

KETCHIKAN GATEWAY BOROUGH
ALASKA



1995 - 1996 BUDGET

KETCHIKAN GATEWAY BOROUGH

1995/96 BUDGET

AND CAPITAL PROGRAM

Mayor and Assembly

James E. Carlton, Mayor
Ernest F. Hansen, Vice-mayor
Donald R. Chenhall
Donald W. Mitchel
Michael R. Cruise
Phyllis L. Yetka
John C. Conley
Tom Coyne

Appointed Staff

Georgianna C. Zimmerle, Clerk
Teresa S. Williams, Attorney
Michael D. Rody, Manager

Directors

Robert Bright, Planning & Community Development
James E. Voetberg, Maintenance & Operations
Alvin E. Hall, Administrative Services
Penny Luse, Transportation Services
L. E. Williams, Animal Protection
Greg Kolean, Parks & Recreation
Dennis L. Finegan, Assessment

Effective July 1, 1995

Adopted on June 19, 1995

Acknowledgements for

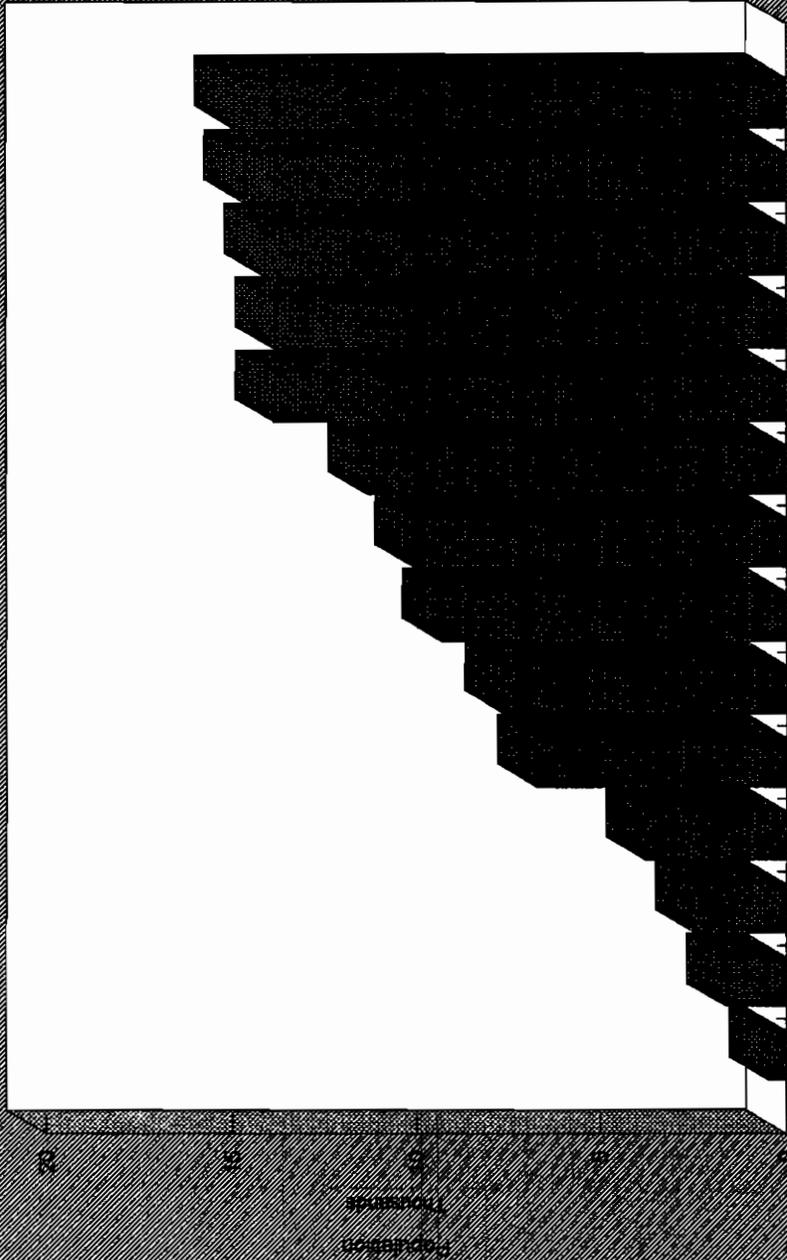
Staff Assistance in Preparing Budget

**Chris Aubertine, Adm. Assistant to the Borough Manager
Vicki Campbell, General Accounting Supervisor
Mechelle Madden, Administrative Secretary
Jennifer Keim, Accounting Technician**

Graphic Consultant

Betsy Germain

Ketchikan Gateway Borough Population



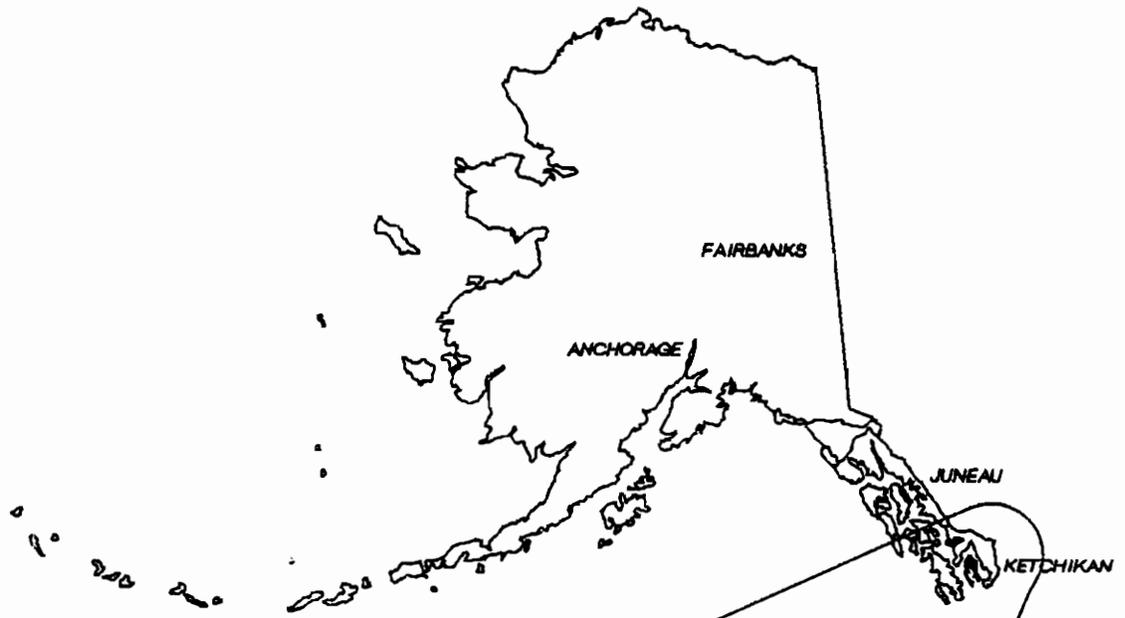
■ Data A

**KETCHIKAN GATEWAY BOROUGH
ANNUAL BUDGET
Fiscal Year 1995/96**

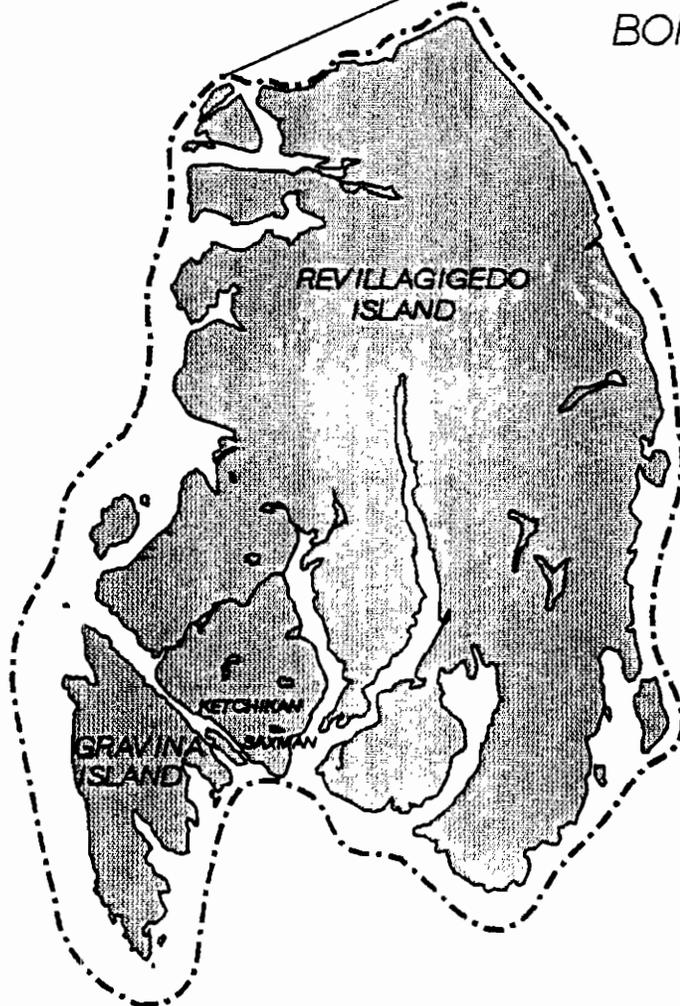
TABLE OF CONTENTS

I.	Manager's Message/Introduction	<u>Page Nos.</u>
	Budget Message	1-9
	Revenue and Appropriation Summary for all Funds	10
	Organizational Chart	11
	Distinguished Budget Presentation Award	12
II.	General Fund	
	Ordinance No. 967	13-15
	General Fund	16-20
	Mayor and Borough Assembly	21-25
	Manager's Office	26-32
	Clerk's Office	33-39
	Law Department	40-46
	Administrative Services	47-52
	Assessment	53-60
	Animal Protection	61-67
	Parks and Recreation	68-75
	Maintenance and Operations	76-82
	Planning and Community Development	83-89
	Economic Development	90-94
	Non-Departmental	95-97
	Interfund Transfer	98-99
	Automation	100-101
	Education	102-104
III.	Enterprise Funds	
	Transportation Services Enterprise Fund	105-113
	Administration	114-116
	Field	117-119
	Terminal	120-122
	Murphy's Pullout	123-125
	Ferry	126-129
	Transit	130-134

IV. Capital Improvement Budget	135-144
V. Special Revenue Funds	
Land Trust Fund	145-147
Non Area Wide Fund	148-150
Permanent Fund	151-153
School Bond/Capital Improvement Fund	154-157
Service Areas	158
South End Fire District	159-161
Shoreline	162-165
Mountain Point	166-168
Waterfall Creek	169-171
Mud Bight	172-174
Forest Park	175-177
Gold Nugget	178-180
Shoup Street	181-183
South Tongass	184
VI. Miscellaneous	
Fiscal Year 1995/96 Budget Process	185-187
Community Profile/Demographics	188-190
Glossary of Terms and Abbreviations	191-195
Computation of Legal Debt Margin	196
Debt Services Requirements	197
Combined Schedule of Bonds Payable	198
Schedule of Assessed Valuations	199-200
Resolution No. 1223	201-202



KETCHIKAN GATEWAY
BOROUGH



INTRODUCTION

KETCHIKAN GATEWAY BOROUGH

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

Michael Dean Rody
Borough Manager

(907) 228-6625
Fax: (907) 247-6625

BUDGET MESSAGE

DATE: June 30, 1995

TO: The Honorable Mayor, Assembly Members, and the Citizens of the Ketchikan Gateway Borough

FROM: Michael Dean Rody, Borough Manager

INTRODUCTION

In compliance with Section 40.10.010 (a) of the Ketchikan Gateway Borough's *Code of Ordinances* and, further, in accordance with the laws of the State of Alaska transmitted, herewith, is the final budget for the Borough for fiscal year 1995-1996. This budget contains the operational budgets for both general government and enterprise activities. Also included is a five year capital budget which, for the first time, includes capital projects requested by the Ketchikan Gateway Borough School District. The School District's operational budget is included by reference with their full budget presented in a separate document.

The past year has been a challenging year since it was the second year of reduced general and enterprise fund expenditures. It was a year in which the Borough was able to make significant advancements in developing an appropriate fund balance in the general fund. It was a year in which we were able to reach agreement with two collective bargaining units for multi-year contracts. A major rewrite of the borough's personnel policy was completed and has been adopted, along with establishment of several departmental operational procedures. The forty million dollar plus high school project was nearly completed this past year. Our transit system was materially improved with the addition of new equipment and the soon to be implemented service expansion. We were able to make significant headway with the improvement of borough automation. This past year we began the design for the proposed indoor recreation center and we were able to begin advertising for bids for site development. In all, it was a very good year.

It is expected that the 1995-1996 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 has new leadership and will focus on the completion of two major projects - the comprehensive plan and revision of borough code. This year we expect to make significant progress with our capital improvement program, in particular with the development of the indoor recreation center. Departmental standard operating procedures should be wholly in place. This year we will negotiate two additional labor agreements. Quality of service will be reemphasized and it is anticipated that the Lewis Reef permitting process will be satisfactorily brought to closure increasing available industrial land.

This is the year in which we propose to address several deferred maintenance projects as well as fine-tune many of our borough facilities. As described in the various departmental mission statements, 1995-1996 should also be a very good year.

Property assessment value increased by approximately seven and one half percent (7.5%) this past year, allowing the Assembly to reduce the mill rate from 8.3 mills to 7.5 mills. This resulted in reducing *ad valorem* taxes from \$6,640,000 for fiscal year 1994/1995 to \$6,454,814 for this upcoming fiscal year.

The 1995/96 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 materialize that warrant consideration. The final product that emerges from this process will be the Assembly's operating plan for the Borough for 1995/96.

The staff is pleased to present the Ketchikan Gateway Borough, Alaska 1995/96 annual budget. This budget reflects the ongoing mission of the Ketchikan Gateway Borough in maintaining cost effective programs and services consistent with the goal of preserving and enhancing the current quality of services enjoyed by all citizens of the Borough.

REVENUES

Projected General Government revenues for fiscal year 1995/96 will be approximately \$11,512,816. This is a decrease of \$277,459, or 2.35 percent, estimated revenues for fiscal year 1995/96. The table below identifies the major revenue sources of the Borough and the net change by category.

	<u>1995 Budget</u>	<u>1996 Budget</u>	<u>Net Change</u>
Taxes and Fees	10,018,432	9,828,419	(190,013)
Revenue from Other Governments	1,232,196	1,055,119	(177,077)
Charges for Services	387,697	387,000	(697)
Interfund Revenues	<u>151,950</u>	<u>242,278</u>	<u>90,328</u>
Total	<u>11,790,275</u>	<u>11,512,816</u>	<u>(277,459)</u>

Approximately \$9,828,419 or 85.4 percent of the Borough's 1995/96 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>1995 Budget</u>	<u>1996 Budget</u>	<u>Net Change</u>
Property Taxes	6,663,500	6,483,169	(180,331)
Sales Taxes	3,055,829	3,060,000	4,171
Transient Tax	28,753	15,000	(13,753)
Automobile and Boat Tax	149,000	160,000	11,000
Other Tax and Fees	<u>121,350</u>	<u>110,250</u>	<u>(11,100)</u>
Total	<u>10,018,432</u>	<u>9,828,419</u>	<u>(190,013)</u>

Property tax revenues are projected to decrease by \$180,331 resulting from an increase in property tax values of \$63,757,100, and a decrease in mill levy of 0.8 mills. Senior citizen tax exemption is expected to have an increased adverse effect on revenue as the State is not expected to fund this program in 95/96. All property values in the Borough are determined by the Assessment Department. The latest data from the Director of Assessment estimates the values of real and personal property located with the Borough on January 1, 1996 at \$915,000,000 up from the past year's value of \$851,242,900.

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 appears to have been relatively stable over the past four years.

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

Shared revenues and other revenues from the State of Alaska continue their downward trend, requiring municipalities to raise local revenues and/or curtail the level of services the municipalities provide to their citizens. The Borough is projected to lose \$50,490 in revenue sharing and municipal assistance during 1995/96. The following table below summarizes the major categories of non-local revenue and net changes.

	<u>1995 Budget</u>	<u>1996 Budget</u>	<u>Net Change</u>
Revenue Sharing	222,884	206,931	(15,953)
Municipal Assistance	275,537	241,000	(34,537)
Raw Fish Tax	250,000	300,000	50,000

Timber Stumpage	150,000	175,000	25,000
Child Care Programs/Other	67,534	57,524	(10,010)
Payment in Lieu of Taxes	<u>266,241</u>	<u>74,664</u>	<u>(191,577)</u>
Total	<u>1,232,196</u>	<u>1,055,119</u>	<u>(177,077)</u>

Charges for services include user fees for services provided by the Borough. Such fees encompass zoning and platting, digital map sales, animal protection, passports, recreation program, and other fees. Charges for services continue to remain constant. The following table summarizes the major categories of charges for services.

	<u>1995 Budget</u>	<u>1996 Budget</u>	<u>Net Change</u>
Interest Income	135,000	150,000	15,000
Other Sales and Services	25,102	25,000	(102)
Zoning and Platting Fees	13,000	15,000	2,000
Digital Map Sales	4,500	1,000	(3,500)
Animal Protection Fees	27,500	27,500	0
Passports	2,850	3,500	650
Recreation Program Fees	<u>179,745</u>	<u>165,000</u>	<u>(14,745)</u>
Total	<u>387,697</u>	<u>387,000</u>	<u>(697)</u>

Fund transfers represent operating subsidies of transfers of resources from one fund to another fund to share or subsidize the cost of programs or activities accounted for in other funds. In 1995, fund transfers totaled \$450,000. The amount budgeted for 1996 is the same. While the amount is the same there are significant changes in where the funds are allocated.

Increases in transfers occurred as follows: (1) transfer from the General Fund for \$450,000 for debt service, and (2) a decrease in transfer from the General Fund to the Transit Enterprise Fund in the amount of \$150,000.

EXPENDITURES

General Fund

General fund expenditures have increased over the preceding year. Even after an increase for Capital Improvement Projects from the general fund of two hundred and fifty percent and the increase in personnel costs resulting from the negotiation of two labor agreements, general fund expenditures remain fairly consistent with previous year's expenditures. Most fund categories only realized small incremental increases.

Since the proposed expenditure plan has remained fairly constant while the assessed value of property increased by approximately ten percent, it will be possible to reduce the *ad valorem* tax this next fiscal year. The *ad valorem* tax was reduced from 8.3 mills to 7.5 mills and revenues will still meet the proposed general fund expenditure plan while retaining a targeted fund balance of \$862,785 and designated reserve of \$150,000. The unrealized revenue by this millage reduction would be approximately \$640,500 ($\$915,000,000 \times 0.0007$).

At the same time, there was not sufficient revenue in the non-area wide fund to cover anticipated expenses. The funds from this account funds the library and their present request is for \$313,147. With projected total revenue of \$294,898, the funding shortfall would have been \$18,249. However, with the millage increase from 0.65 mills to 0.70 mills an additional \$22,272 in funds will be generated. This would be enough to cover the shortfall and leave a small fund balance of approximately \$4,000 in the account.

The proposed 1995/96 general government annual budget is requesting appropriations for expenditures totaling \$11,750,519. By comparison, the 1995 budget totaled \$11,351,956. This represents an increase of \$398,563 or 3.51 percent. The table below summaries how the Borough has spent its financial resources over the past three years and a projection of how those resources will be spent in 1995 and 1996.

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
General Government	1,845,422	1,784,097	1,573,958	1,614,502	1,654,075
Public Services	2,137,938	2,081,005	2,635,678	2,632,712	2,821,146
Education	6,078,355	6,347,993	6,347,993	6,347,993	6,338,311
Capital Projects	226,677	72,238	105,243	84,860	271,493
Other	128,700	353,761	259,519	221,889	215,494
Transfers	<u>1,180,643</u>	<u>723,304</u>	<u>804,507</u>	<u>450,000</u>	<u>450,000</u>
Total	<u>11,597,735</u>	<u>11,362,398</u>	<u>11,726,898</u>	<u>11,351,956</u>	<u>11,750,519</u>

This budget includes, for the first time, a projected five-year capital budget. This budget calls for \$27,663,455 in expenditure over five years with nearly forty percent of that amount being expended this fiscal year.

The major expenditure this year is for the indoor recreation center (IRC). This project is being funded by debt financing with repayment based on the half percent sales tax. Projected funding for the IRC amounts to \$7,500,000. In addition, other recreational projects include Phase II of the community pool, \$1,650,000, Valley Park pool renovation, \$380,000, \$141,000 for three small projects, and approximately \$76,993 in deferred maintenance projects.

Transportation services has a total of \$13,091,971 in projects over the next five years, with improvement of the seaplane facility at \$2,700,000, being the major project. This single project is 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. However, the state CIP budget remains to be finalized and, therefore, funding status remains inconclusive at this time.

For the first time, the school district has submitted capital projects to the Borough for funding consideration. The total request for the first year is \$203,000. 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 an effort to develop a comprehensive Borough communications program to addressing deferred maintenance issues to construction of major recreational facilities. It is a program that should result in tangible beneficial results for Borough citizens.

Enterprise Funds

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, the intent is to cover the cost of the operation or activity primarily through the collection of user charges. In the case of the 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 historically heavily subsidized from the general fund in the range of \$150,000 annually. However, sufficient reserves have been established so that a general fund subsidy will not be required this year. In order to make this cost center truly profitable the fees would have to be increased by three 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.

The ferry operation has been broken out from this upcoming year as a distinct enterprise fund. In past years it had been included as part of the overall airport enterprise fund and, as a result, the funds tended to meld together. The result was that one or the other funds wound up subsidizing the other and we did not have a clear accounting of cash flow. By breaking out the transportation account into airport, ferry, and transit, we will have a much clearer view of funding or cash requirements.

In recent years the ferry operation subsidized the airport operation. However, this past practice has reversed itself and the ferry operation does not generate sufficient financial support for itself. The projected revenue for the ferry is \$956,000 which is a shortfall of approximately \$63,000. This cost will need to be covered as well as the indirect administrative costs that will be charged this next year. In addition, we need to begin building up a reserve account for the purchase of a new ferry. While it is anticipated that the borough may reasonably expect state financial assistance in acquiring a new ferry, it is projected that we will need to dedicate at least \$1,230,000 of the \$4,100,000 needed.

Last year it was proposed that a twenty percent increase be applied to the ferry rates. This would generate additional revenue of between \$100,000 and \$170,000. This amount will be required just to meet current expenditures and to establish the beginnings of an equipment replacement account.

The difference between revenue and expenditures for the airport is approximately a positive \$125,000. However, that does not include the indirect administrative cost recovery effort that is being initiated this year. Suffice it to say that funding for the airport is projected to be adequate. There will be some additional fine tuning of the fees and charges, plus there may be additional revenue generated by the new communications board and possibly some enhanced parking fees, but there are no projected significant increases needed to cover current costs. During the last couple of years the borough has been able to get the airport operation out of a deficit position. Last year's budget plan has been reduced by about \$100,000 plus for this year

The transit operation remains unprofitable, but there will be no additional general fund subsidy required this year. There is sufficient fund balance remaining that when coupled with next year's projected revenue will negate the need for general fund subsidy. It is hoped that additional revenue will be produced by extending transit service to the Carlanna area along with a proposed aggressive promotion effort. As noted last year, the transit operation will not soon be a profitable cost center, but we can make efforts to reduce any subsidy that may be required.

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 has remained fairly constant over the last few years. While the Assembly was requested to fund \$6,738,311 this year, they funded \$6,338,311, approximately ninety-four percent of the amount requested.

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 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 third year of a different way of formatting the budget with a different review process. There will certainly be adjustments made in the process. But a few things that will not change is a desire to present a budget that clearly identifies detailed cost attributable to any activity, a budget that sustains or improves upon an identified level of service and which is 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 retains two aspects. The first is an effort to rebuild 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 four percent (4%) and, preferably, eight and one-third percent (8.3%) of the total operational budget. In the case of the overall budget that would result in an ending fund balance of between \$500,000 and \$1,000,000. 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 four general obligation bond issues outstanding totaling \$8,819,000. These issues are: 1958 APW Bonds - \$529,000, 1972 Airport Bonds - \$330,000, 1974 Refunding - \$200,000 and 1989 Series "A" School Bonds - \$6,000,000. The 1972 bond issue will mature in 1995. These bonds are self supporting from the revenues of the Airport. The 1974 bond issue will mature in 1997. The 1989 bond issue will mature in 1997. The 1989 bond issue will mature in 2000. The 1958 APW Bonds remain on the Borough records. Although the bonds have not been formally forgiven, there is unofficial evidence that the bonds will not be present for payment.

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 planning on issuing new bonds for the construction of an indoor recreation center. Total issue for this project is projected to be \$7,500,000. While these will be general obligation bonds there is an independent funding source in place to retire this proposed debt.

Two years ago the voters provided for the addition on a half percent sales tax to be used for the construction of recreational facilities. This produces cash flow in excess of \$900,000 annually. The Assembly has earmarked \$800,000 of these revenues for the retirement of bond proceeds. There are presently no other debt management issues being addressed this year.

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 the day of collection.

Investment of Borough funds emphasize the preservation of principal with a yield expectation exceeding the revenue generated by ninety (90) day treasury notes.

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 some judicious implementation that 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 the staff for their professional and responsible response to the "budget call". Their efforts are much appreciated and necessary. I also want to thank the Director of Administrative Services, Al Hall, and his wonderful staff for their magnificent effort in preparing this budget plan. Lastly, I thank the Mayor and Assembly for the thoughtful guidance they have given to staff in preparation of this document.

KETCHIKAN GATEWAY BOROUGH
REVENUE AND APPROPRIATIONS SUMMARY FOR ALL FUNDS
Fiscal Year 1995/96

	BEGINNING FUND BALANCE 7/1/95	FY 95/96 ESTIMATED REVENUE	FY 95/96 BUDGETED APPROP	ENDING FUND BALANCE 6/30/96
General Fund	1,100,488	11,512,816	11,750,519	862,785
Land Trust Fund	4,825,623	885,975	189,662	5,521,936
Nonareawide Fund	7,262	309,908	313,147	4,023
Permanent Fund	266,498	9,598	9,598	266,498
School Bond/Capital Improvement	(416,794)	2,237,304	1,804,700	15,810
Airport Enterprise Fund	2,323,511	1,371,325	1,583,075	2,111,761
Ferry Enterprise Fund	339,991	956,000	1,026,301	269,690
Transit Enterprise Fund	99,271	189,361	229,156	59,476
South End Fire Protection	152,837	101,340	95,612	158,565
Shoreline Service Area	70,304	56,160	47,821	78,643
Mountain Point Service Area	75,150	95,000	76,223	93,927
Waterfall Creek Service Area	71,984	14,893	3,992	82,885
Mud Bight Service Area	23,651	11,605	300	34,956
South Tongass Service Area	8,110	400	0	8,510
Forest Park Service Area	292,473	112,169	90,353	314,289
Gold Nugget Service Area	16,267	11,940	5,459	22,748
Shoup Street Service Area	5,175	40,000	44,654	521
TOTALS	9,261,801	17,915,794	17,270,572	9,907,023



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO
**Ketchikan Gateway Borough,
Alaska**

**For the Fiscal Year Beginning
July 1, 1994**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Ketchikan Gateway Borough, Alaska for its annual budget for the fiscal year beginning July 1, 1994.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

GENERAL FUND

KETCHIKAN GATEWAY BOROUGH

ORDINANCE NO. 967 AMENDED

AN ORDINANCE OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, ADOPTING THE BUDGET FOR FISCAL YEAR 1995/96 AND APPROPRIATING FROM THE GENERAL FUND, LAND TRUST FUND, NONAREAWIDE FUND, PERMANENT FUND, SCHOOL BOND/CAPITAL IMPROVEMENT FUND, AIRPORT FUND, FERRY FUND, TRANSIT ENTERPRISE FUND, SOUTH END FIRE PROTECTION SERVICE AREA FUND, SHORELINE SERVICE AREA FUND, MOUNTAIN POINT SERVICE AREA FUND, WATERFALL CREEK SERVICE AREA FUND, MUD BIGHT SERVICE AREA FUND, FOREST PARK SERVICE AREA FUND, GOLD NUGGET SERVICE AREA FUND, AND SHOUP STREET SERVICE AREA FUND; APPROPRIATING FOR CAPITAL IMPROVEMENT PROJECTS FOR FISCAL YEAR 1995/96; 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 1995/96 Budget and Capital Program.

B. After hearing public testimony, the Assembly now desires to adopt the 1995/96 budget.

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

Section 1: The budget for the fiscal year beginning July 1, 1995, entitled KETCHIKAN GATEWAY BOROUGH 1995/96 BUDGET, is hereby adopted.

Section 2: The sum of \$11,750,519 is hereby appropriated from the General Fund of the Ketchikan Gateway Borough for fiscal year beginning July 1, 1995.

Section 3: The sum of \$125,000 is hereby appropriated from the Land Trust Fund of the Ketchikan Gateway Borough for fiscal year beginning July 1, 1995.

Section 4: The sum of \$313,147 is hereby appropriated from the Nonareawide Fund of the Ketchikan Gateway Borough for fiscal year beginning July 1, 1995.

Section 5: The sum of \$9,598 is hereby appropriated from the Permanent Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1995.

Section 6: The sum of \$1,804,700 is hereby appropriated from the School Bond/Capital Improvement Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1995.

Section 7: The sum of \$1,151,555 is hereby appropriated from the Airport Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1995.

Section 8: The sum of \$1,019,300 is hereby appropriated from the Ferry Fund of the Ketchikan Gateway Borough for fiscal year beginning July 1, 1995.

Section 9: The sum of \$229,156 is hereby appropriated from the Transit Enterprise Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1995.

Section 10: The sum of \$95,612 is hereby appropriated from the South End Fire Protection Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1995.

Section 11: The sum of \$47,821 is hereby appropriated from the Shoreline Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1995.

Section 12: The sum of \$76,223 is hereby appropriated from Mountain Point Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1995.

Section 13: The sum of \$3,992 is hereby appropriated from the Waterfall Creek Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1995.

Section 14: 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, 1995.

Section 15: The sum of \$90,353 is hereby appropriated from the Forest Park Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1995.

Section 16: The sum of \$5,459 is hereby appropriated from the Gold Nugget Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1995.

Section 17: The sum of \$29,654 is hereby appropriated from the Shoup Street Service Area Fund of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1995.

Section 18: The sum of \$695,155 is hereby appropriated for Capital Improvement Projects of the Ketchikan Gateway Borough for the fiscal year beginning July 1, 1995.

Capital Improvement Projects.

a.	General Fund	- \$271,493
b.	Land Trust	- \$ 64,662
c.	Enterprise Fund	
	(1) Airport	- \$337,000
	(2) Ferry	- \$ 7,000
d.	Shoup Street Service Area Fund	- \$ 15,000

Section 19: This ordinance shall become effective upon adoption.

ADOPTED this 19th day of June, 1995.

Jim Carlton

 BOROUGH MAYOR

ATTEST:

A. G. Ginnelle

 BOROUGH CLERK

Approved as to form:

Arena S. Williams

 BOROUGH ATTORNEY

PUBLIC HEARING: <u>6/19/95</u>			
EFFECTIVE DATE: <u>6/19/95</u>			
ROLL CALL	YES	NO	ABSENT
CHENHALL	✓		
CONLEY	✓		
COYNE		✓	
CRUISE	✓		
HANSEN	✓		
MITCHEL	✓		
YETKA	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			

Ketchikan Gateway Borough

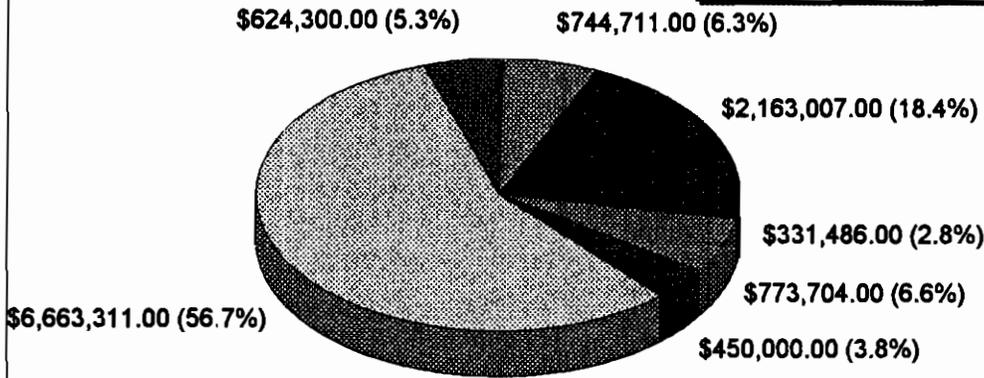
FY1995/96 BUDGET

GENERAL FUND – SUMMARY OF REVENUE AND APPROPRIATIONS

	<u>FY 91/92</u>	<u>FY 92/93</u>	<u>FY 93/94</u>	<u>FY 94/95</u>	<u>FY 95/96</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
FUNDS AVAILABLE – July 1	1,336,308	118,199	404,982	295,137	1,100,488
REVENUES:					
Services / Taxes	7,886,939	9,448,364	9,837,398	10,198,177	9,993,419
Grants / State & Federal	1,537,046	1,128,581	1,180,730	1,232,196	1,055,119
Transfers	666,806	453,904	410,881	151,950	242,278
Other / Expense Recoveries	288,834	618,332	188,047	207,952	222,000
TOTAL REVENUES	<u>10,379,625</u>	<u>11,649,181</u>	<u>11,617,056</u>	<u>11,790,275</u>	<u>11,512,816</u>
EXPENDITURES:					
Salaries and wages	1,632,897	1,705,682	1,998,180	2,078,412	2,163,006
Employee benefits	576,377	583,555	710,125	726,308	744,712
Professional/Contractual Services	867,873	690,981	605,714	566,826	594,300
Education / School District	6,360,123	6,630,701	6,692,082	6,627,993	6,663,311
Transfers	1,111,643	723,304	767,469	450,000	450,000
Support goods and services	690,142	816,377	780,937	757,457	803,704
Equipment / Capital Improvements	358,679	211,798	172,394	144,960	331,486
TOTAL EXPENDITURES	<u>11,597,734</u>	<u>11,362,398</u>	<u>11,726,901</u>	<u>11,351,956</u>	<u>11,750,519</u>
FUNDS AVAILABLE – June 30	118,199	404,982	295,137	733,456	862,785

Ketchikan Gateway Borough General Fund

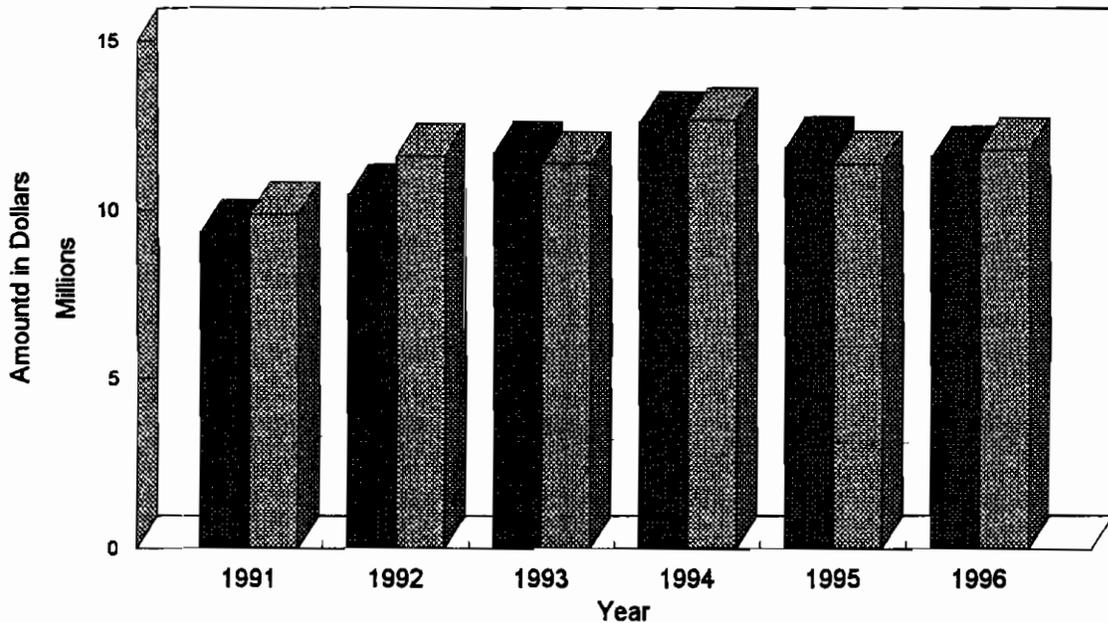
- | | |
|-------------------------|--------------------|
| ■ Salaries | ■ Transfers |
| ▨ Benefits | ▨ Support Services |
| ■ Professional Services | ■ Equipment |
| ▨ School District | |



Appropriations FY 1995-96

Ketchikan Gateway Borough Revenues vs Expenditures

- | | |
|------------|----------|
| ■ Revenues | ▨ Actual |
|------------|----------|



KETCHIKAN GATEWAY BOROUGH

FY 1995/96 – ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE (DETAIL)

GENERAL FUND

DESCRIPTION	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
FUNDS AVAILABLE JULY 1	1,336,308	118,198	404,981	295,136	1,100,488	
TAXES AND FEES:						
4010 Real Property Taxes	4,664,540	6,095,850	6,355,320	6,640,000	6,454,814	-2.79%
4020 Business –Personal Taxes	359,697	427,552	408,227	373,500	414,442	10.96%
4030 Boat Taxes	33,623	35,068	34,895	34,000	35,000	2.94%
4040 Sales Taxes –In City	2,290,454	2,393,450	2,355,193	2,500,000	2,510,000	0.40%
4050 Sales Taxes –Out City	428,203	465,257	496,403	570,937	550,000	-3.67%
4055 Transient Occupancy Tax	19,999	20,068	10,658	28,753	15,000	-47.83%
4060 Automobile Taxes	143,028	114,653	133,681	115,000	125,000	8.70%
4070 Borough Discount	(12,086)	(13,034)	(11,791)	(15,108)	0	-100.00%
4080 Penalty & Interest	81,829	99,753	68,123	82,000	75,000	-8.54%
4090 Foreclosure Fees	16,750	16,128	15,045	18,000	15,000	-16.67%
4095 Sale of Foreclosed Property	0	0	87,480	0	0	0.00%
4100 Saxman Collection Fee	4,606	2,189	0	0	0	0.00%
4110 NSF Fees	1,053	662	752	1,350	250	-81.48%
4150 SR Citizen Contribution	(178,542)	(250,476)	(320,705)	(350,000)	(386,087)	10.31%
4190 Alaska Housing Authority	20,149	24,448	20,844	20,000	20,000	0.00%
Total	7,873,303	9,431,568	9,654,125	10,018,432	9,828,419	-1.90%
REVENUE FROM OTHER GOVTS:						
4205 Municipal Assistance	366,822	336,030	306,152	275,537	241,000	-12.53%
4210 Amusement Tax Refund	744	24	24	24	24	0.00%
4215 Raw Fish Tax Refund	323,382	243,441	319,242	250,000	300,000	20.00%
4220 State Revenue Sharing	222,369	258,050	247,649	222,884	206,931	-7.16%
4225 Timber Stumpage	412,334	146,123	165,878	150,000	175,000	16.67%
4230 City of Ketchikan	2,782	0	0	0	0	-100.00%
4240 State Child Care Grant	45,413	70,249	67,121	67,510	57,500	-14.83%
4245 Payment in Lieu of Taxes	208,613	74,664	74,664	266,241	74,664	-71.96%
Total	1,582,459	1,128,581	1,180,730	1,232,196	1,055,119	-14.37%
CHARGES FOR SERVICES:						
4305 Interest Income	220,517	416,027	102,211	135,000	150,000	11.11%
4320 Other Sales & Services	7,626	8,055	9,266	10,102	10,000	-1.01%
4325 Zoning & Platting Fees	15,546	14,348	18,540	13,000	15,000	15.38%
4330 Digital Map Sales	3,466	3,913	3,461	4,500	1,000	-77.78%
4335 Animal Protection Fees	22,510	27,150	27,379	27,500	27,500	0.00%
4340 Passports	2,674	2,560	2,855	2,850	3,500	22.81%
4350 Parks & Rec Revenue	0	16,796	5,460	15,695	0	-100.00%
4380 Recreation Program Fees	13,636	0	177,813	164,050	165,000	0.58%
4390 Miscellaneous Revenue	16,495	146,279	24,335	15,000	15,000	0.00%
Total	302,470	635,128	371,320	387,697	387,000	-0.18%

KETCHIKAN GATEWAY BOROUGH

FY 1995/96 – ESTIMATED REVENUE, APPROPRIATIONS AND FUNDS AVAILABLE (DETAIL)

GENERAL FUND

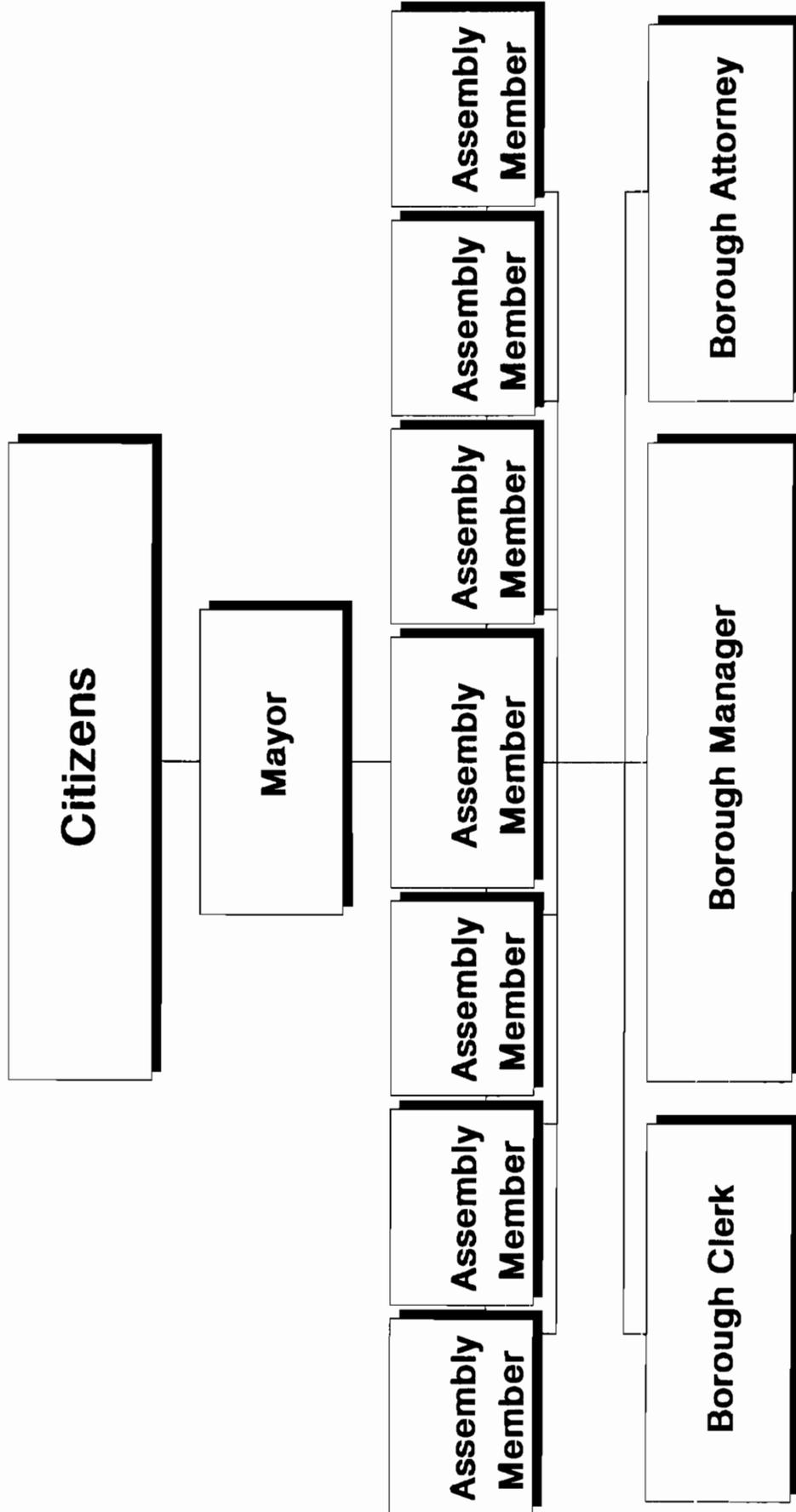
DESCRIPTION	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
INTERFUND REVENUES:						
4410 Land Trust Fund	588,643	410,000	380,000	125,000	125,000	0.00%
4430 Service Area Funds	16,950	16,950	20,881	16,950	17,000	0.29%
4440 Transit Enterprise Fund	15,000	15,000	0	0	0	0.00%
4460 Permanent Fund	800	11,954	10,000	10,000	9,568	-4.32%
4470 Interdepartmental Revenue	0	0	0	0	90,710	100.0%
Total	621,393	453,904	410,881	151,950	242,278	59.45%
TOTAL REVENUE	10,379,625	11,649,181	11,617,056	11,790,275	11,512,816	-2.35%
TOTAL FUNDS AVAILABLE	11,715,933	11,767,379	12,022,037	12,085,411	12,613,304	4.37%

SUMMARY OF APPROPRIATIONS – GENERAL FUND

Administrative Services Department	567,733	562,662	449,088	488,376	492,657	0.88%
Animal Protection Department	240,263	258,562	218,336	228,200	242,645	6.33%
Assembly and Mayor	96,856	153,332	79,973	116,787	119,537	2.35%
Assessment Department	375,425	352,522	344,640	362,200	365,534	0.92%
Automation	0	0	74,460	68,250	45,950	-32.67%
Capital Projects	226,677	72,238	105,243	84,860	271,493	219.93%
Child Care Grant Program	51,527	70,584	84,057	67,510	56,056	-16.97%
Clerk's Office	169,394	165,591	165,693	168,561	176,262	4.57%
Law Department	191,060	180,464	199,868	172,448	173,502	0.61%
Maintenance and Operations	399,274	464,724	448,791	505,823	518,841	2.57%
Manager's Office	444,954	369,526	334,696	306,130	326,583	6.68%
Non-Departmental	128,700	180,520	185,059	153,639	169,544	10.35%
Parks and Recreation Department	0	0	681,595	630,211	726,964	15.35%
Planning Department	599,466	505,301	449,317	487,759	482,460	-1.09%
Community Education	344,054	315,735	277,488	245,195	234,480	-4.37%
Economic Development O.E.D.P.	223,354	186,099	171,346	188,014	234,700	24.83%
Education – School District	6,358,355	6,627,993	6,652,744	6,627,993	6,663,311	0.53%
Interfund Transfers	1,180,643	896,545	804,507	450,000	450,000	0.00%
TOTAL APPROPRIATIONS	11,597,735	11,362,398	11,726,901	11,351,956	11,750,519	3.51%
FUND BALANCE						
Designated Reserves						
Capital/Equip. Replacement	0	0	0	150,000	150,000	0.00%
Undesignated	118,198	404,981	295,136	583,455	712,785	22.17%
FUNDS AVAILABLE JUNE 30	118,198	404,981	295,136	733,455	862,785	

KETCHIKAN GATEWAY BOROUGH

Fiscal Year 1995/96



ADMINISTRATIVE COMMENTS

The Mayor and Assembly budget remains basically the same as last years budget in terms of funds budgeted. However, there were changes in emphasis. Funding for community promotion activities was significantly reduced and travel and training was increases. This latter increase is to accommodate the travel necessary to attend the Southeast Conference in Whitehorse, Canada.

In addition, \$30,000 has been ear-marked to fund a planning effort on Gravina Island and the Lewis Reef area in particular. This planning is intended to enhance the development of Gravina Island for industrial purposes. The Borough is limited in available land resources for industrial development and Gravina is the one logical location for industrial development.

MISSION STATEMENT

The Borough Assembly is an elected body that is empaneled to represent the citizen's of the Borough, to establish the broad policy under which the Borough government operates, to consider and enact legislation and administrative measures intended to improve services to and for citizens. They provide the leadership and overall direction of the government.

GOALS/OBJECTIVES

- GOAL: MAINTAIN AN ADEQUATE LEVEL OF SERVICES.
- 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 WITH A COST SAVINGS.
- GOAL: WORK TOWARDS SHORTER MORE EFFICIENT MEETINGS.

PROGRESS

- Mill levy was maintained at 8.3 mills for FY 94/95
- Sales tax revenues were slightly increased through the adoption of an ordinance more clearly defining "retail sale or sale at retail" to clarify the taxation of items physically purchased within the Borough although shipped elsewhere. Various service area, animal protection, and zoning fees were adjusted to efficiently and fairly collect for Borough services.
- Sewage problems were partially addressed through adoption of an ordinance adopting limited non-area wide sewer powers and providing for Borough oversight of sewer system maintenance.
- The Assembly has received and acknowledged the "Ketchikan Gateway Borough Overall Economic Development Program 1994." It includes the development goals and projects that came out of the Ketchikan 2004 process.
- The Assembly held joint sessions with the Ketchikan Gateway Borough School Board concerning such items as budget, facility use and maintenance, ground maintenance, and other related issues.
- There are several joint committees with the City of Ketchikan functioning including the Tax Coordinating Committee, Solid Waste Rate Committee and the City/Borough Funding Source Committee which met during the year.
- A bond issue of \$7,500,000 was passed by a vote of the people which enables the funding of the new indoor recreation center.
- Held the following meetings:

	1992	1993	1994	1995	Projected 1995
Regular Assembly Meetings	24	24	24	24	24
Special Assembly Meetings	23	13	13	16	15
Agenda Items Considered	459	425	387	425	420

Ketchikan Gateway Borough
FY1995/96 BUDGET – APPROPRIATIONS SUMMARY
GENERAL FUND – MAYOR AND ASSEMBLY

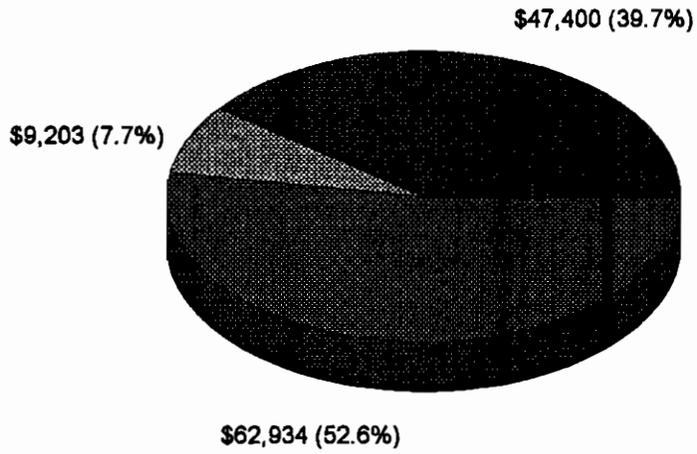
EXPENDITURES	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
Salaries and wages	45,000	46,575	43,950	47,400	47,400
Employee benefits	7,684	6,602	7,971	9,345	9,203
Professional/Contractual Services	1,141	76,069	0	0	0
Support goods and services	43,031	24,087	28,051	58,042	62,934
Equipment	0	0	0	2,000	0
TOTAL EXPENDITURES	96,856	153,333	79,972	116,787	119,537

AUTHORIZED PERSONNEL	<u>FY 92/93</u>	<u>FY 93/94</u>	<u>FY 94/95</u>	<u>FY 95/96</u>
Mayor	1.00	1.00	1.00	1.00
Assemblymember	7.00	7.00	7.00	7.00
TOTAL	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

EQUIPMENT – None

Ketchikan Gateway Borough
Mayor and Assembly

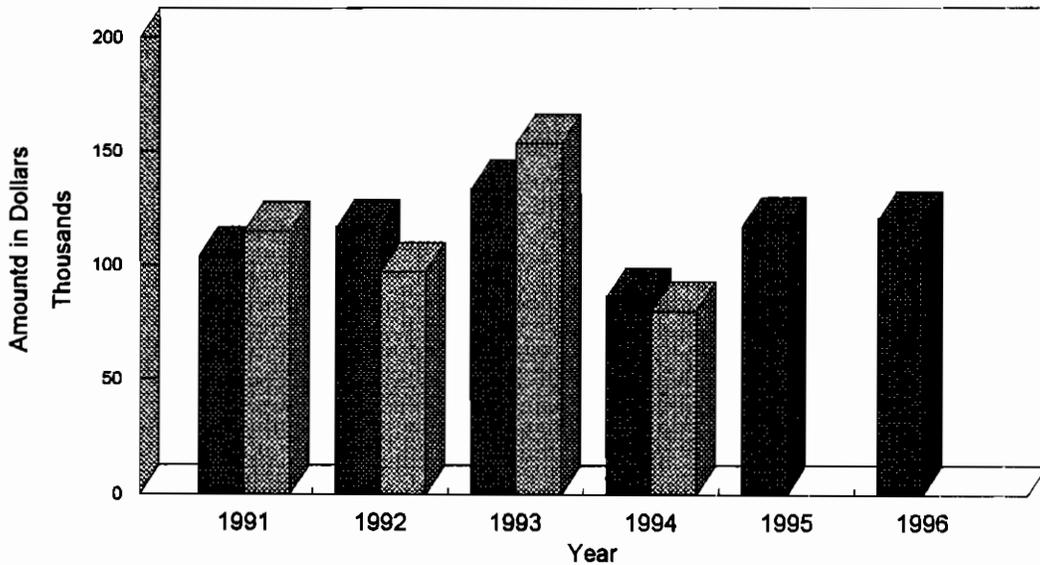
- Salaries
- ▨ Benefits
- Support Services



Appropriations FY 1995-96

Ketchikan Gateway Borough
Budget vs Actual

- Budget
- ▨ Actual



Ketchikan Gateway Borough

FY 1995/96 BUDGET – APPROPRIATIONS

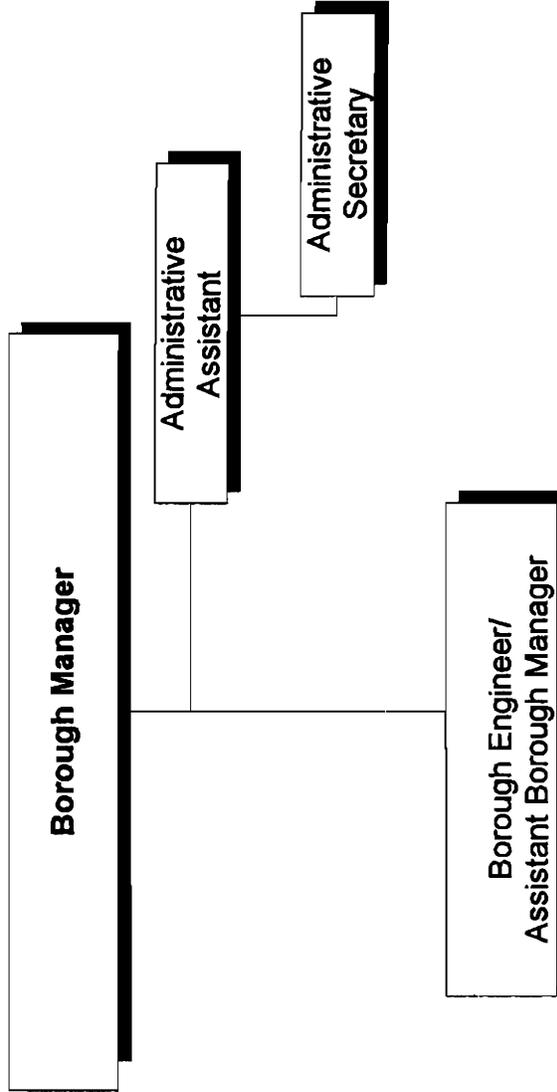
GENERAL FUND – MAYOR & ASSEMBLY

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5140	BOROUGH ASSEMBLY FEES	45,000	46,575	43,950	47,400	47,400	0.00%
5200	TAXES/BENEFITS	7,684	6,602	7,971	9,345	9,203	-1.52%
5300	TRAVEL & TRAINING	11,444	7,061	4,286	6,272	9,784	55.99%
5500	REIMBURSABLE EXPENSES	1,521	1,468	1,421	2,000	1,800	-10.00%
6010	SUPPLIES	216	195	300	300	300	0.00%
6020	DUES & PUBLICATIONS	17,141	4,028	3,900	4,350	4,450	2.30%
6040	COMMUNITY PROMOTION	5,036	3,616	6,815	36,720	38,200	4.03%
6050	LOBBYING EXPENSE	2,693	2,356	6,783	3,500	3,500	0.00%
6060	RENTALS	4,952	5,199	4,492	4,800	4,800	0.00%
6080	PROFESSIONAL SERVICES	1,141	44,574	0	0	0	0.00%
6081	MGR SEARCH EXPENSES	0	31,495	0	0	0	0.00%
6150	OTHER EXPENSES	0	0	0	0	0	0.00%
6331	LONG DISTANCE	28	164	54	100	100	0.00%
6530	EQUIPMENT PURCHASE	0	0	0	2,000	0	0.00%
Total Expenditure		96,856	153,333	79,972	116,787	119,537	2.35%

KETCHIKAN GATEWAY BOROUGH

MANAGER'S OFFICE

Fiscal Year 1995/96



DEPARTMENT: MANAGER'S OFFICE DIVISION: General Government

ADMINISTRATIVE COMMENTS

The Manager's budget is approximately six per cent higher than last years budget, but it still remains significantly lower than the four preceding years. The most significant change is in the area of employee compensation and most of these changes were the result of a recently completed salary survey. Temporary pay for occasional clerical help has been eliminated by the joint use of support staff within the Manager's and Attorney's Offices.

MISSION STATEMENT

Under the broad direction of the Mayor and Borough Assembly the Manager's Office's responsibility is to promote the health, safety and welfare of the Borough through the efficient and effective management of the Borough's resources.

GOALS/OBJECTIVES

GOAL: COMPLETE NEGOTIATIONS FOR TWO NEW COLLECTIVE BARGAINING AGREEMENT BY THE THIRD QUARTER OF THE FISCAL YEAR.

Objective: Complete negotiations with the International Brotherhood of Electrical workers.

Objective: Complete negotiations with the International Organization of Masters, Mates, and Pilots.

GOAL: CONTINUE THE INVESTMENT IN OUR EMPLOYEES PROGRAM.

Objective: Implement the revised pay schedule for the unrepresented employees.

Objective: Provide expanded relevant training opportunities through the use of videos and other in-house techniques.

Objective: Establish an incentive program recognizing performance beyond the norm.

GOALS/OBJECTIVES (continued)

GOAL: COMPLETE THE BOROUGH'S STANDARD OPERATIONS MANUAL BY THE END OF THE SECOND QUARTER OF THE FISCAL YEAR.

Objective: Implement the newly codified and adopted personnel policy.

Objective: Codify departmental SOP's and incorporate with Borough procedures.

GOAL: COORDINATE THE IMPLEMENTATION OF THE BOROUGH'S CAPITAL IMPROVEMENT PROGRAM.

Objective: Provide for construction management for all projects.

Objective: Provide the resources necessary to complete force account projects.

GOAL: IMPROVE THE LEVEL OF CUSTOMER SATISFACTION AND THE QUALITY OF BOROUGH PROVIDED SERVICES.

Objective: Provide new leadership within the Department of Planning and Community Development.

Objective: Provide training which will lead to quality service.

Objective: Improve communications at all levels with citizens and staff.

GOAL: INSURE THE PRUDENT AND RESPONSIBLE MANAGEMENT OF THE BOROUGH'S FISCAL AND NATURAL RESOURCES.

Objective: Continue efforts to meet GFOA requirements in budgeting and accounting.

Objective: Continue to promote the budget as a major policy document.

Objective: Provide for the project management for the harvesting of the Whipple Creek timber.

Objective: Continue to utilize the property management committee to insure the broadest base of expertise possible for the responsible management of the Borough's resources.

Objective: Initiate the process to develop a resource management plan for the Leask Lakes area.

GOAL: SEEK MEANS TO ENHANCE THE REVENUE INCOME STREAMS FOR BOTH THE GENERAL AND ENTERPRISE FUNDS.

Objective: Complete and implement a rate design for ferry fees.

Objective: Develop vacant land at the terminal as an additional parking lot.

Objective: Complete and implement a rate design for airport uses.

GOAL: EXPLORE AND IMPLEMENT EFFECTIVE MEANS TO ENHANCE THE LOCAL ECONOMY.

Objective: Obtain the necessary permits to allow for the industrial development of Lewis Reef.

Objective: Evaluate the potential for waste reduction and alternate solid waste management.

DEPARTMENTAL PROGRESS

- A three year labor agreement was successfully negotiated with the Alaska Public Employees Association.
- A entirely new personnel policy was prepared and adopted. This policy includes a new pay scheduled predicated on internal as well as external equity.
- An employee service recognition program was designed and began during the last fiscal year.
- Standard operation procedures for all department were approximately eighty per cent completed.
- Construction management and oversight was provided for several capital projects, including the new forty-one million dollar high school.
- The high school is nearing completion and will be fully used during the next school year.
- New senior staff recruited for the Department of Planning and Community is underway and a new director is on board.
- A property management committee was established and utilized to evaluate potential sale and acquisition opportunities of real property and related resources.
- Received recognition from the Government Finance Officer's Association with the Distinguished Presentation Award for the Borough's 1994/1995 fiscal year.
- Developed a budget predicated on a 7.5 mill ad valorem tax, down from 8.3 mills.
- A funding strategy was developed and the Borough was given authority, by the citizens, to issue bonds for the construction of a \$7,500,000 indoor recreation center. A contract for the center was awarded.
- The initial work on the Whipple Creek management plan was initiated, but not completed. The results of this planning effort and eventual harvesting of timber should produce in excess of \$10,000,000 net in revenue.

Ketchikan Gateway Borough
FY1995/96 BUDGET – APPROPRIATIONS SUMMARY
GENERAL FUND – MANAGER'S OFFICE

EXPENDITURES	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET
Salaries and wages	188,858	190,941	186,794	179,044	196,905
Employee benefits	61,039	74,213	64,562	59,438	60,118
Professional/Contractual Services	108,065	26,847	372	2,500	2,500
Support goods and services	79,619	71,681	81,723	63,998	67,060
Equipment	7,373	5,843	1,244	1,150	0
TOTAL EXPENDITURES	444,954	369,525	334,695	306,130	326,583

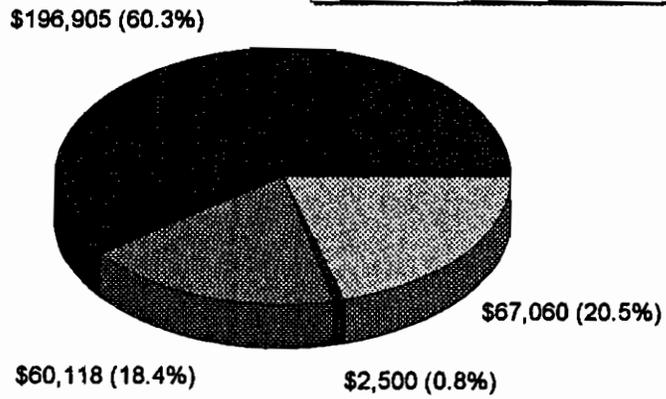
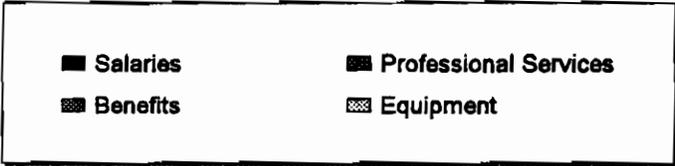
AUTHORIZED PERSONNEL	FY 92/93	FY 93/94	FY 94/95	FY 95/96
Administrative Secretary	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Child Care Grants Administrator*	1.00	0.00	0.00	0.00
Borough Engineer/Assistant Borough Manager**	1.00	0.75	0.75	0.70
Borough Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EMPLOYEES	5.00	3.75	3.75	3.70

* Position transferred to Department of Administrative Services

** Result of reorganization with the Assistant Borough Manager assuming responsibility for the newly created department of Maintenance and Operations.

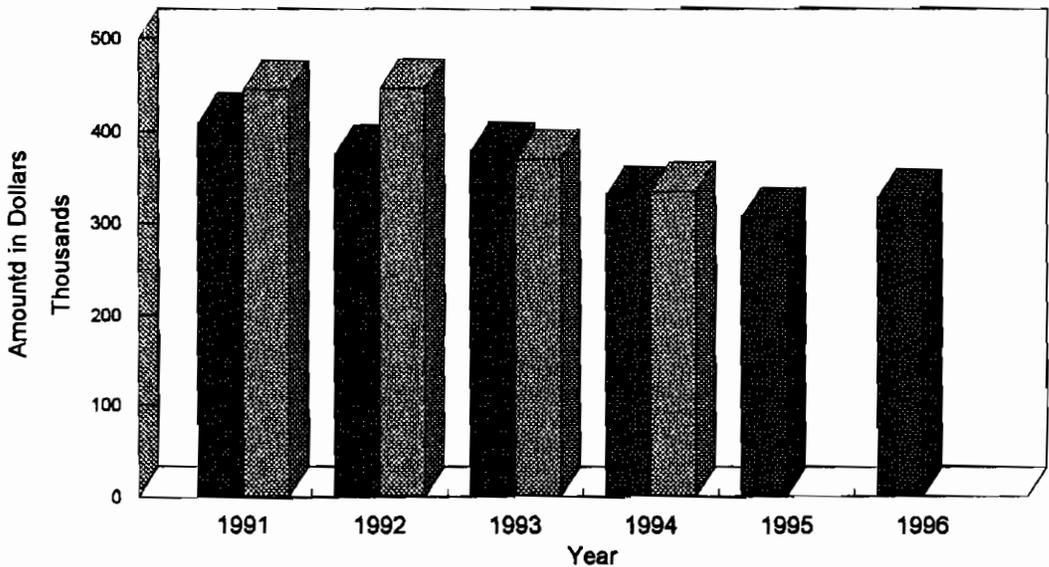
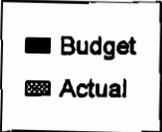
EQUIPMENT – None

**Ketchikan Gateway Borough
Manager's Office**



Appropriations FY 1995-96

**Ketchikan Gateway Borough
Budget vs Actual**



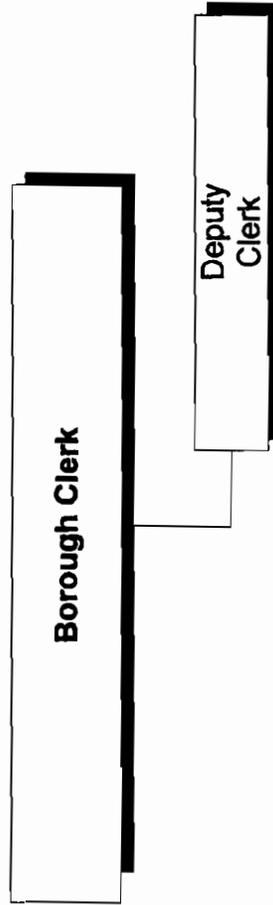
Ketchikan Gateway Borough
FY1995/96 BUDGET – APPROPRIATIONS
GENERAL FUND – MANAGER'S OFFICE

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100	EMPLOYEE PAY	187,586	185,672	185,603	176,469	196,085	11.12%
5110	OVERTIME PAY	0	800	1,191	1,895	820	-56.73%
5120	TEMPORARY PAY	1,272	4,469	0	680	0	-100.00%
5200	TAXES/BENEFITS	61,039	74,213	64,562	59,438	60,118	1.14%
5300	TRAVEL & TRAINING	7,524	9,875	19,631	6,840	7,335	7.24%
5500	REIMBURSABLE EXPENSES	4,033	3,264	3,703	3,700	3,700	0.00%
6010	SUPPLIES	3,733	3,659	3,124	2,361	2,076	-12.07%
6011	OPERATING SUPPLIES	0	0	0	0	1,749	100.0%
6015	COMPUTER SOFTWARE	0	260	0	0	0	0.00%
6020	DUES & PUBLICATIONS	3,366	2,397	1,782	1,217	1,244	2.22%
6030	PUBLISHING EXPENSE	7,727	861	1,023	2,000	2,650	32.50%
6050	LOBBYING EXPENSE	42,000	42,248	42,000	42,000	43,000	2.38%
6060	RENTALS	2,414	1,968	768	300	300	0.00%
6070	POSTAGE EXPENSE	1,218	982	939	1,000	1,200	20.00%
6080	PROFESSIONAL SERVICES	108,065	26,847	372	2,500	2,500	0.00%
6082	EMPLOYEE RECRUITMENT	0	0	2,592	0	0	0.00%
6330	TELEPHONE	4,818	3,974	3,688	2,046	1,572	-23.17%
6331	LONG DISTANCE	0	0	1,266	2,000	1,500	-25.00%
6430	BUILDING MAINTENANCE	0	634	0	0	0	0.00%
6450	EQUIPMENT MAINTENANCE	830	744	1,207	534	734	37.45%
6510	COMPUTER LEASE/PURCHASE	1,956	815	0	0	0	0.00%
6530	EQUIPMENT PURCHASE	7,373	5,843	1,244	1,150	0	-100.00%
Total Expenditure		444,954	369,525	334,695	306,130	326,583	6.68%

KETCHIKAN GATEWAY BOROUGH

CLERK'S OFFICE

Fiscal Year 1995/96



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

ADMINISTRATIVE COMMENTS

Proposed salary adjustments in salaries increased personnel costs by approximately ten per cent while other line items remained relatively unchanged. This was due, in part, to the new pay plan which provided an adjustment for the Deputy Clerk. Additional costs were also realized when stored record keeping was consolidated into a single heated facility.

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

- GOAL:** PROVIDE AND UNDERTAKE IN-HOUSE TRAINING, AND ATTEMPT A GOOD WORKING KNOWLEDGE IN ALL PROGRAMS BY THE END OF THE YEAR.
- Objective:** WordPerfect 6.0, The Borough's computer network, WordPerfect Office 4.0, DataPerfect and Code Master.
- GOAL:** IDENTIFY ALL PAST LEGISLATION WHICH SHOULD BE SUBMITTED UNDER THE VOTING RIGHTS ACT OF 1965, AS AMENDED.
- Objective:** Submittal of the necessary preclearance requests.
- GOAL:** COMPLETE NEEDED CODE AMENDMENTS.
- Objective:** Public Records, Office of the Borough Clerk, Establishment of Service Areas (simplify process and develop petition form), Administrative Approvals of Gaming Permits & Liquor Licenses, Comprehensive Administrative Appeals Code (would include Adjustment, Equalization, Sales Tax, and any other applicable administrative appeal process).
- GOAL:** COMPLETE A COMPREHENSIVE UPDATE AND REWRITE OF THE BOROUGH ELECTION CODE.
- GOAL:** ATTEND ALL MEETINGS OF THE ASSEMBLY AND COMPLETE THE MINUTES OF THE MEETING WITHIN SEVEN (7) WORKING DAYS.

GOALS/OBJECTIVES (CONTINUED)

GOAL: IMPLEMENTATION OF A BOROUGH RECORDS MANAGEMENT.

Objective: Policies and procedures for inventory, storage, retention schedules, microfilming, archiving, and destruction of public records.

GOAL: PUBLISH THE LEGAL NOTICES AS REQUIRED FOR MEETINGS, PUBLIC HEARINGS, APPOINTMENTS, AND ELECTIONS.

Objective: Complete and accomplish in a accurate and timely manner.

Objective: Assure the Ketchikan Gateway Borough complies with legal requirements for publication of notices.

GOAL: PREPARE ALL ASSEMBLY AGENDAS, MEETING PACKETS AND NOTICES 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.

GOAL: PREPARE FOR, COORDINATE, AND ATTEND THE KETCHIKAN LEGISLATIVE LIAISON LOBBYING TRIPS.

Objective: Prepare the Community Legislative Priority List and accompanying booklets by the end of December.

GOAL: CONDUCT 1995 GENERAL ELECTION.

Objective: Begin election preparation in July.

Objective: Complete election activities in October.

Objective: Respond to special election requirements.

GOAL: COMPLETE NECESSARY PUBLIC RESPONSE AND PROCESSING OF 350 U.S. PASSPORT APPLICATIONS.

GOAL: 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.

GOAL: FUNCTION AS AN EFFECTIVE PART OF THE BOROUGH MANAGEMENT TEAM.

Objective: Administrative requests and established deadlines by the Borough Manager such as staff meetings, budget committee, automation committee, telephone committee, preparation of standard operating procedures, keeping logs, bid openings.

GOAL: RESPOND WITH A COURTEOUS AND HELPFUL ATTITUDE WITHIN TEN (10) SECONDS TO THE PUBLIC AT THE COUNTER OR ON THE TELEPHONE.

GOAL: 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.

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.
- The archive records facility was relocated. All of the Borough's boxed and stored records are now located in one space. These records are now being disposed of on a regular and routine basis.
- Submittals under the Voting Rights Act for past legislation have been completed and mailed for Mountain Point Sewer powers/election, and the service areas at Vallenar, Deep Bay and Long Arm.
- The ordinance on Assembly rules of procedure and agenda format was completed and adopted.
- Ordinances on records management and clerk's office functions have been drafted and are undergoing staff review.

Ketchikan Gateway Borough
FY1995/96 BUDGET – APPROPRIATIONS SUMMARY
GENERAL FUND – CLERK'S OFFICE

EXPENDITURES	FY 91/92 <u>ACTUAL</u>	FY 92/93 <u>ACTUAL</u>	FY 93/94 <u>ACTUAL</u>	FY 94/95 <u>BUDGET</u>	FY 95/96 <u>BUDGET</u>
Salaries and wages	79,424	86,594	96,260	92,386	101,677
Employee benefits	33,703	24,925	30,215	30,470	31,571
Professional/Contractual Services	4,495	5,496	13,977	13,300	11,000
Support goods and services	40,950	45,282	23,295	29,405	29,014
Equipment	10,820	3,293	1,945	3,000	3,000
TOTAL EXPENDITURES	169,392	165,590	165,692	168,561	176,262

AUTHORIZED PERSONNEL	<u>FY 92/93</u>	<u>FY 93/94</u>	<u>FY 94/95</u>	<u>FY 95/96</u>
Borough Clerk	1.00	1.00	1.00	1.00
Deputy Clerk	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EMPLOYEES	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

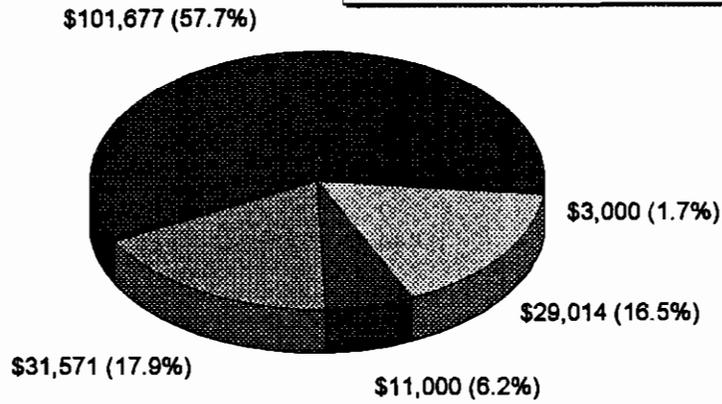
EQUIPMENT

Tape recording unit (backup)

Ketchikan Gateway Borough

Clerks Office

- Salaries
- Benefits
- Professional Services
- ▨ Support Services
- Equipment

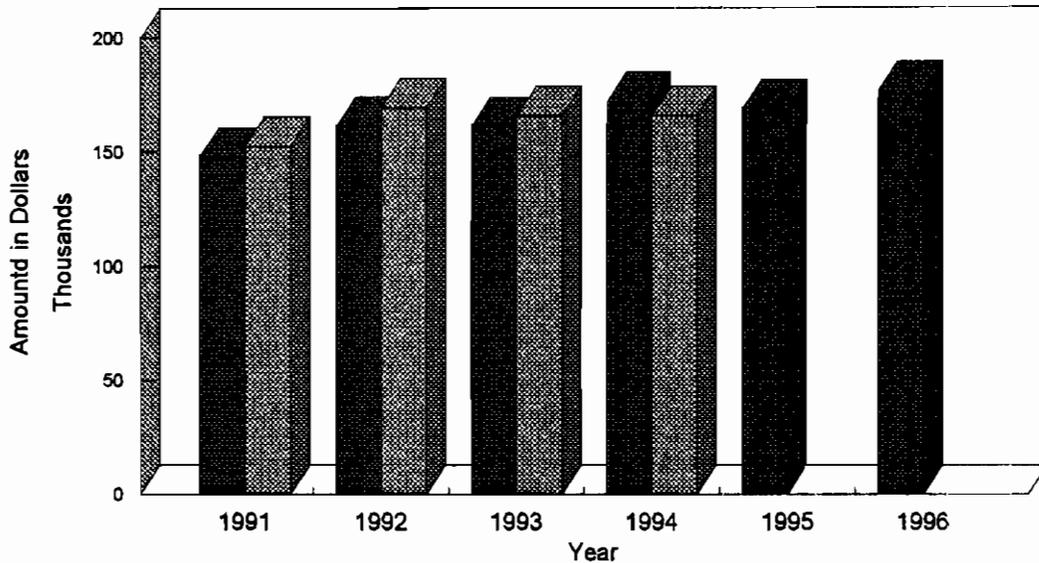


Appropriations FY 1995-96

Ketchikan Gateway Borough

Budget vs Actual

- Budget
- ▨ Actual



Ketchikan Gateway Borough
FY 1995/96 BUDGET – APPROPRIATIONS

GENERAL FUND – CLERK'S OFFICE

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100	EMPLOYEE PAY	76,079	80,388	83,461	83,086	91,427	10.04%
5110	OVERTIME PAY	317	1,087	916	500	1,000	100.00%
5120	TEMPORARY PAY	3,028	5,119	8,168	4,500	4,950	10.00%
5200	TAXES/BENEFITS	33,703	24,925	30,215	30,470	31,571	3.61%
5300	TRAVEL & TRAINING	3,974	3,513	2,868	3,185	2,390	-24.96%
5500	REIMBURSABLE EXPENSES	38	0	875	1,100	225	-79.55%
6010	SUPPLIES	4,212	5,388	3,642	4,000	3,000	-25.00%
6020	DUES & PUBLICATIONS	927	825	850	900	860	-4.44%
6030	PUBLISHING EXPENSE	8,470	7,301	6,863	7,300	7,300	0.00%
6060	RENTALS	7,753	1,800	4,113	4,320	7,224	67.22%
6070	POSTAGE EXPENSE	1,309	1,440	1,302	1,200	1,600	33.33%
6090	CONTRACTUAL SERVICES	4,495	5,496	4,128	6,500	4,200	-35.38%
6120	ELECTIONS	10,151	18,082	(2,500)	See Below	0	0.00%
6330	TELEPHONE	1,983	1,659	1,272	1,500	915	-39.00%
6331	LONG DISTANCE	0	0	198	200	300	50.00%
6450	EQUIPMENT MAINTENANCE	345	4,529	2,033	4,300	3,800	-11.63%
6510	COMPUTER LEASE/PURCH	1,788	745	0	0	0	0.00%
6530	EQUIPMENT PURCHASE	10,820	3,293	1,945	3,000	3,000	0.00%
Total Clerk's Office		169,392	165,590	150,349	156,061	163,762	4.93%

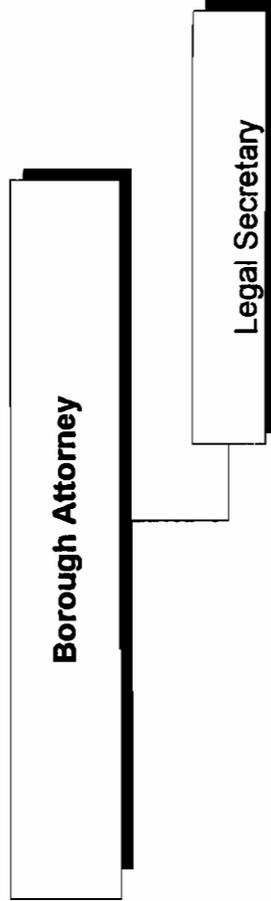
CLERK'S OFFICE – ELECTIONS

5120	TEMPORARY PAY	0	0	3,715	4,300	4,300	0.00%
6010	SUPPLIES	0	0	942	300	300	0.00%
6030	PUBLISHING EXPENSE	0	0	597	800	800	0.00%
6060	RENTALS	0	0	240	300	300	0.00%
6080	PROFESSIONAL SERVICES	0	0	9,849	6,800	6,800	0.00%
Total Elections		0	0	15,343	12,500	12,500	0.00%
Total Clerks & Elections		169,392	165,590	165,692	168,561	176,262	4.57%

KETCHIKAN GATEWAY BOROUGH

LAW DEPARTMENT

Fiscal Year 1995/96



ADMINISTRATIVE COMMENT

The Law Department has contained their expenses and have realized less than a one per cent increase in budget. However, with the recent resignation of the present Borough Attorney it is anticipated that there will be unbudgeted for costs related to the recruitment of a new attorney as well as the need to contract for legal services during the interim. It is projected that salary savings may be sufficient to cover these unanticipated costs.

A shift in responsibility is likely to occur with the change in attorney. The present attorney has been acting as the risk manager for the Borough on an interim basis and this responsibility is likely to be reassigned to the Director of Administrative Services. However, there will be no fiscal impact on this office.

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.

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 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: IMPLEMENTATION OF BOROUGH AND DEPARTMENTAL POLICY MANUALS.

Objective: Assist in finalizing purchasing manual.

Objective: Assist in developing and finalizing Planning Department's zoning manual.

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

GOALS/OBJECTIVES

GOAL: MANAGEMENT OF OUTSIDE BOROUGH COUNSEL AS TO CASE STATUS AND PRESERVATION OF BOROUGH ASSETS AND INSURANCE PREMIUMS.

Objective: Continue maintaining Borough case files.

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

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

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

Objective: Continue acting as legal liaison with affected department.

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: Chair Risk Management and Safety Committees.

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

Objective: Continue training in risk management principles.

GOAL: NEGOTIATE AND EXECUTE NEW COLLECTIVE BARGAINING AGREEMENT WITH THE INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, ALASKA PUBLIC LOCAL 1547, AFL-CIO, AND INTERNATIONAL ORGANIZATION OF MASTERS, MATES AND PILOTS (PACIFIC REGIONAL).

Objective: Communicate with Assembly regarding negotiation goals and progress.

Objective: Assist Borough Manager in developing negotiating strategies.

Objective: Conduct and complete negotiations.

GOAL: TOTAL REVISION AND UPDATING OF ZONING CODE.

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

Objective: Assist in drafting revisions.

GOAL: OBTAIN UP-TO-DATE AND EFFICIENT TRAINING AND LIBRARY ADDITIONS.

Objective: Continue obtaining less expensive updates, as available.

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

Objective: Attend Alaska Municipal Attorneys Association meeting in Valdez in November.

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.
- Attended AMAA annual conference in Juneau, maintained memberships in various legal organizations and attended OSHA seminar in November 1994.
- 99% average response to all drafting, review and opinion requests within five (5) working days.
- A streamlined, effective contracting procedure is complete.
- A personnel system that is in compliance with all current laws and regulations is almost complete. Personnel handbook and APEA/AFT negotiations are completed and a medical leave policy has been drafted.
- Ninety percent (90%) of the job descriptions have been revised to comply with the requirements of the Americans with Disabilities Act.
- A system of claims review, recommendation and follow-up has been established.
- The Risk Management Manual has been completed and implemented.
- Drafting of OSHA safety programs and training has been initiated.
- Analysis and review of the Borough's insurance coverages has been undertaken.
- Civil rights lawsuit was settled, and dispute with Borough insurance carrier was resolved.

Ketchikan Gateway Borough
FY1995/96 BUDGET – APPROPRIATIONS SUMMARY
GENERAL FUND – LAW DEPARTMENT

EXPENDITURES	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
Salaries and wages	111,858	114,115	116,279	115,959	119,546
Employee benefits	38,275	33,970	33,777	37,309	34,172
Professional/Contractual Services	13,428	3,285	31,607	3,500	3,500
Support goods and services	26,935	25,712	17,762	15,680	15,184
Equipment	563	3,381	443	0	1,100
TOTAL EXPENDITURES	<u>191,059</u>	<u>180,463</u>	<u>199,868</u>	<u>172,448</u>	<u>173,502</u>

AUTHORIZED PERSONNEL	<u>FY 92/93</u>	<u>FY 93/94</u>	<u>FY 94/95</u>	<u>FY 95/96</u>
Borough Attorney	1.00	1.00	1.00	1.00
Legal Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EMPLOYEES	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

EQUIPMENT

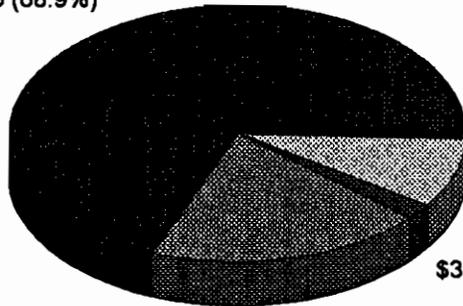
Filing Cabinet

Ketchikan Gateway Borough

Law Department

- Salaries
- Support Services
- Benefits
- Equipment
- Professional Services 3500

\$119,546 (68.9%)

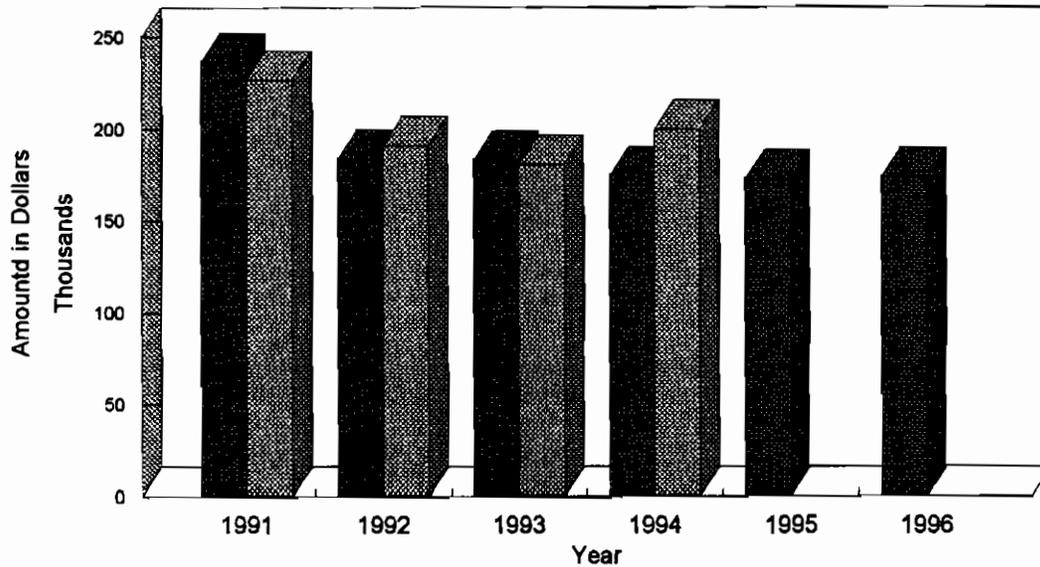


Appropriations FY 1995-96

Ketchikan Gateway Borough

Budget vs Actual

- Budget
- Actual



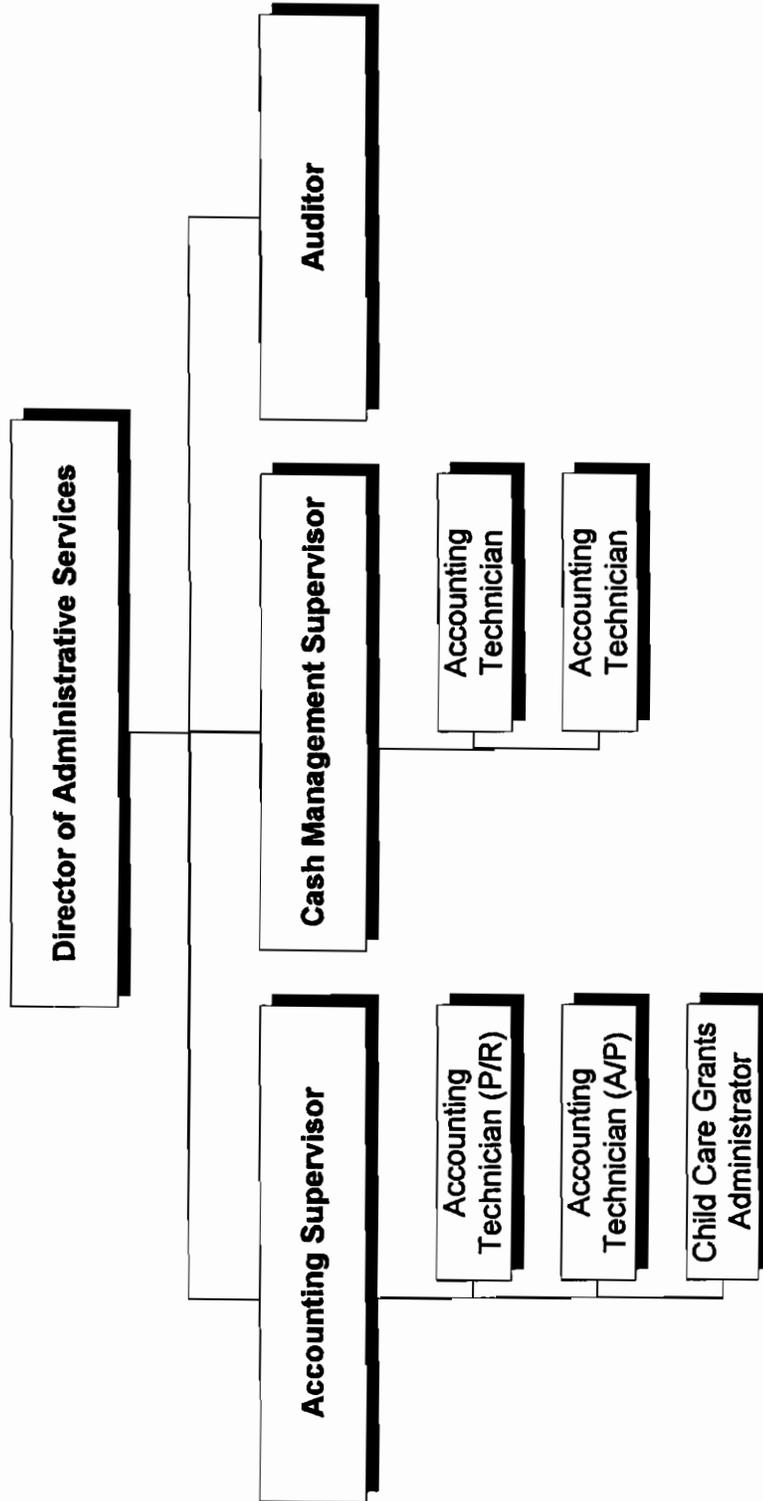
Ketchikan Gateway Borough
FY1995/96 BUDGET – APPROPRIATIONS
GENERAL FUND – LAW DEPARTMENT

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100	EMPLOYEE PAY	109,105	111,745	113,714	115,959	119,546	3.09%
5120	TEMPORARY PAY	2,753	2,370	2,565	0	0	0.00%
5200	TAXES/BENEFITS	38,275	33,970	33,777	37,309	34,172	-8.41%
5300	TRAVEL & TRAINING	6,314	4,983	3,701	2,597	2,547	-1.93%
5500	REIMBURSABLE EXPENSES	96	0	0	0	0	0.00%
6010	OFFICE SUPPLIES	2,298	2,785	907	960	605	-36.98%
6011	OPERATING SUPPLIES	0	0	0	480	385	-19.79%
6015	COMPUTER SOFTWARE	0	74	0	0	0	0.00%
6020	DUES & PUBLICATIONS	10,364	10,912	10,734	9,500	9,547	0.49%
6030	PUBLISHING	0	0	55	0	0	0.00%
6060	RENTALS	5,158	5,028	688	300	300	0.00%
6070	POSTAGE EXPENSE	59	157	243	200	200	0.00%
6080	PROFESSIONAL SERVICES	13,428	3,285	4,037	3,500	3,500	0.00%
6081	PROFESSIONAL SERVICES	0	0	27,570	0	0	0.00%
6330	TELEPHONE	1,769	1,096	955	1,000	1,000	0.00%
6331	LONG DISTANCE	0	0	282	360	200	-44.44%
6450	EQUIPMENT MAINTENANCE	877	677	197	283	400	41.34%
6530	EQUIPMENT PURCHASE	563	3,381	443	0	1,100	100.00%
Total Expenditures		191,059	180,463	199,868	172,448	173,502	0.61%

KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF ADMINISTRATIVE SERVICES

Fiscal Year 1995/96



ADMINISTRATIVE COMMENTS

Administrative Services was able to reduce their budget requirement across the board. The single exception is in the area of personnel costs. With the implementation of a new agreement with the Alaska Public Employees Association and the implementation of the new pay plan, personnel costs increased by approximately three per cent. The department's overall increase is still less than one per cent.

The only line item that increased significantly is equipment. The new equipment to be purchased includes file cabinets, two work stations and a receiptor. This new equipment is intended to improve the work environment and provide for improved receipting.

MISSION STATEMENT

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

GOALS/OBJECTIVES

- GOAL:** CONTINUE TO MAINTAIN HIGH STANDARDS OF CONDUCT AND CREDITABILITY.
- Objective:** Complete the Financial Year End Audit and submit to the Assembly by November 15, 1995.
- Objective:** Prepare Comprehensive Financial Statements for submittal to GFOA for the Certificate of Excellence in Financial Reporting Award.
- Objective:** Prepare Operating Budget and submit for submission to GFOA for the Distinguished Budget Award.
- Objective:** Submit Monthly Report of Revenues and Expenditures to the Mayor and Assembly by the second regularly scheduled Assembly meeting of the month.
- Objective:** Provide Assembly quarterly reports on sales taxes for businesses with balances over 90 days old.

GOALS/OBJECTIVES

GOAL: TRAIN PERSONNEL TO BE EFFECTIVE AND KNOWLEDGEABLE IN PERFORMANCE OF ASSIGNED DUTIES.

Objective: Complete cross training of the Accounting Technicians in all functional work areas. This will be accomplished through periodic reassignment of job positions.

Objective: Continue training program for all Department employees. We will take advantage of the various training videos acquired by the Borough. Specialized and professional training will be treated on an individual basis.

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

Objective: Earn the highest interest rates greater than or equal to the average T-bill rate on Borough investments.

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

Objective: Establish an aggressive program in the collection of Sales, Boat, Personal and Real Property taxes. This will be accomplished partially with the tax auditor conducting field audits on a regular schedule and publishing in the local newspaper those businesses with unpaid taxes.

Objective: Select Bond Underwriter and prepare prospectus for issuance of General Obligation Bonds in the amount of \$7,500,000 prior to October 1, 1995.

DEPARTMENTAL PROGRESS

- The Financial Year Audit was completed and submitted to the Assembly on January 2, 1995.
- Interest rates greater than or equal to the average T-bill rate were earned on Borough investments and all Borough investments were fully insured or collateralized. Market values declined on U.S. Treasuries approximately 9 percent during 1994.
- Comprehensive Financial Statements submitted to GFOA and received Certificate of excellence in the Financial Reporting Award.
- Operating Budget submitted to GFOA and received Distisnguished Budget Award.
- Monthly report of revenues and expenditures presented to the Mayor, Assembly and Management by the second regularly scheduled monthly Assembly meeting.
- Quarterly reports on Sales Taxes for businesses with balances over 90 days have not been submitted to the Assembly in a timely manner.
- Fixed Assets are being entered into the computer and values are being added where applicable.

Ketchikan Gateway Borough

FY1995/96 BUDGET – APPROPRIATIONS SUMMARY

GENERAL FUND – ADMINISTRATIVE SERVICES DEPARTMENT

EXPENDITURES	FY 91/92 <u>ACTUAL</u>	FY 92/93 <u>ACTUAL</u>	FY 93/94 <u>ACTUAL</u>	FY 94/95 <u>BUDGET</u>	FY 95/96 <u>BUDGET</u>
Salaries and wages	321,475	343,183	266,533	280,576	287,607
Employee benefits	115,680	106,061	94,239	98,678	98,597
Professional/Contractual Services	8,550	2,476	31,067	29,400	25,500
Support goods and services	98,958	101,269	57,249	76,222	72,753
Equipment	23,068	9,676	0	3,500	8,200
TOTAL EXPENDITURES	567,731	562,665	449,088	488,376	492,657

AUTHORIZED PERSONNEL	FY 92/93	FY 93/94	FY 94/95	FY 95/96
Director of Administrative Services	0.00	1.00	1.00	1.00
Director of Accounting	1.00	0.00	0.00	0.00
Director of Revenue	1.00	0.00	0.00	0.00
Accounting Supervisor	0.00	1.00	1.00	1.00
Cash Management Supervisor	0.00	1.00	1.00	1.00
G.L. Accountant	1.00	0.00	0.00	0.00
Accounts Payable Technician	1.00	0.00	0.00	0.00
Accounting Technician	0.00	4.00	4.00	4.00
Staff Accountant	1.00	0.00	0.00	0.00
Sales Tax Auditor	1.00	1.00	1.00	1.00
Assistant/Field Auditor	1.00	0.00	0.00	0.00
Assistant Auditor	1.00	0.00	0.00	0.00
Revenue Clerk	1.00	0.00	0.00	0.00
Revenue Clerk II	1.00	0.00	0.00	0.00
Child Care Grants Administrator	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EMPLOYEES	<u>10.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>

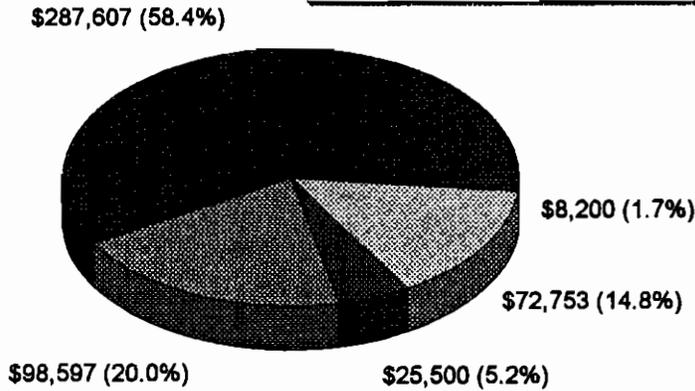
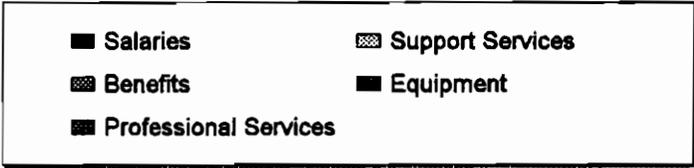
Accounting Department and Revenue Department were combined to create the Department of Administrative Services for FY93/94.

Child Care Grants Administrator transferred from Manager's Office for FY93/94

EQUIPMENT

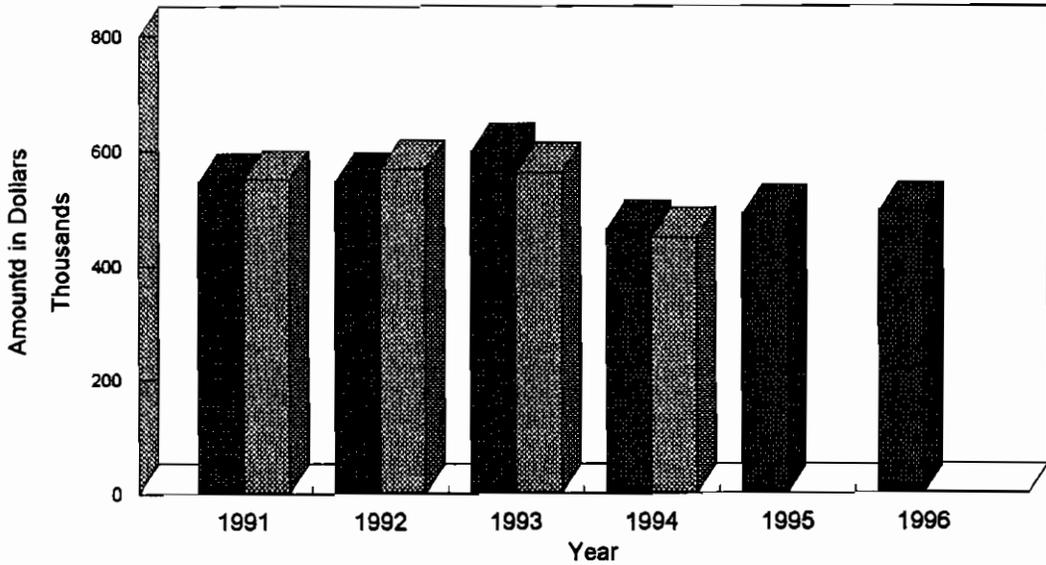
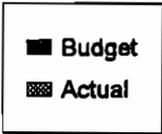
Open Shelf File Cabinets; Receipter, 2 Work Stations w/Panels

Ketchikan Gateway Borough
Administrative Services Department



Appropriations FY 1995-96

Ketchikan Gateway Borough
Budget vs Actual



Ketchikan Gateway Borough

FY 1995/96 BUDGET – APPROPRIATIONS

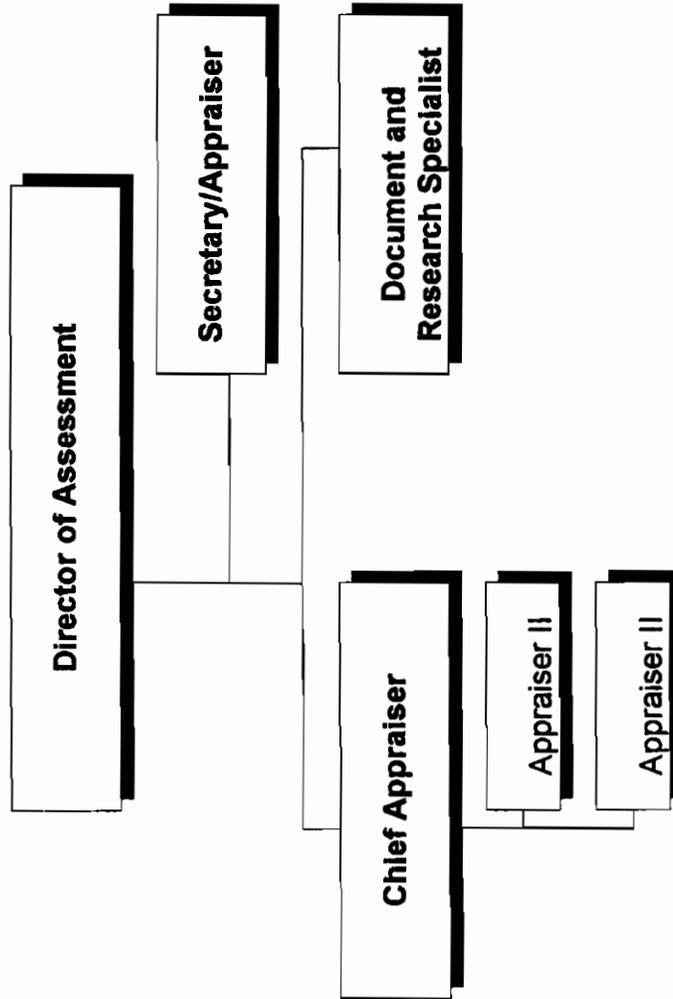
GENERAL FUND – ADMINISTRATIVE SERVICES DEPARTMENT

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100	EMPLOYEE PAY	303,225	332,319	253,791	273,252	282,132	3.25%
5110	OVERTIME PAY	1,164	3,414	7,463	5,524	3,000	-45.69%
5120	TEMPORARY PAY	17,086	7,450	5,279	1,800	2,475	37.50%
5200	TAXES/BENEFITS	115,680	106,061	94,239	98,678	98,597	-0.08%
5300	TRAVEL & TRAINING	7,237	15,492	5,432	4,103	7,058	72.02%
5500	REIMBURSABLE EXPENSES	3,641	1,448	16	0	246	100.00%
6010	SUPPLIES	20,998	25,478	6,233	21,515	16,300	-24.24%
6015	BOOKS & SOFTWARE	2,082	3,928	585	0	0	-100.00%
6020	DUES & PUBLICATIONS	3,207	1,918	1,239	1,340	1,025	-23.51%
6030	PUBLISHING EXPENSE	29,451	22,223	21,869	27,685	27,285	-1.44%
6060	RENTALS	1,971	1,684	595	300	600	100.00%
6070	POSTAGE EXPENSE	12,560	13,385	9,266	11,400	11,400	0.00%
6080	PROFESSIONAL SERVICES	0	0	23,677	23,000	23,000	0.00%
6090	CONTRACTUAL SERVICES	8,550	2,476	7,390	6,400	2,500	-60.94%
6330	TELEPHONE	5,570	5,342	3,809	3,900	2,750	-29.49%
6331	LONG DISTANCE	0	0	1,072	1,380	900	-34.78%
6430	BUILDING MAINTENANCE	0	804	0	0	0	-100.00%
6450	EQUIPMENT MAINTENANCE	9,157	8,282	7,133	4,599	5,189	12.83%
6510	COMPUTER LEASE/PURCHASE	3,084	1,285	0	0	0	-100.00%
6530	EQUIPMENT PURCHASE	23,068	9,676	0	3,500	8,200	134.29%
Total Expenditures		567,731	562,665	449,088	488,376	492,657	0.88%

KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF ASSESSMENT

Fiscal Year 1995/96



ADMINISTRATIVE COMMENTS

The Assessment Department is yet another department that was able to hold their budget request to less than a one per cent increase. At the same time they were able to increase their training budget. This particular department has emphasized their need for additional training. Because of our remote location from relevant training opportunities and the expense to get to them we are not as able to take advantage of limited opportunities that do occur. Hence, we tend to rely more on video tapes and similar training techniques.

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.

Objective: Continue development of the Department policy manual and update policies already in place.

Objective: Prepare Annual Report for State Assessor by July 31.

Objective: Prepare press reports per schedule 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-profits, and fire systems.

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

GOALS/OBJECTIVES (Continued)

GOAL: **PERFORM PHYSICAL ASSESSMENT OF ALL PROPERTIES ON A FOUR YEAR CYCLE.**

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

Objective: **Complete annual reappraisal CYCLE 2: City of Ketchikan commercial/industrial zoned property by the end of year. Appraise all new construction by December 15.**

Objective: **Trend properties to current market levels by January 7.**

Objective: **Complete ratio study to confirm that all value level determinations meet acceptable standards by January 1.**

Objective: **Continue to review reference accounts for deleted, combined and platted properties during field reappraisal.**

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.**

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

Objective: **Continue use of MicroSolve sketch program as properties are appraised.**

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

Objective: **Implementation of MicroSolve version G-1. Advanced CAMA (Computer Assisted Mass Appraisal) software will integrate Marshall and Swift cost factors with MicroSolve database which will eliminate the use of a separate assessment software.**

Objective: **Develop CAMA system programs to meet information needs, such as cross referencing sales information with parcel number and location address.**

Objective: **Provide assessment information upon request for office, Borough, City, state and public use.**

GOALS/OBJECTIVES (Continued)

GOAL: CONTINUE EVALUATION OF TECHNOLOGICAL ADVANCES AND IMPLEMENTATION OF STANDARDS WITHIN THE PROFESSION.

Objective: Review new CAMA (Computer Assisted Mass Appraisal) systems. 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.

Objective: Update Assessment base maps with current information.

Objective: Provide current Assessment Maps using overlays for Assessment Office use. (Field work - three sets; office - three sets.)

Objective: Produce at least ten sets of Assessment Maps with overlays for public purchase.

GOALS: 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: Attend International Association of Assessing Officers 1995 annual conference on assessment administration to keep abreast of current issues to be dealt with in assessment.

Objective: Attend annual Alaska Association of Assessing Officers meeting to review new legislation and address issues facing assessment in Alaska.

Objective: Director attend annual Alaska Association of Assessing Officers Board meeting to meet responsibility to both serve organization and to host IAAO annual board meeting scheduled to be held in Alaska.

Objective: Director and Computer administrator attend MicroSolve meeting to receive update on technological advances and practical applications.

Objective: Encourage staff involvement in professional organizations, conferences and training.

DEPARTMENTAL PROGRESS

- Fifty policies have been outlined in draft form. Press releases were issued and one informational article was written. Seven hundred information sheets disseminated and fifty IAAO booklets distributed.
- 7,000 assessment notices were mailed, 300 reviews completed and 100 appeals prepared. 825 exemptions were processed. The Annual report was converted to Word Perfect format and prepared.
- 400 sales were reviewed, 1,200 residential properties reappraised, 500 new construction reviews completed, and 4,000 computer value adjustments applied. 1,100 personal property declarations were itemized.
- About 300 appeal/review requests were addressed.
- Data base information updated 7,000 parcels with sewer/septic system data. The MicroSolve sketch program was fully used and reappraised properties sketched. The Department continued proofing database, reviewing 7,000 records.
- Development of Planning Department database to integrate existing assessment data base with Planning Data.
- Updating and correcting of assessor's map series and new map production is in process.
- Seventy five report programs were created or updated for the office (150), borough (50), city (10), state (20) and public (35).
- Department continued to monitor developments in computer assisted mass appraisal systems.
- Professional memberships included five Alaska Association of Assessing Officers, one International Association, AAO certifications, one professional designation.
- Minimal training was provided: one AAO meeting, one IAAO conference and one MicroSolve meeting. Three staff members personally shared costs to attend IAAO Seattle conference where one staff member presented a paper. One staff person personally paid costs to attend an IAAO course in Juneau and one staff person personally paid costs to attend IAAO Conference in Seattle.

Ketchikan Gateway Borough
FY1995/96 BUDGET – APPROPRIATIONS SUMMARY
GENERAL FUND – ASSESSMENT DEPARTMENT

EXPENDITURES	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
Salaries and wages	199,586	211,989	219,080	232,606	232,693
Employee benefits	90,819	80,840	89,614	88,186	88,694
Professional/Contractual Services	4,495	1,320	5,852	6,050	5,150
Support goods and services	63,165	49,526	29,670	35,233	38,872
Equipment	17,359	8,847	425	125	125
TOTAL EXPENDITURES	<u>375,424</u>	<u>352,522</u>	<u>344,641</u>	<u>362,200</u>	<u>365,534</u>

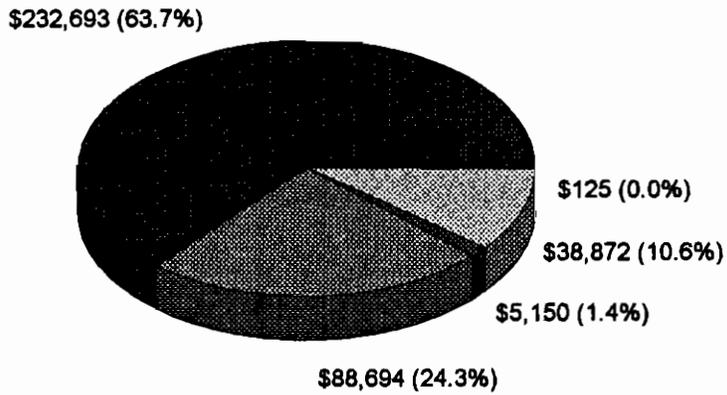
AUTHORIZED PERSONNEL	<u>FY 92/93</u>	<u>FY 93/94</u>	<u>FY 94/95</u>	<u>FY 95/96</u>
Director of Assessment	1.00	1.00	1.00	1.00
Chief Appraiser	1.00	1.00	1.00	1.00
Appraiser II	1.00	1.00	2.00	2.00
Document Specialist	1.00	1.00	1.00	1.00
Appraiser I	1.00	1.00	0.00	0.00
Secretary/Appraiser	1.00	1.00	1.00	1.00
FULL TIME EMPLOYEES	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>

EQUIPMENT

Camera

Ketchikan Gateway Borough
Assessment Department

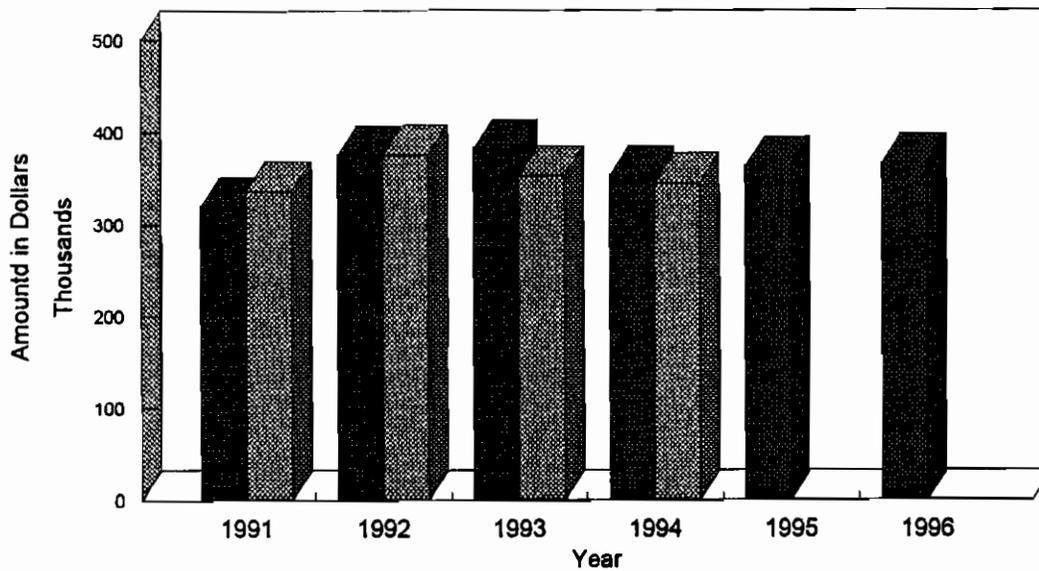
- Salaries
- Benefits
- Professional Services
- ▨ Support Services
- Equipment



Appropriations FY 1995-96

Ketchikan Gateway Borough
Budget vs Actual

- Budget
- ▨ Actual

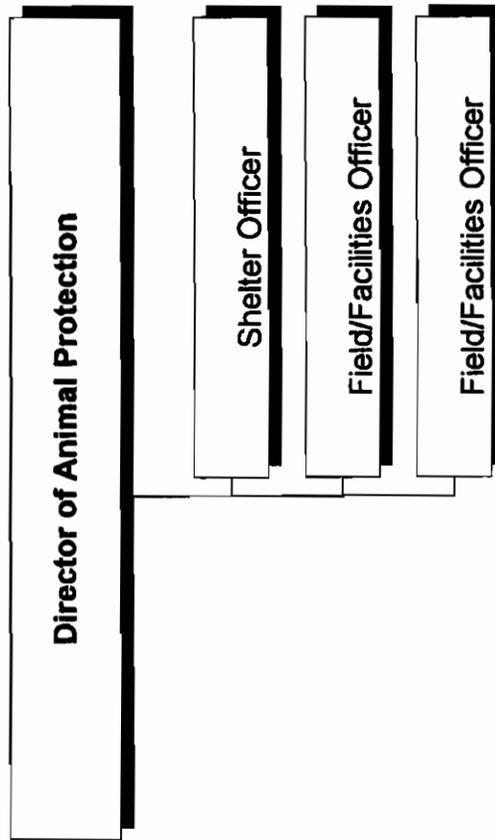


Ketchikan Gateway Borough
FY 1994/95 BUDGET – APPROPRIATIONS
GENERAL FUND – ASSESSMENT DEPARTMENT

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100	EMPLOYEE PAY	191,944	205,568	215,788	228,614	228,698	0.04%
5110	OVERTIME PAY	1,065	1,626	580	1,000	1,000	0.00%
5120	TEMPORARY PAY	6,577	4,795	2,712	2,992	2,995	0.10%
5200	TAXES/BENEFITS	90,819	80,840	89,614	88,186	88,694	0.58%
5300	TRAVEL & TRAINING	7,553	8,317	6,777	2,646	4,603	73.96%
5500	REIMBURSABLE EXPENSES	6,084	6,022	5,345	6,150	2,060	-66.50%
6010	SUPPLIES	6,353	4,284	1,317	2,515	2,495	-0.80%
6015	BOOKS AND SOFTWARE	24,601	8,565	2,453	2,210	2,760	24.89%
6020	DUES & PUBLICATIONS	2,585	3,064	2,048	1,693	1,353	-20.08%
6030	PUBLISHING EXPENSE	4,667	6,602	3,603	5,700	9,750	71.05%
6060	RENTALS	207	1,345	0	0	1,050	0.00%
6070	POSTAGE EXPENSE	2,602	3,619	3,253	3,455	3,673	6.32%
6080	PROFESSIONAL SERVICES	0	0	5,027	5,000	5,150	3.00%
6090	CONTRACTUAL SERVICES	4,495	1,320	825	1,050	0	-100.00%
6100	INSURANCE	0	408	0	0	0	0.00%
6310	ELECTRICITY	1,974	2,103	1,632	2,200	2,200	0.00%
6330	TELEPHONE	2,554	2,872	2,088	2,424	2,184	-9.90%
6331	LONG DISTANCE	0	0	1,027	900	1,164	29.33%
6430	BUILDING MAINTENANCE	1,689	196	0	0	0	0.00%
6450	EQUIPMENT MAINTENANCE	1,504	1,799	127	5,340	5,580	4.49%
6510	COMPUTER LEASE/PURCHASE	792	330	0	0	0	0.00%
6530	EQUIPMENT PURCHASE	17,359	8,847	425	125	125	0.00%
Total Expenditures		375,424	352,522	344,641	362,200	365,534	0.92%

KETCHIKAN GATEWAY BOROUGH
DEPARTMENT OF ANIMAL PROTECTION

Fiscal Year 1995/96



DEPARTMENT: Animal Protection DIVISION: General Government

ADMINISTRATIVE COMMENTS

Animal Protection's budget increased by a little more than six per cent this year. This was do in large measure to the increasing demand for off hour service, which results in additional overtime. The recently negotiated labor contract also has impacted this budget. Over the last three years the department still has realized significant cost reductions while actually enhancing the delivery of services.

A major activity for the department, which is reflected in the capital budget and not in the operational budget, is the creation of an enhanced borough-wide communications system. The system will include all department which require mobile communications.

This department will have a change in staffing which may change the infrastructure of the department, it is not likely to be significant. The basic operations and procedures will remain in force and the identified goals and objectives will remain unabated.

MISSION STATEMENT

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.

Further 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

GOALS: TO SIMPLIFY THE RABIES DEPOSIT RETURN FOR THOSE PEOPLE ADOPTING ANIMALS FROM THE PAT WISE SHELTER AND TO ELIMINATE THE "PAPER TRAIL" AND EXCESS MAN HOURS SPENT IN THE TRACKING AND REFUNDING THE DEPOSITS.

Objective: Rewrite the contract with Ketchikan Veterinary Clinic so that it will take vaccination certificates issued by this department for the vaccinations of pets adopted from the Pat Wise Shelter.

Objective: Add to the Resolution the charge for issuance of the vaccination certificate.

Objective: Have the certificates printed for issuance and put into place a tracking mechanism of the issuance.

GOALS: ENHANCE OFFICER INVESTIGATION TECHNIQUE IN CASE PREPARATION THROUGH EVIDENCE COLLECTION, REPORT WRITING AND THE TAKING OF WITNESS STATEMENTS.

Objective: Send one officer to an Animal Cruelty Investigation School.

GOALS: TRAIN TWO OFFICERS IN BASIC SUPERVISION IN THE EVENT THAT ONE WILL TAKE THE RESPONSIBILITY OF "ACTING DIRECTOR" IN MY ABSENCE DUE TO VACATION, SICK LEAVE AND IN CONJUNCTION WITH THE OVERALL GOAL OF BRINGING THE DEPARTMENT TO A POINT WHERE THERE WILL BE NO FURTHER NEED OF AN IN-HOUSE DIRECTOR.

Objective: Send two officers to basic supervision training sessions at the University of Alaska, Ketchikan campus.

GOALS: ATTEMPT TO ESTABLISH A PROGRAM THAT WILL LOWER THE COST OF ANIMAL ALTERNATION (SPAY/NEUTERING) FOR THOSE PETS ADOPTED FROM THE PAT WISE SHELTER.

Objective: Restructure the adoption process costs so that a larger portion of the alteration costs would be offset.

Objective: Encourage private individuals and groups to assist in the cost offset.

PROGRESS

- The Department of Animal Protection has begun training for employees in areas of cruelty investigation, report writing and animal care. To date, all officers have completed or are involved in advanced training in those areas. Full investigations are the norm in cases of animal bites, animal attacks and incidents involving cruelty and theft.
- The department has begun programs in advertising pets for adoption through the Ketchikan Daily News, K.T.K.N. Radio station and the local television station.
- At public request, inexpensive Cat I.D. tags have been made available that are tracked by the department.
- Programs on pet care and safety are given on a regular basis in the schools and churches by all officers.
- The department has involved itself in special programs with other departments such as Parks & Rec. animal shows.
- Title 20 of the borough ordinance has been updated and still needs a few refinements that will be introduced this year.
- Restructure of fees and fines collected by the department are in place.
- Policy & Procedure has been written and in place since the end of 1992.
- Renovation of one room of the shelter has increased holding space by 25%.
- Rabies Certificates are now sold to pet owners instead of charging Rabies Deposits. This cuts back on man hours of work and makes it much easier for the public.
- Fines and Fees collected have increased by 38% in the past three years.
- The euthanasia of animals has steadily decreased to an all time low of 45%. This is well below the national average of 80%. The claiming of impounded animals has increased 36%.

Ketchikan Gateway Borough
FY1995/96 BUDGET – APPROPRIATIONS SUMMARY
GENERAL FUND – ANIMAL PROTECTION DEPARTMENT

EXPENDITURES	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET
Salaries and wages	145,389	153,297	123,535	137,912	148,493
Employee benefits	54,080	60,580	61,930	55,675	59,683
Professional/Contractual Services	7,059	5,246	8,708	12,665	9,550
Support goods and services	33,225	28,619	22,144	20,153	22,001
Equipment	509	10,822	2,020	1,795	2,918
TOTAL EXPENDITURES	240,262	258,564	218,337	228,200	242,645

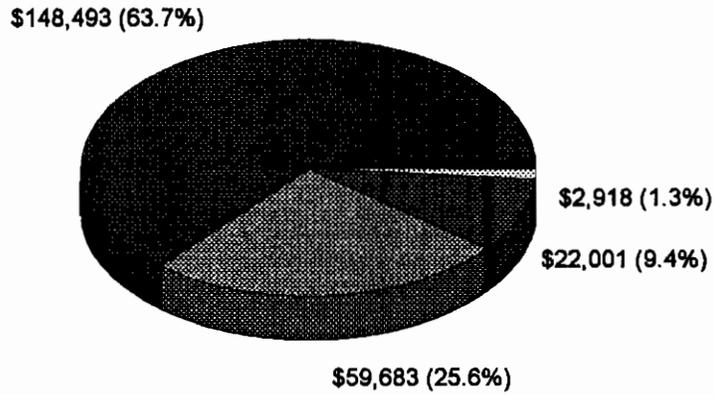
AUTHORIZED PERSONNEL	FY 92/93	FY 93/94	FY 94/95	FY 95/96
Director of Animal Protection	1.00	1.00	1.00	1.00
Animal Protection Officers	4.00	0.00	0.00	0.00
Shelter Officer	0.00	1.00	1.00	1.00
Field/Facility Officers	0.00	2.00	2.00	2.00
FULL TIME EMPLOYEES	5.00	4.00	4.00	4.00

EQUIPMENT

Leash Law Area Signs; Live Dog Trap

Ketchikan Gateway Borough
Animal Protection

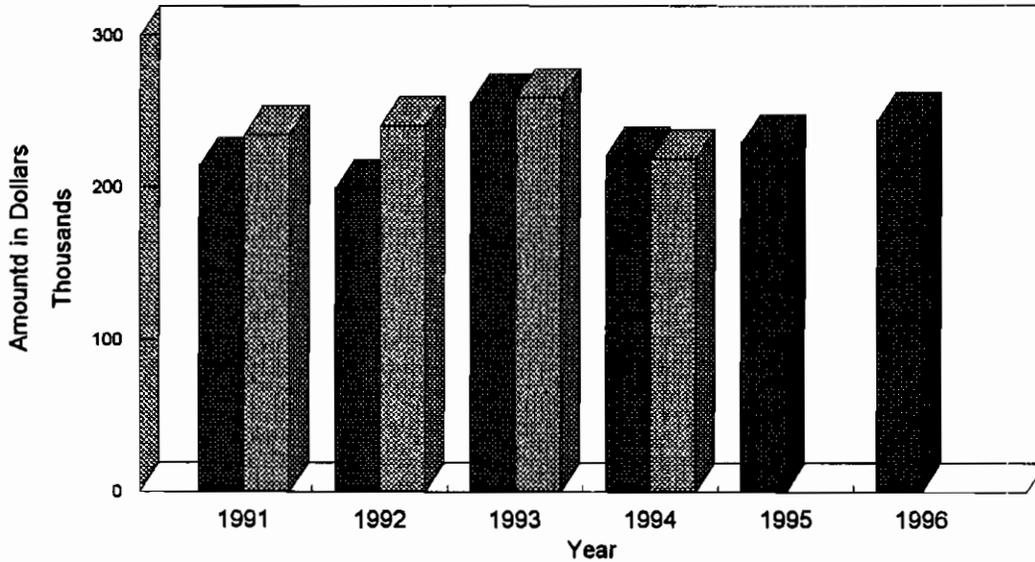
- Salaries
- Support Services
- Benefits
- Equipment



Appropriations FY 1995-96

Ketchikan Gateway Borough
Budget vs Actual

- Budget
- Actual



Ketchikan Gateway Borough

FY 1995/96 BUDGET – APPROPRIATIONS

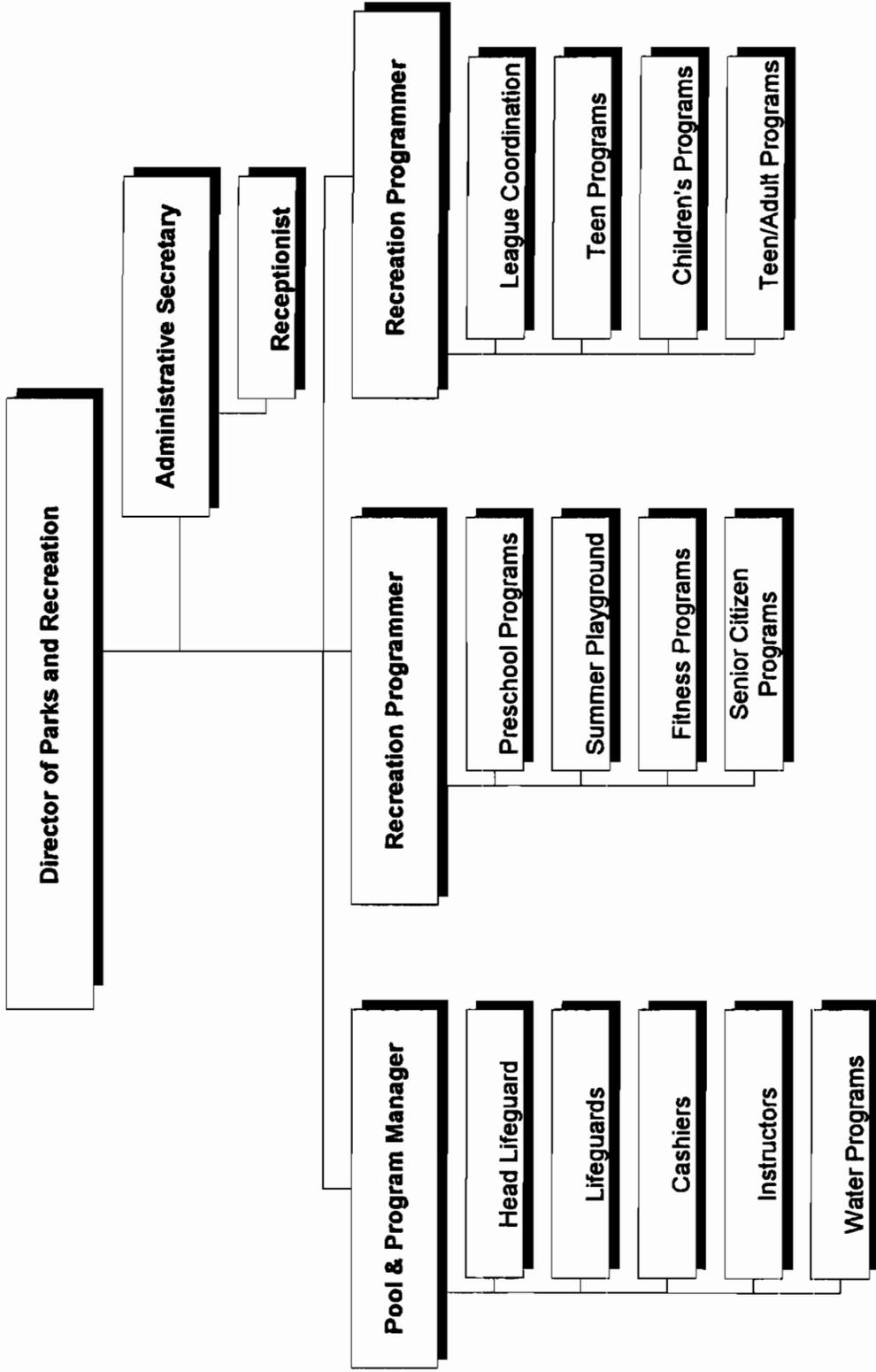
GENERAL FUND – ANIMAL PROTECTION

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100	EMPLOYEE PAY	121,290	132,970	97,433	115,574	120,910	4.62%
5110	OVERTIME PAY	11,677	9,542	9,634	10,000	15,000	50.00%
5120	TEMPORARY PAY	3,862	0	4,550	0	0	0.00%
5160	CALL OUT FEES	8,560	10,785	11,918	12,338	12,583	1.99%
5200	TAXES/BENEFITS	54,080	60,580	61,930	55,675	59,683	7.20%
5300	TRAVEL & TRAINING	3,503	1,656	1,539	2,012	2,510	24.75%
5400	UNIFORM ALLOWANCE	563	2,321	1,010	783	512	-34.61%
6010	SUPPLIES	9,377	9,351	5,395	1,925	1,000	-48.05%
6011	OPERATING SUPPLIES	0	379	2,533	7,182	7,533	4.89%
6020	DUES & PUBLICATIONS	446	796	125	150	150	0.00%
6030	PUBLISHING EXPENSE	1,545	211	196	0	0	0.00%
6070	POSTAGE EXPENSE	294	67	382	405	560	38.27%
6080	PROFESSIONAL SERVICES	7,059	5,246	8,708	12,665	9,550	-24.60%
6100	INSURANCE	0	2,300	2,300	0	0	0.00%
6310	ELECTRICITY	2,174	2,163	1,932	1,800	1,800	0.00%
6320	WATER	0	198	245	264	288	9.09%
6330	TELEPHONE	2,101	2,394	1,259	1,500	1,440	-4.00%
6331	LONG DISTANCE TELEPHONE	0	0	73	100	100	0.00%
6340	SEWER	0	207	255	276	290	5.07%
6350	LANDFILL	0	412	723	636	1,200	88.68%
6430	BUILDING MAINTENANCE	4,015	675	0	0	0	0.00%
6450	EQUIPMENT MAINTENANCE	2,885	2,354	1,875	350	1,348	285.10%
6460	VEHICLE MAINTENANCE	3,574	1,052	668	270	770	185.19%
6461	MOTOR FUEL & OIL	2,148	1,833	1,634	2,500	2,500	0.00%
6510	COMPUTER LEASE/PURCHASE	600	250	0	0	0	0.00%
6530	EQUIPMENT PURCHASE	509	10,822	2,020	1,795	2,918	62.56%
Total Expenditures		240,262	258,564	218,337	228,200	242,645	6.33%

KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF PARKS AND RECREATION

Fiscal Year 1995/96



ADMINISTRATIVE COMMENTS

The Parks and Recreation budget has increased significantly, a little over fifteen per cent. This due, in large measure, to the added responsibility of operating the renovated pool and the new warm down pool. Additional personnel will be required for the warm down pool. These improved facilities will also impact utilities and operating supplies. In addition, a significant investment is being made in recreational equipment.

The major budgetary issue the department must begin planning for is the maintenance and operation of the new indoor recreation center. Construction will commence this fiscal year and be completed the next. Funding for operation of this new center is relatively innovative. Since we can not anticipate that the center will be self-supporting and there is a general reluctance to raise ad valorem taxes in support of the facility, it has been proposed that the borough harvest some of its timber and invest the proceeds in order to provide the cash flow necessary to fund this activity. With a projected rate of return of six per cent on our investment, we anticipate that we will earn more than enough to support the projected cost of \$300,000 to support the operation.

Costs for electricity were increased by about \$10,000 as a result of a transfer of responsibility for field lighting from Maintenance and Operation to Parks and Recreation.

There were individual line items that were increased, which is the primary result of addition personnel required for the pool. The most significant change was the increase for equipment purchases, which went up nearly 300 percent. However, it should be noted, the equipment has been needed for sometime.

MISSION STATEMENT

The Parks and Recreation Department's mission is to enrich the quality of life in the Ketchikan Gateway Borough for all citizens; to build an attractive and inviting community; to work with residents to foster community pride; and to provide opportunities that enable people of all ages and abilities to attain the full use of their mental, emotional and physical capacities through positive use of leisure.

GOALS/OBJECTIVES (Continued)

GOAL: INCREASE PUBLIC AWARENESS OF THE SWIMMING POOLS AND THEIR SERVICES.

Objective: Pool Manager record publicity every third week at radio.

Objective: Publish more detail on pool services in department brochure.

Objective: Increase public awareness on bromine and other pool chemicals.

Objective: Increase public awareness on rules and fees by posting inside pools and outside doors.

Objective: Identify swimming pools with signs on location and perhaps an official name change that would imply community usage (changing from a "school" pool).

GOAL: EVALUATE FEE STRUCTURES DEPARTMENT WIDE

Objective: Evaluate fees charged for services and make recommendations to the Assembly for any changes.

GOAL: STANDARDIZE COMPUTER PROGRAMS DEPARTMENT WIDE

Objective: Staff training on Lotus and Word Perfect 6.0 programs.

Objective: Desk Top publishing training for: Pre-press setup, Corel Draw 4.0, Color Separation, and Ventura.

Objective: Purchase and train all staff in standard registration program. (Pre-IRC that allows: Mail-in/Phone-in Registration and has a data base for class enrollments, mailing lists etc.)

GOAL: DIVERSIFY PROGRAM AVAILABILITY

Objective: Expand programs out of city limits as enrollment justifies.

Objective: Identify new locations and instructors.

Objective: Evaluate current core programs for cost versus enrollment and where appropriate cancel to allow increased funds for more popular activities.

GOAL: INCREASE ENROLLMENT THROUGH INCREASED PUBLICITY

Objective: Target Marketing - Develop mailing lists for similar types of activities.

Objective: T.V. Spot Campaign (KTN Channel, cable).

Objective: Mid-quarter advertising on programs for classes starting near the end of quarter.

Objective: Test results of using the Community Resource Calendar in the public library.

GOALS/OBJECTIVES (Continued)

GOAL: EVALUATE RULES IN DEPARTMENT FACILITIES AND ACTIVITIES AND MAKE CHANGES AS NECESSARY.

Objective: Develop recommendations for a behavior policy that is consistent department wide (facilities and programs).

GOAL: DECREASE CHANGES IN ADVERTISED ACTIVITIES

Objective: Program activities thoroughly to minimize post-publication changes.

Objective: Evaluate brochure publishing schedule and make changes as needed to assist in the goal.

Objective: Evaluate activities with a history of changes and program changes as needed to improve.

GOAL: PROVIDE STAFF WITH LOW COST TRAINING AND TOOLS THAT IMPROVE EFFICIENCY OR QUALITY OF DEPARTMENT ACTIVITIES.

Objective: Identify training needs in evaluations and provide/schedule needed training.

Objective: Bring department's computers up to date where needed to operate programs.

Objective: Provide desk top publishing tools including printer.

Objective: Support staff identified with badges/t-shirts at sponsored activities.

GOAL: PREPARE FOR OPENING OF INDOOR RECREATION CENTER

Objective: Prepare complete fee recommendations for Borough Assembly

Objective: Prepare scheduling guidelines and policies

Objective: Finalize hours of operation and staff needs.

Objective: Finalize Furniture Fixture and Equipment list.

Objective: Continue pursuing grants to build outdoor play area.

DEPARTMENTAL PROGRESS

- Classes and special events were programmed to meet direct costs.
- An average of 1,965 hours of aquatic activities were programmed per quarter.
- An average of 94 non-aquatic classes and special events were programmed per quarter.
- Five new recreational activities with a fitness focus for ages 8 - 11 were programmed.
- Borough Employees were surveyed to determine benefits of the Employee Recreation Program. A recommendation was made to the Borough Manager.
- Public input forms were reviewed at weekly staff meetings.
- All department activities were reviewed and evaluated for recommendations and improvement.

Ketchikan Gateway Borough
FY1995/96 BUDGET – APPROPRIATIONS SUMMARY
GENERAL FUND – PARKS & RECREATION DEPARTMENT

EXPENDITURES	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET
Salaries and wages	392,291	442,829	396,805	361,380	409,535
Employee benefits	131,767	152,566	106,731	111,750	129,907
Professional/Contractual Services	16,468	16,235	21,217	11,122	11,240
Support goods and services	86,747	137,083	151,423	143,759	168,257
Equipment	0	0	5,424	2,200	8,025
TOTAL EXPENDITURES	627,273	748,713	681,600	630,211	726,964

AUTHORIZED PERSONNEL	FY 92/93	FY 93/94	FY 94/95	FY 95/96
Director of Parks & Recreation	0.50	1.00	1.00	1.00
Administrative Secretary	0.75	1.00	1.00	1.00
Receptionist	0.00	0.00	0.00	0.50
Recreation Programmer	2.00	2.00	2.00	2.00
Pool & Program Manager	0.00	1.00	1.00	1.00
Head Lifeguard *	0.00	1.00	1.00	1.00
Pool Manager	1.00	0.00	0.00	0.00
Assistant Pool Manager	0.00	1.00	0.00	0.00
Pool Assistant	1.00	0.00	0.00	0.00
Pool Technician	0.88	0.00	0.00	0.00
Recreation Superintendent	1.00	0.00	0.00	0.00
Latchkey Administrator	2.37	0.00	0.00	0.00
FULL TIME EMPLOYEES	9.50	7.00	6.00	6.50

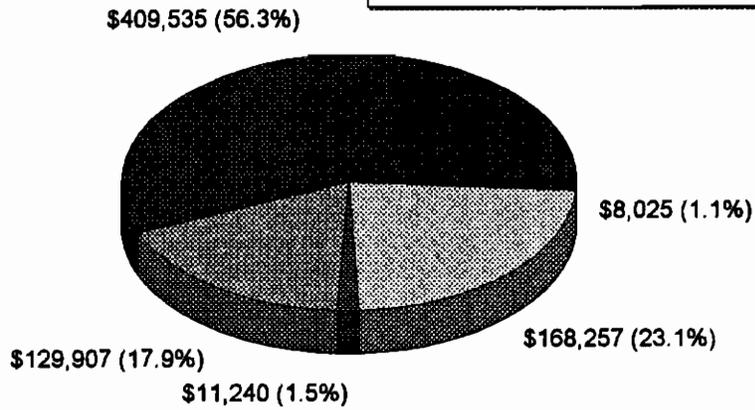
* Position reimbursed 50% by KKWSC

EQUIPMENT

TV/VCR; Chemical Auto Digital Tester; Backstroke flag poles; Lane Lines; Wet/dry vacuum cleaner; Race measuring wheel; Roller skates; Indoor wheel replacement sets

Ketchikan Gateway Borough
Parks and Recreation Department

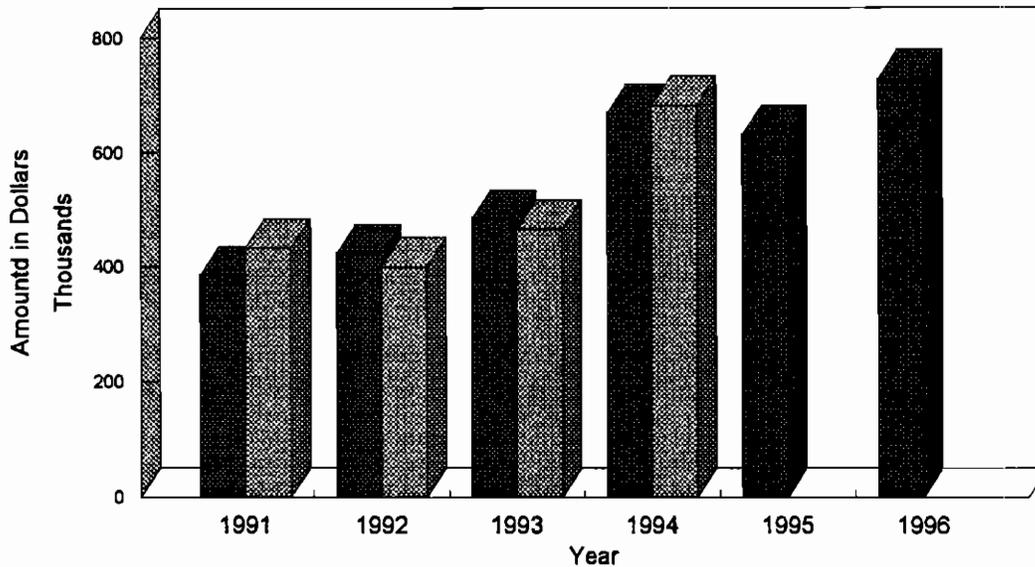
- Salaries
- Benefits
- Professional Services
- ▨ Support Services
- Equipment



Appropriations FY 1995-96

Ketchikan Gateway Borough
Budget vs Actual

- Budget
- ▨ Actual



Ketchikan Gateway Borough

FY1995/96 – APPROPRIATIONS

GENERAL FUND – PARKS AND RECREATION DEPARTMENT

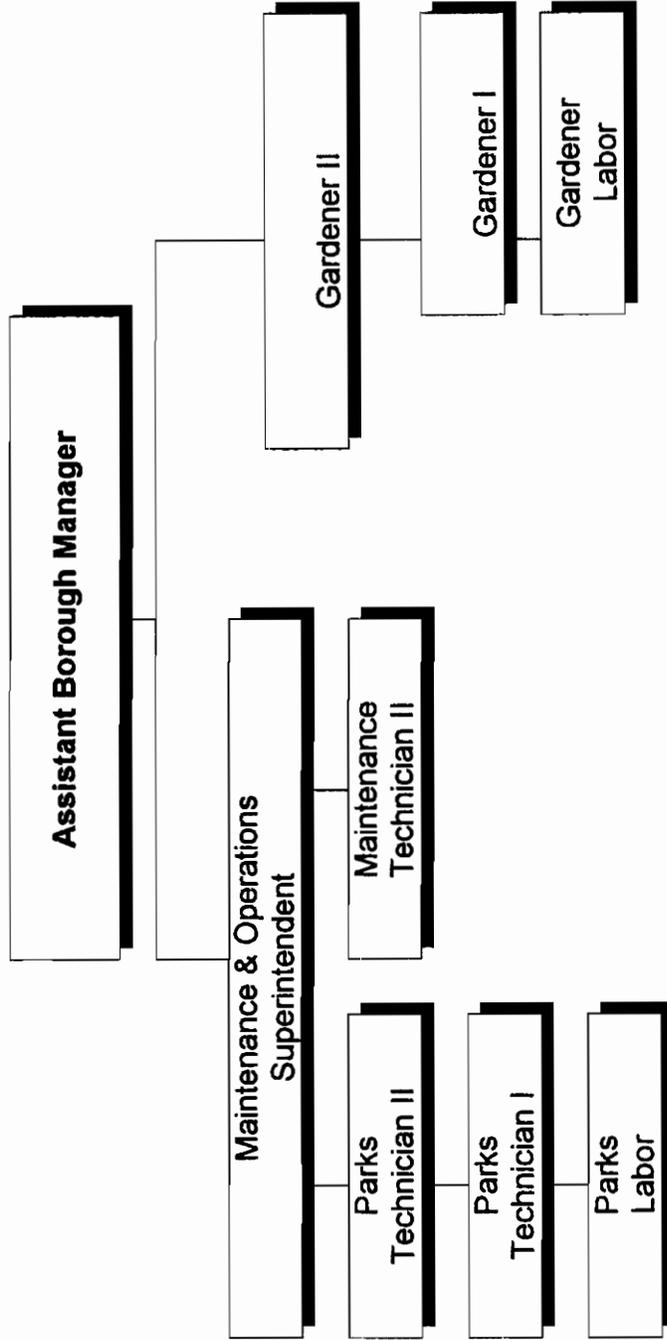
	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100	EMPLOYEE PAY	214,818	274,805	219,079	198,113	212,445	7.23%
5110	OVERTIME PAY	5,253	5,790	3,874	2,832	2,330	-17.73%
5120	TEMPORARY PAY	172,220	162,234	173,852	160,435	194,760	21.39%
5200	TAXES/BENEFITS	110,222	139,174	84,183	89,626	101,723	13.50%
5210	TEMPORARY BENEFITS	21,545	13,392	22,548	22,124	28,184	27.39%
5300	TRAVEL & TRAINING	4,860	1,928	2,773	780	938	20.26%
5500	REIMBURSABLE EXPENSES	4,979	7,566	5,580	5,838	5,838	0.00%
6010	OFFICE SUPPLIES	30,031	39,802	4,252	3,180	3,100	-2.52%
6011	OPERATING SUPPLIES	0	223	26,418	28,650	32,650	13.96%
6020	DUES & PUBLICATIONS	1,040	838	570	686	614	-10.50%
6030	PUBLISHING	4,917	3,612	3,753	4,800	4,800	0.00%
6060	RENTALS	28,574	2,433	17,462	1,340	1,200	-10.45%
6070	POSTAGE	5,267	5,429	4,643	5,115	5,275	3.13%
6090	CONTRACTUAL SERVICES	16,468	16,235	21,217	11,122	11,240	1.06%
6310	ELECTRICITY	837	9,512	30,057	25,790	43,100	67.12%
6320	WATER	319	4,586	3,738	3,870	3,876	0.16%
6330	TELEPHONE	5,584	6,698	5,448	3,432	3,468	1.05%
6331	LONG DISTANCE TELEPHONE	0	0	520	888	600	-32.43%
6340	SEWER	339	6,168	5,314	5,746	5,748	0.03%
6350	LANDFILL	0	969	820	650	650	0.00%
6431	HEATING FUEL	0	45,197	39,920	47,040	50,600	7.57%
6450	EQUIPMENT MAINTENANCE	0	2,122	155	3,154	3,000	-4.88%
6530	EQUIPMENT PURCHASE	0	0	5,424	2,200	8,025	264.77%
6590	DONATIONS/SCHOLARSHIPS	0	0	0	2,800	2,800	0.00%
Total Expenditures		627,273	748,713	681,600	630,211	726,964	15.35%

RECREATION IN ENTERPRISE FUND PRIOR TO 1993/94

KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF MAINTENANCE AND OPERATIONS

Fiscal Year 1995/96



DEPARTMENT: Maintenance & Operations

DIVISION: General Fund

ADMINISTRATIVE COMMENTS

This department has realized a modest budgetary gain of \$13,018, or 2.6 per cent. This is due to improved accounting procedures that are being used to track the costs to individual facilities. A decrease was due to the transferring of responsibility for electrical service for field lighting. This transfer was from Maintenance and Operation to Parks and Recreation. However, there were increases in other line items.

Budgetary increases were realized in supplies and building maintenance. The first increase was to bring the first aid supplies up to standard and to replenish small hand tools and other gardening equipment. The building maintenance category was increased as a result of providing more maintenance services to more buildings.

This department is now in its third year, therefore in its infancy in terms of fully defining responsibilities. Activities and responsibilities continue to shift between this department, Parks & Recreation and the Department of Transportation. It is anticipated that this flux will discontinue this year.

MISSION STATEMENT

To provide maintenance and improvements to Borough facilities including buildings, parks, recreation facilities and service area utilities. In coordination with the Manager's Department the Maintenance and Operations Department also provides administration of construction or service related contracts.

GOALS/OBJECTIVES

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

Objective: Provide maintenance services to the buildings and facilities utilized by the Borough Government.

Objective: Implement and monitor a Work Order system for the maintenance of the seven Borough facilities.

Objective: Insure all Borough buildings and facilities meet ADA requirements.

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

Objective: Maintain the seven ball fields and seventeen parks, playgrounds and landscape areas currently being maintained by the Borough.

Objective: Maintain landscape area in front of KPU Building.

Objective: Implement and monitor a Work Order system for maintenance and assistance to the Parks and Recreation Department to all parks, playgrounds and landscape areas.

Objective: Insure the ball fields and playgrounds meet acceptable standards as determined by the local user groups and leagues.

Objective: Identify and repair safety hazards within the parks, playgrounds, ballfields and landscape areas maintained by the Borough.

Objective: Maintain approximately 110 hanging baskets as a part of the Adopt A Basket program.

Objective: In conjunction with the Parks and Recreation Department, teach gardening classes.

GOAL: MAINTAIN THE MOUNTAIN POINT SEWER AND WATER SYSTEMS AND THE SHOUP ROAD WATER SYSTEM.

Objective: Maintain the Mountain Point Sewer and water systems to DEC regulations.

Objective: Continue working towards certification as level I water treatment operator and level I waste water treatment operator.

Objective: Ensure the Mountain Point waste water systems operates on a continuous basis throughout the year.

Objective: Check all Mountain Point lift stations, water booster station, water treatment facility, water holding tank and the dam on a regular basis to ensure proper operations.

Objective: Maintain the Shoup Road water system to DEC regulations.

DEPARTMENTAL PROGRESS

- Maintained all Borough buildings and Facilities in a safe and user-friendly atmosphere for Borough employees and public.
- Maintained all Borough ball fields, parks, playgrounds and landscape areas in a safe, user-friendly and aesthetically pleasing atmosphere for the public and user groups. Major facilities include: City Park, Walker Field, North Point Higgins and Rotary Beach.
- Continued Adopt A Basket beautification program and other landscaping efforts.
- Began a maintenance program for the newly acquired Shoup Street water system.
- Maintained the Mountain Point sewer and water systems.

Performance Measures

Units

Number of buildings/facilities maintained	7
Number of parks/playgrounds maintained	11
Number of landscape areas maintained	6
Number of fields/courts maintained	7
Number of Adopt A Baskets maintained	110

Ketchikan Gateway Borough

FY1995/96 BUDGET – APPROPRIATIONS SUMMARY

GENERAL FUND – MAINTENANCE & OPERATIONS DEPARTMENT

EXPENDITURES	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
Salaries and wages	230,316	262,865	219,407	278,342	281,215
Employee benefits	66,710	83,336	99,034	104,575	111,399
Professional/Contractual Services	5,415	1,955	3,321	20,540	18,140
Support goods and services	65,442	72,914	105,247	98,726	103,037
Equipment	31,394	43,655	21,779	3,640	5,050
TOTAL EXPENDITURES	399,277	464,725	448,788	505,823	518,841

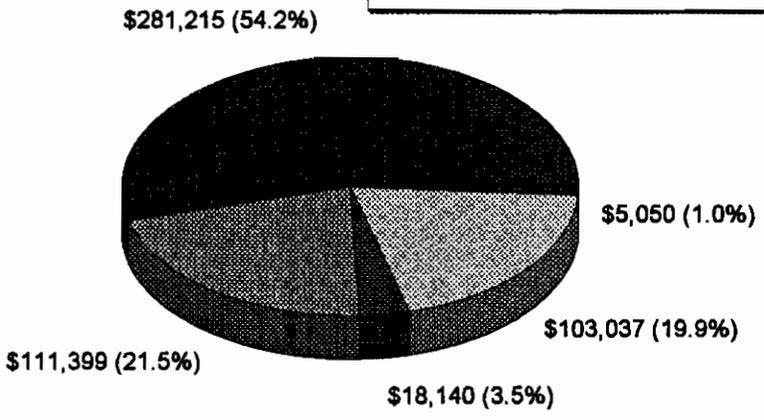
AUTHORIZED PERSONNEL	<u>FY 92/93</u>	<u>FY 93/94</u>	<u>FY 94/95</u>	<u>FY 95/96</u>
Parks & Recreation Director	0.50	0.00	0.00	0.00
Assistant Borough Manager	0.00	0.25	0.30	0.30
Parks Superintendent	1.00	0.00	0.00	0.00
Parks Maintenance & Operations Supervisor	1.00	1.00	1.00	1.00
Parks Technician II	0.00	1.00	1.00	1.00
Parks Technician I	0.00	1.00	2.00	2.00
Maintenance Technician II	0.00	1.00	1.00	1.00
Parks Maintenance Specialist	1.00	0.00	0.00	0.00
Assistant Park Maintenance	1.00	0.00	0.00	0.00
Gardener II	0.83	0.83	0.83	0.83
Gardener I	0.83	0.83	0.83	0.83
Administrative Secretary	0.25	0.00	0.00	0.00
FULL TIME EMPLOYEES	<u>6.41</u>	<u>5.91</u>	<u>6.96</u>	<u>6.96</u>

EQUIPMENT

Field sprinkler system; Auger (Kubota attachment); Chainsaw; Air blower

Ketchikan Gateway Borough
Maintenance & Operations Department

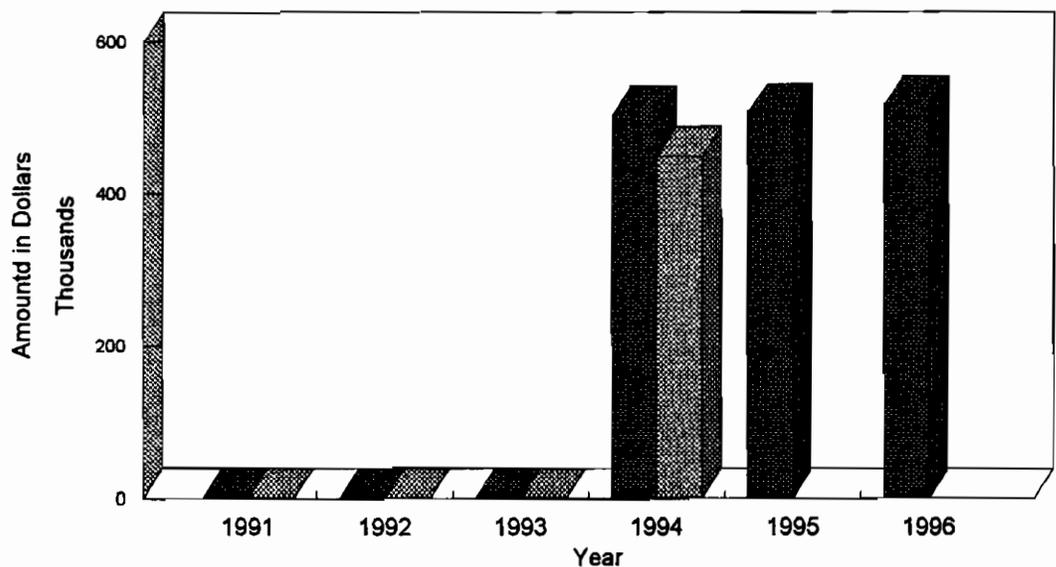
- Salaries
- Benefits
- Professional Services
- ▨ Support Services
- Equipment



Appropriations FY 1995-96

Ketchikan Gateway Borough
Budget vs Actual

- Budget
- ▨ Actual



Ketchikan Gateway Borough

FY1995/96 BUDGET – APPROPRIATIONS

GENERAL FUND – MAINTENANCE & OPERATIONS

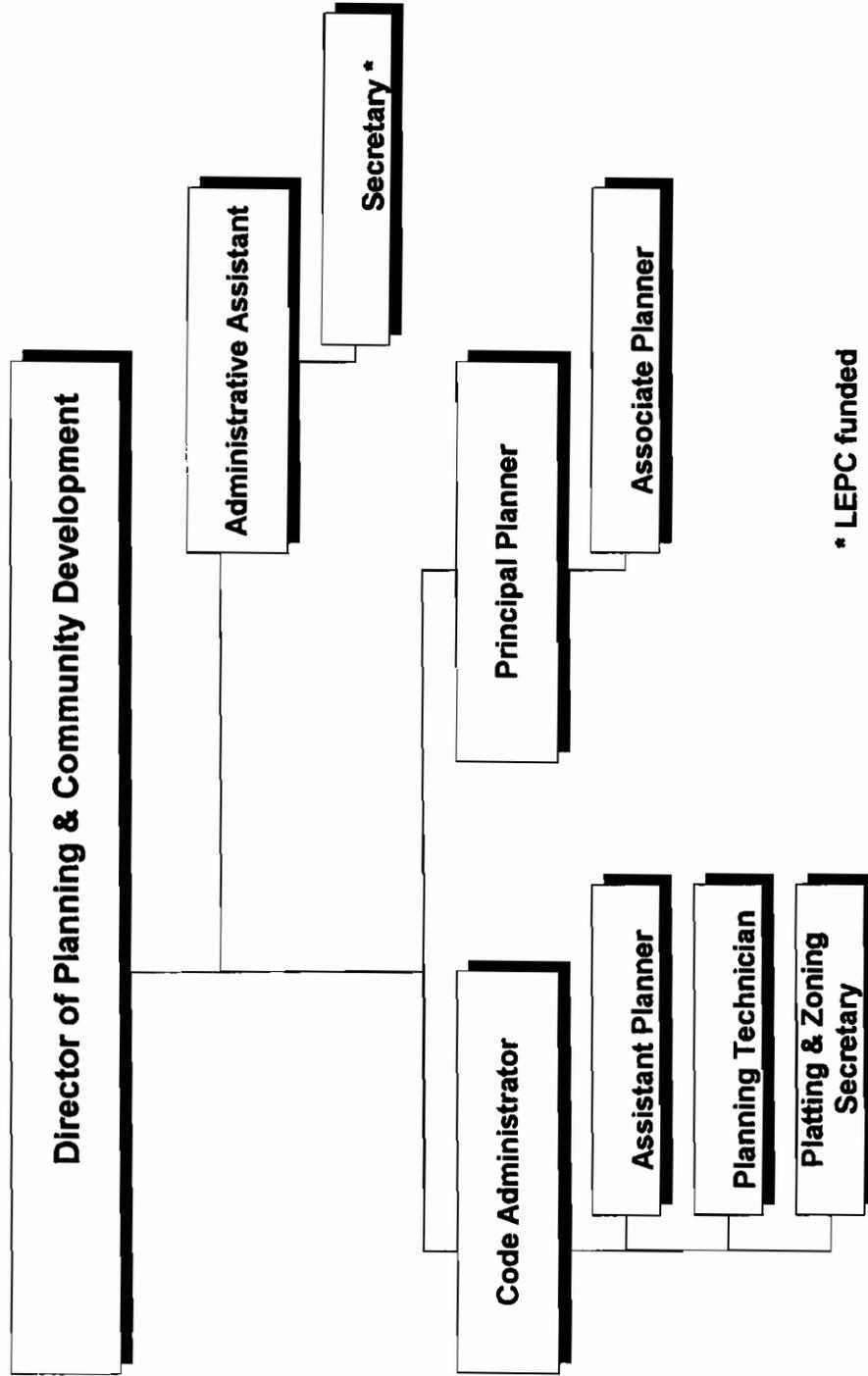
	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100	EMPLOYEE PAY	181,238	207,207	166,096	217,446	216,865	-0.27%
5110	OVERTIME PAY	1,123	728	5,138	4,500	4,350	-3.33%
5120	TEMPORARY PAY	47,955	54,760	48,155	56,396	60,000	6.39%
5160	STAND BY PAY	0	170	18	0	0	0.00%
5200	TAXES/BENEFITS	60,789	79,226	99,034	96,798	102,693	6.09%
5210	TEMPORARY TAXES/BENEFITS	5,921	4,110	0	7,777	8,706	11.95%
6300	TRAVEL & TRAINING	4,953	603	3,421	4,737	4,071	-14.06%
5400	UNIFORM ALLOWANCE	0	0	0	0	725	100.00%
5500	REIMBURSABLE EXPENSES	2,964	2,479	788	0	0	0.00%
6010	SUPPLIES	13,474	19,220	0	600	600	0.00%
6011	OPERATING SUPPLIES	0	0	20,055	5,600	9,600	71.43%
6020	DUES & PUBLICATIONS	538	594	327	152	304	100.00%
6030	PUBLISHING EXPENSE	468	825	103	0	0	0.00%
6060	RENTALS	235	0	0	0	0	0.00%
6065	EQUIPMENT RENTALS	4,344	211	7,810	4,420	5,575	26.13%
6070	POSTAGE EXPENSE	61	83	16	50	25	-50.00%
6090	CONTRACTUAL SERVICES	5,415	1,955	3,321	20,540	18,140	-11.68%
6100	INSURANCE	1,768	0	0	0	0	0.00%
6310	ELECTRICITY	12,948	13,416	13,064	15,650	5,650	-63.90%
6320	WATER	3,041	2,869	3,119	3,135	3,135	0.00%
6330	TELEPHONE	5,331	5,764	1,077	576	730	26.74%
6331	LONG DISTANCE	0	0	125	150	250	66.67%
6340	SEWER	1,133	1,009	1,046	1,062	1,062	0.00%
6350	LANDFILL	2,094	3,503	7,050	4,000	4,000	0.00%
6420	FIELD MAINTENANCE	4,226	8,044	20,303	24,200	26,260	8.51%
6421	PARK MAINTENANCE	0	0	0	13,520	13,150	-2.74%
6430	BUILDING MAINTENANCE	0	1,885	17,008	11,754	18,200	54.84%
6431	HEATING FUEL	456	484	899	1,300	1,300	0.00%
6450	EQUIPMENT MAINTENANCE	2,843	4,702	552	2,000	2,800	40.00%
6460	VEHICLE MAINTENANCE	2,152	4,958	4,403	0	0	0.00%
6461	MOTOR FUEL & OIL	2,178	2,215	3,295	5,500	5,500	0.00%
6462	VEHICLE OPERATION	235	50	786	320	100	-68.75%
6530	EQUIPMENT PURCHASE	31,394	43,655	21,779	3,640	5,050	38.74%
Total Expenditures		399,277	464,725	448,788	505,823	518,841	2.57%

KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT

Organizational Chart

Fiscal Year 1995/96



ADMINISTRATIVE COMMENTS

Under the department's new leadership and with a full complement of staff this year it is expected that the comprehensive and coastal zone management plans will be completed. It is also anticipated that there will be a significant rewrite of the code (zoning ordinance). With the expected completion of these plans and ordinance this year, the department will be focusing more of its attention to resource development. The major development effort will be to oversee the preparation and implementation of a forest management plan for the Whipple Creek area of the Borough. The revenue generated by this effort will be significant and should exceed ten million dollars. All of this revenue will be placed in the Land Trust fund. A portion of these funds will be used as an investment set-aside to produce revenue for the operation of the new indoor recreation center.

This year's budget actually realized a net decrease in funding. This reduction in budget is primarily the result of new staff and the reduction of overtime. A continuing feature of the budget is the elimination of outside professional services in favor of in-house services. Over the last four years this line item has been reduced from \$136,107 to zero. There will be one major contract administered by the department and that is for the timber cruise and sale. Funds for this activity will come from the land trust fund and will amount to \$343,116.

MISSION STATEMENT

To guide the orderly growth and development of the Ketchikan Gateway Borough community.

GOALS/OBJECTIVES

GOAL: Complete update of Comprehensive and Coastal Zone Management Plan(s).

Objective: Finish preparing the joint Comprehensive and Coastal Zone Management Plan by the third quarter of the fiscal year..

Objective: Complete public review process and adopt. Implement by making necessary amendments to Code of Ordinances.

GOAL: Whipple Creek Tract Management

Objective: Begin forestry consultant work, involving layout and design of the Southeast Timber Sale.

Objective: Finish comprehensive land management plan for entire parcel; by the end of the second quarter of the fiscal year.

GOALS/OBJECTIVES (continued)

GOAL: Continued Administration of Zoning and Subdivision Ordinance

Objective: Provide assistance to the public in making applications for borough, city, state, or federal development permits.

Objective: Provide for the issuance of sewer and water connection permits for Borough service areas.

Objective: Complete staff reports on zoning and subdivision applications and compilation of packets. Provide notice of applications within four work days of the filing of the request.

Objective: Continued maintenance of a one stop permitting center for a coordinated assistance to the general public in the filing of zoning permits and requests for commercial or industrial projects with the City, Service Areas, Department of Transportation and the State Fire Marshall as appropriate.

GOAL: Leask Lakes Tract Management

Objective: Survey three parcels recently acquired by Borough, with natural resource consultant(s), begin overall land management plan. Continue public involvement through workshops, "scoping" meetings, etc.

GOAL: Official Streets and Highways Master Plan Update - Transit Needs Update

Objective: Locate and generate Boroughwide Base Maps of all streets and highways, and update as necessary in coordination with City Public Works Department and DOT.

Objective: Identify all streets and highways by name and graphically identify by condition and type, i.e., highways, major and minor arterials, collector streets, local streets and country lanes.

Objective: Develop list of transit related construction projects required throughout the Borough and road design standards to be applied to new construction throughout the Borough.

GOAL: Mapping/GIS Update

Objective: Maintain and improved digital mapping capabilities for all Borough Departments.

Objective: Begin mapping natural resources features for large Borough-owned parcels (Whipple Creek and Leask Lakes as priorities).

Objective: Connect Borough computer network to City map data base computer via cable. Continue the legal civil, assessor and zoning map updates through and agreement with the City of Ketchikan, and provide for orientation training for Borough staff on digital mapping operations.

GOALS/OBJECTIVES (continued)

GOAL: Develop Boroughwide Sewer Policies

Objective: Address the sewage disposal issue in a manner consistent with the policy direction of the Borough Assembly.

Objective: Draft and adopt and amended sewer ordinance dealing with a non-area wide sewer extension policy applicable to service areas and an amended sewer ordinance dealing with sewer system requirements for platting of new subdivisions.

Objective: Coordinate with interest groups in the further investigation of the Borough role in addressing sewer problems.

Objective: Assist developers and adjoining property owners in providing for the establishment or connection to consolidated outfalls. Assist property owners in filing for annexation to service areas in order to obtain sewer service.

GOAL: Local Emergency Planning Committee (LEPC) - Maintain ongoing "Community Right To Know" under Federal Law (SARA Title III).

Objective: Continue to provide secretarial support services to the LEPC under contract with the State and continued assistance to the LEPC in addressing organizational issues related to emergency services coordination, operation and response planning.

GOAL: Microfiche records

Objective: Maintain and improve the record management system within the Department through the use of microfiche technology.

GOAL: Complete Update of Ketchikan Gateway Borough Code of Ordinances

Objective: Prepare and provide for adoption of Code Amendments in response to community needs during the course of the fiscal year.

PROGRESS

- One stop permit processing program implemented to provide for permit intake and administration of DEC sewage and City building permit applications.
- Draft Parks and Recreation Plan completed. Plan provides specific locations for recommended parks facilities and includes conception designs for these locations.
- Prepared update on the Ketchikan Waterfront Development Plan.
- Maintained ongoing Community Right To Know program under federal law. Assisted the LEPC in conducting Incident Command Training throughout the Borough and participated in the Statewide Shaker IV exercise.

Ketchikan Gateway Borough

FY1995/96 BUDGET – APPROPRIATIONS SUMMARY

GENERAL FUND – PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT

EXPENDITURES	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET
Salaries and wages	276,725	259,889	280,747	313,237	305,579
Employee benefits	95,349	100,133	100,439	117,555	112,405
Professional/Contractual Services	144,291	61,720	24,907	20,000	24,000
Support goods and services	72,574	65,262	41,623	36,967	36,436
Equipment	10,528	18,297	1,600	0	4,040
TOTAL EXPENDITURES	599,467	505,301	449,316	487,759	482,460

AUTHORIZED PERSONNEL	FY 92/93	FY 93/94	FY 94/95	FY 95/96
Planning Director	1.00	1.00	1.00	1.00
Principal Planner (Senior Planner)	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00
Code Administrator (Zoning Administrator)	1.00	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00	1.00
Planning Technician	0.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Planning Secretary	0.50	0.50	0.50	0.00
Platting/Zoning Secretary	1.00	1.00	1.00	1.00
FULL TIME EMPLOYEES	7.50	8.50	8.50	8.00

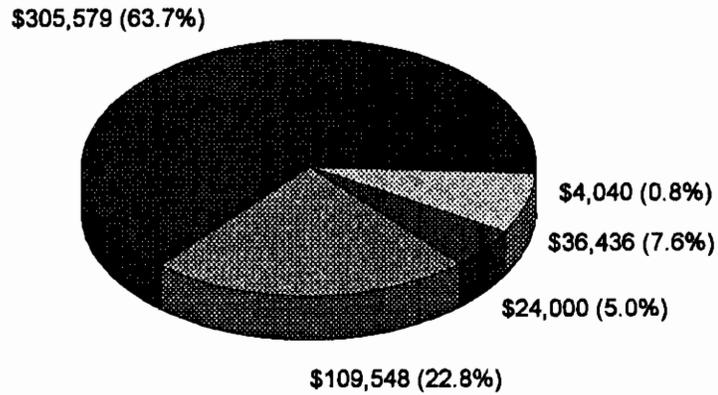
EQUIPMENT

Replace PBX telephones

Replace recording equipment microphones and stands

Ketchikan Gateway Borough
Planning Department

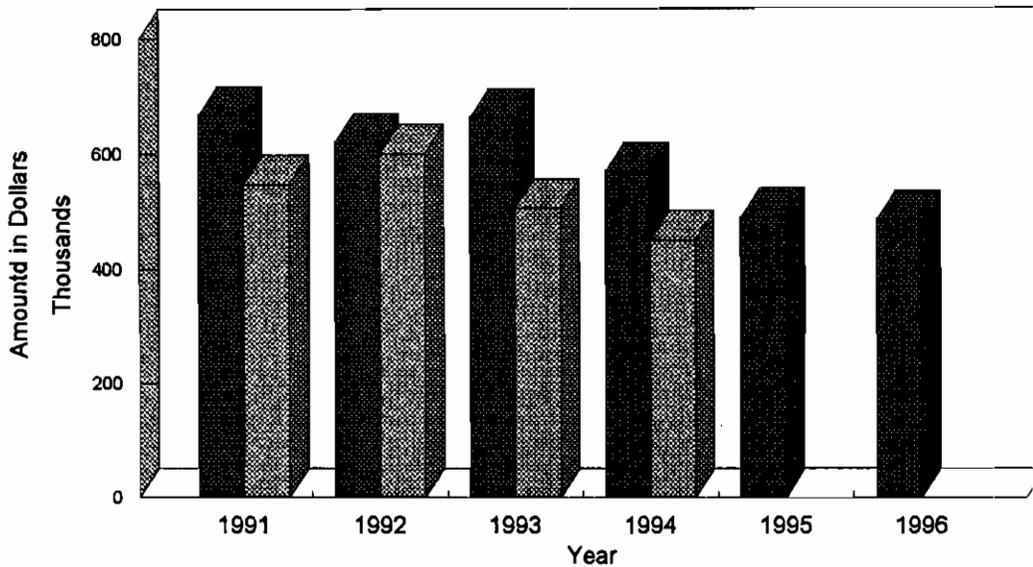
- Salaries
- Benefits
- Professional Services
- Support Services
- Equipment



Appropriations FY 1995-96

Ketchikan Gateway Borough
Budget vs Actual

- Budget
- Actual



Ketchikan Gateway Borough

FY 1995/96 BUDGET – APPROPRIATIONS

GENERAL FUND – PLANNING DEPARTMENT

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100	EMPLOYEE PAY	236,008	229,047	258,038	291,967	287,035	-1.69%
5110	OVERTIME PAY	6,988	6,829	10,920	8,670	5,944	-31.44%
5120	TEMPORARY PAY	26,604	16,488	5,839	3,600	3,600	0.00%
5150	PLANNING COMMISSION FEES	7,125	7,525	5,950	9,000	9,000	0.00%
5200	TAXES/BENEFITS	95,349	100,133	100,439	117,555	112,405	-4.38%
5300	TRAVEL & TRAINING	25,374	9,479	6,103	3,478	3,450	-0.81%
5301	PLANNING COMM. TRAVEL	1,579	245	496	500	500	0.00%
5500	REIMBURSABLE EXPENSES	2,969	4,358	3,723	3,600	3,600	0.00%
6010	SUPPLIES	10,364	14,178	11,744	8,560	8,545	-0.18%
6011	BOOKS AND SOFTWARE	0	372	0	0	0	0.00%
6020	DUES & PUBLICATIONS	1,007	1,460	1,133	1,129	846	-25.07%
6030	PUBLISHING EXPENSE	9,943	7,186	4,739	5,000	5,000	0.00%
6060	RENTALS	4,100	3,278	625	1,200	1,200	0.00%
6070	POSTAGE EXPENSE	3,980	4,087	3,674	4,000	4,000	0.00%
6080	PROFESSIONAL SERVICES	136,107	53,035	15,649	0	0	0.00%
6090	CONTRACTUAL SERVICES	8,184	8,685	9,258	20,000	24,000	20.00%
6330	TELEPHONE	8,654	7,842	3,480	3,500	2,795	-20.14%
6331	TELEPHONE LONG DISTANCE	0	0	1,786	2,000	1,500	-25.00%
6430	BUILDING MAINTENANCE	0	3,197	0	0	0	0.00%
6450	EQUIPMENT MAINTENANCE	2,708	8,790	4,120	4,000	5,000	25.00%
6510	COMPUTER LEASE/PURCHASE	1,896	790	0	0	0	0.00%
6530	EQUIPMENT PURCHASE	10,528	18,297	1,600	0	4,040	100.00%
Total Expenditures		599,467	505,301	449,316	487,759	482,460	-1.09%

ADMINISTRATIVE COMMENT

The budget category referred to as "economic development" is actually two sets of activities rather than a department. The operational activity is a Child Care Grants Program, which is funded by the state of Alaska, and the second activity a funding mechanism for the issuance of Borough grants for economic development purposes. The Borough, as a second class entity, does not have the full range of potential governmental responsibilities. However, economic development was one of the major "powers" that was selected for the borough government. Under the economic development authority such diverse community groups and activities as the University of Alaska, the Overall Economic Development Plan, and the Ketchikan Area Arts and Humanities.

With state administrative funding being significantly reduced the Child Care Assistance Grant Program has been reduced by nearly seventeen per cent. This is the second year for a sizable decrease in administrative support. The majority of this years reduction occurred in the personnel, supplies, and equipment line items. At the same time the state grant program that is being administered for child care assistance remains at approximately half of a million dollars.

Four of the five economic development grants were increased and one remained the same. This resulted in an overall increase of \$46,686, or nearly twenty-five per cent. Grant to Catholic Community Services, while experiencing an increase, is not a new program. Rather it was transferred over from Transportation Services and is intended to address the transportation needs of those persons 62 and over.

Economic development will receive particular attention this year with more emphasis on encouragement of economic development. Activities such as the Lewis Reef Project seeking a Corps permit will continue with the intent of providing industrial land for expansion and relocation of inappropriately located industrial uses.

Ketchikan Gateway Borough

FY1995/96 BUDGET – APPROPRIATIONS SUMMARY

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

EXPENDITURES	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET
Salaries and wages	29,266	36,235	48,793	39,570	32,356
Employee benefits	13,038	12,895	21,612	13,327	8,963
Professional/Contractual Services	252	160	480	480	480
Support goods and services	8,288	10,628	13,171	12,833	13,957
Equipment	683	10,665	0	1,300	300
TOTAL EXPENDITURES	51,527	70,583	84,056	67,510	56,056

AUTHORIZED PERSONNEL

	<u>FY 92/93</u>	<u>FY 93/94</u>	<u>FY 94/95</u>	<u>FY 95/96</u>
Grant Administrator	1.00	1.00	1.00	1.00

FULL TIME EMPLOYEES

	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
--	-------------	-------------	-------------	-------------

Position included within Department of Administrative Services; transferred from Manager's Office for FY 93

EQUIPMENT

Storage Cabinet

KETCHIKAN GATEWAY BOROUGH

FY 1995/96 BUDGET – APPROPRIATIONS

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

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100	EMPLOYEE PAY	28,336	33,672	41,705	37,220	31,326	-15.84%
5110	OVERTIME PAY	0	1,390	941	550	400	-27.27%
5120	TEMPORARY PAY	930	1,173	6,147	1,800	630	-65.00%
5200	TAXES/BENEFITS	13,038	12,895	21,612	13,327	8,963	-32.75%
5300	TRAVEL & TRAINING	704	2,166	2,514	1,335	2,222	66.44%
5500	REIMBURSABLE EXPENSES	0	0	0	0	335	100.00 %
6010	SUPPLIES	1,304	656	1,354	2,088	837	-59.91%
6015	COMPUTER SOFTWARE	0	37	160	0	0	0.00%
6020	DUES & PUBLICATIONS	44	351	0	0	0	0.00%
6030	PUBLISHING	0	0	0	0	500	100.00 %
6060	RENTALS	4,712	4,649	5,716	6,455	6,755	4.65%
6070	POSTAGE EXPENSE	198	518	418	500	550	10.00%
6090	CONTRACTUAL SERVICES	0	252	160	480	480	0.00%
6310	ELECTRICITY	0	199	152	0	0	0.00%
6320	WATER	0	57	56	0	0	0.00%
6330	TELEPHONE	1,303	1,379	2,505	1,305	1,308	0.23%
6331	LONG DISTANCE	0	0	278	300	400	33.33%
6340	SEWER	0	64	58	0	0	0.00%
6450	EQUIPMENT MTNCE	275	460	280	850	1,050	23.53%
6530	EQUIPMENT PURCHASE	683	10,665	0	1,300	300	-76.92%
Total Expenditures		51,527	70,583	84,056	67,510	56,056	-16.97%

Ketchikan Gateway Borough

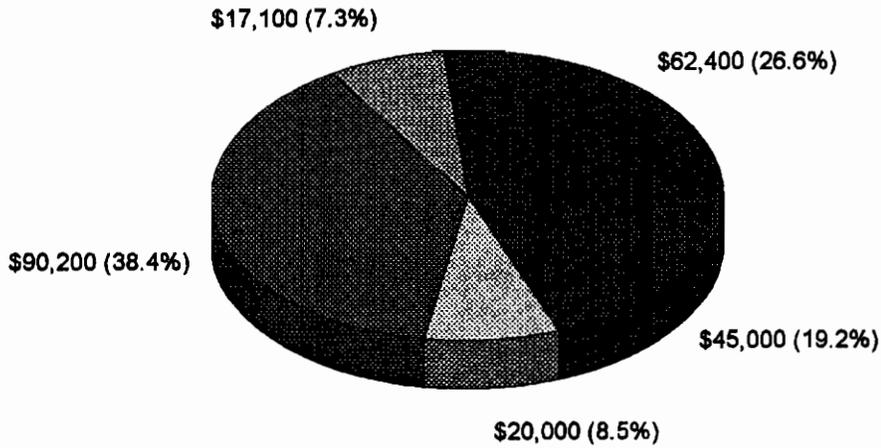
FY1995/96 BUDGET – APPROPRIATIONS

GENERAL FUND – ECONOMIC DEVELOPMENT

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% Change 1995 BUDGET
UNIVERSITY OF ALASKA SOUTHEAST, KETCHIKAN						
6090 CONTRACTUAL SERVICES	50,000	51,500	40,031	55,000	62,400	13.45%
SOUTHEAST SYMPHONY						
6090 CONTRACTUAL SERVICES	0	3,500	0	0	0	0.00%
KETCHIKAN AREA ARTS & HUMANITIES						
6090 CONTRACTUAL SERVICES	39,000	20,250	16,200	16,200	17,100	5.56%
KETCHIKAN VISITORS BUREAU						
6090 CONTRACTUAL SERVICES	55,000	55,000	69,200	85,000	90,200	6.12%
OVERALL ECONOMIC DEVELOPMENT PLAN						
6090 CONTRACTUAL SERVICES	50,780	24,348	45,915	20,000	20,000	0.00%
COMMUNITY PROMOTION						
6090 CONTRACTUAL SERVICES	1,070	0	0	0	0	0.00%
SOUTHEAST MARKETING						
6090 CONTRACTUAL SERVICES	27,500	31,500	0	0	0	0.00%
WHITMAN LAKE DAM						
6090 CONTRACTUAL SERVICES	0	0	0	11,814	0	0.00%
CATHOLIC COMMUNITY SERVICES						
6090 CONTRACTUAL SERVICES	0	0	0	0	45,000	100.0%
Total Appropriations	223,350	186,098	171,346	188,014	234,700	24.83%

Ketchikan Gateway Borough Economic Development

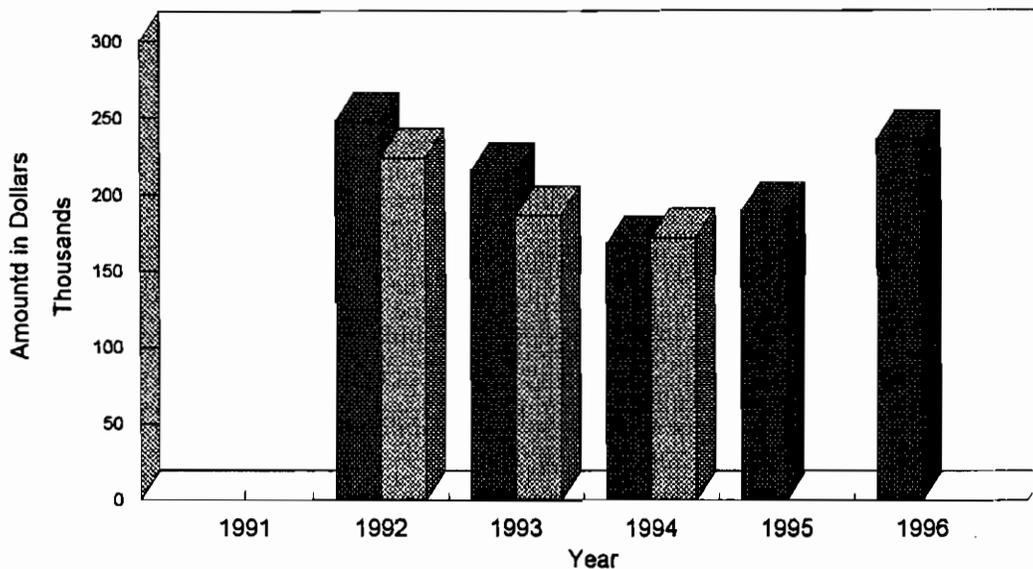
- | | |
|-------------------------------|------------------------------|
| ■ U of A Southeast | ▨ OEDP |
| ▤ Ketchikan Arts & Humanities | ■ Catholic Community Service |
| ▩ Ketchikan Visitors Bureau | |



Appropriations FY 1995-96

Ketchikan Gateway Borough Budget vs Actual

- | |
|----------------|
| ■ Revenues |
| ▨ Expenditures |



DEPARTMENT: Non-Departmental

DIVISION: General Government

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 personnel costs.

The \$25,000 increase attributed to excess liability insurance is to provide adequate insurance coverage for the new forty million dollar high school and two new transit buses.

The nearly seventeen per cent savings realized in the maintenance of the Reid Building results from the general cost savings in all line items. The expenses in this category overlap several departments as well as provides for central purchasing for common items used by all headquarters personnel.

Ketchikan Gateway Borough
FY 1995/96 BUDGET – APPROPRIATIONS
GENERAL FUND – NON DEPARTMENTAL

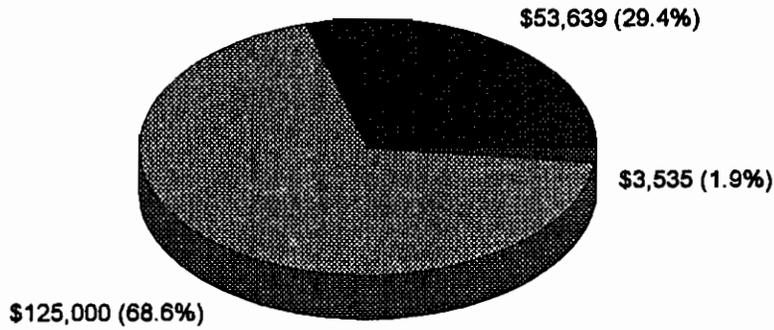
	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1994 BUDGET
BENEFITS							
6205	INSURANCE – EXCESS LIABILITY	100,040	79,394	116,793	100,000	125,000	25.00%
6210	INSURANCE – HEALTH	409,990	447,249	401,595	377,765	440,413	16.58%
6211	INSURANCE – HEALTH ALLOC.	(409,404)	(447,249)	(401,595)	(377,765)	(440,413)	16.58%
6220	INSURANCE – W.C.	36,729	82,673	92,009	72,347	111,261	53.79%
6221	INSURANCE – W. C. ALLOC.	(72,614)	(82,673)	(73,616)	(72,347)	(111,261)	53.79%
6230	INSURANCE – ESD	14,881	40,857	45,687	28,324	31,787	12.23%
6231	INSURANCE – ESD ALLOC.	(14,881)	(40,857)	(45,687)	(28,324)	(31,787)	12.23%
6240	RETIREMENT	328,287	241,238	330,899	325,009	350,610	7.88%
6241	RETIREMENT ALLOCATION	(328,287)	(241,238)	(330,899)	(325,009)	(350,610)	7.88%
6250	SOCIAL SECURITY (FICA)	233,696	247,028	224,896	218,442	241,197	10.42%
6251	SOCIAL SECURITY ALLOC.	(233,696)	(247,028)	(224,896)	(218,442)	(241,197)	10.42%
Total Expenditures		64,741	79,394	135,186	100,000	125,000	25.00%

REID BUILDING							
5300	TRAVEL & TRAINING	0	0	0	4,000	4,000	0.00%
6010	SUPPLIES	3,478	4,956	20,322	9,919	9,297	-6.27%
6060	RENTALS	3,768	35,158	0	0	0	-100.00%
6090	CONTRACTUAL SERVICES	8,526	4,479	13,145	14,060	14,060	0.00%
6310	ELECTRICITY	8,498	9,354	7,859	9,000	9,000	0.00%
6320	WATER	213	776	245	300	288	-4.00%
6330	TELEPHONE	904	776	332	350	276	-21.14%
6340	SEWER	569	1,208	801	850	768	-9.65%
6350	LANDFILL	1,118	1,294	1,202	1,320	1,320	0.00%
6430	BUILDING MAINTENANCE	15,666	20,217	219	0	0	-100.00%
6431	HEATING FUEL	1,630	2,043	1,856	2,750	2,000	-27.27%
6510	COMPUTER LEASE/PURCHASE	18,720	7,800	0	0	0	-100.00%
6530	EQUIPMENT PURCHASE	868	13,065	3,892	11,090	3,535	-68.12%
Total Expenditures		63,958	101,126	49,873	53,639	44,544	-16.96%

Ketchikan Gateway Borough

Non Departmental

- Support Services
- ▨ Insurance
- Equipment

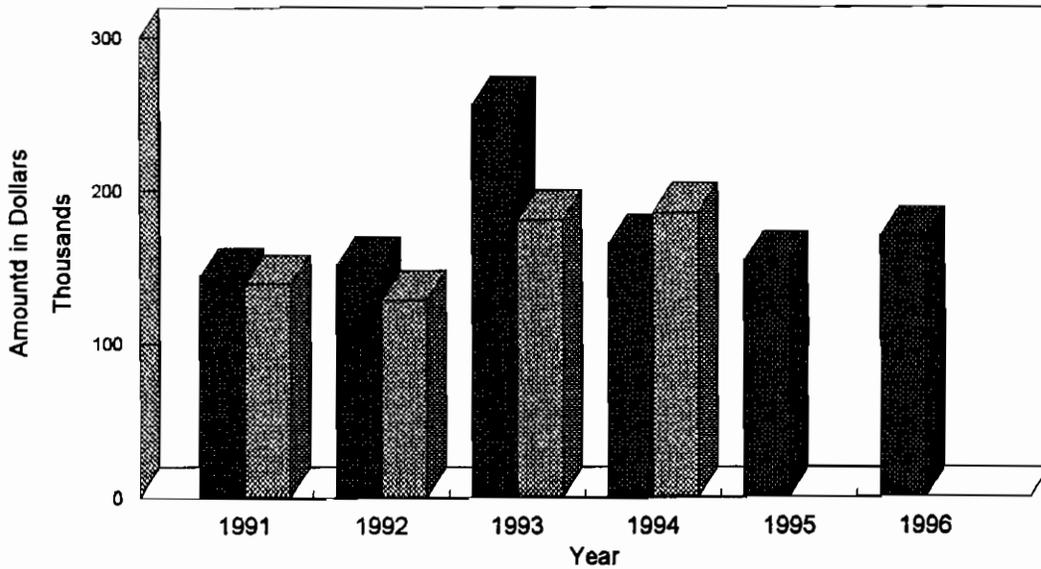


Appropriations FY 1995-96

Ketchikan Gateway Borough

Budget vs Actual

- Budget
- ▨ Actual



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. Fund transfers have been significantly reduced over the last two years as we have been able to reduce the dependency of other funds on this source. The single item that is being paid and has increased is bond debt. The debt is in the form of general obligation bonds and the capitalization was for the high school project. The increase is the result of decreased state repayment. However, with the impending payoff of the 1974 G.O. bonds this year and with anticipated additional funding from the state for next year, there may be no need for interfund transfers next fiscal year.

Ketchikan Gateway Borough

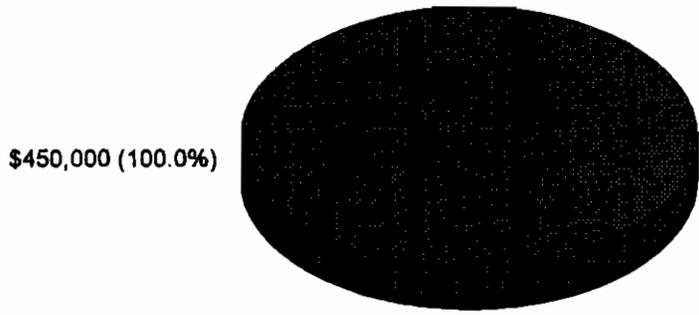
FY 1995/96 BUDGET – APPROPRIATIONS

GENERAL FUND – INTERFUND TRANSFERS

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
6060 RENTALS	69,000	0	0	0	0	0.00%
6600 INTERFUND TRANSFERS	0	0	37,038	0	0	0.00%
6601 INTERFUND TRANSFERS – AIRPORT	716,643	143,304	0	0	0	0.00%
6602 INTERFUND TRANSFERS – TRANSIT	75,000	95,000	150,000	150,000	0	0.00%
6603 INTERFUND TRANSFERS – RECREATION	320,000	485,000	0	0	0	0.00%
6605 BOND DEBT	0	0	617,469	300,000	450,000	50.00%
6950 UNUSUAL SALES TAX REFUND	0	173,241	0	0	0	0.00%
Total Appropriations	1,180,643	896,545	804,507	450,000	450,000	0.00%

Ketchikan Gateway Borough
Interfund Transfers

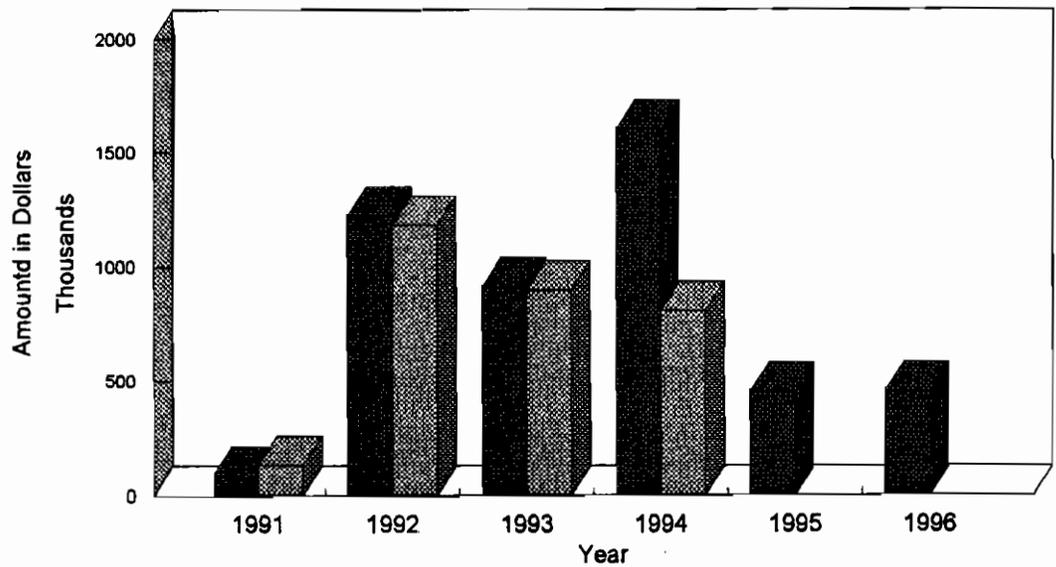
■ Bond Debt



Appropriations FY 1995-96

Ketchikan Gateway Borough
Budget vs Actual

■ Budget
▨ Actual



DEPARTMENT: Automation

DIVISION: General Government

ADMINISTRATIVE COMMENT

Over the last two years the Borough has attempted to upgrade and improve automation. Significant gains have been made and with the active participation of a management appointed Automation Committee we have been able to reduce this budget item. In particular our software requirements have been met and we only need to maintain what we have and to keep our canned software current.

This years emphasis is on training in terms of managing the system. A "guru" will be selected from staff and be provided with the needed training to manage our area network system and lessen our dependence on out-of-house consultants.

Ketchikan Gateway Borough

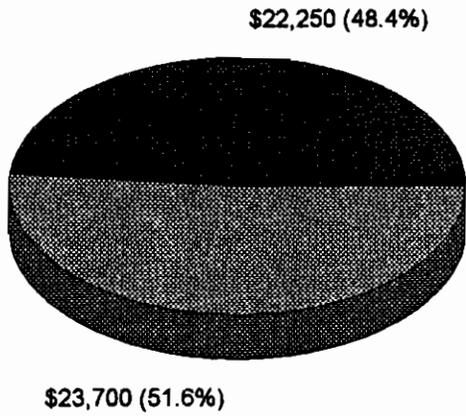
FY 1995/96 BUDGET - APPROPRIATIONS

GENERAL FUND - AUTOMATION

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5300	TRAVEL & TRAINING	0	0	2,000	6,800	8,800	22.73%
6015	BOOKS & SOFTWARE	0	0	32,508	12,700	2,200	-477.27%
6450	EQUIP MTNCE - HARDWARE	0	0	11,573	7,500	7,500	0.00%
6451	EQUIP MTNCE - SOFTWARE	0	0	0	10,950	3,750	-192.00%
6530	EQUIPMENT PURCHASE	0	0	28,380	30,300	23,700	-27.85%
	Total Expenditures	0	0	74,461	68,250	45,950	-48.53%

Ketchikan Gateway Borough
Automation

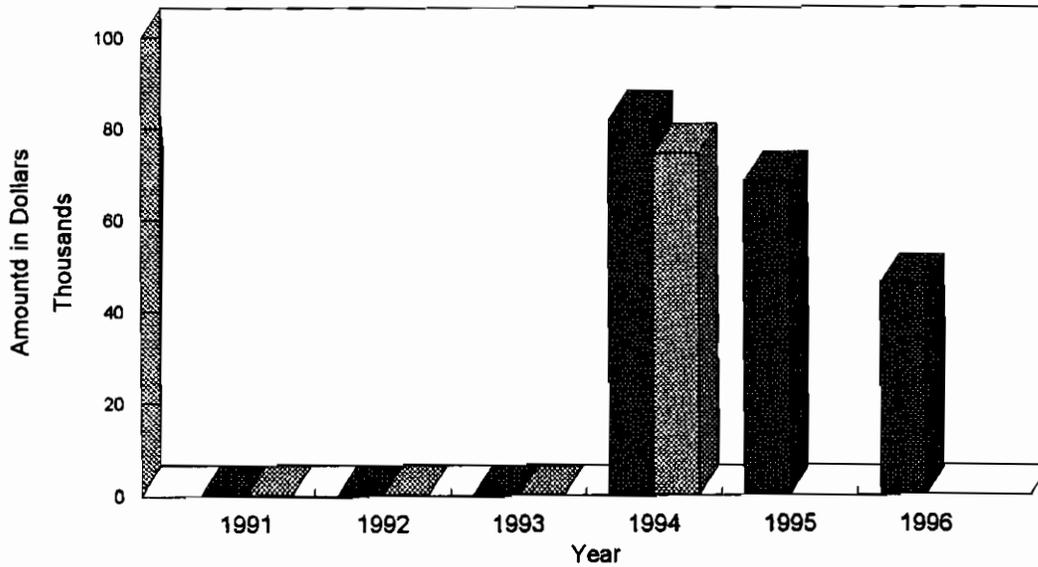
- Support Services
- ▨ Equipment



Appropriations FY 1995-96

Ketchikan Gateway Borough
Budget vs Actual

- Budget
- ▨ Actual



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 the local contribution for the operation of the School District. The District's primary funding source is the state and that is established on a \$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 \$13,807,350.

The Borough's local effort is required by law to be at least equal to four mills, or \$3,942,168. Additionally, the Borough may provide up to an additional twenty-three per cent of basic need, or a maximum of \$3,175,691. That is the sole discretion that the Assembly has. It can not veto any items of the budget nor change in any fashion the budget. The Borough Assembly can only set the local contribution, and that was set at \$6,338,311 plus \$325,000 for liability insurance. This amounts to less than a one per cent increase in local contribution.

Funding for non-school district educational activities was reduced by a little more than four percent. This was due in large measure by the complete dissolution of Ketchikan Youth Services and the reintroduction of a lesser amount for Alaskans for a Drug Free Youth.

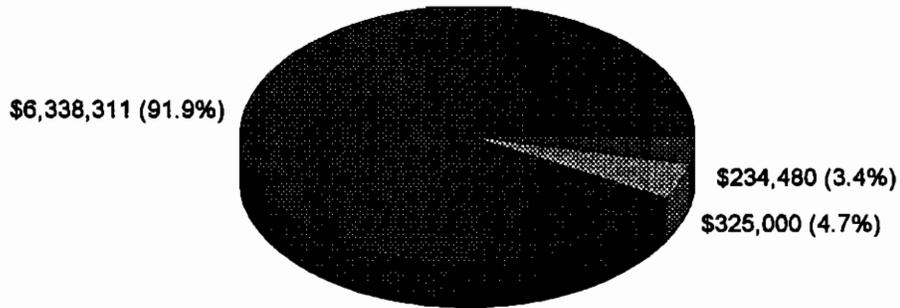
Ketchikan Gateway Borough
FY 1995/96 BUDGET – APPROPRIATIONS

GENERAL FUND – EDUCATION

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
SCHOOL DISTRICT						
6100 INSURANCE	264,494	280,000	304,751	280,000	325,000	13.85%
6600 SCHOOL DIST TRANSFERS	6,093,861	6,347,993	6,347,993	6,347,993	6,338,311	-0.15%
Total School District Appropriation	6,358,355	6,627,993	6,652,744	6,627,993	6,663,311	0.53%
UNIVERSITY OF ALASKA SOUTHEAST						
6090 CONTRACTUAL SERVICES	105,054	105,485	84,388	105,495	117,880	11.74%
KETCHIKAN HEAD START						
6090 CONTRACTUAL SERVICES	6,000	6,500	10,000	10,000	10,000	0.00%
KANAYAMA EXCHANGE						
6090 CONTRACTUAL SERVICES	0	20,500	17,500	18,500	20,500	10.81%
KETCHIKAN YOUTH SERVICES						
6090 CONTRACTUAL SERVICES	95,000	95,000	95,000	95,000	0	-100.00%
KETCHIKAN ARTS & HUMANITIES						
6090 CONTRACTUAL SERVICES	25,000	20,250	16,200	16,200	17,100	5.56%
ALASKANS FOR DRUG FREE YOUTH						
6090 CONTRACTUAL SERVICES	69,000	68,000	54,400	0	69,000	100.0%
FACILITIES STUDY / LIBRARY SECURITY SYSTEM						
6090 CONTRACTUAL SERVICES	44,000	0	0	0	0	0
Total Appropriations	344,054	315,735	277,488	245,195	234,480	-4.37%

Ketchikan Gateway Borough
Education

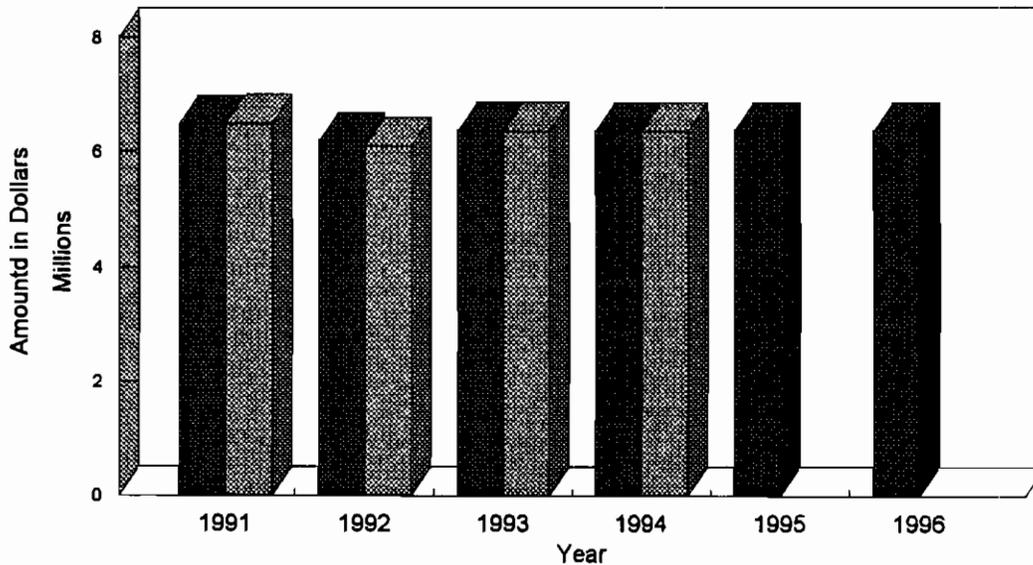
- School District
- ▨ School District Insurance
- Grants



Appropriations FY 1995-96

Ketchikan Gateway Borough
Budget vs Actual

- Budget
- ▨ Actual



ENTERPRISE FUNDS

DEPARTMENT: Transportation Services DIVISION: Enterprise Fund

ADMINISTRATIVE COMMENTS

Transportation Services basically encompasses three distinct transportation activates; airport, ferry, and bus transit. The budget breaks the airport fund down further into four divisions; field operations, terminal operations, seaplane facilities (Murphy's Pullout), and administration.

MISSION STATEMENT

To provide and promote safe, dependable and efficient transportation modes for use by the general public. These modes include Murphy's Seaplane Pullout, the Transit Bus System, the Airport Ferry System and the Airport Field and Terminal Buildings.

FIELD

The field operation budget has a minor reduction in expenditures over last year (less than 2%). This is the result of a broad range of reductions among several line items while only having a few minor increases of line items, in terms of dollar value. The major change is in the area of equipment. We will be purchasing some equipment whose purchase has been deferred for some time. Some of the equipment should facilitate the effectiveness of the mechanics and enable us to reduce our outside work on our vehicles and equipment.

TERMINAL

The terminal account was reduced by \$6,171 with the reduction coming from maintaining the costs in most areas and with only small cuts in a few areas.

ADMINISTRATION

The administrative division of Transportation services experienced a significant increase in that budget. The increase amounts to \$26,081, or a growth of over fifteen percent. However, all of this increase, and more, can be attributed to administrative costs of \$29,150. This is the first year that indirect costs are being captured from the enterprise funds for services provided by general government activities. This charge is a partial reimbursement for the services of management, legal support, and accounting support. Without this additional expenditure the administrative budget would have been basically the same as the preceding year.

MURPHY'S PULLOUT

As a percentage Murphy's Pullout has a significant increase, sixty-three plus percent. In dollars it is only a little more than fifteen hundred dollars. The costs are for routine maintenance, utilities, and supplies.

FERRY

Historically the ferry operation had sufficient income to partially subsidize the airport. Now that the airport fund is generating sufficient income to be self supporting the ferry is now in need of a subsidy from the airport, or an increase in revenue. A rate study is being completed which will result in a fee structure that will cover the anticipated shortfall and start building up a reserve. The objective is to have both the airport and ferry enterprise funds stand alone with sufficient revenue to cover all anticipated expenditures.

The two most significant increases are for insurance, a \$20,000 increase, and ferry maintenance, and increase of \$127,245. The ferry maintenance increased cost is the result of a major rebuild and replacing of the hull of one of the ferries. This hull replacement is the result of a Coast Guard inspection when the problem was identified.

TRANSIT

The transit activity is the only enterprise fund that is heavily subsidized with general funds. The subsidy has typically been around \$150,000 a year, but this past year we were able to build up our beginning fund balance by nearly one hundred thousand dollars. This carry over negates the need for a general fund transfer this year. In addition, with the new buses and expansion of the route, it is anticipated that the income generated may even exceed the modest \$10,000 increase that is projected for this year. The transit is never likely to be self-supporting but we will be considering options that may be available to reduce the general fund subsidy.

At the same time costs have pretty well been contained even with a fairly significant increase in personnel costs. The most significant savings is projected to occur in the equipment maintenance account. We are starting the year with two new buses that will be covered by warranties. The old buses are temporarily being retained so some maintenance may be required.

GOALS/OBJECTIVES

GOAL: CONTINUE IMPROVEMENT TO FACILITIES AND SAFE OPERATION OF MURPHY'S SEAPLANE FACILITY.

Objective: Facilitate State's participation of Environmental Assessment for the second seaplane dock facility.

Objective: Join with State to develop the scope of work for Phase II.

Objective: Determine fiscal feasibility to continue development of Phase II.

GOAL: CONTINUE DEVELOPMENT OF TRANSPORTATION REVENUE ENHANCEMENT ACTIVITIES AND GRANT FUNDS FOR CAPITAL PROJECTS.

Objective: Recoup portion of training costs by initiating second party fee structure.

Objective: Continue fair market value assessment of airport property to determine fair market value of land leases.

Objective: Continue assessment of ferry parking lot on Ketchikan side as a revenue center.

Objective: Release RFP for establishing a fuel tank farm.

Objective: Release RFP for use of cooler facilities as a commercial activity.

GOAL: ENSURE TRANSPORTATION PERSONNEL RECEIVE APPROPRIATE TRAINING TO PROMOTE BEST POSSIBLE SERVICE TO THE GENERAL PUBLIC.

Objective: Continue to explore the possibilities of recouping training costs by offering our courses for a fee to outside agencies.

Objective: Create an environment that is conducive to excellence in service, management and personnel development.

GOALS/OBJECTIVES

GOAL: PROVIDE FOR SAFE AIR TRANSPORTATION FACILITIES OPERATED IN ACCORDANCE WITH FEDERAL, STATE AND LOCAL REGULATIONS.

Objective: Review and update the Airport's Certification Manual, Security Manual and Airport Emergency Plan annually.

Objective: Update Mutual Aid Agency's Letters of Agreement annually.

Objective: Review training programs and update as needed.

Objective: Complete all standard operating procedures for the Airport field, ferry, transit, police operations by the end of the fiscal year.

GOAL: PROVIDE A SAFE AND RELIABLE FERRY ACCESS SYSTEM TO THE AIRPORT.

Objective: Continue to investigate existing regular ferry maintenance program into the Side Arm Maintenance Computer Program.

Objective: Continue to establish a reserve fund for the purpose of purchasing another larger, upgraded ferry.

Objective: Review and update ongoing ferry maintenance programs.

GOAL: PROVIDE FOR IMPROVEMENTS TO THE TRANSPORTATION SYSTEM THAT ENHANCE CONVENIENCE AND BASIC SERVICES TO THE GENERAL PUBLIC.

Objective: Continue attitude development among transportation service employees that they are a service oriented group.

Objective: Continue aggressive marketing of transit system.

GOAL: PROVIDE FOR A SAFE AND RELIABLE LOCAL TRANSIT SYSTEM.

Objective: Identify funding for one new ADA equipped bus comparable to recent purchase by end of fiscal year.

Objective: Determine the feasibility of expanding service south to Mountain Point and north to North Point Higgins.

Objective: Reevaluate paratransit service to determine appropriate operator.

Objective: Expand service to the Carlanna Lake Area.

Objective: Complete Transit Masterplan update.

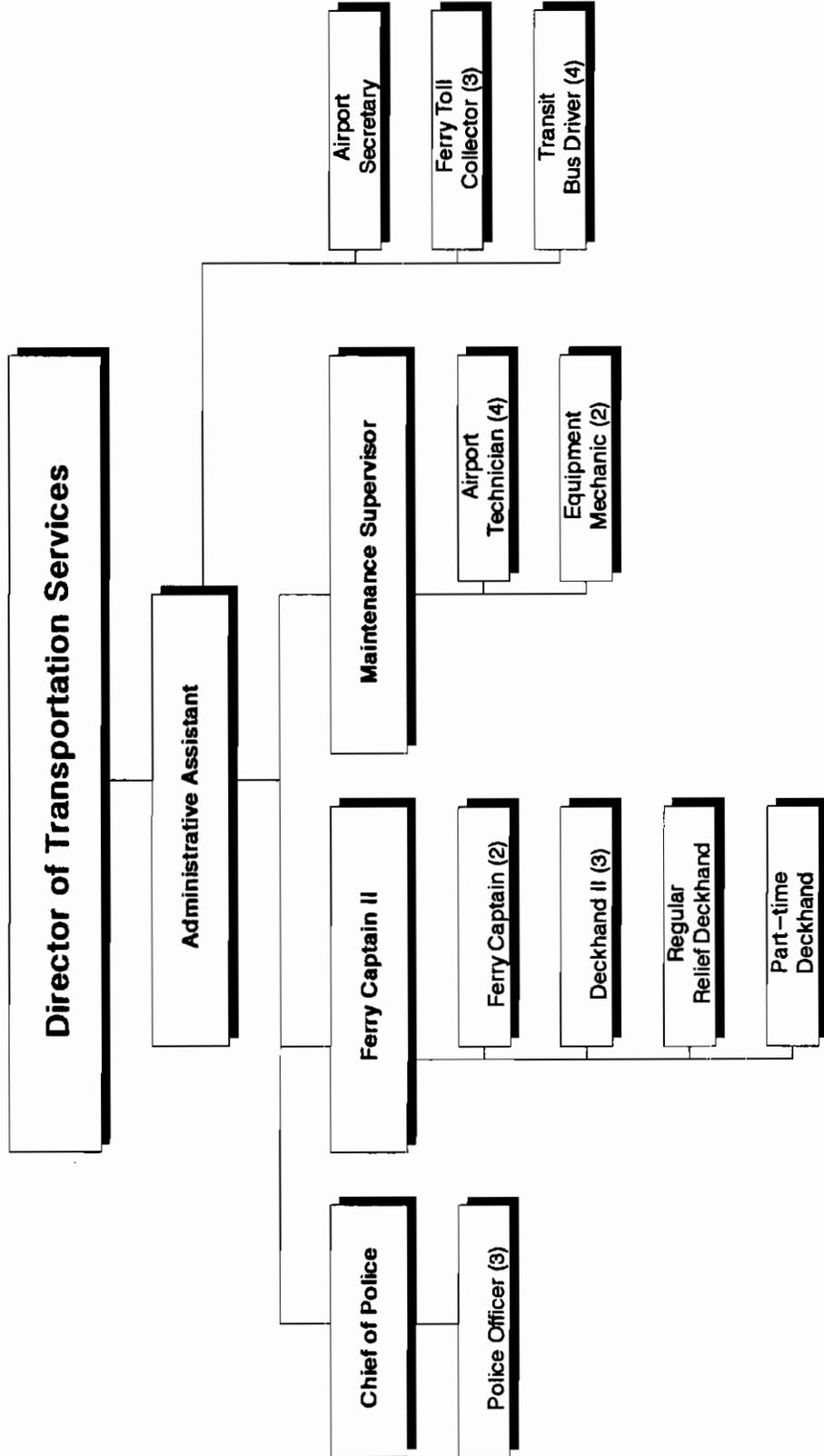
PROGRESS

- All manuals and letters have been updated as needed.
- Standard operating procedures manuals have been started for the Ferry Toll Booth, Police Officers, Transit and Maintenance and are in review with the legal department. Forms have been provided to the Ferry to begin their manual.
- Covered walkway project has been started by the State and should be completed by May.
- Side Arm Maintenance Computer Program is in use and each department section is entered.
- Video tape training has been provided for employees concerning public service skills.
- Areas to enhance transit system have been identified.
- Two new ADA equipped buses are in production and should be on-line by May.
- RFP is being developed for paratransit service.
- State planning has been contacted and has inspected Murphy's Pullout as to cost of environmental assessment.
- Meetings have been held concerning development of Ketchikan side ferry parking lot.
- Have identified that State would attend fire training provided at our facility for a fee.
- In-house instructor for emergency training has been trained and ETT recertification was accomplished with this instructor.

KETCHIKAN GATEWAY BOROUGH

DEPARTMENT OF TRANSPORTATION SERVICES

Fiscal Year 1995/96



Ketchikan Gateway Borough
FY1995/96 BUDGET – REVENUE AND APPROPRIATIONS SUMMARY
TRANSPORTATION SERVICES – AIRPORT ENTERPRISE FUND

	FY 91/92	FY 92/93	FY 93/94	FY 94/95	FY 95/96
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
FUNDS AVAILABLE – July 1	1,112,093	1,993,470	2,138,133	2,189,790	2,323,511
REVENUES:					
Services	1,245,400	1,198,597	1,281,493	1,314,675	1,321,075
Grants / State & Federal	94,204	31,860	12,251	22,000	20,000
Transfers	785,643	143,304	0	0	0
Other / Expense Recoveries	41,984	43,361	38,322	29,075	30,250
TOTAL REVENUES	2,167,231	1,417,122	1,332,066	1,365,750	1,371,325
EXPENDITURES:					
Salaries and wages	437,549	486,991	518,305	547,979	552,291
Employee benefits	175,429	167,759	178,589	212,156	208,877
Professional/Contractual Services	89,138	69,795	63,844	57,534	64,228
Support goods and services	456,996	388,760	362,053	408,351	404,727
Equipment / Capital Improvements	5,685	198	0	6,009	352,951
TOTAL EXPENDITURES	1,164,797	1,113,503	1,122,791	1,232,029	1,583,075
OTHER:					
Contributed Capital	98,016	99,386	92,514	0	0
Depreciation	(219,073)	(258,342)	(250,132)	0	0
FUNDS AVAILABLE – June 30	1,993,470	2,138,133	2,189,790	2,323,511	2,111,761

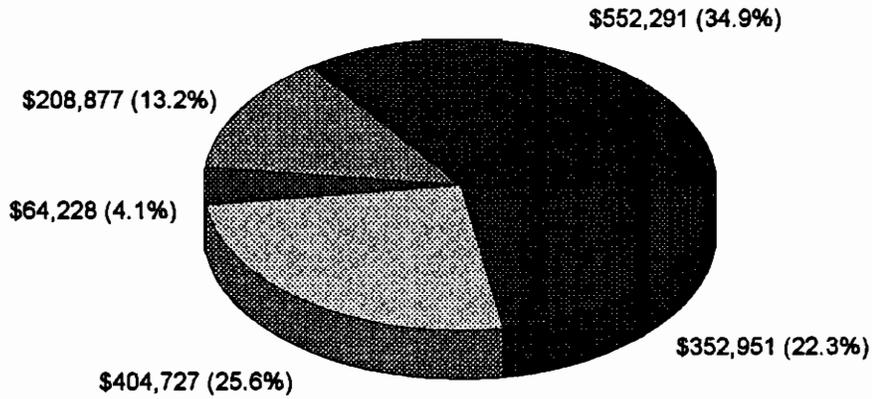
NOTES

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
 Airport Enterprise Fund

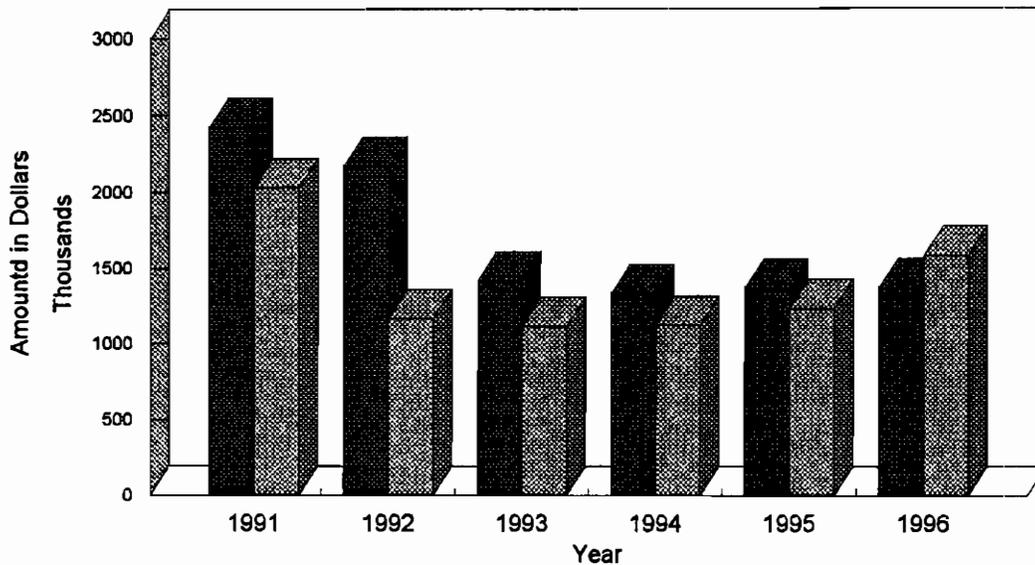
- Salaries
- ▨ Support Services
- ▩ Benefits
- Equipment
- Professional Services



Appropriations FY 1995-96

Ketchikan Gateway Borough
 Revenues vs Expenditures

- Revenues
- ▨ Expenditures



KETCHIKAN GATEWAY BOROUGH

FY 1995/96 BUDGET – SUMMARY OF REVENUES

TRANSPORTATION SERVICES – AIRPORT ENTERPRISE FUND

DESCRIPTION	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET
REVENUE FROM OTHER GOVTS:					
4220 State Revenue Sharing	65,240	0	0	0	0
4260 State Fuel Tax Refund	28,964	31,860	12,251	22,000	20,000
4450 Interfund Transfers	785,643	143,304	0	0	0
Total	879,847	175,164	12,251	22,000	20,000
NON – OPERATING REVENUE:					
4305 Interest Income	16,393	14,781	9,785	0	0
Total	16,393	14,781	9,785	0	0
FIELD REVENUE:					
4510 Fuel Flowage	40,516	33,882	43,870	38,000	30,000
4520 Rental Income	25,194	27,745	28,119	28,800	30,000
4530 Landing Fees	785,949	663,383	633,657	650,000	650,000
4540 Tie Down Charges	1,442	5,009	3,846	3,400	3,400
4550 Dock Fees	350	582	730	450	500
4555 Seaplane Dock Fees	16,800	22,906	18,602	22,500	22,500
4570 Permit Fees	382	257	250	75	175
4580 Aircraft Parking Fees	3,589	2,943	4,135	4,400	5,000
4590 Misc. Field Revenue	15,122	150	120	200	0
Total	889,344	756,857	733,329	747,825	741,575
TERMINAL REVENUE:					
4610 Vehicle Parking	22,242	11,155	20,990	18,000	20,000
4620 Building Rentals	287,194	347,294	420,909	443,200	445,500
4630 Security Service Charges	31,781	68,666	82,844	80,850	82,500
4640 Courtesy Phone Ads	0	0	0	0	2,000
4650 Pay Phone Commission	0	0	0	0	6,000
4660 Building Permits	0	410	25	25	0
4670 Facility Use Fees	40,415	21,732	21,928	24,000	24,000
4680 Jetway Use Fees	0	16,020	22,212	22,500	22,500
4690 Miscellaneous Terminal Revenue	15	168	143	175	75
Total	381,647	465,445	569,051	588,750	602,575
SEAPLANE REVENUE:					
4810 Fees – Murphy's	0	4,875	7,650	7,175	7,175
Total	0	4,875	7,650	7,175	7,175
TOTAL REVENUE	2,167,231	1,417,122	1,332,066	1,365,750	1,371,325

Ketchikan Gateway Borough
FY1995/96 BUDGET – APPROPRIATIONS SUMMARY
TRANSPORTATION SERVICES – AIRPORT ENTERPRISE FUND
ADMINISTRATION

EXPENDITURES	FY 91/92 <u>ACTUAL</u>	FY 92/93 <u>ACTUAL</u>	FY 93/94 <u>ACTUAL</u>	FY 94/95 <u>BUDGET</u>	FY 95/96 <u>BUDGET</u>
Salaries and wages	0	86,939	131,095	115,409	115,673
Employee benefits	0	71,586	8,361	40,832	39,381
Professional/Contractual Services	0	0	2,903	1,110	0
Support goods and services	0	(15,791)	12,558	12,400	40,577
Equipment	0	0	0	0	201
TOTAL EXPENDITURES	0	142,734	154,917	169,751	195,832

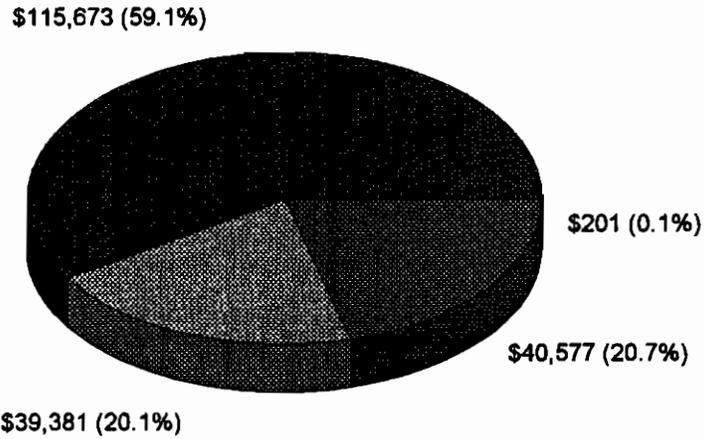
AUTHORIZED PERSONNEL	<u>FY 92/93</u>	<u>FY 93/94</u>	<u>FY 94/95</u>	<u>FY 95/96</u>
Director of Transportation Services	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Airport Secretary	1.00	1.00	1.00	1.00
FULL TIME EMPLOYEES	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

EQUIPMENT

Calculators

Ketchikan Gateway Borough
 Airport Enterprise Fund - Administration

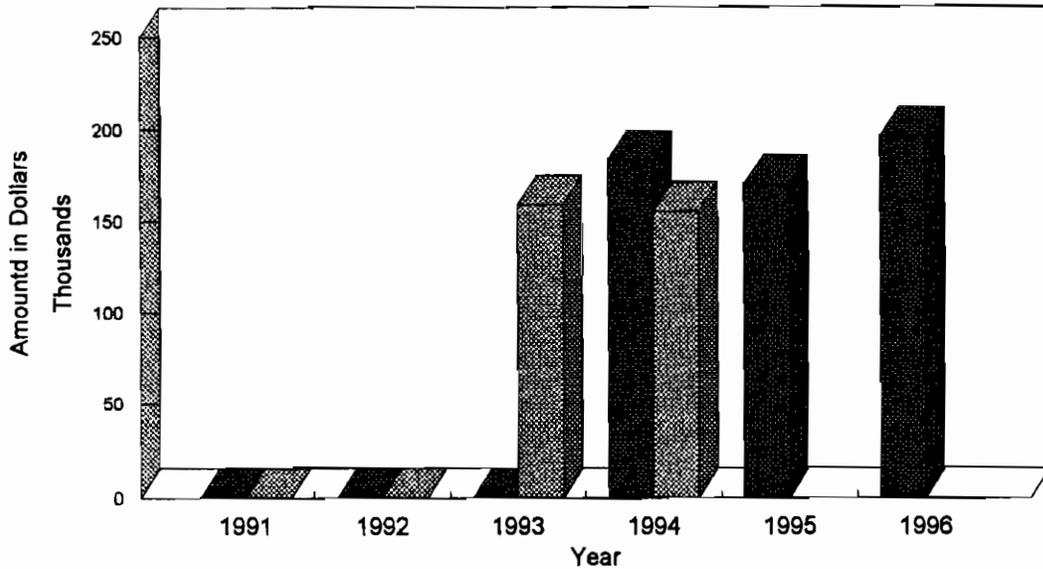
- Salaries
- Support Services
- Benefits
- Equipment



Appropriations FY 1995-96

Ketchikan Gateway Borough
 Revenues vs Expenditures

- Revenues
- Expenditures



Ketchikan Gateway Borough

FY 1995/96 BUDGET – APPROPRIATIONS

TRANSPORTATION SERVICES – AIRPORT ENTERPRISE FUND

ADMINISTRATION

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100	EMPLOYEE PAY	0	85,965	128,965	113,539	108,123	-4.77%
5110	OVERTIME PAY	0	974	2,130	1,870	3,500	87.17%
5120	TEMPORARY PAY	0	0	0	0	4,050	100.0%
5200	TAXES/BENEFITS	0	71,586	8,361	40,832	39,381	-3.55%
5300	TRAVEL & TRAINING	0	0	2,211	1,000	1,432	43.20%
5500	REIMBURSABLE EXPENSES	0	338	1,257	965	0	0.00%
6010	SUPPLIES	0	0	1,149	2,755	2,029	-26.35%
6015	BOOKS AND SOFTWARE	0	112	0	125	100	-20.00%
6020	DUES AND PUBLICATIONS	0	0	500	0	575	100.0%
6040	COMMUNITY PROMOTION	0	0	0	0	250	100.0%
6070	POSTAGE	0	0	443	850	800	-5.88%
6090	CONTRACTUAL SERVICES	0	0	2,903	1,110	0	-100.00%
6100	INSURANCE	0	0	1,762	0	0	0.00%
6130	ADMINISTRATIVE SERVICES	0	0	0	0	29,150	100.0%
6310	ELECTRICITY	0	0	602	600	600	0.00%
6330	TELEPHONE	0	44	3,235	3,660	3,526	-3.67%
6331	LONG DISTANCE	0	0	943	1,150	500	-56.52%
6430	BUILDING MAINTENANCE	0	0	72	200	0	0.00%
6431	HEATING OIL	0	0	0	720	0	0.00%
6450	EQUIPMENT MAINTENANCE	0	0	384	375	1,615	330.67%
6530	EQUIPMENT PURCHASE	0	0	0	0	201	100.0%
7300	INDIRECT COSTS – M. PLAN	0	(16,285)	0	0	0	0.00%
Total Expenses – Administration		0	142,734	154,917	169,751	195,832	15.36%

Ketchikan Gateway Borough
FY1995/96 BUDGET – APPROPRIATIONS SUMMARY
TRANSPORTATION SERVICES – AIRPORT ENTERPRISE FUND
FIELD

EXPENDITURES	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
Salaries and wages	251,600	228,820	227,370	270,556	273,897
Employee benefits	101,718	51,733	95,653	104,453	104,458
Professional/Contractual Services	31,230	636	9,174	360	1,360
Support goods and services	243,716	230,911	211,519	250,844	229,733
Equipment	0	0	0	2,669	12,050
TOTAL EXPENDITURES	<u>628,264</u>	<u>512,100</u>	<u>543,716</u>	<u>628,882</u>	<u>621,498</u>

AUTHORIZED PERSONNEL	<u>FY 92/93</u>	<u>FY 93/94</u>	<u>FY 94/95</u>	<u>FY 95/96</u>
Director of Transportation Services *	0.25	0.00	0.00	0.00
Maintenance Supervisor **	0.50	1.00	1.00	1.00
Administrative Assistant *	0.25	0.00	0.00	0.00
Airport Secretary *	0.25	0.00	0.00	0.00
Airport Police Officer	1.00	0.00	0.00	0.00
Equipment Mechanic	1.00	2.00	2.00	2.00
Airport Technician	<u>3.40</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
FULL TIME EMPLOYEES	<u>6.65</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>

* These positions are currently funded in the Airport Administration budget.

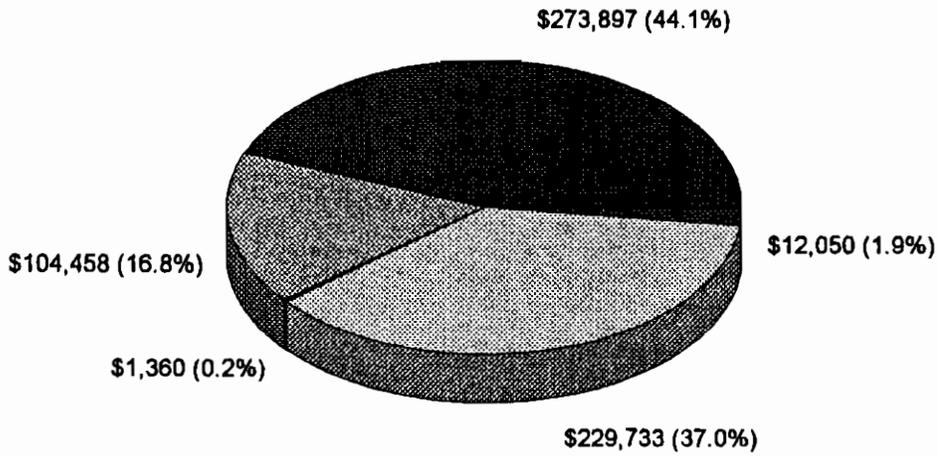
** This position was previously named Director of Operations.

EQUIPMENT

Drill press/Milling machine; new phone system; bead blast cabinet; electric pipe threader;
 brake drum and roter lathe; chop saw; copy machine; VCR; small portable torch; chain saw

Ketchikan Gateway Borough
 Airport Enterprise Fund - Field

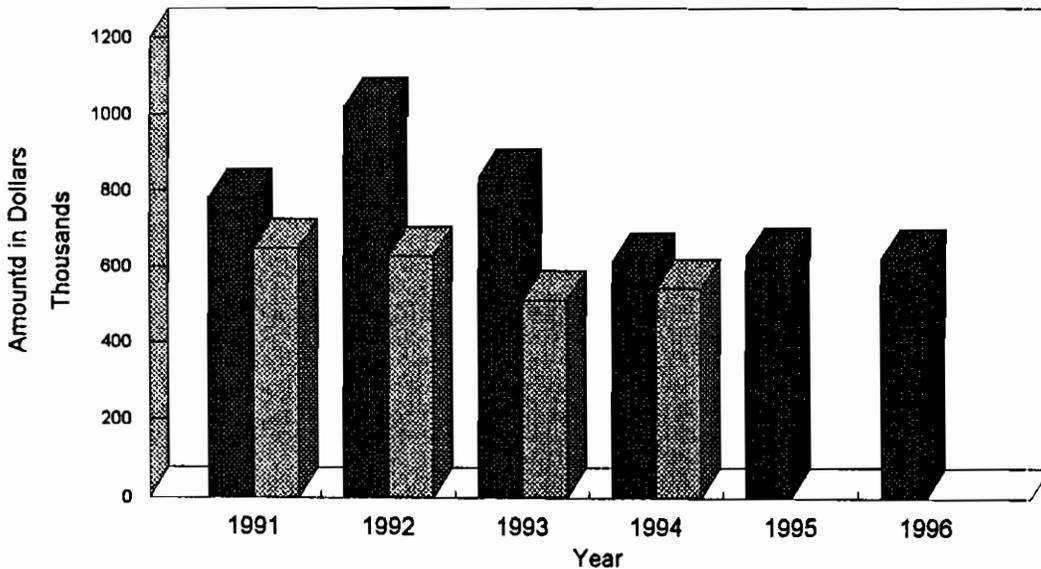
- Salaries
- Support Services
- Benefits
- Equipment
- Professional Services



Appropriations FY 1995-96

Ketchikan Gateway Borough
 Revenues vs Expenditures

- Revenues
- Expenditures



Ketchikan Gateway Borough

FY 1995/96 BUDGET – APPROPRIATIONS

TRANSPORTATION SERVICES – AIRPORT ENTERPRISE FUND

FIELD

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGE
5100	EMPLOYEE PAY	232,492	209,035	201,254	239,066	238,577	-0.20%
5110	OVERTIME PAY	19,108	19,785	26,116	31,490	27,000	-14.26%
5120	TEMPORARY PAY	0	0	0	0	8,320	100.0%
5200	TAXES/BENEFITS	101,718	51,733	95,653	104,453	104,458	0.01%
5300	TRAVEL & TRAINING	9,339	6,910	5,405	5,510	3,498	-36.52%
6010	SUPPLIES	30,123	25,058	1,137	200	250	25.00%
6011	OPERATING SUPPLIES	0	37	8,504	31,300	41,360	32.14%
6015	COMPUTER SOFTWARE	0	37	0	295	0	-100.00%
6020	DUES AND PUBLICATIONS	3,197	2,894	2,297	1,763	978	-44.53%
6030	PUBLISHING	0	0	0	340	150	-55.88%
6070	POSTAGE	772	882	56	0	0	0.00%
6090	CONTRACTUAL SERVICES	31,230	636	9,174	360	1,360	277.78%
6100	INSURANCE	92,203	100,000	99,032	100,000	85,000	-15.00%
6140	DEBT EXPENSE	21,303	22,084	17,906	16,000	10,800	-32.50%
6310	ELECTRICITY	10,542	10,557	14,759	13,100	16,944	29.34%
6320	WATER	4,773	4,862	3,737	5,000	5,348	6.96%
6330	TELEPHONE	1,219	1,337	384	540	360	-33.33%
6331	LONG DISTANCE TELEPHONE	0	0	365	396	300	-24.24%
6410	DOCK MAINTENANCE	225	1,001	1,860	6,950	4,719	-32.10%
6420	FIELD MAINTENANCE	16,093	14,586	17,925	12,800	13,020	1.72%
6430	BUILDING MAINTENANCE	2,654	784	750	3,575	2,650	-25.87%
6450	EQUIPMENT MAINTENANCE	30,871	15,348	21,723	29,075	20,900	-28.12%
6461	MOTOR FUEL & OIL	19,889	24,320	15,679	24,000	23,456	-2.27%
6510	COMPUTER LEASE –PURCHASE	513	214	0	0	0	0.00%
6530	EQUIPMENT PURCHASE	0	0	0	2,669	12,050	351.48%
Total Expenses – Field		628,264	512,100	543,716	628,882	621,498	-1.17%

Ketchikan Gateway Borough
FY1995/96 BUDGET – APPROPRIATIONS SUMMARY
TRANSPORTATION SERVICES – AIRPORT ENTERPRISE FUND
TERMINAL

EXPENDITURES	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET
Salaries and wages	177,816	165,793	159,741	162,014	162,721
Employee benefits	68,570	45,007	74,528	66,871	65,038
Professional/Contractual Services	57,908	69,159	51,767	56,064	62,868
Support goods and services	213,280	170,983	136,956	142,707	130,498
Equipment / Capital Improvements	5,685	0	0	3,340	290,700
TOTAL EXPENDITURES	523,259	450,942	422,992	430,996	711,825

AUTHORIZED PERSONNEL	FY 92/93	FY 93/94	FY 94/95	FY 95/96
Director of Transportation Services *	0.50	0.00	0.00	0.00
Director of Operations **	0.10	0.00	0.00	0.00
Administrative Assistant *	0.40	0.00	0.00	0.00
Airport Secretary *	0.40	0.00	0.00	0.00
Airport Police Officer	3.00	4.00	4.00	3.00
Maintenance Technician	1.00	0.00	0.00	0.00
FULL TIME EMPLOYEES	5.40	4.00	4.00	3.00

* These positions are currently funded in the Airport Administration budget.

** This position was renamed Maintenance Supervisor and is funded within the Field budget.

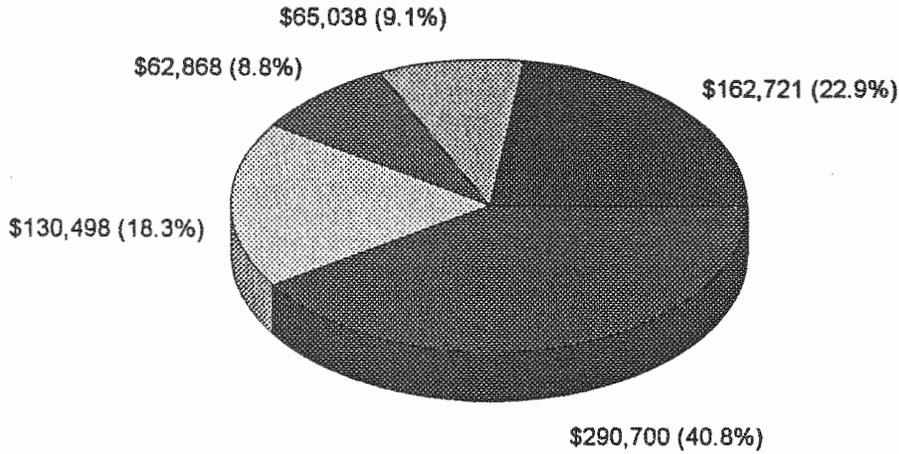
EQUIPMENT

Interior waste receptacles; Bullet proof vests; Snow blower

CIP projects include: New jetway, Stair treads, Portable compressor, Street lighting, Radio upgrades, elevator sheave change and Borough portion of elevator upgrade.

Ketchikan Gateway Borough
Airport Enterprise Fund - Terminal

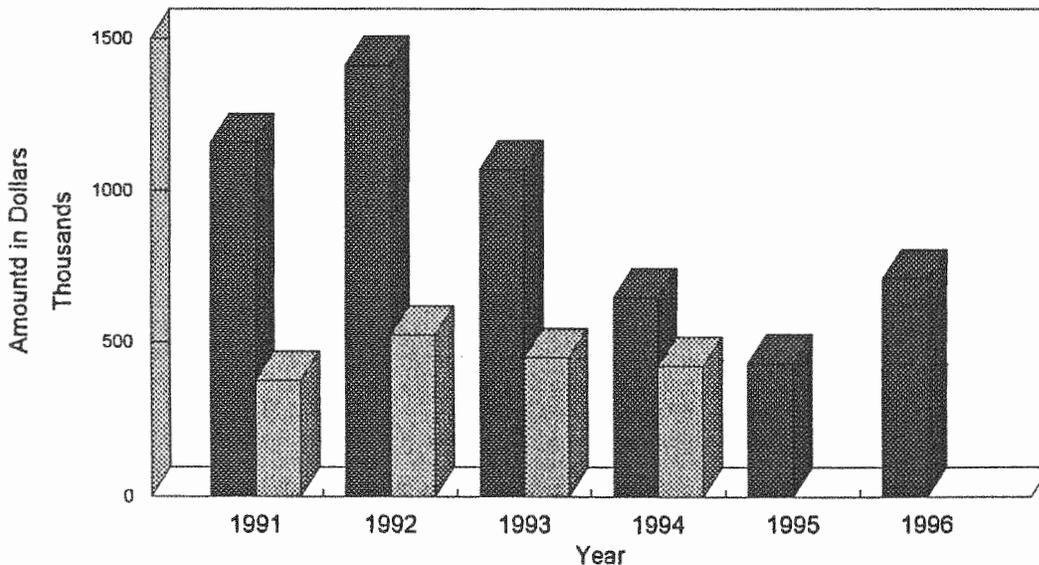
- Salaries
- Support Services
- Benefits
- Equipment
- Professional Services



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

- Revenues
- Expenditures



Ketchikan Gateway Borough

FY 1995/96 BUDGET – APPROPRIATIONS

TRANSPORTATION SERVICES – AIRPORT ENTERPRISE FUND

TERMINAL

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100 EMPLOYEE PAY	165,138	154,715	146,342	151,984	152,721	0.48%
5110 OVERTIME PAY	11,638	11,078	13,399	10,030	10,000	-0.30%
5120 TEMPORARY PAY	1,040	0	0	0	0	0.00%
5200 TAXES/BENEFITS	68,570	45,007	74,528	66,871	65,038	-2.74%
5300 TRAVEL & TRAINING	4,111	1,661	2,308	3,555	2,814	-20.84%
5500 REIMBURSABLE EXPENSES	361	301	0	0	0	0.00%
6010 OFFICE SUPPLIES	14,364	11,817	1,873	160	217	35.63%
6011 OPERATING SUPPLIES	0	0	0	3,160	5,485	73.58%
6015 BOOKS AND SOFTWARE	0	74	0	0	0	0.00%
6020 DUES & PUBLICATIONS	1,954	215	288	350	50	-85.71%
6030 PUBLISHING	875	0	0	0	0	0.00%
6070 POSTAGE EXPENSE	1,514	1,576	0	0	0	0.00%
6090 CONTRACTUAL SERVICES	57,908	69,159	51,767	56,064	62,868	12.14%
6100 INSURANCE	4,253	5,000	5,000	5,000	5,500	10.00%
6140 DEBT EXPENSE	54,312	44,169	35,812	28,992	21,600	-25.50%
6310 ELECTRICITY	51,591	56,324	55,485	56,000	53,000	-5.36%
6320 WATER	9,544	9,724	11,212	10,500	10,600	0.95%
6330 TELEPHONE	2,890	3,044	73	240	756	215.00%
6331 LONG DISTANCE	0	0	129	300	120	-60.00%
6430 BUILDING MAINTENANCE	32,239	9,858	6,546	3,750	7,206	92.16%
6431 HEATING FUEL	22,502	18,834	15,710	21,000	19,000	-9.52%
6450 EQUIPMENT MAINTENANCE	11,744	7,958	2,520	9,700	4,150	-57.22%
6510 COMPUTER LEASE/PURCHASE	1,026	428	0	0	0	0.00%
6530 EQUIPMENT PURCHASE	5,685	0	0	3,340	3,700	10.78%
6540 CAPITAL IMP. PROJECTS	0	0	0	0	287,000	100.00%
Total Expenses – Terminal	523,259	450,942	422,992	430,996	711,825	65.16%

Ketchikan Gateway Borough
FY1995/96 BUDGET – APPROPRIATIONS SUMMARY
TRANSPORTATION SERVICES – AIRPORT ENTERPRISE FUND
MURPHY'S PULLOUT

EXPENDITURES	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET
Salaries and wages	8,133	5,439	99	0	0
Employee benefits	5,141	(567)	47	0	0
Professional/Contractual Services	0	0	0	0	0
Support goods and services	0	2,657	1,020	2,400	3,920
Equipment / CIP	0	198	0	0	50,000
TOTAL EXPENDITURES	13,274	7,727	1,166	2,400	53,920

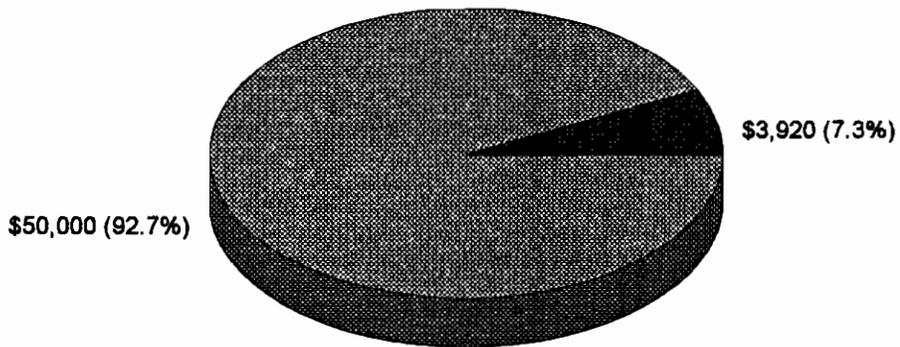
AUTHORIZED PERSONNEL	FY 92/93	FY 93/94	FY 94/95	FY 95/96
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FULL TIME EMPLOYEES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

EQUIPMENT

CIP represents EIS study for Murphy's Pullout upgrade.

Ketchikan Gateway Borough
 Airport Enterprise Fund - Murphy's

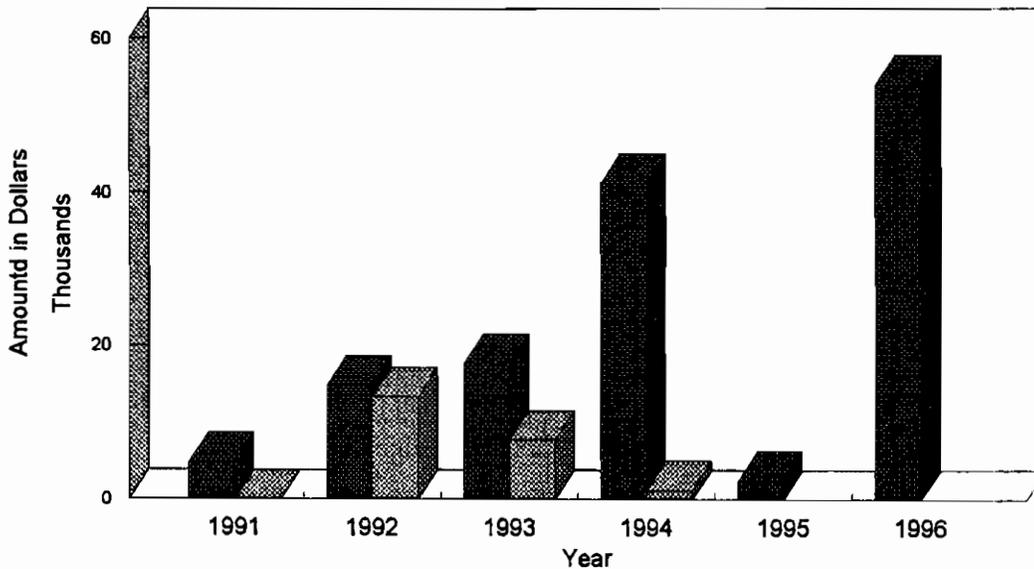
- Support Services
- ▨ Equipment/Capital Improvements



Appropriations FY 1995-96

Ketchikan Gateway Borough
 Revenues vs Expenditures

- Revenues
- ▨ Expenditures



Ketchikan Gateway Borough

FY 1995/96 BUDGET – APPROPRIATIONS

TRANSPORTATION SERVICES – AIRPORT ENTERPRISE FUND

MURPHY'S PULLOUT

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1994 BUDGET
5100	EMPLOYEE PAY	7,495	5,018	93	0	0	0.00%
5110	OVERTIME PAY	638	421	6	0	0	0.00%
5200	TAXES/BENEFITS	5,141	(567)	47	0	0	0.00%
6010	SUPPLIES	0	33	16	650	400	-38.46%
6100	INSURANCE	0	0	690	0	0	0.00%
6310	ELECTRICITY	0	521	314	650	700	7.69%
6330	PHONE	0	114	0	375	420	12.00%
6410	DOCK MAINTENANCE	0	1,940	0	0	0	0.00%
6450	EQUIPMENT MAINTENANCE	0	49	0	725	2,400	231.03%
6530	EQUIPMENT PURCHASE	0	198	0	0	0	0.00%
6540	CAPITAL IMPROVEMENTS	0	0	0	0	50,000	0.00%
Total Expenses – Murphy's		13,274	7,727	1,166	2,400	53,920	2146.67%

Ketchikan Gateway Borough
FY1995/96 BUDGET – REVENUE AND APPROPRIATIONS SUMMARY
TRANSPORTATION SERVICES – FERRY ENTERPRISE FUND

	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
FUNDS AVAILABLE – July 1	0	85,882	202,369	218,381	339,991
REVENUES:					
Services	876,508	840,005	866,790	850,000	850,000
Grants / State & Federal	237,113	125,000	125,000	75,000	100,000
Transfers	0	0	0	0	0
Other / Expense Recoveries	12,025	5,025	0	6,000	6,000
TOTAL REVENUES	1,125,646	970,030	991,790	931,000	956,000
EXPENDITURES:					
Salaries and wages	429,661	411,889	384,287	400,440	411,682
Employee benefits	146,054	106,735	127,599	124,229	152,530
Professional/Contractual Services	1,680	5,555	1,608	14,870	11,800
Support goods and services	413,801	277,373	408,987	269,251	442,489
Equipment	162	0	0	600	7,800
TOTAL EXPENDITURES	991,358	801,552	922,481	809,390	1,026,301
OTHER:					
Contributed Capital	16,529	16,760	15,601	0	0
Depreciation – Ferry	(64,935)	(68,751)	(68,898)	0	0
FUNDS AVAILABLE – June 30	85,882	202,369	218,381	339,991	269,690

AUTHORIZED PERSONNEL	<u>FY 92/93</u>	<u>FY 93/94</u>	<u>FY 94/95</u>	<u>FY 95/96</u>
Ferry Boat Captain	3.00	3.00	3.00	3.00
Deckhand II	3.00	3.00	3.00	3.00
Deckhand I (Regular Relief)	1.00	1.00	1.00	1.00
Ferry Toll Collector	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
FULL TIME EMPLOYEES	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>

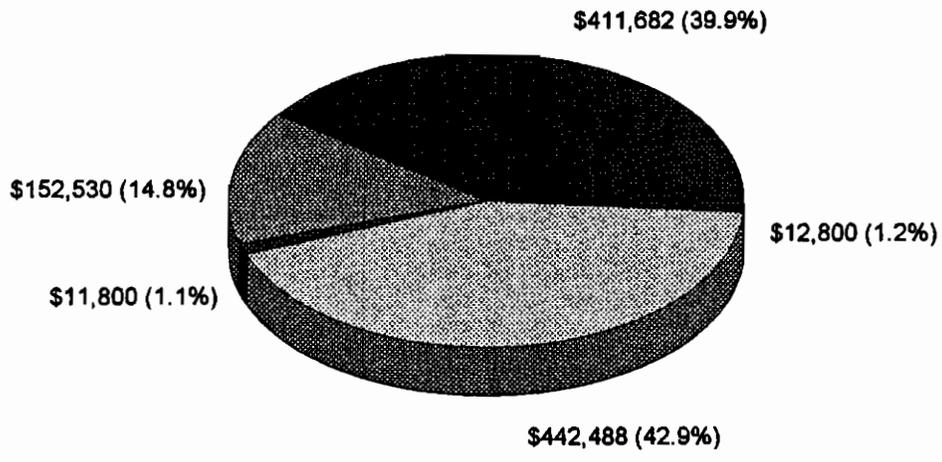
EQUIPMENT

Chairs, snow blower

CIP represents ferry ramp upgrades and pendent

Ketchikan Gateway Borough
Ferry Enterprise Fund

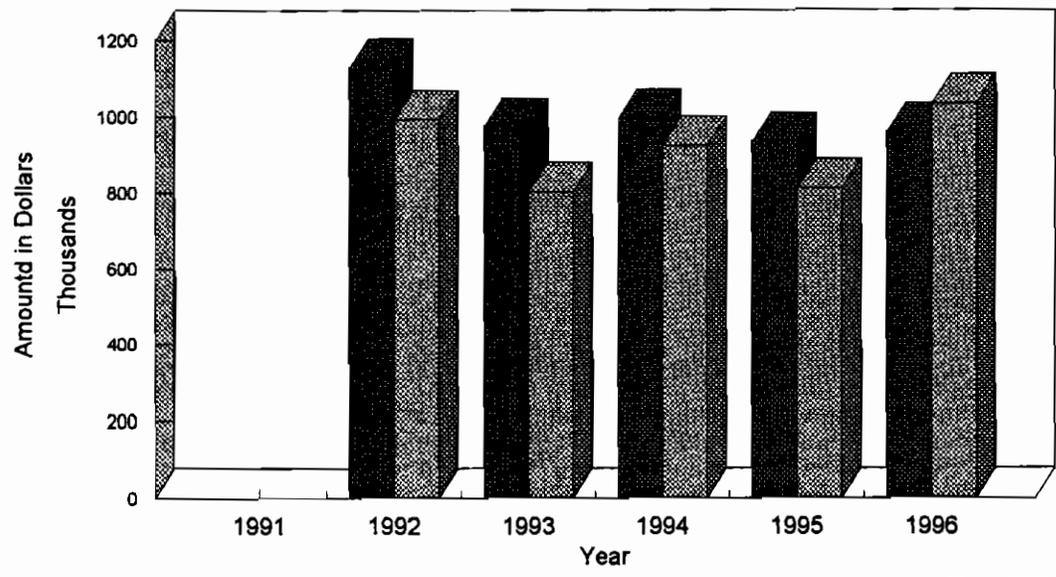
- Salaries
- Benefits
- Professional Services
- ▨ Support Services
- Equipment



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

- Revenues
- ▨ Expenditures



KETCHIKAN GATEWAY BOROUGH

FY 1995/96 BUDGET – REVENUE

TRANSPORTATION SERVICES – FERRY ENTERPRISE FUND (DETAIL)

DESCRIPTION	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET
4240 REVENUE FROM STATE	200,000	125,000	125,000	75,000	75,000
4265 UMTA GRANT FOR FERRY	37,113	0	0	0	25,000
4305 INTEREST INCOME	0	0		0	0
4450 INTERFUND TRANSFER	0	0	0	0	0
4710 FERRY FARE REVENUE	876,508	840,005	866,790	850,000	850,000
4790 MISCELLANEOUS REVENUE	12,025	5,025	0	6,000	6,000
TOTAL FERRY REVENUE	1,125,646	970,030	991,790	931,000	956,000

Ketchikan Gateway Borough

FY 1995/96 BUDGET – APPROPRIATIONS

TRANSPORTATION SERVICES – FERRY ENTERPRISE FUND (DETAIL)

	Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100	EMPLOYEE PAY	345,961	330,576	312,966	315,413	327,633	3.87%
5110	OVERTIME PAY	48,925	49,229	46,050	56,353	62,144	10.28%
5120	TEMPORARY WAGES	34,775	32,084	25,271	28,674	21,905	-23.61%
5200	TAXES/BENEFITS	146,054	106,735	127,599	124,229	152,530	22.78%
5300	TRAVEL & TRAINING	1,542	87	202	875	640	-26.86%
5400	UNIFORMS	0	0	0	0	1,000	100.0%
6011	SUPPLIES	9,539	10,105	9,893	9,100	8,900	-2.20%
6020	DUES & PUBLICATIONS	1,406	144	148	36	216	500.00%
6030	PUBLISHING	0	0	0	150	150	0.00%
6070	POSTAGE	650	879	0	0	0	0.00%
6090	CONTRACTUAL SERVICES	1,680	5,555	1,608	14,870	11,800	-20.65%
6100	INSURANCE	46,297	50,638	50,000	50,000	70,000	40.00%
6130	ADMINISTRATIVE SERVICES	0	0	0	0	25,850	100.0%
6140	DEBT EXPENSE	2,663	2,761	2,238	1,812	1,350	-25.50%
6150	OTHER EXPENSES	600	951	0	0	0	0.00%
6310	ELECTRICITY	3,900	3,900	4,212	4,200	4,200	0.00%
6330	TELEPHONE	1,219	1,337	0	0	0	0.00%
6410	DOCK MAINTENANCE	11,854	25,447	24,453	19,625	16,048	-18.23%
6450	EQUIPMENT MAINTENANCE	586	1,653	233	735	740	0.68%
6461	MOTOR FUEL & OIL	30,472	33,114	35,226	34,668	38,000	9.61%
6470	FERRY MAINTENANCE	302,560	146,143	282,382	148,050	275,395	86.01%
6510	COMPUTER LEASE – PURCHASE	513	214	0	0	0	0.00%
6530	EQUIPMENT PURCHASE	0	0	0	600	800	33.33%
6540	CAPITAL IMPROVEMENT	162	0	0	0	7,000	0.00%
Total Expenses – Ferry		991,358	801,552	922,481	809,390	1,026,301	26.80%

Ketchikan Gateway Borough

FY1995/96 BUDGET – REVENUE AND APPROPRIATIONS SUMMARY

TRANSPORTATION SERVICES – TRANSIT ENTERPRISE FUND

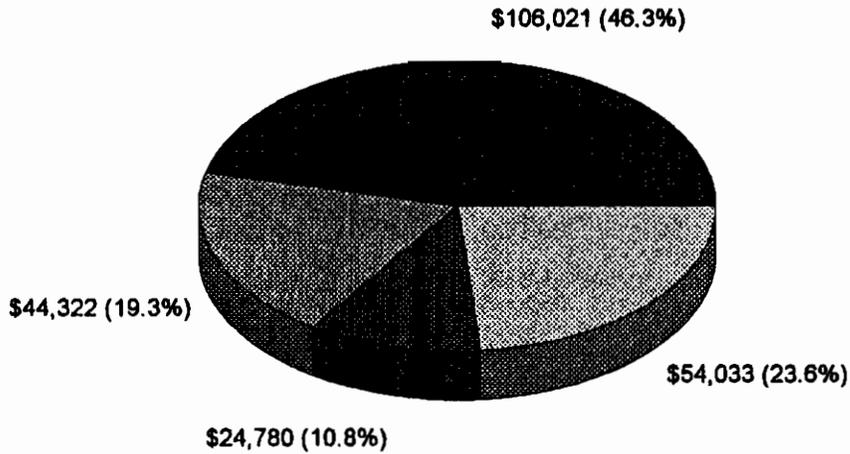
	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
FUNDS AVAILABLE – July 1	38,859	12,286	(18,202)	51,764	99,271
REVENUES:					
Services	102,533	119,191	120,373	120,000	130,000
Grants / State & Federal	2,154 150	2,106	46,712	0	50,000
Transfers	75,000	95,000	150,000	150,000	0
Other / Expense Recoveries	13	0	5,613	0	9,361
TOTAL REVENUES	<u>179,700</u>	<u>216,297</u>	<u>322,698</u>	<u>270,000</u>	<u>189,361</u>
EXPENDITURES:					
Salaries and wages	57,689	81,600	101,635	91,534	106,021
Employee benefits	33,813	40,280	46,966	41,904	44,322
Professional/Contractual Services	48,791	37,890	44,693	24,000	24,780
Support goods and services	54,320	63,251	47,667	64,755	54,033
Equipment	0	12,113	0	300	0
TOTAL EXPENDITURES	<u>194,613</u>	<u>235,134</u>	<u>240,961</u>	<u>222,493</u>	<u>229,156</u>
OTHER:					
Contributed Capital	5,381	5,390	2,711	0	0
Depreciation – Buses	(17,041)	(17,041)	(14,482)	0	0
FUNDS AVAILABLE – June 30	<u>12,286</u>	<u>(18,202)</u>	<u>51,764</u>	<u>99,271</u>	<u>59,476</u>

AUTHORIZED PERSONNEL	<u>FY 92/93</u>	<u>FY 93/94</u>	<u>FY 94/95</u>	<u>FY 95/96</u>
Bus Drivers	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
FULL TIME EMPLOYEES	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

EQUIPMENT – None

Ketchikan Gateway Borough
Transit Enterprise Fund

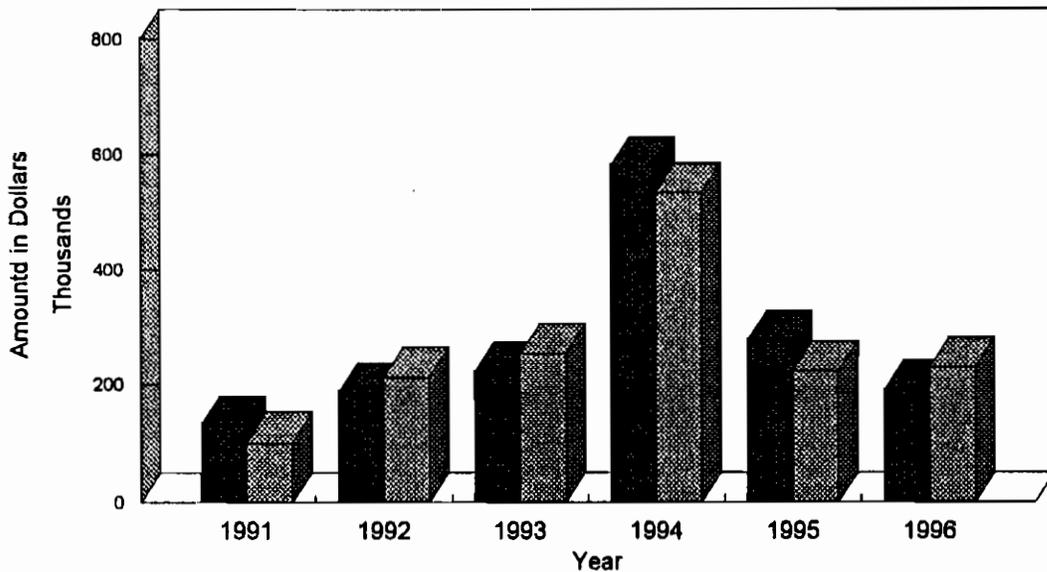
- Salaries
- Professional Services
- ▨ Benefits
- ▨ Support Services



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

- Revenues
- ▨ Expenditures



KETCHIKAN GATEWAY BOROUGH

FY 1995/96 BUDGET – REVENUE

TRANSPORTATION SERVICES – TRANSIT ENTERPRISE FUND (DETAIL)

DESCRIPTION	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET
4240 REVENUE FROM STATE	2,154	2,106	46,712	0	50,000
4305 INTEREST INCOME	0	0	5,533	0	9,361
4320 EXPENSE RECOVERY	0	0	0	0	0
4390 OTHER INCOME	13	0	80	0	0
4392 ADVERTISING INCOME	0	0	0	0	0
4450 INTERFUND TRANSFERS	75,000	95,000	150,000	150,000	0
4910 BUS SYSTEM REVENUES	102,533	119,191	120,373	120,000	130,000
TOTAL REVENUE	179,700	216,297	322,698	270,000	189,361

Ketchikan Gateway Borough

FY 1995/96 BUDGET – APPROPRIATIONS

TRANSPORTATION SERVICES – TRANSIT ENTERPRISE FUND (DETAIL)

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5100 EMPLOYEE PAY	52,011	66,516	87,604	79,764	87,616	9.84%
5110 OVERTIME PAY	2,220	2,804	5,371	3,170	4,596	44.98%
5120 TEMPORARY PAY	3,458	6,615	6,472	8,600	13,809	60.57%
5160 CALL OUT FEES	0	5,665	2,188	0	0	0.00%
5200 TAXES/BENEFITS	33,813	40,280	46,966	41,904	44,322	5.77%
5300 TRAVEL & TRAINING	1,740	(258)	600	430	1,129	162.56%
5400 UNIFORMS	0	0	0	0	150	100.0%
6011 OPERATING SUPPLIES	1,200	2,121	492	1,600	568	-64.50%
6020 DUES & PUBLICATIONS	305	30	179	0	0	0.00%
6030 PUBLISHING EXPENSE	268	0	0	350	160	-54.29%
6040 COMMUNITY PROMOTION	0	6,097	0	14,900	13,000	-12.75%
6090 CONTRACTUAL SERVICES	48,791	37,890	44,693	24,000	24,780	3.25%
6100 INSURANCE	7,771	8,500	0	8,500	25,000	194.12%
6130 ADMINISTRATIVE SERVICES	15,000	15,000	0	0	0	0.00%
6330 TELEPHONE	0	656	258	0	26	0.00%
6450 EQUIPMENT MAINTENANCE	22,517	19,486	36,397	30,000	300	-99.00%
6460 VEHICLE MAINTENANCE	0	4,409	1,727	0	4,200	100.0%
6461 MOTOR FUEL & OIL	5,519	7,210	8,014	8,975	9,500	5.85%
6530 EQUIPMENT PURCHASE	0	0	0	300	0	0.00%
6540 CAPITAL IMPROVEMENT	0	12,113	0	0	0	0.00%
6740 DEPRECIATION	17,041	17,041	14,482	0	0	0.00%
Total	211,654	252,175	255,443	222,493	229,156	2.99%

THIS PAGE INTENTIONALLY LEFT BLANK



CAPITAL IMPROVEMENTS

ADMINISTRATIVE COMMENTS

Two years ago the Borough presented its first multi-year capital budget. This year a new feature has been added with the inclusion of proposed capital project budgets for the Ketchikan Gateway Borough School District. These projects, while not funded out of the Borough's budget this year, at least presents the school district's capital needs with an eye toward eventual funding.

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

For this year, state funding will amount to \$1,303,878, or twelve per cent of the Borough's capital budget. The projects to be funded using state funds include water and sewer projects, land development, and snow blowing equipment for the airport.

The major source of funding for capital projects will be bond proceeds and the income earned from a half of a per cent sales tax. These funds are dedicated to recreational projects exclusively. The anticipated sale of bonds will produce \$7,500,000 and will be used for the new indoor recreation center. Most of the half of a per cent sales tax revenue is dedicated to Phase II of the swimming pool renovation.

A significant portion of the general fund capital projects is for maintenance projects, primarily recreation facilities. Improvements which address safety and ADA requirements accounts for \$63,000 of the general fund expenditure. The remaining is for major equipment ranging from radios to copiers.

Enterprise funds are being used to fund a broad range of smaller projects. The total funds dedicated for enterprise capital projects amounts to \$145,971. The only major investment that is being made at the airport is for the state funded snow blower.

From an overall low of \$5,288,876 last year, the Borough's capital budget has increased by approximately fifty-two percent to \$10,936,004. And, of course, most of the increase is being made available from local sources. In past years the state was the prime mover for capital projects and now the local governments are having to bear more of the responsibility for funding capital projects.

**CAPITAL IMPROVEMENT PROGRAM
SUMMARY
FY 1998 - 2000**

Project Title	Ref. No.	Funding Sources					1/2% Sales Tax/Bonds	Land Trust	1997	1998	1999	2000
		General Fund	Enterprise Fund	State CIP	Federal Funds							
Animal Control												
Radio Replacement	96-01	28,500										
Shelter Addition	97-01	8,000						8,000				
Replacement Vehicle	00-01	32,000									32,000	
Assessment												
Document Imaging	97-02	24,000						24,000				
Computer Clipboards	98-01	10,000							10,000			
Maintenance & Operations												
Bleacher Replacement	96-02	22,893						22,893				
Dudley Field Parking	96-03	20,500						20,500				
Recreation Office Roof	96-04	5,800						5,800				
Dugout Replacement	96-05	52,800						26,400				
Radio Replacement	96-35	1,600						1,600				
Forklift	97-03	15,000						15,000				
Gardners Vehicle	97-04	19,000						19,000				
Dumptruck	97-05	40,000						40,000				
Houghaling Field Restrooms	97-06	45,000						45,000				
Picnic Tables & Bench	97-07	10,500						10,500				
Rotary Beach Restrooms	97-08	26,208						26,208				
Schoenbar Playarea	97-09	33,252						33,252				
M & O Warehouse	98-02	500,000						500,000				
Manager's Office												
Borough Vehicle	96-06	30,000						30,000				
Borough Administrative Building	00-02	2,500,000									2,500,000	
Parks & Recreation												
Indoor Recreation Center	96-07											
Kayhi Pool - Phase II	96-08						7,500,000					
Rotary Beach Parking	96-09	40,000					1,650,000					
Kayhi Pool - Furn/Fix	96-11	19,000					40,000					
Lighting for Parks	96-10	24,600						19,000				
Weiss Fields: Bleachers	97-10	15,000									62,000	
Dudley Field Parking	97-11	8,000									15,000	
Lund Street Parking	97-12	12,765									20,000	
Weiss Fields Lights	97-13	150,000									42,548	
Valley Park Pool Renovation	97-14	9,000									150,000	
Houghaling Field Upgrade	97-15	39,923									380,000	
IRC Exterior Playground	97-16	50,000									9,000	
Dudley Field (Tennis Courts)	99-01										79,845	
Planning												
Evaluation & Installation (Fire)	96-12	55,000										
Xerox 2510	96-13	14,000										
ADA Restroom	96-14	8,000										
Replacement of Carpet	97-17	6,500									6,500	
Air Handling Evaluation	97-18	50,000									50,000	
Vent/Fans	97-19	5,400									5,400	

Project Title	Ref. No.	General Fund	Enterprise Fund	State CIP	Federal Funds	1/2% Sales Tax/Bonds	Land Trust	1996	1997	1998	1999	2000
School District												
Replace Metal Roof - Revilla	06-15	120,000						15,000				
Repair Roof - Schoenbar	06-16	70,000						70,000				105,000
Repair Roof - Valley Park	06-17	68,000						68,000				
Stiwalk - Valley Park	06-18	15,000						15,000				
Install Fence - Houghtaling	06-19	10,000						10,000				
Repair Driveway - Houghtaling	06-20	25,000						25,000				
Repair Driveway - Valley Park	07-20	30,000						30,000				
Ballfield Drainage - Houghtaling	07-21	31,500						31,500				
Service Access Rd - Houghtaling	06-03	20,000								20,000		
Resurface Driveway - Schoenbar	06-04	30,000								30,000		
Pave Parking/Service Entrance	06-02	50,000									50,000	
Carpet/Flooring - Valley Park	06-03	160,000									160,000	
Install Fence - Maint. Facility	06-03	35,000										35,000
Transportation Services												
Street Lighting	06-21		15,000					15,000				
Radios	06-22		11,000					11,000				
Elevator Sheave Change	06-23		12,000					12,000				
Ferry Ramp Pendant	06-25		7,000					7,000				
Elevator Upgrade	06-26		2,000	13,000				15,000				
Weatherization Phase II	06-30		61,971					61,971				
Snow Blower	06-32			550,000				550,000				
Portable Compressor	07-23		14,000					14,000				
Stair Treads	07-25		6,000					6,000				
Ferry Ramp Upgrade	06-24		5,000	75,000				80,000				
Parking Lot Upgrade	06-27		1,000	24,000				25,000				
Ceiling & Lighting Replacement	06-28		6,000	20,000				26,000				
Murphy's Pullout	07-36		50,000					50,000				
Seaplane Facility	06-31			2,700,000				2,700,000				
Response Vehicle	07-22		26,000					26,000				
Fuel Tanks	07-24		6,000	40,000				46,000				
Master Plan Update	07-26		16,875	233,125				250,000				
Transit Support Facility	07-27	75,000		175,000				250,000				
Paving Parking Lot	07-28			130,000				130,000				
New Pickup	07-29		25,000					25,000				
New Flatbed Vehicle w/Lift	07-30		35,000					35,000				
Smokers Cabanes	07-31		20,000					20,000				
Ferry Lot Water System	07-32		5,000	80,000				85,000				
New Jetway	07-33		225,000					225,000				
Incliner	07-34		20,000	130,000				150,000				
Equipment Building	07-35		16,875	233,125				250,000				
Ferry Ramp Upgrade-Phase II	06-05			600,000				600,000				
New Ferry	06-06		750,000	1,750,000				2,500,000				
New Bus	06-07	25,000			200,000			225,000				
New Terminal Doors	06-08		20,000	3,000				23,000				
Floating Dock Upgrade	06-09		5,000	40,000				45,000				
New Toll Booth	06-10		12,000					12,000				
Ceiling & Lighting - Phase II	06-11		3,000	37,000				40,000				
Ferry Ramp Upgrade-Phase III	06-04		50,000	450,000				500,000				
New Ferry	00-04		4,100,000					4,100,000				
Construction Murphys	06-05		5,000		785,000			790,000				4,100,000
Special Funds												
Shoup Street Water Analysis	06-33		15,000	50,000				65,000				
Land Trust - Lewis Reef	06-34			150,878			64,662	215,540				
Mountain Point Sewer Improvement				540,000				540,000				
Totals		4,694,541	5,548,721	8,125,311	1,084,922	9,530,000	64,662	11,352,033	5,309,124	4,005,000	1,610,000	6,772,000

Totals for 1996 Funding Sources												
Special Funds	General Fund	Enterprise Fund	State CIP	Bonds	1/2% Sales Tax/Bonds	Land Trust	Total					
15,000	271,493	344,000	1,303,878	7,500,000	1,650,000	64,662	11,149,033					
15,000	474,493	344,000	1,303,878	7,500,000	1,650,000	64,662	11,352,033					
School District CIP												

Parks and Recreation Office Roof.

Cost/Funding Source: \$5,600 \$ 5,600 General Fund

Description: Re-roof and new gutter system for the Parks and Recreation Office.

Timetable: Second quarter

Operational Impact: The existing roof has had several temporary "fixes" that have been costly but only a "band-aid". This re-roof will assure a quality roof that will reduce maintenance costs and free up maintenance. Savings will amount to approximately \$1,000 per year as well as stop the leaking.

Dugout Replacement

Cost/Funding Source: \$26,400 \$26,400 General

Project Description: Construction of new dugouts at Walker, Dudley and Valley Park Fields.

Timetable: Fourth quarter

Operational Impact: The old dugouts are in an advanced state of disrepair. The cost for a temporary fix is almost equal to providing new dugouts, long term, the maintenance will be reduced.

Borough Vehicle

Cost/Funding Source: \$30,000 \$ 30,000 General Fund

Project Description: Purchase one off-road vehicle and one standard vehicle for use by Borough employees.

Timetable: First quarter of fiscal year.

Operational Impact: This will reduce the costs of operating personal vehicles on Borough business by approximately \$3,000 per year. It will also provide employees with a Borough recognized vehicle.

Indoor Recreation Center

Cost/Funding Source: \$7,500,000 \$7,500,000 1/2¢ Sales Tax/Bonds

Project Description: 40,000 square foot Indoor Recreation Center Facility. Design includes two gym floors, indoor track, three racquet courts, staff offices and other multi-purpose recreation uses.

Timetable: Fourth quarter of fiscal year.

Operational Impact: This project will provide the community with a much anticipated facility with an expected significant public use. Operational costs will be an additional \$300,000 a year, with the costs being covered by interest on investments of logging sale.

Kayhi Pool - Phase II

Cost/Funding Source: \$1,650,000 \$1,650,000 1/2¢ Sales Tax/Bonds

Project Description: Phase II construction of Kayhi Pool includes new locker room, ADA, staff offices, roof repair, and warm-down pool.

Timetable: Second quarter of fiscal year.

Operational Impact: This project is intended to meet public demand and ADA requirements. Operational costs will increase by about \$48,000 annually.

Rotary Beach Parking

Cost/Funding Source: \$40,000 \$40,000 General Fund

Project Description: Rotary Beach Parking Improvements: The existing parking lot along the south end of the park would be extended to create additional parking.

Timetable: Fourth quarter of fiscal year.

Operational Impact: The area to be paved is already being used for parking. However, that parking creates a traffic hazard. The benefit is the creation of a safe parking area. Maintenance costs will basically be unchanged.

Kayhi Pool: Furn/Fix

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

Project Description: Kayhi Pool: Carpet for staff offices, weight machine and equipment, back board, and other safety items for warm-down pool, and washer and dryer.

Timetable: Second quarter of fiscal year.

Operational Impact: No savings in operational budget. Intent is to provide a safer environment and replacement of existing obsolete equipment and furnishings.

New Entryway

Cost/Funding Source: \$55,000 \$55,000 General Fund

Project Description: Remodel front door lobby, out-swinging fire exit door with panic hardware. Evaluation of all fire exits, signage, rear exit door and exit corridor of the Reid Building.

Timetable: Third quarter of fiscal year.

Operational Impact: Necessary to meet ADA access requirements. No impact to the operational budget.

Ferry Ramp Pendent

Cost/Funding Source: \$7,000 \$7,000 Enterprise Fund

Project Description: Install a ferry ramp control pendent on the ramp on the Ketchikan side.

Timetables: Third quarter of fiscal year.

Operational Impact: This is a safety issue and intended to minimize potential injury to deck hands while raising and lowering the ferry ramp.

Weatherization - Phase II

Cost/Funding Source: \$61,971 \$61,971 Enterprise Fund

Project Description: Reseal the curtain wall system on the fourth and fifth floors of the Terminal Building.

Timetable: Fourth quarter of fiscal year.

Operational Impact: This project will stop the leaks in the Terminal Building. Savings of five to ten thousand dollars will be realized annually in maintenance, floor covering replacement and water damaged equipment and furniture.

Snow Blower - Transportation Services

Cost/Funding Source: \$550,000 \$550,000 State CIP

Project Description: Replace current, outdated snow blower with new modern snow blower.

Timetable: Fourth quarter of fiscal year.

Operational Impact: Save on replacement parts, which have to be fabricated for the old blower. In addition, time will be saved during snow removal. Maintenance will be reduced by \$10,000 to \$15,000 per year.

Portable Compressor - Transportation Services

Cost/Funding Source: \$14,000 \$14,000 Enterprise Fund

Project Description: Purchase of portable air compressor for maintenance department.

Timetable: Second quarter of fiscal year.

Operational Impact: This will allow for field maintenance of equipment and avoid the expensive relocation of items to be fixed to the shop. Potential operational savings of \$2,500 to \$3,000.

THIS PAGE INTENTIONALLY LEFT BLANK



OTHER FUND SUMMARIES

DEPARTMENT: Land Trust Fund

DIVISION: General Government

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 land 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.

The source of funding for this fund is the sale of Borough owned real property, including; timber, rock extraction, and land sales. In addition the fund is invested and the proceeds from that investment remain with the fund.

There will likely be a significant increase in this fund as a result of a timber harvest. The additional revenue is anticipated to exceed ten million dollars. A significant portion of this revenue will be set aside to generate revenue to support the new indoor recreation center. Several other uses of the remaining funds are under consideration, but that determination will not be made until next fiscal year.

In addition to the \$125,000 being withdrawn to transfer into the general fund, there will be at least \$343,116 withdrawn for consultant services related to the Whipple Creek harvest. This fund will also be used to provide short term construction money for the indoor recreation center. This borrowed money will be paid back, with six per cent interest, once the \$7,500,000 bond issue is released.

Ketchikan Gateway Borough

FY95/96 BUDGET – SUMMARY OF REVENUES AND APPROPRIATIONS

LAND TRUST FUND

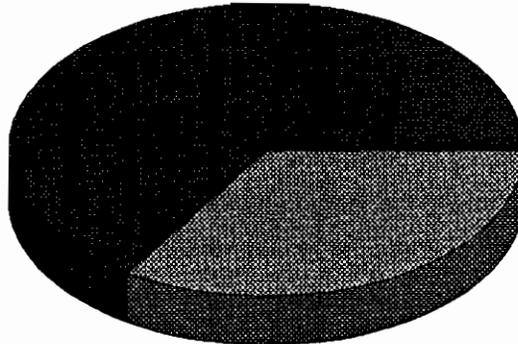
Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY94/95 BUDGET	FY 95/96 BUDGET
FUNDS AVAILABLE JULY 1	5,348,649	5,049,492	4,935,224	5,031,239	4,825,623
REVENUE					
4095 FORECLOSED PROPERTY SALES	0	26,460	0	0	0
4305 INTEREST INCOME	297,179	264,646	266,787	262,500	335,975
4315 PRINCIPAL – DEFERRED PAYMENTS	131,747	93,382	102,713	100,000	50,000
4390 OTHER REVENUE	1,133	2,087	165,780	0	500,000
Total Revenue	430,059	386,575	535,280	362,500	885,975
APPROPRIATIONS					
6010 OFFICE SUPPLIES	0	9	0	0	0
6030 PUBLISHING EXPENSE	131	2,019	553	0	0
6080 PROFESSIONAL SERVICES	140,442	86,684	(31,990)	100,000	0
6090 CONTRACTUAL SERVICES	0	2,131	89,752	343,116	0
6130 ADMINISTRATIVE SERVICES	0	80,000	0	0	0
6140 ADMIN SERVICE FEES	0	0	950	0	0
6540 CAPITAL IMPROVEMENT PROJECTS	0	0	0	0	64,662
6600 INTERFUND TRANSFERS	588,643	330,000	380,000	125,000	125,000
Total Appropriations	729,216	500,843	439,265	568,116	189,662
FUNDS AVAILABLE JUNE 30	5,049,492	4,935,224	5,031,239	4,825,623	5,521,936

CIP represents borough's portion of a study for Lewis Reef

Ketchikan Gateway Borough
Land Trust Fund

- Interfund Transfers
- ▨ Capital Improvements

\$125,000 (65.9%)

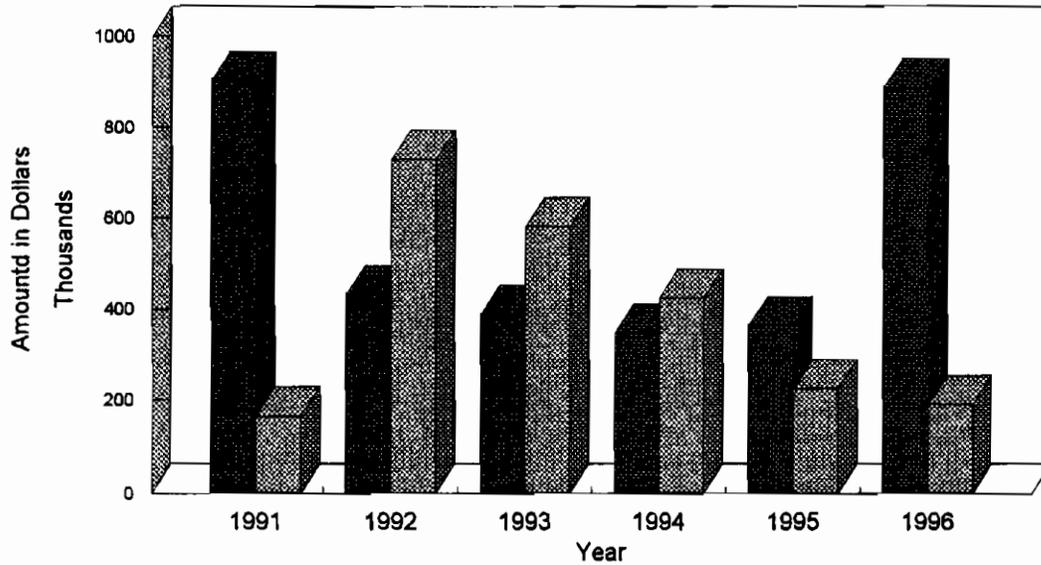


\$64,662 (34.1%)

Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

- Revenues
- ▨ Expenditures



ADMINISTRATIVE COMMENT

State law (Section 29.35.110) requires that Borough revenues received from taxes collected on an area wide basis cannot be used on a non-area wide activity. The public library is partially funded and wholly operated by the City of Ketchikan and the Borough 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 then current mill rate (0.65 mills) was inadequate. In order to meet the financial commitment to the library the mill rate was raised to 0.70 mills which erased the potential deficit of \$18,249 and will leave an approximate surplus of \$4,000.

Ketchikan Gateway Borough

FY 1995/96 BUDGET – SUMMARY OF REVENUES AND APPROPRIATIONS

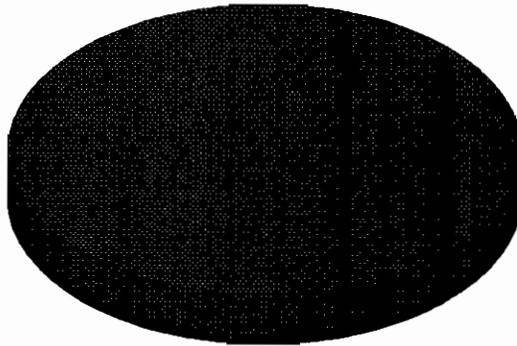
NON AREA WIDE FUND

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY94/95 BUDGET	FY 95/96 BUDGET
FUNDS AVAILABLE JULY 1	68,447	69,972	64,198	47,365	7,262
REVENUE:					
4010 REAL PROPERTY TAXES	200,151	211,349	240,908	267,136	311,808
4020 BUSINESS – PERSONAL TAXES	16,827	15,264	16,797	0	0
4150 SR. CITIZEN LOCAL CONTRIBUTION	(5,501)	(6,744)	(9,539)	(8,450)	(11,500)
4240 REVENUE FROM STATE	8,146	6,709	9,592	6,038	9,600
4305 INTEREST INCOME	4,832	14,488	2,386	2,350	0
Total Revenues	224,455	241,066	260,144	267,074	309,908
APPROPRIATIONS:					
6090 LIBRARY – CONTRACTUAL SERVICES	222,930	246,840	276,977	307,177	313,147
Total Appropriations	222,930	246,840	276,977	307,177	313,147
FUNDS AVAILABLE JUNE 30	69,972	64,198	47,365	7,262	4,023

Ketchikan Gateway Borough
Non Area Wide Fund

■ Library Services

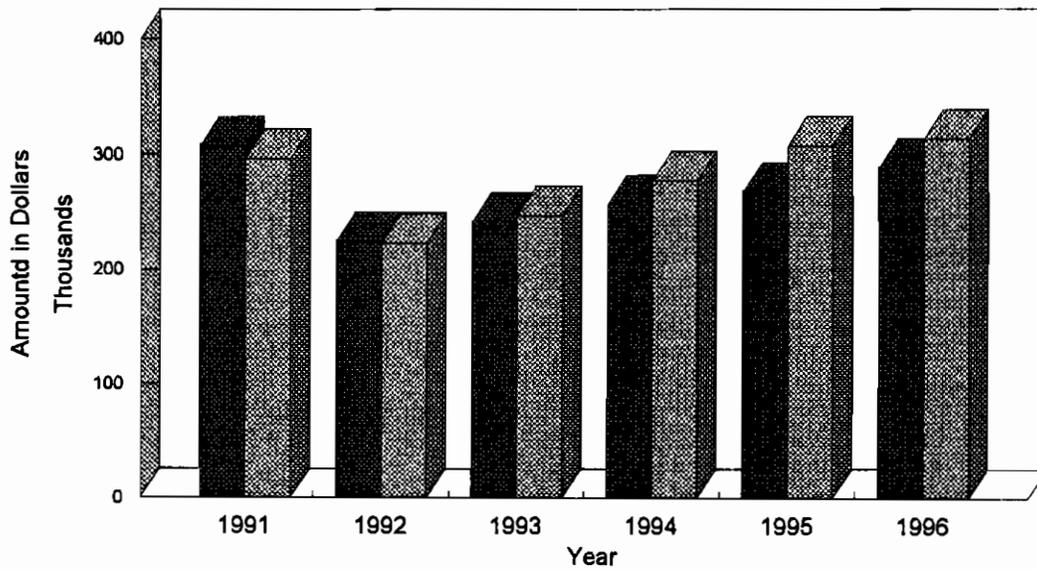
\$313,147 (100.0%)



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

■ Revenues
▨ Expenditures



ADMINISTRATIVE COMMENT

The legislative intent of the Permanent Fund is to insure the stability of income for the continuing operation of the general government of the Borough. Interfund transfers can be made to supplement traditional sources of funds, as an example sales tax, so that tax rates will not have to be increased.

Because of a significant increase in valuation of real property the Borough not only did not have to increase *ad valorem* taxes, we were able to reduce the rate from 8.3 mills to 7.5 mills. Therefor, there was no real need to use funds from this account, but it was decided to use the interest this account earns in order to maximize the reduction in the *ad valorem* tax rate.

KETCHIKAN GATEWAY BOROUGH

FY 1995/96 – SUMMARY OF REVENUE AND APPROPRIATIONS

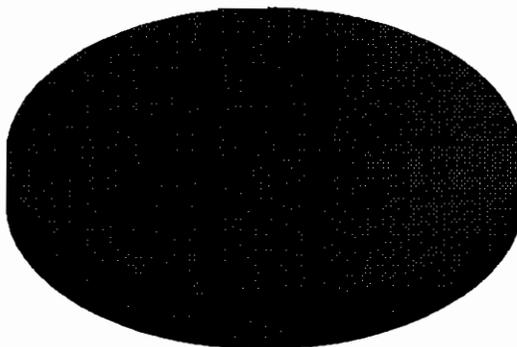
PERMANENT FUND

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET
FUNDS AVAILABLE JULY 1	49,048	258,836	259,046	263,398	266,498
REVENUE					
4225 TIMBER SALES	198,415	0	0	0	0
4305 INTEREST INCOME	12,173	12,164	14,352	13,100	9,598
Total Revenue	210,588	12,164	14,352	13,100	9,598
APPROPRIATIONS					
6600 INTERFUND TRANSFERS	800	11,954	10,000	10,000	9,598
Total Appropriations	800	11,954	10,000	10,000	9,598
FUNDS AVAILABLE JUNE 30	258,836	259,046	263,398	266,498	266,498

Ketchikan Gateway Borough
Permanent Fund

■ Interfund Transfers

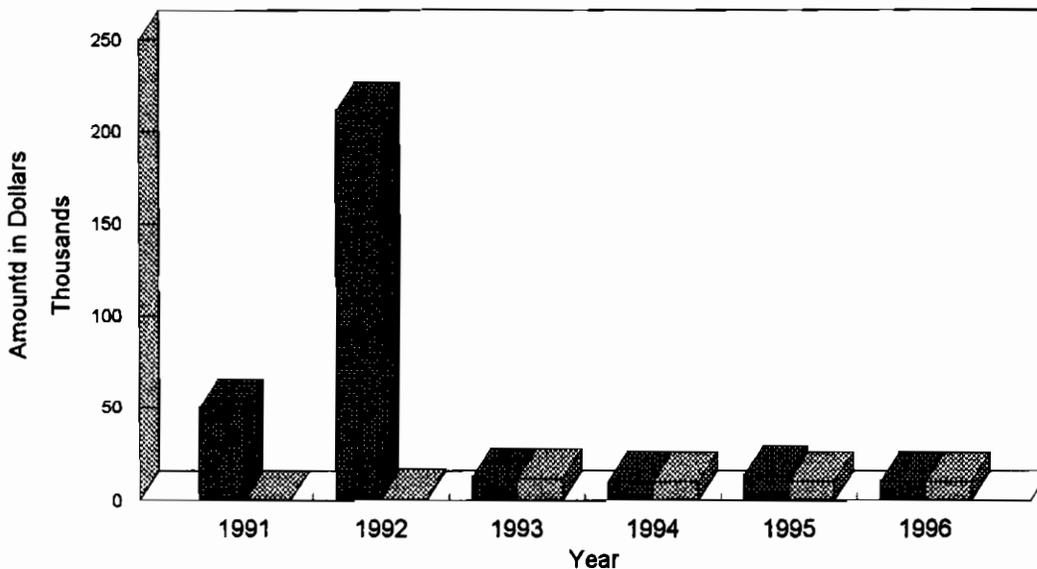
\$9,598 (100.0%)



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

■ Revenues
▨ Expenditures



**DEPARTMENT: School Bond Fund DIVISION: General Government
Capital Improvement Fund**

ADMINISTRATIVE COMMENT

General long-term liabilities of the Borough are of the nature of general obligations (GO) and revenue bonds. The proceeds from the bonds are used to build school and general government infrastructure. The GO bonds are secured by the general credit and revenue raising power of the Borough rather than specific assets or specific fund resources. Revenue bonds are generally secured by revenues from various sources and specific assets with revenue generating capabilities.

The school improvement fund accounts (Funds 21 and 23) are 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 transfers from the general fund.

Fund 22 was closed by paying off the 1983 school bond during fiscal year 1993/1994. The closure for the 1974 school bond is this fiscal year. We realized a \$226,788 savings in bond repayment this year because of our proximity to the final pay off of these bonds. Next year we will experience another reduction in expenditures, of \$205,000, by our closing out the 1974 bond this year. In addition, Fund 23 (1989 school bond) repayment is being reduced by approximately \$75,000 annually. This decline will continue as long as state funding remains constant.

Ketchikan Gateway Borough

FY 1995/96 – SUMMARY OF REVENUE AND APPROPRIATIONS

SCHOOL BOND/CAPITAL IMPROVEMENT FUND – FUND 20

Description	FY 91/92 Actual	FY 92/93 Actual	FY 93/94 Actual	FY 94/95 Budget	FY 95/96 Budget
FUNDS AVAILABLE JULY 1	1,477,495	667,801	76,343	(296,642)	(416,794)
REVENUE					
4250 REIMBURSEMENT	4,265,188	4,216,179	4,178,063	1,597,206	1,705,004
4255 TOBACCO TAX	70,851	72,321	71,310	72,250	71,500
4305 INTEREST INCOME	136,273	33,247	0	0	0
4370 RENTAL INCOME	12,971	12,810	9,000	13,480	10,800
4450 INTERFUND TRANSFERS	0	0	712,469	300,000	450,000
Total Revenue	4,485,283	4,334,557	4,970,842	1,982,936	2,237,304
EXPENDITURES					
6030 PUBLISHING EXPENSE	30	0	0	0	0
6090 CONTRACTUAL SERVICES	14,609	1,061	986	0	0
6140 DEBT EXPENSE	4,988,483	4,923,178	4,859,639	2,101,588	1,799,200
6150 OTHER EXPENSES	250	250	491	0	500
6310 ELECTRICITY	612	428	0	0	0
6430 BUILDING MAINTENANCE	774	1,023	7	1,500	5,000
6431 HEATING FUEL	508	75	0	0	0
6540 CAPITAL IMPROVEMENTS	289,711	0	0	0	0
6551 BALL FIELD DEVELOPMENT	0	0	482,704	0	0
Total Expenditure	5,294,977	4,926,015	5,343,827	2,103,088	1,804,700
FUNDS AVAILABLE JUNE 30	667,801	76,343	(296,642)	(416,794)	15,810

Ketchikan Gateway Borough

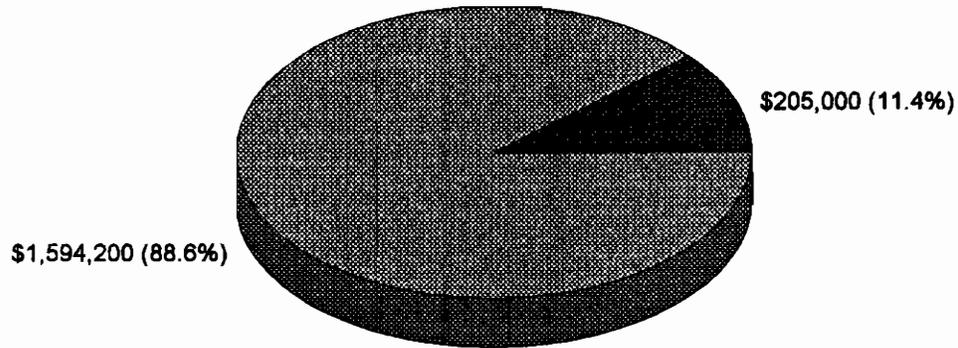
FY 1995/96 – SUMMARY OF REVENUES AND APPROPRIATIONS

BOND PAYMENTS

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET
1974 SCHOOL REFUNDING BOND – FUND 21					
4450 INTERFUND TRANSFERS	436,493	431,115	429,644	431,788	205,000
Total Revenue	436,493	431,115	429,644	431,788	205,000
6840 BOND PRINCIPAL PYMTS	350,000	365,000	385,000	410,000	200,000
6845 BOND INTEREST	86,493	66,115	44,644	21,788	5,000
Total Expenditure	436,493	431,115	429,644	431,788	205,000
1983 SCHOOL REFUNDING BOND – FUND 22					
4450 INTERFUND TRANSFERS	2,659,590	2,672,140	2,685,196	0	0
Total Revenues	2,659,590	2,672,140	2,685,196	0	0
6840 BOND PRINCIPAL PAYMENTS	2,050,000	2,245,000	2,460,000	0	0
6846 BOND INTEREST PAYMENTS	609,590	427,140	225,196	0	0
Total Expenditures	2,659,590	2,672,140	2,685,196	0	0
1989 SCHOOL REFUNDING BOND – FUND 23					
4450 INTERFUND TRANSFER	1,892,400	1,819,923	1,744,800	1,669,800	1,594,200
Total Revenue	1,892,400	1,819,923	1,744,800	1,669,800	1,594,200
6090 CONTRACTUAL SERVICES	(125)	0	0	0	
6840 BOND PRINCIPAL PAYMENT	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
6845 BOND INTEREST	619,200	619,923	544,800	469,800	394,200
6846 BOND INTEREST	73,200	0	0	0	0
Total Expenditures	1,892,275	1,819,923	1,744,800	1,669,800	1,594,200

Ketchikan Gateway Borough
Bond Payments

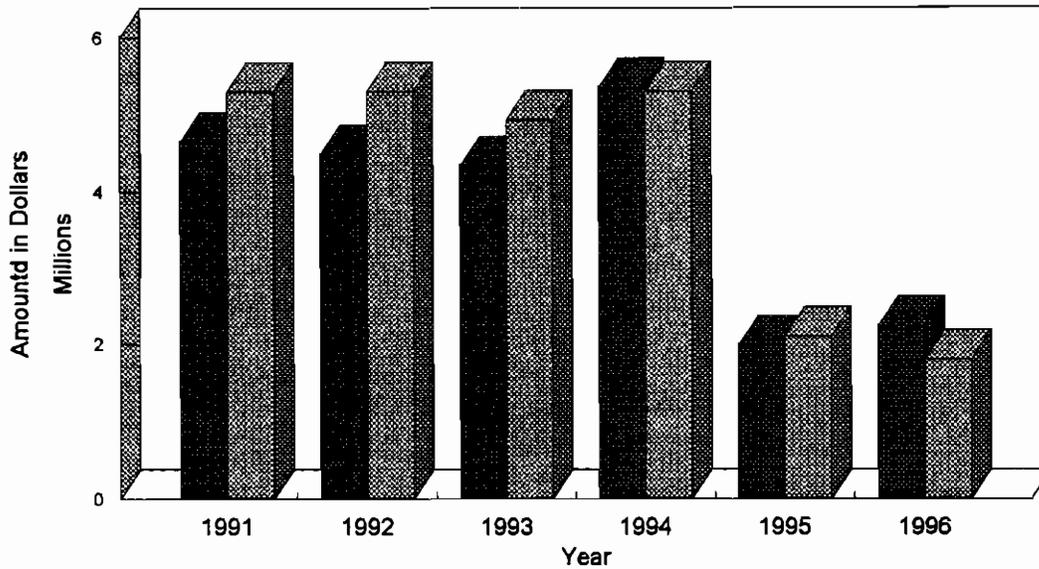
■ 1974 Bonds
▨ 1989 Bonds



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

■ Revenues
▨ Expenditures



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 with Shoup Street just being added this past year.

Each of the service areas have a policy board who recommend policy 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 - 5 mills
Gold Nugget	Road and sewer	Monthly charge Road \$22.00 Sewer \$6.50
Mountain Point	Water and sewer	Monthly charge Water \$15.00 Sewer \$25.00 Hymt \$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 \$40.00
South End	Fire	Tax - 1 mill
South Tongass	Water and sewer	Inactive
Waterfall Creek	Roads and sewers	Annual charge \$120.00

** Water inactive.

Ketchikan Gateway Borough
FY1995/96 BUDGET – REVENUE AND APPROPRIATIONS SUMMARY
SOUTH END FIRE DISTRICT

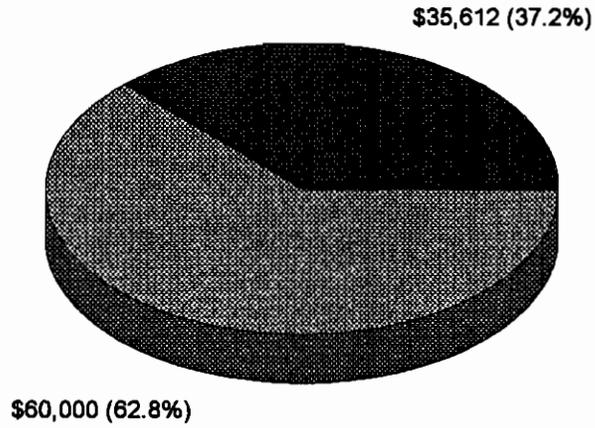
	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
FUNDS AVAILABLE – July 1	93,438	89,023	100,798	160,202	152,837
REVENUES:					
Services / Taxes	63,945	77,966	71,750	77,295	90,467
Grants / State & Federal	722	727	746	373	373
Transfers	0	0	0	0	0
Other / Expense Recoveries	14,169	7,948	10,291	10,500	10,500
TOTAL REVENUES	<u>78,836</u>	<u>86,641</u>	<u>82,787</u>	<u>88,168</u>	<u>101,340</u>
EXPENDITURES:					
Salaries and wages	0	0	0	0	0
Employee benefits	0	0	0	0	0
Professional/Contractual Services	265	405	79	600	0
Support goods and services	35,419	23,764	21,944	34,933	35,612
Equipment/Capital Improvements	47,567	50,697	1,360	60,000	60,000
TOTAL EXPENDITURES	<u>83,251</u>	<u>74,866</u>	<u>23,383</u>	<u>95,533</u>	<u>95,612</u>
FUNDS AVAILABLE – June 30	89,023	100,798	160,202	152,837	158,565

EQUIPMENT

 Turnouts, replace outdated and broken equipment

Ketchikan Gateway Borough
South End Fire District

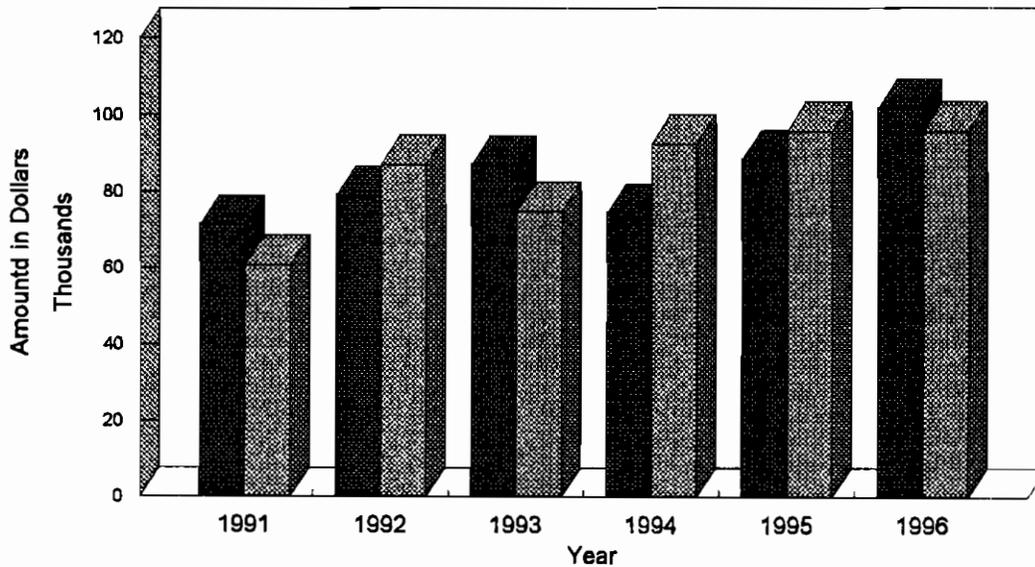
- Support Services
- ▨ Equipment/Cap. Imp.



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

- Revenues
- ▨ Expenditures



Ketchikan Gateway Borough

FY 1995/96 BUDGET – REVENUE AND APPROPRIATIONS

80 – SOUTH END FIRE DISTRICT

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
REVENUES:						
4010 PROPERTY TAXES	66,065	80,751	75,431	80,325	95,105	18.40%
4060 AUTOMOBILE TAXES	2,288	1,504	1,765	1,600	1,800	12.50%
4150 SR CITIZEN LOCAL CONTRIB.	(4,408)	(4,289)	(5,446)	(4,630)	(6,438)	39.05%
4220 STATE REVENUE SHARING	722	727	746	373	373	0.00%
4305 INTEREST INCOME	5,569	4,948	8,308	7,500	7,500	0.00%
4370 RENTAL INCOME	3,000	3,000	1,983	3,000	3,000	0.00%
4390 MISCELLANEOUS INCOME	5,600	0	0	0	0	0.00%
TOTAL REVENUES	78,836	86,641	82,787	88,168	101,340	69.95%
APPROPRIATIONS:						
5300 TRAVEL & TRAINING	1,696	1,959	1,677	5,000	5,000	0.00%
5500 REIMBURSABLE EXPENSES	4,880	3,580	3,745	6,000	10,000	66.67%
6010 SUPPLIES	795	969	221	500	500	0.00%
6020 DUES & PUBLICATIONS	88	24	188	91	0	-100.00%
6030 PUBLISHING EXPENSE	0	0	28	200	200	0.00%
6060 RENTALS	532	160	408	400	0	-100.00%
6090 CONTRACTUAL SERVICES	265	405	79	600	0	-100.00%
6100 INSURANCE	4,000	4,000	4,000	4,000	4,000	0.00%
6130 ADMINISTRATIVE SERVICES	3,000	3,000	5,220	5,242	5,412	3.24%
6150 OTHER EXPENSES	2,722	0	0	0	0	0.00%
6310 ELECTRICITY	4,144	3,100	2,322	3,500	3,500	0.00%
6330 TELEPHONE	451	394	360	500	500	0.00%
6430 BUILDING MAINTENANCE	7,465	642	147	4,000	1,000	-75.00%
6431 HEATING FUEL	166	597	911	1,000	1,000	0.00%
6450 EQUIPMENT MAINTENANCE	4,362	5,027	1,286	0	0	0.00%
6460 VEHICLE MAINTENANCE	766	15	1,020	4,000	4,000	0.00%
6461 MOTOR FUEL & OIL	352	297	411	500	500	0.00%
6530 EQUIPMENT PURCHASE	12,079	2,125	1,360	10,000	10,000	0.00%
6540 CAPITAL IMPROVEMENTS	35,488	48,572	0	50,000	50,000	0.00%
Total Expenditures	83,251	74,866	23,383	95,533	95,612	0.08%

Ketchikan Gateway Borough
FY1995/96 BUDGET – REVENUE AND APPROPRIATIONS SUMMARY
SHORELINE FIRE DEPARTMENT

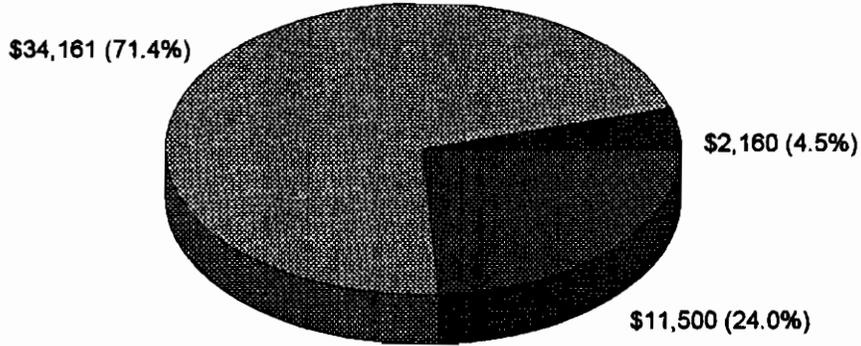
	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
FUNDS AVAILABLE – July 1	29,482	41,569	44,344	60,396	70,304
REVENUES:					
Services / Taxes	46,123	43,883	45,178	45,758	52,890
Grants / State & Federal	302	424	69	35	45
Transfers	0	0	0	0	0
Other / Expense Recoveries	4,267	2,557	3,300	2,940	3,225
TOTAL REVENUES	<u>50,692</u>	<u>46,864</u>	<u>48,547</u>	<u>48,733</u>	<u>56,160</u>
EXPENDITURES:					
Salaries and wages	0	0	0	0	0
Employee benefits	0	0	0	0	0
Professional/Contractual Services	1,200	2,805	1,620	2,000	2,160
Support goods and services	34,806	27,540	22,020	22,325	34,161
Equipment	2,599	13,744	8,855	14,500	11,500
TOTAL EXPENDITURES	<u>38,605</u>	<u>44,089</u>	<u>32,495</u>	<u>38,825</u>	<u>47,821</u>
FUNDS AVAILABLE – June 30	41,569	44,344	60,396	70,304	78,643

EQUIPMENT

 Bookshelves; Nozzles, Brackets; Air Bags; Air Horn; Gloves; Boots; Kocheck Hose

Ketchikan Gateway Borough
Shoreline Fire District

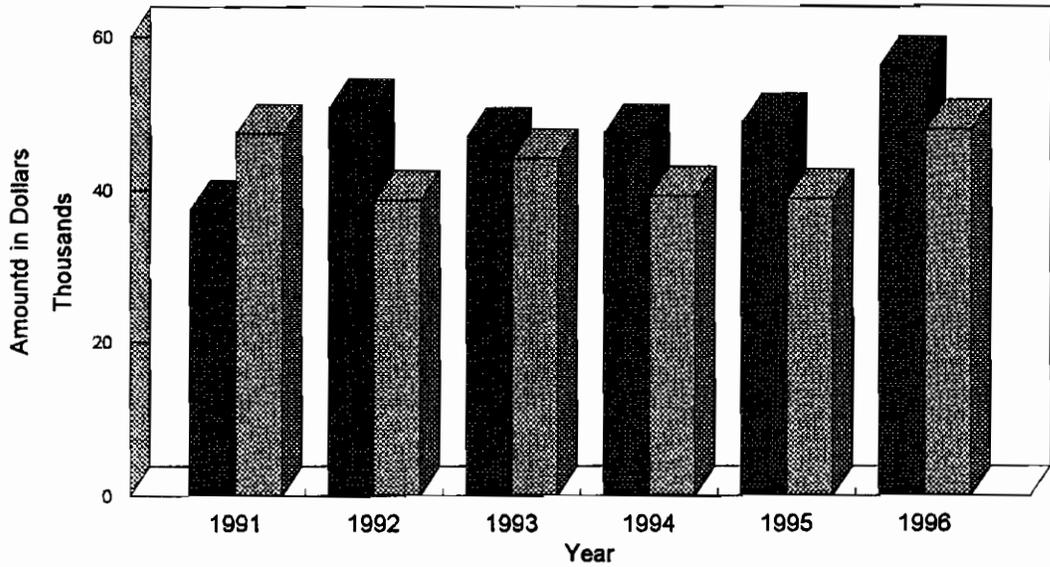
- Professional Services
- ▨ Support Services
- Equipment



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

- Revenues
- ▨ Expenditures



Ketchikan Gateway Borough
FY 1995/96 BUDGET – REVENUES

81 – SHORELINE FIRE DEPARTMENT

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
REVENUES:						
4010 PROPERTY TAXES	36,160	37,882	37,863	46,669	54,689	17.18%
4020 BUSINESS/PERSONAL TAXES	10,281	6,961	8,500	0	0	0.00%
4060 AUTOMOBILE TAXES	773	511	947	550	550	0.00%
4150 SR CITIZEN LOCAL CONTRIB.	(1,091)	(1,471)	(2,132)	(1,461)	(2,349)	60.78%
4220 STATE REVENUE SHARING	0	424	69	0	0	0.00%
4240 REVENUE FROM STATE	302	0	0	35	45	28.57%
4305 INTEREST INCOME	4,267	2,557	3,270	2,940	3,225	9.69%
4390 MISCELLANEOUS INCOME	0	0	30	0	0	0.00%
TOTAL REVENUES	50,692	46,864	48,547	48,733	56,160	15.24%

Ketchikan Gateway Borough
FY 1995/96 BUDGET – APPROPRIATIONS
81 – SHORELINE FIRE DEPARTMENT

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
5300 TRAVEL & TRAINING	2,742	1,745	288	2,000	3,586	79.30%
5500 REIMBURSABLE EXPENSES	980	4,838	5,942	4,500	9,600	113.33%
6010 SUPPLIES	3,224	1,350	870	1,000	1,000	0.00%
6011 OPERATING SUPPLIES	0	0	0	0	2,500	100.0%
6020 DUES & PUBLICATIONS	0	927	105	105	105	0.00%
6030 PUBLISHING EXPENSE	0	391	43	100	100	0.00%
6070 POSTAGE	140	40	0	100	100	0.00%
6090 CONTRACTUAL SERVICES	1,200	2,805	1,620	2,000	2,160	8.00%
6100 INSURANCE	5,100	5,100	5,500	5,500	5,500	0.00%
6130 ADMINISTRATIVE SERVICES	4,283	5,610	4,500	4,500	4,500	0.00%
6140 DEBT EXPENSE	6,552	0	0	0	0	0.00%
6150 OTHER EXPENSES	3,320	700	0	0	0	0.00%
6310 ELECTRICITY	1,192	1,226	1,032	1,000	1,200	20.00%
6330 TELEPHONE	292	293	304	500	500	0.00%
6331 LONG DISTANCE	0	0	33	0	50	100.0%
6430 BUILDING MAINTENANCE	532	801	466	500	1,500	200.00%
6431 HEATING FUEL	1,354	1,699	1,098	1,000	1,000	0.00%
6450 EQUIPMENT MAINTENANCE	444	1,489	25	200	600	200.00%
6460 VEHICLE MAINTENANCE	4,537	1,020	1,490	1,000	2,000	100.00%
6461 MOTOR FUEL	114	311	309	300	300	0.00%
6462 VEHICLE OPERATIONS	0	0	15	20	20	0.00%
6530 EQUIPMENT	2,234	12,262	7,974	0	8,500	100.0%
6540 CAPITAL IMPROVEMENT	365	1,482	881	14,500	3,000	-79.31%
Total	38,605	44,089	32,495	38,825	47,821	23.17%

Ketchikan Gateway Borough
FY1995/96 BUDGET – REVENUE AND APPROPRIATIONS SUMMARY
MOUNTAIN POINT SERVICE AREA

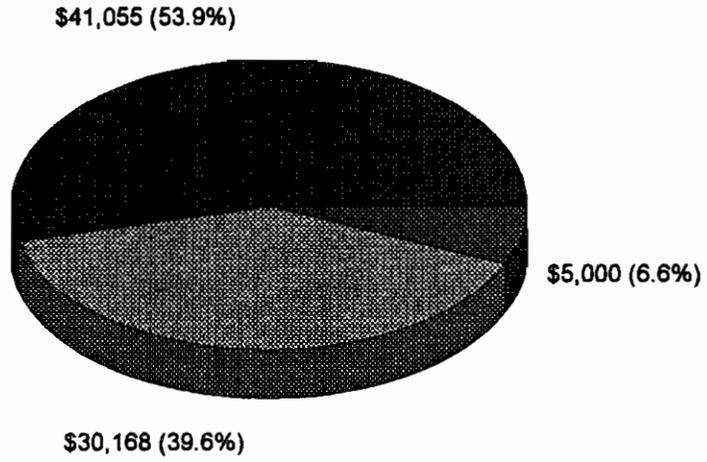
	<u>FY 91/92</u>	<u>FY 92/93</u>	<u>FY 93/94</u>	<u>FY 94/95</u>	<u>FY 95/96</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
FUNDS AVAILABLE – July 1	86,934	101,835	92,654	80,667	75,150
REVENUES:					
Services / Taxes	30,411	30,960	50,214	62,040	90,000
Grants / State & Federal	0	0	0	0	0
Transfers	0	0	0	0	0
Other / Expense Recoveries	4,686	4,474	4,430	5,000	5,000
TOTAL REVENUES	35,097	35,434	54,644	67,040	95,000
EXPENDITURES:					
Salaries and wages	5,672	10,753	24,423	27,000	0
Employee benefits	2,096	4,600	10,942	12,000	0
Professional/Contractual Services	0	6,810	1,616	6,000	41,055
Support goods and services	12,428	22,452	28,360	27,557	30,168
Equipment/Capital Improvements	0	0	1,290	0	5,000
TOTAL EXPENDITURES	20,196	44,615	66,631	72,557	76,223
FUNDS AVAILABLE – June 30	101,835	92,654	80,667	75,150	93,927

EQUIPMENT

Power Snake; Geophone Detector; Valve

Ketchikan Gateway Borough
Mountain Point Service Area

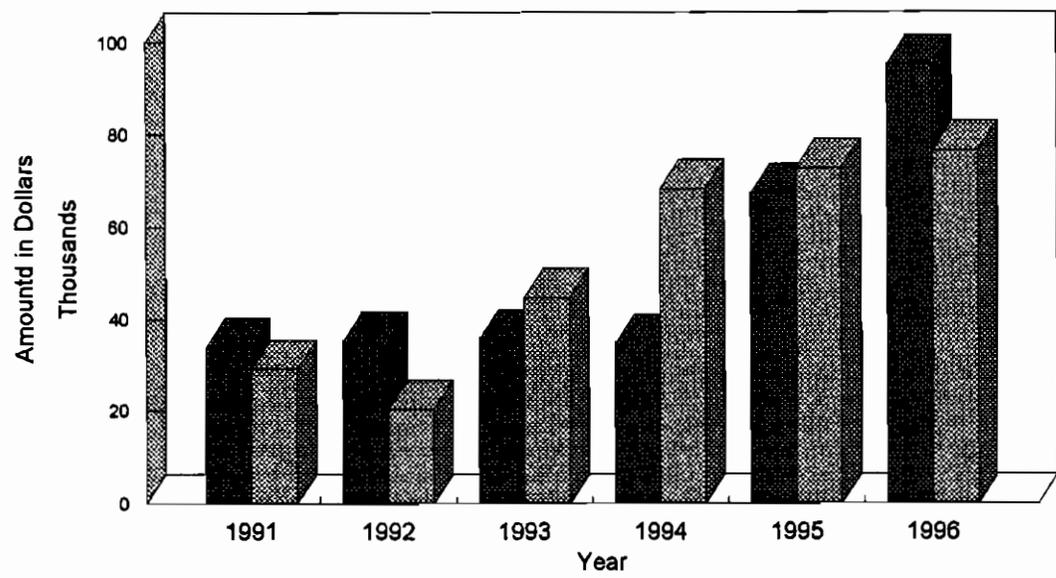
- Professional Services
- ▨ Support Services
- ▩ Equipment



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

- Revenues
- ▨ Expenditures



Ketchikan Gateway Borough
FY 1995/96 BUDGET – REVENUES AND APPROPRIATIONS

82 – MOUNTAIN POINT SERVICE AREA

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
REVENUES:						
4305 INTEREST	4,686	4,474	4,430	5,000	5,000	0.00%
4360 SERVICE AREA FEES	30,411	30,960	50,214	62,040	90,000	45.07%
Total	35,097	35,434	54,644	67,040	95,000	41.71%
APPROPRIATIONS:						
5110 OVERTIME	0	455	1,285	2,000	0	-100.00%
5120 TEMPORARY PAY	5,672	10,298	23,138	25,000	0	-100.00%
5200 EMPLOYEE BENEFITS	2,096	4,600	10,942	12,000	0	-100.00%
5300 TRAVEL & TRAINING	454	0	1,126	0	0	0.00%
6011 OPERATING SUPPLIES	63	31	3,057	5,200	8,980	72.69%
6020 DUES & PUBLICATIONS	0	60	0	0	0	0.00%
6030 PUBLISHING EXPENSE	0	846	177	250	250	0.00%
6060 RENTALS	0	46	11	1,500	500	-66.67%
6070 POSTAGE	52	0	0	100	100	0.00%
6090 CONTRACTUAL SERVICES	0	6,810	1,616	6,000	41,055	584.25%
6100 INSURANCE	2,000	2,000	2,000	2,000	2,000	0.00%
6130 ADMINISTRATIVE SERVICES	4,600	4,600	2,394	4,107	4,527	10.23%
6310 ELECTRICITY	3,843	6,437	10,364	7,000	13,452	92.17%
6330 TELEPHONE	0	0	374	600	309	-48.50%
6331 LONG DISTANCE	0	0	0	0	50	
6440 SYSTEM MAINTENANCE	1,416	8,432	8,857	6,800	0	-100.00%
6530 EQUIPMENT PURCHASE	0	0	1,290	0	5,000	100.00%
Total	20,196	44,615	66,631	72,557	76,223	5.05%

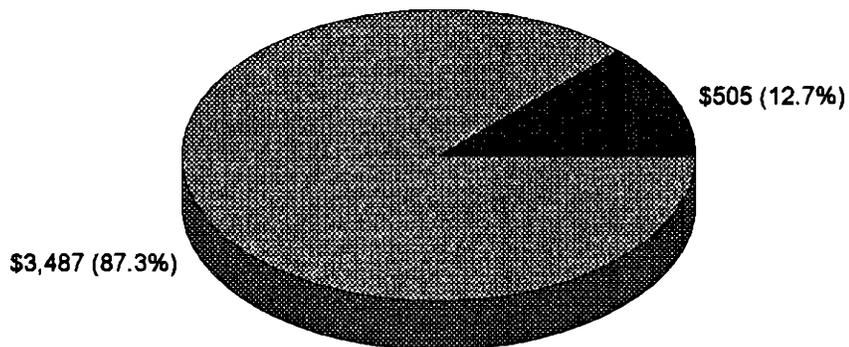
Ketchikan Gateway Borough
FY1995/96 BUDGET – REVENUE AND APPROPRIATIONS SUMMARY
WATERFALL CREEK SERVICE AREA

	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
FUNDS AVAILABLE – July 1	40,837	48,055	59,013	71,490	71,984
REVENUES:					
Services	10,933	9,588	9,148	9,360	9,600
Grants / State & Federal	0	920	1,084	542	542
Transfers	0	0	0	0	0
Other / Expense Recoveries	2,311	2,769	3,710	3,365	4,751
TOTAL REVENUES	<u>13,244</u>	<u>13,277</u>	<u>13,942</u>	<u>13,267</u>	<u>14,893</u>
EXPENDITURES:					
Salaries and wages	0	0	0	0	0
Employee benefits	0	0	0	0	0
Professional/Contractual Services	0	0	0	0	505
Support goods and services	6,026	2,319	1,465	12,773	3,487
Equipment	0	0	0	0	0
TOTAL EXPENDITURES	<u>6,026</u>	<u>2,319</u>	<u>1,465</u>	<u>12,773</u>	<u>3,992</u>
FUNDS AVAILABLE – June 30	48,055	59,013	71,490	71,984	82,885

EQUIPMENT – None

Ketchikan Gateway Borough
Waterfall Creek Service Area

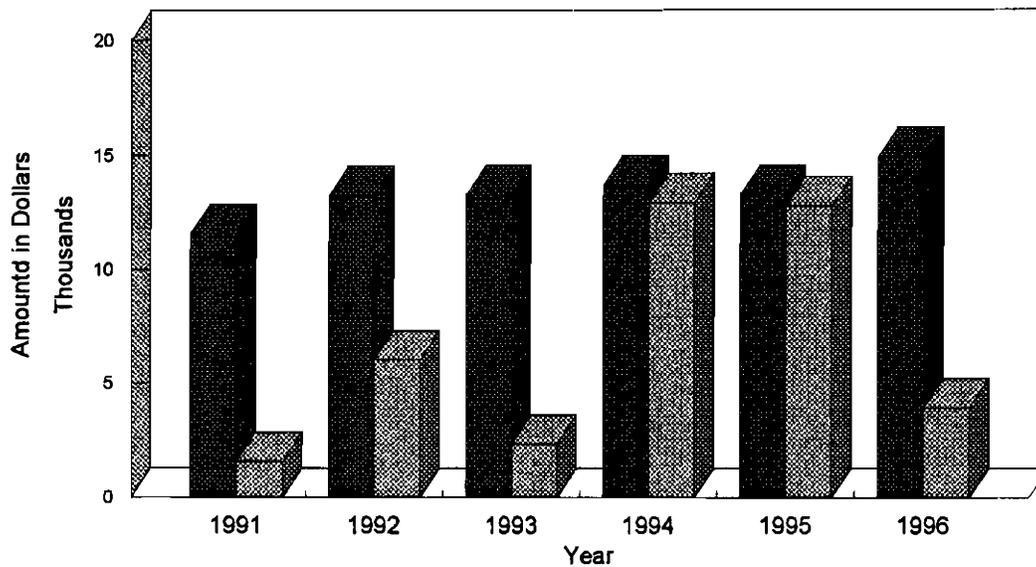
- Professional Services
- ▨ Support Services



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

- Revenues
- ▨ Expenditures



KETCHIKAN GATEWAY BOROUGH

FY 1995/96 BUDGET – REVENUES AND APPROPRIATIONS

83 – WATERFALL CREEK SERVICE AREA

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
REVENUES:						
4220 STATE REVENUE SHARING	0	920	1,084	542	542	0.00%
4305 INTEREST INCOME	2,311	2,769	3,710	3,365	4,751	41.19%
4360 SERVICE AREA FEES	10,933	9,588	9,148	9,360	9,600	2.56%
Total Revenues	13,244	13,277	13,942	13,267	14,893	12.26%
APPROPRIATIONS:						
6030 PUBLISHING EXPENSE	0	0	43	50	50	0.00%
6090 CONTRACTUAL SERVICES	0	0	0	0	505	100.0%
6130 ADMINISTRATIVE SERVICES	965	965	865	723	237	-67.22%
6441 ROAD MAINTENANCE	5,061	1,225	557	10,000	3,000	-70.00%
6442 SEWER MAINTENANCE	0	129	0	2,000	200	-90.00%
Total Expenditures	6,026	2,319	1,465	12,773	3,992	-68.75%

Ketchikan Gateway Borough

FY1995/96 BUDGET – REVENUE AND APPROPRIATIONS SUMMARY

MUD BIGHT SERVICE AREA

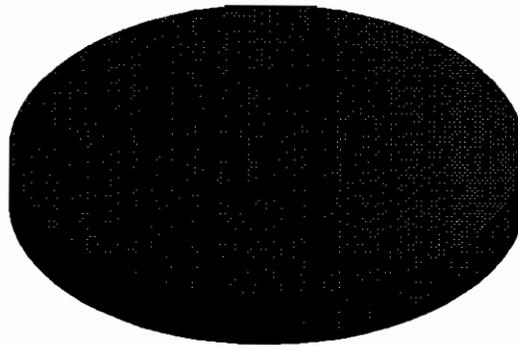
	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
FUNDS AVAILABLE – July 1	16,851	21,531	27,422	36,893	23,651
REVENUES:					
Services / Taxes	4,409	5,400	9,066	9,000	9,120
Grants / State & Federal	59	0	0	50	50
Transfers	0	0	0	0	0
Other / Expense Recoveries	997	1,276	1,914	2,300	2,435
TOTAL REVENUES	<u>5,465</u>	<u>6,676</u>	<u>10,980</u>	<u>11,350</u>	<u>11,605</u>
EXPENDITURES:					
Salaries and wages	0	0	0	0	0
Employee benefits	0	0	0	0	0
Professional/Contractual Services	0	0	0	0	0
Support goods and services	785	785	1,509	1,592	300
Equipment / Capital Improvements	0	0	0	23,000	0
TOTAL EXPENDITURES	<u>785</u>	<u>785</u>	<u>1,509</u>	<u>24,592</u>	<u>300</u>
FUNDS AVAILABLE – June 30	21,531	27,422	36,893	23,651	34,956

EQUIPMENT – None

Ketchikan Gateway Borough
Mud Bight Service Area

■ Support Services

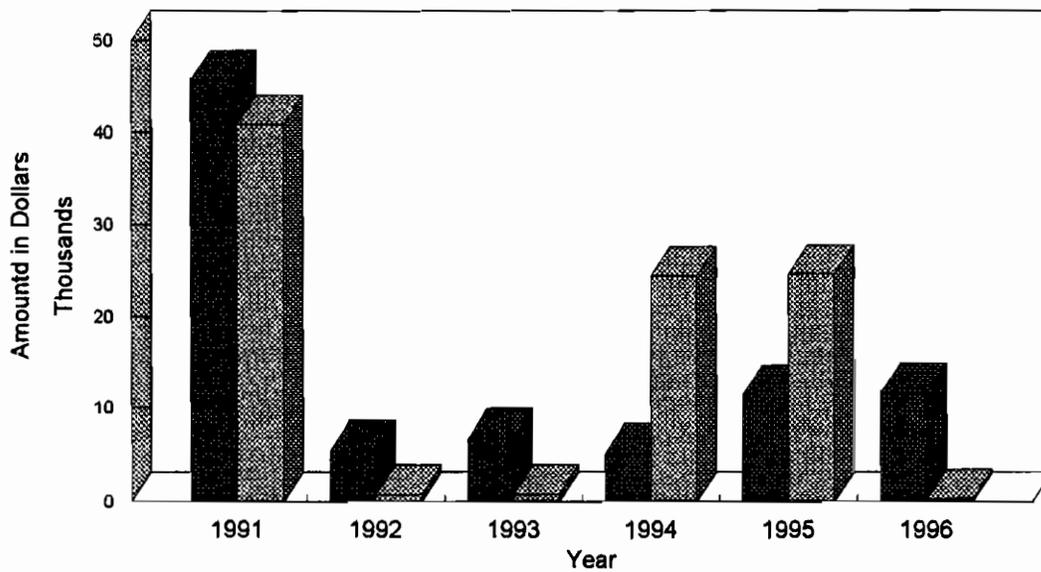
\$300 (100.0%)



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

■ Revenues
▨ Expenditures



Ketchikan Gateway Borough
FY 1995/96 BUDGET – REVENUES AND APPROPRIATIONS
84 – MUDBIGHT SERVICE AREA

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
REVENUES:						
4010 PROPERTY TAXES	4,409	5,178	543	0	0	0.00%
4020 BUSINESS/PERSONAL TAXES	0	222	98	0	0	0.00%
4240 REVENUE FROM STATE	59	0	0	50	50	0.00%
4305 INTEREST INCOME	997	1,276	1,914	2,300	2,435	5.87%
4360 SERVICE AREA REVENUE	0	0	8,425	9,000	9,120	1.33%
Total Revenues	5,465	6,676	10,980	11,350	11,605	2.25%
APPROPRIATIONS:						
6030 PUBLISHING EXPENSE	0	0	129	200	100	-50.00%
6130 ADMINISTRATIVE SERVICES	785	785	1,380	1,392	200	-85.63%
6540 CAPITAL IMPROVEMENTS	0	0	0	23,000	0	-100.00%
Total Expenditures	785	785	1,509	24,592	300	-98.78%

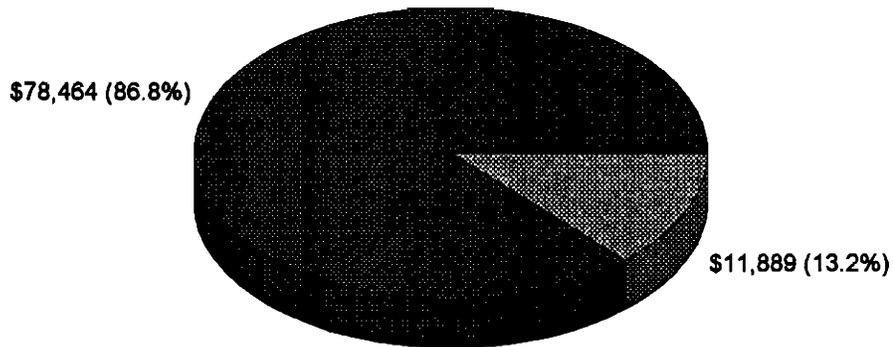
Ketchikan Gateway Borough
FY1995/96 BUDGET – REVENUE AND APPROPRIATIONS SUMMARY
FOREST PARK SERVICE AREA

	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
FUNDS AVAILABLE – July 1	312,234	334,404	283,030	282,627	292,473
REVENUES:					
Services / Taxes	62,872	61,064	68,296	76,050	90,625
Grants / State & Federal	0	2,084	4,482	2,241	2,241
Transfers	0	0	0	0	0
Other / Expense Recoveries	16,322	14,251	14,794	13,387	19,303
TOTAL REVENUES	<u>79,194</u>	<u>77,399</u>	<u>87,572</u>	<u>91,678</u>	<u>112,169</u>
EXPENDITURES:					
Salaries and wages	0	0	0	0	0
Employee benefits	0	0	0	0	0
Professional/Contractual Services	0	0	0	0	0
Support goods and services	57,024	55,978	87,975	76,832	78,464
Equipment/Capital Improvements	0	72,795	0	5,000	11,889
TOTAL EXPENDITURES	<u>57,024</u>	<u>128,773</u>	<u>87,975</u>	<u>81,832</u>	<u>90,353</u>
FUNDS AVAILABLE – June 30	334,404	283,030	282,627	292,473	314,289

EQUIPMENT – None

Ketchikan Gateway Borough
Forest Park Service Area

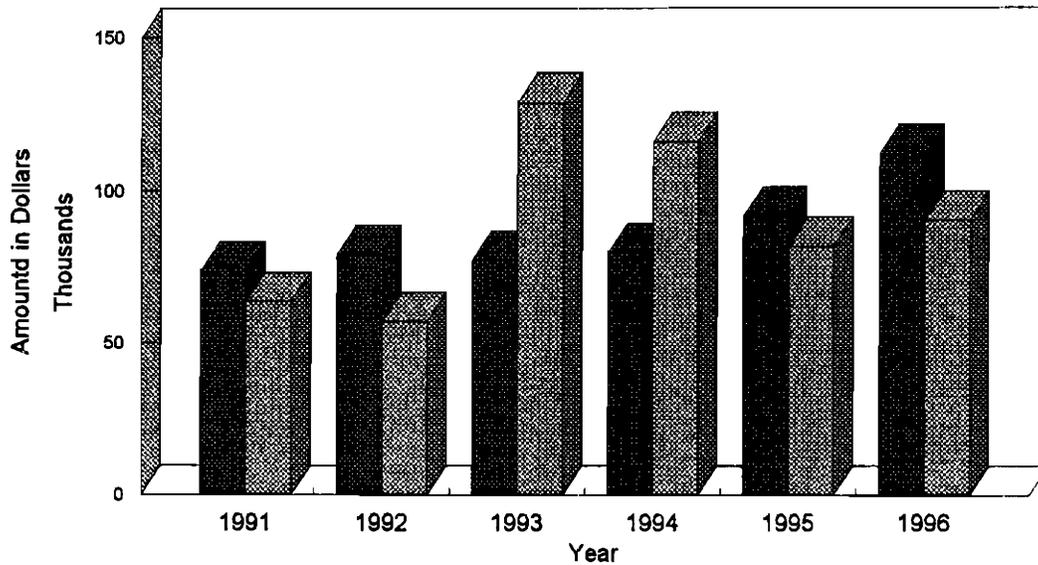
■ Professional Services
▨ Support Services



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

■ Revenues
▨ Expenditures



Ketchikan Gateway Borough

FY 1995/96 BUDGET – REVENUES AND APPROPRIATIONS

86 – FOREST PARK SERVICE AREA

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
REVENUES:						
4010 PROPERTY TAXES	57,736	60,892	68,244	76,000	90,575	19.18%
4020 BUSINESS/PERSONAL TAXES	170	140	331	0	0	0.00%
4060 AUTOMOBILE TAXES	1,615	1,679	1,516	1,700	1,700	0.00%
4150 SR. CITIZEN LOCAL CONTR.	(1,498)	(1,647)	(1,795)	(1,650)	(1,650)	0.00%
4220 STATE REVENUE SHARING	0	2,084	4,482	2,241	2,241	0.00%
4305 INTEREST INCOME	16,322	14,026	14,794	13,387	19,303	44.19%
4360 SERVICE AREA REVENUE	4,849	0	0	0	0	0.00%
4390 MISCELLANEOUS REVENUE	0	225	0	0	0	0.00%
Total Revenues	79,194	77,399	87,572	91,678	112,169	22.35%
APPROPRIATIONS:						
6010 SUPPLIES	0	407	29	0	0	0.00%
6030 PUBLISHING EXPENSE	119	295	174	200	350	75.00%
6100 INSURANCE	3,000	3,000	3,000	3,000	3,000	0.00%
6130 ADMINISTRATIVE SERVICE FEE	3,600	3,600	6,285	4,632	5,114	10.41%
6311 ELECTRICITY – SEWER PLANT	2,204	3,346	3,269	3,000	3,000	0.00%
6312 ELECTRICITY – STREET LIGHTS	5,488	5,055	5,147	6,000	7,000	16.67%
6441 SYSTEM MAINT – ROAD	27,667	22,614	54,934	40,000	40,000	0.00%
6442 SYSTEM MAINT – SEWER	14,946	17,661	15,137	20,000	20,000	0.00%
6540 CAPITAL IMPROVEMENTS	0	72,795	0	5,000	11,889	137.78%
Total	57,024	128,773	87,975	81,832	90,353	10.41%

Ketchikan Gateway Borough
FY1995/96 BUDGET – REVENUE AND APPROPRIATIONS SUMMARY
GOLD NUGGET SERVICE AREA

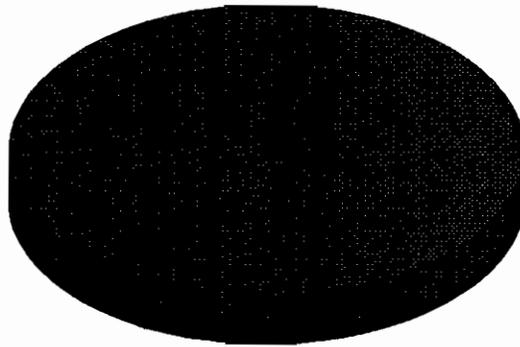
	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
FUNDS AVAILABLE – July 1	4,560	8,623	12,674	14,199	16,267
REVENUES:					
Services	6,332	8,556	20,324	8,082	11,500
Grants / State & Federal	0	476	599	300	0
Transfers	0	0	0	0	0
Other / Expense Recoveries	356	589	777	440	440
TOTAL REVENUES	<u>6,688</u>	<u>9,621</u>	<u>21,700</u>	<u>8,822</u>	<u>11,940</u>
EXPENDITURES:					
Salaries and wages	0	0	0	0	0
Employee benefits	0	0	0	0	0
Professional/Contractual Services	0	0	0	0	0
Support goods and services	2,626	5,570	20,175	6,754	5,459
Equipment	0	0	0	0	0
TOTAL EXPENDITURES	<u>2,626</u>	<u>5,570</u>	<u>20,175</u>	<u>6,754</u>	<u>5,459</u>
FUNDS AVAILABLE – June 30	8,623	12,674	14,199	16,267	22,748

EQUIPMENT – None

Ketchikan Gateway Borough
Gold Nugget Service Area

■ Support Services

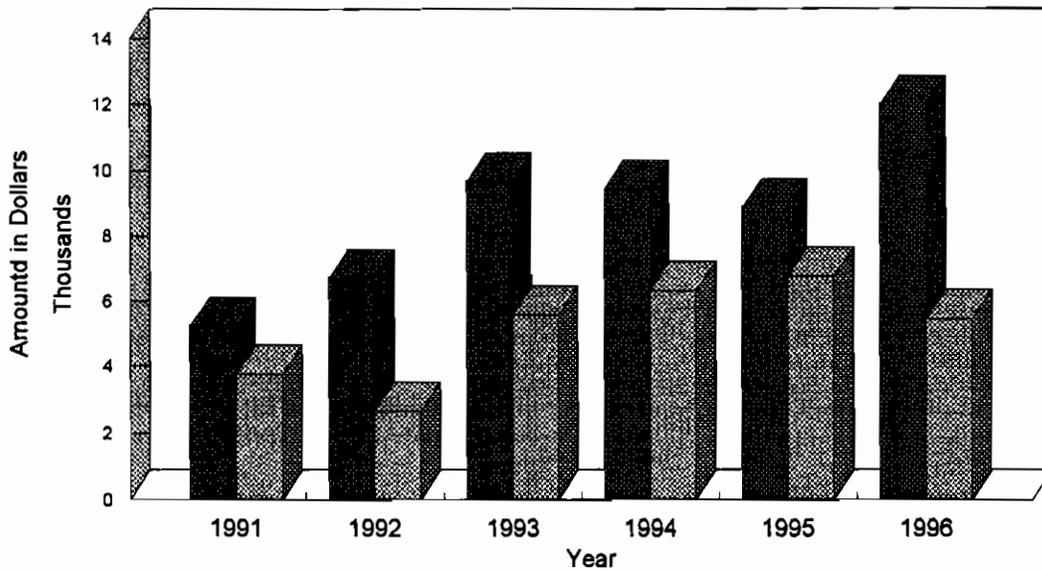
\$5,459 (100.0%)



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures

■ Revenues
▨ Expenditures



Ketchikan Gateway Borough
FY 1995/96 BUDGET – REVENUES AND APPROPRIATIONS

87 – GOLD NUGGET SERVICE AREA

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
REVENUES:						
4220 STATE REVENUE SHARING	0	476	599	300	0	-100.00%
4305 INTEREST INCOME	356	589	777	440	440	0.00%
4360 SEWER FEES	4,477	5,086	3,431	8,082	9,500	17.55%
4361 ROAD FEES	1,855	3,470	4,893	0	2,000	100.0%
4362 PAVINGS FEES	0	0	12,000	0	0	0.00%
Total Revenues	6,688	9,621	21,700	8,822	11,940	35.34%
APPROPRIATIONS:						
6030 PUBLISHING	41	0	0	0	200	100.00%
6090 CONTRACTUAL SERVICES	100	0	12,000	0	0	0.00%
6130 ADMINISTRATIVE SERVICES	1,000	1,000	520	382	309	-19.11%
6441 ROAD MAINTENANCE	1,365	4,470	7,455	6,072	4,800	-20.95%
6442 SEWER MAINTENANCE	120	100	200	300	150	-50.00%
Total Expenditures	2,626	5,570	20,175	6,754	5,459	-19.17%

Ketchikan Gateway Borough
FY1995/96 BUDGET – REVENUE AND APPROPRIATIONS SUMMARY
SHOUP STREET SERVICE AREA

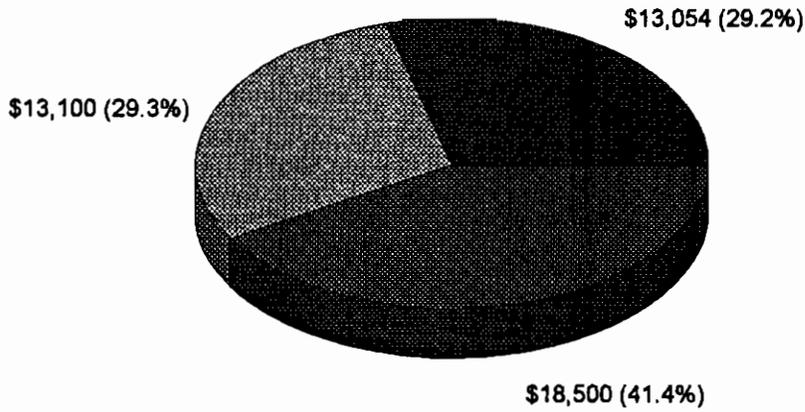
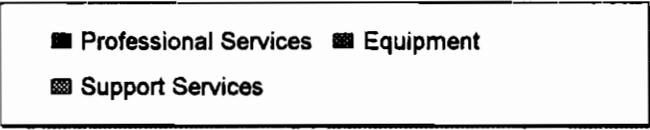
	<u>FY 91/92</u> <u>ACTUAL</u>	<u>FY 92/93</u> <u>ACTUAL</u>	<u>FY 93/94</u> <u>ACTUAL</u>	<u>FY 94/95</u> <u>BUDGET</u>	<u>FY 95/96</u> <u>BUDGET</u>
FUNDS AVAILABLE -- July 1	0	0	0	0	5,175
REVENUES:					
Services	0	0	0	0	40,000
Grants / State & Federal	0	0	0	0	0
Transfers	0	0	0	0	0
Other / Expense Recoveries	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000</u>
EXPENDITURES:					
Salaries and wages	0	0	0	0	0
Employee benefits	0	0	0	0	0
Professional/Contractual Services	0	0	0	1,500	13,054
Support goods and services	0	0	0	26,611	13,100
Equipment / CIP	0	0	0	0	18,500
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,111</u>	<u>44,654</u>
FUNDS AVAILABLE – June 30	0	0	0	5,175	521

EQUIPMENT

 Booster pump

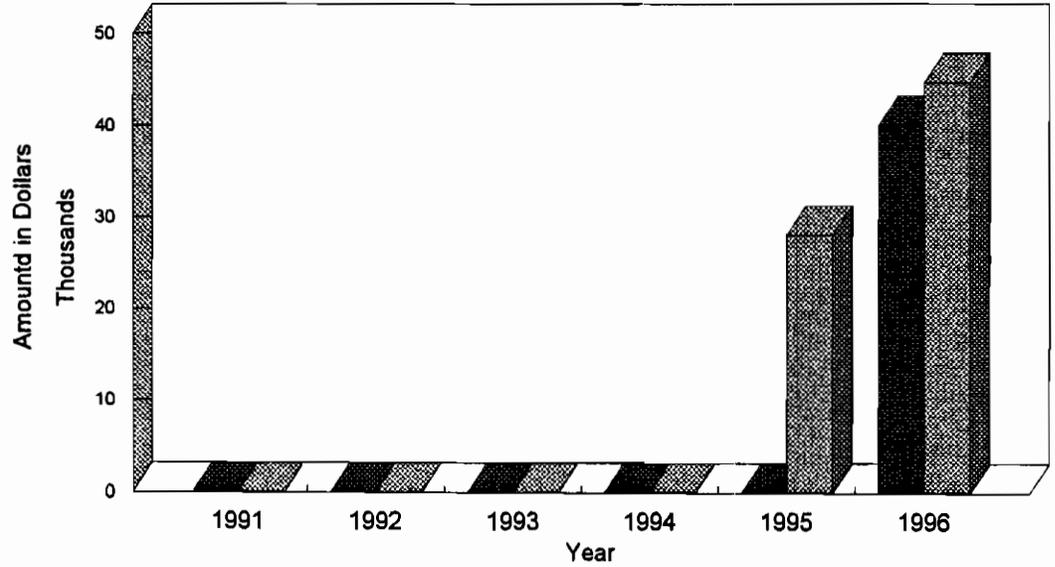
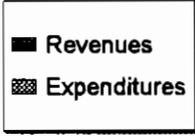
 CIP represents service area portion of sewer and water study.

Ketchikan Gateway Borough
Shoup Street Service Area



Appropriations FY 1995-96

Ketchikan Gateway Borough
Revenues vs Expenditures



Ketchikan Gateway Borough

FY 1995/96 BUDGET – REVENUES AND APPROPRIATIONS

88 – SHOUP STREET SERVICE AREA

Description	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET	% CHANGE 1995 BUDGET
REVENUES:						
4360 SERVICE AREA FEES	0	0	0	0	40,000	100.0%
Total Revenues	0	0	0	0	40,000	100.0%
APPROPRIATIONS:						
5110 OVERTIME	0	0	0	1,000	0	-100.0%
5120 TEMPORARY PAY	0	0	0	10,950	0	-100.0%
5200 TAXES & BENEFITS	0	0	0	4,820	0	-100.0%
6010 SUPPLIES	0	0	0	6,000	6,152	2.53%
6030 PUBLISHING EXPENSE	0	0	0	250	98	-60.80%
6060 RENTALS	0	0	0	500	200	-60.00%
6090 CONTRACTUAL SERVICES	0	0	0	1,500	13,054	770.27%
6130 ADMINISTRATIVE SERVICES	0	0	0	1,591	1,850	16.28%
6310 ELECTRICITY	0	0	0	1,500	1,800	20.00%
6450 EQUIPMENT MAINTENANCE	0	0	0	0	3,000	100.0%
6530 EQUIPMENT PURCHASE	0	0	0	0	3,500	100.0%
6540 CAPITAL IMPROVEMENT PROJECTS	0	0	0	0	15,000	100.0%
Total Expenditures	0	0	0	28,111	44,654	58.85%

KETCHIKAN GATEWAY BOROUGH

FY 1995/96 BUDGET – REVENUES

85 – SOUTH TONGASS SERVICE AREA

DESCRIPTION	FY 91/92 ACTUAL	FY 92/93 ACTUAL	FY 93/94 ACTUAL	FY 94/95 BUDGET	FY 95/96 BUDGET
FUNDS AVAILABLE JULY 1	6,641	6,968	7,310	7,710	8,110
REVENUES:					
4305 Interest Income	327	342	400	400	400
Total Revenue	327	342	400	400	400
FUNDS AVAILABLE JUNE 30	6,968	7,310	7,710	8,110	8,510

MISCELLANEOUS

FISCAL YEAR 1995/96 BUDGET PROCESS

Budget Approach:

The Borough Manager is charged with the responsibility of preparing a budget for consideration and adoption by the Assembly. Past years had seen the budget prepared by the Manager with limited input from the staff and it was basically an incrementally adjusted annual budget. In other words, each budget and each line item was adjusted by some predetermined factor.

A different approach was initiated two years ago with the establishment of a Budget Review Committee. This Committee's membership includes the Borough's three appointed officials (Attorney, Clerk and Manager) and the Director of Administrative Services. This committee was augmented by the participation of the Assistant Manager/Borough Engineer when the capital and automation budgets were considered.

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.

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 for the first time the Assembly and the public was fully aware of the detail that makes up a budget.

Budget Policies:

The following outline the primary budget policies that were used in preparing the Borough budget:

- ◆ The mill levy was to be lowered or to remain at the current rate of 7.5 mills;
- ◆ The general fund budget was to be balanced;
- ◆ A prudent ending fund balance was to be provided for;

Budget Policies (continued):

- ◆ 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. No cost-of-living treads were used;
- ◆ Employee compensation was based on cost-of-living treads 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 11	School Board*	Preliminary Budget Presentation
February 22	School Board*	Budget Presentation
March 1	School Board*	Budget Presentation, direction given by School Board
March 1	Budget Committee	Work Session
March 8	School Board*	Public Comment and Budget Presentation
March 10	Budget Committee	Goals and Objectives Submitted
March 15	Budget Committee	Capital Budget Submitted
March 15	School Board* Borough Assembly*	Joint Work Session
March 22	School Board*	Public Comment and Budget Presentation
March 22	Borough Assembly*	Goals and Objectives for fiscal year 1995/96
March 25	Borough Assembly*	Goals and Objectives for fiscal year 1995/96
March 26	School Board*	Work Session
March 29	Budget Committee	Departmental Budgets Submitted

<u>Date</u>	<u>Entity</u>	<u>Purpose</u>
March 29	School Board*	Final Budget approved
April 5	Budget Committee	Parks & Recreation, Manager
April 6	Budget Committee	Animal Control, Assessment and Law Department
April 7	Budget Committee	Maintenance & Operations
April 10	Budget Committee	Transit, Airport and Ferry
April 18	Budget Committee	Administrative Services, Debt
April 19	Budget Committee	Planning, Clerks, Mayor & Assembly
April 20	Budget Committee	Services Areas, Non-Departmental
April 21	Budget Committee	CIP, Automation
May 10	Borough Assembly*	Governmental Revenues
May 17	Borough Assembly*	Administrative Services, Child Care, Animal Protection, Debt Service, Permanent Fund, Non-Departmental, Non-Areawide, Service Areas, Clerk, Law Department, Automation and Assessment.
May 22	Borough Assembly*	Planning and Community Development, Coastal Zone Management Fund, Local Emergency Planning Committee, Maintenance and Operations
May 24	School Board*	Amended budget
May 24	Borough Assembly*	Parks and Recreation, Capital Improvement Fund, Land Trust and Fund Transfers
May 31	Borough Assembly*	Overall Economic Development Program, Community College, Ketchikan Headstart, Ketchikan Arts and Humanities, Kanayama Exchange, University of Alaska Southeast, Ketchikan Visitors Bureau, Carlanna Lake Dam, and Educational Grants
June 5	Borough Assembly*	Introduction of Budget Ordinance adopting the Ketchikan Gateway Borough Budget
June 7	Borough Assembly*	Transportation Services, Borough Assembly, Manager, Capital Improvement Fund (continued) and Set Mill Levy
June 19	Borough Assembly*	Adoption of the Ketchikan Gateway Borough Budget Ordinance

*Borough Assembly or School Board meetings with each meeting publically advertised and open to the public.

**KETCHIKAN GATEWAY BOROUGH
COMMUNITY PROFILE**

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

DEMOGRAPHICS

Area - Square Miles

1,220 sq. miles

Population

1994	14,684
1993	14,664
1992	14,415
1991	14,118
1990	13,828
1989	12,630
1988	12,982
1987	12,982
1986	14,014
1985	14,314
1980	11,316
1970	10,041
1960	9,307
1950	7,616

Land Use within the City of Ketchikan (%)

Residential	49.6%
Undeveloped/Park	2.7%
Institutional	6.9%
Industrial	9.3%
Commercial/Service	11.7%
Total Acres	2,621.28

Land Ownership (%)

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

Age Composition 1990 (%)

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

Racial Composition 1990 (%)

White	82.2%
Hispanic	2.1%
Asian or Pacific Isl.	4.1%
Black	0.4%
American Indian, Eskimo or Aleut.	13.4%

Educational Attainment 1990 (%)

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

Gender Composition 1990 (%)

Male	52%
Female	48%

Household Income 1990 (%)

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

Elections (1994)

Registered Voters	8,303
Votes Cast Last Borough Election	3,672
% Voting Last Borough Election	41.7%

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%

Industrial Composition 1990 (%)

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

Taxes (1995)

City Retail Sales Tax Rate	5.5%
Borough Retail Sales Tax Rate	2.0%
City Property Tax	14.50 mills
Borough Property Tax	7.50 mills
Shoreline Service Area	9.95 mills
Waterfall Creek Service Area	8.95 mills
Mud Bight Service Area	8.95 mills
Forest Park Service Area	14.95 mills
Shoup Street Service Area	9.95 mills
Gold Nugget Service Area	9.95 mills
South Tongass Service Area	9.95 mills
Mountain Point Service Area	9.95 mills
City of Saxman Property Tax	8.30 mills

Unemployment Rate (%)

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%

1995 Property Tax Assessed Valuation

Borough	\$950,900,800
---------	---------------

Zoning Permits

1994	184
1993	197
1992	185
1991	219
1990	228
1989	173
1988	180
1987	225
1986	206
1985	216
1984	252
1983	246
1982	140
1981	156

DEMOGRAPHICS (continued)

1994 SERVICE STATISTICS

Fire Protection

Stations	2
Employees (Full-time)	17
Fire Calls	627
Emergency Calls	1,123
Fire Inspections (various kinds)	248
Fire Investigations	20

Public Works

Residential Solid Waste Customers Served	2,492
Solid Waste Collected (tons)	17,000
Street Miles (center line)	69.8
Street Lights	940
Signalized Intersections	2

Sewer

Connections	2,961
Miles of Sanitary Sewers	25
Average Daily Treatment	2 million
Average Daily Treatment Capacity	7MG

Water

Connections	2,974
-------------	-------

Library

Library Materials	51,362
Annual Circulation	222,279
Registered Borrowers	10,990

Police Protection

Employees (Full-time)	29
Sworn	29
Non-Sworn	0
Traffic Accidents	313
Traffic Citations	919
Total Calls for Police Service	14,553
Average Response Time for Urgent Calls (minutes)	3

Aviation

Based Fixed Wing Aircraft	41
---------------------------	----

Municipal Parks

Developed Parks	15
Developed Acres	6,564
Swimming Pools	2
Lighted Ball Fields	4

Educational System

Elementary	8
Junior High	2
High School	2
Community College	1

Visitors (1994)

Cruise Ship Passengers	357,000
Alaska Marine Highway System Visitors	19,162
Airline Visitors	20,212

Data retrieved from the following sources:

*1990 Census of Population and Housing
 City of Ketchikan, Fire Department, Police Department, Public Works Department
 Ketchikan Gateway Borough Department of Planning and Community Development
 Ketchikan Economic Development Center, C.L. Cheshire
 Ketchikan Visitors Bureau
 Ketchikan School District
 Ketchikan Employment Services*

GLOSSARY of TERMS and ABBREVIATIONS

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

BUDGET	A financial plan indicating all sources of revenues and expenditures for the allocation of Borough funds which can be used to monitor, manage and evaluate governmentally supported activities.
BUDGET COMMITTEE	An <i>ad hoc</i> committee comprised of the Borough Attorney, the Borough Clerk, the Director of Administrative Services and the Borough Manager which purpose is to review the preparation of the preliminary budget prior to its submittal to the Borough Assembly.
CAMA	Computer Assisted Mass Appraisal.
CAPITAL ASSET	Assets of significant value, in excess of \$1,000, having a useful life of several years, generally five or more years.
CAPITAL BUDGET	A financial plan for the acquisition of capital assets over a defined period of time (Also known as a Capital Improvement Program).
CAPITAL IMPROVEMENT PROJECT	A capital asset that is planned for acquisition or construction.
CAPITAL OUTLAY	Expenditures for the acquisition of capital assets.
CAPITALIZE	To set up an expenditure as a long term asset.
CODE OF ORDINANCES	A set of laws, adopted by the Borough Assembly, under which the Borough government and Borough residents operate.
COMPREHENSIVE PLAN	A detailed short and long term plan intended to guide the physical growth and development of the Borough. It includes analysis and recommendations intended to encourage and promote the best use of land, infrastructure, economic resources, transportation facilities and to promote the prudent employment of natural and human resources.
CONTINGENCY	A financial set-aside to be expended in the event of an unforeseen obligation or uncertain financial condition.

CONTRACT	A legally binding document or agreement that provides two parties with mutually agreed upon and understood specified consideration and services to perform or goods to provide.
COST-EFFECTIVENESS	A cost benefit evaluation technique to determine the effectiveness of an activity or investment.
CURRENT LEVEL	A basic level of service equal to the current (FY 1993/-1994) level of service.
DEBT	Accumulated amount owed by the Borough into the future.
DEBT SERVICE	The annual payments, principal and interest, made by the Borough against its outstanding debt.
DEC	State Department of Environmental Control
DEPRECIATION	An allocation of the net costs of a fixed asset over its estimated life or a measure of the exhaustion of asset value.
DIRECT COSTS	Those expenditures which are fixed in nature and are directly associated to the operation and maintenance of an activity.
ENTERPRISE FUND	A fund established to account for operations or activities which are financed and operated in a manner similar to private business where the intent is to cover the costs, expenses plus depreciation, of the operation or activity primarily through the collection of user charges.
EXPENDITURE	The amount of money or other asset paid, or to be paid, for a service rendered, good received, or an asset purchased.
FISCAL MANAGEMENT	Involves related functions in managing the Borough Assets.
FISCAL YEAR	Accounting period beginning July 1 of one calendar year and ending on June 30 of the following calendar year.

FTE	Full-time equivalent employee (2,080 hours per year).
FUND	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
FUND BALANCE	Remaining funds after taking into account all anticipated actual revenues and expenditures per fiscal year.
GENERAL FUND	Used to account for all financial resources, except those required to be accounted for in another fund, e.g. enterprise fund. The general fund includes most operating activities of the Borough, including the School District.
GFOA	Government Finance Officers' Association
GOAL	Generalized accomplishment or objective which may or may not be quantifiable and without a specific time frame.
GRANT	A contribution or gift of cash or other assets from one government to another to be used or expended for a specified purpose, activity or facility only.
INDEPENDENT CONTRACTOR	A person or firm providing services or goods to the Borough pursuant to a written contract who is not an employee of the Borough.
INDIRECT COSTS	Support costs associated with doing business as a Borough government.
INTERFUND TRANSFERS	Financial transactions between funds requiring approval of Borough Assembly.
INVENTORY	An itemized list or catalog of goods, property, etc.
LANS	Local Area Computer Networks
LEPC	Local Emergency Planning Commission
LONGEVITY	Length of service.
MISSION STATEMENT	A statement of broad direction, purpose or intent based on the needs of the Borough. This statement is general and timeless and it is not concerned with specific achievement in a given time.

NON-DEPARTMENTAL	A cost accumulation center where costs that can not be directly identified and allocated to specific activities, functions or programs can be accounted for.
OBJECTIVE	A desired output oriented accomplishment which can be measured and achieved within a given time.
PERMANENT FUND	Special revenue fund established from the sale of Borough assets. Earnings from this fund are utilized to supplant the general fund.
PERSONAL SERVICES	The cost of personnel employed by the Borough government.
RECORDS MANAGEMENT	A system of filing, retention, and timely destruction of obsolete data and information.
RESERVES	That portion of the fund balance that is not available for appropriation or expenditure or is legally segregated for a specific future use.
REVENUES	Income from taxes, license fees, user fees, grants and other items or amounts of income.
SERVICE AREA	A subdivision or unit of the Borough government which is organized for a specific area to provide specific services, e.g. water, sewer, fire protection and roads. These areas have their own Boards of Directors and recommend budget and taxing levels which must be approved by the Borough Assembly.
SUPPLIES AND SERVICES	Expenditure classifications for items or services which will be consumed or used during the course of the fiscal year.
TRANSFERS	Money moved from one fund to another with Borough Assembly approval.
UNALLOCATED	Not designated for a specific purpose.
WORK PROGRAM	A description of who does what, where and when.
ZONING	Regulation of land use by dividing real property into areas by specific restrictions on types of construction or uses.

KETCHIKAN GATEWAY BOROUGH

Computation of Legal Debt Margin

June 30, 1995

No Debt Limit is Mandated by Law

Direct and Overlapping Debt
June 30, 1995

Total Direct Debt

Outstanding G.O. Bonds - Ketchikan Gateway Borough	\$ 6,200,000
Less Self Supporting Debt:	
1972 Airport Improvement Bonds	<u>330,000</u>
Total Direct Debt	<u>6,530,000</u>

City of Ketchikan Direct Debt

Outstanding G.O. Bonds - City of Ketchikan	11,905,000
Less Self Supporting Debt:	
Bonds Paid from Ketchikan Port Fund Revenues	(3,413,620)
Bonds Paid from Sales Tax Hospital Fund Revenues	(490,546)
Bonds Paid from Wastewater Fund Revenues	(156,954)
Bonds Paid from Refunding Bonds	<u>(2,105,670)</u> <u>(6,166,790)</u>
Total City of Ketchikan Direct Debt	<u>5,738,210</u>
Total Direct and Overlapping Debt	<u>12,268,210</u>

Source: Ketchikan Gateway Borough and City of Ketchikan Financial Records

KETCHIKAN GATEWAY BOROUGH
DEBT SERVICE REQUIREMENTS TO MATURITY

June 30, 1995

Fiscal Year	G.O. Bonds-Education		Total	G. O. Bonds-Airport		Total	Revenue Bonds-Airport		Total
	Principal	Interest		Principal	Interest		Principal	Interest	
1996	1,400,000	399,200	1,799,200	160,000	18,150	178,150	30,000	15,600	45,600
1997	1,200,000	317,400	1,517,400	170,000	9,350	179,350	35,000	13,200	48,200
1998	1,200,000	239,400	1,439,400	0	0	0	40,000	10,400	50,400
1999	1,200,000	160,200	1,360,200	0	0	0	40,000	7,200	47,200
2000	1,200,000	80,400	1,280,400	0	0	0	50,000	4,000	54,000
	<u>\$ 6,200,000</u>	<u>\$ 1,196,600</u>	<u>\$ 7,396,600</u>	<u>\$ 330,000</u>	<u>\$ 27,500</u>	<u>\$ 357,500</u>	<u>\$ 195,000</u>	<u>\$ 50,400</u>	<u>\$ 245,400</u>

KETCHIKAN GATEWAY BOROUGH

COMBINED SCHEDULE OF BONDS PAYABLE

Year Ended June 30, 1995

	Interest Rate	Payment Dates	Issue Date	Final Maturity Date	Authorized	Issued	Retired	Outstanding
GENERAL OBLIGATION BONDS								
1958 APW Bonds	2.00				\$ 1,336,000	\$ 1,336,000	\$ 807,000	\$ 529,000
1972 Airport Bonds	5.50 - 6.50	5/1 & 11/1	05/01/72	05/01/1997	2,200,000	2,200,000	1,870,000	330,000
1974 School Refunding	5.00 - 8.00	3/1 & 9/1	03/01/74	09/01/1995	4,835,000	4,835,000	4,635,000	200,000
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	3,600,000	6,000,000
					<u>\$ 17,971,000</u>	<u>\$ 17,971,000</u>	<u>\$ 10,912,000</u>	<u>\$ 7,059,000</u>
REVENUE BONDS								
1980 Airport Improvement Bonds	8.00	5/1 & 11/1	05/01/80	05/01/2000	\$ 410,000	\$ 410,000	\$ 215,000	\$ 195,000

KETCHIKAN GATEWAY BOROUGH

SCHEDULE OF ASSESSED VALUATIONS

YEAR	VALUATION(\$)	MILLAGE RATE	DOLLAR AMOUNT(\$)
<u>GENERAL FUND</u>			
1966/67	72,393,833	6.00	434,363
1967/68	75,470,210	8.00	603,762
1968/69	91,965,830	6.40	588,581
1969/70	96,453,720	5.20	501,559
1970/71	98,655,375	4.00	394,622
1971/72	104,088,090	6.00	624,529
1972/73	117,702,826	10.50	1,235,880
1973/74	152,722,421	8.00	1,221,779
1974/75	168,791,775	8.00	1,350,334
1975/76	198,599,756	8.30	1,648,378
1976/77	214,394,095	9.60	2,058,183
1977/78	247,655,450	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
<u>NONAREAWIDE FUND</u>			
1986/87	275,085,400	0.58	159,550
1987/88	275,871,550	0.60	165,523
1988/89	300,063,000	0.85	255,054
1989/90	324,854,750	0.85	276,127
1990/91	343,233,200	0.85	291,748
1991/92	357,639,250	0.60	214,584
1992/93	375,102,600	0.60	225,062
1993/94	395,944,750	0.65	257,364
1994/95	408,504,400	0.65	265,528

KETCHIKAN GATEWAY BOROUGH

SCHEDULE OF ASSESSED VALUATIONS

YEAR	VALUATION(\$)	MILLAGE RATE	DOLLAR AMOUNT(\$)
------	---------------	-----------------	----------------------

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

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

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

KETCHIKAN GATEWAY BOROUGH

RESOLUTION NO. 1223

A RESOLUTION OF THE ASSEMBLY OF THE KETCHIKAN GATEWAY BOROUGH, ALASKA, LEVYING FOR THE TAX YEAR OF 1995 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 1995; PRESCRIBING PENALTIES AND INTEREST FOR DELINQUENT TAXES; AND PROVIDING FOR 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, 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 7.5 mills for Borough areawide functions and purposes, including maintenance and operation of public schools, for the tax year 1995 based upon the estimated equalized assessment roll in the amount of \$915,900,800, provided the amount of taxes levied and collected on boats and automobiles shall not exceed the limit established by law.

Section 2: There is hereby levied upon all taxable real and personal property in the area of the Ketchikan Gateway Borough outside the City of Ketchikan and the City of Saxman, except such property as is exempt by law from taxation, a general tax of .70 mill for Borough nonareawide functions and purposes, in addition to the tax levied in Section 1 above, for the tax year 1995 based on the estimated equalized assessment roll for real property in the amount of \$441,430,600, 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 1995 based on the estimated equalized assessment roll for real property in the amount of \$90,443,600, 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 Service Area, except such property as is exempt by law from taxation, a general tax of 1.00 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 1995 based on the estimated equalized assessment roll for real property in the amount of \$52,844,000, 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 5.00 mills for service area purposes, in addition to the tax levied in Sections 1 and 2 above, for the tax year 1995 based on the estimated equalized assessment roll for real property in the amount of \$18,091,300 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, 1995, and shall become delinquent unless paid before October 1, 1995.

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 shall become effective upon adoption.

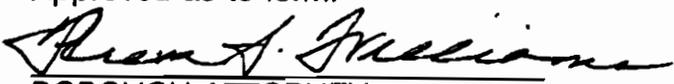
ADOPTED this 12th day of June, 1995.



 BOROUGH MAYOR

ATTEST:


 BOROUGH CLERK

Approved as to form:


 BOROUGH ATTORNEY

EFFECTIVE DATE: <u>6/12/95</u>			
ROLL CALL	YES	NO	ABSENT
CHENHALL	✓		
CONLEY	✓		
COYNE		✓	
CRUISE	✓		
HANSEN	✓		
MITCHEL			✓
YETKA	✓		
MAYOR (Tie Vote Only)			N/A
4 AFFIRMATIVE VOTES REQUIRED FOR PASSAGE			