,000	10,000	10,000	10,000	0.00%
<b>KETCHIKAN YOUTH ALTERNATIVES</b>						
6090 CONTRACTUAL SERVICES	0	0	0	0	16,011	100.00%
<b>KANAYAMA EXCHANGE</b>						
6090 CONTRACTUAL SERVICES	18,500	20,500	20,500	20,500	20,500	0.00%
<b>KETCHIKAN ARTS &amp; HUMANITIES</b>						
6090 CONTRACTUAL SERVICES	16,200	17,100	23,000	23,000	23,000	0.00%
<b>ALASKANS FOR DRUG FREE YOUTH</b>						
6090 CONTRACTUAL SERVICES	64,500	69,000	73,950	73,950	73,950	0.00%
<b>LIBRARY SECURITY SYSTEM</b>						
6090 CONTRACTUAL SERVICES	3,000	0	0	0	0	0.00%
<b>Total Appropriations</b>	<b>217,695</b>	<b>234,480</b>	<b>263,881</b>	<b>263,881</b>	<b>284,399</b>	<b>7.78%</b>

# **ENTERPRISE FUNDS**

**KETCHIKAN GATEWAY BOROUGH**  
**DEPARTMENT OF TRANSPORTATION SERVICES**

Fiscal Year 1997/98



**ADMINISTRATIVE COMMENT**

The administrative division of the Transportation Services Department experienced a significant increase in their budget. The increase totals \$53,600 or a growth of 24.20%. This increase can be attributed to employee pay, benefits, travel & training, telephone & equipment maintenance.

The field operation budget increased significantly in expenditures over last year. The increase totals \$388,588 or a growth of 62.98%. Equipment purchase impacted the budget by \$370,000, with other increases in employee pay, travel & training, contractual services, telephone, and maintenance.

The terminal account increased by \$153,688 or 38.64% over last years budget. Increases in equipment purchases of \$105,500 and employee pay of \$47,661 accounts for substantially all of the increase. Other increases occurred in employee benefits, travel & training, uniform allowance, operating supplies, utilities and maintenance. Decreases were recognized in overtime pay, contractual services and debt expense.

Murphy's Pullout has an increase of 21.45%. Although the percentage is significant, the dollar amount is only \$400. The increase is a result of additional equipment maintenance.

The increase of 260.98% in the ferry account is the result of the ferry ramp, toll booth, and shore power upgrades in the amount of \$2,532,000. Other line items balanced out with increases and decreases.

The transit activity is the only Enterprise Fund that is heavily subsidized with General Funds. The subsidy has varied between \$50,000 and \$150,000 a year. In addition, with the new buses and route expansions, it is anticipated that income generated may require \$50,000 in fund transfers for the 1997/98 fiscal year. The transit system is never likely to be self-supporting, but we are considering options that may be available to help reduce the general fund subsidy.

**MISSION STATEMENT**

To provide and promote safe, dependable and efficient transportation infrastructure and services for the general public.

**GOALS/OBJECTIVES**

**GOAL:** PROVIDE FOR A SAFE, RELIABLE TRANSIT SYSTEM.

**Objective:** Continue working with the City of Ketchikan and State Department of Transportation on expansion and placement of bus stops.

**Objective:** Monitor paratransit system to insure adequate services.

## **GOALS/OBJECTIVES - Continued**

Objective: Continue to evaluate the feasibility of expanding hours and routes of service.

**GOAL:** PROVIDE FOR AIR TRANSPORTATION FACILITIES OPERATED AND MAINTAINED IN COMPLIANCE WITH LOCAL, FEDERAL, AND STATE REGULATIONS.

Objective: Provide top quality recurrent training.

Objective: Revise and update the airport's Certification Manual, Security Manual, and Emergency Response Plan.

Objective: Review and revise airport's standard operating procedures.

Objective: Secure participating agency status with Alaska Police Standards Council.

Objective: Continue to attract State and Federal support for capital projects.

**GOAL:** PROVIDE A SAFE AND RELIABLE AIRPORT FERRY SYSTEM.

Objective: Review and revise systematic maintenance programs.

Objective: Replace Gravina Ferry Terminal.

Objective: Secure matching funds and begin planning process for new ferry.

Objective: Review and revise fee structure.

Objective: Establish procedures and implement recurrent fire and water rescue drills.

**GOAL:** SEEK NEW REVENUE ENHANCEMENT OPPORTUNITIES.

Objective: Expand parking lot and implement pay parking on town side.

Objective: Increase land lease fees and establish new lease areas.

Objective: Monitor lease expiration dates for timely extensions, renewals, and rate modifications.

Objective: Identify and apply for available grants.

## **DEPARTMENTAL PROGRESS**

- Phase 2 of the terminal weatherization project is in progress.

## DEPARTMENTAL PROGRESS - Continued

- A new float plane dock is being constructed.
- A new Gravina Ferry Terminal is funded and will be constructed this fiscal year.
- The airport ferry M/V Eichner completed its maintenance inspection and drydocking.
- The airport terminal elevator received a major upgrade.
- The sewage treatment plant was brought into compliance with DEC regulations.
- Employees with Commercial Drivers License's were given required physical exams.
- Military operations involving C-5 and C-130 aircraft were accommodated and assisted. Further missions are planned.
- Fueling compliance issues are being aggressively addressed.
- Federal transit regulations are being reviewed and compliance problems remediated.
- A recruit training program has been developed for the Airport Safety Office.
- All non-carpeted stair treads have been replace.
- Parking lot lighting is being upgraded.
- Concept plans have been developed for major terminal upgrades.
- New revenue-generating leases are being developed for Lewis Reef and a bulk fuel storage area.

**Ketchikan Gateway Borough**  
**FY1997/98 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY**  
**TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND**

	<b>FY 94/96</b>	<b>FY 95/96</b>	<b>FY 96/97</b>	<b>FY 96/97</b>	<b>FY 97/98</b>	<b>% CHANGE</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>PROPOSED</b>	<b>97 BUDGET</b>
<b>FUNDS AVAILABLE - July 1</b>	<u>2,189,790</u>	<u>2,323,088</u>	<u>2,674,419</u>	<u>2,674,419</u>	<u>2,812,745</u>	<u>5.17%</u>
<b>REVENUES:</b>						
Services	1,328,577	1,371,913	1,303,983	1,434,695	1,432,475	9.85%
Grants / State & Federal	16,712	42,587	17,000	260,000	373,150	2095.00%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	28,705	66,341	34,650	61,728	73,828	113.07%
<b>TOTAL REVENUES</b>	<u>1,373,994</u>	<u>1,480,841</u>	<u>1,355,633</u>	<u>1,756,423</u>	<u>1,879,453</u>	<u>38.64%</u>
<b>EXPENDITURES:</b>						
Salaries and wages	454,360	526,023	548,889	593,960	642,809	17.11%
Employee benefits	165,231	185,356	222,680	246,580	261,523	17.44%
Professional/Contractual Services	53,020	58,763	66,663	67,870	17,660	-73.51%
Support goods and services	378,599	359,368	369,087	387,797	405,379	9.83%
Equipment / Capital Improvements	0	0	30,863	321,890	507,087	1543.03%
<b>TOTAL EXPENDITURES</b>	<u>1,051,210</u>	<u>1,129,510</u>	<u>1,238,182</u>	<u>1,618,097</u>	<u>1,834,458</u>	<u>48.16%</u>
<b>OTHER:</b>						
Contributed Capital	62,965	0	0	0	0	0.00%
Depreciation	(252,451)	0	0	0	0	0.00%
<b>FUNDS AVAILABLE - June 30</b>	<u>2,323,088</u>	<u>2,674,419</u>	<u>2,791,870</u>	<u>2,812,745</u>	<u>2,857,740</u>	<u>2.36%</u>

**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 1997/98 BUDGET - SUMMARY OF REVENUES**

**TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND**

DESCRIPTION	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATED	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>REVENUE FROM OTHER GOVTS:</b>						
4240 Revenue From State	0	0	0	240,000	324,000	100.00%
4260 State Fuel Tax Refund	16,712	42,587	17,000	20,000	20,000	17.65%
4450 Interfund Transfers	0	0	0	0	29,150	100.00%
<b>Total</b>	<b>16,712</b>	<b>42,587</b>	<b>17,000</b>	<b>260,000</b>	<b>373,150</b>	<b>2095.00%</b>
<b>NON-OPERATING REVENUE:</b>						
4305 Interest Income	0	31,311	0	25,578	25,578	100.00%
<b>Total</b>	<b>0</b>	<b>31,311</b>	<b>0</b>	<b>25,578</b>	<b>25,578</b>	<b>100.00%</b>
<b>FIELD REVENUE:</b>						
4510 Fuel Flowage	36,575	34,243	30,000	37,000	40,000	33.33%
4520 Rental Income	24,915	32,700	34,400	33,500	48,000	39.53%
4530 Landing Fees	656,789	681,514	650,000	740,000	740,000	13.85%
4540 Tie Down Charges	3,074	4,642	3,400	6,600	7,000	105.88%
4550 Dock Fees	901	357	300	300	300	0.00%
4555 Seaplane Dock Fees	21,899	22,681	22,500	27,200	35,000	55.56%
4560 Call Out Fees	0	51	0	0	0	0.00%
4570 Permit Fees	50	2,082	175	250	250	42.86%
4580 Aircraft Parking Fees	3,484	4,691	5,000	5,870	5,800	16.00%
4590 Misc. Field Revenue	60	25	0	2,400	0	0.00%
<b>Total</b>	<b>747,747</b>	<b>782,986</b>	<b>745,775</b>	<b>853,120</b>	<b>876,350</b>	<b>17.51%</b>
<b>TERMINAL REVENUE:</b>						
4610 Vehicle Parking	30,874	28,614	27,000	41,000	38,000	40.74%
4620 Building Rentals	432,479	450,374	445,500	445,000	445,500	0.00%
4630 Security Service Charges	86,689	89,893	82,500	90,000	82,500	0.00%
4640 Courtesy Phone Ads	0	222	2,808	0	0	-100.00%
4650 Pay Phone Commission	10	556	800	4,240	4,200	425.00%
4660 Building Permits	25	275	0	0	0	0.00%
4670 Facility Use Fees	28,256	24,460	27,000	27,370	27,000	0.00%
4680 Jetway Use Fees	23,856	22,440	0	2,940	0	0.00%
4690 Miscellaneous Terminal Revenue	146	223	75	0	0	-100.00%
<b>Total</b>	<b>602,335</b>	<b>617,057</b>	<b>585,683</b>	<b>610,550</b>	<b>597,200</b>	<b>1.97%</b>
<b>SEAPLANE REVENUE:</b>						
4810 Fees-Murphy's	7,200	6,900	7,175	7,175	7,175	0.00%
<b>Total</b>	<b>7,200</b>	<b>6,900</b>	<b>7,175</b>	<b>7,175</b>	<b>7,175</b>	<b>0.00%</b>
<b>TOTAL REVENUE</b>	<b>1,373,994</b>	<b>1,480,841</b>	<b>1,355,633</b>	<b>1,756,423</b>	<b>1,879,453</b>	<b>38.64%</b>

**Ketchikan Gateway Borough**  
**FY 1997/98 BUDGET - APPROPRIATIONS**  
**TRANSPORTATION SERVICES - AIRPORT ENTERPRISE FUND**

**TOTAL**

Description		FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATED	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
5100	EMPLOYEE PAY	419,961	476,668	504,829	509,470	602,989	19.44%
5110	OVERTIME PAY	31,010	41,644	41,000	83,840	39,820	-2.88%
5120	TEMPORARY PAY	3,279	7,711	3,060	570	0	-100.00%
5160	CALL OUT	110	0	0	80	0	0.00%
5200	TAXES/BENEFITS	165,231	185,356	222,680	246,580	261,523	17.44%
5300	TRAVEL & TRAINING	8,048	7,976	8,107	11,200	17,211	112.30%
5400	UNIFORM ALLOWANCE	0	0	0	0	1,724	100.00%
5500	REIMBURSABLE EXPENSES	670	0	0	0	0	0.00%
6010	SUPPLIES	2,681	2,734	3,193	3,112	3,193	0.00%
6011	OPERATING SUPPLIES	34,170	62,945	51,627	40,145	44,383	-14.03%
6015	BOOKS & SOFTWARE	0	94	300	0	50	-83.33%
6020	DUES AND PUBLICATIONS	2,366	2,056	1,765	1,564	1,740	-1.42%
6030	PUBLISHING	0	240	185	290	185	0.00%
6040	COMMUNITY PROMOTION	0	0	0	0	0	0.00%
6070	POSTAGE	522	716	600	400	300	-50.00%
6080	PROFESSIONAL SERVICES	0	0	0	1,577	0	0.00%
6090	CONTRACTUAL SERVICES	53,020	58,763	66,663	66,293	17,660	-73.51%
6100	INSURANCE	94,030	52,539	50,500	50,500	50,500	0.00%
6110	MEDICAL EXPENSE	0	0	0	3,200	2,000	100.00%
6130	ADMINISTRATIVE SERVICES	0	29,150	29,150	29,150	29,150	0.00%
6140	DEBT EXPENSE	43,549	22,053	21,648	21,648	9,978	-53.91%
6310	ELECTRICITY	76,112	75,118	71,324	80,000	80,324	12.62%
6320	WATER	15,900	15,900	15,904	15,900	15,904	0.00%
6330	TELEPHONE	4,327	5,600	5,796	6,806	7,476	28.99%
6331	LONG DISTANCE TELEPHONE	1260	1372	1095	792	780	-28.77%
6410	DOCK MAINTENANCE	2,163	5,811	3,500	2,200	3,500	0.00%
6420	FIELD MAINTENANCE	7,019	0	10,310	15,500	20,810	101.84%
6430	BUILDING MAINTENANCE	14,507	6,230	8,083	9,000	12,508	54.74%
6431	HEATING OIL	23,960	15,304	16,000	22,300	22,000	37.50%
6450	EQUIPMENT MAINTENANCE	25,347	32,666	46,518	43,570	50,503	8.57%
6461	MOTOR FUEL & OIL	21,968	20,864	23,482	30,520	31,160	32.70%
6530	EQUIPMENT PURCHASE	0	0	30,863	33,890	31,587	2.35%
6540	CAPITAL IMPROVEMENTS	0	0	0	288,000	475,500	100.00%
<b>Total Expenses - Field</b>		<b>1,051,210</b>	<b>1,129,510</b>	<b>1,238,182</b>	<b>1,618,097</b>	<b>1,834,458</b>	<b>48.16%</b>

## Ketchikan Gateway Borough

### FY1997/98 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY

#### TRANSPORTATION SERVICES - FERRY ENTERPRISE FUND

	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>FUNDS AVAILABLE - July 1</b>	218,543	309,419	263,251	263,251	210,373	-20.09%
<b>REVENUES:</b>						
Services	913,194	953,383	900,000	930,000	970,000	7.78%
Grants / State & Federal	75,000	27,846	17,000	17,000	2,757,000	16117.65%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	50	678	6,000	5,869	0	-100.00%
<b>TOTAL REVENUES</b>	<u>988,244</u>	<u>981,907</u>	<u>923,000</u>	<u>952,869</u>	<u>3,727,000</u>	<u>303.79%</u>
<b>EXPENDITURES:</b>						
Salaries and wages	409,645	410,267	426,358	446,400	435,770	2.21%
Employee benefits	132,220	133,279	155,265	148,750	136,060	-12.37%
Professional/Contractual Services	8,777	15,357	15,054	15,000	18,954	25.91%
Support goods and services	325,195	449,457	363,672	367,797	362,601	-0.29%
Equipment	0	0	6,666	27,800	2,537,338	37963.88%
<b>TOTAL EXPENDITURES</b>	<u>875,837</u>	<u>1,008,360</u>	<u>967,015</u>	<u>1,005,747</u>	<u>3,490,723</u>	<u>260.98%</u>
<b>OTHER:</b>						
Contributed Capital	37,820	37,820	0	0	0	0.00%
Depreciation - Ferry	(59,351)	(57,535)	0	0	0	0.00%
<b>RETAINED EARNINGS:</b>						
Designated New Ferry	0	0	0	0	0	0.00%
Undesignated	309,419	263,251	219,236	210,373	446,650	103.73%
<b>FUNDS AVAILABLE - June 30</b>	<u>309,419</u>	<u>263,251</u>	<u>219,236</u>	<u>210,373</u>	<u>446,650</u>	<u>103.73%</u>

<b>AUTHORIZED PERSONNEL</b>	FY 94/95	FY 95/96	FY 96/97	FY 97/98	Annual Salary
Ferry Boat Captain	3.00	3.00	3.00	3.00	\$143,160
Deckhand II	3.00	3.00	3.00	4.00	137,640
Deckhand I (Regular Relief)	1.00	1.00	1.00	1.00	25,320
Ferry Toll Collector	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>54,240</u>
<b>FULL TIME EMPLOYEES</b>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>11.00</u>	<u>\$360,360</u>

#### **EQUIPMENT**

Garbage cans, Time clock; Life Jacket storage lockers; Traffic gates; HAZ MAT locker;  
Firefighting Nozzels & Hozes

**KETCHIKAN GATEWAY BOROUGH**

**FY 1997/98 BUDGET - REVENUE AND APPROPRIATIONS**

**TRANSPORTATION SERVICES - FERRY ENTERPRISE FUND (DETAIL)**

DESCRIPTION	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATED	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>REVENUES:</b>						
4240 REVENUE FROM STATE	75,000	0	0	0	2,740,000	100.00%
4265 UMTA GRANT FOR FERRY	0	27,846	17,000	17,000	17,000	0.00%
4305 INTEREST INCOME	0	178	0	5,820	0	0.00%
4450 INTERFUND TRANSFER	0	0	0	0	0	0.00%
4710 FERRY FARE REVENUE	913,194	952,623	900,000	930,000	964,000	7.11%
4730 CALL OUT FEES	0	760	0	0	6,000	100.00%
4790 MISCELLANEOUS REVENUE	50	500	6,000	49	0	-100.00%
4962 GRANT AMORTIZATION	37,820	37,820	0	0	0	100.00%
<b>TOTAL FERRY REVENUE</b>	<b>1,026,064</b>	<b>1,019,727</b>	<b>923,000</b>	<b>952,869</b>	<b>3,727,000</b>	<b>303.79%</b>
<b>APPROPRIATIONS:</b>						
5100 EMPLOYEE PAY	316,633	322,326	332,892	332,100	360,360	8.25%
5110 OVERTIME PAY	59,222	63,646	67,180	78,000	67,180	0.00%
5120 TEMPORARY WAGES	33,790	24,295	26,286	36,300	8,230	-68.69%
5200 TAXES/BENEFITS	132,220	133,279	155,265	148,750	136,060	-12.37%
5300 TRAVEL & TRAINING	37	0	455	0	1,400	207.69%
5400 UNIFORMS	0	765	1,412	0	1,250	-11.47%
5500 REIMBURSIBLE EXPENSES	3,875	0	0	0	0	0.00%
6010 SUPPLIES	9,744	26	0	0	0	0.00%
6011 OPERATING SUPPLIES	0	9,285	9,650	11,530	10,750	11.40%
6020 DUES & PUBLICATIONS	0	20	200	60	200	0.00%
6030 PUBLISHING	146	195	200	75	200	0.00%
6070 POSTAGE	0	0	0	0	0	0.00%
6090 CONTRACTUAL SERVICES	8,777	15,357	15,054	15,000	18,954	25.91%
6100 INSURANCE	67,349	78,481	68,000	68,000	68,000	0.00%
6130 ADMINISTRATIVE SERVICES	0	25,850	25,850	25,850	5,000	-80.66%
6140 DEBT EXPENSE	1,810	919	902	902	416	-53.88%
6150 OTHER EXPENSES	0	0	0	0	0	0.00%
6310 ELECTRICITY	4,200	4,200	4,200	4,200	4,200	0.00%
6410 DOCK MAINTENANCE	18,230	13,524	12,350	12,500	8,100	-34.41%
6450 EQUIPMENT MAINTENANCE	511	1,258	940	1,780	1,350	43.62%
6461 MOTOR FUEL & OIL	36,242	35,538	34,763	45,500	40,435	16.32%
6470 FERRY MAINTENANCE	183,051	279,396	204,750	197,400	221,300	8.08%
6530 EQUIPMENT PURCHASE	0	0	6,666	7,100	5,338	-19.92%
6770 CAPITAL IMPROVEMENT	0	0	0	20,700	2,532,000	100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>875,837</b>	<b>1,008,360</b>	<b>967,015</b>	<b>1,005,747</b>	<b>3,490,723</b>	<b>260.98%</b>

# Ketchikan Gateway Borough

## FY1997/98 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY

### TRANSPORTATION SERVICES - TRANSIT ENTERPRISE FUND

	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>FUNDS AVAILABLE - July 1</b>	54,475	132,448	60,377	60,377	96,364	59.60%
<b>REVENUES:</b>						
Services	138,051	144,736	145,000	143,250	145,000	0.00%
Grants / State & Federal	46,712	77,916	53,000	116,621	93,000	75.47%
Transfers	150,000	0	50,000	50,000	50,000	0.00%
Other / Expense Recoveries	1,783	1,470	0	182	0	0.00%
<b>TOTAL REVENUES</b>	<u>336,546</u>	<u>224,122</u>	<u>248,000</u>	<u>310,053</u>	<u>288,000</u>	<u>16.13%</u>
<b>EXPENDITURES:</b>						
Salaries and wages	110,783	150,449	119,793	140,987	120,035	0.20%
Employee benefits	50,284	58,830	48,883	54,680	43,260	-11.50%
Professional/Contractual Services	43,743	24,194	28,560	20,560	28,560	0.00%
Support goods and services	38,368	51,418	47,922	57,839	64,735	35.08%
Equipment	0	0	1,000	0	23,000	2200.00%
<b>TOTAL EXPENDITURES</b>	<u>243,178</u>	<u>284,891</u>	<u>246,158</u>	<u>274,066</u>	<u>279,590</u>	<u>13.58%</u>
<b>OTHER:</b>						
Contributed Capital	3,563	58,116	0	0	0	0.00%
Depreciation - Buses	(18,958)	(69,418)	0	0	0	0.00%
<b>FUNDS AVAILABLE - June 30</b>	132,448	60,377	62,219	96,364	104,774	68.40%

<b>AUTHORIZED PERSONNEL</b>	FY 94/95	FY 95/96	FY 96/97	FY 97/98	Annual Salary
Bus Drivers	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>\$89,482</u>
<b>FULL TIME EMPLOYEES</b>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>\$89,482</u>

#### **EQUIPMENT**

    Engine and Transmission; Air brake bus chains

**KETCHIKAN GATEWAY BOROUGH**

**FY 1997/98 BUDGET - REVENUE**

**TRANSPORTATION SERVICES - TRANSIT ENTERPRISE FUND (DETAIL)**

<b>DESCRIPTION</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
4240 REVENUE FROM STATE	46,712	77,916	53,000	116,621	93,000	75.47%
4305 INTEREST INCOME	0	1,470	0	182	0	0.00%
4320 EXPENSE RECOVERY	0	0	0	0	0	0.00%
4390 OTHER INCOME	1,783	0	0	0	0	0.00%
4392 ADVERTISING INCOME	0	0	0	0	0	0.00%
4450 INTERFUND TRANSFERS	150,000	0	50,000	50,000	50,000	0.00%
4910 BUS SYSTEM REVENUES	138,051	144,736	145,000	143,250	145,000	0.00%
4963 CONTRIBUTED CAPITAL AMORT.	3,563	58,116	0	0	0	0.00%
<b>TOTAL REVENUE</b>	<b>340,109</b>	<b>282,238</b>	<b>248,000</b>	<b>310,053</b>	<b>288,000</b>	<b>16.13%</b>

## Ketchikan Gateway Borough

### FY 1997/98 BUDGET - APPROPRIATIONS

#### TRANSPORTATION SERVICES - TRANSIT ENTERPRISE FUND (DETAIL)

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
5100 EMPLOYEE PAY	91,736	117,013	91,524	93,312	89,482	-2.23%
5110 OVERTIME PAY	8,010	6,679	4,596	14,005	6,880	49.70%
5120 TEMPORARY PAY	10,945	26,738	23,673	33,670	23,673	0.00%
5160 CALL OUT FEES	92	19	0	0	0	0.00%
5200 TAXES/BENEFITS	50,284	58,830	48,883	54,680	43,260	-11.50%
5300 TRAVEL & TRAINING	1,588	2	0	0	2,000	100.00%
5400 UNIFORMS	0	0	648	0	648	0.00%
6011 OPERATING SUPPLIES	1,722	1,671	794	1,000	1,061	33.63%
6020 DUES & PUBLICATIONS	0	20	0	43	0	0.00%
6030 PUBLISHING EXPENSE	112	77	154	100	154	0.00%
6040 COMMUNITY PROMOTION	150	532	1,950	0	1,100	-43.59%
6090 CONTRACTUAL SERVICES	43,743	24,194	28,560	20,560	28,560	0.00%
6100 INSURANCE	8,500	14,861	13,000	13,000	13,000	0.00%
6110 MEDICAL EXPENSES	0	0	0	0	500	100.00%
6150 OTHER EXPENSES	1,000	0	0	0	0	0.00%
6330 TELEPHONE	23	26	26	26	26	0.00%
6450 EQUIPMENT MAINTENANCE	17,060	6,420	0	0	0	0.00%
6460 VEHICLE MAINTENANCE	62	14,170	19,700	31,000	32,500	64.97%
6461 MOTOR FUEL & OIL	8,151	13,639	11,650	12,670	13,746	17.99%
6530 EQUIPMENT PURCHASE	0	0	1,000	0	23,000	2200.00%
6540 CAPITAL IMPROVEMENT	0	0	0	0	0	0.00%
6740 DEPRECIATION	18,958	69,418	0	0	0	0.00%
<b>Total</b>	<b>262,136</b>	<b>354,309</b>	<b>246,158</b>	<b>274,066</b>	<b>279,590</b>	<b>13.58%</b>

# **CAPITAL IMPROVEMENTS**

**ADMINISTRATIVE COMMENT**

The proposed capital budget of the Ketchikan Gateway Borough School District has been included in the Borough's Capital budget. The facilities utilized by the school district are the property of the Borough. The responsibility for new facilities and major maintenance rests with the Borough. It is anticipated that \$423,000 will be expended for major maintenance or capital expenditure for the school district.

State funding has been a major source of capital funds in past years and remains a significant source this year, but with the recent reduction in State revenues, the funds are likely to be reduced even further in subsequent years.

For this fiscal year State funding will amount to \$4,225,507 or slightly more than sixty percent of the Borough's capital budget. The projects to be funded using State funds include document imaging, Shoup Street water improvements, utility truck, Kubota excavator, engineering for Maintenance & Operations warehouse, ferry ramp upgrade, parking lot upgrade, and a new ferry.

Major sources of funding for capital projects will be State funding, the general fund, the recreational sales tax fund, and the enterprise fund.

The Borough's capital budget has increased from \$4,357,227, by approximately sixty-one percent, to \$7,010,244.

Enterprise funds are being used to fund the matching portion of several small projects. The State has committed to \$2,500,000 for construction of ferry ramp upgrades and \$1,500,000 towards the purchase of a new ferry. Other small capital projects are presently in the budget for construction during the 1997/98 Fiscal Year.

**CAPITAL IMPROVEMENTS PROGRAM  
SUMMARY  
FY 1997 - 2001**

Project Title	Ref. No.	Funding Source					1997	1998	1999	2000	2001	2002
		General Fund	Enterprise Fund	State CIP	Federal Funds	1/2 cent Sales Tax						
<b>Animal Control</b>												
Shelter Addition	98-01	8,000					8,000					
Replacement Vehicle	00-01	32,000							32,000			
<b>Sub-totals</b>		<b>40,000</b>					<b>8,000</b>		<b>32,000</b>			
<b>Assessment</b>												
Document Imaging	98-02	7,200		16,800			24,000					
Computer Clipboards	99-01	10,000						10,000				
<b>Sub-totals</b>		<b>17,200</b>		<b>16,800</b>			<b>24,000</b>	<b>10,000</b>				
<b>Manager's Office</b>												
Borough Administrative Building	00-02	3,600,000							3,600,000			
Borough Building Evaluation	98-03	50,000					50,000					
<b>Sub-totals</b>		<b>3,650,000</b>					<b>50,000</b>		<b>3,600,000</b>			
<b>Automation</b>												
Now Computers & Flo Server	98-04	48,200					48,200					
<b>Sub-totals</b>		<b>48,200</b>					<b>48,200</b>					
<b>Non-Departmental</b>												
Postage Meter	98-05	5,300					5,300					
Copier	98-06	9,000					9,000					
<b>Sub-totals</b>		<b>14,300</b>					<b>14,300</b>					
<b>Land Trust Fund</b>												
Shoup Street Water Improvements	98-08			56,195								
K.G.B. Rental Units	98-10			66,195								
<b>Sub-totals</b>				<b>116,900</b>								
<b>Maintenance &amp; Operations</b>												
M & O Warehouse	99-02	500,000							500,000			
Utility Truck	99-03			42,000								
Forklift	99-04	15,000										
Kubota Excavator	98-07	14,500		45,500			65,000					
Gardeners Vehicle	98-09	19,000					19,000					
M & O Warehouse (Engineering)		12,600		29,400			42,000					
<b>Sub-totals</b>		<b>561,100</b>		<b>116,900</b>			<b>126,000</b>	<b>500,000</b>	<b>615,000</b>			

CAPITAL IMPROVEMENTS PROGRAM  
SUMMARY  
FY 1997 - 2001

Project Title	Ref. No.	Funding Source					1/2 cent Sales Tax	Land Trust	1997	1998	1999	2000	2001	2002
		General Fund	Enterprise Fund	State CIP	Federal Funds									
<b>Parks and Recreation</b>														
Dudley Tennis Courts cover & lighting	99-05	100,000								100,000				
Resurfacing ball field complexes	98-11	48,000							12,000	12,000	12,000			
Weiss Field lights	99-06	200,000						42,548		200,000				
Lund Street Park	97-12	42,548												
Lighting for City Park	98-12	70,000							70,000					
Schoenbar Play Area	98-13	38,808							38,808					
Houghtaling Field Restrooms	98-14	45,000							45,000					
Rotary Beach Restrooms	97-08	26,208						26,208						
<b>Sub-totals</b>		<b>570,664</b>						<b>68,766</b>	<b>165,808</b>	<b>312,000</b>	<b>12,000</b>	<b>12,000</b>		
<b>Transportation</b>														
Airport Perimeter Fence	99-07		9,000	21,000										
Ferry Ramp Upgrade	98-15			2,500,000					2,500,000					
Smart Key System	99-08			30,000						30,000				
Parking Lot upgrade	98-16		6,690	15,612					22,302					
Ceiling & Lighting	98-17		6,000	20,000					26,000					
Ferry Lot Water System	99-09		5,000	80,000						85,000				
Entry Shelter	98-18		10,000						10,000					
Master Plan Update	99-10		16,875	233,125						250,000				
Paving Parking Lot	99-11			130,000						130,000				
New Pickup	98-19		25,000						25,000					
New Flat Bed Vehicle	98-20		35,000						35,000					
Equipment Building	99-12		16,875	233,125						250,000				
New Bus	00-03	25,000									225,000			
New Terminal Doors	99-13		20,000	3,000										
Floating Dock Upgrade	99-14		5,000	40,000										
New Toll Booth	98-21		12,000						12,000					
Ceiling & Lighting - Phase II	99-15		3,000	37,000						40,000				
New Ferry	00-04		1,500,000	1,500,000					3,000,000					

CAPITAL IMPROVEMENTS PROGRAM  
SUMMARY  
FY 1997 - 2001

Project Title	Ref. No.	Funding Source					1997	1998	1999	2000	2001	2002
		General Fund	Enterprise Fund	State CIP	Federal Funds	1/2 cent Sales Tax						
Transportation - Cont.												
Snow Removal Equipment	98-22				280,000		280,000					
Airport Skiff	98-23		5,000				5,000					
Phone Switch Upgrade	98-24		17,500				17,500					
Public Address System	98-25		17,000				17,000					
Shore Power Upgrade	98-26		20,000				20,000					
Urea Mixing Tanks	98-27		25,000				25,000					
Underground Tank Evaluation	98-28		5,000				5,000					
Parking Lot Upgrade			15,000	35,000			50,000					
Fire Alarm Evaluation	98-29		5,000				5,000					
<b>Sub-totals</b>		<b>25,000</b>	<b>1,779,940</b>	<b>4,877,862</b>	<b>480,000</b>		<b>6,054,802</b>	<b>883,000</b>	<b>226,000</b>			
<b>School District</b>												
Remove/replace Revilla's roof	96-15	125,000						125,000				
Valley Park sidewalk/drainage upgrade	96-18	27,000					27,000					
Valley Park repair/replace driveway	97-20	16,000						16,000				
Houghtaling ballfield drainage/erosion	97-21	36,500					36,500					
Houghtaling service road upgrade	98-03	80,000					80,000					
Schoenbar resurface asphalt driveway	98-31	35,000						35,000				
Maintenance Building area paving	99-16	65,000						65,000				
Valley Park replace carpet/flooring/tile	99-17	170,000						170,000				
Maintenance Building perimeter fence	00-05	40,000										
Replace Valley Park unit ventilators/cont.	99-18	263,000						263,000				
Valley Park bldg. code upgrade	99-19	260,000						260,000				
Valley Park double-glazed windows	99-20	70,000						70,000				
Replace light fixtures at Valley Park	99-21	250,000						250,000				
Upgrade to meet ADA at Valley Park	99-22	132,000						132,000				
Repair/drain rock wall at Valley Park	99-23	38,500						38,500				
Replace exterior doors at Valley Park	99-24	41,500						41,500				
Upgrade toilet partitions at Valley Park	99-25	23,000						23,000				
New electrical distribution at Valley Park	99-26	41,600						41,600				
Replace fire alarm system at Houghtaling	99-27	94,500						94,500				
Replace corridor lighting at Houghtaling	99-28	41,600						41,600				
New electrical distribution at Houghtaling	98-32	41,600						41,600				
Replace plumbing fixtures at Houghtaling	99-29	202,000						202,000				
Replace ceilings/fixtures at Houghtaling	99-30	321,400						321,400				
Replace sidewalk/Revilla	98-33	6,000					6,000					
Repair & replace sinking subgrade & walkway around school perimeter/Revilla	98-34	13,000					13,000					
Repair & upgrade asphalt parking area & sidewalk/Revilla	98-35	10,000					10,000					
Replace sub flooring at Houghtaling	99-31	263,000						263,000				

CAPITAL IMPROVEMENTS PROGRAM  
SUMMARY  
FY 1997 - 2001

Project Title	Ref. No.	Funding Source					1997	1998	1999	2000	2001	2002
		General Fund	Enterprise Fund	State CIP	Federal Funds	1/2 cent Sales Tax						
School District (con't)												
Replace curtain wall/windows at Houghtaling	99-32	347,000						347,000				
Provide for ADA at Houghtaling	99-33	454,000						454,000				
Fire-rated doors at Houghtaling	99-34	10,000						10,000				
Fire dampers at Houghtaling	99-35	17,000						17,000				
Fire-rated corridor doors at Houghtaling	99-36	86,000						86,000				
Ventilation for lower level rooms at Houghtaling	99-37	33,500						33,500				
Boilers/heating system at Houghtaling	99-38	104,000						104,000				
Restrooms on lower level at Houghtaling	99-39	326,000						326,000				
Replace intercom/clock system at Houghtaling	99-40	50,000						50,000				
Fire-rated corridor walls at Houghtaling	00-06	104,000							104,000			
Replace plumbing fixtures at Schoenbar	99-41	79,000						79,000				
Upgrade restrooms at Schoenbar	99-42	37,500						37,500				
Replace flooring/east wing at Schoenbar	99-43	59,500						59,500				
Replace siding on gym/library at Schoenbar	99-44	63,500						63,500				
Replace ceiling/fixtures in east wing Schoenbar	99-45	48,000						48,000				
Upgrade Schoenbar to meet ADA	99-46	271,500						271,500				
New electrical distributions at Schoenbar	99-47	250,000						250,000				
Replace exterior windows at Schoenbar	99-48	349,000						349,000				
Building code upgrade at Schoenbar	99-49	288,000						288,000				
New boilers/heating controls at Schoenbar	00-07	140,500							140,500			
Upgrade White Cliff to meet building code	98-36	550,000						550,000				
New electrical distribution at White Cliff	98-37	101,000						101,000				
Replace plumbing at White Cliff	98-38	75,000						75,000				
Repair exterior plaster/wood wall at White Cliff	98-39	165,000						165,000				
Replace boiler/control system at White Cliff	98-40	88,000						88,000				
Meet all ADA requirements at White Cliff	99-50	420,000						420,000				
Replace exterior doors at White Cliff	98-41	32,000						32,000				
Fire alarm/intercom system at White Cliff	00-08	110,000							110,000			
Replace all lighting at White Cliff	00-09	169,500							169,500			
Remove sand & chips/replace w/pea gravel	98-42	83,000					83,000					
Repair & replace asphalt & subway in driveway	99-51	33,000						33,000				
Pave area between humanities & gym	99-52	17,000						17,000				
Install asphalt between humanities & pool	99-53	19,000						19,000				
High School (Consulting/Roof)		7,500					7,500					
Renovate playground/White Cliff Phase I	99-54	330,000						330,000				
Install ballfield perimeter fence	99-55	32,000						32,000				
Materials - Cabling all schools		52,000					52,000					
Valley Park Restrooms							78,000					
White Cliff Retaining Walls/Fencing							30,000					
White Cliff Pea Gravel												
White Cliff Staff Group Recommendation												
<b>Sub-totals</b>		<b>8,109,200</b>					<b>423,000</b>	<b>7,130,200</b>	<b>564,000</b>			

## CAPITAL IMPROVEMENT PROGRAM - FY 1997/98

### Shelter Addition

Cost/Funding Source: \$8,000 General Fund

Project Description: Build an addition to the current shelter to house more animals

Timetable: Second quarter of fiscal year

Operational Impact: Provide a healthier environment for those animals in the shelter for long periods of time.

### Document Imaging

Cost/Funding Source: \$16,800 State CIP \$ 7,200 General Fund

Project Description: MicroSolve Photographic Imaging System

Timetable: First and second quarter of fiscal year

Operational Impact: To include pictures & historic records in the electronic database for each property. This process will be used instead of microfilming.

### Borough Building Evaluation

Cost/Funding Source: \$50,000 General Fund

Project Description: Evaluate present condition of structures & identify defects. Estimate costs necessary to reconstruct.

Timetable: Third quarter of fiscal year

Operational Impact: Reid building requires a structural analysis and upgrade to meet ADA requirements.

### New Computers & File Server

Cost/Funding Source: \$48,200 General Fund

Project Description: 16 New computers (work stations). 1 New file server.

Timetable: First quarter of fiscal year

Operational Impact: Current computers are outdated and inefficient. The acquisition of new computers will allow the entire Borough to standardize its software.

**Postage Meter**

Cost/Funding Source: \$ 5,300 General Fund

Project Description: Purchase new postage machine to replace present

Timetable: First quarter of fiscal year

Operational Impact: Present machine has experienced several breakdowns. Local maintenance is not available.

**New Copier**

Cost/Funding Source: \$ 9,000 General Fund

Project Description: Purchase new copier for second floor Reid Building

Timetable: First quarter of the fiscal year

Operational Impact: Present copier is inadequate for the use it gets. Second copier could act a backup.

**Shoup Street Water Improvements**

Cost/Funding Source: \$56,195 State CIP \$22,028 Land Trust Fund

Project Description: Improve Shoup Road Dam, water storage & distribution system

Timetable: Fourth quarter of fiscal year

Operational Impact: Dam gets plugged during heavy rains, small storage tank does not allow chlorine contact time. Only holds 6000 gallons and has several holes. Could be contaminated by septic tank effluent.

**K.G.B. Rentals**

Cost/Funding Source: \$17,881 Land Trust Fund

Project Description: Furnace replacement , siding and painting of Migrant Ed building. Re-roofing, new appliances & plumbing for Gerri Kelley Rental

Timetable: Fourth quarter of fiscal year

Operational Impact: Rentals have been neglected and are in need of improvement.

**Utility Truck**

Cost/Funding Source: \$42,000 State CIP

Project Description: Utility truck to better serve Mt. Point and Shoup Road service. Truck will have a crane mounted in back. Will have tool panels and 4 wheel drive.

Timetable: Third quarter of fiscal year

Operational Impact: Truck would allow better performance and ease of pulling pumps and motors, working in lift stations, tools kept dry in cabinets.

**Kubota Excavator**

Cost/Funding Source: \$45,500 State CIP \$14,500 General Fund

Project Description: Kubota Excavator with front grader blade on tracks

Timetable: Third quarter of fiscal year

Operational Impact: Would help with the need to dig up water boxes, installing play equipment, improving drainage, etc.

**Gardeners Vehicle**

Cost/Funding Source: \$19,000 General Fund

Project Description: Small 2 wheel drive truck or van

Timetable: Third quarter of fiscal year

Operational Impact: Vehicle to replace 1982 Chevy van. Maintenance to van is escalating every year.

**Maintenance Warehouse (Engineering)**

Cost/Funding Source: \$12,600 General Fund \$29,400 State CIP

Project Description: Engineering and architectural evaluation for a new maintenance & operations warehouse.

Timetable: Second and third quarter of fiscal year

Operational Impact: The Maintenance Building is in poor condition. The evaluation will determine needs and space requirements.

**Resurfacing Ballfield Complexes**

Cost/Funding Source: \$12,000 General Fund

Project Description: Resurfacing Walker, Dudley and Weiss fields. Replacement is needed due to erosion

Timetable: Third quarter of fiscal year

Operational Impact: Resurfacing is necessary to maintain a desirable condition of existing facilities.

**City Park Lighting**

Cost/Funding Source: \$70,000 General Fund

Project Description: Lighting in City Park would enable passing vehicles to see into the park and to light potentially dark areas.

Timetable: Third and fourth quarter of fiscal year

Operational Impact: City Park is located in residential areas. Safety is the primary concern/justification.

**Schoenbar Play Area Renovation**

Cost/Funding Source: \$38,808 General Fund

Project Description: New play equipment, fencing, improve drainage system.

Timetable: Second quarter of fiscal year

Operational Impact: Existing play equipment is not in compliance with National Playground Safety Council.

**Houghtaling Field Restrooms**

Cost/Funding Source: \$45,000 General Fund

Project Description: Construction of new restroom facility to meet ADA requirements.

Timetable: Second quarter of fiscal year

Operational Impact: More games and practices being held here. Now using Sani-cans from Land & Sea.

### **Ferry Ramp Upgrade**

Cost/Funding Source: \$2,500,000 State CIP

Project Description: Upgrade the Ferry ramp on the airport side

Timetable: Second quarter of fiscal year

Operational Impact: Current winch is not strong enough to withstand the amount of use we demand. We will replace with a hydraulic winch.

### **Parking Lot Upgrade**

Cost/Funding Source: \$6,690 Enterprise Fund \$15,612 State CIP

Project Description: Level the gravel parking lot at the airport ferry parking lot.

Timetable: Second quarter of fiscal year

Operational Impact: Develop Ketchikan side ferry parking lot. The possible uses include a transit support facility to house buses, or make the lot an extended parking lot for a fee.

### **Entry Shelter**

Cost/Funding Source: \$10,000 Enterprise Fund

Project Description: Place an extension of the overhang of the terminal building outside the entry doors for smokers to use out of the weather.

Timetable: Second quarter of fiscal year

Operational Impact: Several complaints have been received from smokers who are forced to go outside and stand in the elements. They also throw their butts on the ground and clutter the area

### **New Airport Pickup**

Cost/Funding Source: \$25,000 Enterprise Fund

Project Description: Replacement of current 1987 3/4 ton 4X4 utility truck.

Timetable: Second quarter of fiscal year

Operational Impact: This is part of the DOT vehicle replacement program.

**New Flatbed Vehicle**

Cost/Funding Source: \$35,000 Enterprise Fund  
Project Description: New 1 ton 4 wheel drive flatbed utility truck with lift.  
Timetable: Third quarter of fiscal year  
Operational Impact: This is part of the DOT vehicle replacement program.

**New Toll Booth**

Cost/Funding Source: \$12,000 Enterprise Fund  
Project Description: Replace current ferry toll booth with a new prefabricated booth  
Timetable: Second quarter of fiscal year  
Operational Impact: Current booth is constructed of aluminum and is corroding. It has inadequate electrical outlets for the required equipment. The only source of heat is a baseboard system which is also inadequate.

**New Ferry**

Cost/Funding Source: \$1,500,000 State CIP \$1,500,000 Enterprise Fund  
Project Description: Replace the smaller ferry Eichner with a new and more efficient ferry. It would be the same class and size as the Ellis.  
Timetable: Fourth quarter of fiscal year  
Operational Impact: A larger ferry is needed to replace the M/V Ken Eichner which is unable to handle the traffic load demands. By replacing it with a larger ferry, the Borough would better be able to accommodate the traveling public.

**Snow Removal Equipment**

Cost/Funding Source: \$280,000 State CIP  
Project Description: Purchase a liquid urea spreader.  
Timetable: Second quarter of fiscal year  
Operational Impact: A spreader vehicle is necessary to avoid planes overheading or catastrophic emergencies. The vehicle currently in use is a second-hand fuel oil delivery truck from Klawock that is in very bad shape.

### **Airport Skiff**

Cost/Funding Source: \$5,000 Enterprise Fund

Project Description: Purchase an airport skiff and outboard motor.

Timetable: First quarter of fiscal year

Operational Impact: Skiff will be used to patrol 4 miles of airport reserve waterfront not accessible by road. Monitoring the airport waterfront is important so that squatters can be detected and removed.

### **Phone Switch Upgrade**

Cost/Funding Source: \$17,500 Enterprise Fund

Project Description: Purchase new phone switch upgrade.

Timetable: Second quarter of fiscal year

Operational Impact: Current phone switching equipment is from 1973. Replacement parts are limited supply on 2-3 week availability. Total failure leading to emergency replacement could cost double that of a scheduled replacement.

### **Public Address System**

Cost/Funding Source: \$17,000 Enterprise Fund

Project Description: Replace current outdated public address system

Timetable: Second quarter of fiscal year

Operational Impact: Current public address system is from 1973. Replacement parts are scarce. Increasing problems with the system make replacement a viable option to a temporary emergency fix.

### **Shore Power Upgrade**

Cost/Funding Source: \$20,000 Enterprise Fund

Project Description: Replace shore power systems for airport ferries.

Timetable: Second quarter of fiscal year

Operational Impact: Recent upgrades to shore power systems on the airport ferries now requires a corresponding upgrade on the concrete dock electric supply system from 60 to 100 amps. New wiring, breakers, etc need to be installed.

### **Urea Mixing Tanks**

Cost/Funding Source: \$25,000 Enterprise Fund

Project Description: Purchase tanks for mixing urea

Timetable: Second quarter of fiscal year

Operational Impact: The airport currently buys urea pellets in small bags and mixes them in the spreader truck one application at a time. A much more efficient system involving two 10,000 gallon tanks, a pump and associated plumbing would allow the mixing of cheaper bulk pellets sufficient for 8 applications.

### **Underground Tank Evaluation**

Cost/Funding Source: \$5,000 Enterprise Fund

Project Description: Analyze alternatives for replacement of underground fuel tanks

Timetable: Third quarter of fiscal year

Operational Impact: Due to Federal law, existing fuel storage tanks must be removed by December, 1998. The Borough has four such tanks at the airport which need to be analyzed for implementation into the next budget.

### **Fire Alarm System Evaluation**

Cost/Funding Source: \$5,000 Enterprise Fund

Project Description: Evaluate costs and alternatives for replacement of fire alarm system

Timetable: Third quarter of fiscal year

Operational Impact: The terminal building fire alarm system is from 1973. It needs to be replaced with a modern low-voltage system that meets current ADA audio visual redundancy.

### **Parking Lot Upgrade**

Cost/Funding Source: \$35,000 State CIP \$15,000 Enterprise Fund

Project Description: Pave ferry parking lot on Ketchikan Side

Timetable: Fourth quarter of fiscal year

Operational Impact: Paving and enlargement of parking lot will provide for safety and increased parking facilities.

**Valley Park Sidewalk/Drainage Upgrade**

Cost/Funding Source: \$27,000 General Fund  
Project Description: Sidewalk and drainage upgrade and main water supply plumbing replacement  
Timetable: First quarter of fiscal year  
Operational Impact: Improper drainage and break in water supply is creating a hazard.

**Houghtaling Ballfield Drainage/Erosion**

Cost/Funding Source: \$36,500 General Fund  
Project Description: Correct drainage and erosion problem of ballfield hill  
Timetable: First quarter of fiscal year  
Operational Impact: Lack of correct drainage is causing the ballfield hill to erode and material is sloughing off onto lower playground surface.

**Houghtaling Service Road Upgrade**

Cost/Funding Source: \$80,000 General Fund  
Project Description: Resurface asphalt driveway  
Timetable: First quarter of fiscal year  
Operational Impact: Deterioration of driveway and parking necessitates replacement.

**Replace Revilla Sidewalk**

Cost/Funding Source: \$6,000 General Fund  
Project Description: Replace sidewalk  
Timetable: First quarter of fiscal year  
Operational Impact: Concrete in sidewalk is crumbling causing a tripping hazard

**Repair Sinking Subgrade & Walkway Around Revilla School**

Cost/Funding Source: \$13,000 General Fund  
Project Description: Repair and replace sinking subgrade and walkway around school perimeter  
Timetable: First quarter of fiscal year  
Operational Impact: Subgrade is sinking and falling away from school foundation, causing upheaval of walkways.

**Repair & Upgrade Parking Area at Revilla**

Cost/Funding Source: \$10,000 General Fund  
Project Description: Repair and upgrade asphalt parking area and sidewalk  
Timetable: First quarter of fiscal year  
Operational Impact: Settling and erosion of subgrade necessitates repairs.

**Cover Playground in Pea Gravel**

Cost/Funding Source: \$83,000 General Fund  
Project Description: Remove sand and chips in playground area and replace with pea gravel  
Timetable: First quarter of fiscal year  
Operational Impact: Replacement of sand with pea gravel necessary to prevent injuries from falls

**High School (Consulting/Roof)**

Cost/Funding Source: \$7,500 General Fund  
Project Description: Evaluate structure and identify defects and necessary repairs  
Timetable: First quarter of fiscal year  
Operational Impact: Upgrade of roof structure will eliminate present leaking

**Cabling all Schools**

Cost/Funding Source: \$52,000 General Fund

Project Description: Purchase materials for cabling all schools

Timetable: First quarter of fiscal year

Operational Impact: Enable all classrooms to be wired for computer technology and hooked up to main technology terminal at the high school.

**Valley Park Restrooms**

Cost/Funding Source: \$78,000 Land Trust Fund

Project Description: Upgrade Valley Park restrooms to meet ADA requirements.

Timetable: First quarter of fiscal year

Operational Impact: Current facilities do not meet ADA requirements

**White Cliff Retaining Walls/Fencing**

Cost/Funding Source: \$30,000 Land Trust Fund

Project Description: Install fencing and retaining wall around White Cliff playground

Timetable: First quarter of fiscal year

Operational Impact: Insure safety concerns are met

## STATUS OF FISCAL YEAR 96/97 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>
Resurfacing Ball Field Complexes	Completed
Indoor Recreation	Completed
Dump Truck	Completed
Dugout Replacement	Completed
IRC Exterior Playground	Completed
Lund Street Park	Scheduled for FY97/98
Weiss Field - Pressure Tank & Pump	Completed
Picnic Tables & Bench	Completed
Rotary Beach Parking	Completed
Rotary Beach Restrooms	Scheduled for next year
Houghtaling Field Restrooms	
Smart Key System	Programmed for FY97/98
ADA Restroom	Programmed for FY 96/97
Street Lighting	Completed
Elevator Upgrade	Completed
Ferry Ramp Pendent	Programmed for FY 96/97
Weatherization - Phase II	Completed
Sea Plane Facilities	Completed
Fuel Tanks	In process of being evaluated

Response Vehicle	Completed
Remove/replace Revilla's Roof	Will be completed w/School Dist. Maintenance
Land Trust - Lewis Reef	Ongoing
Mountain Point Sewer and Water	Ongoing, multi-year project
Schoenbar Roof Repair/Upgrade	Going on Street
Valley Park Roof Repair/Upgrade	Going on Street
Houghtaling Playground Perimeter Fence	Completed
Houghtaling Repair/Replace Driveway	Completed

# **OTHER FUND SUMMARIES**

**ADMINISTRATIVE COMMENT**

The Land Trust Fund was established to support the management and use of Borough owned land and is intended to provide the means to fund the operation of the Borough lands program. The fund can also be used for the acquisition of land and construction of needed public facilities as well as to assist in offsetting or reducing the tax burden.

This year the Land Trust Fund was divided into three separate funds, 1) Land Trust-Repair & Maintenance, 2) Land Trust - Residential, and 3) Land Trust - Commercial & Industrial.

The \$800,000 appropriation from the Land Trust - Repair & Maintenance Fund is an economic development loan which is to be repaid over time. \$3,365,550 has been appropriated for construction of a road to provide access to the Lewis Reef Development project. \$560,068 had been appropriated for Fund Transfers, \$280,000 for operation of the Indoor Recreation Center, \$258,000 for School Improvements, and a \$22,068 loan for Shoup Street water improvements.

Appropriations from the Land Trust - Residential Fund are \$80,000 in contractual services for development of Borough Lands and \$15,000 for Administrative Support.

**Ketchikan Gateway Borough**

**FY 1997/98 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**LAND TRUST REPAIR & MAINTENANCE FUND - FUND 10**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
FUNDS AVAILABLE JULY 1	5,031,239	5,119,932	7,625,789	7,625,789	10,764,174	41.15%
<b>REVENUE</b>						
4315 PRINCIPAL-DEFERRED PMT.	85,888	34,831	50,000	50,000	25,000	-50.00%
4450 FUND TRANSFER	0	0	266,847	266,847	0	-100.00%
4390 OTHER REVENUE	72	2,686,580	2,500,000	8,008,559	27,000	-98.92%
4305 INTEREST INCOME	161,267	258,000	464,150	471,720	623,914	34.42%
TOTAL REVENUE	247,227	2,979,411	3,280,997	8,797,126	675,914	-79.40%
<b>EXPENDITURES</b>						
1500 ECONOMIC DEV LOAN	1,135	0	0	0	800,000	0.00%
5300 TRAVEL & TRAINING	0	0	0	0	0	100.00%
6010 SUPPLIES	58	0	0	0	0	0.00%
6030 PUBLISHING EXPENSE	1,286	0	0	0	0	0.00%
6080 PROFESSIONAL SERVICES	26,881	347,079	407,500	152,912	0	-100.00%
6090 CONTRACTUAL SERVICES	4,174	1,475	5,300	67,342	0	-100.00%
6130 ADMINISTRATIVE SERVICES	0	0	0	0	25,000	100.00%
6431 HEATING OIL	0	0	0	137	0	0.00%
6540 CAPITAL PROJECTS	0	0	0	0	3,365,550	100.00%
6600 INTER FUND TRANSFERS	125,000	125,000	438,350	5,438,350	560,068	27.77%
TOTAL EXPENDITURES	158,534	473,554	851,150	5,658,741	4,750,618	458.14%
FUNDS AVAILABLE JUNE 30	5,119,932	7,625,789	10,055,636	10,764,174	6,689,470	-33.48%

**Ketchikan Gateway Borough**

**FY 1997/98 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**LAND TRUST COMMERCIAL/INDUSTRIAL FUND**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
FUNDS AVAILABLE JULY 1	0	0	0	0	2,537,500	100.00%
<b>REVENUE</b>						
4305 INTEREST INCOME	0	0	0	37,500	150,000	100.00%
4450 FUND TRANSFER	0	0	0	2,500,000	0	0.00%
TOTAL REVENUE	0	0	0	2,537,500	150,000	100.00%
<b>EXPENDITURES</b>						
6600 INTER FUND TRANSFERS	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	0	0	0	0	0	0.00%
FUNDS AVAILABLE JUNE 30	0	0	0	2,537,500	2,687,500	100.00%

**Ketchikan Gateway Borough**

**FY 1997/98 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**LAND TRUST RESIDENTIAL FUND**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
FUNDS AVAILABLE JULY 1	0	0	0	0	2,537,500	100.00%
<b>REVENUE</b>						
4305 INTEREST INCOME	0	0	0	37,500	150,000	100.00%
4450 FUND TRANSFER	0	0	0	2,500,000	0	0.00%
TOTAL REVENUE	0	0	0	2,537,500	150,000	100.00%
<b>EXPENDITURES</b>						
6090 CONTRACTUAL SERVICES	0	0	0	0	80,000	100.00%
6130 ADMINISTRATIVE SERVICES	0	0	0	0	15,000	100.00%
TOTAL EXPENDITURES	0	0	0	0	95,000	100.00%
FUNDS AVAILABLE JUNE 30	0	0	0	2,537,500	2,592,500	100.00%

DEPARTMENT: **Non-Area Wide Fund**

DIVISION: **General Government**

**ADMINISTRATIVE COMMENT**

State law (Section 29.35.110) requires that Borough revenues received from taxes collected on an area wide basis cannot be used for a non-area wide activity. The public library is funded and wholly operated by the City of Ketchikan and the Borough's participation support is simply a financial contribution. In order to be able to make this contribution, a separate mill rate is established on a non-area wide basis which excludes the residents of the City of Ketchikan.

The funding available for support of the library with the current mill rate (0.84 mills) is adequate to provide for \$350,780 in appropriations and to generate a reasonable fund balance.

## Ketchikan Gateway Borough

### FY 1997/98 BUDGET - SUMMARY OF REVENUES AND APPROPRIATIONS

#### NON AREA WIDE FUND

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATED	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	47,366	(2,415)	(4,486)	(4,486)	(3,845)	-14.29%
<b>REVENUE:</b>						
4010 REAL PROPERTY TAXES	250,543	295,168	393,989	372,264	384,074	-2.52%
4020 BUSINESS-PERSONAL TAXES	16,924	16,797	0	22,750	22,715	100.00%
4150 SR. CITIZEN LOCAL CONTRIBUTION	(10,618)	(12,964)	(10,247)	(10,250)	(17,314)	68.97%
4220 STATE REVENUE SHARING	0	3,091	0	0	0	0.00%
4240 REVENUE FROM STATE	0	0	2,844	0	0	-100.00%
4305 INTEREST INCOME	2,343	8,690	2,500	7,500	2,500	0.00%
<b>Total Revenues</b>	259,192	310,782	389,086	392,264	391,975	0.74%
<b>APPROPRIATIONS:</b>						
6090 LIBRARY-CONTRACTUAL SERVICES	308,973	312,853	360,423	360,423	348,380	-3.34%
6090 SANITATION-CONTRACT. SERVICE	0	0	0	29,500	0	0.00%
6090 CONTRACTUAL SERVICES	0	0	0	1,700	2,400	100.00%
<b>Total Appropriations</b>	308,973	312,853	360,423	391,623	350,780	-2.68%
<b>FUNDS AVAILABLE JUNE 30</b>	(2,415)	(4,486)	24,177	(3,845)	37,350	54.49%

DEPARTMENT: **School Bond Fund**  
**Capital Improvement Fund**

DIVISION: **General Government**

### **ADMINISTRATIVE COMMENT**

General long-term liabilities of the Borough are of the nature of general obligations (GO) and revenue bonds. Proceeds from the bonds are used to build schools and for general government infrastructure. GO bonds are secured by the general credit and revenue raising power of the Borough rather than specific assets or specific fund resources. The Indoor Recreation Center (IRC), although a GO bond, is being funded from the Recreation Capital Projects Fund where funding is derived from the collection of a one-half cent sales tax.

The school improvement fund accounts (Fund 23) is created to track those transactions necessary to retire Borough debt. The primary source of funding is presently reimbursement of funds from the State of Alaska with the second major source being fund balance.

The IRC bond account (Fund 25) is created to track those transactions necessary to retire Borough debt. The primary source of funding is presently the one-half cent sales tax with the second source being transfers from the General Fund in the event that sufficient funds are not collected from sales tax.

**Ketchikan Gateway Borough**

**FY 1997/98 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**SCHOOL BOND/CAPITAL IMPROVEMENT FUND - FUND 20**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
FUNDS AVAILABLE JULY 1	(296,644)	(325,349)	28,717	28,717	304,455	960.19%
<b>REVENUE</b>						
4250 REIMBURSEMENT	1,694,634	1,633,694	1,569,838	1,569,838	1,079,550	-31.23%
4255 TOBACCO TAX	69,272	68,013	71,500	67,500	67,000	-6.29%
4305 INTEREST INCOME	0	2,515	0	1,600	0	0.00%
4370 RENTAL INCOME	10,800	9,900	10,800	16,200	0	-100.00%
4450 INTERFUND TRANSFERS	300,000	450,000	947,127	947,127	796,328	-15.92%
Total Revenue	2,074,706	2,164,122	2,599,265	2,602,265	1,942,878	-25.25%
<b>EXPENDITURES</b>						
6030 PUBLISHING EXPENSE	0	0	0	0	0	0.00%
6090 CONTRACTUAL SERVICES	733	9,286	0	9,000	7,500	100.00%
6100 INSURANCE	0	254	0	0	0	0.00%
6140 DEBT EXPENSE	2,101,588	1,799,200	2,314,527	2,314,527	2,235,728	-3.40%
6150 OTHER EXPENSES	616	50	500	500	500	0.00%
6430 BUILDING MAINTENANCE	474	1,266	2,500	2,500	0	-100.00%
Total Expenditure	2,103,411	1,810,056	2,317,527	2,326,527	2,243,728	-3.18%
FUNDS AVAILABLE JUNE 30	(325,349)	28,717	310,455	304,455	3,605	-98.84%

**Ketchikan Gateway Borough**

**FY 1997/98 - SUMMARY OF REVENUES AND APPROPRIATIONS**

**BOND PAYMENTS**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATED	FY 96/97 PROPOSED	% CHANGE 97 BUDGET
<b>1974 SCHOOL REFUNDING BOND - FUND 21</b>						
4450 INTERFUND TRANSFERS	431,788	205,000	0	0	0	0.00%
<b>Total Revenue</b>	<b>431,788</b>	<b>205,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
6840 BOND PRINCIPAL PYMTS	410,000	200,000	0	0	0	0.00%
6845 BOND INTEREST	21,788	5,000	0	0	0	0.00%
<b>Total Expenditure</b>	<b>431,788</b>	<b>205,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>1989 SCHOOL REFUNDING BOND - FUND 23</b>						
4450 INTERFUND TRANSFER	1,669,800	1,594,200	1,517,400	1,517,400	1,439,400	-5.14%
<b>Total Revenue</b>	<b>1,669,800</b>	<b>1,594,200</b>	<b>1,517,400</b>	<b>1,517,400</b>	<b>1,439,400</b>	<b>-5.14%</b>
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	469,800	394,200	317,400	317,400	239,400	-24.57%
6846 BOND INTEREST	0	0	0	0	0	0.00%
<b>Total Expenditures</b>	<b>1,669,800</b>	<b>1,594,200</b>	<b>1,517,400</b>	<b>1,517,400</b>	<b>1,439,400</b>	<b>-5.14%</b>
<b>1995 INDOOR RECREATION CENTER BONDS - FUND 25</b>						
4450 INTERFUND TRANSFERS	0	197,841	797,127	797,127	796,328	-0.10%
<b>Total Revenue</b>	<b>0</b>	<b>197,841</b>	<b>797,127</b>	<b>797,127</b>	<b>796,328</b>	<b>-0.10%</b>
6840 BOND PRINCIPAL PAYMENT	0	0	430,000	430,000	455,000	5.81%
6845 BOND INTEREST	0	197,841	367,127	367,127	341,328	-7.03%
<b>Total Expenditures</b>	<b>0</b>	<b>197,841</b>	<b>797,127</b>	<b>797,127</b>	<b>796,328</b>	<b>-0.10%</b>

**ADMINISTRATIVE COMMENT**

The Economic Disaster Fund has been established presently in two funds. A total amount of \$25,000,000 was awarded to the Borough to assist with those issues associated with the downturn of jobs in the Southeast created by the Forest Service related harvest. To date the Borough has received \$17,500,000 with \$2,000,000 being designated to be placed in a separate fund with the interest from the designated portion to assist in maintaining the Shipyard.

\$450,000 of the interest, of which \$200,000 would assist shipyard operations and \$250,000 to fund a professional services contract to improve the image of Ketchikan as it relates to the forest and fishing industry.

The principal from the Economic Disaster Funds is intended to be placed in a permanent fund with the interest being utilized to support economic development.

**Ketchikan Gateway Borough**

**FY 1997/98 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**ECONOMIC DISASTER FUND - FUND 15**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
FUNDS AVAILABLE JULY 1	0	0	0	0	15,664,000	100.00%
<b>REVENUE</b>						
4245 REVENUE FROM FED GRAN	0	0	0	17,225,000	3,750,000	100.00%
4305 INTEREST INCOME	0	0	0	625,000	1,108,590	100.00%
Total Revenue	0	0	0	17,850,000	4,858,590	100.00%
<b>EXPENDITURES</b>						
6600 INTER FUND TRANSFERS	0	0	0	2,000,000	0	0.00%
6090 CONTRACTUAL SERVICES	0	0	0	186,000	450,000	100.00%
Total Expenditure	0	0	0	2,186,000	450,000	100.00%
FUNDS AVAILABLE JUNE 30	0	0	0	15,664,000	20,072,590	100.00%

**Ketchikan Gateway Borough**

**FY 1997/98 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**ECONOMIC DISASTER FUND/SHIPYARD - FUND 16**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
FUNDS AVAILABLE JULY 1	0	0	0	0	2,060,000	100.00%
<b>REVENUE</b>						
4450 FUND TRANSFER	0	0	0	2,000,000	0	0.00%
4305 INTEREST INCOME	0	0	0	60,000	123,600	100.00%
Total Revenue	0	0	0	2,060,000	123,600	100.00%
<b>EXPENDITURES</b>						
6090 CONTRACTUAL SERVICES	0	0	0	0	123,600	100.00%
Total Expenditure	0	0	0	0	123,600	100.00%
FUNDS AVAILABLE JUNE 30	0	0	0	2,060,000	2,060,000	100.00%

**DEPARTMENT: Recreational Sales Tax/  
Capital Project Fund**

**DIVISION: General Government**

**ADMINISTRATIVE COMMENT**

The Indoor Recreation Center Sales Tax-Capital Project Fund was established by the voters of the Ketchikan Gateway Borough. Funds generated from this fund are utilized to repay the Bonds used to construct the Indoor Recreation Center and repayment of funds for the Valley Park and Mike Smithers swimming pools.

**KETCHIKAN GATEWAY BOROUGH**

**FY 1997/98 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**FUND 28 - RECREATIONAL SALES TAX CAPITAL PROJECTS FUND**

<b>Description</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
<b>FUNDS AVAILABLE JULY 1</b>	146,065	331,964	344,447	344,447	376,527	9.31%
<b>REVENUE:</b>						
4040 SALES TAXES - IN CITY	836,922	868,014	864,000	903,102	876,000	1.39%
4050 SALES TAXES - OUT OF CITY	188,617	205,017	208,333	211,680	205,330	-1.44%
4070 BOROUGH DISCOUNT	(2,712)	1	0	0	0	0.00%
4080 PENALTY & INTEREST	7,788	14,792	8,000	11,349	10,000	25.00%
Total Revenue	1,030,615	1,087,824	1,080,333	1,126,131	1,091,330	1.02%
<b>APPROPRIATIONS:</b>						
6140 DEBT EXPENSE	0	197,841	0	0	0	0.00%
6600 INTERFUND TRANSFERS	844,716	877,500	1,080,051	1,094,051	1,010,000	-6.49%
Total Appropriations	844,716	1,075,341	1,080,051	1,094,051	1,010,000	-6.49%
<b>FUNDS AVAILABLE JUNE 30</b>	331,964	344,447	344,729	376,527	457,857	32.82%

**NOTE:**

Recreation Sales Tax Fund paid back \$1,100,000 for Mike Smithers Swimming Pool in FY96  
and \$282,924 in FY97

**ADMINISTRATIVE COMMENT**

The Borough government does not provide a full range of services on a total non-area- wide basis. However, several residential pockets within the rural portion of the Borough have need for certain additional governmental services. In order to meet these needs specialized discrete service areas have been created. The services that are provided for these geographic areas range from water and sewer to road maintenance and fire protection. There are currently nine service areas.

Each of the service areas have a policy board which recommends policies for final approval and acceptance by the Borough Assembly.

In addition, each service area proposes their own fee structures and annual budgets which are submitted for adoption by the Assembly.

<u>SERVICE AREA</u>	<u>SERVICE ACTIVITY (Power)</u>	<u>REVENUE SOURCE</u>
Forest Park	Road and sewer	Tax - 3.5 mills
Gold Nugget	Road and sewer	Quarterly charge: Road 66.00 Sewer 15.00
Mountain Point	Water and sewer	Monthly charge: Water 15.00 Sewer 25.00 Hydrant 10.00
Mud Bight	Road, sewer and water	Annual charge: 120.00
Shoreline	Fire and water**	Tax - 1 mill
Shoup Street	Water and sewer	Annual charge: 150.00 Monthly charge: Water 45.00
South End	Fire	Tax - 1 mill
South Tongass	Water and sewer	Inactive
Waterfall Creek	Roads and sewers	Annual charge: 60.00

\*\* Water inactive

**Ketchikan Gateway Borough**

**FY1997/98 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY**

**SOUTH END FIRE DISTRICT**

	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
<b>FUNDS AVAILABLE - July 1</b>	160,202	179,718	222,466	222,466	45,635	-79.49%
<b>REVENUES:</b>						
Services / Taxes	76,898	86,906	95,387	95,428	91,507	-4.07%
Grants / State & Federal	0	1,200	1,104	0	0	-100.00%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	9,385	9,513	12,345	14,500	2,510	-79.67%
<b>TOTAL REVENUES</b>	<u>86,283</u>	<u>97,619</u>	<u>108,836</u>	<u>109,928</u>	<u>94,017</u>	<u>-13.62%</u>
<b>EXPENDITURES:</b>						
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	32,761	54,871	70,962	75,139	60,161	-15.22%
Equipment/Capital Improvements	34,006	0	211,620	211,620	10,000	-95.27%
<b>TOTAL EXPENDITURES</b>	<u>66,767</u>	<u>54,871</u>	<u>282,582</u>	<u>286,759</u>	<u>70,161</u>	<u>-75.17%</u>
<b>FUNDS AVAILABLE - June 30</b>	179,718	222,466	48,720	45,635	69,491	42.63%

**EQUIPMENT**

New turnouts, Installation of repeater station

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - REVENUE AND APPROPRIATIONS**

**80 - SOUTH END FIRE DISTRICT**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>REVENUES:</b>						
4010 PROPERTY TAXES	80,467	90,929	99,893	99,893	96,064	-3.83%
4020 BUSINESS/PERSONAL TAXES	607	718	625	666	975	56.00%
4060 AUTOMOBILE TAXES	1,819	1,757	1,800	1,800	1,800	0.00%
4150 SR CITIZEN LOCAL CONTRIB.	(5,995)	(6,498)	(6,931)	(6,931)	(7,332)	5.79%
4220 STATE REVENUE SHARING	0	1,200	1,104	0	0	-100.00%
4305 INTEREST INCOME	7,385	9,513	12,345	14,500	2,510	-79.67%
4370 RENTAL INCOME	0	0	0	0	0	0.00%
4390 MISCELLANEOUS INCOME	2,000	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b>86,283</b>	<b>97,619</b>	<b>108,836</b>	<b>109,928</b>	<b>94,017</b>	<b>-13.62%</b>
<b>APPROPRIATIONS:</b>						
5300 TRAVEL & TRAINING	1,980	2,435	9,000	3,000	9,201	2.23%
5400 UNIFORM ALLOWANCE	0	175	0	0	0	0.00%
5500 REIMBURSABLE EXPENSES	3,640	17,889	10,000	17,441	20,000	100.00%
6010 SUPPLIES	310	452	500	600	500	0.00%
6015 BOOKS & SOFTWARE	2,180	(1,090)	0	0	0	0.00%
6020 DUES & PUBLICATIONS	0	495	0	0	0	0.00%
6030 PUBLISHING EXPENSE	446	0	200	0	200	0.00%
6060 RENTALS	446	0	0	0	0	0.00%
6090 CONTRACTUAL SERVICES	0	0	0	0	0	0.00%
6100 INSURANCE	4,000	4,000	4,000	4,000	4,000	0.00%
6130 ADMINISTRATIVE SERVICES	5,242	5,412	5,262	5,262	3,960	-24.74%
6310 ELECTRICITY	5,306	3,000	2,500	2,800	2,800	12.00%
6330 TELEPHONE	703	939	500	768	500	0.00%
6430 BUILDING MAINTENANCE	741	191	1,000	2,000	2,000	100.00%
6431 HEATING FUEL	204	1,041	1,000	668	1,000	0.00%
6450 EQUIPMENT MAINTENANCE	457	1,291	0	0	0	0.00%
6460 VEHICLE MAINTENANCE	1,090	2,125	4,000	6,000	5,000	25.00%
6461 MOTOR FUEL & OIL	438	658	1,000	600	1,000	0.00%
6462 VEHICLE OPERATION	10	15	0	0	0	0.00%
6530 EQUIPMENT PURCHASE	5,568	15,843	32,000	32,000	10,000	-68.75%
6540 CAPITAL IMPROVEMENTS	34,006	0	211,620	211,620	10,000	-95.27%
<b>Total Expenditures</b>	<b>66,767</b>	<b>54,871</b>	<b>282,582</b>	<b>286,759</b>	<b>70,161</b>	<b>-75.17%</b>

**Ketchikan Gateway Borough**

**FY1997/98 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY**

**SHORELINE FIRE DEPARTMENT**

	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
<b>FUNDS AVAILABLE - July 1</b>	60,399	67,098	90,693	90,693	91,655	1.06%
<b>REVENUES:</b>						
Services / Taxes	42,853	55,530	56,198	58,623	56,807	1.08%
Grants / State & Federal	0	492	453	453	425	-6.18%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	3,090	3,999	4,400	6,100	5,040	14.55%
<b>TOTAL REVENUES</b>	<b>45,943</b>	<b>60,021</b>	<b>61,051</b>	<b>65,176</b>	<b>62,272</b>	<b>2.00%</b>
<b>EXPENDITURES:</b>						
Salaries and wages	0	0	0	0	0	0.00%
Employee benefits	0	0	0	0	0	0.00%
Professional/Contractual Services	1,283	1,643	2,160	1,500	2,160	0.00%
Support goods and services	26,237	26,336	36,735	32,707	35,557	-3.21%
Equipment	11,724	8,447	30,100	30,007	4,000	-86.71%
<b>TOTAL EXPENDITURES</b>	<b>39,244</b>	<b>36,426</b>	<b>68,995</b>	<b>64,214</b>	<b>41,717</b>	<b>-39.54%</b>
<b>FUNDS AVAILABLE - June 30</b>	<b>67,098</b>	<b>90,693</b>	<b>82,749</b>	<b>91,655</b>	<b>112,210</b>	<b>35.60%</b>

**EQUIPMENT**

Pressure washer, Radio, 500' 1 1/2" Hose, Storz Wrenches, Box for Air Pacs

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - REVENUE AND APPROPRIATIONS**

**81 - SHORELINE FIRE DEPARTMENT**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>REVENUES:</b>						
4010 PROPERTY TAXES	36,801	51,428	52,042	52,042	51,430	-1.18%
4020 BUSINESS/PERSONAL TAXES	7,648	6,025	6,333	8,758	7,889	24.57%
4060 AUTOMOBILE TAXES	592	572	550	550	575	4.55%
4150 SR CITIZEN LOCAL CONTRIB.	(2,188)	(2,495)	(2,727)	(2,727)	(3,087)	13.20%
4220 STATE REVENUE SHARING	0	492	453	453	425	-6.18%
4240 REVENUE FROM STATE	0	0	0	0	0	0.00%
4305 INTEREST INCOME	2,930	3,999	4,400	6,000	5,040	14.55%
4390 MISCELLANEOUS INCOME	160	0	0	100	0	0.00%
<b>TOTAL REVENUES</b>	<b>45,943</b>	<b>60,021</b>	<b>61,051</b>	<b>65,176</b>	<b>62,272</b>	<b>2.00%</b>
<b>APPROPRIATIONS:</b>						
5300 TRAVEL & TRAINING	552	2,352	7,040	5,000	2,187	-68.93%
5500 REIMBURSABLE EXPENSES	6,065	6,860	9,600	7,000	9,600	0.00%
6010 SUPPLIES	4,633	1,111	1,000	350	500	-50.00%
6011 OPERATING SUPPLIES	0	0	1,500	1,500	1,500	0.00%
6020 DUES & PUBLICATIONS	105	145	175	250	200	14.29%
6030 PUBLISHING EXPENSE	29	0	50	62	100	100.00%
6070 POSTAGE	19	34	100	35	100	0.00%
6090 CONTRACTUAL SERVICES	1,283	1,643	2,160	1,500	2,160	0.00%
6100 INSURANCE	5,659	5,500	5,500	5,500	5,500	0.00%
6130 ADMINISTRATIVE SERVICES	4,500	4,500	4,500	4,500	4,500	0.00%
6310 ELECTRICITY	1,064	1,196	1,200	1,400	1,800	50.00%
6330 TELEPHONE	365	360	400	360	400	0.00%
6331 LONG DISTANCE	0	0	50	0	50	0.00%
6430 BUILDING MAINTENANCE	179	806	1,000	1,400	3,000	200.00%
6431 HEATING FUEL	878	1,198	1,000	1,800	2,000	100.00%
6450 EQUIPMENT MAINTENANCE	640	894	1,100	500	1,100	0.00%
6460 VEHICLE MAINTENANCE	1,202	825	2,000	2,530	2,400	20.00%
6461 MOTOR FUEL	347	502	500	500	600	20.00%
6462 VEHICLE OPERATIONS	0	53	20	20	20	0.00%
6530 EQUIPMENT	4,404	5,904	30,100	29,700	4,000	-86.71%
6540 CAPITAL IMPROVEMENT	7,320	2,543	0	307	0	0.00%
<b>Total</b>	<b>39,244</b>	<b>36,426</b>	<b>68,995</b>	<b>64,214</b>	<b>41,717</b>	<b>-39.54%</b>

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY**

**MOUNTAIN POINT SERVICE AREA**

	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>%CHANGE 97 BUDGET</b>
<b>FUNDS AVAILABLE - July 1</b>	80,667	108,052	147,302	147,302	152,308	3.40%
<b>REVENUES:</b>						
Services / Taxes	84,600	110,810	108,500	116,500	117,500	8.29%
Grants / State & Federal	0	1,095	0	0	0	0.00%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	4,967	5,463	8,180	8,180	8,400	2.69%
<b>TOTAL REVENUES</b>	<b>89,567</b>	<b>117,368</b>	<b>116,680</b>	<b>124,680</b>	<b>125,900</b>	<b>7.90%</b>
<b>EXPENDITURES:</b>						
Salaries and wages	21,088	19,519	0	20,042	0	0.00%
Employee benefits	9,553	8,805	0	10,625	0	0.00%
Professional/Contractual Services	68	1,985	45,155	36,401	83,060	83.94%
Support goods and services	30,146	46,436	38,222	48,376	62,363	63.16%
Equipment/Capital Improvements	1,327	1,373	4,230	4,230	5,000	18.20%
<b>TOTAL EXPENDITURES</b>	<b>62,182</b>	<b>78,118</b>	<b>87,607</b>	<b>119,674</b>	<b>150,423</b>	<b>71.70%</b>
<b>FUNDS AVAILABLE - June 30</b>	<b>108,052</b>	<b>147,302</b>	<b>176,375</b>	<b>152,308</b>	<b>127,785</b>	<b>-27.55%</b>

**EQUIPMENT**

**Ketchikan Gateway Borough**

**FY 1996/97 BUDGET - REVENUES AND APPROPRIATIONS**

**82 - MOUNTAIN POINT SERVICE AREA**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>REVENUES:</b>						
4240 STATE REVENUES	0	1,095	0	0	0	0.00%
4305 INTEREST	4,967	5,463	8,180	8,180	8,400	2.69%
4360 SERVICE AREA REVENUE	84,600	110,810	108,500	116,500	117,500	8.29%
<b>Total</b>	<b>89,567</b>	<b>117,368</b>	<b>116,680</b>	<b>124,680</b>	<b>125,900</b>	<b>7.90%</b>
<b>APPROPRIATIONS:</b>						
5110 OVERTIME	875	585	0	530	0	0.00%
5120 TEMPORARY PAY	20,213	18,934	0	19,512	0	0.00%
5200 EMPLOYEE BENEFITS	9,553	8,805	0	10,625	0	0.00%
5500 REIMBURSABLE EXPENSES	0	0	0	420	0	0.00%
6010 SUPPLIES	1,554	14	0	0	0	0.00%
6011 OPERATING SUPPLIES	2,552	10,717	12,984	23,234	30,498	134.89%
6020 DUES & PUBLICATIONS	0	50	0	0	0	0.00%
6030 PUBLISHING EXPENSE	138	26	250	250	250	0.00%
6060 RENTALS	60	371	2,115	1,786	5,225	147.04%
6070 POSTAGE	22	0	100	50	100	0.00%
6090 CONTRACTUAL SERVICES	68	1,985	45,155	36,401	83,060	83.94%
6100 INSURANCE	2,000	2,000	2,000	0	2,000	0.00%
6130 ADMINISTRATIVE SERVICES	4,107	4,527	4,959	2,474	5,050	1.84%
6310 ELECTRICITY	13,621	13,077	15,452	15,452	18,672	20.84%
6330 TELEPHONE	313	309	312	312	468	50.00%
6331 LONG DISTANCE	19	16	50	50	100	100.00%
6440 SYSTEM MAINTENANCE	5,760	13,289	0	315	0	0.00%
6441 SYSTEM MAINT.-ROADS	0	2,040	0	0	0	0.00%
6442 SYSTEM MAINT - SEWER	0	0	0	3,975	0	0.00%
6461 MOTOR FUEL & OIL	0	0	0	58	0	0.00%
6530 EQUIPMENT PURCHASE	1,327	1,373	4,230	4,230	5,000	18.20%
<b>Total</b>	<b>62,182</b>	<b>78,118</b>	<b>87,607</b>	<b>119,674</b>	<b>150,423</b>	<b>71.70%</b>

**Ketchikan Gateway Borough**

**FY1997/98 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY**

**WATERFALL SERVICE AREA**

	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
<b>FUNDS AVAILABLE - July 1</b>	71,489	83,087	95,029	95,029	103,136	8.53%
<b>REVENUES:</b>						
Services / Taxes	9,602	9,783	9,800	6,000	6,000	-38.78%
Grants / State & Federal	720	789	725	725	680	-6.21%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	3,355	3,877	5,115	5,227	6,315	23.46%
<b>TOTAL REVENUES</b>	<u>13,677</u>	<u>14,449</u>	<u>15,640</u>	<u>11,952</u>	<u>12,995</u>	<u>-16.91%</u>
<b>EXPENDITURES:</b>						
Salaries and wages	264	0	0	0	0	0.00%
Employee benefits	55	0	112	0	0	-100.00%
Professional/Contractual Services	0	0	400	400	400	0.00%
Support goods and services	1,760	2,507	3,445	3,445	3,469	0.70%
Equipment/Capital Improvements	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<u>2,079</u>	<u>2,507</u>	<u>3,957</u>	<u>3,845</u>	<u>3,869</u>	<u>-2.22%</u>
<b>FUNDS AVAILABLE - June 30</b>	83,087	95,029	106,712	103,136	112,262	5.20%

**EQUIPMENT**

Develop and begin implementation of long range plan for roads in service area.

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - REVENUES AND APPROPRIATIONS**

**83 - WATERFALL SERVICE AREA**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>REVENUES:</b>						
4220 STATE REVENUE SHARING	720	789	725	725	680	-6.21%
4305 INTEREST INCOME	3,355	3,877	5,115	5,227	6,315	23.46%
4360 SERVICE AREA REVENUE	9,602	9,783	9,800	6,000	6,000	-38.78%
4390 MISCELLANEOUS REVENUE	0	0	0	0	0	0.00%
<b>Total Revenues</b>	13,677	14,449	15,640	11,952	12,995	-16.91%
<b>APPROPRIATIONS:</b>						
5120 OVERTIME	264	0	0	0	0	0.00%
5200 TAXES/BENEFITS	55	0	112	0	0	-100.00%
6030 PUBLISHING EXPENSE	29	0	50	50	50	0.00%
6090 CONTRACTUAL SERVICES	0	0	400	400	400	0.00%
6130 ADMINISTRATIVE SERVICES	723	237	195	195	219	12.31%
6441 SYSTEM MAINT - ROAD	1,008	2,270	3,000	3,000	3,000	0.00%
6442 SYSTEM MAINT - SEWER	0	0	200	200	200	0.00%
6540 CAPITAL IMPROVEMENTS	0	0	0	0	0	0.00%
<b>Total</b>	2,079	2,507	3,957	3,845	3,869	-2.22%

## Ketchikan Gateway Borough

### FY1997/98 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY

#### MUD BIGHT SERVICE AREA

	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>FUNDS AVAILABLE - July 1</b>	36,893	47,056	59,034	59,034	37,104	-37.15%
<b>REVENUES:</b>						
Services / Taxes	9,333	9,786	9,740	9,740	10,000	2.67%
Grants / State & Federal	0	124	114	0	0	-100.00%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	2,261	2,292	3,630	3,630	2,040	-43.80%
<b>TOTAL REVENUES</b>	<u>11,594</u>	<u>12,202</u>	<u>13,484</u>	<u>13,370</u>	<u>12,040</u>	<u>-10.71%</u>
<b>EXPENDITURES:</b>						
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	1,431	224	300	300	300	0.00%
Equipment / Capital Improvements	0	0	50,000	35,000	0	-100.00%
<b>TOTAL EXPENDITURES</b>	<u>1,431</u>	<u>224</u>	<u>50,300</u>	<u>35,300</u>	<u>300</u>	<u>-99.40%</u>
<b>FUNDS AVAILABLE - June 30</b>	47,056	59,034	22,218	37,104	48,844	119.84%

**EQUIPMENT**

None

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - REVENUES AND APPROPRIATIONS**

**84 - MUDBIGHT SERVICE AREA**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>REVENUES:</b>						
4010 PROPERTY TAXES	201	0	0	0	0	0.00%
4020 BUSINESS/PERSONAL TAXE	0	0	0	0	0	0.00%
4220 STATE REVENUE SHARING	0	124	0	0	0	0.00%
4240 REVENUE FROM STATE	0	0	114	0	0	-100.00%
4305 INTEREST INCOME	2,261	2,292	3,630	3,630	2,040	-43.80%
4360 SERVICE AREA REVENUE	9,132	9,786	9,740	9,740	10,000	2.67%
<b>Total Revenues</b>	<b>11,594</b>	<b>12,202</b>	<b>13,484</b>	<b>13,370</b>	<b>12,040</b>	<b>-10.71%</b>
<b>APPROPRIATIONS:</b>						
6030 PUBLISHING EXPENSE	39	0	100	100	100	0.00%
6070 POSTAGE	0	24	0	0	0	0.00%
6130 ADMINISTRATIVE SERVICES	1,392	200	200	200	200	0.00%
6540 CAPITAL IMPROVEMENTS	0	0	50,000	35,000	0	-100.00%
<b>Total Expenditures</b>	<b>1,431</b>	<b>224</b>	<b>50,300</b>	<b>35,300</b>	<b>300</b>	<b>-99.40%</b>

**Ketchikan Gateway Borough**  
**FY1997/98 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY**

**FOREST PARK SERVICE AREA**

	<u>FY 94/95</u> <u>ACTUAL</u>	<u>FY 95/96</u> <u>ACTUAL</u>	<u>FY 96/97</u> <u>BUDGET</u>	<u>FY 96/97</u> <u>ESTIMATE</u>	<u>FY 97/98</u> <u>PROPOSED</u>	<u>% CHANGE</u> <u>97 BUDGET</u>
<b>FUNDS AVAILABLE - July 1</b>	282,628	290,242	251,287	251,287	234,195	-6.80%
<b>REVENUES:</b>						
Services / Taxes	76,860	89,997	72,127	66,830	71,475	-0.90%
Grants / State & Federal	844	3,049	2,850	2,850	2,850	0.00%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	13,347	12,737	13,750	13,750	12,645	-8.04%
<b>TOTAL REVENUES</b>	<u>91,051</u>	<u>105,783</u>	<u>88,727</u>	<u>83,430</u>	<u>86,970</u>	<u>-1.98%</u>
<b>EXPENDITURES:</b>						
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	83,437	68,154	72,365	79,872	74,215	2.56%
Equipment/Capital Improvements	0	76,584	20,650	20,650	18,800	-8.96%
<b>TOTAL EXPENDITURES</b>	<u>83,437</u>	<u>144,738</u>	<u>93,015</u>	<u>100,522</u>	<u>93,015</u>	<u>0.00%</u>
<b>FUNDS AVAILABLE - June 30</b>	290,242	251,287	246,999	234,195	228,150	-7.63%

**EQUIPMENT**

Develop and begin implementation of long range plan for roads in service area.

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - REVENUES AND APPROPRIATIONS**

**86 - FOREST PARK SERVICE AREA**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>REVENUES:</b>						
4010 PROPERTY TAXES	76,638	91,073	73,194	67,897	72,384	-1.11%
4020 BUSINESS/PERSONAL TAXES	300	451	0	0	0	0.00%
4060 AUTOMOBILE TAXES	1,946	1,693	1,700	1,700	1,700	0.00%
4150 SR. CITIZEN LOCAL CONTR.	(2,024)	(3,370)	(2,767)	(2,767)	(2,609)	-5.71%
4220 STATE REVENUE SHARING	844	3,049	2,850	2,850	2,850	0.00%
4305 INTEREST INCOME	13,347	12,887	13,750	13,750	12,645	-8.04%
4360 SERVICE AREA REVENUE	0	150	0	0	0	0.00%
4390 MISCELLANEOUS REVENUE	0	(150)	0	0	0	0.00%
<b>Total Revenues</b>	91,051	105,783	88,727	83,430	86,970	-1.98%
<b>APPROPRIATIONS:</b>						
6010 SUPPLIES	79	0	0	0	0	0.00%
6030 PUBLISHING EXPENSE	426	130	250	250	250	0.00%
6100 INSURANCE	3,000	3,000	3,000	3,000	3,000	0.00%
6130 ADMINISTRATIVE SERVICE FEE	4,632	5,114	5,265	5,265	5,265	0.00%
6311 ELECTRICITY-SEWER PLANT	3,615	3,541	3,700	3,562	3,700	0.00%
6312 ELECTRICITY-STREET LIGHTS	6,150	5,638	6,150	6,150	8,000	30.08%
6441 SYSTEM MAINT - ROAD	46,816	30,809	35,000	42,645	35,000	0.00%
6442 SYSTEM MAINT - SEWER	18,719	19,922	19,000	19,000	19,000	0.00%
6540 CAPITAL IMPROVEMENTS	0	76,584	20,650	20,650	18,800	-8.96%
<b>Total</b>	83,437	144,738	93,015	100,522	93,015	0.00%

**Ketchikan Gateway Borough**

**FY1997/98 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY**

**GOLD NUGGET SERVICE AREA**

	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 BUDGET</b>	<b>FY96/97 BUDGET</b>	<b>FY96/97 ESTIMATE</b>	<b>FY97/98 PROPOSED</b>	<b>%CHANGE 97 BUDGET</b>
<b>FUNDS AVAILABLE - July 1</b>	14,199	20,946	25,717	25,717	28,721	11.68%
<b>REVENUES:</b>						
Services	20,048	8,373	8,465	8,100	8,500	0.41%
Grants / State & Federal	372	606	558	0	0	-100.00%
Transfers	0	0	0	0	0	0.00%
Other / Expense Recoveries	424	1,017	1,426	1,426	1,800	26.23%
<b>TOTAL REVENUES</b>	<u>20,844</u>	<u>9,996</u>	<u>10,449</u>	<u>9,526</u>	<u>10,300</u>	<u>-1.43%</u>
<b>EXPENDITURES:</b>						
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	14,097	5,225	6,572	6,522	6,572	0.00%
Equipment	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<u>14,097</u>	<u>5,225</u>	<u>6,572</u>	<u>6,522</u>	<u>6,572</u>	<u>0.00%</u>
<b>FUNDS AVAILABLE - June 30</b>	20,946	25,717	29,594	28,721	32,449	9.65%

**EQUIPMENT**

None

**Ketchikan Gateway Borough**

**FY 97/98 BUDGET - REVENUES AND APPROPRIATIONS**

**87 - GOLD NUGGET SERVICE AREA**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>REVENUES:</b>						
4220 STATE REVENUE SHARING	372	606	558	0	0	-100.00%
4305 INTEREST INCOME	424	1,017	1,426	1,426	1,800	26.23%
4360 SEWER FEES	451	3,780	4,365	2,025	2,225	-49.03%
4361 ROAD FEES	10,598	4,593	4,100	6,075	6,275	53.05%
4362 PAVINGS FEES	8,999	0	0	0	0	0.00%
<b>Total Revenues</b>	<b>20,844</b>	<b>9,996</b>	<b>10,449</b>	<b>9,526</b>	<b>10,300</b>	<b>-1.43%</b>
<b>APPROPRIATIONS:</b>						
6030 PUBLISHING	39	0	50	50	50	0.00%
6090 CONTRACTUAL SERVICES	0	0	0	0	0	0.00%
6130 ADMINISTRATIVE SERVICES	382	309	372	372	372	0.00%
6441 ROAD MAINTENANCE	13,576	4,916	6,000	6,000	6,000	0.00%
6442 SEWER MAINTENANCE	100	0	150	100	150	0.00%
<b>Total Expenditures</b>	<b>14,097</b>	<b>5,225</b>	<b>6,572</b>	<b>6,522</b>	<b>6,572</b>	<b>0.00%</b>

**Ketchikan Gateway Borough**

**FY1997/98 BUDGET - REVENUE AND APPROPRIATIONS SUMMARY**

**SHOUP STREET SERVICE AREA**

	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
<b>FUNDS AVAILABLE - July 1</b>	0	1,348	(2,812)	(2,812)	(12,704)	351.78%
<b>REVENUES:</b>						
Services	24,549	30,477	31,950	38,793	34,475	7.90%
Grants / State & Federal	0	0	0	0	56,195	100.00%
Transfers	0	0	0	0	22,068	0.00%
Other / Expense Recoveries	0	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<u>24,549</u>	<u>30,477</u>	<u>31,950</u>	<u>38,793</u>	<u>112,738</u>	<u>252.86%</u>
<b>EXPENDITURES:</b>						
Salaries and wages	10,027	15,302	0	13,270	0	0.00%
Employee benefits	4,459	7,575	0	6,523	0	0.00%
Professional/Contractual Services	1,049	210	15,000	15,000	15,000	0.00%
Support goods and services	6,317	11,057	12,343	11,710	14,790	19.83%
Equipment / CIP	1,349	493	3,500	2,182	80,263	2193.23%
<b>TOTAL EXPENDITURES</b>	<u>23,201</u>	<u>34,637</u>	<u>30,843</u>	<u>48,685</u>	<u>110,053</u>	<u>256.82%</u>
<b>FUNDS AVAILABLE - June 30</b>	1,348	(2,812)	(1,705)	(12,704)	(10,019)	487.62%

**EQUIPMENT**

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - REVENUES AND APPROPRIATIONS**

**88 - SHOUP STREET SERVICE AREA**

<b>Description</b>	<b>FY 94/95 ACTUAL</b>	<b>FY 95/96 ACTUAL</b>	<b>FY 96/97 BUDGET</b>	<b>FY 96/97 ESTIMATE</b>	<b>FY 97/98 PROPOSED</b>	<b>% CHANGE 97 BUDGET</b>
<b>REVENUES:</b>						
4240 REVENUE FROM STATE	0	0	0	0	56,195	100.00%
4360 SERVICE AREA FEES	24,549	30,477	31,950	38,793	34,475	7.90%
4450 INTERFUND TRANSFERS	0	0	0	0	22,068	100.00%
<b>Total Revenues</b>	<b>24,549</b>	<b>30,477</b>	<b>31,950</b>	<b>38,793</b>	<b>112,738</b>	<b>252.86%</b>
<b>APPROPRIATIONS:</b>						
5110 OVERTIME	111	662	0	1,009	0	0.00%
5120 TEMPORARY PAY	9,916	14,640	0	12,261	0	0.00%
5200 TAXES & BENEFITS	4,459	7,575	0	6,523	0	0.00%
6010 SUPPLIES	382	638	6,195	0	0	-100.00%
6011 OPERATING SUPPLIES	3,869	6,018	0	4,980	7,052	100.00%
6020 DUES & PUBLICATIONS	0	0	0	0	0	0.00%
6030 PUBLISHING EXPENSE	64	0	98	98	98	0.00%
6060 RENTALS	550	506	1,500	950	1,600	6.67%
6090 CONTRACTUAL SERVICES	1,049	210	15,000	15,000	15,000	0.00%
6091 WATER TESTS	0	0	1,000	1,000	0	-100.00%
6100 INSURANCE	242	0	0	0	0	0.00%
6130 ADMINISTRATIVE SERVICE	0	1,850	1,850	1,850	888	-52.00%
6140 DEBT SERVICE	0	0	0	0	1,324	100.00%
6310 ELECTRICITY	1,210	1,535	1,200	1,752	1,728	44.00%
6450 EQUIPMENT MAINTENANCE	0	510	500	1,080	2,100	320.00%
6530 EQUIPMENT PURCHASE	1,349	493	3,500	2,182	2,000	-42.86%
6540 CAPITAL IMPROVEMENT	0	0	0	0	78,263	100.00%
<b>Total Expenditures</b>	<b>23,201</b>	<b>34,637</b>	<b>30,843</b>	<b>48,685</b>	<b>110,053</b>	<b>256.82%</b>

**Ketchikan Gateway Borough**

**FY 1997/98 - SUMMARY OF REVENUE AND APPROPRIATIONS**

**85 - SOUTH TONGASS SERVICE AREA**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
FUNDS AVAILABLE JULY 1	7,710	8,103	0	0	0	100.00%
<b>REVENUE</b>						
4305 INTEREST INCOME	393	0	470	0	0	100.00%
Total Revenue	393	0	470	0	0	100.00%
<b>EXPENDITURES</b>						
6090 CONTRACTUAL SERVICES	0	0	0	0	0	0.00%
Total Expenditure	0	0	0	0	0	0.00%
FUNDS AVAILABLE JUNE 30	8,103	8,103	470	0	0	100.00%

DEPARTMENT: Internal Service Fund

DIVISION: General Government

**ADMINISTRATIVE COMMENT**

This fund was established to provide a clearing account for a self insured health insurance for the Borough and the School District. This insurance policy is administered by Great West. Both the Borough and the School District pay a specific amount per employee on a monthly basis for administration of our health insurance contract. Both the Borough and the School District have a specific stop loss per occurrence of up to \$50,000.

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - APPROPRIATIONS**

**INTERNAL SERVICE FUND - GREAT WEST INSURANCE**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	0	0	0	0	60,116	100.00%
<b>REVENUE:</b>						
Borough Contributions	0	0	0	354,040	574,993	100.00%
School Dist Contributions	0	0	0	1,046,410	1,356,144	100.00%
Interest Income	0	0	0	6,698	15,000	100.00%
Total Revenue	0	0	0	1,407,148	1,946,137	100.00%
<b>APPROPRIATIONS:</b>						
Borough Fixed Costs	0	0	0	65,000	78,000	100.00%
Borough Claims Paid				277,478	473,993	100.00%
School Dist Claims Paid				1,004,554	1,301,898	100.00%
Total Appropriations	0	0	0	1,347,032	1,853,891	100.00%
<b>FUNDS AVAILABLE JUNE 30</b>	0	0	0	60,116	152,362	100.00%

**NOTE:**

Borough Insurance Contributions based on the following:

48.5 Employees @ \$8,244 =	\$399,834
17 Employees @ \$5,640 =	95,880
6 Employees @ \$5,294 =	31,764
17 Employees @ \$2,795 =	47,515
	<u>\$574,993</u>

**Ketchikan Gateway Borough**

**FY 1997/98 BUDGET - APPROPRIATIONS**

**INTERNAL SERVICE FUND - AETNA INSURANCE**

Description	FY 94/95 ACTUAL	FY 95/96 ACTUAL	FY 96/97 BUDGET	FY 96/97 ESTIMATE	FY 97/98 PROPOSED	% CHANGE 97 BUDGET
<b>FUNDS AVAILABLE JULY 1</b>	0	1,431,992	646,092	646,092	335,358	-48.09%
<b>REVENUE:</b>						
4410 Premium Reserve Fund	0	1,660,210	0	1,812,284	0	0.00%
4305 Interest Income	0	14,100	0	15,325	18,445	100.00%
Total Revenue	0	1,674,310	0	1,827,609	18,445	100.00%
<b>APPROPRIATIONS:</b>						
5200 Taxes/Benefits	0	1,960,210	0	2,138,343	0	0.00%
6600 Transfer Component Unit	0	500,000	0	0	0	0.00%
Total Appropriations	0	2,460,210	0	2,138,343	0	0.00%
<b>FUNDS AVAILABLE JUNE 30</b>	0	646,092	646,092	335,358	353,803	-45.24%

**MISCELLANEOUS**

## FISCAL YEAR 1997/98 BUDGET PROCESS

### **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) 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 following outlines the primary budget policies that were used in preparing the Borough budget:

- The mill levy was to be lowered or remain at the current 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 predicated on need in terms of meeting stated objectives. Cost-of-living trends were used at 1.5 percent.

**Budget Policies (continued):**

- 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, 1997	School Board	Board/Administrator Workshop
January 8, 1997	School Board	Board Meeting: Format Parameters
January 22, 1997	School Board	Board Workshop w/Leadership Team
February 17, 1997	Borough	Budget Packets to Dept. Heads
February 21, 1997	Departments	Personnel wage/salary detail completed and returned to Administrative Services Director
February 24, 1997	Borough Budget Committee	Set budget parameters, schedule for budget timelines and criteria or assumptions.
February 26, 1997	School Board	Funding Bill comparison report
March 3, 1997	Administrative Services	Fringe Benefits returned to department heads for incorporation in department budget.
March 7, 1997	Departments	Capital budgets completed and returned
March 14, 1997	Departments	Department Head submission of departments budget to budget committee
March 14, 1997	School Board	Initial presentation workshop
April 2, 1997	School Board	Workshop
April 3, 1997	Borough Budget Committee	Budget review of departments with Committee

**Budget Schedule - Continued:**

April 4, 1997	Borough Budget Committee	Budget review of departments with Committee
April 9, 1997	School Board	Budget adjusted
April 9, 1997	Borough Budget Committee	Budget review of departments with Committee
April 10, 1997	Borough Budget Committee	Budget review of departments with Committee
April 11, 1997	Borough Budget Committee	Budget review of departments with Committee
April 13, 1997	School Board	Budget adjusted
April 14, 1997	Borough Budget Committee	Budget review of departments with Committee
April 15, 1997	School Board	Workshop with Borough Assembly
April 17, 1997	Borough Budget Committee	Budget review of departments with Committee
April 18, 1997	Borough Budget Committee	Budget review of departments with Committee
April 23, 1997	School Board	Public Hearing
April 30, 1997	School Board	Public Hearing, Budget Adoption
May 5, 1997	School Board	School Board Budget presented to Borough Assembly
May 5, 1997	Assembly	Borough Budget presented to Assembly
May 7, 1997	Assembly	Budget Workshop
May 14, 1997	Assembly	Budget Workshop

**Budget Schedule - Continued:**

May 19, 1997	School Board	Approved by Borough Assembly
May 21, 1997	Assembly	Budget Workshop
June 2, 1997	Assembly	Regular Assembly Meeting, Introduction of Budget Ordinance
June 2, 1997	Assembly	Set Mill Levy
June 16, 1997	Assembly	Regular Assembly Meeting, Adopt Budget Ordinance

**KETCHIKAN GATEWAY BOROUGH  
COMMUNITY PROFILE**

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

**DEMOGRAPHICS**

<b>Area - Square Miles</b>		<b>Population</b>	
		1996	14,728
1,220 sq. miles		1995	15,082
		1994	14,684
<b>Land Use within the City of Ketchikan (%)</b>		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
<b>Land Ownership (%)</b>		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		
<b>Racial Composition 1990 (%)</b>		<b>Age Composition 1990 (%)</b>	
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%
<b>Gender Composition 1990 (%)</b>		<b>Educational Attainment 1990 (%)</b>	
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%
<b>Elections (1996)</b>		<b>Household Income 1990 (%)</b>	
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
		Persons in Poverty	7%

**DEMOGRAPHICS (continued)**

**ECONOMICS**

**Occupational Composition 1990 (%)**

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

**Unemployment Rate (%)**

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%

**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%

**1997 Property Tax Assessed Valuation**

Borough	\$1,005,582,800
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**Zoning Permits**

**Taxes (1997)**

		1996	210
City Retail Sales Tax Rate	5.5%	1995	209
Borough Retail Sales Tax Rate	2.0%	1994	184
City Property Tax	6.70 mills	1993	197
Borough Property Tax	7.00 mills	1992	185
Shoreline Service Area	8.84 mills	1991	219
Waterfall Creek Service Area	7.84 mills	1990	228
Mud Bight Service Area	7.84 mills	1989	173
Forest Park Service Area	12.34 mills	1988	180
Shoup Street Service Area	8.84 mills	1987	225
Gold Nugget Service Area	8.84 mills	1986	206
South Tongass Service Area	8.84 mills	1985	216
Mountain Point Service Area	8.84 mills	1984	252
City of Saxman Property Tax	7.00 mills	1983	246
		1982	140
		1981	156

**DEMOGRAPHICS (continued)**

**1996 SERVICE STATISTICS**

**Shoreline Fire Department**

Stations	1
Volunteers	13
Fire Calls	20
Emergency Calls	7
Fire Investigations	4

**South End Fire Department**

Stations	1
Volunteers	26
Fire Calls	19
Emergency Calls	21
Fire Investigations	2

**Forest Park Service Area**

Connections	1.3
Miles of Sanitary Sewers	2.5
Average Daily Treatment	80K
Average Daily Treatment Capacity	250K

**Mountain Point Service Area**

Connections	315
Miles of Sanitary Sewers	6.00
Average Daily Treatment	.25 MG
Average Daily Treatment Capacity	.53 MG

**WATER**

**Shoup Street Service Area**

Connections	72
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**LIBRARY**

Library Materials	51,068
Annual Circulation	179,576
Registered Borrowers	14,135

**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 (1996)**

Cruise Ship Passengers	426,232
Alaska Marine Highway, System Visitors	21,199
Airline Visitors	24,519

*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

<b>ADA</b>	American Disabilities Act
<b>ALLOCATION</b>	Distribution of costs between reporting divisions or fund accounts.
<b>AMAA</b>	Alaska Municipal Attorney's Association
<b>APPROPRIATIONS</b>	A grant or allocation of money by the Assembly to carry out a governmental function, activity or program.
<b>ASSESSED VALUE</b>	The value to which the property tax rate is applied in order to determine tax liability against the property.
<b>AUDIT COMMITTEE</b>	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.
<b>AUTOMATION COMMITTEE</b>	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.
<b>BENEFITS</b>	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.
<b>BOND ISSUE</b>	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.
<b>BOND REFERENDUM</b>	An election by qualified voters for a bond issue for a long-term capital project.
<b>BOROUGH ASSEMBLY</b>	The elected legislative body which establishes the policy and enacts the ordinances under which the Borough government operates.
<b>BUDGET</b>	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.

<b>BUDGET COMMITTEE</b>	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.
<b>CAMA</b>	Computer Assisted Mass Appraisal.
<b>CAPITAL ASSET</b>	Assets of significant value, in excess of \$1,000, having a useful life of several years, generally five or more years.
<b>CAPITAL BUDGET</b>	A financial plan for the acquisition of capital assets over a defined period of time (also known as a Capital Improvement Program).
<b>CAPITAL IMPROVEMENT PROJECT</b>	A capital asset that is planned for acquisition or construction.
<b>CAPITAL OUTLAY</b>	Expenditures for the acquisition of capital assets.
<b>CAPITALIZE</b>	To set up an expenditure as a long term asset.
<b>CODE OF ORDINANCES</b>	A set of laws, adopted by the Borough Assembly, under which the Borough government and Borough residents operate.
<b>COMPREHENSIVE PLAN</b>	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.
<b>CONTINGENCY</b>	A financial set-aside to be expended in the event of an unforeseen obligation or uncertain financial condition.
<b>CONTRACT</b>	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.
<b>COST-EFFECTIVENESS</b>	A cost benefit evaluation technique to determine the effectiveness of an activity or investment.
<b>CURRENT LEVEL</b>	A basic level of service equal to the current (FY 1995/1996) level of service.

<b>DEBT</b>	Accumulated amount owed by the Borough into the future.
<b>DEBT SERVICE</b>	The annual payments, principal and interest, made by the Borough against its outstanding debt.
<b>DEC</b>	State Department of Environmental Conservation
<b>DEPRECIATION</b>	An allocation of the net costs of a fixed asset over its estimated life or a measure of the exhaustion of asset value.
<b>DIRECT COSTS</b>	Those expenditures which are fixed in nature and are directly associated to the operation and maintenance of an activity.
<b>ENTERPRISE FUND</b>	A fund established to account for operations or activities which are financed and operated in a manner similar to private business where the intent is to cover the costs, expenses plus depreciation, of the operation or activity primarily through the collection of user charges.
<b>EXPENDITURE</b>	The amount of money or other asset paid, or to be paid, for a service rendered, good received, or an asset purchased.
<b>FISCAL MANAGEMENT</b>	Involves related functions in managing the Borough Assets.
<b>FISCAL YEAR</b>	Accounting period beginning July 1 of one calendar year and ending on June 30 of the following calendar year.
<b>FTE</b>	Full-time equivalent employee (2,080 hours per year).
<b>FUND</b>	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
<b>FUND BALANCE</b>	Remaining funds after taking into account all anticipated actual revenues and expenditures per fiscal year.
<b>GENERAL FUND</b>	Used to account for all financial resources, except those required to be accounted for in another fund, e.g. enterprise fund. The general fund includes most operating activities of the Borough, including the School District.
<b>GFOA</b>	Government Finance Officers' Association

<b>GOAL</b>	Generalized accomplishment or objective which may or may not be quantifiable and without a specific time frame.
<b>GRANT</b>	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.
<b>INDEPENDENT CONTRACTOR</b>	A person or firm providing services or goods to the Borough pursuant to a written contract who is not an employee of the Borough.
<b>INDIRECT COSTS</b>	Support costs associated with doing business as a Borough government.
<b>INTERFUND TRANSFERS</b>	Financial transactions between funds requiring approval of Borough Assembly.
<b>INVENTORY</b>	An itemized list or catalog of goods, property, etc.
<b>LANS</b>	Local Area Computer Networks
<b>LEPC</b>	Local Emergency Planning Commission
<b>LONGEVITY</b>	Length of service
<b>MISSION STATEMENT</b>	A statement of broad direction, purpose or intent based on the needs of the Borough. This statement is general and timeless, and it is not concerned with specific achievement in a given time.
<b>NON-DEPARTMENTAL</b>	A cost accumulation center where costs that can not be directly identified and allocated to specific activities, functions or programs can be accounted for.
<b>OBJECTIVE</b>	A desired output oriented accomplishment which can be measured and achieved within a given time.
<b>PERMANENT FUND</b>	Special revenue fund established from the sale of Borough assets. Earnings from this fund are utilized to supplant the general fund.
<b>PERSONAL SERVICES</b>	The cost of personnel employed by the Borough government.
<b>RECORDS MANAGEMENT</b>	A system of filing, retention, and timely destruction of obsolete data and information.
<b>RESERVES</b>	That portion of the fund balance that is not available for appropriation or expenditure or is legally segregated for a specific future use.

<b>REVENUES</b>	Income from taxes, license fees, user fees, grants and other items or amounts of income.
<b>SERVICE AREA</b>	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.
<b>SUPPLIES AND SERVICES</b>	Expenditure classifications for items or services which will be consumed or used during the course of the fiscal year.
<b>TRANSFERS</b>	Money moved from one fund to another with Borough Assembly approval.
<b>UNALLOCATED</b>	Not designated for a specific purpose.
<b>WORK PROGRAM</b>	A description of who does what, where and when.
<b>ZONING</b>	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, 1997

### No Debt Limit is Manadated by Law

#### Direct and Overlapping Debt June 30, 1997

#### Total Direct Debt:

Outstanding G.O. Bonds - Ketchikan Gateway Borough		\$10,800,000
Less Selp-supporting Debt:		
1972 Airport Improvement Bonds	(130,000)	
1995 Recreation Sales Tax Revenues	<u>(7,070,000)</u>	<u>(7,200,000)</u>
Total Direct Debt		<u>3,600,000</u>

#### City of Ketchikan Direct Debt:

Outstanding G. O. Bonds - City of Ketchikan		\$8,735,000
Less Self-dupporting Debt:		
Bonds paid from Ketchikan Port Fund Revenues	(5,425,000)	
Bonds paid from Wastewater Fund Revenues	<u>(1,671,550)</u>	<u>(7,096,550)</u>
Total City of Ketchikan Direct Debt		<u>1,638,450</u>
Total Direct and Overlapping Debt		<u><u>\$5,238,450</u></u>

Source: Ketchikan Gateway Borough and City of Ketchikan Financial Records

# KETCHIKAN GATEWAY BOROUGH

## DEBT SERVICE REQUIREMENTS TO MATURITY

June 30, 1997

Fiscal Year	G.O. Bonds-Education			G.O. Bonds-IRC			Revenue Bonds-Airport		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
1998	1,200,000	239,400	1,439,400	455,000	341,328	796,328	40,000	10,400	50,400
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			
	<b>\$ 3,600,000</b>	<b>\$ 480,000</b>	<b>\$ 4,080,000</b>	<b>7,070,000</b>	<b>\$ 2,380,685</b>	<b>\$ 9,450,685</b>	<b>\$ 130,000</b>	<b>\$ 21,600</b>	<b>\$ 151,600</b>

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

Year Ended June 30, 1997

	Interest Rate	Payment Dates	Issue Date	Final Maturity Date	Authorized	Issued	Retired	Outstanding
<b>GENERAL OBLIGATION BONDS</b>								
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	6,000,000	3,600,000
1995 IRC Bonds	4.30 - 6.00	5/15 & 11/15	12/07/95	5/15/2009	7,500,000	7,500,000	430,000	7,070,000
					\$ 17,100,000	\$ 17,100,000	\$ 6,430,000	\$ 10,670,000
<b>REVENUE BONDS</b>								
1980 Airport Improvement Bonds	8.00	5/1 & 11/1	05/01/80	05/01/2000	410,000	410,000	280,000	130,000

# KETCHIKAN GATEWAY BOROUGH

## SCHEDULE OF ASSESSED VALUATIONS

YEAR	VALUATION(\$)	MILLAGE RATE	DOLLAR AMOUNT(\$)
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### GENERAL FUND

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	247,655,450	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

### NONAREAWIDE FUND

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

# 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

### 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

### 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

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 1336 Amended

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, LEVYING FOR THE TAX YEAR OF 1997 A GENERAL AREAWIDE TAX FOR AREAWIDE BOROUGH PURPOSES; LEVYING A GENERAL NONAREAWIDE TAX FOR NONAREAWIDE PURPOSES; LEVYING A TAX IN THE SOUTH END 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 1997; 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 1997 based upon the assessment roll in the amount of \$1,005,582.800, producing taxes of \$6,643,108, 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 .84 mill for Borough Nonareawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year 1997 based on the assessment roll for real property in the amount of \$484,273,300, producing taxes of \$389,475, 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 End 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 1997 based on the assessment roll for real property in the amount of \$98,039,000, producing taxes of \$89,707 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 1997 based on the assessment roll for real property in the amount of \$59,319,100, producing taxes of \$56,232 provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

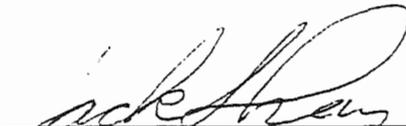
Section 5. There is hereby levied upon all taxable real and personal property in the Forest Park Service Area, except such property as is exempt by law from taxation, a general tax of 3.50 mill for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 1997 based on the assessment roll for real property in the amount of \$20,681,200, producing taxes of \$69,775 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, 1997 and shall become delinquent unless paid before October 1, 1997.

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.

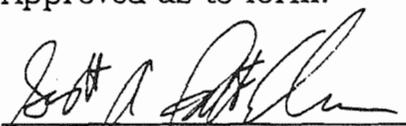
ADOPTED this 2nd day of June, 1997.

  
BOROUGH MAYOR

ATTEST:

  
BOROUGH CLERK

Approved as to form:

  
BOROUGH ATTORNEY

EFFECTIVE DATE 6/2/97			
ROLL CALL	YES	NO	ABSENT
CONLEY	✓		
COYNE	✓		
ELKINS		✓	
MARSHALL	✓		
MARTIN		✓	
TIPTON	✓		
VAN HORN		✓	
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			